



CITY OF SANIBEL

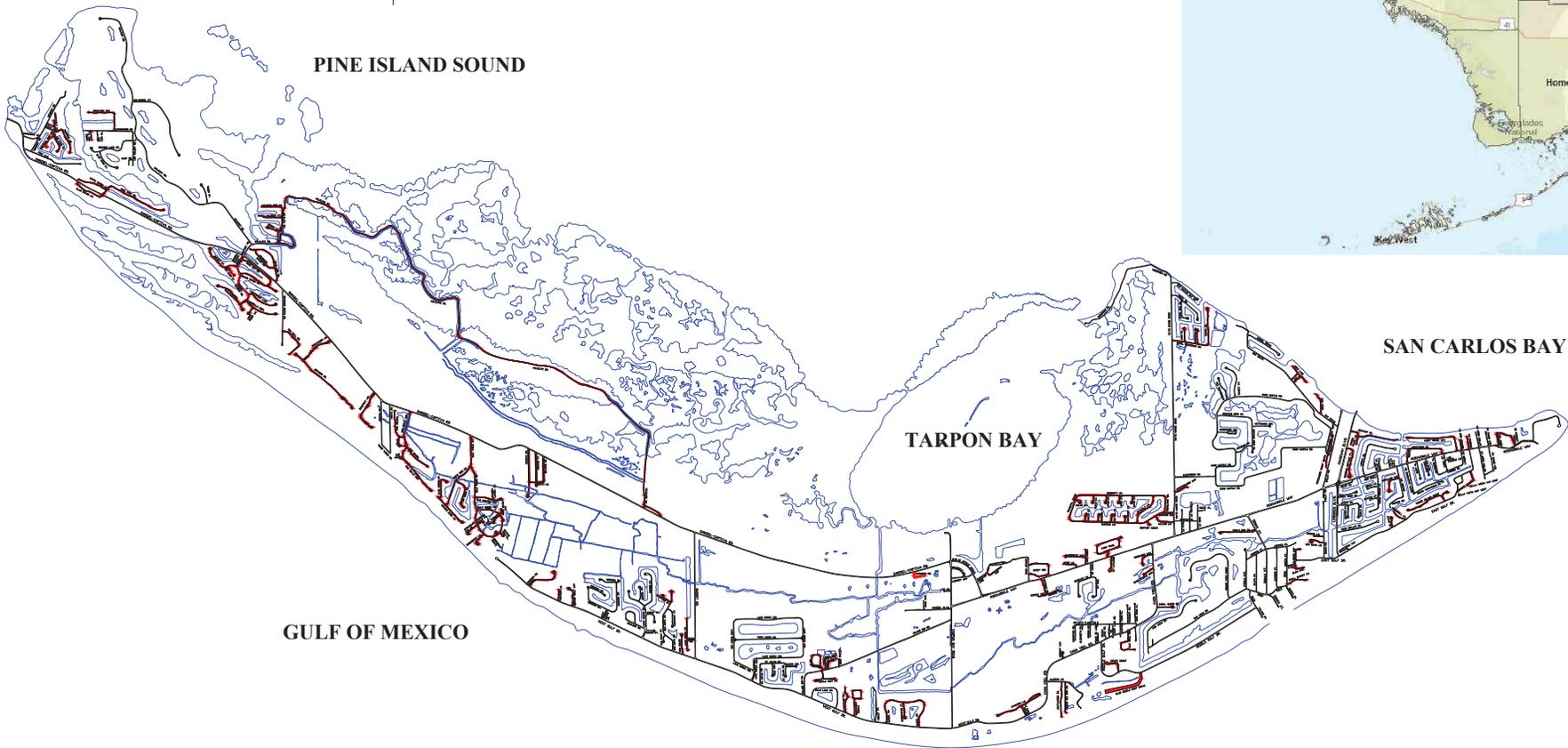


DRAFT BUDGET
JULY 16, 2019
FISCAL YEAR 2020



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

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

July 16, 2019

Citizens of Sanibel
Honorable Mayor and City Councilmembers

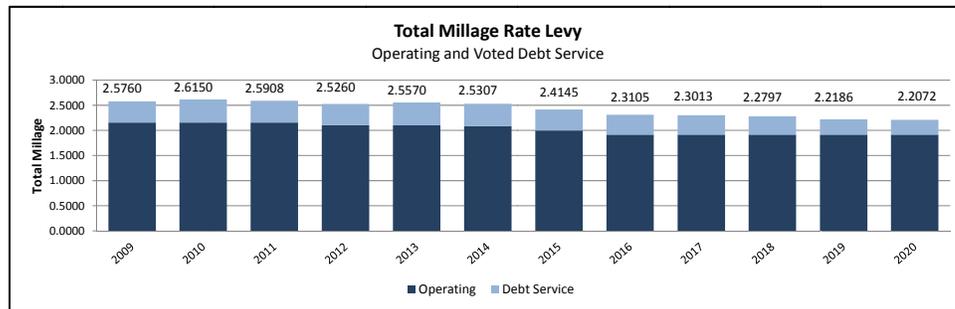
Presented for your consideration is the **draft** budget for the fiscal year beginning October 1, 2019 and ending September 30, 2020, which is a balanced budget as required by Florida Statutes. The attached document proposes a budget of \$70,433,258, which includes the general fund, all special revenue 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 operating tax rate that has been assessed to taxpayers since the fiscal year 2016 budget year.

The City of Sanibel's taxable property value for fiscal year 2020 (calendar/tax year 2019) has been preliminarily assessed by the Lee County Property Appraiser at \$5,279,612,650. This is 1.60% higher than the fiscal year 2019 final post value adjustment board value of \$5,196,520,865. As shown in the included chart, property values on Sanibel have again reached an all-time historical high, which was previously set in fiscal year 2019.



As shown in the included chart, property values on Sanibel have again reached an all-time historical high, which was previously set in fiscal year 2019.

As property values have increased, the City Council has continued to focus on maintaining 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. The total tax rate levied by the City has decreased from 2.5760 mills in fiscal year 2009 to a proposed 2.2072 in fiscal year 2020, a decrease of 14.3%. 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 stagnating or declining revenue streams, such as gas tax receipts, need to be addressed.



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 stagnating or declining revenue streams, such as gas tax receipts, need to be addressed.

As stated in last year's budget message, the current interlocal agreement between the City and Lee County related to the receipt of gas taxes expires in August 2019. The estimated receipt in September 2019 and the total budget for gas tax receipts in fiscal year 2020 has been estimated to significantly decrease. In order to support budgeted transportation expenditures, a transfer from the General Fund of \$450,000 is included in this budget. See additional discussion on page 62.

EXECUTIVE SUMMARY

- The July 1st real and personal property value for the City of Sanibel was preliminarily assessed at a historical high of \$5.27 billion by the Lee County Property Appraiser. This represents a 1.60% increase in value from the fiscal year 2019 final valuation;
- The budget includes a total millage rate of 2.2072, which represents the lowest total tax rate assessed to citizens since fiscal year 2004. An operating millage rate of 1.9139 was used to calculate the ad valorem tax levy in the General Fund. This is the same operating millage rate that has been levied by the City Council since fiscal year 2016;
- In the Transportation Fund, revenues received from gas taxes are budgeted at \$1,000,000. The interlocal agreement with Lee County expires August 31, 2019 and revenue estimates for September 2019 and fiscal year 2020 are budgeted to significantly decrease from fiscal year 2019. Additionally, based on projected traffic count, revenue received from Lee County for the Sanibel Causeway is budgeted to remain flat with fiscal year 2019 amounts. As total revenues in the fund are budgeted to decrease, in order to support planned expenditures, a transfer from the General Fund of \$450,000 is budgeted. This is consistent with Council's policy when no causeway revenue was received;
- In the Sewer Fund, \$1,000,000 in grants from the State of Florida to assist in funding the continued renovation of the Donax wastewater treatment plant is included in the fiscal year 2020 budget. \$500,000 of this amount is a carry-over from the \$2.0 million the City received in fiscal year 2019. The remaining \$500,000 is new funding approved by the State for fiscal year 2020 but yet to be received. To date, the City has been awarded \$3.325 million from the State for the \$20.1 million plant remodel;
- A 3.0% increase in sewer and reclaimed water fees is included in the Sewer Fund budget based on the Revenue Sufficiency Study completed last fiscal year to provide funds for operating expenses and approved sewer related capital projects. The study will be updated in August 2019 to reflect current financial and operational information;
- Beach parking revenues are budgeted to remain flat as compared to estimated ending amounts in fiscal year 2019 based on projections for the remainder of the current fiscal year;
- All reserves excluding the disaster reserve have been restored to fiscal year 2019 levels. The City is currently in the final process of obtaining reimbursements of approximately \$3.8 million for Hurricane Irma related recovery expenditures from the State of Florida and the Federal Emergency Management Agency (FEMA). Through the date of this document, the City has received approximately \$350,000 in reimbursements for Hurricane Irma. As such, the reserve for disasters has been partially restored for the fiscal year 2020 budget at \$1.35 million. In the interim, until all reimbursements have been received, the City has secured a \$5.0 million line of credit with a local financial institution to replace the disaster reserve should the need arise. To date, no funds have been drawn this open line of credit;
- The budget includes the \$225,000 annual transfer to the recreation complex sinking fund established by City Council in FY2013 to proactively fund necessary capital repairs and replacements at the Recreation Center facility. The sinking fund has \$800,000 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;
- As approved by the City Council in fiscal year 2019, the budget includes an increase in the General Fund transfer to the Recreation Fund to \$1.45 million. This increase is based on the Consumer Price Index for calendar year 2018;

EXECUTIVE SUMMARY (CONTINUED)

- Funding for the City's supported non-profits is budgeted per contractual agreements. Community Housing Resources funding support increased 5.0% to \$358,041 from fiscal year 2019 and the Historical Village and Museum support is budgeted at \$50,000;
- 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 19 and 20 for historical debt information for both governmental and enterprise related debt;
- The budget includes appropriations in each fund for future personnel expenditures;
- The combined unfunded pension liability from the City's two defined benefit plans decreased 16.1% from fiscal year 2017 to \$8.4 million at the end of fiscal year 2018, based on the most current actuarial assumptions. For fiscal year 2020, total defined benefit pension costs are budgeted to decrease approximately \$838,000 to \$2.2 million, primarily due to above average performance in the General Employee Pension Plan (GE) investment program. The City's annual contribution to the existing GE pension plan will decrease 43.1% and the contribution to the Municipal Police Officers' pension plan will decrease 8.5% in fiscal year 2020 from the actual contributions made by the City in fiscal year 2019. Both plans had actuarial studies completed to determine the required funding levels;
- The City Defined Contribution Plan expenditures are budgeted to increase 4.4% in fiscal year 2020. The City is continuing the transition phase with its defined contribution plan – as employees retire out of the General Employees' (GE) 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;
- The budget includes \$75,000 in funding in fiscal year 2020 to bring the City's website and internet posted data into compliance with current Americans with Disabilities Act (ADA) standards. This includes all electronic formats (i.e. PDF, Word, Excel, etc.) and multimedia content (i.e. City Council audio and City videos). This initiative also extends to all the City's third party systems (i.e. Recreation management software, agenda management, document storage system, etc.). This may include the need to replace the City's underlying website management system to be ADA compliant. The funds budgeted are for analysis and pre-work required to begin this initiative. Staff is soliciting estimates and quotes from vendors to determine the total cost for the project;
- The budget includes approximately \$265,000 in funding for the first year of a four year lease of 16 police officer patrol cars to replace and expand the aging fleet and stabilize cash flows associated with the replacement of the vehicles;
- The budget includes \$200,000 for pre-construction design related to a proposed modernization of the Police Department (funded by the General Fund) as well as \$650,000 in funding for efficiency improvements in the Building department (funded by the Building Fund);
- The fiscal year 2020 capital improvement plan is budgeted at \$17.7 million and allocated as follows:
 - General Fund: \$1.4 million (\$798,000 in new requested funding);
 - Special Revenue Funds: \$1.6 million (\$1.0 million in new requested funding);
 - Sewer Fund: \$13.1 million (\$12.7 million in new requested funding mainly for the sewer plant renovation);
 - Beach Parking Fund: \$1.6 million (\$576,000 in new funding requested). \$1.3 million of the capital budget will be reimbursed to the City from the TDC.

INITIATIVES & REQUESTS NOT FUNDED IN BUDGET

As presented in the draft budget there are no funds allocated for the following initiatives in fiscal year 2020. These items have not been included in the budget, or in some cases, moved to future years for consideration.

General Fund

Not funded:

- Capital activity related to the Center 4 Life
- Revenue and expenditures related to technology solutions to assist in the management and enforcement of the City's short-term rental ordinance – estimated cost \$70,000. Research is currently underway for funding this program through fees;
- Digitization of historical residential paper records stored off island – estimated cost \$300,000;
- Upgrade Historical Village security system – estimated cost \$30,000;
- Parking lot replacement lights and paving at parking lot adjacent to B.I.G. Arts and Historical Village – estimated cost \$58,000.
- Activities associated with the City's 45th anniversary

Moved to Subsequent Years:

- City staff is recommending several technology projects that would increase efficiency and productivity that are currently not funded in fiscal year 2020:
 - 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);

Transportation Fund

Not Funded:

- Expansion of live streaming traffic cameras to additional locations – estimated cost \$60,000;
- Traffic (including bicycle) education and outreach – estimated cost \$50,000.

Moved to Subsequent Years:

- Public Works equipment storage facility – estimated cost \$325,000;

Beach Parking Fund

Not Funded:

- Pilot new security protocols for beach restrooms – estimated cost \$15,000.
- Upgrade Lighthouse security system – estimated cost \$40,000;

Moved to Subsequent Years:

- Planned renovations to the Lighthouse Beach Caretaker's cottages – estimated cost \$500,000;

BUDGET CHALLENGES

A municipal budget reflects the priorities and values of a community. During the development process of the fiscal year 2020 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

Our 2018 experience proves that our community's economy is intrinsically linked to our water quality on and off our Island. Water is the lifeblood of Sanibel Island. Clean water is necessary to support the types of plants that grow on our island, it supports the diverse populations of wildlife that make Sanibel their home, and it provides recreational opportunities for residents and visitors alike. As a world-class environmental travel destination, the quality of the water is the basis for the City's 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. The City of Sanibel has adopted 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.

In the City's Beach Parking enterprise fund, stagnant or declining revenue which resulted from the 2018 water quality crisis will have a significant impact on the City's ability to maintain service at the current levels and could potentially harm future 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 have proven to have an effect on revenues 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 on water quality 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

Revenue

The City was able to endure the nationwide economic downturn and years of diminishing revenue by making tough decisions on expenditures and a strict financial focus on strategic priorities such as pension reform. Over the last two years property tax revenues began returning to pre-recession levels and in 2019 hit an historic high of \$5.2 billion. This budget maintains our current operating millage rate while continuing to provide the services that our community and visitors expect.

However, it is important to note that the vast majority of revenue the City receives is from ad valorem taxes, and with the City at substantially full buildout, there is little or no incremental growth in the tax base on an annual basis. To the contrary, since the City's incorporation for important environmental reasons the community has chosen to divert over 8,200 acres of land from potential residential or commercial development to conservation lands, permanently removing tax generating properties from the City's tax rolls. 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 increases in property values from existing properties each year and does not enjoy the advantage of new construction tax receipts that other municipalities have and depend on to sustain their growth.

To address this concern, the City should look toward other diverse revenue sources in an effort to balance those paying for a service and those that are receiving the service. Diversification of the revenue streams available to the City 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 that department provides.

While the City is statutorily limited in its ability to levy additional tax revenue, there are opportunities that are worth exploring in order to reduce the reliance on ad valorem property tax revenue:

- 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
- Adjustments to revenue collected in funds that are partially supported by the General Fund's tax receipts in the form of annual transfers
 - Continue to identify additional Recreation Center revenues
 - Special assessment district collections
 - Evaluation and adjustment of the payment in lieu of taxes (PILOT) received from the Sewer Fund. Currently the amount is set at a fixed rate (\$7,500 annually). Most entities that collect PILOT payments from enterprise funds do so as a percentage of some basis (total assets, net revenue, etc.)
- Adjustments to Planning and Development Fees
- Consideration of new revenues
 - Stormwater assessments

BUDGET CHALLENGES

Major Capital Projects

Police Department Modernization & Expansion

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. The budget currently includes funds for the temporary facility.

Additionally, technology has evolved dramatically including opportunities for more on-site training and meetings. The amount of personal equipment issued to each officer has also greatly increased and 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 2020 budget includes funds to rent additional temporary space for the Parking Control staff.

The fiscal year 2020 capital plan includes \$200,000 for preconstruction activities related to remodeling the Police Department.

Center 4 Life

The City was approached by the Sanibel Captiva Community Bank (Bank) regarding their desire to move from the location at 2475 Library Way and inquired if the City had interest in purchasing the land and building once vacated. This property is adjacent to the current senior center and would provide opportunity for expansion and/or modernization of the center. An architect is currently evaluating the options available.

The City engaged three independent professional appraisal firms to value the market price of the subject land and building. The average market value of the property based on the information contained in the appraisals is \$1,916,667.

The fiscal year 2020 budget does not include any funding for capital activity related to determining whether or not the City should explore the opportunity to purchase the property and building.

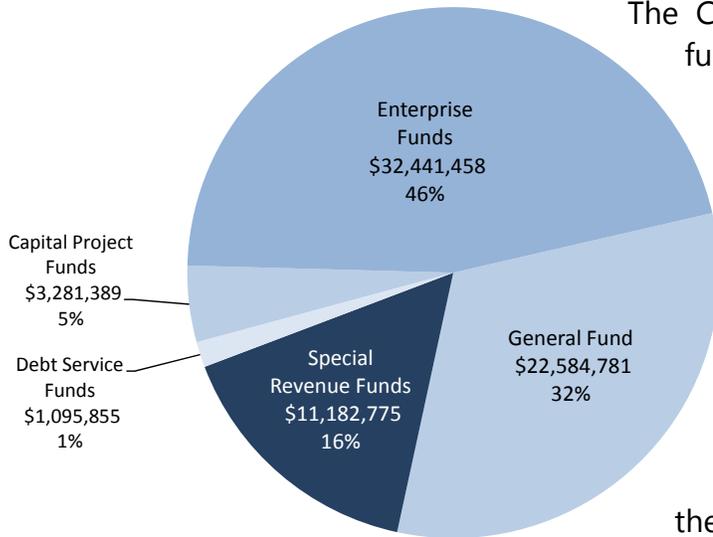
Bridge Sinking Fund

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.

BUDGET OVERVIEW

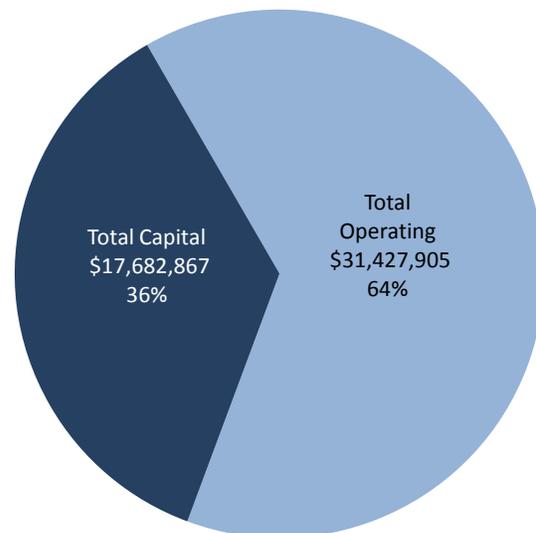
Fiscal Year 2020 Total City Budget

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 2020: **\$31,427,905**

The City's total Capital Budget for Fiscal Year 2020: **\$17,682,867** with **\$15,119,617** newly requested



BUDGET OVERVIEW

The fiscal year 2020 budget totals \$70.6 million as detailed in the following table:

Uses of Funds	FY 2020	FY 2019	
		as Adopted	as Amended
Governmental Funds			
Operating	\$ 21,553,821	\$ 21,849,892	\$ 23,082,877
Capital	2,967,469	2,270,195	2,372,191
Transfers to Other Funds	2,987,945	2,023,445	2,098,094
Debt Service	882,716	881,158	881,158
Reserves/Ending Fund Balance	9,752,849	9,280,880	9,510,187
Total Governmental Funds	38,144,800	36,305,570	37,944,507
Enterprise Funds			
Operating	9,874,084	9,278,948	10,354,647
Capital	14,715,398	8,665,248	9,067,299
Debt Service	3,323,825	3,598,825	3,598,825
Transfers to Other Funds	488,358	431,013	431,013
Reserves/Ending Fund Balance	4,039,793	7,531,176	9,060,592
Total Enterprise Funds	32,441,458	29,505,210	32,512,376
Total Budget	\$ 70,586,258	\$ 65,810,780	\$ 70,456,883
	7.26%	Compared to FY2019 adopted budget	
	0.18%	Compared to FY2019 amended budget	

Comparison to Fiscal Year 2019 Adopted Budget

The fiscal year 2020 City-wide operating budget (which includes personnel and operational expenditures) is 1.0% higher than the fiscal year 2019 adopted budget.

Personnel expenditures are the most significant component of the City's operating budget. In fiscal year 2020, personnel expenditures are budgeted to remain flat in total as compared to fiscal year 2019. The City and its three bargaining units negotiated a 3.0% increase for employees in fiscal year 2019 and typically budgeted personnel expenditures would reflect the 3.0% increase. However, that wage increase was offset by staffing changes and significantly reduced pension payments, which cause an overall decrease in personnel expenditures budgeted for fiscal year 2020. Additionally, the reorganization of the Department of Community Services and the re-structuring of the City Attorney's office reduced expenditures by approximately \$175,000.

The most significant component that decreased personnel expenditures in the fiscal year 2020 budget relates to total pension contributions. The City makes contributions to three pension plans for the benefit of employees: two defined benefit plans: 1) one for General Employees (GE) which is closed to new hires, 2) one for Municipal Police Officers (Police) and 3) a defined contribution 401(a) plan for general employees. Based on actuarial analysis, the required contributions for the combined defined benefit plans are budgeted to decrease approximately \$838,000 (27.7%) from fiscal year 2019 - \$723,000 in the GE plan and \$115,000 in the Police plan. The City began active pension reform in 2010 and closed the GE plan in 2012, replacing it by expanding the 401(a) defined contribution plan to all general employees. The City is still in a transition phase with its defined contribution plan – as employees retire out of the GE plan, 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. 401(a) expenditures are budgeted to increase 4.4% to \$367,000 in fiscal year 2020.

City wide operational expenditures are budgeted to increase 3.2% to approximately \$14.3 million. The main increases relate to the contracting out of legal services and a fleet vehicle lease for police officer patrol cars.

The fiscal year 2020 City-wide capital budget is 61.7% higher than the fiscal year 2019 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 beginning on page 88.

City-wide issued debt obligations are budgeted to decrease 6.1%. The City currently has an open line of credit of \$5.0 million for disaster needs; however, no amounts have been drawn and no debt service is budgeted for fiscal year 2020. The decrease in the debt service budget is due to the Sewer Fund making the final repayment to the General Fund for a long term loan that ended in fiscal year 2019 (payments were \$275,000 annually). The budget includes a projected debt issuance of \$10.0 million in the Sewer fund to partially fund the renovation project mentioned above. This issuance is expected toward the middle or end of fiscal year 2020 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 2020 budget includes City-wide budgeted reserves of \$4.5 million. See detail on page 21 for more information.

Comparison to Fiscal Year 2019 Amended Budget

The fiscal year 2020 City-wide budget is basically flat to the fiscal year 2019 amended budget. The significant amendments to the fiscal year 2019 budget include the annual rollforward of projects that did not fully complete in fiscal year 2018 and grants that were added to the budget during 2019 (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 \$1.9 million in various projects during fiscal year 2019. The City has received tentative approval of approximately \$2.1 million in grant funding for fiscal year 2020 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.

Tuesday	July 16, 2019	Regular Council Meeting – Draft budget is distributed to Council. Adoption of Resolution to Set Proposed Tax (millage) Rate for fiscal year 2020 and date, time and place of first public hearing
Monday	September 9, 2019	5:01 p.m. First Budget Public Hearing – Discussion and adoption of tentative millage and tentative fiscal year 2020 budget
Monday	September 23, 2019	5:01 p.m. Second and Final Budget Public Hearing - Discussion and adoption of final millage rate and fiscal year 2020 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 2020 draft operating millage rate of 1.9139 is equal to the fiscal year 2019 adopted operating millage rate. The rolled-back rate is 1.8922. 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 2020 this rate is 2.7977. Taxes levied at this millage rate would generate \$14,770,772 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 2020 Florida’s per capita personal income increased 1.0339% and the majority vote millage rate is 2.8925. Taxes levied at this millage rate would generate \$15,271,280 before discounts. The two-thirds vote maximum millage rate allowed is the majority vote rate increased by ten (10%) percent. In fiscal year 2020 this rate is 3.1818. Taxes levied at this millage rate would generate \$16,798,672 before discounts.

The following table identifies the minimum vote of Council required to levy a tax (millage) rate for tax year 2019 based on the July 1, 2019 certification of taxable value of \$5.3 billion:

Vote Required	Millage Rate Description	Maximum Millage Rate
Majority vote of Council (3/5)	Rolled-back rate	1.8922
Majority vote of Council (3/5)	Majority vote maximum rate	2.8925
Two-thirds vote of Council (4/5)	2/3 vote maximum rate	3.1818
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 2020 debt service obligations continued to decrease as shown below:

Debt Service Obligation	Millage Rate	
	2019	2020
Sewer Voted Debt Service	0.1394	0.1373
Land Acquisition Voted Debt Service	0.0598	0.0500
Recreation Center Voted Debt Service	0.1055	0.1060
Total Voter Approved Debt Millage	0.3047	0.2933

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 FY2019	Budgeted FY2020
	FY2016	FY2017	FY2018		
Taxes (net)	\$ 12,707,475	\$ 13,267,995	\$ 13,839,284	\$ 13,843,794	\$ 13,261,877
Licenses/Permits	1,928,584	2,126,935	2,297,788	2,413,580	2,425,097
Intergovernmental	4,092,254	4,590,879	6,836,172	6,691,577	4,699,447
Charges for Services	12,527,112	13,216,921	13,646,596	14,364,766	14,621,235
Fines & Forfeitures	267,390	563,169	249,063	193,152	265,000
Miscellaneous	1,011,509	801,133	1,119,035	1,526,811	1,425,307
Other External Sources	506,152	236,047	498,471	114,560	156,000
Indirect Cost Charges	(1,638,020)	(1,849,668)	(2,054,894)	(2,256,781)	(2,256,781)
Total Revenue Sources	\$ 31,402,456	\$ 32,953,411	\$ 36,431,515	\$ 36,891,459	\$ 34,597,182

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. The table also does not include the \$10.0 million projected loan issuance in the Sewer fund budgeted in fiscal year 2020.

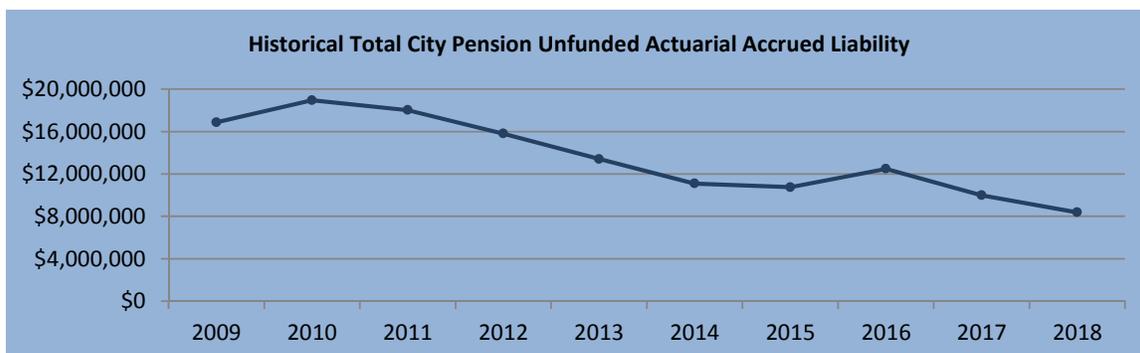
Tax revenue is budgeted to decrease in fiscal year 2020 due to the expiration of the interlocal agreement between the City and Lee County in August 2019. See additional discussion on page 62.

Intergovernmental revenue in fiscal year 2018 includes reimbursement for the red tide beach cleanup as well as an \$825,000 grant from the State of Florida related to the sewer plant renovation. In fiscal year 2019, the estimated revenue includes \$1.5 million in additional grant funds from the State for the sewer plant renovation.

Expenditures/Expenses

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

As discussed previously, the City’s total contributions to its defined benefit pension plans are budgeted to decrease in fiscal year 2020. The two plans will require approximately \$838,000 less in required funding (based on actuarial determinations). Due in large part to pension reform and additional contributions to each plan, the combined unfunded liability for both plans has decreased 55.8% from the high in fiscal year 2010 of \$18.9 million to \$8.4 million at the end of fiscal year 2018).



CITY WIDE BUDGET

The estimated cost for the defined contribution plan for fiscal year 2020 is budgeted at \$367,283, a 4.4% increase from fiscal year 2019. 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.

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 FY2019	Budgeted FY2020
	FY2016	FY2017	FY2018		
General Government	\$ 5,583,761	\$ 5,996,604	\$ 6,354,451	\$ 6,201,452	\$ 6,062,161
Public Safety	6,714,126	7,718,456	8,018,682	8,551,345	8,586,618
Physical Environment	5,026,632	4,981,917	4,965,952	5,620,714	6,196,536
Public Works	3,294,933	3,781,094	6,790,073	3,446,573	3,749,142
Transportation	3,740,117	3,452,119	4,192,784	4,042,530	3,726,838
Economic Environment	322,064	328,461	339,762	439,450	375,041
Culture/Recreation	2,765,198	3,170,623	2,926,042	2,598,613	2,731,569
Debt Service	1,388,540	1,337,536	1,274,778	4,479,983	4,206,541
Capital Outlay	307,263	1,381,255	474,016	7,599,836	17,682,867
Indirect Cost Charges	(1,638,020)	(1,849,668)	(2,054,894)	(2,256,781)	(2,256,781)
Total Outlays	\$ 27,504,614	\$ 30,298,397	\$ 33,281,646	\$ 40,723,715	\$ 51,060,532

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 47 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 funds. 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 2020 budget totals \$22.6 million and is summarized in the following table:

Sources of Funds	FY 2020	FY 2019	
		as Adopted	as Amended
Beginning Fund Balance	\$ 6,236,891	\$ 5,937,447	\$ 6,262,699
Operating Revenues	15,859,532	15,353,888	15,562,983
Other Financing Sources	488,358	431,013	431,013
Total Budget	\$ 22,584,781	\$ 21,722,348	\$ 22,256,695

Uses of Funds	FY 2020	FY 2019	
		as Adopted	as Amended
Operating Expenditures	\$ 14,010,759	\$ 14,497,729	\$ 15,140,654
Non-operating Expenditures	5,627,945	4,369,585	3,990,702
Ending Fund Balance	2,946,077	2,855,034	3,125,339
Total Budget	\$ 22,584,781	\$ 21,722,348	\$ 22,256,695

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 2019, the City expects the General fund to report a beginning fund balance of approximately \$6.2 million, which is 4.9% higher than the fiscal year 2019 adopted budget and consistent with the fiscal year 2019 amended budget of \$6.3 million.

The General Fund's operating revenues are budgeted to increase 3.3% in fiscal year 2020 from the fiscal year 2019 adopted budget. This increase is mainly attributable to higher ad valorem taxes collected due to a 1.6% increase in property values. Additionally, revenue collected from other funds for internal cost recovery is budgeted to increase in fiscal year 2020 based on a third party analysis conducted in fiscal year 2019. One line item that is not budgeted in fiscal year 2020 relates to shared revenue received from Lee County's recycling collections. The commodity market for recyclables has been negatively affected by international buyers and until the market improves, revenues are not expected to resume.

Other financing sources are primarily transfers from other funds. The fiscal year 2020 budget is 13.3% higher than the previous year due to an increase in projected beach parking revenues, which the General Fund receives a percentage.

FUNDS BUDGET

Uses of Funds – Operating expenditures in the General Fund are budgeted to decrease 3.4% with the fiscal year 2019 adopted budget. While personnel costs related to pensions have decreased significantly as previously mentioned, negotiated increases in wages and certain other increases in operating costs offset that decrease. Overall cost containment continues to be a priority for the City.

Non-operating expenditures are budgeted to increase by 28.8%, partially due to restoration of a portion of the disaster reserves (\$1.0 million to \$1.35 million), and a 60.6% increase in transfers to support other funds. In fiscal year 2020, the budget includes an additional transfer of \$450,000 to the Transportation Fund to support operating expenditures. This is not without precedent and is consistent of City policy during the loss of the causeway revenue. For additional information, refer to the detailed interfund transfer schedule on page 50. Ending fund balance is budgeted to increase 3.2% based on the results previously discussed.

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 2020	FY 2019	
		as Adopted	as Amended
Beginning Fund Balance	\$ 3,969,361	\$ 3,564,433	\$ 4,235,182
Operating Revenues	5,085,469	5,374,707	5,398,965
Other Financing Sources	2,127,945	1,598,445	1,651,441
Total Budget	\$ 11,182,775	\$ 10,537,585	\$ 11,285,588

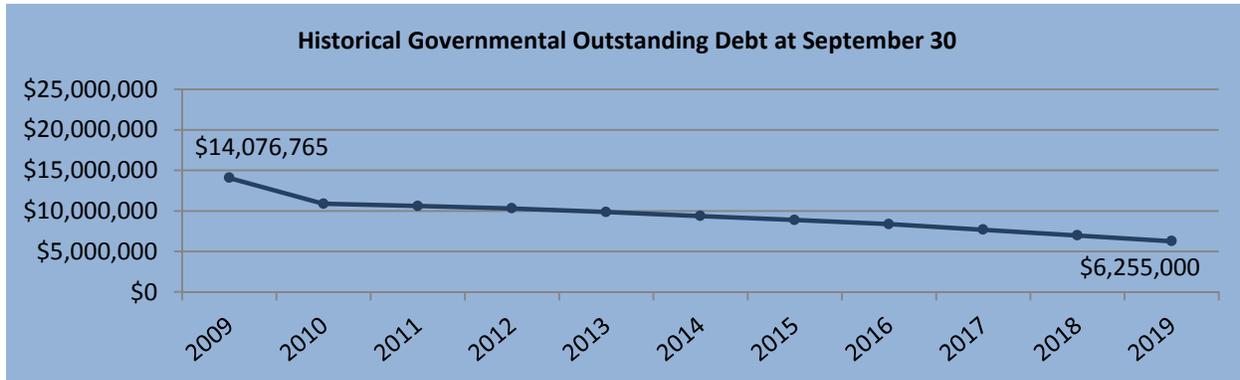
Uses of Funds	FY 2020	FY 2019	
		as Adopted	as Amended
Operating Expenditures	\$ 7,543,062	\$ 7,352,163	\$ 7,942,223
Capital Expenditures	675,000	48,480	48,480
Non-operating Expenditures	-	297,300	239,750
Ending Fund Balance	2,964,713	2,839,642	3,055,135
Total Budget	\$ 11,182,775	\$ 10,537,585	\$ 11,285,588

Beginning fund balance is budgeted to increase 11.4% in fiscal year 2020 to \$4.0 million. The increase is attributable to positive 2019 results in the Building Fund, Road Impact Fee Fund and the Recreation Fund. These increases are partially offset by a decrease of approximately \$368,000 in the Transportation Fund due to the budget reflecting the termination of the interlocal agreement with Lee County in August 2019 for the distribution of gas taxes.

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 \$883,000, consistent with the fiscal year 2019 adopted budget. In fiscal year 2018, the City secured a \$5.0 million line of credit with a local financial institution for use in case of a disaster. The City has not drawn any funding from this open line of credit and no payments are budgeted in fiscal year 2020.

The City continues to reduce its long-term debt balances and as of September 30, 2019, the governmental funds' outstanding debt is projected to be \$6.3 million. A historical summary of outstanding governmental debt is presented in the following graph:



Capital Project Funds – Capital project funds account for resources used to acquire and/or construct major capital assets (having a useful expected life of one year or more), 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 \$3.0 million. Significant projects budgeted in fiscal year 2020 include the following:

- Patrol car lease (16 vehicles)
- City Hall air conditioning replacements
- Police Department modernization evaluation
- Box culvert repairs on Periwinkle Way and Bay Drive
- Beach Road water control structure rehabilitation project
- Sanibel Slough dredging
- Drainage improvements at various locations

The Capital Acquisition fund is funded by beginning fund balance of \$745,000 and a transfer from the General fund of \$635,000. 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 2019. The Transportation Capital Projects fund is partially funded by beginning fund balance and a transfer from the General Fund of \$450,000. The Recreation Sinking fund is partially funded by beginning fund balance and a scheduled \$275,000 transfer from the General fund.

A detailed 5-year capital improvement plan (CIP) is included in this document and begins on page 182.

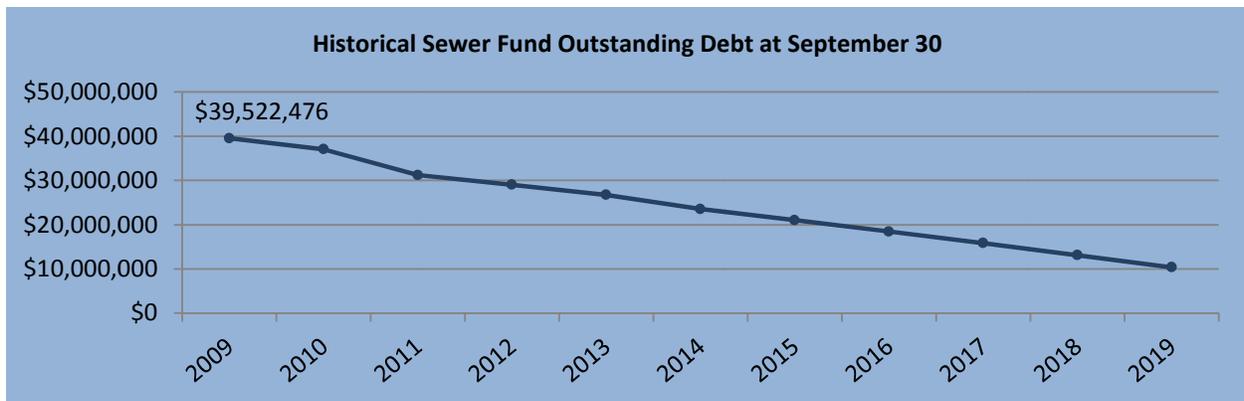
FUNDS BUDGET

Enterprise Funds

Sanibel Sewer System Fund – The fiscal year 2020 budget includes a planned beginning unrestricted net position of \$6.3 million, compared to a prior year adopted balance of \$9.0 million. The decrease in beginning net position is primarily due to the capital being expended for the sewer plant renovation project that was approved in the prior year. Additionally, to support planned upgrades and maintenance on the system, a 3.0% 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 City has also received \$3.325 million in grant funding from the State of Florida to support the plant renovation, \$500,000 of which is budgeted in fiscal year 2020 but not yet received.

The Sewer Fund’s total appropriations budget is estimated to increase approximately 53.0% from the prior year adopted budget to \$17.9 million. This increase is entirely driven by the previously mentioned sewer plant renovation project. Refer to the 5-year Capital Improvement Plan on page 182 for more information on timing of these renovations.

As of September 30, 2019, the Sewer Fund’s outstanding debt is projected to be \$10.4 million. A historical summary of outstanding debt is presented in the following graph:



The fiscal year 2020 budget includes a potential debt issuance of \$10.0 million to assist in partially funding the previously mentioned sewer plant renovation. This debt is not expected to be issued until the middle or end of fiscal year 2020; 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 – as evidenced by the red tide issues experienced in fiscal year 2018.

Beginning unrestricted funds in the Beach Parking Fund are expected to increase 128.4% from the prior year's adopted budget, primarily due to revenues higher than budget from parking fees. In fiscal year 2020, total net revenues are budgeted to increase 4.8% to \$4.6 million in fiscal year 2020 from the fiscal year 2019 adopted budget of \$4.4 million, primarily due to higher than expected revenues from parking.

Intergovernmental revenue is budgeted currently to decrease 24.5% in the fiscal year 2020 budget. Most of these grants are received from the Lee County TDC and include some previously approved grants for projects completed in fiscal year 2019, primarily the Tarpon Bay Road restroom project. Fiscal year 2020 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 in the Beach Parking fund are budgeted to decrease 8.7% in fiscal year 2020 from the fiscal year 2019 amended budget, mainly driven by the previously mentioned decreases in pension contributions. Total operating expenses are budgeted to decrease approximately 2.6% from the fiscal year 2019 amended budget, primarily due to decreased beach maintenance expenses from Public Works.

