



CITY OF SANIBEL



DRAFT BUDGET
JULY 14, 2020
FISCAL YEAR 2021



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, 2021

July 14, 2020

Citizens of Sanibel
Honorable Mayor and City Councilmembers

Presented for your consideration is the **draft** budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021, which is a balanced budget as required by Florida Statutes. The attached document proposes a budget of \$66,280,487, 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 budget is prepared with an operating millage rate of 1.8922, which is the same operating tax rate that was assessed to taxpayers last year.

COVID-19 Coronavirus Pandemic

Due to the COVID-19 pandemic, the past several months has presented a unique daunting challenge. For the City of Sanibel, in addition to taking swift steps to protect the health and safety of our citizens, employees, and visitors, the City has been severely and immediately economically impacted by the global COVID-19 pandemic. Sanibel Island is an acclaimed world-class travel destination. The quality "Sanibel Experience", a unique sub-tropical environmental paradise in a safe community, drives our desirability as a travel destination and a highly desirable community in which to purchase a home. Federal, State, and local responses to the pandemic have included safer-at-home orders, complete closures, significantly reduced operations of island businesses, and a near shut down of travel into the Southwest Florida area.

Two important revenue streams of the City were impacted immediately and drastically. To reduce the potential of spreading the coronavirus, the City Council closed beach parking lots between March 18, 2020 and June 1, 2020 and again July 3, 2020 through July 6, 2020, abruptly ceasing revenues to the Beach Parking Fund for those periods. There is a corresponding impact on the General fund, as that fund receives payments in lieu of taxes from the Beach Parking fund from a percentage of parking sales. Additionally, vehicular traffic was significantly reduced to the island, which decreased the toll revenue received from Lee County into the Transportation Fund.

It is also important to note that these revenue streams are highly seasonal rather than straight-line. The inception of the pandemic coincided with peak season and is reflected in the budgeting impacts.

While these beach parking and transportation revenue sources were immediately impacted, there are several additional revenue sources that will certainly also be impacted over the next fiscal year and beyond:

- State Half Cent Sales Tax
- State Revenue Sharing
- Gas Taxes
- Tourist Development Taxes (received via grants)
- Alcoholic Beverage Tax Revenue Sharing
- Motor Fuel Tax Rebates

BUDGET MESSAGE (CONTINUED)

The full impact of the pandemic on these revenue sources is not yet known.

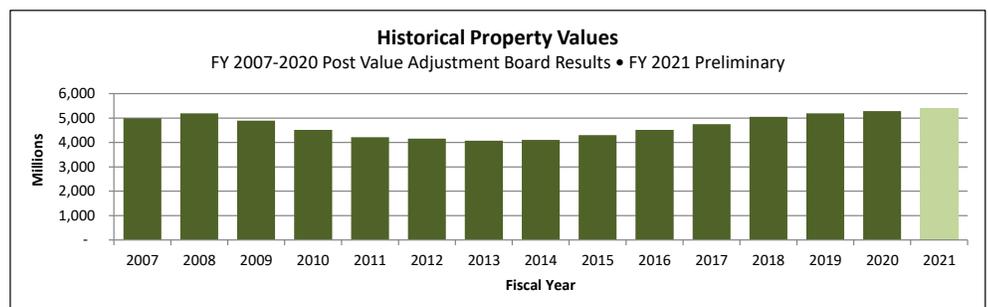
The City additionally took immediate action to reduce the budgeted expenditures in fiscal year 2020 to absorb the immediate impacts of the revenue decreases. Fiscal year 2020 budgeted expenditures were reduced by approximately \$4.3 million in June 2020. . The expenditure reductions included the closing of the Recreation Center and Center 4 Life, personnel furloughs, and service reductions. Budget cuts that were made for fiscal year 2020 are summarized below:

- Revenues were decreased in affected funds
 - General fund PILOT from Beach Parking - \$209,199
 - Causeway Revenue in Transportation fund - \$454,000
 - Recreation membership fees - \$274,000
 - Beach Parking revenues - \$1.6 million
- Transfers to other funds from the General fund were reduced by \$1.0 million
- Personnel and Operating expenditures were decreased in affected funds
 - General fund - \$728,000
 - Transportation fund - \$785,000
 - Recreation fund - \$774,000
 - Beach Parking fund - \$1.0 million
- Capital funding for the following departments were decreased
 - Capital Acquisition - \$145,000
 - Transportation Fund - \$399,500
 - Recreation Sinking Fund - \$315,000
 - Beach Parking Fund - \$299,000

The COVID-19 pandemic continues to affect the health, welfare, and economic aspects of City operations as of this writing. These affects are certainly expected to last many more months, if not longer. The full impact of the pandemic on City operations and financial health are unknown currently.

Property Value Information

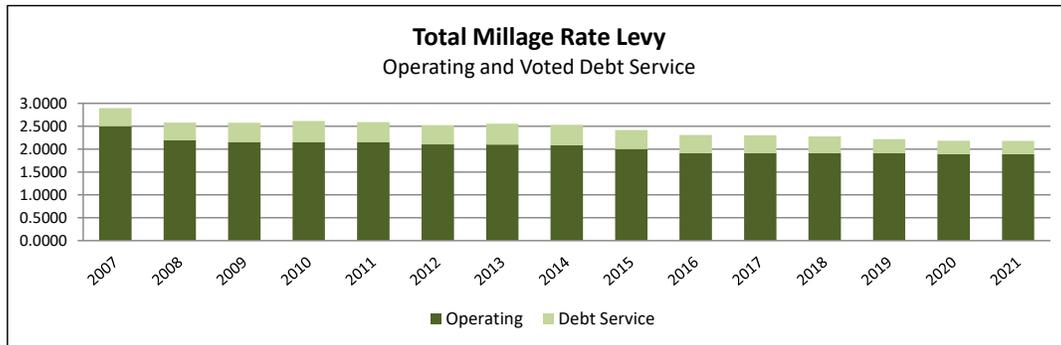
The City of Sanibel's taxable property value for fiscal year 2021 (calendar/tax year 2020) has been assessed for budget purposes by the Lee County Property Appraiser at \$5,417,871,020. This is 2.65% higher than the fiscal year 2020



final post value adjustment board value of \$5,277,861,635. 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 2020.

BUDGET MESSAGE (CONTINUED)

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. Since fiscal year 2007 the operating millage rate levied by the City has decreased approximately 24.3% to 1.8922 proposed for fiscal year 2021. The total tax rate (operating and voted debt service) levied by the City has decreased 24.7% from 2.8983 mills in fiscal year 2007 to a proposed 2.1818 in fiscal year 2021. See the chart below for the historical operating and total millage rates levied by the City.



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.



EXECUTIVE SUMMARY

- The July 1st real and personal property value for the City of Sanibel was preliminarily assessed at \$5.4 billion by the Lee County Property Appraiser. This represents a 2.65% increase in value from the fiscal year 2020 final valuation;
- The budget includes a total millage rate of 2.1818, which represents the lowest total tax rate assessed to citizens since fiscal year 2004. An operating millage rate of 1.8922 was used to calculate the ad valorem tax levy in the General Fund. This is the same operating millage rate that was levied by the City last year;
- The budget reflects continued cuts and project delays city-wide in response to effects of the coronavirus pandemic previously discussed. Services periodically offered such as iguana removal, weekend and evening hours at the Recreation Center, off-season operating of the Center 4 Life (senior center), and Independence Day fireworks have not been included. See the schedule on page 9 for a detail of the major budget reductions;
- The budget reflects the reduced operating hours for the Recreation that are currently in place (Monday to Friday 8am to 5:30pm. Additionally, the budget assumes the Center 4 Life will not reopen until January 1, 2021;
- Due to budgetary constraints, the \$225,000 annual transfer to the recreation complex sinking fund is not included in the fiscal year 2021 budget;
- A proposed 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 2020 to reflect current financial and operational information;
- The sewer fund secured a loan for \$10.0 million in June 2020 to support the continued funding of the Donax wastewater treatment plan rehabilitation. The budget includes interest only payments as per the debt agreement. Principal payments begin in fiscal year 2022;
- Consistent with City Council policy, the budget includes a 1.5% increase in the General Fund transfer to the Recreation Fund to \$1.37 million. This increase is based on the Consumer Price Index for calendar year 2019;
- Funding for the City's supported non-profits is budgeted per contractual agreements. Community Housing Resources funding support increased 5.0% to \$375,943 from fiscal year 2020 and the Historical Village and Museum support is budgeted at \$50,000;
- In fiscal year 2020, the City purchased land and a building to relocate the existing Center 4 Life (Senior Center). A \$5.0 million bank loan was obtained to support the project. The budget includes interest only debt payments and project expenditures. A new debt service fund (page 82) and a new capital project fund (page 87) was created to account for the project expenditures;
- The budget includes a new debt service fund to account for the lease of public safety vehicles approved last year. See page 81 for more information;

EXECUTIVE SUMMARY (CONTINUED)

- The combined unfunded pension liability from the City's two defined benefit plans decreased 5.9% from fiscal year 2018 to \$7.9 million at the end of fiscal year 2019 based on the most current actuarial assumptions. For fiscal year 2021 total defined benefit pension costs are budgeted to remain consistent with last year at \$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 9.4% and the contribution to the Municipal Police Officers' pension plan will increase 6.5% in fiscal year 2021 from the actual contributions made by the City in fiscal year 2020. Both plans had actuarial studies completed to determine the required funding levels;
- The City Defined Contribution Plan expenditures are budgeted to increase 5.0% in fiscal year 2021. Since 2012, the City has continued the transition phase with the 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;
- All reserves have been restored to fiscal year 2020 levels – a total of \$5.89 million in the General fund;
- The budget includes \$650,000 in funding for efficiency improvements in the Building department (funded by the Building Fund);
- The fiscal year 2021 planned capital expenditures have been significantly impacted and reduced by the coronavirus pandemic. Many projects have been delayed or outright cancelled. The fiscal year 2021 capital improvement plan is budgeted at \$13.2 million and allocated as follows:
 - General Fund: \$783,500 (\$433,000 in new requested funding);
 - Special Revenue Funds: \$3.6 million (\$2.5 million in new requested funding);
 - Sewer Fund: \$7.6 million (\$5.3 million in new requested funding mainly for the sewer plant renovation);
 - Beach Parking Fund: \$1.3 million (\$1.1 million in new funding requested). \$452,000 of the capital budget will be reimbursed to the City from the TDC.

INITIATIVES & REQUESTS NOT FUNDED IN BUDGET

In response to the coronavirus pandemic, the City has cancelled or delayed several projects and/or initiatives. As presented in the draft budget there are no funds allocated for the following initiatives in fiscal year 2021. These items have not been included in the budget, or in some cases, moved to future years for consideration.

Fund	Department	Project/Item/Initiative	FY 2021 Amount	Status
General	Finance	Capital Asset Inventory Consultant	\$ 11,000	Cancelled
General	Finance	Audit/CAFR software	1,800	Cancelled
General	Finance	American Payroll Association conference	2,000	Cancelled
General	Natural Resources	Lizard control program	40,000	Cancelled
General	Natural Resources	Prescribed Fire Program	5,000	Cancelled
General	Public Facilities	Replace sunshade canvas at Community Park	30,000	Delayed
General	Public Works	Independence Day fireworks	20,000	Cancelled
General	Public Works	Storage Garage (portion of allocation)	75,000	Delayed until FY 2023
Transportation	Community Services	Island wide traffic counts	30,000	Reduction
Transportation	Community Services	Safety Training Program	10,000	Reduction
Transportation	Community Services	Shared-use path repair program	100,000	Reduction
Transportation	Community Services	Traffic counters	25,000	Delayed
Transportation Capital	Community Services	Beach Road water control structure rehabilitation project	350,000	Partially delayed to FY2022
Transportation Capital	Community Services	Dredge Sanibel Slough	524,450	Partially delayed to FY2022
Transportation Capital	Community Services	Storage Garage (portion of allocation)	275,000	Delayed until FY 2023
Transportation Capital	Community Services	Palm Ridge road improvements	200,000	Delayed until FY 2022
Transportation Capital	Community Services	Periwinkle Way box culvert repairs	450,000	Delayed until FY 2023
Capital Acquisition (General)	Police	Police department administrative vehicles	100,000	Delayed until FY 2022
Capital Acquisition (General)	Information Technology	Employee timekeeping and accrual system	30,000	Delayed until FY 2022
Beach Parking	Natural Resources	Shoreline monitoring/coastal engineering consulting services	25,000	Cancelled
Beach Parking	Natural Resources	Woodring Shoreline Erosion project	211,000	Cancelled
Beach Parking	Natural Resources	Jordan Marsh Recreational Improvements	108,000	Cancelled
Beach Parking	Natural Resources	Sanibel Communities for Clean Water Program reduction	31,000	Reduction
Beach Parking	Natural Resources	Weekly drone aerial surveys at Lighthouse Beach Park	10,000	Cancelled
Beach Parking	Police	Mobile office trailer for parking department	4,440	Cancelled
City-wide Total			\$ 2,668,690	

BUDGET CHALLENGES

A municipal budget reflects the priorities and values of a community. During the development process of the fiscal year budget it was noted that several important projects and initiatives warrant additional deliberation by the City Council as the process proceeds. Initiatives considered priorities in the immediate past have not been funded in this budget. This section of the document discusses these issues and presents alternatives for solutions as appropriate.

Pandemic Impact on Environmental Concerns

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 from Tallahassee to Washington D.C. 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 continues to include funds to continue our efforts to pursue implementation by our State and Federal legislators.

Negative environmental issues have proven to directly influence 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.

In the City's Beach Parking enterprise fund the loss of revenue will provide less resources to address poor water quality and have a direct and 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 parking operations as well possible impacts on Tourism Development Council revenue. All these issues have a trickle-down effect to the local business economy, which is heavily invested in tourism.

We do not anticipate the need for diligence and effort on water quality to lessen over time nor due to the pandemic. To the contrary all signs indicate the water issues will increase in effort and intensity over the foreseeable future.

BUDGET CHALLENGES

Major Capital Projects

Police Department Modernization & Expansion

In fiscal year 2020, the City completed a needs assessment for the needed improvements to modernize the Police Department facilities. The Sanibel Police Department is housed in the western wing of City Hall. Since this area was constructed, policing has changed significantly. When this area was built, the Sanibel Police Department, as typical for Police Departments at the time, was a male dominated field. The gender diversity of our Police Department has increased dramatically in all divisions and all ranks. We are currently meeting the needs for female public safety staff locker and restrooms with temporary facilities with a need for permanent facilities to meet current standards for a gender diverse department. Additionally, the department has inadequate space to store officer's basic equipment and training needs. As drafted, the budget currently includes funds to continue 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.

A needs assessment report is completed and will be presented to City Council in July 2020. The fiscal year 2021 budget does not include capital funding for design or construction for the Police Department project.

Bridge Sinking Fund

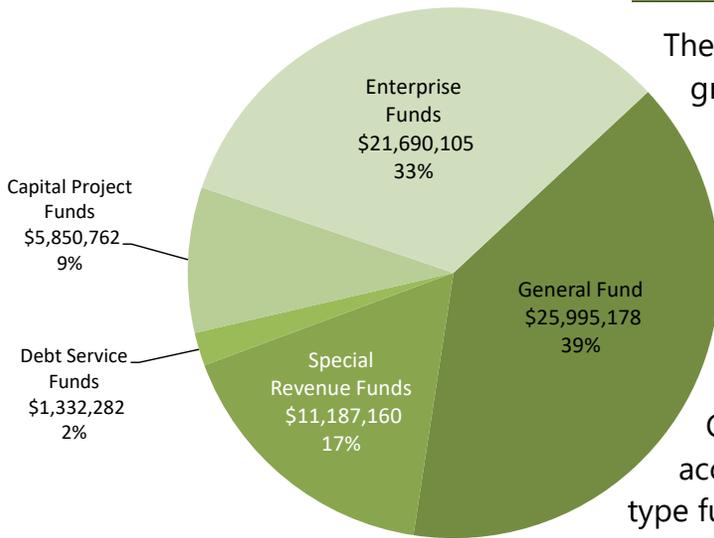
As the City's on-Island bridges age, it is certain that these bridges will need to be replaced at the end of useful life. These bridges are regularly inspected and are repaired as warranted to ensure safety and to prudently extend the life. A dedicated long-term fund, such as the successful sinking fund 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.

Funding for this initiative has not been provided in prior budgets and is not included in the draft budget.



BUDGET OVERVIEW

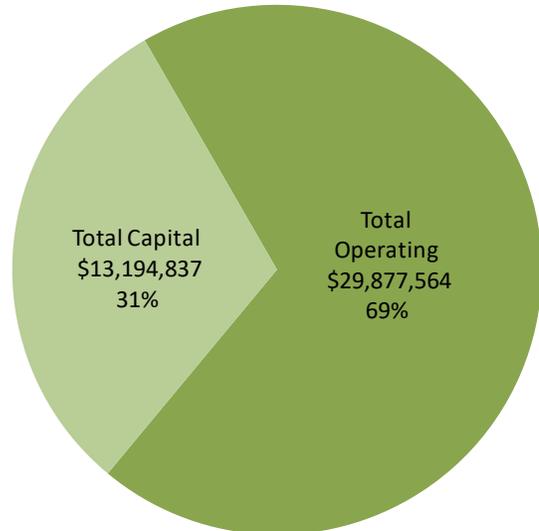
Fiscal Year 2021 Total City Budget



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 2021: **\$29,877,564**

The City's total Capital Budget for Fiscal Year 2021: **\$13,194,837** with **\$9,241,205** newly requested



BUDGET OVERVIEW

The fiscal year 2021 City-wide budget totals \$66.0 million as detailed in the following table:

Uses of Funds	FY 2021	FY 2020	
		as Adopted	as Amended
Governmental Funds			
Operating	\$ 20,671,049	\$ 21,657,195	\$ 21,021,909
Capital	4,303,275	2,992,869	4,105,296
Transfers to Other Funds	1,908,186	2,468,152	3,320,079
Debt Service	1,172,124	882,716	882,716
Reserves/Ending Fund Balance	16,310,748	13,119,224	15,482,542
Total Governmental Funds	44,365,382	41,120,156	44,812,542
Enterprise Funds			
Operating	9,206,515	9,929,676	9,138,860
Capital	8,891,562	14,708,848	14,451,073
Debt Service	3,288,021	3,323,825	3,323,825
Transfers to Other Funds	433,305	488,358	279,159
Reserves/Ending Fund Balance	(129,298)	3,695,683	5,987,089
Total Enterprise Funds	21,690,105	32,146,390	33,180,006
Total Budget	\$ 66,055,487	\$ 73,266,546	\$ 77,992,548
	(9.84%)	Compared to FY2020 adopted budget	
	(15.31%)	Compared to FY2020 amended budget	

Comparison to Fiscal Year 2020 Adopted Budget

The fiscal year 2020 City-wide operating budget (which includes personnel and operational expenditures) is 5.4% lower than the fiscal year 2020 adopted budget.

Personnel expenditures are the most significant component of the City's operating budget. In fiscal year 2021, personnel expenditures are budgeted to decrease 5.1% as compared to the fiscal year 2020 adopted budget. As previously discussed, the City's ongoing response to the coronavirus pandemic resulted in personnel furloughs and personnel vacancies not being filled.

A significant component of personnel expenditures 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 has been closed to new hires since 2012, 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 remain consistent in fiscal year 2021 at \$2.2 million – approximately \$864,000 for the GE plan and \$1.3 million for 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 continues the transitional 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 5.0% to \$359,000 in fiscal year 2021.

BUDGET OVERVIEW

Non-personnel related city-wide operating expenditures are budgeted to decrease approximately 6.0% to \$14.1 million due to the City's response to the coronavirus pandemic.

The fiscal year 2021 City-wide capital budget is 25.5% lower than the fiscal year 2020 adopted capital budget.

- The governmental funds capital budget is \$4.3 million, a 43.8% increase over the fiscal year 2020 adopted budget. The primary driver for this increase is the Center 4 Life relocation project
- The enterprise funds capital budget is \$8.9 million, a 39.6% decrease from the fiscal year 2020 adopted budget. The primary drive for this decrease is the timing of the wastewater treatment plan project.

City-wide issued debt obligations are budgeted to increase 6.0%.

- In the governmental funds, the City obtained a \$5.0 million bank loan to finance the purchase of land and a building and the relocation and remodel of the Center 4 Life. This project is expected to be completed in fiscal year 2022
- In the enterprise funds, the City obtained a \$10.0 million bank loan to provide funding support for the wastewater treatment plan renovation.

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 2021.

The fiscal year 2021 budget includes City-wide budgeted reserves of \$16.1 million. See detail on page 24 for more information.

Comparison to Fiscal Year 2020 Amended Budget

The fiscal year 2021 City-wide budget is 15.0% lower than the fiscal year 2020 amended budget. This budget constriction is directly related to the COVID-19 pandemic.

The significant amendments to the fiscal year 2020 budget include:

- The budget was increased by the annual rollforward of projects that did not fully complete in fiscal year 2019 and grants that were added to the budget during 2020 (as they were not fully approved when the budget was adopted)
- The budget was increased \$1.9 million to allocate funding for the purchase of land and a building for the relocation of the Center 4 Life senior center
- The budget was increased approximately \$812,000 in grant funding from the State of Florida for certain hazard mitigation projects
- The most significant grantor to the City is the Lee County Tourist Development Council (TDC), which granted approximately \$2.1 million in various projects during fiscal year 2020. Once these grants were approved, the fiscal year 2020 budget was increased by that amount. The City has applied for approximately \$1.8 million in grant funding for fiscal year 2021 from the TDC. These grants will not be included in the Beach Parking Fund budget until they have been approved by the Lee County Board of County Commissioners.
- In response to the economic effects of the coronavirus pandemic and the actions the City undertook for the health and safety of its residents and visitors, the City budget was reduced by \$3.5 million in June of 2020. This amendment reduced expected revenues and reduced expenditures accordingly.

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 14, 2020	Regular Council Meeting – Draft budget is distributed to Council. Adoption of Resolution to Set Proposed Tax (millage) Rate for fiscal year 2021 and date, time and place of first public hearing
Monday	September 14, 2020	5:01 p.m. First Budget Public Hearing – Discussion and adoption of tentative millage and tentative fiscal year 2021 budget
Monday	September 29, 2020	5:01 p.m. Second and Final Budget Public Hearing - Discussion and adoption of final millage rate and fiscal year 2021 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 2021 operating millage rate of 1.8922 is equal to the fiscal year 2020 adopted operating millage rate. The rolled-back rate is 1.8515. 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 2021 this rate is 2.8302. Taxes levied at this millage rate would generate \$14,5,976 after 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 2021 Florida's per capita personal income increased 1.0322% and the majority vote millage rate is 2.9213. Taxes levied at this millage rate would generate \$15,035,865 after discounts. The two-thirds vote maximum millage rate allowed is the majority vote rate increased by ten (10%) percent. In fiscal year 2021 this rate is 3.2134. Taxes levied at this millage rate would generate \$16,539,297 after discounts.

The following table identifies the minimum vote of Council required to levy a tax (millage) rate for tax year 2020 based on the July 1, 2020 certification of taxable value of \$5.4 billion:

Vote Required	Millage Rate Description	Maximum Millage Rate
Majority vote of Council (3/5)	Rolled-back rate	1.8515
Majority vote of Council (3/5)	Majority vote maximum rate	2.9213
Two-thirds vote of Council (4/5)	2/3 vote maximum rate	3.2134
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 2021 debt service obligations continued to decrease as shown below:

Debt Service Obligation	Millage Rate	
	2020	2021
Sewer Voted Debt Service	0.1373	0.1351
Land Acquisition Voted Debt Service	0.0500	0.0500
Recreation Center Voted Debt Service	0.1060	0.1045
Total Voter Approved Debt Millage	0.2933	0.2896

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 FY2020	Budgeted FY2021
	FY2017	FY2018	FY2019		
Taxes (net)	\$ 13,267,995	\$ 13,839,284	\$ 13,878,288	\$ 13,487,492	\$ 13,621,632
Licenses/Permits	2,126,935	2,297,788	2,371,821	2,116,272	2,189,884
Intergovernmental	4,590,879	6,836,172	9,752,478	7,457,211	3,964,716
Charges for Services	13,216,921	13,646,596	14,406,203	13,732,799	14,158,063
Fines & Forfeitures	563,169	249,063	259,214	235,796	250,000
Miscellaneous	801,133	1,119,035	1,482,308	1,551,497	1,402,209
Other External Sources	236,047	498,471	(976)	135,000	135,000
Indirect Cost Charges	(1,849,668)	(2,054,894)	(2,256,781)	(2,256,781)	(2,097,575)
Total Revenue Sources	\$ 32,953,411	\$ 36,431,515	\$ 39,892,555	\$ 36,459,286	\$ 33,623,929

In fiscal year 2020, the City issued \$15.0 million in total debt. \$5.0 million was issued to relocate and remodel the Center 4 Life Senior Center and \$10.0 million was issued to support the renovation of the wastewater treatment facility. For purposes of comparative analysis, this transaction was not included in the table above.

Intergovernmental revenue is budgeted to decrease approximately 46.8% in fiscal year 2021. In fiscal year 2020, the City received \$1.5 million in grants from the State of Florida Department of Environmental Protection for the wastewater plant renovation. Additionally, the City received \$1.4 million in fiscal year 2020 from the Lee County Tourism Development Commission (TDC) for an emergency shoreline erosion project. In fiscal year 2021, the beach maintenance grants from the TDC are not included in the budget.

Expenditures/Expenses

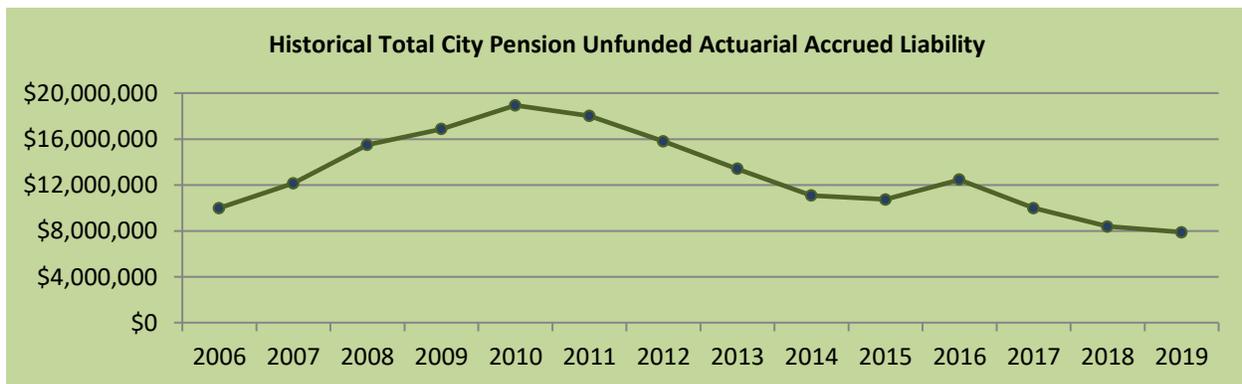
A table showing the historical perspective of City-wide expenditure outlays is shown below. This table is reduced by the amount of indirect cost recovery amounts that certain funds pay other funds within the City. This presentation is designed to give the reader a more accurate expenditure total. Additionally,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

City Wide Expenditures	Audited			Estimated FY2020	Budgeted FY2021
	FY2017	FY2018	FY2019		
General Government	\$ 5,996,604	\$ 6,354,451	\$ 6,009,301	\$ 5,757,553	\$ 6,088,378
Public Safety	7,718,456	8,018,682	8,075,667	7,599,641	8,461,534
Physical Environment	4,981,917	4,965,952	5,311,233	5,400,967	5,899,976
Public Works	3,781,094	6,790,073	3,647,494	4,480,251	3,538,888
Transportation	3,452,119	4,192,784	3,470,939	2,901,334	3,538,861
Economic Environment	328,461	339,762	409,325	374,341	392,243
Culture/Recreation	3,170,623	2,926,042	2,507,959	1,997,356	1,957,684
Debt Service	1,337,536	1,274,778	1,204,961	4,206,541	4,460,145
Capital Outlay	1,381,255	474,016	386,004	17,068,959	13,194,837
Indirect Cost Charges	(1,849,668)	(2,054,894)	(2,256,781)	(2,256,781)	(2,097,575)
Total Outlays	\$ 30,298,397	\$ 33,281,646	\$ 28,766,102	\$ 47,530,162	\$ 45,434,971

CITY WIDE BUDGET

City-wide expenditures/expenses are budgeted to decrease 4.5% from the estimated fiscal year 2020 results. As discussed previously, the coronavirus pandemic has resulted in the City significantly reducing expenditures and delaying projects in response to revenue shortfalls.

As discussed previously, the City’s total contributions to its defined benefit pension plans are budgeted to remain consistent in fiscal year 2021. The two plans will require approximately \$2.2 million 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 49.1% from the high in fiscal year 2010 of \$18.9 million to \$7.9 million at the end of fiscal year 2019).



The estimated cost for the 401(a) defined contribution plan for fiscal year 2021 is budgeted at \$359,342, a 5.5% increase from fiscal year 2020. The City matches the first 5% of base pay contributed by the participants at 100% and the next 5% of base pay contributed by the participants at 50%. A mandatory 5% contribution of base pay is required by the participants. Employees have the option of making additional voluntary contributions up to a maximum of 15% of base pay. The City also sponsors a tax deferred retirement health savings defined contribution plan that is budgeted at \$95,686 in fiscal year 2021. Total defined contribution expenditures are budgeted to increase 5.0% in fiscal year 2021.

There is currently no increase in health insurance cafeteria benefits included in the draft budget. Updated quotes are expected in early July 2020.

Fund Balances

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 2021 budget totals \$26.0 million and is summarized in the following table:

Sources of Funds	FY 2021	FY 2020	
		as Adopted	as Amended
Beginning Fund Balance	\$ 10,037,591	\$ 9,310,973	\$ 10,690,244
Operating Revenues	15,524,282	15,678,402	17,076,852
Other Financing Sources	433,305	521,430	312,231
Total Budget	\$ 25,995,178	\$ 25,510,805	\$ 28,079,327

Uses of Funds	FY 2021	FY 2020	
		as Adopted	as Amended
Operating Expenditures	\$ 14,175,761	\$ 14,059,877	\$ 14,766,054
Non-operating Expenditures	7,798,186	8,225,080	9,044,247
Ending Fund Balance	4,021,231	3,225,848	4,269,026
Total Budget	\$ 25,995,178	\$ 25,510,805	\$ 28,079,327

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 2020, the City expects the General fund to report a beginning fund balance of approximately \$10.0 million, which is 7.8% higher than the fiscal year 2020 adopted budget.

The General Fund's operating revenues are budgeted to decrease 1.0% in fiscal year 2021 from the fiscal year 2020 adopted budget. Significant differences from the 2020 adopted budget include:

- The reserve for under-collection of property taxes was increased from 3.0% in fiscal year 2020 to 5.0% in fiscal year 2021 based on economic concerns from the coronavirus impact
- Revenue collected from other funds for internal cost recovery is budgeted to decrease 7.1% in fiscal year 2021 based on a third-party analysis conducted in fiscal year 2020
- Other miscellaneous fees and charges increased to \$195,000 in the current budget due to the enactment of the dwelling rental unit registration program in fiscal year 2020.

Other financing sources are primarily transfers from other funds. The fiscal year 2021 budget is 16.9% lower than the previous year due to an expected decrease in beach parking revenues, which the General Fund receives a percentage of as a payment in lieu of taxes.

FUNDS BUDGET

Uses of Funds – Operating expenditures in the General Fund are budgeted to decrease 0.8% compared to the fiscal year 2020 adopted budget. As mentioned previously, expense reduction and project delays in response to the coronavirus pandemic have been included in the budget to mitigate reduction in revenues. While cost containment has always been a focus of the City budgeting process, the current economic environment will require extreme diligence to ensure that services can be delivered within the limits of the resources available.

Non-operating expenditures are budgeted to decrease by 5.2%, primarily driven by a reduction in transfers to other funds. In fiscal year 2020, the budget included an additional transfer of \$450,000 to the Transportation Fund to support operating expenditures. In the current budget there is no transfer to that fund.

Reserves in the General fund have been restored to the same budgeted amounts adopted in fiscal year 2020.

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 2021	FY 2020	
		as Adopted	as Amended
Beginning Fund Balance	\$ 4,917,856	\$ 4,136,988	\$ 4,836,096
Operating Revenues	4,796,906	5,555,239	4,841,955
Other Financing Sources	1,472,398	1,587,080	909,830
Total Budget	\$ 11,187,160	\$ 11,279,307	\$ 10,587,881

Uses of Funds	FY 2021	FY 2020	
		as Adopted	as Amended
Operating Expenditures	\$ 6,495,288	\$ 7,597,318	\$ 6,255,855
Capital Expenditures	668,485	675,000	675,000
Non-operating Expenditures	-	33,072	33,072
Ending Fund Balance	4,023,387	2,973,917	3,623,954
Total Budget	\$ 11,187,160	\$ 11,279,307	\$ 10,587,881

Beginning fund balance is budgeted to increase 18.9% in fiscal year 2021 to \$4.9 million. The increase is partially attributable to position financial results in fiscal year 2020 in the Transportation, Road Impact, and Building funds.

Operating revenues are budgeted to decrease 13.7% from the prior year adopted budget. The significant variances are detailed below:

- Intergovernmental revenue from toll receipts received from Lee County in the Transportation fund are budgeted to decrease approximately \$270,000 due to expected decreases in traffic related to the current economic environment
- Membership revenue in the Recreation fund is budgeted to decrease approximately 35.0% due to the current economic environment

Other financing sources relates to interfund transfers and is down 7.2% from the previous year primarily due to the previously mentioned transfer from the General fund to the Transportation fund that occurred last year.

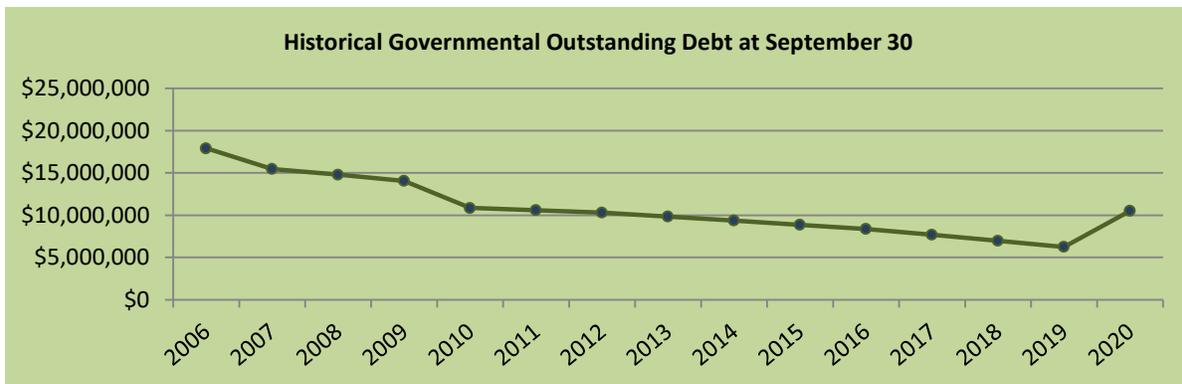
FUNDS BUDGET

Operating expenditures in the Special Revenue funds are budgeted to decrease 13.7% in fiscal year 2021. The main reason for the decrease is a reduction in planned expenditures in the Recreation fund. See page 72 for more information.

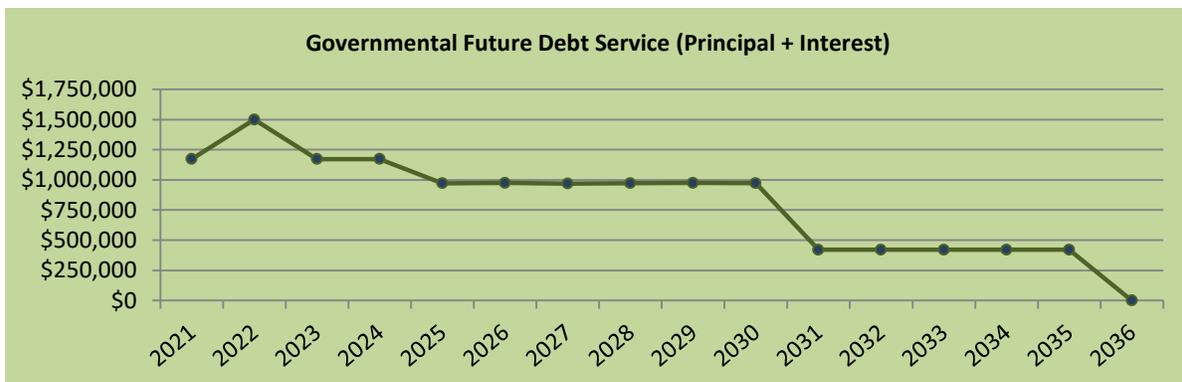
Ending fund balance is budgeted to increase 35.3% based on the expected results discussed above.

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. In fiscal year 2020, the City added two debt service funds related to issuances made. A \$5.0 million bank loan was issued to fund relocation and renovations to the Center 4 Life (Senior Center) with a 15-year maturity. Additionally, the City entered into a 4-year capital lease program to fund the acquisition of 16 public safety police vehicles. Fiscal year 2021 required debt service is \$1.2 million. 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 2021.

As of September 30, 2020, the governmental funds' outstanding debt is projected to be \$10.5 million. A historical summary of outstanding governmental debt is presented in the following graph:



The chart below shows the future cash debt service requirements related to the City's outstanding governmental debt. Current governmental debt will be fully extinguished in fiscal year 2035.



FUNDS BUDGET

Capital Project Funds – Capital project funds account for resources used to acquire and/or construct major capital assets (having a useful expected life of five years 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 \$3.6 million. Significant projects budgeted in fiscal year 2021 include the following:

- Network Management and Security..... \$105,000
- Building Department renovations..... \$668,485
- Recreation Center HVAC Chiller \$137,000
- Public Works Backhoe..... \$125,000
- Dredging Sanibel Slough \$100,550
- Tahiti-Jamaica Drainage Improvements..... \$400,000
- East Rocks Area Drainage Improvements..... \$150,000
- Center 4 Life Relocation/Renovation.....\$1,838,800

The capital project funds in total are funded by a beginning total fund balance of \$5.1 million, intergovernmental grants of \$556,000, and transfers from other funds of \$145,000. For more information, see individual fund information beginning on page 83.

A detailed 5-year capital improvement plan (CIP) is included in this document and begins on page 177.

Enterprise Funds

Sanibel Sewer System Fund – The fiscal year 2021 budget includes a planned beginning unrestricted net position of \$6.5 million, compared to a prior year adopted balance of \$6.4 million. The increase in beginning net position is primarily due lower than expected operating expenses in fiscal year 2020. 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 2019. The study will be updated in the Summer of 2020.

