



CITY OF SANIBEL  
FISCAL YEAR 2013-2014

ADOPTED ANNUAL BUDGET

# HOW TO USE THIS DOCUMENT

For easy access to information within the budget the following information is provided.

The City of Sanibel's annual budget is divided into various sections:

## **Table of Contents**

The table of contents provides a comprehensive overview of the different sections of the book.

## **Introduction**

This section contains the Citywide organization chart, the Governmental Finance Officers Association Distinguished Budget Presentation Award, the City of Sanibel's vision statement, City Council goals for the fiscal year ending September 30, 2014, the City Manager's budget message and resolutions adopting millage rates and the budget (*pages 3-23*).

## **Budget Summary**

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 (*pages 24-32*).

## **Governmental Funds Budget**

Governmental funds account for most of the City's tax-supported activities. Sanibel has four governmental fund types: the general fund, special revenue funds, debt service funds and the capital project funds (*pages 33-80*).

## **Proprietary Funds Budget**

Proprietary funds account for the business-type activities of government. Sanibel has two proprietary funds: the sewer fund and the beach parking fund (*pages 81-88*).

## **Supplemental Schedules**

This section presents departmental narratives and line-item budgets, schedule of interfund transfers, classification and pay plan, detailed staffing information and the 5 year capital improvement plan (*pages 89-194*).

## **Appendix**

This section contains financial policies, the budget calendar, a glossary and statistics and demographics (*pages 195-204*).

## **Statistical Tables**

This section contains information on tax revenues, rates, types and expenditures as well as other information regarding city activities (*pages 205-208*).



**TABLE OF CONTENTS**

City Information..... 3

Organization Chart..... 4

GFOA Distinguished Budget Presentation Award ..... 5

City of Sanibel Vision Statement..... 6

City Council Goals..... 8

Budget Calendar..... 10

Budget Resolutions ..... 11

Budget Message ..... 14

Allocation of Total Taxes Paid by Property Owner..... 24

Budget Summary ..... 25

    Major and Non-Major Funds Three Year Comparison..... 25

    Budget Summary with Prior Comparisons..... 26

    Budget Summary by Fund Type ..... 27

    Budget Summary Net of Transfers..... 28

    Governmental Funds Budget Summary ..... 29

    Governmental Funds Sources and Uses of Funds ..... 30

    Governmental Funds Comparison of Sources of Funds..... 31

    Governmental Funds Comparison of Uses of Funds..... 32

Governmental Funds Budget ..... 33

    General Fund..... 34

    Special Revenue Funds Summary..... 39

        Transportation Fund ..... 41

        Fertilizer Outreach and Education Fund ..... 43

        Historical Village and Museum Fund ..... 45

        Road Impact Fee Fund ..... 47

        Community Park Impact Fee Fund ..... 49

        Federal Forfeiture Fund..... 51

        Father Madden Estate Fund ..... 53

        Shell Harbor Canal Dredging..... 55

        Sanibel Estates Canal Trimming..... 57

        Sanibel Isles/Water Shadows Dredging ..... 59

        Building Department Fund..... 61

        Recreation Fund ..... 63

        Sanibel School Ballpark Maintenance Fund ..... 65

    Debt Service Funds Summary..... 67

        2012 \$2.97M General Obligation Refunding Bonds-Pond Apple Park..... 68

        2006 \$8.35M General Obligation Bonds-Recreation Facility..... 70

    Capital Project Funds Summary..... 72

        Capital Planning and Asset Acquisition Fund..... 73

        Transportation Capital Projects..... 75

        Periwinkle Way Road and Bike Path ..... 77

        Recreation Facility Sinking Fund..... 79

**TABLE OF CONTENTS**

Proprietary Funds Budget ..... 81

Enterprise Funds Summary ..... 82

Sanibel Sewer System ..... 84

Beach Parking Fund ..... 87

Supplemental Schedules ..... 89

Departmental Budgets by Function ..... 90

General Government Function ..... 90

Legislative Department ..... 90

Administrative Department ..... 97

Information Technology Department ..... 102

Finance Department ..... 107

Legal Department ..... 112

Planning Department ..... 116

Insurance/Other General Government ..... 122

Public Safety Function ..... 125

Police Department ..... 125

Sanibel Emergency Management Program (SEMP) ..... 131

Building Department ..... 132

Physical Environment Function ..... 137

Garbage/Recycling Department ..... 138

Natural Resources Management Department ..... 139

Public Works, Transportation and Utility Function ..... 147

Public Works Department ..... 148

Transportation Department ..... 151

Sewer System Enterprise Fund ..... 153

Beach Parking Enterprise Fund ..... 156

Economic Environment Function ..... 160

Below Market Rate Housing Program ..... 161

Culture/Recreation Function ..... 162

Recreation Complex Department ..... 163

Center 4 Life Program Department ..... 168

Performing Arts Facility Department ..... 169

Historical Village and Museum Program ..... 170

Sanibel School Ball Park Maintenance Fund ..... 171

Parks & Recreation Public Facilities Department ..... 172

Schedule of Interfund Transfers ..... 173

Classification and Pay Plan ..... 174

Schedule of Personnel Services ..... 179

Summary of Changes to Authorized Positions ..... 180

Five Year Capital Improvement Plan ..... 181

Appendix (Financial Policies, Budget Calendar, Glossary, Statistics, Demographics) ..... 195

**CITY INFORMATION**

**COUNCIL-MANAGER FORM OF GOVERNMENT**

**ELECTED OFFICIALS**

Kevin Ruane.....Mayor  
 Doug Congress..... Vice Mayor  
 Mick Denham.....Councilmember  
 Marty Harrity .....Councilmember  
 Jim Jennings.....Councilmember

**APPOINTED OFFICIALS**

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

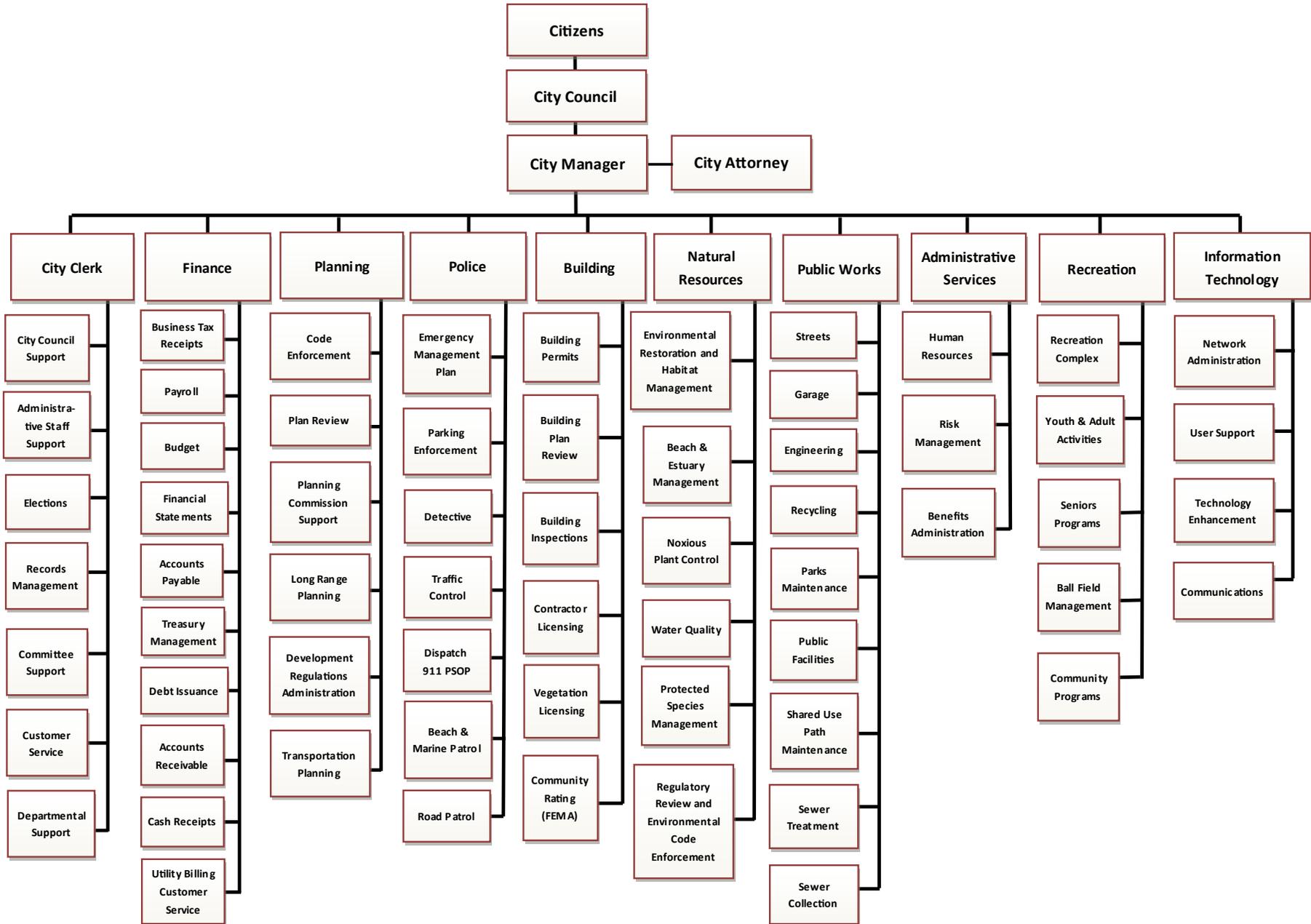
**EXECUTIVE STAFF**

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

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

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

# FUNCTIONAL ORGANIZATIONAL CHART



**BUDGET RECOGNITION**



The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Sanibel, Florida for its annual budget for the fiscal year beginning October 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as an operations guide, and as a communications device. This is the 18<sup>th</sup> year the City has received this recognition.

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

## CITY OF SANIBEL VISION STATEMENT

### BACKGROUND

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

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

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.

### 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.

## **CITY OF SANIBEL VISION STATEMENT**

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

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

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

### **ATTRACTION**

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

### **HIERARCHY OF VALUES**

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

**CITY COUNCIL GOALS**

This table identifies how the City Council’s annual goals support the long-term goals laid out in the Sanibel Vision Statement. Details of individual department’s activities in support of Council’s goals may be found within the departmental narratives beginning on page 89.

<p><b>I. REDEVELOPMENT WORK PLAN FOR THE COMMERCIAL DISTRICT</b></p> <p><b>Continue the City-wide redevelopment work plan by focusing on the future success and stability of the City’s Commercial District as it relates to the existing mix of retail and service uses that accommodate fulltime and seasonal residents and visitors of Sanibel.</b></p> <p><b>As an outcome of this work plan and effort Staff will:</b></p>
<ul style="list-style-type: none"> <li>▪ Develop an area referred to as the “Civic Core,” which would incorporate architectural and environmental design standards that reinforces the natural rural and residential character of the community, eases traffic and parking congestions, and provides for a centralized area for community events and gatherings</li> </ul>
<ul style="list-style-type: none"> <li>▪ Update specific redevelopment zoning and land use requirements that consider the evolution of our community and are consistent with the community’s vision statement and Sanibel Plan. The specific land use issues will include permitted uses, parking, interconnectivity, non-conforming structures and setbacks</li> </ul>
<p><b>II. SUSTAIN THE STRENGTH OF THE CITY’S FINANCIAL STABILITY</b></p> <p><b>Develop a long-term debt early retirement plan, identify adequate reserves to sustain the City and identify a policy to adequately track and better evaluate potential revenue that might come from Causeway toll revenues.</b></p>
<ul style="list-style-type: none"> <li>▪ Continue to evaluate options to retire the City’s debt in order to reduce annual fixed costs and produce substantial finance cost savings for taxpayers</li> </ul>
<ul style="list-style-type: none"> <li>▪ Evaluate current reserves to determine and identify a policy to adequately to determine appropriate levels based on risk factors, access to liquidity, insurance deductibles and current condition based on historical values</li> </ul>
<ul style="list-style-type: none"> <li>▪ Develop a process for evaluating, communicating and collecting toll revenues from Lee County that allows for open dialog and transparency between staffs</li> </ul>

## CITY COUNCIL GOALS

### III. WATER QUALITY AND QUANTITY

**Work with local, state, and federal stakeholders in the prevention, correction, and preservation of water quality and water quality issues surrounding the City of Sanibel.**

#### **Local**

- Continue the education campaign for the responsible use of fertilizer in concert with Lee County, local municipalities, and other partners with the objective of enhancing public awareness
- Work with local and State legislators to reduce the impact of unreliable septic systems impact on the Caloosahatchee River and estuary

#### **Regional**

- Support all legislative actions which reduce freshwater releases from Lake Okeechobee that impact the St. Lucie and Indian River Lagoon and Caloosahatchee River and estuary

#### **Federal or National**

- Work with Federal representatives to approve and fund the Water Resources Development Act of 2013 (WRDA) and associated water projects

<b>CITY OF SANIBEL BUDGET CALENDAR FISCAL YEAR 2014</b>		
Mon and Fri	April 15 and 19, 2013	Training on the Tyler budget module
Month of:	April 22-May 17, 2013	Departments prepare expenditure requests using the Tyler budget module
Friday, by Noon	May 17, 2013	Departments complete FY 2014 budgets reflecting department expenditure requests
Friday	May 24, 2013	Department narratives to the city manager
Mon - Fri	June 3 - 7, 2013	Individual department meetings with city manager and finance director to discuss budget requests
Month of:	June 2013	Finance aligns departmental expenditure requests, after any city manager changes, with projected revenue
Monday	July 1, 2013(*)	Property appraiser certifies tax roll and finance calculates proposed millage rate based on actual taxable valuation
Friday	July 12, 2013	Finance department provides proposed FY 2014 budget document to city clerk for distribution to council for July 16th meeting
Tuesday	July 16, 2013(*)	<b>REGULAR COUNCIL MEETING - Staff presents proposed FY 2014 budget and introduction of the resolution to set the proposed tax (calendar) year 2013 millage rate and date of first public hearing (Aug 2nd is the last day to do this)</b>
By Friday	August 2, 2013(*)	Finance advises property appraiser of proposed millage rate; rolled-back rate and date, time and place of first public hearing
By Friday	August 23, 2013(*)	Property appraiser mails notices of proposed property taxes and advertises the date, time and place of the first public hearing for all taxing authorities
Saturday	September 7, 2013(*)	<b>9:00 a.m. - COUNCIL'S FIRST PUBLIC HEARING</b> - Discussion and adoption of tentative millage rate and tentative FY 2014 budget
Saturday	September 14, 2013(*)	City advertises second and final public hearing in News-Press
Tuesday	September 17, 2013(*)	<b>5:01 p.m. - COUNCIL'S SECOND AND FINAL PUBLIC HEARING</b> - Discussion and adoption of final millage rate and fiscal year 2014 budget
Friday	September 20, 2013(*)	<b>Within 3 days of final adoption submit resolution to DOR, property appraiser and tax collector</b>
(*) Dates mandated by state Truth In Millage (T.R.I.M.) legislation		

**ADOPTED BUDGET RESOLUTIONS****CITY OF SANIBEL, FLORIDA****RESOLUTION 13-085****A RESOLUTION ADOPTING THE FINAL OPERATING AND VOTED DEBT SERVICE AD VALOREM MILLAGE RATES FOR TAX YEAR 2013 FOR THE CITY OF SANIBEL, FLORIDA.**

WHEREAS, Section 200.065, Florida Statutes, establishes the method for determining and levying an ad valorem millage rate and adopting a budget for taxing authorities in the State of Florida; and

WHEREAS, the City of Sanibel has duly advertised and held public hearings as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Sanibel, Florida has been certified by the Lee County Property Appraiser to the City of Sanibel as \$4,113,177,369.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Sanibel, Florida:

**Section 1. Operating Millage**

The Final Ad Valorem Operating Millage Rates for Tax (Calendar) Year 2013 is hereby adopted at 2.0861 mills and the levy of an annual tax for said year is made. The final operating millage rate does not exceed the rolled-back rate of 2.0861 mills.

**Section 2. Voted Debt Service Millage Rates**

- A. The Final Sewer Voted Debt Service Millage Rate for Tax (Calendar) Year 2013 is hereby adopted at 0.2295 mills and the levy of an annual tax for said year is made.
- B. The Final Land Acquisition Voted Debt Service Millage Rate for Tax (Calendar) Year 2013 is hereby adopted at 0.0860 mills and the levy of an annual tax for said year is made.
- C. The Final Recreation Center Voted Debt Service Millage Rate for Tax (Calendar) Year 2013 is hereby adopted at 0.1291 mills and the levy of an annual tax for said year is made.

# ADOPTED BUDGET RESOLUTIONS

Section 3. Effective Date.

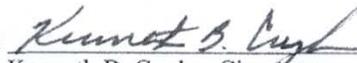
This resolution shall take effect immediately upon adoption.

**DULY PASSED AND ENACTED** by the Council of the City of Sanibel,  
Florida, this 17th day of September, 2013 at 5:26 P.M.

AUTHENTICATION:

  
Kevin Ruane, Mayor

  
Pamela Smith, City Clerk

APPROVED AS TO FORM:  9/17/13  
Kenneth B. Cuyler, City Attorney Date

Vote of Council Members:

Ruane	yea
Congress	yea
Denham	yea
Harrity	yea
Jennings	excused

Date filed with City Clerk: September 17, 2013

**ADOPTED BUDGET RESOLUTIONS**

**CITY OF SANIBEL, FLORIDA**

**RESOLUTION NO. 13-086**

**A RESOLUTION ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2013-2014 FOR THE CITY OF SANIBEL, FLORIDA; AND PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, Section 200.065, Florida Statutes, establishes the method for determining and levying an ad valorem millage rate and adopting a budget for all taxing authorities in the State of Florida; and

**WHEREAS**, the City of Sanibel, Florida has duly advertised and held public hearings as required by Florida Statute 200.065; and

**WHEREAS**, after receiving public comments and questions, the City Council has adopted the Final Operating and Voted Debt Service Ad Valorem Millage Rates for Tax (Calendar) Year 2013; and

**WHEREAS**, the City of Sanibel, Florida, set forth the appropriations and revenue estimates in the amount of \$45,692,722 for the Fiscal Year 2013-2014 Budget, as amended.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Sanibel, Florida:

Section 1. Budget Adoption

The Final Fiscal Year 2013-2014 Budget is hereby adopted as amended.

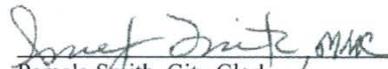
Section 2. Effective Date.

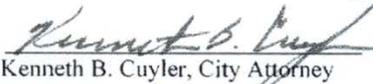
This resolution shall take effect immediately upon adoption.

DULY PASSED AND ENACTED by the Council of the City of Sanibel, Florida, this 17th day of September, 2013 at 5:27 P.M.

**AUTHENTICATION:**

  
Kevin Ruane, Mayor

  
Pamela Smith, City Clerk

APPROVED AS TO FROM:  9/17/13  
Kenneth B. Cuyler, City Attorney Date

**Vote of Council Members:**

- Ruane                    yea
- Congress                yea
- Denham                 yea
- Harrity                 yea
- Jennings                excused

Date filed with City Clerk: September 17, 2013

Res 13-086



# City of Sanibel

800 Dunlop Road  
Sanibel, Florida 33957-4096

www.mysanibel.com

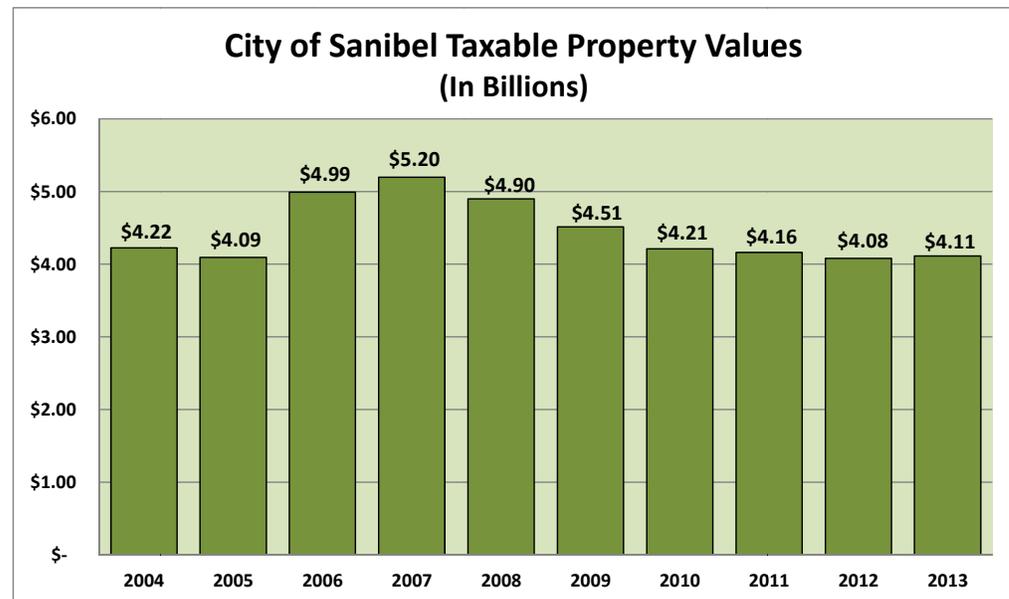
AREA CODE - 239

CITY COUNCIL	472-4135
ADMINISTRATIVE	472-3700
BUILDING	472-4555
EMERGENCY MANAGEMENT	472-3111
FINANCE	472-9615
LEGAL	472-4359
NATURAL RESOURCES	472-3700
RECREATION	472-0345
PLANNING	472-4136
POLICE	472-3111
PUBLIC WORKS	472-6397

September 17, 2013

Honorable Mayor and City Council Members  
Citizens of the City of Sanibel  
City of Sanibel, Florida

The attached document presents the fiscal year 2013-2014 (FY14) adopted budget of \$45,692,722 for the City of Sanibel. This amount includes the general fund, the special revenue funds, enterprise funds, the capital project funds, all reserves as well as the beginning fund balance. The budget is presented at a millage rate of 2.0861, which is equal to the rolled-back rate for tax year 2013. The rolled-back rate is 0.66% less than FY13 millage rate of 2.1000. The rolled-back rate is the millage rate that generates the same amount of revenue as the current millage, after adjusting for new construction. The City of Sanibel’s property value for FY14 (2013 tax year) is \$4,113,177,369. This is 1.05% higher than the FY13 (2012 tax year) value of \$4,070,398,782. Taxable values on Sanibel peaked in 2007. After five consecutive years of decreasing property values the trend has reversed. The table below illustrates property values on Sanibel over the past decade.



From FY08 (tax year 2007) to FY14 (tax year 2013) governmental expenditures have decreased by 504,482 (or -2.5%). FY08 governmental expenditures were \$20,107,969 compared to FY14 \$19,603,487.

## EXECUTIVE SUMMARY

- The adopted millage of 2.0861 is equal to the rolled-back rate;
- With the reduction in solid waste tipping fees at the Lee County Solid Waste Facility, residential curbside rates will decrease by approximately 0.7%, commercial rates will be reduced by approximately 0.4% and commercial dumpster rates will decrease by approximately 1.4% ;
- The adopted budget reflects an increase of 1.5% for sewer fees and reclaimed water rates beginning in FY14;
- 2.5% salary increases are included for employees; after five consecutive years of no increases;
- Full-time employees have been reduced from 142 in 2007 to 117 in FY14;
- Assumes that \$5.8 million of reserves for environmental initiatives and disasters will not be expended by September 30, 2013 and rolls the funds forward to FY14 beginning fund balance;
- The City Council reduced building department fees by 25% in April of 2012 and then reduced an additional 25% effective October 1, 2013. The budget reflects these fee reductions;
- In September 2013, the City Council approved an increase in Recreation facility membership fees and added certain miscellaneous fees;
- The adopted budget includes a 10.6% increase in health care costs and 6% increase in dental insurance costs – the City will absorb the increase in cost for employee only coverage;
- The adopted budget funds one additional full-time police department detective to respond to increased demand;
- The budget continues the City’s investment in technology to improve efficiency – specifically in the areas of utility billing, permitting, security and record’s management;
- The budget includes an additional \$250,000 towards developing the Civic Core;
- \$2.0 million is allocated toward general government capital improvements in various capital projects funds, the building department fund and the ball-field maintenance fund. This includes \$1.6 million of sinking fund and capital projects rolled over from the prior year and \$0.8 million for new projects and funding;
- Included in the capital improvements above is the recreation complex sinking fund rolled forward balance of \$440,000 and scheduled capital replacements of \$80,200; in the capital project funds, FY14 budgeted ending fund balance of \$364,211 includes estimated interest income of \$11,211;
- \$194,195 is included in the beach parking budget for water quality initiative addressing the Lake Okeechobee water releases.
- In FY13, an actuarial assumption change increased the City’s police pension plan’s unfunded actuarial liability by \$1.27 million. The City paid the \$1.27 million increase in FY13. This payment was allocated between the general fund and the beach parking fund in proportion to historical vested benefits. Advance payment for the police pension assumption changes in lieu of amortizing over twenty years provides a net present value savings of \$2.199 million.

# INTRODUCTION

The fiscal year 2014 adopted budget totals \$45,692,722 as detailed in the following table:

USES OF FUNDS	FY 2014	FY2013	
		as Adopted	as Amended
Governmental Funds			
Operating	\$30,224,627	\$31,095,520	\$33,395,890
Capital	<u>2,325,713</u>	<u>1,926,884</u>	<u>3,283,275</u>
Total Governmental	32,550,340	33,022,404	36,679,165
Enterprise Funds	<u>13,142,382</u>	<u>10,606,944</u>	<u>14,753,107</u>
<b>Total Budget</b>	<b><u>\$45,692,722</u></b>	<b><u>\$43,629,348</u></b>	<b><u>\$51,432,272</u></b>

The FY14 adopted budget is \$2.06 million higher than the FY13 adopted budget due to beginning fund balance being \$1.09 million higher in FY14 than in FY13 and revenues are expected to be approximately \$986,000 higher primarily due to the rollover of \$627,127 in grant revenue for the beach parking fund’s lighthouse beach restroom project.

The FY14 adopted budget is \$5.74 million lower than the FY13 amended budget. Amendments to the FY13 budget included: 1) after completion of the FY12 audit \$4.99 million of FY12 ending fund balance was rolled-forward to FY13, 2) \$1.62 million for various projects spanning fiscal years were rolled-forward, and 3) grants are not included in the budget until they are received, instead they are added to the budget through a budget amendment. In FY13 to date the City has received \$1.969 million in grant awards and donations.

The FY14 budget includes \$5.8 million of reserves for environmental initiatives and disasters.

Examples of grants received in FY13 include the \$1,090,900 dollars received from the Lee County Tourist Development Council (TDC) for beach maintenance.

# TRUTH IN MILLAGE (TRIM)

The adopted 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, which each Florida local government follows. Following is the FY14 budget calendar:

BUDGET CALENDAR  
FISCAL YEAR 2014 BUDGET ADOPTION  
CITY OF SANIBEL, FLORIDA

Tuesday	July 16, 2013	Regular Council Meeting – Draft budget is distributed to Council. Adoption of Resolution to <b>Set Proposed Tax (millage) Rate for 2013 and date, time and place of first public hearing</b>
Saturday	September 7, 2013	<b>First Budget Public Hearing</b> – Discussion and adoption of tentative 2013 millage and tentative FY 2014 budget
Tuesday	September 17, 2013	<b>Second and Final Budget Public Hearing</b> Discussion and adoption of final 2013 millage rate and FY 2014 budget

With the changes to Florida law enacted during the 2007 and 2008 legislative sessions the City is required to calculate four millage rates: the rolled-back rate (as in prior years), the adjusted rolled-back rate, the majority vote maximum millage rate allowed, and the two-thirds vote maximum millage rate allowed.

The FY14 adopted operating millage rate of 2.0861 is equal to the rolled-back rate. 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 rolled-back rate is below the adjusted rolled-back rate of 3.0097 and the majority vote maximum millage rate of 3.0606.

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 FY14 this rate is 3.0097. Taxes levied at a 3.0097 millage rate would generate \$12,379,430.

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 FY14 Florida’s per capita personal income increased 1.0169% and the majority vote millage rate is 3.0606. Taxes levied at a 3.0606 millage rate would generate \$12,588,791.

The two-thirds vote maximum millage rate allowed is the majority vote rate increased by ten (10%) percent. In FY14 this rate is 3.3667. Taxes levied at a 3.3667 millage rate would generate \$13,847,834.

The following table identifies the minimum vote of Council required to levy a tax (millage) rate for tax year 2013:

BASED ON JULY 1, 2013, DR-420 CERTIFICATION OF TAXABLE VALUE OF \$4,113,177,369		
Vote Required	Millage Rate Description	Maximum Millage Rate
Majority vote of Council (3/5)	Majority Vote Maximum Rate	3.0606
Majority vote of Council (3/5)	Rolled-back Rate	2.0861
Two-thirds vote of Council (4/5)	2/3 Vote Maximum Rate	3.3667
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 FY14 debt service obligations are:

Debt Service Description	Millage Rate
Sewer Voted Debt Service	0.2295
Land Acquisition Voted Debt Service	0.0860
Recreation Center Voted Debt Service	0.1291

## BUDGET OVERVIEW

The City's assessed property value for FY14 (2013 tax year) is \$4,113,177,369. This is 1.05% higher than the FY13 (2012 tax year) of \$4,070,398,782.

The City's governmental funds revenue is budgeted to be \$16,904,409 in FY14, less \$380,011 for undercollections, with \$11,245 more in ad valorem tax receipts than the FY13 amended budget, \$54,849 less in other taxes including local option gas taxes, a \$127,978 decrease in license and permit fees, a \$63,460 decrease in charges for services and \$299,476 less in intergovernmental revenue. Revenue figures include receipts from taxes, licenses and permits, intergovernmental revenue, charges for services, fines and forfeitures and miscellaneous revenues.

A table showing all governmental funds revenue sources (general, special revenue, debt service and capital project fund), including reserves for undercollections, is below:

Revenue Source	FY2014*	FY2013**	FY2012***	FY2011***	FY2010***	FY2009
Taxes	\$11,437,922	\$11,482,378	\$11,520,676	\$11,803,312	\$12,467,645	\$13,273,773
Licenses/Permits	1,458,769	1,586,747	1,707,053	1,708,807	1,646,764	1,663,887
Intergovernmental	844,124	1,143,610	948,867	1,143,026	1,520,872	2,831,634
Charges for Services	2,180,855	2,244,315	2,236,711	2,167,400	2,184,329	2,213,391
Fines/Forfeitures	66,500	71,600	70,208	80,127	83,542	102,626
Miscellaneous	536,228	662,977	787,693	730,766	596,761	415,098
<b>Total</b>	<b>\$16,524,398</b>	<b>\$17,191,627</b>	<b>\$17,271,208</b>	<b>\$17,633,438</b>	<b>\$18,499,913</b>	<b>\$20,500,409</b>

\*Adopted Budget \*\*Estimated \*\*\*Audited

With the exception of intergovernmental revenues (primarily grants that will be added to the budget if and when they are received), governmental revenues are budgeted to be predominantly flat between FY13 and FY14.

City-wide FY14 operating expenditures of \$28,608,125 are budgeted to decrease by \$487,258 (-1.67%) from the FY13 amended budget of \$29,095,383.

The FY13 amended budget reflects a one time police pension contribution of \$1,273,235 to pay for assumption changes used in calculating the police pension plan's unfunded actuarial accrued liability and a \$550,000 increase in the sewer funds loan repayment to the general fund.

The FY13 amended budget also includes \$1,536,488 operating and capital grants from Lee County Tourist Development Council.

The FY14 budget includes 117 full-time employees, a decrease of 25 full-time positions since 2007. City-wide, part-time positions increase by .30 FTE in FY14. Part-time positions work less than a full work week and do not earn benefits.

The adopted budget includes 2.5% salary increase, 10.6% health insurance cost increase and a 6.0% dental insurance cost increase.

The total contribution required for the employees' retirement plans for FY14 will increase by \$127,551 from \$2,754,685 to \$2,882,236 (4.6%). The required contribution does not include the voluntary one-time FY13 \$1,273,325 contribution to the police pension plan.

The City's contribution to the General Employees' Pension Plan (defined benefit plan, DBP) will decrease \$8,716 (or -0.052%) from \$1,690,664 in FY13 to \$1,681,948 in FY14. The increase in the general employees' defined benefit plan cost since FY09 is \$706,132 (or 72.36%) from \$975,816. Council passed an ordinance modifying the defined benefit plan in March 2011. The amended plan provided an opt-out provision for current active plan members. Fifty-one (or 64.6%) members of the defined benefit plan opted out and elected to participate in the City's amended defined contribution plan (DCP). Twenty-eight employees remained in the defined benefit plan. The DBP plan was closed to new hires in FY12 new hires are enrolled in the DCP.

The estimated cost for the defined contribution plan for FY14 is budgeted at \$282,760. This is an increase of \$18,216 (or 6.9%). \$10,358 of the increase is from increase in the number of participants; \$7,858 is attributed to the 2.5% wage increase. This represents 7.5% of the participating members' base pay and is allocated to the members' departments/funds. The City will match the first 5% of base pay contributed by the participants at 100% and match the next 5% of base pay contributed by the participants at 50%. A mandatory 5% contribution of base pay is required by the participants additional contributions up to a maximum contribution of 15% of base pay is voluntary.

The City's contribution to the Municipal Police Officers' Retirement Trust Fund (defined benefit plan) for FY14 has increased by \$118,051 (14.8%) from \$799,477 to \$917,528. Since FY09 the City contribution to the police pension has increased \$414,096 (or 82.3%) from \$503,432. The Police Officer's Pension Board requested the Plan's actuary to analyze two assumptions, the investment return and officer turnover components. The assumption analysis showed that the plan had not met the investment return component assumption of 8.0% or the turnover component assumption over the long term. The Board voted to make two assumption changes to the plan if there was City Council support. The assumption changes recommended by the Board were: lower investment return to 7.5% and reduce officer turnover assumption component. This action added \$1,273,235 to the unfunded actuarial accrued liability (UAAL). Paying for the police pension assumption changes in lieu of amortizing over twenty years will provide a net present value savings of \$2.199 million in future City contributions.

## FUNDS BUDGET

The FY14 adopted budget includes projections for each of the two (2) fund groups, governmental and enterprise. Within the governmental group, there are four (4) types of funds. These four fund types are the general fund, special revenue funds, debt service funds 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 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.

The general fund's fiscal year 2014 adopted budget totals \$24,611,828 as detailed in the following table:

<b>SOURCES OF FUNDS</b>	<b>FY 2014</b>	<b>FY2013</b>	
		<b>as Adopted</b>	<b>as Amended</b>
Beginning Fund Balance	\$11,928,328	\$12,866,131	\$13,936,555
Operating Revenues	13,010,905	13,034,256	12,923,494
Other Financing Sources	<u>(327,405)</u>	<u>(342,838)</u>	<u>300,000</u>
Total Adopted Budget	<u>\$24,611,828</u>	<u>\$25,557,549</u>	<u>\$27,160,049</u>

<b>USES OF FUNDS</b>	<b>FY 2014</b>	<b>FY2013</b>	
		<b>as Adopted</b>	<b>as Amended</b>
Operating Expenditures	\$11,839,797	\$11,305,175	\$12,584,320
Non-operating Expenditures	9,147,804	8,850,387	8,772,289
Ending Fund Balance	<u>3,624,227</u>	<u>5,401,987</u>	<u>5,803,440</u>
Total Adopted Budget	<u>\$24,611,828</u>	<u>\$25,557,549</u>	<u>\$27,160,049</u>

#### Sources of Funds:

FY14 beginning fund balance of \$11,928,328 is lower than the FY13 amended beginning fund balance of \$13,936,555, a difference of \$2,008,227.

Operating revenues are budgeted to be relatively flat between the amended FY13 budget and the FY14 adopted budget, from \$12,923,494 to \$13,010,905 (-0.68%).

#### Uses of Funds:

General fund total operating expenditures in FY14 of \$11,839,797 are \$744,523 (-6.3%) lower than the FY13 amended budget of \$12,584,320. The general fund FY13 amended budget's operating expenditures includes \$1,161,330 (general fund's allocated portion) of the one-time police pension voluntary payment due to the assumption change.

- The departmental personnel services budget of \$8,323,573 decreases by \$820,872 from the FY13 amended budget of \$9,144,444, primarily due to the police pension assumption change payment made in FY13. Ignoring the effect of that payment, personnel services increases \$340,458 in FY14 from the FY13 amended budget. The major factors attributable to this increase include \$138,757 higher retirement costs (\$1,863,144 in FY13 to \$2,001,901 in FY14), cafeteria benefit and dependent supplement increased costs of 10.6% for health and 6% for dental insurance, and a 2.5% salary increase to all employees of \$108,421.
- The departmental operating expenditures are budgeted to increase by \$115,919 (3.9%) in FY14 compared to the FY13 amended budget including: 1) increased expenses in general government for expected employee education reimbursements and additional financial consultants to be utilized in FY14; 2) increase in natural resources contractual services related to grant work, and 3) \$75,000 expected increase in public facilities repair and maintenance expenditures in FY14.

General fund FTE's are increased by 1.0 FTE in FY14 with the addition of a police detective to respond to increased demand.

The additional position and salary changes related to staffing turnover due to employee retirement increases the FY14 salary expense to the general fund by \$48,522 (1.1%) from the FY13 amended budget, from \$4,336,804 to \$4,288,282 (base salary before 2.5% salary increase of \$108,421).

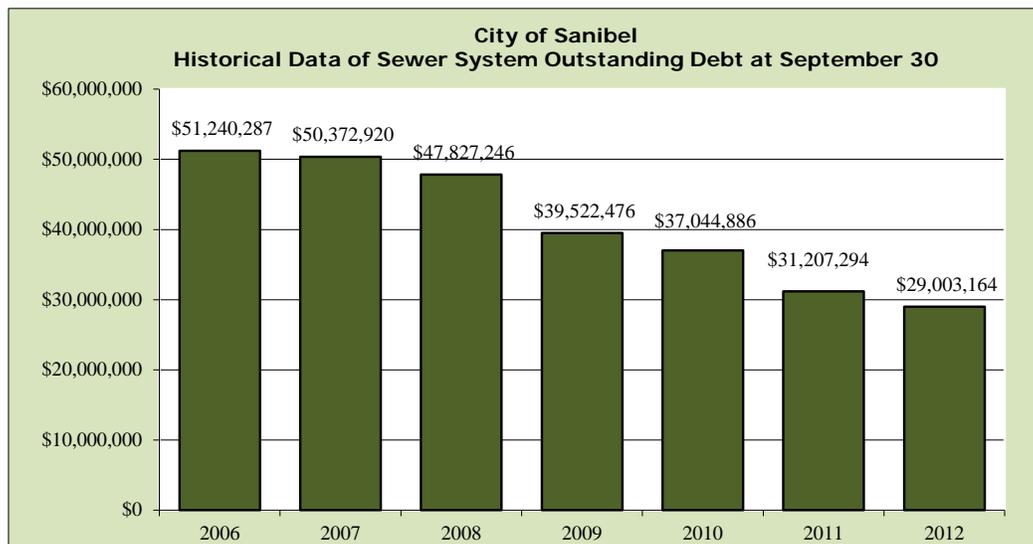
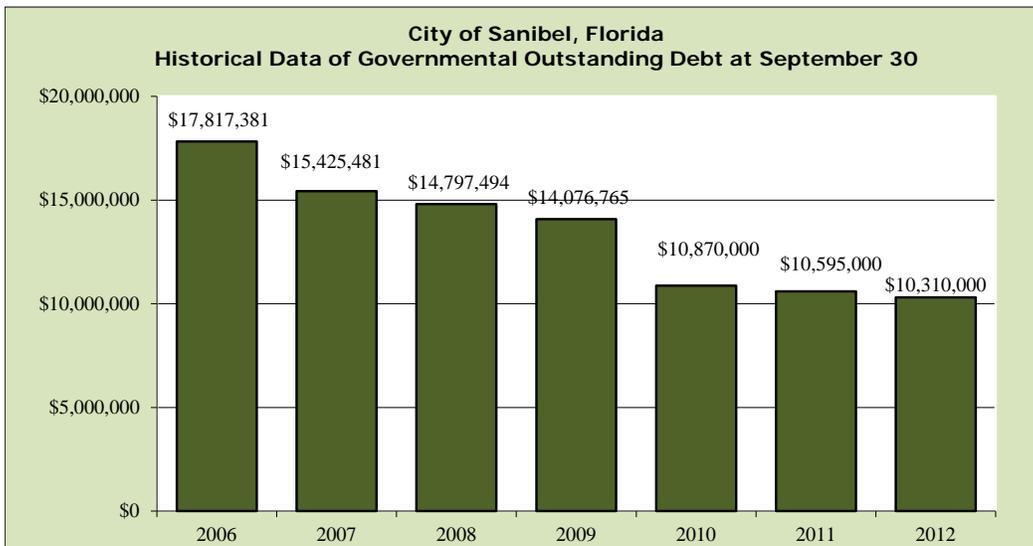
The City’s general fund contribution for the police pension plan increases by \$151,517 and by \$9,500 for the general employees’ retirement plans. (The police pension’s one-time voluntary payment of \$1,161,330 is excluded to facilitate similar comparison).

- **Special Revenue** - Special revenue funds are legally restricted to the use for which the revenue is granted or contributed to the City. The FY14 adopted budget and FY13 amended budget for special revenue funds operating expenditures budget are budgeted at \$5.8 million and \$5.9 million respectively.

Building Department expenditures decrease by \$24,552 (-3.4%) from \$721,724 in the amended FY13 budget to \$697,172 in FY14. Recreation fund expenditures decrease by \$71,437 (-3.2%) from \$2,259,465 in the amended FY13 budget to \$2,188,028 in FY14.

- **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. FY14 required debt service is \$840,302 compared to the FY13 original budget required debt service budget of \$838,679.

As of September 30, 2012, the City’s governmental funds’ outstanding debt was \$10,310,000 and enterprise fund (sewer system) debt was \$29,003,164. A historical summary of outstanding debt is presented below:



- **Capital Project Funds** – Capital project funds account for all resources used for the acquisition and/or construction of major capital facilities. Capital project expenditures are budgeted at \$1.96 million, a \$437,333 (28.7%) increase from the amended FY 2013 budget of \$1.5 million, primarily due to the rollover of several large projects.

Investments in technology made to maximize productivity that began in FY12 are continued in FY14, including: 1) store and access documents and media from networked servers using the Internet, with data secured but accessible to employees from anywhere there is an Internet connection; 2) continue the integration of the City's existing system cameras located at Lighthouse Park, the Recreation Center and other City locations into a single system that will allow immediate access by law enforcement; 3) replace computer aided dispatch and field reporting modules to enhance police officers' remote capabilities and 4) complete the process begun in FY11, of replacing the government-wide accounting, utility billing and community development software.

The adopted budget includes a detailed 5-year capital improvement plan (CIP), the first year of which is included in the annual budget.

### **Enterprise Funds**

- **Sanibel Sewer System Funds** – The Sanibel Sewer System's budget decreases by \$400,382 (-4.6%) between the FY13 amended budget of \$8.7 million and the FY14 adopted budget of \$8.3 million. Personnel services increases by \$115,956 (7.4%), operating expenditures increase \$85,192 (3.2%) from \$2,699,836 to \$2,785,028 and capital outlays decreases \$52,380 (-15.5%) from \$336,880 to \$284,500. The amended FY13 budget includes an additional \$550,000 in loan repayment to the general fund; therefore, debt service decreases from \$4,023,296 in FY13 to \$3,474,146 in FY14.

In September 2013, the City Council approved a 1.5% increase in sewer fees and reclaimed water rates. These increases are reflected in the FY14 adopted budget.

- **Beach Parking Fund** – Budgeted operating expense in the beach parking fund decreases from \$4.5 million in the FY13 amended budget to \$4.2 million in the FY14 adopted budget.

Personnel services decrease by \$173,225 (-12.3%) between the amended FY13 budget and the FY14 budget; operating expense increases by \$224,483 (16.9%); and capital projects decrease by \$294,986 (-16.8%). Beach parking natural resource department's budget was increased \$194,195 to address the water quality initiative addressing Lake Okeechobee water releases.

Capital projects in FY13 include the scheduled completion of the \$300,000 lighthouse rehabilitation project. Projects rolled over in to FY14 include \$627,127 Lighthouse restrooms, \$200,000 Bowman's Beach shared-use path, \$260,000 for completion of security video access systems at the beach parking lots and Bowman's beach. The beach parking fund's detailed 5-year capital improvement plan (CIP) is included in the budget document.

A \$1,077,900 beach maintenance operating grant from the Lee County Tourist Development Council (TDC) has been applied for and tentatively approved. As presented, the adopted budget does not include the \$1,077,900. When the grant award is received in fiscal year 2014, the FY14 negative unrestricted net assets amount of (\$963,782) will become a positive \$114,118. At the time the grant award is received in early FY 2014, a budget amendment will be presented to City Council. In addition to the operating grant \$625,750 of capital grants were tentatively approved. When the grant award is received a budget amendment will be presented to City Council to recognize the grant revenue and appropriate the capital expenditures.

## FUND BALANCES

The general fund beginning fund balance is projected to be \$11,928,328 on October 1, 2013. This is a \$937,803 (-7.3%) decrease from the FY13 adopted budget beginning fund balance and a \$2,008,227 (-14.4%) decrease from the FY13 amended budget beginning fund balance.