Capital projects in the fiscal year 2020 budget total \$1.9 million. The most significant projects include shoreline stabilization at Turner Beach and a bridge replacement and dune walkover repairs at Bowman's Beach. Refer to the detailed CIP plan for more information.

The Beach Parking fund budget includes a 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 2020, this amount is budgeted to be \$481,000, which represents 15% of the gross revenues the beach parking lots earn. There is no increase budgeted for overall parking revenues.

RESERVES

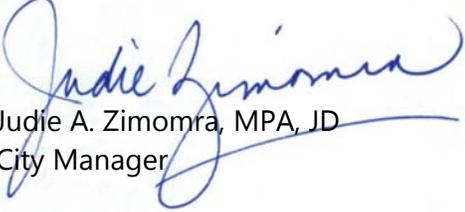
The fiscal year 2020 budget continues to provide for reserve funds for various purposes to address unforeseen future events and personnel reserves. A detail of City-wide established reserves is presented in the table below:

Total City	FY 2020	FY 2019		
		Adopted	Amended	Estimated Usage
Contingencies	\$ 175,000	\$ 175,000	\$ 175,000	\$ -
Environmental Initiatives	1,000,000	1,000,000	890,000	110,000
Insurance Deductibles	215,000	215,000	211,695	3,305
Disaster (General)	1,350,000	1,000,000	1,000,000	-
Disaster (Sewer)	1,000,000	1,000,000	1,000,000	-
Personnel Services	-	339,750	-	339,750
Recreation Roof	800,000	650,000	650,000	-
Total Reserves	\$ 4,540,000	\$ 4,379,750	\$ 3,926,695	\$ 453,055

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 2020 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 is the liaison to the Audit Committee, Traffic Work Group, Redevelopment Project, as well as the Island Seniors Board of Directors for building project and the Sanibel Seniors Board of Directors. He is the President-elect for the Florida League of Mayors; Chairman for the Lee County Coalition of Mayors; is the Vice Chair of the Florida Municipal Trust Insurance Trust Board of Trustees; is a voting delegate for the Florida League of Cities and serves on the League's Legislative Policy and Resolutions Committees; and received the Florida League of Cities Home Rule Hero Award in 2017 and 2019. He is an intense advocate for the City in the area of water quality, having been appointed by the Governor 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 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, 2018 and 2019 he was awarded the Florida League of Cities Hometown Hero Award and the recipient of the 2008 Conservationist of the Year award from the SW Florida Audubon Society.



Councilmember Richard Johnson

Term of Office: March 2019 – March 2023

Councilman Johnson was first elected to Sanibel City Council in March 2019. Councilman Johnson currently serves as City Council's liaison to the Historical Preservation Committee, Historical Museum and Village, Inc., Recreation Financial Assistance Committee, and the Employee Dependent Scholarship Committee, Community Housing Resource Inc. (CHR), and CHR's Coast & Island Community Grant Trust. Councilman Johnson is liaison on the Lee County Causeway matters.

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 2019 – March 2023

Councilwoman Smith was appointed to the Sanibel City Council to serve an interim position for a vacant seat in December 2017 and then re-elected in March 2019. 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 third 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 and 2019 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
John D. Agnew, Esq..... City Attorney

EXECUTIVE STAFF

James R. Isom.....Administrative Services Director
Keith L. Williams Community Services Director
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
Trish Phillips.....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 18 years. During the years, the City of Sanibel has secured **\$54 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.

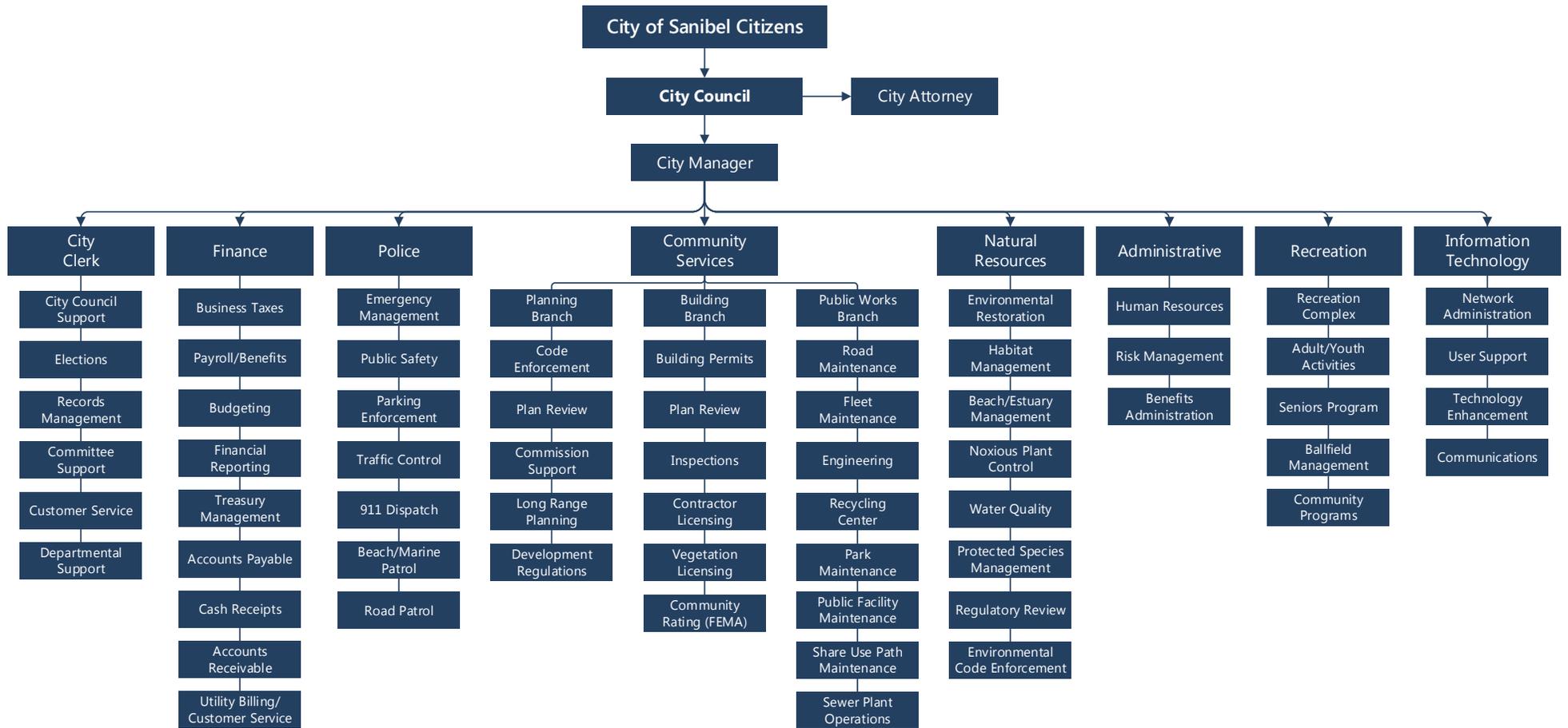
During her tenure the City completed the award winning \$14.5 million recreation center as well as the \$73 million sanitary sewer system and effluent reuse system.

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.

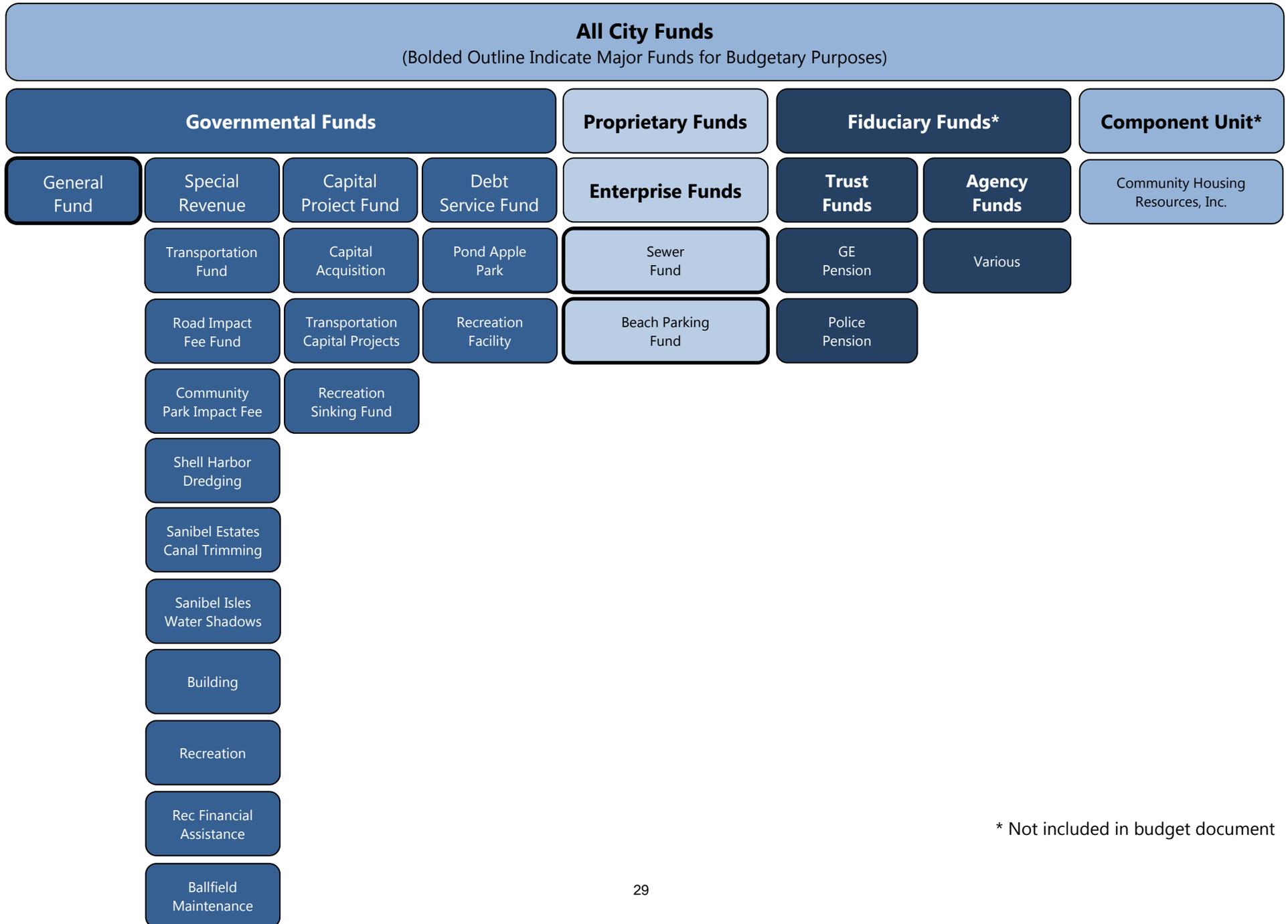
Zimomra has made presentations before the Duke Energy Hurricane Preparedness Seminar, the National Conference of the Government Finance Officers Association, the National Hurricane Conference, Florida Governor's Hurricane Conference and the Barrier Islands Governmental Council. She was previously selected 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 2020.

	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 2019	Finance prepares departmental information for FY 2020 budget process.
Month of:	May 2019	Departments prepare expenditure requests and enter into budget system.
Friday	May 31, 2019	Initial FY 2020 budgets reflecting department expenditure requests due to Finance.
Friday	June 7, 2019	Draft Departmental budget narratives for City Manager review due to Finance.
Weeks of:	June 3 and 17, 2019	Individual department meetings with City Manager and Finance Director to discuss budget requests.
Month of:	June 2019	Finance aligns departmental expenditure requests with projected revenue.
Tuesday	June 4, 2019	9:00 a.m. - REGULAR CITY COUNCIL MEETING - City Council discussion on budget initiatives and priorities for fiscal year 2020.
By Monday	July 1, 2019*	Property appraiser certifies preliminary tax roll and Finance calculates proposed millage rates based on taxable valuation.
Tuesday	July 16, 2019	9:00 a.m. - REGULAR CITY COUNCIL MEETING - Staff presents draft FY 2020 budget and introduction of the resolution to set the proposed tax (calendar) year 2019 millage rates and date of first public hearing.
By Sunday	August 4, 2019*	Finance advises property appraiser of proposed millage rates; rolled-back rate and date, time and place of first public hearing.
Tuesday	August 6, 2019	9:00 a.m. - REGULAR CITY COUNCIL MEETING - Continued discussion of FY 2020 budget
By Saturday	August 24, 2019*	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 9, 2019*	9:00 a.m. - REGULAR CITY COUNCIL MEETING - Continued discussion of FY 2020 budget
Monday	September 9, 2019*	5:01 p.m. - CITY COUNCIL FIRST PUBLIC HEARING - Discussion and adoption of tentative millage rate and tentative FY 2020 budget.
Thursday	September 19, 2019*	City advertises second and final public hearing in News-Press.
Monday	September 23, 2019*	5:01 p.m. - CITY COUNCIL SECOND AND FINAL PUBLIC HEARING - Discussion and adoption of final millage rate and final FY 2020 budget.
By Friday	September 27, 2019*	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, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to 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 FISCAL YEAR 2020 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 2018	FY 2019		FY 2020 Budget	Change from	
	Actual	Estimated	Adopted		FY 2019 Adopted Budget	
Beginning Fund Balance	\$ 26,033,504	\$ 24,145,593	\$ 21,744,665	\$ 20,255,992	\$ (1,488,673)	(6.85%)
Revenues						
Ad Valorem Taxes, net	11,084,812	11,114,811	11,190,493	11,296,637	106,144	0.95%
Other Taxes	2,754,472	2,728,983	2,592,917	1,965,240	(627,677)	(24.21%)
Licenses & Permits	2,297,788	2,413,580	2,132,000	2,425,097	293,097	13.75%
Intergovernmental Revenue	6,836,172	6,691,577	6,004,991	4,699,447	(1,305,544)	(21.74%)
Charges for Services	13,646,596	14,364,766	13,448,505	14,621,235	1,172,730	8.72%
Fines & Forfeitures	249,063	193,152	263,500	265,000	1,500	0.57%
Miscellaneous Revenue	1,119,035	1,526,811	1,298,251	1,425,307	127,056	9.79%
Total Revenues	37,987,938	39,033,680	36,930,657	36,697,963	(232,694)	(0.60%)
Other Financing Sources						
Transfers In	3,161,156	2,529,107	2,454,458	3,476,303	1,021,845	41.63%
Non-Operating Revenue	486,469	103,060	175,000	150,000	(25,000)	(14.29%)
Gains/Losses	12,002	11,500	6,000	6,000	-	0.00%
Debt Proceeds	4,500,000	-	4,500,000	10,000,000	5,500,000	-
Total Other Financing	8,159,627	2,643,667	7,135,458	13,632,303	6,496,845	245.75%
Total Sources of Funds	\$ 72,181,069	\$ 65,822,940	\$ 65,810,780	\$ 70,586,258	\$ 4,775,478	7.26%
Expenditures						
General Government	\$ 6,323,672	\$ 6,201,452	\$ 6,483,930	\$ 6,062,161	\$ (421,769)	(6.50%)
Public Safety	7,953,171	8,551,345	8,247,130	8,586,618	339,488	4.12%
Physical Environment	4,965,952	5,620,714	6,055,497	6,196,536	141,039	2.33%
Public Works	6,790,073	3,446,573	3,498,494	3,749,142	250,648	7.16%
Transportation	4,175,562	4,042,530	3,776,873	3,726,838	(50,035)	(1.32%)
Economic Environment	339,762	439,450	411,325	375,041	(36,284)	(8.82%)
Culture/Recreation	2,578,164	2,598,613	2,655,591	2,731,569	75,978	2.86%
Total Operating	33,126,356	30,900,677	31,128,840	31,427,905	299,065	0.96%
Capital Outlay	474,016	7,599,836	10,935,443	17,682,867	6,747,424	61.70%
Other Uses of Funds						
Transfers Out	3,161,156	2,586,452	2,454,458	3,476,303	1,021,845	41.63%
Debt Service	1,274,778	4,479,983	4,479,983	4,206,541	(273,442)	(6.10%)
Non-Expended Reserves	-	-	4,379,750	4,540,000	160,250	-
Total Other Uses	4,435,934	7,066,435	11,314,191	12,222,844	908,653	12.86%
Ending Fund Balance	34,144,763	20,255,992	12,432,306	9,252,642	(3,179,664)	(25.58%)
Total Uses of Funds	\$ 72,181,069	\$ 65,822,940	\$ 65,810,780	\$ 70,586,258	\$ 4,775,478	7.26%

BUDGET SUMMARY BY FUND TYPE

GOVERNMENTAL AND ENTERPRISE FUNDS

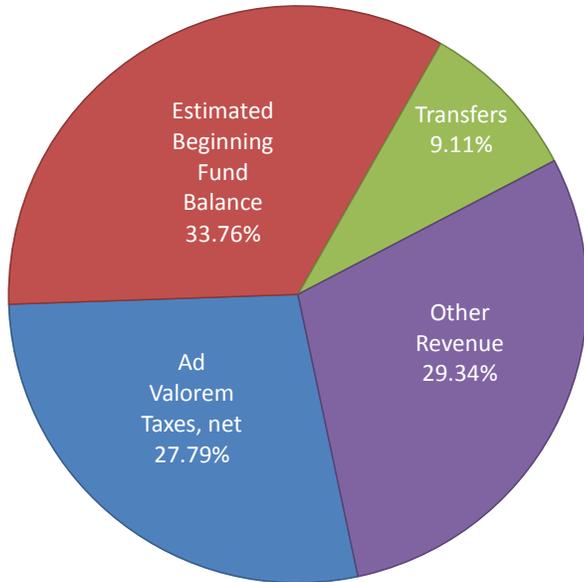
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Total Budget
Beginning Fund Balance	\$ 6,236,891	\$ 3,969,361	\$ 290,444	\$ 2,381,389	\$ 7,377,907	\$ 20,255,992
Revenues						
Ad Valorem Taxes, net	9,801,511	-	798,911	-	696,215	11,296,637
Other Taxes	965,240	1,000,000	-	-	-	1,965,240
Licenses & Permits	975,000	1,265,097	-	-	185,000	2,425,097
Intergovernmental Revenue	871,000	1,797,469	-	-	2,030,978	4,699,447
Charges for Services	3,096,781	703,678	-	-	10,820,776	14,621,235
Fines & Forfeitures	45,000	30,000	-	-	190,000	265,000
Miscellaneous Revenue	105,000	289,225	6,500	40,000	984,582	1,425,307
Total Revenue	15,859,532	5,085,469	805,411	40,000	14,907,551	36,697,963
Other Financing Sources						
Transfers From Other Funds	488,358	2,127,945	-	860,000	-	3,476,303
Capital Contributions	-	-	-	-	150,000	150,000
Gains/Losses	-	-	-	-	6,000	6,000
Debt Proceeds	-	-	-	-	10,000,000	10,000,000
Total Other Financing Sources	488,358	2,127,945	-	860,000	10,156,000	13,632,303
Total Sources of Funds	\$ 22,584,781	\$ 11,182,775	\$ 1,095,855	\$ 3,281,389	\$ 32,441,458	\$ 70,586,258
Expenditures						
Operating Expenditures						
General Government	\$ 6,062,161	\$ -	\$ -	\$ -	\$ -	\$ 6,062,161
Public Safety	5,089,755	1,265,327	-	-	2,231,536	8,586,618
Physical Environment	655,278	-	-	-	5,541,258	6,196,536
Public Works	1,647,852	-	-	-	2,101,290	3,749,142
Transportation	-	3,726,838	-	-	-	3,726,838
Economic Environment	375,041	-	-	-	-	375,041
Culture/Recreation	180,672	2,550,897	-	-	-	2,731,569
Total Operating	14,010,759	7,543,062	-	-	9,874,084	31,427,905
Capital Outlay	-	675,000	-	2,292,469	14,715,398	17,682,867
Non-Operating Expenditures						
Non-expended Reserves	2,740,000	-	-	800,000	1,000,000	4,540,000
Transfers to Other Funds	2,887,945	-	-	100,000	488,358	3,476,303
Debt Service	-	-	882,716	-	3,323,825	4,206,541
Total Non-Operating	5,627,945	-	882,716	900,000	4,812,183	12,222,844
Ending Fund Balance	2,946,077	2,964,713	213,139	88,920	3,039,793	9,252,642
Total Uses of Funds	\$ 22,584,781	\$ 11,182,775	\$ 1,095,855	\$ 3,281,389	\$ 32,441,458	\$ 70,586,258

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	\$ 9,801,511	\$ -	\$ 798,911	\$ -	\$ 696,215	\$ 11,296,637
Other Taxes	965,240	1,000,000	-	-	-	1,965,240
Licenses & Permits	975,000	1,265,097	-	-	185,000	2,425,097
Intergovernmental Revenue	871,000	1,797,469	-	-	2,030,978	4,699,447
Charges for Services	3,096,781	703,678	-	-	10,820,776	14,621,235
Fines & Forfeitures	45,000	30,000	-	-	190,000	265,000
Miscellaneous Revenue	105,000	289,225	6,500	40,000	984,582	1,425,307
Total Revenue	15,859,532	5,085,469	805,411	40,000	14,907,551	36,697,963
Other Financing Sources						
Transfers From Other Funds	488,358	2,127,945	-	860,000	-	3,476,303
Capital Contributions	-	-	-	-	150,000	150,000
Gains/Losses	-	-	-	-	6,000	6,000
Debt Proceeds	-	-	-	-	10,000,000	10,000,000
Total Other Financing Sources	488,358	2,127,945	-	860,000	10,156,000	13,632,303
Total Revenue/Other Sources	16,347,890	7,213,414	805,411	900,000	25,063,551	50,330,266
Expenditures						
Operating Expenditures						
General Government	6,062,161	-	-	-	-	6,062,161
Public Safety	5,089,755	1,265,327	-	-	2,231,536	8,586,618
Physical Environment	655,278	-	-	-	5,541,258	6,196,536
Public Works	1,647,852	-	-	-	2,101,290	3,749,142
Transportation	-	3,726,838	-	-	-	3,726,838
Economic Environment	375,041	-	-	-	-	375,041
Culture/Recreation	180,672	2,550,897	-	-	-	2,731,569
Total Operating	14,010,759	7,543,062	-	-	9,874,084	31,427,905
Capital Outlay	-	675,000	-	2,292,469	14,715,398	17,682,867
Non-Operating Expenditures						
Transfers to Other Funds	2,887,945	-	-	100,000	488,358	3,476,303
Debt Service	-	-	882,716	-	3,323,825	4,206,541
Total Non-Operating	2,887,945	-	882,716	100,000	3,812,183	7,682,844
Total Expenditures	16,898,704	8,218,062	882,716	2,392,469	28,401,665	56,793,616
Change Before Reserves	(550,814)	(1,004,648)	(77,305)	(1,492,469)	(3,338,114)	(6,463,350)
Reserves	2,740,000	-	-	800,000	1,000,000	4,540,000
Change in Fund Balance	(3,290,814)	(1,004,648)	(77,305)	(2,292,469)	(4,338,114)	(11,003,350)
Beginning Fund Balance	6,236,891	3,969,361	290,444	2,381,389	7,377,907	20,255,992
Ending Fund Balance	\$ 2,946,077	\$ 2,964,713	\$ 213,139	\$ 88,920	\$ 3,039,793	\$ 9,252,642

SOURCES AND USES OF GOVERNMENTAL FUNDS

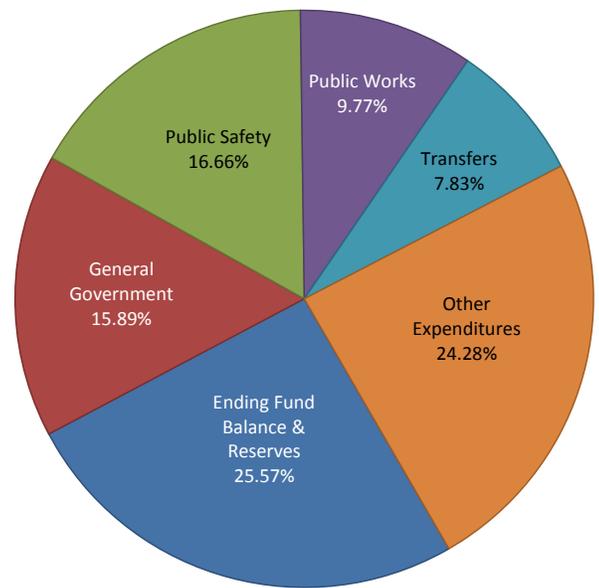
The following table presents information on the City's governmental revenue sources and the percentage of each to the total governmental funds budget:



GOVERNMENTAL FUNDS		
Sources of Funds	Amount	% Total
Est . Beginning Fund Balance	\$ 12,878,085	33.76%
Revenue		
Ad Valorem Taxes, net		
Operating	9,801,511	25.70%
Voted Debt Service	798,911	2.09%
Other Taxes	1,965,240	5.15%
Licenses & Permits	2,240,097	5.87%
Intergovernmental Revenue	2,668,469	7.00%
Charges for Services	3,800,459	9.96%
Fines & Forfeitures	75,000	0.20%
Miscellaneous Revenue	440,725	1.16%
Transfers from Other Funds	3,476,303	9.11%
Total Revenue	25,266,715	100.00%
Total Sources of Fund	\$ 38,144,800	

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:

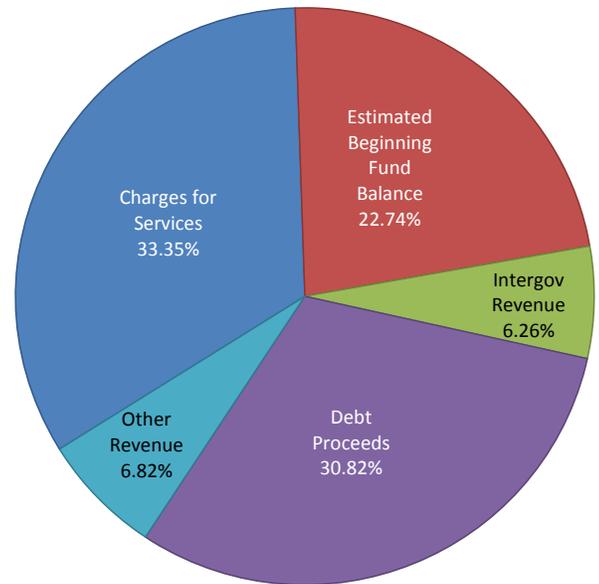
GOVERNMENTAL FUNDS		
Uses of Funds	Amount	% Total
Operating Expenses		
General Government	\$ 6,062,161	15.89%
Public Safety	6,355,082	16.66%
Physical Environment	655,278	1.72%
Public Works	1,647,852	4.32%
Transportation	3,726,838	9.77%
Economic Environment	375,041	0.98%
Culture & Recreation	2,731,569	7.16%
Total	21,553,821	56.51%
Capital Outlay	2,967,469	7.78%
Budgeted Reserves	3,540,000	9.28%
Debt Service	882,716	2.31%
Transfers to Other Funds	2,987,945	7.83%
Estimated Ending Fund Balance	6,212,849	16.29%
Total Uses of Funds	\$ 38,144,800	100.00%



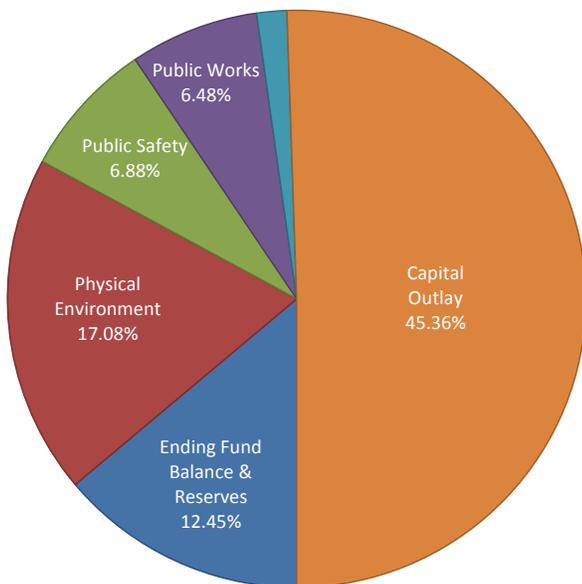
SOURCES AND USES OF ENTERPRISE FUNDS

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

ENTERPRISE FUNDS		
Sources of Funds	Amount	% Total
Est . Beginning Fund Balance	\$ 7,377,907	22.74%
Revenue		
Charges for Services	10,820,776	33.35%
Licenses & Permits	185,000	0.57%
Intergovernmental Revenue	2,030,978	6.26%
Fines & Forfeitures	190,000	0.59%
Miscellaneous Revenue	990,582	3.05%
Ad Valorem Voted Debt, net	696,215	2.15%
Capital Contributions	150,000	0.46%
Debt Proceeds	10,000,000	30.82%
Total Revenue	25,063,551	100.00%
Total Sources of Fund	\$ 32,441,458	



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



ENTERPRISE FUNDS		
Uses of Funds	Amount	% Total
Operating Expenses		
Public Safety	2,231,536	6.88%
Physical Environment	5,541,258	17.08%
Public Works	2,101,290	6.48%
Total	9,874,084	30.44%
Capital Outlay	14,715,398	45.36%
Budgeted Reserves	1,000,000	3.08%
Debt Service	3,323,825	10.25%
Transfers to Other Funds	488,358	1.51%
Estimated Ending Fund Balance	3,039,793	9.37%
Total Uses of Funds	\$ 32,441,458	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	\$ -	\$ 2,027,945	\$ 860,000	\$ -	\$ 2,887,945
Transportation Capital Projects	-	100,000	-	-	100,000
Sewer Fund	7,500	-	-	-	7,500
Beach Parking Fund	480,858	-	-	-	480,858
	<u>\$ 488,358</u>	<u>\$ 2,127,945</u>	<u>\$ 860,000</u>	<u>\$ -</u>	<u>\$ 3,476,303</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	1,454,500	Recreation center operations
General Fund	Ballpark Maintenance	110,000	Operations and capital projects
General Fund	Transportation Fund	450,000	Transfer for operating expenditures
General Fund	Capital Planning and Acquisition	635,000	Capital acquisition/construction
General Fund	Recreation Facility Capital Projects	225,000	Sinking fund capital projects
Transportation Capital Projects	Transportation Fund	100,000	Transfer for operating expenditures
Sewer Fund	General Fund	7,500	Payment in lieu of taxes
Beach Parking Fund	General Fund	480,858	Payment in lieu of taxes
		<u>\$ 3,476,303</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

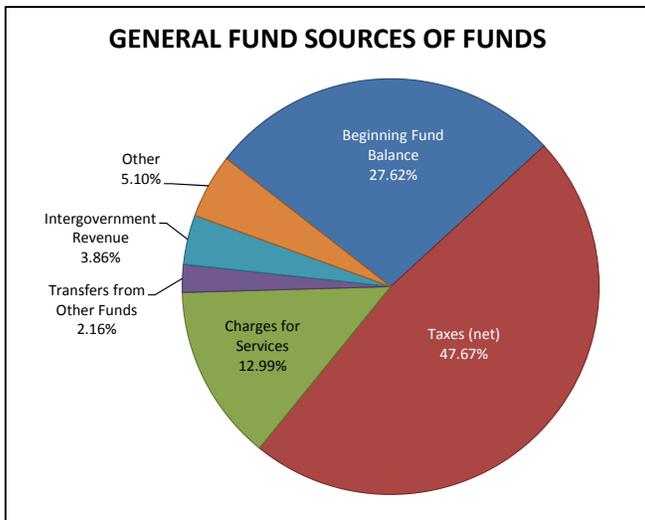
Beginning Fund Balance – The first available source of funds at the beginning of each fiscal year is the carry-forward of the previous year’s available fund balance. Fund balance is the accumulation of prior year’s revenues minus expenditures. According to the City’s adopted fund balance policy, portions 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 \$6.2 million of fund balance will be available at the end of fiscal year 2019 to carry-forward to fiscal year 2020.

Taxes – Property (ad valorem) tax, determined by the levy of an operating millage rate, is the City’s primary revenue source providing an estimated \$9.8 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 represents 43.4% of the 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 2019 assessed \$5.3 billion taxable value, which is the same tax rate the City has levied since 2016.

Other taxes in the General Fund include the communications services tax, business tax and casualty insurance premium tax, estimated to generate approximately \$975,000.

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 \$955,000 or 4.2% of General Fund total sources of funds. Special permits and City issued licenses are expected to provide approximately \$20,000.

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 \$871,000 or 3.9% of the General Fund’s source of funds. The City is still in the process of receiving reimbursement from FEMA and the State of Florida for expenditures related to Hurricane Irma. \$350,000 has been received to date in fiscal year 2019.

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 \$3.1 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.

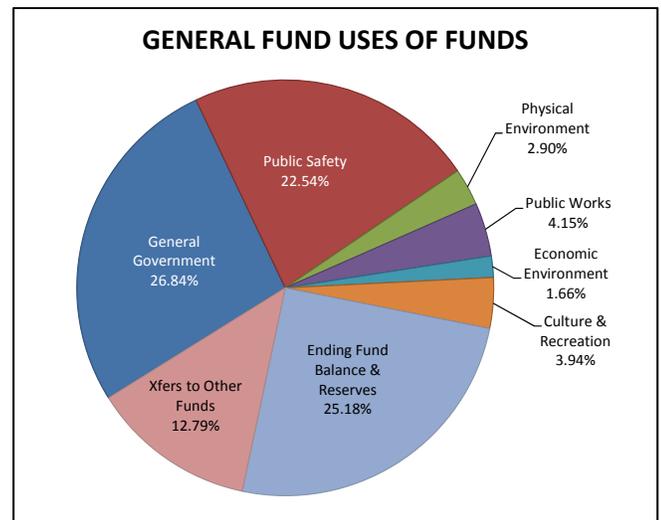
Other Revenues – Fines and forfeitures, including court fines, parking and other ordinance violations, are estimated to contribute \$45,000 of General Fund sources. Projections are based on trend analysis of prior year’s activity. Miscellaneous revenue includes interest earnings, rents and contributions. This revenue source is estimated at \$105,000 of General Fund total sources. Projections for interest earnings are based on the City’s fixed income investment program and market rates of return estimates for the following year.

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 2020, PILOT is estimated to provide \$488,000 of the General Fund total funding sources.

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 FY20 are \$14.0 million. Personnel expenditures are 4.3% lower than the fiscal year 2019 adopted budget; operating expenditures are flat (0.7% down) and grant expenditures are 7.8% lower (in the prior year, the City passed through one large grant from Lee County to the City’s below market housing program).



Overall, personnel costs are budgeted to decrease significantly in fiscal year 2020 mainly due to decrease in the required contributions the City makes to its two defined benefit pension plans. Based on actuarial results, the contributions will decrease \$687,935 from fiscal year 2019 (\$723,000 in the General Employees’ and \$115,000 in the Municipal Police Officers’).

Wages were increased 3.0% in fiscal year 2019 based on negotiations with the City’s three bargaining unit.

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 services of the City. General Government expenditures are budgeted at approximately \$6.1 million, 43.3%, of total operating expenditures. General Government operating expenditures are 6.5% lower than the fiscal year 2019 adopted budget primarily based on the decrease in pension costs

Total personnel costs are budgeted to decrease 14.9% from fiscal year 2019 primarily from the previously mentioned decrease in pension costs as well as a planned re-organization of the Legal Department (City Attorney services are now outsourced) and the combination of departments that created the Community Services Department (one Director position eliminated).

Other operating expenses not related to personnel are budgeted to increase 7.3% in fiscal year 2019. The main drivers of this increase are 1) increase in coverage (new B.I.G. Arts facility) and a 5.0% increase in costs for the City's general liability insurance; and 2) the City Attorney services are now outsourced and included in the operating budget.

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 \$4.8 million, or 34.4% 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 \$268,000.

The total planned expenditures for the Police Department are relatively consistent with the prior year. The decrease in the Police pension plan was not as significant as the General Employees' and negotiated wage increases of 3.0% in fiscal year 2019 offset the decrease in pension costs slightly. Included in the budget is a new program to lease 16 patrol cars for four years to replace the aging fleet. These expenses are included in the capital budget in Fund 300. See page 182 for additional information.

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 \$575,000. This function also includes the recycling department, budgeted at \$81,000.

Physical Environment's fiscal year 2020 total budgeted expenditures are budgeted to decrease 1.7% from fiscal year 2019 due to the reduction in pension contributions previously mentioned.

GENERAL FUND

Public Works

The Public Works department is responsible for maintenance of the City's infrastructure, public facilities, and parks. Transportation expenses related to roads, bridges and shared-use paths are accounted for in the Transportation Fund, a special revenue fund. The Public Works budget for the budget year is expected to be approximately \$938,000 of the General fund operating expenses.

Public Work's fiscal year 2020 budgeted expenditures are 5.6% higher than the fiscal year 2019 adopted budget primarily due to vacancies. Vacant position are budgeted at full cost until an employee is hired, then actual amounts are adjusted based on the individual hired (i.e. insurance coverage, hours worked, etc.).

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 \$375,000, which is 8.8% lower than the adopted fiscal year 2019 budget. This support is based on an agreement between the City and CHR that became effective October 1, 2017. This agreement provides for City reimbursement of reasonable expenses for auditor fees (up to \$15,000 annually) and payments of \$358,041 in fiscal year 2020 for administrative expenses. This support amount increases 5.0% each year of the agreement.

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 \$20,000. The City's financial support to the Historical Museum and Village is budgeted at \$160,272, the same as FY2019. The City and the non-profit that manages the historical museum entered into a 5 year agreement in July 2018 that provides \$50,000 per year for administrative expense support. Per the agreement, the City is also responsible for certain maintenance expenses.

The majority of the budget in this category is in the maintenance of public facilities, which is budgeted at approximately \$709,000 in fiscal year 2020. Public facilities fiscal year 2020 budgeted operating expenditures are 17.7% lower than the adopted budget primarily due to the budget for the Police Department modernization project being moved to the capital improvement fund.

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 \$2.9 million, a 54.2% increase from the amended fiscal year 2019 budget. The main driver of this increase is due to a budgeted transfer of \$450,000 to the Transportation Fund. As stated in last year's budget message, the current interlocal agreement between the City and Lee County related to the receipt of gas taxes expires in August 2019. In the Transportation Fund, the estimated receipt in September 2019 and the total budget for gas tax receipts in fiscal year 2020 has been estimated to significantly decrease. In order to support budgeted transportation expenditures, a transfer from the General Fund is included in the budget. This is consistent with Council's policy during the timeframe when causeway revenues were not being received.

A detailed schedule of interfund transfers is included on page 50 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 2020	FY 2019		
		Adopted	Amended	Estimated Usage
Contingencies	\$ 175,000	\$ 175,000	\$ 175,000	\$ -
Environmental Initiatives	1,000,000	1,000,000	890,000	110,000
Insurance Deductibles	215,000	215,000	211,695	3,305
Disasters	1,350,000	1,000,000	1,000,000	-
Personnel Services	-	339,750	-	339,750
General Fund Reserves	\$ 2,740,000	\$ 2,729,750	\$ 2,276,695	\$ 453,055

All reserves excluding the disaster reserve have been restored to fiscal year 2019 levels. The City is currently in the final process of obtaining reimbursements of approximately \$3.8 million for Hurricane Irma related recovery expenditures from the State of Florida and the Federal Emergency Management Agency (FEMA). Through the date of this document, the City has received approximately \$350,000 in reimbursements for Hurricane Irma. As such, the reserve for disasters has been partially restored for the fiscal year 2020 budget at \$1.35 million. In the interim, until all reimbursements have been received, the City has secured a \$5.0 million line of credit with a local financial institution to replace the disaster reserve should the need arise. To date, no funds have been drawn this open line of credit;

Ending Fund Balance

The fiscal year 2020 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 \$564,000 for fiscal year 2020.