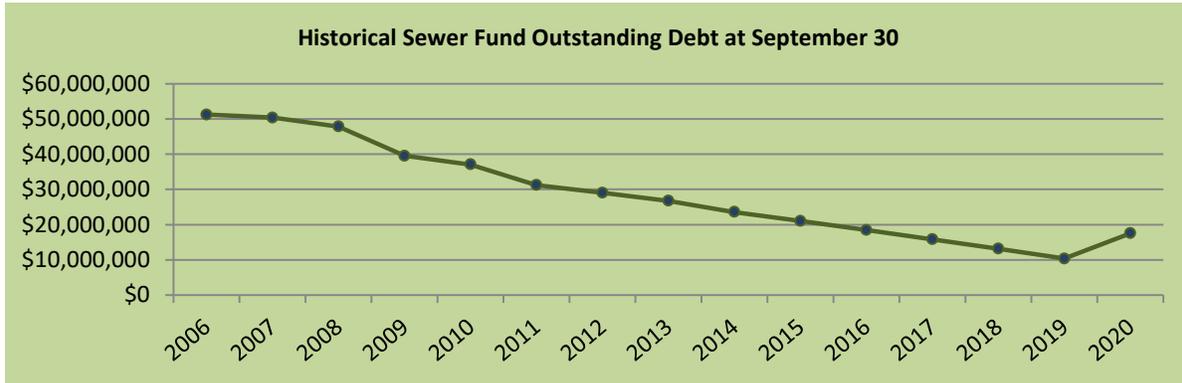
The system is also expected to receive \$825,000 in reimbursement grants from FEMA to assist in the purchase and installation of generators.

The Sewer Fund's total appropriations budget is estimated to decrease approximately 36.0% from the prior year adopted budget to \$12.3 million. This decrease is entirely driven by the timing of the previously mentioned sewer plant renovation project. The project is currently scheduled to be completed in the Summer of 2022.

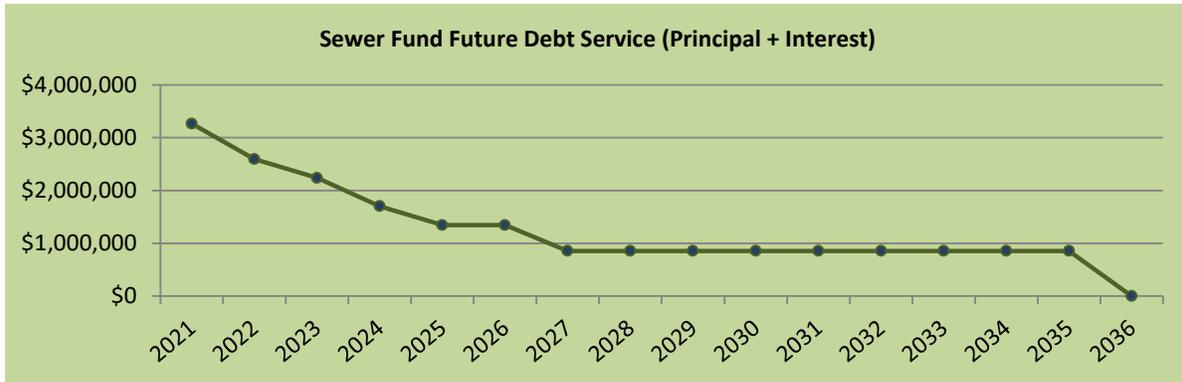
In fiscal year 2020, the City issued a \$10.0 million bank loan with a 15-year maturity to assist in the funding of the wastewater treatment plant renovation. The first year of payments are interest only. As of September 30, 2020, the Sewer Fund's outstanding debt is projected to be \$17.5 million.

FUNDS BUDGET

A historical summary of outstanding Sewer fund debt is presented in the following graph:



The chart below shows the future cash debt service requirements related to the City's outstanding Sewer fund debt. Current debt will be extinguished in fiscal year 2035.



FUNDS BUDGET

Beach Parking Fund – The Beach Parking fund is primarily supported by revenues from parking charges, parking permits and intergovernmental grants.

As discussed previously, the COVID-19 pandemic has had drastic and immediate impacts on revenue streams across the City and the Beach Parking fund is the most severely impacted. City Council implemented parking restrictions significantly impacted revenue during peak seasons and during peak holidays. Accordingly, the fiscal year 2020 adopted budget was amended from \$3.2 million to \$1.6 million. With the continued uncertainty on the long-lasting effects of the pandemic, revenues from parking fees have been budgeted at \$2.8 million in fiscal year 2021, an 11.0% decrease from the prior year adopted budget. As drafted, the revenues will support the constricted programming and expenditures.

Beginning unrestricted funds in the Beach Parking Fund are expected to increase 20.9% from the prior year's adopted budget, primarily due to reductions in expenses because of the pandemic.

Intergovernmental revenue is primarily grants received from the Lee County TDC. The current year budget only includes previously approved grants for projects that are expected to be completed in fiscal year 2021. The City has applied for grant funding for fiscal year 2021, which are pending approval at the time of this writing. Once these grants are approved and 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 10.9% in fiscal year 2021 from the fiscal year 2020 adopted budget, mainly driven by the previously mentioned decreases due to the pandemic response. Total operating expenses are budgeted to decrease approximately 17.1% from the fiscal year 2020 adopted budget.

Capital projects in the fiscal year 2021 budget total \$1.3 million. The most significant projects include the Bowman's Beach changing room rehabilitation, the replacement of the bridge at Bowman's Beach and repairs to the lighthouse caretaker's cottages. 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 2021, this amount is budgeted to be \$426,000, which represents 15% of the gross revenues the beach parking lots earn.

RESERVES

The fiscal year 2021 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 2021	FY 2020		
		Adopted	Amended	Estimated Usage
Contingencies	\$ 175,000	\$ 175,000	\$ 175,000	\$ -
Environmental Initiatives	1,000,000	1,000,000	980,000	20,000
Insurance Deductibles	215,000	215,000	215,000	-
Disaster (General)	4,500,000	4,500,000	4,487,240	12,760
Disaster (Sewer)	1,000,000	1,000,000	1,000,000	-
Recreation Roof	-	750,000	750,000	-
Cash Flow Reserve	2,409,879	2,390,179	2,481,071	-
Ending Fund Balance	6,881,571	6,784,728	14,469,412	-
Total Reserves	\$ 16,181,450	\$ 16,814,907	\$ 24,557,723	\$ 32,760

CONCLUSION

It cannot be stressed enough that the budget as presented has been prepared in a very fluid and evolutionary time as the long-term COVID-19 pandemic impacts on the Sanibel real estate and travel markets remain unknown. At this time, we have prepared a budget within the best-known factors. This year particularly we must recognize that we need to be cautious in expenditures, conservative in forecasting, and diligent in our monitoring when budget updates are warranted.

The budget presented continues to provide our City's basic services (though constricted from previous years) 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 2021 budget.

Respectively Submitted,

Judie A. Zimomra, MPA, JD
City Manager

Steven C. Chaipel, CPA, CPFO
Finance Director

GFOA BUDGET AWARD

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

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. The average tenure for professional managers is less than seven and half years. Zimomra has been the City Manager of Sanibel for 19 years. During the years, the City of Sanibel has secured **\$62.2 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.

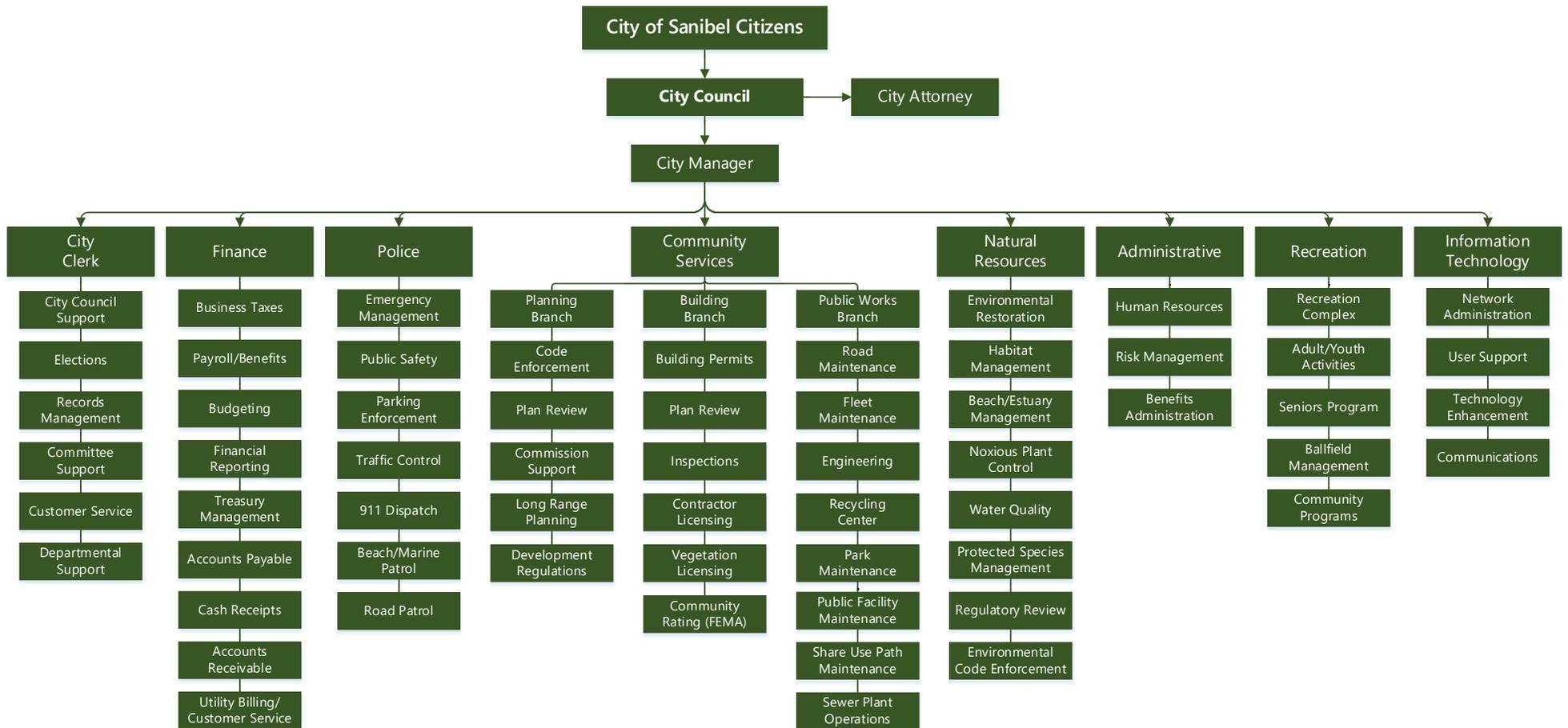
During her tenure the City completed the award winning \$14.5 million recreation center as well as the \$73 million sanitary sewer system and effluent reuse system.

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.

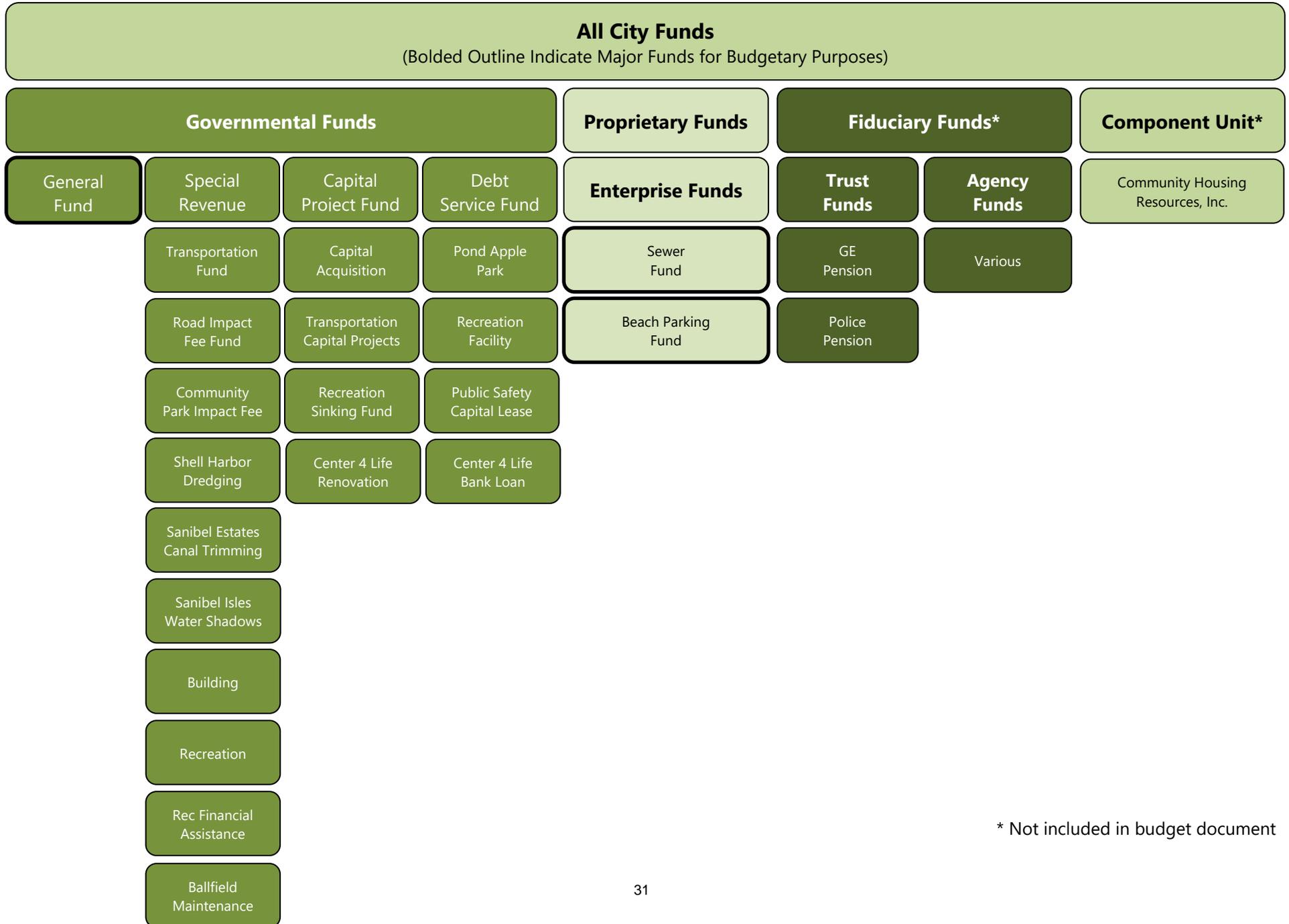
Zimomra has made presentations before the Duke Energy Hurricane Preparedness Seminar, the National Conference of the Government Finance Officers Association, the National Hurricane Conference, Florida Governor's Hurricane Conference and the Barrier Islands Governmental Council. She was previously selected 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 2021.

	GEN	TRN	RIF	COM	SHD	SET	SWD	BLD	REC	FIN	BMF	PDS	RDS	PSC	CLD	CAP	TCP	C4L	RSF	SSS	BPF	
Legislative	X																					
Administrative	X																					
Information Systems	X															X			X			X
Finance	X											X	X	X	X						X	
Legal	X																					
Planning	X																					
General Government	X																					
Police	X													X		X						X
Emergency Management	X															X						
Building								X								X						
Natural Resources	X																					X
Recycling	X									X												
Sewer System																					X	
Public Works	X		X	X	X	X	X									X						X
Transportation		X															X					
Public Facilities	X														X	X		X				
Below Rate Housing	X																					
Recreation Center									X	X			X			X				X		
Center 4 Life									X						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
- PSC Public Safety Capital Lease
- CLD Center 4 Life Debt Service
- CAP Capital Projects & Acquisitions Fund
- TCP Transportation Capital Projects
- C4L Center 4 Life Capital Project
- RSF Recreation Sinking Fund
- SSS Sanibel Sewer System
- BPF Beach Parking Fund

BUDGET CALENDAR

Month of:	April 2020	Finance prepares departmental information for FY 2021 budget process.
Month of:	May 2020	Departments prepare expenditure requests and enter into budget system.
Friday	May 29, 2020	Initial FY 2021 budgets reflecting department expenditure requests due to Finance.
Friday	June 5, 2020	Draft Departmental budget narratives for City Manager review due to Finance.
Weeks of:	June 8 and 15, 2020	Individual department meetings with City Manager and Finance Director to discuss budget requests.
Month of:	June 2020	Finance aligns departmental expenditure requests with projected revenue.
Tuesday	June 2, 2020	9:00 a.m. - REGULAR CITY COUNCIL MEETING - City Council discussion on budget initiatives and priorities for fiscal year 2021.
By Wednesday	July 1, 2020*	Property appraiser certifies preliminary tax roll and Finance calculates proposed millage rates based on taxable valuation.
Tuesday	July 14, 2020	9:00 a.m. - REGULAR CITY COUNCIL MEETING - Staff presents draft FY 2021 budget and introduction of the resolution to set the proposed tax (calendar) year 2020 millage rates and date of first public hearing.
By Monday	August 3, 2020*	Finance advises property appraiser of proposed millage rates; rolled-back rate and date, time and place of first public hearing.
Tuesday	August 18, 2020	9:00 a.m. - REGULAR CITY COUNCIL MEETING - Continued discussion of FY 2021 budget
By Monday	August 24, 2020*	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 14, 2020	9:00 a.m. - REGULAR CITY COUNCIL MEETING - Continued discussion of FY 2021 budget
Monday	September 14, 2020*	5:01 p.m. - CITY COUNCIL FIRST PUBLIC HEARING - Discussion and adoption of tentative millage rate and tentative FY 2021 budget.
Thursday	September 17, 2020*	City advertises second and final public hearing in News-Press.
Tuesday	September 29, 2020*	5:01 p.m. - CITY COUNCIL SECOND AND FINAL PUBLIC HEARING - Discussion and adoption of final millage rate and final FY 2021 budget.
By Friday	October 2, 2020*	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.

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 2021 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 2019	FY 2020		FY 2021 Budget	Change from	
	Actual	Estimated	Adopted		FY 2020 Adopted Budget	
Beginning Fund Balance	\$ 26,204,982	\$ 26,085,150	\$ 23,424,062	\$ 27,992,492	\$ 4,568,430	19.50%
Revenues						
Ad Valorem Taxes, net	11,118,983	11,109,913	11,185,507	11,244,053	58,546	0.52%
Other Taxes	2,759,305	2,377,579	2,347,340	2,377,579	30,239	1.29%
Licenses & Permits	2,371,821	2,116,272	2,395,097	2,189,884	(205,213)	(8.57%)
Intergovernmental Revenue	9,752,478	7,457,211	4,699,447	3,964,716	(734,731)	(15.63%)
Charges for Services	14,406,203	13,732,799	14,621,235	14,158,063	(463,172)	(3.17%)
Fines & Forfeitures	259,214	235,796	265,000	250,000	(15,000)	(5.66%)
Miscellaneous Revenue	1,482,308	1,551,497	1,466,348	1,402,209	(64,139)	(4.37%)
Total Revenues	42,150,312	38,581,067	36,979,974	35,586,504	(1,393,470)	(3.61%)
Other Financing Sources						
Transfers In	2,652,042	3,599,238	2,956,510	2,341,491	(615,019)	(20.80%)
Non-Operating Revenue	112,785	125,000	150,000	125,000	(25,000)	(16.67%)
Gains/Losses	(113,761)	10,000	6,000	10,000	4,000	66.67%
Debt Proceeds	-	15,000,000	9,750,000	-	(9,750,000)	-
Total Other Financing	2,651,066	18,734,238	12,862,510	2,476,491	(10,386,019)	(55.44%)
Total Sources of Funds	\$ 71,006,360	\$ 83,400,455	\$ 73,266,546	\$ 66,055,487	\$ (7,211,059)	(9.84%)
Expenditures						
General Government	\$ 6,009,301	\$ 5,757,553	\$ 6,192,670	\$ 6,088,378	\$ (104,292)	(1.68%)
Public Safety	8,075,667	7,599,641	8,534,474	8,461,534	(72,940)	(0.85%)
Physical Environment	5,311,233	5,400,967	6,213,038	5,899,976	(313,062)	(5.04%)
Public Works	3,320,433	4,480,251	3,764,138	3,538,888	(225,250)	(5.98%)
Transportation	3,470,939	2,901,334	3,735,902	3,538,861	(197,041)	(5.27%)
Economic Environment	409,325	374,341	375,041	392,243	17,202	4.59%
Culture/Recreation	2,448,262	1,997,356	2,771,608	1,957,684	(813,924)	(29.37%)
Total Operating	29,045,160	28,511,443	31,586,871	29,877,564	(1,709,307)	(5.41%)
Capital Outlay	386,004	17,068,959	17,701,717	13,194,837	(4,506,880)	(25.46%)
Other Uses of Funds						
Transfers Out	2,652,042	5,621,020	2,956,510	2,341,491	(615,019)	(20.80%)
Debt Service	1,204,961	4,206,541	4,206,541	4,460,145	253,604	6.03%
Non-Expended Reserves	-	-	7,640,000	6,890,000	(750,000)	-
Total Other Uses	3,857,003	9,827,561	14,803,051	13,691,636	(1,111,415)	(11.31%)
Ending Fund Balance	37,718,193	27,992,492	9,174,907	9,291,450	116,543	1.27%
Total Uses of Funds	\$ 71,006,360	\$ 83,400,455	\$ 73,266,546	\$ 66,055,487	\$ (7,211,059)	(9.84%)

BUDGET SUMMARY BY FUND TYPE GOVERNMENTAL AND ENTERPRISE FUNDS

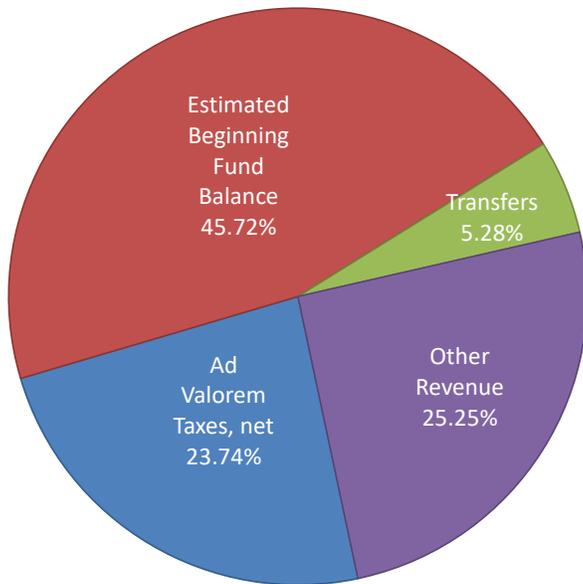
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Total Budget
Beginning Fund Balance	\$ 10,037,591	\$ 4,917,856	\$ 230,786	\$ 5,099,400	\$ 7,706,859	\$ 27,992,492
Revenues						
Ad Valorem Taxes, net	9,739,111	-	795,208	-	709,734	11,244,053
Other Taxes	911,000	1,466,579	-	-	-	2,377,579
Licenses & Permits	945,000	1,049,884	-	-	195,000	2,189,884
Intergovernmental Revenue	811,000	1,511,210	-	556,362	1,086,144	3,964,716
Charges for Services	2,947,575	462,168	-	-	10,748,320	14,158,063
Fines & Forfeitures	25,000	30,000	-	-	195,000	250,000
Miscellaneous Revenue	145,596	277,065	15,500	50,000	914,048	1,402,209
Total Revenue	15,524,282	4,796,906	810,708	606,362	13,848,246	35,586,504
Other Financing Sources						
Transfers From Other Funds	433,305	1,472,398	290,788	145,000	-	2,341,491
Capital Contributions	-	-	-	-	125,000	125,000
Gains/Losses	-	-	-	-	10,000	10,000
Total Other Financing Sources	433,305	1,472,398	290,788	145,000	135,000	2,476,491
Total Sources of Funds	\$ 25,995,178	\$ 11,187,160	\$ 1,332,282	\$ 5,850,762	\$ 21,690,105	\$ 66,055,487
Expenditures						
Operating Expenditures						
General Government	\$ 6,088,378	\$ -	\$ -	\$ -	\$ -	\$ 6,088,378
Public Safety	5,322,551	1,194,318	-	-	1,944,665	8,461,534
Physical Environment	609,433	-	-	-	5,290,543	5,899,976
Public Works	1,567,581	-	-	-	1,971,307	3,538,888
Transportation	-	3,538,861	-	-	-	3,538,861
Economic Environment	392,243	-	-	-	-	392,243
Culture/Recreation	195,575	1,762,109	-	-	-	1,957,684
Total Operating	14,175,761	6,495,288	-	-	9,206,515	29,877,564
Capital Outlay	-	668,485	-	3,634,790	8,891,562	13,194,837
Non-Operating Expenditures						
Non-expended Reserves	5,890,000	-	-	-	1,000,000	6,890,000
Transfers to Other Funds	1,908,186	-	-	-	433,305	2,341,491
Debt Service	-	-	1,172,124	-	3,288,021	4,460,145
Total Non-Operating	7,798,186	-	1,172,124	-	4,721,326	13,691,636
Ending Fund Balance	4,021,231	4,023,387	160,158	2,215,972	(1,129,298)	9,291,450
Total Uses of Funds	\$ 25,995,178	\$ 11,187,160	\$ 1,332,282	\$ 5,850,762	\$ 21,690,105	\$ 66,055,487

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	\$ 9,739,111	\$ -	\$ 795,208	\$ -	\$ 709,734	\$ 11,244,053
Other Taxes	911,000	1,466,579	-	-	-	2,377,579
Licenses & Permits	945,000	1,049,884	-	-	195,000	2,189,884
Intergovernmental Revenue	811,000	1,511,210	-	556,362	1,086,144	3,964,716
Charges for Services	2,947,575	462,168	-	-	10,748,320	14,158,063
Fines & Forfeitures	25,000	30,000	-	-	195,000	250,000
Miscellaneous Revenue	145,596	277,065	15,500	50,000	914,048	1,402,209
Total Revenue	15,524,282	4,796,906	810,708	606,362	13,848,246	35,586,504
Other Financing Sources						
Transfers From Other Funds	433,305	1,472,398	290,788	145,000	-	2,341,491
Capital Contributions	-	-	-	-	125,000	125,000
Gains/Losses	-	-	-	-	10,000	10,000
Total Other Financing Sources	433,305	1,472,398	290,788	145,000	135,000	2,476,491
Total Revenue/Other Sources	15,957,587	6,269,304	1,101,496	751,362	13,983,246	38,062,995
Expenditures						
Operating Expenditures						
General Government	6,088,378	-	-	-	-	6,088,378
Public Safety	5,322,551	1,194,318	-	-	1,944,665	8,461,534
Physical Environment	609,433	-	-	-	5,290,543	5,899,976
Public Works	1,567,581	-	-	-	1,971,307	3,538,888
Transportation	-	3,538,861	-	-	-	3,538,861
Economic Environment	392,243	-	-	-	-	392,243
Culture/Recreation	195,575	1,762,109	-	-	-	1,957,684
Total Operating	14,175,761	6,495,288	-	-	9,206,515	29,877,564
Capital Outlay	-	668,485	-	3,634,790	8,891,562	13,194,837
Non-Operating Expenditures						
Transfers to Other Funds	1,908,186	-	-	-	433,305	2,341,491
Debt Service	-	-	1,172,124	-	3,288,021	4,460,145
Total Non-Operating	1,908,186	-	1,172,124	-	3,721,326	6,801,636
Total Expenditures	16,083,947	7,163,773	1,172,124	3,634,790	21,819,403	49,874,037
Change Before Reserves	(126,360)	(894,469)	(70,628)	(2,883,428)	(7,836,157)	(11,811,042)
Reserves	5,890,000	-	-	-	1,000,000	6,890,000
Change in Fund Balance	(6,016,360)	(894,469)	(70,628)	(2,883,428)	(8,836,157)	(18,701,042)
Beginning Fund Balance	10,037,591	4,917,856	230,786	5,099,400	7,706,859	27,992,492
Ending Fund Balance	\$ 4,021,231	\$ 4,023,387	\$ 160,158	\$ 2,215,972	\$ (1,129,298)	\$ 9,291,450

SOURCES AND USES OF GOVERNMENTAL FUNDS

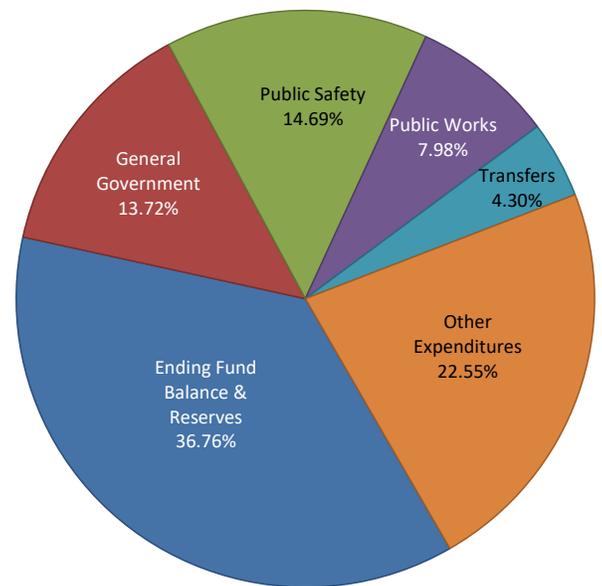
The following table presents information on the City's governmental revenue sources and the percentage of each to the total governmental funds budget:



GOVERNMENTAL FUNDS		
Sources of Funds	Amount	% Total
Est. Beginning Fund Balance	\$ 20,285,633	45.72%
Revenue		
Ad Valorem Taxes, net		
Operating	9,739,111	21.95%
Voted Debt Service	795,208	1.79%
Other Taxes	2,377,579	5.36%
Licenses & Permits	1,994,884	4.50%
Intergovernmental Revenue	2,878,572	6.49%
Charges for Services	3,409,743	7.69%
Fines & Forfeitures	55,000	0.12%
Miscellaneous Revenue	488,161	1.10%
Transfers from Other Funds	2,341,491	5.28%
Total Revenue	24,079,749	100.00%
Total Sources of Fund	\$ 44,365,382	

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:

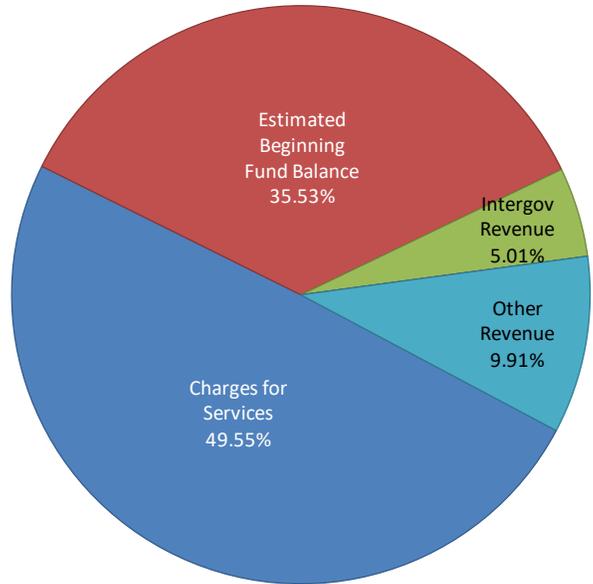
GOVERNMENTAL FUNDS		
Uses of Funds	Amount	% Total
Operating Expenses		
General Government	\$ 6,088,378	13.72%
Public Safety	6,516,869	14.69%
Physical Environment	609,433	1.37%
Public Works	1,567,581	3.53%
Transportation	3,538,861	7.98%
Economic Environment	392,243	0.88%
Culture & Recreation	1,957,684	4.41%
Total	20,671,049	46.59%
Capital Outlay	4,303,275	9.70%
Budgeted Reserves	5,890,000	13.28%
Debt Service	1,172,124	2.64%
Transfers to Other Funds	1,908,186	4.30%
Estimated Ending Fund Balance	10,420,748	23.49%
Total Uses of Funds	\$ 44,365,382	100.00%



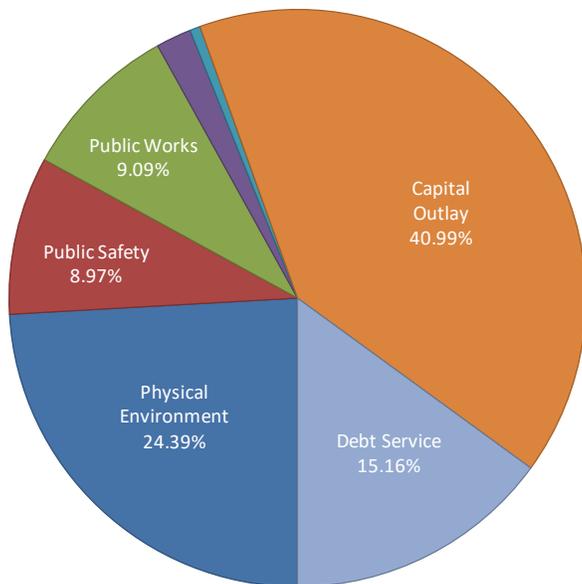
SOURCES AND USES OF ENTERPRISE FUNDS

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	\$ 7,706,859	35.53%
Revenue		
Charges for Services	10,748,320	49.55%
Licenses & Permits	195,000	0.90%
Intergovernmental Revenue	1,086,144	5.01%
Fines & Forfeitures	195,000	0.90%
Miscellaneous Revenue	924,048	4.26%
Ad Valorem Voted Debt, net	709,734	3.27%
Capital Contributions	125,000	0.58%
Total Revenue	13,983,246	100.00%
Total Sources of Fund	\$ 21,690,105	



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	1,944,665	8.97%
Physical Environment	5,290,543	24.39%
Public Works	1,971,307	9.09%
Total	9,206,515	42.45%
Capital Outlay	8,891,562	40.99%
Budgeted Reserves	1,000,000	4.61%
Debt Service	3,288,021	15.16%
Transfers to Other Funds	433,305	2.00%
Estimated Ending Fund Balance	(1,129,298)	-5.21%
Total Uses of Funds	\$ 21,690,105	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	Debt Service	Total City
General Fund	\$ -	\$ 1,472,398	\$ 145,000	\$ 290,788	\$ 1,908,186
Sewer Fund	7,500	-	-	-	7,500
Beach Parking Fund	425,805	-	-	-	425,805
Total Transfers In	\$ 433,305	\$ 1,472,398	\$ 145,000	\$ 290,788	\$ 2,341,491

Source	Transfer to	Amount	Purpose
General Fund	Shell Harbor Canal Dredging	\$ 14,580	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	1,374,818	Recreation center operations
General Fund	Ballpark Maintenance	75,000	Operations and capital projects
General Fund	Capital Planning and Acquisition	145,000	Capital acquisition/construction
General Fund	2020 Center4Life Relocation Debt Service	91,060	Annual debt service
General Fund	2020 Public Safety Vehicle Capital Lease	199,728	Annual debt service
Sewer Fund	General Fund	7,500	Payment in lieu of taxes
Beach Parking Fund	General Fund	425,805	Payment in lieu of taxes
		<u>\$ 2,341,491</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.

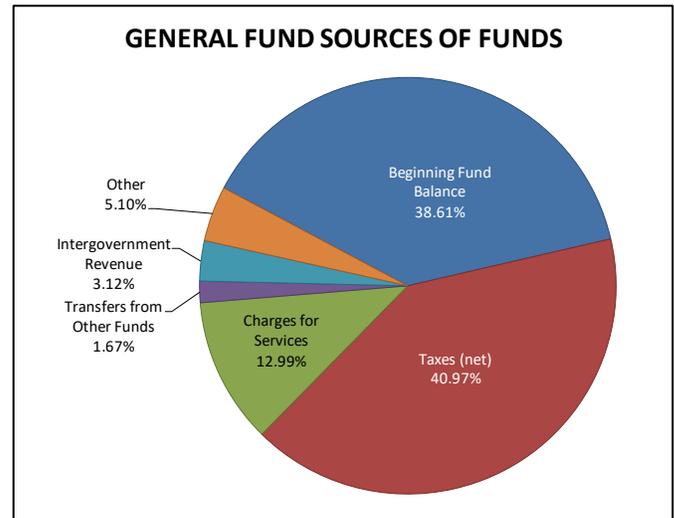


GENERAL FUND

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. See the ending fund balance section of this narrative for more information. It is estimated that approximately \$10.0 million of fund balance will be available at the end of fiscal year 2020 to carry-forward to fiscal year 2021, compared to \$9.3 million in the previous year.



Taxes – Property (ad valorem) tax, determined by the levy of an operating millage rate, is the City’s primary revenue source providing an estimated \$9.7 million (net of estimated discount for taxpayers who take advantage of discount afforded to them by paying taxes in the months of November through February), which represents 37.5% of the General fund revenue sources. This amount of tax revenue is calculated based on a levy of a 1.8922 operating millage rate on the City’s calendar year 2020 assessed \$5.4 billion taxable value, which is the same operating tax rate that was levied in the previous year.

Other taxes in the General Fund include the communications services tax, business tax and casualty insurance premium tax, estimated to generate approximately \$911,000.

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 exclusivity in their services. Franchise fees from electric and solid waste collection are expected to provide \$930,000 or 3.6% of General Fund total sources of funds. Special permits and City issued licenses are expected to provide approximately \$15,000.

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 \$866,000.

It is important to note that as stated previously the coronavirus pandemic could potentially have long lasting negative effects on revenues received from other governmental sources.

GENERAL FUND

Charges for Services – These sources include planning-type (development) permits, solid waste tipping fees, police services, and indirect costs charged to certain other funds for central services provided by the General Fund to those self-supporting funds. Charges for services are estimated to provide approximately \$2.9 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 \$25,000 of General Fund sources. Projections are based on trend analysis of prior year’s activity. Miscellaneous revenue includes interest earnings, rents and contributions and are expected to be \$145,000 of the 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.

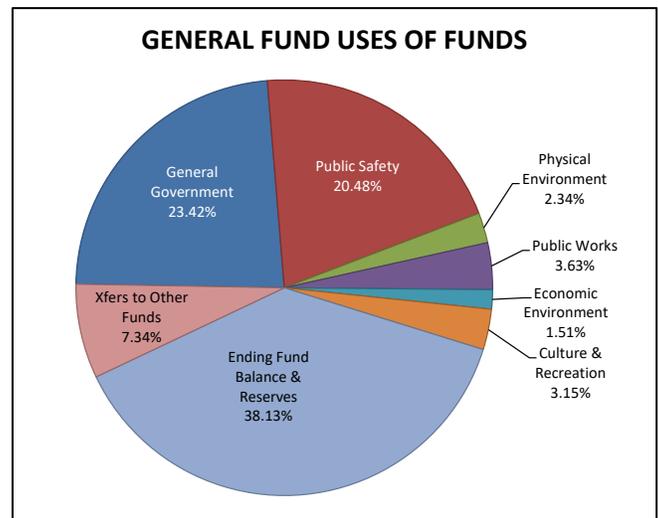
Other Financing Sources – Payment in Lieu of Taxes (PILOT) is a transfer from the Beach Parking fund and Sewer fund to the General Fund to compensate the City for property tax revenue it loses because of the nature of the ownership of the related properties. In fiscal year 2021, PILOT is estimated to provide \$433,000 of the General Fund total funding sources. There are no other transfers budgeted into the General fund in fiscal year 2021.

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 fiscal year 2021 are \$14.2 million. Personnel expenditures are 1.5% lower than the fiscal year 2020 adopted budget and operating expenditures are 2.7% lower – both areas are decreased from the previous year budget primarily due to the response to the coronavirus pandemic as previously discussed.



GENERAL FUND

The following section summarizes each department's budget by its functional classification. In general, budgeted expenditures have been decreased from the fiscal year 2020 adopted budget to mitigate the effects of potential declines in revenue based on the economic concerns from the coronavirus pandemic.

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 \$6.0 million, 42.9%, of total operating expenditures – which represents a 2.7% decrease from the fiscal year 2020.