Reserves for FY13 and FY14 are below:

RESERVES	FY2012-13			FY2013-14
	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED
Reserve for Contingencies	\$ 275,000	\$ 4,754	\$ 4,754	\$ 275,000
Reserve for Environmental Initiatives	1,300,000	1,219,060	-	1,300,000
Reserve for Insurance Deductibles	315,000	315,000	315,000	315,000
Reserve for Disasters	4,500,000	4,500,000	-	4,500,000
<b>Total Reserves</b>	<b>\$ 6,390,000</b>	<b>\$ 6,038,814</b>	<b>\$ 319,754</b>	<b>\$ 6,390,000</b>

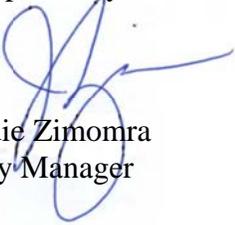
The fund balances in the special revenue, debt service and capital project funds are restricted for use in the project for which the funding sources were provided. Therefore, there is not a relevant pattern or comparison to previous years to be discussed.

**Conclusion**

We have presented a budget which continues to provide our government’s basic services, provides for adequate reserves and increases our investment in technology while retaining property taxes and utility costs at current rate and lowering refuse and recycling fees.

Our priority remains executing City Council’s goals at the most prudent cost.

Respectively Submitted,



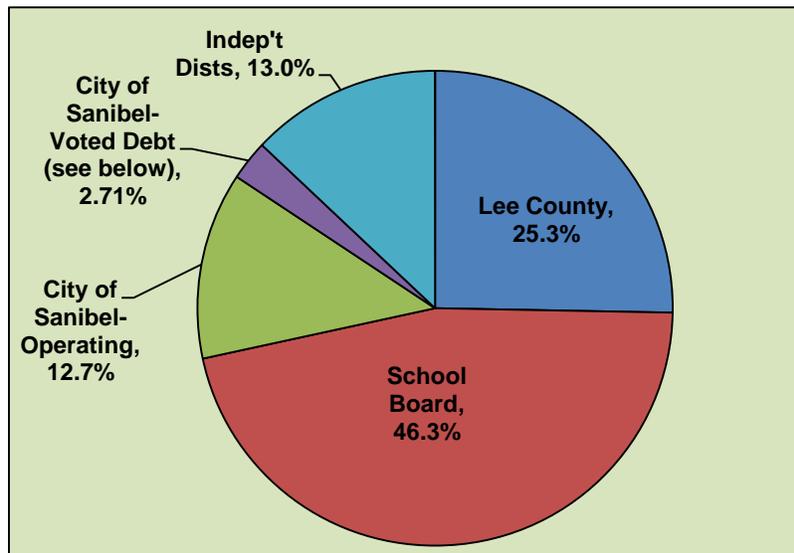
Judie Zimomra  
City Manager



Sylvia Edwards  
Finance Director

# TAXES PAID BY TAXING AUTHORITY

Allocation of Total Taxes Paid By Sanibel Property Owners  
Based on Adopted Millage Rates



<u>Taxing Authority</u>	<u>Tax Year 2013 Adopted Millage Rate</u>	<u>Percent of Total Millage</u>	<u>Average Residential Taxes Paid</u>
Lee County			
General	4.1506	25.3%	\$ 2,186.26
School Board			
State	5.3500	32.6%	2,818.02
Local	2.2480	13.7%	1,184.10
City of Sanibel*			
Operating	2.0861	12.7%	1,098.82
Voted Debt Sewer	0.2295	1.4%	120.87
Voted Debt-Land	0.0860	0.5%	45.28
Voted Debt-Rec Ctr	0.1291	0.8%	67.99
Independent Districts			
Sanibel Public Library	0.3725	2.3%	196.21
South Florida Water Mgmt	0.4110	2.5%	216.49
West Coast Inland Navigation	0.0394	0.2%	20.75
Sanibel Fire District	1.0239	6.2%	539.32
Hyacinth Control	0.0291	0.2%	15.33
Mosquito Control	0.2520	1.5%	132.74
	16.4071	100.0%	\$ 8,642.17

Tax Year 2013 Average Taxable Value of Residence \$ 526,733

(\* ) millage rates adopted per Resolution 13-085

**MAJOR AND NON-MAJOR FUNDS  
FISCAL YEARS 2012 - 2014  
(IN THOUSANDS)**

Governmental Funds	General Fund			Transportation Fund			Recreation Center			Nonmajor Funds			Total Governmental		
	FY12	FY13	FY14	FY12	FY13	FY14	FY12	FY13	FY14	FY12	FY13	FY14	FY12	FY13	FY14
	Actual	Estimated	Adopted	Actual	Estimated	Adopted	Actual	Estimated	Adopted	Actual	Estimated	Adopted	Actual	Estimated	Adopted
Beginning Fund Balance	\$ 17,411	\$ 13,937	\$ 11,928	\$ 1,358	\$ 724	\$ 376	\$ 1,236	\$ 1,476	\$ 347	\$ 4,265	\$ 3,402	\$ 3,375	\$ 24,270	\$ 19,539	\$ 16,026
Revenues															
Ad Valorem Taxes	8,461	8,281	8,580	-	-	-	-	-	-	749	848	885	9,210	9,129	9,465.00
Other Taxes	901	924	926	1,408	1,431	1,425	-	-	-	-	-	2	2,309	2,355	2,353.00
Licenses & Permits	976	917	915	-	-	-	-	-	-	731	669	543	1,707	1,586	1,458.00
Intergovernmental Revenue	751	822	647	51	45	43	24	26	25	123	265	129	949	1,158	844.00
Charges for Services	1,659	1,679	1,617	-	-	-	566	554	554	12	11	10	2,237	2,244	2,181.00
Fines & Forfeitures	41	37	37	-	-	-	-	-	-	30	34	30	71	71	67.00
Miscellaneous Revenue	404	301	289	33	18	9	80	76	75	271	267	163	788	662	536.00
Total Revenue	13,193	12,961	13,011	1,492	1,494	1,477	670	656	654	1,916	2,094	1,762	17,271	17,205	16,904
Other Sources of Funds	509	300	(327)	588	798	722	1,527	1,224	1,339	4,697	1,674	660	7,321	3,996	2,394.00
Total Sources of Funds	\$ 31,113	\$ 27,198	\$ 24,612	\$ 3,438	\$ 3,016	\$ 2,575	\$ 3,433	\$ 3,356	\$ 2,340	\$ 10,878	\$ 7,170	\$ 5,797	\$ 48,862	\$ 40,740	\$ 35,324
Expenditures by Function															
Operating Expenditures															
General Government	\$ 8,125	\$ 6,120	\$ 5,215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287	\$ -	\$ 1	\$ 8,412	\$ 6,120	\$ 5,216
Public Safety	3,620	3,645	4,135	-	-	-	-	-	-	895	683	686	4,515	4,328	4,821
Physical Environment	619	644	663	-	-	-	-	-	-	-	-	-	619	644	663
Transportation	768	829	794	2,652	2,488	2,575	-	-	-	131	-	10	3,551	3,317	3,379
Economic Environment	269	280	286	-	-	-	-	-	-	-	39	-	269	319	286
Human Services	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1
Culture/Recreation	620	680	737	-	-	-	1,957	2,215	2,188	239	290	244	2,816	3,185	3,169
Capital Outlay	11	19	10	62	2	-	-	44	-	947	1,581	2,058	1,020	1,646	2,068
Debt Service	-	-	-	-	-	-	-	-	-	3,771	839	840	3,771	839	840
Other Uses of Funds	3,145	3,053	9,148	-	150	-	-	750	-	1,205	362	16	4,350	4,315	9,164
Total Expenditures	17,177	15,270	20,988	2,714	2,640	2,575	1,957	3,009	2,188	7,476	3,795	3,856	29,324	24,714	29,607
Ending Fund Balance	13,936	11,928	3,624	724	376	-	1,476	347	152	3,402	3,375	1,941	19,538	16,026	5,717
Total Uses of Funds	\$ 31,113	\$ 27,198	\$ 24,612	\$ 3,438	\$ 3,016	\$ 2,575	\$ 3,433	\$ 3,356	\$ 2,340	\$ 10,878	\$ 7,170	\$ 5,797	\$ 48,862	\$ 40,740	\$ 35,324
<b>Business-type Funds</b>															
	Sewer Fund			Beach Parking Fund			Total Enterprise								
	FY12	FY13	FY14	FY12	FY13	FY14	FY12	FY13	FY14						
	Actual	Estimated	Adopted	Actual	Estimated	Adopted	Actual	Estimated	Adopted						
Net assets, beginning of year	\$ 30,114	\$ 30,369	\$ 30,094	\$ 3,105	\$ 3,494	\$ 3,384	\$ 33,219	\$ 33,863	\$ 33,478						
Revenues															
Ad Valorem Taxes	949	949	906	-	-	-	949	949	906						
Licenses & Permits	-	-	-	98	99	92	98	99	92						
Intergovernmental Revenue	-	-	-	1,070	1,647	667	1,070	1,647	667						
Charges for Services	6,050	6,012	6,184	1,398	1,363	1,363	7,448	7,375	7,547						
Fines & Forfeitures	18	20	20	78	88	75	96	108	95						
Miscellaneous Revenue	63	331	250	286	13	8	349	344	258						
Non-Operating Revenue	835	1,106	838	12	-	-	847	1,106	838						
Total Revenue	7,915	8,418	8,198	2,942	3,210	2,205	10,857	11,628	10,403						
Expenditures															
Operating	6,678	4,570	4,761	2,540	3,320	4,244	9,218	7,890	9,005						
Non-Operating	982	4,123	3,574	13	-	-	995	4,123	3,574						
Total Expenses	7,660	8,693	8,335	2,553	3,320	4,244	10,213	12,013	12,579						
Change in Net Assets	255	(275)	(137)	389	(110)	(2,039)	644	(385)	(2,176)						
Net assets, end of year	\$ 30,369	\$ 30,094	\$ 29,957	\$ 3,494	\$ 3,384	\$ 1,345	\$ 33,863	\$ 33,478	\$ 31,302						

**FISCAL YEAR 2013-14 ADOPTED BUDGET  
TOTAL BUDGET SUMMARY AND COMPARISON**

	FY 11-12 Actual	FY 12-13 Adopted	FY 12-13 Proj Actual	FY 13-14 Adopted	FY14 Adopted to FY13 Adopted Amount of Inc (Dec)	% Change FY14 Adopted To FY13 Adopted	FY14 Adopted to FY13 Projectec Amount of Inc (Dec)	% Change FY14 Adopted to FY13 Projected
Est Beginning Fund Balance	\$ 25,963,653	\$ 17,674,445	\$ 22,663,168	\$ 18,764,920	\$ 1,090,475	6.17%	\$ (3,898,248)	-17.20%
<b>Revenues</b>								
Ad Valorem Taxes	10,158,569	10,436,306	10,077,140	10,408,887	(27,419)	-0.26%	331,747	3.29%
Other Taxes	2,311,247	2,298,057	2,354,256	2,352,906	54,849	2.39%	(1,350)	-0.06%
Licenses & Permits	1,804,673	1,537,000	1,685,247	1,550,769	13,769	0.90%	(134,478)	-7.98%
Intergovernmental Revenue	2,019,047	1,170,584	2,805,038	1,511,251	340,667	29.10%	(1,293,787)	-46.12%
Charges for Services	9,731,474	9,415,068	9,706,291	9,815,384	400,316	4.25%	109,093	1.12%
Fines & Forfeitures	166,684	134,850	179,644	161,500	26,650	19.76%	(18,144)	-10.10%
Miscellaneous Revenue	1,461,921	1,453,900	2,113,132	1,631,894	177,994	12.24%	(481,238)	-22.77%
Non-Opr Revenue	3,432,902	-	(87,024)	-	-	0.00%	87,024	-100.00%
Reserve for Undercollection	-	(490,862)	-	(504,789)	(13,927)	2.84%	(504,789)	
<b>Total Revenue</b>	<u>31,086,517</u>	<u>25,954,903</u>	<u>28,833,724</u>	<u>26,927,802</u>	<u>972,899</u>	<u>3.75%</u>	<u>(1,905,922)</u>	<u>-6.61%</u>
<b>Transfers In</b>	<u>4,350,291</u>	<u>3,255,387</u>	<u>3,995,773</u>	<u>2,773,619</u>	<u>(481,768)</u>	<u>-14.80%</u>	<u>(1,222,154)</u>	<u>-30.59%</u>
<b>Total Sources of Funds</b>	<u>\$ 61,400,461</u>	<u>\$ 46,884,735</u>	<u>\$ 55,492,665</u>	<u>\$ 48,466,341</u>	<u>\$ 1,581,606</u>	<u>3.37%</u>	<u>\$ (7,026,324)</u>	<u>-12.66%</u>
<b>Expenditures</b>								
<b>Operating Expenditures</b>								
General Government	\$ 8,411,612	\$ 5,274,274	\$ 6,282,590	\$ 5,664,469	\$ 390,195	7.40%	\$ (618,121)	-9.84%
Public Safety	4,514,438	4,946,902	5,862,465	6,644,040	1,697,138	34.31%	781,575	13.33%
Physical Environment	4,836,895	5,431,546	5,403,578	5,754,138	322,592	5.94%	350,560	6.49%
Transportation	5,907,888	7,231,466	6,304,544	6,923,691	(307,775)	-4.26%	619,147	9.82%
Economic Environment	269,328	279,800	318,300	285,544	5,744	2.05%	(32,756)	-10.29%
Human Services	1,000	1,000	1,000	1,000	-	0.00%	-	0.00%
Culture/Recreation	2,816,149	3,070,458	3,277,766	3,335,243	264,785	8.62%	57,477	1.75%
Non-Expenditure Disbursements	<u>7,629,692</u>	<u>10,801,975</u>	<u>5,281,729</u>	<u>10,804,448</u>	<u>2,473</u>	<u>0.02%</u>	<u>5,522,719</u>	<u>104.56%</u>
Total Operating Expenditures	<u>34,387,002</u>	<u>37,037,421</u>	<u>32,731,972</u>	<u>39,412,573</u>	<u>2,375,152</u>	<u>6.41%</u>	<u>6,680,601</u>	<u>20.41%</u>
<b>Transfers to Other Funds</b>	<u>4,350,291</u>	<u>3,255,387</u>	<u>3,995,773</u>	<u>2,773,619</u>	<u>(481,768)</u>	<u>-14.80%</u>	<u>(1,222,154)</u>	<u>-30.59%</u>
<b>Estimated Ending Fund Balance</b>	<u>22,663,168</u>	<u>6,591,927</u>	<u>18,764,920</u>	<u>6,280,149</u>	<u>(311,778)</u>	<u>-4.73%</u>	<u>(12,484,771)</u>	<u>-66.53%</u>
<b>Total Uses of Funds</b>	<u>\$ 61,400,461</u>	<u>\$ 46,884,735</u>	<u>\$ 55,492,665</u>	<u>\$ 48,466,341</u>	<u>\$ 1,581,606</u>	<u>3.37%</u>	<u>\$ (7,026,324)</u>	<u>-12.66%</u>

**FISCAL YEAR 2013-14 ADOPTED BUDGET  
BUDGET SUMMARY BY FUND TYPE**

	General Fund	Special Revenue Funds	Debt Service Funds	TOTAL OPERATING Funds	Capital Projects Funds	Enterprise Funds	Total
Estimated Beginning Fund Balance	\$ 11,928,328	\$ 1,954,395	\$ 341,171	\$ 14,223,894	\$ 1,802,048	\$ 2,738,978	\$ 18,764,920
<b>Revenues</b>							
Ad Valorem Taxes	8,580,499	-	884,528	9,465,027	-	943,860	10,408,887
Other Taxes	927,906	1,425,000	-	2,352,906	-	-	2,352,906
Licenses & Permits	914,500	544,269	-	1,458,769	-	92,000	1,550,769
Intergovernmental Revenue	646,500	197,624	-	844,124	-	667,127	1,511,251
Charges for Services	1,616,500	564,355	-	2,180,855	-	7,634,529	9,815,384
Fines & Forfeitures	36,500	30,000	-	66,500	-	95,000	161,500
Miscellaneous Revenue	288,500	217,017	19,500	525,017	11,211	1,095,666	1,631,894
Non-Revenue	-	-	-	-	-	-	-
Reserve for Undercollection	(343,220)	(1,410)	(35,381)	(380,011)	-	(124,778)	(504,789)
Total Revenue	<u>12,667,685</u>	<u>2,976,855</u>	<u>868,647</u>	<u>16,513,187</u>	<u>11,211</u>	<u>10,403,404</u>	<u>26,927,802</u>
Transfers In	<u>15,815</u>	<u>2,229,535</u>	<u>-</u>	<u>2,245,350</u>	<u>528,269</u>	<u>-</u>	<u>2,773,619</u>
Total Sources of Funds	<u><u>\$ 24,611,828</u></u>	<u><u>\$ 7,160,785</u></u>	<u><u>\$ 1,209,818</u></u>	<u><u>\$ 32,982,431</u></u>	<u><u>\$ 2,341,528</u></u>	<u><u>\$ 13,142,382</u></u>	<u><u>\$ 48,466,341</u></u>
<b>Expenditures</b>							
Operating Expenditures							
General Government	\$ 5,226,145	\$ -	\$ -	\$ 5,226,145	\$ 438,324	\$ -	\$ 5,664,469
Public Safety	4,134,634	697,172	-	4,831,806	342,978	1,469,256	6,644,040
Physical Environment	663,183	-	-	663,183	-	5,090,955	5,754,138
Transportation	793,726	2,585,538	-	3,379,264	1,100,000	2,444,427	6,923,691
Economic Environment	285,544	-	-	285,544	-	-	285,544
Human Services	-	1,000	-	1,000	-	-	1,000
Culture/Recreation	736,565	2,518,478	-	3,255,043	80,200	-	3,335,243
Non-Expenditure Disbursements	6,390,000	-	840,302	7,230,302	-	3,574,146	10,804,448
Total Operating Expenditure	<u>18,229,797</u>	<u>5,802,188</u>	<u>840,302</u>	<u>24,872,287</u>	<u>1,961,502</u>	<u>12,578,784</u>	<u>39,412,573</u>
Transfers to Other Funds	<u>2,757,804</u>	<u>-</u>	<u>-</u>	<u>2,757,804</u>	<u>15,815</u>	<u>-</u>	<u>2,773,619</u>
Estimated Ending Fund Balance	<u>3,624,227</u>	<u>1,358,597</u>	<u>369,516</u>	<u>5,352,340</u>	<u>364,211</u>	<u>563,598</u>	<u>6,280,149</u>
Total Uses of Funds	<u><u>\$ 24,611,828</u></u>	<u><u>\$ 7,160,785</u></u>	<u><u>\$ 1,209,818</u></u>	<u><u>\$ 32,982,431</u></u>	<u><u>\$ 2,341,528</u></u>	<u><u>\$ 13,142,382</u></u>	<u><u>\$ 48,466,341</u></u>

**FISCAL YEAR 2013-14 ADOPTED BUDGET  
FUNDS BUDGET SUMMARY**

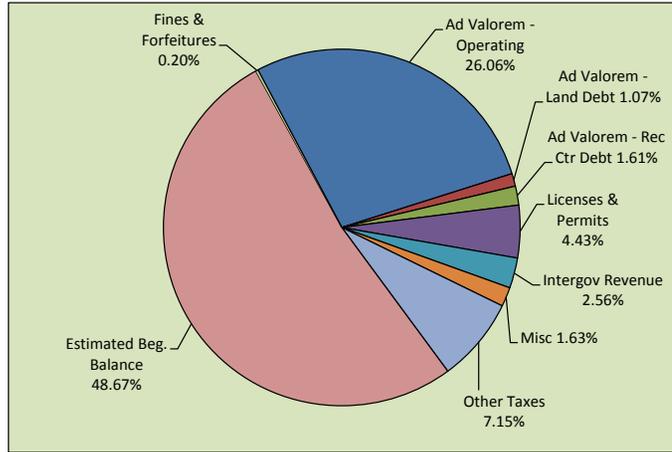
	Governmental Funds			Business-Type Funds	
	Operating Budget	Capital Budget	Total	Enterprise Budget	Total City Budget
<b>SOURCES OF FUNDS</b>					
Beginning Fund Balance	\$ 14,223,894	\$ 1,802,048	\$ 16,025,942	\$ 2,738,978	\$ 18,764,920
<b>Estimated Revenue</b>	2012				
<b>Taxes</b>	Millage				
Ad Valorem -Operating	2.0861	8,580,499	-	8,580,499	-
Ad Valorem -Voted Debt Land	0.0860	353,568	-	353,568	-
Ad Valorem -Voted Debt Rec Ctr	0.1291	530,960	-	530,960	-
Ad Valorem -Voted Debt Sewer	0.2295	-	-	-	943,860
Other Taxes		2,352,906	-	2,352,906	-
Licenses & Permits		1,458,769	-	1,458,769	92,000
Intergovernmental Revenue		844,124	-	844,124	667,127
Charges for Services		2,180,855	-	2,180,855	7,634,529
Fines & Forfeitures		66,500	-	66,500	95,000
Miscellaneous Revenue		525,017	11,211	536,228	1,095,666
Total Revenue		16,893,198	11,211	16,904,409	10,528,182
<b>Other Financing Sources</b>					
Reserve for Undercollection/Sales Tax		(380,011)	-	(380,011)	(124,778)
<b>Total Sources of Funds</b>		<b>\$ 30,737,081</b>	<b>\$ 1,813,259</b>	<b>\$ 32,550,340</b>	<b>\$ 13,142,382</b>
<b>USES OF FUNDS</b>					
<b>Expenditures</b>					
General Government	\$ 5,226,145	\$ 438,324	\$ 5,664,469	\$ -	\$ 5,664,469
Public Safety	4,831,806	342,978	5,174,784	1,469,256	6,644,040
Physical Environment	663,183	-	663,183	5,090,955	5,754,138
Transportation	3,379,264	1,100,000	4,479,264	2,444,427	6,923,691
Economic Environment	285,544	-	285,544	-	285,544
Human Services	1,000	-	1,000	-	1,000
Culture/Recreation	3,255,043	80,200	3,335,243	-	3,335,243
Total Expenditures	17,641,985	1,961,502	19,603,487	9,004,638	28,608,125
<b>Other Uses of Funds</b>					
Reserve for Contingencies	275,000	-	275,000	-	275,000
Reserve for Environmental Initiatives	1,300,000	-	1,300,000	-	1,300,000
Reserve for Insurance Deductibles	315,000	-	315,000	-	315,000
Reserve for Disaster/Capital	4,500,000	-	4,500,000	100,000	4,600,000
Redemption of Long-term Debt	840,302	-	840,302	3,474,146	4,314,448
Total Other Uses	7,230,302	-	7,230,302	3,574,146	10,804,448
<b>Estimated Ending Fund Balance</b>		<b>5,352,340</b>	<b>364,211</b>	<b>5,716,551</b>	<b>6,280,149</b>
<b>Total Uses of Funds</b>		<b>\$ 30,224,627</b>	<b>\$ 2,325,713</b>	<b>\$ 32,550,340</b>	<b>\$ 45,692,722</b>

**FISCAL YEAR 2013-14 ADOPTED BUDGET  
GOVERNMENTAL FUNDS BUDGET SUMMARY BY FUND TYPE  
EXPENDITURES SHOWN BY FUNCTION**

Fiscal Year 2013-14 Adopted Budget							
	OPERATING BUDGET			Total Operating Budget	CAPITAL BUDGET		FY13 Amended Budget
	General Fund	Special Revenue Funds	Debt Service Funds		Capital Project Funds	Total FY14 Adopted	
<b>SOURCES OF FUNDS</b>							
Beginning Fund Balance	\$ 11,928,328	\$ 1,954,395	\$ 341,171	\$ 14,223,894	\$ 1,802,048	\$ 16,025,942	\$ 19,538,573
<b>Estimated Revenue</b>	Tax Year 2012						
<b>Taxes</b>	Millage						
Ad Valorem -Operating Millage	2.0861	8,580,499	-	8,580,499	-	8,580,499	8,280,615
Ad Valorem -Land Acq Debt Ser	0.0860	-	353,568	353,568	-	353,568	337,200
Ad Valorem -Rec Ctr. Debt Serv	0.1291	-	530,960	530,960	-	530,960	515,900
Other Taxes		927,906	1,425,000	2,352,906	-	2,352,906	2,354,256
Licenses & Permits		914,500	544,269	1,458,769	-	1,458,769	1,583,590
Intergovernmental Revenue		646,500	197,624	844,124	-	844,124	1,123,815
Charges for Services		1,616,500	564,355	2,180,855	-	2,180,855	2,211,565
Fines & Forfeitures		36,500	30,000	66,500	-	66,500	69,739
Miscellaneous Revenue		288,500	217,017	505,517	11,211	516,728	663,912
<b>Total Revenue</b>		<u>13,010,905</u>	<u>2,978,265</u>	<u>16,893,198</u>	<u>11,211</u>	<u>16,904,409</u>	<u>17,140,592</u>
<b>Other Financing Sources</b>							
Transfers from Other Funds		15,815	2,229,535	2,245,350	528,269	2,773,619	3,995,773
Reserve for Undercollection		(343,220)	(1,410)	(380,011)	-	(380,011)	-
<b>Total Other Financing Sources</b>		<u>(327,405)</u>	<u>2,228,125</u>	<u>1,865,339</u>	<u>528,269</u>	<u>2,393,608</u>	<u>3,995,773</u>
<b>Total Sources of Funds</b>		<u>\$ 24,611,828</u>	<u>\$ 7,160,785</u>	<u>\$ 32,982,431</u>	<u>\$ 2,341,528</u>	<u>35,323,959</u>	<u>40,674,938</u>
<b>Less: Transfers Between Funds</b>						<u>(2,773,619)</u>	<u>(3,995,773)</u>
<b>Net Sources of Funds</b>						<u>\$ 32,550,340</u>	<u>\$ 36,679,165</u>
<b>USES OF FUNDS</b>							
Expenditures							
<b>Operating Expenditures</b>							
General Government		\$ 5,216,145	\$ -	\$ 5,216,145	\$ -	\$ 5,216,145	\$ 6,241,636
Public Safety		4,134,634	687,172	4,821,806	-	4,821,806	4,569,791
Physical Environment		663,183	-	663,183	-	663,183	663,421
Transportation		793,726	2,585,538	3,379,264	-	3,379,264	3,388,745
Economic Environment		285,544	-	285,544	-	285,544	318,300
Human Services		-	1,000	1,000	-	1,000	1,000
Culture/Recreation		736,565	2,432,478	3,169,043	-	3,169,043	3,286,605
<b>Total Operating Expenditures</b>		<u>11,829,797</u>	<u>5,706,188</u>	<u>17,535,985</u>	<u>-</u>	<u>17,535,985</u>	<u>18,469,498</u>
Capital Projects		10,000	96,000	106,000	1,961,502	2,067,502	1,524,169
<b>Total Expenditures</b>		<u>11,839,797</u>	<u>5,802,188</u>	<u>17,641,985</u>	<u>1,961,502</u>	<u>19,603,487</u>	<u>19,993,667</u>
<b>Non-Operating Expenditures</b>							
Reserve for Contingencies		275,000	-	275,000	-	275,000	4,754
Reserve for Environmental Initiatives		1,300,000	-	1,300,000	-	1,300,000	1,219,060
Reserve for Insurance Deductibles		315,000	-	315,000	-	315,000	315,000
Reserve for Disasters		4,500,000	-	4,500,000	-	4,500,000	4,500,000
Transfer to Other Funds		2,757,804	-	2,757,804	15,815	2,773,619	3,995,773
Redemption of Long-Term Debt		-	-	840,302	-	840,302	838,679
<b>Total Non-Operating Expenditures</b>		<u>9,147,804</u>	<u>-</u>	<u>9,988,106</u>	<u>15,815</u>	<u>10,003,921</u>	<u>10,873,266</u>
<b>Total Appropriations</b>		<u>20,987,601</u>	<u>5,802,188</u>	<u>27,630,091</u>	<u>1,977,317</u>	<u>29,607,408</u>	<u>30,866,933</u>
<b>Estimated Ending Fund Balance</b>		<u>3,624,227</u>	<u>1,358,597</u>	<u>5,352,340</u>	<u>364,211</u>	<u>5,716,551</u>	<u>9,808,005</u>
<b>Total Uses of Funds</b>		<u>\$ 24,611,828</u>	<u>\$ 7,160,785</u>	<u>\$ 32,982,431</u>	<u>\$ 2,341,528</u>	<u>35,323,959</u>	<u>40,674,938</u>
<b>Less: Transfers Between Funds</b>						<u>(2,773,619)</u>	<u>(3,995,773)</u>
<b>Net Sources of Funds</b>						<u>\$ 32,550,340</u>	<u>\$ 36,679,165</u>

# SOURCES AND USES OF GOVERNMENTAL FUNDS

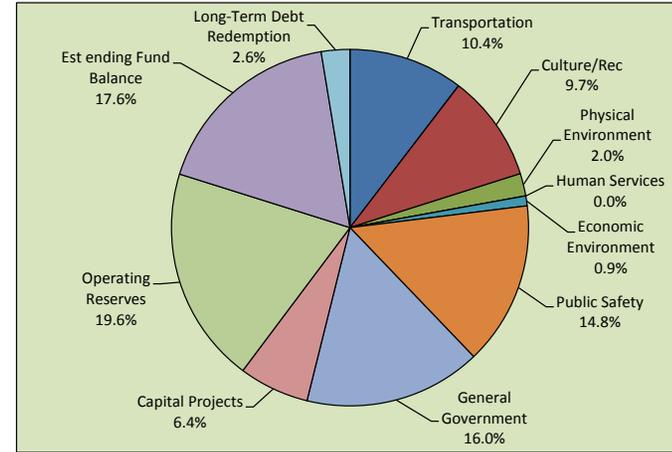
Where the Money Comes From



**GOVERNMENTAL FUNDS**

Sources of Funds	Amount	% Total
Est . Beginning Fund Balance	\$ 16,025,942	48.7%
<b>REVENUES</b>		
Ad Valorem Taxes		
Operating	8,580,499	26.1%
Land Voted Debt	353,568	1.1%
Recreation Center	530,960	1.6%
Other Taxes	2,352,906	7.1%
Licenses & Permits	1,458,769	4.4%
Intergovernmental Revenue	844,124	2.6%
Charges for Services	2,180,855	6.6%
Fines & Forfeitures	66,500	0.2%
Miscellaneous Revenue	<u>536,228</u>	<u>1.6%</u>
<b>TOTAL REVENUE</b>	<b>16,904,409</b>	<b>100.0%</b>
Reserve for Undercollection	<u>(380,011)</u>	
<b>TOTAL SOURCES OF FUNDS</b>	<b><u>\$ 32,550,340</u></b>	

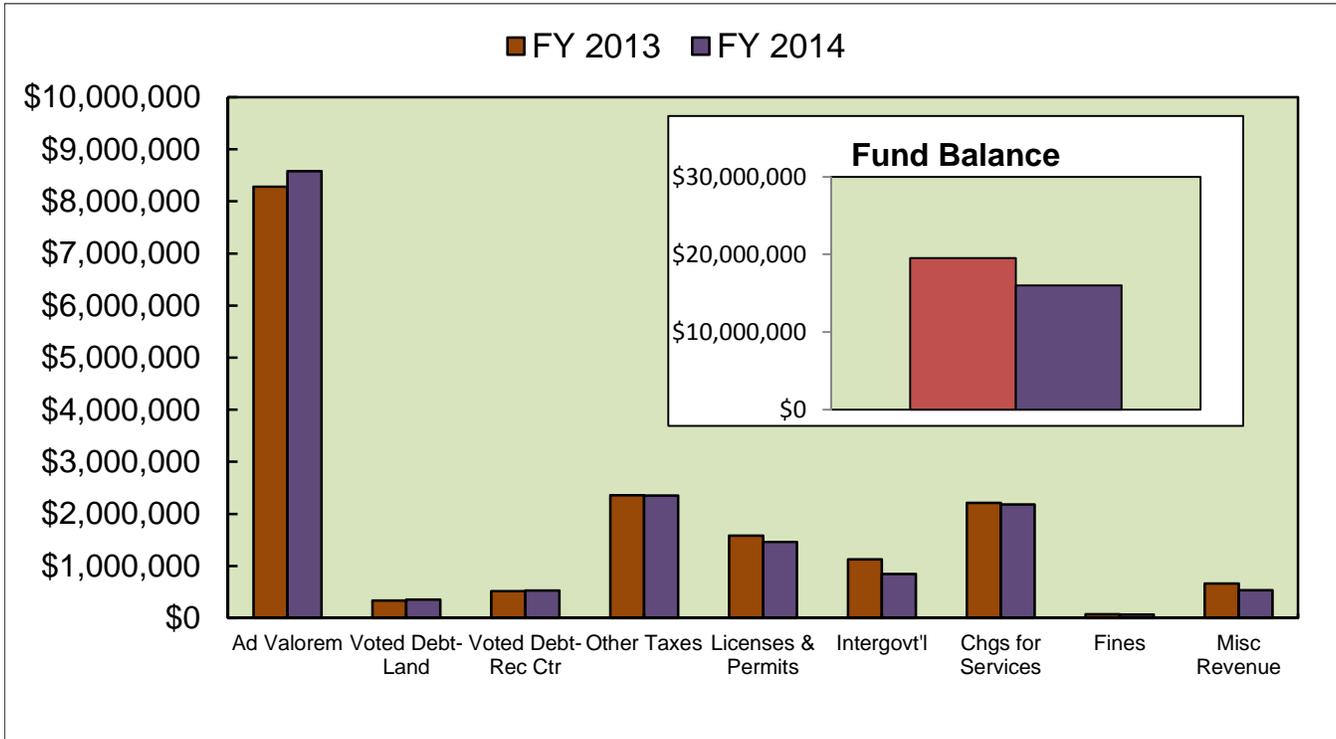
Where the Money Goes



**GOVERNMENTAL FUNDS**

Uses of Funds	Amount	% Total
<b>OPERATING EXPENSES</b>		
General Government	\$ 5,216,145	16.0%
Public Safety	4,821,806	14.8%
Physical Environment	663,183	2.0%
Transportation	3,379,264	10.4%
Economic Environment	285,544	0.9%
Human Services	1,000	0.0%
Culture & Recreation	<u>3,169,043</u>	<u>9.7%</u>
<b>TOTAL</b>	<b>17,535,985</b>	
Operating Reserves	6,390,000	19.6%
Capital Projects	2,067,502	6.4%
Redemption of Long Term Debt	840,302	2.6%
Estimated Ending Fund Balance	<u>5,716,551</u>	<u>17.6%</u>
<b>TOTAL USES OF FUNDS</b>	<b><u>\$ 32,550,340</u></b>	<b>100.0%</b>

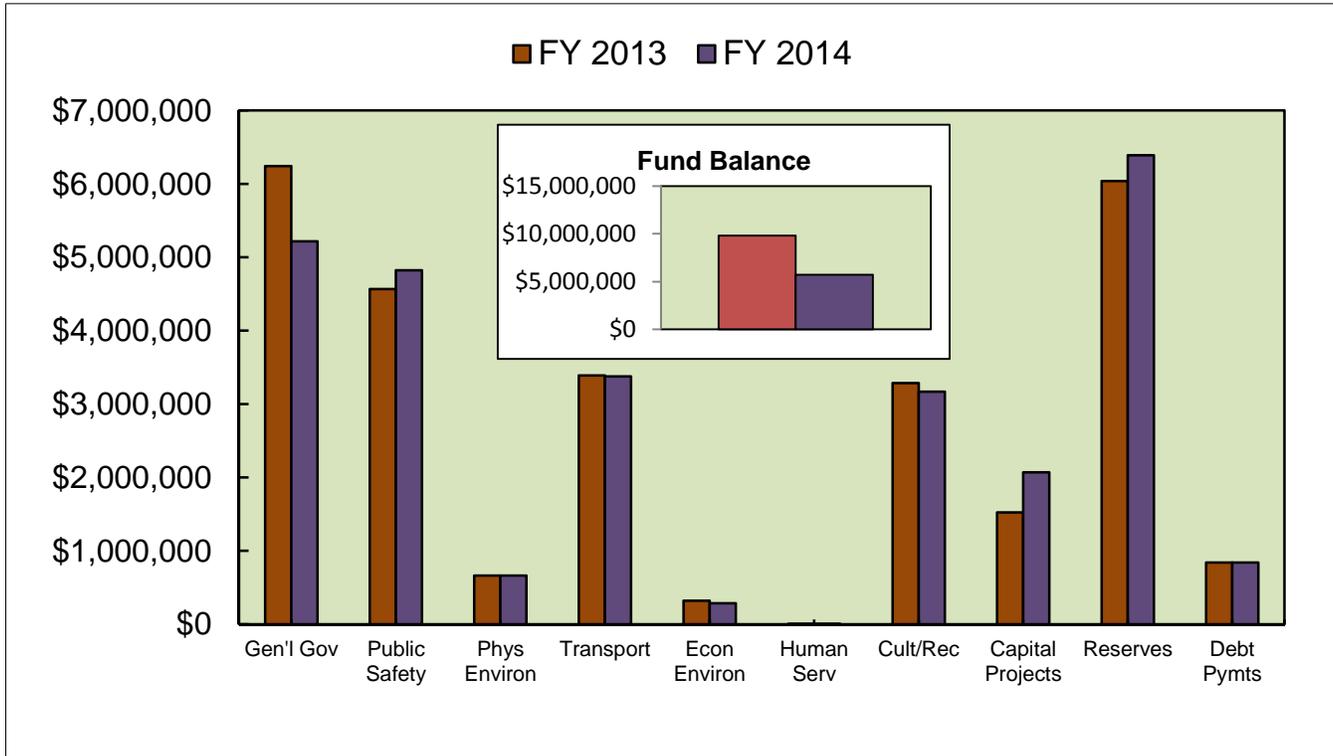
# COMPARISON OF SOURCES OF FUNDS



### GOVERNMENTAL FUNDS

	FY 2013 Budget As Amended	FY 2014 Budget Adopted	Increase (Decrease)	% Change
<b>OPERATING SOURCES OF FUNDS</b>				
Revenue				
Ad Valorem Taxes-Operating	\$ 8,280,615	\$ 8,580,499	\$ 299,884	3.6%
Ad Valorem Taxes-Land DS	337,200	353,568	16,368	4.9%
Ad Valorem Taxes-Rec Ctr DS	515,900	530,960	15,060	2.9%
Other Taxes	2,354,256	2,352,906	(1,350)	-0.1%
Licenses & Permits	1,583,590	1,458,769	(124,821)	-7.9%
Intergovernmental Revenue	1,123,815	844,124	(279,691)	-24.9%
Charges for Services	2,211,565	2,180,855	(30,710)	-1.4%
Fines & Forfeitures	69,739	66,500	(3,239)	-4.6%
Miscellaneous Revenue	663,912	536,228	(127,684)	-19.2%
<b>Total Revenue</b>	17,140,592	16,904,409	(236,183)	-1.4%
<b>OTHER FINANCING SOURCES</b>				
Estimated Beginning Fund Balance	19,538,573	16,025,942	(3,512,631)	-18.0%
<b>Total Sources of Funds</b>	36,679,165	32,930,351	(3,748,814)	-10.2%
Reserve for Undercollection	-	(380,011)	(380,011)	0.0%
<b>Total Sources of Funds</b>	\$ 36,679,165	\$ 32,550,340	\$ (4,128,825)	-11.3%

# COMPARISON OF USES OF FUNDS BY FUNCTION



### GOVERNMENTAL FUNDS

	FY 2013 Budget As Amended	FY 2014 Budget Adopted	Increase (Decrease)	% Change
<b>USES OF FUNDS by Function</b>				
<b>Expenditures</b>				
General Government	\$ 6,241,636	\$ 5,216,145	\$ (1,025,491)	-16.4%
Public Safety	4,569,791	4,821,806	252,015	5.5%
Physical Environment	663,421	663,183	(238)	0.0%
Transportation	3,388,745	3,379,264	(9,481)	-0.3%
Economic Environment	318,300	285,544	(32,756)	-10.3%
Human Services	1,000	1,000	-	0.0%
Culture/Recreation	3,286,605	3,169,043	(117,562)	-3.6%
<b>Total Operating Expenditures</b>	<b>18,469,498</b>	<b>17,535,985</b>	<b>(933,513)</b>	<b>-5.1%</b>
Capital Projects	1,524,169	2,067,502	543,333	35.6%
Reserve for Contingency & Capital	6,038,814	6,390,000	351,186	5.8%
Redemption of Long-term Debt	838,679	840,302	1,623	0.2%
Ending Fund Balance	9,808,005	5,716,551	(4,091,454)	-41.7%
<b>Total Other Uses</b>	<b>18,209,667</b>	<b>15,014,355</b>	<b>(3,195,312)</b>	<b>-17.5%</b>
<b>Total Uses of Funds</b>	<b>\$ 36,679,165</b>	<b>\$ 32,550,340</b>	<b>\$ (4,128,825)</b>	<b>-11.3%</b>

## GOVERNMENTAL FUNDS BUDGET

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

Operating Budget - The operating budget includes the:

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**

Fund No. 001

**Sources of Funds****Beginning Fund Balance**

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

It is estimated that \$11,928,328 of fund balance will be available at the end of FY 2013 to carry-forward to FY 2014.

**Taxes**

Property (ad valorem) tax, determined by the levy of an operating millage rate, is the City's primary revenue source providing \$8,580,499 (34.86%) of general fund sources. This amount of tax revenue is calculated based on the levy of a 2.0861 operating millage rate on Sanibel's 2013 assessed taxable value of \$4,113,177,369 which is the rolled-back rate. To calculate the property tax revenue to be derived from a mill rate, divide the assessed taxable value by 1000, and multiply by the millage rate.

The rolled-back rate is the rate which would generate the same dollar amount of property tax revenue as was generated in the prior year, excluding valuation changes resulting from new construction. To calculate the rolled-back millage rate subtract the value of new construction from the new assessed taxable value, divide the result by 1000 and then divide the prior year's total property tax revenue into the result.

Other taxes in the general fund include the communications services tax, business tax and casualty insurance premium tax estimated to generate \$575,000, \$289,332 and \$63,574 respectively in FY 2014.

Revenue projections for FY14 property taxes are derived using a rate of 2.0861 which is the rolled-back rate. 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 FY14.

**Licenses and Permits**

Franchise fees will provide \$900,000 or 3.66% of general fund revenues.

Licenses and permits provide \$14,500 or 0.06% of general fund revenues. For FY14, revenues of \$10,500 from a special events permit fee enacted in 2007, plus \$4,000 from dog licenses, are budgeted.

**Intergovernmental Revenue**

Intergovernmental revenue is estimated to generate \$646,500 or 2.63% of the general fund's source of funds. These revenue types include state-shared revenues such as state revenue sharing, alcoholic beverage licenses, half-cent sales tax, etc. and are collected by the state and re-distributed to the cities and counties based on state-mandated formulas.

Revenue projections for these taxes 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 FY14.

**Charges for Services**

Charges for services are estimated to provide \$1,616,500 (6.57%) of revenue to the general fund. These sources include planning-type (development) permits, solid waste tipping fees, and indirect costs charged to the building department, ballpark maintenance fund and enterprise funds for central services provided to those self-supporting funds.

Planning-type fees were established based on the results of a September 2005 user fee study, at rates sufficient to recover the direct and indirect costs of the planning department's permit-issuance activities. In FY12 the variance application fee was reduced by 30% and the remodel with no increase in living area fee was reduced by 50%.

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.

**Fines and Forfeitures:**

Fines and forfeitures, including court fines, parking and other ordinance violations, are estimated to contribute \$36,500 (0.15%) of general fund sources. Projections are based on trend analysis of prior year's activity.

**Miscellaneous Revenues:**

Miscellaneous revenue includes interest earnings, rents and contributions. This revenue source is estimated at \$288,500 (1.17%) of general fund sources. Projections for interest earnings are based on the City's fixed income investment program.

**Other Non-revenues:**

Non-revenues include a reserve for under-collection of other revenues in the amount of \$343,220. This amount is equal to 4% of ad valorem tax revenue. Ad valorem tax revenue is budgeted at 100% of the 2.0861 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.

**Uses of Funds**

Uses of funds are broken down by functional classification, as they are 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. Each department has also included an organization chart and department narrative describing its mission, activities and goals for FY 2014. Please see the supplemental schedules section of this document for this information.

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

**General Government**

The legislative and administrative department's budgets equal \$260,689 and \$855,189 respectively for FY 2014. The IT department is also included as a general government function and its FY 2014 budget is \$964,736. The finance department is budgeted at \$937,085 and the legal department at \$571,872. Planning has a budget of \$950,432 and city-wide insurance/other general government department (excluding workers compensation) is estimated to cost \$686,142 in FY 2014.

The respective percent change of each department's FY 2014 budget over or under the prior year's amended budget and the explanation of the change are included in the supplemental schedules section of this document.

**Public Safety**

The police department is included in the budget at \$4,080,604 and the Sanibel emergency management plan (SEMP) at \$54,030.

**Physical Environment**

The physical environment function includes the recycling department, budgeted at \$58,940 and the natural resources management department, budgeted at \$604,243 for FY 2014.

**Transportation**

The public works department, excluding the streets division that is account for in special revenue Fund 101, is budgeted at \$793,726.

**Economic Environment**

The City has an agreement a nonprofit organization, Community Housing and Resources, Inc. (CHR), to aid in the provision of below income and affordable housing. The FY14 budget is \$285,544.

**Culture/Recreation**

Public facilities maintenance is budgeted at \$585,934 and the support provided to the performing arts facility, Barrier Island Group (BIG) Arts, is \$12,080. The City's FY14 contribution to the Historical Museum and Village, through an agreement, is budgeted at \$138,551.