GENERAL FUND – SOURCES OF FUNDS

	Fiscal Year	Fiscal Year	Fiscal Year 2019			FY 2020 Budget
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Operating Millage Rate	1.9139	1.9139	1.9139	N/A	N/A	1.9139
SOURCES OF FUNDS						
Beginning Fund Balance	\$ 10,366,378	\$ 8,390,932	\$ 5,937,447	\$ 6,262,699	\$ 6,262,699	\$ 6,236,891
Revenue						
Taxes						
Ad Valorem Taxes, net of allowable discounts	8,763,435	9,306,158	9,653,743	9,653,743	9,587,134	9,801,511
Communications Services Tax	564,302	547,094	550,000	550,000	581,247	580,000
Business Tax Receipts	291,040	291,847	290,000	290,000	291,838	295,000
Casualty Insurance Premium Tax	82,263	90,240	80,000	80,000	90,000	90,240
Total Taxes	9,701,040	10,235,339	10,573,743	10,573,743	10,550,219	10,766,751
Licenses and Permits						
Franchise Fees	936,146	930,579	925,000	925,000	954,733	955,000
Special Events Permits/Licenses	16,747	14,282	17,000	17,000	20,000	20,000
Total Licenses and Permits	952,893	944,861	942,000	942,000	974,733	975,000
Intergovernmental Revenue						
Federal & State Grants	29,696	379,903	64,334	92,459	435,246	61,000
State Revenue Sharing Proceeds	140,497	147,341	145,000	145,000	144,554	150,000
Licenses & Rebates	25,919	23,295	25,000	25,000	25,000	30,000
Half-cent Sales Tax	553,327	588,695	588,000	588,000	581,047	580,000
Municipal Solid Waste	29,702	24,820	25,000	25,000	1,500	-
Grants from Other Local Units	41,200	41,200	50,000	50,000	50,000	50,000
Total Intergovernmental Revenues	820,341	1,205,254	897,334	925,459	1,237,347	871,000
Charges for Services						
General Government						
Development Permit Fees	359,027	380,137	335,000	335,000	375,000	385,000
Misc Development Code Actions	95,881	93,270	55,000	55,000	72,806	80,000
Indirect Cost Recovery	1,849,668	2,054,894	2,075,811	2,256,781	2,256,781	2,256,781
Other Miscellaneous Fees/Charges	57,268	83,559	45,000	45,000	60,000	75,000
Total General Government	2,361,844	2,611,860	2,510,811	2,691,781	2,764,587	2,796,781
Public Safety						
Police Services	62,649	68,319	60,000	60,000	79,501	70,000
Solid Waste Tipping Fees	224,130	217,645	225,000	225,000	218,444	230,000
Total Public Safety	286,779	285,964	285,000	285,000	297,945	300,000
Total Charges for Services	2,648,623	2,897,824	2,795,811	2,976,781	3,062,532	3,096,781
Fines and Forfeitures						
	327,599	21,357	45,000	45,000	23,189	45,000
Miscellaneous Revenues						
Investment & Interest Earnings	(9,854)	(32,987)	25,000	25,000	25,000	20,000
Rents & Royalties	6,726	9,042	7,500	7,500	7,500	10,000
Contributions	17,700	7,500	7,500	7,500	7,500	10,000
Sale of Capital Assets	20	37,208	20,000	20,000	5,000	20,000
Other Miscellaneous Revenues	42,107	102,554	40,000	40,000	49,541	45,000
Total Miscellaneous Revenue	56,699	123,317	100,000	100,000	94,541	105,000
Total Revenue	14,507,195	15,427,952	15,353,888	15,562,983	15,942,561	15,859,532
Other Financing Sources						
Transfers In	476,792	730,766	431,013	431,013	431,013	488,358
Total Sources of Funds	\$ 25,350,365	\$ 24,549,650	\$ 21,722,348	\$ 22,256,695	\$ 22,636,273	\$ 22,584,781

GENERAL FUND – USES OF FUNDS

	Fiscal Year	Fiscal Year	Fiscal Year 2019			FY 2020 Budget
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
USES OF FUNDS						
General Government						
Legislative	\$ 554,945	\$ 631,227	\$ 604,501	\$ 615,775	\$ 582,814	\$ 567,602
Administrative	781,494	782,162	764,351	777,095	774,928	712,561
Finance	1,106,307	1,145,535	1,130,835	1,162,835	1,183,360	1,064,355
Legal	533,761	605,336	597,863	715,761	461,836	476,149
Planning	938,172	969,967	1,106,371	1,129,685	957,461	999,264
Information Technology	1,235,229	1,346,065	1,383,293	1,421,641	1,395,901	1,373,944
Other General Government	831,588	843,380	896,716	896,716	845,152	868,286
Total General Government	5,981,496	6,323,672	6,483,930	6,719,508	6,201,452	6,062,161
Public Safety						
Police	4,472,078	4,700,124	4,763,614	5,084,915	5,219,300	4,821,894
S.E.M.P.	208,225	301,948	245,218	259,180	296,375	267,861
Total Public Safety	4,680,303	5,002,072	5,008,832	5,344,095	5,515,675	5,089,755
Physical Environment						
Recycling Center	65,117	71,991	70,699	70,699	72,271	80,699
Natural Resources	484,308	478,611	584,429	590,645	561,653	574,579
Total Physical Environment	549,425	550,602	655,128	661,344	633,924	655,278
Public Works	1,402,737	3,218,105	888,645	921,524	912,056	938,381
Economic Environment						
Below Market Rate Housing	328,461	339,762	411,325	439,450	439,450	375,041
Culture/Recreation						
Public Facilities	559,166	590,278	862,187	867,974	643,927	709,471
Museum	152,013	137,502	160,272	160,272	158,394	160,672
Performing Arts Facility	18,778	17,196	27,410	27,410	21,410	20,000
Total Culture/Recreation	729,957	744,976	1,049,869	1,055,656	823,731	890,143
Total Operating Expenditures	13,672,379	16,179,189	14,497,729	15,141,577	14,526,288	14,010,759
Other Financing Uses						
Reserve for Disasters	-	-	1,000,000	1,000,000	-	1,350,000
Reserve for Environmental Initiatives	-	-	1,000,000	890,000	-	1,000,000
Reserve for Insurance Deductibles	-	-	215,000	211,695	-	215,000
Reserve for Contingencies	-	-	175,000	14,990	-	175,000
Reserve for Personnel Services	-	-	181,140	-	-	-
Transfer to other funds	3,287,054	2,107,762	1,798,445	1,873,094	1,873,094	2,887,945
Total Other Financing Uses	3,287,054	2,107,762	4,369,585	3,989,779	1,873,094	5,627,945
Total Appropriations	16,959,433	18,286,951	18,867,314	19,131,356	16,399,382	19,638,704
Ending Fund Balance						
17% Cash Flow Reserve per Policy	-	-	2,464,614	2,464,614	2,469,469	2,381,829
Restricted Fund Balance	897,127	400,272	-	-	-	-
Available for Appropriation in subsequent fiscal year	7,493,805	5,862,427	390,420	660,725	3,767,422	564,248
Total Ending Fund Balance	8,390,932	6,262,699	2,855,034	3,125,339	6,236,891	2,946,077
Total Uses of Funds	\$ 25,350,365	\$ 24,549,650	\$ 21,722,348	\$ 22,256,695	\$ 22,636,273	\$ 22,584,781



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 2019			FY 2020 Budget
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
SOURCES OF FUNDS						
Beginning Fund Balance	\$ 4,069,560	\$ 4,361,009	\$ 3,564,433	\$ 4,235,182	\$ 4,235,182	\$ 3,969,361
Revenue						
Taxes	1,793,496	1,825,291	1,672,917	1,672,917	1,765,898	1,000,000
Licenses & Permits	1,011,226	1,157,112	1,000,000	1,000,000	1,252,571	1,265,097
Intergovernmental	2,067,840	1,707,076	1,741,634	1,765,892	1,774,346	1,797,469
Charges for Services	680,946	705,562	709,506	709,506	703,256	703,678
Fines & Forfeitures	43,545	32,626	28,500	28,500	30,651	30,000
Investment Earnings	48,470	69,488	26,825	26,825	67,877	67,100
Assessments	34,144	34,102	34,125	34,125	34,075	34,125
Impact Fees	139,202	159,502	140,000	140,000	185,200	165,000
Miscellaneous	18,790	45,594	21,200	21,200	23,373	23,000
Total Revenue	5,837,659	5,736,353	5,374,707	5,398,965	5,837,247	5,085,469
Other Financing Sources						
Transfers In	1,841,090	2,036,390	1,598,445	1,651,441	1,651,441	2,127,945
Total Sources of Funds	\$ 11,748,309	\$ 12,133,752	\$ 10,537,585	\$ 11,285,588	\$ 11,723,870	\$ 11,182,775
USES OF FUNDS						
Public Safety						
Building Department Fund	\$ 866,524	\$ 965,656	\$ 1,155,861	\$ 1,187,462	\$ 1,068,170	\$ 1,940,327
Transportation						
Transportation Fund	3,171,403	4,160,981	3,765,423	4,240,647	3,932,549	3,714,898
Road Impact Fee Fund	-	-	-	-	-	-
Shell Harbor Dredging Fund	63,868	1,179	1,200	1,200	89,991	1,200
Sanibel Estates Canal Trimming	1,627	10,605	10,000	19,450	19,750	10,500
Dredging-Sanibel Isles/Water Shadow	37,454	2,797	250	250	240	240
Total Transportation	3,274,352	4,175,562	3,776,873	4,261,547	4,042,530	3,726,838
Culture/Recreation						
Community Park Impact Fee Fund	-	-	-	-	-	-
Recreation Fund	2,232,459	2,154,756	2,167,047	2,235,928	2,144,378	2,245,195
Recreation Financial Assistance Fund	-	24,219	22,000	22,000	20,337	22,000
School - Ball Park Maintenance	563,965	255,749	278,862	283,766	254,094	283,702
Total Culture/Recreation	2,796,424	2,434,724	2,467,909	2,541,694	2,418,809	2,550,897
Total Operating Expenditures	6,937,300	7,575,942	7,400,643	7,990,703	7,529,509	8,218,062
Non-Operating Expenditures						
Reserves	-	-	72,300	14,750	-	-
Transfer to Other Funds	450,000	322,628	225,000	225,000	225,000	-
Total Non-Operating Expenditures	450,000	322,628	297,300	239,750	225,000	-
Total Appropriations	7,387,300	7,898,570	7,697,943	8,230,453	7,754,509	8,218,062
Ending Fund Balance	4,361,009	4,235,182	2,839,642	3,055,135	3,969,361	2,964,713
Total Uses of Funds	\$ 11,748,309	\$ 12,133,752	\$ 10,537,585	\$ 11,285,588	\$ 11,723,870	\$ 11,182,775

TRANSPORTATION FUND – SPECIAL REVENUE FUND

Sources of Funds

The Transportation Fund has an expected beginning fund balance of \$542,000 in fiscal year 2020 based on estimates for fiscal year 2019. The main revenue sources are comprised of the receipt of gas taxes and surplus toll revenue from the Sanibel Causeway – both received per separate interlocal agreements with Lee County. Both of these revenue sources are restricted for transportation related expenditures.

Revenues received from gas taxes are budgeted at \$1,000,000. As discussed in last year's budget, the interlocal agreement with Lee County expires August 31, 2019 and revenue estimates for September 2019 and fiscal year 2020 are budgeted to significantly decrease from fiscal year 2019. Additionally, based on projected traffic count, revenue received from Lee County for the Sanibel Causeway is budgeted to remain flat with fiscal year 2019 amounts.

As total revenues in the fund are budgeted to decrease, in order to support planned expenditures, a transfer from the General Fund of \$450,000 and a transfer from the Transportation Capital Project Fund of \$100,000 is included in the fiscal year 2020 budget. This is consistent with Council's policy when no causeway revenue was received.

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 2020 are budgeted to be approximately \$3.7 million. This represents a 1.3% decrease from the fiscal year 2019 adopted budget.

BUDGET BRIEFS

- ◆ Gas tax revenue is budgeted to significantly decrease in fiscal year 2020
- ◆ Toll revenue from Lee County is expected to remain flat in fiscal year 2020
- ◆ Transfers of \$550,000 from other funds are included in the budget
- ◆ The fiscal year 2019 budget for operating expenses was amended to include the remainder of the 2018 Streets Resurfacing and Shared Use Path Repair Program and that was not completed
- ◆ The fund balance at the end of fiscal year 2020 is expected to be approximately \$24,000.

TRANSPORTATION FUND – SPECIAL REVENUE FUND

	Fiscal Year	Fiscal Year	Fiscal Year 2019			FY 2020 Budget
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 1,904,264	\$ 1,836,951	\$ 910,105	\$ 1,288,345	\$ 1,288,345	\$ 541,793
Revenue						
Taxes	1,793,496	1,825,291	1,672,917	1,672,917	1,765,898	1,000,000
Intergovernmental	1,724,875	1,554,291	1,574,707	1,599,707	1,635,099	1,636,950
Investment Earnings	19,426	24,645	10,000	10,000	10,000	10,000
Miscellaneous	16,293	5,000	-	-	-	-
Total Revenue	<u>3,554,090</u>	<u>3,409,227</u>	<u>3,257,624</u>	<u>3,282,624</u>	<u>3,410,997</u>	<u>2,646,950</u>
Other Financing Sources						
Transfers In	-	203,148	-	-	-	550,000
Total Sources of Funds	<u>\$ 5,458,354</u>	<u>\$ 5,449,326</u>	<u>\$ 4,167,729</u>	<u>\$ 4,570,969</u>	<u>\$ 4,699,342</u>	<u>\$ 3,738,743</u>
Appropriations						
Transportation						
Personnel Services	\$ 1,018,141	\$ 855,137	\$ 894,782	\$ 914,032	\$ 947,458	\$ 907,776
Operating Expense	2,153,262	3,305,844	2,870,641	3,326,615	2,985,091	2,807,122
Capital Outlay	-	-	-	-	-	-
Total Operating Expenditures	<u>3,171,403</u>	<u>4,160,981</u>	<u>3,765,423</u>	<u>4,240,647</u>	<u>3,932,549</u>	<u>3,714,898</u>
Non-Operating Expenditures						
Personnel Services Reserve	-	-	19,250	-	-	-
Transfer to Other Funds	450,000	-	225,000	225,000	225,000	-
Total Non-Operating Expenditures	<u>450,000</u>	<u>-</u>	<u>244,250</u>	<u>225,000</u>	<u>225,000</u>	<u>-</u>
Total Appropriations	<u>3,621,403</u>	<u>4,160,981</u>	<u>4,009,673</u>	<u>4,465,647</u>	<u>4,157,549</u>	<u>3,714,898</u>
Ending Fund Balance	<u>1,836,951</u>	<u>1,288,345</u>	<u>158,056</u>	<u>105,322</u>	<u>541,793</u>	<u>23,845</u>
Total Uses of Funds	<u>\$ 5,458,354</u>	<u>\$ 5,449,326</u>	<u>\$ 4,167,729</u>	<u>\$ 4,570,969</u>	<u>\$ 4,699,342</u>	<u>\$ 3,738,743</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 \$1,245,674 for fiscal year 2020.

It is anticipated that \$150,000 is to be collected and available for appropriation in fiscal year 2020. In addition, \$21,000 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 2020.

	Fiscal Year	Fiscal Year	Fiscal Year 2019			FY 2020 Budget
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 756,253	\$ 891,424	\$ 1,066,476	\$ 1,055,206	\$ 1,055,206	\$ 1,245,674
Revenue						
Investment Earnings	10,789	15,304	7,500	7,500	20,528	21,000
Impact Fees	124,382	148,478	125,000	125,000	169,940	150,000
Total Revenue	<u>135,171</u>	<u>163,782</u>	<u>132,500</u>	<u>132,500</u>	<u>190,468</u>	<u>171,000</u>
Total Sources of Funds	<u>\$ 891,424</u>	<u>\$ 1,055,206</u>	<u>\$ 1,198,976</u>	<u>\$ 1,187,706</u>	<u>\$ 1,245,674</u>	<u>\$ 1,416,674</u>
Appropriations						
Transportation						
Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	<u>891,424</u>	<u>1,055,206</u>	<u>1,198,976</u>	<u>1,187,706</u>	<u>1,245,674</u>	<u>1,416,674</u>
Total Uses of Funds	<u>\$ 891,424</u>	<u>\$ 1,055,206</u>	<u>\$ 1,198,976</u>	<u>\$ 1,187,706</u>	<u>\$ 1,245,674</u>	<u>\$ 1,416,674</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 \$16,216 available in fiscal year 2020.

The City expects to receive \$15,000 in impact fees from the County in fiscal year 2020. 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.

There are no expenditures planned from this fund for fiscal year 2020.

	Fiscal Year	Fiscal Year	Fiscal Year 2019			FY 2020 Budget
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 132,203	\$ 148,873	\$ 3,613	\$ 856	\$ 856	\$ 16,216
Revenue						
Investment Earnings	1,850	959	100	100	100	100
Impact Fees	14,820	11,024	15,000	15,000	15,260	15,000
Total Revenue	16,670	11,983	15,100	15,100	15,360	15,100
Total Sources of Funds	<u>\$ 148,873</u>	<u>\$ 160,856</u>	<u>\$ 18,713</u>	<u>\$ 15,956</u>	<u>\$ 16,216</u>	<u>\$ 31,316</u>
Appropriations						
Culture/Recreation						
Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Expenditures						
Transfer to Other Funds	-	160,000	-	-	-	-
Total Appropriations	-	160,000	-	-	-	-
Ending Fund Balance	<u>148,873</u>	<u>856</u>	<u>18,713</u>	<u>15,956</u>	<u>16,216</u>	<u>31,316</u>
Total Uses of Funds	<u>\$ 148,873</u>	<u>\$ 160,856</u>	<u>\$ 18,713</u>	<u>\$ 15,956</u>	<u>\$ 16,216</u>	<u>\$ 31,316</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 FY2020 ending fund balance is \$26,932. The City and other affected parties are currently in the process of updating the agreement and assessment methodology.

Uses of Funds

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

	Fiscal Year	Fiscal Year	Fiscal Year 2019			FY 2020 Budget
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 39,974	\$ (465)	\$ 21,450	\$ 21,939	\$ 21,939	\$ 2,887
Revenue						
Investment Earnings	375	539	75	75	605	1,000
Assessment Collections	17,609	17,599	17,600	17,600	17,539	17,600
Total Revenue	17,984	18,138	17,675	17,675	18,144	18,600
Other Financing Sources						
Transfers In	5,445	5,445	5,445	52,795	52,795	5,445
Total Sources of Funds	<u>\$ 63,403</u>	<u>\$ 23,118</u>	<u>\$ 44,570</u>	<u>\$ 92,409</u>	<u>\$ 92,878</u>	<u>\$ 26,932</u>
Appropriations						
Transportation						
Operating Expense	\$ 63,868	\$ 1,179	\$ 1,200	\$ 1,200	\$ 89,991	\$ 1,200
Ending Fund Balance	<u>(465)</u>	<u>21,939</u>	<u>43,370</u>	<u>91,209</u>	<u>2,887</u>	<u>25,732</u>
Total Uses of Funds	<u>\$ 63,403</u>	<u>\$ 23,118</u>	<u>\$ 44,570</u>	<u>\$ 92,409</u>	<u>\$ 92,878</u>	<u>\$ 26,932</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 \$10,500.

	Fiscal Year	Fiscal Year	Fiscal Year 2019			FY 2020 Budget
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 18,507	\$ 27,048	\$ 26,514	\$ 26,682	\$ 26,682	\$ 17,216
Revenue						
Investment Earnings	394	478	150	150	506	500
Assessment Collections	6,774	6,761	6,775	6,775	6,778	6,775
Total Revenue	7,168	7,239	6,925	6,925	7,284	7,275
Other Financing Sources						
Transfers In	3,000	3,000	3,000	3,000	3,000	3,000
Total Sources of Funds	<u>\$ 28,675</u>	<u>\$ 37,287</u>	<u>\$ 36,439</u>	<u>\$ 36,607</u>	<u>\$ 36,966</u>	<u>\$ 27,491</u>
Appropriations						
Transportation						
Operating Expense	\$ 1,627	\$ 10,605	\$ 10,000	\$ 19,450	\$ 19,750	\$ 10,500
Ending Fund Balance	<u>27,048</u>	<u>26,682</u>	<u>26,439</u>	<u>17,157</u>	<u>17,216</u>	<u>16,991</u>
Total Uses of Funds	<u>\$ 28,675</u>	<u>\$ 37,287</u>	<u>\$ 36,439</u>	<u>\$ 36,607</u>	<u>\$ 36,966</u>	<u>\$ 27,491</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 2019			FY 2020 Budget
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 111,486	\$ 90,085	\$ 105,094	\$ 103,617	\$ 103,617	\$ 120,102
Revenue						
Investment Earnings	1,292	1,587	500	500	1,967	1,750
Assessment Collections	9,761	9,742	9,750	9,750	9,758	9,750
Total Revenue	11,053	11,329	10,250	10,250	11,725	11,500
Other Financing Sources						
Transfers In	5,000	5,000	5,000	5,000	5,000	5,000
Total Sources of Funds	<u>\$ 127,539</u>	<u>\$ 106,414</u>	<u>\$ 120,344</u>	<u>\$ 118,867</u>	<u>\$ 120,342</u>	<u>\$ 136,602</u>
Appropriations						
Transportation						
Operating Expense	\$ 37,454	\$ 2,797	\$ 250	\$ 250	\$ 240	\$ 240
Ending Fund Balance	<u>90,085</u>	<u>103,617</u>	<u>120,094</u>	<u>118,617</u>	<u>120,102</u>	<u>136,362</u>
Total Uses of Funds	<u>\$ 127,539</u>	<u>\$ 106,414</u>	<u>\$ 120,344</u>	<u>\$ 118,867</u>	<u>\$ 120,342</u>	<u>\$ 136,602</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 \$1,581,000. Revenue from permit fees are budgeted at \$1,265,097. A comparison of actual, estimated and budgeted fees is presented below:

	FY16	FY17	FY18	FY19	FY20
	Actual	Actual	Actual	Estimated	Budget
Building Permits	\$ 451,321	\$ 599,691	\$ 700,111	\$ 723,168	\$ 730,400
Temporary Certification of Occupancy	500	1,000	-	1,500	1,515
Shutters/Windows/Doors	28,382	40,791	61,969	72,090	72,811
Electrical Permits	32,771	45,813	48,196	47,963	48,443
Plumbing & Sprinkler Permits	31,018	37,071	43,124	47,114	47,585
HVAC Permits	100,631	102,865	121,141	126,324	127,587
Roofing Permits	28,903	50,242	61,522	83,955	84,795
Plan Review-Residential	54,585	54,683	59,221	55,521	56,076
Plan Review-Nonresidential	43,393	52,032	52,266	49,976	50,476
LP Gas	1,988	1,667	1,745	2,225	2,247
Contractor Competency	3,205	3,538	3,798	5,000	5,050
Contractor Licensing	40,970	21,833	4,019	37,735	38,112
Total	\$ 817,667	\$ 1,011,226	\$ 1,157,112	\$ 1,252,571	\$ 1,265,097

Uses of Funds

The cost to operate the Building Department is budgeted at \$1.3 million for direct and indirect costs. The budget includes \$675,000 in capital funding to design and remodel the building department to improve efficiency and space requirements. The fiscal year 2020 ending fund balance is estimated to be approximately \$1,624,000.

BUILDING DEPARTMENT FUND – SPECIAL REVENUE FUND

	Fiscal Year	Fiscal Year	Fiscal Year 2019			FY 2020 Budget
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 892,459	\$ 1,082,994	\$ 1,197,201	\$ 1,334,336	\$ 1,334,336	\$ 1,581,171
Revenue						
Licenses & Permits	1,011,226	1,157,112	1,000,000	1,000,000	1,252,571	1,265,097
Intergovernmental	-	-	-	-	-	-
Charges for Services	13,896	11,222	12,000	12,000	11,578	12,000
Fines & Forfeitures	19,080	28,025	20,000	20,000	25,151	25,000
Investment Earnings	12,776	20,639	7,500	7,500	25,705	27,500
Miscellaneous	81	-	-	-	-	-
Total Revenue	<u>1,057,059</u>	<u>1,216,998</u>	<u>1,039,500</u>	<u>1,039,500</u>	<u>1,315,005</u>	<u>1,329,597</u>
Total Sources of Funds	<u>\$ 1,949,518</u>	<u>\$ 2,299,992</u>	<u>\$ 2,236,701</u>	<u>\$ 2,373,836</u>	<u>\$ 2,649,341</u>	<u>\$ 2,910,768</u>
Appropriations						
Public Safety						
Personnel Services	\$ 509,123	\$ 567,948	\$ 582,972	\$ 597,722	\$ 650,345	\$ 745,089
Operating Expense	357,401	396,340	524,409	541,260	394,345	520,238
Capital Outlay	-	1,368	48,480	48,480	23,480	675,000
Grants and Aids	-	-	-	-	-	-
Total Operating Expenditures	866,524	965,656	1,155,861	1,187,462	1,068,170	1,940,327
Non-Operating Expenditures						
Personnel Services Reserve	-	-	14,750	14,750	-	-
Total Appropriations	866,524	965,656	1,170,611	1,202,212	1,068,170	1,940,327
Ending Fund Balance	<u>1,082,994</u>	<u>1,334,336</u>	<u>1,066,090</u>	<u>1,171,624</u>	<u>1,581,171</u>	<u>970,441</u>
Total Uses of Funds	<u>\$ 1,949,518</u>	<u>\$ 2,299,992</u>	<u>\$ 2,236,701</u>	<u>\$ 2,373,836</u>	<u>\$ 2,649,341</u>	<u>\$ 2,910,768</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 \$253,410. Budgeted revenues include \$15,000 in intergovernmental revenue from the Lee County School Board, representing a 20% reimbursement for electric costs and \$12,500 in contributions, investment earnings, and miscellaneous revenue

Charges for services provided by the recreation center and its programs are budgeted at \$691,678 for the fiscal year, which are flat compared to the estimated revenue in fiscal year 2019. Charges for services by type of charge are estimated in the chart below.

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Estimated	FY20 Budget
Membership Fees	\$ 471,214	\$ 441,188	\$ 482,228	\$ 485,136	\$ 485,136
Summer Recreation Fees	76,067	84,612	73,301	63,270	63,270
After School Program Fees	67,607	69,595	68,990	69,772	69,772
Holiday Programs	15,474	12,472	9,058	10,000	10,000
Fun Days	8,654	7,146	8,320	8,500	8,500
Other Charges for Services	75,544	52,037	52,443	55,000	55,000
Total	\$ 714,560	\$ 667,050	\$ 694,340	\$ 691,678	\$ 691,678

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. In fiscal year 2019 the Council adjusted the transfer amount and approved an annual increase to the transfer equal to the Consumer Price Index.

Uses of Funds

The budget includes operating costs of \$2.2 million to operate the Recreation Fund, which includes personnel and operating costs for both the Recreation Center and the Center 4 Life. This represents a 3.6% increase from the fiscal year 2019 adopted budget.



RECREATION FUND – SPECIAL REVENUE FUND

	Fiscal Year	Fiscal Year	Fiscal Year 2019			FY 2020 Budget
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 172,914	\$ 225,852	\$ 35,179	\$ 198,415	\$ 198,415	\$ 253,410
Revenue						
Intergovernmental	20,589	14,469	23,000	23,000	16,000	15,000
Charges for Services	667,050	694,340	697,506	697,506	691,678	691,678
Contributions & Donations	24,465	4,601	8,500	8,500	5,500	5,000
Investment Earnings	877	4,832	1,000	1,000	8,195	5,000
Miscellaneous	2,416	21,705	2,500	2,500	3,000	2,500
Total Revenue	715,397	739,947	732,506	732,506	724,373	719,178
Other Financing Sources						
Transfers In	1,570,000	1,550,000	1,475,000	1,475,000	1,475,000	1,454,500
Total Sources of Funds	<u>\$ 2,458,311</u>	<u>\$ 2,515,799</u>	<u>\$ 2,242,685</u>	<u>\$ 2,405,921</u>	<u>\$ 2,397,788</u>	<u>\$ 2,427,088</u>
Appropriations						
Culture/Recreation						
Personnel Services	\$ 1,520,650	\$ 1,523,713	\$ 1,466,898	\$ 1,505,198	\$ 1,541,843	\$ 1,548,737
Operating Expense	686,105	631,043	700,149	730,730	602,535	696,458
Capital Outlay	1,849	-	-	-	-	-
Grants and Aids	23,855	-	-	-	-	-
Total Operating Expenditures	2,232,459	2,154,756	2,167,047	2,235,928	2,144,378	2,245,195
Other Uses of Funds						
Personnel Services Reserve	-	-	38,300	-	-	-
Transfer to Other Funds	-	162,628	-	-	-	-
Total Non-Operating Expenditures	-	162,628	38,300	-	-	-
Total Appropriations	2,232,459	2,317,384	2,205,347	2,235,928	2,144,378	2,245,195
Ending Fund Balance	225,852	198,415	37,338	169,993	253,410	181,893
Total Uses of Funds	<u>\$ 2,458,311</u>	<u>\$ 2,515,799</u>	<u>\$ 2,242,685</u>	<u>\$ 2,405,921</u>	<u>\$ 2,397,788</u>	<u>\$ 2,427,088</u>

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 fiscal year 2018.

The fiscal year 2020 budget beginning balance is approximately \$157,000. Revenue of \$17,500 in contributions and donations and \$3,000 in investment revenue are budgeted in FY2020.

Uses of Funds

In fiscal year 2020, programming assistance to families is budgeted at \$22,000 and the ending fund balance is approximately \$178,000.

	Fiscal Year	Fiscal Year	Fiscal Year 2019			FY 2020 Budget
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ -	\$ -	\$ 159,328	\$ 157,298	\$ 157,298	\$ 157,334
Revenue						
Contributions & Donations	-	16,260	17,500	17,500	17,220	17,500
Investment Earnings	-	2,629	1,200	1,200	3,153	3,000
Total Revenue	-	18,889	18,700	18,700	20,373	20,500
Other Financing Sources						
Transfers In	-	162,628	-	-	-	-
Total Sources of Funds	<u>\$ -</u>	<u>\$ 181,517</u>	<u>\$ 178,028</u>	<u>\$ 175,998</u>	<u>\$ 177,671</u>	<u>\$ 177,834</u>
Appropriations						
Culture/Recreation						
Grants and Aids	\$ -	\$ 24,219	\$ 22,000	\$ 22,000	\$ 20,337	\$ 22,000
Ending Fund Balance	-	157,298	156,028	153,998	157,334	155,834
Total Uses of Funds	<u>\$ -</u>	<u>\$ 181,517</u>	<u>\$ 178,028</u>	<u>\$ 175,998</u>	<u>\$ 177,671</u>	<u>\$ 177,834</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 \$146,000 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 expenditures.

Uses of Funds

Operating costs of maintaining the ball fields adjacent to the Sanibel School expected to be approximately \$284,000.

	Fiscal Year	Fiscal Year	Fiscal Year 2019			FY 2020 Budget
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 41,500	\$ 58,247	\$ 39,473	\$ 48,488	\$ 48,488	\$ 33,558
Revenue						
Intergovernmental	322,376	138,316	143,927	143,185	123,247	145,519
Investment Earnings	691	505	-	-	271	250
Miscellaneous	-	-	-	-	-	-
Total Revenue	<u>323,067</u>	<u>138,821</u>	<u>143,927</u>	<u>143,185</u>	<u>123,518</u>	<u>145,769</u>
Other Financing Sources						
Transfers In	<u>257,645</u>	<u>107,169</u>	<u>110,000</u>	<u>115,646</u>	<u>115,646</u>	<u>110,000</u>
Total Sources of Funds	<u>\$ 622,212</u>	<u>\$ 304,237</u>	<u>\$ 293,400</u>	<u>\$ 307,319</u>	<u>\$ 287,652</u>	<u>\$ 289,327</u>
Appropriations						
Culture/Recreation						
Operating Expense	\$ 259,702	\$ 244,491	\$ 278,862	\$ 283,766	\$ 254,094	\$ 283,702
Capital Outlay	<u>304,263</u>	<u>11,258</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>563,965</u>	<u>255,749</u>	<u>278,862</u>	<u>283,766</u>	<u>254,094</u>	<u>283,702</u>
Ending Fund Balance	<u>58,247</u>	<u>48,488</u>	<u>14,538</u>	<u>23,553</u>	<u>33,558</u>	<u>5,625</u>
Total Uses of Funds	<u>\$ 622,212</u>	<u>\$ 304,237</u>	<u>\$ 293,400</u>	<u>\$ 307,319</u>	<u>\$ 287,652</u>	<u>\$ 289,327</u>



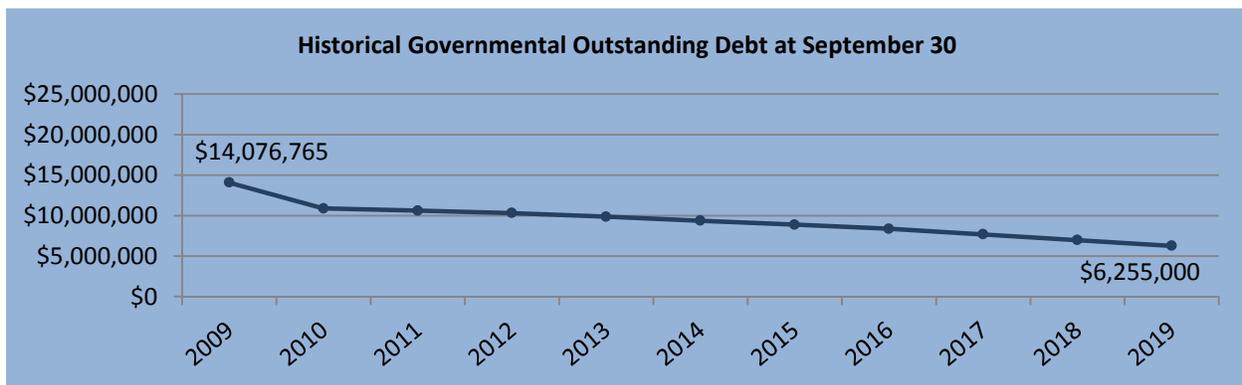
GOVERNMENT FUNDS DEBT SERVICE

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 projected as of September 30, 2019:



In response to the reduction of the disaster reserves due to expenses related to Hurricane Irma recovery in fiscal year 2018, the City secured a \$5.0 line of credit to be used in the event of another disaster. As of the date of this document, the City had not drawn down any funding on the available line of credit.

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 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
<u>SOURCES OF FUNDS</u>						
Beginning Fund Balance	\$ 304,374	\$ 312,031	\$ 332,575	\$ 336,402	\$ 336,402	\$ 290,444
Revenue						
Ad valorem taxes, net - Voted Debt	882,153	897,108	833,776	833,776	828,457	798,911
Miscellaneous	8,901	9,027	4,900	4,900	6,743	6,500
Total Revenue	<u>891,054</u>	<u>906,135</u>	<u>838,676</u>	<u>838,676</u>	<u>835,200</u>	<u>805,411</u>
Total Sources of Funds	<u>\$ 1,195,428</u>	<u>\$ 1,218,166</u>	<u>\$ 1,171,251</u>	<u>\$ 1,175,078</u>	<u>\$ 1,171,602</u>	<u>\$ 1,095,855</u>
<u>USES OF FUNDS</u>						
Debt Service						
Principal	690,000	705,000	720,000	720,000	720,000	740,000
Interest	<u>193,397</u>	<u>176,764</u>	<u>161,158</u>	<u>161,158</u>	<u>161,158</u>	<u>142,716</u>
Total Appropriations	<u>883,397</u>	<u>881,764</u>	<u>881,158</u>	<u>881,158</u>	<u>881,158</u>	<u>882,716</u>
Ending Fund Balance	<u>312,031</u>	<u>336,402</u>	<u>290,093</u>	<u>293,920</u>	<u>290,444</u>	<u>213,139</u>
Total Uses of Funds	<u>\$ 1,195,428</u>	<u>\$ 1,218,166</u>	<u>\$ 1,171,251</u>	<u>\$ 1,175,078</u>	<u>\$ 1,171,602</u>	<u>\$ 1,095,855</u>

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 2021	\$ 320,000	\$ 13,352	\$ 333,352
FY 2022	325,000	6,728	331,728
	\$ 645,000	\$ 20,080	\$ 665,080

	Fiscal Year	Fiscal Year	Fiscal Year 2019			FY 2020 Budget
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Approved Millage Rate - Voted Debt	0.0720	0.0690	0.0598	N/A	N/A	0.0500
Beginning Fund Balance	\$ 292,272	\$ 298,944	\$ 305,442	\$ 308,242	\$ 308,242	\$ 281,361
Revenue						
Ad valorem taxes, net	329,605	335,504	301,632	301,632	300,000	256,061
Miscellaneous	5,466	6,190	3,200	3,200	4,305	4,000
Total Revenue	<u>335,071</u>	<u>341,694</u>	<u>304,832</u>	<u>304,832</u>	<u>304,305</u>	<u>260,061</u>
Total Sources of Funds	<u>\$ 627,343</u>	<u>\$ 640,638</u>	<u>\$ 610,274</u>	<u>\$ 613,074</u>	<u>\$ 612,547</u>	<u>\$ 541,422</u>
Appropriations						
Debt Service						
Principal	\$ 290,000	\$ 300,000	\$ 305,000	\$ 305,000	\$ 305,000	\$ 315,000
Interest	<u>38,399</u>	<u>32,396</u>	<u>26,186</u>	<u>26,186</u>	<u>26,186</u>	<u>19,872</u>
Total Appropriations	328,399	332,396	331,186	331,186	331,186	334,872
Ending Fund Balance	<u>298,944</u>	<u>308,242</u>	<u>279,088</u>	<u>281,888</u>	<u>281,361</u>	<u>206,550</u>
Total Uses of Funds	<u>\$ 627,343</u>	<u>\$ 640,638</u>	<u>\$ 610,274</u>	<u>\$ 613,074</u>	<u>\$ 612,547</u>	<u>\$ 541,422</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 \$559,639 in taxes will be levied on a millage rate of 0.1060. An allowance for under collection of \$16,789 in tax is budgeted to recognize the discount taken by those paying their taxes between November and February. Interest earnings are budgeted at \$2,500.

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 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
	\$ 4,870,000	\$ 643,684	\$ 5,513,684

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

	Fiscal Year	Fiscal Year	Fiscal Year 2019			FY 2020 Budget
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Approved Millage Rate - Voted Debt	0.1207	0.1155	0.1055	N/A	N/A	0.1060
Beginning Fund Balance	\$ 12,102	\$ 13,087	\$ 27,133	\$ 28,160	\$ 28,160	\$ 9,083
Revenue						
Ad valorem taxes, net	552,548	561,604	532,144	532,144	528,457	542,850
Miscellaneous	3,435	2,837	1,700	1,700	2,438	2,500
Total Revenue	<u>555,983</u>	<u>564,441</u>	<u>533,844</u>	<u>533,844</u>	<u>530,895</u>	<u>545,350</u>
Total Sources of Funds	<u>\$ 568,085</u>	<u>\$ 577,528</u>	<u>\$ 560,977</u>	<u>\$ 562,004</u>	<u>\$ 559,055</u>	<u>\$ 554,433</u>
Appropriations						
Debt Service						
Principal	400,000	405,000	415,000	415,000	415,000	425,000
Interest and fiscal charges	<u>154,998</u>	<u>144,368</u>	<u>134,972</u>	<u>134,972</u>	<u>134,972</u>	<u>122,844</u>
Total Appropriations	554,998	549,368	549,972	549,972	549,972	547,844
Ending Fund Balance	<u>13,087</u>	<u>28,160</u>	<u>11,005</u>	<u>12,032</u>	<u>9,083</u>	<u>6,589</u>
Total Uses of Funds	<u>\$ 568,085</u>	<u>\$ 577,528</u>	<u>\$ 560,977</u>	<u>\$ 562,004</u>	<u>\$ 559,055</u>	<u>\$ 554,433</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) in the government funds.

	Fiscal Year	Fiscal Year	Fiscal Year 2019			FY 2020 Budget
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
<u>SOURCES OF FUNDS</u>						
Beginning Fund Balance	\$ 2,323,943	\$ 3,200,554	\$ 2,476,886	\$ 2,757,993	\$ 2,757,993	\$ 2,381,389
Revenue						
Miscellaneous	38,369	43,829	22,500	22,500	49,774	40,000
Total Revenue	38,369	43,829	22,500	22,500	49,774	40,000
Other Financing Sources						
Transfers In	1,895,964	225,000	425,000	446,653	446,653	860,000
Total Sources of Funds	<u>\$ 4,258,276</u>	<u>\$ 3,469,383</u>	<u>\$ 2,924,386</u>	<u>\$ 3,227,146</u>	<u>\$ 3,254,420</u>	<u>\$ 3,281,389</u>
<u>USES OF FUNDS</u>						
General Government						
Information Technology	\$ 15,108	\$ 30,779	\$ 184,000	\$ 195,358	\$ 105,358	\$ 293,000
Public Safety						
Police Department	350,075	65,511	210,000	226,715	161,703	355,344
S.E.M.P.	5,252	-	20,000	20,000	-	20,000
Total Public Safety	355,327	65,511	230,000	246,715	161,703	375,344
Public Works						
Transportation	64,959	17,222	1,183,000	1,183,000	516,529	613,500
Public Works	112,808	-	-	-	-	35,000
Total Public Works	177,767	17,222	1,183,000	1,183,000	516,529	648,500
Culture/Recreation						
Public Facilities	419,989	33,867	355,315	428,315	16,626	686,150
Recreation Center	89,531	314,011	269,400	269,400	72,815	289,475
Total Culture/Recreation	509,520	347,878	624,715	697,715	89,441	975,625
Total Expenditures	1,057,722	461,390	2,221,715	2,322,788	873,031	2,292,469
Non-Operating Expenditures						
Reserves	-	-	650,000	650,000	-	800,000
Transfer to Other Funds	-	250,000	-	-	-	100,000
Total Non-Operating Expenditures	-	250,000	650,000	650,000	-	900,000
Total Appropriations	1,057,722	711,390	2,871,715	2,972,788	873,031	3,192,469
Ending Fund Balance	3,200,554	2,757,993	52,671	254,358	2,381,389	88,920
Total Uses of Funds	<u>\$ 4,258,276</u>	<u>\$ 3,469,383</u>	<u>\$ 2,924,386</u>	<u>\$ 3,227,146</u>	<u>\$ 3,254,420</u>	<u>\$ 3,281,389</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 \$746,000 and miscellaneous revenues of \$13,000.