- Total personnel costs are budgeted to decrease 0.41% from fiscal year 2020
- Total operating expenses not related to personnel are budgeted to decrease 5.68% in fiscal year 2020

The supplemental section of this document includes 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 \$5.3 million, or 36.5% 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 \$191,000.

Personnel expenditures in the Police Department are budgeted consistent with the previous year at \$4.7 million. Total operating expenditures are budgeted to increase approximately \$180,000. This increase is due to the switch to new inter-department radio system that will be operable with the Lee County Sheriff's office. The new radios will have increased communications fees. Additionally, miscellaneous increases in operating expenditures are budgeted.

Physical Environment

The primary 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 \$528,000. This function also includes the recycling department, budgeted at \$81,000.

Overall, expenditures are planned to decrease 7.5% compared to last year.

Public Works

The Public Works department is responsible for maintenance of the City's infrastructure, public facilities, and parks. The Public Works budget for the budget year is expected to be approximately \$875,000 of the General fund operating expenses. Transportation expenses related to roads, bridges and shared-use paths are accounted for in the Transportation Fund, a special revenue fund. Direct expenses related to Public Facilities are budgeted in another General fund department (Public Facilities).

Public Work's fiscal year 2021 budgeted expenditures are 9.9% higher than the fiscal year 2020 adopted budget primarily due to increased vacancies. Vacant positions 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.). Personnel expenditures are budgeted 15.5% higher than last year and operating expenditures are budgeted 7.6% lower than last year.

GENERAL FUND

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 \$392,000. 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 a 5.0% increase in the payment for administrative support each year the agreement is in effect.

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.

Since the Barrier Island Group Arts Center (BIG Arts) is located on City property, the City is responsible for certain expenditures each year pursuant to an agreement with the non-profit. The budget for the fiscal year is expected to be \$50,000.

The City's financial support to the Historical Museum and Village is budgeted at \$145,575. 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.

Most of the budget in this category is in the maintenance of public facilities, which is budgeted at approximately \$624,000 in fiscal year 2021. Public facilities fiscal year 2021 budgeted operating expenditures are 12.3% lower than the adopted budget primarily due to the budget for the Police Department modernization project being moved to the capital improvement fund. There are currently no funds allocated for the project.

Other Financing Uses

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

Transfers to other funds are budgeted to be approximately \$1.9 million, an 18.3% decrease from the adopted fiscal year 2020 budget, primarily due to decreases in required transfers to the Capital Acquisition Fund (to fund capital plan) and the elimination of the transfer to the Recreation Sinking fund. This was partially offset by increases in transfers to the two new debt service funds. A detailed schedule of interfund transfers is included on **page XX** of this document.

GENERAL FUND

General Fund Reserves

Reserves are maintained for specific circumstances and are budgeted in each year. The City has established a budget for reserves and ending fund balance in the General Fund of \$9.9 million as detailed below.

General Fund Reserves	FY 2021	FY 2020		
		Adopted	Amended	Estimated Usage
Contingencies	\$ 175,000	\$ 175,000	\$ 175,000	\$ -
Environmental Initiatives	1,000,000	1,000,000	980,000	20,000
Insurance Deductibles	215,000	215,000	215,000	-
Disasters	4,500,000	4,500,000	4,487,240	12,760
Cash Flow Reserve	2,409,879	2,390,179	2,390,179	-
Ending Fund Balance	1,611,352	835,669	835,669	-
General Fund Reserves	\$ 9,911,231	\$ 9,115,848	\$ 9,083,088	\$ 32,760

All reserves have been restored to fiscal year 2020 levels. Reserves are accounted for as a use of funds, but not expended in cash until needed. Unused reserves are returned to ending fund balance and available for appropriate in the subsequent year budget.

Ending Fund Balance

Total fund balance is budgeted to increase 24.7% from the fiscal year 2020 adopted budget. The increase is primarily driven by an increase in ad valorem tax revenue derived from increased property values and an overall decrease in total appropriations and interfund transfers.

The fiscal year 2021 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 17.0%. 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 \$1.6 million for fiscal year 2021. This amount is significantly higher than the previous year adopted budget in order to have flexibility due to potential uncertainties in revenue streams discussed previously.



GENERAL FUND – SOURCES OF FUNDS

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Operating Millage Rate	1.9139	1.9139	1.8922	N/A	N/A	1.8922
SOURCES OF FUNDS						
Beginning Fund Balance	\$ 8,390,932	\$ 6,262,699	\$ 9,310,973	\$ 10,690,244	\$ 10,690,244	\$ 10,037,591
Revenue						
Taxes						
Ad Valorem Taxes, net of allowable discounts	9,306,158	9,591,726	9,690,381	9,690,381	9,623,670	9,739,111
Communications Services Tax	547,094	544,366	540,000	540,000	540,000	540,000
Business Tax Receipts	291,847	279,820	295,000	295,000	280,000	280,000
Casualty Insurance Premium Tax	90,240	93,284	90,240	90,240	91,000	91,000
Total Taxes	10,235,339	10,509,196	10,615,621	10,615,621	10,534,670	10,650,111
Licenses and Permits						
Franchise Fees	930,579	954,332	930,000	930,000	932,282	930,000
Special Events Permits/Licenses	14,282	16,770	15,000	15,000	10,000	15,000
Total Licenses and Permits	944,861	971,102	945,000	945,000	942,282	945,000
Intergovernmental Revenue						
Federal & State Grants	379,903	3,789,730	61,000	61,000	36,310	61,000
State Revenue Sharing Proceeds	147,341	153,980	150,000	150,000	103,540	125,000
Licenses & Rebates	23,295	23,375	30,000	30,000	25,000	25,000
Half-cent Sales Tax	588,695	589,283	580,000	580,000	533,408	550,000
Municipal Solid Waste	24,820	1,381	-	-	-	-
Grants from Other Local Units	41,200	50,000	50,000	1,448,450	1,448,450	50,000
Total Intergovernmental Revenues	1,205,254	4,607,749	871,000	2,269,450	2,146,708	811,000
Charges for Services						
General Government						
Development Permit Fees	380,137	301,909	385,000	385,000	237,518	300,000
Misc Development Code Actions	93,270	71,890	80,000	80,000	60,246	75,000
Indirect Cost Recovery	2,054,894	2,256,781	2,256,781	2,256,781	2,256,781	2,097,575
Other Miscellaneous Fees/Charges	83,559	70,985	75,000	75,000	191,100	195,000
Total General Government	2,611,860	2,701,565	2,796,781	2,796,781	2,745,645	2,667,575
Public Safety						
Police Services	68,319	84,214	70,000	70,000	50,000	70,000
Solid Waste Tipping Fees	217,645	209,505	230,000	230,000	190,881	210,000
Total Public Safety	285,964	293,719	300,000	300,000	240,881	280,000
Total Charges for Services	2,897,824	2,995,284	3,096,781	3,096,781	2,986,526	2,947,575
Fines and Forfeitures	21,357	44,873	45,000	45,000	23,264	25,000
Miscellaneous Revenues						
Investment & Interest Earnings	(32,987)	309,007	20,000	20,000	50,000	50,000
Rents & Royalties	9,042	11,972	10,000	10,000	40,582	18,096
Contributions	7,500	3,100	10,000	10,000	13,061	7,500
Sale of Capital Assets	37,208	7,498	20,000	20,000	10,000	20,000
Other Miscellaneous Revenues	102,554	71,178	45,000	45,000	69,568	50,000
Total Miscellaneous Revenue	123,317	402,755	105,000	105,000	183,211	145,596
Total Revenue	15,427,952	19,530,959	15,678,402	17,076,852	16,816,661	15,524,282
Other Financing Sources						
Transfers In	730,766	529,768	521,430	312,231	312,231	433,305
Total Sources of Funds	\$ 24,549,650	\$ 26,323,426	\$ 25,510,805	\$ 28,079,327	\$ 27,819,136	\$ 25,995,178

GENERAL FUND – USES OF FUNDS

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
USES OF FUNDS						
General Government						
Legislative	\$ 631,227	\$ 557,718	\$ 570,244	\$ 570,244	\$ 462,883	\$ 508,644
Administrative	782,162	728,323	716,895	716,895	689,226	710,912
Finance	1,145,535	1,147,509	1,070,860	1,070,860	1,026,867	1,067,795
Legal	605,336	466,079	477,067	477,067	443,952	442,509
Planning	969,967	867,021	1,081,107	1,008,316	878,813	1,138,821
Information Technology	1,346,065	1,342,732	1,408,211	1,408,211	1,397,847	1,353,647
Other General Government	843,380	899,919	868,286	871,551	857,965	866,050
Total General Government	6,323,672	6,009,301	6,192,670	6,123,144	5,757,553	6,088,378
Public Safety						
Police	4,700,124	4,876,234	4,875,579	4,470,072	4,681,237	5,130,350
S.E.M.P.	301,948	265,454	269,560	260,320	249,044	192,201
Total Public Safety	5,002,072	5,141,688	5,145,139	4,730,392	4,930,281	5,322,551
Physical Environment						
Recycling Center	71,991	65,241	80,699	80,699	68,975	80,699
Natural Resources	478,611	535,799	577,444	577,444	574,285	528,734
Total Physical Environment	550,602	601,040	658,143	658,143	643,260	609,433
Public Works						
	3,218,105	808,844	796,157	2,069,607	2,103,791	943,155
Economic Environment						
Below Market Rate Housing	339,762	409,325	375,041	375,041	374,341	392,243
Culture/Recreation						
Public Facilities	590,278	619,814	712,055	629,055	583,468	624,426
Museum	137,502	138,609	160,672	160,672	153,306	145,575
Performing Arts Facility	17,196	6,777	20,000	20,000	48,538	50,000
Total Culture/Recreation	744,976	765,200	892,727	809,727	785,312	820,001
Total Operating Expenditures	16,179,189	13,735,398	14,059,877	14,766,054	14,594,538	14,175,761
Other Financing Uses						
Reserve for Disasters	-	-	4,500,000	4,487,240	-	4,500,000
Reserve for Environmental Initiatives	-	-	1,000,000	980,000	-	1,000,000
Reserve for Insurance Deductibles	-	-	215,000	215,000	-	215,000
Reserve for Contingencies	-	-	175,000	175,000	-	175,000
Transfer to other funds	2,107,762	1,897,784	2,335,080	3,187,007	3,187,007	1,908,186
Total Other Financing Uses	2,107,762	1,897,784	8,225,080	9,044,247	3,187,007	7,798,186
Total Appropriations	18,286,951	15,633,182	22,284,957	23,810,301	17,781,545	21,973,947
Ending Fund Balance						
17% Cash Flow Reserve per Policy	-	-	2,390,179	2,390,179	2,481,071	2,409,879
Restricted Fund Balance	400,272	507,676	-	-	-	-
Available for Appropriation in subsequent fiscal year	5,862,427	10,182,568	835,669	1,878,847	7,556,520	1,611,352
Total Ending Fund Balance	6,262,699	10,690,244	3,225,848	4,269,026	10,037,591	4,021,231
Total Uses of Funds	\$ 24,549,650	\$ 26,323,426	\$ 25,510,805	\$ 28,079,327	\$ 27,819,136	\$ 25,995,178



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 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
SOURCES OF FUNDS						
Beginning Fund Balance	\$ 4,361,009	\$ 4,235,182	\$ 4,136,988	\$ 4,836,096	\$ 4,836,096	\$ 4,917,856
Revenue						
Taxes	1,825,291	1,841,835	1,422,100	1,422,100	1,466,579	1,466,579
Licenses & Permits	1,157,112	1,206,652	1,265,097	1,265,097	999,890	1,049,884
Intergovernmental	1,707,076	1,762,609	1,797,469	1,358,441	1,557,206	1,511,210
Charges for Services	705,562	721,582	703,678	429,422	438,604	462,168
Fines & Forfeitures	32,626	39,671	30,000	30,000	18,801	30,000
Investment Earnings	69,488	120,395	67,100	67,100	113,598	64,650
Assessments	34,102	36,831	81,795	81,795	92,504	57,565
Impact Fees	159,502	201,856	165,000	165,000	131,444	132,000
Miscellaneous	45,594	24,562	23,000	23,000	22,110	22,850
Total Revenue	5,736,353	5,955,993	5,555,239	4,841,955	4,840,736	4,796,906
Other Financing Sources						
Transfers In	2,036,390	1,666,716	1,587,080	909,830	909,830	1,472,398
Total Sources of Funds	<u>\$ 12,133,752</u>	<u>\$ 11,857,891</u>	<u>\$ 11,279,307</u>	<u>\$ 10,587,881</u>	<u>\$ 10,586,662</u>	<u>\$ 11,187,160</u>
USES OF FUNDS						
Public Safety						
Building Department Fund	\$ 965,656	\$ 1,013,814	\$ 1,945,480	\$ 1,945,480	\$ 938,888	\$ 1,862,803
Transportation						
Transportation Fund	4,160,981	3,374,422	3,723,962	3,156,658	2,838,190	3,526,921
Road Impact Fee Fund	-	-	-	-	-	-
Shell Harbor Dredging Fund	1,179	91,448	1,200	1,200	62,139	1,200
Sanibel Estates Canal Trimming	10,605	14,508	10,500	10,500	760	10,500
Dredging-Sanibel Isles/Water Shadows	2,797	237	240	240	245	240
Total Transportation	4,175,562	3,480,615	3,735,902	3,168,598	2,901,334	3,538,861
Culture/Recreation						
Community Park Impact Fee Fund	-	-	-	-	-	-
Recreation Fund	2,154,756	2,032,956	2,285,234	1,511,075	1,521,342	1,496,310
Recreation Financial Assistance Fund	24,219	22,363	22,000	22,000	10,000	22,000
School - Ball Park Maintenance	255,749	247,557	283,702	283,702	264,170	243,799
Total Culture/Recreation	2,434,724	2,302,876	2,590,936	1,816,777	1,795,512	1,762,109
Total Operating Expenditures	7,575,942	6,797,305	8,272,318	6,930,855	5,635,734	7,163,773
Non-Operating Expenditures						
Reserves	-	-	-	-	-	-
Transfer to Other Funds	322,628	224,490	33,072	33,072	33,072	-
Total Non-Operating Expenditures	322,628	224,490	33,072	33,072	33,072	-
Total Appropriations	7,898,570	7,021,795	8,305,390	6,963,927	5,668,806	7,163,773
Ending Fund Balance	4,235,182	4,836,096	2,973,917	3,623,954	4,917,856	4,023,387
Total Uses of Funds	<u>\$ 12,133,752</u>	<u>\$ 11,857,891</u>	<u>\$ 11,279,307</u>	<u>\$ 10,587,881</u>	<u>\$ 10,586,662</u>	<u>\$ 11,187,160</u>

TRANSPORTATION FUND – SPECIAL REVENUE FUND

Sources of Funds

The Transportation Fund has an expected beginning fund balance of \$1.3 million in fiscal year 2021 based on estimates for fiscal year 2020. 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 revenue sources are restricted for transportation related expenditures.

Revenues received from gas taxes are budgeted at \$1.5 million, an increase of approximately \$45,000 from the adopted fiscal year 2020 budget. The City is party to an interlocal agreement with Lee County that sets forth the distribution of gas taxes. In fiscal year 2021, the agreement provides the City with 3.5% of the County's receipts from the State of Florida.

Intergovernmental revenue includes toll receipts from Lee County pursuant to an interlocal agreement that provides the City with 21.0% of the net receipts from the Causeway and motor fuel tax rebates and revenue sharing received from the State of Florida. Revenue received from Lee County is estimated to remain flat with estimated fiscal year 2020 amounts based on projected traffic counts; however, this is approximately \$270,000 lower than the fiscal year 2020 adopted budget due to expected declines in traffic to the island because of the coronavirus pandemic. Revenue sharing received from the State of Florida is also expected to decline and is budgeted approximately \$10,000 less than fiscal year 2020 at \$20,000.

Finally, \$25,000 is budgeted in interest earnings. There are no transfers in from other funds budgeted as the Transportation fund is expected to support all budgeted expenditures in fiscal year 2021.

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.

Total operating expenditures (which include employee expenses) in fiscal year 2021 are budgeted to be approximately \$3.5 million. This represents a 5.3% decrease from the fiscal year 2020 adopted budget primarily due to cancellation or delay of certain projects in response to expected declining revenues related to the coronavirus pandemic.



TRANSPORTATION FUND – SPECIAL REVENUE FUND

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 1,836,951	\$ 1,288,345	\$ 614,527	\$ 1,195,182	\$ 1,195,182	\$ 1,328,166
Revenue						
Taxes	1,825,291	1,841,835	1,422,100	1,422,100	1,466,579	1,466,579
Intergovernmental	1,554,291	1,632,210	1,636,950	1,197,922	1,376,545	1,367,180
Investment Earnings	24,645	29,728	10,000	10,000	28,050	25,000
Miscellaneous	5,000	-	-	-	-	-
Total Revenue	<u>3,409,227</u>	<u>3,503,773</u>	<u>3,069,050</u>	<u>2,630,022</u>	<u>2,871,174</u>	<u>2,858,759</u>
Other Financing Sources						
Transfers In	203,148	2,486	100,000	100,000	100,000	-
Total Sources of Funds	<u>\$ 5,449,326</u>	<u>\$ 4,794,604</u>	<u>\$ 3,783,577</u>	<u>\$ 3,925,204</u>	<u>\$ 4,166,356</u>	<u>\$ 4,186,925</u>
Appropriations						
Transportation						
Personnel Services	\$ 855,137	\$ 901,643	\$ 916,840	\$ 857,219	\$ 829,544	\$ 941,406
Operating Expense	3,305,844	2,460,194	2,807,122	2,299,439	2,008,646	2,585,515
Capital Outlay	-	9,676	-	-	-	-
Grants and Aids	-	2,909	-	-	-	-
Total Operating Expenditures	<u>4,160,981</u>	<u>3,374,422</u>	<u>3,723,962</u>	<u>3,156,658</u>	<u>2,838,190</u>	<u>3,526,921</u>
Non-Operating Expenditures						
Transfer to Other Funds	-	225,000	-	-	-	-
Total Appropriations	<u>4,160,981</u>	<u>3,599,422</u>	<u>3,723,962</u>	<u>3,156,658</u>	<u>2,838,190</u>	<u>3,526,921</u>
Ending Fund Balance	<u>1,288,345</u>	<u>1,195,182</u>	<u>59,615</u>	<u>768,546</u>	<u>1,328,166</u>	<u>660,004</u>
Total Uses of Funds	<u>\$ 5,449,326</u>	<u>\$ 4,794,604</u>	<u>\$ 3,783,577</u>	<u>\$ 3,925,204</u>	<u>\$ 4,166,356</u>	<u>\$ 4,186,925</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 \$1.4 million for fiscal year 2021.

It is anticipated that \$120,000 is to be collected and available for appropriation in fiscal year 2021.

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 2021.

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 891,424	\$ 1,055,206	\$ 1,270,818	\$ 1,273,269	\$ 1,273,269	\$ 1,422,136
Revenue						
Investment Earnings	15,304	31,235	21,000	21,000	28,915	-
Impact Fees	148,478	186,828	150,000	150,000	119,952	120,000
Total Revenue	<u>163,782</u>	<u>218,063</u>	<u>171,000</u>	<u>171,000</u>	<u>148,867</u>	<u>120,000</u>
Total Sources of Funds	<u>\$ 1,055,206</u>	<u>\$ 1,273,269</u>	<u>\$ 1,441,818</u>	<u>\$ 1,444,269</u>	<u>\$ 1,422,136</u>	<u>\$ 1,542,136</u>
Appropriations						
Transportation						
Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	<u>1,055,206</u>	<u>1,273,269</u>	<u>1,441,818</u>	<u>1,444,269</u>	<u>1,422,136</u>	<u>1,542,136</u>
Total Uses of Funds	<u>\$ 1,055,206</u>	<u>\$ 1,273,269</u>	<u>\$ 1,441,818</u>	<u>\$ 1,444,269</u>	<u>\$ 1,422,136</u>	<u>\$ 1,542,136</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 \$28,221 available in fiscal year 2021.

The City expects to receive \$12,000 in impact fees from the County in fiscal year 2021. In addition, \$500 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 2021.

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 148,873	\$ 856	\$ 16,216	\$ 16,188	\$ 16,188	\$ 28,221
Revenue						
Investment Earnings	959	304	100	100	541	500
Impact Fees	11,024	15,028	15,000	15,000	11,492	12,000
Total Revenue	11,983	15,332	15,100	15,100	12,033	12,500
Total Sources of Funds	<u>\$ 160,856</u>	<u>\$ 16,188</u>	<u>\$ 31,316</u>	<u>\$ 31,288</u>	<u>\$ 28,221</u>	<u>\$ 40,721</u>
Appropriations						
Culture/Recreation						
Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Expenditures						
Transfer to Other Funds	160,000	-	-	-	-	-
Ending Fund Balance	<u>856</u>	<u>16,188</u>	<u>31,316</u>	<u>31,288</u>	<u>28,221</u>	<u>40,721</u>
Total Uses of Funds	<u>\$ 160,856</u>	<u>\$ 16,188</u>	<u>\$ 31,316</u>	<u>\$ 31,288</u>	<u>\$ 28,221</u>	<u>\$ 40,721</u>

SHELL HARBOR CANAL DREDGING – SPECIAL REVENUE FUND

Sources of Funds

In 2011, the City Council created an assessment district for canal dredging at the mouth of the canal into the Shell Harbor neighborhood. 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 assessment does not provide 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 (as an interfund transfer from the General Fund), property owners, and the Sanibel Marina. The assessment is collected annually and historically dredging occurred approximately every two years as needed. In August 2019, the City Council approved an adjustment to the amounts each party will contribute annually to the fund. The City will contribute \$14,850, the Marina will contribute \$18,000, and the property owners will collectively provide \$12,150. These amounts were based on anticipated dredging every two years.

Uses of Funds

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

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ (465)	\$ 21,939	\$ 2,887	\$ 3,830	\$ 3,830	\$ (464)
Revenue						
Investment Earnings	539	249	1,000	1,000	387	250
Assessment Collections	17,599	20,295	65,270	65,270	75,950	41,040
Total Revenue	18,138	20,544	66,270	66,270	76,337	41,290
Other Financing Sources						
Transfers In	5,445	52,795	14,580	14,580	14,580	14,580
Total Sources of Funds	<u>\$ 23,118</u>	<u>\$ 95,278</u>	<u>\$ 83,737</u>	<u>\$ 84,680</u>	<u>\$ 94,747</u>	<u>\$ 55,406</u>
Appropriations						
Transportation						
Operating Expense	\$ 1,179	\$ 91,448	\$ 1,200	\$ 1,200	\$ 62,139	\$ 1,200
Non-Operating Expenditures						
Transfer to Other Funds	-	-	33,072	33,072	33,072	-
Total Appropriations	1,179	91,448	34,272	34,272	95,211	1,200
Ending Fund Balance	21,939	3,830	49,465	50,408	(464)	54,206
Total Uses of Funds	<u>\$ 23,118</u>	<u>\$ 95,278</u>	<u>\$ 83,737</u>	<u>\$ 84,680</u>	<u>\$ 94,747</u>	<u>\$ 55,406</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 \$10,00 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 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 27,048	\$ 26,682	\$ 17,216	\$ 22,736	\$ 22,736	\$ 32,407
Revenue						
Investment Earnings	478	781	500	500	642	500
Assessment Collections	6,761	6,781	6,775	6,775	6,789	6,775
Total Revenue	7,239	7,562	7,275	7,275	7,431	7,275
Other Financing Sources						
Transfers In	3,000	3,000	3,000	3,000	3,000	3,000
Total Sources of Funds	<u>\$ 37,287</u>	<u>\$ 37,244</u>	<u>\$ 27,491</u>	<u>\$ 33,011</u>	<u>\$ 33,167</u>	<u>\$ 42,682</u>
Appropriations						
Transportation						
Operating Expense	\$ 10,605	\$ 14,508	\$ 10,500	\$ 10,500	\$ 760	\$ 10,500
Total Appropriations	10,605	14,508	10,500	10,500	760	10,500
Ending Fund Balance	<u>26,682</u>	<u>22,736</u>	<u>16,991</u>	<u>22,511</u>	<u>32,407</u>	<u>32,182</u>
Total Uses of Funds	<u>\$ 37,287</u>	<u>\$ 37,244</u>	<u>\$ 27,491</u>	<u>\$ 33,011</u>	<u>\$ 33,167</u>	<u>\$ 42,682</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 dredging of the Sanibel Isles-Water Shadows area is approximately \$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 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 90,085	\$ 103,617	\$ 120,102	\$ 121,213	\$ 121,213	\$ 138,827
Revenue						
Investment Earnings	1,587	3,078	1,750	1,750	3,094	3,000
Assessment Collections	9,742	9,755	9,750	9,750	9,765	9,750
Total Revenue	11,329	12,833	11,500	11,500	12,859	12,750
Other Financing Sources						
Transfers In	5,000	5,000	5,000	5,000	5,000	5,000
Total Sources of Funds	<u>\$ 106,414</u>	<u>\$ 121,450</u>	<u>\$ 136,602</u>	<u>\$ 137,713</u>	<u>\$ 139,072</u>	<u>\$ 156,577</u>
Appropriations						
Transportation						
Operating Expense	\$ 2,797	\$ 237	\$ 240	\$ 240	\$ 245	\$ 240
Total Appropriations	2,797	237	240	240	245	240
Ending Fund Balance	<u>103,617</u>	<u>121,213</u>	<u>136,362</u>	<u>137,473</u>	<u>138,827</u>	<u>156,337</u>
Total Uses of Funds	<u>\$ 106,414</u>	<u>\$ 121,450</u>	<u>\$ 136,602</u>	<u>\$ 137,713</u>	<u>\$ 139,072</u>	<u>\$ 156,577</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 \$1.7 million. Revenue from permit fees are budgeted to be approximately \$1.0 million in fiscal year 2021. A 5-year comparison of actual, estimated and budgeted fees is presented below:

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimated	FY21 Budget
Building Permits	\$ 599,691	\$ 700,111	\$ 688,014	\$ 554,685	\$ 582,419
Temporary Certification of Occupancy	1,000	-	1,500	-	-
Shutters/Windows/Doors	40,791	61,969	70,327	60,516	63,542
Electrical Permits	45,813	48,196	45,796	42,791	44,931
Plumbing & Sprinkler Permits	37,071	43,124	41,816	35,204	36,964
HVAC Permits	102,865	121,141	125,345	104,442	109,664
Roofing Permits	50,242	61,522	83,038	66,970	70,319
Plan Review-Residential	54,683	59,221	59,973	56,689	59,523
Plan Review-Nonresidential	52,032	52,266	56,471	45,988	48,287
LP Gas	1,667	1,745	2,100	2,400	2,520
Contractor Competency	3,538	3,798	3,408	3,805	3,995
Contractor Licensing	21,833	4,019	28,864	26,400	27,720
Total	\$ 1,011,226	\$ 1,157,112	\$ 1,206,652	\$ 999,890	\$ 1,049,884

Uses of Funds

The cost to operate the Building Department is budgeted at approximately \$1.3 million for direct and indirect costs.

The budget also includes \$670,000 in capital funding to design and remodel the building department to improve efficiency and space requirements.

BUILDING DEPARTMENT FUND – SPECIAL REVENUE FUND

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 1,082,994	\$ 1,334,336	\$ 1,591,994	\$ 1,615,471	\$ 1,615,471	\$ 1,741,522
Revenue						
Licenses & Permits	1,157,112	1,206,652	1,265,097	1,265,097	999,890	1,049,884
Intergovernmental	-	-	-	-	-	-
Charges for Services	11,222	14,115	12,000	12,000	9,873	12,000
Fines & Forfeitures	28,025	33,603	25,000	25,000	15,944	25,000
Investment Earnings	20,639	40,069	27,500	27,500	39,232	30,000
Miscellaneous	-	-	-	-	-	-
Total Revenue	<u>1,216,998</u>	<u>1,294,439</u>	<u>1,329,597</u>	<u>1,329,597</u>	<u>1,064,939</u>	<u>1,116,884</u>
Total Sources of Funds	<u>\$ 2,299,992</u>	<u>\$ 2,628,775</u>	<u>\$ 2,921,591</u>	<u>\$ 2,945,068</u>	<u>\$ 2,680,410</u>	<u>\$ 2,858,406</u>
Appropriations						
Public Safety						
Personnel Services	\$ 567,948	\$ 612,572	\$ 750,242	\$ 750,242	\$ 588,557	\$ 711,298
Operating Expense	396,340	401,242	520,238	520,238	341,726	483,020
Capital Outlay	1,368	-	675,000	675,000	8,605	668,485
Grants and Aids	-	-	-	-	-	-
Total Operating Expenditures	<u>965,656</u>	<u>1,013,814</u>	<u>1,945,480</u>	<u>1,945,480</u>	<u>938,888</u>	<u>1,862,803</u>
Non-Operating Revenues/Expenditures						
Transfer From Other Funds	-	(510)	-	-	-	-
Total Appropriations	<u>965,656</u>	<u>1,013,304</u>	<u>1,945,480</u>	<u>1,945,480</u>	<u>938,888</u>	<u>1,862,803</u>
Ending Fund Balance	<u>1,334,336</u>	<u>1,615,471</u>	<u>976,111</u>	<u>999,588</u>	<u>1,741,522</u>	<u>995,603</u>
Total Uses of Funds	<u>\$ 2,299,992</u>	<u>\$ 2,628,775</u>	<u>\$ 2,921,591</u>	<u>\$ 2,945,068</u>	<u>\$ 2,680,410</u>	<u>\$ 2,858,406</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.

As discussed previously, the City's response to the COVID-19 pandemic affected many areas. One of the more significant was the closure of the Recreation Center between March 19, 2020 and June 15, 2020, consistent with Executive Orders issued by the governor. The Center 4 Life senior center remains closed. The Recreation has reopened under CDC guidelines with limited hours and staffing.

In response to the closure, the fiscal year 2020 budget was amended to reduce expenditures by approximately \$775,000 in the fund. Membership revenue and the transfer from the General fund to support the fund were both reduced as well.

It is anticipated that the Recreation fund will go through several phases in the upcoming months as the reopening continues. This draft budget presents a plan for operations to continue as they currently are – limited hours and staffing.

Charges for services provided by the recreation center and its programs are budgeted at \$450,000 for the fiscal year, which are basically flat compared to the estimated revenue in fiscal year 2020 – with an important assumption. The revenue for the time the Recreation center was closed in fiscal year 2020 are budgeted the same as fiscal year 2019.

Charges for services by type of charge are estimated in the chart below.

	FY17	FY18	FY19	FY20	FY21
	Actual	Actual	Actual	Estimated	Budget
Membership Fees	\$ 441,188	\$ 482,228	\$ 481,931	\$ 318,155	\$ 334,063
Summer Recreation Fees	84,612	73,301	70,626	39,690	41,675
After School Program Fees	69,595	68,990	82,443	30,485	32,009
Holiday Programs	12,472	9,058	3,616	350	368
Fun Days	7,146	8,320	10,332	4,212	4,423
Other Charges for Services	52,037	52,443	58,519	35,839	37,631
Total	\$ 667,050	\$ 694,340	\$ 707,467	\$ 428,731	\$ 450,168

Uses of Funds

The budget includes operating costs of \$1.5 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 34.53% decrease from the fiscal year 2020 adopted budget.

RECREATION FUND – SPECIAL REVENUE FUND

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 225,852	\$ 198,415	\$ 312,336	\$ 404,287	\$ 404,287	\$ 19,627
Revenue						
Intergovernmental	14,469	20,190	15,000	15,000	14,000	14,000
Charges for Services	694,340	707,467	691,678	417,422	428,731	450,168
Contributions & Donations	4,601	6,068	5,000	5,000	2,857	5,000
Investment Earnings	4,832	14,476	5,000	5,000	12,344	5,000
Miscellaneous	21,705	2,838	2,500	2,500	1,500	2,500
Total Revenue	739,947	751,039	719,178	444,922	459,432	476,668
Other Financing Sources						
Transfers In	1,550,000	1,487,789	1,354,500	677,250	677,250	1,374,818
Total Sources of Funds	\$ 2,515,799	\$ 2,437,243	\$ 2,386,014	\$ 1,526,459	\$ 1,540,969	\$ 1,871,113
Appropriations						
Culture/Recreation						
Personnel Services	\$ 1,523,713	\$ 1,401,814	\$ 1,588,776	\$ 1,096,330	\$ 1,105,585	\$ 950,945
Operating Expense	631,043	631,142	696,458	414,745	415,757	545,365
Total Operating Expenditures	2,154,756	2,032,956	2,285,234	1,511,075	1,521,342	1,496,310
Other Uses of Funds						
Transfer to Other Funds	162,628	-	-	-	-	-
Total Appropriations	2,317,384	2,032,956	2,285,234	1,511,075	1,521,342	1,496,310
Ending Fund Balance	198,415	404,287	100,780	15,384	19,627	374,803
Total Uses of Funds	\$ 2,515,799	\$ 2,437,243	\$ 2,386,014	\$ 1,526,459	\$ 1,540,969	\$ 1,871,113

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. This fund was created to increase the visibility of the program and enhance tracking of revenue and expenditures.

The fiscal year 2021 budget beginning balance is approximately \$167,269. Revenue of \$16,350 in contributions and donations and \$4,000 in investment revenue are budgeted in FY2021.

Uses of Funds

In fiscal year 2021, programming assistance to families is budgeted at \$22,000 and the ending fund balance is approximately \$188,000.

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ -	\$ 157,298	\$ 157,334	\$ 156,659	\$ 156,659	\$ 167,269
Revenue						
Contributions & Donations	16,260	17,220	17,500	17,500	16,350	16,350
Investment Earnings	2,629	4,504	3,000	3,000	4,260	4,000
Total Revenue	18,889	21,724	20,500	20,500	20,610	20,350
Other Financing Sources						
Transfers In	162,628	-	-	-	-	-
Total Sources of Funds	<u>\$ 181,517</u>	<u>\$ 179,022</u>	<u>\$ 177,834</u>	<u>\$ 177,159</u>	<u>\$ 177,269</u>	<u>\$ 187,619</u>
Appropriations						
Culture/Recreation						
Grants and Aids	\$ 24,219	\$ 22,363	\$ 22,000	\$ 22,000	\$ 10,000	\$ 22,000
Ending Fund Balance	<u>157,298</u>	<u>156,659</u>	<u>155,834</u>	<u>155,159</u>	<u>167,269</u>	<u>165,619</u>
Total Uses of Funds	<u>\$ 181,517</u>	<u>\$ 179,022</u>	<u>\$ 177,834</u>	<u>\$ 177,159</u>	<u>\$ 177,269</u>	<u>\$ 187,619</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 \$130,000 for the fiscal year, which includes operating and capital revenues received from Lee County and the Lee County School Board.

A transfer of \$75,000 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 \$244,000.

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 58,247	\$ 48,488	\$ 33,558	\$ 27,261	\$ 27,261	\$ 40,145
Revenue						
Intergovernmental	138,316	110,209	145,519	145,519	166,661	130,030
Investment Earnings	505	475	250	250	393	400
Total Revenue	<u>138,821</u>	<u>110,684</u>	<u>145,769</u>	<u>145,769</u>	<u>167,054</u>	<u>130,430</u>
Other Financing Sources						
Transfers In	<u>107,169</u>	<u>115,646</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>75,000</u>
Total Sources of Funds	<u>\$ 304,237</u>	<u>\$ 274,818</u>	<u>\$ 289,327</u>	<u>\$ 283,030</u>	<u>\$ 304,315</u>	<u>\$ 245,575</u>
Appropriations						
Culture/Recreation						
Operating Expense	\$ 244,491	\$ 247,557	\$ 283,702	\$ 283,702	\$ 264,170	\$ 243,799
Capital Outlay	<u>11,258</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Expenditures	<u>255,749</u>	<u>247,557</u>	<u>283,702</u>	<u>283,702</u>	<u>264,170</u>	<u>243,799</u>
Ending Fund Balance	<u>48,488</u>	<u>27,261</u>	<u>5,625</u>	<u>(672)</u>	<u>40,145</u>	<u>1,776</u>
Total Uses of Funds	<u>\$ 304,237</u>	<u>\$ 274,818</u>	<u>\$ 289,327</u>	<u>\$ 283,030</u>	<u>\$ 304,315</u>	<u>\$ 245,575</u>



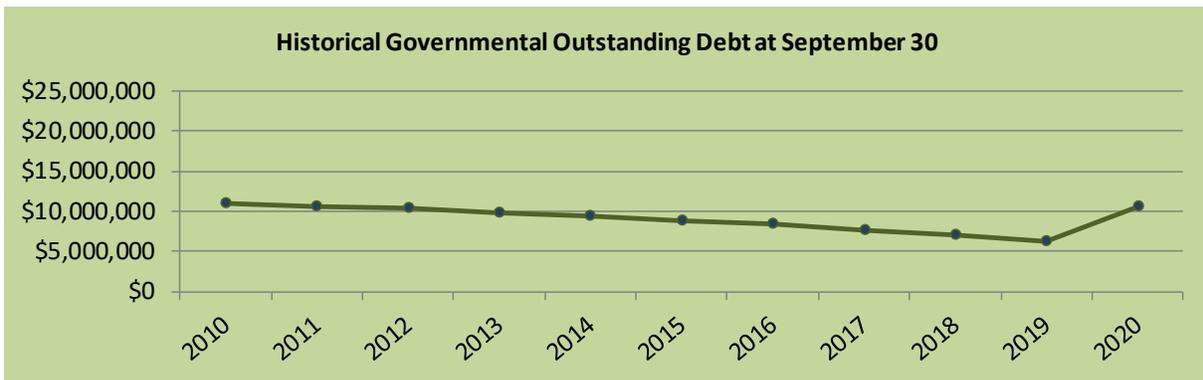
GOVERNMENT FUNDS DEBT SERVICE

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.

Currently, the City has the following outstanding debt:

- 2012 \$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. Debt service is paid by levying ad valorem taxes on an annual basis.
- 2016 \$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. Debt service is paid by levying ad valorem taxes on an annual basis.
- 2020 Public Safety Vehicle Capital Lease Obligation for 16 new police vehicles. Authorized by City Council in 2020. The debt service is paid with a transfer from the General fund each year.
- 2020 \$5.0 million Center 4 Life Relocation and Renovation Bank Loan. City Council approved in 2020. The debt service is paid with a transfer from the General fund each year.

The schedule below shows the history of the outstanding governmental debt projected as of September 30, 2020:



DEBT SERVICE FUNDS SUMMARY

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

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
SOURCES OF FUNDS						
Beginning Fund Balance	\$ 312,031	\$ 336,402	\$ 290,444	\$ 305,564	\$ 305,564	\$ 230,786
Revenue						
Ad valorem taxes, net - Voted Debt	897,108	828,472	798,911	798,911	787,743	795,208
Miscellaneous	9,027	19,400	6,500	6,500	20,195	15,500
Total Revenue	<u>906,135</u>	<u>847,872</u>	<u>805,411</u>	<u>805,411</u>	<u>807,938</u>	<u>810,708</u>
Other Financing Sources						
Debt Proceeds	-	-	-	-	-	-
Transfers In	-	-	-	-	-	290,788
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>290,788</u>
Total Sources of Funds	<u>\$ 1,218,166</u>	<u>\$ 1,184,274</u>	<u>\$ 1,095,855</u>	<u>\$ 1,110,975</u>	<u>\$ 1,113,502</u>	<u>\$ 1,332,282</u>
USES OF FUNDS						
Debt Service						
Principal	705,000	720,000	740,000	740,000	740,000	952,406
Interest	<u>176,764</u>	<u>158,710</u>	<u>142,716</u>	<u>142,716</u>	<u>142,716</u>	<u>219,718</u>
Total Appropriations	<u>881,764</u>	<u>878,710</u>	<u>882,716</u>	<u>882,716</u>	<u>882,716</u>	<u>1,172,124</u>
Ending Fund Balance	<u>336,402</u>	<u>305,564</u>	<u>213,139</u>	<u>228,259</u>	<u>230,786</u>	<u>160,158</u>
Total Uses of Funds	<u>\$ 1,218,166</u>	<u>\$ 1,184,274</u>	<u>\$ 1,095,855</u>	<u>\$ 1,110,975</u>	<u>\$ 1,113,502</u>	<u>\$ 1,332,282</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.