**Non-Operating Expenditures**

Non-operating expenditures include the City's various reserves and transfers to other funds (interfund transfers). Interfund transfers represent revenue that is collected in one fund (like the general fund) but is used in another fund (like special revenue or capital project funds). 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 Center 4 Life. Transfers in FY 2014 are budgeted to be \$2,757,804. A schedule of interfund transfers is included in the supplemental schedules section of this document.

The City's reserves for FY 2014 include \$275,000 for the annual contingency reserve to meet unexpected events, \$315,000 for meeting insurance deductibles; \$1.3 million is budgeted in the environmental initiatives reserve and \$4.5 million in the disaster reserve fund.

**Ending Fund Balance**

The ending fund balance has three components. The first is a 17% cash flow reserve dictated by the City's fund balance policy and funds which are available for appropriation in FY14. This \$2.013 million cash flow reserve will provide operational cash for October and November of FY14 until the first distribution of ad valorem tax revenue is received from the Lee County tax collector in early December. The second component is a restricted balance of \$1,100,000, which represents the interfund long term loan balance owed by the sewer fund to the general fund. The sewer fund makes a \$275,000 annual payment to the general fund pursuant to Resolution #11-064 adopted August 2, 2011. The remainder of ending fund balance is the amount budgeted to be available for appropriation in the subsequent fiscal year (FY 2015) as beginning fund balance and is projected to be \$511,462 at the end of FY 2014.

**GENERAL FUND  
SUMMARY**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY 14 Adopted
	2010-11 Actual	2011-12 Actual	Adopted Budget	Amended Budget	Estimated Actual	
<b>SOURCES OF FUNDS</b>						
Beginning Fund Balance	\$ 16,392,222	\$ 17,411,261	\$ 12,866,131	\$ 13,936,555	\$ 13,936,555	\$ 11,928,328
<b>Estimated Revenue</b>	2013					
<b>Taxes</b>	Millage					
Ad Valorem Taxes	2.0861	8,742,177	8,460,871	8,570,962	8,280,615	8,580,499
Communications Services Tax		540,080	550,011	540,000	570,753	575,000
Business Tax Receipts		290,214	289,220	289,332	289,332	289,332
Casualty Insurance Premium Tax		57,487	63,574	58,725	63,574	63,574
Total Taxes		9,629,958	9,363,676	9,459,019	9,204,274	9,508,405
<b>Licenses and Permits</b>						
Franchise Fees		988,255	960,269	955,000	901,974	900,000
Special Events Permits		12,590	11,990	9,000	9,000	10,500
Dog Licenses		2,815	3,551	3,000	3,000	4,000
Total Licenses and Permits		1,003,660	975,810	967,000	913,974	914,500
<b>Intergovernmental Revenue</b>						
Federal Grants		37,983	49,025	25,000	95,552	-
Payment in Lieu of Taxes-Federal		39,467	9,183	16,085	16,085	-
State Grants		1,098	9,118	50,000	-	-
State Revenue Sharing Proceeds**		102,171	105,039	103,847	109,109	108,000
Mobile Home License Rebate		2,356	2,379	2,300	2,300	2,500
Alcoholic Beverage License		14,680	16,508	15,000	15,000	15,000
Half-cent Sales Tax		410,178	442,924	425,000	454,893	450,000
Municipal Solid Waste		67,634	63,459	60,000	60,000	60,000
Occupational License Rebate		3,662	5,387	3,500	3,500	3,500
Grants from Other Local Units		89,850	40,000	40,000	40,000	-
Payment in Lieu of Taxes-Local		7,500	7,500	7,500	7,500	7,500
Total Intergovernmental Revenues		776,579	750,522	748,232	803,939	646,500
<b>Charges for Services</b>						
<b>General Government</b>						
Development Permit Fees		244,197	222,917	200,000	250,000	215,000
Wastewater Disposal Permits		-	3,730	-	3,465	-
Sign Permits		4,377	4,114	3,500	5,000	4,500
Other LDC Actions		47,047	46,872	30,000	47,000	40,000
Fee for Lien Research		13,929	7,165	5,000	5,000	6,000
Sale of Maps & Publications		4,214	2,972	3,500	3,500	10,000
Indirect Cost Services		1,023,694	1,083,208	1,050,000	1,062,718	1,050,000
Collection Administration Fees		43,071	31,663	4,500	31,113	31,000
Total General Government		1,380,529	1,402,641	1,296,500	1,407,796	1,356,500
<b>Public Safety</b>						
Police Services		40,690	44,122	37,500	45,492	45,000
Solid Waste Tipping Fees		204,541	212,339	200,000	218,092	215,000
Total Public Safety		245,231	256,461	237,500	263,584	260,000
Total Charges for Services		1,625,760	1,659,102	1,534,000	1,671,380	1,616,500
<b>Fines and Forfeitures</b>						
Court Fines		31,377	27,781	30,000	25,631	25,000
Violation of Local Ordinances		13,661	12,768	10,000	10,000	11,500
Total Fines and Forfeitures		45,038	40,549	40,000	35,631	36,500
<b>Miscellaneous Revenues</b>						
Interest Earnings		129,951	165,513	175,000	165,000	165,000
Rents & Royalties		62,473	64,314	62,671	62,671	65,000
Contributions		10,895	2,290	834	1,600	500
Ins Proceeds/Sale of Fixed Assets		36,585	89,586	20,000	20,000	20,000
Refund of Prior Years Expenditures		49,405	67,006	25,000	42,525	35,000
Other Misc Revenue/Gain on Investment		78,264	14,892	2,500	2,500	3,000
Total Miscellaneous Revenue		367,573	403,601	286,005	294,296	288,500
<b>Total Revenue</b>		13,448,568	13,193,260	13,034,256	12,923,494	13,010,905
<b>Other Financing Sources</b>						
Transfers In		128,200	509,067	-	300,000	15,815
Less: Reserve for Undercollection		-	-	(342,838)	-	(343,220)
Total Other Financing Sources		128,200	509,067	(342,838)	300,000	(327,405)
<b>Total Beginning Fund Balance, Revenue, &amp; Other Financing Sources</b>		\$ 29,968,990	\$ 31,113,588	\$ 25,557,549	\$ 27,160,049	\$ 27,197,677
						\$ 24,611,828

**GENERAL FUND  
SUMMARY**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY 14 Adopted
	2010-11 Actual	2011-12 Actual	Adopted Budget	Amended Budget	Estimated Actual	
<b>USES OF FUNDS</b>						
<b>General Government</b>						
Legislative	\$ 249,843	\$ 219,217	\$ 328,473	\$ 253,619	\$ 245,399	\$ 260,689
Administrative	741,221	798,729	786,065	902,442	887,700	855,189
Information Technology	650,075	800,496	908,078	945,604	930,616	964,736
Finance	790,302	864,899	882,546	974,903	972,069	937,085
Legal	523,910	504,690	578,885	578,885	570,848	571,872
Planning	579,678	715,473	869,233	846,601	829,110	950,432
Insurance/Other General Government <sup>1</sup>	543,673	4,228,104	630,616	1,739,582	1,684,031	686,142
Total General Government	4,078,702	8,131,608	4,983,896	6,241,636	6,119,773	5,226,145
<b>Public Safety</b>						
Police	3,438,123	3,511,280	3,768,321	3,824,037	3,621,521	4,080,604
S.E.M.P.	8,831	108,632	24,030	24,030	23,380	54,030
Total Public Safety	3,446,954	3,619,912	3,792,351	3,848,067	3,644,901	4,134,634
<b>Physical Environment</b>						
Garbage-Recycling	43,205	41,992	58,940	58,940	53,540	58,940
Conservation & Resource Mgt	415,901	577,272	651,808	604,481	590,293	604,243
Total Physical Environment	459,106	619,264	710,748	663,421	643,833	663,183
<b>Transportation</b>						
Public Works	673,502	772,313	782,741	837,618	829,128	793,726
<b>Economic Environment</b>						
Below Market Rate Housing	261,087	269,328	279,800	279,800	279,800	285,544
<b>Culture/Recreation</b>						
<b>Parks &amp; Recreation</b>						
Public Facilities	541,400	463,596	600,206	528,674	513,581	585,934
Museum	163,028	143,682	141,105	151,232	151,232	138,551
Performing Arts Facility	11,856	12,293	14,328	33,872	33,872	12,080
Total Culture/Recreation	716,284	619,571	755,639	713,778	698,685	736,565
<b>Total Operating Expenditures</b>	<b>9,635,632</b>	<b>14,031,993</b>	<b>11,305,175</b>	<b>12,584,320</b>	<b>12,216,120</b>	<b>11,839,797</b>
<b>Non-Operating Expenditures</b>						
Reserve for Contingencies	-	-	275,000	4,754	4,754	275,000
Reserve for Environmental Initiatives	-	-	1,300,000	1,219,060	-	1,300,000
Reserve for Insurance Deductibles	-	-	315,000	315,000	315,000	315,000
Reserve for Disasters	-	-	4,500,000	4,500,000	-	4,500,000
Transfer to other funds	2,922,097	3,145,040	2,460,387	2,733,475	2,733,475	2,757,804
Total Non-Operating Expenditures	2,922,097	3,145,040	8,850,387	8,772,289	3,053,229	9,147,804
<b>Total Appropriations</b>	<b>12,557,729</b>	<b>17,177,033</b>	<b>20,155,562</b>	<b>21,356,609</b>	<b>15,269,349</b>	<b>20,987,601</b>
<b>Ending Fund Balance</b>						
17% Cash Flow Reserve per Policy	-	-	1,921,880	1,921,880	-	2,012,765
Restricted Fund Balance	2,475,000	2,200,000	1,925,000	1,925,000	1,375,000	1,100,000
Available for Appropriation in subsequent fiscal year	14,936,261	11,736,555	1,555,107	1,956,560	10,553,328	511,462
Total Ending Fund Balance	17,411,261	13,936,555	5,401,987	5,803,440	11,928,328	3,624,227
<b>Total Uses of Funds</b>	<b>\$ 29,968,990</b>	<b>\$ 31,113,588</b>	<b>\$ 25,557,549</b>	<b>\$ 27,160,049</b>	<b>\$ 27,197,677</b>	<b>\$ 24,611,828</b>

<sup>1</sup>In FY12 and additional contributions to the General Employees Retirement Plan are budgeted in this department

**SPECIAL REVENUE FUNDS  
SUMMARY**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2010-11 Actual	2011-12 Actual	Adopted Budget	Amended Budget	Estimated Actual	
<b>SOURCES OF FUNDS</b>						
Beginning Fund Balance	\$ 3,508,435	\$ 4,324,941	\$ 2,390,936	\$ 3,354,890	\$ 3,354,890	\$ 1,954,395
<b>Estimated Revenue</b>						
<b>Taxes</b>						
Local Option Gas Taxes	1,418,333	1,408,442	1,410,000	1,430,597	1,430,597	1,425,000
<b>Licenses and Permits</b>						
Building Department Permits	705,148	731,243	500,000	669,616	669,616	544,269
<b>Intergovernmental Revenue</b>						
Transportation Fund-State Revenue	48,285	50,587	43,173	43,173	45,349	43,250
Water Quality Education Revenue	-	-	-	32,500	32,500	-
Recreation Center Electric	24,913	24,632	30,912	25,662	25,662	25,000
Lee Co-Elementary Ball Park Maint	120,143	120,860	123,680	123,680	137,550	129,374
Total Intergovernmental Revenue	193,341	196,079	197,765	225,015	241,061	197,624
<b>Charges for Services</b>						
Building Department Fees	5,795	11,923	5,000	10,851	10,851	10,000
Recreation Center Program Fees	535,845	565,686	525,000	529,334	554,355	554,355
Total Charges for Services	541,640	577,609	530,000	540,185	565,206	564,355
<b>Fines and Forfeitures</b>						
Other Fines & Forfeitures	35,089	29,659	14,850	34,108	34,108	30,000
<b>Miscellaneous Revenue</b>						
Investment Earnings	56,193	69,910	22,210	51,136	48,252	39,257
Contributions & Donations	49,099	57,202	23,010	63,716	61,473	60,000
Special Assessments	33,322	34,229	35,260	34,229	34,229	35,260
Water Quality Education	-	-	-	6,000	6,000	-
Impact Fees	122,382	142,227	79,000	83,335	83,335	82,500
Other Miscellaneous Revenue	31,800	12,257	-	-	-	-
Total Miscellaneous Revenue	292,796	315,825	159,480	238,416	233,289	217,017
<b>Total Revenue</b>	3,186,347	3,258,857	2,812,095	3,137,937	3,173,877	2,978,265
<b>Other Financing Sources</b>						
Transfers In	2,238,204	2,181,451	2,176,586	2,253,344	2,253,344	2,229,535
Reserve for Undercollection	-	-	(1,410)	-	-	(1,410)
Total Other Financing Sources	2,238,204	2,181,451	2,175,176	2,253,344	2,253,344	2,228,125
<b>Total Beginning Fund Balance, Revenue &amp; Other Financing Sources</b>	<b>\$ 8,932,986</b>	<b>\$ 9,765,249</b>	<b>\$ 7,378,207</b>	<b>\$ 8,746,171</b>	<b>\$ 8,782,111</b>	<b>\$ 7,160,785</b>

**SPECIAL REVENUE FUNDS  
SUMMARY**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2010-11 Actual	2011-12 Actual	Adopted Budget	Amended Budget	Estimated Actual	
<b>USES OF FUNDS</b>						
<b>Public Safety</b>						
Building Department	\$ 605,868	\$ 885,906	\$ 685,717	\$ 721,724	\$ 712,584	\$ 697,172
Federal Forfeiture Fund	-	43,143	-	-	-	-
Total Public Safety	605,868	929,049	685,717	721,724	712,584	697,172
<b>Transportation</b>						
San Ests Canal Trimming Project	13,205	10,615	10,000	10,315	10,315	10,315
Dredging-San Isles/Water Shadows	244	244	-	345	245	245
Shell Harbor Canal Dredging	40,781	1,179	33,000	33,733	33,733	-
Transportation Fund	1,678,229	2,714,702	2,389,457	2,506,734	2,489,960	2,574,978
Total Transportation	1,732,459	2,726,740	2,432,457	2,551,127	2,534,253	2,585,538
<b>Physical Environment</b>						
Water Quality Education Program	-	-	-	38,500	38,500	-
<b>Human Services</b>						
Father Madden Estate Fund	1,000	1,000	1,000	1,000	1,000	1,000
<b>Culture/Recreation</b>						
Recreation	1,837,069	1,957,386	2,088,397	2,259,465	2,258,719	2,188,028
Lee Co Elementary Ball Park Maint	213,808	218,870	345,255	313,362	320,362	330,450
Total Culture/Recreation	2,050,877	2,176,256	2,433,652	2,572,827	2,579,081	2,518,478
<b>Total Operating Expenditures</b>	4,390,204	5,833,045	5,552,826	5,885,178	5,865,418	5,802,188
<b>Non-Operating Expenditures</b>						
Transfer to Other Funds	217,841	577,314	795,000	962,298	962,298	-
<b>Total Appropriations</b>	4,608,045	6,410,359	6,347,826	6,847,476	6,827,716	5,802,188
<b>Ending Fund Balance</b>	4,324,941	3,354,890	1,030,381	1,898,695	1,954,395	1,358,597
<b>Total Uses of Funds</b>	\$ 8,932,986	\$ 9,765,249	\$ 7,378,207	\$ 8,746,171	\$ 8,782,111	\$ 7,160,785

**TRANSPORTATION FUND**

Special Revenue Fund

Fund No. 101

**Sources of Funds**

This fund has a beginning fund balance of \$376,185, \$815,000 of local option gas taxes, \$610,000 of \$.05 local option gas taxes, \$43,250 of state shared revenues, \$9,000 of interest earnings and \$721,543 transferred from the general fund. By Florida statute gas taxes may only be used for transportation-related expenses.

**Uses of Funds**

This fund was created to clearly align transportation expenditures with gas tax revenue, as required by Florida statute.

Additionally, to conform to Government Accounting Standards Board (GASB) Statement 54, repair and maintenance, operating supply and road materials supplies that were previously charged to the transportation capital projects Fund 301 were reclassified and charged to this fund.

Operating expenditures in FY14 are budgeted to be \$2,574,978.

**Special Revenue Funds  
Transportation Fund  
Fund No. 101**

	Fiscal Year 2011 Actual Expenditures	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013			FY14 Adopted
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 839,477	\$ 1,358,304	\$ 198,821	\$ 723,778	\$ 723,778	\$ 376,185
Estimated Revenues						
Taxes	1,418,333	1,408,442	1,410,000	1,430,597	1,430,597	1,425,000
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	48,285	50,587	43,173	43,173	45,349	43,250
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	17,705	21,514	7,000	18,000	18,000	9,000
Miscellaneous	26,503	11,581	-	-	-	-
Other Financing Sources						
Transfers In	886,230	588,052	730,463	798,421	798,421	721,543
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>3,236,533</u>	<u>3,438,480</u>	<u>2,389,457</u>	<u>3,013,969</u>	<u>3,016,145</u>	<u>2,574,978</u>
Appropriations						
Public Safety						
Personnel Services	754,158	709,264	735,467	735,467	719,201	754,683
Operating Expense	893,814	1,942,780	1,651,490	1,768,767	1,768,259	1,820,295
Capital Outlay	<u>30,257</u>	<u>62,658</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	-
Total Operating Expenditures	1,678,229	2,714,702	2,389,457	2,506,734	2,489,960	2,574,978
Non-Operating Expenditures						
Transfer to Other Funds	<u>200,000</u>	-	-	<u>150,000</u>	<u>150,000</u>	-
Total Non-Operating Expenditures	<u>200,000</u>	-	-	<u>150,000</u>	<u>150,000</u>	-
Total Appropriations	1,878,229	2,714,702	2,389,457	2,656,734	2,639,960	2,574,978
Ending Fund Balance	<u>1,358,304</u>	<u>723,778</u>	-	<u>357,235</u>	<u>376,185</u>	-
Total	<u>\$ 3,236,533</u>	<u>\$ 3,438,480</u>	<u>\$ 2,389,457</u>	<u>\$ 3,013,969</u>	<u>\$ 3,016,145</u>	<u>\$ 2,574,978</u>

**FERTILIZER OUTREACH AND EDUCATION FUND**

Special Revenue Fund

Fund No. 105

**Sources of Funds**

This was established in FY 2013 to account for funds related to the support of the Fertilizer Outreach and Education Program. In July 2013, the City Council approved an interlocal agreement with Lee County, Florida to educate the public on the detrimental effect on water quality from excessive nutrients from fertilizer present in stormwater runoff.

The purpose of this agreement is to coordinate the efforts of Lee County, the City of Sanibel, and a consortium of other local governments, local businesses groups and environmental groups, who are partnering on a public education campaign to engage and educate the citizens of Southwest Florida on the responsible use of fertilizers. This educational campaign will include several different educational and outreach components utilizing print, radio, TV, web, and social media to deliver the message. The primary goal of this Campaign is to educate citizens on the connection between excessive fertilizer use in commercial and urban landscapes and its resulting impact on our coastal water quality and economy. The broad-based outreach effort will seek to inform and educate the public about how nutrient loading affects our waters and the link between improved water quality and the implementation of proper fertilizer use and associated best management practices.

In FY 2013, the City received \$32,500 in contributions from other governmental organizations and \$6,000 from non-profit organization in support of this agreement. There are no additional funds budgeted to be received in FY 2014.

**Uses of Funds**

Lee County is administering the program, and all funds collected are subsequently remitted to the County. As such, total expenditures of \$38,500 are recognized in FY 2013 and no fund balance was carried forward.

**Water Quality Education Fund  
Fund No. 105**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Revenues						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	32,500	32,500	-
Charges for Services	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Miscellaneous	-	-	-	6,000	6,000	-
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,500</u>	<u>\$ 38,500</u>	<u>\$ -</u>
Appropriations						
Physical Environment						
Personal Services	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Grants and Aids	-	-	-	38,500	38,500	-
Total Operating Expenditures	-	-	-	38,500	38,500	-
Non-Operating Expenditures						
Reserve for Comp Adj	-	-	-	-	-	-
Reserve for Future Projects	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Appropriations	-	-	-	38,500	38,500	-
Ending Fund Balance	-	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,500</u>	<u>\$ 38,500</u>	<u>\$ -</u>

**HISTORICAL MUSEUM AND VILLAGE FUND**

Special Revenue Fund

Fund No. 109

**Sources of Funds**

This fund was established in FY 1986 to collect and account for donations specifically designated to the use and under the direction of the historical committee with City Council approval.

During fiscal years 1997 and 1998, the City received, on behalf of the Historical Village, proceeds in the amount of \$155,515.92 from the Harriet C. Spoth Charitable Remainder Trust. These proceeds remained invested by the City in an expendable trust fund, where they accumulated interest and grew to \$223,841.79 by FY 2002.

In FY 2002, the trust fund was closed, due to changes in accounting principles and \$223,841 was transferred to the historical committee fund and “designated” as a separate component of fund balance. Use of these funds could be made upon adoption of a Resolution by City Council for specific purposes. Between FY 2002 and FY 2005, the following amounts were identified for the respective uses identified in this chart:

<b>Resolution</b>	<b>Amount</b>	<b>Purpose</b>
04-122	\$43,000.00	Old School Relocation
05-069	<u>64,500.00</u>	Old School Restoration
Total	\$107,500.00	

With the use of these funds, there was a balance of \$116,342 remaining in the Harriet Spoth fund at September 30, 2005.

On October 1, 2007 (FY08) a 501(c)3, nonprofit organization, the Sanibel Historical Museum and Village, Inc. began operations and took responsibility for maintaining the village. Also in FY08 the City of Sanibel began providing funds to the nonprofit under a contract running to 2012.

**Uses of Funds**

There is no expense budgeted in FY14, as all revenue and expense, separate from the Harriet C. Spoth funds, are now accounted for in the general fund.

**Special Revenue Funds  
Historical Village and Museum Fund  
Fund No. 109**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 136,126	\$ 138,369	\$ 139,119	\$ 140,608	\$ 140,608	\$ 142,808
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment earnings	2,243	2,239	500	2,200	2,200	2,200
Miscellaneous	-	-	-	-	-	-
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-
<b>Total Estimated Revenue and Other Financing Sources</b>	<b><u>138,369</u></b>	<b><u>140,608</u></b>	<b><u>139,619</u></b>	<b><u>142,808</u></b>	<b><u>142,808</u></b>	<b><u>145,008</u></b>
Appropriations						
Culture/Recreation						
Personal Services	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
<b>Total Appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Designated from Harriott Spoth Available for Appropriation	<u>138,369</u>	<u>140,608</u>	<u>139,619</u>	<u>142,808</u>	<u>142,808</u>	<u>145,008</u>
<b>Total</b>	<b><u>\$ 138,369</u></b>	<b><u>\$ 140,608</u></b>	<b><u>\$ 139,619</u></b>	<b><u>\$ 142,808</u></b>	<b><u>\$ 142,808</u></b>	<b><u>\$ 145,008</u></b>

**ROAD IMPACT FEE FUND**

Special Revenue Fund

Fund No. 120

**Sources of Funds**

This fund was established in fiscal year 1990 to account for the collection of road impact fees pursuant to an interlocal agreement between the City and Lee County dated September 19, 1989.

It is budgeted to have a beginning fund balance of \$128,942 on October 1, 2013.

The City only appropriates funds from this source after they have been collected. It is anticipated that \$76,500 will have been collected and be available for appropriation in FY 2014.

**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.

No project funds are budgeted for use in FY14.

**Special Revenue Funds  
Road Impact Fee Fund  
Fund No. 120**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 378,760	\$ 496,533	\$ 2,311	\$ 52,442	\$ 52,442	\$ 128,942
Estimated Revenues						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment earnings	5,635	5,904	1,500	1,500	1,500	1,500
Miscellaneous	112,138	127,319	75,000	75,000	75,000	75,000
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>\$ 496,533</u>	<u>\$ 629,756</u>	<u>\$ 78,811</u>	<u>\$ 128,942</u>	<u>\$ 128,942</u>	<u>\$ 205,442</u>
Appropriations						
Transportation						
Operating Expense	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-
Non- Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Transfer to Other Funds	-	577,314	-	-	-	-
Total Non-Operating Expenditures	-	577,314	-	-	-	-
Total Appropriations	-	577,314	-	-	-	-
Ending Fund Balance	<u>496,533</u>	<u>52,442</u>	<u>78,811</u>	<u>128,942</u>	<u>128,942</u>	<u>205,442</u>
Total	<u>\$ 496,533</u>	<u>\$ 629,756</u>	<u>\$ 78,811</u>	<u>\$ 128,942</u>	<u>\$ 128,942</u>	<u>\$ 205,442</u>

**COMMUNITY PARK IMPACT FEE FUND**

Special Revenue Fund

Fund No. 121

**Sources of Funds**

This fund was established in fiscal year 1990 to account for the collection of community park impact fees pursuant to an interlocal agreement between the City and Lee County dated September 19, 1989.

The fund is budgeted to have a beginning fund balance of \$16,460 on October 1, 2013 from accumulated fees and to earn a further \$7,500 in fees and \$425 in interest in FY14.

**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.

No project funds are budgeted for use in FY14.

**Community Park Impact Fee Fund  
Fund No. 121**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 36,158	\$ 46,935	\$ 56,613	\$ 62,700	\$ 62,700	\$ 16,460
Estimated Revenues						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment earnings	533	857	200	425	425	425
Miscellaneous	10,244	14,908	4,000	8,335	8,335	7,500
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>\$ 46,935</u>	<u>\$ 62,700</u>	<u>\$ 60,813</u>	<u>\$ 71,460</u>	<u>\$ 71,460</u>	<u>\$ 24,385</u>
Appropriations						
Culture/Recreation						
Operating Expense	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-
Non-Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Transfer to Other Funds	-	-	55,000	55,000	55,000	-
Total Non-Operating Expenditures	-	-	55,000	55,000	55,000	-
Total Appropriations	-	-	55,000	55,000	55,000	-
Ending Fund Balance	<u>46,935</u>	<u>62,700</u>	<u>5,813</u>	<u>16,460</u>	<u>16,460</u>	<u>24,385</u>
Total	<u>\$ 46,935</u>	<u>\$ 62,700</u>	<u>\$ 60,813</u>	<u>\$ 71,460</u>	<u>\$ 71,460</u>	<u>\$ 24,385</u>

**FEDERAL FORFEITURE FUND**

Special Revenue Fund

Fund No. 124

**Sources of Funds**

This fund accounts for confiscated funds received by the City on a pro-rata basis pursuant to federal law enforcement. No new revenues were collected in FY 2013.

**Uses of Funds**

The fund was closed in FY 2013 and the remaining fund balance of \$7,298 was transferred to the General Fund.

**Special Revenue Funds  
Federal Forfeiture Fund  
Fund No. 124**

	Fiscal Year 2011 Actual Expenditures	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013			FY14 Adopted
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 49,384	\$ 50,016	\$ -	\$ 7,298	\$ 7,298	\$ -
Estimated Revenues						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Miscellaneous	632	425	-	-	-	-
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>50,016</u>	<u>50,441</u>	<u>-</u>	<u>7,298</u>	<u>7,298</u>	<u>-</u>
Appropriations						
General Government	-	-	-	-	-	-
Public Safety	-	43,143	-	-	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Total Operating Expenditures	-	43,143	-	-	-	-
Non- Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	7,298	7,298	-
Total Non-Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,298</u>	<u>7,298</u>	<u>-</u>
Total Appropriations	-	43,143	-	7,298	7,298	-
Ending Fund Balance	<u>50,016</u>	<u>7,298</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 50,016</u>	<u>\$ 50,441</u>	<u>\$ -</u>	<u>\$ 7,298</u>	<u>\$ 7,298</u>	<u>\$ -</u>

**FATHER MADDEN ESTATE FUND**

Special Revenue Fund

Fund No. 125

**Sources of Funds**

This fund was established to account for the proceeds of a donation from the Father Madden Estate of approximately \$27,000 which was bequeathed to the City for the goal of insuring the humane care of stray dogs and feral cats on the island. Interest earnings on the expected beginning fund balance of \$25,685 are budgeted at \$308 for FY14.

**Uses of Funds**

Since the time of donation, the City has maintained the principal of this gift and has used the interest earnings to assist PAWS, a not for profit animal care agency, in its efforts of meeting the goal. City support is budgeted at \$1,000 for FY14.

**Special Revenue Funds  
Father Madden Estate Fund  
Fund No. 125**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 27,470	\$ 26,881	\$ 26,067	\$ 26,369	\$ 26,369	\$ 25,685
Estimated Revenues						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	411	488	200	200	316	308
Miscellaneous	-	-	-	-	-	-
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>27,881</u>	<u>27,369</u>	<u>26,267</u>	<u>26,569</u>	<u>26,685</u>	<u>25,993</u>
Appropriations						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-
Human Services	1,000	1,000	1,000	1,000	1,000	1,000
Economic Environment	-	-	-	-	-	-
Total Operating Expenditures	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Non- Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	1,000	1,000	1,000	1,000	1,000	1,000
Ending Fund Balance	<u>26,881</u>	<u>26,369</u>	<u>25,267</u>	<u>25,569</u>	<u>25,685</u>	<u>24,993</u>
Total	<u>\$ 27,881</u>	<u>\$ 27,369</u>	<u>\$ 26,267</u>	<u>\$ 26,569</u>	<u>\$ 26,685</u>	<u>\$ 25,993</u>

**SHELL HARBOR CANAL DREDGING**

Special Revenue Fund

Fund No. 129

**Sources of Funds**

This fund was established in FY10. Revenue and expenditures were previously reported in capital project Fund 329; however to conform to Government Accounting Standards Board (GASB) Statement 54, this new fund was created.

The project is funded in FY14 with \$18,160 in special assessments, reduced by an allowance for early payment of \$726 and a \$5,445 one-third contribution from the city. In addition, interest earnings are expected to be \$155 in FY14.

**Uses of Funds**

No project funds are budgeted for use in FY14.

**Special Revenue Funds  
Shell Harbor Canal Dredging  
Fund No. 129**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 37,523	\$ 733	\$ 23,623	\$ 23,202	\$ 23,202	\$ 12,921
Estimated Revenues						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	364	227	10	278	278	155
Miscellaneous	4,665	251	-	-	-	-
Other Financing Sources						
Transfers In	-	5,445	5,445	5,445	5,445	5,445
Assessments	16,803	17,725	18,160	17,729	17,729	18,160
Reserve for Undercollection	-	-	(726)	-	-	(726)
Total Estimated Revenue and Other Financing Sources	<u>59,355</u>	<u>24,381</u>	<u>46,512</u>	<u>46,654</u>	<u>46,654</u>	<u>35,955</u>
Appropriations						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-
Transportation	40,781	1,179	33,000	33,733	33,733	-
Economic Environment	-	-	-	-	-	-
Total Operating Expenditures	<u>40,781</u>	<u>1,179</u>	<u>33,000</u>	<u>33,733</u>	<u>33,733</u>	<u>-</u>
Non- Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Transfer to Other Funds	<u>17,841</u>	-	-	-	-	-
Total Non-Operating Expenditures	<u>17,841</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	58,622	1,179	33,000	33,733	33,733	-
Ending Fund Balance	<u>733</u>	<u>23,202</u>	<u>13,512</u>	<u>12,921</u>	<u>12,921</u>	<u>35,955</u>
Total	<u>\$ 59,355</u>	<u>\$ 24,381</u>	<u>\$ 46,512</u>	<u>\$ 46,654</u>	<u>\$ 46,654</u>	<u>\$ 35,955</u>

**SANIBEL ESTATES CANAL TRIMMING SPECIAL ASSESSMENT**

Special Revenue Fund

Fund No. 141

**Sources of Funds**

This fund was established in FY10. Revenue and expenditures were previously reported in capital project Fund 341; however to conform to Government Accounting Standards Board (GASB) Statement 54 this fund was created.

This project is funded in FY14 by a beginning fund balance of \$15,569, the collection of \$7,000 of special assessments, net of undercollections, and the contribution of \$3,000 from the City of Sanibel.

**Uses of Funds**

The purpose of this project, totaling \$10,315 in FY 2014, is to maintain the Sanibel Estates canals such that they remain navigable and able to receive roadway drainage flow. Annual trimming of these canals assists the residents living along the canals and the roadway users. Homeowners pay a special assessment of two thirds of the cost and the City pays one third.

**Special Revenue Funds  
Sanibel Estates Canal Trimming Special Assessment Project  
Fund No. 141**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 19,275	\$ 16,209	\$ 16,056	\$ 15,733	\$ 15,733	\$ 15,569
Estimated Revenues						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	393	395	-	395	395	395
Assessments	6,746	6,744	7,000	6,756	6,756	7,000
Other Miscellaneous	-	-	-	-	-	-
Other Financing Sources						
Transfers In	3,000	3,000	3,000	3,000	3,000	3,000
Reserve for Undercollection	-	-	(280)	-	-	(280)
Total Estimated Revenue and Other Financing Sources	<u>29,414</u>	<u>26,348</u>	<u>25,776</u>	<u>25,884</u>	<u>25,884</u>	<u>25,684</u>
Appropriations						
General Government						
Public Safety	-	-	-	-	-	-
Physical Environment	13,205	10,615	10,000	10,315	10,315	10,315
Economic Environment	-	-	-	-	-	-
Total Operating Expenditures	<u>13,205</u>	<u>10,615</u>	<u>10,000</u>	<u>10,315</u>	<u>10,315</u>	<u>10,315</u>
Non- Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	13,205	10,615	10,000	10,315	10,315	10,315
Ending Fund Balance	<u>16,209</u>	<u>15,733</u>	<u>15,776</u>	<u>15,569</u>	<u>15,569</u>	<u>15,369</u>
Total	<u>\$ 29,414</u>	<u>\$ 26,348</u>	<u>\$ 25,776</u>	<u>\$ 25,884</u>	<u>\$ 25,884</u>	<u>\$ 25,684</u>

**SANIBEL ISLES/WATER SHADOWS DREDGING PROJECT**

Special Revenue Fund

Fund No. 142

**Sources of Funds**

This fund was established in FY10. Revenue and expenditures were previously reported in capital project Fund 342; however to conform to Government Accounting Standards Board (GASB) Statement 54, this fund was created.

The project is funded in FY14 by a beginning fund balance of \$63,818, a contribution from the City of \$5,000 as its 1/3 share of the cost of the project, and a \$100 special assessment for each of the property owners in the district. The assessment is estimated to generate \$10,100 in FY 2014, less a \$404 (4%) reserve for undercollection.

**Uses of Funds**

There is \$245 in miscellaneous administrative costs expected in FY14. Dredging is done as required, approximately every third year and was most recently done in FY12. Costs are funded one third by the City and two thirds by the property owners in the district. The dredging of the canals in this district improves the navigability for both the property owners and the public access.

**Dredging-Sanibel Isles/Water Shadows  
Fund No. 142**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	Adopted
Beginning Fund Balance	\$ 18,383	\$ 33,318	\$ 33,281	\$ 48,576	\$ 48,576	\$ 63,818
Estimated Revenues						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Investment Earnings	406	742	-	743	743	745
Assessments	9,773	9,760	10,100	9,744	9,744	10,100
Other Miscellaneous	-	-	-	-	-	-
Other Financing Sources						
Transfers In	5,000	5,000	5,000	5,000	5,000	5,000
Reserve for Undercollection	-	-	(404)	-	-	(404)
Total Estimated Revenue and Other Financing Sources	<u>33,562</u>	<u>48,820</u>	<u>47,977</u>	<u>64,063</u>	<u>64,063</u>	<u>79,259</u>
Appropriations						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Physical Environment	244	244	-	345	245	245
Economic Environment	-	-	-	-	-	-
Total Operating Expenditures	<u>244</u>	<u>244</u>	<u>-</u>	<u>345</u>	<u>245</u>	<u>245</u>
Non- Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	244	244	-	345	245	245
Ending Fund Balance	<u>33,318</u>	<u>48,576</u>	<u>47,977</u>	<u>63,718</u>	<u>63,818</u>	<u>79,014</u>
Total	<u>\$ 33,562</u>	<u>\$ 48,820</u>	<u>\$ 47,977</u>	<u>\$ 64,063</u>	<u>\$ 64,063</u>	<u>\$ 79,259</u>

## BUILDING DEPARTMENT FUND

Special Revenue Fund

Fund No. 169

### Sources of Funds

This fund was established in FY 2006 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 FY14 is expected to be \$779,530; budgeted permit revenues for FY14 are \$544,269, reflecting a 25% decrease approved by the City Council at the end of FY13.

Revenues by type of permit are below.

	FY10	FY11	FY12	FY13	FY14
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Adopted</u>
Building Permits	\$ 317,427	\$ 387,438	\$ 402,852	\$ 366,616	\$ 296,269
Temporary Certification of Occupancy	1,000	-	500	250	250
Shutters/Windows/Doors	37,208	31,917	31,344	28,000	24,000
Electrical Permits	27,964	28,050	34,471	33,000	24,000
Plumbing & Sprinkler Permits	24,415	32,053	41,638	40,000	34,000
HVAC Permits	74,370	77,437	79,173	75,000	64,000
Roofing Permits	21,835	21,356	24,008	20,000	18,000
Plan Review-Residential	50,973	41,819	50,102	50,000	39,000
Plan Review-Nonresidential	28,591	35,200	37,177	35,000	29,000
Insurance Certification	100	-	-	500	500
Contractor Competency	4,230	26,048	2,654	1,000	1,000
Contractor Licensing	21,731	22,439	25,395	20,000	14,000
Mangrove Trimming Licenses	1,750	-	2,952	250	250
	<u>\$ 611,594</u>	<u>\$ 703,757</u>	<u>\$ 732,266</u>	<u>\$ 669,616</u>	<u>\$ 544,269</u>

### Uses of Funds

The cost to run the Building Department is budgeted at \$697,172 for direct and indirect costs. Of this amount \$490,347 is for personal services, \$196,825 is for operating expense and \$10,000 is budgeted for capital improvements.

**Special Revenue Funds  
Building Department Fund  
Fund No. 169**

	Fiscal Year 2011 Actual Expenditures	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013			FY14 Adopted
			Adopted Budget	Amended Budget	Estimated Actual	
<b>Beginning Fund Balance</b>	<u>\$ 716,037</u>	<u>\$ 866,784</u>	<u>\$ 605,972</u>	<u>\$ 768,319</u>	<u>\$ 768,319</u>	<u>\$ 779,530</u>
<b>Estimated Revenues</b>						
Taxes	-	-	-	-	-	-
Licenses & Permits	705,148	731,243	500,000	669,616	669,616	544,269
Intergovernmental	-	-	-	-	-	-
Charges for Services	5,795	11,923	5,000	10,851	10,851	10,000
Fines & Forfeitures	34,969	29,549	14,850	34,108	34,108	30,000
Investment Earnings	10,703	14,726	3,500	9,220	9,220	9,354
Miscellaneous	-	-	-	-	-	-
<b>Other Financing Sources</b>						
Transfers In	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-
<b>Total Estimated Revenue</b>	<u>756,615</u>	<u>787,441</u>	<u>523,350</u>	<u>723,795</u>	<u>723,795</u>	<u>593,623</u>
<b>Total Estimated Revenue &amp; Other Financing Sources</b>	<u>\$ 1,472,652</u>	<u>\$ 1,654,225</u>	<u>\$ 1,129,322</u>	<u>\$ 1,492,114</u>	<u>\$ 1,492,114</u>	<u>\$ 1,373,153</u>
<b>Appropriations</b>						
<b>Public Safety</b>						
Personnel Services	\$ 429,609	\$ 700,488	\$ 468,584	\$ 489,230	\$ 481,464	\$ 490,347
Operating Expenses	176,259	185,418	187,133	202,494	201,120	196,825
Capital Outlay	-	-	30,000	30,000	30,000	10,000
Total Operating Expenditures	605,868	885,906	685,717	721,724	712,584	697,172
<b>Non- Operating Expenditures</b>						
Reserve for Contingencies	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
<b>Total Appropriations</b>	605,868	885,906	685,717	721,724	712,584	697,172
<b>Ending Fund Balance</b>	<u>866,784</u>	<u>768,319</u>	<u>443,605</u>	<u>770,390</u>	<u>779,530</u>	<u>675,981</u>
<b>Total</b>	<u>\$ 1,472,652</u>	<u>\$ 1,654,225</u>	<u>\$ 1,129,322</u>	<u>\$ 1,492,114</u>	<u>\$ 1,492,114</u>	<u>\$ 1,373,153</u>

**RECREATION FUND**

Special Revenue Fund

Fund No. 170

**Sources of Funds**

This fund was established in FY 2008 to separately collect revenue and expense associated with the recreation facility. In FY10 the recreation department’s Center 4 Life program was also merged with this fund.

Beginning available fund balance in FY14 is budgeted to be \$347,450. Budgeted revenues for FY14 are \$25,000 in intergovernmental revenue from the Lee County School Board, representing a 20% reimbursement for electric costs, \$554,355 in charges for services (membership fees and program fees) and \$75,000 in contributions. The City will transfer \$1,338,673 from the general fund to this fund in FY14. Charges for services by type of charge are below.

	FY10 <u>Actual</u>	FY11 <u>Actual</u>	FY12 <u>Actual</u>	FY13 <u>Estimated</u>	FY14 <u>Adopted</u>
Membership Fees	\$311,052	\$329,000	\$339,389	\$340,000	\$ 340,000
Summer Wreck Fees	\$46,430	\$29,000	\$62,830	\$60,000	\$60,000
After School Program Fees	\$58,816	\$52,000	\$41,006	\$40,000	\$40,000
Holiday Programs	\$8,890	\$9,000	\$8,151	\$10,000	\$10,000
Piano Program Fees	\$15,360	\$16,000	\$12,800	\$12,000	\$12,000
Enrichment/Other Charges for Services	<u>\$67,672</u>	<u>\$100,845</u>	<u>\$101,510</u>	<u>\$92,355</u>	<u>\$92,355</u>
	\$508,220	\$535,845	\$565,686	\$554,355	\$554,355

**Uses of Funds**

The cost to run the Recreation Fund is budgeted at \$2,188,028. Of this amount the recreation department is budgeted at \$1,343,814 for personnel services, \$806,789 for operating expense and \$37,425 for grants and aids. The Center 4 Life program budget is \$104,999 for personnel services and \$64,954 for operating expense.

**Special Revenue Funds  
Recreation Fund  
Fund No. 170**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 1,197,054	\$ 1,236,400	\$ 1,275,287	\$ 1,475,815	\$ 1,475,815	\$ 347,450
Estimated Revenues						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	24,913	24,632	30,912	25,662	25,662	25,000
Charges for Services	535,845	565,686	525,000	529,334	554,355	554,355
Fines & Forfeitures	120	110	-	-	-	-
Investment Earnings	17,441	22,640	9,125	18,000	15,000	15,000
Miscellaneous	49,099	57,202	23,010	63,716	61,473	60,000
Other Financing Sources						
Transfers In	1,248,997	1,526,531	1,225,064	1,223,864	1,223,864	1,338,673
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>3,073,469</u>	<u>3,433,201</u>	<u>3,088,398</u>	<u>3,336,391</u>	<u>3,356,169</u>	<u>2,340,478</u>
Appropriations						
Recreation						
Personnel Services	1,246,304	1,263,851	1,326,129	1,352,131	1,353,356	1,343,814
Operating Expenses	568,807	673,036	735,963	815,773	821,803	806,789
Capital Outlay	-	-	-	52,006	44,005	-
Grants and Aids	<u>21,958</u>	<u>20,499</u>	<u>26,305</u>	<u>39,555</u>	<u>39,555</u>	<u>37,425</u>
Total Operating Expenditures	1,837,069	1,957,386	2,088,397	2,259,465	2,258,719	2,188,028
Non- Operating Expenditures						
Transfer to Other Funds	-	-	740,000	750,000	750,000	-
Reserve for Contingencies	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	740,000	750,000	750,000	-
Total Appropriations	1,837,069	1,957,386	2,828,397	3,009,465	3,008,719	2,188,028
Ending Fund Balance	<u>1,236,400</u>	<u>1,475,815</u>	<u>260,001</u>	<u>326,926</u>	<u>347,450</u>	<u>152,450</u>
Total	<u>\$ 3,073,469</u>	<u>\$ 3,433,201</u>	<u>\$ 3,088,398</u>	<u>\$ 3,336,391</u>	<u>\$ 3,356,169</u>	<u>\$ 2,340,478</u>

**SANIBEL SCHOOL BALLPARK MAINTENANCE FUND**

Special Revenue Fund

Fund No. 173

**Sources of Funds**

The funding for this maintenance project comes from three sources: Lee County, the School Board and the City, pursuant to existing interlocal agreements for operating expense, exclusive of capital outlays.

Intergovernmental revenue of \$129,374 is budgeted for FY14, with \$78,168 coming from Lee County and \$51,206 from the Lee County School Board. A transfer of \$155,874 will be made from the general fund.

**Uses of Funds**

Operating costs of maintaining the ball fields adjacent to the Sanibel School, are shown in the supplemental schedules section of this document and total \$244,450. Capital outlay is budgeted at \$86,000. The detail of each project accounted for in this fund is included in the 5-Year capital improvement plan (the CIP) found at the end of this.