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 \$1.4 million.

	Fiscal Year	Fiscal Year	Fiscal Year 2019			FY 2020 Budget
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 973,064	\$ 1,308,156	\$ 718,792	\$ 943,086	\$ 943,086	\$ 745,768
Revenue						
Miscellaneous	17,360	15,087	10,000	10,000	14,716	13,000
Other Financing Sources						
Transfers In	1,220,964	-	50,000	71,653	71,653	635,000
Total Sources of Funds	<u>\$ 2,211,388</u>	<u>\$ 1,323,243</u>	<u>\$ 778,792</u>	<u>\$ 1,024,739</u>	<u>\$ 1,029,455</u>	<u>\$ 1,393,768</u>
Appropriations						
General Government						
Information Technology	\$ 15,108	\$ 30,779	\$ 184,000	\$ 195,358	\$ 105,358	\$ 293,000
Public Safety						
Police Department	350,075	65,511	210,000	226,715	161,703	355,344
S.E.M.P.	5,252	-	20,000	20,000	-	20,000
Total Public Safety	355,327	65,511	230,000	246,715	161,703	375,344
Public Works						
Public Works	112,808	-	-	-	-	35,000
Culture/Recreation						
Public Facilities	419,989	33,867	355,315	428,315	16,626	686,150
Total Expenditures	903,232	130,157	769,315	870,388	283,687	1,389,494
Non-Operating Expenditures						
Transfer to Other Funds	-	250,000	-	-	-	-
Total Appropriations	903,232	380,157	769,315	870,388	283,687	1,389,494
Ending Fund Balance	1,308,156	943,086	9,477	154,351	745,768	4,274
Total Uses of Funds	<u>\$ 2,211,388</u>	<u>\$ 1,323,243</u>	<u>\$ 778,792</u>	<u>\$ 1,024,739</u>	<u>\$ 1,029,455</u>	<u>\$ 1,393,768</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 \$705,000.

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 \$613,500. The fund is also returning \$100,000 to the Transportation Fund in fiscal year 2020 to assist with operating expenditures.

	Fiscal Year	Fiscal Year	Fiscal Year 2019			FY 2020 Budget
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 584,716	\$ 979,508	\$ 970,798	\$ 976,948	\$ 976,948	\$ 704,665
Revenue						
Miscellaneous	9,751	14,662	6,000	6,000	19,246	15,000
Other Financing Sources						
Transfers In	450,000	-	225,000	225,000	225,000	-
Total Sources of Funds	<u>\$ 1,044,467</u>	<u>\$ 994,170</u>	<u>\$ 1,201,798</u>	<u>\$ 1,207,948</u>	<u>\$ 1,221,194</u>	<u>\$ 719,665</u>
Appropriations						
Transportation						
Operating Expense	\$ 23,263	\$ 57	\$ -	\$ -	\$ -	\$ -
Capital Outlay	41,696	17,165	1,183,000	1,183,000	516,529	613,500
Total Expenditures	64,959	17,222	1,183,000	1,183,000	516,529	613,500
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	-	-	100,000
Total Appropriations	64,959	17,222	1,183,000	1,183,000	516,529	713,500
Ending Fund Balance	979,508	976,948	18,798	24,948	704,665	6,165
Total Uses of Funds	<u>\$ 1,044,467</u>	<u>\$ 994,170</u>	<u>\$ 1,201,798</u>	<u>\$ 1,207,948</u>	<u>\$ 1,221,194</u>	<u>\$ 719,665</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 \$930,956 in available beginning fund balance, interest earnings of \$12,000, and a transfer from the General Fund of \$300,000.

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 \$289,475 in accordance with the rehabilitation and replacement schedule. The schedule is updated annually. Other non-operating expenditures include a reserve of \$800,000 for roof replacement.

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 766,163	\$ 912,890	\$ 787,296	\$ 837,959	\$ 837,959	\$ 930,956
Revenue						
Miscellaneous	11,258	14,080	6,500	6,500	15,812	12,000
Total Revenue	<u>11,258</u>	<u>14,080</u>	<u>6,500</u>	<u>6,500</u>	<u>15,812</u>	<u>12,000</u>
Other Financing Sources						
Transfers In	225,000	225,000	150,000	150,000	150,000	225,000
Total Sources of Funds	<u>\$ 1,002,421</u>	<u>\$ 1,151,970</u>	<u>\$ 943,796</u>	<u>\$ 994,459</u>	<u>\$ 1,003,771</u>	<u>\$ 1,167,956</u>
Appropriations						
Culture/Recreation						
Operating Expense	\$ 37,262	\$ 55,544	\$ -	\$ -	\$ -	\$ -
Capital Outlay	52,269	258,467	269,400	269,400	72,815	289,475
Total Expenditures	<u>89,531</u>	<u>314,011</u>	<u>269,400</u>	<u>269,400</u>	<u>72,815</u>	<u>289,475</u>
Non-Operating Expenditures						
Reserve for Roof Replacement	-	-	650,000	650,000	-	800,000
Total Appropriations	<u>89,531</u>	<u>314,011</u>	<u>919,400</u>	<u>919,400</u>	<u>72,815</u>	<u>1,089,475</u>
Ending Fund Balance	<u>912,890</u>	<u>837,959</u>	<u>24,396</u>	<u>75,059</u>	<u>930,956</u>	<u>78,481</u>
Total Uses of Funds	<u>\$ 1,002,421</u>	<u>\$ 1,151,970</u>	<u>\$ 943,796</u>	<u>\$ 994,459</u>	<u>\$ 1,003,771</u>	<u>\$ 1,167,956</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			FY 2020 Budget
	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019			
	Actual	Actual	Adopted Budget	Amended Budget	Estimated Actual	
SOURCES OF FUNDS						
Unrestricted Net Position/Funds	\$ 8,864,912	\$ 9,768,978	\$ 9,483,324	\$ 10,553,317	\$ 10,553,317	\$ 7,377,907
Revenues						
Ad valorem taxes, net - Voted Debt	891,306	881,546	702,974	702,974	699,220	696,215
Beach Parking Permits	162,816	195,815	190,000	190,000	186,276	185,000
Intergovernmental Revenue	1,702,698	3,923,842	3,366,023	5,303,196	3,679,884	2,030,978
Sewer User Fees	6,932,341	7,082,032	7,289,171	7,289,171	7,393,257	7,615,055
Beach Parking Fees	2,955,011	2,961,178	2,654,017	2,654,017	3,205,721	3,205,721
Fines and Forfeitures	192,025	195,080	190,000	190,000	139,312	190,000
Interest Earnings	166,247	268,959	115,000	115,000	233,812	190,000
Special Assessment Collections ¹	157,639	314,733	658,701	658,701	685,478	644,582
Miscellaneous Revenue	132,672	50,484	175,000	175,000	145,938	150,000
Total Revenues	13,292,755	15,873,669	15,340,886	17,278,059	16,368,898	14,907,551
Non-Operating Sources						
Transfers From Other Funds	-	169,000	-	-	-	-
Capital Contributions	251,391	486,469	175,000	175,000	103,060	150,000
Gains/Losses	(15,344)	12,002	6,000	6,000	11,500	6,000
Debt Proceeds	-	-	4,500,000	4,500,000	-	10,000,000
Total Non-Operating Sources	236,047	667,471	4,681,000	4,681,000	114,560	10,156,000
Total Sources of Funds	22,393,714	26,310,118	\$ 29,505,210	\$ 32,512,376	\$ 27,036,775	\$ 32,441,458

ENTERPRISE FUNDS SUMMARY – USES OF FUNDS

	GAAP Basis		Non-GAAP Basis			FY 2020 Budget
	Fiscal Year	Fiscal Year	Fiscal Year 2019			
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
USES OF FUNDS						
Public Safety						
Personnel Services	\$ 1,002,021	\$ 1,093,189	\$ 1,155,576	\$ 1,219,149	\$ 944,767	\$ 1,083,788
Operating Expense	814,281	893,622	1,100,882	1,178,113	1,046,213	1,147,748
Capital Outlay	-	-	120,000	120,000	43,270	75,000
Total Public Safety	1,816,302	1,986,811	2,376,458	2,517,262	2,034,250	2,306,536
Physical Environment						
Personnel Services	1,801,230	1,636,908	1,953,974	1,999,297	2,075,576	1,994,555
Operating Expense	2,643,153	2,778,442	3,446,395	3,888,334	2,911,214	3,546,703
Capital Outlay	-	-	6,929,900	7,094,900	5,784,944	13,112,112
Total Physical Environment	4,444,383	4,415,350	12,330,269	12,982,531	10,771,734	18,653,370
Public Works						
Personnel Services	738,443	645,017	745,606	763,227	714,617	702,120
Operating Expense	1,086,278	2,336,673	1,002,056	1,306,527	1,175,973	1,399,170
Capital Outlay	-	-	1,640,348	1,852,399	875,111	1,528,286
Total Public Works	1,824,721	2,981,690	3,388,010	3,922,153	2,765,701	3,629,576
Total Expenses	8,085,406	9,383,851	18,094,737	19,421,946	15,571,685	24,589,482
Non-Operating Expenses						
Personnel Services Reserve	-	-	86,310	-	-	-
Transfer to Other Funds	476,792	480,766	431,013	431,013	488,358	488,358
Depreciation and Amortization	2,832,950	2,803,251	-	-	-	-
Contributions	-	20,000	-	-	-	-
Debt Service	454,139	393,014	3,598,825	3,598,825	3,598,825	3,323,825
Total Non-Operating Expenses	3,763,881	3,697,031	4,116,148	4,029,838	4,087,183	3,812,183
Total Appropriations	11,849,287	13,080,882	22,210,885	23,451,784	19,658,868	28,401,665
Change in Net Position	1,679,515	3,460,258	N/A	N/A	N/A	N/A
Beginning Net Position	38,137,069	39,779,766	N/A	N/A	N/A	N/A
Ending Net Position	\$ 39,816,584	\$ 43,240,024	N/A	N/A	N/A	N/A
Restricted Net Position	\$ 30,047,606	\$ 30,627,318	N/A	N/A	N/A	N/A
Reserve for Disasters	\$ -	\$ -	1,000,000	1,000,000	-	1,000,000
Unrestricted Net Position / Funds	\$ 9,768,978	\$ 12,612,706	6,294,325	8,060,592	7,377,907	3,039,793
Total Uses of Funds	N/A	N/A	\$ 29,505,210	\$ 32,512,376	\$ 27,036,775	\$ 32,441,458

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; Phase 3B on the northwest end of the island; Phase 5 for the Sanibel Bayous and Phase 4 for Woodring Road.



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

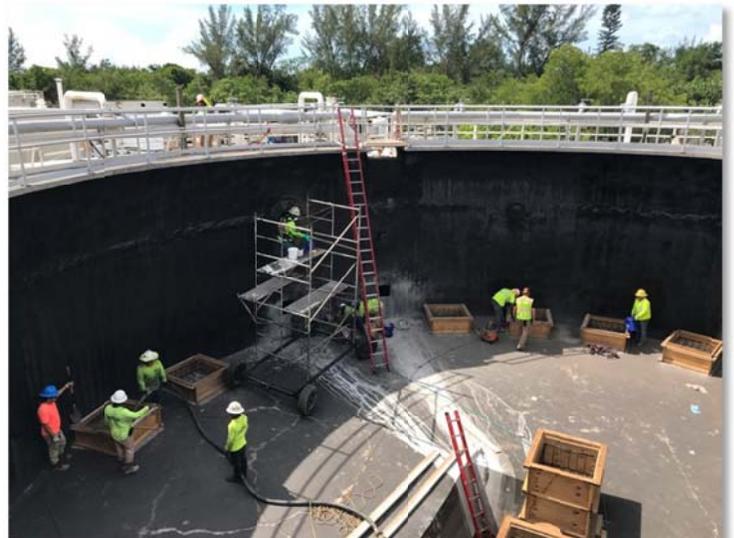
drinking water and assist in reducing customer bills, it is now available to homes and condominiums located adjacent to the reclaimed water transmission line.

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 \$13.1 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.



SANIBEL SEWER SYSTEM – ENTERPRISE FUND

It is anticipated that the Sewer Fund will borrow \$10.0 million in fiscal year 2020 for construction of this project, but debt service payments are not anticipated to begin until fiscal year 2021. In addition, the City of Sanibel has been awarded \$3.325 million in grants from the State of Florida to assist in funding the Donax Process Improvement project.

Sources of Funds

In addition to the roll-forward of prior year balances, ad valorem tax revenue of \$717,747 (less a reserve of \$21,532) is budgeted from the levy of the 0.1359 millage rate. Residential and commercial user fees for wastewater and effluent fees are budgeted at \$7.6 million and effluent fees at \$0.3 million, both which reflect a 3.0% increase in rates charged to general customers based on the revenue sufficiency completed in the prior year. This study will be updated this summer to reflect current conditions.

A reimbursement grant in the amount of \$500,000 was awarded from the State of Florida for the Donax Plant Improvement project in fiscal year 2020. A previous grant award of \$500,000 was not fully expended in fiscal year 2019 and is budgeted to roll over into fiscal year 2020.

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 \$175,000. Special assessment principal and interest collections from benefitted customers are budgeted at approximately \$645,000.

Non-operating sources of revenue include \$10,000,000 in debt proceeds for the Donax Improvement project as previously mentioned, \$150,000 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 \$1.8 million.

Capital projects are budgeted at \$13.1 million in fiscal year 2020 of which \$11.7 million is budgeted for the Donax Water Reclamation Facility process improvement project. 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 and the SRF loans. The long term loan from the General Fund was fully paid off in fiscal year 2019. Debt service expenses for the new debt issuance are not included in the budget since the first debt service payment is not anticipated until fiscal year 2021.

SANIBEL SEWER SYSTEM – ENTERPRISE FUND

	GAAP Basis		Non-GAAP Basis			FY 2020 Budget
	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019			
	Actual	Actual	Adopted Budget	Amended Budget	Estimated Actual	
Millage Rate - Voted Debt	0.1947	0.1947	0.1394	N/A	N/A	0.1359
Sources of Funds						
Unrestricted Net Position / Funds	\$ 7,338,636	\$ 8,422,386	\$ 9,028,587	\$ 9,333,366	\$ 9,333,366	\$ 6,339,199
Revenues						
Ad Valorem Taxes, net - Voted Debt	891,306	881,546	702,974	702,974	699,220	696,215
User Fees	6,932,341	7,082,032	7,289,171	7,289,171	7,393,257	7,615,055
Grant from State of Florida	130,810	672,869	2,000,000	2,000,000	1,521,321	1,000,000
Fines and Forfeitures	24,900	16,796	20,000	20,000	19,888	20,000
Interest Earnings	130,384	235,423	100,000	100,000	211,988	175,000
Miscellaneous	132,672	50,484	175,000	175,000	145,938	150,000
Special Assessment Collections ¹	157,639	314,733	658,701	658,701	685,478	644,582
Total Revenues	8,400,052	9,253,883	10,945,846	10,945,846	10,677,090	10,300,852
Non-Operating Sources						
Capital Contributions	187,644	486,469	175,000	175,000	103,060	150,000
Gains/Losses	817	(540)	1,000	1,000	1,000	1,000
Debt Proceeds	-	-	4,500,000	4,500,000	-	10,000,000
Transfers From Other Funds	-	9,000	-	-	-	-
Total Non-Operating Sources	188,461	494,929	4,676,000	4,676,000	104,060	10,151,000
Total Sources of Funds	15,927,149	18,171,198	24,650,433	24,955,212	20,114,516	26,791,051
Expenses						
Physical Environment						
Personnel Services	1,597,288	1,437,641	\$ 1,736,943	\$ 1,776,193	\$ 1,846,919	\$ 1,767,613
Operating Expense	2,200,620	2,437,645	3,000,085	3,163,613	2,537,129	2,967,343
Capital Outlay	-	-	6,929,900	7,094,900	5,784,944	13,112,112
Total Expenses	3,797,908	3,875,286	11,666,928	12,034,706	10,168,992	17,847,068
Non-Operating Expenses						
Depreciation and Amortization	2,491,938	2,448,302	-	-	-	-
Interfund Transfers	7,500	7,500	7,500	7,500	7,500	7,500
Reserve for Disasters	-	-	-	-	-	-
Personel Services Reserve	-	-	39,250	-	-	-
Debt Service ¹	454,139	393,014	3,598,825	3,598,825	3,598,825	3,323,825
Total Non-Operating Expenses	2,953,577	2,848,816	3,645,575	3,606,325	3,606,325	3,331,325
Total Appropriations	6,751,485	6,724,102	15,312,503	15,641,031	13,775,317	21,178,393
Change in Net Position	1,837,028	3,024,710	N/A	N/A	N/A	N/A
Beginning Net Position	33,003,394	34,821,141	N/A	N/A	N/A	N/A
Ending Net Position	\$ 34,840,422	\$ 37,845,851	N/A	N/A	N/A	N/A
Restricted Net Position	\$ 26,418,036	\$ 26,788,945	N/A	-	-	-
Reserve for Disasters	\$ -	\$ -	1,000,000	1,000,000	-	1,000,000
Unrestricted Net Position / Funds	\$ 8,422,386	\$ 11,056,906	8,337,930	8,314,181	6,339,199	4,612,658
Total Uses of Funds	N/A	N/A	\$ 24,650,433	\$ 24,955,212	\$ 20,114,516	\$ 26,791,051

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 \$3.2 million for fiscal year 2020 (net of the 6.5% sales tax remitted to the state department of revenue), which is flat compared to the estimated fiscal year 2019 results.

Revenue from parking permits is budgeted at \$185,000 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.

Grants in the amount of approximately \$2.1 million from the Lee County Tourist Development Council (TDC) have been applied for and tentatively approved to augment beach maintenance. This grant revenue is not included in the fiscal year 2020 budget as they have not been fully approved by the Lee County Commission. 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 2020 Budget
	Fiscal Year	Fiscal Year	Fiscal Year 2019			
	2017 Actual	2018 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Sources of Funds						
Unrestricted Net Position / Funds	1,526,276	1,346,592	\$ 454,737	\$ 1,219,951	\$ 1,219,951	\$ 1,038,708
Revenues						
Licenses and Permits	162,816	195,815	190,000	190,000	186,276	185,000
Intergovernmental Revenue	1,571,888	3,250,973	1,366,023	3,303,196	2,158,563	1,030,978
Charges for Services, net ¹	2,955,011	2,961,178	2,654,017	2,654,017	3,205,721	3,205,721
Fines and Forfeitures	167,125	178,284	170,000	170,000	119,424	170,000
Interest Earnings	35,863	33,536	15,000	15,000	21,824	15,000
Total Revenues	4,892,703	6,619,786	4,395,040	6,332,213	5,691,808	4,606,699
Non-Operating Sources						
Transfers In	-	160,000	-	-	-	-
Capital Contributions	63,747	-	-	-	-	-
Gains/Losses	(16,161)	12,542	5,000	5,000	10,500	5,000
Total Non-Operating Sources	47,586	172,542	5,000	5,000	10,500	5,000
Total Sources of Funds	6,466,565	8,138,920	4,854,777	7,557,164	6,922,259	5,650,407
Expenses						
Public Safety						
Personnel Services	1,002,021	1,093,189	1,155,576	1,219,149	944,767	1,083,788
Operating Expense	814,281	893,622	1,100,882	1,178,113	1,046,213	1,147,748
Capital Outlay	-	-	120,000	120,000	43,270	75,000
Total Public Safety	1,816,302	1,986,811	2,376,458	2,517,262	2,034,250	2,306,536
Physical Environment						
Personnel Services	203,942	199,267	217,031	223,104	228,657	226,942
Operating Expense	442,533	340,797	446,310	724,721	374,085	579,360
Capital Outlay	-	-	-	-	-	-
Total Physical Environment	646,475	540,064	663,341	947,825	602,742	806,302
Public Works						
Personnel Services	738,443	645,017	745,606	763,227	714,617	702,120
Operating Expense	1,086,278	2,336,673	1,002,056	1,306,527	1,175,973	1,399,170
Capital Outlay	-	-	1,640,348	1,852,399	875,111	1,528,286
Total Public Works	1,824,721	2,981,690	3,388,010	3,922,153	2,765,701	3,629,576
Total Expenses	4,287,498	5,508,565	6,427,809	7,387,240	5,402,693	6,742,414
Non-Operating Expenses						
Depreciation	341,012	354,949	-	-	-	-
Interfund Transfers	469,292	473,266	423,513	423,513	480,858	480,858
Contributions	-	20,000	-	-	-	-
Personnel Services Reserve	-	-	47,060	-	-	-
Total Non-Operating Expenses	810,304	848,215	470,573	423,513	480,858	480,858
Total Appropriations	5,097,802	6,356,780	6,898,382	7,810,753	5,883,551	7,223,272
Change in Net Position	(157,513)	435,548	N/A	N/A	N/A	N/A
Beginning Net Position	5,133,675	4,958,625	N/A	N/A	N/A	N/A
Ending Net Position	\$ 4,976,162	\$ 5,394,173	N/A	N/A	N/A	N/A
Restricted Net Position	\$ 3,629,570	\$ 3,838,373	N/A	N/A	N/A	N/A
Unrestricted Net Position / Funds	\$ 1,346,592	\$ 1,555,800	(2,043,605)	(253,589)	1,038,708	(1,572,865)
Total Uses of Funds	N/A	N/A	\$ 4,854,777	\$ 7,557,164	\$ 6,922,259	\$ 5,650,407

¹ Budget reduced by 6.5% sales tax that is remitted to the State

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
- ◆ Glossary of Terms

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					Vacancies	Total Personnel Budget
	Full-time Positions	Part-time Positions	Compensation Adjustments	Overtime	Special Pay	Payroll Taxes	Retirement	Health Insurance		Worker's Compensation	Total Vacancy Cost	
								Employee	Dependents			
GOVERNMENTAL FUNDS												
General Fund												
General Government Function												
Legislative	\$ 216,696	\$ -	\$ 4,218	\$ 2,500	\$ 2,650	\$ 16,971	\$ 35,507	\$ 46,690	\$ 22,659	\$ 340	77,212	\$ 425,443
Administrative	304,281	117,451	7,136	1,000	23,431	34,131	98,402	32,386	7,721	640	-	626,579
Finance	555,351	-	9,458	7,500	11,640	43,949	120,272	90,462	22,659	840	-	862,131
Legal	-	46,476	750	-	-	3,555	53,034	8,754	-	60	-	112,629
Planning	462,077	-	8,835	15,000	8,580	37,153	125,184	82,185	25,691	5,260	77,779	847,744
Information Technology	301,336	36,778	5,659	22,000	6,220	28,025	43,324	46,690	12,643	540	-	503,215
Gen'l Government Services	-	-	-	-	60,000	4,590	-	-	-	-	-	64,590
Public Safety Function												
Police	1,649,587	55,546	8,283	121,000	349,945	166,470	1,260,526	324,761	265,034	50,020	213,486	4,464,658
Emergency Management	140,747	-	1,369	-	2,841	10,984	58,868	17,350	7,198	2,020	-	241,377
Physical Environment Function												
Natural Resources	199,723	-	3,441	-	6,120	15,747	46,278	29,606	1,804	2,920	-	305,639
Public Works Function												
Public Works Department	347,800	-	7,473	30,000	7,520	29,477	105,456	60,697	2,529	8,560	145,061	744,573
Public Facilities	111,167	-	1,920	30,000	4,640	11,154	24,267	35,018	7,721	4,240	-	230,127
Total General Fund	4,288,765	256,251	58,542	229,000	483,587	402,206	1,971,118	774,599	375,659	75,440	513,538	9,428,705
Transportation Fund	443,788	-	7,591	125,000	17,460	44,848	93,316	117,150	20,363	38,260	-	907,776
Building Department Fund	426,255	-	8,194	15,000	5,820	34,201	84,489	69,664	25,187	3,060	73,219	745,089
Recreation Fund												
Center 4 Life Seniors Program	79,888	28,950	2,342	-	-	8,326	22,827	23,345	-	3,040	50,698	219,416
Recreation Department	431,222	402,999	15,869	20,000	12,664	66,317	98,462	85,634	27,076	17,760	151,318	1,329,321
Total Recreation Fund	511,110	431,949	18,211	20,000	12,664	74,643	121,289	108,979	27,076	20,800	202,016	1,548,737
TOTAL GOVERNMENTAL FUNDS	\$ 5,669,918	\$ 688,200	\$ 92,538	\$ 389,000	\$ 519,531	\$ 555,898	\$ 2,270,212	\$ 1,070,392	\$ 448,285	\$ 137,560	788,773	12,630,307
ENTERPRISE FUNDS												
Sanibel Sewer System	\$ 896,118	\$ 62,143	16,804	\$ 170,000	\$ 30,760	88,665	\$ 166,249	180,340	65,914	25,960	64,660	\$ 1,767,613
Beach Parking Fund												
Public Safety	384,506	108,071	7,888	34,000	31,250	42,674	133,384	88,393	13,206	14,560	225,856	1,083,788
Physical Environment	164,548	-	2,834	-	3,720	12,872	11,770	23,345	5,413	2,440	-	226,942
Public Works	386,823	-	6,605	80,000	9,660	36,451	62,629	90,727	9,745	19,480	-	702,120
Total Beach Parking Fund	935,877	108,071	17,327	114,000	44,630	91,997	207,783	202,465	28,364	36,480	225,856	2,012,850
TOTAL ENTERPRISE FUNDS	\$ 1,831,995	\$ 170,214	\$ 34,131	\$ 284,000	\$ 75,390	\$ 180,662	\$ 374,032	\$ 382,805	\$ 94,278	\$ 62,440	290,516	\$ 3,780,463
CITY-WIDE GRAND TOTAL	\$ 7,501,913	\$ 858,414	\$ 126,669	\$ 673,000	\$ 594,921	\$ 736,560	\$ 2,644,244	\$ 1,453,197	\$ 542,563	\$ 200,000	1,079,289	\$ 16,410,770

LEGISLATIVE DEPARTMENT – GENERAL FUND

GENERAL GOVERNMENT FUNCTION

CITY CLERK

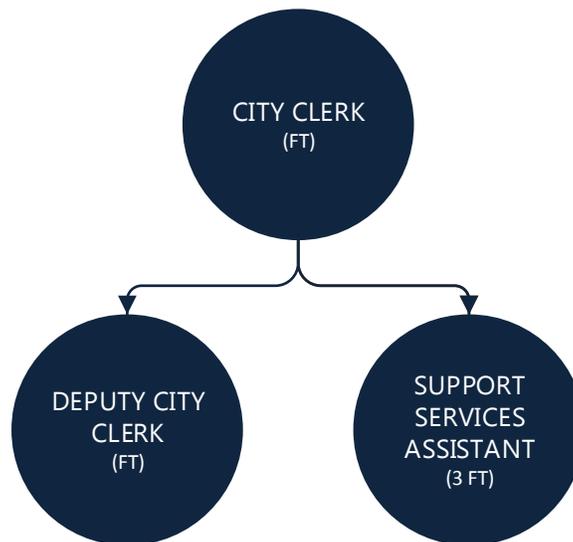


Pamela Smith, MMC served as Deputy City Clerk for the City of Sanibel from December 01, 1999 until March 2005, at which time a charter amendment passed and she was sworn in March 15, 2005 as the City of Sanibel’s first City Clerk. She also held the position of Emergency Management Coordinator from 1999 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 also served As Region III Director for the International Institute of Municipal Clerks (IIMC) from 2016 to 2019 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.

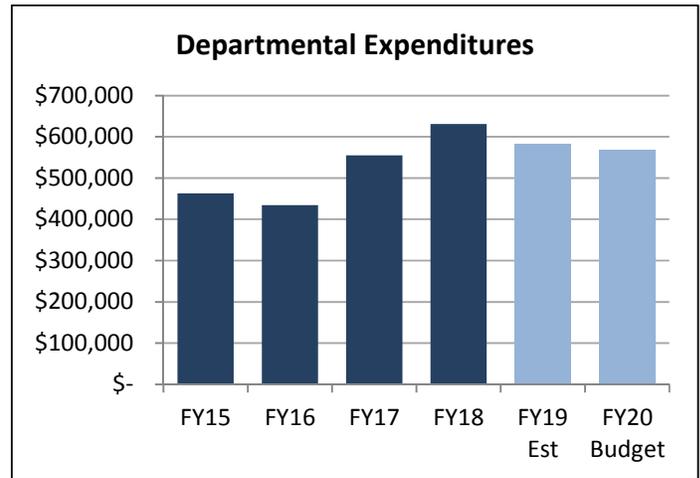
DEPARTMENT STRUCTURE



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 accurate and timely information other governmental entities, the public as requested. Serves as the direct link between residents and Sanibel elected officials as the Qualifying Officer for municipal elections. 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

- The retrieval cost of the approximately 1,000 boxes of historical/current residential paper records stored off-island continues to increase with public need and public records requests from \$22,414 in 2017 to \$24,283 in 2018. The break-down of this cost for 2017 is as follows: 1) \$5,379 Building; 2) \$5,133 Planning and 3) \$11,901 Legislative. The break-down for 2018 is as follows: 1) \$5,670 Building; 2) \$5,391 Planning, and 3) \$13,221 Legislative. 900 boxes of these paper records were previously microfilmed. However, 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 of which has not decreased in recent years.
- Increase in public records request while complying with statutory requirements for responding which have increase from 515 in 2015 to 1,800 as of June 14, 2019.
- Continue to control staff overtime through issues such as water quality, blue-green algae/red tide issues, as well as an upsurge in public records requests
- Continue to train and provide support to City staff converting current City paper records to a digitized format for those records deemed to have historical, administrative and statutory value in accordance with the State Retention Schedule to create a paperless organization
- Actively train and update employees and the public of changes to the City’s Automated Agenda Software to provide accessibility for public and employee use.

CURRENT YEAR ACCOMPLISHMENTS

- 100% of City Council legislation prepared for authentication, digitized and sent to Department Director’s within same day of adoption
- All staff was cross trained until personnel transferred to another department which afforded personnel to provide improved service to the public and City departments
- Continued to emphasize training through on-line opportunities for staff (Fred Pryor & Florida League of Cities)

LEGISLATIVE DEPARTMENT – GENERAL FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

- Provide information to the public for City Council in accordance with Water Quality goals and other City 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
- Strive to control promotional activity expenses

To Support Departmental Objectives:

- Strive to control overtime
- Constantly update the work process book to reflect software integration, work duties and employee changes
- 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
- Maximize on-line training
- Continue to enhance cross-training employees

RESPONSIBILITIES

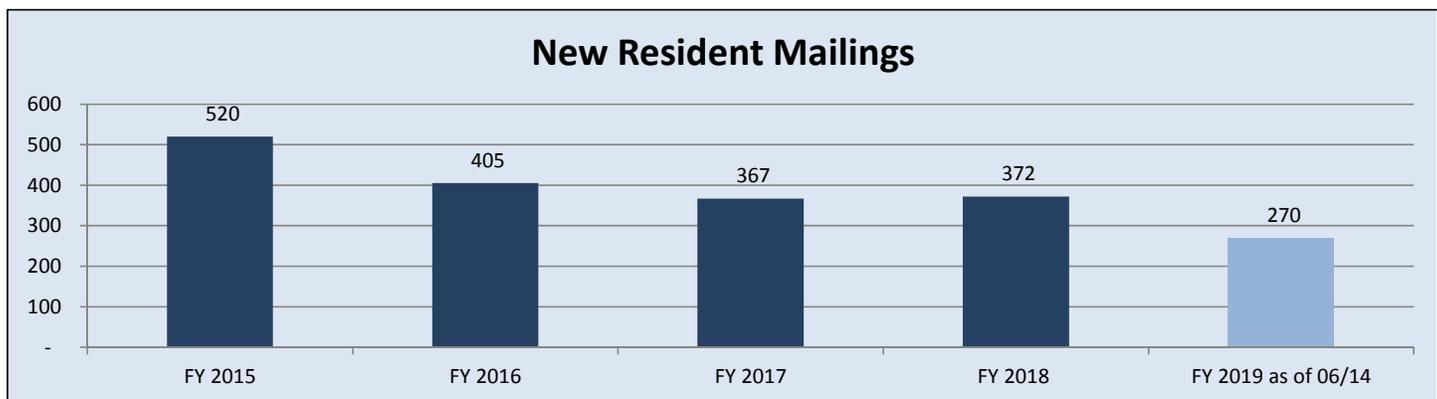
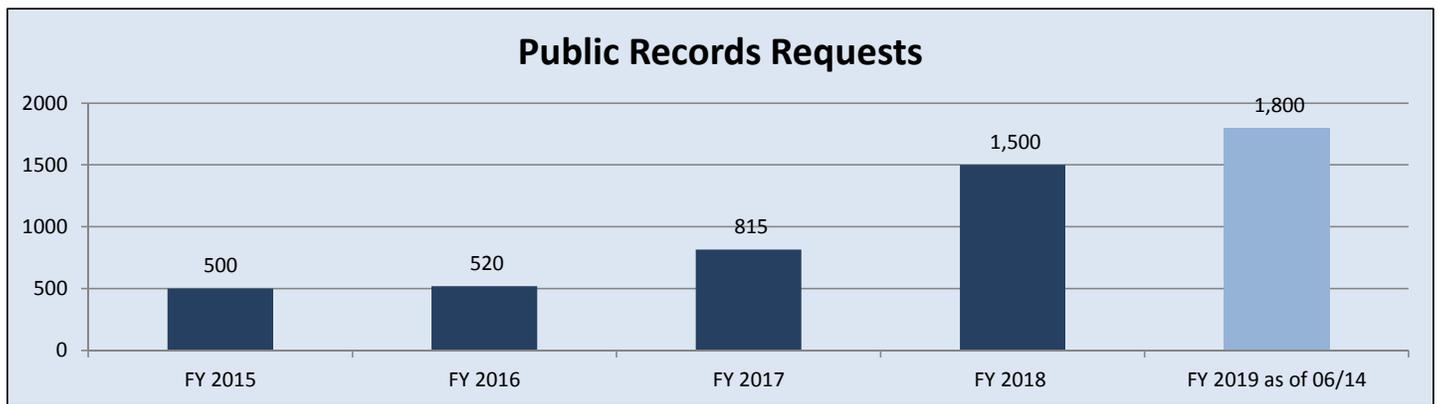
- Attend all council meetings, keep a permanent journal of its proceedings, and keep a record of all ordinances, resolutions and regulations of the council
- Assist City Council with meeting schedules and registrations at Local, State, Regional and Federal events without error
- Provide administrative services to City Council and other departments as necessary
- Post all City public meeting notices via bulletin board
- Coordinate City Council support material for committees and boards for which councilmembers participate
- Accurately 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 updated 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

LEGISLATIVE DEPARTMENT – GENERAL FUND RESPONSIBILITIES (CONTINUED)

- Complete departmental and City Council Purchase card statements each month
- Provide telephonic, email and person-to-person information relative to City services
- Keep all statutory requirements related to public notices, records management, purchasing, etc.
- Coordinate municipal elections as Qualifying Officer and administer elections materials to all candidates
- Custodian of the city seal, and affix it to all documents requiring the seal; be custodian of all papers, documents and records pertaining to the City
- Attest all City legislation
- Maintain and update all City agreements, contracts, memorandum of understanding, grants, interlocal agreements, etc.
- Communicate effectively with management, government officials and staff
- Prepare the budget for the Legislative Department
- Advertise proper legal advertisements by statute
- Manage Legislative staff
- Ensure proper process and open, transparent government
- Coordinate telephone messages 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
- Provide City-wide employee digitization training
- 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 provided by associations
- 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 involvement of City Council in Special Events such as Student Government Day, New Resident Reception, parades and public events
- Post and E-mail press releases and other special information releases to the public and community leaders

LEGISLATIVE DEPARTMENT – GENERAL FUND TREND ANALYSIS/PERFORMANCE INDICATORS

Description	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019
Total Phone Calls	24,044	21,427	20,853	19,469	10,978 YTD
Total Walk-Ins	4,396	4,674	5,402	3,894	2,603 YTD
Total E-Mails	98,543	97,422	117,662	121,385	82,00 YTD
Public Records Requests	500	520	815	1,500	1,800 YTD
New Resident Mailings	520	373	383	372	270 YTD



**General Fund
Legislative Department**

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 262,987	\$ 273,779	\$ 260,215	266,720	\$ 239,755	\$ 216,696
Part-time	-	8,796	10,450	10,450	5,318	-
Wage Adjustments	-	-	-	-	-	4,218
Vacancies	-	-	-	-	23,902	77,212
Overtime	5,237	3,693	5,000	5,000	14,575	2,500
Special Pay	72	79	250	4,250	5,200	2,650
Payroll Taxes	20,351	21,414	21,107	21,604	20,261	16,971
Retirement	41,032	68,709	63,200	63,472	53,537	35,507
Cafeteria Benefits	66,963	70,249	79,901	79,901	72,645	69,349
Unemployment/Work Comp	155	3,377	404	404	380	340
SUB-TOTAL	396,797	450,096	440,527	451,801	435,573	425,443
OPERATING EXPENDITURES						
Professional Services	31,312	31,528	33,000	33,000	33,000	33,000
Other Contractual Services	39,471	10,748	48,000	48,000	8,000	8,000
Travel & Per Diem	35,733	36,187	25,525	25,525	37,000	35,680
Communications	9,864	12,990	14,160	14,160	19,865	18,789
Postage/Transportation	439	390	100	100	100	100
Utilities	-	-	-	-	-	-
Rentals & Leases	391	1,103	1,684	1,684	2,076	2,080
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Printing	671	1,062	3,000	3,000	3,000	3,000
Promotional Activities	14,466	15,449	9,500	9,500	12,000	12,000
Other Current Charges	6,355	50,378	7,000	7,000	5,000	5,000
Office Supplies	2,355	3,062	4,000	4,000	4,000	4,000
Operating Supplies	344	369	200	200	200	200
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	13,922	12,463	10,780	10,780	13,000	13,000
Training and Education	2,825	5,402	7,025	7,025	10,000	7,310
SUB-TOTAL	158,148	181,131	163,974	163,974	147,241	142,159
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 554,945	\$ 631,227	\$ 604,501	\$ 615,775	\$ 582,814	\$ 567,602
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	27.71%	13.75%	(4.23%)	(2.45%)	(7.67%)	(2.61%)

ADMINISTRATIVE SERVICES 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 and in his last assignment served as Deputy Chief of Staff for Personnel, U.S. Army Depot System Command (retired 1994), Human Resources Manager and Regional Human Resources Manager for Envirotech 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.

Jim’s span of control includes all human resources related functions, to include labor relations and employee training, risk management, Community Development Block Grants and liaison with the City’s provider of below market rate housing.