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Approved Millage Rate - Voted Debt	0.0690	0.0598	0.0500	N/A	N/A	0.0500
Beginning Fund Balance	\$ 298,944	\$ 308,242	\$ 281,361	\$ 288,815	\$ 288,815	\$ 218,327
Revenue						
Ad valorem taxes, net	335,504	299,721	256,061	256,061	252,584	257,349
Miscellaneous	6,190	12,038	4,000	4,000	11,800	8,000
Total Revenue	<u>341,694</u>	<u>311,759</u>	<u>260,061</u>	<u>260,061</u>	<u>264,384</u>	<u>265,349</u>
Total Sources of Funds	<u>\$ 640,638</u>	<u>\$ 620,001</u>	<u>\$ 541,422</u>	<u>\$ 548,876</u>	<u>\$ 553,199</u>	<u>\$ 483,676</u>
Appropriations						
Debt Service						
Principal	\$ 300,000	\$ 305,000	\$ 315,000	\$ 315,000	\$ 315,000	\$ 320,000
Interest	<u>32,396</u>	<u>26,186</u>	<u>19,872</u>	<u>19,872</u>	<u>19,872</u>	<u>13,352</u>
Total Operating Expenditures	<u>332,396</u>	<u>331,186</u>	<u>334,872</u>	<u>334,872</u>	<u>334,872</u>	<u>333,352</u>
Ending Fund Balance	<u>308,242</u>	<u>288,815</u>	<u>206,550</u>	<u>214,004</u>	<u>218,327</u>	<u>150,324</u>
Total Uses of Funds	<u>\$ 640,638</u>	<u>\$ 620,001</u>	<u>\$ 541,422</u>	<u>\$ 548,876</u>	<u>\$ 553,199</u>	<u>\$ 483,676</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.

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.

The repayment schedule for the bank loan is as follows:

Fiscal Year	Principal	Interest	Total Payment
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

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Approved Millage Rate - Voted Debt	0.1155	0.1055	0.1060	N/A	N/A	0.1045
Beginning Fund Balance	\$ 13,087	\$ 28,160	\$ 9,083	\$ 16,749	\$ 16,749	\$ 12,459
Revenue						
Ad valorem taxes, net	561,604	528,751	542,850	542,850	535,159	537,859
Miscellaneous	2,837	7,362	2,500	2,500	8,395	7,500
Total Revenue	564,441	536,113	545,350	545,350	543,554	545,359
Total Sources of Funds	<u>\$ 577,528</u>	<u>\$ 564,273</u>	<u>\$ 554,433</u>	<u>\$ 562,099</u>	<u>\$ 560,303</u>	<u>\$ 557,818</u>
Appropriations						
Debt Service						
Principal	405,000	415,000	425,000	425,000	425,000	435,000
Interest and fiscal charges	144,368	132,524	122,844	122,844	122,844	112,984
Total Appropriations	549,368	547,524	547,844	547,844	547,844	547,984
Ending Fund Balance	28,160	16,749	6,589	14,255	12,459	9,834
Total Uses of Funds	<u>\$ 577,528</u>	<u>\$ 564,273</u>	<u>\$ 554,433</u>	<u>\$ 562,099</u>	<u>\$ 560,303</u>	<u>\$ 557,818</u>

2020 PUBLIC SAFETY VEHICLE CAPITAL LEASE OBLIGATION –DEBT SERVICE FUND

Sources of Funds

In fiscal year 2020, the City entered into a lease agreement with a financial institution to lease 16 patrol cars for the City’s police department. The lease term is 4 years. Debt service is paid from transfers made to the fund from the General fund on an annual basis.

Uses of Funds

Lease payments are budgeted at \$199,728 for fiscal year 2020.

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources						
Transfers In	-	-	-	-	-	199,728
Total Sources of Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 199,728</u>
Appropriations						
Debt Service						
Principal	-	-	-	-	-	197,406
Interest and fiscal charges	-	-	-	-	-	2,322
Total Appropriations	-	-	-	-	-	199,728
Ending Fund Balance	-	-	-	-	-	-
Total Uses of Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 199,728</u>

2020 CENTER 4 LIFE RELOCATION & RENOVATION BANK LOAN – DEBT SERVICE FUND

Sources of Funds

In fiscal year 2020, the City purchased land and a building to relocate and remodel the Center 4 Life senior center. The total project cost is expected to be approximately \$5.0 million. The City entered into an agreement with a financial institution to issue a \$15.0 million bank loan (\$5.0 million for the Center 4 Life and \$10.0 for the Sewer Plant renovation) to fund the project. The loan has a 15-year maturity and a fixed interest rate of 2.34%.

Uses of Funds

The amortization schedule for the total loan and the portion allocated for the senior center is shown below.

Fiscal Year	Principal	Interest	Total Payment	C4L Allocation	Sewer Allocation
FY 2021	-	275,940	275,940	91,060	184,880
FY 2022	921,176	352,264	1,273,440	420,235	853,205
FY 2023	942,731	330,708	1,273,439	420,235	853,204
FY 2024	964,791	308,648	1,273,439	420,235	853,204
FY 2025	987,367	286,072	1,273,439	420,235	853,204
FY 2026	1,010,472	262,968	1,273,440	420,235	853,205
FY 2027	1,034,117	239,322	1,273,439	420,235	853,204
FY 2028	1,058,315	215,124	1,273,439	420,235	853,204
FY 2029	1,083,079	190,360	1,273,439	420,235	853,204
FY 2030	1,108,424	165,016	1,273,440	420,235	853,205
FY 2031	1,134,360	139,078	1,273,438	420,235	853,203
FY 2032	1,160,905	112,534	1,273,439	420,235	853,204
FY 2033	1,188,070	85,370	1,273,440	420,235	853,205
FY 2034	1,215,871	57,568	1,273,439	420,235	853,204
FY 2035	1,244,322	29,118	1,273,440	420,235	853,205
	15,054,000	3,050,090	18,104,090	5,974,350	12,129,740

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources						
Transfers In	-	-	-	-	-	91,060
Total Other Financing Sources	-	-	-	-	-	91,060
Total Sources of Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,060</u>
Debt Service						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	91,060
Total Appropriations	-	-	-	-	-	91,060
Ending Fund Balance	-	-	-	-	-	-
Total Uses of Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,060</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 \$5,000) in the government funds.

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
<u>SOURCES OF FUNDS</u>						
Beginning Fund Balance	\$ 3,200,554	\$ 2,757,993	\$ 2,346,189	\$ 2,516,958	\$ 2,516,958	\$ 5,099,400
Revenue						
Intergovernmental	-	-	-	100,224	-	556,362
Miscellaneous	43,829	72,282	40,000	40,000	78,116	50,000
Total Revenue	43,829	72,282	40,000	140,224	78,116	606,362
Other Financing Sources						
Transfers In	225,000	446,653	848,000	2,377,177	2,377,177	145,000
Debt Proceeds	-	-	-	-	5,000,000	-
Total Other Financing Sources	225,000	446,653	848,000	2,377,177	7,377,177	145,000
Total Sources of Funds	<u>\$ 3,469,383</u>	<u>\$ 3,276,928</u>	<u>\$ 3,234,189</u>	<u>\$ 5,034,359</u>	<u>\$ 9,972,251</u>	<u>\$ 5,850,762</u>
<u>USES OF FUNDS</u>						
General Government						
Information Technology	\$ 30,779	\$ 9,804	\$ 293,000	\$ 348,000	\$ 119,000	\$ 402,000
Public Safety						
Police Department	65,511	166,287	285,344	303,249	155,274	85,000
S.E.M.P.	-	-	20,000	20,000	-	20,000
Total Public Safety	65,511	166,287	305,344	323,249	155,274	105,000
Public Works						
Transportation	17,222	504,590	613,500	214,000	66,013	840,336
Public Works	-	-	35,000	35,000	32,800	-
Total Public Works	17,222	504,590	648,500	249,000	98,813	840,336
Culture/Recreation						
Public Facilities	33,867	-	744,150	2,498,327	2,448,590	2,015,349
Recreation Center	314,011	79,289	326,875	11,720	51,997	272,105
Total Culture/Recreation	347,878	79,289	1,071,025	2,510,047	2,500,587	2,287,454
Total Expenditures	461,390	759,970	2,317,869	3,430,296	2,873,674	3,634,790
Non-Operating Expenditures						
Reserves	-	-	750,000	750,000	-	-
Transfer to Other Funds	250,000	-	100,000	100,000	1,999,177	-
Total Non-Operating Expenditures	250,000	-	850,000	850,000	1,999,177	-
Total Appropriations	711,390	759,970	3,167,869	4,280,296	4,872,851	3,634,790
Ending Fund Balance	2,757,993	2,516,958	66,320	754,063	5,099,400	2,215,972
Total Uses of Funds	<u>\$ 3,469,383</u>	<u>\$ 3,276,928</u>	<u>\$ 3,234,189</u>	<u>\$ 5,034,359</u>	<u>\$ 9,972,251</u>	<u>\$ 5,850,762</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 \$553,000, intergovernmental grants of \$48,750 and miscellaneous revenues of \$20,000.

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 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 \$684,000.

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 1,308,156	\$ 943,086	\$ 745,768	\$ 860,894	\$ 860,894	\$ 553,402
Revenue						
Intergovernmental	-	-	-	48,750	-	48,750
Miscellaneous	15,087	22,246	13,000	13,000	36,995	20,000
Total Revenue	17,360	22,246	10,000	61,750	36,995	68,750
Other Financing Sources						
Transfers In	-	71,653	623,000	478,000	478,000	145,000
Total Sources of Funds	<u>\$ 1,323,243</u>	<u>\$ 1,036,985</u>	<u>\$ 1,381,768</u>	<u>\$ 1,400,644</u>	<u>\$ 1,375,889</u>	<u>\$ 767,152</u>
Appropriations						
General Government						
Information Technology	\$ 30,779	\$ 9,804	\$ 293,000	\$ 348,000	\$ 119,000	\$ 402,000
Public Safety						
Police Department	65,511	166,287	285,344	303,249	155,274	85,000
S.E.M.P.	-	-	20,000	20,000	-	20,000
Total Public Safety	65,511	166,287	305,344	323,249	155,274	105,000
Public Works						
Public Works	-	-	35,000	35,000	32,800	-
Public Facilities	33,867	-	744,150	599,150	515,413	176,549
Total Public Works	33,867	-	779,150	634,150	548,213	176,549
Total Expenditures	130,157	176,091	1,377,494	1,305,399	822,487	683,549
Non-Operating Expenditures						
Transfer to Other Funds	250,000	-	-	-	-	-
Total Appropriations	380,157	176,091	1,377,494	1,305,399	822,487	683,549
Ending Fund Balance	943,086	860,894	4,274	95,245	553,402	83,603
Total Uses of Funds	<u>\$ 1,323,243</u>	<u>\$ 1,036,985</u>	<u>\$ 1,381,768</u>	<u>\$ 1,400,644</u>	<u>\$ 1,375,889</u>	<u>\$ 767,152</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 \$574,000. These projects are funded in current fiscal year by a beginning fund balance of approximately \$574,000, intergovernmental grants of \$508,000 and miscellaneous revenues of \$15,000.

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 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 expenditures for the fiscal year are budgeted to be \$840,336.

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 979,508	\$ 976,948	\$ 704,665	\$ 723,315	\$ 723,315	\$ 573,942
Revenue						
Intergovernmental	-	-	-	51,474	-	507,612
Miscellaneous	14,662	25,957	15,000	15,000	16,640	15,000
Total Revenue	14,662	25,957	15,000	66,474	16,640	522,612
Other Financing Sources						
Transfers In	-	225,000	-	-	-	-
Total Sources of Funds	<u>\$ 994,170</u>	<u>\$ 1,227,905</u>	<u>\$ 719,665</u>	<u>\$ 789,789</u>	<u>\$ 739,955</u>	<u>\$ 1,096,554</u>
Appropriations						
Transportation						
Operating Expense	\$ 57	\$ 327,061	\$ -	\$ -	\$ -	\$ -
Capital Outlay	17,165	177,529	613,500	214,000	66,013	840,336
Total Expenditures	17,222	504,590	613,500	214,000	66,013	840,336
Non-Operating Expenditures						
Transfer to Other Funds	-	-	100,000	100,000	100,000	-
Total Appropriations	17,222	504,590	713,500	314,000	166,013	840,336
Ending Fund Balance	<u>976,948</u>	<u>723,315</u>	<u>6,165</u>	<u>475,789</u>	<u>573,942</u>	<u>256,218</u>
Total Uses of Funds	<u>\$ 994,170</u>	<u>\$ 1,227,905</u>	<u>\$ 719,665</u>	<u>\$ 789,789</u>	<u>\$ 739,955</u>	<u>\$ 1,096,554</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 \$905,233 in available beginning fund balance and interest earnings of \$15,000. There is no General fund transfer budgeted.

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 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 \$272,105 in accordance with the rehabilitation and replacement schedule. The schedule is updated annually.

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 912,890	\$ 837,959	\$ 895,756	\$ 932,749	\$ 932,749	\$ 905,233
Revenue						
Miscellaneous	14,080	24,079	12,000	12,000	24,481	15,000
Total Revenue	14,080	24,079	12,000	12,000	24,481	15,000
Other Financing Sources						
Transfers In	225,000	150,000	225,000	-	-	-
Total Sources of Funds	<u>\$ 1,151,970</u>	<u>\$ 1,012,038</u>	<u>\$ 1,132,756</u>	<u>\$ 944,749</u>	<u>\$ 957,230</u>	<u>\$ 920,233</u>
Appropriations						
Culture/Recreation						
Operating Expense	\$ 55,544	\$ 59,697	\$ -	\$ -	\$ -	\$ -
Capital Outlay	258,467	19,592	326,875	11,720	51,997	272,105
Total Expenditures	314,011	79,289	326,875	11,720	51,997	272,105
Non-Operating Expenditures						
Reserve for Roof Replacement	-	-	750,000	750,000	-	-
Total Appropriations	314,011	79,289	1,076,875	761,720	51,997	272,105
Ending Fund Balance	837,959	932,749	55,881	183,029	905,233	648,128
Total Uses of Funds	<u>\$ 1,151,970</u>	<u>\$ 1,012,038</u>	<u>\$ 1,132,756</u>	<u>\$ 944,749</u>	<u>\$ 957,230</u>	<u>\$ 920,233</u>

CENTER 4 LIFE RELOCATION PROJECT – CAPITAL PROJECT FUND

Sources of Funds

In fiscal year 2020, the City purchased land and a building to relocate and remodel the Center 4 Life senior center. The total project cost is expected to be approximately \$5.0 million. Expected completion is the Summer of 2021.

Uses of Funds

Total expenditures for the current fiscal year are expected to be \$1.8 million.

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,066,823
Revenue						
Miscellaneous	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-
Other Financing Sources						
Transfers In	-	-	-	1,899,177	1,899,177	-
Debt Proceeds	-	-	-	-	5,000,000	-
Total Other Financing Sources	-	-	-	1,899,177	6,899,177	-
Total Sources of Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,899,177</u>	<u>\$ 6,899,177</u>	<u>\$ 3,066,823</u>
Appropriations						
Culture/Recreation						
Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	1,899,177	1,933,177	1,838,800
Total Expenditures	-	-	-	1,899,177	1,933,177	1,838,800
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	-	1,899,177	-
Total Appropriations	-	-	-	1,899,177	3,832,354	1,838,800
Ending Fund Balance	-	-	-	-	3,066,823	1,228,023
Total Uses of Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,899,177</u>	<u>\$ 6,899,177</u>	<u>\$ 3,066,823</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 2021 Budget
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020			
	Actual	Actual	Adopted Budget	Amended Budget	Estimated Actual	
SOURCES OF FUNDS						
Unrestricted Net Position/Funds	\$ 9,768,978	\$ 12,612,706	\$ 7,339,468	\$ 7,736,288	\$ 7,736,288	\$ 7,706,859
Revenues						
Ad valorem taxes, net - Voted Debt	881,546	698,785	696,215	696,215	698,500	709,734
Beach Parking Permits	195,815	194,067	185,000	185,000	174,100	195,000
Intergovernmental Revenue	3,923,842	3,382,120	2,030,978	4,235,103	3,753,297	1,086,144
Sewer User Fees	7,082,032	7,417,354	7,615,055	7,615,055	7,679,240	7,909,617
Beach Parking Fees	2,961,178	3,271,983	3,205,721	1,638,392	2,628,429	2,838,703
Fines and Forfeitures	195,080	174,670	190,000	190,000	193,731	195,000
Interest Earnings	268,959	335,355	190,000	190,000	214,989	205,000
Special Assessment Collections ¹	314,733	120,903	637,953	637,953	545,330	559,048
Miscellaneous Revenue	50,484	147,969	150,000	150,000	150,000	150,000
Total Revenues	15,873,669	15,743,206	14,900,922	15,537,718	16,037,616	13,848,246
Non-Operating Sources						
Transfers From Other Funds	169,000	8,905	-	-	-	-
Capital Contributions	486,469	112,785	150,000	150,000	125,000	125,000
Gains/Losses	12,002	(113,761)	6,000	6,000	10,000	10,000
Debt Proceeds	-	-	9,750,000	9,750,000	10,000,000	-
Total Non-Operating Sources	667,471	7,929	9,906,000	9,906,000	10,135,000	135,000
Total Sources of Funds	26,310,118	28,363,841	\$ 32,146,390	\$ 33,180,006	\$ 33,908,904	\$ 21,690,105

ENTERPRISE FUNDS SUMMARY – USES OF FUNDS

	GAAP Basis		Non-GAAP Basis			FY 2021 Budget
	Fiscal Year	Fiscal Year	Fiscal Year 2020			
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
USES OF FUNDS						
Public Safety						
Personnel Services	\$ 1,093,189	\$ 1,030,439	\$ 1,100,508	\$ 760,694	\$ 855,726	\$ 936,540
Operating Expense	893,622	892,842	1,018,347	817,040	883,351	1,008,125
Capital Outlay	-	-	50,000	50,000	25,000	100,000
Total Public Safety	1,986,811	1,923,281	2,168,855	1,627,734	1,764,077	2,044,665
Physical Environment						
Personnel Services	1,636,908	1,942,521	2,008,192	2,008,192	1,849,389	2,079,521
Operating Expense	2,778,442	2,767,672	3,546,703	3,326,951	2,908,318	3,211,022
Capital Outlay	-	-	13,130,562	13,130,562	13,172,507	7,568,918
Total Physical Environment	4,415,350	4,710,193	18,685,457	18,465,705	17,930,214	12,859,461
Public Works						
Personnel Services	645,017	682,690	856,756	856,756	661,256	778,233
Operating Expense	2,336,673	1,209,085	1,399,170	1,369,227	1,131,736	1,193,074
Capital Outlay	-	-	1,528,286	1,270,511	989,173	1,222,644
Total Public Works	2,981,690	1,891,775	3,784,212	3,496,494	2,782,165	3,193,951
Total Expenses	9,383,851	8,525,249	24,638,524	23,589,933	22,476,456	18,098,077
Non-Operating Expenses						
Reserve for Disasters	-	-	-	-	-	-
Personnel Services Reserve	-	-	-	-	-	-
Transfer to Other Funds	480,766	529,768	488,358	279,159	401,764	433,305
Depreciation and Amortization	2,803,251	2,844,082	-	-	-	-
Contributions	20,000	10,000	-	-	-	-
Debt Service	393,014	326,251	3,323,825	3,323,825	3,323,825	3,288,021
Total Non-Operating Expenses	3,697,031	3,710,101	3,812,183	3,602,984	3,725,589	3,721,326
Total Appropriations	13,080,882	12,235,350	28,450,707	27,192,917	26,202,045	21,819,403
Change in Net Position	3,460,258	3,515,785	N/A	N/A	N/A	N/A
Beginning Net Position	39,779,766	43,240,024	N/A	N/A	N/A	N/A
Ending Net Position	\$ 43,240,024	\$ 46,755,809	N/A	N/A	N/A	N/A
Restricted Net Position	\$ 30,627,318	\$ 34,910,007	N/A	N/A	N/A	N/A
Reserve for Disasters	\$ -	\$ -	1,000,000	1,000,000	-	1,000,000
Unrestricted Net Position / Funds	\$ 12,612,706	\$ 11,845,802	2,695,683	4,987,089	7,706,859	(1,129,298)
Total Uses of Funds	N/A	N/A	\$ 32,146,390	\$ 33,180,006	\$ 33,908,904	\$ 21,690,105

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 currently 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 West Gulf and other smaller areas.



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 primarily 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 0.1351 mills which will cost a taxpayer \$13.51 per \$100,000 of taxable property valuation.

The current year budgeted capital improvement plan includes \$5.5 million to complete 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

Sources of Funds

In addition to the roll-forward of prior year balances, net ad valorem tax revenue of \$709,734 is budgeted from the levy of the 0.1351 millage rate. Residential and commercial user fees for wastewater and effluent fees are budgeted at \$7.9 million both which reflect a 3.0% increase in rates charged to general customers based on the revenue sufficiency completed in 2019 (which will be updated in the Summer of 2020).

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. This grant will not be included in the budget until an amendment to the contract with the State is approved. \$825,000 in grants expected to be received from FEMA for generators is included in the budget.

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 \$559,048.

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 \$2.90 million. Sixteen full-time and one part-time positions 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 \$7.6 million in fiscal year 2021 of which \$5.5 million is budgeted to complete 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 in the Supplemental section of this document.

The System entered into an agreement with a financial institution to borrow \$10.0 million in fiscal year 2020. The loan carries a fixed interest rate of 2.34% and has a 15-year maturity. The first year of the issuance (2021) has payments of interest only.

The principal and interest budgeted for total debt service in fiscal year 2021 is \$3.3 million.



SANIBEL SEWER SYSTEM – ENTERPRISE FUND

	GAAP Basis		Non-GAAP Basis			FY 2021 Budget
	Fiscal Year	Fiscal Year	Fiscal Year 2020			
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Millage Rate - Voted Debt	0.1813	0.1947	0.1359	N/A	N/A	0.1351
Sources of Funds						
Unrestricted Net Position / Funds	\$ 8,422,386	\$ 11,056,906	\$ 6,359,620	\$ 6,359,620	\$ 6,359,620	\$ 6,522,542
Revenues						
Ad Valorem Taxes, net - Voted Debt	881,546	698,785	696,215	696,215	698,500	709,734
User Fees	7,082,032	7,417,354	7,615,055	7,615,055	7,679,240	7,909,617
Grant from State of Florida	672,869	1,021,321	1,000,000	1,000,000	1,500,000	825,000
Fines and Forfeitures	16,796	19,282	20,000	20,000	10,000	20,000
Interest Earnings	235,423	300,513	175,000	175,000	175,000	175,000
Miscellaneous	50,484	147,969	150,000	150,000	150,000	150,000
Special Assessment Collections ¹	314,733	120,903	637,953	637,953	545,330	559,048
Total Revenues	9,253,883	9,726,127	10,294,223	10,294,223	10,758,070	10,348,399
Non-Operating Sources						
Capital Contributions	486,469	112,785	150,000	150,000	125,000	125,000
Gains/Losses	(540)	(18,504)	1,000	1,000	-	5,000
Debt Proceeds	-	-	9,750,000	9,750,000	10,000,000	-
Transfers From Other Funds	9,000	3,992	-	-	-	-
Total Non-Operating Sources	494,929	98,273	9,901,000	9,901,000	10,125,000	130,000
Total Sources of Funds	18,171,198	20,881,306	26,554,843	26,554,843	27,242,690	17,000,941
Expenses						
Physical Environment						
Personnel Services	1,437,641	1,675,607	\$ 1,779,550	\$ 1,779,550	\$ 1,656,553	\$ 1,847,464
Operating Expense	2,437,645	2,481,855	2,967,343	2,967,343	2,559,763	2,928,682
Capital Outlay	-	-	13,130,562	13,130,562	13,172,507	7,568,918
Total Expenses	3,875,286	4,157,462	17,877,455	17,877,455	17,388,823	12,345,064
Non-Operating Expenses						
Depreciation and Amortization	2,448,302	2,470,144	-	-	-	-
Interfund Transfers	7,500	7,500	7,500	7,500	7,500	7,500
Debt Service ¹	393,014	326,251	3,323,825	3,323,825	3,323,825	3,288,021
Total Non-Operating Expenses	2,848,816	2,803,895	3,331,325	3,331,325	3,331,325	3,295,521
Total Appropriations	6,724,102	6,961,357	21,208,780	21,208,780	20,720,148	15,640,585
Change in Net Position	3,024,710	2,863,043	N/A	N/A	N/A	N/A
Beginning Net Position	34,821,141	37,845,851	N/A	N/A	N/A	N/A
Ending Net Position	\$ 37,845,851	\$ 40,708,894	N/A	N/A	N/A	N/A
Restricted Net Position	\$ 26,788,945	\$ 30,239,760	N/A	-	-	-
Reserve for Disasters	\$ -	\$ -	1,000,000	1,000,000	-	1,000,000
Unrestricted Net Position / Funds	\$ 11,056,906	\$ 10,469,134	4,346,063	4,346,063	6,522,542	360,356
Total Uses of Funds	N/A	N/A	\$ 26,554,843	\$ 26,554,843	\$ 27,242,690	\$ 17,000,941

BEACH PARKING FUND – ENTERPRISE FUND

COVID-19 Coronavirus Pandemic

As discussed in various areas throughout the budget, the past several months has been challenging. For the City of Sanibel, in addition to taking swift steps to protect the health and safety of our residents and visitors, the City has been severely and immediately impacted economically by the global COVID-19 pandemic. As with many areas in Florida, the City is heavily dependent on tourism and the businesses that support tourism. Federal, State, and local responses to the pandemic have included safer-at-home orders, complete closure, or significantly reduced operations of segments of businesses, and a near shut down of travel into the Southwest Florida area. This had a direct and immediate impact on beach parking revenue and operations as parking was suspended between March 18, 2020 and June 1, 2020. Additionally, parking was closed between July 3, 2020 and July 6, 2020.

The fiscal year 2021 budget was prepared with beach parking revenues flat compared to the estimates for fiscal year 2020, with an important exception. For the time the parking lots were closed, the actual revenue from fiscal year 2019 was used, so therefore total revenues budgeted for fiscal year 2021 are approximately 8.0% higher than estimates for fiscal year 2020.

Sources of Funds

Pursuant to ordinance, parking fees are charged at \$5.00 per hour at the City's seven (7) beach parking locations: Lighthouse, Gulfside City Park, Tarpon Bay, Bowman's, Blind Pass, Boat Ramp and Turner Beach. Per hour parking rates are budgeted to remain at \$5.00 per hour. Revenues from this source are budgeted at \$2.8 million for fiscal year 2020 (net of the 6.5% sales tax remitted to the state department of revenue).

Revenue from parking permits is budgeted at \$185,000 and parking violation revenue is estimated to be \$195,000. Most 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 \$1.8 million from the Lee County Tourist Development Council (TDC) have been applied for to support beach maintenance. This grant revenue is not included in the fiscal year 2021 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 2021 Budget
	Fiscal Year	Fiscal Year	Fiscal Year 2020			
	2018 Actual	2019 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Sources of Funds						
Unrestricted Net Position / Funds	1,346,592	1,555,800	\$ 979,848	\$ 1,376,668	\$ 1,376,668	\$ 1,184,317
Revenues						
Licenses and Permits	195,815	194,067	185,000	185,000	174,100	195,000
Intergovernmental Revenue	3,250,973	2,360,799	1,030,978	3,235,103	2,253,297	261,144
Charges for Services, net ¹	2,961,178	3,271,983	3,205,721	1,638,392	2,628,429	2,838,703
Fines and Forfeitures	178,284	155,388	170,000	170,000	183,731	175,000
Interest Earnings	33,536	34,842	15,000	15,000	39,989	30,000
Total Revenues	6,619,786	6,017,079	4,606,699	5,243,495	5,279,546	3,499,847
Non-Operating Sources						
Transfers In	160,000	4,913	-	-	-	-
Gains/Losses	12,542	(95,257)	5,000	5,000	10,000	5,000
Total Non-Operating Sources	172,542	(90,344)	5,000	5,000	10,000	5,000
Total Sources of Funds	8,138,920	7,482,535	5,591,547	6,625,163	6,666,214	4,689,164
Expenses						
Public Safety						
Personnel Services	1,093,189	1,030,439	1,100,508	760,694	855,726	936,540
Operating Expense	893,622	892,842	1,018,347	817,040	883,351	1,008,125
Capital Outlay	-	-	50,000	50,000	25,000	100,000
Total Public Safety	1,986,811	1,923,281	2,168,855	1,627,734	1,764,077	2,044,665
Physical Environment						
Personnel Services	199,267	266,914	228,642	228,642	192,836	232,057
Operating Expense	340,797	285,817	579,360	359,608	348,555	282,340
Capital Outlay	-	-	-	-	-	-
Total Physical Environment	540,064	552,731	808,002	588,250	541,391	514,397
Public Works						
Personnel Services	645,017	682,690	856,756	856,756	661,256	778,233
Operating Expense	2,336,673	1,209,085	1,399,170	1,369,227	1,131,736	1,193,074
Capital Outlay	-	-	1,528,286	1,270,511	989,173	1,222,644
Total Public Works	2,981,690	1,891,775	3,784,212	3,496,494	2,782,165	3,193,951
Total Expenses	5,508,565	4,367,787	6,761,069	5,712,478	5,087,633	5,753,013
Non-Operating Expenses						
Depreciation	354,949	373,938	-	-	-	-
Interfund Transfers	473,266	522,268	480,858	271,659	394,264	425,805
Contributions	20,000	10,000	-	-	-	-
Total Non-Operating Expenses	848,215	906,206	480,858	271,659	394,264	425,805
Total Appropriations	6,356,780	5,273,993	7,241,927	5,984,137	5,481,897	6,178,818
Change in Net Position	435,548	652,742	N/A	N/A	N/A	N/A
Beginning Net Position	4,958,625	5,394,173	N/A	N/A	N/A	N/A
Ending Net Position	<u>\$ 5,394,173</u>	<u>\$ 6,046,915</u>	N/A	N/A	N/A	N/A
Restricted Net Position	\$ 3,838,373	\$ 4,670,247	N/A	N/A	N/A	N/A
Unrestricted Net Position / Funds	\$ 1,555,800	\$ 1,376,668	(1,650,380)	641,026	1,184,317	(1,489,654)
Total Uses of Funds	N/A	N/A	<u>\$ 5,591,547</u>	<u>\$ 6,625,163</u>	<u>\$ 6,666,214</u>	<u>\$ 4,689,164</u>

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 EXPENDITURES BY FUNCTION/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
	Full-time Positions	Part-time Positions	Overtime	Special Pay	Payroll Taxes	Retirement	Health Insurance		Worker's Compensation	Total Vacancy Cost	Personnel Budget
							Employee	Dependents			
GOVERNMENTAL FUNDS											
General Fund											
General Government Function											
Legislative	\$ 227,987	\$ 28,088	\$ 2,500	\$ 3,600	\$ 20,056	\$ 30,665	\$ 45,841	\$ 14,503	\$ 500	\$ -	\$ 373,740
Administrative	313,302	121,774	1,000	51,943	37,333	91,810	29,778	12,202	875	-	660,017
Finance	573,237	-	2,500	13,760	45,096	111,465	88,817	29,006	1,100	-	864,981
Legal	-	48,643	-	-	3,721	48,042	11,460	-	75	-	111,941
Planning	522,145	-	15,000	15,084	42,246	119,682	93,753	24,431	7,925	86,994	927,260
Information Technology	313,494	40,590	22,000	5,960	29,226	41,076	45,841	12,202	700	-	511,089
Gen'l Government Services	-	-	-	-	-	-	-	-	-	-	-
Public Safety Function											
Police	1,827,696	94,542	121,000	144,014	167,325	1,312,916	313,365	234,468	64,025	311,010	4,590,361
Emergency Management	84,491	-	-	216	6,480	57,380	10,887	7,047	1,575	-	168,076
Physical Environment Function											
Natural Resources	207,456	-	-	6,480	16,366	43,842	29,736	1,754	4,075	-	309,709
Public Works Function											
Public Works Department	363,850	-	30,000	15,618	31,324	94,593	59,593	2,440	11,375	155,104	763,897
Public Facilities	117,228	-	30,000	4,427	11,602	23,222	34,381	7,487	5,700	-	234,047
Total General Fund	4,550,886	333,637	224,000	261,102	410,775	1,974,693	763,452	345,540	97,925	553,108	9,515,118
Transportation Fund	432,967	-	125,000	12,178	43,616	89,077	99,512	12,202	56,625	69,454	940,631
Building Department Fund	437,716	-	15,000	13,284	35,649	79,127	64,100	17,415	4,150	44,782	711,223
Recreation Fund											
Center 4 Life Seniors Program	75,175	13,870	2,056	2,606	6,776	18,795	16,670	-	3,046	-	138,994
Recreation Department	287,094	190,031	20,000	8,151	38,654	80,009	45,691	19,217	13,425	109,504	811,776
Total Recreation Fund	362,269	203,901	22,056	10,757	45,430	98,804	62,361	19,217	16,471	109,504	950,770
TOTAL GOVERNMENTAL FUNDS	\$ 5,783,838	\$ 537,538	\$ 386,056	\$ 297,321	\$ 535,470	\$ 2,241,701	\$ 989,425	\$ 394,374	\$ 175,171	\$ 776,848	\$ 12,117,742
ENTERPRISE FUNDS											
Sanibel Sewer System	\$ 811,266	\$ 65,038	\$ 170,000	\$ 33,281	\$ 82,588	\$ 158,184	\$ 142,680	\$ 59,095	\$ 28,100	\$ 296,857	\$ 1,847,089
Beach Parking Fund											
Public Safety	339,403	94,273	34,000	47,561	39,416	159,980	69,186	20,859	17,475	114,387	936,540
Physical Environment	170,909	-	-	3,960	13,377	12,229	22,920	5,262	3,400	-	232,057
Public Works	327,422	-	80,000	28,378	33,339	62,955	72,120	9,456	25,525	139,038	778,233
Total Beach Parking Fund	837,734	94,273	114,000	79,899	86,132	235,164	164,226	35,577	46,400	253,425	1,946,830
TOTAL ENTERPRISE FUNDS	\$ 1,649,000	\$ 159,311	\$ 284,000	\$ 113,180	\$ 168,720	\$ 393,348	\$ 306,906	\$ 94,672	\$ 74,500	\$ 550,282	\$ 3,793,919
CITY-WIDE GRAND TOTAL	\$ 7,432,838	\$ 696,849	\$ 670,056	\$ 410,501	\$ 704,190	\$ 2,635,049	\$ 1,296,331	\$ 489,046	\$ 249,671	\$ 1,327,130	\$ 15,911,661

(*) Positions are counted in FTE's (Full-time Equivalents). One (1.0) FTE equals a 40-hour work week or 2,080 in a fiscal year. Fractional FTE's represent Regular Part-time positions OR Temporary/Seasonal Full-time positions which are budgeted for less than full-time working hours (40 hours per week). Total vacancy cost includes wages and fringe benefits.

LEGISLATIVE DEPARTMENT – GENERAL FUND

GENERAL GOVERNMENT FUNCTION

CITY CLERK

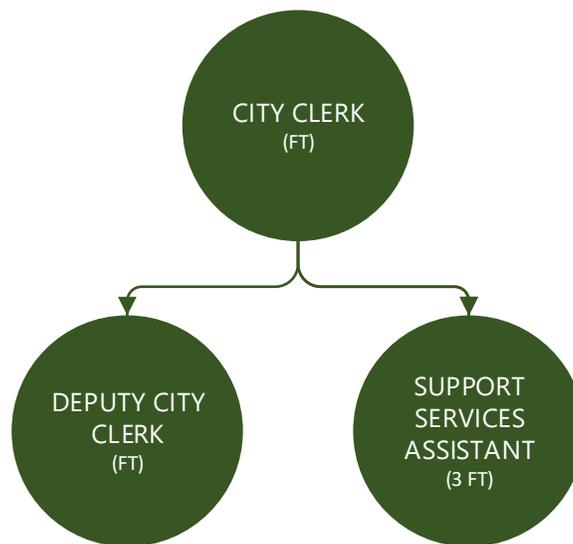


Pamela Smith, MMC served as Deputy City Clerk for the City of Sanibel from December 01, 1999, until March 2005, at which time a charter amendment passed and she was sworn in March 15, 2005, as the City of Sanibel's first City Clerk. She also held the position of Emergency Management Coordinator from 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. Ms. Smith was elected IIMC Vice President in April, 2020. 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.

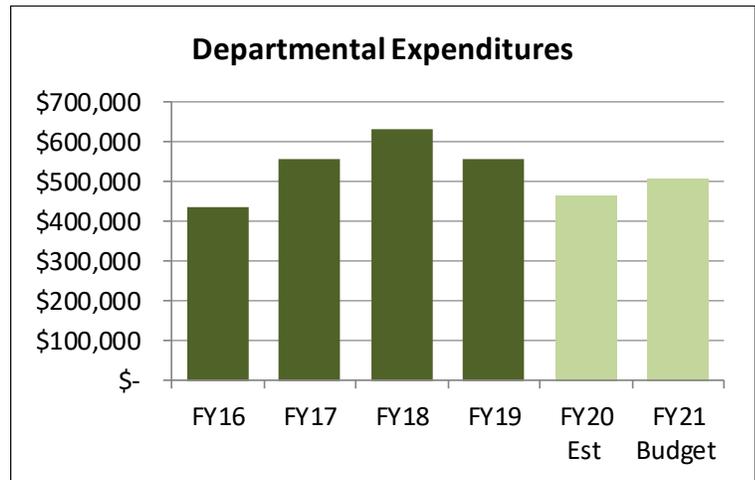
DEPARTMENT STRUCTURE



LEGISLATIVE DEPARTMENT – GENERAL FUND

DEPARTMENT FUNCTION

During the COVID-19 Pandemic, continue to 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 to other governmental entities, and the public as requested. The City Clerk 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; timely and accurate responses to the needs of the general public, which include e-mails, walk-in visitors, and/or phone calls to City Hall.