**Special Revenue Funds**  
**Sanibel School - Ball Park Maintenance**  
**Fund No. 173**

	Fiscal Year 2011 Actual Expenditures	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013			FY14 Adopted
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 52,788	\$ 54,459	\$ 13,786	\$ 10,050	\$ 10,050	\$ 45,027
Estimated Revenues						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	120,143	120,860	123,680	123,680	137,550	129,374
Charges for Services	-	-	-	-	-	-
Investment Earnings	359	178	175	175	175	175
Miscellaneous	-	-	-	-	-	-
Other Financing Sources						
Transfers In	94,977	53,423	207,614	217,614	217,614	155,874
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>268,267</u>	<u>228,920</u>	<u>345,255</u>	<u>351,519</u>	<u>365,389</u>	<u>330,450</u>
Appropriations						
Culture/Recreation						
Personnel Services	-	-	-	-	-	-
Operating Expense	213,808	214,088	226,421	247,580	246,580	244,450
Capital Outlay	-	4,782	118,834	65,782	73,782	86,000
Total Operating Expenditures	213,808	218,870	345,255	313,362	320,362	330,450
Non- Operating Expenditures						
Transfer to Other Funds	-	-	-	-	-	-
Reserve for Contingencies	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Appropriations	213,808	218,870	345,255	313,362	320,362	330,450
Ending Fund Balance	<u>54,459</u>	<u>10,050</u>	<u>-</u>	<u>38,157</u>	<u>45,027</u>	<u>-</u>
Total	<u>\$ 268,267</u>	<u>\$ 228,920</u>	<u>\$ 345,255</u>	<u>\$ 351,519</u>	<u>\$ 365,389</u>	<u>\$ 330,450</u>

**DEBT SERVICE FUNDS  
SUMMARY**

	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Actual	Fiscal Year 2013			FY 14 Adopted
			Adopted Budget	Amended Budget	Estimated Actual	
<b><u>SOURCES OF FUNDS</u></b>						
Beginning Fund Balance	\$ 294,179	\$ 328,383	\$ 262,894	\$ 312,843	\$ 312,843	\$ 341,171
<b>Estimated Revenue</b>						
<b>Taxes</b>						
	Mills					
Ad Valorem - Pond Apple	0.0860	241,175	240,794	348,925	337,200	334,968
Ad Valorem - Recreation Ctr.	0.1291	513,846	507,764	533,895	515,900	512,539
<b>Miscellaneous</b>						
Interest Earnings	23,621	35,509	4,750	19,500	19,500	19,500
<b>Total Revenue</b>	778,642	784,067	887,570	872,600	867,007	904,028
<b>Other Financing Sources</b>						
Transfers From Other Funds	-	-	300,000	300,000	300,000	-
Debt Proceeds	-	2,970,000	-	-	-	-
Reserve for Undercollection	-	-	(35,313)	-	-	(35,381)
<b>Total Beginning Fund Balance, Revenue, and Other Financing Sources</b>	<u>\$ 1,072,821</u>	<u>\$ 4,082,450</u>	<u>\$ 1,415,151</u>	<u>\$ 1,485,443</u>	<u>\$ 1,479,850</u>	<u>\$ 1,209,818</u>
<b><u>USES OF FUNDS</u></b>						
<b>Debt Service</b>						
Principal	\$ 275,000	\$ 3,255,000	\$ 465,000	\$ 465,000	\$ 465,000	\$ 480,000
Interest	469,438	473,336	373,279	373,279	373,279	359,402
Transfers To Other Funds	-	-	-	300,000	300,000	-
Other	-	41,271	400	400	400	900
<b>Total Appropriations</b>	744,438	3,769,607	838,679	1,138,679	1,138,679	840,302
<b>Ending Fund Balance</b>	<u>328,383</u>	<u>312,843</u>	<u>576,472</u>	<u>346,764</u>	<u>341,171</u>	<u>369,516</u>
<b>Total Uses of Funds</b>	<u>\$ 1,072,821</u>	<u>\$ 4,082,450</u>	<u>\$ 1,415,151</u>	<u>\$ 1,485,443</u>	<u>\$ 1,479,850</u>	<u>\$ 1,209,818</u>

## 2012 \$2.79M GO REFUNDING BONDS – POND APPLE PARK

Debt Service Fund

Fund No. 204

### Sources of Funds

Pursuant to the passage of a referendum in November 2001, ad valorem taxes are levied to support this debt. The annual millage rates and the respective ad valorem revenues generated are as follows:

<u>Tax Year</u>	<u>Fiscal Year</u>	<u>Millage Rate</u>	<u>Taxes Budgeted</u>
2002	2002-03	0.1063	\$367,188
2003	2003-04	0.0595	229,587
2004	2004-05	0.0625	248,668
2005	2005-06	0.0591	239,383
2006	2006-07	0.0475	227,516
2007	2007-08	0.0456	227,520
2008	2008-09	0.0483	237,000
2009	2009-10	0.0561	253,500
2010	2010-11	0.0595	250,251
2011	2011-12	0.0599	249,390
2012	2012-13	0.0855	348,825

The adopted levy for the current tax year is:

<u>Tax Year</u>	<u>Fiscal Year</u>	<u>Millage Rate</u>	<u>Taxes Budgeted</u>
2013	2013-14	0.0860	\$353,568

### Uses of Funds

The original bonds, maturing in 2031 and with coupon rates between 2.0% to 4.75%, were refunded when they became eligible on May 1, 2012.

The net present value savings of the refunding were \$742,524 using a discount rate of 2.07%. The new maturity date is 2022.

**Debt Service Funds**  
**2012 \$2.970M General Obligation Refunding Bonds Debt Service**  
**Fund 204**

	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Actual	Fiscal Year 2013			FY 14 Adopted
			Adopted Budget	Amended Budget	Estimated Actual	
<b><u>SOURCES OF FUNDS</u></b>						
Beginning Fund Balance	\$ 262,004	\$ 286,079	\$ 225,043	\$ 263,353	\$ 263,353	\$ 278,842
<b>Estimated Revenue</b>						
<b>Taxes</b>	Mills					
Ad Valorem-Voted Debt	0.0860	241,175	240,794	348,925	337,200	334,968
<b>Miscellaneous</b>						
Interest Earnings		20,588	27,116	4,000	12,000	12,000
<b>Total Revenue</b>		261,763	267,910	352,925	349,200	346,968
<b>Other Financing Sources</b>						
Debt Proceeds		-	2,970,000	-	-	-
Reserve for Undercollection		-	(13,957)	-	-	(14,143)
<b>Total Beginning Fund Balance, Revenue, and Other Financing Sources</b>		\$ 523,767	\$ 3,523,989	\$ 564,011	\$ 612,553	\$ 610,321
<b><u>USES OF FUNDS</u></b>						
<b>Debt Service</b>						
Principal		95,000	3,070,000	270,000	270,000	270,000
Interest		142,688	154,136	61,479	61,479	61,479
Other		-	36,500	-	-	-
<b>Total Appropriations</b>		237,688	3,260,636	331,479	331,479	331,479
<b>Ending Fund Balance</b>		286,079	263,353	232,532	281,074	278,842
<b>Total Uses of Funds</b>		\$ 523,767	\$ 3,523,989	\$ 564,011	\$ 612,553	\$ 610,321

## 2006 \$8.35 GO BONDS – RECREATION CENTER FACILITY

Debt Service Fund

Fund No. 270

### 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. Ad valorem taxes are pledged to repay the principal and interest on this debt over 30 years.

In fiscal year 2014 \$530,960 in taxes will be levied on a millage rate of .1291. An allowance for undercollection of \$21,238 in tax is budgeted to recognize the discount taken by those paying their taxes between November and February. Interest earnings are budgeted at \$7,500.

### Uses of Funds

Interest payments are made bi-annually; on February 1 and August 1 and an annual principal payment is made on August 1st. The bonds carry coupon rates from 4% to 4.35% and are scheduled to be paid off on February 1, 2036.

The amortization schedule is as follows:

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Payment</b>
FY 2014	\$ 200,000	\$ 303,513	\$ 503,513
FY 2015	210,000	295,013	505,013
FY 2016	220,000	286,088	506,088
FY 2017	230,000	276,738	506,738
FY 2018	240,000	266,963	506,963
FY 2019	250,000	257,363	507,363
FY 2020	260,000	247,363	507,363
FY 2021	270,000	236,703	506,703
FY 2022	280,000	225,633	505,633
FY 2023	295,000	214,153	509,153
FY 2024	305,000	202,058	507,058
FY 2025	320,000	189,248	509,248
FY 2026	335,000	175,808	510,808
FY 2027	345,000	161,738	506,738
FY 2028	360,000	147,248	507,248
FY 2029	380,000	131,588	511,588
FY 2030	395,000	115,058	510,058
FY 2031	415,000	97,875	512,875
FY 2032	430,000	79,823	509,823
FY 2033	450,000	61,118	511,118
FY 2034	470,000	41,543	511,543
FY 2035	240,000	21,098	261,098
FY 2036	245,000	5,329	250,329
<b>Balance</b>	<b>\$ 7,145,000</b>	<b>\$ 4,039,051</b>	<b>\$ 11,184,051</b>

**Debt Service Funds  
2006 \$8.35M General Obligation Bonds - Recreation  
Fund No. 270**

	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Actual	Fiscal Year 2013			FY 14 Adopted
			Adopted Budget	Amended Budget	Estimated Actual	
<b><u>SOURCES OF FUNDS</u></b>						
Beginning Fund Balance	\$ 32,175	\$ 42,304	\$ 37,851	\$ 49,490	\$ 49,490	\$ 62,329
<b>Estimated Revenue</b>						
<b>Taxes</b>	Mills					
Ad Valorem-Voted Debt	0.1291	513,846	507,764	533,895	515,900	512,539
<b>Miscellaneous</b>						
Interest Earnings	3,033	8,393	750	7,500	7,500	7,500
<b>Total Revenue</b>	516,879	516,157	534,645	523,400	520,039	538,460
<b>Other Financing Sources</b>						
Transfers From Other Funds	-	-	300,000	300,000	300,000	-
Reserve for Undercollection	-	-	(21,356)	-	-	(21,238)
<b>Total Beginning Fund Balance, Revenue, and Other Financing Sources</b>	<b>\$ 549,054</b>	<b>\$ 558,461</b>	<b>\$ 851,140</b>	<b>\$ 872,890</b>	<b>\$ 869,529</b>	<b>\$ 579,551</b>
<b><u>USES OF FUNDS</u></b>						
<b>Debt Service</b>						
Principal	180,000	185,000	195,000	195,000	195,000	200,000
Interest	326,750	319,200	311,800	311,800	311,800	303,512
Transfers to Other Funds	-	-	-	300,000	300,000	-
Other	-	4,771	400	400	400	900
<b>Total Appropriations</b>	506,750	508,971	507,200	807,200	807,200	504,412
<b>Ending Fund Balance</b>	42,304	49,490	343,940	65,690	62,329	75,139
<b>Total Uses of Funds</b>	<b>\$ 549,054</b>	<b>\$ 558,461</b>	<b>\$ 851,140</b>	<b>\$ 872,890</b>	<b>\$ 869,529</b>	<b>\$ 579,551</b>

**CAPITAL PROJECT FUNDS  
SUMMARY**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY 14 Adopted
	2010-11 Actual	2011-12 Actual	Adopted Budget	Amended Budget	Estimated Actual	
<b><u>SOURCES OF FUNDS</u></b>						
Beginning Fund Balance	\$ 3,340,515	\$ 2,206,048	\$ 1,142,083	\$ 1,934,285	\$ 1,934,285	\$ 1,802,048
<b>Estimated Revenues</b>						
Intergovernmental Revenue	85,331	2,266	-	-	-	-
Grants from Other Governments	-	-	-	94,861	94,861	-
Interest Earnings	44,128	32,758	6,000	111,700	108,700	11,211
<b>Total Revenue</b>	129,459	35,024	6,000	206,561	203,561	11,211
<b>Other Financing Sources</b>						
Transfers In	876,732	1,659,773	778,801	1,142,429	1,142,429	528,269
Debt Proceeds	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	876,732	1,659,773	778,801	1,142,429	1,142,429	528,269
<b>Total Beginning Fund Balance, Estimated Revenue and Other Financing Sources</b>	<u>\$ 4,346,706</u>	<u>\$ 3,900,845</u>	<u>\$ 1,926,884</u>	<u>\$ 3,283,275</u>	<u>\$ 3,280,275</u>	<u>\$ 2,341,528</u>
<b><u>USES OF FUNDS</u></b>						
<b>General Government</b>						
Information Systems	\$ 108,314	\$ 287,033	\$ 290,378	\$ 203,041	\$ 162,817	\$ 438,324
<b>Public Safety</b>						
Police Department	8,682	8,534	350,000	147,038	141,320	342,978
<b>Transportation</b>						
Public Works & Facilities	1,883,515	118,891	837,515	1,174,090	1,174,090	1,100,000
<b>Culture/Recreation</b>						
Recreation	2,634	25,104	-	-	-	80,200
Capital Outlay	-	899,061	-	-	-	-
<b>Total Operating Expenditures</b>	<u>2,003,145</u>	<u>1,338,623</u>	<u>1,477,893</u>	<u>1,524,169</u>	<u>1,478,227</u>	<u>1,961,502</u>
<b>Non-Operating Expenditures</b>						
Transfer to Other Funds	137,513	627,937	-	-	-	15,815
<b>Total Appropriations</b>	2,140,658	1,966,560	1,477,893	1,524,169	1,478,227	1,977,317
<b>Ending Fund Balance</b>	<u>2,206,048</u>	<u>1,934,285</u>	<u>448,991</u>	<u>1,759,106</u>	<u>1,802,048</u>	<u>364,211</u>
<b>Total Uses of Funds</b>	<u>\$ 4,346,706</u>	<u>\$ 3,900,845</u>	<u>\$ 1,926,884</u>	<u>\$ 3,283,275</u>	<u>\$ 3,280,275</u>	<u>\$ 2,341,528</u>

**CAPITAL PLANNING AND ASSET ACQUISITION FUND**

Capital Project Fund

Fund No. 300

**Sources of Funds**

These projects are funded in fiscal year 2014 by the carry-forward of \$616,033 of available beginning fund balance and an inter-fund transfer of \$528,269.

**Uses of Funds**

The detail of each project accounted for in this fund is included in the 5-Year capital improvement plan (the CIP) found at the end 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 outlays for FY14 are budgeted to be \$1,151,302.

**Capital Project Funds  
Capital Planning and Asset Acquisition Fund  
Fund No. 300**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY 14 Adopted
	2010-11 Actual	2011-12 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 1,302,943	\$ 839,049	\$ 535,092	\$ 769,468	\$ 769,468	\$ 616,033
<b>Estimated Revenues</b>						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental	85,331	2,266	-	-	-	-
Charges for Services			-	-	-	-
Fines & Forfeitures			-	-	-	-
Miscellaneous	15,737	14,224	4,000	12,000	12,000	7,000
<b>Other Financing Sources</b>						
Transfers In	337,091	513,989	338,801	538,489	538,489	528,269
Debt Proceeds	-	-	-	-	-	-
<b>Total Estimated Revenue and Other Financing Sources</b>	<b>\$ 1,741,102</b>	<b>\$ 1,369,528</b>	<b>\$ 877,893</b>	<b>\$ 1,319,957</b>	<b>\$ 1,319,957</b>	<b>\$ 1,151,302</b>
<b>Appropriations</b>						
<b>General Government</b>						
Information Technology	108,314	287,033	290,378	203,041	162,817	438,324
<b>Public Safety</b>						
Police Department	8,682	8,534	350,000	147,038	141,320	342,978
<b>Physical Environment</b>						
Natural Resources Department	-	-	-	-	-	-
<b>Transportation</b>						
Public Works	-	-	154,515	324,230	324,230	370,000
Public Facilities	-	-	83,000	75,557	75,557	-
<b>Culture/Recreation</b>						
Recreation	2,634	25,104	-	-	-	-
Capital Outlay	778,923	279,389	-	-	-	-
<b>Total Operating Expenditures</b>	<b>898,553</b>	<b>600,060</b>	<b>877,893</b>	<b>749,866</b>	<b>703,924</b>	<b>1,151,302</b>
<b>Non-Operating Expenditures</b>						
Reserve for Contingencies	-	-	-	-	-	-
Reserve for Grant Matches	-	-	-	-	-	-
Transfer to Other Funds	3,500	-	-	-	-	-
<b>Total Non-Operating Expenditures</b>	<b>3,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Appropriations</b>	<b>902,053</b>	<b>600,060</b>	<b>877,893</b>	<b>749,866</b>	<b>703,924</b>	<b>1,151,302</b>
<b>Ending Fund Balance</b>	<b>839,049</b>	<b>769,468</b>	<b>-</b>	<b>570,091</b>	<b>616,033</b>	<b>-</b>
<b>Total</b>	<b>\$ 1,741,102</b>	<b>\$ 1,369,528</b>	<b>\$ 877,893</b>	<b>\$ 1,319,957</b>	<b>\$ 1,319,957</b>	<b>\$ 1,151,302</b>

**TRANSPORTATION CAPITAL PROJECTS**

Capital Project Fund

Fund No. 301

**Sources of Funds**

These projects are funded in fiscal year 2014 by the carry-forward of \$228,000 of available beginning fund balance and interest earnings of \$2,000.

**Uses of Funds**

The detail of each project accounted for in this fund is included in the 5-Year capital improvement plan (the CIP) found at the end 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 outlays for FY14 are budgeted to be \$230,000.

**Capital Project Funds**  
**Transportation Capital Projects**  
**Fund No. 301**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY 14 Adopted
	2010-11 Actual	2011-12 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 720,581	\$ 394,053	\$ 3,626	\$ 556,502	\$ 556,502	\$ 228,000
<b>Estimated Revenues</b>						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	94,861	94,861	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	13,655	8,170	2,000	90,000	87,000	2,000
<b>Other Financing Sources</b>						
Transfers In	539,641	568,470	-	13,940	13,940	-
Debt Proceeds	-	-	-	-	-	-
<b>Total Estimated Revenue and Other Financing Sources</b>	<u>1,273,877</u>	<u>970,693</u>	<u>5,626</u>	<u>755,303</u>	<u>752,303</u>	<u>230,000</u>
Appropriations						
<b>Transportation</b>						
Operating Expense	91,563	93,716	-	-	-	-
Capital Outlay	<u>788,261</u>	<u>320,475</u>	<u>-</u>	<u>524,303</u>	<u>524,303</u>	<u>230,000</u>
<b>Total Operating Expenditures</b>	879,824	414,191	-	524,303	524,303	230,000
<b>Non-Operating Expenditures</b>						
Reserve for Contingencies	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-
Transfer to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Non-Operating Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Appropriations</b>	879,824	414,191	-	524,303	524,303	230,000
<b>Ending Fund Balance</b>	<u>394,053</u>	<u>556,502</u>	<u>5,626</u>	<u>231,000</u>	<u>228,000</u>	<u>-</u>
<b>Total</b>	<u>\$ 1,273,877</u>	<u>\$ 970,693</u>	<u>\$ 5,626</u>	<u>\$ 755,303</u>	<u>\$ 752,303</u>	<u>\$ 230,000</u>

**PERIWINKLE WAY ROAD AND BIKEPATH**

Capital Project Fund

Fund No. 307

**Sources of Funds**

Beginning available fund balance in FY14 is budgeted to be \$515,815.

**Uses of Fund**

The detail of this project is included in the 5-Year capital improvement plan (the CIP) found at the end of this document.

This project is listed in the Public Works Department section of the CIP under “Other Road Projects” and then further identified in the left hand column as Fund \$307. The purpose of this project, costing \$750,000 and described in more detail in the CIP, is to shift Periwinkle Way to the north and widen the shared use path.

This project is expected to be completed in FY14.

**Capital Project Funds**  
**Periwinkle Way Road & Bikepath**  
**Fund No. 307**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY 14 Adopted
	2010-11 Actual	2011-12 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 182,686	\$ 185,051	\$ 603,365	\$ 608,315	\$ 608,315	\$ 515,815
<b>Estimated Revenues</b>						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	2,365	5,950	-	7,500	7,500	-
<b>Other Financing Sources</b>						
Transfers In	-	577,314	-	150,000	150,000	-
Debt Proceeds	-	-	-	-	-	-
<b>Total Estimated Revenue and Other Financing Sources</b>	<u>\$ 185,051</u>	<u>\$ 768,315</u>	<u>\$ 603,365</u>	<u>\$ 765,815</u>	<u>\$ 765,815</u>	<u>\$ 515,815</u>
Appropriations						
<b>Transportation</b>						
Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	600,000	250,000	250,000	500,000
<b>Total Operating Expenditures</b>	-	-	600,000	250,000	250,000	500,000
<b>Non-Operating Expenditures</b>						
Reserve for Contingencies	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-
Transfer to Other Funds	-	160,000	-	-	-	15,815
<b>Total Non-Operating Expenditures</b>	-	160,000	-	-	-	15,815
<b>Total Appropriations</b>	-	160,000	600,000	250,000	250,000	515,815
<b>Ending Fund Balance</b>	<u>185,051</u>	<u>608,315</u>	<u>3,365</u>	<u>515,815</u>	<u>515,815</u>	<u>-</u>
<b>Total</b>	<u>\$ 185,051</u>	<u>\$ 768,315</u>	<u>\$ 603,365</u>	<u>\$ 765,815</u>	<u>\$ 765,815</u>	<u>\$ 515,815</u>

**RECREATION FACILITY SINKING FUND**

Capital Project Fund

Fund No. 370

**Sources of Funds**

Council approved the establishment of a sinking fund on September 18, 2012 for rehab and replacement of components and equipment at the Recreation Complex. This fund is funded in fiscal year 2014 by the carry-forward of \$442,200 of available beginning fund balance and interest earnings of \$2,211.

**Uses of Funds**

The detail of each project accounted for in this fund is included in the 5-Year capital improvement plan (the CIP) found at the end 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 FY14 are budgeted to be \$80,200 in accordance with the rehab and replacement schedule. The schedule is updated annually.

Estimated ending fund balance that is scheduled to be utilized in subsequent years is \$364,211.

**Capital Project Funds  
Recreation Facility  
Fund No. 370**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY 14 Adopted
	2010-11 Actual	2011-12 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,200
<b>Estimated Revenues</b>						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	2,200	2,200	2,211
<b>Other Financing Sources</b>						
Transfers In	-	-	440,000	440,000	440,000	-
Debt Proceeds	-	-	-	-	-	-
<b>Total Estimated Revenue and Other Financing Sources</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 440,000</u>	<u>\$ 442,200</u>	<u>\$ 442,200</u>	<u>\$ 444,411</u>
Appropriations						
<b>Recreation</b>						
Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-	-	80,200
<b>Total Operating Expenditures</b>	-	-	-	-	-	80,200
<b>Non-Operating Expenditures</b>						
Reserve for Contingencies	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
<b>Total Non-Operating Expenditures</b>	-	-	-	-	-	-
<b>Total Appropriations</b>	-	-	-	-	-	80,200
<b>Ending Fund Balance</b>	-	-	440,000	442,200	442,200	364,211
<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 440,000</u>	<u>\$ 442,200</u>	<u>\$ 442,200</u>	<u>\$ 444,411</u>

## **PROPRIETARY FUNDS BUDGET**

Proprietary funds are used to account for the business-type, or enterprise activities of the government. The City's two enterprise funds are the Sanibel sewer system and the beach parking fund. Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises; where the intent of the government's council is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes. Fees or charges are the primary revenue source for proprietary funds. However, the Sanibel sewer system enterprise fund also receives tax revenue from a voter-approved tax levy to pay debt service related to the capital expansion projects.

**ENTERPRISE FUNDS  
SUMMARY**

		Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Actual	Non-GAAP Basis			FY14 Adopted
				Fiscal Year 2013			
				Adopted Budget	Amended Budget	Estimated Actual	
<b>SOURCES OF FUNDS</b>							
Beginning Unrestricted Net Assets		\$ 2,792,034	\$ 1,693,020	\$ 1,012,400	\$ 3,124,595	\$ 3,124,595	\$ 2,738,978
<b>Estimated Revenue</b>							
<b>Taxes</b>							
	Mills						
Ad Valorem Taxes - Voted Debt	0.2295	1,007,540	949,140	982,524	949,018	949,018	943,860
<b>Licenses &amp; Permits</b>							
Beach Parking Permits		94,433	97,620	70,000	98,500	98,500	92,000
<b>Intergovernmental</b>							
Grants from TDC		1,140,136	1,021,358	224,587	1,536,488	1,536,488	667,127
Grants Other Local Units		-	48,822	-	111,000	111,000	-
Total Intergovernmental		1,140,136	1,070,180	224,587	1,647,488	1,647,488	667,127
<b>Charges for Services</b>							
Sewer - Residential and Commercial User Fees		5,574,196	5,783,593	5,891,068	5,747,037	5,747,037	5,920,232
Sale of Treated Effluent		283,479	266,102	260,000	264,542	264,542	263,900
Other Charges		54,093	47,016	-	-	-	-
Parking Fees		1,298,050	1,398,052	1,200,000	1,450,397	1,450,397	1,450,397
Total Charges for Services		7,209,818	7,494,763	7,351,068	7,461,976	7,461,976	7,634,529
<b>Fines and Forfeitures</b>							
Penalties		102,261	96,476	80,000	108,044	108,044	95,000
<b>Miscellaneous</b>							
Disposition of Fixed Assets		(9,142)	(9,045)	-	1,452	1,097	-
Interest Earnings		267,105	387,664	159,499	202,751	344,058	257,500
Special Assessments		315,670	295,609	838,166	1,105,000	1,105,000	838,166
Total Miscellaneous		573,633	674,228	997,665	1,309,203	1,450,155	1,095,666
<b>Total Revenue</b>		<b>10,127,821</b>	<b>10,382,407</b>	<b>9,705,844</b>	<b>11,574,229</b>	<b>11,715,181</b>	<b>10,528,182</b>
<b>Other Financing Sources</b>							
Capital Contributions		106,802	462,902	-	141,307	-	-
Reserve for Undercollections/Sales tax due to state		-	-	(111,301)	(87,024)	(87,024)	(124,778)
Total Other Financing Sources		106,802	462,902	(111,301)	54,283	(87,024)	(124,778)
<b>Total Beginning Net Assets, Revenue, and Other Financing Sources</b>		<b>\$ 13,026,657</b>	<b>\$ 12,538,329</b>	<b>\$ 10,606,943</b>	<b>\$ 14,753,107</b>	<b>\$ 14,752,752</b>	<b>\$ 13,142,382</b>

**ENTERPRISE FUNDS  
SUMMARY**

	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Actual	Non-GAAP Basis			FY14 Adopted
			Fiscal Year 2013			
			Adopted Budget	Amended Budget	Estimated Actual	
<b>USES OF FUNDS</b>						
<b>Public Safety</b>						
Personnel Services	490,830	688,426	578,858	738,638	735,282	574,775
Operating Expense	478,070	466,528	553,791	499,481	478,812	564,481
Capital Outlay	-	-	338,000	409,986	149,566	330,000
Total Public Safety	968,900	1,154,954	1,470,649	1,648,105	1,363,660	1,469,256
<b>Physical Environment</b>						
Personnel Costs	1,597,543	2,069,007	1,691,552	1,612,280	1,587,009	1,762,677
Operating Expense	2,038,754	2,207,558	2,869,245	2,862,836	2,835,856	3,043,778
Capital Outlay	-	-	280,000	336,880	336,880	284,500
Total Physical Environment	3,636,297	4,276,565	4,840,797	4,811,996	4,759,745	5,090,955
<b>Transportation</b>						
Personnel Services	505,279	739,500	593,844	631,348	621,555	587,545
Operating Expense	557,178	372,665	629,261	666,022	637,458	729,755
Capital Outlay	-	-	365,000	1,342,127	508,060	1,127,127
Total Transportation	1,062,457	1,112,165	1,588,105	2,639,497	1,767,073	2,444,427
<b>Total Operating &amp; Capital Expenses</b>	<b>5,667,654</b>	<b>6,543,684</b>	<b>7,899,551</b>	<b>9,099,598</b>	<b>7,890,478</b>	<b>9,004,638</b>
<b>Non-Operating Expenses</b>						
Reserve for Disasters	-	-	100,000	100,000	100,000	100,000
Debt Service	1,170,496	981,644	3,473,296	4,023,296	4,023,296	3,474,146
Depreciation and Amortization	2,638,967	2,644,517	-	-	-	-
Total Non-Operating Expenses	3,809,463	3,626,161	3,573,296	4,123,296	4,123,296	3,574,146
<b>Total Appropriations</b>	<b>9,477,117</b>	<b>10,169,845</b>	<b>11,472,847</b>	<b>13,222,894</b>	<b>12,013,774</b>	<b>12,578,784</b>
<b>Change in Net Assets</b>	<b>757,507</b>	<b>675,465</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
Beginning Net Assets	2,792,034	1,693,020	N/A	N/A	N/A	N/A
Ending Net Assets	<u>\$ 33,219,210</u>	<u>\$ 33,863,731</u>	N/A	N/A	N/A	N/A
Restricted Net Assets	31,526,190	30,739,136				
Unrestricted Net Assets	1,693,020	3,124,595	(865,904)	1,530,213	2,738,978	563,598
<b>Total Uses of Funds</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 10,606,943</b>	<b>\$ 14,753,107</b>	<b>\$ 14,752,752</b>	<b>\$ 13,142,382</b>

## SANIBEL SEWER SYSTEM

Enterprise Fund

Fund No. 450

The Sanibel sewer system was purchased by the City on August 8, 1991 for \$2.99 million from the Sanibel Sewer System Partners, Ltd., a division of Mariner Properties, Inc. This purchase was funded by the issuance of \$4.95 million, 30-year revenue bonds which were secured by the net revenue generated by the system. In 1993 these bonds were advance refunded by the issuance of \$7.185 million bonds, which provided funding to extend sewer along Periwinkle Way from Donax Street to Tahitian Gardens. In 2003, the City refunded the 1993 bonds to take advantage of historically low interest rates providing interest savings to the system. The rates ranged from 2% to 3.9%.

The sewer system has two (2) treatment facilities; the main plant on Donax Street and a secondary plant on the west end of the island, the Wulfert Plant. The system has a total treatment capacity of 2.5 million gallons per day (mgd), 2.375 mgd at the Donax Plant and 0.125 mgd at the Wulfert Plant.

Beginning in 1995, a wastewater master plan was developed in conformance with the land development code, now known as the Sanibel Plan, which provided for a phased expansion to provide sewer service to the entire island. To date the following phases have been completed: Phase 1 which included South Capers, Sanibel Highlands, Sabal Sands, Lagoon Estates, Sanibel Place, Sanibel Lake Estates, Periwinkle Partners, Sanibel Pines, Dixie Beach, Sanibel Shores and Area U; Phase 2A on Rabbit Road; Phase 2B on the east end of the island; Phase 2C on the southwest end of the island; Phase 3A included Gulf Pines and the San-Cap Commercial district and Phase 3B on the northwest end of the island. The engineering for Phase 4 is complete and the project is awaiting the securing of easements and funding, while the land for Phase 5 was purchased in January 2008 and the then-current customers of the Sanibel Bayous Utility Corporation became City of Sanibel customers. The Bayous' collection system was connected to the City's system and the existing Bayous plant was decommissioned. Billing for Phase 5, 299 equivalent residential connections in Sanibel Bayous and Blind Pass Condominium, began in April 2008.

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

A special voted debt service ad valorem tax levy was adopted by voters at referendum in 1998. The levy provides an additional SRF repayment source so that assessments on benefiting properties could be reduced. For tax year 2014, this sewer voted debt service tax rate has been set at 0.2295 mills which will cost a taxpayer \$22.95 per \$100,000 of taxable property valuation.

### **Sources of Funds**

In addition to the roll-forward of prior year balances, ad valorem tax revenue of \$943,860 is budgeted from the levy of the 0.2295 millage rate. Residential and commercial user fees are budgeted at \$5,920,232, which reflect a 1.5% rate increase approved by the City Council for FY14. Budgeted user fees have been evaluated as being sufficient to meet operational costs, debt service obligations and reserves.

**Sources of Funds (continued)**

Other sources of revenue include charging for the sale of treated effluent at a rate of \$2.42/1,000 gallons to general customers other than the Sanctuary and Beachview Golf Courses. This amount is budgeted at \$263,000.

Fines from late payment of sewer bills are included in other sources of revenue and are budgeted at \$20,000. Miscellaneous revenue includes interest earnings and Wulfert tower rental receipts and is budgeted at 250,000.

Special assessments payments are budgeted to be \$838,166.

**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 \$2,785,028. Seventeen (17) full-time positions and one part-time position manage, operate and provide engineering services to the system at a cost for salaries and fringe benefits of \$1,691,482. The capital budget is budgeted at \$284,500. The principal and interest budgeted for debt service is \$3,474,146 for the 2003 bonds, the SRF loans and a repayment to the general fund for an interfund loan.

At its August 2, 2011 meeting Council voted to increase the interfund loan between the General Fund and Sewer Fund from \$1,750,000 to \$2,750,000. The current repayment schedule was modified to decrease the annual repayment amount and extend the term from five remaining annual payments of \$350,000 to ten annual payments of \$275,000. Annual payments in the amount of \$275,000 are made to the general fund pursuant to Resolution #11-064 adopted August 2, 2011.

The existing reserve for disasters will increase by \$100,000 to \$720,000 at the end of FY14.

**Enterprise Fund  
Sewer System**

	GAAP Basis		Non-GAAP Basis				
	Fiscal Year	Fiscal Year	Adopted Budget	Fiscal Year 2013		FY 14 Adopted	
	2011 Actual	2012 Actual		Amended Budget	Estimated Actual		
Beginning Unrestricted Net Assets	\$ 2,169,251	\$ 773,250	\$ 323,650	\$ 1,940,151	\$ 1,940,151	\$ 1,664,132	
<b>Estimated Revenues</b>	2012 Millage						
Ad Valorem Taxes-Voted Debt	0.2295	1,007,540	949,140	982,524	949,018	949,018	943,860
Commercial User Fees		5,574,196	5,783,656	5,891,068	5,747,037	5,747,037	5,920,232
Sale of Treated Effluent		283,479	266,102	260,000	264,542	264,542	263,900
Fines and Forfeitures		25,810	18,139	20,000	20,000	20,000	20,000
Miscellaneous		327,875	421,642	156,999	189,267	330,574	250,000
Special Assessments		315,670	295,609	838,166	1,105,000	1,105,000	838,166
<b>Other Financing Sources</b>							
Capital Contributions		106,327	177,930	-	141,307	-	-
Grants Other Governmental Units		-	-	-	-	-	-
Gain/Loss on sale of equip/invest		-	2,549	-	1,452	1,097	-
Reserve for Undercollection		-	-	(39,301)	-	-	(37,754)
<b>Total Estimated Revenue and Other Financing Sources</b>		<u>\$ 9,810,148</u>	<u>\$ 8,688,017</u>	<u>\$ 8,433,106</u>	<u>\$ 10,357,774</u>	<u>\$ 10,357,419</u>	<u>\$ 9,862,536</u>
<b>Appropriations</b>							
<b>Physical Environment</b>							
Personnel Services		\$ 1,597,543	\$ 2,069,007	\$ 1,691,552	\$ 1,575,526	\$ 1,550,255	\$ 1,691,482
Operating Expense		1,950,928	2,117,680	2,749,245	2,699,836	2,682,856	2,785,028
Capital Outlay		-	-	280,000	336,880	336,880	284,500
<b>Total Operating Expenditures</b>		<u>3,548,471</u>	<u>4,186,687</u>	<u>4,720,797</u>	<u>4,612,242</u>	<u>4,569,991</u>	<u>4,761,010</u>
<b>Non-Operating Expenditures</b>							
Reserve for Disasters <sup>1</sup>		-	-	100,000	100,000	100,000	100,000
Debt Service		1,170,496	1,012,588	3,473,296	4,023,296	4,023,296	3,474,146
Depreciation and Amortization		2,463,528	2,460,521	-	-	-	-
<b>Total Non-Operating Expenditures</b>		<u>3,634,024</u>	<u>3,473,109</u>	<u>3,573,296</u>	<u>4,123,296</u>	<u>4,123,296</u>	<u>3,574,146</u>
<b>Total Appropriations</b>		7,182,495	7,659,796	8,294,093	8,735,538	8,693,287	8,335,156
<b>Change in Net Assets</b>		458,402	254,971	N/A	N/A	N/A	N/A
<b>Beginning Net Assets</b>		<u>29,655,369</u>	<u>30,113,771</u>	N/A	N/A	N/A	N/A
<b>Ending Net Assets</b>		<u>\$ 30,113,771</u>	<u>\$ 30,368,742</u>	N/A	N/A	N/A	N/A
<b>Restricted Net Assets</b>		<u>\$ 29,340,521</u>	<u>\$ 28,428,591</u>	N/A	N/A	N/A	N/A
<b>Unrestricted Net Assets</b>		<u>\$ 773,250</u>	<u>\$ 1,940,151</u>	<u>139,013</u>	<u>1,622,236</u>	<u>1,664,132</u>	<u>1,527,380</u>
<b>Total Uses of Funds</b>		N/A	N/A	<u>\$ 8,433,106</u>	<u>\$ 10,357,774</u>	<u>\$ 10,357,419</u>	<u>\$ 9,862,536</u>

## BEACH PARKING FUND

Enterprise Fund  
Fund No. 470

### Sources of Funds

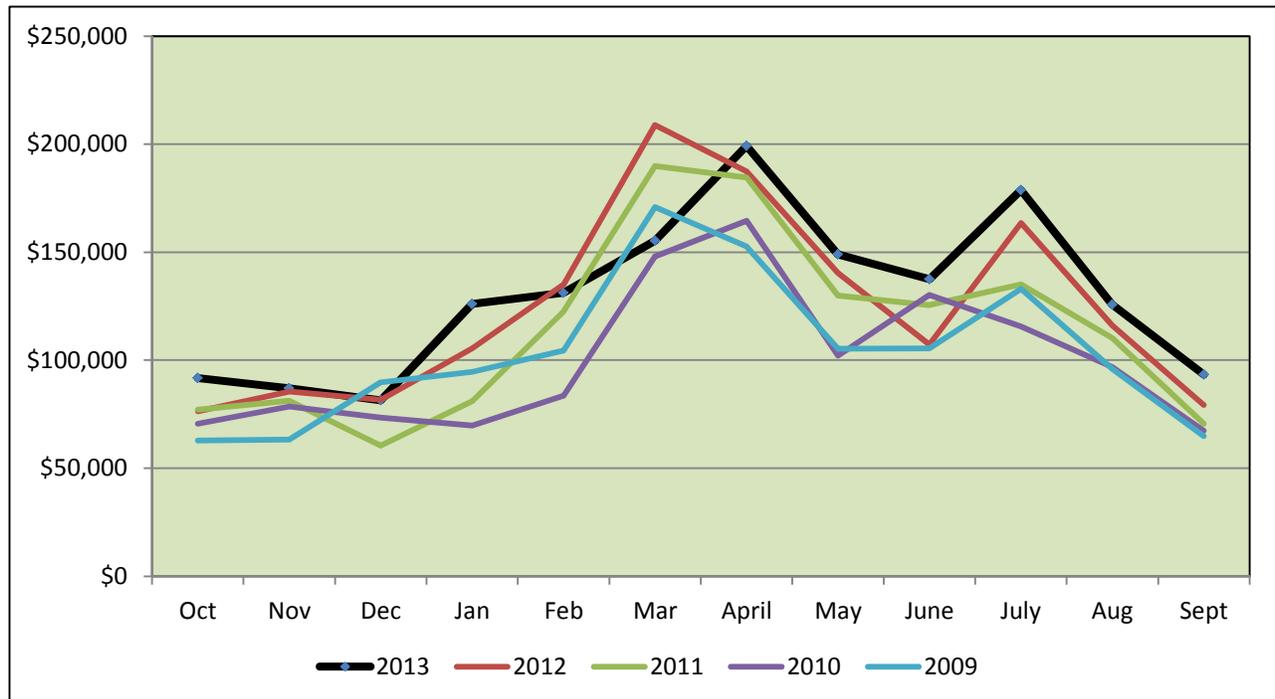
Pursuant to ordinance, parking fees are charged at \$2.00 per hour at the City’s seven (7) beach parking locations, Lighthouse, Gulfside City Park, Tarpon Bay, Bowman’s, Blind Pass, Boat Ramp and Turner Beach. Revenues from this source are budgeted at \$1,363,373 for FY 2014, net of the 6% sales tax remitted to the state department of revenue. Parking violation revenue is estimated to be \$75,000.

### 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 in the transportation function in the supplemental schedules section of this document and the 5-year capital improvement plan is detailed in that section at the end of this document.

An operating grant in the amount of \$1,077,900 from the Lee County Tourist Development Council (TDC) has been applied for and tentatively approved to augment beach maintenance. In addition to the operating grant \$625,750 capital grants were tentatively approved. Since the County’s budget process runs concurrently with the City’s, the beach parking fund’s revenue will be amended by the grant amount upon receipt of the grant award.

Parking revenues by month for the past five years are shown in the chart below.



**Enterprise Funds  
Beach Parking  
Fund No. 470**

	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Actual	Non-GAAP Basis			FY14 Adopted
			Fiscal Year 2013			
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Unrestricted Net Assets	\$ 622,783	\$ 919,770	\$ 688,750	\$ 1,184,444	\$ 1,184,444	\$ 1,074,846
<b>Estimated Revenue</b>						
<b>Licenses and Permits</b>						
Beach Parking Permits	94,433	97,620	70,000	98,500	98,500	92,000
Intergovernmental Revenue	1,140,136	1,070,180	224,587	1,647,488	1,647,488	667,127
<b>Charges for Services</b>						
Parking Fees	1,298,050	1,398,052	1,200,000	1,450,397	1,450,397	1,450,397
<b>Fines and Forfeitures</b>	76,451	78,337	60,000	88,044	88,044	75,000
<b>Miscellaneous</b>						
Interest Earnings	6,994	297,947	2,500	13,484	13,484	7,500
<b>Other Financing Sources</b>						
Disposition of Fixed Assets	(22,338)	(11,594)	-	-	-	-
Sales tax due to the state*	-	-	(72,000)	(87,024)	(87,024)	(87,024)
<b>Total Estimated Revenue and Other Financing Sources</b>	<u>\$ 3,216,509</u>	<u>\$ 3,850,312</u>	<u>\$ 2,173,837</u>	<u>\$ 4,395,333</u>	<u>\$ 4,395,333</u>	<u>\$ 3,279,846</u>
<b>Appropriations</b>						
<b>Public Safety</b>						
Personnel Services	490,830	688,426	578,858	738,638	735,282	574,775
Operating Expense	478,070	466,528	553,791	499,481	478,812	564,481
Capital Outlay	-	-	338,000	409,986	149,566	330,000
Total Public Safety	968,900	1,154,954	1,470,649	1,648,105	1,363,660	1,469,256
<b>Physical Environment</b>						
Personnel Services	-	-	-	36,754	36,754	71,195
Operating Expense	87,826	89,878	120,000	163,000	153,000	258,750
Capital Outlay	-	-	-	-	-	-
Total Physical Environment	87,826	89,878	120,000	199,754	189,754	329,945
<b>Transportation</b>						
Personnel Services	505,279	739,500	593,844	631,348	621,555	587,545
Operating Expense	557,178	372,665	629,261	666,022	637,458	729,755
Capital Outlay	-	-	365,000	1,342,127	508,060	1,127,127
Total Transportation	1,062,457	1,112,165	1,588,105	2,639,497	1,767,073	2,444,427
<b>Total Operating Expenditures</b>	2,119,183	2,356,997	3,178,754	4,487,356	3,320,487	4,243,628
<b>Non-Operating Expenditures</b>						
Depreciation	175,439	183,996	-	-	-	-
<b>Total Appropriations</b>	2,294,622	2,540,993	3,178,754	4,487,356	3,320,487	4,243,628
<b>Change in Net Assets</b>	299,104	389,549	N/A	N/A	N/A	N/A
<b>Beginning Net Assets</b>	2,806,335	3,105,439	N/A	N/A	N/A	N/A
<b>Ending Net Assets</b>	<u>\$ 3,105,439</u>	<u>\$ 3,494,988</u>	N/A	N/A	N/A	N/A
<b>Restricted Net Assets</b>	<u>\$ 2,185,669</u>	<u>\$ 2,310,545</u>	N/A	N/A	N/A	N/A
<b>Unrestricted Net Assets</b>	<u>\$ 919,770</u>	<u>\$ 1,184,444</u>	<u>(1,004,917)</u>	<u>(92,023)</u>	<u>1,074,846</u>	<u>(963,782)</u>
<b>Total Uses of Funds</b>	N/A	N/A	<u>\$ 2,173,837</u>	<u>\$ 4,395,333</u>	<u>\$ 4,395,333</u>	<u>\$ 3,279,846</u>

\*6% sales tax reduces budgeted and adopted fees

## **SUPPLEMENTAL SCHEDULES**

This section contains the following subsections:

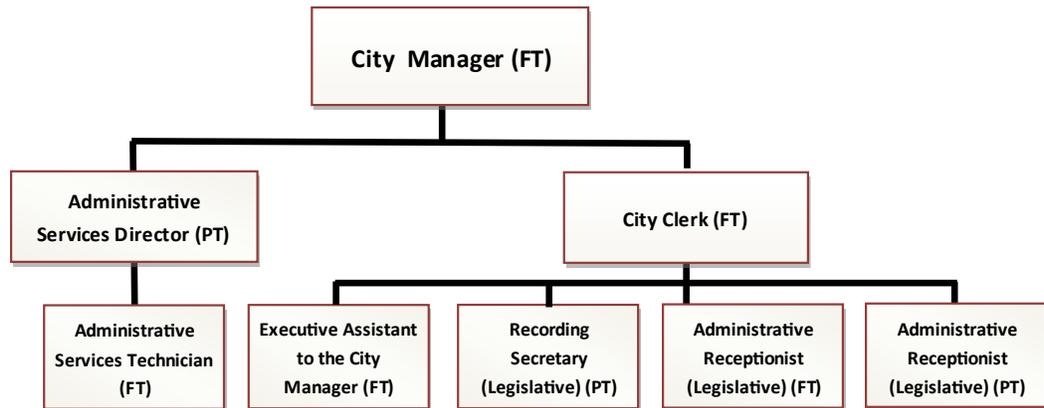
- Departmental Line-item Budgets by Function
- Schedule of Interfund Transfers
- Schedule of Personnel Services
- Summary of Changes to Authorized Positions
- 5 Year Capital Improvement Plan

# GENERAL GOVERNMENT FUNCTION

## Legislative Department

### ADMINISTRATIVE\LEGISLATIVE DEPARTMENT

#### Organizational Chart



FT = Full - Time PT = Part Time

## GENERAL GOVERNMENT FUNCTION

### Legislative Department

#### City Manager's Background:

#### **Judie Zimomra**

Judie Zimomra has served as City Manager of Sanibel since 2001. During her tenure, Ms. Zimomra has developed a motivated management team dedicated in providing high quality service at the lowest prudent tax rate. Judie received the 30-year Service to Local Government Award from the International City Manager's Association (ICMA). In 2012, Zimomra was elected to the Florida City/County Manager's Association Board of Directors for a two year term as District VI Director which encompasses Charlotte, Collier, DeSoto, Glades, Hardee, Hendry, Highlands, Lee, Manatee, Monroe, Okeechobee and Sarasota Counties. She has served as an adjunct college professor at Cleveland State University where she taught graduate students in Public Administration and as an adjunct professor at Edison State College School of Law and Public Safety. Zimomra has been named a "Power Women of Lee County" by *Florida Weekly*.