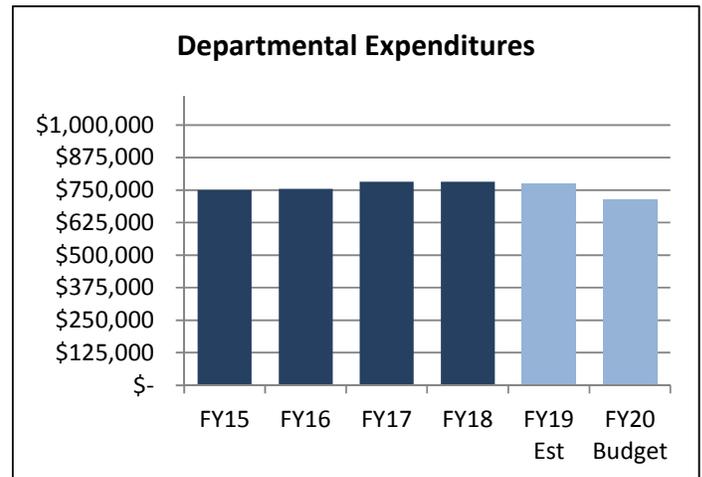
DEPARTMENT STRUCTURE



ADMINISTRATIVE SERVICES 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

- Attracting personnel in a tight labor market with the lowest unemployment
- Meeting employee affordable healthcare expectations with the rising cost of health insurance
- Meeting salary demands for high quality personnel where entry level pay rates were reduced during the economic downturn in 2008-2009, which have never been restored
- Attracting and retaining part-time and seasonal personnel
- Turnover in personnel with higher than normal recruitment costs

CURRENT YEAR ACCOMPLISHMENTS

- Reduced leasing costs for eight copiers used in multiple departments
- Negotiated re-openers with the Fraternal Order of Police representing Police Sergeants; and Police Officers and Dispatchers
- Reduced training costs through employee accounts with Fred Pryor Training and PoliceONE
- Negotiated re-openers with the American Federation of State, County and Municipal Employees
- Provided on-site influenza and pneumonia vaccine for employees
- Provided CDBG funding to Community Housing Resources, Inc. to rehabilitate below market rate housing
- Continued the conversion of terminated employee personnel files from paper to digital copies
- Began new software implementation process to reduce future costs for the on-line application for employment process and employee on-boarding
- Developed Windows 10 and Microsoft Office 2016 tutorial to compliment IT software upgrade
- Amended defined contribution retirement agreements to address the reemployment of a prior participant

ADMINISTRATIVE SERVICES DEPARTMENT – GENERAL FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

- Continue to monitor workhours of part-time employees based on Affordable Care Act requirements
- Continue to lower employment advertising costs where possible

To Support Departmental Objectives:

- Reduce recruitment lag-time
- Review employee turnover and take actions to reduce turnover
- Assist in implementing an automated citizen self-service and complaint process
- 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

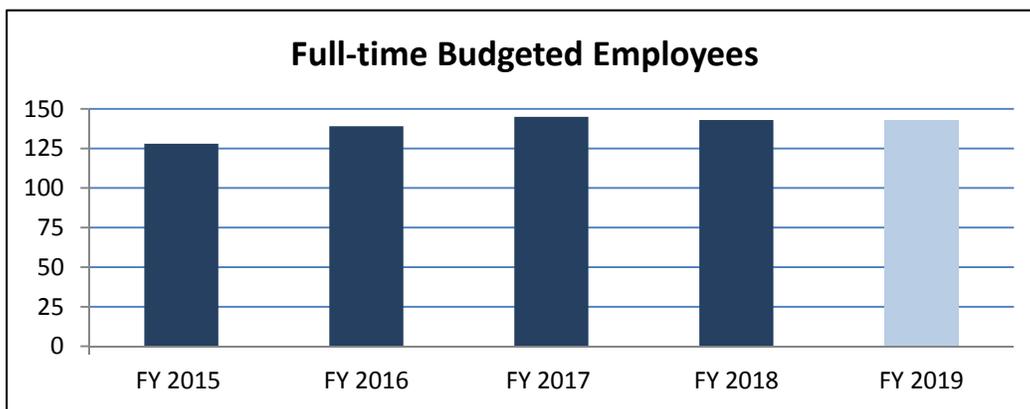
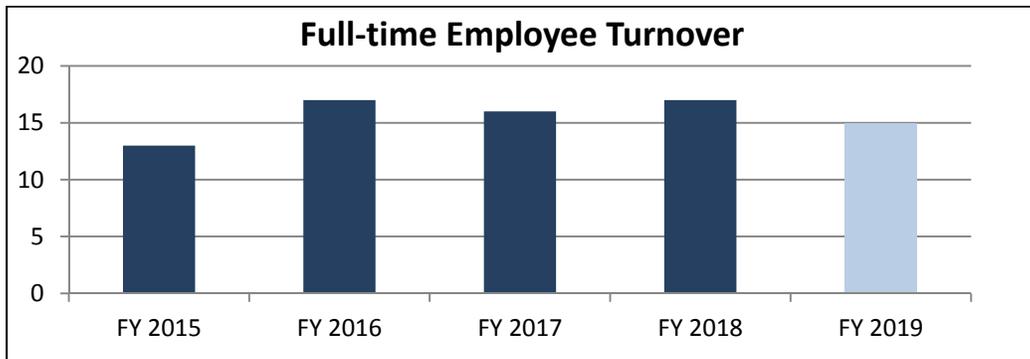
Admin Services Director

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

ADMINISTRATIVE SERVICES DEPARTMENT – GENERAL FUND TREND ANALYSIS

Description	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD June FY 2019
Employees-Full-Time					
20+ Years of Service	29	28	21	17	12
Age 50 and Over	68	66	66	64	57
Workers' Compensation					
Reportable Injuries	11	13	18	6	2
Total WC Payments	\$4,735	\$41,917	\$912,506	\$101,797	\$1,598
Total City Retirees/Beneficiaries Defined Contribution Plans					
Municipal Police Officers	25	27	27	27	27
General Employees	68	72	78	83	89

PERFORMANCE INDICATORS



**General Fund
Administrative Department**

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 344,086	\$ 343,683	\$ 302,306	\$ 309,864	\$ 304,633	\$ 304,281
Part-time	129,433	106,267	126,008	128,858	118,944	117,451
Wage Adjustments	-	-	-	-	7,136	7,136
Vacancies	-	-	-	-	-	-
Overtime	2,493	614	500	500	5,382	1,000
Special Pay	24,283	22,210	22,661	23,661	24,668	23,431
Payroll Taxes	30,697	27,468	29,569	30,365	40,402	34,131
Retirement	155,883	169,141	153,859	154,399	157,527	98,402
Cafeteria Benefits	28,258	26,133	41,811	41,811	35,384	40,107
Unemployment/Work Comp	837	5,487	575	575	640	640
SUB-TOTAL	715,970	701,003	677,289	690,033	694,716	626,579
OPERATING EXPENDITURES						
Professional Services	-	187	-	-	-	-
Other Contractual Services	3,648	15,375	8,000	8,000	8,000	8,000
Travel & Per Diem	41,187	45,097	53,612	53,612	48,512	53,612
Communications	12,206	10,187	11,500	11,500	11,500	10,420
Postage/Transportation	155	260	100	100	100	100
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	25	40	100	100	100	100
Printing	325	355	500	500	500	500
Promotional Activities	1,192	1,463	-	-	-	-
Other Current Charges	340	42	1,000	1,000	1,000	1,000
Office Supplies	871	2,490	3,000	3,000	3,000	3,000
Operating Supplies	128	880	1,500	1,500	1,500	1,500
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	3,428	4,036	4,000	4,000	3,500	4,000
Training and Education	2,019	747	3,750	3,750	2,500	3,750
SUB-TOTAL	65,524	81,159	87,062	87,062	80,212	85,982
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 781,494	\$ 782,162	\$ 764,351	\$ 777,095	\$ 774,928	\$ 712,561
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	3.55%	0.09%	(2.28%)	(0.65%)	(0.92%)	(8.05%)



FINANCE DEPARTMENT – GENERAL FUND

GENERAL GOVERNMENT FUNCTION

DIRECTOR

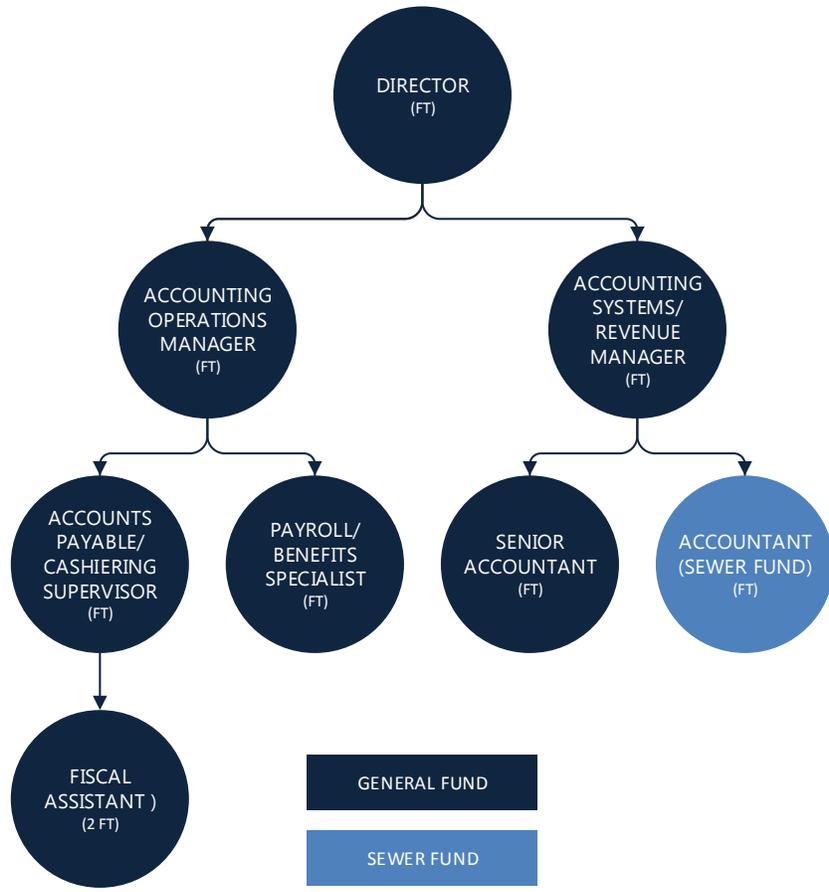


Steven C. Chaipel has been employed with the City of Sanibel for five years and was promoted to Finance Director in 2016. He has 12 years of experience in governmental accounting and finance and more than 25 years of management experience in the governmental and private sectors. He earned a Master of 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).

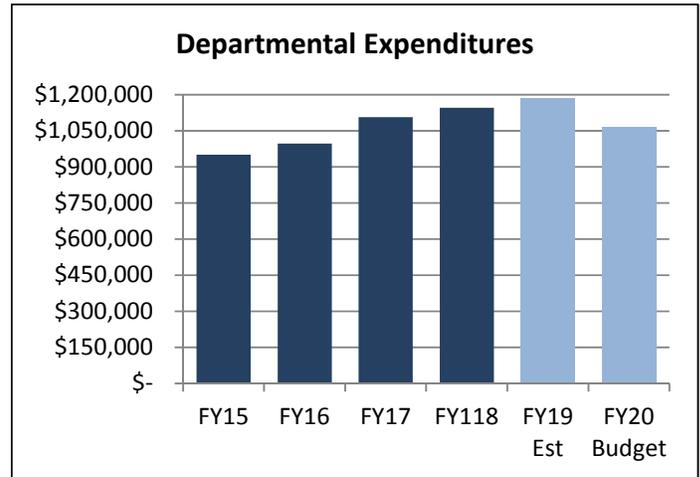
DEPARTMENT STRUCTURE



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

- Implementation of Government Accounting Standards Board Statement No. 87, *Leases* and analysis of impact on the City's financial reporting. This implementation will involve a cross departmental effort to ensure compliance. The City is required to implement the standard for the fiscal year ending September 30, 2021.
- 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, and citizen's request tracking.
- 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

- Managed the reimbursement process for costs associated with Hurricane Irma in 2017 from the Federal Emergency Management Agency (FEMA) and the State of Florida Department of Emergency Management (RDEM). This process has required extensive staff effort to manage while continuing to provide required service levels to residents, City Council and other departments. The reimbursement process is expected to continue into fiscal year 2020.
- Successfully managed, tracked and obtained reimbursement for \$1.6 million in costs related to the red tide cleanup in fiscal year 2019.
- 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.
- Successfully completed fiscal year 2018 financial and Single audit with no comments for financial improvement from the City's independent auditors.
- Implemented Governmental Accounting Standards Board Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.
- Took advantage of a leadership opening in the department to promote several existing staff members to elevated positions of responsibility. This gave existing staff opportunity to expand their personal skillsets as well as broadened the depth of knowledge in the department between existing positions (cross training).

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

Software/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	Actual FY 2018	Estimated FY 2019
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Financial Operations/Ratios

Total Citywide personnel cost	\$14,269,927	\$15,049,463	\$16,015,288	\$16,031,047	TBD
Citywide personnel cost to operating cost	47.58%	46.81%	45.59%	47.13%	TBD
Investments weighted average to maturity	1.1 years	1.1 years	1.3 years	0.8 years	1.0 years
Rate of return on investment portfolio	1.25%	1.34%	0.84%	1.25%	1.50%
Earnings on investment portfolio	\$206,550	\$224,535	\$196,691	\$275,420	TBD
General Fund unrestricted fund balance %	91.0%	91.0%	91.9%	93.6%	90.0%

Accounts Payable & Purchasing

Number of procurement cards issued	N/A	105	105	116	113
Average procurement card purchase	\$152	\$159	\$197	\$198	\$200
Purchasing card annual rebate	\$5,112	\$5,754	\$6,608	\$6,504	TBD
Vendor checks issued	3,525	3,654	3,772	3,851	TBD
Purchase orders issued	1,130	1,138	1,106	1,172	TBD

Budget

Budget amendments prepared	46	31	25	16	20
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Utility Financial Operations

Utility customers	4,279	4,300	4,333	4,342	4,371
Utility customers % on ACH	33.8%	34.1%	35%	35.1%	40.0%
Utility customers % on e-bill	7.7%	10.3%	15%	14.6%	16.0%

Revenue

Ad valorem tax collected to budget %	96.4%	96.4%	96.1%	96.4%	97.0%
General fund millage rate levied	1.9995	1.9139	1.9139	1.9139	1.9139
Business tax receipts issued	2,900	2,944	2,857	2,816	2,859
Business tax registrations issued	775	842	975	996	868
Grant revenue managed	\$3,731,974	\$3,630,781	\$3,999,853	\$5,774,797	\$8,508,263*
Charges for services (total City)	\$11,399,704	\$12,527,114	\$13,216,919	\$13,317,581	TBD

Debt

Total City long term debt	\$29,892,121	\$26,813,264	23,490,271	\$20,091,597	\$16,615,656
Total City net pension liability	\$12,063,985	\$12,322,551	\$9,286,730	\$8,040,966	TBD

*Includes grant revenue of \$4,029,028 from the Federal Emergency Management Agency and the State of Florida related to Hurricane Irma reimbursements.

**General Fund
Finance Department**

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 533,083	\$ 557,678	\$ 560,949	577,371	\$ 583,364	\$ 555,351
Part-time	5,782	5,429	12,900	12,900	3,993	-
Wage Adjustments	-	-	-	-	-	9,458
Vacancies	-	-	-	-	-	-
Overtime	27,458	14,305	7,500	7,500	15,430	7,500
Special Pay	-	-	1,000	5,750	9,434	11,640
Payroll Taxes	41,455	42,613	44,550	45,806	46,835	43,949
Retirement	153,850	200,238	177,383	178,205	185,990	120,272
Cafeteria Benefits	108,462	114,380	123,742	123,742	125,081	113,121
Unemployment/Work Comp	1,075	7,383	832	832	880	840
SUB-TOTAL	871,165	942,026	928,856	952,106	971,007	862,131
OPERATING EXPENDITURES						
Professional Services	158,741	147,095	147,300	156,050	156,105	148,800
Other Contractual Services	2,800	4,210	2,640	2,640	2,865	2,740
Travel & Per Diem	11,999	12,191	13,634	13,634	14,018	15,454
Communications	12,083	11,694	11,112	11,112	10,410	6,020
Postage/Transportation	775	212	1,000	1,000	450	750
Utilities	-	-	-	-	-	-
Rentals & Leases	3,767	4,155	5,068	5,068	5,000	5,300
Insurance	-	-	-	-	-	-
Repair & Maintenance	120	164	150	150	-	150
Printing	1,962	1,770	1,860	1,860	1,800	1,500
Promotional Activities	-	-	-	-	-	-
Other Current Charges	28,330	9,455	6,690	6,690	8,700	8,740
Office Supplies	8,383	-	-	-	-	-
Operating Supplies	2,675	9,661	7,000	7,000	8,200	7,000
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	1,152	1,150	2,000	2,000	1,150	1,895
Training and Education	2,355	1,752	3,525	3,525	3,655	3,875
SUB-TOTAL	235,142	203,509	201,979	210,729	212,353	202,224
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 1,106,307	\$ 1,145,535	\$ 1,130,835	\$ 1,162,835	\$ 1,183,360	\$ 1,064,355
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	11.04%	3.55%	(1.28%)	1.51%	3.30%	(10.06%)

LEGAL DEPARTMENT – GENERAL FUND GENERAL GOVERNMENT FUNCTION

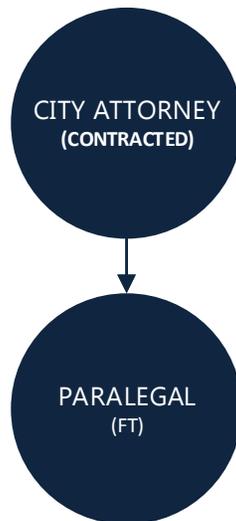
CITY ATTORNEY



John Agnew joined the City of Sanibel as City Attorney in July 2018. John serves in the position through a contract between the City and his law firm, Boy Agnew Potanovic, PLLC. John obtained his undergraduate and law degrees from the University of Kentucky. He holds the highest rating by Martindale-Hubbell (AV Preeminent) and has been selected by Florida Super Lawyers® for recognition for ten consecutive years. He is a member of The Florida Bar Board of Governors, a past President of the Lee County Bar Association, and a past appointee to the Twentieth Judicial Circuit Professionalism Committee.

Outside the legal community, John serves on the Executive Committees for the Board of Directors for PACE Center for Girls of Lee County and the Board of Directors for Abuse Counseling & Treatment, Inc. (ACT), and he also serves as an annual facilitator for a leadership program in Lee County. Prior to becoming an attorney, John was an Army Ranger who served on active duty in the 75th Ranger Regiment and LRSD in the 101st Airborne Division, and he later served in infantry National Guard units in Kentucky and Florida.

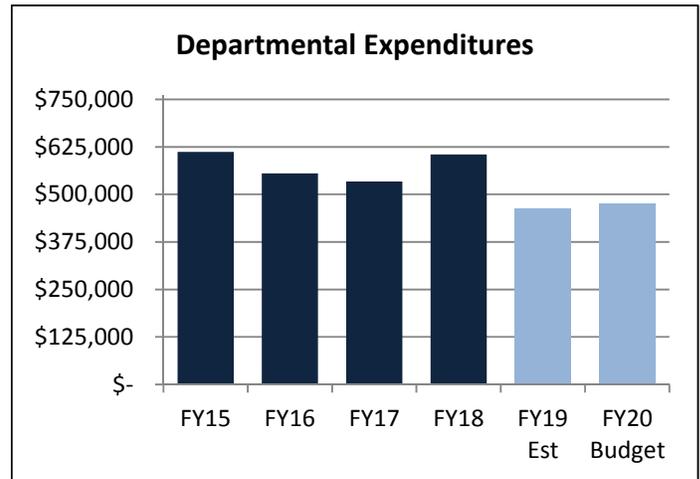
DEPARTMENT STRUCTURE



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 City Council consideration, preparation or review of Resolutions for Planning Commission, legal research and preparation of legal opinions, preparation or review of contracts and Interlocal Agreements, review of various other documents provided by City Departments for legal form and sufficiency, the filing or defense of lawsuits and administrative proceedings, and coordination of work with outside legal counsel. Additional legal services also include, but are not limited to, recordation of documents, Council and Advisory Boards and Committee orientations on Sunshine Law and Public Records, and advice to Council and City Staff with regard to current and updated laws and legislation.



FIVE YEAR CHALLENGES

- Emerging Issues during Fiscal Year 2019-2020 will include mechanisms by which the City can address water quality issues affecting the City, provide and address core municipal services, review options for redevelopment regulations, 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:

- 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, proactive 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
- Sunshine Law and Public Records Orientations for Council, Advisory Boards, and Committees
- Legal Budget Preparation and Implementation
- Advice on filing of Lawsuits and Administrative proceedings when necessary. Defense of Lawsuits and Administrative proceedings when necessary

LEGAL DEPARTMENT – GENERAL FUND 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 a continued 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 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 239,351	\$ 267,133	\$ 239,647	\$ 246,638	\$ 35,586	\$ -
Part-time	-	-	-	-	16,613	46,476
Wage Adjustments	-	-	-	-	-	750
Vacancies	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	21,460	16,794	21,461	21,461	1,000	-
Payroll Taxes	15,275	15,693	15,687	16,145	4,070	3,555
Retirement	100,463	118,538	111,140	111,589	95,898	53,034
Cafeteria Benefits	34,571	32,952	44,062	44,062	12,132	8,754
Unemployment/Work Comp	382	3,199	280	280	60	60
SUB-TOTAL	411,502	454,309	432,277	440,175	165,359	112,629
OPERATING EXPENDITURES						
Professional Services	76,185	110,855	110,000	220,000	285,463	350,000
Other Contractual Services	278	-	5,500	5,500	-	-
Travel & Per Diem	36,602	30,072	39,622	39,622	1,000	400
Communications	2,726	2,333	2,808	2,808	2,500	2,676
Postage/Transportation	22	-	400	400	-	200
Utilities	-	-	-	-	-	-
Rentals & Leases	866	283	504	504	870	3,492
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Printing	-	-	300	300	-	300
Promotional Activities	-	-	-	-	-	-
Other Current Charges	1,329	2,296	1,900	1,900	2,418	1,900
Office Supplies	518	1,011	500	500	650	500
Operating Supplies	-	39	100	100	-	100
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	3,733	4,138	3,952	3,952	3,576	3,952
Training and Education	-	-	-	-	-	-
SUB-TOTAL	122,259	151,027	165,586	275,586	296,477	363,520
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 533,761	\$ 605,336	\$ 597,863	\$ 715,761	\$ 461,836	\$ 476,149
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	3.85%	13.41%	(1.23%)	18.24%	(23.71%)	3.10%

INFORMATION TECHNOLOGY DEPARTMENT – GENERAL FUND GENERAL GOVERNMENT FUNCTION

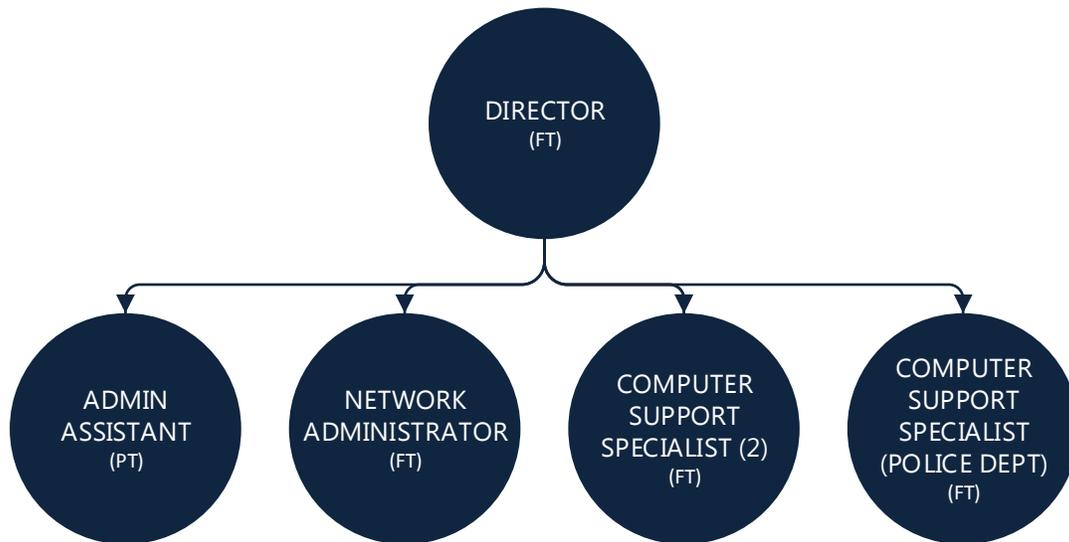
DIRECTOR



Director Albert Smith, Jr. was hired in 1998. He has 21 years of service with the City and over 29 years in the IT field.

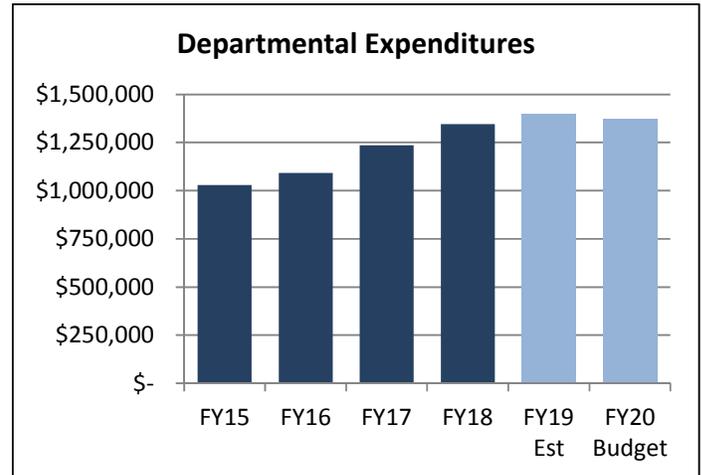
The Director earned a Bachelor of Science degree from Towson State University. He also earned the designation of Certified Government Chief Information Officer Florida through a partnership with the John Scott Dailey Florida Institute of Government and the Florida Local Government Information Systems 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 that decreases 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

- Migrating user computers from Windows 7 to Windows 10 with an upgrade to Microsoft Office
- 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.
- Performed a full annual review and audit of City's computer systems and technology
- 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.
- Migrated 57% of City systems to Cloud and off site services.

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

- Migration of the City's Community Notification Emergency Alert system to new system
- Annual update and team training for County damage assessment program for Police Department and Building Department damage assessment team
- Upgraded all departmental City copier stations

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 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD FY2019
Systems - Internal	57%	51%	38%	33%	TBD
Systems - External/Cloud	43%	49%	62%	67%	TBD
After Hours Support Calls	51	77	102	100	TBD
All Emails Through City	791,933	416,782	412,370	464,889	TBD
Staff Email Requests for Service To IT Support	2,498	2,908	2,110	1,384	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

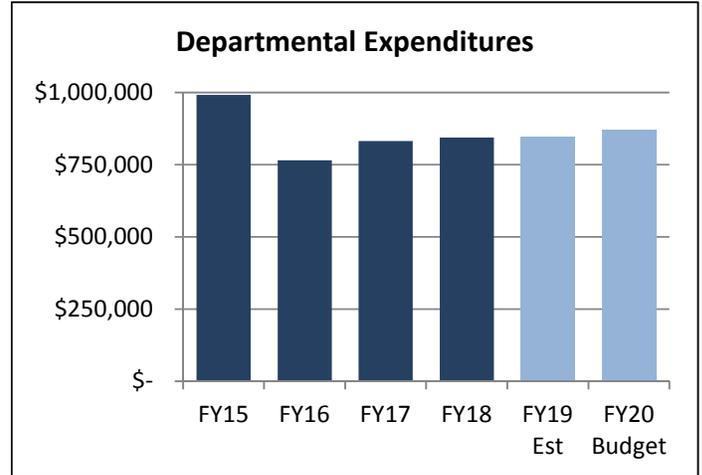
Description	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD FY2019
Press releases	374	513	537	495	TBD
City website page views	558,014	704,355	1,634,986	1,000,513	TBD
City Website pages per visit	2.31	2.05	1.72	1.95	TBD
City Website unique visitors	144,545	191,858	496,889	268,189	TBD
City website percentage new visitors	58.6%	55.2%	51.7%	81.1%	TBD
FTE	4.00	4.00	4.75	4.75	TBD

**General Fund
Information Technology Department**

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 305,877	\$ 301,297	\$ 292,503	\$ 299,813	\$ 310,192	\$ 301,336
Part-time	17,632	30,635	35,700	36,595	34,918	36,778
Wage Adjustments	-	-	-	-	-	5,659
Vacancies	-	-	-	-	-	-
Overtime	35,700	19,853	20,000	20,000	26,918	22,000
Special Pay	772	514	2,500	6,500	12,598	6,220
Payroll Taxes	26,587	26,087	26,829	27,457	29,424	28,025
Retirement	60,190	78,119	69,179	69,501	65,953	43,324
Cafeteria Benefits	51,961	53,603	56,024	56,024	61,155	59,333
Unemployment/Work Comp	502	4,344	492	492	540	540
SUB-TOTAL	499,221	514,452	503,227	516,382	541,698	503,215
OPERATING EXPENDITURES						
Professional Services	310,106	380,269	484,000	507,330	443,462	422,766
Other Contractual Services	27,610	19,599	6,000	6,000	-	-
Travel & Per Diem	16,024	19,707	24,950	24,950	26,815	24,050
Communications	159,384	154,983	160,154	160,154	156,583	159,392
Postage/Transportation	1,648	1,608	1,500	1,500	800	1,500
Utilities	-	-	550	550	-	-
Rentals & Leases	23,162	17,919	22,124	22,124	23,724	28,080
Insurance	-	-	-	-	-	-
Repair & Maintenance	102,623	116,872	115,288	115,288	125,719	169,599
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	10,022	-	-	-	-	-
Office Supplies	723	659	3,000	3,000	2,000	3,000
Operating Supplies	82,556	119,073	59,900	60,840	73,000	60,142
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	315	699	1,600	1,600	1,100	1,200
Training and Education	1,835	225	1,000	1,000	1,000	1,000
SUB-TOTAL	736,008	831,613	880,066	904,336	854,203	870,729
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	923	-	-
SUB-TOTAL	-	-	-	923	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 1,235,229	\$ 1,346,065	\$ 1,383,293	\$ 1,421,641	\$ 1,395,901	\$ 1,373,944
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	13.13%	8.97%	2.77%	5.61%	3.70%	(1.57%)

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 2018	FY 2019	FY 2020
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

General Fund
Other General Government Services

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 44,836	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	27,431	-	-	-	130	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	-	-
Overtime	14,691	-	-	-	-	-
Retirement Health Savings	108,344	89,087	90,000	90,000	75,000	60,000
Payroll Taxes	6,368	-	-	-	441	-
Retirement	(22,393)	(9,557)	-	-	(12,000)	(10,000)
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	179,277	79,530	90,000	90,000	63,571	50,000
OPERATING EXPENDITURES						
Professional Services	19,626	4,642	32,650	32,650	1,500	5,000
Other Contractual Services	16,492	26,122	15,550	15,550	26,281	12,550
Travel & Per Diem	3,412	1,343	2,000	2,000	1,000	2,000
Communications	-	-	-	-	-	-
Postage/Transportation	19,923	23,525	21,000	21,000	15,000	21,000
Utilities	-	-	-	-	-	-
Rentals & Leases	19,569	18,844	20,416	20,416	16,000	17,616
Insurance	415,389	586,809	609,500	609,500	609,500	665,000
Repair & Maintenance	10	315	1,000	1,000	-	120
Printing	-	2,607	1,100	1,100	-	-
Promotional Activities	6,512	4,627	4,000	4,000	7,000	5,500
Other Current Charges	112,746	51,540	43,000	43,000	65,000	43,000
Office Supplies	-	1,784	-	-	-	-
Operating Supplies	916	1,132	3,000	3,000	1,500	1,500
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	600	-	-	-	-	-
Training and Education	33,573	37,010	50,000	50,000	33,000	40,000
SUB-TOTAL	648,768	760,300	803,216	803,216	775,781	813,286
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	3,543	3,550	3,500	3,500	5,800	5,000
DEPARTMENTAL TOTAL	\$ 831,588	\$ 843,380	\$ 896,716	\$ 896,716	\$ 845,152	\$ 868,286
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	8.68%	1.42%	6.32%	6.32%	0.21%	2.74%

COMMUNITY SERVICES – GENERAL FUND VARIOUS FUNCTIONS

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.

**COMMUNITY SERVICES – GENERAL FUND
DEPARTMENT FUNCTION**

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

**General Fund
Community Services Department - Planning Branch**

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 476,731	\$ 495,607	\$ 538,842	\$ 552,311	\$ 464,608	\$ 462,077
Part-time	27,726	24,914	49,717	50,962	36,766	-
Wage Adjustments	-	-	-	-	-	8,835
Vacancies	-	-	-	-	-	77,779
Overtime	16,801	11,455	5,000	5,000	29,437	15,000
Special Pay	184	303	1,200	7,700	7,095	8,580
Payroll Taxes	39,238	40,797	45,499	46,624	41,950	37,153
Retirement	169,479	206,927	189,359	190,334	189,424	125,184
Cafeteria Benefits	103,342	102,202	120,956	120,956	118,247	107,876
Unemployment/Work Comp	18,265	15,128	6,126	6,126	5,600	5,260
SUB-TOTAL	851,766	897,333	956,699	980,013	893,127	847,744
OPERATING EXPENDITURES						
Professional Services	12,544	4,611	45,000	45,000	2,375	45,000
Other Contractual Services	5,583	9,708	45,000	45,000	3,707	45,000
Travel & Per Diem	18,072	22,522	24,500	24,500	26,050	26,156
Communications	9,676	9,776	10,000	10,000	8,000	8,164
Postage/Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	3,628	3,628	3,672	3,672	3,700	3,700
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	1,000	1,000	-	500
Printing	20	28	500	500	1,558	1,000
Promotional Activities	-	24	-	-	-	-
Other Current Charges	26,800	7,400	10,000	10,000	7,452	7,500
Office Supplies	8,077	9,148	8,500	8,500	9,302	10,000
Operating Supplies	254	4,184	500	500	1,777	2,500
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	787	1,085	1,000	1,000	378	1,000
Training and Education	965	520	-	-	35	1,000
SUB-TOTAL	86,406	72,634	149,672	149,672	64,334	151,520
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 938,172	\$ 969,967	\$ 1,106,371	\$ 1,129,685	\$ 957,461	\$ 999,264
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	(0.72%)	3.39%	14.06%	16.47%	(1.29%)	4.37%

**Special Revenue Fund
Community Services Department - Building Branch**

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 290,104	\$ 345,142	\$ 343,241	\$ 352,650	\$ 386,061	\$ 426,255
Part-time	8,123	782	28,105	28,105	-	-
Wage Adjustments	-	-	-	-	-	8,194
Vacancies	-	-	-	-	-	73,219
Overtime	20,510	14,123	10,000	10,000	16,833	15,000
Special Pay	-	-	-	4,000	4,500	5,820
Payroll Taxes	23,920	27,505	29,173	29,892	31,966	34,201
Retirement	106,365	119,451	107,453	108,075	114,860	84,489
Cafeteria Benefits	53,805	53,488	62,559	62,559	93,445	94,851
Unemployment/Work Comp	6,296	7,457	2,441	2,441	2,680	3,060
SUB-TOTAL	509,123	567,948	582,972	597,722	650,345	745,089
OPERATING EXPENDITURES						
Professional Services	144,843	131,987	273,144	273,144	141,153	250,000
Other Contractual Services	16,784	23,067	4,189	4,189	4,190	5,000
Travel & Per Diem	9,955	13,144	13,600	13,600	13,900	17,896
Communications	5,489	6,888	5,904	5,904	5,900	2,984
Postage/Transportation	1,072	983	1,600	1,600	1,200	1,500
Utilities	-	-	-	-	-	-
Rentals & Leases	1,458	1,872	1,728	1,728	2,419	2,500
Insurance	-	-	-	-	-	-
Repair & Maintenance	500	250	150	150	-	150
Printing	139	458	897	897	900	750
Promotional Activities	-	-	4,000	4,000	-	4,000
Other Current Charges	170,743	201,651	198,607	215,458	215,876	216,458
Office Supplies	2,536	5,919	2,520	2,520	2,500	2,500
Operating Supplies	396	5,583	1,320	1,320	1,320	1,500
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	974	186	500	500	-	-
Training and Education	2,512	4,352	16,250	16,250	4,987	15,000
SUB-TOTAL	357,401	396,340	524,409	541,260	394,345	520,238
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	25,000	25,000	-	675,000
Machinery & Equipment	-	1,368	23,480	23,480	23,480	-
SUB-TOTAL	-	1,368	48,480	48,480	23,480	675,000
GRANTS & ASSISTANCE						
-	-	-	-	-	-	-
DEPARTMENTAL TOTAL	<u>\$ 866,524</u>	<u>\$ 965,656</u>	<u>\$ 1,155,861</u>	<u>\$ 1,187,462</u>	<u>\$ 1,068,170</u>	<u>\$ 1,940,327</u>
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	13.30%	11.44%	19.70%	22.97%	10.62%	81.65%

General Fund
Community Services Department - Public Works Branch

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 415,200	\$ 445,166	\$ 386,294	395,951	\$ 412,947	\$ 347,800
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	7,473
Vacancies	-	-	-	-	24,091	145,061
Overtime	28,019	19,153	25,000	25,000	27,573	30,000
Special Pay	1,664	2,326	2,000	5,690	11,832	7,520
Payroll Taxes	35,877	35,350	30,283	31,022	35,405	29,477
Retirement	162,524	190,144	165,983	166,291	163,222	105,456
Cafeteria Benefits	83,163	83,209	71,215	71,215	85,356	63,226
Unemployment/Work Comp	10,447	9,452	9,184	9,184	9,780	8,560
SUB-TOTAL	736,894	784,800	689,959	704,353	770,206	744,573
OPERATING EXPENDITURES						
Professional Services	39,461	38,510	106,000	124,485	60,000	106,000
Other Contractual Services	20,744	2,319,569	11,900	11,900	12,730	21,900
Travel & Per Diem	20,752	21,397	28,236	28,236	22,050	16,664
Communications	20,505	17,773	14,190	14,190	14,190	10,884
Postage/Transportation	-	449	500	500	500	500
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	80	80	80	80
Insurance	-	-	-	-	-	-
Repair & Maintenance	6,866	8,212	8,700	8,700	7,700	8,700
Printing	1,769	-	1,200	1,200	-	1,200
Promotional Activities	-	-	-	-	-	-
Other Current Charges	538,569	90	600	600	600	600
Office Supplies	4,707	8,133	7,950	7,950	7,000	7,950
Operating Supplies	5,786	7,239	9,000	9,000	8,000	9,000
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	6,684	11,536	10,330	10,330	9,000	10,330
Training and Education	-	397	-	-	-	-
SUB-TOTAL	665,843	2,433,305	198,686	217,171	141,850	193,808
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 1,402,737	\$ 3,218,105	\$ 888,645	\$ 921,524	\$ 912,056	\$ 938,381
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	69.39%	129.42%	(72.39%)	(71.36%)	(71.66%)	2.89%

Special Revenue Fund
Community Services Department - Transportation Branch

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 561,102	\$ 431,003	\$ 434,134	445,188	\$ 452,484	\$ 443,788
Part-time	-	-	-	-	1,387	-
Wage Adjustments	-	-	-	-	-	7,591
Vacancies	-	-	-	-	-	-
Overtime	130,987	93,007	100,000	100,000	100,701	125,000
Special Pay	6,734	5,474	12,000	18,750	27,546	17,460
Payroll Taxes	53,660	40,412	41,779	42,624	44,426	44,848
Retirement	119,646	150,336	131,288	131,889	141,705	93,316
Cafeteria Benefits	116,613	115,437	138,689	138,689	142,729	137,513
Unemployment/Work Comp	29,399	19,467	36,892	36,892	36,480	38,260
SUB-TOTAL	1,018,141	855,136	894,782	914,032	947,458	907,776
OPERATING EXPENDITURES						
Professional Services	177,532	201,804	388,000	502,264	395,800	298,000
Other Contractual Services	503,183	317,876	499,636	612,574	560,500	450,400
Travel & Per Diem	8,585	5,172	29,626	29,626	6,748	5,626
Communications	4,360	4,360	5,880	5,880	5,880	19,775
Postage/Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	17,551	20,654	20,969	20,969	18,645	21,855
Insurance	-	-	-	-	-	-
Repair & Maintenance	610,452	2,027,832	1,159,500	1,378,336	1,258,500	1,234,500
Printing	1,518	3,100	-	-	-	-
Promotional Activities	1,400	-	500	500	500	500
Other Current Charges	692,389	597,774	595,860	605,796	605,518	605,796
Office Supplies	-	-	-	-	-	-
Operating Supplies	21,924	33,156	19,300	19,300	20,000	19,300
Fuels, Oils, Lubricants	41,328	39,401	41,370	41,370	28,000	41,370
Road Materials & Supplies	72,952	54,716	110,000	110,000	85,000	110,000
Books, Subscriptions, etc.	88	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	2,153,262	3,305,845	2,870,641	3,326,615	2,985,091	2,807,122
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 3,171,403	\$ 4,160,981	\$ 3,765,423	\$ 4,240,647	\$ 3,932,549	\$ 3,714,898
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	9.95%	31.20%	(9.51%)	1.91%	(5.49%)	(5.53%)

General Fund
Community Services Department - Public Facilities Branch

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 101,770	\$ 122,611	\$ 117,670	120,612	\$ 121,348	\$ 111,167
Part-time	-	-	-	-	174	-
Wage Adjustments	-	-	-	-	-	1,920
Vacancies	-	-	-	-	-	-
Overtime	41,284	38,527	30,000	30,000	41,472	30,000
Special Pay	1,099	-	2,000	4,500	6,834	4,640
Payroll Taxes	11,225	13,994	11,450	11,675	12,992	11,154
Retirement	32,115	41,307	36,002	36,122	34,754	24,267
Cafeteria Benefits	29,552	38,659	40,630	40,630	41,240	42,739
Unemployment/Work Comp	6,268	4,628	4,459	4,459	4,720	4,240
SUB-TOTAL	223,313	259,726	242,211	247,998	263,534	230,127
OPERATING EXPENDITURES						
Professional Services	-	1,725	175,100	175,100	25,000	100
Other Contractual Services	43,848	50,832	64,268	64,268	58,520	65,706
Travel & Per Diem	2,709	1,878	2,078	2,078	1,878	2,408
Communications	960	2,420	2,400	2,400	2,400	-
Postage/Transportation	-	17	100	100	100	100
Utilities	90,979	97,405	108,240	108,240	97,000	108,240
Rentals & Leases	193	-	400	400	-	400
Insurance	-	-	-	-	-	-
Repair & Maintenance	150,384	139,437	213,690	213,690	148,500	248,690
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	1,975	5	2,500	2,500	2,000	2,500
Office Supplies	-	-	-	-	-	-
Operating Supplies	33,456	26,754	41,200	41,200	37,450	41,200
Fuels, Oils, Lubricants	5,819	5,274	4,000	4,000	2,760	4,000
Road Materials & Supplies	-	4,785	6,000	6,000	4,785	6,000
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	20	-	-	-	-
SUB-TOTAL	330,323	330,552	619,976	619,976	380,393	479,344
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	5,530	-	-	-	-	-
SUB-TOTAL	5,530	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 559,166	\$ 590,278	\$ 862,187	\$ 867,974	\$ 643,927	\$ 709,471
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	2.72%	5.56%	46.06%	47.04%	9.09%	10.18%

Enterprise Fund
Community Services Department - Utility Branch

	GAAP Basis		Non-GAAP Basis			FY 2020 Budget
	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 905,618	\$ 825,631	\$ 925,297	\$ 948,439	\$ 916,767	\$ 896,118
Part-time	36,749	27,159	60,322	61,832	41,550	62,143
Wage Adjustments	-	-	-	-	-	16,804
Vacancies	-	-	-	-	-	64,660
Overtime	151,879	206,186	90,000	90,000	193,060	170,000
Special Pay	27,638	30,818	25,000	36,750	87,150	30,760
Payroll Taxes	81,835	80,181	83,456	85,341	95,547	88,665
Retirement	190,844	54,915	277,268	278,231	251,096	166,249
Cafeteria Benefits	181,416	188,759	251,664	251,664	235,369	246,254
Unemployment/Work Comp	21,309	23,993	23,936	23,936	26,380	25,960
SUB-TOTAL	1,597,288	1,437,642	1,736,943	1,776,193	1,846,919	1,767,613
OPERATING EXPENSES						
Professional Services	48,571	75,945	317,422	354,005	123,102	192,422
Other Contractual Services	340,245	329,263	408,939	408,939	325,000	443,939
Travel & Per Diem	14,278	13,425	18,466	18,466	12,800	20,184
Communications	29,329	24,616	29,538	29,538	29,000	26,202
Postage/Transportation	-	2,757	7,500	7,500	3,000	7,500
Utilities	316,002	281,640	355,320	355,320	290,000	355,320
Rentals & Leases	7,701	8,345	11,948	11,948	9,672	13,496
Insurance	20,449	15,570	13,640	13,640	28,769	28,769
Repair & Maintenance	702,726	907,562	972,500	1,057,246	897,539	972,500
Printing	7,855	-	3,500	3,500	-	3,500
Promotional Activities	242	-	2,000	2,000	-	2,000
Other Current Charges	481,940	555,883	550,273	592,472	588,247	592,472
Office Supplies	1,903	3,045	4,400	4,400	3,000	4,400
Operating Supplies	215,155	200,193	240,600	240,600	203,000	240,600
Fuels, Oils, Lubricants	11,598	15,966	40,425	40,425	19,000	40,425
Road Materials & Supplies	-	75	4,000	4,000	2,000	4,000
Books, Subscriptions, etc.	2,626	3,195	19,614	19,614	3,000	19,614
Training and Education	-	165	-	-	-	-
SUB-TOTAL	2,200,620	2,437,645	3,000,085	3,163,613	2,537,129	2,967,343
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	6,587,400	6,637,400	5,505,400	12,772,612
Machinery & Equipment	-	-	342,500	457,500	279,544	339,500
SUB-TOTAL	-	-	6,929,900	7,094,900	5,784,944	13,112,112
NON-OPERATING EXPENDITURES						
Reserve for Disasters	-	-	-	-	-	-
Depreciation & Amortization	2,491,938	2,448,302	-	-	-	-
Debt Service	454,139	393,013	3,598,825	3,598,825	3,598,825	3,323,825
SUB-TOTAL	2,946,077	2,841,315	3,598,825	3,598,825	3,598,825	3,323,825
DEPARTMENTAL TOTAL	\$ 6,743,985	\$ 6,716,602	\$ 15,265,753	\$ 15,633,531	\$ 13,767,817	\$ 21,170,893
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	(4.36%)	(0.41%)	127.28%	132.76%	104.98%	53.77%

**General Fund
Community Services Department - Recycling Center**

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENDITURES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	51,663	58,380	55,059	55,059	55,059	65,059
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Postage/Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	3,600	-
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	9,458	9,615	11,640	11,640	9,615	11,640
Office Supplies	-	-	-	-	-	-
Operating Supplies	3,996	3,996	4,000	4,000	3,997	4,000
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	65,117	71,991	70,699	70,699	72,271	80,699
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 65,117	\$ 71,991	\$ 70,699	\$ 70,699	\$ 72,271	\$ 80,699
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	25.88%	10.56%	(1.79%)	(1.79%)	0.39%	11.66%

POLICE DEPARTMENT – GENERAL FUND PUBLIC SAFETY FUNCTION

CHIEF OF POLICE



Chief William Dalton was hired in May of 1994 and promoted to Chief of Police in 2017. He has a total of 25 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.