FIVE YEAR CHALLENGES

- The digitization of City records is essential to continue; however, with the furlough of the Legislative employee responsible for this assignment, most records are not being digitized at this time. Without proper staffing digitization of records will remain at a standstill. The retrieval cost of records from the off-site storage facility remains the same and will increase as off-site records are needed by staff, commercial businesses, and others.
- A decrease in public records requests due to COVID-19 while answering all requests virtually. Continuing to comply with statutory requirements as in-person requests have decreased.
- Continue to control staff overtime through issues such as COVID-19, water quality issues, blue-green algae/red tide issues, as well as an upsurge in public phone calls.
- Continue to train and provide support to City staff. Due to COVID-19 converting current City paper records to a digitized format for those records deemed to have historical, administrative, and statutory value by following the State Retention Schedule to create a paperless organization has ceased due to employee furloughs.
- 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.
- Due to COVID-19 a re-evaluation of community contributions has been performed by staff and may necessitate reduction in FY 2021 budget such as: Horizon Council (\$2,500) and Coastal Heartland National Estuary Partnership (\$2,500)

LEGISLATIVE DEPARTMENT – GENERAL FUND

CURRENT YEAR ACCOMPLISHMENTS

- 100% of City Council legislation prepared for authentication, digitized and sent to Department Director's within the same day of adoption
- Even though two employees who were furloughed due to COVID-19, remaining staff have absorbed the duties of the furloughed employees with no disruption to city or public services.
- Due to COVID-19 remaining staff have sustained increased workload, such as the escalation of public meetings, increased phone calls, and emails.

To Support Council Goals:

- Provide information to the public for City Council by following 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 one day of updated information
- Strive to reduce promotional activity expenses further

To Support Departmental Objectives:

- Strive to control overtime due to furloughed employees from COVID-19
- Updating the work process book to reflect 'no-contact' protocol changes due to COVID-19
- Use Zoom Application for City meetings as necessary due to COVID-19
- Continue to utilize automated agenda process for accurate accounting and transparency of City Council meetings to include the increase in COVID-19 public comment emails
- Due to COVID-19, produce meeting audio and legislative updates to the City website within the same day to ensure transparency to the public
- Reducing travel-related expenses, thus maximizing virtual on-line training opportunities due to COVID-19
- Reducing public service interruptions by cross-training remaining staff to fulfill the duties of furloughed employees

RESPONSIBILITIES

- Due to COVID-19 MacKenzie Hall (Council Chambers) sterilized by legislative employees after every meeting
- Legislative Department sanitized workspaces and high-touch areas daily
- Staff interaction with residents and City employees is limited to adhere to CDC guidelines
- Mail and Delivery protocols updated to adhere to CDC guidelines
- Agenda Public Comment Language adjusted in accordance with social distancing guidelines
- Attend all council meetings, keep a permanent journal of its proceedings, and keep a record of all ordinances, resolutions, and regulations of the council

LEGISLATIVE DEPARTMENT – GENERAL FUND RESPONSIBILITIES (CONTINUED)

- 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
- Assist/Attend Planning Commission meetings and Code Enforcement hearings as necessary
- Coordinate City Council travel schedule and reimbursement for expenditures
- Complete departmental and City Council Purchase card statements each month
- Provide telephonic, email and person-to-person information relative to City services
- 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; is the 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

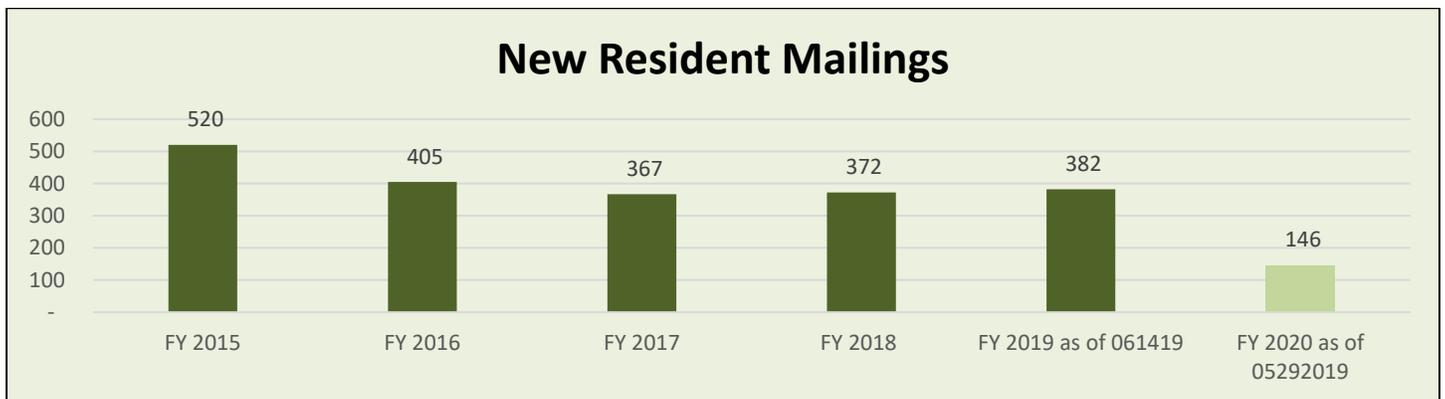
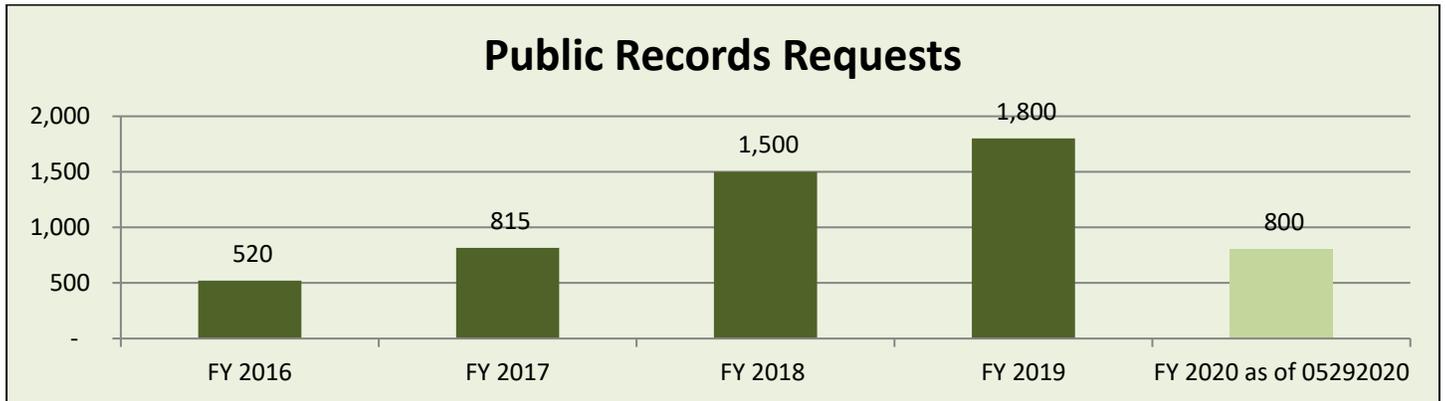
LEGISLATIVE DEPARTMENT – GENERAL FUND RESPONSIBILITIES (CONTINUED)

- 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 Homeowner 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 the 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

TREND ANALYSIS/PERFORMANCE INDICATORS

Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	FY 2020 as of 05292020
Total Phone Calls	21,427	20,853	19,469	18,578	8,224 (through April 30)
Total Walk-Ins	4,674	5,402	3,894	3,921	1,147 (through March 14)
Total E-Mails	97,422	117,662	121,385	110,000	69,882
Public Records Requests	520	815	1,500	2,000	800
New Resident Mailings	373	383	372	375	146

LEGISLATIVE DEPARTMENT – GENERAL FUND TREND ANALYSIS/PERFORMANCE INDICATORS (CONTINUED)



**General Fund
Legislative Department**

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual Expenditures	2019 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 273,779	\$ 231,749	\$ 216,696	216,696	\$ 236,069	\$ 227,987
Part-time	8,796	8,139	-	-	3,058	28,088
Wage Adjustments	-	-	8,118	8,118	-	-
Vacancies	-	-	77,472	77,472	-	-
Overtime	3,693	14,744	2,500	2,500	4,474	2,500
Special Pay	79	4,870	2,650	2,650	-	-
Payroll Taxes	21,414	19,365	16,971	16,971	17,879	20,056
Retirement	68,709	60,298	35,507	35,507	27,736	30,665
Cafeteria Benefits	70,249	67,304	67,831	67,831	69,487	60,344
Other Benefits	-	-	-	-	-	3,600
Unemployment/Work Comp	3,377	374	340	340	450	500
SUB-TOTAL	450,096	406,843	428,085	428,085	359,153	373,740
OPERATING EXPENDITURES						
Professional Services	31,528	32,009	33,000	33,000	33,000	33,000
Other Contractual Services	10,748	22,575	8,000	8,000	6,500	30,000
Travel & Per Diem	36,187	44,046	35,680	35,680	15,000	20,760
Communications	12,990	14,099	18,789	18,789	15,000	13,929
Postage/Transportation	390	136	100	100	100	100
Utilities	-	-	-	-	-	-
Rentals & Leases	1,103	2,076	2,080	2,080	2,080	2,200
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Printing	1,062	571	3,000	3,000	3,000	3,000
Promotional Activities	15,449	17,641	12,000	12,000	6,000	5,000
Other Current Charges	50,378	2,798	5,000	5,000	5,000	5,000
Office Supplies	3,062	3,037	4,000	4,000	4,000	4,000
Operating Supplies	369	189	200	200	200	200
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	12,463	10,562	13,000	13,000	11,540	11,540
Training and Education	5,402	1,136	7,310	7,310	2,310	6,175
SUB-TOTAL	181,131	150,875	142,159	142,159	103,730	134,904
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 631,227	\$ 557,718	\$ 570,244	\$ 570,244	\$ 462,883	\$ 508,644
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	13.75%	(11.65%)	2.25%	2.25%	(17.00%)	9.89%

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.

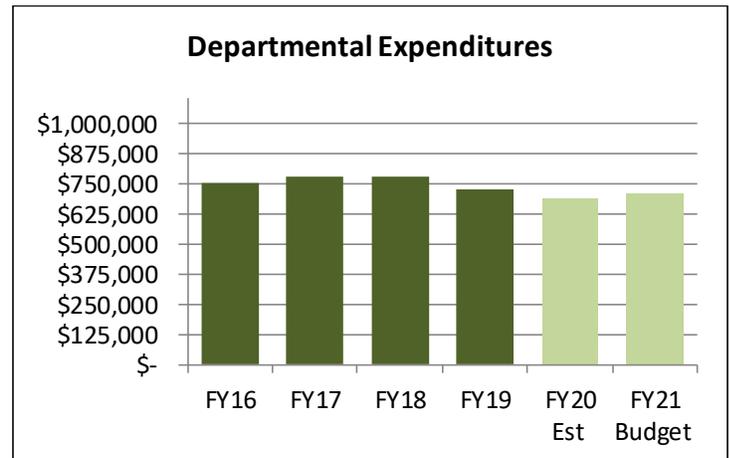
DEPARTMENT STRUCTURE



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 and retaining employees with declining revenues
- Maintaining affordable healthcare for employees
- Meeting employee expectations for salary and benefit enhancements
- Attracting and retaining part-time and seasonal personnel as the local economy rebounds
- Ability to control employee turnover
- Manage higher than normal recruitment costs

CURRENT YEAR ACCOMPLISHMENTS

- Responded to the COVID-19 pandemic with prompt personnel policy guidance
- Ensured the proper work status placement for full-time employees during the COVID-19 pandemic and recovery phases
- Promptly addressed employee COVID-19 health and travel related issues with potential impacts on co-workers
- 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
- 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

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

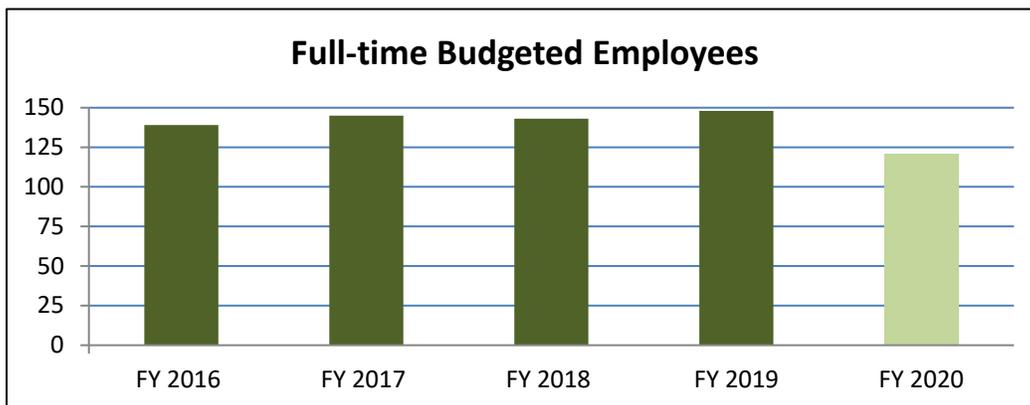
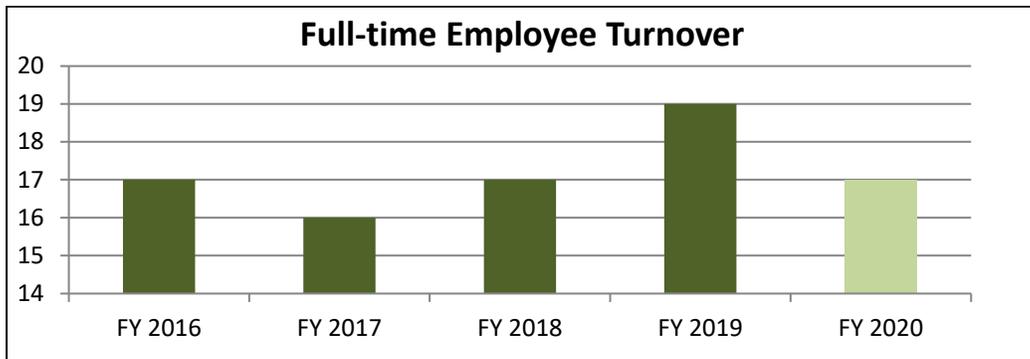
Admin Services Director

- 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 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020
Employees-Full-Time					
20+ Years of Service	28	21	17	12	17
Age 50 and Over	66	66	64	57	56
Workers' Compensation					
Reportable Injuries	13	18	6	7	5
Total Costs Incurred	\$41,917	\$1,044,122	\$97,260	\$951,152	\$215,084
Total City Retirees/Beneficiaries Defined Benefit Plans					
Municipal Police Officers	27	27	27	27	29
General Employees	72	78	83	89	92

PERFORMANCE INDICATORS



**General Fund
Administrative Department**

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021
	2018 Actual	2019 Actual	Adopted	Amended	Estimated	
	Expenditures	Expenditures	Budget	Budget	Actual	Budget
PERSONNEL SERVICES						
Wages						
Full-time	\$ 343,683	\$ 292,953	\$ 304,281	\$ 304,281	\$ 309,313	\$ 313,302
Part-time	106,267	119,761	117,451	117,451	111,508	121,774
Wage Adjustments	-	-	11,652	11,652	-	-
Vacancies	-	-	-	-	-	-
Overtime	614	12,288	1,000	1,000	2,079	1,000
Special Pay	22,210	24,145	23,431	23,431	23,431	15,751
Payroll Taxes	27,468	29,288	34,131	34,131	32,428	37,333
Retirement	169,141	148,961	98,402	98,402	83,563	91,810
Cafeteria Benefits	26,133	27,549	39,925	39,925	42,222	41,980
Other Benefits	-	-	-	-	-	36,192
Unemployment/Work Comp	5,487	532	640	640	800	900
SUB-TOTAL	701,003	655,477	630,913	630,913	605,344	660,042
OPERATING EXPENDITURES						
Professional Services	187	-	-	-	-	-
Other Contractual Services	15,375	13,799	8,000	8,000	8,000	8,000
Travel & Per Diem	45,097	41,534	53,612	53,612	51,612	18,500
Communications	10,187	8,756	10,420	10,420	10,420	10,420
Postage/Transportation	260	189	100	100	100	100
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	40	-	100	100	-	100
Printing	355	80	500	500	500	500
Promotional Activities	1,463	1,647	-	-	-	-
Other Current Charges	42	725	1,000	1,000	1,000	1,000
Office Supplies	2,490	1,061	3,000	3,000	3,000	3,000
Operating Supplies	880	1,964	1,500	1,500	1,500	1,500
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	4,036	2,541	4,000	4,000	4,000	4,000
Training and Education	747	550	3,750	3,750	3,750	3,750
SUB-TOTAL	81,159	72,846	85,982	85,982	83,882	50,870
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 782,162	\$ 728,323	\$ 716,895	\$ 716,895	\$ 689,226	\$ 710,912
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	3.55%	(6.88%)	(1.57%)	(1.57%)	(5.37%)	3.15%

FINANCE DEPARTMENT – GENERAL FUND

GENERAL GOVERNMENT FUNCTION

DIRECTOR

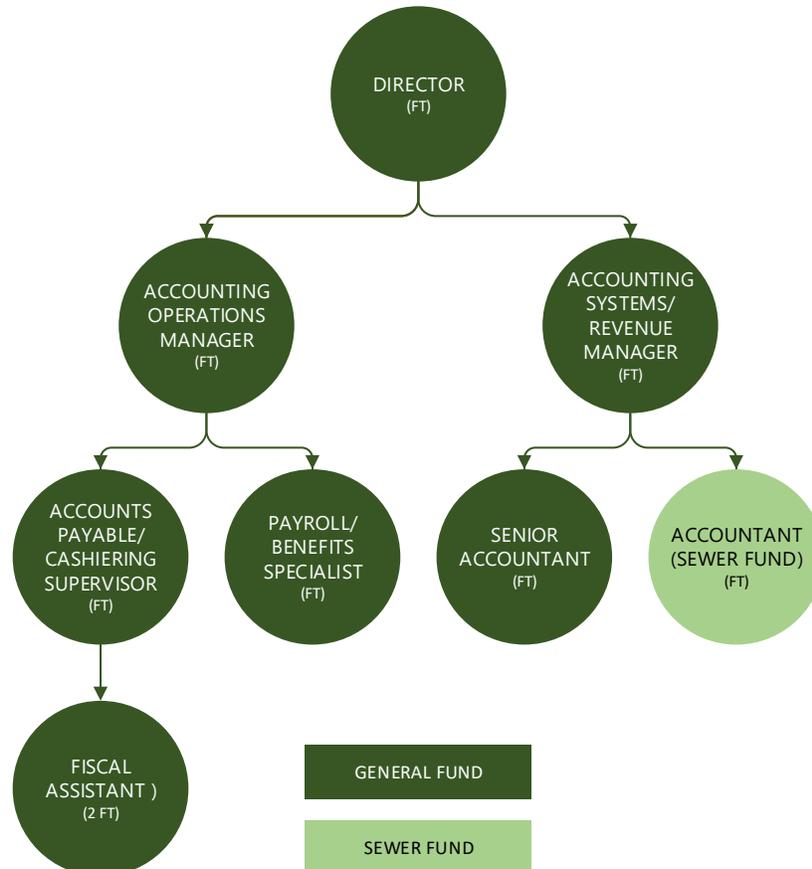


Steven C. Chaipel has been employed with the City of Sanibel for seven years and was promoted to Finance Director in 2016. He has over 10 years of experience in governmental accounting and finance and more than 25 years of management experience in the governmental and private sectors. He earned a Master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

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

(FGFOA), the Florida Institute of Certified Public Accountants (FICPA), and the Florida Association of Business Tax Officials (FABTO).

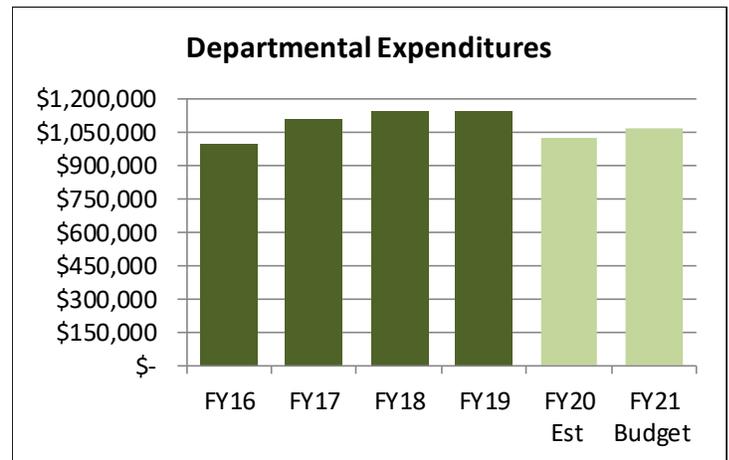
DEPARTMENT STRUCTURE



FINANCE DEPARTMENT – GENERAL FUND

DEPARTMENT FUNCTION

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



FIVE YEAR CHALLENGES

- 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, 2022.
- 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

- Received the Government Finance Officers Association Distinguished Budget Presentation Award for fiscal year 2019 and received the Excellence in Financial Reporting award for fiscal year 2018.
- Successfully completed fiscal year 2019 financial and Federal and State Single audits with no comments for financial improvement from the City’s independent auditors.

FINANCE DEPARTMENT – GENERAL FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

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

To Support Departmental Objectives:

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

RESPONSIBILITIES

Accounting

Budget

Cash receipts

Capital assets

Payroll

Debt management

Accounts payable

Cash management

Investment management

Financial reporting

General billing

Annual tax rolls

Grant management

Business Tax

Applications

Annual renewals

Utility – Sewer

Billing

Customer service

Rate feasibility studies

Debt issuance

Debt compliance

Assessment management

Collections

Utility payments

Cash receipts

Delinquencies

Collection reporting

Business taxes

Grants receipts

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 2019	Estimated FY 2020
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Financial Operations/Ratios

Total Citywide personnel cost	\$15,049,463	\$16,015,288	\$16,031,047	\$11,953,938	TBD
Citywide personnel cost to operating cost	46.81%	45.59%	47.13%	47.41%	TBD
Investments weighted average to maturity	1.1 years	1.3 years	0.8 years	TBD	TBD
Rate of return on investment portfolio	1.34%	0.84%	1.25%	TBD	TBD
Earnings on investment portfolio	\$224,535	\$196,691	\$275,420	TBD	TBD
General Fund unrestricted fund balance %	91.0%	91.9%	93.6%	93.4%	TBD

Accounts Payable & Purchasing

Number of procurement cards issued	105	105	116	103	TBD
Average procurement card purchase	\$159	\$197	\$198	TBD	TBD
Purchasing card annual rebate	\$5,754	\$6,608	\$6,504	\$6,468	TBD
Vendor checks issued	3,654	3,772	3,851	3,870	TBD
Purchase orders issued	1,138	1,106	1,172	1,166	TBD

Budget

Budget amendments prepared	31	25	16	19	TBD
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Utility Financial Operations

Utility customers	4,300	4,333	4,342	4,398	TBD
Utility customers % on ACH	34.1%	35%	35.1%	41.6%	TBD
Utility customers % on e-bill	10.3%	15%	14.6%	17.4%	TBD

Revenue

Ad valorem tax collected to budget %	96.4%	96.1%	96.4%	100.64%	TBD
General fund millage rate levied	1.9139	1.9139	1.9139	1.9139	TBD
Business tax receipts issued	2,944	2,857	2,816	2,794	TBD
Business tax registrations issued	842	975	996	983	TBD
Grant revenue managed	\$3,630,781	\$3,999,853	\$5,774,797	\$5,564,900	TBD
Charges for services (total City)	\$12,527,114	\$13,216,919	\$13,317,581	\$14,408,703	TBD

Debt

Total City long term debt	\$26,813,264	23,490,271	\$20,091,597	\$17,543,680	TBD
Total City net pension liability	\$12,322,551	\$9,286,730	\$8,040,966	\$8,588,599	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	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual Expenditures	2019 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 557,678	\$ 566,116	\$ 555,351	555,351	\$ 565,482	\$ 573,237
Part-time	5,429	4,135	-	-	3,077	-
Wage Adjustments	-	-	18,277	18,277	-	-
Vacancies	-	-	-	-	-	-
Overtime	14,305	15,818	7,500	7,500	3,830	2,500
Special Pay	-	6,000	11,640	11,640	-	7,800
Payroll Taxes	42,613	44,171	43,949	43,949	43,052	45,096
Retirement	200,238	176,239	120,272	120,272	97,433	111,465
Cafeteria Benefits	114,380	116,534	110,807	110,807	113,084	117,823
Other Benefits	-	-	-	-	-	5,960
Unemployment/Work Comp	7,383	772	840	840	1,025	1,100
SUB-TOTAL	<u>942,026</u>	<u>929,785</u>	<u>868,636</u>	<u>868,636</u>	<u>826,983</u>	<u>864,981</u>
OPERATING EXPENDITURES						
Professional Services	147,095	161,536	148,800	148,800	153,300	152,300
Other Contractual Services	4,210	4,421	2,740	2,740	4,015	1,140
Travel & Per Diem	12,191	14,976	15,454	15,454	7,200	13,724
Communications	11,694	10,296	6,020	6,020	10,023	5,820
Postage/Transportation	212	187	750	750	150	750
Utilities	-	-	-	-	-	-
Rentals & Leases	4,155	3,911	5,300	5,300	3,865	5,300
Insurance	-	-	-	-	-	-
Repair & Maintenance	164	-	150	150	-	150
Printing	1,770	1,665	1,500	1,500	1,585	1,500
Promotional Activities	-	-	-	-	-	-
Other Current Charges	9,455	7,824	8,740	8,740	9,746	8,910
Office Supplies	-	-	-	-	-	-
Operating Supplies	9,661	8,420	7,000	7,000	7,000	7,500
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	1,150	1,739	1,895	1,895	1,500	1,895
Training and Education	1,752	2,749	3,875	3,875	1,500	3,825
SUB-TOTAL	<u>203,509</u>	<u>217,724</u>	<u>202,224</u>	<u>202,224</u>	<u>199,884</u>	<u>202,814</u>
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
GRANTS & ASSISTANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEPARTMENTAL TOTAL	<u>\$ 1,145,535</u>	<u>\$ 1,147,509</u>	<u>\$ 1,070,860</u>	<u>\$ 1,070,860</u>	<u>\$ 1,026,867</u>	<u>\$ 1,067,795</u>
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	11.04%	0.17%	(6.68%)	(6.68%)	(10.51%)	3.99%

LEGAL DEPARTMENT – GENERAL FUND GENERAL GOVERNMENT FUNCTION

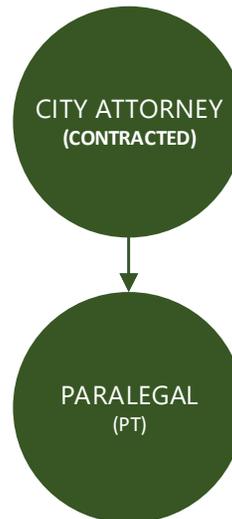
CITY ATTORNEY



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 annually 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.

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.

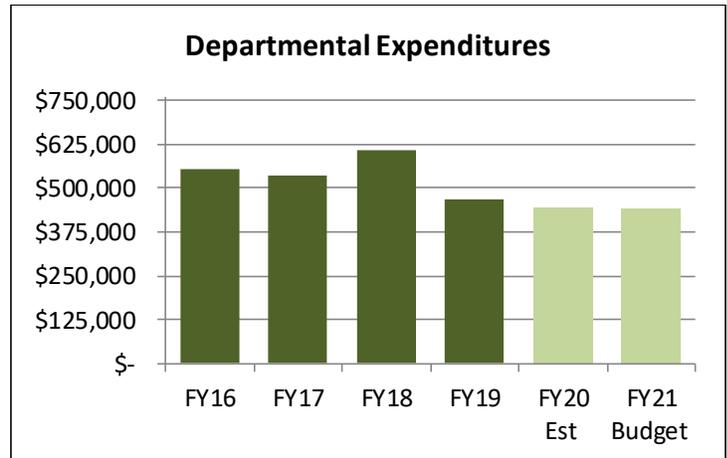
DEPARTMENT STRUCTURE



LEGAL DEPARTMENT – GENERAL FUND

DEPARTMENT FUNCTION

The City Attorney's Office provides legal services to the City Council, Planning Commission, City Manager, City staff and other City Boards and Committees. 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 include, but are not limited to, new member orientations on Sunshine Law and Public Records for members of City Council, Planning Commission and the Advisory Boards, and advice to Council and City staff with regard to current and updated laws and legislation.



The City Attorney's Office provides legal services to the City Council, Planning Commission, City Manager, City staff and other City Boards and Committees. 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 include, but are not limited to, new member orientations on Sunshine Law and Public Records for members of City Council, Planning Commission and the Advisory Boards, and advice to Council and City staff with regard to current and updated laws and legislation.

FIVE YEAR CHALLENGES

- Emerging Issues during Fiscal Year 2020-2021 will include mechanisms by which the City continues to locally address water quality issues and the COVID-19 Pandemic 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, all 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, Planning Commission, the City Manager, Department Directors and City staff, and other City Boards and Committees 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 Boards and Committees, and City staff, providing legal guidance and protection of the City’s interests from the legal perspective as the City locally addressed the COVID-19 pandemic while still providing core municipal services and timely completion of City goals established by City Council.

LEGAL DEPARTMENT – GENERAL FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

- The City Attorney's Office will continue to locally address the COVID-19 pandemic, sustain and strengthen the City's financial stability, continue to provide thorough, timely, high-quality and cost-effective legal services to support and further the Council's goals including, but not limited to, locally address the COVID-19 Pandemic, sustaining and strengthening the City's 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 City 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 City 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 City Council, Planning Commission, City Boards, City Manager and City staff relating to the City's Charter, Code, Comprehensive Plan and other City regulations, policies and procedures
- Legal opinions, both written and oral
- Document review for legal form and sufficiency
- Legal research and analysis
- Advice on enacted Legislation and recently proposed legislation for City Council and City staff
- Attendance at meetings of City Council, Planning Commission, quasi-judicial boards and hearings, committees and staff, as necessary
- Preparation of City Ordinances
- Preparation of City Resolutions
- Preparation of Mayoral Proclamations
- Preparation and/or review of contracts and agreements
- Preparation and/or review of Interlocal agreements
- Sunshine Law and Public Records Orientations for City Council, Planning Commission, and other Boards and Committees
- Advice on filing of lawsuits and administrative proceedings when necessary. Defense of lawsuits and administrative proceedings when necessary
- Legal budget preparation and Implementation

LEGAL DEPARTMENT – GENERAL FUND TREND ANALYSIS

- The City Council continues to locally address the COVID-19 Pandemic, sustain and strengthen the City's financial stability, continue to develop and implement its redevelopment work plan, incorporate the review of current and any proposed zoning and land use regulations and continue its focus on improving water quality.
- The City of Sanibel and its citizens continue to be aware of the local health and formal threats posed by the COVID-19 Pandemic, as well as 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 2018 Actual Expenditures	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020			FY 2021 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 267,133	\$ 36,656	\$ -	\$ -	\$ -	\$ -
Part-time	-	18,654	46,476	46,476	47,567	48,643
Wage Adjustments	-	-	1,827	1,827	-	-
Vacancies	-	-	-	-	-	-
Overtime	-	-	-	-	16	-
Special Pay	16,794	1,000	-	-	-	-
Payroll Taxes	15,693	4,061	3,555	3,555	3,465	3,721
Retirement	118,538	90,092	53,034	53,034	53,034	48,042
Cafeteria Benefits	32,952	11,220	8,595	8,595	10,744	11,460
Other Benefits	-	-	-	-	-	-
Unemployment/Work Comp	3,199	258	60	60	50	75
SUB-TOTAL	454,309	161,941	113,547	113,547	114,876	111,941
OPERATING EXPENDITURES						
Professional Services	110,855	294,426	350,000	350,000	320,000	320,000
Other Contractual Services	-	-	-	-	-	-
Travel & Per Diem	30,072	406	400	400	400	400
Communications	2,333	2,555	2,676	2,676	2,676	2,676
Postage/Transportation	-	36	200	200	200	200
Utilities	-	-	-	-	-	-
Rentals & Leases	283	616	3,492	3,492	1,000	3,492
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Printing	-	-	300	300	300	300
Promotional Activities	-	-	-	-	-	-
Other Current Charges	2,296	2,473	1,900	1,900	1,900	1,900
Office Supplies	1,011	747	500	500	500	500
Operating Supplies	39	-	100	100	100	100
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	4,138	2,879	3,952	3,952	2,000	1,000
Training and Education	-	-	-	-	-	-
SUB-TOTAL	151,027	304,138	363,520	363,520	329,076	330,568
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 605,336	\$ 466,079	\$ 477,067	\$ 477,067	\$ 443,952	\$ 442,509
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	3.85%	(23.00%)	2.36%	2.36%	(4.75%)	(0.33%)

INFORMATION TECHNOLOGY DEPARTMENT – GENERAL FUND GENERAL GOVERNMENT FUNCTION

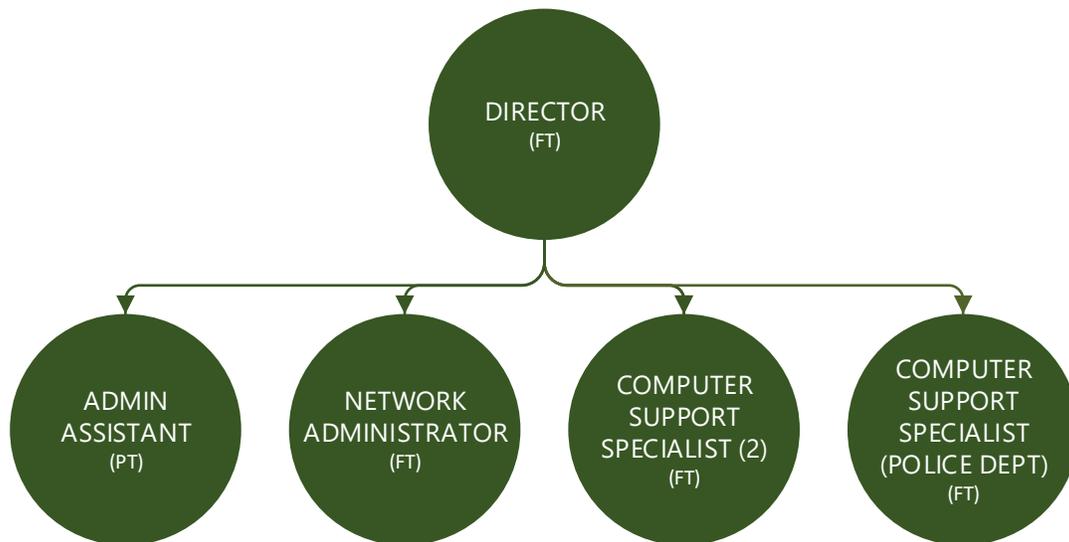
DIRECTOR



Director Albert Smith, Jr. was hired in 1998. He has 22 years of service with the City and over 30 years in the IT field.

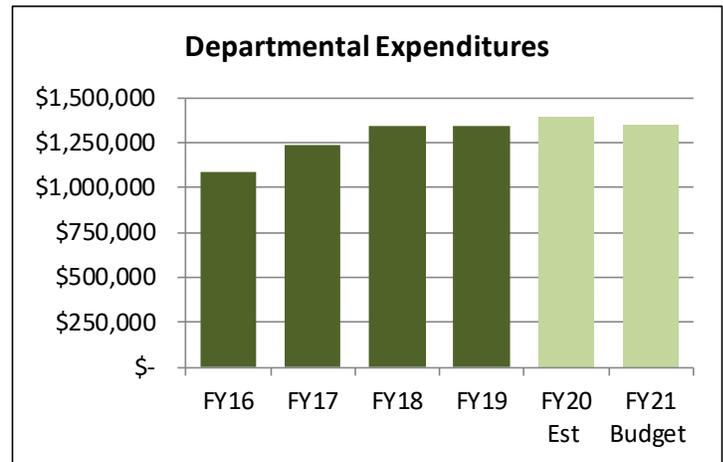
The Director earned a Bachelor of Science degree from Towson State University. He also earned the designation of Certified Government Chief Information Officer Florida through a partnership with the John Scott Dailey Florida Institute of Government and the Florida Local Government Information Systems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

- Determining the right balance for systems security, security awareness and staff security training.
- 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 Tyler Energov, 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;

INFORMATION TECHNOLOGY DEPARTMENT – GENERAL FUND FIVE YEAR CHALLENGES (CONTINUED)

- Redesigning the City's web site and new online services to improve ADA compliance, 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;
- 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

- Implementation of new technology to support the work needs during the Covid-19 Coronavirus.
- 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
- Implemented additional technology to support City's response to the Covid19 pandemic.
- Working to enhance City's website ADA capabilities.
- Completed migration of 60% of City systems to Cloud and off-site services.
- Increased active monitoring of City systems.