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

Among the challenges Zimomra has dealt with during her tenure as Sanibel City Manager includes the recovery from Hurricanes Charley and Wilma. Her accomplishments include reducing the tax burden on local property owners by obtaining more than \$35.8 million dollars in grants over the past ten years, as well as developing a user fee system to recover costs for municipal services. The City also completed construction of a voter approved \$14.5 million recreation center. She also oversaw the completion of a \$73 million sanitary sewer and effluent reuse system.

Her academic credentials include a Juris Doctorate degree from Capital University and a Master's Degree in Public Administration from Ohio State University with specialization in Fiscal Administration. She also is an alumnus of Harvard University JFK School of Government Program for Senior State and Local Officials. Zimomra has been a speaker at the national conference of the Government Finance Officer's Association. Zimomra was selected as the 2012 Commencement Speaker for Newton Falls (Ohio) High School, her alma mater.

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

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

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

## GENERAL GOVERNMENT FUNCTION

### Legislative Department

#### City Clerk Background:

#### **Pamela Smith**

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 2001 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 is currently the City of Sanibel's liaison to the Lee County Emergency Operations Center. She has over 28 years of County and Municipal experience.

Currently, she is the Mentoring Committee Chair for IIMC and FACC. In October, 2008 she was chosen as the first United States Ambassador by the International Institute Municipal Clerk (IIMC) for participation in the first IIMC International Exchange program. She hosted a Netherlands City Clerk (Griffer) in February, 2009 and went to the Netherlands in April, 2009. Ms. Smith also gained her Master Municipal Clerk designation in April, 2009 and was inducted in June, 2009 as President of the Florida Association of City Clerks (FACC). She was elected as FACC's 2<sup>nd</sup> Vice President in April, 2007. Ms. Smith won the 2006 City Clerk of the Year Award through the Florida League of Cities Excellence Awards. She has served on numerous FACC AND IIMC committees, and was also elected as the Southwest Director for FACC in June 2005. She received the Certified Municipal Clerk (CMC) designation in November, 1999.

Ms. Smith came to Sanibel from Atlantic Beach, North Carolina where she advanced to the position of Town Clerk. Also as Town Clerk she worked with Emergency Management Systems and was a member of the Carteret County, North Carolina, Emergency Management Control Team, which made decisions regarding; Hurricane Preparedness, Evacuation, Hazard Control Planning, and Post Disaster Restoration. While serving as the Interim Town Manager she was responsible for the day-to-day operations and was involved directly with the 1999 hurricane season, most important Hurricane Floyd that struck the town twice. Mrs. Smith has also served as an instructor for FACC Annual Conferences, the Governor's Hurricane Conference and IIMC Conference. She continues to mentor City Clerks. She has taken a variety of college courses over the years.

She is and has been also involved in raising money and awareness in her community for the following.

Toys for Tots Christmas Run in Lee County

March of Dimes motorcycle run

Relay for Life Walk Stiletto Sprint

Susan B. Komen Volunteer

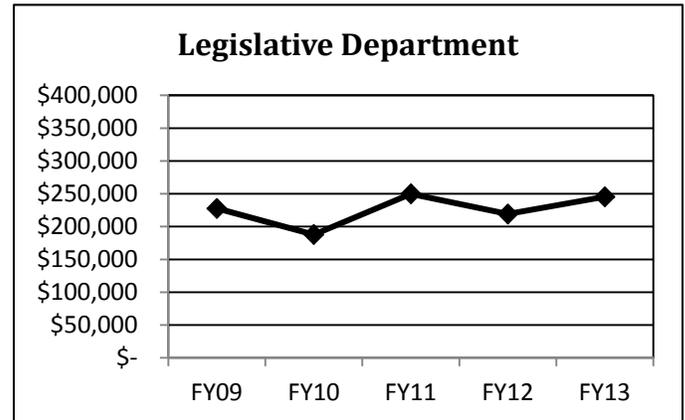
Breast Cancer Awareness for the City of Sanibel

Chrissy Brown Oncology Hematology Children's Wing at Health Park, Fort Myers Department of Children and Family Services – Gulf Coast Center, Buckingham, Florida

**Legislative Department**  
General Fund

**DEPARTMENT FUNCTION**

To provide: prompt and accurate responses to the needs of the general public who personally visit, phone or e-mail City Hall; exceptional clerical and administrative support to City Council members; accurate and responsive recording and transcription services to specific City Committees; prompt and accurate distribution of City Council and Departmental mail; and coordinated use of MacKenzie Hall.



**ACCOMPLISHMENTS**

- Accommodated approximately 25,101 incoming calls and 2,712 walk-ins in FY 2012.
- 13 out of 14 City Council meeting minutes completed prior to next regular scheduled meeting
- 100% of City Council legislation prepared for authentication within one day of adoption
- 50 hours of computer skills training provided employees
- 3 employees cross-trained to provide improved service to the public

**EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT**

- The expense of retrieving off island City paper records to meet citizen expectations for receipt of public records in an electronic era;
- Staff continuing record digitization in an effort to convert to a paperless operation.
- High volume of all forms of communications and requests to City Hall and the nature of these inquiries, some of which are completely unrelated to the City's operations.

**DEPARTMENT OBJECTIVES**

**To Support Council Goals:**

- Provide information to the public for City Council and Planning Commission meetings relative to the City's Redevelopment Work Plan
- Provide water quality information to citizens to increase public awareness
- Update H2O matters website as necessary
- Maintain up-to-date information for which responsible on City website
- Continue to control overtime expenditures
- Continue to reduce promotional activity expenses

## DEPARTMENT OBJECTIVES (CONTINUED)

### To Support Departmental Objectives:

- Continue to control overtime
- Continue to obtain best price printing costs
- Revise work process book to record latest process steps
- Utilize newly acquired computer skills to improve record keeping
- Critical training for employees posting to City's website
- Continue to cross-train employees

## PERFORMANCE INDICATORS

Legislation	Estimated FY 2014	Projected FY 2013	Actual FY 2012	Actual FY 2011
Ordinances	10	12	11	12
Resolutions	115	115	113	112
Contract/Agreements	145	210	107	191

## RESPONSIBILITIES

- Provide administrative services to City Council
- Post all City public meeting notices
- Coordinate City Council support material for committees and boards for which councilmembers participate
- Process City Council and Departmental incoming and outgoing mail
- Coordinate City Council calendars for meeting registrations
- Coordinate City Council travel schedule and reimbursement for expenditures
- Provide telephonic and person-to-person information relative to City services
- E-mail press releases and other special information releases to community leaders
- Take and transcribe minutes of City Committee meetings
- Maintain records and documents for Committee meetings
- Coordinate the use of MacKenzie Hall
- Maintain the City-wide telephone listing
- Maintain inventory of committees, J. N. "Ding" Darling and SCCF brochures
- Maintain the night answering machine announcements
- Prepare invoices for payment
- Post Press Releases to the City's website
- Update monthly City meetings to website
- Coordinate Special Events such as Student Government Day, Veterans Day and the City's 40<sup>th</sup> Anniversary of Incorporation
- Process Special Event applications and schedule Friday event postings to the City's website

**TREND ANALYSIS**

<b>Description</b>	<b>Estimated FY 2014</b>	<b>Actual FY 2013</b>	<b>Actual FY 2012</b>	<b>Actual FY 2011</b>
Total phone calls	22,000	20,855	25,101	20,678
Total walk-ins	2,800	2,395	2,712	2,364

**General Fund  
Legislative Department**

	Fiscal Year 2011 Actual Expenditures	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013			FY14 Adopted
			Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ 60,317	\$ 29,810	\$ 30,062	\$ 30,062	\$ 29,251	\$ 30,062
Part-time	7,345	42,285	51,251	30,590	30,590	51,251
Salary Adjustments	-	-	-	-	-	2,033
Requested positions	-	-	-	-	-	-
Overtime	155	18	-	-	-	-
Holiday & Shift Differential	-	231	-	-	-	-
FICA Match	5,384	5,559	6,220	6,220	4,578	6,376
Retirement	9,246	20,596	23,088	23,088	23,088	22,778
Cafeteria Benefits	18,824	10,304	10,304	10,304	10,304	10,342
Workers' Comp	133	116	148	148	128	147
Unemployment Comp	1,401	1,448	-	4,307	-	-
<b>SUB-TOTAL</b>	<b>102,805</b>	<b>110,367</b>	<b>121,073</b>	<b>104,719</b>	<b>97,939</b>	<b>122,989</b>
<b>OPERATING EXPENSES</b>						
Professional Serv	31,844	31,816	33,000	33,000	33,000	33,000
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual <sup>1</sup>	23,435	7,777	60,000	50,000	50,000	30,000
Travel & Per Diem	10,879	14,458	13,800	13,800	12,000	13,800
Communications	4,273	8,009	11,000	11,000	11,000	11,000
Transportation	782	1,837	2,000	2,000	2,000	2,000
Utilities	-	-	-	-	-	-
Rentals & Leases	609	698	700	700	500	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	172	-	-	60	-
Printing	472	1,096	1,000	1,000	1,000	1,000
Promotional Activities	17,810	17,104	11,000	11,000	11,000	11,000
Other Current Charges	33,145	13,742	64,000	14,500	14,500	25,000
Office Supplies	7,245	2,845	3,000	3,000	3,500	3,000
Operating Supplies	12,208	209	700	700	700	700
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc	4,337	6,784	7,200	7,200	7,200	7,200
<b>SUB-TOTAL</b>	<b>147,039</b>	<b>106,547</b>	<b>207,400</b>	<b>147,900</b>	<b>146,460</b>	<b>137,700</b>
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRANTS &amp; ASSISTANCE</b>	<b>-</b>	<b>2,303</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 249,844</b>	<b>\$ 219,217</b>	<b>\$ 328,473</b>	<b>\$ 253,619</b>	<b>\$ 245,399</b>	<b>\$ 260,689</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b><u>33.07%</u></b>	<b><u>-12.26%</u></b>		<b><u>15.69%</u></b>		<b><u>2.79%</u></b>

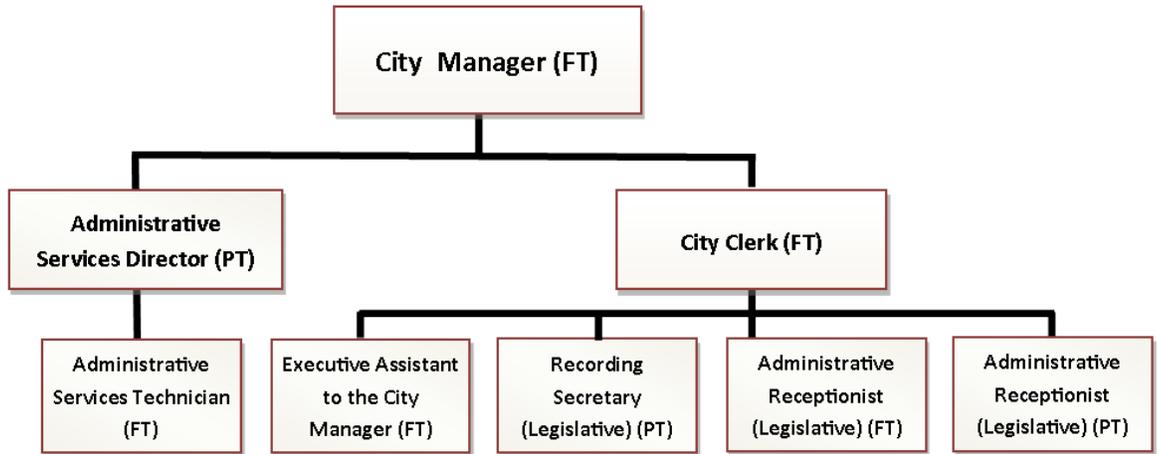
<sup>1</sup> Other contractual services includes \$25,000 for election expense in FY15 and FY17.

# GENERAL GOVERNMENT FUNCTION

## Administrative Department

### ADMINISTRATIVE\LEGISLATIVE DEPARTMENT

#### Organizational Chart

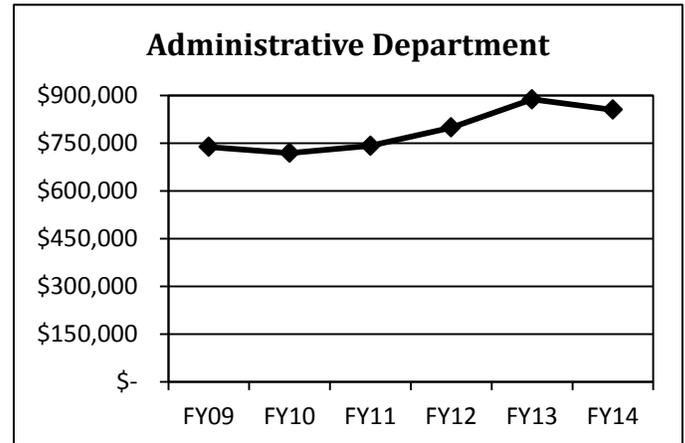


FT = Full - Time PT = Part Time

## Administrative Department General Fund

### DEPARTMENT FUNCTION

To provide the highest level of dedication and service to Sanibel citizens, City Council and City employees by providing, quality, timely, and appropriate draft legislation; serving as the official depository for City documents and as a reference library for legislation regarding the operations of City government; 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.



### ACCOMPLISHMENTS

- Developed and implemented the human resources related modules of the City-wide automated information and database integration system
- Conducted work force orientation concerning the City’s anti-harassment policy
- Increased employee training through webinars to improve efficiency and effectiveness and reduce training costs
- Transitioned to new flexible spending accounts administrator for improved employee services
- Automated Administration forms
- Initiated preparation for the Health Care Reform Act and its impact on full-time equivalents
- Provided health assessment screening for City employees
- Established Roth IRA’s as additional employee retirement savings opportunity
- Obtained 3-year agreement with ICMA-RC to reduce administrative fees of 457 and 401(a) plans
- All City Job descriptions reviewed and updated as needed
- Property schedules updated on the Florida Municipal Insurance Trust (FMIT) simpliCity program to include photographs of City properties to better identify and manage risks, claims and schedules of value
- Computerized the Historical and Village Museum antiques appraisal and the newly acquired antiques requiring appraisal

## EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT

- Remaining competitive in the local labor market in order to attract and retain personnel as the economy improves.
- Implementing the Health Care Reform Act and the resulting impact on health insurance costs and part-time staffing.
- Maintaining employee morale and loyalty during an extended period of pay freezes, increasing costs to employees for benefits and a rising cost of living.

## DEPARTMENT OBJECTIVES

### To Support Council Goals:

- Reduce Administration operating costs
- Acquire updated value and replacement costs of City facilities
- Implement the Health Care Reform Act with the best City option considering impacts on both employees and budgetary constraints

### To Support Departmental Objectives:

- Image all incoming and outgoing correspondence for ready reference
- Reduce Administration operating costs
- Continue to increase the use of social media to provide Sanibel citizens important and timely information
- Continue to improve employee professional and administrative skills through webinars and other low-cost training opportunities

## PERFORMANCE INDICATORS

Description	Projected 2014	Projected 2013	Actual 2012	Actual 2011
Public Records Requests	210	300	185	164
Citizen Press Releases	325	200	357	130
Employee Turnover (FT and PT)	25	23	23	35

**RESPONSIBILITIES**

**City Manager**

- City Administrator
- Advisor to City Council
- 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

**City Clerk**

- Custodian of public records
- Support to City Council
- Maintains City Councilmember calendars
- Coordinates placement of legal ads and public notices
- Attends Council meetings and records and prepares official minutes
- Updates Code of Ordinances
- Coordinates Councilmember travel
- Maintains City contracts for use and expiration
- Coordinates municipal elections
- Oversees special event permits
- Monitors completion of Financial Disclosure Statements and Reporting

**Admin Services Director**

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

**TREND ANALYSIS**

Description	Estimated FY 2014	Actual FY 2013	Actual FY 2012	Actual FY 2011
<b>Employee</b>				
Full-time Employees	116	113	114	120
20 Years Plus Service	24	18	22	23
Age 50 and Over	63	59	58	59
<b>Workers' Compensation (WC)</b>				
Reportable Injuries	6	2	4	8
Loss Ratio	0.012	0.016	0.018	0.154
Average Cost/Injury	\$700	\$1,172	\$590.54	\$3,570.19
Annual WC Costs	\$140,000	\$143,013	\$128,602	\$185,042
<b>Property and Liability Claims</b>				
Claims Against the City	4	2	7	4
Value of Claims	\$10,000	\$7063	\$3,809	\$126,789
Premium Paid	\$400,000	\$379,453	\$271,622	\$271,490
Loss Ratio	0.036	0.03	0.01	0.47
<b>Special Event Permits</b>				
Permits Issued	300	147	144	178
Revenue Generated	\$10,500	\$9,430	\$11,990	\$12,590

**General Fund  
Administrative Department**

	Fiscal Year 2011 Actual Expenditures	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013			FY14 Adopted
			Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ 365,428	\$ 349,280	\$ 350,485	\$ 360,485	\$ 340,091	\$ 367,767
Part-time	106,849	115,753	98,280	119,280	118,000	98,280
Salary Adjustments	-	-	-	-	-	11,651
Requested positions	-	-	-	-	-	20,000
Overtime	124	887	-	-	806	-
Holiday & Shift Differential	22,513	22,338	22,704	22,704	22,704	22,704
FICA Match	31,079	30,245	29,948	31,324	29,698	33,616
Retirement	116,471	159,407	175,236	175,236	170,422	175,633
Cafeteria Benefits	30,331	47,746	40,637	40,637	44,116	44,022
Workers' Comp	845	736	934	934	820	934
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>673,640</b>	<b>726,392</b>	<b>718,223</b>	<b>750,600</b>	<b>726,657</b>	<b>774,607</b>
<b>OPERATING EXPENSES</b>						
Professional Serv	405	90	-	80,000	80,000	-
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	2,554	1,809	4,000	2,000	2,001	3,300
Travel & Per Diem	45,557	45,591	43,542	43,542	43,542	57,282
Communications	3,518	11,561	10,500	10,500	10,500	10,500
Transportation	1,374	1,233	1,000	1,000	700	1,000
Utilities	-	-	-	-	-	-
Rentals & Leases	282	187	300	300	200	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	120	60	500	500	200	500
Printing	-	714	-	-	-	-
Promotional Activities	472	1,101	-	-	-	-
Other Current Charges	4,447	4,500	1,000	8,000	17,000	1,000
Office Supplies	2,798	2,108	2,000	2,000	2,400	2,000
Operating Supplies	127	1,139	1,000	1,000	500	1,000
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc	5,927	2,244	4,000	3,000	4,000	4,000
<b>SUB-TOTAL</b>	<b>67,581</b>	<b>72,337</b>	<b>67,842</b>	<b>151,842</b>	<b>161,043</b>	<b>80,582</b>
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 741,221</b>	<b>\$ 798,729</b>	<b>\$ 786,065</b>	<b>\$ 902,442</b>	<b>\$ 887,700</b>	<b>\$ 855,189</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b><u>3.07%</u></b>	<b><u>7.76%</u></b>		<b><u>12.98%</u></b>		<b><u>-5.24%</u></b>

**GENERAL GOVERNMENT FUNCTION**  
**Information Technology (IT) Department**

**Director's Background**

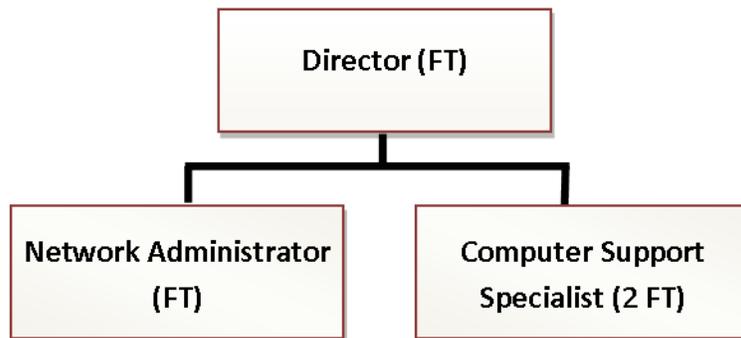
Albert Smith, Jr.

Director Smith was hired in November 1998. He has 14 years of service with the City and over 25 years in the IT field.

He has previously held IT positions as System Programmer in Computational Chemistry for Nova Pharmaceuticals, Team Leader and Associate Engineer for Systems Development for RWD Technologies, and Lead Technical Analyst/Manager for Sony Electronics.

The Director has a B.S. in Chemistry from Towson State University and is pursuing a Master's Degree in information technology from Florida Gulf Coast University.

**INFORMATION TECHNOLOGY DEPARTMENT**  
**Organizational Chart**



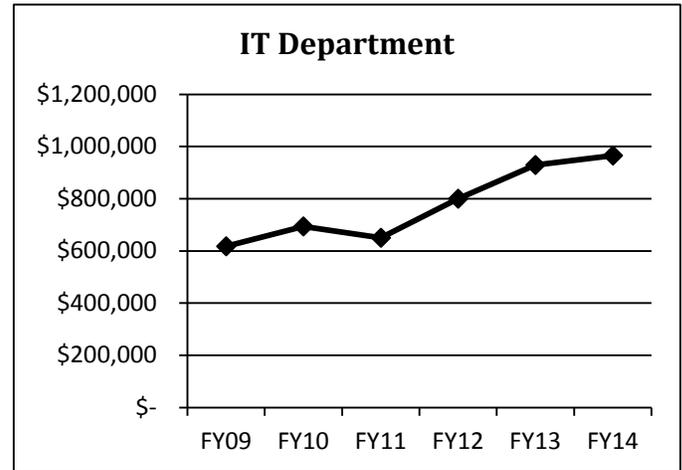
FT = Full - Time

## Information Technology Department (IT)

General Fund

### DEPARTMENT FUNCTION

Provide end user support for City computers, laptops, printers, servers and tablets. Identify and implement new technology to increase City services and transparency. Maintain appropriate levels of training for City staff. Develop and implement and maintain disaster technology capabilities.



### ACCOMPLISHMENTS

- Completed Request for Quotation (RFQ) process for Single Integrated Enterprise Video and Alarm System
- Upgraded and replaced City’s main user file storage and backup system
- Begun Phase 1 of transition of City’s phone systems to Cloud Based IP Telephony
- Completed Phase 1 to replace City’s Finance legacy core application suite (“HTE”) with Munis. This is for general ledger and payroll applications. Begun Phase 2 to replace Utility Billing, Accounts Receivables, and Cashiering. This implementation uses Software as a Service (“SaaS”), which means that the servers and data reside in data centers safely located outside of southwest Florida
- Begun Phase 2 of City plan to digitize all city records with Laserfiche
- Initial phase to consolidate the City’s security and video systems into a single enterprise system
- Completed an end to end review and update of all City networking resources
- Added additional areas of interest to the City’s Video Security System
- Migrated all City long distance service to new State Contract provider EarthLink
- Beginning project to replace all Police Department Dispatching (CAD) and Reporting (RMS) systems

### EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT

- 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.
- Most new technology projects provide efficient, transparent, and public access to the City’s operations, but usually 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.
- Currently transitioning to Cloud Technology all of the City’s core applications. 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 needed.
- Implementing new systems that provide transparent access for citizens and businesses. For example, the City is looking to identify the best way to provide online access to Council meetings, agendas, and audio in a single system that provides access by computers and tablet devices (i.e. iPads).

**EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT (CONTINUED)**

- As the City invests in additional technology, it is critical to keep City employees trained and proficient in the use of that technology. Staff will need regular training every year.
- During the period that the City transitions between HTE and MUNIS for its core application suite, it will incur costs for both systems. Additionally, the migration of the City’s video systems from several different silo systems to a single integrated enterprise quality solution comes with initial investment expenses. These issues have led to increases in IT costs that are expected to level out this Fiscal Year.

**DEPARTMENT OBJECTIVES**

**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
- 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
- Maintain essential Microsoft system patches

**PERFORMANCE INDICATORS**

Description	Estimated FY 2014	Actual FY 2013	Actual FY 2012	Actual FY 2011	Actual FY 2010
Respond to critical service requests within 10 minutes	100%	100%	100%	100%	100%
Maintain City’s backups	100%	100%	100%	100%	100%
Maintain antivirus updates	100%	100%	100%	100%	100%
Maintain essential Microsoft system patches	100%	100%	100%	100%	100%

**RESPONSIBILITIES**

- Secure, redundant, and reliable network with remote access.
- Routine maintenance, upgrades and backups for servers and user computers.
- Administration and advanced technical support for City’s web site.
- Mackenzie Hall audio, video and digital recording systems.
- City email subscriber system used for press releases.
- Disaster planning and business continuity technology planning and implementation.

### RESPONSIBILITIES (CONTINUED)

- Technology research, purchasing and significant monthly invoice voice and data processing.
- Telephone system.
- Security and video systems.
- Police department Dispatching and Reporting systems.
- City wide core application suite (Munis and "HTE").
- In house application development and custom reporting

### TREND ANALYSIS

	Actual FY 2013	Actual FY 2012	Actual FY 2011	Actual FY 2010
Press releases	218	432	535	575
City website page views	230,623	536,128	183,460	190,335
City Website pages per visit	2.62	2.48	2.5	2.6
City Website unique visitors	48,415	108,012	89,281	83,764
City website percentage new visitors	50.34%	47.91%	46.3%	41.2%
FTE	4	4	4	4

**General Fund  
IT Department**

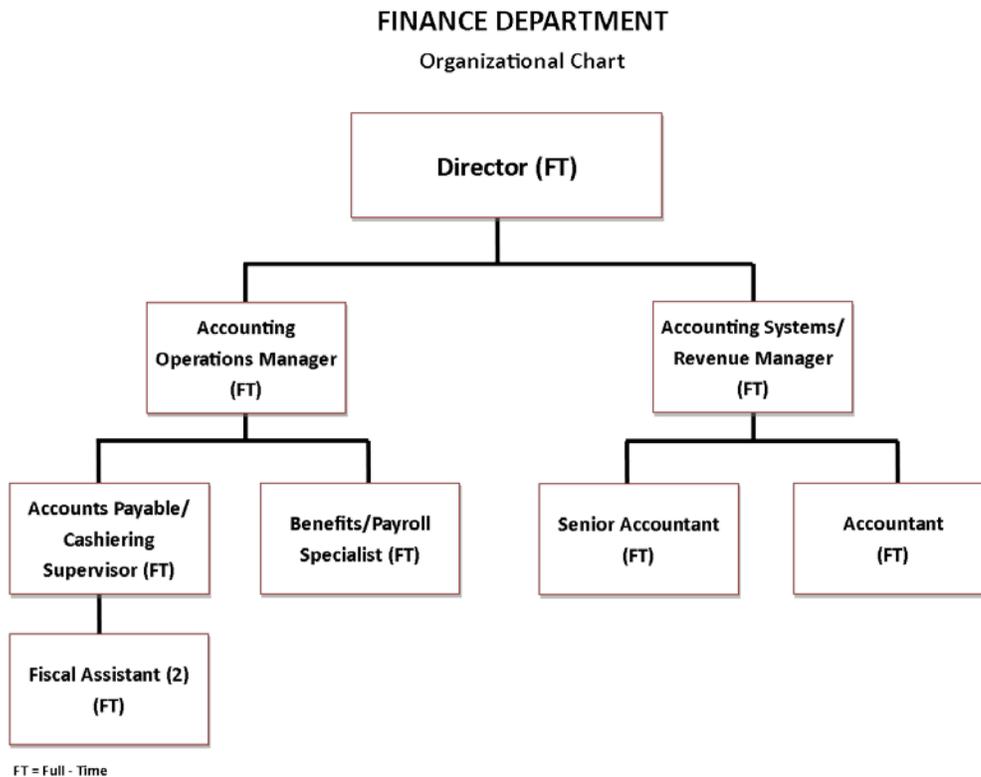
	Fiscal Year 2011 Actual Expenditures	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013			FY14 Adopted
			Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ 216,936	\$ 219,115	\$ 228,770	\$ 228,770	\$ 228,770	\$ 222,532
Part-time	-	2,639	9,600	9,600	2,430	9,600
Salary Adjustments	-	-	-	-	-	5,803
Requested positions	-	-	-	-	-	-
Overtime	12,112	14,635	10,000	20,000	20,000	10,000
Holiday & Shift Differential	-	222	-	-	-	6,650
FICA Match	18,520	18,795	19,000	19,000	19,217	19,476
Retirement	69,675	54,636	61,113	61,113	59,852	62,022
Cafeteria Benefits	37,290	37,701	41,218	53,542	47,328	47,476
Workers' Comp	431	375	476	476	416	476
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>354,964</b>	<b>348,118</b>	<b>370,177</b>	<b>392,501</b>	<b>378,013</b>	<b>384,035</b>
<b>OPERATING EXPENSES</b>						
Professional Serv	8,914	26,916	127,700	130,377	130,377	135,700
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	66	81,272	6,000	6,000	6,000	6,000
Travel & Per Diem	5,613	14,491	12,000	12,000	10,500	14,000
Communications	122,138	129,606	153,960	153,960	153,960	153,960
Transportation/Postage	236	1,552	1,000	1,726	1,550	1,000
Utilities	3,584	916	-	706	575	550
Rentals & Leases	19,595	18,449	13,300	15,178	13,300	13,300
Insurance	-	-	-	-	-	-
Repair & Maintenance	91,100	114,420	193,341	187,648	193,341	214,591
Printing	-	49	-	100	-	-
Promotional Activities	-	6,316	-	-	-	-
Other Current Charges	2,492	233	-	845	-	-
Office Supplies	32	951	1,000	1,648	2,000	2,000
Operating Supplies	33,318	49,824	28,000	40,000	40,000	28,000
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc	214	357	1,600	1,000	1,000	1,600
<b>SUB-TOTAL</b>	<b>287,302</b>	<b>445,352</b>	<b>537,901</b>	<b>551,188</b>	<b>552,603</b>	<b>570,701</b>
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	7,810	7,026	-	1,915	-	10,000
<b>SUB-TOTAL</b>	<b>7,810</b>	<b>7,026</b>	<b>-</b>	<b>1,915</b>	<b>-</b>	<b>10,000</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 650,076</b>	<b>\$ 800,496</b>	<b>\$ 908,078</b>	<b>\$ 945,604</b>	<b>\$ 930,616</b>	<b>\$ 964,736</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b><u>-6.26%</u></b>	<b><u>23.14%</u></b>		<b><u>18.13%</u></b>		<b><u>2.02%</u></b>

**GENERAL GOVERNMENT FUNCTION**  
**Finance Department**

**Director's Background**

Sylvia A. Edwards

- Masters in Business Administration (MBA), Saint Leo University
- Bachelor of Science in Business Administration, Webber International University
- Certified Public Accountant (CPA)
- Certified Government Finance Officer (CGFO)
- Certified Public Finance Officer (CPFO)
- Twelve years of progressively responsible accounting positions with governmental entities and over twenty-five years of progressively responsible accounting positions in the private sector.

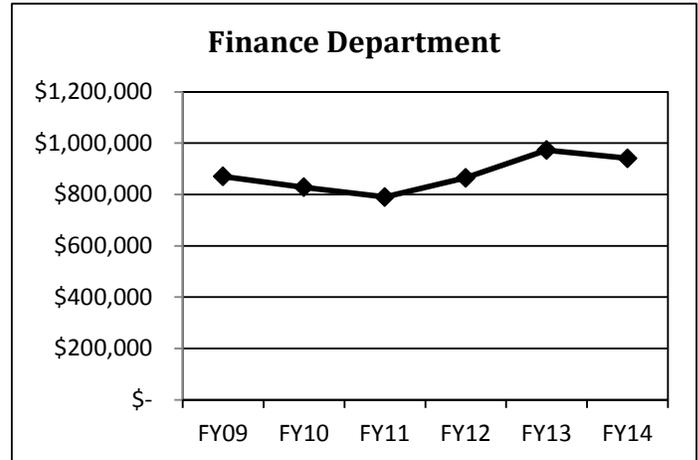


## Finance Department

### 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.



#### ACCOMPLISHMENTS

- Received GFOA Excellence in Financial Reporting Award for FY 2012.
- New software Phase 3 (utility billing, customer online bill pay, central property management, cashiering, general billing and assessments) implementation on track for October 1, 2013 completion.
- Received GFOA Distinguished Budget Presentation Award for FY 2013.
- Began implementation of new banking programs such as Bill Consolidation Collection, online deposits, online bill pay to improve revenue collection, transaction processing, security and timeliness for October 1, 2013 start date.
- Reorganized the Finance department due to the retirement of several key employees.
- Completed capital rehab and replacement plan and established sinking fund for recreation center complex.

#### EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT

- Begin Phase 4 (permitting, business tax receipts, work orders, fleet and facilities maintenance, fixed assets) of new software that will provide financial interaction with the City for citizens and other customers as well as providing more departmental efficiency with increased reporting and analysis efficiencies utilizing the new software's compatibility with desk top computer programs.
- Implementation of new Governmental Accounting Standards Board (GASB) Statement No. 63 and No. 65, to improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effects on the government's net position.
- Implementation of GASB Statement No. 68, accounting for pension by State and local governmental employers. The objective of this statement is to establish standards for governmental employer recognition, measurement, and presentation of information about their liability for governmental defined benefit pension plans.
- Developing financial policies to provide long-range guidance and direction for sound fiscal management and providing efficient and effective financial support services to all City departments.
- Continued oversight of the planning, installation, conversion, updating, training, implementation and application maintenance for the new city-wide financial and land management software.
- Continue developing department policy and procedures for converting to paperless office using document imaging programs.

## DEPARTMENT OBJECTIVES

### To Support Council Goals:

- To prepare a debt retirement plan for Council's consideration during the budget review process
- To establish a proposed facility replacement schedule in 2014, in conjunction with the building and public works departments
- To incorporate more trend analysis in future budgets
- To continue to provide five-year budget forecasts to Council

### To Support Departmental Objectives:

- To pay 100% of invoices within 45 days
- To process payroll checks with 100% accuracy
- To keep 90-day past-due utility accounts at <1%
- To prepare journal entries with 100% accuracy
- To have at least 95% of GFOA budget criteria deemed Proficient
- To file quarterly reports on time 100% of the time

## PERFORMANCE INDICATORS

Description	Projected FY 2014	Actual FY 2013	Actual FY 2012	Actual FY 2011
To prepare and maintain a facility replacement schedule established in summer 2010; incorporate in future budgets (percent complete)	100%	50%	N/A	N/A
To pay at least 100% of invoices within 45 days	100%	Not tracked	Not tracked	Not tracked
To process payroll checks with 100% accuracy	100%	99%	Not tracked	Not tracked
To keep 90-day past-due utility accounts at <1%	0.25%	0.3%	0.3%	0.1%
To prepare journal entries with 100% accuracy	100%	99%	99%	Not tracked
To have at least 95% of GFOA budget criteria deemed Proficient	100%	95%	95%	96%
To file quarterly reports on time	100%	100%	100%	100%

**RESPONSIBILITIES**

**Accounting**

- Budget
- Cash Receipts
- Capital Assets
- Payroll
- Debt management
- Accounts payable
- Cash management
- Investment management
- Financial reporting
- Miscellaneous billing

**Utility -Sewer**

- Generate bills
- Customer service
- New accounts
- Terminated accounts
- Feasibility Study
- Debt compliance
- Sewer assessments

**Accounting System**

- Coordinate implementation of accounting system and other software
- Conduct system design operations
- Test system functionality
- Resolve operational issues and problems
- Conduct employee training on system and system update
- Responsible for updates to accounting system
- Maintain security access to financial and associated systems

**Collections**

- Utility payments
- Cash receipts
- Delinquencies
- Collection reports

**Business Tax Receipts**

- Applications
- Renewals
- Collections

**Grants**

- Billing
- Collections
- Audit reporting

**Special Assessments**

- Annual tax rolls

**TREND ANALYSIS**

Description	Projected FY 2014	Actual FY 2013	Actual FY 2012	Actual FY 2011	Actual FY 2010
Utility customers	4,250	4,237	4,227	4,216	4,207
Grants managed	26	24	23	25	25
Grant revenue managed-new	\$1,865,000	\$1,763,299	\$1,233,270	\$2,179,465	\$1,402,911
Budget amendments prepared	50	50	52	44	45
Business tax receipts issued	2,950	2,941	3,039	3,229	3,099
Business registrations issued	780	777	757	836	699
Vendor checks issued	3,400	3,397	3,348	3,416	3,799
Purchase orders issued	1,050	1,025	797	203	193
Process vendor ACH payments	500	500	200	N/A	N/A
Awards received from GFOA	2	2	2	2	2
City employees on direct deposit	92%	92%	90%	90%	86%
Utility customers on auto debit	32.6%	31.6%	30.8%	30.3%	29.1%

**General Fund  
Finance Department**

	Fiscal Year 2011 Actual Expenditures	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013			FY14 Adopted
			Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ 446,650	\$ 483,496	\$ 488,309	\$ 502,574	\$ 501,830	\$ 487,769
Part-time	12,908	1,072	15,484	32,214	32,214	-
Salary Adjustments	-	-	-	-	-	12,194
Requested positions	-	-	(23,536)	-	-	-
Overtime	1,818	6,117	2,000	3,500	3,500	2,000
Holiday & Shift Differential	1,465	977	4,000	4,000	4,000	4,000
FICA Match	35,776	37,504	37,198	42,109	41,428	38,706
Retirement	115,471	140,305	153,239	157,388	157,388	165,881
Cafeteria Benefits	78,811	76,169	79,194	85,386	85,248	99,095
Workers' Comp	923	803	1,020	1,072	954	1,020
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>693,822</b>	<b>746,443</b>	<b>756,908</b>	<b>828,243</b>	<b>826,562</b>	<b>810,665</b>
<b>OPERATING EXPENSES</b>						
Professional Serv	12,110	12,344	13,050	13,050	13,050	13,050
Accounting & Auditing	49,750	58,750	58,500	58,500	58,500	55,000
Court Reporting	-	-	-	-	-	-
Other Contractual	402	3,225	960	19,395	19,395	960
Travel & Per Diem	5,964	8,357	10,395	11,070	11,070	12,760
Communications	4,674	7,111	8,400	10,000	9,400	10,560
Transportation/Postage	4,002	5,630	7,903	6,500	6,500	6,500
Utilities	-	-	-	-	-	-
Rentals & Leases	4,403	5,024	5,285	5,285	5,285	5,285
Insurance	-	-	-	-	-	-
Repair & Maintenance	240	120	120	120	246	250
Printing	2,311	2,449	6,100	4,500	4,500	5,250
Promotional Activities	716	-	-	-	-	-
Other Current Charges	6,613	9,256	5,225	6,850	6,225	6,625
Office Supplies	3,108	3,663	5,500	5,500	5,500	5,500
Operating Supplies	1,503	1,506	3,200	4,000	3,950	3,200
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc	685	1,021	1,000	1,890	1,886	1,480
<b>SUB-TOTAL</b>	<b>96,481</b>	<b>118,456</b>	<b>125,638</b>	<b>146,660</b>	<b>145,507</b>	<b>126,420</b>
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 790,303</b>	<b>\$ 864,899</b>	<b>\$ 882,546</b>	<b>\$ 974,903</b>	<b>\$ 972,069</b>	<b>\$ 937,085</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b><u>-4.60%</u></b>	<b><u>9.44%</u></b>		<b><u>12.72%</u></b>		<b><u>-3.88%</u></b>

**GENERAL GOVERNMENT FUNCTION**  
**Legal Department**

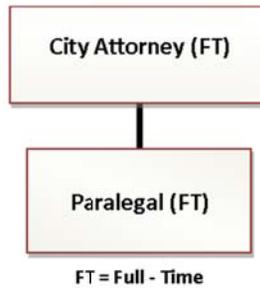
**Director’s Background**

Kenneth B. Cuyler, Esq.

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

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

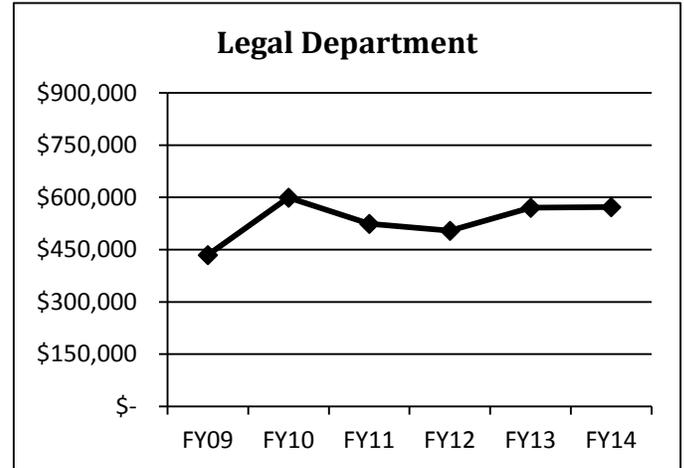
**LEGAL DEPARTMENT**  
Organizational Chart



**Legal Department**  
General Fund

**DEPARTMENT FUNCTION**

The City Attorney's Office provides high quality legal services on a cost-effective basis to the City Council, Planning Commission, City Manager, City Staff and the Advisory Boards. This includes preparation or review of City Ordinances and Resolutions for Council consideration, preparation of accurate and timely legal opinions, preparation or review of Contracts and Interlocal Agreements, review of documentation provided by City Departments for legal form and sufficiency, legal research, the filing of lawsuits and administrative proceedings when necessary, and the defense of lawsuits and administrative proceedings when necessary. Additional legal services also include, but are not limited to, recordation of documents, Council and Advisory Boards and Committee orientations on Sunshine Law, and advice to Council and City Staff with regard to current and updated laws and legislation.



**ACCOMPLISHMENTS**

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

**EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT**

- Emerging Issues during Fiscal Year 2013-2014 will include mechanisms by which the City can provide and address core municipal services, review options for redevelopment regulations, address water quality issues affecting the City, and address those enhanced services desired by City residents and approved by City Council, within the constraints of the budget determined appropriate by City Council.
- As the City continues to serve the public, the challenge of the City Attorney's office is to stay abreast of ever-changing and complex federal, state and regional laws, rules, regulations and procedures in order to effectively advise and assist City Council, the City Manager, Department Directors and Staff, and Advisory Committees and Commissions so that the best interests of the public can be served and protected. Cost-effective legal services provided at the highest possible level is a continuing goal and challenge, particularly as the Council addresses increasingly complex issues regarding the environment, land use, budget and public projects and services.