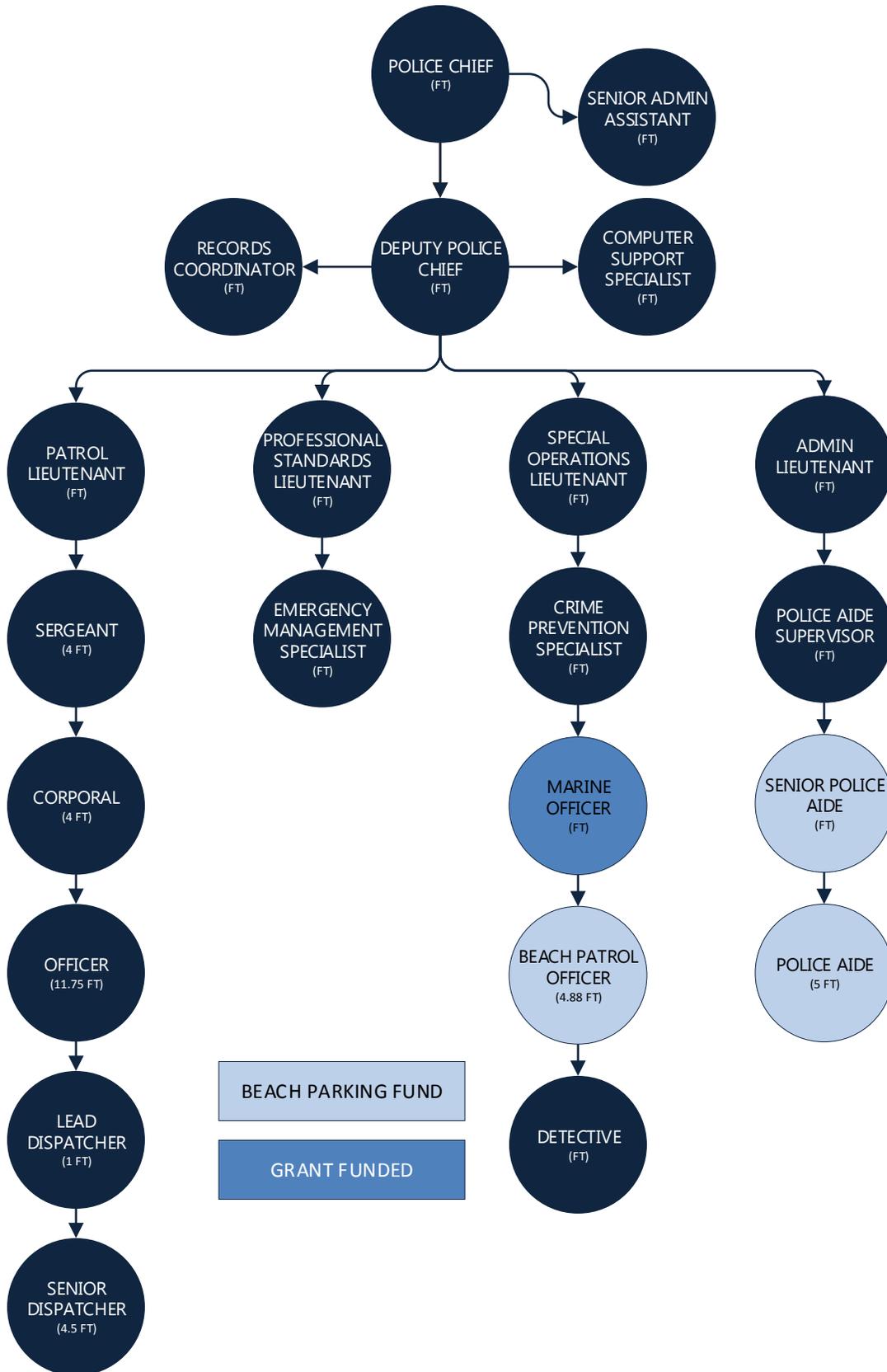
Chief Dalton earned his Bachelor’s Degree in Criminal Justice from the University of South Florida and a Master of Business Administration degree from Florida Gulf Coast University.

Chief Dalton is a graduate of the 51st class of Florida Department of Law Enforcement’s Chief Executive Seminar. He also holds FEMA certifications in the Professional Development Series and the Advanced Professional Series. Chief Dalton served as the Incident Commander for the city before, during and after Hurricane Irma.



POLICE DEPARTMENT – GENERAL FUND

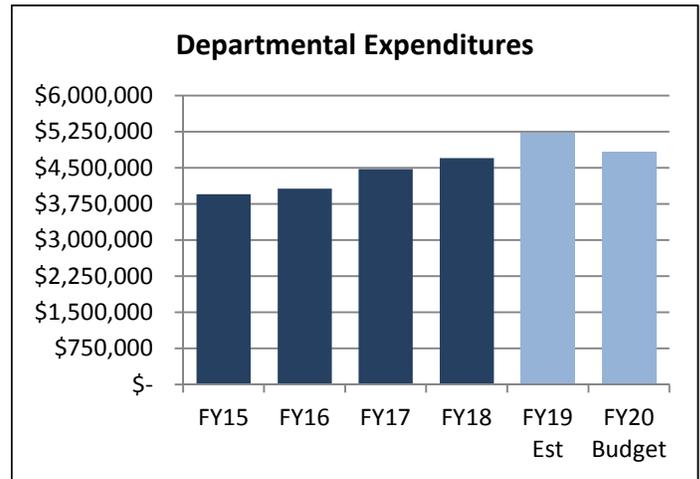
DEPARTMENT STRUCTURE



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 most significant challenge the Sanibel Police Department faces is 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 of Florida.
- The City of Sanibel is facing an additional 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.
- This expansion will also enhance our capacity to perform Emergency Management. The need for which was exemplified during Hurricane Irma
- Traffic increases, impact of congestion and beach parking capacity limitations are causing increased need for traffic control personnel.
- Upgrading and updating the functionality of communications. This would include a 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 partially 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 2015	Actual FY 2016	Actual FY2017	Actual FY 2018	Estimated FY 2019
Document Code Enforcement violations. Take corrective action against violators through citation or education. Measurement is ordinance violations documented.	379	354	300	219	248
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	112	105	82	88	85
Maintain response time at the previous year's rates. Measurement is the average police response time to a call.	4.40	4.40	4.40	4.06	4.11

RESPONSIBILITIES

EXECUTIVE STAFF

- Oversee day to day operations of the Department
- Develop and Implement Department Policy
- Prepare and track Department Budget
- Implement strategic planning for Department
- Public Information Officer
- Attend Weekly Executive Staff meetings
- Participate in Southwest Florida Police Chief's Association
- Participate in the Florida Police Chief's Association
- Participate in International Association of Chiefs of Police
- Union Relations and Negotiation
- Mutual Aid Agreements
- Liaison with Outside Law Enforcement Agencies
- Chair the Sanibel Municipal Police Officer's Pension Board

PATROL DIVISION

- Proactively Patrol All Roadways
- 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

SPECIAL SERVICES

- Follow-up Investigations
- Property Validations
- Crime Scene Investigation
- Analysis and disposition of evidence
- City Council Security
- Patrol the Beaches and Waterways
- 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 G.A.T.E. Program
- School Resource Officer Program
- Neighborhood Watch
- Human Smuggling Task Force
- Gang Task Force
- Crime Prevention Program
- Attend Annual Homeowner's Association Mtgs.
- Special Event Planning

PROFESSIONAL STANDARDS DIVISION

- 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
- Maintain and Implement Re-entry Plans
- Maintain and Implement Recovery Plans
- Implement Disaster Security Plan
- Implement Emergency Communication Plan
- Serve as Liaison for Special Needs Program

- Participate in Lee County Disaster Council
- Participate in Lee County Medical Society
- Mobile Emergency Response Vehicle (MERV)
- Automated Training Management System
- Maintain Personnel Training Files
- Recommend and Schedule Personnel to Training
- Coordinate Hiring Department Personnel
- Regional Training Council
- Track Department Human Resources
- Complete New Hire Background Investigations
- Internal Affairs Investigations

ADMINISTRATION DIVISION

- Liquidate Department Property
- Fleet Management
- Trust Fund
- City Safety Committee
- Community Service
- Monitor Daily Weather Conditions
- Alert Radio Messages

EXECUTIVE ASSISTANT

- Purchase Department Supplies and Equipment.
- Prepare Purchase Orders
- Department Inventory Control
- Prepare and Submit Payroll
- Prepare and Submit Purchase Card Statements
- Prepare and Submit Invoices to Chief
- Prepare and Submit Training and Education Forms
- Prepare and Submit Travel Authorization and Reimbursement Forms

DISPATCH

- Primary Emergency 9-1-1 Answering Point (PSAP)
- Answer All Police Department Phone Calls
- Dispatch All Department Calls
- Monitor 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
- Monitor anonymous tips via TIPSOFT program
- Monitor LPR alerts
- Handle lobby walk ins
- Monitor department radio traffic

PARKING ENFORCEMENT

- Parking Enforcement
- Collect & Deposit Parking Revenues
- Prepare Parking/Finance Revenue for Brinks Pickup
- Maintain Annual Parking Revenue (Meters, Citations, and Permits)
- Track Parking Vacancies
- Parking Program Management
- Citation Issuance
- Ordinance Education
- Provide prompt response to citizen inquiries (Fees, Permits, Citations, Meter Issues)
- Parking Meter Machine Maintenance
- Traffic Control (Seasonally) & as requested (Traffic Crash, Disabled Vehicle etc.)
- Pickup & Deliver the City mail daily
- Traffic Court (Parking Citations)
- Schedule Parking & Traffic Police Aides
- Assist Public Works with Tourist Development Council grant funding

RECORDS

- Maintain Official Records
- Dissemination of Public Records
- Public Records Disposal
- Processing Criminal and Civil Actions
- Fulfill the State Attorney's request for information on cases.
- Maintain Department Subpoena Data-base
- Prepare Court Affidavit
- Florida Department of Law Enforcement Reporting
- Track State Issued Citations
- Maintain State and City Approved Reports
- Maintain department radios and assignments
- False Burglary Alarm Program
- Neighborhood Crime Reports
- Track Crime Statistics and Trends
- Check Criminal Records on names submitted by probation, parole, BAR, FBI, Armed Forces,

Local, State and other law enforcement agencies.

- Alt TAC overseeing our DAVID and Eagent processes
- Pull Arbitrator (dash-cam) videos by request
- Pull E-9-1-1- calls and landline calls through dispatch by request
- Maintain all department fingerprints (AAA Falcon Coordinator)
- Fingerprint new employees / vendors
- Assist with fleet when needed
- Purchasing of supplies for various departments
- Validations Administrator – validate FCIC/NCIC entries for the state.
- DAVID POC – audit users
- Back-up for payroll
- UCR Coordinator – Reviews and compiles all UCR reports within the jurisdiction – enters those reports into the FDLE state system for the FBI.

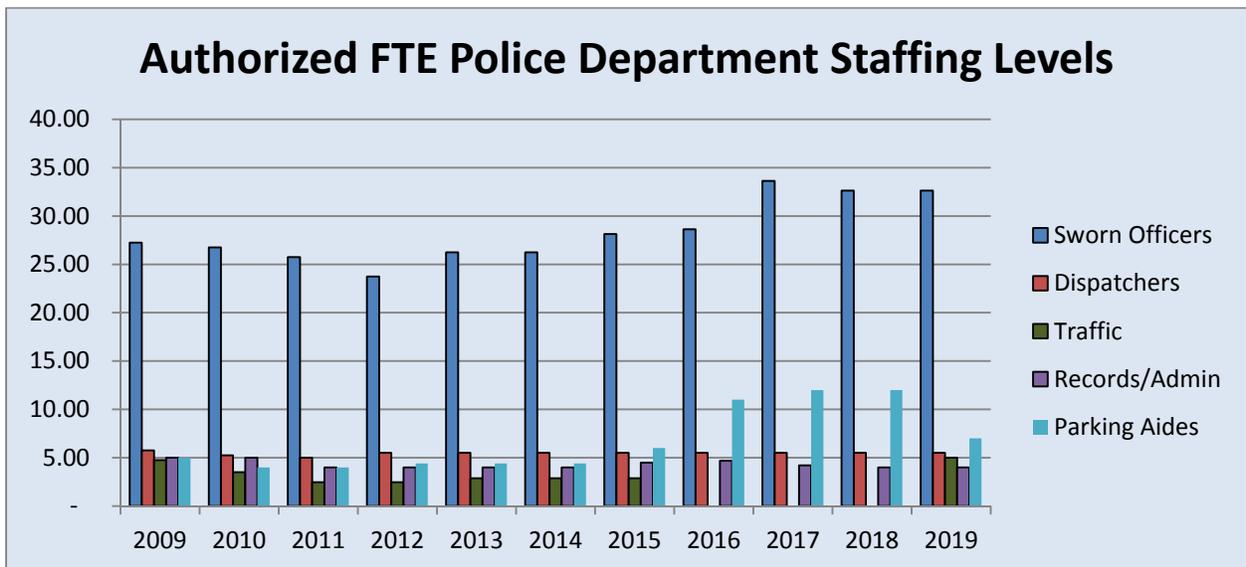
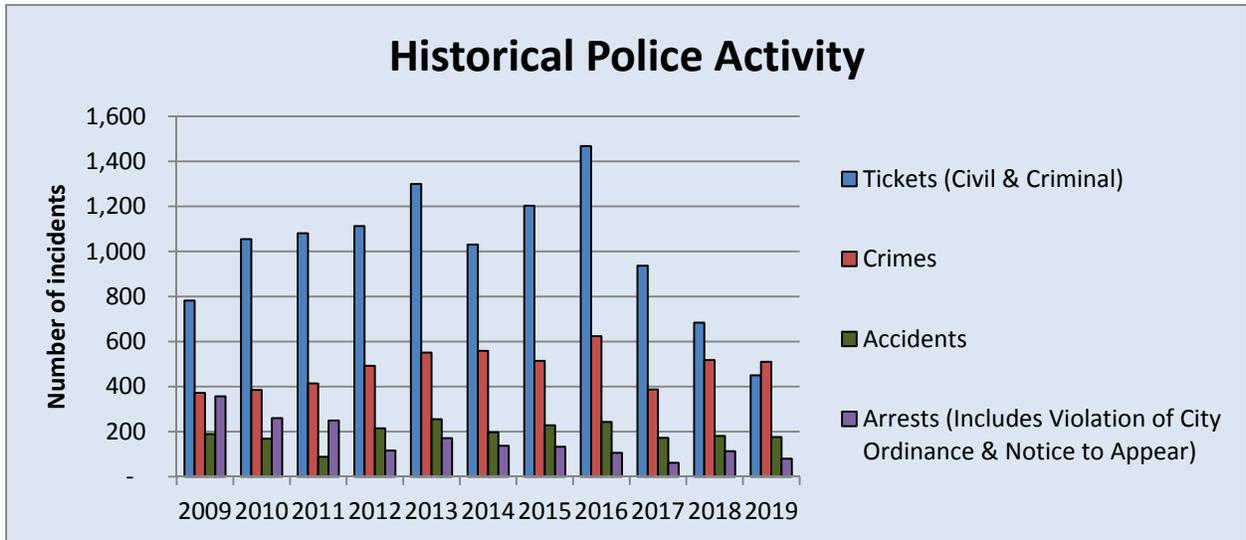
IT SUPPORT

- Manage access control system for city employees including ID badges & access cards
- Maintain & support all city & police department video systems
- Liaison to the county regarding all 911 hardware & software
- Liaison to the county regarding all radio hardware & software
- Maintain & support all Patrol Vehicle computer & camera systems
- Maintain & support all department computers & software programs
- Agency FCIC Coordinator
- Agency administrator for all law enforcement systems access including FCIC/NCIC, eAgent, DAVID, FDLE nexTest, UBS, CJISOnline, LCSO Extranet, TraCS, Tipsoft, LINX, and others
- Agency administrator for Spillman CAD & RMS systems
- Agency administrator for Patrol Vehicle GPS system
- Implement IT related projects as requested
- Assist with creating & updating agency IT related policies and procedures

CRIMINAL ANALYST

- Run reports & statistics for command staff as requested.
- Assist investigators in gathering information using in law enforcement resources & databases such as TLOxp, FACES, FINDER, LINX, DAVID, FCIC/NCIC, Spotlight, etc.
- Assist investigators in gathering information using open source intelligence such as social media (Facebook, Instagram, Twitter, Snapchat, etc.), online searches, and other publicly available databases.
- Assist investigators by managing social media accounts used for investigations.
- Assist investigators in setting up video or photo surveillance as requested.
- Assist investigators in recovering video footage from citizens and businesses as required.
- Assist with forensic investigations of mobile devices & computers. Coordinate assistance with other agencies such as LCSO and FDLE when needed.
- Assist investigators with all other types of electronic evidence as required.
- Liaison with analysts in other agencies to gather & share information.
- Distribute information received from other agencies to appropriate agency staff including Intel bulletins, BOLO's, officer safety notices, etc.
- Attend intelligence sharing meetings with other agencies to gather and distribute information as appropriate.

POLICE DEPARTMENT – GENERAL FUND TREND ANALYSIS



POLICE DEPARTMENT – GENERAL FUND TREND ANALYSIS

Description	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimate FY 2019
Call for Service	28,346	28,772	26,146	34,186	34,000
Federally Reportable Crimes UCR:	112	101	80	88	85
Burglary	24	43	21	10	15
Theft	56	41	43	49	46
Assault	27	15	15	10	13
Vehicle Theft	3	2	0	0	0
Robbery	0	0	0	0	0
Rape	2	0	1	3	2
Murder	0	0	0	0	0
Tickets (Civil & Criminal)	1,203	1,468	937	684	450
Crimes	514	624	387	518	510
Accidents	228	243	172	181	176
Arrests (incl. Violation City Ord & Notice to Appear)	133	106	74	113	80
City ordinance Violations	379	354	277	219	248
Residency Demographics for Arrestees:					
Out of State	11%	20%	8%	15%	12%
Florida	7%	13%	15%	18%	16%
Lee County	57%	48%	49%	41%	45%
Sanibel	25%	19%	28%	26%	27%
DUI'S	18	22	16	20	15
Drugs (Narcotics)	18	31	22	42	22

**General Fund
Police Department**

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 1,653,593	\$ 1,676,794	\$ 1,842,655	\$ 1,888,692	\$ 1,732,884	\$ 1,649,587
Part-time	83,648	89,003	76,832	78,782	93,029	55,546
Wage Adjustments	-	-	-	-	-	8,283
Vacancies	-	-	-	-	87,620	213,486
Overtime	253,537	165,188	150,000	150,000	199,490	121,000
Special Pay	149,462	238,460	248,000	254,000	340,861	349,945
Payroll Taxes	164,511	170,928	177,288	180,959	181,019	166,470
Retirement	1,237,599	1,336,247	1,168,822	1,429,160	1,479,426	1,260,526
Cafeteria Benefits	514,447	538,255	620,614	620,614	623,783	589,795
Unemployment/Work Comp	40,464	47,347	48,241	48,241	49,060	50,020
SUB-TOTAL	4,097,261	4,262,222	4,332,452	4,650,448	4,787,172	4,464,658
OPERATING EXPENDITURES						
Professional Services	10,350	31,306	43,100	43,100	43,100	43,100
Other Contractual Services	259	2,255	-	-	-	11,600
Travel & Per Diem	96,833	130,266	124,120	124,120	120,000	29,800
Communications	41,033	49,027	58,271	58,271	52,000	58,271
Postage/Transportation	382	905	1,260	1,260	1,000	1,260
Utilities	-	-	-	-	-	-
Rentals & Leases	1,917	20,388	25,460	25,460	25,460	25,460
Insurance	-	-	-	-	-	-
Repair & Maintenance	51,284	29,430	42,000	42,000	23,492	42,000
Printing	1,065	218	1,575	1,575	500	1,575
Promotional Activities	614	233	-	-	-	-
Other Current Charges	6,971	3,552	3,302	6,607	5,844	3,302
Office Supplies	6,257	3,584	5,000	5,000	3,664	5,000
Operating Supplies	92,285	81,831	55,000	55,000	64,312	55,000
Fuels, Oils, Lubricants	47,627	62,288	55,000	55,000	57,882	55,000
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	642	2,259	5,074	5,074	3,000	7,868
Training and Education	17,298	20,360	12,000	12,000	31,874	18,000
SUB-TOTAL	374,817	437,902	431,162	434,467	432,128	357,236
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 4,472,078	\$ 4,700,124	\$ 4,763,614	\$ 5,084,915	\$ 5,219,300	\$ 4,821,894
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	9.97%	5.10%	1.35%	8.19%	11.05%	(7.61%)

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

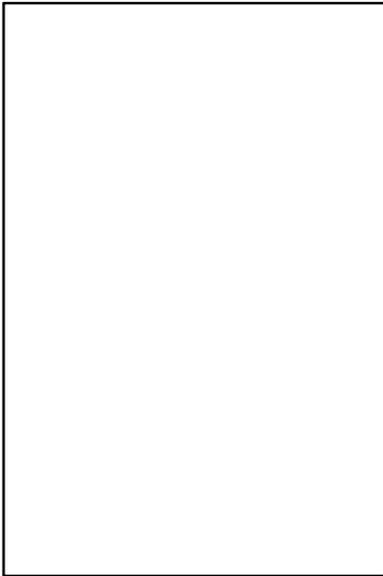
	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 109,606	\$ 137,873	\$ 136,621	\$ 140,037	\$ 145,504	\$ 140,747
Part-time	-	2,750	-	-	3,199	-
Wage Adjustments	-	-	-	-	-	1,369
Vacancies	-	-	-	-	-	-
Overtime	4,453	1,843	-	-	5,758	-
Special Pay	-	-	-	1,200	1,841	2,841
Payroll Taxes	9,895	11,354	10,452	10,714	11,957	10,984
Retirement	43,688	41,999	45,519	54,603	66,215	58,868
Cafeteria Benefits	28,013	23,213	24,582	24,582	30,926	24,548
Unemployment/Work Comp	-	-	1,744	1,744	2,060	2,020
SUB-TOTAL	195,655	219,032	218,918	232,880	267,460	241,377
OPERATING EXPENDITURES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	6,000	6,018	6,000	6,000	6,000	6,400
Travel & Per Diem	1,667	80	3,800	3,800	1,200	3,800
Communications	1,246	679	2,000	2,000	1,500	1,784
Postage/Transportation	-	388	500	500	1,000	500
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	900	900	900	900
Printing	-	2,222	4,500	4,500	1,500	4,500
Promotional Activities	-	-	700	700	3,000	700
Other Current Charges	1,059	67,654	-	-	490	-
Office Supplies	556	649	600	600	500	600
Operating Supplies	864	4,842	4,000	4,000	10,625	4,000
Fuels, Oils, Lubricants	683	384	1,000	1,000	500	1,000
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	495	-	200	200	200	200
Training and Education	-	-	2,100	2,100	1,500	2,100
SUB-TOTAL	12,570	82,916	26,300	26,300	28,915	26,484
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 208,225	\$ 301,948	\$ 245,218	\$ 259,180	\$ 296,375	\$ 267,861
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	27.59%	45.01%	(18.79%)	(14.16%)	(1.85%)	(9.62%)



NATURAL RESOURCES DEPARTMENT – GENERAL FUND

PHYSICAL ENVIRONMENT FUNCTION

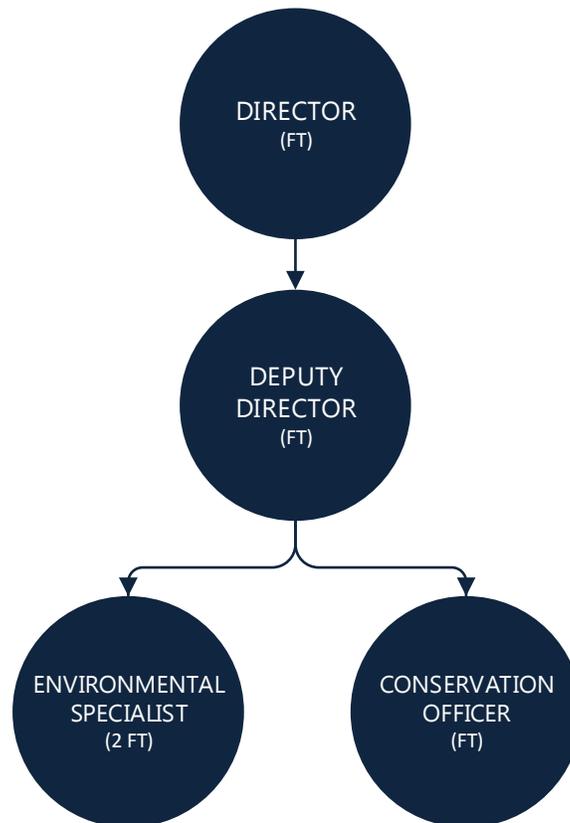
DIRECTOR



James T. Evans has been employed with the City of Sanibel for more than 19 years and has over 22 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.

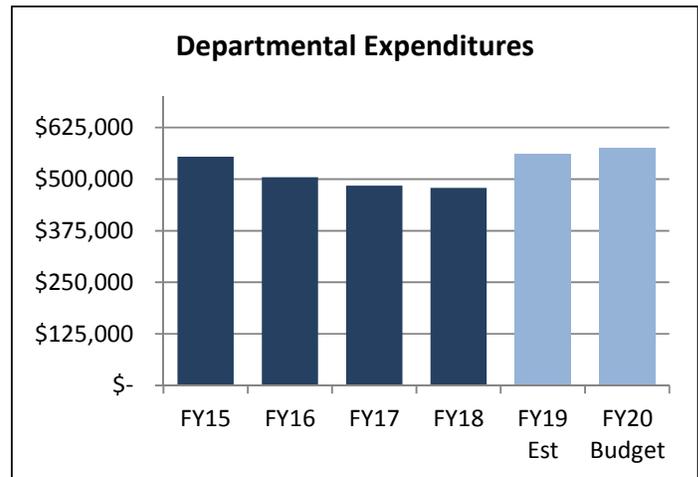
DEPARTMENT STRUCTURE



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 that result 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 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

- Participated in SFWMD public meetings and workshops, and prepared comment letters regarding proposed amendments to the Minimum Flows and Levels Rule; worked closely with Mayor, City Council, and City Attorney to file a Petition and develop case challenging the validity of the proposed MFL rule amendments;
- Continued to meet with key legislative personnel in response to devastating impacts of red tide and blue-green algae blooms on Sanibel and throughout SW Florida;
- Continued to monitor status of red tide and cyanobacteria (blue-green algae) blooms in southwest Florida; assisted in monitoring beach conditions and disseminating information to the public through press releases, website updates, media interviews and responding to a high volume of citizen/visitor phone calls and emails;
- 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 outlined in the Caloosahatchee Regional Water Management Issues white paper;
- Since 1992 the Department has helped to obtain 168 grants totaling over \$17.6 million to fund needed environmental restoration hurricane recovery, and water quality projects, securing \$653,460.00 in grants in FY2019;
- Collaborated with FGCU to complete "An Assessment of Sanibel's Coastal Vulnerability to Sea-level Rise and Increased Storminess" (\$54,000 grant from DEP "Florida Resilient Coastlines" program);
- Prepared and submitted permit application to DEP for pilot project to assess potential methods of red drift algae removal from Sanibel's beaches;
- Actively monitored erosional "hot-spots" on Sanibel (including Santiva, Gulf Pines/Gulf Shores, and others), working with Public Works and coastal engineers to assess causes, identify solutions, and obtain permits to protect these shorelines;

NATURAL RESOURCES DEPARTMENT – GENERAL FUND ACCOMPLISHMENTS (CONTINUED)

- Promoted the Sanibel Communities for Clean Water Program, and rolled-out new updates to the interactive website and educational resources for property owners, including a fish-kill reporting tool, updated WQ data for 2018, and educational videos;
- Maintained two Floating Treatment Wetland islands (FTW) in the City's municipal reuse water ponds; partnered with the Sanibel Bayous HOA to install a lake aeration system to help address water quality impairments;
- Completed TDC-funded annual beach park planting projects and maintenance;
- Implemented Vegetation Committee recommendations for new native plant signage on City Hall grounds and worked with grounds personnel to identify and resolve maintenance challenges;
- Completed construction of the Jordan Marsh Water Quality Treatment Park(\$150k in grant funding provided by the South Florida Water Management District for construction; \$160k in Lee County Park Impact Fees); implemented monitoring plan with SCCF Marine Lab;
- Completed comprehensive update of the Island-wide Beach Management Plan;
- 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 52 vegetation contractors and 34 fertilizer contractors through the City's Contractor Competency Card Program (3 vegetation and 3 fertilizer classes) thru MAY 2019;
- 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;
- Completed new contract agreement to continue 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 annual report for the Bowman's Beach Park gopher tortoise recipient site;
- Continued public environmental outreach —staff presented at more than 37 meetings, conferences, workshops and homeowners' associations.

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 and institutional redevelopment 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 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019
To achieve "compliance" on Golf Course Fertilizer and Lake Management Guidelines at all island golf courses annually	66%	66%	66%	66%	66%
To apply for grants annually to fund necessary environmental restoration projects	Yes	Yes	Yes	Yes	Yes
Conduct annual Brazilian pepper surveys for continued compliance with Brazilian Pepper Eradication Program	Yes	Yes	Yes	Yes	Yes
To treat all City managed properties for invasive exotic plants annually	100%	100%	100%	100%	100%
To prevent all sea turtle hatchling disorientations via lighting compliance efforts annually	97%	100%	100%	99%	98%
To maintain sea turtle nest depredation rates by coyotes below 10%	33% ^a	18% ^a	10% ^a	2% ^a	1% ^a
To design, engineer, permit, fund, and construct the Jordan Marsh Water Quality Treatment Park project	NA	30%	60%	80%	100%
To mow or burn all high quality coastal scrub habitat on City managed lands every 3 years	90%	85%	80%	80%	80%
Implement the Community Lake Management BMP Program	25%	75%	100%	90%	95%
To respond to requests for property inspections within 5 work days	90%	95%	95%	90%	90%

^aData represents the preceding Sea Turtle Nesting Season (April-October).

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 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019*
Acres Managed	660	660	660	660	660
Acres of Exotics Treated (all lands)	1,370 ^b	1,350 ^b	1,270 ^b	860	TBD
Gallons of Herbicide Used	170 ^d	175	160	130	TBD
Site Inspections	1,191	1,481	1,667	1517	894
Telephone Inquiries Handled ^a	1,668	1,601	1,703	1593	TBD
Public Education Staff Presentations	20	40	27	28 ^c	37
Sea Turtle Lighting Violations	218 (6 surveys)	200 (7 surveys)	117 (6 surveys)	156 ^e (7 surveys)	54 (2 surveys)
Vegetation Contractors Trained	84 (4 classes)	62 (4 classes)	72 (4 classes)	93 (5 classes)	52 (3 classes)
Fertilizer Contractors Trained	48 (4 classes)	42 (4 classes)	47 (4 classes)	36 (4 classes)	34 (3 classes)
Vegetation Permits Issued ^d	136	125	221	229	152

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

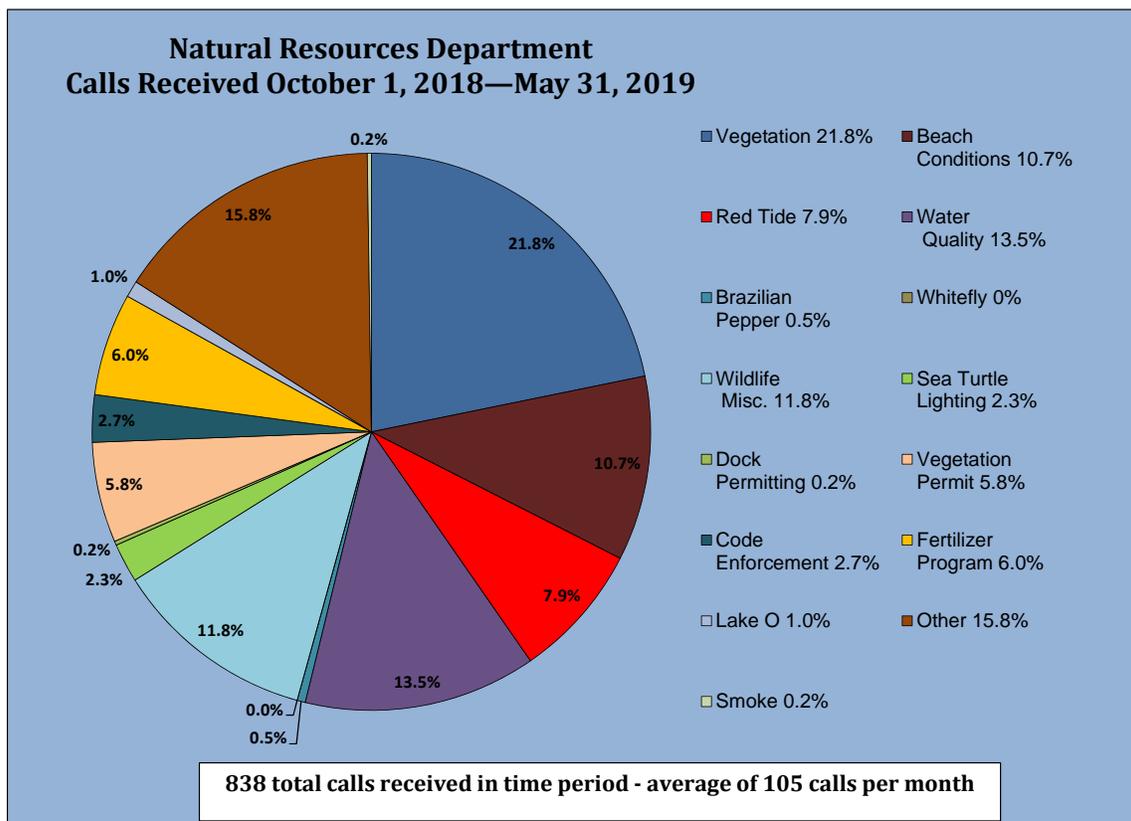
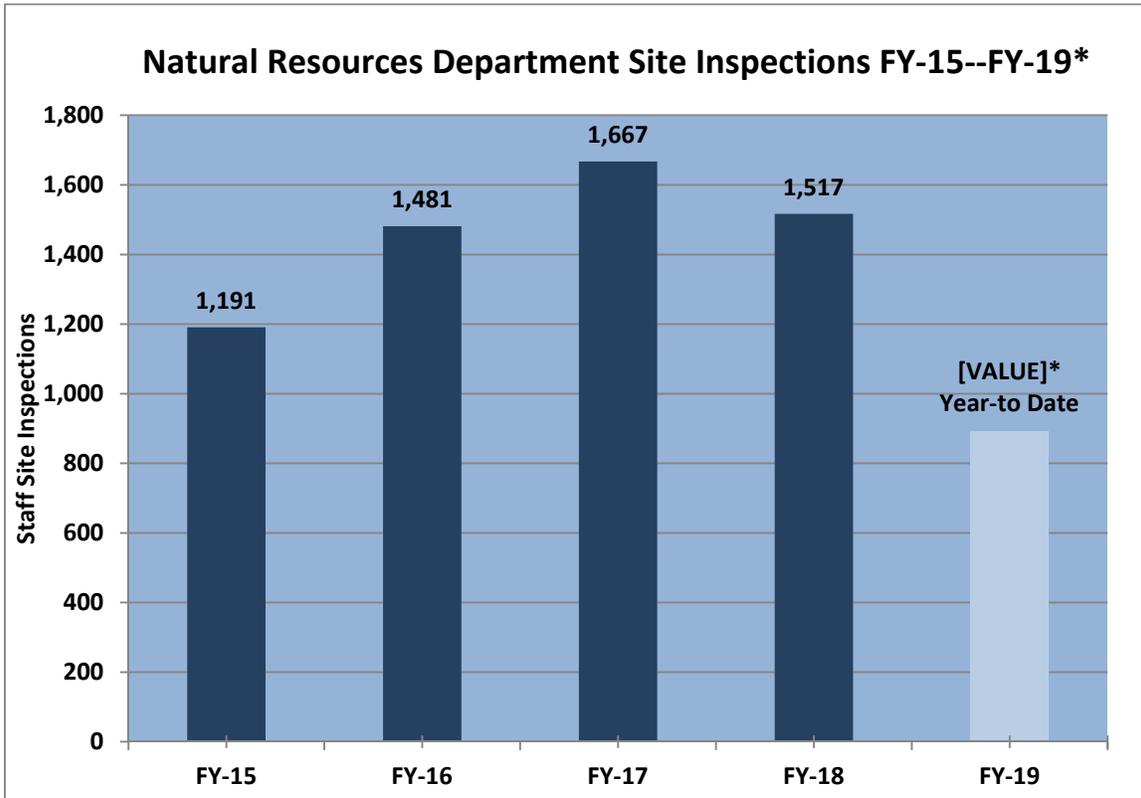
^b Includes treatment of exotics on State Botanical Site and other partner lands

^c **Water Quality:** Weed & Seeds Walk @ Jordan Marsh; Audubon Lecture Series; Southwest FL APWA; CROW Speaker Series (Sanibel Communities for Clean Water); City Council, Planning Commission, & Vegetation Committee (Jordan Marsh Update); Vegetation Committee (Floating Treatment Wetlands); Estero Council of Community Leaders; Sanctuary HOA; FL League of Woman Voters; SCCF/ SCA Water Panel; CASI, Water Panel; SCCF Water Forum (2); Kiwanis (2); Everglades Coalition Water Panel; Captiva Community Panel Wastewater WQ; SWF Water Resources Conference; Brooks Fishing Club; Rotary District Conference WQ Panel; **Wildlife/Habitat Restoration:** Realtor's Breakfast; SCA Community Interests Series; CROW Speaker Series (Gopher Tortoises); Kiwanis; Sanibel Rec Center Gopher Tortoise Day; **Vegetation and Fertilizer:** City contractor classes (4), City Council—Golf Course Report Cards **HOA meetings:** Lighthouse Way; Gulf Shores; CASI (2); Shell Harbor; Lake Murex; **Sea Level Rise: Misc.:** New Resident Reception; GFCU/City SLR Vulnerability Workshop; Sanibel Sea School Climate Change presentation; Boca Grande Community SLR Workshop Panel

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

***THRU MAY 2019**

NATURAL RESOURCES DEPARTMENT – GENERAL FUND TREND ANALYSIS



**General Fund
Natural Resources Department**

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 140,469	\$ 137,026	\$ 196,367	\$ 200,062	\$ 183,752	\$ 199,723
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	3,441
Vacancies	-	-	-	-	-	-
Overtime	-	-	-	-	55	-
Special Pay	-	-	-	1,500	2,329	6,120
Payroll Taxes	10,825	10,323	15,022	15,305	14,239	15,747
Retirement	57,302	70,700	66,791	67,529	68,295	46,278
Cafeteria Benefits	22,436	22,101	43,438	43,438	38,596	31,410
Unemployment/Work Comp	8,026	5,064	2,061	2,061	2,560	2,920
SUB-TOTAL	239,058	245,214	323,679	329,895	309,826	305,639
OPERATING EXPENDITURES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	197,780	203,648	220,000	220,000	210,000	230,000
Travel & Per Diem	12,833	13,053	14,400	14,400	14,400	10,440
Communications	4,613	5,461	5,000	5,000	6,202	4,100
Postage/Transportation	-	712	200	200	200	200
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	79	90	300	300	300	300
Printing	-	901	2,000	2,000	1,000	2,000
Promotional Activities	-	-	-	-	-	-
Other Current Charges	2,874	407	1,500	1,500	1,500	1,500
Office Supplies	596	163	600	600	600	600
Operating Supplies	14,415	8,695	16,000	16,000	16,000	18,000
Fuels, Oils, Lubricants	-	112	100	100	25	100
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	169	45	200	200	100	200
Training and Education	-	110	450	450	1,500	1,500
SUB-TOTAL	233,359	233,397	260,750	260,750	251,827	268,940
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	11,891	-	-	-	-	-
SUB-TOTAL	11,891	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 484,308	\$ 478,611	\$ 584,429	\$ 590,645	\$ 561,653	\$ 574,579
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	(4.02%)	(1.18%)	22.11%	23.41%	17.35%	2.30%

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 \$358,000.