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

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 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Estimated FY2020
Systems - Internal	51%	38%	33%	40%	40%
Systems - External/Cloud	49%	62%	67%	60%	60%
After Hours Support Calls	77	102	100	70	TBD
All Emails Through City	416,782	412,370	464,889	581,626	482,641
Staff Email Requests for Service To IT Support	2,908	2,110	1,384	1,367	736

* 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, digital recording systems and remote meetings.
- 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

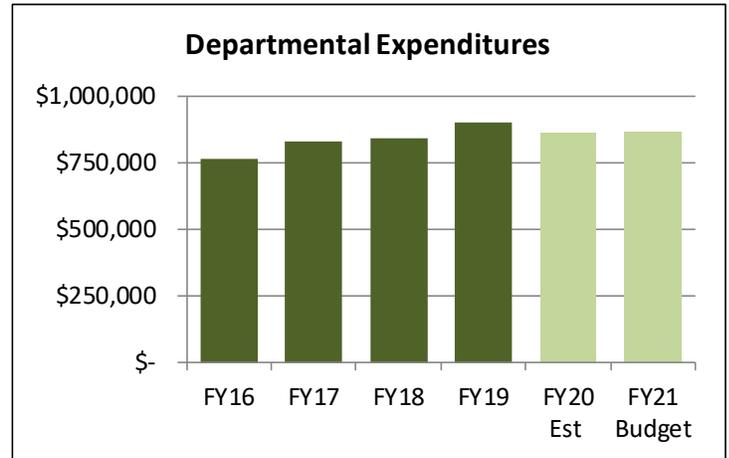
Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY2020
Press releases	513	537	495	541	616
City website page views	704,355	1,634,986	1,000,513	747,013	TBD
City Website pages per visit	2.05	1.72	1.95	1.94	TBD
City Website unique visitors	191,858	496,889	268,189	211,929	TBD
City website percentage new visitors	55.2%	51.7%	81.1%	81.7%	TBD
FTE	4.00	4.75	4.75	4.75	4.75

**General Fund
Information Technology Department**

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual Expenditures	2019 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 301,297	\$ 312,208	\$ 301,336	\$ 301,336	\$ 319,867	\$ 313,494
Part-time	30,635	33,608	36,778	36,778	27,647	40,590
Wage Adjustments	-	-	11,216	11,216	-	-
Vacancies	-	-	-	-	-	-
Overtime	19,853	24,604	22,000	22,000	28,628	22,000
Special Pay	514	4,113	6,220	6,220	-	2,000
Payroll Taxes	26,087	27,935	28,025	28,025	27,394	29,226
Retirement	78,119	69,696	43,324	43,324	34,292	41,076
Cafeteria Benefits	53,603	56,584	58,043	58,043	58,043	58,043
Other Benefits	-	-	-	-	-	3,960
Unemployment/Work Comp	4,344	456	540	540	650	700
SUB-TOTAL	514,452	529,204	507,482	507,482	496,521	511,089
OPERATING EXPENDITURES						
Professional Services	380,269	386,587	422,766	422,766	525,743	416,812
Other Contractual Services	19,599	14,044	30,000	30,000	-	-
Travel & Per Diem	19,707	15,300	24,050	24,050	9,995	26,230
Communications	154,983	164,154	159,392	159,392	180,676	183,022
Postage/Transportation	1,608	401	1,500	1,500	500	800
Utilities	-	-	-	-	-	-
Rentals & Leases	17,919	20,175	28,080	28,080	24,372	22,996
Insurance	-	-	-	-	-	-
Repair & Maintenance	116,872	86,266	169,599	169,599	94,100	118,931
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	-	-	-	-
Office Supplies	659	1,100	3,000	3,000	500	2,750
Operating Supplies	119,073	125,109	60,142	60,142	65,040	68,817
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	699	324	1,200	1,200	200	1,200
Training and Education	225	68	1,000	1,000	200	1,000
SUB-TOTAL	831,613	813,528	900,729	900,729	901,326	842,558
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 1,346,065	\$ 1,342,732	\$ 1,408,211	\$ 1,408,211	\$ 1,397,847	\$ 1,353,647
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	13.13%	(0.25%)	4.88%	4.88%	4.10%	(3.16%)

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 2019	FY 2020	FY 2021
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	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual Expenditures	2019 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Retirement Health Savings	89,087	75,134	60,000	60,000	76,335	65,000
Payroll Taxes	-	440	-	-	-	-
Retirement	(9,557)	(10,913)	(10,000)	(10,000)	(16,581)	(10,000)
Cafeteria Benefits	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	79,530	64,661	50,000	50,000	59,754	55,000
OPERATING EXPENDITURES						
Professional Services	4,642	1,505	5,000	5,000	2,000	2,500
Other Contractual Services	26,122	25,392	12,550	12,550	18,000	12,550
Travel & Per Diem	1,343	995	2,000	2,000	1,000	2,000
Communications	-	-	-	-	-	-
Postage/Transportation	23,525	16,393	21,000	21,000	17,000	20,000
Utilities	-	-	-	-	-	-
Rentals & Leases	18,844	15,794	17,616	17,616	17,000	17,000
Insurance	586,809	621,316	665,000	665,000	650,000	665,000
Repair & Maintenance	315	-	120	120	-	-
Printing	2,607	637	-	3,265	13,578	2,500
Promotional Activities	4,627	5,913	5,500	5,500	3,133	5,000
Other Current Charges	51,540	83,455	43,000	43,000	27,000	43,000
Office Supplies	1,784	-	-	-	-	-
Operating Supplies	1,132	1,687	1,500	1,500	1,500	1,500
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	1,299	-	-	-	-
Training and Education	37,010	55,094	40,000	40,000	35,000	35,000
SUB-TOTAL	760,300	829,480	813,286	816,551	785,211	806,050
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	3,550	5,778	5,000	5,000	13,000	5,000
DEPARTMENTAL TOTAL	\$ 843,380	\$ 899,919	\$ 868,286	\$ 871,551	\$ 857,965	\$ 866,050
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	8.68%	6.70%	(3.52%)	(3.15%)	(4.66%)	0.94%

COMMUNITY SERVICES DEPARTMENT
PUBLIC WORKS BRANCH – GENERAL FUND
TRANSPORTATION BRANCH – SPECIAL REVENUE FUND
PLANNING BRANCH – GENERAL FUND
BUILDING BRANCH – SPECIAL REVENUE FUND
UTILITIES BRANCH – ENTERPRISE FUND
SUPPORT SERVICES BRANCH – SHARED FUNDS

DIRECTOR



Keith L. Williams joined the City of Sanibel in 2012 as the Public Works Director and City Engineer. In 2018 he was named the director of the newly created Community Services Department which encompasses the Public Works, Utilities, Building, Planning and Code Enforcement components of the City. Director Williams is a licensed professional engineer and a member of the American Society of Civil Engineers as well as the American Public Works Association. Director Williams has over 11 years of experience in municipal administration, public works operations and public sector engineering in addition to over five years of private sector land development, utility and transportation engineering.

Mr. Williams earned a Bachelor of Science in Civil and Environmental Engineering and a minor in Environmental Engineering with University Honors recognition from the University of Tennessee. He also earned a Master of Business Administration in Public Administration from Southern New Hampshire University.

Director Williams oversees the Community Services Department which includes the following:

Public Works - the city's roads and rights of way, stormwater drainage, shared use paths, parks and grounds, city facilities, fleet maintenance, public beaches as well as engineering review and capital project administration;

Utilities - the island-wide city sewer system including 135 city owned sewer lift stations as well as the Donax Wastewater Reclamation Facility;

Building – building permit plan review, building permit inspections, administration of the Florida Building Code, contractor licensing and maintenance of the City's Community Rating System (CRS) program;

Planning – ensure development consistency with The Sanibel Plan, plan review, development permits, variances, waivers and staff support of the Planning Commission.

Code Enforcement – residential and commercial code compliance, dark skies compliance, public code education.

**General Fund
Community Services Department - Public Works Branch**

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual Expenditures	2019 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 445,166	\$ 391,811	\$ 347,800	287,800	\$ 356,430	\$ 363,850
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	11,603	11,603	-	-
Vacancies	-	-	-	-	-	155,104
Overtime	19,153	24,924	30,000	20,000	31,854	30,000
Special Pay	2,326	9,183	7,520	7,520	1,800	2,754
Payroll Taxes	35,350	33,037	29,477	19,477	16,271	31,324
Retirement	190,144	164,875	105,456	95,456	94,021	94,593
Cafeteria Benefits	83,209	74,336	62,033	62,033	65,244	62,033
Other Benefits	-	-	-	-	-	12,864
Unemployment/Work Comp	9,452	8,505	8,460	8,460	10,400	11,525
SUB-TOTAL	784,800	706,671	602,349	512,349	576,020	764,047
OPERATING EXPENDITURES						
Professional Services	38,510	16,933	106,000	71,000	48,550	106,000
Other Contractual Services	2,319,569	10,812	21,900	1,900	1,830	21,900
Travel & Per Diem	21,397	23,091	16,664	16,664	16,664	6,008
Communications	17,773	16,822	10,884	10,884	10,884	6,840
Postage/Transportation	449	-	500	500	-	500
Utilities	-	-	-	-	-	-
Rentals & Leases	-	68	80	80	80	80
Insurance	-	-	-	-	-	-
Repair & Maintenance	8,212	6,253	8,700	1,427,150	1,425,450	8,700
Printing	-	-	1,200	1,200	-	1,200
Promotional Activities	-	-	-	-	-	-
Other Current Charges	90	1,663	600	600	400	600
Office Supplies	8,133	5,420	7,950	7,950	7,000	7,950
Operating Supplies	7,239	9,859	9,000	9,000	9,000	9,000
Fuels, Oils, Lubricants	-	38	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	11,536	10,853	10,330	10,330	7,913	10,330
Training and Education	397	361	-	-	-	-
SUB-TOTAL	2,433,305	102,173	193,808	1,557,258	1,527,771	179,108
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 3,218,105	\$ 808,844	\$ 796,157	\$ 2,069,607	\$ 2,103,791	\$ 943,155
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	69.39%	(74.87%)	(1.57%)	155.87%	160.10%	(55.17%)

Special Revenue Fund
Community Services Department - Transportation Branch

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021
	2018 Actual	2019 Actual	Adopted	Amended	Estimated	
	Expenditures	Expenditures	Budget	Budget	Actual	Budget
PERSONNEL SERVICES						
Wages						
Full-time	\$ 431,003	\$ 447,694	\$ 443,788	384,167	\$ 427,164	\$ 432,967
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	19,572	19,572	-	-
Vacancies	-	-	-	-	-	69,454
Overtime	93,007	104,948	125,000	125,000	124,999	125,000
Special Pay	5,474	9,939	17,460	17,460	-	7,088
Payroll Taxes	40,412	41,933	44,848	44,848	38,777	43,616
Retirement	150,336	134,788	93,316	93,316	74,251	89,077
Cafeteria Benefits	115,437	128,177	134,716	134,716	111,728	111,714
Other Benefits	-	-	-	-	-	5,090
Unemployment/Work Comp	19,467	34,164	38,140	38,140	52,625	57,400
SUB-TOTAL	855,136	901,643	916,840	857,219	829,544	941,406
OPERATING EXPENDITURES						
Professional Services	201,804	140,882	298,000	366,165	166,180	318,000
Other Contractual Services	317,876	455,591	450,400	492,727	463,409	440,400
Travel & Per Diem	5,172	6,748	5,626	5,626	5,626	5,626
Communications	4,360	30,617	19,775	19,775	19,775	25,235
Postage/Transportation	-	1,737	-	-	-	-
Utilities	-	275	-	-	-	-
Rentals & Leases	20,654	17,155	21,855	21,855	18,833	21,855
Insurance	-	-	-	-	-	-
Repair & Maintenance	2,027,832	1,077,134	1,234,500	641,325	599,927	1,134,500
Printing	3,100	1,200	-	-	-	-
Promotional Activities	-	-	500	500	500	500
Other Current Charges	597,774	606,080	605,796	605,796	605,096	493,729
Office Supplies	-	-	-	-	-	-
Operating Supplies	33,156	20,729	19,300	19,300	19,300	19,300
Fuels, Oils, Lubricants	39,401	39,406	41,370	41,370	40,000	41,370
Road Materials & Supplies	54,716	62,640	110,000	85,000	70,000	85,000
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	3,305,845	2,460,194	2,807,122	2,299,439	2,008,646	2,585,515
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	9,676	-	-	-	-
SUB-TOTAL	-	9,676	-	-	-	-
GRANTS & ASSISTANCE						
	-	2,909	-	-	-	-
DEPARTMENTAL TOTAL	\$ 4,160,981	\$ 3,374,422	\$ 3,723,962	\$ 3,156,658	\$ 2,838,190	\$ 3,526,921
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	9.95%	(18.90%)	10.36%	(6.45%)	(15.89%)	24.27%

General Fund
Community Services Department - Public Facilities Branch

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021
	2018 Actual	2019 Actual	Adopted	Amended	Estimated	
	Expenditures	Expenditures	Budget	Budget	Actual	Budget
PERSONNEL SERVICES						
Wages						
Full-time	\$ 122,611	\$ 120,137	\$ 111,167	111,167	\$ 115,013	\$ 117,228
Part-time	-	174	-	-	-	-
Wage Adjustments	-	-	5,375	5,375	-	-
Vacancies	-	-	-	-	-	-
Overtime	38,527	35,161	30,000	30,000	30,001	30,000
Special Pay	-	2,325	4,640	4,640	-	2,987
Payroll Taxes	13,994	12,384	11,154	11,154	10,613	11,602
Retirement	41,307	38,065	24,267	24,267	18,634	23,222
Cafeteria Benefits	38,659	37,930	41,868	41,868	41,868	41,868
Other Benefits	-	-	-	-	-	1,440
Unemployment/Work Comp	4,628	4,130	4,240	4,240	5,250	5,775
SUB-TOTAL	259,726	250,306	232,711	232,711	221,379	234,122
OPERATING EXPENDITURES						
Professional Services	1,725	18,758	100	100	-	100
Other Contractual Services	50,832	55,862	65,706	65,706	58,207	65,706
Travel & Per Diem	1,878	1,228	2,408	2,408	2,408	2,408
Communications	2,420	2,690	-	-	2,655	960
Postage/Transportation	17	-	100	100	100	100
Utilities	97,405	98,048	108,240	108,240	95,000	108,240
Rentals & Leases	-	359	400	400	-	400
Insurance	-	-	-	-	-	-
Repair & Maintenance	139,437	137,914	248,690	165,690	164,669	158,690
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	5	553	2,500	2,500	1,550	2,500
Office Supplies	-	47	-	-	-	-
Operating Supplies	26,754	49,114	41,200	41,200	33,500	41,200
Fuels, Oils, Lubricants	5,274	4,935	4,000	4,000	4,000	4,000
Road Materials & Supplies	4,785	-	6,000	6,000	-	6,000
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	20	-	-	-	-	-
SUB-TOTAL	330,552	369,508	479,344	396,344	362,089	390,304
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 590,278	\$ 619,814	\$ 712,055	\$ 629,055	\$ 583,468	\$ 624,426
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	2.72%	5.00%	14.88%	1.49%	(5.86%)	7.02%

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

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual Expenditures	2019 Actual Expenditures	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	58,380	51,477	65,059	65,059	55,000	65,059
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Postage/Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	9,615	9,768	11,640	11,640	10,000	11,640
Office Supplies	-	-	-	-	-	-
Operating Supplies	3,996	3,996	4,000	4,000	3,975	4,000
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	71,991	65,241	80,699	80,699	68,975	80,699
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 71,991	\$ 65,241	\$ 80,699	\$ 80,699	\$ 68,975	\$ 80,699
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	25.88%	(9.38%)	23.69%	23.69%	5.72%	17.00%

General Fund
Community Services Department - Planning Branch

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021
	2018 Actual	2019 Actual	Adopted	Amended	Estimated	
	Expenditures	Expenditures	Budget	Budget	Actual	Budget
PERSONNEL SERVICES						
Wages						
Full-time	\$ 495,607	\$ 436,829	\$ 462,077	\$ 462,077	\$ 469,026	\$ 522,145
Part-time	24,914	22,518	-	-	227	-
Wage Adjustments	-	-	17,275	17,275	-	-
Vacancies	-	-	78,485	5,694	-	86,994
Overtime	11,455	22,972	15,000	15,000	20,815	15,000
Special Pay	303	5,697	8,580	8,580	1,800	-
Payroll Taxes	40,797	38,349	37,153	37,153	37,473	42,246
Retirement	206,927	179,082	125,184	125,184	103,383	119,682
Cafeteria Benefits	102,202	99,005	105,613	105,613	98,351	118,184
Other Benefits	-	-	-	-	-	15,084
Unemployment/Work Comp	15,128	5,672	5,220	5,220	6,750	8,050
SUB-TOTAL	897,333	810,124	854,587	781,796	737,825	927,385
OPERATING EXPENDITURES						
Professional Services	4,611	2,400	45,000	45,000	5,000	45,000
Other Contractual Services	9,708	6,043	120,000	120,000	86,588	120,000
Travel & Per Diem	22,522	18,326	26,156	26,156	20,000	12,908
Communications	9,776	9,037	8,164	8,164	8,000	6,328
Postage/Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	3,628	1,781	3,700	3,700	2,000	3,700
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	500	500	-	500
Printing	28	1,097	1,000	1,000	250	1,000
Promotional Activities	24	-	-	-	-	-
Other Current Charges	7,400	5,081	7,500	7,500	5,000	7,500
Office Supplies	9,148	9,613	10,000	10,000	10,000	10,000
Operating Supplies	4,184	2,678	2,500	2,500	2,500	2,500
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	1,085	806	1,000	1,000	1,150	1,000
Training and Education	520	35	1,000	1,000	500	1,000
SUB-TOTAL	72,634	56,897	226,520	226,520	140,988	211,436
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 969,967	\$ 867,021	\$ 1,081,107	\$ 1,008,316	\$ 878,813	\$ 1,138,821
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	(0.72%)	(10.61%)	24.69%	16.30%	1.36%	29.59%

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

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021
	2018 Actual	2019 Actual	Adopted	Amended	Estimated	
	Expenditures	Expenditures	Budget	Budget	Actual	Budget
PERSONNEL SERVICES						
Wages						
Full-time	\$ 345,142	\$ 368,722	\$ 426,255	\$ 426,255	\$ 426,231	\$ 437,716
Part-time	782	188	-	-	-	-
Wage Adjustments	-	-	14,466	14,466	-	-
Vacancies	-	-	74,159	74,159	-	44,782
Overtime	14,123	19,239	15,000	15,000	17,965	15,000
Special Pay	-	4,500	5,820	5,820	1,800	8,244
Payroll Taxes	27,505	29,945	34,201	34,201	33,715	35,649
Retirement	119,451	108,983	84,489	84,489	59,543	79,127
Cafeteria Benefits	53,488	78,734	92,832	92,832	45,428	81,515
Other Benefits	-	-	-	-	-	5,040
Unemployment/Work Comp	7,457	2,261	3,020	3,020	3,875	4,225
SUB-TOTAL	567,948	612,572	750,242	750,242	588,557	711,298
OPERATING EXPENDITURES						
Professional Services	131,987	96,471	250,000	250,000	83,368	250,000
Other Contractual Services	23,067	51,626	5,000	5,000	5,000	5,000
Travel & Per Diem	13,144	14,610	17,896	17,896	15,000	15,016
Communications	6,888	7,155	2,984	2,984	7,500	5,340
Postage/Transportation	983	1,227	1,500	1,500	2,000	1,500
Utilities	-	-	-	-	-	-
Rentals & Leases	1,872	2,442	2,500	2,500	2,500	2,500
Insurance	-	-	-	-	-	-
Repair & Maintenance	250	-	150	150	150	150
Printing	458	134	750	750	750	750
Promotional Activities	-	816	4,000	4,000	-	4,000
Other Current Charges	201,651	219,394	216,458	216,458	216,458	179,764
Office Supplies	5,919	1,493	2,500	2,500	2,500	2,500
Operating Supplies	5,583	2,216	1,500	1,500	1,500	1,500
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	186	-	-	-	-	-
Training and Education	4,352	3,658	15,000	15,000	5,000	15,000
SUB-TOTAL	396,340	401,242	520,238	520,238	341,726	483,020
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	675,000	675,000	6,515	668,485
Machinery & Equipment	1,368	-	-	-	2,090	-
SUB-TOTAL	1,368	-	675,000	675,000	8,605	668,485
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 965,656	\$ 1,013,814	\$ 1,945,480	\$ 1,945,480	\$ 938,888	\$ 1,862,803
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	13.30%	4.99%	91.90%	91.90%	(7.39%)	98.41%

Enterprise Fund
Community Services Department - Utility Branch

	GAAP Basis		Non-GAAP Basis			FY 2021 Budget
	Fiscal Year	Fiscal Year	Fiscal Year 2020			
	2018 Actual Expenditures	2019 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 825,631	\$ 938,424	\$ 896,118	\$ 896,118	\$ 910,589	\$ 811,266
Part-time	27,159	30,257	62,143	62,143	42,218	65,038
Wage Adjustments	-	-	34,577	34,577	-	-
Vacancies	-	-	64,448	64,448	58,201	296,857
Overtime	206,186	190,731	170,000	170,000	170,006	170,000
Special Pay	30,818	44,854	30,760	30,760	11,996	17,441
Payroll Taxes	80,181	84,553	88,665	88,665	80,120	82,588
Retirement	54,915	162,388	166,249	166,249	136,722	158,184
Cafeteria Benefits	188,759	202,798	240,870	240,870	218,451	201,775
Other Benefits	-	-	-	-	-	15,840
Unemployment/Work Comp	23,993	21,602	25,720	25,720	28,250	28,475
SUB-TOTAL	1,437,642	1,675,607	1,779,550	1,779,550	1,656,553	1,847,464
OPERATING EXPENSES						
Professional Services	75,945	67,961	192,422	192,422	106,081	121,285
Other Contractual Services	329,263	294,761	443,939	443,939	323,540	443,939
Travel & Per Diem	13,425	14,989	20,184	20,184	12,984	13,248
Communications	24,616	28,346	26,202	26,202	26,202	20,898
Postage/Transportation	2,757	554	7,500	7,500	1,000	1,500
Utilities	281,640	307,251	355,320	355,320	310,000	355,320
Rentals & Leases	8,345	7,827	13,496	13,496	7,389	13,496
Insurance	15,570	15,710	28,769	28,769	28,769	28,769
Repair & Maintenance	907,562	844,970	972,500	972,500	890,911	972,500
Printing	-	-	3,500	3,500	500	1,000
Promotional Activities	-	-	2,000	2,000	2,000	2,000
Other Current Charges	555,883	626,976	592,472	592,472	582,387	645,688
Office Supplies	3,045	1,912	4,400	4,400	4,400	4,400
Operating Supplies	200,193	248,651	240,600	240,600	240,600	240,600
Fuels, Oils, Lubricants	15,966	16,603	40,425	40,425	16,000	40,425
Road Materials & Supplies	75	-	4,000	4,000	-	4,000
Books, Subscriptions, etc.	3,195	5,344	19,614	19,614	7,000	19,614
Training and Education	165	-	-	-	-	-
SUB-TOTAL	2,437,645	2,481,855	2,967,343	2,967,343	2,559,763	2,928,682
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	50,000	50,000	50,000
Improve Other Than Bldgs	-	-	12,791,062	12,741,062	12,783,007	7,164,418
Machinery & Equipment	-	-	339,500	339,500	339,500	354,500
SUB-TOTAL	-	-	13,130,562	13,130,562	13,172,507	7,568,918
NON-OPERATING EXPENDITURES						
Depreciation & Amortization	2,448,302	2,470,144	-	-	-	-
Debt Service	393,013	326,251	3,323,825	3,323,825	3,323,825	3,288,021
SUB-TOTAL	2,841,315	2,796,395	3,323,825	3,323,825	3,323,825	3,288,021
DEPARTMENTAL TOTAL	\$ 6,716,602	\$ 6,953,857	\$ 21,201,280	\$ 21,201,280	\$ 20,712,648	\$ 15,633,085
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	(4.36%)	3.53%	204.89%	204.89%	197.86%	(24.52%)

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.

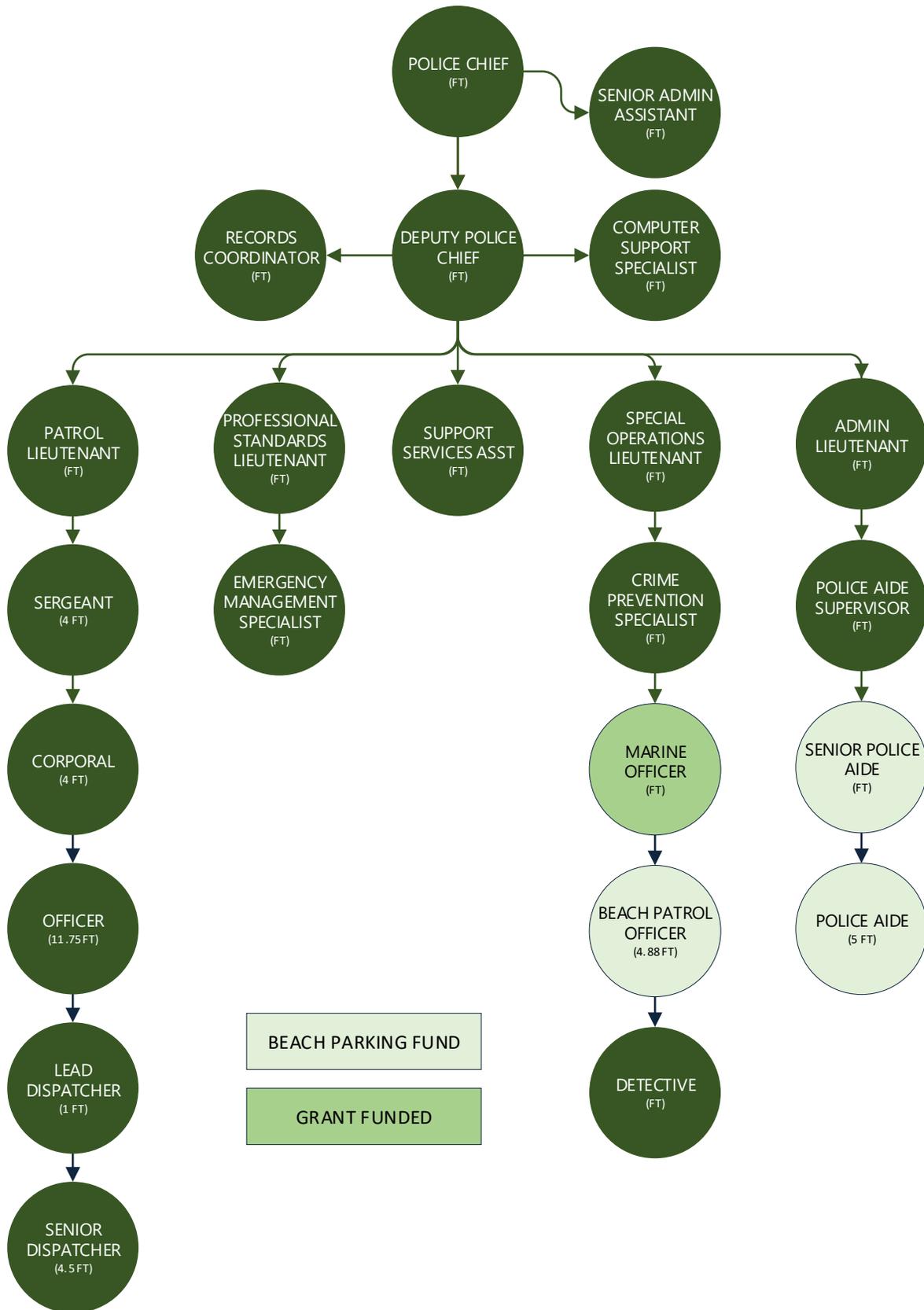
Chief Dalton earned his Bachelor's Degree in Criminal Justice from the University of South Florida and a Master of Business Administration degree from Florida Gulf Coast University.

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

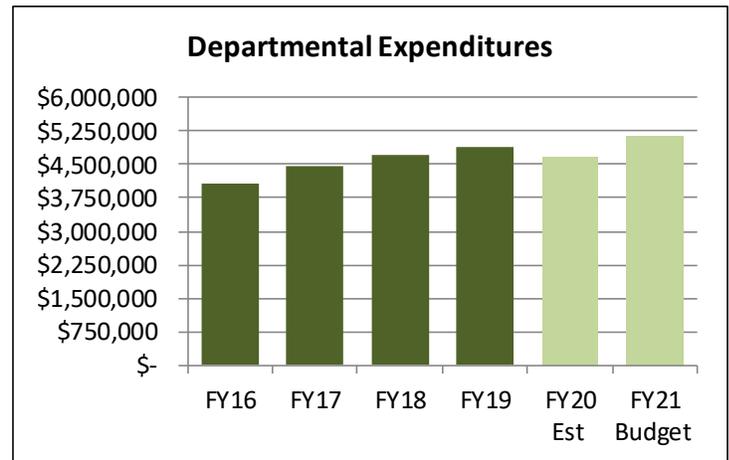
DEPARTMENT STRUCTURE



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. It 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 the financial and physical threat posed by the COVID-19 virus. It has significantly impacted our budget preventing us from making internal promotions or hiring of new officers in order to grow the department. It resulted in the first ever furloughing of sworn and non-sworn employees from our department. It has put numerous strains on our existing officers in the field in ways we never imagined. The complete ramifications of this pandemic will likely not be known for years.
- An additional challenge to the department involves an update to our whole communication system or our police radios. Our communication system works in conjunction with Lee County’s communication system. Lee county is updating their system which will require the replacement of every police radio we own.
- Another 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 2016	Actual FY2017	Actual FY 2018	Actual FY 2019	FY 2020 Projection
Document Code Enforcement violations. Take corrective action against violators through citation or education. Measurement is ordinance violations documented.	354	300	219	321	336
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	105	82	88	82	81
Maintain response time at the previous year's rates. Measurement is the average police response time to a call.	4.40	4.40	4.06	4.11	3.44

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

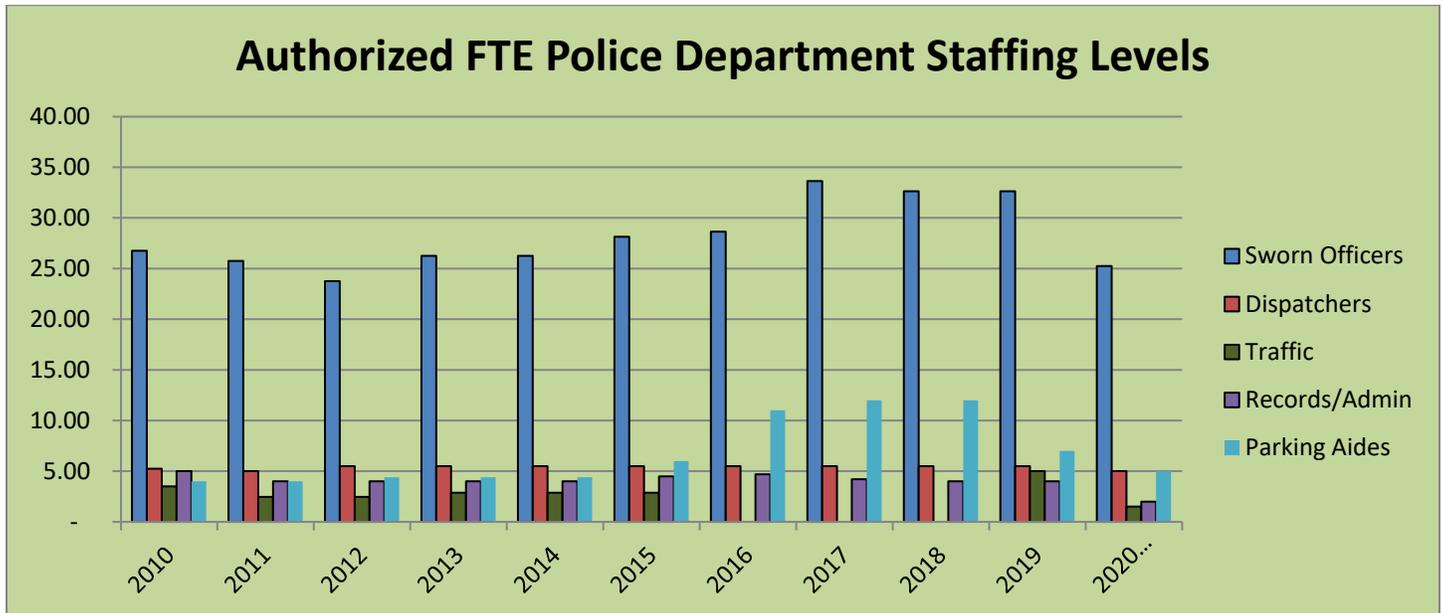
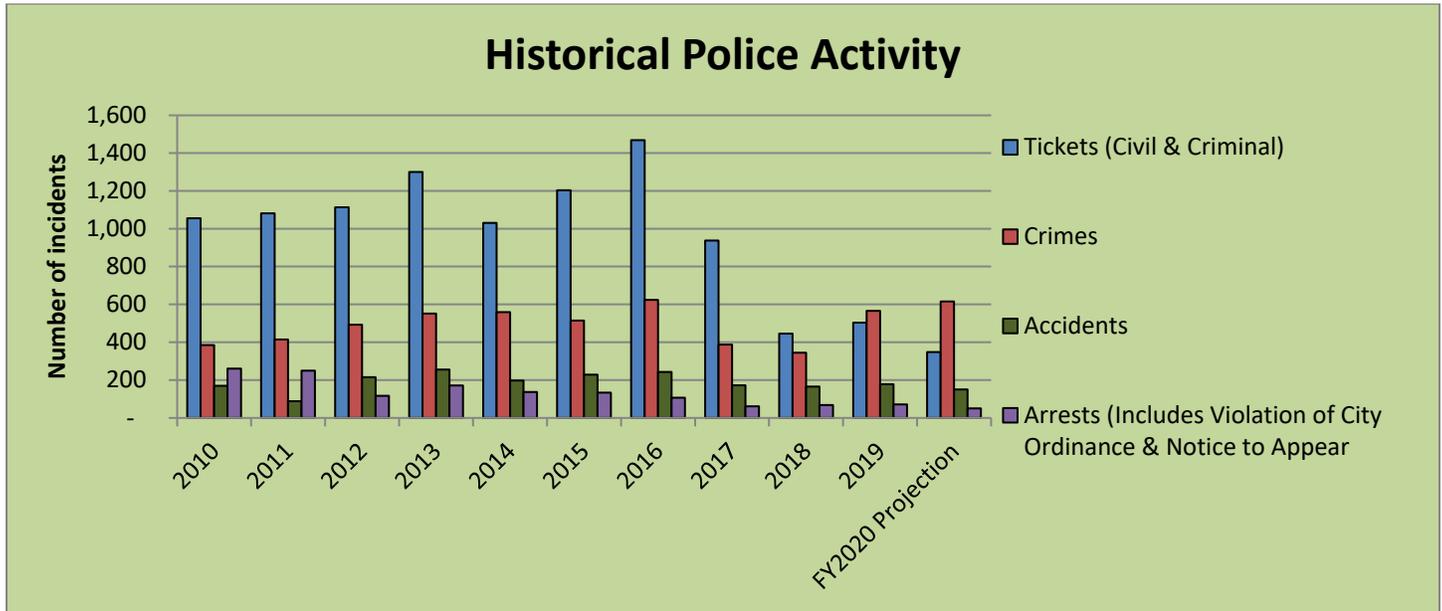
- Manage access control system for city employees including ID badges & access cards
- Maintain & support all city & police department video systems
- Liaison to the county regarding all 911 hardware & software
- Liaison to the county regarding all radio hardware & software
- Maintain & support all Patrol 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 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	FY 2020 Projection
Call for Service	28,772	26,146	34,186	36,026	41,000
Federally Reportable Crimes UCR:	101	80	88	81	48
Burglary	43	21	10	12	8
Theft	41	43	49	47	30
Assault	15	15	10	21	10
Vehicle Theft	2	0	0	0	0
Robbery	0	0	0	0	0
Rape	0	1	3	0	0
Murder	0	0	0	0	0
Tickets (Civil & Criminal)	1468	937	684	503	348
Crimes	624	387	518	566	615
Accidents	243	172	181	178	150
Arrests (incl. Violation of City Ord. & Notice to Appear)	106	74	113	71	50
City ordinance Violations	354	277	219	321	336
Residency Demographics for Arrestees:					
Out of State	20%	8%	15%	30%	20%
Florida	13%	15%	18%	11%	12%
Lee County	48%	49%	41%	28%	40%
Sanibel	19%	28%	26%	31%	28%
DUI'S	22	16	20	16	2
Drugs (Narcotics)	31	22	42	7	12

**General Fund
Police Department**

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual Expenditures	2019 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 1,676,794	\$ 1,690,224	\$ 1,649,587	\$ 1,476,671	\$ 1,945,432	\$ 1,827,696
Part-time	89,003	75,789	55,546	55,546	62,635	94,542
Wage Adjustments	-	-	235,747	235,747	-	-
Vacancies	-	-	232,591	-	-	311,010
Overtime	165,188	189,391	121,000	121,000	120,938	121,000
Special Pay	238,460	279,676	213,445	213,445	158,898	144,014
Payroll Taxes	170,928	177,119	156,028	156,028	172,318	167,325
Retirement	1,336,247	1,393,421	1,260,526	1,260,526	1,235,847	1,312,916
Cafeteria Benefits	538,255	568,796	543,913	543,913	582,079	547,833
Other Benefits	-	-	-	-	-	-
Unemployment/Work Comp	47,347	46,289	49,960	49,960	65,300	64,900
SUB-TOTAL	4,262,222	4,420,705	4,518,343	4,112,836	4,343,447	4,591,236
OPERATING EXPENDITURES						
Professional Services	31,306	17,808	43,100	43,100	54,700	54,700
Other Contractual Services	2,255	5,728	11,600	11,600	4,308	4,308
Travel & Per Diem	130,266	139,561	29,800	29,800	29,800	41,582
Communications	49,027	55,529	58,271	58,271	50,000	52,100
Postage/Transportation	905	803	1,260	1,260	750	1,000
Utilities	-	-	-	-	-	-
Rentals & Leases	20,388	22,684	25,460	25,460	25,460	34,079
Insurance	-	-	-	-	-	-
Repair & Maintenance	29,430	28,422	42,000	42,000	30,000	30,450
Printing	218	85	1,575	1,575	500	925
Promotional Activities	233	1,614	-	-	250	250
Other Current Charges	3,552	40,519	3,302	3,302	3,302	3,302
Office Supplies	3,584	3,385	5,000	5,000	3,500	4,000
Operating Supplies	81,831	50,246	55,000	55,000	70,220	231,550
Fuels, Oils, Lubricants	62,288	54,640	55,000	55,000	55,000	55,000
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	2,259	4,543	7,868	7,868	5,000	7,868
Training and Education	20,360	26,846	18,000	18,000	5,000	18,000
SUB-TOTAL	437,902	452,413	357,236	357,236	337,790	539,114
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	3,116	-	-	-	-
SUB-TOTAL	-	3,116	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 4,700,124	\$ 4,876,234	\$ 4,875,579	\$ 4,470,072	\$ 4,681,237	\$ 5,130,350
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	9.97%	3.75%	(0.01%)	(8.33%)	(4.00%)	9.59%

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

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual Expenditures	2019 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 137,873	\$ 145,853	\$ 140,747	\$ 118,747	\$ 121,666	\$ 84,491
Part-time	2,750	3,199	-	-	-	-
Wage Adjustments	-	-	6,787	6,787	-	-
Vacancies	-	-	-	-	-	-
Overtime	1,843	3,671	-	-	7	-
Special Pay	-	1,000	1,341	1,341	1,125	216
Payroll Taxes	11,354	12,165	10,870	10,870	9,785	6,480
Retirement	41,999	49,379	58,868	58,868	53,273	57,380
Cafeteria Benefits	23,213	24,313	22,463	22,463	22,399	17,934
Other Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	2,000	2,000	2,050	1,600
SUB-TOTAL	219,032	239,580	243,076	221,076	210,305	168,101
OPERATING EXPENDITURES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	6,018	6,000	6,400	19,160	19,160	6,400
Travel & Per Diem	80	629	3,800	3,800	3,800	3,800
Communications	679	740	1,784	1,784	2,454	750
Postage/Transportation	388	881	500	500	500	500
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	719	900	900	900	900
Printing	2,222	1,724	4,500	4,500	2,000	2,500
Promotional Activities	-	2,960	700	700	700	700
Other Current Charges	67,654	1,325	-	-	1,325	650
Office Supplies	649	40	600	600	600	600
Operating Supplies	4,842	10,755	4,000	4,000	4,000	4,000
Fuels, Oils, Lubricants	384	-	1,000	1,000	1,000	1,000
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	101	200	200	200	200
Training and Education	-	-	2,100	2,100	2,100	2,100
SUB-TOTAL	82,916	25,874	26,484	39,244	38,739	24,100
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 301,948	\$ 265,454	\$ 269,560	\$ 260,320	\$ 249,044	\$ 192,201
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	27.59%	(12.09%)	1.55%	(1.93%)	(6.18%)	(22.82%)

NATURAL RESOURCES DEPARTMENT – GENERAL FUND

PHYSICAL ENVIRONMENT FUNCTION

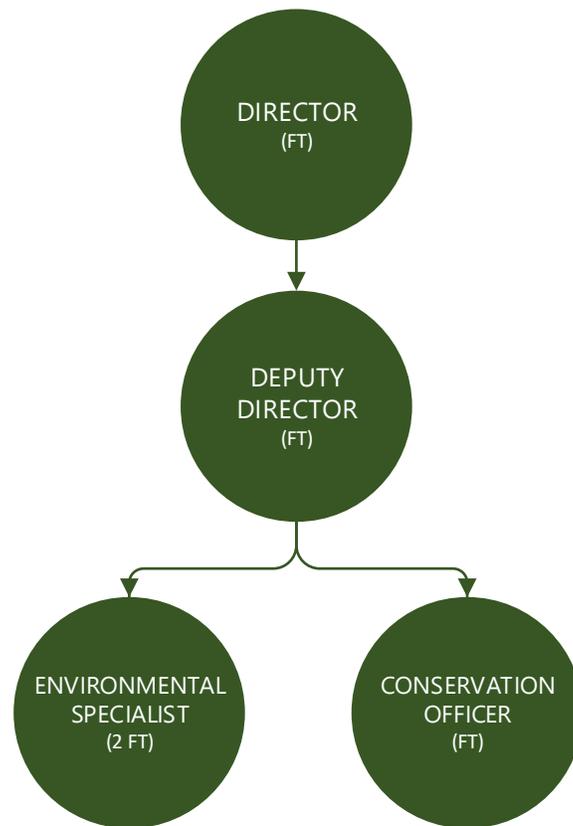
DIRECTOR



James T. Evans has been employed with the City of Sanibel for more than 20 years and has over 23 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.