**DEPARTMENT OBJECTIVES**

**To Support Council Goals:**

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

## DEPARTMENT OBJECTIVES (CONTINUED)

### To Support Departmental Objectives:

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

## RESPONSIBILITIES

### Operational Responsibilities:

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

## TREND ANALYSIS

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

**General Fund  
Legal Department**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ 228,784	\$ 233,045	\$ 227,957	\$ 227,957	\$ 227,957	\$ 227,957
Part-time	-	-	-	-	-	-
Salary Adjustments	-	-	-	-	-	5,699
Requested positions	-	-	-	-	-	-
Overtime	-	35	-	-	-	-
Holiday & Shift Differential	21,559	21,461	21,753	21,753	21,731	20,080
FICA Match	13,476	13,602	10,958	10,958	10,959	11,335
Retirement	90,117	97,017	109,442	109,442	106,258	108,709
Cafeteria Benefits	43,800	37,072	37,341	37,341	32,298	26,792
Workers' Comp	328	285	362	362	285	362
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>398,064</b>	<b>402,517</b>	<b>407,813</b>	<b>407,813</b>	<b>399,488</b>	<b>400,934</b>
<b>OPERATING EXPENSES</b>						
Professional Serv	79,567	55,565	115,710	115,710	115,710	115,000
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	1,000	1,000	1,000	1,000
Other Contractual	-	10	5,500	5,500	5,500	5,500
Travel & Per Diem	36,405	36,901	39,622	39,622	39,622	39,622
Communications	1,740	3,040	1,964	1,964	1,964	2,336
Transportation	241	15	400	400	400	400
Utilities	-	-	-	-	-	-
Rentals & Leases	1,249	1,197	856	856	1,000	856
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Printing	-	-	300	300	300	300
Promotional Activities	-	-	-	-	-	-
Other Current Charges	2,122	1,110	1,900	1,900	1,900	1,900
Office Supplies	781	573	500	500	500	500
Operating Supplies	185	-	100	100	100	100
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc	3,557	3,762	3,220	3,220	3,364	3,424
<b>SUB-TOTAL</b>	<b>125,847</b>	<b>102,173</b>	<b>171,072</b>	<b>171,072</b>	<b>171,360</b>	<b>170,938</b>
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 523,911</b>	<b>\$ 504,690</b>	<b>\$ 578,885</b>	<b>\$ 578,885</b>	<b>\$ 570,848</b>	<b>\$ 571,872</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b><u>-12.61%</u></b>	<b><u>-3.67%</u></b>		<b><u>14.70%</u></b>		<b><u>-1.21%</u></b>

**GENERAL GOVERNMENT FUNCTION**  
**Planning Department**

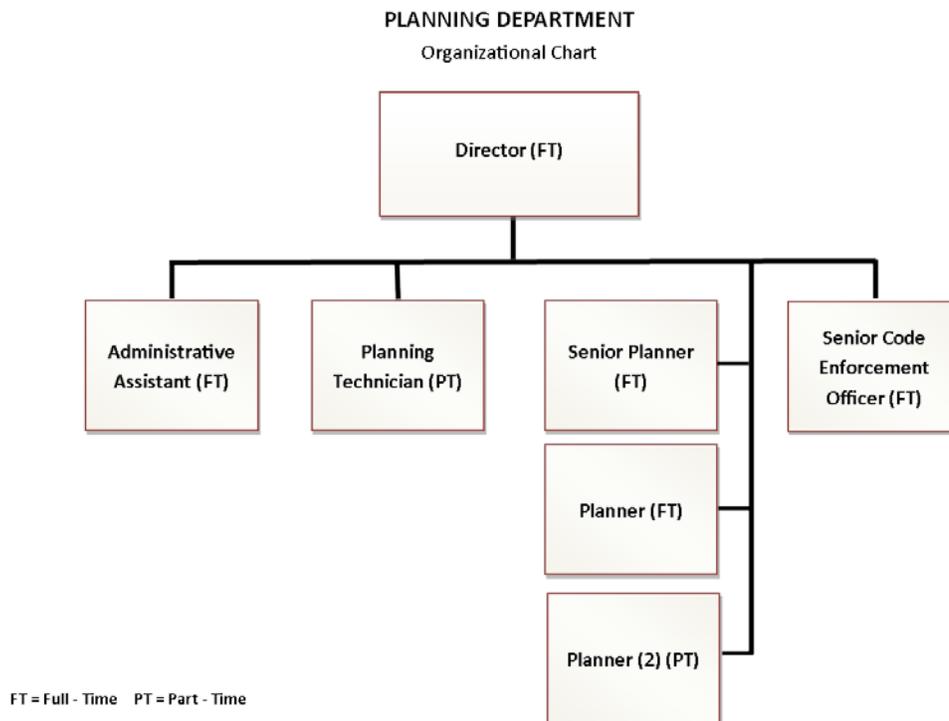
**Director’s Background**

James C. Jordan

Director Jordan joined the City of Sanibel in 1985 as a planning technician and was later appointed to the position of planner. He received his bachelor’s degree from the University of Florida majoring in public administration with a minor in urban planning. Mr. Jordan became planning director in 2009.

Director Jordan’s professional accomplishments include working on the following projects:

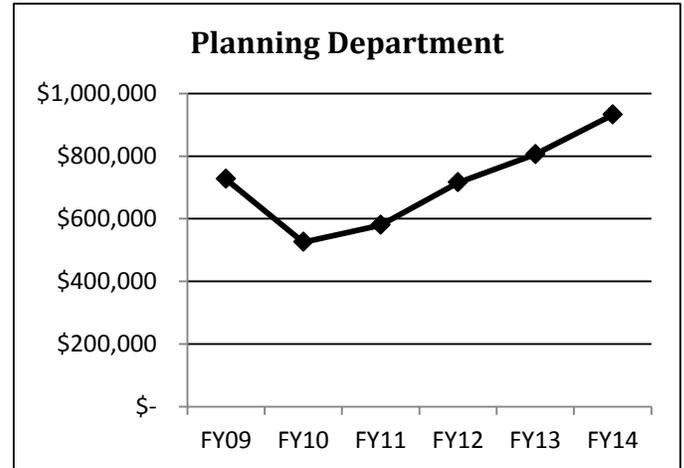
- Preparation of the Evaluation and Appraisal Report based amendments to the Sanibel Plan;
- Preparation of land development code amendments for emergency electric power generators;
- Development and preparation of City Build-back Regulations;
- Facilitating the Local business Roundtable Discussion Group;
- Preparation of the Citizen’s Guide to Coastal and Flood Plain Management and,
- Inventorying and updating the City’s telecommunications tolerant areas.



**Planning Department**  
General Fund

**DEPARTMENT FUNCTION**

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



**ACCOMPLISHMENTS**

- Provided the research, background materials and reports for the public workshops and hearings held by City Council and the Planning Commission for the Commercial Redevelopment Study
- Prepared staff reports and conducted the public hearings for the 5-year update, adoption and transmittal of the State mandated EAR based amendments and updates to the Sanibel Plan
- Drafted Land Development Code amendments and conducted public hearings associated with the adoption of new legislation designed to:
  - ❖ Provide for the appropriate enforcement tools needed to protect property values by establishing regulations to maintain and secure improved properties with distressed buildings and structures
  - ❖ Allow valet parking for restaurants wanting to provide this service and establish uniform standards and signage requirements for conducting this activity

**EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT**

- To ensure that Sanibel remains a vibrant and sustainable community for residents and visitors, continued department resources must be committed to support City Council's goals for the:
  - ❖ Redevelopment and rehabilitation of the Commercial District
  - ❖ Development of the Civic Core Master Plan
- Continue to protect the Island's sense of community and tradition while providing for opportunities where island residents and visitors can gather in a unique setting for civic, cultural, educational and social events
- Continue to assess and manage the Island's carrying capacity while balancing the natural and human systems in order to preserve and protect the unique environment, character and lifestyle of Sanibel

**DEPARTMENT OBJECTIVES**

**To Support Council Goals:**

- Continue the city-wide redevelopment work program and develop strategies for:
  - The Commercial District Redevelopment Plan
  - The Civic Core Master Plan
- Continue to provide educational support and develop enforcement measures to improve and enhance water quality
- Continue to implement internal cost saving strategies to ensure the City’s continued economic stability including the evaluation of the permitting fee structure

**To Support Departmental Objectives:**

- Complete, for consideration and adoption by City Council, appropriate zoning regulations that will assist with the implementation of the Redevelopment Plan for the Commercial District
- Evaluate and assist with the appropriate updates for implementation of the City’s Civic Core Master Plan in a manner consistent with the Sanibel Plan
- Restructure the Department’s organizational chart to achieve greater internal efficiencies in the daily operations of the Department and carryout City Councils goals
- Design and layout the format required to print the recently updated and adopted version of the Sanibel Plan and to have this document placed on the City’s website
- Complete the digital conversion of the hand-drawn development intensity and ecological zone maps into a GIS base format for implementation

**PERFORMANCE INDICATORS**

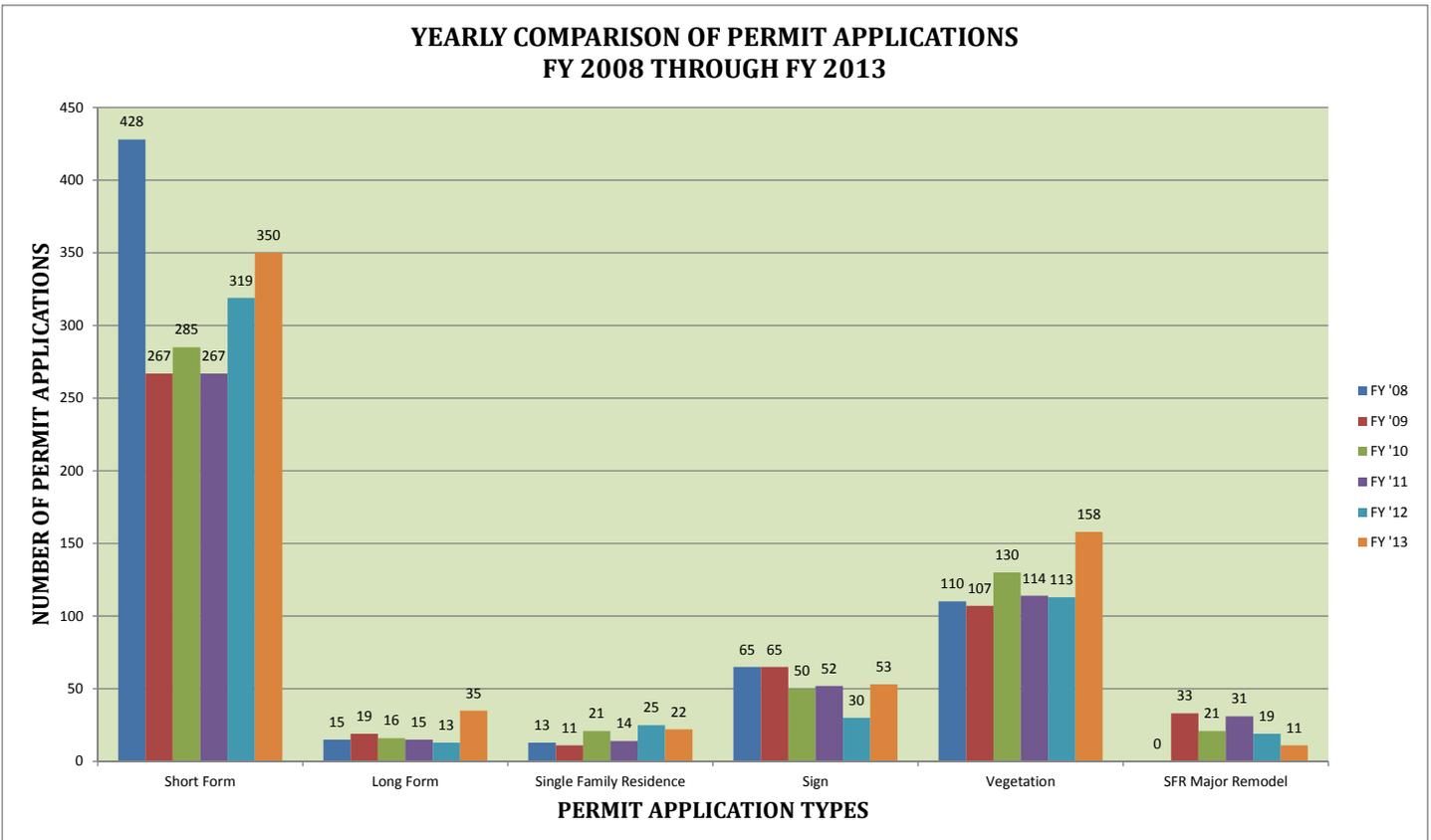
Description	Estimated FY2014	Actual FY 2013	Actual FY 2012
Continue to assist with the Commercial Redevelopment Plan	September 2014	January 2013	November 2012
Continue to assist with the Civic Core Master Plan	September 2014	January 2013	November 2012

**RESPONSIBILITIES**

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

**TREND ANALYSIS**

**YEARLY COMPARISON OF PERMIT APPLICATIONS  
FY 2008 THROUGH FY 2013**



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**General Fund  
Planning Department**

	Fiscal Year 2011 Actual Expenditures	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013			FY14 Adopted
			Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ 276,362	\$ 274,037	\$ 286,392	\$ 286,392	\$ 288,306	\$ 289,806
Part-time	79,678	91,985	157,513	103,881	103,881	157,456
Salary Adjustments	-	-	-	-	-	11,182
Requested positions	-	-	-	-	-	-
Overtime	-	-	1,000	1,000	-	1,000
Holiday & Shift Differential	-	140	-	-	3,500	-
FICA Match	28,511	28,886	34,020	34,020	30,270	35,147
Retirement	69,159	147,750	164,256	164,256	169,301	169,251
Cafeteria Benefits	49,077	47,875	67,014	67,014	63,456	69,752
Workers' Comp	15,694	13,662	17,338	17,338	15,196	17,338
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>518,481</b>	<b>604,335</b>	<b>727,533</b>	<b>673,901</b>	<b>673,910</b>	<b>750,932</b>
<b>OPERATING EXPENSES</b>						
Professional Serv	27,726	48,628	73,500	69,500	69,500	120,500
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	3,484	17,148	6,500	35,500	35,000	20,000
Travel & Per Diem	10,508	12,722	15,000	15,000	13,000	15,000
Communications	4,007	5,325	6,000	6,000	6,000	6,000
Transportation/Postage	1,670	1,733	2,000	2,000	4,000	4,000
Utilities	-	-	-	-	-	-
Rentals & Leases	4,629	4,957	7,000	7,000	5,000	7,000
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	1,000	1,000	500	1,000
Printing	103	175	5,000	5,000	2,000	5,000
Promotional Activities	673	2,792	-	-	-	-
Other Current Charges	2,824	10,986	19,000	19,000	10,000	12,000
Office Supplies	2,386	4,008	2,500	2,500	3,700	4,000
Operating Supplies	3,031	904	2,700	8,700	5,000	3,000
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc	155	1,760	1,500	1,500	1,500	2,000
<b>SUB-TOTAL</b>	<b>61,196</b>	<b>111,138</b>	<b>141,700</b>	<b>172,700</b>	<b>155,200</b>	<b>199,500</b>
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 579,677</b>	<b>\$ 715,473</b>	<b>\$ 869,233</b>	<b>\$ 846,601</b>	<b>\$ 829,110</b>	<b>\$ 950,432</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b><u>10.35%</u></b>	<b><u>23.43%</u></b>		<b><u>18.33%</u></b>		<b><u>12.26%</u></b>

**GENERAL GOVERNMENT FUNCTION**  
**Insurance/Other General Government Department**

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:

<u>Coverage Type</u>	<u>Deductible FY 2013</u>	<u>Deductible FY 2014</u>
General/Professional Liability	\$50,000	\$50,000
Automobile Liability	\$50,000	\$50,000
Automobile Comp/Damage	\$1,000 / \$2,000	\$1,000 / \$2,000
Property	\$100,000	\$100,000

Detailed insurance information is presented below:

<u>Type</u>	<u>Adopted FY 2013 Budget</u>	<u>Adopted FY 2014 Budget</u>
Flood	\$ 11,835	\$ 14,334
Windstorm	22,470	27,574
Pollution Liability	2,215	2,547
Position Fidelity	2,888	3,225
Property/Liability/Auto	276,567	276,327
Law Enforcement Death Benefit	1,151	2,636
	<u>\$ 317,126</u>	<u>\$ 326,642</u>

**General Fund  
Insurance Department**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Requested positions	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Holiday & Shift Differential	-	-	-	-	-	-
FICA Match	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Workers' Comp	-	-	-	-	-	-
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OPERATING EXPENSES</b>						
Professional Serv	-	-	-	-	-	-
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	-	-	-	-	-	-
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	274,442	279,084	317,126	317,126	285,000	326,642
Repair & Maintenance	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>274,442</b>	<b>279,084</b>	<b>317,126</b>	<b>317,126</b>	<b>285,000</b>	<b>326,642</b>
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 274,442</b>	<b>\$ 279,084</b>	<b>\$ 317,126</b>	<b>\$ 317,126</b>	<b>\$ 285,000</b>	<b>\$ 326,642</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b><u>3.11%</u></b>	<b><u>1.69%</u></b>		<b><u>13.63%</u></b>		<b><u>3.00%</u></b>

**General Fund  
Other General Government Services Department**

	Fiscal Year 2011 Actual Expenditures	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013			FY14 Adopted
			Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ 6,214	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Requested positions	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Retirement Health Savings	74,309	81,673	74,315	50,751	50,751	65,000
FICA Match	611	1,906	-	-	-	-
Retirement	-	3,873,236	-	1,161,330	1,161,330	-
Cafeteria Benefits	-	-	-	-	-	-
Workers' Comp	-	-	-	-	-	-
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>81,134</b>	<b>3,956,815</b>	<b>74,315</b>	<b>1,212,081</b>	<b>1,212,081</b>	<b>65,000</b>
<b>OPERATING EXPENSES</b>						
Professional Serv	89,024	90,511	97,875	88,375	85,000	114,500
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	15,456	16,775	41,800	20,000	20,000	24,400
Travel & Per Diem	-	-	20,000	20,000	2,000	20,000
Communications	-	-	-	-	-	-
Transportation/Postage	4,048	3,031	2,500	2,500	1,800	2,500
Utilities	-	-	-	-	-	-
Rentals & Leases	17,818	18,496	24,400	24,400	21,000	29,400
Insurance (OPEB)	52,480	(153,507)	-	-	-	-
Repair & Maintenance	-	-	3,500	1,000	1,000	8,200
Printing	-	-	-	-	-	-
Promotional Activities	-	2,372	1,000	1,000	2,900	1,000
Other Current Charges	5,836	12,732	47,000	47,000	47,000	93,000
Office Supplies	-	-	-	-	-	-
Operating Supplies	2,786	1,842	500	500	750	1,200
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc	650	(50)	600	600	500	300
<b>SUB-TOTAL</b>	<b>188,098</b>	<b>(7,798)</b>	<b>239,175</b>	<b>205,375</b>	<b>181,950</b>	<b>294,500</b>
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRANTS &amp; ASSISTANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 269,232</b>	<b>\$ 3,949,017</b>	<b>\$ 313,490</b>	<b>\$ 1,422,456</b>	<b>\$ 1,399,031</b>	<b>\$ 359,500</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b>20.95%</b>	<b>1366.77%</b>		<b>-63.98%</b>		<b>-74.73%</b>

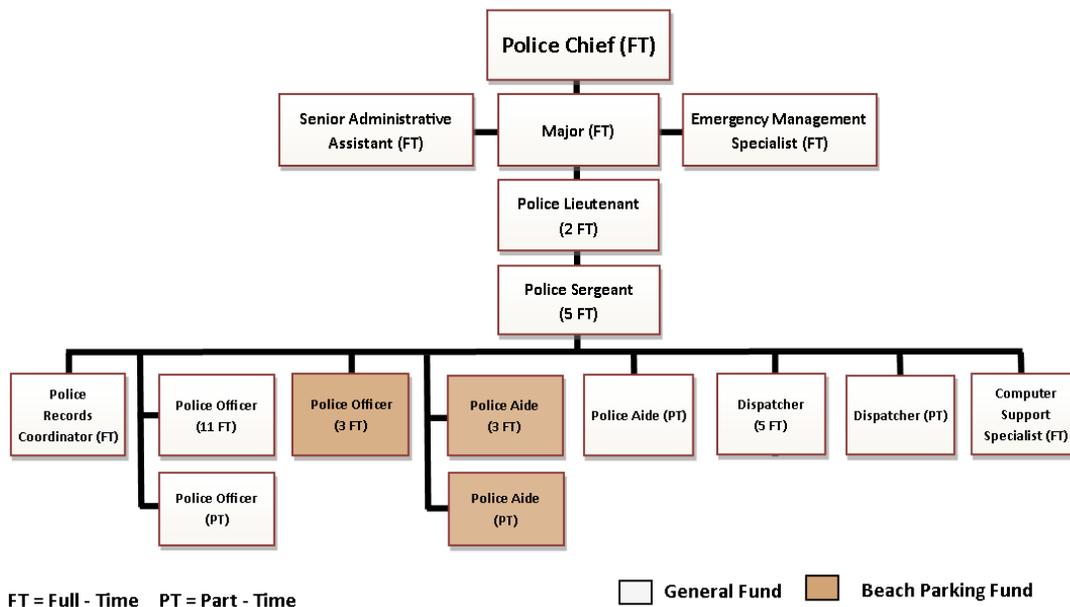
**PUBLIC SAFETY FUNCTION**  
**Police Department**  
**Sanibel Emergency Management Program (SEMP)**

**Director's Background**

Bill Tomlinson

Chief Tomlinson was hired in November 1985. He has a total of 27 years of service with the department. He has served in the following positions: chief of police, acting chief of police, commander, sergeant, officer and police aide. The Chief has earned a Bachelor's Degree in Public Administration and an Associate Degree in Criminal Justice

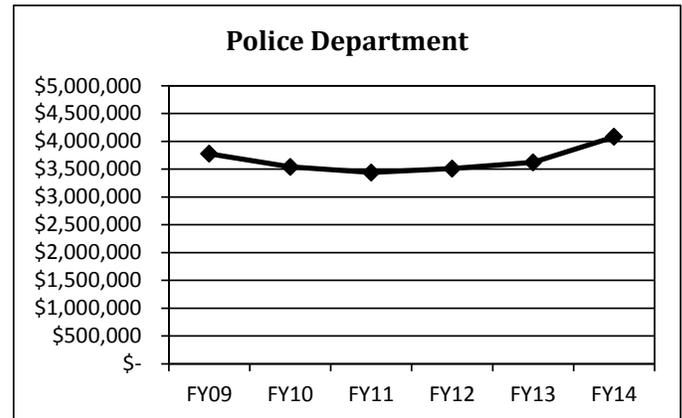
**POLICE DEPARTMENT**  
**Organizational Chart**



**Police Department**  
General Fund

**DEPARTMENT FUNCTION**

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



**ACCOMPLISHMENTS**

- Maintain Staff Training Certifications through in house training
- Received a West Coast Inland Navigation District (WCIND) grant that fund one marine patrol officer and one police boat
- Received an Edward Byrne Justice Assistance Grant (JAG) that funded two mobile tablet devices
- Maintained Environmental Enforcement and Education
- Restructured the department to provide adequate supervision 24 hours per day, 7 days per week
- Upgraded the viewing capacity of the security cameras around City Hall

**EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT**

- Maintaining the service levels expected from the community during an environment of reduced budget and staffing.
- The focus of the Sanibel Police Department will be to maintain response times and continue to respond to all calls for service and reports of criminal activity.
- The most notable trends on Sanibel are the increased incidents of burglary and theft.
- Upgrading and updating the functionality of Communications. This would include redesign of the Communications Room to be more ergonomically correct.
- Upgrading the E911 (switch from analog to digital) system to a router system that reduces equipment on site
- Replacing the current computer software system and implementing the new Records Management and Computer Aided
- Dispatch programs and transferring all data to the new system.
- Conduct training for the new public safety software for all Sanibel Police Personnel.

**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 2013	Actual FY 2012	Actual FY 2011
Document Code Enforcement violations. Take corrective action against violators through citation or education. <b>Measurement is ordinance violations documented.</b>	300	299	263
Maintain safe community through Community Policing and maintain a low crime rate. <b>Measurement to be utilized is total Federally reportable Crimes (UCR) committed on Sanibel</b>	120	120	120
Maintain response time at the previous year's rates. <b>Measurement is the average police response time to a call.</b>	2.10	2.10	2.07

**RESPONSIBILITIES**

**PATROL DIVISION - OPERATIONAL RESPONSIBILITIES**

- Proactively Patrol All Roadways
- Patrol the Beach and Waterway
- Respond to All Emergency Calls
- Respond to All Criminal Complaints
- Respond to All Calls For Service
- Perform Arrests
- Issue Traffic Citations.
- Respond to Traffic Crashes
- Animal Control
- Special Patrol Details
- Environmental Patrol Details
- Alligator Complaints
- Traffic Enforcement
- Report Writing
- Case Preparation
- Traffic Court
- Bureau of Driver Improvement Hearings
- Criminal Court
- Code Enforcement
- Correction Reports
- Criminal Investigation
- Property/Evidence
- Traffic Control
- Collect Mail Dropped for Utility Payment Deliver City deposits
- Deliver City Council packets
- City Mail Collection
- Department Scheduling
- Business Checks
- Residential Dark House Program
- Maintain Intoxilyzer

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

**EMERGENCY MANAGEMENT DIVISION - OPERATIONAL RESPONSIBILITIES**

- Emergency Management Planning
- Maintain Contact with Weather Consultant
- Coordinate Emergency Planning with Outside Agencies
- Implement Hurricane Pass Program
- Hurricane and Disaster Preparedness Education.
- Maintain and Implement Emergency Evacuation Plans
- Maintain and Implement Re-entry
- Maintain and Implement Recovery Plans
- Implement Disaster Security Plan
- Implement Emergency Communication Plan
- Alert Radio Program
- Implement Special Needs Program
- Maintain Emergency Contracts
- Participate in Lee County Disaster Council
- Participate in Lee County Medical Society
- Mobile Emergency Response Vehicle (MERV)

**SPECIAL SERVICES - OPERATIONAL RESPONSIBILITIES**

- Follow-up Investigations
- Property Validations
- Crime Scene Investigation
- Analysis and disposition of evidence
- City Council Security
- Participate in the Lee County Marine Advisory

**RESPONSIBILITIES (CONTINUED)**

**DISPATCH - OPERATIONAL RESPONSIBILITIES**

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

- Department Computers & Software Programs
- Maintain Personnel Training Files
- Automated Training Management System
- Recommend and Schedule Personnel to Training
- Coordinate Hiring Department Personnel
- Regional Training Council
- Electronic Booking
- Electronic Finger Printing

**PARKING ENFORCEMENT- OPERATIONAL RESPONSIBILITIES**

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

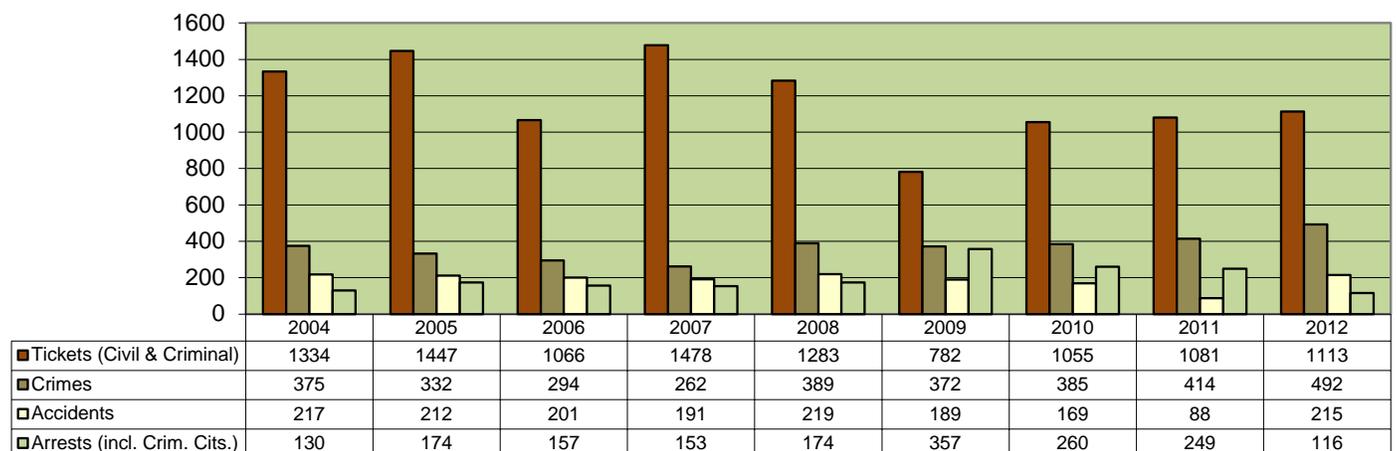
**ADMINISTRATION DIVISION- OPERATIONAL RESPONSIBILITIES**

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

**RECORDS DIVISION- OPERATIONAL RESPONSIBILITIES**

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

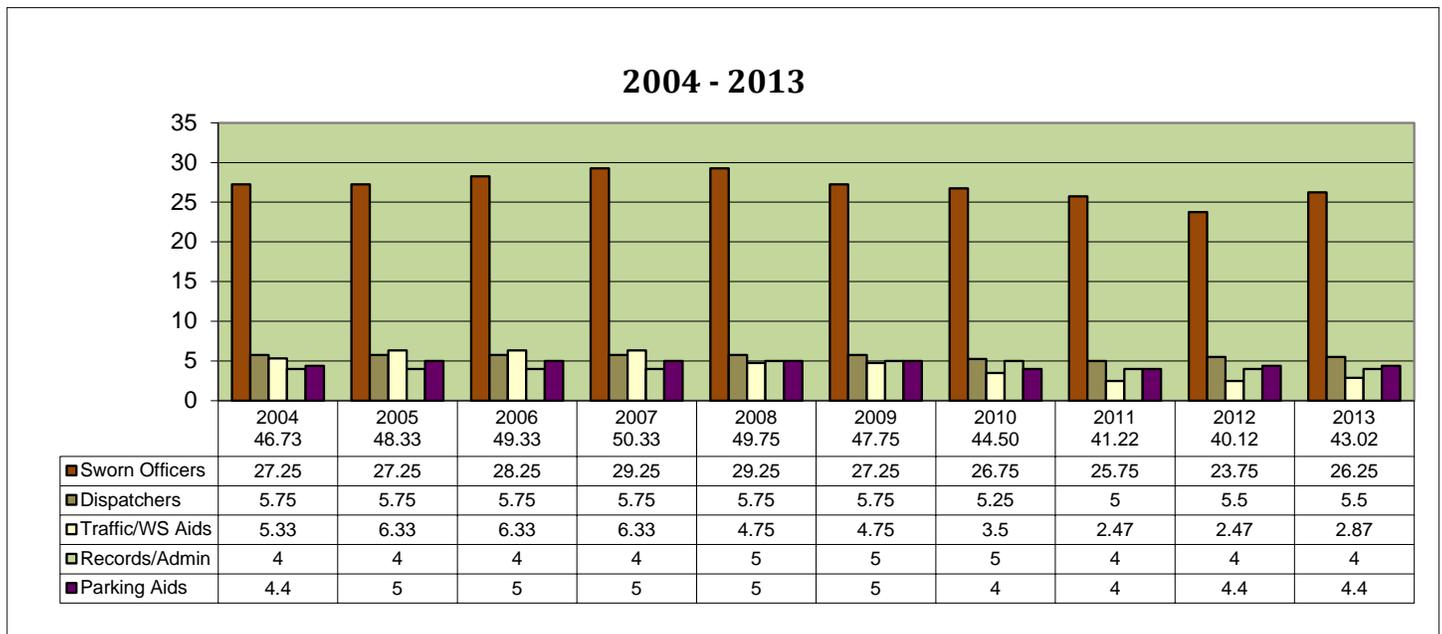
**POLICE ACTIVITY 2004 - 2012**



**TREND ANALYSIS**

Description	Actual FY 2012	Actual FY 2011	Actual FY 2010
Call for Service	23,161	23,542	27,564
Federally Reportable Crimes UCR:	162	120	120
Burglary	45	24	18
Theft	94	88	90
Assault	19	5	10
Vehicle Theft	4	3	1
Robbery	0	0	1
Rape	0	0	0
Murder	0	0	0
Tickets (Civil & Criminal)	1,113	1,081	1,055
Crimes	492	414	385
Accidents	215	88	169
Arrests (incl. Criminal Citations)	116	249	260
City ordinance Violations	436	263	430
Residency Demographics for Arrestees:			
Out of State	24%	19%	11%
Florida	15%	15%	11%
Lee County	55%	42%	53%
Sanibel	22%	24%	25%
DUI'S	5	10	6
Drugs (Narcotics)	3	14	15

**STAFFING LEVELS**



**General Fund  
Police Department**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ 1,617,046	\$ 1,517,004	\$ 1,507,142	\$ 1,532,968	\$ 1,510,447	\$ 1,561,515
Part-time	108,171	124,878	171,042	136,314	136,314	171,041
Salary Adjustments	-	-	-	-	-	43,314
Requested positions	-	-	-	-	-	50,000
Overtime	30,257	34,668	60,000	65,761	65,761	60,000
Holiday & Shift Differential	132,922	114,418	166,650	166,650	111,821	145,350
FICA Match	151,102	140,894	150,390	152,343	139,562	154,756
Retirement	610,819	834,849	875,758	893,210	873,249	1,028,391
Cafeteria Benefits	473,580	426,839	500,075	517,197	460,187	535,013
Workers' Comp	34,061	29,650	37,627	39,148	32,980	37,627
Unemployment Comp	374	201	-	-	-	-
<b>SUB-TOTAL</b>	<b>3,158,332</b>	<b>3,223,401</b>	<b>3,468,684</b>	<b>3,503,591</b>	<b>3,330,321</b>	<b>3,787,007</b>
<b>OPERATING EXPENSES</b>						
Professional Serv	451	1,749	-	1,000	933	-
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	132	1,074	-	10,000	4,841	-
Travel & Per Diem	87,706	88,565	88,000	91,600	91,600	91,600
Communications	24,954	41,731	38,000	52,389	52,389	38,360
Transportation/Postage	1,742	1,320	1,260	1,260	800	1,260
Utilities	-	-	-	-	-	-
Rentals & Leases	7,718	2,876	15,460	6,400	6,400	15,460
Insurance	-	-	-	-	-	-
Repair & Maintenance	23,005	34,522	36,966	36,966	25,000	36,966
Printing	720	1,328	1,575	1,575	1,000	1,575
Promotional Activities	1,664	1,874	-	-	20	-
Other Current Charges	16,964	23,197	3,302	9,302	8,143	3,302
Office Supplies	4,303	5,888	5,000	5,000	5,000	5,000
Operating Supplies	98,697	83,035	105,000	99,880	90,000	95,000
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc	924	720	5,074	5,074	5,074	5,074
<b>SUB-TOTAL</b>	<b>268,980</b>	<b>287,879</b>	<b>299,637</b>	<b>320,446</b>	<b>291,200</b>	<b>293,597</b>
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	10,805	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>10,805</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 3,438,117</b>	<b>\$ 3,511,280</b>	<b>\$ 3,768,321</b>	<b>\$ 3,824,037</b>	<b>\$ 3,621,521</b>	<b>\$ 4,080,604</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b><u>-2.88%</u></b>	<b><u>2.13%</u></b>		<b><u>8.91%</u></b>		<b><u>6.71%</u></b>

**General Fund  
Emergency Management (SEMP)**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Salary Adjustments	-	-	-	-	-	-
Requested positions	-	-	-	-	-	-
Overtime	-	75,586	-	-	-	-
Holiday & Shift Differential	-	145	-	-	-	-
FICA Match	-	4,576	-	-	-	-
Retirement	-	792	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Workers' Comp	-	-	-	-	-	-
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	-	81,099	-	-	-	-
<b>OPERATING EXPENSES</b>						
Professional Serv	-	-	3,000	3,000	1,000	3,000
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	6,000	6,000	6,000	6,000	6,000	6,000
Travel & Per Diem	-	-	-	-	2,000	-
Communications	-	567	500	500	500	500
Transportation	120	11	1,500	1,500	850	1,500
Utilities	-	-	-	-	-	-
Rentals & Leases	147	3,377	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	373	33	900	900	900	900
Printing	1,795	8,003	6,500	6,500	6,500	6,500
Promotional Activities	-	-	700	700	700	700
Other Current Charges	-	-	-	-	-	-
Office Supplies	-	39	230	230	230	230
Operating Supplies	396	9,503	4,000	4,000	4,000	4,000
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc	-	-	200	200	200	200
<b>SUB-TOTAL</b>	8,831	27,533	23,530	23,530	22,880	23,530
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	30,000
<b>SUB-TOTAL</b>	-	-	-	-	-	30,000
<b>GRANTS &amp; ASSISTANCE</b>	-	-	500	500	500	500
<b>DEPARTMENTAL TOTAL</b>	<u>\$ 8,831</u>	<u>\$ 108,632</u>	<u>\$ 24,030</u>	<u>\$ 24,030</u>	<u>\$ 23,380</u>	<u>\$ 54,030</u>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<u>-9.80%</u>	<u>1130.12%</u>		<u>-77.88%</u>		<u>124.84%</u>

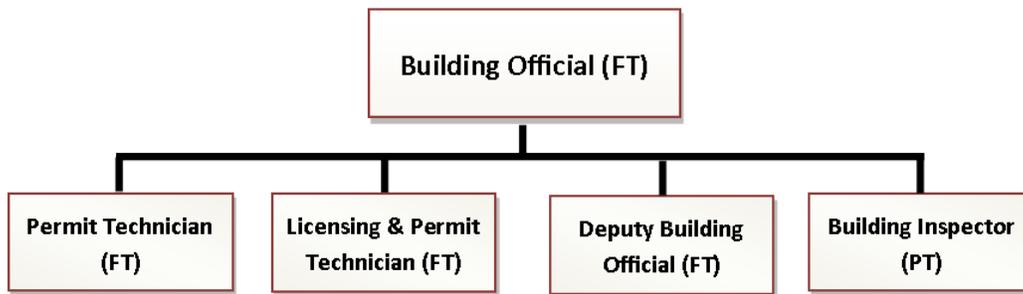
## PUBLIC SAFETY FUNCTION Building Department

### Director's Background

R. Harold Law, Jr.

Director Law has 33 years of experience as a building official/inspector in three states, within various municipalities. He obtained certification in 1985 as a Building Official and in 1992 as a Certified General Contractor. He earned an Associate's in Science Degree in Architecture from Walter State College in 1979, and a Bachelor's of Science Degree in Business Administration from Tusculum College in 1987.

### BUILDING DEPARTMENT Organizational Chart

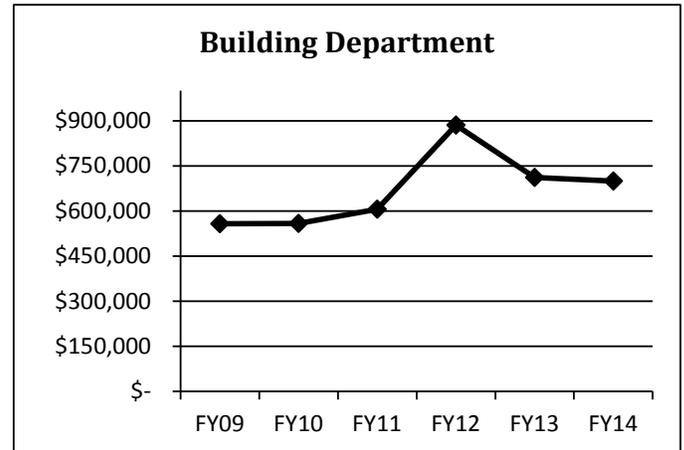


FT = Full - Time    PT = Part - Time

**Building Department**  
Building Department Fund

**DEPARTMENT FUNCTION**

To build a safe, sustainable and resilient community, consistent with the Sanibel Plan, through the enforcement of all Building Codes.



**ACCOMPLISHMENTS**

- Completed our annual review with the Federal Emergency Management Agency’s (FEMA) National Flood Insurance Program Community Rating System (NFIP-CRS), maintaining a 5 rating which produces a 25% reduction in flood insurance for all property owners on Sanibel
- Adjusted staffing levels to be consistent with the economic climate on Sanibel and made budget adjustments to reflect climate
- Coordinated all paper work and applications for the Contractor Review Board
- Continued to improve service to the contractors and the community in the remodeling of the structures
- The department has worked to build a strong, cohesive unit of highly trained professionals who are posed to address future events and concerns caused by the economy of the City
- Resolving citizen complaints and presented 16 complaints regarding licensed contractors to the Contractor Review Board

**EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT**

- A concerted effort is needed to inform the citizens of dangers not using licensed contractors through awareness and education on how to hire properly licensed contractors. With the proper use of licensed contractors the citizen can be protected from:
  - dangerous non-code compliant work
  - Injury and insurance liability
  - monetary loss
  - prevention of violating Florida state laws
- Education on Codes, Administration and Legal aspects are always needed to maintain the high standard that the City has become accustomed to from the Building Department.
- Developing training for 57 Structural Safety Inspectors and coordinating mock drills to prepare for a disaster using the latest technical advances available to the City.

**DEPARTMENT OBJECTIVES**

**To Support Council Goals:**

- Strengthen the Economic Health and Vitality of the City
- Promote water quality
- Promote best practices green technology check list

**To Support Departmental Objectives:**

- To maintain a Class 5 rating for reduction of flood insurance premium supported by the National Flood Insurance Program (NFIP)
- To maintain active job site erosion control monitoring
- To reduce paper in the work place

**PERFORMANCE INDICATORS**

Description	Estimated FY 2014	Actual FY 2013	Actual FY 2012	Actual FY 2011
To maintain a class 5 rating with FEMA, through the NFIP.	September 2014	September 2013	January 2013	May 16, 2011
To maintain a balance of permit fees received and the associated costs of enforcing the Florida Building Code.	August 2014	August 2013	August 2012	August 2011

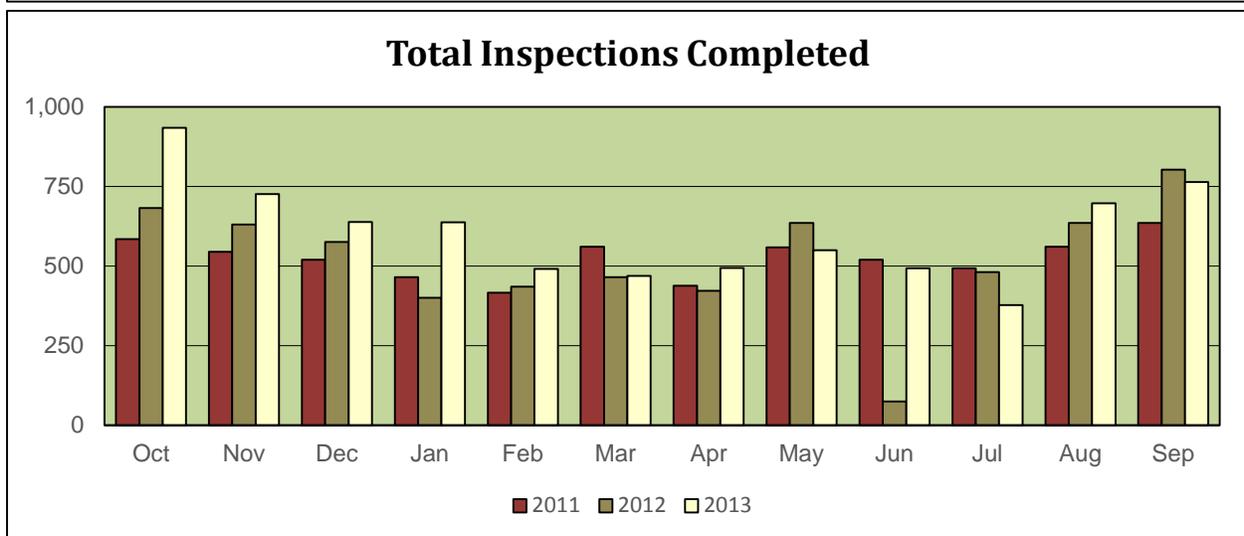
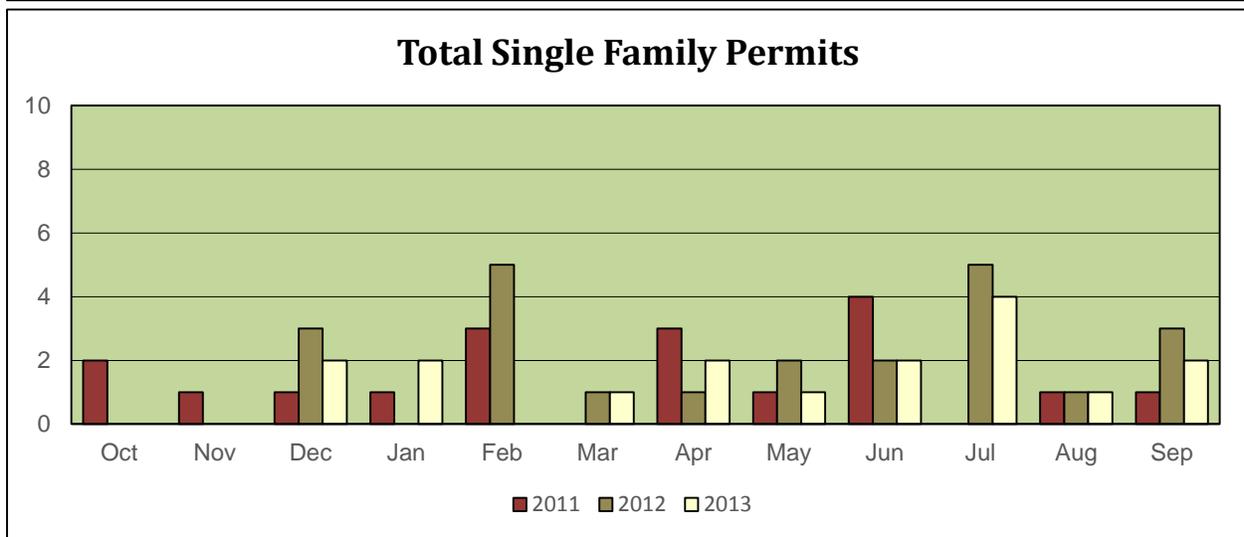
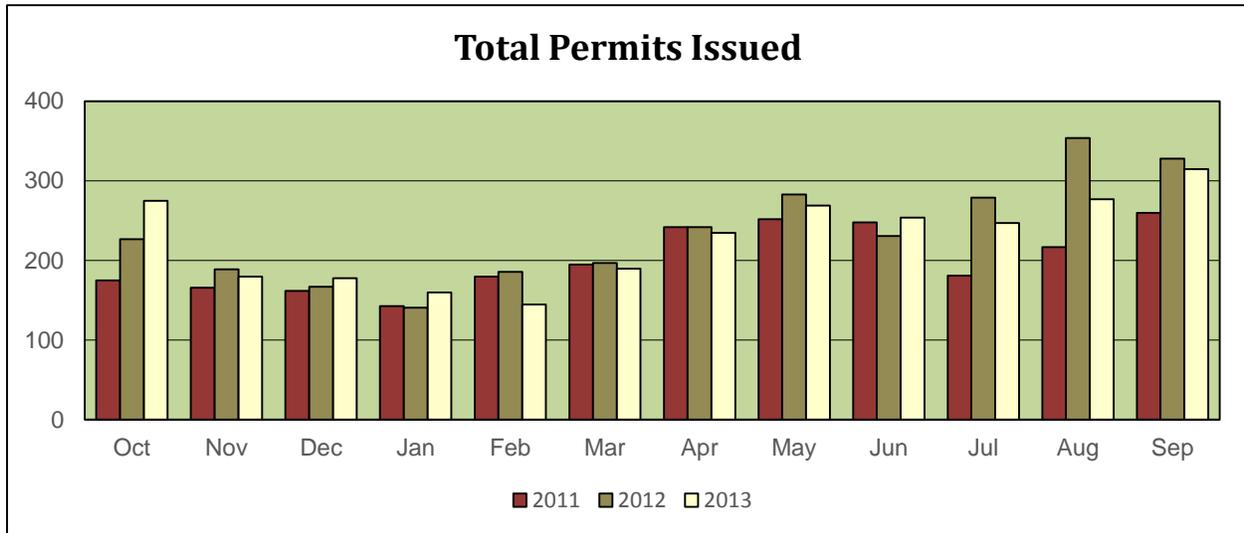
**RESPONSIBILITIES**

- Pre-construction – Prior to commencement of construction, the Building Department must confirm that all city requirements have been met. The plans for construction must be reviewed to comply with the standards of the family of Florida Codes, (Building, Electric, Mechanical, Plumbing and Fuel Gas) along with compliance of Florida Department of Environmental Protection and Federal Emergency Management Agencies as well as the National Flood Insurance Program.
- Construction – During the active construction phase the Building Department is responsible for receiving requests for inspections, distributing printed requests to proper departments for all departmental inspections within the city involved in construction; as well as the building inspectors in the Building Department. The inspectors are then charged with completing necessary inspections, notifying the permit holder of any inadequacies found on the job site during everyday inspection requests. At the close of the project, the Building Department is responsible for checking that all other city department requirements have been satisfied, before a Certificate of Occupancy or Completion is issued.
- Contractor Licensing –The Contractor Review Board was established in 2005. The Board reviews cases, along with hearing complaints. The Board may then make recommendations to the Department of Business and Professional Regulations for penalties on State Certified Contractors or impose fines or penalties for locally licensed individuals, as well as suspension of permitting privileges.