	Fiscal Year	Fiscal Year	Fiscal Year 2019			FY 2020 Budget
	2017 Actual Expenditures	2018 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	15,000	15,000
Other Contractual Services	-	-	-	-	-	-
Travel & Per Diem	-	-	-	-	-	-
Communications	2,389	9	2,000	2,000	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	2,405	15,009	17,000	17,000	17,000	17,000
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	326,056	324,753	394,325	422,450	422,450	358,041
DEPARTMENTAL TOTAL	\$ 328,461	\$ 339,762	\$ 411,325	\$ 439,450	\$ 439,450	\$ 375,041
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	1.99%	3.44%	21.06%	29.34%	29.34%	(14.66%)

RECREATION DEPARTMENT CULTURE/RECREATION FUNCTION

DIRECTOR

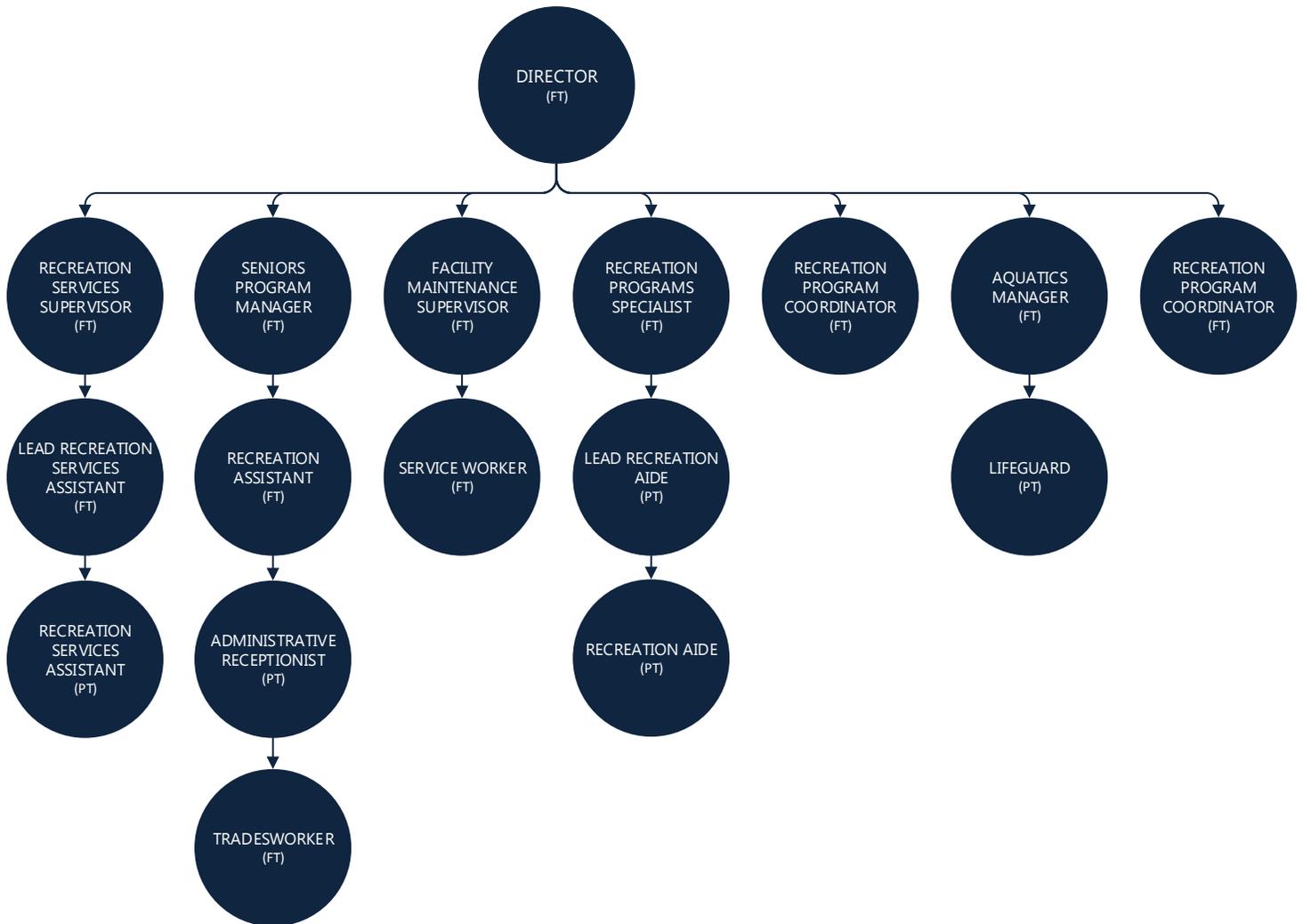


Patricia "Trish" Phillips joined the City of Sanibel in June 2008. She earned her Bachelor of Science Degree in Public Recreation from the University of Florida. She is a member of the Florida Recreation & Parks Association, National Recreation & Parks Association and Florida Council on Aging. She holds certifications in the National Incident Management System (NIMS), Structural Safety Inspector and certified American Red Cross Lifeguard with First Aid & CPR/AED.

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

RECREATION DEPARTMENT – SPECIAL REVENUE FUND

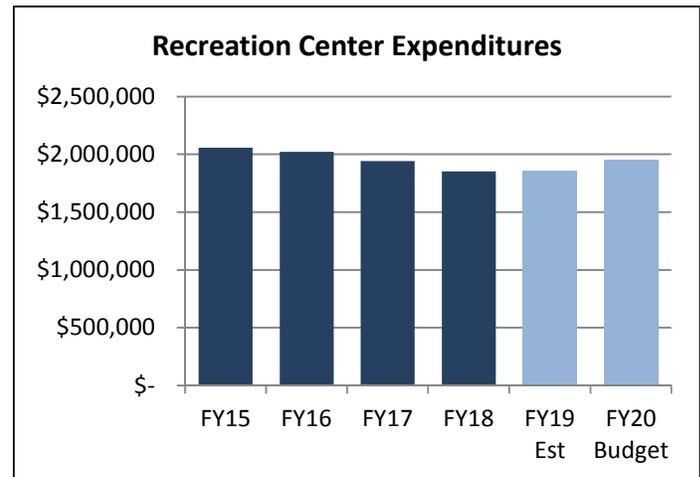
DEPARTMENT STRUCTURE



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

- 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
- Addition of revenue generating fee based programs:
 - Yoga for Osteoporosis
 - Barre Fitness
 - Personal Training
 - Paddle Boarding 101
- Continued growth of Adult Pickleball and Adult 3 on 3 Basketball Summer League programs
- High standard of facility maintenance with numerous projects completed in house resulting in cost savings
- Continued scanning of all applications/programs and membership documentation in an effort to move towards a paperless front desk and more efficient operations

RECREATION DEPARTMENT – SPECIAL REVENUE FUND

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 2015	Actual FY2016	Actual FY2017	Actual FY2018	YTD April FY 2019
Recreation Center Fitness Class Participation (Beginning 2010 fitness classes were expanded and included with membership)	18,023	19,211	18,360	18,859	14,402
Center 4 Life Fitness Class Participation	10,606	11,535	13,137	10,673	6,283
Weight Room Usage	40,446	37,460	33,516	35,908	25,032
Aquatic Facility Usage	24,604	24,038	24,053	22,725	14,318
Youth Program Enrollment	870	953	976	947	555
Health Screening Events	33	27	26	25	TBD
Community Events	29	22	22	5	TBD

RECREATION DEPARTMENT – SPECIAL REVENUE FUND RESPONSIBILITIES

Administrative

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

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 Camps
- After School Programs
- Holiday Day Camps
- Fun Days
- Teen Scene Events

Athletics

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

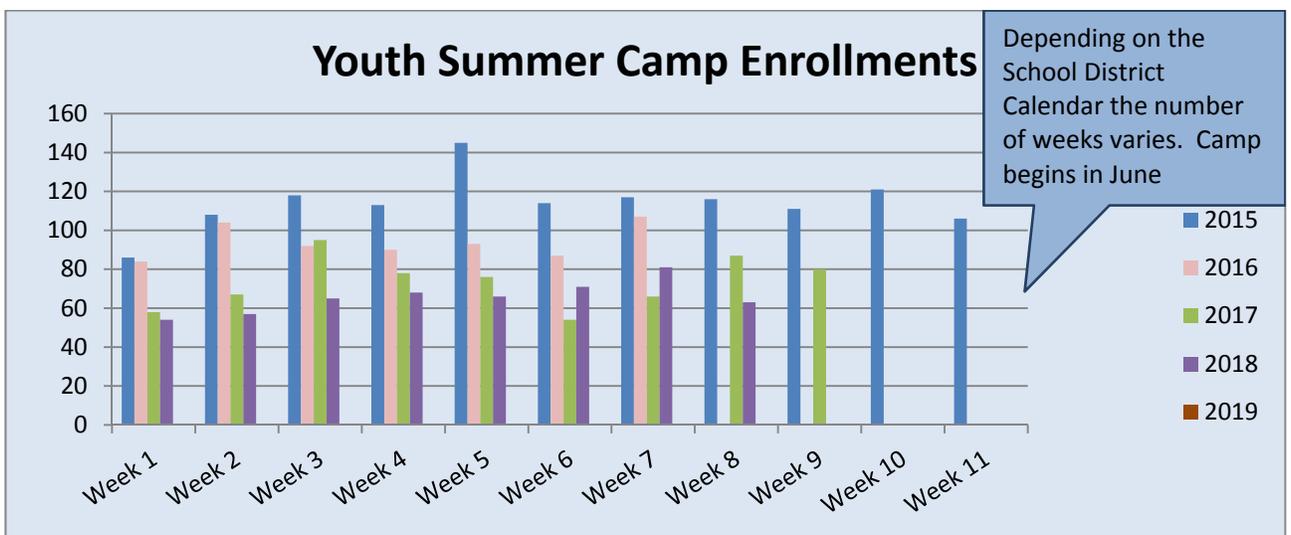
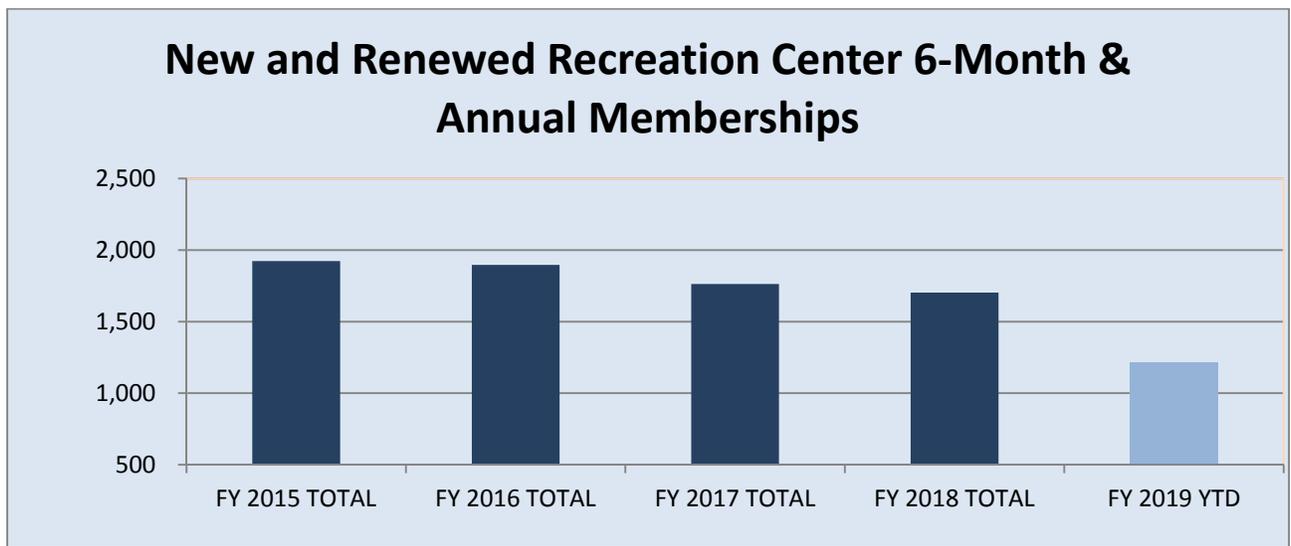
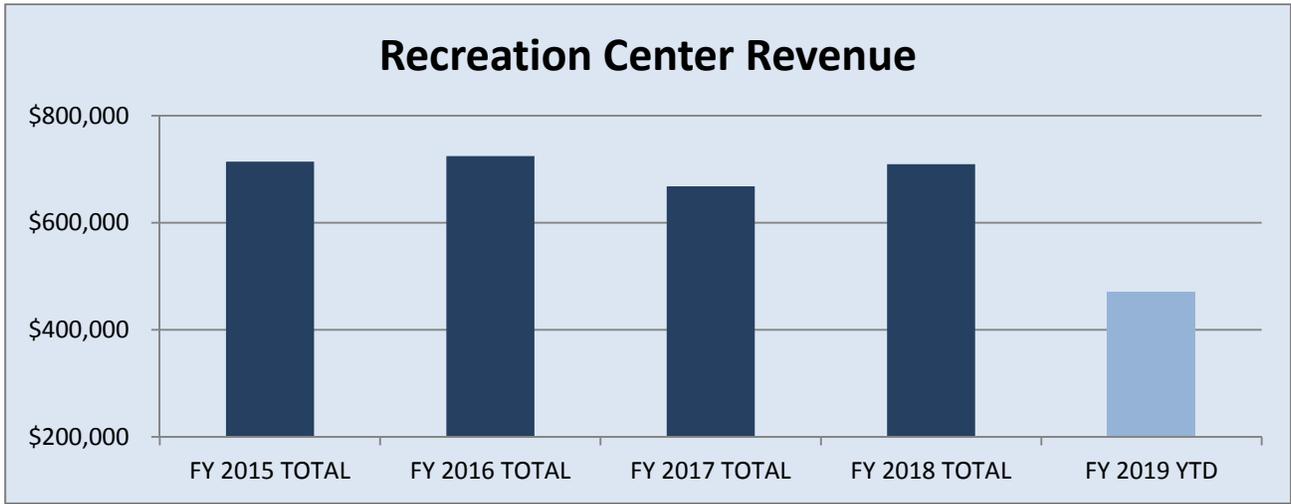
Aquatics

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

Center 4 Life (Seniors) Programs

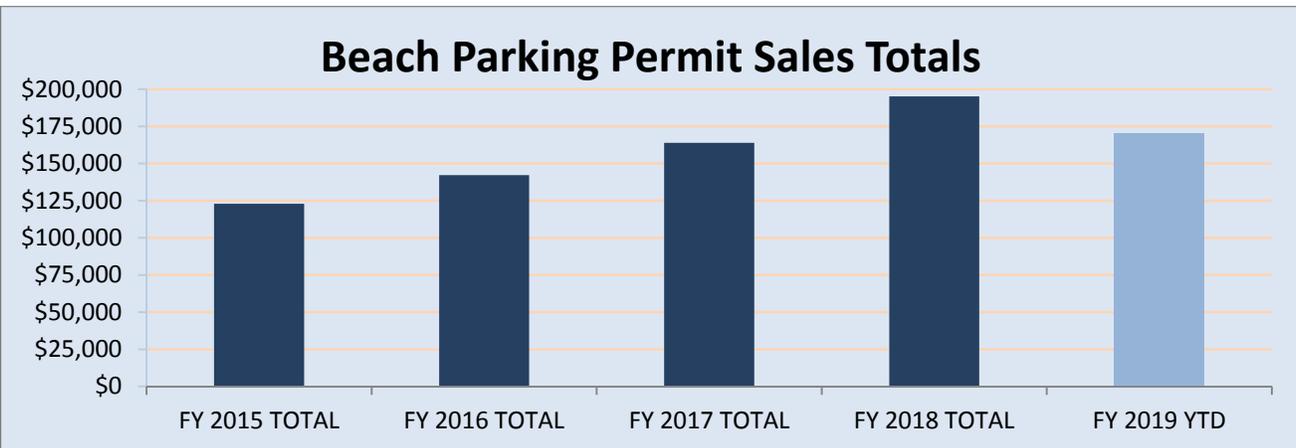
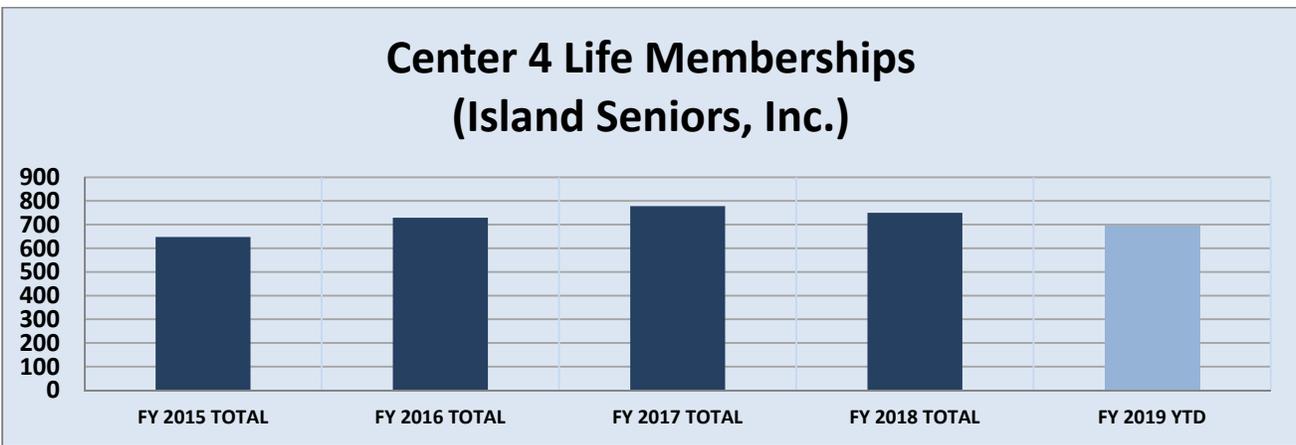
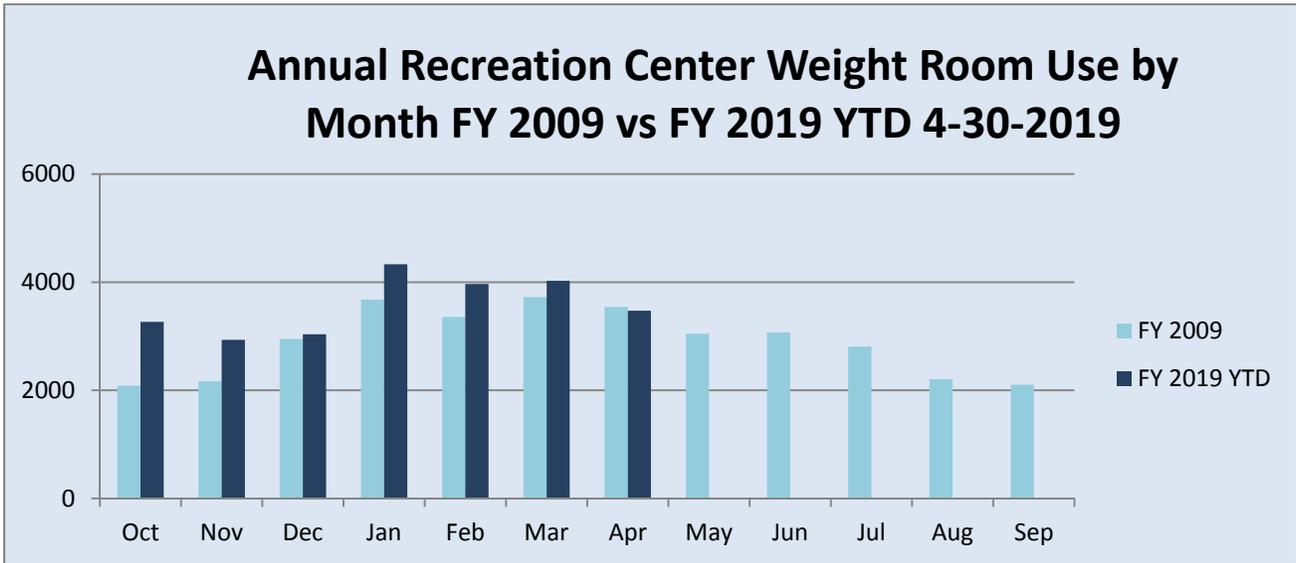
- Fitness Classes
- Social activities
- Educational programs
- Group trips

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 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 473,868	\$ 526,244	\$ 493,167	\$ 505,524	\$ 486,349	\$ 431,222
Part-time	438,854	367,497	348,660	357,377	366,364	402,999
Wage Adjustments	-	-	-	-	-	15,869
Vacancies	-	-	-	-	46,113	151,318
Overtime	35,106	12,645	20,000	20,000	40,398	20,000
Special Pay	3,190	7,659	6,400	15,200	24,061	12,664
Payroll Taxes	73,280	70,612	66,419	68,032	70,164	66,317
Retirement	141,865	171,980	149,136	149,928	150,057	98,462
Cafeteria Benefits	125,549	119,562	125,559	125,559	125,806	112,710
Unemployment/Work Comp	15,253	17,355	16,827	16,827	17,920	17,760
SUB-TOTAL	1,306,965	1,293,554	1,226,168	1,258,447	1,327,232	1,329,321
OPERATING EXPENDITURES						
Professional Services	3,050	2,723	4,000	4,000	2,550	3,500
Other Contractual Services	149,081	134,628	172,988	172,988	141,298	174,258
Travel & Per Diem	17,446	15,357	17,166	17,166	16,000	17,166
Communications	20,071	19,736	20,469	20,469	19,736	15,979
Postage/Transportation	95	35	250	250	100	150
Utilities	127,439	107,809	157,015	157,015	115,603	128,780
Rentals & Leases	23,207	16,409	23,290	23,290	15,975	28,865
Insurance	17,456	3,428	4,550	4,550	19,586	19,850
Repair & Maintenance	104,273	147,104	96,225	126,806	82,760	96,315
Printing	845	1,249	2,325	2,325	2,200	2,325
Promotional Activities	7,978	4,185	4,225	4,225	3,995	3,295
Other Current Charges	22,905	15,881	15,825	15,825	15,325	15,825
Office Supplies	6,779	5,375	5,000	5,000	4,500	5,000
Operating Supplies	98,849	78,333	93,440	93,440	75,800	93,440
Fuels, Oils, Lubricants	740	1,040	850	850	1,000	1,000
Road Materials & Supplies	2,510	334	3,700	3,700	3,770	3,700
Books, Subscriptions, etc.	317	733	1,835	1,835	860	1,220
Training and Education	6,228	4,740	7,305	7,305	6,955	7,305
SUB-TOTAL	609,269	559,099	630,458	661,039	528,013	617,973
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	1,849	-	-	-	-	-
SUB-TOTAL	1,849	-	-	-	-	-
GRANTS & ASSISTANCE	23,855	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 1,941,938	\$ 1,852,653	\$ 1,856,626	\$ 1,919,486	\$ 1,855,245	\$ 1,947,294
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	11.76%	(4.60%)	0.21%	3.61%	0.14%	4.96%

Special Revenue Fund
Parks & Recreation - Center 4 Life Program

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 116,293	\$ 120,832	\$ 125,075	\$ 128,202	\$ 96,332	\$ 79,888
Part-time	11,788	11,255	15,600	15,990	26,212	28,950
Wage Adjustments	-	-	-	-	-	2,342
Vacancies	-	-	-	-	15,613	50,698
Overtime	9,053	5,566	6,000	6,000	2,079	-
Special Pay	-	-	-	2,000	2,000	-
Payroll Taxes	10,649	10,140	11,221	11,490	9,687	8,326
Retirement	30,470	37,141	33,622	33,857	33,167	22,827
Cafeteria Benefits	33,406	42,406	44,826	44,826	26,101	23,345
Unemployment/Work Comp	2,026	2,819	4,386	4,386	3,420	3,040
SUB-TOTAL	213,685	230,159	240,730	246,751	214,611	219,416
OPERATING EXPENDITURES						
Professional Services	-	-	1,100	1,100	400	1,100
Other Contractual Services	36,410	36,355	38,830	38,830	36,500	38,830
Travel & Per Diem	2,728	2,209	2,161	2,161	2,161	2,161
Communications	5,243	5,347	6,156	6,156	6,000	6,156
Postage/Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	1,975	1,726	1,800	1,800	1,800	1,800
Insurance	28,736	24,642	14,258	14,258	23,375	23,633
Repair & Maintenance	-	-	-	-	-	-
Printing	150	167	500	500	300	500
Promotional Activities	-	-	-	-	-	-
Other Current Charges	386	-	-	-	-	-
Office Supplies	505	417	635	635	500	635
Operating Supplies	703	916	3,071	3,071	2,786	2,525
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	65	360	360	200	325
Training and Education	-	100	820	820	500	820
SUB-TOTAL	76,836	71,944	69,691	69,691	74,522	78,485
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 290,521	\$ 302,103	\$ 310,421	\$ 316,442	\$ 289,133	\$ 297,901
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	11.76%	3.99%	(0.87%)	4.75%	(4.29%)	3.03%

Special Revenue Fund
Parks & Recreation - Sanibel School Ballpark Maintenance

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 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	73,379	74,144	73,500	73,500	73,492	74,750
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Postage/Transportation	-	-	-	-	-	-
Utilities	11,569	9,758	12,462	12,462	10,400	11,550
Rentals & Leases	1,264	-	1,300	1,300	-	1,300
Insurance	8,915	3,727	3,727	3,727	9,515	9,515
Repair & Maintenance	23,143	29,910	49,605	49,605	23,040	43,415
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	136,099	120,155	125,943	130,847	130,847	130,847
Office Supplies	-	-	-	-	-	-
Operating Supplies	5,333	6,798	11,575	11,575	6,800	11,575
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	750	750	-	750
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	259,702	244,492	278,862	283,766	254,094	283,702
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	303,128	-	-	-	-	-
Machinery & Equipment	1,135	11,257	-	-	-	-
SUB-TOTAL	304,263	11,257	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 563,965	\$ 255,749	\$ 278,862	\$ 283,766	\$ 254,094	\$ 283,702
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	99.00%	(54.65%)	9.63%	10.95%	(0.65%)	11.65%

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

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 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	-	-	-	-	-	-
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Postage/Transportation	-	-	-	-	-	-
Utilities	4,380	12,371	13,000	13,000	7,000	5,000
Rentals & Leases	-	-	-	-	-	-
Insurance	14,398	4,825	4,825	4,825	14,410	15,000
Repair & Maintenance	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	9,585	9,585	-	-
Office Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	18,778	17,196	27,410	27,410	21,410	20,000
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 18,778	\$ 17,196	\$ 27,410	\$ 27,410	\$ 21,410	\$ 20,000
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	14.93%	(8.42%)	59.40%	59.40%	24.51%	(6.59%)

**General Fund
Historical Village and Museum**

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2018			FY 2020 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	5,664	7,432	7,200	7,200	7,953	7,200
Travel & Per Diem	-	-	-	-	-	-
Communications	3,517	3,496	3,500	3,500	3,464	3,500
Postage/Transportation	-	-	-	-	-	-
Utilities	8,793	11,347	11,275	11,275	8,280	11,275
Rentals & Leases	-	-	-	-	-	-
Insurance	70,101	49,124	46,425	46,425	71,300	71,300
Repair & Maintenance	14,926	16,103	17,397	17,397	17,397	17,397
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	24,475	24,475	-	-
Office Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	103,001	87,502	110,272	110,272	108,394	110,672
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	49,012	50,000	50,000	50,000	50,000	50,000
DEPARTMENTAL TOTAL	\$ 152,013	\$ 137,502	\$ 160,272	\$ 160,272	\$ 158,394	\$ 160,672
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	0.48%	(9.55%)	#DIV/0!	16.56%	15.19%	1.44%

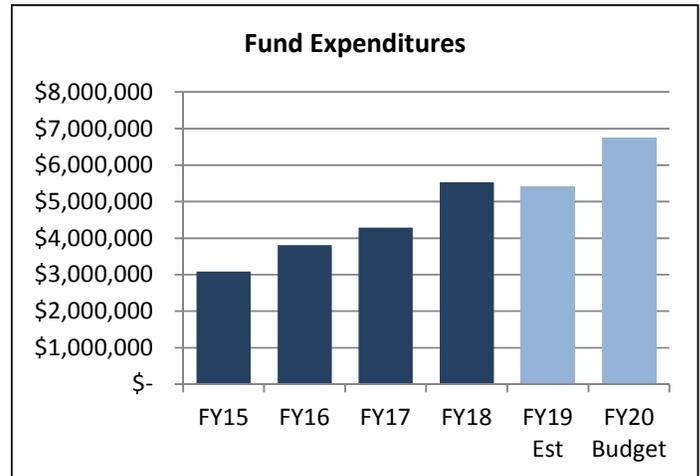
BEACH PARKING FUND – ENTERPRISE FUND DEPARTMENT FUNCTION

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.
- Working with our Federal representatives in Washington D.C. to appropriate federal funds needed to construct Everglades and Northern 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.

BEACH PARKING FUND – ENTERPRISE FUND

FIVE YEAR CHALLENGES (CONTINUED)

- Increased demands on facilities and maintenance based on 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 and area adjacent to Sanibel-Captiva Road, 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.
- Participated in SFWMD public meetings and workshops, and prepared comment letters regarding proposed amendments to the Minimum Flows and Levels Rule; staff worked closely with Mayor, City Council, and City Attorney to file a Petition and develop case challenging the validity of the proposed MFL rule amendments.
- Worked with key legislative personnel in response to devastating impacts of red tide and blue-green algae blooms on Sanibel and throughout SW Florida.
- Monitored status of red tide and cyanobacteria (blue-green algae) blooms in southwest Florida; assisted in monitoring beach conditions and disseminating information to the public through press releases, website updates, media interviews and responding to a high volume of citizen/visitor phone calls and emails.
- Collaborated with FGCU to complete "An Assessment of Sanibel's Coastal Vulnerability to Sea-level Rise and Increased Storminess" (\$54,000 grant from DEP "Florida Resilient Coastlines" program).
- Actively monitored erosional "hot-spots" on Sanibel (including Santiva, Gulf Pines/Gulf Shores, and others), working with Public Works and coastal engineers to assess causes, identify solutions, and obtain permits to protect these shorelines;
- Completed design and engineering for emergency erosion control project south of Blind Pass to protect Sanibel Captiva Road.
- Obtained FDEP permit for pilot project to assess potential methods of red drift algae removal from Sanibel's beaches.

BEACH PARKING FUND – ENTERPRISE FUND

CURRENT YEAR ACCOMPLISHMENTS (CONTINUED)

- Protected 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.
- 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 200 acres of land at the City’s beach parks.
- Continue to protect beach and beach dune habitat by installing educational signage and installing and/or replacing more than 2,347 linear feet 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.
- In cooperation with Lee County, the Captiva Erosion Prevention District, and the Florida Department of Environmental Protection completed the Blind Pass Inlet Management Study.
- Completed construction of the new family style restroom at Tarpon Bay.
- Designed and engineered the Turner Beach Park Shoreline Stabilization Project. This project is currently in the permitting stage with the Water Management District and Florida Department of Environmental Protection. Construction is anticipated to begin the Fall of 2020.
- Designed and engineered Sand Traps to be installed in the shower areas to contain the contaminated sand that will be collected and disposed of at an offsite location. Field Permits have been issued for all locations. This Project is anticipated to begin the Summer of 2020.
- Completed the installation of all informational kiosks throughout the Beach Parks.
- Design options have been completed for the replacement of Bowman’s Beach Park Bridge. A concept will be chosen. Engineering and permitting will commence the summer of 2019. Construction is anticipated to begin the Summer of 2020.
- Designed and engineered the replacement of the main dune walkover at Bowman’s Beach Park. Permitting is under way with the Florida Department of Environmental Protection. Construction is anticipated to commence the Fall of 2019.