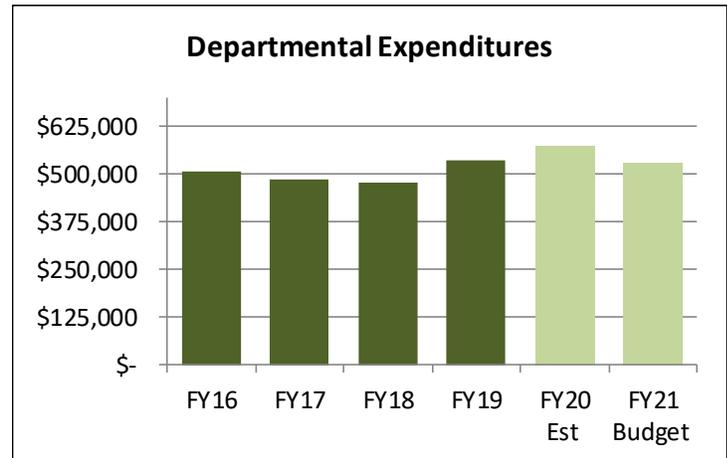
DEPARTMENT STRUCTURE



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

- Postponement of natural resource projects and programs due to severe budget cuts resulting from revenue losses associated with the COVID-19 pandemic.
- 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 preempt 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.
- Coastal resiliency planning to address the impacts of climate change and sea level rise on Sanibel's natural resources and built environments.
- Completing timely review/evaluation of new development and redevelopment projects and assessments of vacant parcels considering 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.
- Suspended the green iguana trapping program in March 2020 due to budget cuts associated with the COVID-19 pandemic. As a result, Sanibel is likely to experience a continued increase in the green iguana population and may be at a greater risk for other exotic lizards (Nile monitors lizards; spiny-tailed iguanas) to establish on Sanibel without early detection.

NATURAL RESOURCES DEPARTMENT – GENERAL FUND

FIVE YEAR CHALLENGES (CONTINUED)

- Beachfront lighting impacts on sea turtles. Focusing our attention on 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.
- 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 on the U.S. Army Corps of Engineers multi-agency Project Delivery Team (PDT) that is tasked with developing the Lake Okeechobee System Operating Manual (LOSOM). Natural Resources staff participated on the PDT and three separate working groups (Economic, Water Quality, and Ecological sub-teams), and worked with the City's consultants, Lee County, and local municipalities to review science and modeling that will guide the proposed LOSOM management alternatives.
- Participated on the South Florida Water Management District's C-43 Reservoir Water Quality Treatment Component Feasibility Study Working Group to review and rank various water quality technologies that will be presented in the Final Feasibility Study. The study will be used to design a water quality treatment component for the C-43 West Basin Reservoir.
- Worked with key legislative personnel and representatives to advocate for Everglades Restoration and funding for regional and local water quality projects.
- Continued to monitor the status of harmful algal blooms, including red tide, cyanobacteria (blue-green algae), and drift algae/macroalgae blooms in southwest Florida. Monitored beach conditions and disseminated information to the public through press releases, website updates, media interviews and responding to citizen/visitor phone calls and emails.

NATURAL RESOURCES DEPARTMENT – GENERAL FUND ACCOMPLISHMENTS (CONTINUED)

- 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 172 grants totaling over \$20.5 million to fund needed environmental restoration hurricane recovery, and water quality projects, securing \$1.6 million grants in FY2020.
- Hosted a public meeting to present the final report of the FGCU/City of Sanibel collaboration “An Assessment of Sanibel’s Coastal Vulnerability to Sea-Level Rise and Increased Storminess”; initiated “next steps” including submittal of an application for a grant from FDEP Office of Resiliency to conduct storm and inundation modeling with different sea-level rise scenarios (\$93,500 total project cost).
- Participated on the Southwest Florida Regional Resiliency Compact and helped draft the Compact Memorandum of Understanding.
- 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 the Sanibel-Captiva Road Shoreline Protection Project. Assisted with obtaining \$1.4 million in grant funding from the Lee County Tourism Development Council.
- Continued to promote the Sanibel Communities for Clean Water Program, including updating WQ data for 2020, hosting a Community Water Quality Workshop on Sanibel with 5 expert speakers; and presented the program at the CHNEP Water Quality Summit.
- Maintained two Floating Treatment Wetland islands (FTW) and associated educational signage in the City’s municipal reuse water ponds; partnered with the Sanibel Bayous HOA to install a filtration media (Bold & Gold) pilot project to improve water quality and supplement the lake aeration system installed in 2019.
- Established the Sanibel Clean Canals Program, completed baseline water quality sampling in the canals, and developed an interactive website to promote best management practices for water quality protection in Sanibel’s canal-front communities.
- Completed TDC-funded annual beach park planting projects and maintenance.
- Partnered with Sanibel-Captiva Audubon on a Plants for Birds grant application to add native plantings for birds and wildlife at Pond Apple Park.
- Completed the first year of water quality analysis to evaluate the performance of the Jordan Marsh Water Quality Treatment Park; designed and installed interpretive signage at the entrance kiosk.
- Completed comprehensive update of the Island-wide Beach Management Plan.
- Initiated the formation of a Sanibel Shorebird Conservation Partnership and developed an animated shorebird conservation video to promote awareness of Sanibel’s shorebirds and wildlife-friendly beach etiquette.
- 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.

NATURAL RESOURCES DEPARTMENT – GENERAL FUND ACCOMPLISHMENTS (CONTINUED)

- Completed annual invasive exotic vegetation sweep throughout all City conservation and park lands.
- Cleared 110-acres of encroaching of woody species on conservation lands in the State Botanical Site, with \$50k in funding from the USFWS to restore habitat for the endangered Sanibel Island Rice Rat.
- Assisted with the City’s environmental education efforts related to rabbits, coyotes, iguanas, alligator safety, shorebirds, sea turtles, 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 TBD vegetation contractors and TBD fertilizer contractors through the City’s Contractor Competency Card Program (TBD vegetation and TBD fertilizer classes).
- Researched, prepared and presented a draft Coyote Management and Education Plan to City Council, launched the Sanibel coyote reporting website, created and installed coyote awareness signage at select City trailheads and neighborhoods, installed and monitored (4) additional wildlife cameras in residential areas, collaborated with FWC to host coyote hazing and yard audit training for City staff, and continued to coordinate coyote monitoring and education 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, 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; successfully burned XX acres.
- Completed the annual report for the Bowman’s Beach Park Gopher Tortoise Recipient Site to the State of Florida.
- Resumed participation as a member of the SWFL CISMA (Cooperative Invasive Species Management Area) Steering Committee and received Outstanding Outreach Member Award (Conservation Officer Runge).
- Continued public environmental outreach —staff presented at 19 meetings, conferences, workshops, and homeowners’ associations.

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 defined in the Caloosahatchee Water Management Issues white paper.
- To work with the U.S. Army Corps of Engineers to develop the new Lake Okeechobee Regulation Schedule, Lake Okeechobee System Operating Manual (LOSOM), to ensure that the schedule uses the best available science and balances all defined project purposes.

NATURAL RESOURCES DEPARTMENT – GENERAL FUND

DEPARTMENT OBJECTIVES

- 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, Community Lakes BMP Program, and Clean Canals Program for island homeowners to address water quality in community lakes and waterways.
- 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 work with the U.S. Army Corps of Engineers to develop the new Lake Okeechobee Regulation Schedule, Lake Okeechobee System Operating Manual (LOSOM), to ensure that the schedule uses the best available science and balances all defined project purposes.
- 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 and other conveyances 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 enough 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 local and regional news, social, print, and web-based media, recognizing the seasonality, diversity, and high turnover of Sanibel's population.

NATURAL RESOURCES DEPARTMENT – GENERAL FUND PERFORMANCE INDICATORS

Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Estimated FY 2020
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	100%	100%	99%	98%	99%
To maintain sea turtle nest depredation rates by coyotes below 10%	18% ^a	10% ^a	2% ^a	1% ^a	2.5% ^a
To design, engineer, permit, fund, and construct the Jordan Marsh Water Quality Treatment Park project	30%	60%	80%	100%	100%
To mow or burn all high-quality coastal scrub habitat on City managed lands every 3 years	85%	80%	80%	80%	TBD
Implement the Community Lake Management BMP Program	75%	100%	90%	95%	100%
To respond to requests for property inspections within 5 workdays	95%	95%	90%	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 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Estimated FY 2020*
Acres Managed	660	660	660	660	660
Acres of Exotics Treated (all lands)	1,350 ^b	1,270 ^b	860	1,265 ^b	TBD
Gallons of Herbicide Used	175	160	130	120	TBD
Site Inspections	1,481	1,667	1,517	1,563	964
Telephone Inquiries Handled ^a	1,601	1,703	1,593	1,623	901
Public Education Staff Presentations	40	27	28	45	19
Sea Turtle Lighting Violations	200 (7 surveys)	117 (6 surveys)	156 (7 surveys)	168 (6 surveys)	51 (1 survey)
Vegetation Contractors Trained	62 (4 classes)	72 (4 classes)	93 (5 classes)	66 (4 classes)	35 (2 classes)
Fertilizer Contractors Trained	42 (4 classes)	47 (4 classes)	36 (4 classes)	44 (4 classes)	25 (2 classes)
Vegetation Permits Issued ^d	125	221	229	231	145

*YTD—October 1, 2020-May 31, 2020

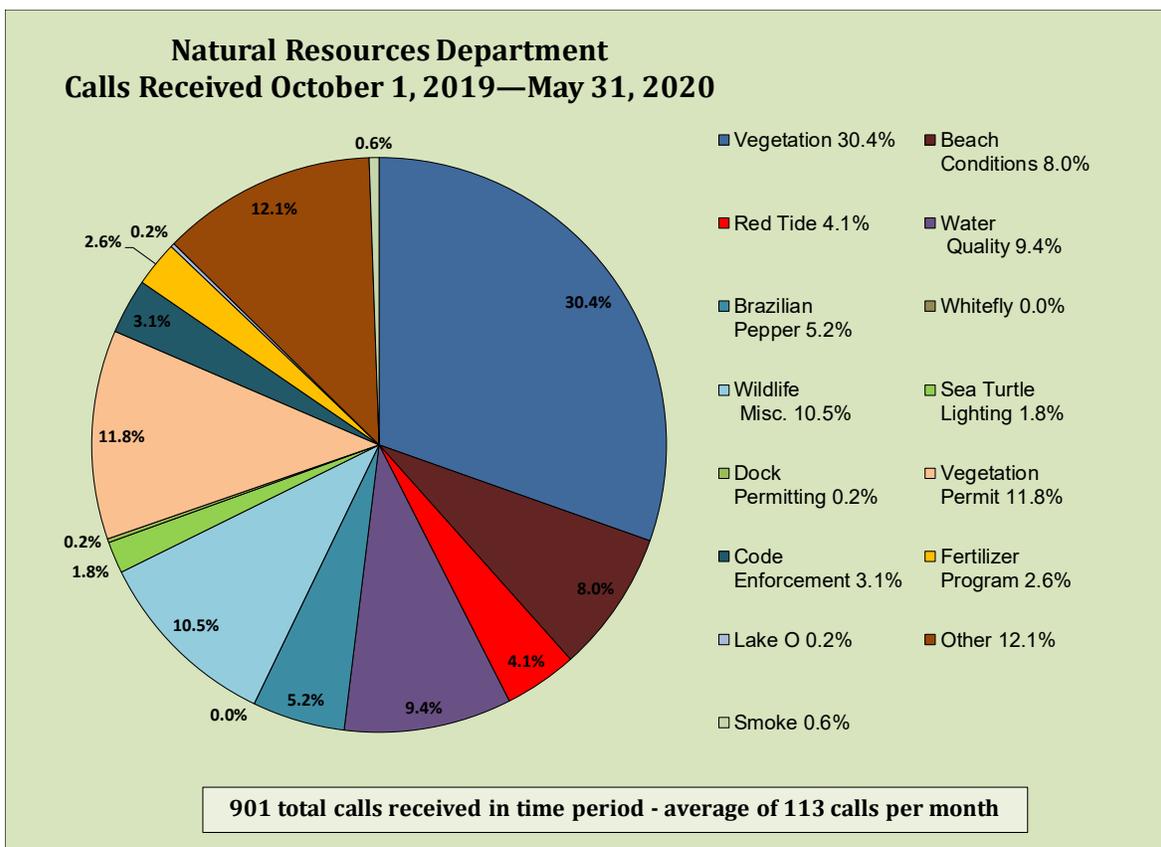
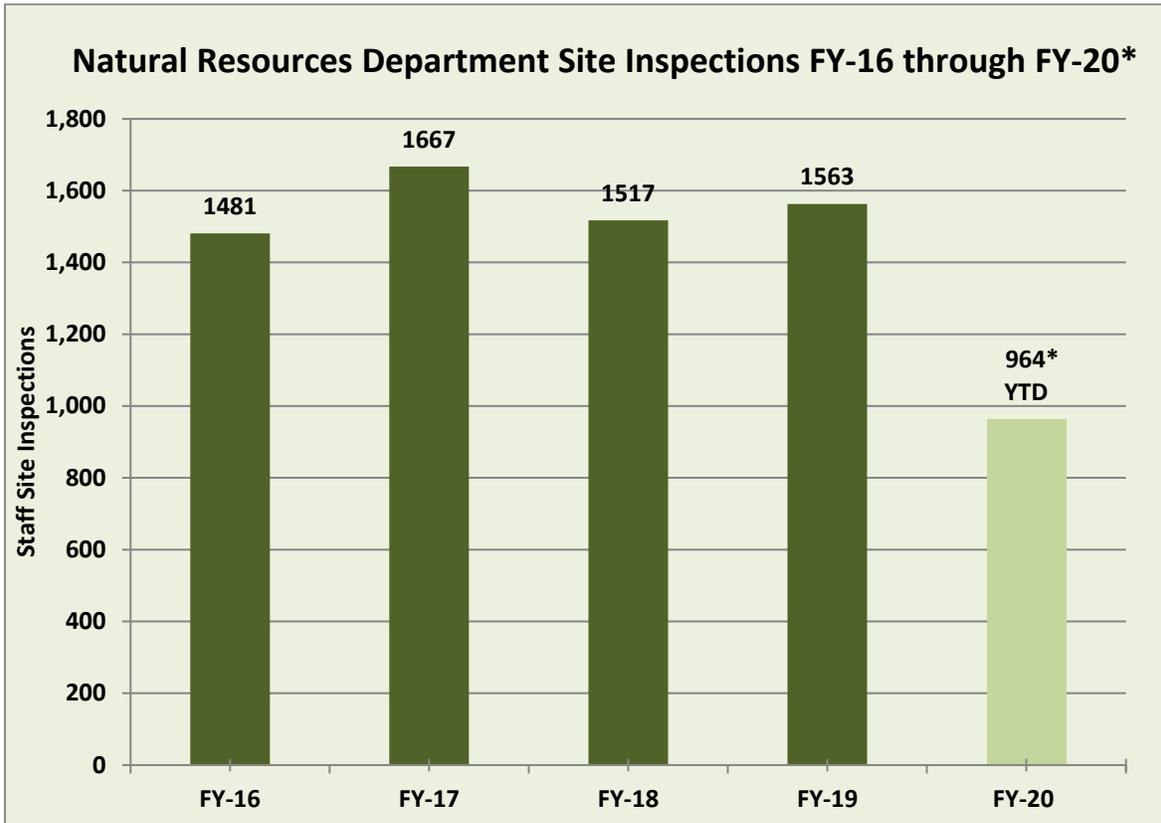
^a Total does not include walk-ins, emails, calls forwarded from departments other than Administration or direct calls to City cell phones or calls received after business hours.

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

^c **Water Quality:** SCCW Community Water Quality Workshop; Weed & Seeds Walk @ Jordan Marsh; Seashells of Sanibel Condo Association; Fort Myers Beach Sustainable Seafood Festival **Wildlife/Habitat Restoration:** Annual Prescribed Burn Public Meeting; CISMA Invasive Species Workshop; Brightwater HOA (coyotes); FL Natural Resources Leadership Institute **Vegetation and Fertilizer:** City contractor classes (2); City Council—Golf Course Report Cards; **HOA meetings:** The Dunes, Shell Harbor **Sea Level Rise:** FCGU/City of Sanibel Coastal Vulnerability Debriefing Workshop; COTI Coastal Resiliency Workshop; San-Cap Rotary; Lake Murex HOA **Misc.:** New Resident Reception; Lee County TDC (San-Cap Rd Shoreline Erosion Project Funding Request)

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

NATURAL RESOURCES DEPARTMENT – GENERAL FUND TREND ANALYSIS



**General Fund
Natural Resources Department**

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual Expenditures	2019 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 137,026	\$ 178,368	\$ 199,723	\$ 199,723	\$ 224,882	\$ 207,456
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	6,887	6,887	-	-
Vacancies	-	-	-	-	-	-
Overtime	-	338	-	-	205	-
Special Pay	-	2,000	6,120	6,120	-	-
Payroll Taxes	10,323	14,282	15,747	15,747	17,392	16,366
Retirement	70,700	65,055	46,278	46,278	36,462	43,842
Cafeteria Benefits	22,101	25,225	30,829	30,829	30,174	31,490
Other Benefits	-	-	-	-	-	6,480
Unemployment/Work Comp	5,064	1,909	2,920	2,920	4,125	4,125
SUB-TOTAL	245,214	287,177	308,504	308,504	313,240	309,759
OPERATING EXPENDITURES						
Professional Services	-	50	-	-	-	-
Other Contractual Services	203,648	204,012	230,000	230,000	219,000	185,000
Travel & Per Diem	13,053	15,583	10,440	10,440	12,000	7,200
Communications	5,461	6,100	4,100	4,100	5,645	4,375
Postage/Transportation	712	99	200	200	200	200
Utilities	-	-	-	-	-	-
Rentals & Leases	-	55	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	90	26	300	300	300	300
Printing	901	884	2,000	2,000	2,000	2,000
Promotional Activities	-	-	-	-	-	-
Other Current Charges	407	917	1,500	1,500	1,500	1,500
Office Supplies	163	745	600	600	600	600
Operating Supplies	8,695	18,702	18,000	18,000	18,000	16,000
Fuels, Oils, Lubricants	112	44	100	100	100	100
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	45	-	200	200	200	200
Training and Education	110	1,405	1,500	1,500	1,500	1,500
SUB-TOTAL	233,397	248,622	268,940	268,940	261,045	218,975
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 478,611	\$ 535,799	\$ 577,444	\$ 577,444	\$ 574,285	\$ 528,734
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	(4.02%)	11.95%	7.77%	7.77%	7.18%	(7.93%)

BELOW MARKET RATE HOUSING PROGRAM – GENERAL FUND ECONOMIC ENVIRONMENT FUNCTION

The City has an agreement with a nonprofit organization, Community Housing and Resources, Inc. (CHR) to aid in the provision of below market rate housing and housing assistance in the City of Sanibel. Current year contractual assistance is budgeted at approximately \$358,000.

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual Expenditures	2019 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENDITURES						
Professional Services	15,000	15,000	15,000	15,000	15,000	15,000
Other Contractual Services	-	-	-	-	-	-
Travel & Per Diem	-	-	-	-	-	-
Communications	9	-	2,000	2,000	1,000	1,000
Postage/Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	300	300
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	15,009	15,000	17,000	17,000	16,300	16,300
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	324,753	394,325	358,041	358,041	358,041	375,943
DEPARTMENTAL TOTAL	\$ 339,762	\$ 409,325	\$ 375,041	\$ 375,041	\$ 374,341	\$ 392,243
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	1.99%	20.47%	(8.38%)	(8.38%)	(8.55%)	4.78%

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

Special Revenue Fund
Parks & Recreation - Recreation Center Operations

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021
	2018 Actual	2019 Actual	Adopted	Amended	Estimated	
	Expenditures	Expenditures	Budget	Budget	Actual	Budget
PERSONNEL SERVICES						
Wages						
Full-time	\$ 526,244	\$ 473,337	\$ 431,222	\$ 356,222	\$ 443,330	\$ 287,094
Part-time	367,497	348,482	402,999	277,999	266,622	190,031
Wage Adjustments	-	-	55,276	55,276	-	-
Vacancies	-	-	150,872	-	-	109,504
Overtime	12,645	27,945	20,000	15,000	8,491	20,000
Special Pay	7,659	14,696	12,664	12,664	550	-
Payroll Taxes	70,612	66,528	66,317	39,093	55,891	38,654
Retirement	171,980	152,661	98,462	89,365	73,994	80,009
Cafeteria Benefits	119,562	118,698	110,317	110,317	92,228	64,908
Other Benefits	-	-	-	-	-	8,151
Unemployment/Work Comp	17,355	15,583	18,100	18,100	18,075	13,600
SUB-TOTAL	1,293,554	1,217,930	1,366,229	974,036	959,181	811,951
OPERATING EXPENDITURES						
Professional Services	2,723	2,086	3,500	3,500	2,000	2,200
Other Contractual Services	134,628	133,787	174,258	62,545	72,280	174,258
Travel & Per Diem	15,357	16,004	17,166	17,166	13,000	16,026
Communications	19,736	19,356	15,979	15,979	14,028	8,419
Postage/Transportation	35	49	150	150	75	75
Utilities	107,809	91,155	128,780	88,780	89,000	100,250
Rentals & Leases	16,409	33,306	28,865	18,865	5,950	6,000
Insurance	3,428	5,142	19,850	19,850	5,000	5,000
Repair & Maintenance	147,104	131,961	96,315	46,315	65,000	69,805
Printing	1,249	2,020	2,325	2,325	850	500
Promotional Activities	4,185	3,916	3,295	3,295	3,685	-
Other Current Charges	15,881	15,165	15,825	8,325	13,869	15,825
Office Supplies	5,375	2,425	5,000	5,000	3,548	3,500
Operating Supplies	78,333	85,078	93,440	53,440	60,919	46,500
Fuels, Oils, Lubricants	1,040	1,080	1,000	1,000	400	250
Road Materials & Supplies	334	3,770	3,700	3,700	155	-
Books, Subscriptions, etc.	733	1,155	1,220	1,220	300	100
Training and Education	4,740	6,451	7,305	4,805	1,675	750
SUB-TOTAL	559,099	553,906	617,973	356,260	351,734	449,458
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL						
	<u>\$ 1,852,653</u>	<u>\$ 1,771,836</u>	<u>\$ 1,984,202</u>	<u>\$ 1,330,296</u>	<u>\$ 1,310,915</u>	<u>\$ 1,261,409</u>
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL						
	11.76%	(4.36%)	11.99%	(24.92%)	(26.01%)	(3.78%)

Special Revenue Fund
Parks & Recreation - Center 4 Life Program

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021
	2018 Actual	2019 Actual	Adopted	Amended	Estimated	
	Expenditures	Expenditures	Budget	Budget	Actual	Budget
PERSONNEL SERVICES						
Wages						
Full-time	\$ 120,832	\$ 100,233	\$ 79,888	\$ 54,888	\$ 91,548	\$ 75,175
Part-time	11,255	18,493	28,950	3,950	8,056	13,870
Wage Adjustments	-	-	6,303	6,303	-	-
Vacancies	-	-	50,253	-	-	-
Overtime	5,566	2,741	-	-	1,453	2,056
Special Pay	-	2,035	-	-	-	1,526
Payroll Taxes	10,140	9,034	8,326	8,326	7,411	6,776
Retirement	37,141	25,060	22,827	22,827	14,689	18,795
Cafeteria Benefits	42,406	22,227	22,920	22,920	19,772	16,670
Other Benefits	-	-	-	-	-	1,080
Unemployment/Work Comp	2,819	4,061	3,080	3,080	3,475	3,046
SUB-TOTAL	230,159	183,884	222,547	122,294	146,404	138,994
OPERATING EXPENDITURES						
Professional Services	-	-	1,100	1,100	587	-
Other Contractual Services	36,355	36,795	38,830	18,830	15,103	38,830
Travel & Per Diem	2,209	1,647	2,161	2,161	1,982	2,161
Communications	5,347	4,442	6,156	6,156	3,825	5,076
Postage/Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	1,726	1,362	1,800	1,800	1,350	1,800
Insurance	24,642	31,389	23,633	23,633	40,059	45,000
Repair & Maintenance	-	-	-	-	-	-
Printing	167	170	500	500	375	400
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	-	-	-	-
Office Supplies	417	467	635	635	-	400
Operating Supplies	916	600	2,525	2,525	742	1,600
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	65	337	325	325	-	160
Training and Education	100	27	820	820	-	480
SUB-TOTAL	71,944	77,236	78,485	58,485	64,023	95,907
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 302,103	\$ 261,120	\$ 301,032	\$ 180,779	\$ 210,427	\$ 234,901
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	11.76%	(13.57%)	(0.87%)	(30.77%)	(19.41%)	11.63%

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

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual Expenditures	2019 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENDITURES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	74,144	73,495	74,750	74,750	74,750	90,025
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Postage/Transportation	-	-	-	-	-	-
Utilities	9,758	11,873	11,550	11,550	10,600	10,400
Rentals & Leases	-	-	1,300	1,300	-	1,300
Insurance	3,727	4,507	9,515	9,515	5,419	5,500
Repair & Maintenance	29,910	21,178	43,415	43,415	36,117	30,140
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	120,155	130,847	130,847	130,847	130,847	97,509
Office Supplies	-	-	-	-	-	-
Operating Supplies	6,798	5,642	11,575	11,575	6,387	8,625
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	15	750	750	50	300
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	244,492	247,557	283,702	283,702	264,170	243,799
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	11,257	-	-	-	-	-
SUB-TOTAL	11,257	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 255,749	\$ 247,557	\$ 283,702	\$ 283,702	\$ 264,170	\$ 243,799
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	99.00%	(3.20%)	9.63%	14.60%	6.71%	(7.71%)

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

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual Expenditures	2019 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENDITURES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	-	-	-	-	-	-
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Postage/Transportation	-	-	-	-	-	-
Utilities	12,371	6,777	5,000	5,000	33,538	35,000
Rentals & Leases	-	-	-	-	-	-
Insurance	4,825	-	15,000	15,000	15,000	15,000
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	17,196	6,777	20,000	20,000	48,538	50,000
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 17,196	\$ 6,777	\$ 20,000	\$ 20,000	\$ 48,538	\$ 50,000
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	14.93%	(60.59%)	195.12%	195.12%	616.22%	3.01%

**General Fund
Historical Village and Museum**

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual Expenditures	2019 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENDITURES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	7,432	7,855	7,200	7,200	11,629	7,800
Travel & Per Diem	-	-	-	-	-	-
Communications	3,496	3,354	3,500	3,500	3,500	3,500
Postage/Transportation	-	-	-	-	-	-
Utilities	11,347	10,960	11,275	11,275	18,027	11,275
Rentals & Leases	-	-	-	-	-	-
Insurance	49,124	51,480	71,300	71,300	51,150	55,000
Repair & Maintenance	16,103	14,960	17,397	17,397	19,000	18,000
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	87,502	88,609	110,672	110,672	103,306	95,575
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	50,000	50,000	50,000	50,000	50,000	50,000
DEPARTMENTAL TOTAL	\$ 137,502	\$ 138,609	\$ 160,672	\$ 160,672	\$ 153,306	\$ 145,575
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	0.48%	0.81%	#DIV/0!	15.92%	10.60%	(5.04%)

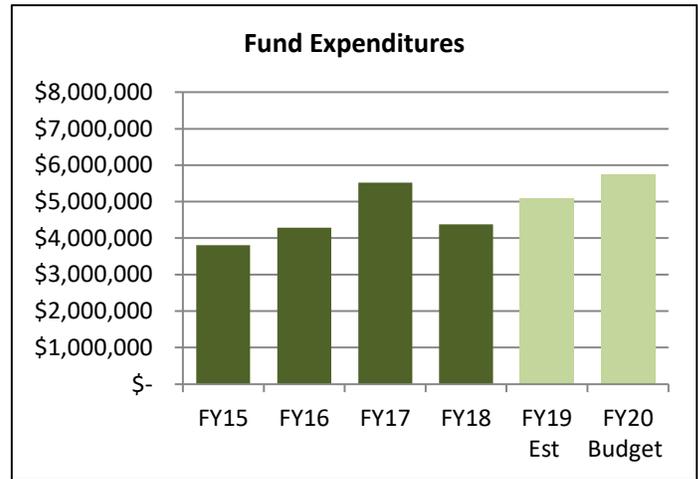
BEACH PARKING FUND – ENTERPRISE FUND DEPARTMENT FUNCTION

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 and natural resources 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. Staff plans and implements projects that will make Sanibel more resilient to the impacts of climate change and sea level rise.



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

- Lost beach parking revenue and postponement of natural resource projects and programs due to severe budget associated with the COVID-19 pandemic.
- 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.

BEACH PARKING FUND – ENTERPRISE FUND

FIVE YEAR CHALLENGES (CONTINUED)

- Increased pressures on the beach ecosystem and facilities as word of Sanibel's high ranking as a beach destination spreads.
- Increasing pressure to bring human recreation into natural areas and wildlife habitats. Increasing interaction between humans and wildlife in natural areas resulting in disruptions to wildlife.
- Increased demands on facilities and maintenance based 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.
- Impact of climate change and sea level rise on beaches and coastal wildlife habitat.

CURRENT YEAR ACCOMPLISHMENTS

- Worked closely with the Mayor and City Council to raise awareness of regional water quality issues through local, state and federal leaders and pursued effective short and long-term solutions outlined in the Caloosahatchee Regional Water Management Issues white paper.
- Participated on the U.S. Army Corps of Engineers multi-agency Project Delivery Team (PDT) that is tasked with developing the Lake Okeechobee System Operating Manual (LOSOM). Natural Resources staff participated on the PDT and three separate working groups (Economic, Water Quality, and Ecological sub-teams), and worked with the City's consultants, Lee County, and local municipalities to review science and modeling that will guide the proposed LOSOM management alternatives.
- Participated on the South Florida Water Management District's C-43 Reservoir Water Quality Treatment Component Feasibility Study Working Group to review and rank various water quality technologies that will be presented in the Final Feasibility Study. The study will be used to design a water quality treatment component for the C-43 West Basin Reservoir.
- Worked with key legislative personnel and representatives to advocate for Everglades Restoration and funding for regional and local water quality projects.
- Continued to monitor the status of harmful algal blooms, including red tide, cyanobacteria (blue-green algae), and drift algae/macroalgae blooms in southwest Florida. Monitored beach conditions and disseminated information to the public through press releases, website updates, media interviews and responding to citizen/visitor phone calls and emails.
- Hosted a public meeting to present the final report of the FGCU/City of Sanibel collaboration "An Assessment of Sanibel's Coastal Vulnerability to Sea-Level Rise and Increased Storminess"; initiated "next steps" including submittal of an application for a grant from FDEP Office of Resiliency to conduct storm and inundation modeling with different sea-level rise scenarios (\$93,500 total project cost).

BEACH PARKING FUND – ENTERPRISE FUND

CURRENT YEAR ACCOMPLISHMENTS (CONTINUED)

- Participated on the Southwest Florida Regional Resiliency Compact and helped draft the Compact Memorandum of Understanding.
- 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 the Sanibel-Captiva Road Shoreline Protection Project. Assisted with obtaining \$1.4 million in grant funding from the Lee County Tourism Development Council.
- Continued to promote the Sanibel Communities for Clean Water Program, including updating WQ data for 2020, hosting a Community Water Quality Workshop on Sanibel with 5 expert speakers; and presented the program at the CHNEP Water Quality Summit.
- Established the Sanibel Clean Canals Program, completed baseline water quality sampling in the canals, and developed an interactive website to promote best management practices for water quality protection in Sanibel’s canal-front communities.
- Completed the first year of water quality analysis to evaluate the performance of the Jordan Marsh Water Quality Treatment Park; designed and installed interpretive signage at the entrance kiosk.
- Completed comprehensive update of the Island-wide Beach Management Plan.
- Initiated the formation of a Sanibel Shorebird Conservation Partnership and developed an animated shorebird conservation video to promote awareness of Sanibel’s shorebirds and wildlife-friendly beach etiquette.
- 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.
- 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.
- 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.
- 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.
- Completed construction of the new family style restroom at Tarpon Bay.
- Designed and engineered the Turner Beach Park Shoreline Stabilization Project. The permitting phase has been completed and construction is anticipated to be completed by the Winter of 2020.
- Installed sand traps at Lighthouse Beach Park, Gulfside City Beach Park (Algiers), Tarpon Bay Road Beach Park, and Turner Beach Park adjacent to the existing shower areas to contain the contaminated sand that will be collected and disposed of at an offsite location.

BEACH PARKING FUND – ENTERPRISE FUND

CURRENT YEAR ACCOMPLISHMENTS (CONTINUED)

- Engineering and design of the Bowman’s Beach Park Bridge Replacement Project are complete. The permitting phase will commence in the Fall of 2020 with construction anticipated to begin the Summer of 2021.
- The replacement of the Bowman’s Beach Park main dune walkover was completed in February 2020.
- The engineering and design phase of the Bowman’s Beach Park changing room facilities has been completed. The Permitting phase is underway with construction scheduled to begin the Summer of 2021.
- Repaired and painted the existing shade pavilion facilities in the picnic areas at Lighthouse Beach Park and Gulfside City Beach Park (Algiers).
- Replaced the existing wooden louvers in the Lighthouse Beach Park bayside restrooms, Tarpon Bay Road Beach Park restrooms, Gulfside City Beach Park (Algiers) restrooms, and Bowman’s Beach Park restrooms with anodized aluminum louvers for greater security and privacy.
- Replaced the existing restroom doors and hardware at Bowman’s Beach Park family restroom and Turner Beach Park restrooms with fiberglass – aluminum core doors for greater durability and security.
- Improve overall presentation of all Beach Park Facilities to provide visitors with an unforgettable beach park experience.