**TREND ANALYSIS**

**Key Observations:**

- Construction industry is at a normal pace and is now beginning to improve with work requested
- The inspections requested are requiring existing staff to work more efficiently



**Special Revenue Fund  
Building Department**

	Fiscal Year 2011 Actual Expenditures	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013			FY14 Adopted
			Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ 235,695	\$ 241,100	\$ 241,041	\$ 241,041	\$ 241,041	\$ 241,041
Part-time	27,025	33,293	26,000	45,179	45,179	45,344
Salary Adjustments	-	-	-	-	-	7,160
Requested positions	-	-	-	-	-	-
Overtime	-	829	-	-	-	-
Holiday & Shift Differential	-	-	-	-	-	-
FICA Match	19,602	20,574	20,429	21,896	21,896	22,456
Retirement	82,287	340,722	112,392	112,392	111,472	111,581
Cafeteria Benefits	59,990	59,410	62,746	62,746	56,640	56,789
Workers' Comp	5,009	4,559	5,976	5,976	5,236	5,976
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>429,608</b>	<b>700,487</b>	<b>468,584</b>	<b>489,230</b>	<b>481,464</b>	<b>490,347</b>
<b>OPERATING EXPENSES</b>						
Professional Serv	-	165	1,065	1,065	900	1,065
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	3,718	4,189	8,950	8,950	7,962	4,189
Travel & Per Diem	10,428	12,553	13,591	13,591	13,591	13,807
Communications	3,621	4,979	3,950	3,950	4,200	3,950
Transportation	1,264	694	900	900	850	900
Utilities	-	-	-	-	-	-
Rentals & Leases	1,258	1,224	1,750	1,750	1,750	1,400
Insurance	-	-	259	259	259	259
Repair & Maintenance	-	-	150	150	100	150
Printing	185	1,341	1,500	1,500	1,487	1,500
Promotional Activities	-	-	500	500	672	400
Other Current Charges	152,994	149,736	149,518	164,579	164,385	164,205
Office Supplies	1,518	6,466	2,300	2,300	2,292	2,300
Operating Supplies	65	3,086	1,200	1,200	1,179	1,200
Books, Subscriptions, etc	809	986	1,000	1,000	693	1,000
Training and Education	399	-	500	800	800	500
<b>SUB-TOTAL</b>	<b>176,259</b>	<b>185,419</b>	<b>187,133</b>	<b>202,494</b>	<b>201,120</b>	<b>196,825</b>
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	30,000	30,000	30,000	10,000
<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>10,000</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 605,867</b>	<b>\$ 885,906</b>	<b>\$ 685,717</b>	<b>\$ 721,724</b>	<b>\$ 712,584</b>	<b>\$ 697,172</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b><u>8.56%</u></b>	<b><u>46.22%</u></b>		<b><u>-18.53%</u></b>		<b><u>-3.40%</u></b>

**PHYSICAL ENVIRONMENT FUNCTION**  
**Garbage/Recycling Department**

**General Fund  
Recycling Center**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	-	-	-	-	-	-
Holiday & Shift Differential	-	-	-	-	-	-
FICA Match	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Life & Health Ins	-	-	-	-	-	-
Workers' Comp	-	-	-	-	-	-
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	-	-	-	-	-	-
<b>OPERATING EXPENSES</b>						
Professional Serv	-	-	-	-	-	-
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	30,102	29,338	33,300	33,300	28,500	33,300
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	674	1,374	10,000	10,000	10,290	10,000
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	9,363	11,280	11,640	11,640	11,640	11,640
Office Supplies	-	-	-	-	-	-
Operating Supplies	3,065	-	4,000	4,000	3,110	4,000
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>43,204</b>	<b>41,992</b>	<b>58,940</b>	<b>58,940</b>	<b>53,540</b>	<b>58,940</b>
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
<b>SUB-TOTAL</b>	-	-	-	-	-	-
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 43,204</b>	<b>\$ 41,992</b>	<b>\$ 58,940</b>	<b>\$ 58,940</b>	<b>\$ 53,540</b>	<b>\$ 58,940</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b><u>22.57%</u></b>	<b><u>-2.81%</u></b>		<b><u>40.36%</u></b>		<b><u>0.00%</u></b>

**PHYSICAL ENVIRONMENT FUNCTION**  
**Natural Resources Department**

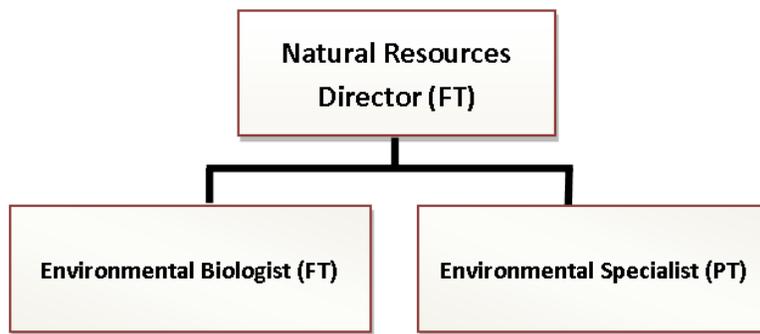
**Director’s Background**

James T. Evans III, M.S.

Director Evans has been employed with the City of Sanibel for more than 13 years and has over 16 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. He has a Bachelor of Arts in Environmental Studies and a Master of Science in Environmental Science from Florida Gulf Coast University.

**NATURAL RESOURCES DEPARTMENT**

**Organizational Chart**



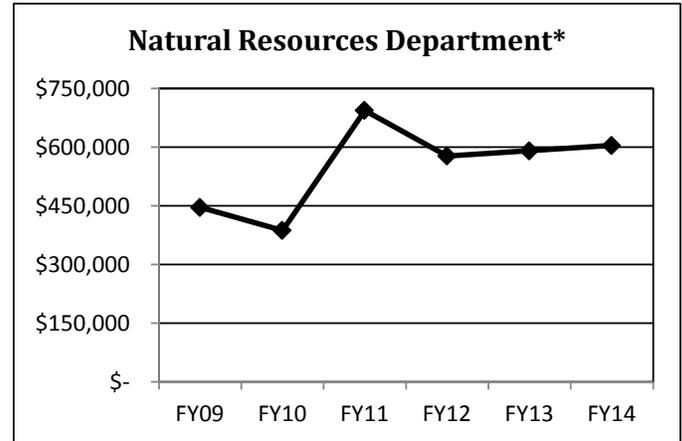
FT = Full - Time    PT = Part - Time

## 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.



\*The Brazilian Pepper Eradication Program was moved to this department in FY12

### ACCOMPLISHMENTS

- Received more than 142 grants totaling over \$13.12 million to fund needed environmental and hurricane recovery projects since 1992, securing more than \$488,000 in grants between 2012 and 2013
- Assisted Florida wildlife officials in tracking, trapping, and relocating the black bear discovered on Sanibel
- Completed Golf Course Fertilizer and Lake Management Annual Report Cards, with all golf courses achieving better scores in 2012 compared to 2011
- Assisted Councilman Denham and City Council with formation of Area Captains Program to address State-wide fertilizer legislation
- Completed initial round of code enforcement in Zone 6 of the Brazilian Pepper Eradication Program, with Zone 6 code enforcement anticipated to be completed by October 2013
- Secured 100% of the funds needed to construct the Pond Apple Park/Shipleigh Trail boardwalk and secured funding for additional boardwalk along Pond Apple Park Trail to improve ADA accessibility, construction to be completed by October 2013
- Assisted with the City's environmental education efforts related to the spiraling whitefly outbreak and other topics, including YouTube videos on fishing regulations and Sanibel's leash law
- Staff participated in weekly calls and put together weekly Caloosahatchee Conditions Report with our regional partnership with SCCF, Lee County and USFWS to help guide US Army Corps and SFWMD water management decisions
- Conducted weekly to daily red tide inspections during the 2012-2013 bloom and reported conditions to City Manager and provided public information on the beach conditions

## EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT

- Continued impacts from Caloosahatchee watershed and Lake Okeechobee regulatory discharges on coastal water quality resulting in increased frequency and duration of algal blooms that threaten Sanibel's natural systems, economy, and resident's quality of life.
- Meeting new Federal and State-mandated water quality regulations within the Sanibel River and our coastal waters, including Total Maximum Daily Loads and Numeric Nutrient Criteria.
- The repeated attempts of the Florida legislature to limit the City's ability to implement measures to protect local water quality, including fertilizer ordinances, require substantial staff time and threaten to limit the tools available to address State water quality mandates.
- Continue building regional partnerships to obtain additional water storage within the Caloosahatchee basin to address high and low-flow impacts affecting Sanibel's water quality.
- Continued implementation of the island-wide Brazilian Pepper Eradication Program is critical for maintaining productive wildlife habitat on conservation lands. New and increasing threats from exotic vines, including air potato and rosary pea, must also be addressed with continued control programs and grant funding.
- Management and treatment of newly introduced invasive exotic species (e.g., vines, insects, reptiles).
- Management of native wildlife expanding range on Sanibel (e.g., coyotes).
- Beachfront lighting compliance is at its highest level in the past 20 years and yet lighting violations still occur each year causing sea turtle hatchling disorientations and deaths. A continuing focus on this issue is essential as we work with our partners to protect both sea turtles and nesting shorebirds on Sanibel's thirteen miles of beaches.
- 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.
- 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.

## DEPARTMENT OBJECTIVES

### To Support Council Goals:

- To assess environmental issues associated with commercial redevelopment and the Civic Core Master Plan and provide recommendations and alternatives to protect the island's natural resources and meet the goals of the Sanibel Plan;
- To 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, implement Citizen's Fertilizer Education and Outreach Program, and develop stormwater information package for island homeowners to address water quality in community lakes;
- To work closely with City Council and our legislative delegation to prevent preemption of local government's ability to implement measures to protect water quality;
- To complete a 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 work closely with the South Florida Water Management District and the U.S. Army Corps of Engineers 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.

## DEPARTMENT OBJECTIVES (CONTINUED)

### To Support Departmental Objectives:

- To improve stormwater treatment from developed lands and roadways prior to discharge into Sanibel River through development of Comprehensive Nutrient Management Plan, implementation of priority projects and increased retention time in stormwater swales prior to discharge
- To continue to implement the island-wide Brazilian Pepper Eradication Program
- To maintain all city managed lands, including parks and conservation lands, free of invasive exotic plants and to manage these lands in a manner that maximizes the value of wildlife habitat
- To minimize sea turtle hatchling disorientations by dedicating sufficient resources to achieve beach lighting compliance through enforcement of Sanibel's outdoor lighting standards
- To complete restoration of the former Sanibel Bayous utility site using local and federal grants
- To complete Pond Apple Park/Shipleigh Trail Connector Project and associated trail improvements
- To develop an annual beach report establishing a baseline and status and trends of Sanibel's coastal resources including wildlife, wildlife habitat, and water quality

## PERFORMANCE INDICATORS

Description	Estimated FY 2014	Actual FY 2013	Actual FY 2012	Actual FY 2011	Actual FY 2010
To achieve "compliance" on Golf Course Fertilizer and Lake Management Guidelines at all island golf courses annually	100%	66%	66%	33%	N/A
To apply for grants annually to fund necessary environmental restoration projects	Yes	Yes	Yes	Yes	Yes
To complete initial Code Enforcement for Zone 6 of the Brazilian pepper program in 2013	100%	100%	N/A	N/A	N/A
To treat all City managed properties for invasive exotic plants annually	100%	100%	100%	100%	98%
To prevent all sea turtle hatchling disorientations via lighting compliance efforts annually	100%	100%	99%	99%	99%
To engineer, permit and fund the Sanibel Bayous utility site restoration project (timeline extended to 2014)	100%	80%	60%	30%	10%
To mow or burn all high quality coastal scrub habitat on City managed lands every 3 years	95%	90%	90%	90%	85%
To draft a Comprehensive Nutrient Reduction Plan for Sanibel in 2013	100%	80%	40%	20%	N/A
To engineer, permit and begin construction on the Pond Apple Park/Shipleigh Trail Connector Trail boardwalk	100%	100%	50%	N/A	N/A
Develop Annual Report on State of the Environment for Sanibel by October 2013 (beach habitat use assessment)	100%	90%	50%	N/A	N/A
To respond to requests for property inspections within 5 work days	100%	95%	80%	80%	Est. 70%

## **RESPONSIBILITIES**

### **Environmental Restoration**

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

### **Habitat Management**

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

### **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

### **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 (CCCL)

### **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

### TREND ANALYSIS

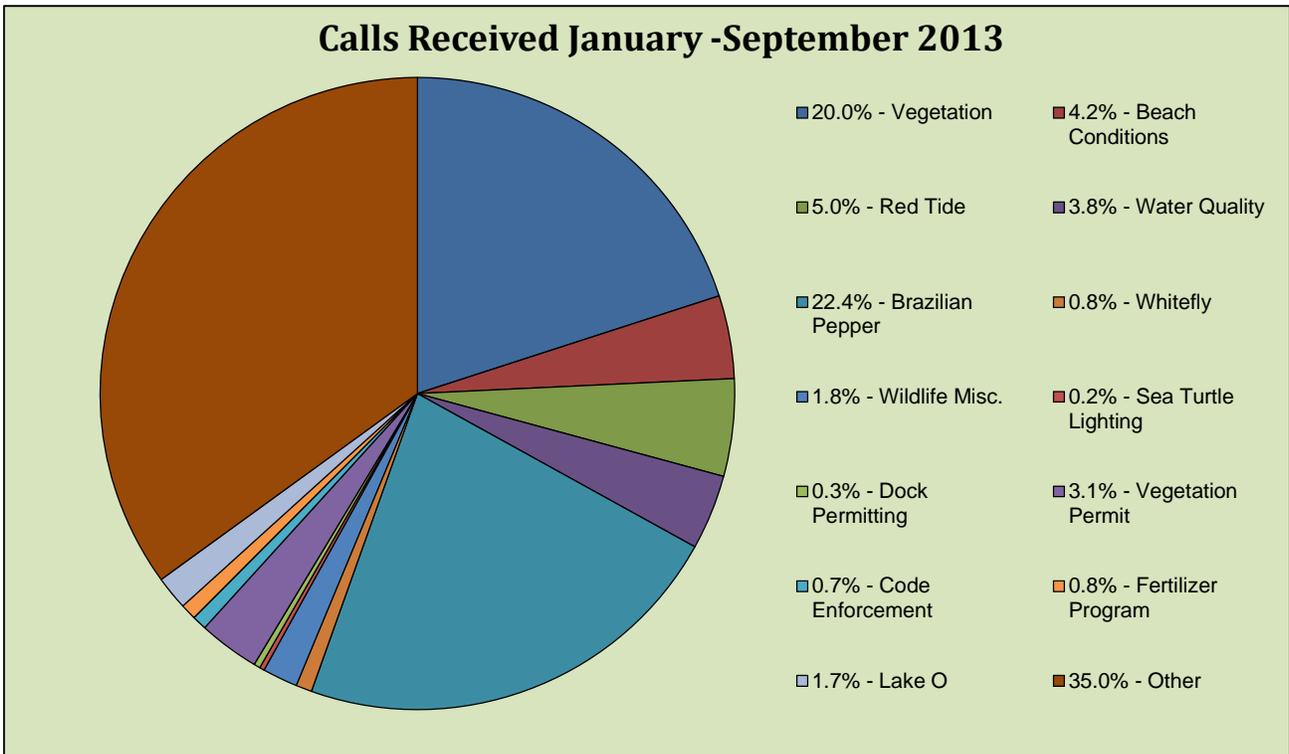
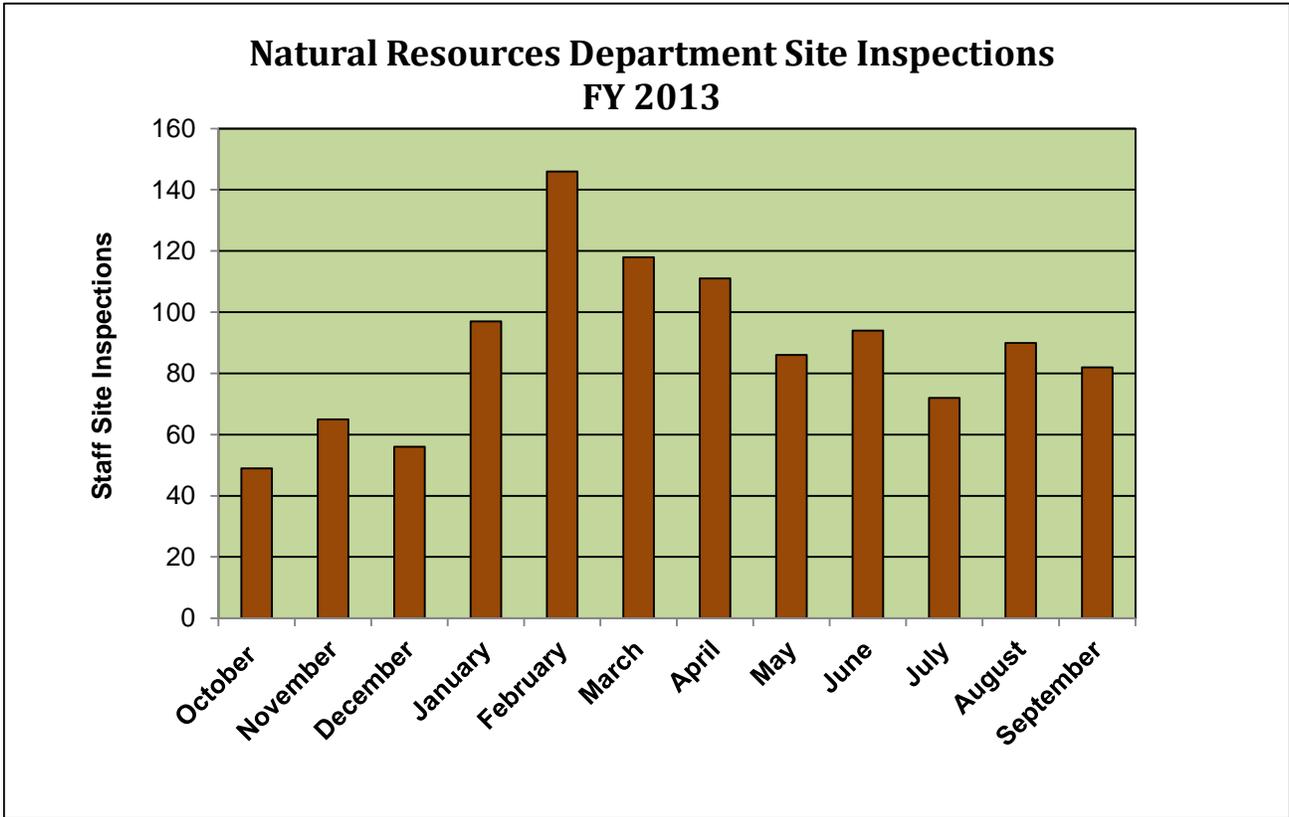
Description	Actual FY 2013	Actual FY 2012	Actual FY 2011	Actual FY 2010
Acres Managed	660	660	660	656
Acres of Exotics Treated (all lands)	1,063 <sup>a</sup>	922 <sup>a</sup>	660	1,106 <sup>a</sup>
Gallons of Herbicide Used	168 <sup>a</sup>	160 <sup>a</sup>	140	150
Site Inspections	1,066 <sup>b</sup>	N/A	N/A	N/A
Inquiries Handled	1,756 <sup>c</sup>	N/A	N/A	N/A
Public Education Staff Presentations	14	13	N/A	N/A
Sea Turtle Lighting Violations	72 (5 surveys)	75 (5 surveys)	82 (5 surveys)	115 (6 surveys)
Vegetation Contractors Trained	37	56	65	81
Fertilizer Contractors Trained	49	37	43	53
Vegetation Permits Issued by DNR staff	66	114	118	112

<sup>a</sup> Includes treatment of exotics on J.N. Ding Darling NWR– Grant funded through State Bureau of Invasive Plant Management and the US Fish and Wildlife Service

<sup>b</sup> Began tracking October 2012 (data included October 2012 through May 2013). Site inspections YTD total does not include approximately 1,000 properties in Zone 6 of the Brazilian Pepper Eradication Program that were inspected during the initial code enforcement survey. These site inspections were lumped into a daily inspection where multiple properties were visited during a single inspection.

<sup>c</sup> Began tracking January 2013 (data included January 2013 through April 2013). Total does not include walk-ins, emails, or direct calls received after business hours.

**TREND ANALYSIS (CONTINUED)**



1,756 total calls received in time period - average of 195 calls per month  
(Detail call data for May, June and July not available)

**General Fund  
Natural Resources Department**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ 343,034	\$ 261,333	\$ 154,277	\$ 154,277	\$ 153,280	\$ 154,277
Part-time	-	-	59,998	39,351	39,351	43,916
Salary Adjustments	-	-	-	-	-	4,955
Requested positions	-	-	-	-	-	-
Overtime	25,000	-	-	-	-	-
Holiday & Shift Differential	2,000	585	-	-	-	-
FICA Match	28,964	19,162	16,391	16,391	14,736	15,541
Retirement	171,426	62,574	70,436	70,436	63,237	63,273
Cafeteria Benefits	82,652	27,908	20,609	20,609	20,609	20,684
Workers' Comp	9,874	6,002	7,617	7,617	6,676	7,617
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>662,950</b>	<b>377,564</b>	<b>329,328</b>	<b>308,681</b>	<b>297,889</b>	<b>310,263</b>
<b>OPERATING EXPENSES</b>						
Professional Serv	-	-	800	800	300	800
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual <sup>1</sup>	14,636	165,956	290,000	220,000	220,000	250,000
Travel & Per Diem	8,640	9,157	13,200	13,200	12,500	13,200
Communications	3,675	5,570	4,180	5,500	5,500	4,180
Transportation	941	231	200	200	200	200
Utilities	-	-	-	-	-	-
Rentals & Leases	74	74	500	500	-	500
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	4	-
Printing	23	1,408	400	400	250	1,200
Promotional Activities	-	627	-	-	-	-
Other Current Charges	160	193	1,800	1,800	900	2,500
Office Supplies	439	345	1,200	1,200	650	1,200
Operating Supplies	2,142	16,097	10,000	15,000	15,000	20,000
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc	102	50	200	200	100	200
<b>SUB-TOTAL</b>	<b>30,832</b>	<b>199,708</b>	<b>322,480</b>	<b>258,800</b>	<b>255,404</b>	<b>293,980</b>
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRANTS &amp; ASSISTANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,000</b>	<b>37,000</b>	<b>-</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 693,782</b>	<b>\$ 577,272</b>	<b>\$ 651,808</b>	<b>\$ 604,481</b>	<b>\$ 590,293</b>	<b>\$ 604,243</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b>79.43%</b>	<b>-16.79%</b>		<b>4.71%</b>		<b>-0.04%</b>

<sup>1</sup> Brazilian pepper program expense, previously found in special revenue fund #116 was moved to the natural resources department in FY12, to conform to GASB 54 accounting requirements

## PUBLIC WORKS, TRANSPORTATION AND UTILITY FUNCTION

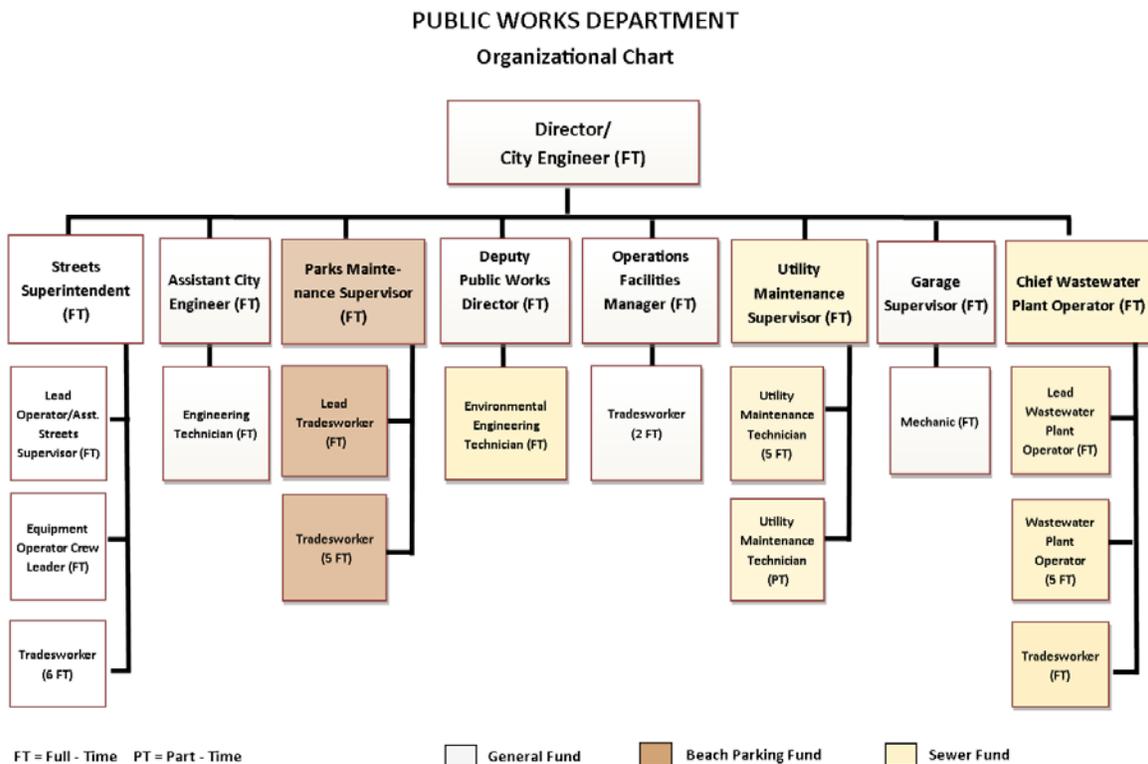
### Public Works Department

- Public Works Administration and Garage
- Transportation Department
- Sewer System Enterprise Fund
- Beach Parking Enterprise Fund

#### Director's Background

Keith Lee Williams II, PE

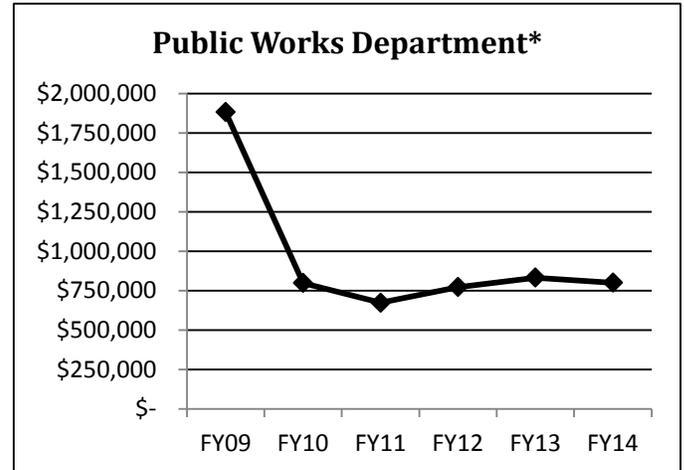
Director Williams joined the City of Sanibel in October 2012. Mr. Williams is a licensed professional engineer and prior to coming to Sanibel was the City Engineer for the City of Smyrna, Georgia. Mr. Williams has a bachelor's degree in Civil and Environmental Engineering with University Honors recognition from the University of Tennessee.



**Public Works Department**  
General Fund

**DEPARTMENT FUNCTION**

To economically provide safe, well-maintained and clean roads, shared use paths, parks, public buildings and vehicles.



\*This department was split into two in FY10 and employees began direct charging their time to the sewer and beach parking funds in FY11

**ACCOMPLISHMENTS**

- Completed East Periwinkle Way Improvement Project from King’s Crown Drive to Lighthouse Beach Gulfside Parking Lot
- Resurfaced 4.20 miles of streets
- Embraced technological advancements (computerized purchasing, computer training & ipad usage)
- Completed Shared Use Path Repair Project totaling 2.40 miles of repairs.

**EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT**

- Public Works’ functions are labor intensive, involving technical, skilled, semi-skilled and unskilled labor. Many of the administration, engineering, streets, garage and public facilities personnel are long time City employees. As they reach retirement age, it will be very difficult to replace their institutional knowledge. Even in the current economic market, there is difficulty in hiring technical, skilled employees such as engineering personnel;
- The increased demands upon Public Works through both the expansion of the facilities to be maintained (more parks, shared use paths, signs, plantings areas, etc.) and the desire for increased maintenance levels (more trimming of roads and shared use paths, more frequent mowing to maintain and enhance the City’s appearance.

**DEPARTMENT OBJECTIVES**

**To Support Council Goals:**

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

**To Support Departmental Objectives:**

- To expand the shared use path system
- To correct up to 10 neighborhood drainage problems annually
- To perform timely maintenance on the City’s infrastructure to prevent future major repairs

**PERFORMANCE INDICATORS**

Description	Estimated FY 2014	Actual FY 2013	Actual FY 2012	Actual FY 2011
Streets resurfaced/reconstructed (miles)	5.96	4.20	4.90	5.93
Shared use paths constructed (linear feet)	6,442	0	6,730	4,730
Road and shared use path miles swept	500	176	59	491

**RESPONSIBILITIES**

**Administration**

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

**Transportation**

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

**Engineering**

- Surveys
- Designs
- Construction contracts
- Project coordination
- Capital Improvement Program
- Inspections
- Permits
- Maintain maps

**Public Facilities**

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

**Garage**

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

**General Fund  
Public Works**

	Fiscal Year 2011 Actual Expenditures	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013			FY14 Adopted
			Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ 365,875	\$ 387,842	\$ 345,906	\$ 373,026	\$ 373,026	\$ 343,034
Part-time	-	-	-	-	-	-
Salary Adjustments	-	-	-	-	-	8,576
Requested positions	-	-	-	-	-	-
Overtime	12,408	20,953	25,000	25,000	23,812	25,000
Holiday & Shift Differential	780	932	2,000	5,610	5,610	2,000
FICA Match	27,712	30,417	28,527	28,527	30,787	28,964
Retirement	117,322	154,510	174,496	174,496	169,344	171,426
Cafeteria Benefits	84,679	89,547	75,948	100,095	100,095	82,652
Workers' Comp	8,938	7,780	9,874	9,874	8,656	9,874
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>617,714</b>	<b>691,981</b>	<b>661,751</b>	<b>716,628</b>	<b>711,330</b>	<b>671,526</b>
<b>OPERATING EXPENSES</b>						
Professional Serv	29	20,614	46,200	46,200	46,500	46,000
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	1,790	2,584	3,420	3,420	3,011	3,420
Travel & Per Diem	8,267	10,125	10,600	10,600	10,600	10,600
Communications	7,291	12,617	12,060	12,060	13,407	13,470
Transportation/Postage	293	225	500	500	700	500
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	80	80	80	80
Insurance	-	-	-	-	-	-
Repair & Maintenance	9,873	9,493	19,250	19,250	19,250	19,250
Printing	5	1,068	1,200	1,200	400	1,200
Promotional Activities	-	3,184	-	-	-	-
Other Current Charges	155	-	600	600	600	600
Office Supplies	3,998	3,612	7,950	7,950	7,950	7,950
Operating Supplies	5,133	7,151	6,800	6,800	6,800	6,800
Road Materials & Supplies	3,960	-	-	-	-	-
Books, Subscriptions, etc	5,849	5,264	10,330	10,330	6,500	10,330
<b>SUB-TOTAL</b>	<b>46,643</b>	<b>75,937</b>	<b>118,990</b>	<b>118,990</b>	<b>115,798</b>	<b>120,200</b>
<b>CAPITAL OUTLAY</b>						
Software	-	-	2,000	2,000	2,000	2,000
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	4,395	-	-	-	-
Machinery & Equipment	8,145	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>8,145</b>	<b>4,395</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>GRANTS &amp; ASSISTANCE</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 673,502</b>	<b>\$ 772,313</b>	<b>\$ 782,741</b>	<b>\$ 837,618</b>	<b>\$ 829,128</b>	<b>\$ 793,726</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b>-15.61%</b>	<b>14.67%</b>		<b>8.46%</b>		<b>-5.24%</b>

**Transportation Fund  
Public Works Department-Streets Division**

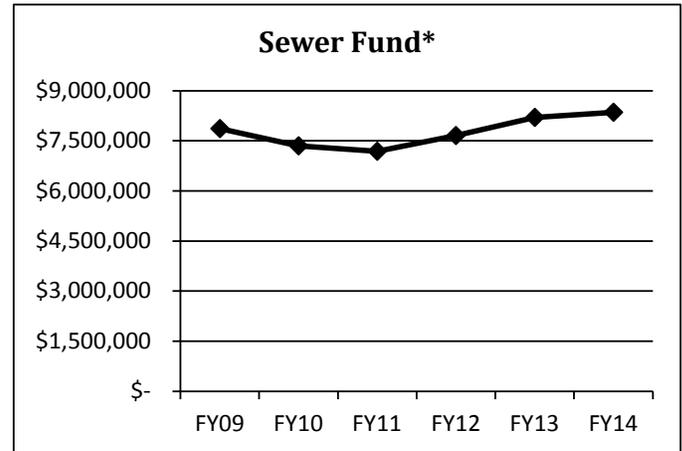
	Fiscal Year 2011 Actual Expenditures	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013			FY14 Adopted
			Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ 381,080	\$ 353,327	\$ 349,868	\$ 349,868	\$ 349,986	\$ 349,868
Part-time	-	-	-	-	-	-
Salary Adjustments	-	-	-	-	-	8,747
Requested positions	-	-	-	-	-	-
Overtime	89,321	98,561	100,000	100,000	100,211	100,000
Special Pay	3,822	3,364	12,000	12,000	3,865	12,000
FICA Match	37,711	35,792	35,334	35,334	34,736	36,002
Retirement	121,565	106,368	119,799	119,799	103,145	119,099
Cafeteria Benefits	95,398	89,852	90,559	90,559	102,798	101,060
Workers' Comp	25,262	22,000	27,907	27,907	24,460	27,907
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>754,159</b>	<b>709,264</b>	<b>735,467</b>	<b>735,467</b>	<b>719,201</b>	<b>754,683</b>
<b>OPERATING EXPENSES</b>						
Professional Serv	88,370	91,827	108,320	158,958	158,958	107,000
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	192,957	186,610	243,200	257,212	257,212	271,200
Investigations	-	-	-	-	-	-
Travel & Per Diem	4,673	4,038	4,360	4,360	4,000	4,360
Communications	968	960	960	960	960	960
Transportation	40	13	-	-	15	-
Utilities	-	-	-	-	-	-
Rentals & Leases	5,273	8,282	8,700	8,700	9,122	10,825
Insurance	-	-	-	-	-	-
Repair & Maintenance	422,857	1,497,083	1,119,500	1,166,127	1,166,127	1,259,500
Printing	-	-	-	-	-	-
Promotional Activities	-	-	500	500	-	500
Other Current Charges	2,628	4,998	1,950	1,950	1,865	1,950
Office Supplies	-	73	-	-	-	-
Operating Supplies	103,807	86,280	84,000	84,000	84,000	84,000
Road Materials & Supplies	72,241	62,616	80,000	86,000	86,000	80,000
Books, Subscriptions, etc	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>893,814</b>	<b>1,942,780</b>	<b>1,651,490</b>	<b>1,768,767</b>	<b>1,768,259</b>	<b>1,820,295</b>
<b>CAPITAL OUTLAY</b>						
Land	500	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	29,757	60,910	-	-	-	-
Machinery & Equipment	-	1,748	2,500	2,500	2,500	-
<b>SUB-TOTAL</b>	<b>30,257</b>	<b>62,658</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 1,678,230</b>	<b>\$ 2,714,702</b>	<b>\$ 2,389,457</b>	<b>\$ 2,506,734</b>	<b>\$ 2,489,960</b>	<b>\$ 2,574,978</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b><u>-27.11%</u></b>	<b><u>61.76%</u></b>				<b><u>2.72%</u></b>

**PHYSICAL ENVIRONMENT FUNCTION**  
**Utilities Department**

**Utility Department**  
Sewer Fund

**DEPARTMENT FUNCTION**

To improve surface water quality. To provide reliable, high quality wastewater collection, treatment, and reuse services in a cost effective manner to residential and commercial customers at a reasonable cost.



\* Includes debt service expense and capital items

**ACCOMPLISHMENTS**

- Improved lift station pump efficiency through the installation of variable frequency drives
- Continued program to identify and eliminate infiltration/inflow
- Continued with the plant tank inspection/repair program

**EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT**

- The utility department’s functions require technical proficiency. Even in the current economic market, there is difficulty hiring skilled employees such as wastewater plant operators.
- The expansion of the sewer system is placing increased demands on fewer staff.
- Water quality issues impact the department, including finding environmentally friendly ways to:
  - ❖ Conversion of sludge treatment to high efficiency process that produces a quality end product.
  - ❖ Reduction of Nutrients in effluent, prior to its use for irrigation.

**DEPARTMENT OBJECTIVES**

**To Support Council Goals:**

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

**To Support Departmental Objectives:**

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

**PERFORMANCE INDICATORS**

Description	Estimated FY 2014	Projected FY 2013	Actual FY 2012	Actual FY 2011
Annual Average Daily Flow (MGD)	1.10	1.06	1.062	1.125
Funds expended on I/I corrections (\$)	180,000	180,000	130,000	220,000
Funds expended to identify I/I sources (\$)	30,000	30,000	20,000	0
Number of effluent violations	0	0	3	0
Number of system overflows	0	5	5 (Private) 1 (Public)	2

**RESPONSIBILITIES**

**Utility Operations**

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

**Utility Maintenance**

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

**TREND ANALYSIS**

Description	Projected FY 2014	Projected FY 2013	Actual FY 2012	Actual FY 2011	Actual FY 2010
Sewer equivalent residential units (ERU)	9,364	9,354	9,344	9,323	9,302
Average Daily Wastewater Flow (MGD)	1.06	1.06	1.062	1.125	1.515

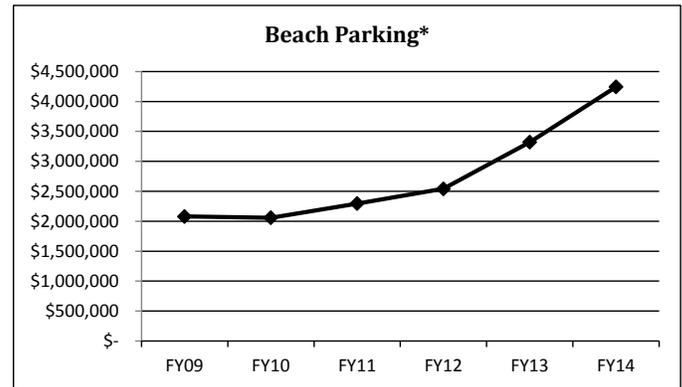
**Enterprise Fund  
Sanibel Sewer System**

	GAAP Basis		Non-GAAP Basis			FY14 Adopted
	Fiscal Year 2011 Actual Expenses	Fiscal Year 2012 Actual Expenses	Fiscal Year 2013			
			Original Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ 896,973	\$ 873,674	\$ 914,592	\$ 843,882	\$ 843,882	\$ 897,322
Part-time	33,953	-	33,280	33,280	25,975	33,280
Salary Adjustments	-	-	-	-	-	22,640
Requested positions	-	-	-	-	-	-
Overtime	88,294	96,294	90,000	90,000	89,691	90,000
Special Pay	12,812	13,973	16,000	16,000	15,014	16,000
FICA Match	78,714	74,643	80,621	80,621	74,554	81,032
Retirement	253,631	782,973	276,507	276,507	267,499	279,082
Cafeteria Benefits	221,482	217,279	267,644	216,003	216,003	259,218
Workers' Comp	11,684	10,171	12,908	12,908	11,312	12,908
Unemployment Comp	-	-	-	6,325	6,325	-
SUB-TOTAL	1,597,543	2,069,007	1,691,552	1,575,526	1,550,255	1,691,482
<b>OPERATING EXPENSES</b>						
Professional Serv	86,070	85,246	144,800	222,935	222,935	268,077
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	273,760	240,360	349,100	349,100	349,100	349,470
Investigations	-	-	-	-	-	-
Travel & Per Diem	11,334	12,606	13,150	13,150	11,200	13,150
Communications	14,655	14,235	16,980	16,980	15,000	16,980
Transportation	5,795	7,120	7,500	7,500	7,000	7,500
Utilities	329,801	345,856	355,320	355,320	355,320	355,320
Rentals & Leases	9,214	17,626	11,060	11,060	11,060	11,060
Insurance	16,076	18,758	22,474	22,474	22,474	23,148
Repair & Maintenance	605,090	692,521	1,050,000	1,008,044	1,008,044	985,000
Printing	1,019	1,465	3,500	3,500	3,500	3,500
Promotional Activities	1,162	1,797	2,000	2,000	2,000	2,000
Other Current Charges	355,377	455,299	468,311	427,773	427,773	434,773
Office Supplies	2,883	7,985	4,400	4,400	3,200	4,400
Operating Supplies	232,199	213,944	285,050	240,000	240,000	295,050
Road Materials & Supplies	-	-	4,000	4,000	250	4,000
Books, Subscriptions, etc	6,494	2,862	11,600	11,600	4,000	11,600
SUB-TOTAL	1,950,929	2,117,680	2,749,245	2,699,836	2,682,856	2,785,028
<b>Capital Outlay</b>						
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	195,000	298,955	298,955	65,000
Machinery & Equipment	-	-	85,000	37,925	37,925	219,500
SUB-TOTAL	-	-	280,000	336,880	336,880	284,500
<b>Non-Operating Expenditures</b>						
Reserve for Disasters	-	-	100,000	100,000	100,000	100,000
Depreciation & Amortization	2,463,528	2,460,521	-	-	-	-
Debt Service	1,170,496	1,012,588	3,473,296	4,023,296	4,023,296	3,474,146
SUB-TOTAL	3,634,024	3,473,109	3,573,296	4,123,296	4,123,296	3,574,146
DEPARTMENTAL TOTAL	\$ 7,182,496	\$ 7,659,796	\$ 8,294,093	\$ 8,735,538	\$ 8,693,287	\$ 8,335,156
% CHANGE COMPARED TO PREVIOUS YEAR	-2.31%	6.65%		14.04%		-4.58%

**Beach Parking Department**  
Beach Parking Fund

**DEPARTMENT FUNCTION**

To economically provide safe, well-maintained and clean beach parks, including restrooms, fishing pier, paths, trails and signage. The Department also provides a mobile beach patrol and patrols the City's parks.



\*Expenditures do not include capital items

**ACCOMPLISHMENTS**

- Completed Sanibel Lighthouse Rehabilitation Project
- Completed 2013 beach dune plantings to beautify the beach parks and protect shoreline from erosion
- Reinstalled more than 1,600 linear feet of rope and bollard system at Gulfside City Park and Lighthouse Beach Park that were impacted by Tropical Storm Debby. Obtained grant funding to install additional rope and bollards at other City public beach accesses

**EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT**

- Increased pressures on the beach ecosystem and facilities as word of Sanibel's high ranking as a beach destination spreads.
- Increased demands on staff through the expansion of the facilities to be maintained (more restrooms, picnic areas, etc.).
- Maintaining recreational opportunities for beachgoers, while protecting critical wildlife habitat.
- Maintaining the existing family-friendly beach atmosphere.