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 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019
Annual beach park dune plantings	100%	100%	100%	100%	TBD
Annual exotic plant control at all beach parks	100%	100%	100%	100%	TBD
Annual maintenance of beach park rope and bollard system	100%	100%	100%	100%	TBD
Document parking enforcement violations. Take corrective action against violators through citation or education. Measurement is citations issued.	3,713	3,256	3,336	3,478	TBD

TREND ANALYSIS

Description	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019
Linear feet of shoreline newly vegetated or re-vegetated with dune species	4,100	3,500	4,500	4,108	TBD
Number of acres of exotic plants treated at beach parks	234	234	234	234	TBD
Linear feet of rope and bollards newly installed or reinstalled due to storm events	3,000	2,000	6,100	2,347	TBD
Parking permit revenue	\$126,290	\$142,238	\$162,816	\$195,815	TBD
Parking violation revenue	\$116,261	\$149,765	\$167,125	\$178,284	TBD

Beach Parking Fund
Total Beach Parking Departments

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 1,142,989	\$ 998,629	\$ 1,045,306	\$ 1,071,582	\$ 927,925	\$ 935,877
Part-time	134,546	165,366	192,602	197,417	135,196	108,071
Wage Adjustments	-	-	-	-	-	17,327
Vacancies	-	-	-	-	-	225,856
Overtime	126,345	86,273	91,000	91,000	107,501	114,000
Special Pay	24,802	25,079	51,000	63,560	76,160	44,630
Payroll Taxes	105,896	98,796	105,168	107,547	95,379	91,997
Retirement	205,247	316,158	299,092	340,329	264,159	207,783
Cafeteria Benefits	183,831	221,953	292,924	292,924	245,541	230,829
Unemployment/Work Comp	20,750	25,220	41,121	41,121	36,180	36,480
SUB-TOTAL	1,944,406	1,937,474	2,118,213	2,205,480	1,888,041	2,012,850
OPERATING EXPENSES						
Professional Services	153,793	94,030	146,040	226,040	201,810	120,540
Other Contractual Services	524,650	1,742,378	697,420	986,820	597,956	845,420
Travel & Per Diem	32,696	43,108	52,243	52,243	49,305	37,275
Communications	63,062	81,230	113,661	113,661	103,575	109,303
Postage/Transportation	2,596	2,386	4,700	4,700	4,100	5,300
Utilities	77,836	87,671	80,000	80,000	79,384	90,000
Rentals & Leases	835	21,364	36,956	36,956	23,203	27,996
Insurance	42,137	47,539	33,880	33,880	33,880	38,574
Repair & Maintenance	515,950	482,011	399,020	575,268	429,783	734,675
Printing	3,826	4,535	3,000	3,000	1,500	3,000
Promotional Activities	509	-	10,500	10,500	5,500	1,500
Other Current Charges	630,979	769,340	716,263	823,343	846,708	842,243
Office Supplies	1,129	2,250	1,400	1,400	1,700	2,500
Operating Supplies	236,748	162,642	181,690	189,075	175,301	202,052
Fuels, Oils, Lubricants	30,417	29,460	60,325	60,325	29,916	53,100
Road Materials & Supplies	24,788	-	-	-	-	-
Books, Subscriptions, etc.	1,140	1,098	2,150	2,150	2,650	2,800
Training and Education	-	50	-	-	-	-
SUB-TOTAL	2,343,091	3,571,092	2,539,248	3,199,361	2,586,271	3,116,278
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	466,023	634,395	634,395	-
Improve Other Than Bldgs	-	-	1,040,000	1,083,679	117,700	1,445,978
Machinery & Equipment	-	-	254,325	254,325	166,286	157,308
SUB-TOTAL	-	-	1,760,348	1,972,399	918,381	1,603,286
GRANTS & ASSISTANCE	-	20,000	10,000	10,000	10,000	10,000
FUND TOTAL	\$ 4,287,497	\$ 5,528,566	\$ 6,427,809	\$ 7,387,240	\$ 5,402,693	\$ 6,742,414
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	3.06%	28.95%	16.27%	33.62%	-2.28%	24.80%

**Beach Parking Fund
Public Safety**

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 535,678	\$ 431,087	\$ 481,040	\$ 493,066	\$ 390,989	\$ 384,506
Part-time	132,450	163,779	192,602	197,417	133,552	108,071
Wage Adjustments	-	-	-	-	-	7,888
Vacancies	-	-	-	-	-	225,856
Overtime	60,297	17,727	20,000	20,000	24,725	34,000
Special Pay	13,151	12,173	44,500	49,500	59,356	31,250
Payroll Taxes	54,370	49,205	56,468	57,756	46,560	42,674
Retirement	116,868	293,974	193,289	233,733	163,447	133,384
Cafeteria Benefits	79,536	112,524	148,476	148,476	110,938	101,599
Unemployment/Work Comp	9,671	12,720	19,201	19,201	15,200	14,560
SUB-TOTAL	1,002,021	1,093,189	1,155,576	1,219,149	944,767	1,083,788
OPERATING EXPENSES						
Professional Services	12,409	2,916	27,920	27,920	19,765	3,420
Other Contractual Services	34,783	65,817	99,770	99,770	67,306	101,770
Travel & Per Diem	20,816	26,658	29,020	29,020	25,082	14,020
Communications	56,756	71,239	52,660	52,660	50,528	54,794
Postage/Transportation	846	386	400	400	400	400
Utilities	1,740	1,657	2,000	2,000	1,384	1,500
Rentals & Leases	835	21,364	36,556	36,556	22,803	27,596
Insurance	-	-	-	-	-	-
Repair & Maintenance	80,936	86,732	90,000	90,000	57,990	90,000
Printing	2,890	1,238	500	500	500	500
Promotional Activities	-	-	250	250	250	250
Other Current Charges	487,457	542,771	531,240	608,471	629,601	624,471
Office Supplies	1,129	1,755	900	900	1,200	1,500
Operating Supplies	93,620	54,692	59,300	59,300	45,486	60,526
Fuels, Oils, Lubricants	20,064	15,839	44,825	44,825	14,416	37,600
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	50	-	-	-	-
SUB-TOTAL	814,281	893,114	975,341	1,052,572	936,711	1,018,347
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	95,000	95,000	43,270	50,000
SUB-TOTAL	-	-	95,000	95,000	43,270	50,000
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 1,816,302	\$ 1,986,303	\$ 2,225,917	\$ 2,366,721	\$ 1,924,748	\$ 2,152,135
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	20.20%	9.36%	12.06%	19.15%	(3.10%)	11.81%

**Beach Parking Fund
Natural Resources**

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 152,230	\$ 149,398	\$ 159,325	163,308	\$ 162,505	\$ 164,548
Part-time	-	-	-	-	165	-
Wage Adjustments	-	-	-	-	-	2,834
Vacancies	-	-	-	-	-	-
Overtime	2,783	374	1,000	1,000	-	-
Special Pay	-	-	-	1,500	2,760	3,720
Payroll Taxes	11,713	11,325	12,265	12,570	12,655	12,872
Retirement	10,385	10,789	11,395	11,680	11,605	11,770
Cafeteria Benefits	25,469	24,956	30,820	30,820	36,647	28,758
Unemployment/Work Comp	1,362	2,426	2,226	2,226	2,320	2,440
SUB-TOTAL	203,942	199,268	217,031	223,104	228,657	226,942
OPERATING EXPENSES						
Professional Services	34,832	-	-	-	-	-
Other Contractual Services	402,852	332,298	412,000	690,411	345,000	553,000
Travel & Per Diem	1,408	3,687	10,000	10,000	9,000	9,360
Communications	1,080	1,080	810	810	810	-
Postage/Transportation	-	-	1,000	1,000	500	1,000
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Printing	936	2,829	2,500	2,500	1,000	2,500
Promotional Activities	-	-	10,000	10,000	5,000	1,000
Other Current Charges	1,425	645	-	-	2,235	2,000
Office Supplies	-	-	-	-	-	-
Operating Supplies	-	258	-	-	40	-
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	500	500
Training and Education	-	-	-	-	-	-
SUB-TOTAL	442,533	340,797	436,310	714,721	364,085	569,360
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	20,000	10,000	10,000	10,000	10,000
DEPARTMENTAL TOTAL	\$ 646,475	\$ 560,065	\$ 663,341	\$ 947,825	\$ 602,742	\$ 806,302
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	65.64%	(13.37%)	18.44%	69.23%	7.62%	33.77%

Beach Parking Fund
Community Services Department - Public Works Branch

	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018 Actual Expenditures	Fiscal Year 2019			FY 2020 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 455,081	\$ 418,144	\$ 404,941	\$ 415,208	\$ 374,431	\$ 386,823
Part-time	2,096	1,587	-	-	1,479	-
Wage Adjustments	-	-	-	-	-	6,605
Vacancies	-	-	-	-	-	-
Overtime	63,265	68,172	70,000	70,000	82,776	80,000
Special Pay	11,651	12,906	6,500	12,560	14,044	9,660
Payroll Taxes	39,813	38,266	36,435	37,221	36,164	36,451
Retirement	77,994	11,395	94,408	94,916	89,107	62,629
Cafeteria Benefits	78,826	84,473	113,628	113,628	97,956	100,472
Unemployment/Work Comp	9,717	10,074	19,694	19,694	18,660	19,480
SUB-TOTAL	738,443	645,017	745,606	763,227	714,617	702,120
OPERATING EXPENSES						
Professional Services	106,552	91,114	115,200	195,200	165,200	113,700
Other Contractual Services	87,015	1,344,263	171,000	181,989	171,000	176,000
Travel & Per Diem	10,472	12,763	13,223	13,223	15,223	13,895
Communications	5,226	8,911	12,220	12,220	12,220	4,404
Postage/Transportation	1,750	2,000	3,300	3,300	3,200	3,900
Utilities	76,096	86,014	78,000	78,000	78,000	88,500
Rentals & Leases	-	-	400	400	400	400
Insurance	42,137	47,539	33,880	33,880	33,880	38,574
Repair & Maintenance	435,014	386,823	249,020	425,268	333,803	584,675
Printing	-	468	-	-	-	-
Promotional Activities	509	-	250	250	250	250
Other Current Charges	142,097	225,924	185,023	214,872	214,872	215,772
Office Supplies	-	495	500	500	500	1,000
Operating Supplies	143,128	107,692	122,390	129,775	129,775	140,300
Fuels, Oils, Lubricants	10,353	13,621	15,500	15,500	15,500	15,500
Road Materials & Supplies	24,788	-	-	-	-	-
Books, Subscriptions, etc.	1,140	1,098	2,150	2,150	2,150	2,300
Training and Education	-	-	-	-	-	-
SUB-TOTAL	1,086,277	2,328,725	1,002,056	1,306,527	1,175,973	1,399,170
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	466,023	634,395	634,395	-
Improve Other Than Bldgs	-	-	1,040,000	1,083,679	117,700	1,445,978
Machinery & Equipment	-	-	134,325	134,325	123,016	82,308
SUB-TOTAL	-	-	1,640,348	1,852,399	875,111	1,528,286
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 1,824,720	\$ 2,973,742	\$ 3,388,010	\$ 3,922,153	\$ 2,765,701	\$ 3,629,576
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	4.63%	62.97%	13.93%	31.89%	-7.00%	31.24%



PERSONNEL SERVICES – CLASSIFICATION AND PAY PLAN

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

PERSONNEL ALLOCATIONS BY DEPARTMENT

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

CAPITAL IMPROVEMENT PLAN

FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

Fund	Dept.		FY 2019			FY 2020			FY 2021	FY 2022	FY 2023	FY 2024	Total 5 Year CIP Plan		
			Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2020							
INFORMATION TECHNOLOGY	300	1600	EnerGov Permitting & Planning Software	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
	300	1600	Offsite redundant storage servers ("cloud computing")	15,000	15,000	10,000	5,000	10,000	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	-	10,000	10,000	10,000	5,000	5,000	5,000	35,000	
	300	1600	Upgrade/replace core network components	10,000	16,420	16,420	-	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	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	-	-	-	-	6,000	
	300	1600	Enhancement and upgrades to the City's website	-	-	-	-	75,000	75,000	75,000	-	-	-	-	150,000
	300	1600	MacKenzie Hall microphones	-	4,938	4,938	-	-	-	-	-	-	-	-	
	300	1600	GIS Evaluation, Planning, Development and Implementation	-	-	-	-	-	-	50,000	-	-	-	50,000	
	300	1600	Security cameras	-	-	-	-	30,000	30,000	-	-	-	-	30,000	
	300	1600	Update City legacy phone system to VOIP	-	-	-	-	-	-	76,000	-	-	-	76,000	
	300	1600	Network management and security management	80,000	80,000	40,000	40,000	40,000	80,000	50,000	50,000	-	-	180,000	
	300	1600	Upgrade Police and Recreation Department Networking	15,000	15,000	10,000	5,000	3,000	8,000	-	-	-	-	8,000	
	300	1600	Surface tablets for plan reviews	-	-	-	-	11,000	11,000	-	-	-	-	11,000	
TOTAL INFORMATION TECHNOLOGY			\$ 184,000	\$ 195,358	\$ 105,358	\$ 90,000	\$ 203,000	\$ 293,000	\$ 304,000	\$ 88,000	\$ 38,000	\$ 38,000	\$ 761,000		
POLICE	300	2100	Patrol car purchase (transitioned to lease in fiscal year 2020)	\$ 120,000	\$ 120,000	\$ 93,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	300	2100	Patrol car lease (16 vehicles)	-	-	-	-	265,344	265,344	265,344	265,344	265,344	-	1,061,376	
	300	2100	Admin SUV (4-yr replacement)	25,000	25,000	-	25,000	-	25,000	50,000	-	-	-	75,000	
	300	2100	Administrative vehicle upgrades	-	-	-	-	-	-	-	-	-	-	-	
	300	2100	Security video access system	45,000	45,000	-	45,000	-	45,000	45,000	45,000	45,000	-	180,000	
	300	2100	PD laptops for in-car & field reporting	20,000	20,000	18,228	-	20,000	20,000	-	20,000	-	20,000	60,000	
	300	2100	Records management & dispatch software	-	-	-	-	-	-	20,000	20,000	-	-	40,000	
	300	2100	AED Devices	-	16,715	16,715	-	-	-	-	-	-	-	-	
	300	2100	Lockers	-	-	33,760	-	-	-	-	-	-	-	-	
	TOTAL POLICE			\$ 210,000	\$ 226,715	\$ 161,703	70,000	285,344	355,344	\$ 380,344	\$ 350,344	\$ 310,344	\$ 20,000	\$ 1,416,376	
S.E.M.P.	300	2500	VHF radio system upgrades for emergencies	20,000	20,000	-	20,000	-	20,000	-	-	-	-	20,000	
	TOTAL S.E.M.P.			\$ 20,000	\$ 20,000	\$ -	20,000	-	20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	

CAPITAL IMPROVEMENT PLAN

FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

Fund	Dept.		FY 2019			FY 2020			FY 2021	FY 2022	FY 2023	FY 2024	Total 5 Year CIP Plan
			Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2020					
Public Facilities													
300	7250	Replace A/C units	\$ 200,000	\$ 253,000	\$ 11,850	241,150	-	241,150	\$ -	\$ -	\$ -	\$ -	\$ 241,150
300	7250	Additional City Hall generator	25,000	25,000	-	25,000	-	25,000	175,000	-	-	-	200,000
300	7250	Energy improvements for City Hall	-	-	-	-	-	-	300,000	-	-	-	300,000
300	7250	City Hall shutters	30,000	30,000	-	30,000	35,000	65,000	-	65,000	-	-	130,000
300	7250	Mackenzie Hall improvements	-	-	-	-	-	-	-	70,000	-	-	70,000
300	7250	City Hall water line	-	-	-	-	-	-	-	-	50,000	-	50,000
300	7250	Pickup Trucks - Replacement	-	-	-	-	35,000	35,000	35,000	-	-	-	70,000
300	7250	Capital Activities - Police Department	-	-	-	-	200,000	200,000	-	-	-	-	200,000
300	7250	City Hall facility repairs	100,315	120,315	4,776	115,539	4,461	120,000	-	-	100,000	-	220,000
Subtotal Public Facilities			\$ 355,315	\$ 428,315	\$ 16,626	411,689	274,461	686,150	\$ 510,000	\$ 135,000	\$ 150,000	\$ -	\$ 1,481,150
Public Works													
300	4100	Storage garage (portion of allocation)	-	-	-	-	-	-	75,000	-	-	-	75,000
300	4100	Truck 1/2 Ton Pickup Truck	-	-	-	-	35,000	35,000	-	-	-	-	35,000
300	4100	Survey Van	-	-	-	-	-	-	-	-	35,000	-	35,000
Subtotal Public Works			-	-	-	-	35,000	35,000	75,000	-	35,000	-	145,000
TOTAL PUBLIC WORKS			\$ 355,315	\$ 428,315	\$ 16,626	411,689	309,461	721,150	\$ 585,000	\$ 135,000	\$ 185,000	\$ -	\$ 1,626,150
TOTAL GENERAL FUND			\$ 769,315	\$ 870,388	\$ 283,687	591,689	797,805	1,389,494	\$ 1,269,344	\$ 573,344	\$ 533,344	\$ 58,000	\$ 3,823,526
Building													
169	2400	Building permitting software	\$ 23,480	\$ 23,480	\$ 23,480	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
169	2400	Building department facility upgrade	-	-	-	-	650,000	650,000	-	-	-	-	650,000
169	2400	Department space efficiency improvements	25,000	25,000	-	25,000	-	25,000	-	-	-	-	25,000
TOTAL BUILDING FUND			\$ 48,480	\$ 48,480	\$ 23,480	25,000	650,000	675,000	\$ -	\$ -	\$ -	\$ -	\$ 675,000
Recreation Center Sinking Fund													
370	7200	Gym Sound System Gym	\$ -	\$ -	\$ -	-	-	-	\$ 10,000	-	\$ -	\$ -	\$ 10,000
370	7200	Gym Partition Cover (8')	21,000	21,000	-	21,000	-	21,000	-	-	-	-	21,000
370	7200	HVAC Parts Replacement	-	-	-	-	-	-	-	-	-	50,000	50,000
370	7200	Water Heater	5,500	5,500	5,500	-	-	-	-	-	-	-	-
370	7200	Tennis Court Resurfacing	-	-	-	-	-	-	-	20,000	20,000	-	40,000
370	7200	Camera/Video Security System	25,000	25,000	3,636	21,364	-	21,364	-	-	-	-	21,364
370	7200	Server/Ethernet Upgrade	-	-	-	-	-	-	-	-	-	18,000	18,000
370	7200	Upgrade network equipment	15,000	15,000	4,895	10,105	15,000	25,105	-	-	15,000	-	40,105
370	7200	WT Equip	85,000	85,000	-	85,000	-	85,000	-	-	-	-	85,000
370	7200	WT Treadmills (7) Replace 1 every year	7,500	7,500	7,094	406	6,000	6,406	6,000	6,000	6,000	6,000	30,406
370	7200	WT Steppers (1)	6,000	6,000	7,000	-	-	-	-	-	-	-	-
370	7200	Rower	4,900	4,900	4,998	-	-	-	-	-	6,000	-	6,000

CAPITAL IMPROVEMENT PLAN

FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

Fund	Dept.		FY 2019			FY 2020		Total Budget FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total 5 Year CIP Plan
			Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required						
370	7200	WT Rec Bikes (3)	-	-	-	-	-	12,000				12,000	
370	7200	Thorguard System	28,000	28,000	-	28,000	-	-				28,000	
370	7200	Pool Motors/Pumps	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 Leisure	-	-	-	-	-	-	-	7,500		7,500	
370	7200	Pool Handicap Lift-Lap	-	-	-	-	-	7,500				7,500	
370	7200	Pool Starting Blocks	12,000	12,000	-	12,000	-	-				12,000	
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	12,500	
370	7200	Pool Lifeguard Chair	5,000	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	9,592	-	-	-	-	-	-	-	
370	7200	Reseal Block Walls	10,000	10,000	8,900	1,100	-	1,100	-	-	10,000	11,100	
370	7200	HVAC VFD's	-	-	-	-	-	-	8,000			8,000	
370	7200	Osprey Room Equipment	5,000	5,000	2,000	3,000	-	3,000	-	-	-	3,000	
370	7200	AEDs - Automated External Defibrillators (4)	10,000	10,000	10,000	-	-	-	-	-	-	-	
370	7200	Exterior Recaulking	9,000	9,000	6,700	2,300	-	2,300	-	-	-	2,300	
370	7200	HVAC Energy Improvements	-	-	-	-	25,000	25,000	-	-	-	25,000	
370	7200	Shade Structure	-	-	-	-	6,000	6,000	-	-	-	6,000	
370	7200	LED Gym Lights	-	-	-	-	4,000	4,000	-	-	-	4,000	
370	7200	LED Tennis Court Lights	-	-	-	-	6,000	6,000	-	-	-	6,000	
370	7200	LED Pump Room Lights	-	-	-	-	1,200	1,200	-	-	-	1,200	
370	7200	HVAC Chiller Pump Replacement	-	-	-	-	22,500	22,500	-	-	-	22,500	
TOTAL RECREATION SINKING FUND			\$ 269,400	\$ 269,400	\$ 72,815	201,275	88,200	289,475	\$ 30,500	\$ 182,000	\$ 76,500	\$ 84,000	\$ 662,475

CAPITAL IMPROVEMENT PLAN

FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

Fund	Dept.		FY 2019			FY 2020			FY 2021	FY 2022	FY 2023	FY 2024	Total 5 Year CIP Plan
			Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2020					
301	4100	Storage garage (portion of allocation)	-	-	-	-	-	-	275,000	-	-	-	275,000
301	4100	Utility vehicle	17,000	17,000	14,200	-	-	-	17,000	-	-	-	17,000
301	4100	Small Tractor with boom mower	-	-	17,371	-	-	-	-	-	-	-	-
301	4100	Water Truck	100,000	100,000	95,108	-	-	-	-	-	-	-	-
301	4100	Trucks	35,000	35,000	30,850	-	-	-	74,000	74,000	-	38,000	186,000
301	4100	Flail Axle	-	-	-	-	-	-	145,000	-	-	-	145,000
301	4100	Loader	-	-	-	-	-	-	-	-	-	180,000	180,000
301	4100	Backhoe	-	-	-	-	-	-	140,000	-	-	-	140,000
301	4100	Grader	-	-	-	-	-	-	-	185,000	-	-	185,000
301	4100	Sweeper	-	-	-	-	-	-	-	-	90,000	-	90,000
301	4100	Mower	-	-	-	-	-	-	-	-	-	13,000	13,000
301	4100	Palm Ridge Road improvements	50,000	50,000	34,000	16,000	-	16,000	200,000	-	-	-	216,000
301	4100	Middle Gulf Path and roadway relocation	75,000	75,000	-	-	-	-	75,000	400,000	-	-	475,000
301	4100	Periwinkle Way box culvert repairs	146,000	146,000	25,000	50,000	-	50,000	450,000	2,000,000	-	-	2,500,000
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	Clam Bayou box culvert repair	300,000	300,000	300,000	-	-	-	-	-	-	-	-
301	4100	Beach Road Water Control Structure Rehabilitation Project	350,000	350,000	-	175,000	-	175,000	175,000	-	-	-	350,000
301	4100	Bay Drive Box Culvert	110,000	110,000	-	110,000	-	110,000	-	-	-	-	110,000
301	4100	Dredge Sanibel Slough	-	-	-	-	125,000	125,000	500,000	-	-	-	625,000
301	4100	Tahiti-Jamaica Drainage Improvements	-	-	-	-	100,000	100,000	300,000	-	-	-	400,000
301	4100	East Rocks Area Drainage Improvements	-	-	-	-	37,500	37,500	112,500	-	-	-	150,000
TOTAL TRANSPORTATION			\$ 1,183,000	\$ 1,183,000	\$ 516,529	351,000	262,500	613,500	\$ 2,963,500	\$ 2,709,000	\$ 290,000	\$ 631,000	\$ 7,207,000
TOTAL GOVERNMENTAL FUNDS			\$ 2,270,195	\$ 2,371,268	\$ 896,511	1,168,964	1,798,505	2,967,469	\$ 4,263,344	\$ 3,464,344	\$ 899,844	\$ 773,000	\$ 12,368,001

CAPITAL IMPROVEMENT PLAN

FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

Fund	Dept.		FY 2019			FY 2020			FY 2021	FY 2022	FY 2023	FY 2024	Total 5 Year CIP Plan
			Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2020					
<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	-	-	-	-	50,000
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	430,000	430,000	430,000	-	400,000	400,000	160,000	-	-	-	560,000
450	3500	Donax Process Improvement - construction	4,912,400	4,912,400	4,912,400	-	11,295,612	11,295,612	4,151,077	-	-	-	15,446,689
450	3500	Generator (included in Donax Process Improvement project in FY 2020 budget)	950,000	950,000	-	-	-	-	-	-	-	-	-
450	3500	Metal tank replacement - Wulfert plant	-	-	-	-	750,000	750,000	-	-	-	-	750,000
450	3500	Phase 4B Sewer Expansion (Engineering)	150,000	150,000	18,000	132,000	-	132,000	-	-	-	-	132,000
450	3500	Phase 4B Sewer Expansion (Construction)	-	-	-	-	-	-	1,036,000	-	-	-	1,036,000
Subtotal Existing System Improvements			6,587,400	6,637,400	5,505,400	182,000	12,590,612	12,772,612	5,492,077	145,000	145,000	145,000	18,699,689
<i>Machinery/Vehicles/Equipment</i>													
450	3500	Ethernet Routing Switch/Server	30,000	30,000	-	30,000	-	30,000	-	-	-	-	30,000
450	3500	Master Station Replacement Pump	30,000	30,000	-	30,000	-	30,000	30,000	30,000	30,000	30,000	150,000
450	3500	Replacement vacuum trucks - 748 & 757	-	-	-	-	-	-	-	-	200,000	-	200,000
450	3500	Replacement crane truck - 746	-	-	-	-	110,000	110,000	-	-	-	-	110,000
450	3500	Replacement crane truck - 749	98,000	98,000	105,045	-	-	-	-	-	-	-	-
450	3500	Replacement crane truck (3/4 ton) - 747	-	-	-	-	-	-	135,000	-	-	-	135,000
450	3500	Replacement crane truck (1 1/2 ton) - 760	-	-	-	-	-	-	-	-	-	135,000	135,000
450	3500	Donax WRF HVAC system replacements	-	25,000	24,999	-	-	-	-	-	-	-	-
450	3500	Replacement operations pick-up truck (1/2 ton) - 900	-	-	-	-	35,000	35,000	-	-	-	-	35,000
450	3500	Wulfert emergency generator replacement	125,000	125,000	-	125,000	-	125,000	-	-	-	-	125,000
450	3500	Replacement portable generators	50,000	140,000	140,000	-	-	-	50,000	50,000	50,000	50,000	200,000
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	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			342,500	457,500	279,544	185,000	154,500	339,500	224,500	89,500	289,500	224,500	1,167,500
TOTAL SEWER SYSTEM ENTERPRISE FUND			\$ 6,929,900	\$ 7,094,900	\$ 5,784,944	367,000	12,745,112	13,112,112	\$ 5,716,577	\$ 234,500	\$ 434,500	\$ 369,500	\$ 19,867,189

CAPITAL IMPROVEMENT PLAN

FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

Fund Dept.	FY 2019			FY 2020			FY 2021	FY 2022	FY 2023	FY 2024	Total 5 Year CIP Plan	
	Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2020						
Public Safety												
470 1600	Security video access system - beach parking lots	\$ 25,000	\$ 25,000	\$ -	25,000	-	25,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 225,000
470 2100	Watercraft				-	-	-	-		60,000	-	60,000
470 2100	ATV Replacements	25,000	25,000	23,076	-	-	-	25,000	25,000	-	-	50,000
470 2100	Police Aide Vehicles	20,000	20,000	20,194	-	25,000	25,000	20,000	20,000	20,000	20,000	105,000
470 2100	Pick-up Truck (2 trucks 3 year replacement cycle)	25,000	25,000	-	-	-	-	25,000	-	25,000	-	50,000
470 2100	New Parking Meter (1 meter)	-	-	-	-	-	-	12,000	-	-	-	12,000
470 2100	Lightning Detection System	-	-	-	-	-	-	26,000	-	-	-	26,000
Subtotal Public Safety		95,000	95,000	43,270	25,000	25,000	50,000	158,000	95,000	155,000	70,000	528,000
Public Works (Maintenance)												
470 4100	Bowman's Beach Park Playground Equipment	-	-	-	-	10,000	10,000	-	10,000	-	10,000	30,000
470 4100	Utility vehicle/Gator (TDC funded)	-	-	-	-	16,000	16,000	16,000	-	-	-	32,000
470 4100	Pick-up truck(s) (TDC funded)	35,189	35,189	34,189	1,000	35,000	36,000	30,000	30,000	30,000	30,000	156,000
470 4100	Mower (TDC funded)	-	-	-	-	-	-	10,000	10,000	-	-	20,000
470 4100	Dump body for pick-up (TDC funded)	4,000	4,000	4,000	-	-	-	4,000	4,000	4,000	4,000	16,000
470 4100	Tractor (TDC funded)	50,000	50,000	49,999	-	-	-	40,000	-	-	-	40,000
470 4100	Trailer for Skid Steer	8,000	8,000	8,000	-	-	-	-	-	-	-	-
470 4100	Trash/recycling bins (TDC funded)	8,991	8,991	8,991	-	10,000	10,000	10,000	10,000	10,000	10,000	50,000
470 4100	Water fountain for beaches (TDC funded)	3,145	3,145	3,145	-	-	-	4,000	4,000	4,000	4,000	16,000
470 4100	ADA accessibility equipment	25,000	25,000	14,692	10,308	-	10,308	15,000	-	15,000	-	40,308
470 4100	Cat Skid Steer	-	-	-	-	-	-	-	-	60,000	-	60,000
Subtotal Public Works		134,325	134,325	123,016	11,308	71,000	82,308	129,000	68,000	123,000	58,000	460,308
Public Works (Improvements)												
470 4100	Shared use path repairs	-	-	-	-	75,000	75,000	75,000	75,000	75,000	75,000	375,000
470 4100	Shared use path widening	-	-	-	-	75,000	75,000	75,000	75,000	75,000	75,000	375,000
470 4100	Bowman's Changing Area Rehab Project	-	-	-	-	30,000	30,000	200,000	-	-	-	230,000
470 4100	Tarpon Bay restroom (TDC grant #41918)	466,023	634,395	634,395	-	-	-	-	-	-	-	-
470 4100	Shoreline Stabilization - Turner Beach (TDC)	250,000	272,621	50,000	222,621	300,000	522,621	-	-	-	-	522,621
470 4100	Lighthouse cottage interior rehabilitation	-	-	-	-	-	-	500,000	-	-	-	500,000
470 4100	Bowman's Beach Bridge Replacement (TDC + City Match)	600,000	600,000	53,500	546,500	-	546,500	-	-	-	-	546,500
470 4100	Bowman's Park Dune Walkover Repairs (TDC)	190,000	197,175	318	196,857	-	196,857	-	-	-	-	196,857
470 4100	Bowman's Playcube for Playground	-	13,883	13,882	-	-	-	-	-	-	-	-
Subtotal Improvements		1,506,023	1,718,074	752,095	965,978	480,000	1,445,978	850,000	150,000	150,000	150,000	2,745,978
TOTAL BEACH PARKING ENTERPRISE FUND		\$ 1,735,348	\$ 1,947,399	\$ 918,381	1,002,286	576,000	1,578,286	\$ 1,137,000	\$ 313,000	\$ 428,000	\$ 278,000	\$ 3,734,286
TOTAL ENTERPRISE FUNDS		\$ 8,665,248	\$ 9,042,299	\$ 6,703,325	1,369,286	13,321,112	14,690,398	\$ 6,853,577	\$ 547,500	\$ 862,500	\$ 647,500	\$ 23,601,475
CITY WIDE TOTAL CAPITAL IMPROVEMENTS		\$ 10,935,443	\$ 11,413,567	\$ 7,599,836	2,538,250	15,119,617	17,657,867	\$ 11,116,921	\$ 4,011,844	\$ 1,762,344	\$ 1,420,500	\$ 35,969,476

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2019 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2020	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 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	Security cameras	\$ 30,000	Additional security and monitoring	None recurring.
	300	1600	Upgrades to City internet website location	\$ 75,000	The City's website needs to be upgraded from the current system that is near end of life. Additionally, the design of the site needs to be modernized.	None recurring.
	300	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	Surface tablets for plan reviews	\$ 11,000	Hardware upgrade for City's new permitting and planning software	None recurring.
	300	1600	Police and Recreation Department Networking	\$ 8,000	Routine replacement for end of life network hardware	No additional costs.
TOTAL INFORMATION TECHNOLOGY				\$ 293,000		
POLICE	300	2100	Supervisor vehicle (5-yr replacement cycle)	\$ 265,344	Lease of patrol cars. Year one of a four year lease.	Standard vehicle repair and maintenance
	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				\$ 355,344		
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 2020	Description of Project	Impact on Operating Costs
BUILDING	169	2400	Building department facility improvements	\$ 650,000	Building Department space improvements.	None recurring.
	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			\$ 675,000		

PUBLIC WORKS	300	7250	Replace A/C units	\$ 241,150	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	\$ 65,000	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	7250	Pickup Trucks - Replacement	\$ 35,000	Public Facilities maintenance personnel 1/2 ton pickup truck	None recurring.
	300	7250	Police Department modernization pre-construction activities	\$ 200,000	Upgrade and modernization of the Police Department wing of City Hall to include gender diversity and technological initiatives.	None recurring.
	300	4100	City Hall facility repairs	\$ 120,000	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.
	300	4100	Traffic Management Initiatives	\$ 35,000	Purchase of a system that will satisfy the need to monitor traffic flow and distribution throughout the island.	None recurring.
TOTAL PUBLIC WORKS				\$ 721,150		

CAPITAL IMPROVEMENT PLAN FISCAL YEAR 2019 JUSTIFICATIONS

Fund	Dept.	Project	FY 2020	Description of Project	Impact on Operating Costs
370	7200	Gym Partition Cover (8')	\$ 21,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Camera/Video Security System	\$ 21,364	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Upgrade network equipment	\$ 25,105	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	\$ 6,406	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	Reseal Block Walls	\$ 1,100	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Osprey Room Equipment	\$ 3,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Exterior Recaulking	\$ 2,300	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	HVAC Energy Improvements	\$ 25,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Shade Structure	\$ 6,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	LED Gym Lights	\$ 4,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	LED Tennis Court Lights	\$ 6,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	LED Pump Room Lights	\$ 1,200	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	HVAC Chiller Pump Replacement	\$ 22,500	Sinking Fund Asset Replacement Schedule	None recurring.
TOTAL RECREATION SINKING FUND			\$ 289,475		

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2019 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2020	Description of Project	Impact on Operating Costs
TRANSPORTATION	301	4100	Palm Ridge Road improvements	\$ 16,000	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	Periwinkle Way box culvert repairs	\$ 50,000	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	Beach Road Water Control Structure Rehabilitation Project	\$ 175,000	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.
	301	4100	Dredget Sanibel Slough	\$ 125,000	As a part of the Watershed Management Plan, Johnson Engineering did surveys and modeling as part of the City's Community Rating System. The results of the modeling and surveying identified choke points and areas requiring enhancements to maintain stormwater for a 25 year storm event as required by City's NPDES Permit	None recurring.
	301	4100	Tahiti-Jamaica Drainage Improvements	\$ 100,000	Tradewinds Subdivision (Tahiti -Jamaica Dr.) was first platted in 1958 prior to current stormwater regulations. At that time, the water was stored in drainage areas and discharged into the Gulf of Mexico. Current regulations required discharge to the Gulf of Mexico to be removed. Subsequent City projects attempted to direct overflow to a swale on Sanibel Captiva Road eastward to a canal that connects to the Sanibel River system. During the January rains, a significant amount of water built up in the southernmost (Gulf) portion of the subdivision creating a pocket that flooded across several subdivisions. THIS FUNDING IS 25% MATCH OF HMGP GRANT FUNDED PROJECT FOR TOTAL AMOUNT OF \$400,000	None recurring.
	301	4100	East Rocks Area Drainage Improvements	\$ 37,500	East Rocks Subdivision has an outfall to the Sanibel Slough Drainage System. The front of the subdivision at West Gulf Drive sits lower than the surrounding area and does not interconnect with the subdivision drainage possibly due to phasing. This project will redirect the flow by grading and paving; add additional catch basins; and extend the existing drainage to the front of the subdivision. THIS FUNDING IS 25% MATCH OF HMGP GRANT FUNDED PROJECT FOR TOTAL AMOUNT OF \$150,000	None recurring.
TOTAL TRANSPORTATION				\$ 613,500		

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2019 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2020	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	Generator storage building	\$ 50,000	The City has 9 Portable Generators that are Utilized to enable lift stations to be operated during power outages to prevent wastewater from backing up into houses or on the ground. This project will provide covered storage for these generators at the Donax Plant to prolong generator lifespan.	None recurring.
	450	3500	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	\$ 400,000	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	\$ 11,295,612	There is an overall Citywide effort to improve water quality, which includes reducing nitrogen and phosphorus in inland and adjacent water bodies. The Donax Water Reclamation Facility produces an effluent which is used to irrigate the 3 golf courses on the island and condominium along Middle and West Gulf Drives which contain nitrogen and phosphorus. Although the levels are well within the Florida Dept. of Environmental Protection permit, as a steward of the land, the City could reduce the amount of nitrogen and phosphorus in the effluent. The simplest modification would be to retrofit the existing sand filters to de-nitrification filters. This would result in the removal of nitrogen to approximately 1.5 mg/L and have the lowest capital investment. It should be noted however, that these improvements will likely NOT result in effluent which meets the strict requirements of the Numeric Nutrient Criteria rule. The plant does not directly discharge to State and Federal inland water bodies or estuaries and is not required.	None recurring.
450	3500	Metal tank replacement - Wulfert plant	\$ 750,000	Aquastore metal tanks are beyond the recommended lifespan for a metal tank. The Donax tank will be removed with the Donax Plant Improvements and Wulfert tank will need to be replaced for an increase in durability and lifespan.	None recurring.	

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2019 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2020	Description of Project	Impact on Operating Costs
			Phase 4B Sewer Construction 4A carryforward 2019 4B (Engineering)	\$ 132,000	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 - 746	\$ 110,000	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	Replacement operations pick-up truck (1/2 ton) - 900	\$ 35,000	Funding includes replacement of existing pickup trucks in 2013 and 2015. These trucks are on a 7-8 year replacement cycle. The timely replacement of trucks reduces down time for repairs, thus improving productivity. Replacements delayed due to the current vehicle condition and economic conditions within the City.	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 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				\$ 13,112,112		

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2019 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2020	Description of Project	Impact on Operating Costs
BEACH PARKING	470	1600	Security video access system - beach parking lots	\$ 25,000	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	Police Aide Vehicles	\$ 25,000	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	4100	Bowman's Beach Park Playground Equipment	\$ 10,000	The timely replacement of the playground equipment is needed for safety.	None recurring.
	470	4100	Utility vehicle/Gator (TDC funded)	\$ 16,000	Public Works has two utility vehicles (small John Deere gators on a 5 year replacement schedule), one is a 2015 model and the other is a 2016 model. These vehicles have proven invaluable in performing minor maintenance in the parks and for vegetation maintenance along the paths, as well as, litter pickup on the beaches. The 2016 model at Bowman's is utilized more on a day to day basis due to the size of the park and is in need of replacement. The timely replacement of vehicles is necessary to prevent excessive downtime and thus improve operational efficiency.	None recurring.
	470	4100	Pick-up truck(s) (TDC funded)	\$ 36,000	There are currently eight pickup trucks (on a 7-year replacement cycle) assigned to beach maintenance. These pickups are necessary to transport personnel to the beach parks to perform necessary maintenance. The timely replacement of trucks is necessary to prevent excessive downtime and thus improve operational efficiency.	None recurring.
	470	4100	Trash/recycling bins (TDC funded)	\$ 10,000	The parks utilize Bear Proof Trash / Recycling Bins to prevent animals from getting into the cans. Updating these cans and installing new ones in various locations will help with litter pick up and save time	None recurring.
	470	4100	ADA accessibility equipment	\$ 10,308	Improve ADA accessibility at all beach parks and repair existing ADA equipment.	None recurring.
	470	4100	Shared use path repairs	\$ 75,000	Repairs are needed to help keep our paths in good shape which provide pedestrians access to our beach parks.	None recurring.
	470	4100	Shared use path widening	\$ 75,000	Many of the City's shared use paths are utilized by beach park users. Wider paths are safer and more enjoyable to use.	None recurring.
	470	4100	Bowman's Changing Area Rehab Project	\$ 30,000	The existing changing area at Bowman's Beach Park needs to be updated. It will be upgraded to a more family friendly facility and provide more privacy and security. This phase is for Engineering and Permitting.	None recurring.
	470	4100	Shoreline Stabilization - Turner Beach (TDC)	\$ 522,621	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.	None recurring.
	470	4100	Bowman's Beach Bridge Replacement (TDC + City Match)	\$ 546,500	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 (TDC)	\$ 196,857	dune vegetation, which prevents storms from damaging the critical dune systems. Protecting the dunes which provide critical habitat is a great environmental benefit. The existing structures have outlived its life and needs to be repaired for safety. Replace the existing structures for ADA accessibility and install Tandek composite material for longevity.	None recurring.	
TOTAL BEACH PARKING				\$ 1,578,286		
CITY WIDE TOTAL CAPITAL OUTLAY				\$ 17,657,867		

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.

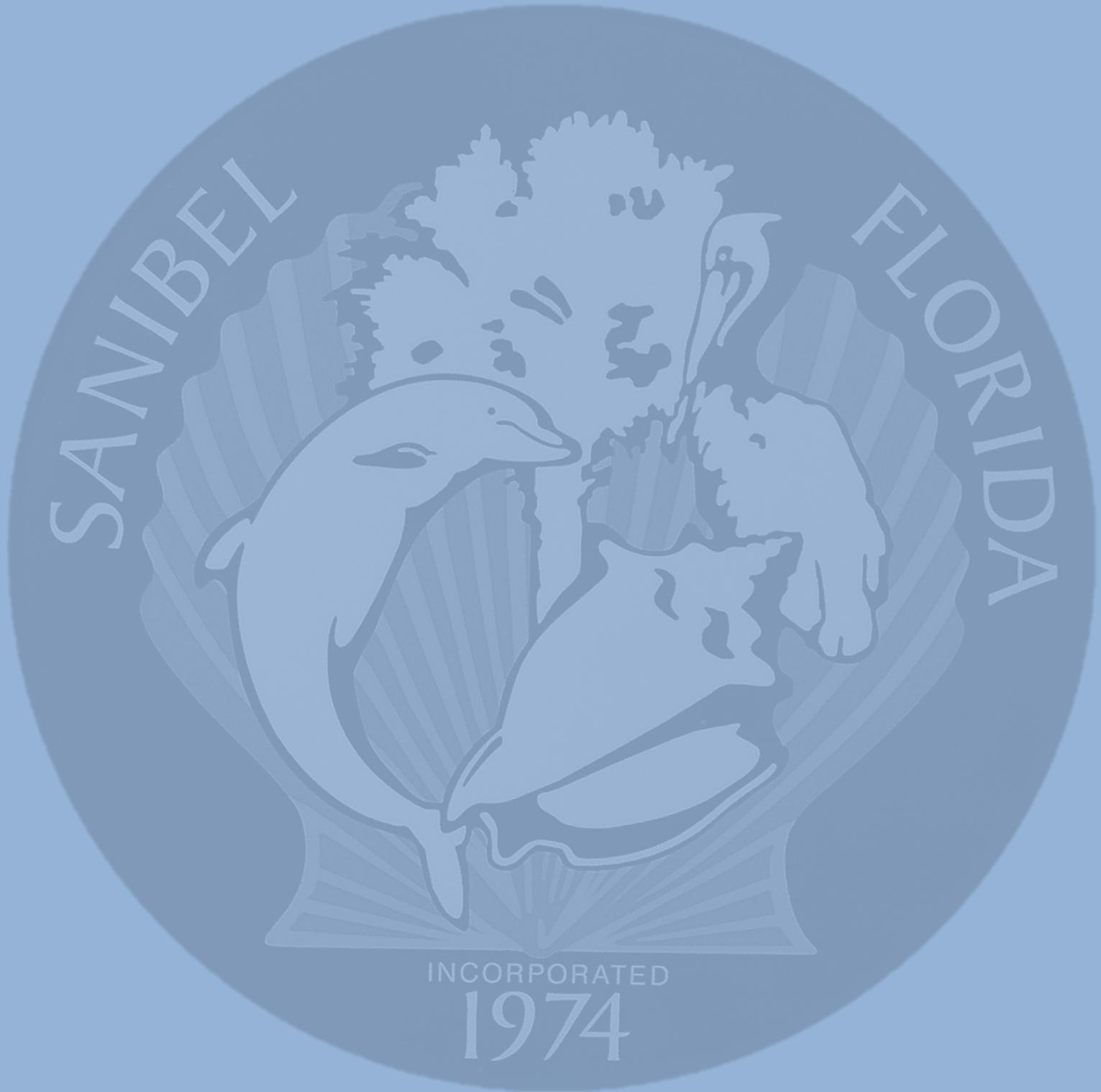
Rolled-back millage rate – The millage rate necessary to produce the same amount of property tax dollars as received during the previous budget year. New construction is excluded from the roll-back calculation.

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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