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 protect coastal water quality;
- 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

BEACH PARKING FUND – ENTERPRISE FUND PERFORMANCE INDICATORS

Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020
Annual beach park dune plantings	100%	100%	100%	100%	100%
Annual exotic plant control at all beach parks	100%	100%	100%	100%	100%
Annual maintenance of beach park rope and bollard system	100%	100%	100%	100%	100%
Document parking enforcement violations. Take corrective action against violators through citation or education. Measurement is citations issued.	3,256	3,336	3,478	3,495	TBD
Linear feet of shoreline newly vegetated or re-vegetated with dune species	3,500	4,500	4,108	4,721	TBD
Number of acres of exotic plants treated at beach parks (Lighthouse Beach, Gulfside City Park, Tarpon Bay Beach, Bowman's Beach, Blind Pass Beach Park, City Boat Ramp)	234	234	234	267	TBD
Linear feet of rope and bollards newly installed or reinstalled due to storm events and/or maintenance	2,000	6,100	2,347	602	TBD
Total Parking Revenue	\$2,817,400	\$2,955,011	\$2,961,179	\$3,271,983	TBD
Parking permit revenue	\$142,238	\$162,816	\$195,815	\$194,067	TBD
Parking violation revenue	\$149,765	\$167,125	\$178,284	\$155,358	TBD

Beach Parking Fund
Total Beach Parking Departments

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021
	2018 Actual	2019 Actual	Adopted	Amended	Estimated	
	Expenditures	Expenditures	Budget	Budget	Actual	Budget
PERSONNEL SERVICES						
Wages						
Full-time	\$ 998,629	\$ 1,008,358	\$ 935,877	\$ 835,877	\$ 932,340	\$ 837,734
Part-time	165,366	135,105	108,071	87,994	112,065	94,273
Wage Adjustments	-	-	76,611	76,611	-	-
Vacancies	-	-	366,443	146,706	-	253,425
Overtime	86,273	95,435	114,000	114,000	113,974	114,000
Special Pay	25,079	57,501	24,630	24,630	14,655	60,855
Payroll Taxes	98,796	95,038	90,467	90,467	86,177	86,132
Retirement	316,158	331,242	207,783	207,783	195,232	235,164
Cafeteria Benefits	221,953	216,585	225,304	225,304	208,525	199,803
Other Benefits	-	-	-	-	-	19,044
Unemployment/Work Comp	25,220	40,779	36,720	36,720	46,850	46,400
SUB-TOTAL	1,937,474	1,980,043	2,185,906	1,846,092	1,709,818	1,946,830
OPERATING EXPENSES						
Professional Services	94,030	269,535	117,120	72,120	30,700	162,120
Other Contractual Services	1,742,378	484,439	830,770	571,768	586,515	530,820
Travel & Per Diem	43,108	55,919	37,275	35,275	35,563	25,819
Communications	81,230	60,517	59,198	51,175	65,054	57,254
Postage/Transportation	2,386	2,779	5,300	5,300	4,900	5,800
Utilities	87,671	81,711	90,000	90,000	90,000	92,500
Rentals & Leases	21,364	22,667	27,996	27,996	27,996	23,556
Insurance	47,539	65,805	38,574	38,574	38,574	38,574
Repair & Maintenance	473,555	281,622	674,675	622,523	446,497	399,310
Printing	4,535	2,282	3,000	3,000	2,500	2,500
Promotional Activities	-	633	1,500	1,500	1,500	1,500
Other Current Charges	769,340	878,503	842,243	822,243	823,243	799,560
Office Supplies	2,250	1,383	2,500	2,020	2,020	2,500
Operating Supplies	162,642	148,798	200,826	156,802	160,101	281,426
Fuels, Oils, Lubricants	29,460	28,734	53,100	33,100	36,000	47,500
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	1,098	2,417	2,800	2,479	2,479	2,800
Training and Education	50	-	-	-	-	-
SUB-TOTAL	3,562,636	2,387,744	2,986,877	2,535,875	2,353,642	2,473,539
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	30,000	30,000	100,000
Improve Other Than Bldgs	-	-	1,445,978	1,166,878	901,001	1,022,644
Machinery & Equipment	-	-	132,308	123,633	83,172	200,000
SUB-TOTAL	-	-	1,578,286	1,320,511	1,014,173	1,322,644
GRANTS & ASSISTANCE	20,000	10,000	10,000	10,000	10,000	10,000
FUND TOTAL	\$ 5,520,110	\$ 4,377,787	\$ 6,761,069	\$ 5,712,478	\$ 5,087,633	\$ 5,753,013
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	3.06%	-20.69%	54.44%	30.49%	16.21%	13.08%

**Beach Parking Fund
Public Safety**

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual Expenditures	2019 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 431,087	\$ 400,363	\$ 384,506	\$ 284,506	\$ 398,401	\$ 339,403
Part-time	163,779	133,389	108,071	87,994	111,084	94,273
Wage Adjustments	-	-	54,963	54,963	-	-
Vacancies	-	-	219,737	-	-	114,387
Overtime	17,727	21,319	34,000	34,000	33,974	34,000
Special Pay	12,173	43,458	11,250	11,250	12,855	47,561
Payroll Taxes	49,205	46,143	41,144	41,144	40,862	39,416
Retirement	293,974	259,981	133,384	133,384	146,869	159,980
Cafeteria Benefits	112,524	108,005	98,573	98,573	93,806	90,045
Other Benefits	-	-	-	-	-	-
Unemployment/Work Comp	12,720	17,781	14,880	14,880	17,875	17,475
SUB-TOTAL	1,093,189	1,030,439	1,100,508	760,694	855,726	936,540
OPERATING EXPENSES						
Professional Services	2,916	17,345	3,420	3,420	2,000	3,420
Other Contractual Services	65,817	57,822	101,770	56,770	92,820	92,820
Travel & Per Diem	26,658	24,492	14,020	14,020	14,020	14,020
Communications	71,239	50,373	54,794	48,487	54,794	54,794
Postage/Transportation	386	339	400	400	400	400
Utilities	1,657	1,407	1,500	1,500	1,500	1,500
Rentals & Leases	21,364	22,437	27,596	27,596	27,596	23,156
Insurance	-	-	-	-	-	-
Repair & Maintenance	86,732	48,425	90,000	25,000	35,000	65,000
Printing	1,238	1,366	500	500	500	500
Promotional Activities	-	633	250	250	250	250
Other Current Charges	542,771	628,293	624,471	604,471	606,471	598,139
Office Supplies	1,755	585	1,500	1,500	1,500	1,500
Operating Supplies	54,692	25,149	60,526	15,526	26,000	122,126
Fuels, Oils, Lubricants	15,839	14,176	37,600	17,600	20,500	30,500
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	50	-	-	-	-	-
SUB-TOTAL	893,114	892,842	1,018,347	817,040	883,351	1,008,125
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	50,000	50,000	25,000	100,000
SUB-TOTAL	-	-	50,000	50,000	25,000	100,000
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 1,986,303	\$ 1,923,281	\$ 2,168,855	\$ 1,627,734	\$ 1,764,077	\$ 2,044,665
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	20.20%	(3.17%)	12.77%	(15.37%)	(8.28%)	15.91%

**Beach Parking Fund
Natural Resources**

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021 Budget
	2018 Actual Expenditures	2019 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 149,398	\$ 216,360	\$ 164,548	164,548	\$ 150,910	\$ 170,909
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	5,130	5,130	-	-
Vacancies	-	-	-	-	-	-
Overtime	374	680	-	-	-	-
Special Pay	-	1,000	3,720	3,720	-	720
Payroll Taxes	11,325	12,667	12,872	12,872	11,121	13,377
Retirement	10,789	11,706	11,770	11,770	3,744	12,229
Cafeteria Benefits	24,956	22,440	28,182	28,182	24,236	28,182
Other Benefits	-	-	-	-	-	3,240
Unemployment/Work Comp	2,426	2,061	2,420	2,420	2,825	3,400
SUB-TOTAL	<u>199,268</u>	<u>266,914</u>	<u>228,642</u>	<u>228,642</u>	<u>192,836</u>	<u>232,057</u>
OPERATING EXPENSES						
Professional Services	-	5,388	-	-	-	-
Other Contractual Services	332,298	257,240	553,000	333,248	323,695	262,000
Travel & Per Diem	3,687	17,630	9,360	9,360	9,360	4,840
Communications	1,080	1,280	-	-	-	-
Postage/Transportation	-	-	1,000	1,000	1,000	1,000
Utilities	-	-	-	-	-	-
Rentals & Leases	-	230	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Printing	2,829	916	2,500	2,500	2,000	2,000
Promotional Activities	-	-	1,000	1,000	1,000	1,000
Other Current Charges	645	2,235	2,000	2,000	1,000	1,000
Office Supplies	-	398	-	-	-	-
Operating Supplies	258	-	-	-	-	-
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	500	500	500	500	500
Training and Education	-	-	-	-	-	-
SUB-TOTAL	<u>340,797</u>	<u>285,817</u>	<u>569,360</u>	<u>349,608</u>	<u>338,555</u>	<u>272,340</u>
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
GRANTS & ASSISTANCE	<u>20,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
DEPARTMENTAL TOTAL	<u>\$ 560,065</u>	<u>\$ 562,731</u>	<u>\$ 808,002</u>	<u>\$ 588,250</u>	<u>\$ 541,391</u>	<u>\$ 514,397</u>
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	65.64%	0.48%	43.59%	4.53%	(3.79%)	(4.99%)

Beach Parking Fund
Community Services Department - Public Works Branch

	Fiscal Year	Fiscal Year	Fiscal Year 2020			FY 2021
	2018 Actual	2019 Actual	Adopted	Amended	Estimated	
	Expenditures	Expenditures	Budget	Budget	Actual	Budget
PERSONNEL SERVICES						
Wages						
Full-time	\$ 418,144	\$ 391,635	\$ 386,823	\$ 386,823	\$ 383,029	\$ 327,422
Part-time	1,587	1,716	-	-	981	-
Wage Adjustments	-	-	16,518	16,518	-	-
Vacancies	-	-	146,706	146,706	-	139,038
Overtime	68,172	73,436	80,000	80,000	80,000	80,000
Special Pay	12,906	13,043	9,660	9,660	1,800	12,574
Payroll Taxes	38,266	36,228	36,451	36,451	34,194	33,339
Retirement	11,395	59,555	62,629	62,629	44,619	62,955
Cafeteria Benefits	84,473	86,140	98,549	98,549	90,483	81,576
Other Benefits	-	-	-	-	-	15,804
Unemployment/Work Comp	10,074	20,937	19,420	19,420	26,150	25,525
SUB-TOTAL	645,017	682,690	856,756	856,756	661,256	778,233
OPERATING EXPENSES						
Professional Services	91,114	246,802	113,700	68,700	28,700	158,700
Other Contractual Services	1,344,263	169,377	176,000	181,750	170,000	176,000
Travel & Per Diem	12,763	13,797	13,895	11,895	12,183	6,959
Communications	8,911	8,864	4,404	2,688	10,260	2,460
Postage/Transportation	2,000	2,440	3,900	3,900	3,500	4,400
Utilities	86,014	80,304	88,500	88,500	88,500	91,000
Rentals & Leases	-	-	400	400	400	400
Insurance	47,539	65,805	38,574	38,574	38,574	38,574
Repair & Maintenance	386,823	233,197	584,675	597,523	411,497	334,310
Printing	468	-	-	-	-	-
Promotional Activities	-	-	250	250	250	250
Other Current Charges	225,924	247,975	215,772	215,772	215,772	200,421
Office Supplies	495	400	1,000	520	520	1,000
Operating Supplies	107,692	123,649	140,300	141,276	134,101	159,300
Fuels, Oils, Lubricants	13,621	14,558	15,500	15,500	15,500	17,000
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	1,098	1,917	2,300	1,979	1,979	2,300
Training and Education	-	-	-	-	-	-
SUB-TOTAL	2,328,725	1,209,085	1,399,170	1,369,227	1,131,736	1,193,074
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	30,000	30,000	100,000
Improve Other Than Bldgs	-	-	1,445,978	1,166,878	901,001	1,022,644
Machinery & Equipment	-	-	82,308	73,633	58,172	100,000
SUB-TOTAL	-	-	1,528,286	1,270,511	989,173	1,222,644
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL						
	<u>\$ 2,973,742</u>	<u>\$ 1,891,775</u>	<u>\$ 3,784,212</u>	<u>\$ 3,496,494</u>	<u>\$ 2,782,165</u>	<u>\$ 3,193,951</u>
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL						
	4.63%	-36.38%	100.03%	84.83%	47.07%	14.80%

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.	Description	FY 2020			FY 2021					Total 5 Year CIP Plan				
			Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2021	FY 2022	FY 2023		FY 2024	FY 2025		
INFORMATION TECHNOLOGY	300	1600	EnerGov Permitting & Planning Software	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	300	1600	Offsite redundant storage servers ("cloud computing")	15,000	15,000	2,000	13,000	-	13,000	15,000	15,000	15,000	15,000	73,000	
	300	1600	Backup high-speed internet connectivity	10,000	10,000	10,000	-	10,000	10,000	5,000	5,000	5,000	5,000	30,000	
	300	1600	Upgrade/replace core network components	10,000	25,000	10,000	15,000	(5,000)	10,000	10,000	10,000	10,000	10,000	50,000	
	300	1600	Replace City servers	8,000	8,000	5,000	3,000	8,000	11,000	8,000	8,000	8,000	8,000	43,000	
	300	1600	Employee timekeeping and accrual system	-	-	-	-	-	-	30,000	-	-	-	-	30,000
	300	1600	Virtual server backup and recovery software	6,000	6,000	-	6,000	-	6,000	-	-	-	-	-	6,000
	300	1600	Enhancement and upgrades to the City's website	75,000	75,000	15,000	60,000	20,000	80,000	-	-	-	-	-	80,000
	300	1600	GIS Evaluation, Planning, Development and Implementation	-	-	-	-	50,000	50,000	-	-	-	-	-	50,000
	300	1600	Security cameras	30,000	30,000	-	30,000	-	30,000	-	-	-	-	-	30,000
	300	1600	Update City legacy phone system to VOIP	-	-	-	-	76,000	76,000	-	-	-	-	-	76,000
	300	1600	Network management and security management	80,000	120,000	25,000	95,000	10,000	105,000	50,000	-	-	-	-	155,000
	300	1600	Upgrade Police and Recreation Department Networking	8,000	8,000	8,000	-	-	-	-	-	-	-	-	-
	300	1600	Surface tablets for plan reviews	11,000	11,000	4,000	7,000	4,000	11,000	-	-	-	-	-	11,000
	TOTAL INFORMATION TECHNOLOGY				\$ 293,000	\$ 348,000	\$ 119,000	\$ 229,000	\$ 173,000	\$ 402,000	\$ 118,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 634,000
POLICE	300	2100	Patrol car lease (Moved to Debt Service)	\$ 265,344	\$ 265,344	\$ 134,109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	300	2100	Admin SUV (4-yr replacement)	-	-	-	-	-	-	100,000	-	-	-	75,000	175,000
	300	2100	Security video access system	-	-	-	-	45,000	45,000	-	45,000	-	-	45,000	135,000
	300	2100	PD laptops for in-car & field reporting	20,000	20,000	-	20,000	-	20,000	-	-	20,000	-	40,000	
	300	2100	Records management & dispatch software	-	-	-	-	20,000	20,000	-	20,000	-	-	40,000	
	300	2100	AED Devices	-	17,905	17,905	-	-	-	-	-	-	-	-	
	300	2100	Lockers	-	-	3,260	-	-	-	-	-	-	-	-	
	300	2500	VHF radio system upgrades for emergencies	20,000	20,000	-	20,000	-	20,000	-	-	-	-	20,000	
TOTAL POLICE AND EMERGENCY MANAGEMENT				\$ 305,344	\$ 323,249	\$ 155,274	\$ 40,000	\$ 65,000	\$ 105,000	\$ 100,000	\$ 65,000	\$ 20,000	\$ 120,000	\$ 410,000	
PUBLIC WORKS	<i>Public Facilities</i>														
	300	7250	Replace A/C units	\$ 241,150	\$ 241,150	\$ 241,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	300	7250	Additional City Hall generator	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	65,000	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	32,812	-	-	-	-	36,000	-	-	-	36,000
	300	7250	Capital Activities - Police Department	200,000	200,000	148,451	51,549	-	51,549	-	-	-	-	-	51,549
	300	7250	City Hall facility repairs	120,000	35,000	35,000	-	35,000	35,000	-	100,000	-	-	-	135,000
300	7250	Parking lot light upgrade	58,000	58,000	58,000	-	-	-	-	105,000	-	-	-	105,000	
Subtotal Public Facilities				\$ 744,150	\$ 599,150	\$ 515,413	\$ 81,549	\$ 95,000	\$ 176,549	\$ 576,000	\$ 255,000	\$ -	\$ 70,000	\$ 1,077,549	

CAPITAL IMPROVEMENT PLAN

FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

Fund	Dept.		FY 2020			FY 2021							Total 5 Year CIP Plan
			Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
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	32,812	-	-	-	-	-	-	-	-
300	4100	Survey Van	-	-	-	-	-	-	-	35,000	-	-	35,000
Subtotal Public Works			35,000	35,000	32,812	-	-	-	-	110,000	-	-	110,000
TOTAL PUBLIC WORKS			\$ 779,150	\$ 634,150	\$ 548,225	\$ 81,549	\$ 95,000	\$ 176,549	\$ 576,000	\$ 365,000	\$ -	\$ 70,000	\$ 1,187,549
TOTAL GENERAL FUND			\$ 1,377,494	\$ 1,305,399	\$ 822,499	\$ 350,549	\$ 333,000	\$ 683,549	\$ 794,000	\$ 468,000	\$ 58,000	\$ 228,000	\$ 2,231,549
BUILDING													668,485
169	2400	Building department facility upgrade	\$ 675,000	\$ 675,000	\$ 6,515	\$ 668,485	\$ -	\$ 668,485	\$ -	\$ -	\$ -	\$ -	668,485
TOTAL BUILDING FUND			\$ 675,000	\$ 675,000	\$ 8,605	\$ 668,485	\$ -	\$ 668,485	\$ -	\$ -	\$ -	\$ -	\$ 668,485
RECREATION CENTER SINKING FUND													3,500
370	7200	Gym Sound System Gym	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ 3,500
370	7200	Gym Floor Resurfacing	-	-	-	-	4,000	4,000	-	-	-	4,000	8,000
370	7200	Gym Partition Cover (8')	21,000	-	-	-	-	-	21,000	-	-	-	21,000
370	7200	HVAC Parts Replacement	-	-	-	-	-	-	-	-	50,000	-	50,000
370	7200	Tennis Court Resurfacing	-	-	-	-	-	-	20,000	-	-	-	20,000
370	7200	Camera/Video Security System	21,364	11,720	10,000	1,720	13,385	15,105	-	-	-	15,000	30,105
370	7200	Server/Ethernet Upgrade	-	-	-	-	-	-	-	-	18,000	-	18,000
370	7200	Upgrade network equipment	25,105	-	3,517	-	20,000	20,000	-	15,000	-	10,000	45,000
370	7200	WT Equip	50,000	-	-	-	50,000	50,000	-	-	-	-	50,000
370	7200	WT Treadmills (7) Replace 1 every year	6,406	-	-	-	-	-	6,000	6,000	6,000	6,000	24,000
370	7200	WT Elliptical Arms (4)	-	-	-	-	-	-	6,000	6,000	6,000	-	18,000
370	7200	Rower	-	-	-	-	-	-	-	6,000	-	-	6,000
370	7200	WT Rec Bikes (3)	3,750	-	3,285	-	-	-	3,750	3,750	-	-	7,500
370	7200	Thorguard System	28,000	-	-	-	-	3,500	7,000	7,000	7,000	-	24,500
370	7200	Pool Motors/Pumps	12,000	-	11,353	-	-	2,000	6,000	2,000	-	-	10,000
370	7200	Pool Sand Filters Lap Pool A	15,000	-	-	-	-	15,000	-	-	-	-	15,000
370	7200	Pool Sand Filters Lap Pool B	15,000	-	-	-	-	15,000	-	-	-	-	15,000
370	7200	Pool Sand Filters Splash Pad	-	-	-	-	-	-	-	12,000	-	-	12,000
370	7200	Pool Handicap Lift Leisure	7,500	-	-	-	-	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
370	7200	Pool Lane Lines	-	-	-	-	-	-	5,000	-	-	-	5,000
370	7200	Pool Lounge Chairs (30) -Replace 4-5 per year	2,500	-	-	-	-	-	1,250	5,000	2,500	2,500	11,250
370	7200	Pool Lifeguard Chair	5,000	-	-	-	-	-	5,000	-	-	5,000	10,000
370	7200	Pool Water Features	-	-	-	-	-	-	-	35,000	-	-	35,000
370	7200	Pool Water Slide	-	-	-	-	-	-	35,000	-	-	-	35,000
370	7200	Stainless steel pool deck	27,000	-	-	-	-	-	27,000	-	-	-	27,000
370	7200	HVAC Air Handlers	-	-	-	-	-	-	-	25,000	-	25,000	50,000
370	7200	HVAC Chillers	-	-	-	-	-	-	137,000	-	-	-	137,000

CAPITAL IMPROVEMENT PLAN

FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

Fund	Dept.		FY 2020			FY 2021			FY 2022	FY 2023	FY 2024	FY 2025	Total 5 Year CIP Plan
			Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2021					
370	7200	Reseal Block Walls	-	-	-	-	-	-	6,750	-	-	-	6,750
370	7200	Automatic Doors	6,500	-	-	-	-	-	6,000	-	-	-	6,000
370	7200	HVAC VFD's	-	-	-	-	-	-	8,000	-	-	-	8,000
370	7200	Osprey Room Equipment	2,000	-	-	-	-	-	1,250	-	-	-	1,250
370	7200	AEDs - Automated External Defibrillators (4)	-	-	10,000	-	-	-	-	-	-	-	-
370	7200	Exterior Recaulking	-	-	-	-	-	-	-	9,000	-	-	9,000
370	7200	HVAC Energy Improvements	12,000	-	-	-	-	3,000	-	4,500	-	-	7,500
370	7200	Paint pool deck	-	-	-	-	-	-	12,500	-	-	-	12,500
370	7200	Shade Structure	10,000	-	4,382	-	-	-	-	-	-	-	-
370	7200	HVAC Chiller Pump Replacement	22,500	-	-	-	-	-	-	-	-	-	-
370	7200	Men's/Family restroom tile resurfacing	8,000	-	-	-	-	-	-	7,000	-	-	7,000
370	7200	Polish concrete floors annually	7,250	-	-	-	-	-	-	7,250	7,250	7,250	21,750
370	7200	Upper windows	7,000	-	-	-	-	-	6,000	-	-	-	6,000
370	7200	HVAC Chiller #2	-	-	-	-	-	137,000	-	-	-	-	137,000
370	7200	Other Miscellaneous	-	-	9,460	-	-	-	-	-	-	-	-
TOTAL RECREATION SINKING FUND			\$ 326,875	\$ 11,720	\$ 51,997	\$ 1,720	\$ 87,385	\$ 272,105	\$ 331,500	\$ 153,500	\$ 105,750	\$ 74,750	\$ 937,605

Fund	Dept.		FY 2020			FY 2021			FY 2022	FY 2023	FY 2024	FY 2025	Total 5 Year CIP Plan
			Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2021					
301	4100	Storage garage (portion of allocation)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ -	\$ 275,000
301	4100	Utility vehicle	-	-	-	-	17,000	17,000	17,000	-	-	-	34,000
301	4100	Trucks	-	-	-	-	37,000	37,000	37,000	37,000	37,000	37,000	185,000
301	4100	Flail Axle	-	-	-	-	-	-	145,000	-	-	-	145,000
301	4100	Loader	-	-	-	-	-	-	-	185,000	-	-	185,000
301	4100	Backhoe	-	-	-	-	125,000	125,000	-	-	-	-	125,000
301	4100	Grader	-	-	-	-	-	-	-	-	185,000	-	185,000
301	4100	Sweeper	-	-	-	-	-	-	-	90,000	-	-	90,000
301	4100	Forklift	-	-	-	-	-	-	25,000	-	-	-	25,000
301	4100	Mower	-	-	-	-	-	-	-	-	13,000	-	13,000
301	4100	Palm Ridge Road improvements	16,000	16,000	5,214	10,786	-	10,786	200,000	-	-	-	210,786
301	4100	Middle Gulf Path and roadway relocation	-	-	10,799	-	-	-	75,000	400,000	-	-	475,000
301	4100	Periwinkle Way box culvert repairs	50,000	50,000	50,000	-	-	-	-	450,000	2,000,000	-	2,450,000
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	Beach Road Water Control Structure Rehabilitation Project	175,000	175,000	-	175,000	-	-	350,000	-	-	-	350,000
301	4100	Bay Drive Box Culvert	110,000	110,000	-	-	-	-	110,000	-	-	-	110,000
301	4100	Dredge Sanibel Slough	125,000	125,000	-	100,550	-	100,550	524,450	-	-	-	625,000
301	4100	Tahiti-Jamaica Drainage Improvements	100,000	100,000	-	100,000	300,000	400,000	-	-	-	-	400,000
301	4100	East Rocks Area Drainage Improvements	37,500	37,500	-	37,500	112,500	150,000	-	-	-	-	150,000
TOTAL TRANSPORTATION			\$ 613,500	\$ 613,500	\$ 66,013	\$ 423,836	\$ 591,500	\$ 840,336	\$ 1,483,450	\$ 1,437,000	\$ 2,100,000	\$ 1,322,000	\$ 7,182,786

CAPITAL IMPROVEMENT PLAN FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

			FY 2020			FY 2021								Total 5 Year
			Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	CIP Plan	
Fund	Dept.													
C4L	302	7200	-	1,899,177	1,933,177	-	1,838,800	1,838,800	1,228,023	-	-	-	3,066,823	
	TOTAL CENTER 4 LIFE		\$ -	\$ 1,899,177	\$ 1,933,177	\$ -	\$ 1,838,800	\$ 1,838,800	\$ 1,228,023	\$ -	\$ -	\$ -	\$ 3,066,823	
TOTAL GOVERNMENTAL FUNDS			\$ 2,992,869	\$ 4,504,796	\$ 2,882,291	\$ 1,444,590	\$ 2,850,685	\$ 4,303,275	\$ 3,836,973	\$ 2,058,500	\$ 2,263,750	\$ 1,624,750	\$ 14,087,248	
<i>System Improvements</i>														
	450	3500	\$ 5,000	\$ 5,000	\$ 5,000	-	5,000	5,000	5,000	5,000	5,000	5,000	25,000	
	450	3500	5,000	5,000	5,000	-	5,000	5,000	5,000	5,000	5,000	5,000	25,000	
	450	3500	25,000	25,000	25,000	-	25,000	25,000	25,000	25,000	25,000	25,000	125,000	
	450	3500	50,000	50,000	-	50,000	-	-	-	-	-	-	50,000	
	450	3500	30,000	30,000	30,000	-	30,000	30,000	30,000	30,000	30,000	30,000	150,000	
	450	3500	80,000	80,000	35,412	44,588	35,412	80,000	80,000	80,000	80,000	80,000	400,000	
	450	3500	400,000	400,000	424,590	-	300,000	300,000	160,000	-	-	-	460,000	
	450	3500	11,314,062	11,356,007	10,810,497	545,510	4,700,608	5,246,118	-	-	-	-	5,246,118	
	450	3500	750,000	750,000	-	750,000	150,000	900,000	-	-	-	-	900,000	
	450	3500	132,000	132,000	58,700	73,300	-	73,300	-	-	-	-	73,300	
	450	3500	-	-	-	-	-	500,000	-	-	-	-	500,000	
Subtotal Existing System Improvements			12,791,062	12,833,007	11,394,199	1,463,398	5,251,020	7,214,418	305,000	145,000	145,000	145,000	7,954,418	
<i>Machinery/Vehicles/Equipment</i>														
SEWER SYSTEM	450	3500	30,000	30,000	-	30,000	-	30,000	-	-	-	-	30,000	
	450	3500	30,000	30,000	30,000	-	-	30,000	30,000	30,000	30,000	30,000	150,000	
	450	3500	-	-	-	-	-	-	-	200,000	-	-	200,000	
	450	3500	110,000	110,000	-	110,000	-	110,000	-	-	-	-	110,000	
	450	3500	-	-	-	-	-	-	-	110,000	-	-	110,000	
	450	3500	-	-	-	-	-	-	-	-	110,000	-	110,000	
	450	3500	-	-	-	-	-	-	-	-	110,000	-	110,000	
	450	3500	-	-	-	-	-	-	-	-	-	36,500	36,500	
	450	3500	-	-	-	-	-	-	-	-	-	35,000	35,000	
	450	3500	35,000	35,000	32,812	-	-	-	-	-	-	-	-	
	450	3500	125,000	125,000	-	125,000	50,000	175,000	-	-	-	-	175,000	
	450	3500	-	-	-	-	-	-	50,000	50,000	50,000	50,000	200,000	
	450	3500	7,500	7,500	7,500	-	7,500	7,500	7,500	7,500	7,500	7,500	7,500	37,500
	450	3500	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000	10,000
	Subtotal Machinery/Vehicles/Equipment			339,500	339,500	72,312	265,000	59,500	354,500	199,500	399,500	199,500	161,000	1,314,000
	TOTAL SEWER SYSTEM ENTERPRISE FUND			\$ 13,130,562	\$ 13,172,507	\$ 11,466,511	1,728,398	5,310,520	7,568,918	\$ 504,500	\$ 544,500	\$ 344,500	\$ 306,000	\$ 9,268,418

CAPITAL IMPROVEMENT PLAN

FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

Fund	Dept.		FY 2020			FY 2021					Total 5 Year CIP Plan		
			Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2021	FY 2022	FY 2023		FY 2024	FY 2025
Public Safety													
470	1600	Security video access system - beach parking lots	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 125,000
470	2100	Watercraft			-	-	-	-		60,000			60,000
470	2100	ATV Replacements			-		25,000	25,000	25,000				50,000
470	2100	Police Aide Vehicles	25,000	25,000	25,000				20,000	20,000		20,000	60,000
470	2100	Pick-up Truck (2 trucks 3 year replacement cycle)			-		50,000	50,000	25,000	25,000			100,000
Subtotal Public Safety			50,000	50,000	25,000	25,000	75,000	100,000	120,000	155,000	-	20,000	395,000
Public Works (Maintenance)													
470	4100	Bowman's Beach Park Playground Equipment	10,000	1,325	1,325		10,000	10,000		10,000		10,000	30,000
470	4100	Utility vehicle/Gator (TDC funded)	16,000	16,000	14,313				16,000				16,000
470	4100	Pick-up truck(s) (TDC funded)	36,000	36,000	33,145		35,000	35,000	35,000	35,000	35,000	105,000	245,000
470	4100	Mower (TDC funded)			-		12,000	12,000	12,000				24,000
470	4100	Dump body for pick-up (TDC funded)			-		4,000	4,000	4,000	4,000	4,000	4,000	20,000
470	4100	Trash/recycling bins (TDC funded)	10,000	10,000	9,390		10,000	10,000	10,000	10,000	10,000	10,000	50,000
470	4100	Water fountain for beaches (TDC funded)			-		4,000	4,000	4,000	4,000	4,000	4,000	20,000
470	4100	ADA accessibility equipment	10,308	10,308		10,000		10,000	10,000	10,000	10,000	10,000	50,000
470	4100	Beach accessible wheelchairs (TDC funded)			-		15,000	15,000	15,000	15,000	15,000	15,000	75,000
470	4100	Cat Skid Steer			-					60,000			60,000
Subtotal Public Works			82,308	73,633	58,173	10,000	90,000	100,000	106,000	148,000	78,000	158,000	590,000
Public Works (Improvements)													
470	4100	Shared use path repairs	75,000	24,950	24,950		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	75,000	375,000
470	4100	Bowman's Changing Area Rehab Project	30,000	30,000	30,000		100,000	100,000					100,000
470	4100	Shoreline Stabilization - Turner Beach (TDC)	522,621	538,571	538,571								
470	4100	Lighthouse cottage interior rehabilitation			-		500,000	500,000					500,000
470	4100	Bowman's Beach Bridge Replacement (TDC + City Match)	546,500	406,500	198,856	207,644	165,000	372,644					372,644
470	4100	Bowman's Park Dune Walkover Repairs (TDC)	196,857	196,857	138,624								
Subtotal Improvements			1,445,978	1,196,878	931,001	207,644	915,000	1,122,644	150,000	150,000	150,000	150,000	1,722,644
TOTAL BEACH PARKING ENTERPRISE FUND			\$ 1,578,286	\$ 1,320,511	\$ 1,014,174	242,644	1,080,000	1,322,644	\$ 376,000	\$ 453,000	\$ 228,000	\$ 328,000	\$ 2,707,644
TOTAL ENTERPRISE FUNDS			\$ 14,708,848	\$ 14,493,018	\$ 12,480,685	1,971,042	6,390,520	8,891,562	\$ 880,500	\$ 997,500	\$ 572,500	\$ 634,000	\$ 11,976,062
CITY WIDE TOTAL CAPITAL IMPROVEMENTS			\$ 17,701,717	\$ 18,997,814	\$ 15,362,976	3,415,632	9,241,205	13,194,837	\$ 4,717,473	\$ 3,056,000	\$ 2,836,250	\$ 2,258,750	\$ 26,063,310

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2021 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2021	Description of Project	Impact on Operating Costs
INFORMATION TECHNOLOGY	300	1600	Offsite redundant storage servers ("cloud computing")	\$ 13,000	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	\$ 11,000	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	\$ 80,000	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	City GIS Evaluation, Planning, Development and Implementation	\$ 50,000	Continuing implementation of permitting and development software to enhance the City's issuance processing.	Annual maintenance costs related to the software platform.
	300	1600	Update City legacy phone system to VOIP	\$ 76,000	Upgrading City phone technology to Cloud IP Telephony. This technology does not require more expensive on site equipment, and the telephones can be relocated to anywhere there is Internet connectivity during a disaster.	Net reduction to City's communication expenses.
	300	1600	Network management and security management	\$ 105,000	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.
TOTAL INFORMATION TECHNOLOGY				\$ 402,000		
POLICE	300	2100	Admin SUV	\$ -	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.
	300	2100	Computer programs for records management and computer-aided dispatch	\$ 20,000	The cost to update is approximately the same as the cost to take advantage of the new system the Lee County Sheriff is installing. The new system will have greater statistical analysis capabilities and enhanced patrol functions, such as in-car traffic citation and accident reporting.	None recurring.
	300	2100	VHF radio system upgrades for emergencies	\$ 20,000	In the event that a significant hurricane destroys cell and public safety radios, the City's backup VHR system will also lose its City antenna. This is to obtain backup, quick deploy antenna systems for the VHF system.	None recurring
	TOTAL POLICE DEPARTMENT				\$ 105,000	

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2021 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2021	Description of Project	Impact on Operating Costs
PUBLIC WORKS	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	Police Department modernization pre-construction activities	\$ 51,549	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	\$ 35,000	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.
TOTAL PUBLIC WORKS				\$ 176,549		

BUILDING	169	2400	Building department facility improvements	\$ 668,485	Building Department space improvements.	None recurring.
	TOTAL BUILDING DEPARTMENT				\$ 668,485	

370	7200	Gym Floor Resurfacing	\$ 4,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Camera/Video Security System	\$ 15,105	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Upgrade network equipment	\$ 20,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	WT Equip	\$ 50,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Thorguard System	\$ 3,500	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Pool Motors/Pumps	\$ 2,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Pool Sand Filters Lap Pool A	\$ 15,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Pool Sand Filters Lap Pool B	\$ 15,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Pool Handicap Lift Leisure	\$ 7,500	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	HVAC Energy Improvements	\$ 3,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	HVAC Chiller #2	\$ 137,000	Sinking Fund Asset Replacement Schedule	None recurring.
TOTAL RECREATION SINKING FUND				\$ 272,105	

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2021 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2021	Description of Project	Impact on Operating Costs
TRANSPORTATION	301	4100	Utility vehicle	\$ 17,000	Public Works has two utility vehicles (small John Deere gators), one is a 2016 model and the other is a 2008 model. These vehicles have proven invaluable in performing minor maintenance in the non-beach parks and for vegetation maintenance along the major roadways. These vehicles are on a 8-year replacement schedule and the 2008 model will be two years overdue for replacement in 2018. The timely replacement of vehicles is necessary to prevent excessive downtime and thus improve operational efficiency.	Approximately \$300 per year
	301	4100	Trucks	\$ 37,000	Replacement of pickup trucks	Approximately \$300 per year
	301	4100	Backhoe	\$ 125,000	Replacement of backhoe	None recurring.
	301	4100	Palm Ridge Road improvements	\$ 10,786	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	Dredget Sanibel Slough	\$ 100,550	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	\$ 400,000	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	\$ 150,000	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				\$ 840,336		
C4L	302	7200	Center 4 Life Relocation and Renovation	\$ 1,838,800	Purchase of land and building and construction costs for the relocation of the Center 4 Life (Senior Center)	Increase yet to be determined
	TOTAL CENTER 4 LIFE				\$ 1,838,800	

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2021 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2021	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	\$ 300,000	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	\$ 5,246,118	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	\$ 900,000	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.
	450	3500	Phase 4B Sewer Construction 4A carryforward 2019 4B (Engineering)	\$ 73,300	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.

CAPITAL IMPROVEMENT PLAN FISCAL YEAR 2021 JUSTIFICATIONS

Fund	Dept.	Project	FY 2021	Description of Project	Impact on Operating Costs
450	3500	Phase 4B Sewer Expansion (Construction)	\$ 500,000	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	Wulfert emergency generator replacement	\$ 175,000	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 roper plant operation and permit compliance. Keeping theses parameters within DEP permit limits is necessary to keep the plant in compliance. The purchase of these recorders in advance guarantees the immediate replacement of failed recorders.	None recurring.
TOTAL SEWER SYSTEM			\$ 7,568,918		

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2021 JUSTIFICATIONS

Fund	Dept.	Project	FY 2021	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	ATV Replacements	\$ 25,000	ATV vehicles for beach patrol purposes are on a regular replacement cycle due to wear and tear.	None recurring.
	470	2100	Pickup truck	\$ 50,000	Vehicles for beach patrol purposes are on a regular replacement cycle due to wear and tear. The 2 pickup trucks are on 3 year replacement cycle.	None recurring.
	470	4100	Bowman's Beach Park Playground Equipment	\$ 10,000	The timely replacement of the playground equipment is needed for safety.	None recurring.
	470	4100	Pick-up truck(s) (TDC funded)	\$ 35,000	There are currently eight pickup trucks (on a 7-year replacement cycle) assigned to beach maintenance. These pickups are necessary to transport personnel to the beach parks to perform necessary maintenance. The timely replacement of trucks is necessary to prevent excessive downtime and thus improve operational efficiency.	None recurring.
	470	4100	Mower (TDC funded)	\$ 12,000	Public Works has two Mowers, one is a 2015 model and the other is a 2016 Model. The mowers used for beach park maintenance are on a 5-year replacement schedule. The timely replacement of equipment is necessary to prevent excessive downtime and thus improve operational efficiency.	None recurring.
	470	4100	Dump body for pick-up (TDC funded)	\$ 4,000	Parks maintenance personnel trim vegetation at the various parks. The vegetation is loaded into the back of pickup trucks for disposal. Dump bodies fit into the bed of the pickup truck to allow the load to be mechanically dumped rather than removed manually. This increases productivity.	None recurring.
	470	4100	Water fountain for beaches (TDC funded)	\$ 10,000	Replacement water fountains are needed to replace corroded and aged ones.	None recurring.
	470	4100	Trash/recycling bins (TDC funded)	\$ 4,000	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	\$ 10,000	Improve ADA accessibility at all beach parks and repair existing ADA equipment.	None recurring.
	470	4100	Beach accessible wheelchairs (TDC funded)	\$ 15,000	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	Bowmman's Changing Area Rehab Project	\$ 100,000	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	Lighthouse cottage interior rehabilitation	\$ 500,000	The interior lighthouse cottage rehabilitation project is important for the upkeep of the old historical buildings. Improvements are needed to reduce energy costs and maintenance of the buildings.	None recurring.	
470	4100	Bowman's Beach Bridge Replacement (TDC + City Match)	\$ 372,644	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.	
TOTAL BEACH PARKING			\$ 1,322,644			
CITY WIDE TOTAL CAPITAL OUTLAY			\$ 13,194,837			

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.

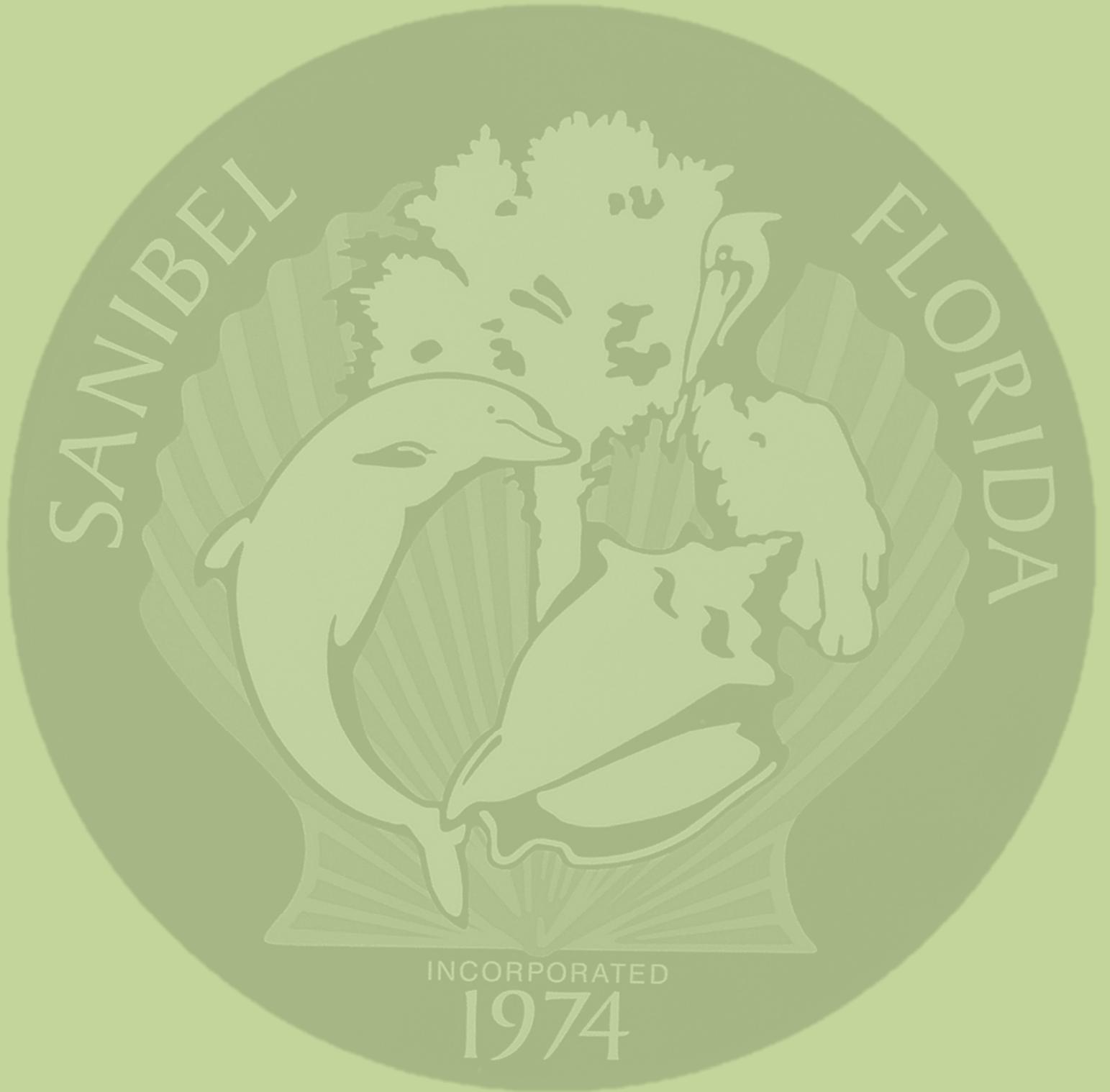
Rolled-back millage rate – The millage rate necessary to produce the same amount of property tax dollars as received during the previous budget year. New construction is excluded from the roll-back calculation.

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.



CITY OF SANIBEL

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