**DEPARTMENT OBJECTIVES**

**To Support Council Goals:**

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

**To Support Departmental Objectives:**

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

## PERFORMANCE INDICATORS

Description	Estimated FY 2014	Projected FY 2013	Actual FY 2012	Actual FY 2011
Annual beach park dune plantings	100%	100%	N/A	N/A
Annual exotic plant control at all beach parks	100%	100%	100%	100%
Annual maintenance of beach park rope and bollard system	100%	100%	100%	N/A
Maintain consistent revenues through enforcement and parking machine maintenance (measurement will be consistent revenues)	\$1,617,397	\$1,721,934	\$1,641,585	\$1,513,568

## RESPONSIBILITIES

### Beach Parks Maintenance

- Maintain grounds
- Litter control
- Monitor cleaners
- Make repairs
- Dune plantings
- Exotic control
- Beach walkovers

### TREND ANALYSIS

Description	Estimated FY 2014	Projected FY 2013	Actual FY 2012	Actual FY 2011
Parks - Number of restrooms	8	8	8	6
Parks - Number of facilities	26	26	26	24
Linear feet of shoreline newly vegetated or re-vegetated with dune species	500	2,300	N/A	N/A
Number of acres of exotic plants treated at beach parks	100	128	N/A	N/A
Linear feet of rope and bollards newly installed or reinstalled due to storm events	0	1,600	N/A	N/A
Parking machine revenue	\$1,450,397	\$1,450,397	\$1,398,052	1,298,050
Parking permit revenue	\$92,000	\$98,500	\$97,620	\$94,433
Parking violation revenue	\$75,000	\$88,044	\$78,337	\$76,451

**Beach Parking Fund  
Parking Revenue and Expense Allocations**

	Allocated Expenses <sup>2</sup>	Beach Location			Total Department
		Boat Ramp Blindpass Tarpon Bay Gulfside Lighthouse	Bowmans	Turner	
<b>REVENUE - PARKING FEES</b>		\$ 872,616	\$ 515,961	\$ 61,820	\$ 1,450,397
<b>EXPENSES</b>					
Salaries					
Current positions	647,000	406,173	215,059	25,767	646,999
Requested positions	-	-	-	-	-
Reserve for Comp/Reclass	-	-	-	-	-
Overtime	82,000	55,310	23,834	2,856	82,000
Special Pay	10,268	6,178	3,653	438	10,269
F.I.C.A. Match	56,555	35,777	18,555	2,223	56,555
Retirement	205,367	124,826	71,924	8,618	205,368
Cafeteria Benefits	212,060	129,294	73,910	8,856	212,060
Worker's Compensation	20,265	12,934	6,546	784	20,264
<b>Total Personnel Services</b>	<b>1,233,515</b>	<b>770,492</b>	<b>413,481</b>	<b>49,542</b>	<b>1,233,515</b>
Professional Services	47,200	30,700	16,500	-	47,200
Other Contractual Services	340,250	340,250	-	-	340,250
Travel and Per Diem	37,650	37,650	-	-	37,650
Communications	11,488	11,488	-	-	11,488
Transportation	5,500	5,200	300	-	5,500
Utilities	79,400	72,800	6,600	-	79,400
Rentals and Leases	3,200	3,200	-	-	3,200
Insurance	38,828	38,828	-	-	38,828
Repair and Maintenance	420,730	418,730	2,000	-	420,730
Printing	7,300	7,300	-	-	7,300
Promotional Activities	750	750	-	-	750
Other Current Charges	30,600	30,600	-	-	30,600
Indirect Cost Charges	405,690	405,690	-	-	405,690
Office Supplies	1,500	1,500	-	-	1,500
Operating Supplies	118,900	118,900	-	-	118,900
Road Materials	4,000	4,000	-	-	4,000
<b>Total Operating Expenditures</b>	<b>1,552,986</b>	<b>1,527,586</b>	<b>25,400</b>	<b>-</b>	<b>1,552,986</b>
Buildings	627,127	627,127	-	-	627,127
Improvements Other Than Buildings	760,000	760,000	-	-	760,000
Machinery and Equipment	70,000	70,000	-	-	70,000
<b>Total Capital Outlay</b>	<b>1,457,127</b>	<b>1,457,127</b>	<b>-</b>	<b>-</b>	<b>1,457,127</b>
<b>TOTAL EXPENSES</b>	<b>\$ 4,243,628</b>	<b>\$ 3,755,205</b>	<b>\$ 438,881</b>	<b>\$ 49,542</b>	<b>\$ 4,243,628</b>

**SUPPLEMENTAL INFORMATION**

Parking Machines:	1, 2 & 3	6 & 7	9	6
Number of Parking Spaces:	367	217	26	610
Allocation Percentages <sup>1</sup>	60.16%	35.57%	4.26%	

<sup>1</sup> Allocations are derived from a ratio of parking spaces for selected beach(es) to total City parking spaces.

<sup>2</sup> Expenses not designated for a specific location are allocated across all beaches based on allocation percentages.

**ECONOMIC ENVIRONMENT FUNCTION**  
**Below Market Rate Housing Program**

**General Fund  
Below Market Rate Housing Program**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Salary Adjustments	-	-	-	-	-	-
Requested positions	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Holiday & Shift Differential	-	-	-	-	-	-
FICA Match	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Workers' Comp	-	-	-	-	-	-
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	-	-	-	-	-	-
<b>OPERATING EXPENSES</b>						
Professional Serv	-	-	-	-	-	-
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	-	-	-	-	-	-
Travel & Per Diem	-	-	-	-	-	-
Communications	1,654	2,133	2,500	2,500	2,500	2,500
Transportation	1,369	1,000	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Promotional Activities	-	-	2,500	2,500	2,500	-
Other Current Charges	-	-	-	-	-	-
Office Supplies	3,020	3,500	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc	-	-	-	-	-	-
<b>SUB-TOTAL</b>	6,043	6,633	5,000	5,000	5,000	2,500
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
<b>SUB-TOTAL</b>	-	-	-	-	-	-
<b>GRANTS &amp; ASSISTANCE</b>	255,044	262,695	274,800	274,800	274,800	283,044
<b>DEPARTMENTAL TOTAL</b>	\$ 261,087	\$ 269,328	\$ 279,800	\$ 279,800	\$ 279,800	\$ 285,544
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<u>2.61%</u>	<u>3.16%</u>		<u>3.89%</u>		<u>2.05%</u>

## CULTURE/RECREATION FUNCTION

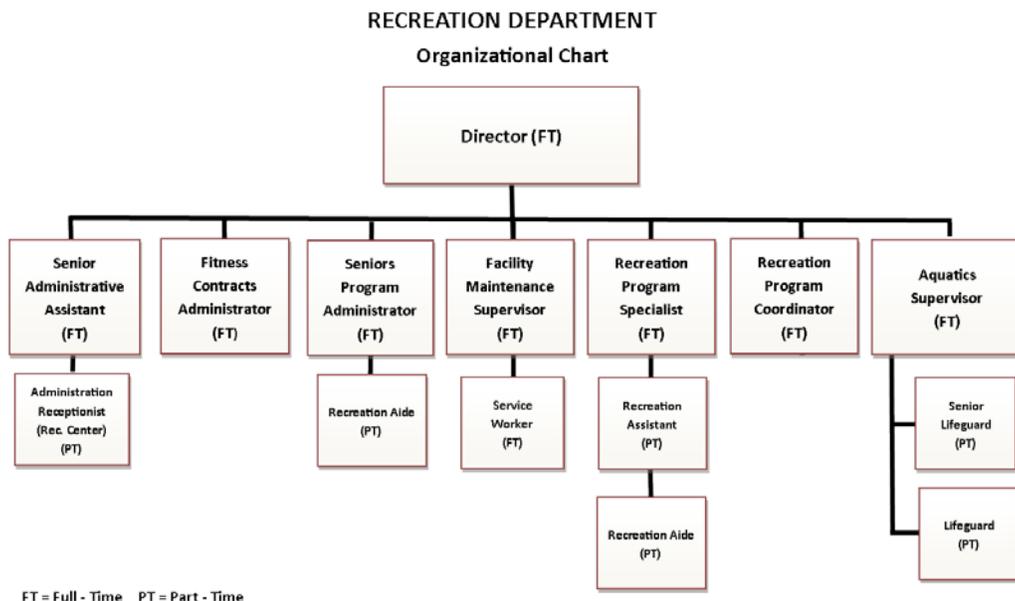
### Recreation Department

- **Recreation Complex Department**
- **Center4Life Department**
- **Performing Arts Facility Department**
- **Historical Village and Museum Program**
- **Sanibel School Ball Park Maintenance Fund**
- **Parks and Recreation Public Facilities Department**

#### Director's Background

Andrea Miller

- Bachelor of Science in Health & Physical Education (K-12) from Indiana University of Pennsylvania
- Member of Florida Recreation & Parks Association and National Recreation & Parks Association
- Certified Parks & Recreation Professional (CPRP)
- NIMS Certified
- American Red Cross First Aid and CPR PR Instructor & Instructor Trainer
- American Red Cross Lifeguard Instructor & Instructor Trainer
- American Red Cross Water Safety Instructor & Instructor Trainer
- American Red Cross Babysitting and Pet First Aid Instructor
- Certified Pool Operator
- USWFA Water Aerobics Instructor
- AFAA Group Fitness Instructor
- Arthritis Foundation Water Exercise Instructor

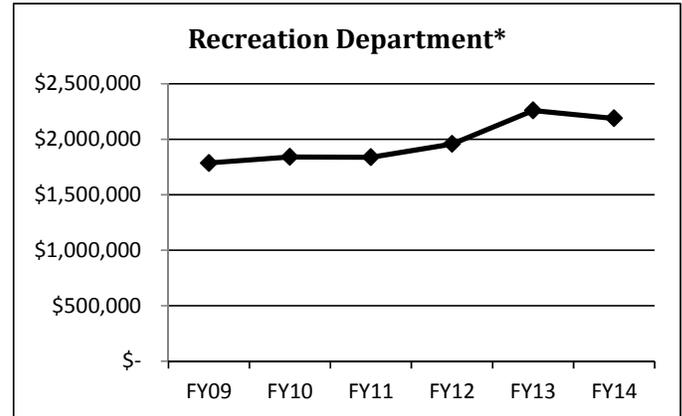


## Recreation Center and Center 4 Life

Recreation Fund

### DEPARTMENT FUNCTION

To develop and administer safe, well-rounded community programs and facilities that meets the needs of Sanibel residents and visitors of all ages.



\*Beginning in FY10 the Center 4 Life was combined with the Sanibel Recreation Center in this fund

### ACCOMPLISHMENTS

- Exceeded revenue expectations while maintaining expense guidelines
- Expanded fitness programming, complimentary health screenings, community and teen events
- Enhanced Sanibel Recreation Center membership benefits by offering “member discounts” in cooperation with on-island businesses
- Increased coordination with Sanibel School and other organizations to promote positive partnerships
- Membership renewal continued to be above national average for over-all retention
- Increased marketing/social media through local publications and website
- Maximized use of recreation facilities through creative scheduling of class offerings and careful monitoring of attendance
- Continued to provide assistance to local families in need through the Financial Assistance Program
- New Year’s Eve Celebration/Fundraiser was expanded resulting in an increase in revenue generation
- Expanded Junior Volunteer & Counselor In Training Program, resulting in an increase in volunteerism by our youth
- Upgraded facility security hardware and software to increase productivity and overall safety, and improved the online registration program
- Worked in partnership with the School Board of Lee County to construct a new community playground at the Sanibel Recreation Center
- Completed Center 4 Life Needs Assessment
- Awarded a \$16,060 grant from the Children’s Hospital of Southwest Florida to implement Sanibel Swims program during the 2012-2013 school year and 2013 summer to an estimated 215 children. The program focuses on preschool and school aged children providing swim lessons, water safety education and life saving techniques
- High standard of facility maintenance
- Celebrated the Five Year Anniversary of the Sanibel Recreation Center

## EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT

- Increased demand for highly active programming by City's senior population
- Continue to provide creative, positive, healthy and up-to-date programming in order to meet the needs of our community
- Continue to move towards a higher percentage of cost recovery for Recreation Center operations;
- Maintain staffing levels while expanding services and programs;
- Research and develop appropriate recommendations/modifications based on industry standards.

## DEPARTMENT OBJECTIVES

### To Support Council Goals:

- The Sanibel Recreation Department welcomes residents and visitors alike who are drawn by, and are respectful of, the City's goal to provide healthy and environmentally sensitive programming while promoting positive relationships and a sense of community
- To continue to maintain and develop a "Best Practices Green Technologies" in keeping with the City's goals
- Develop a long-term debt early retirement plan and enhance the budgeting process by including more historical trend analysis and by extending operational budgetary forecasting to five years

### To Support Departmental Objectives:

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

## PERFORMANCE INDICATORS

Description	Actual FY 2013	Actual FY 2012	Actual FY 2011	Actual FY 2010	Actual FY 2009
Recreation Center Fitness Class Participation (Beginning 2010 fitness classes were expanded and included with membership)	18,880	17,835	19,319	18,943	3,854
Center 4 Life Fitness Class Participation	9,845	8,858	8,092	8,464	6,447
Weight Room Usage	42,319	39,136	40,080	40,680	34,725
Aquatic Facility Usage	27,070	25,552	25,601	23,091	30,249
Youth Program Enrollment	583	486	494	470	409
Health Screenings	47	44	49	38	22
Community Events	35	27	13	0	0

## RESPONSIBILITIES

### **Administrative**

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

### **Customer Service**

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

### **Facility Maintenance**

- Warranties
- Preventative maintenance
- Repairs

### **Fitness Programs**

- Class scheduling
- Instructor and contract management

### **Community Outreach**

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

### **Youth Programs**

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

### **Athletics**

- Youth Basketball Program
- Adult Softball League
- Ball Field League use coordination

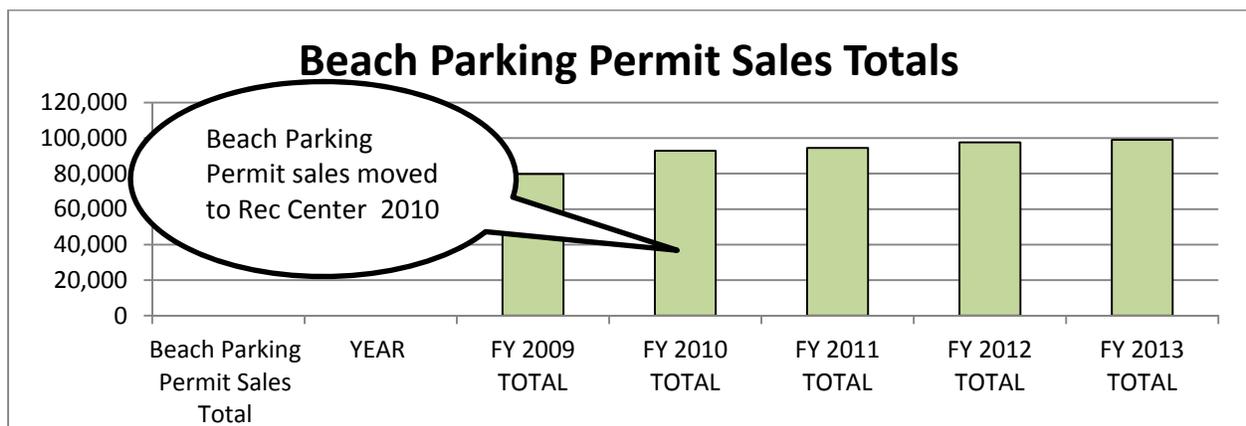
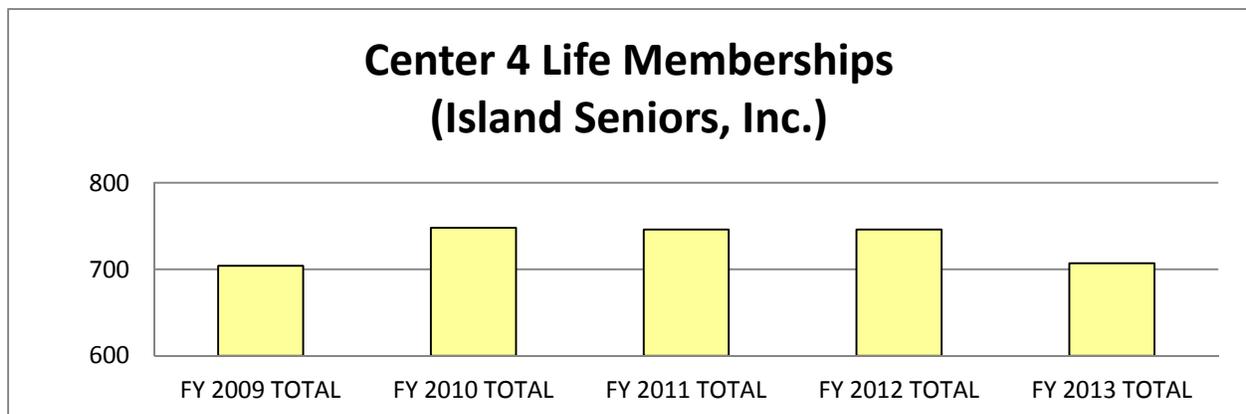
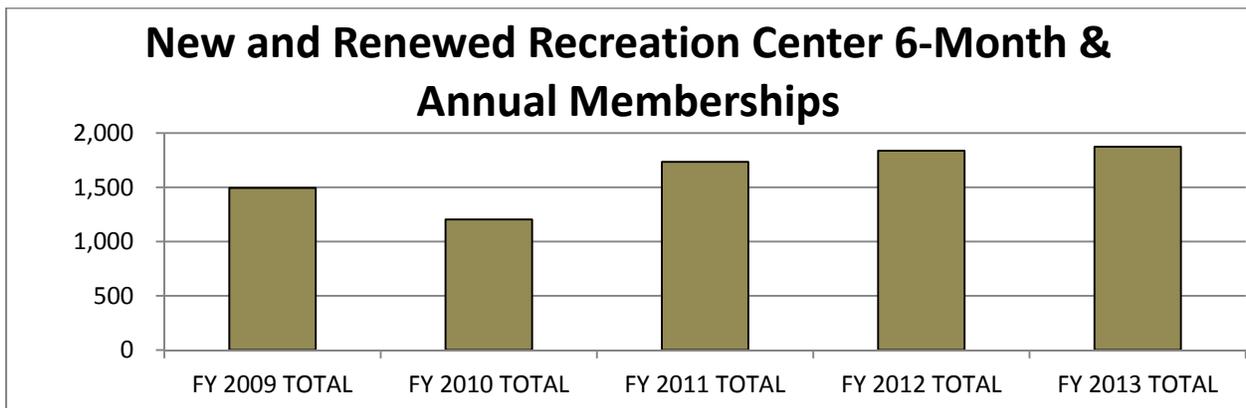
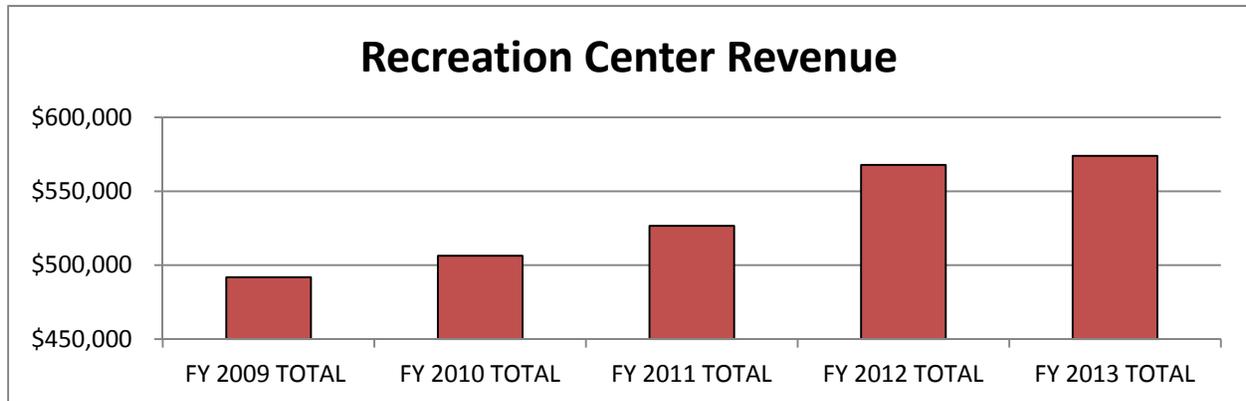
### **Aquatics**

- Fitness classes
- Swim instruction
- Implementation of Sanibel Swims Grant
- Certification courses
- Patron safety
- Aquatic facility maintenance

### **Center 4 Life (Seniors) Programs**

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

**TREND ANALYSIS**



**Special Revenue Fund  
Parks & Recreation - Recreation Complex**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ 451,804	\$ 383,529	\$ 404,784	\$ 438,375	\$ 420,657	\$ 411,141
Part-time	315,839	426,027	429,640	438,500	438,531	438,146
Salary Adjustments	-	-	-	-	-	21,152
Requested positions	-	-	-	-	-	-
Overtime	24,601	16,959	20,000	20,000	19,687	20,000
Holiday & Shift Differential	957	1,070	-	-	-	-
FICA Match	61,132	63,368	65,363	65,363	67,234	67,254
Retirement	137,562	139,455	139,303	139,303	140,965	140,971
Cafeteria Benefits	124,390	102,872	124,581	108,132	108,132	125,673
Workers' Comp	13,105	11,408	14,478	14,478	12,688	14,478
Unemployment Comp	6	-	2,176	2,176	2,176	-
<b>SUB-TOTAL</b>	<b>1,129,396</b>	<b>1,144,688</b>	<b>1,200,325</b>	<b>1,226,327</b>	<b>1,210,070</b>	<b>1,238,815</b>
<b>OPERATING EXPENSES</b>						
Professional Serv	7,908	5,636	3,117	3,117	3,117	26,017
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	153,394	171,985	214,654	247,629	229,854	223,389
Travel & Per Diem	16,557	19,586	16,990	18,790	18,790	16,990
Communications	9,379	11,525	11,540	11,540	11,540	14,200
Transportation	737	2,337	2,500	2,500	2,500	1,500
Utilities	140,848	135,229	165,600	150,600	165,600	165,600
Rentals & Leases	19,670	25,765	19,672	21,872	21,870	29,900
Insurance	3,573	6,194	7,469	11,484	6,475	7,469
Repair & Maintenance	64,536	107,861	113,245	145,775	145,775	87,365
Printing	1,657	5,400	5,760	6,760	5,760	5,760
Promotional Activities	12,756	12,069	9,470	9,870	9,845	10,725
Other Current Charges	14,795	12,645	14,925	15,925	9,600	21,345
Office Supplies	11,108	9,318	15,000	12,365	15,000	15,000
Operating Supplies	77,324	110,623	93,990	107,790	107,790	108,915
Road Materials & Supplies	670	3,860	3,200	5,200	5,096	1,700
Books, Subscriptions, etc	3,239	3,724	4,960	5,960	3,550	5,960
<b>SUB-TOTAL</b>	<b>538,151</b>	<b>643,757</b>	<b>702,092</b>	<b>777,177</b>	<b>762,162</b>	<b>741,835</b>
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	23,430	23,430	-
Machinery & Equipment	-	-	-	28,576	20,575	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,006</b>	<b>44,005</b>	<b>-</b>
<b>GRANTS &amp; ASSISTANCE</b>	<b>21,958</b>	<b>20,499</b>	<b>26,305</b>	<b>39,555</b>	<b>39,555</b>	<b>37,425</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 1,689,505</b>	<b>\$ 1,808,944</b>	<b>\$ 1,928,722</b>	<b>\$ 2,095,065</b>	<b>\$ 2,055,792</b>	<b>\$ 2,018,075</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b><u>-0.33%</u></b>	<b><u>7.07%</u></b>		<b><u>15.82%</u></b>		<b><u>-3.67%</u></b>

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

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ 59,782	\$ 59,553	\$ 59,553	\$ 59,553	\$ 77,271	\$ 48,500
Part-time	13,779	11,413	13,821	13,821	13,821	13,821
Salary Adjustments	-	-	-	-	-	1,558
Requested positions	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Holiday & Shift Differential	-	-	-	-	-	-
FICA Match	5,507	5,142	5,614	5,614	5,614	4,887
Retirement	20,510	25,889	28,480	28,480	28,480	27,421
Cafeteria Benefits	15,588	15,650	16,412	16,412	16,412	6,888
Workers' Comp	1,742	1,516	1,924	1,924	1,688	1,924
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>116,908</b>	<b>119,163</b>	<b>125,804</b>	<b>125,804</b>	<b>143,286</b>	<b>104,999</b>
<b>OPERATING EXPENSES</b>						
Professional Serv	-	-	60	60	-	-
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	10,506	11,066	11,500	16,225	34,000	38,170
Travel & Per Diem	935	1,109	1,431	1,431	1,431	1,431
Communications	2,663	3,161	3,600	3,600	3,110	3,600
Transportation	782	281	1,000	1,000	1,000	1,000
Utilities	-	-	-	-	-	-
Rentals & Leases	1,757	1,564	2,550	2,550	2,550	2,550
Insurance	12,948	10,936	11,264	11,264	15,279	15,737
Repair & Maintenance	-	-	-	-	-	-
Printing	51	-	500	500	500	500
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	-	-	-	-
Office Supplies	428	376	635	635	635	635
Operating Supplies	432	361	836	836	836	836
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc	154	425	495	495	300	495
<b>SUB-TOTAL</b>	<b>30,656</b>	<b>29,279</b>	<b>33,871</b>	<b>38,596</b>	<b>59,641</b>	<b>64,954</b>
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 147,564</b>	<b>\$ 148,442</b>	<b>\$ 159,675</b>	<b>\$ 164,400</b>	<b>\$ 202,927</b>	<b>\$ 169,953</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b><u>2.01%</u></b>	<b><u>0.59%</u></b>		<b><u>10.75%</u></b>		<b><u>3.38%</u></b>

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

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Requested positions	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Holiday & Shift Differential	-	-	-	-	-	-
FICA Match	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Workers' Comp	-	-	-	-	-	-
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	-	-	-	-	-	-
<b>OPERATING EXPENSES</b>						
Professional Serv	-	-	-	-	-	-
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	476	-	1,400	1,400	1,400	-
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Transportation/Postage	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	11,380	12,293	12,628	13,500	13,500	11,780
Repair & Maintenance	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Road Materials & Supplies	-	-	300	300	300	300
Books, Subscriptions, etc	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>11,856</b>	<b>12,293</b>	<b>14,328</b>	<b>15,200</b>	<b>15,200</b>	<b>12,080</b>
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	18,672	18,672	-
Machinery & Equipment	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,672</b>	<b>18,672</b>	<b>-</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 11,856</b>	<b>\$ 12,293</b>	<b>\$ 14,328</b>	<b>\$ 33,872</b>	<b>\$ 33,872</b>	<b>\$ 12,080</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b><u>6.91%</u></b>	<b><u>3.69%</u></b>		<b><u>175.54%</u></b>		<b><u>-64.34%</u></b>

**General Fund  
Historical Village and Museum**

	Fiscal Year 2011 Actual Expenditures	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013			FY14 Adopted
			Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Salary Adjustments	-	-	-	-	-	-
Requested positions	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Holiday & Shift Differential	-	-	-	-	-	-
FICA Match	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Workers' Comp	-	-	-	-	-	-
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OPERATING EXPENSES</b>						
Professional Serv	-	-	-	-	-	-
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	17,256	2,281	5,000	5,000	5,000	5,000
Travel & Per Diem	-	-	-	-	-	-
Communications	1,170	1,645	1,660	1,660	1,660	1,660
Transportation/Postage	-	-	-	-	-	-
Utilities	7,433	9,909	5,250	10,585	10,585	5,250
Rentals & Leases	-	-	-	-	-	-
Insurance	33,811	34,014	37,098	41,790	41,790	42,014
Repair & Maintenance	19,774	12,803	17,397	17,397	17,397	17,397
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Operating Supplies	85	30	-	100	100	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>79,529</b>	<b>60,682</b>	<b>66,405</b>	<b>76,532</b>	<b>76,532</b>	<b>71,321</b>
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRANTS &amp; ASSISTANCE</b>	<b>83,500</b>	<b>83,000</b>	<b>74,700</b>	<b>74,700</b>	<b>74,700</b>	<b>67,230</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 163,029</b>	<b>\$ 143,682</b>	<b>\$ 141,105</b>	<b>\$ 151,232</b>	<b>\$ 151,232</b>	<b>\$ 138,551</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b><u>2.18%</u></b>	<b><u>-11.87%</u></b>		<b><u>5.25%</u></b>		<b><u>-8.39%</u></b>

**Special Revenue Fund  
Sanibel School - Ball Park Maintenance**

	Fiscal Year	Fiscal Year	Fiscal Year 2013			FY14 Adopted
	2011 Actual Expenditures	2012 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Salary Adjustments	-	-	-	-	-	-
Requested positions	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
FICA Match	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Workers' Comp	-	-	-	-	-	-
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OPERATING EXPENSES</b>						
Professional Serv	-	-	-	-	-	-
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	63,879	64,143	64,340	65,140	64,890	64,090
Investigations	-	-	-	-	-	-
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Utilities	13,757	14,376	15,000	15,000	15,000	15,000
Rentals & Leases	99	-	-	800	-	800
Insurance	9,141	9,869	10,165	10,165	10,665	10,985
Repair & Maintenance	28,194	34,269	43,200	43,200	43,200	43,200
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	91,145	84,065	84,066	103,225	103,225	103,225
Office Supplies	-	-	-	-	-	-
Operating Supplies	7,593	5,986	7,150	8,350	8,200	5,650
Road Materials & Supplies	-	1,380	2,500	1,700	1,400	1,500
Books, Subscriptions, etc	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>213,808</b>	<b>214,088</b>	<b>226,421</b>	<b>247,580</b>	<b>246,580</b>	<b>244,450</b>
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	4,782	118,834	65,782	73,782	82,000
Machinery & Equipment	-	-	-	-	-	4,000
Books (Library)	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>4,782</b>	<b>118,834</b>	<b>65,782</b>	<b>73,782</b>	<b>86,000</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 213,808</b>	<b>\$ 218,870</b>	<b>\$ 345,255</b>	<b>\$ 313,362</b>	<b>\$ 320,362</b>	<b>\$ 330,450</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b><u>1.26%</u></b>	<b><u>2.37%</u></b>		<b><u>43.17%</u></b>		<b><u>5.45%</u></b>

**General Fund  
Parks & Recreation-Public Facilities**

	Fiscal Year 2011 Actual Expenditures	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013			FY14 Adopted
			Adopted Budget	Amended Budget	Estimated Actual	
<b>PERSONNEL SERVICES</b>						
Salaries & Wages						
Full-time	\$ 121,807	\$ 120,319	\$ 120,541	\$ 120,541	\$ 120,516	\$ 120,541
Part-time	-	-	-	-	-	-
Salary Adjustments	-	-	-	-	-	3,014
Requested positions	-	-	-	-	-	-
Overtime	30,182	37,900	30,000	30,000	29,244	30,000
Holiday & Shift Differential	1,159	1,159	2,500	2,500	2,500	2,500
FICA Match	11,869	12,456	11,708	11,708	11,648	11,938
Retirement	40,600	32,126	34,479	34,479	34,409	34,537
Cafeteria Benefits	39,372	39,412	40,508	40,508	37,025	37,134
Workers' Comp	5,386	4,688	5,950	5,950	5,216	5,950
Unemployment Comp	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>250,375</b>	<b>248,060</b>	<b>245,686</b>	<b>245,686</b>	<b>240,558</b>	<b>245,614</b>
<b>OPERATING EXPENSES</b>						
Professional Serv	-	5,478	300	300	75	100
Accounting & Auditing	-	-	-	-	-	-
Court Reporting	-	-	-	-	-	-
Other Contractual	27,591	20,573	30,640	30,640	30,640	30,640
Travel & Per Diem	1,200	1,200	1,400	1,400	1,400	1,400
Communications	1,509	1,440	2,400	2,400	2,400	2,400
Transportation/Postage	-	-	100	100	60	100
Utilities	115,976	109,943	107,740	107,740	107,740	107,740
Rentals & Leases	4,971	-	16,400	145	145	400
Insurance	-	-	-	-	-	-
Repair & Maintenance	63,420	35,334	149,440	74,291	74,291	149,440
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	580	1,518	3,550	3,550	2,200	3,550
Office Supplies	-	-	-	-	-	-
Operating Supplies	26,963	35,208	37,550	38,750	33,400	38,550
Road Materials & Supplies	4,050	4,842	5,000	5,000	2,000	6,000
Books, Subscriptions, etc	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>246,260</b>	<b>215,536</b>	<b>354,520</b>	<b>264,316</b>	<b>254,351</b>	<b>340,320</b>
<b>CAPITAL OUTLAY</b>						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	18,672	18,672	-
Machinery & Equipment	44,764	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>44,764</b>	<b>-</b>	<b>-</b>	<b>18,672</b>	<b>18,672</b>	<b>-</b>
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 541,399</b>	<b>\$ 463,596</b>	<b>\$ 600,206</b>	<b>\$ 528,674</b>	<b>\$ 513,581</b>	<b>\$ 585,934</b>
<b>% CHANGE COMPARED TO PREVIOUS YEAR</b>	<b><u>0.52%</u></b>	<b><u>-14.37%</u></b>		<b><u>14.04%</u></b>		<b><u>10.83%</u></b>

## SCHEDULE OF INTERFUND TRANSFERS

### SCHEDULE OF INTERFUND TRANSFERS ADOPTED BUDGET FOR FISCAL YEAR 2013-14

Fund Information	To Other Funds	From Other Funds
<u>001</u> <u>General Fund</u>		
101      Transportation Fund	\$    721,543	\$            -
129      Shell Harbor Canal Dredging	5,445	-
141      Sanibel Estates Canal Trimming Fund	3,000	-
142      Dredging-Sanibel Isles/Water Shadows	5,000	-
170      Recreation Center Fund	1,338,673	-
173      Ball Park Maintenance Fund	155,874	-
300      Capital Acquisition Fund	528,269	-
307      Periwinkle Way Road and Bikepath	-	15,815
	2,757,804	15,815
<u>101</u> <u>Transportation Fund</u>		
001      General Fund	-	721,543
<u>129</u> <u>Shell Harbor Canal Dredging</u>		
001      General Fund	-	5,445
<u>141</u> <u>Sanibel Estates Canal Trimming Fund</u>		
001      General Fund	-	3,000
<u>142</u> <u>Dredging-Sanibel Isles/Water Shadows</u>		
001      General Fund	-	5,000
<u>170</u> <u>Recreation Center Fund</u>		
001      General Fund	-	1,338,673
<u>173</u> <u>Ballfield Maintenance Fund</u>		
001      General Fund	-	155,874
<u>300</u> <u>Capital Asset Acquisition Fund</u>		
001      General Fund	-	528,269
<u>307</u> <u>Periwinkle Way Road and Bikepath</u>		
001      General Fund	15,815	-
Total Operating Transfers	\$    2,773,619	\$    2,773,619

# CLASSIFICATION AND PAY PLAN

GRADE	POSITION	MINIMUM	MAXIMUM	
13	LIFEGUARD	\$27,040	\$35,096	*
13	RECREATION AIDE	\$22,984	\$35,096	
	* Entry Rate \$13 Per Hour Previously Approved by City Council			
15	ADMINISTRATIVE RECEPTIONIST	\$27,040	\$39,031	
15	POLICE AIDE	\$23,999	\$39,031	
15	SENIOR LIFEGUARD/INSTRUCTOR	\$23,999	\$39,031	
15	SERVICE WORKER	\$23,999	\$39,031	
16	ADMINISTRATIVE SECRETARY	\$24,973	\$43,500	
16	PERMIT TECHNICIAN	\$24,973	\$43,500	
16	POLICE RECORDS COORDINATOR	\$24,973	\$43,500	
16	RECORDING SECRETARY	\$24,973	\$43,500	
16	UTILITY SERVICE WORKER	\$24,973	\$43,500	
16	WASTEWATER PLANT OPERATOR TRAINEE	\$24,973	\$43,500	
17	ADMINISTRATIVE ASSISTANT	\$27,438	\$47,405	
17	COMMUNITY OUTREACH COORDINATOR	\$27,438	\$47,405	
17	DISPATCHER	\$27,438	\$47,405	
17	LICENSING AND PERMIT TECHNICIAN	\$27,438	\$47,405	
17	MECHANIC	\$27,438	\$47,405	
17	RECREATION ASSISTANT	\$27,438	\$47,405	
17	TRADESWORKER	\$27,438	\$47,405	
18	AQUATICS SUPERVISOR	\$30,229	\$51,999	
18	EQUIPMENT OPERATOR/CREW LEADER	\$30,229	\$51,999	
18	FISCAL ASSISTANT	\$30,229	\$51,999	
18	FITNESS CONTRACTS COORDINATOR	\$30,229	\$51,999	
18	RECREATION PROGRAM COORDINATOR	\$30,229	\$51,999	
18	SENIOR ADMINISTRATIVE ASSISTANT	\$30,229	\$51,999	
18	LEAD TRADESWORKER	\$30,229	\$51,999	
18	UTILITY MAINTENANCE TECHNICIAN I	\$30,229	\$51,999	
18	WASTEWATER I PLANT OPERATOR	\$30,229	\$51,999	
19	BUILDING INSPECTOR	\$34,108	\$62,900	
19	COMPUTER SUPPORT SPECIALIST	\$34,108	\$62,900	
19	EMERGENCY MANAGEMENT SPECIALIST	\$34,108	\$62,900	
19	ENGINEERING TECHNICIAN	\$34,108	\$62,900	
19	ENVIRONMENTAL ENGINEERING TECHNICIAN	\$34,108	\$62,900	
19	FACILITY MAINTENANCE SUPERVISOR	\$34,108	\$62,900	
19	GARAGE SUPERVISOR	\$34,108	\$62,900	
19	LEAD OPERATOR/ASST STREETS SUPERINTENDENT	\$34,108	\$62,900	
19	PARALEGAL	\$34,108	\$62,900	
19	PARKS MAINTENANCE SUPERVISOR	\$34,108	\$62,900	
19	PLANNING TECHNICIAN	\$34,108	\$62,900	
19	POLICE OFFICER	\$38,958	\$62,900	**
19	RECREATION PROGRAM SPECIALIST	\$34,108	\$62,900	
19	SENIOR CODE ENFORCEMENT OFFICER	\$34,108	\$62,900	
19	SENIORS PROGRAM ADMINISTRATOR	\$34,108	\$62,900	
19	UTILITY MAINTENANCE TECHNICIAN II	\$34,108	\$62,900	
19	WASTEWATER II PLANT OPERATOR	\$34,108	\$62,900	
	** Entry Rate Approved by Union Agreement July 11, 2006			

## CLASSIFICATION AND PAY PLAN

GRADE	POSITION	MINIMUM	MAXIMUM
20	ADMINISTRATIVE SERVICES TECHNICIAN	\$37,204	\$63,024
20	BENEFITS AND PAYROLL SPECIALIST	\$37,204	\$63,024
20	ENVIRONMENTAL SPECIALIST	\$37,204	\$63,024
20	EXECUTIVE ASSISTANT TO CITY MANAGER	\$37,204	\$63,024
20	UTILITY MAINTENANCE TECHNICIAN III	\$37,204	\$63,024
20	WASTEWATER III PLANT OPERATOR	\$37,204	\$63,024
21	ACCOUNTANT	\$40,574	\$69,950
21	LEAD WASTEWATER PLANT OPERATOR	\$40,574	\$69,950
21	NETWORK ADMINISTRATOR	\$40,574	\$69,950
21	PLANNER	\$40,574	\$69,950
21	PUBLIC WORKS OPERATIONS MANAGER	\$40,574	\$69,950
21	STREETS SUPERINTENDENT	\$40,574	\$69,950
22	ACCOUNTS PAYABLE/CASHIERING SUPERVISOR	\$44,997	\$76,150
22	CHIEF WASTERWATER PLANT OPERATOR	\$44,997	\$76,150
22	ENVIRONMENTAL BIOLOGIST	\$44,997	\$76,150
22	SENIOR ACCOUNTANT	\$44,997	\$76,150
22	SENIOR PLANNER	\$44,997	\$76,150
22	SERGEANT	\$44,997	\$76,150
22	UTILITY MAINTENANCE SUPERVISOR (ELECTRICIAN)	\$44,997	\$76,150
23	ACCOUNTING SYSTEMS/REVENUE MANAGER	\$49,369	\$86,250
23	DEPUTY BUILDING OFFICIAL	\$49,369	\$86,250
23	MIS DIRECTOR	\$49,369	\$86,250
23	POLICE LIEUTENANT	\$49,369	\$86,250
24	ACCOUNTING OPERATIONS MANAGER	\$52,639	\$99,600
24	ASSISTANT CITY ENGINEER	\$52,639	\$99,600
24	BUILDING OFFICIAL	\$52,639	\$99,600
24	CITY CLERK	\$52,639	\$99,600
24	POLICE MAJOR	\$52,639	\$99,600
24	RECREATION DIRECTOR	\$52,639	\$99,600
25	DEPUTY PUBLIC WORKS DIRECTOR	\$59,926	\$109,557
26	ADMINISTRATIVE SERVICES DIRECTOR	\$74,484	\$134,630
26	FINANCE DIRECTOR	\$74,484	\$134,630
26	NATURAL RESOURCES DIRECTOR	\$74,484	\$134,630
26	PLANNING DIRECTOR	\$74,484	\$134,630
26	POLICE CHIEF	\$74,484	\$134,630
27	PUBLIC WORKS DIRECTOR/CITY ENGINEER	\$84,886	\$154,120

**BUDGETED MANPOWER ALLOCATIONS BY FUND (ALL FUNDS) FISCAL YEARS 2012 AND 2013  
AND AUTHORIZED FOR FISCAL YEAR 2014**

OPERATING BUDGET			FULL-TIME			PART-TIME FTE		
Department	Grade	Job Title	2012	2013	2014	2012	2013	2014
<i>Administration</i>								
	26	Administrative Services Director				0.75	0.75	0.75
	24	City Clerk	1	1	1			
	20	Executive Assistant to City Manager	1	1	1			
	20	Administrative Services Technician			1			
	16	Administrative Secretary	1	1				
	Contract	City Manager	1	1	1			
<b>ADMINISTRATION TOTALS</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>
<i>Building</i>								
	24	Building Official	1	1	1			
	23	Deputy Building Official	1	1	1			
	19	Building Inspector				0.35	0.50	0.80
	17	Licensing and Permit Technician	1	1	1			
	16	Permit Technician	1	1	1			
<b>BUILDING TOTALS</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.35</b>	<b>0.50</b>	<b>0.80</b>
<i>Finance</i>								
	26	Finance Director	1	1	1			
	24	Accounting Operations Manager		1	1			
	23	Assistant Finance Director	1					
	23	Accounting Systems-Revenue Manager		1	1			
	22	Accounts Payable-Cashiering Supervisor		1	1			
	22	Fiscal Analyst	1					
	22	Senior Accountant	0.50	0.625	0.625			
	21	Human Resources Generalist	1					
	20	Benefits and Payroll Specialist		1	1			
	18	Fiscal Assistant	1	2	2			
	17	Administrative Assistant	1					
	21	Accountant				1.0		
	10	Clerk Typist				0.1		
<b>FINANCE TOTALS</b>			<b>6.50</b>	<b>7.50</b>	<b>7.50</b>	<b>1.05</b>	<b>0.00</b>	<b>0.00</b>
<i>Legal</i>								
	19	Paralegal	1	1	1			
	Contract	City Attorney	1	1	1			
<b>LEGAL TOTALS</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Legislative</i>								
	16	Recording Secretary	1	0	0		0.88	1.76
	15	Administrative Receptionist	1	1	1			
<b>LEGISLATIVE TOTALS</b>			<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.88</b>	<b>1.76</b>
<i>IT</i>								
	23	MIS Director	1	1	1			
	21	Network Administrator	1	1	1			
	19	Computer Support Specialist	2	2	2			
	15	Administrative/Receptionist				0.2	0.4	0.4
<b>IT TOTALS</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.20</b>	<b>0.40</b>	<b>0.40</b>
<i>Natural Resources</i>								
	26	Natural Resources Director	1	1	1			
	22	Environmental Biologist	1	1	1			
	20	Environmental Specialist	1				0.96	0.96
<b>NATURAL RESOURCES TOTALS</b>			<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.96</b>	<b>0.96</b>

FTE equates to a full-time equivalent employee, 40 hours per week, 2080 hours per year. A fractional FTE works less than full-time and does not accrue benefits

**BUDGETED MANPOWER ALLOCATIONS BY FUND (ALL FUNDS) FISCAL YEARS 2012 AND 2013  
AND AUTHORIZED FOR FISCAL YEAR 2014**

OPERATING BUDGET			FULL-TIME			PART-TIME FTE		
Department	Grade	Job Title	2012	2013	2014	2012	2013	2014
<i>Planning</i>								
	26	Planning Director	1	1	1			
	22	Senior Planner		1	1			
	21	Planner	1	1	1	2.65	2.85	2.85
	19	Senior Code Enforcement Officer	1	1	1			
	19	Planning Technician					0.95	0.95
	17	Administrative Assistant	1	1	1			
	16	Administrative Secretary	1					
<b>PLANNING TOTALS</b>			<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>2.65</b>	<b>3.80</b>	<b>3.80</b>
<i>Police</i>								
	26	Police Chief	1	1	1			
	24	Police Major	1	1	1			
	23	Police Lieutenant	3	3	3			
	22	Sergeant	4	4.50	4.50			
	19	Police Officer	12	11.50	11.50	1.75	1.75	1.75
	19	Computer Support Specialist	1	1	1			
	19	Emergency Management Specialist	1	1	1			
	18	Senior Administrative Assistant	1	1	1			
	17	Dispatcher	5	5	5	.050	0.50	0.50
	16	Police Records Coordinator	1	1	1			
	15	Police Aide				2.47	2.87	2.87
<b>POLICE TOTALS</b>			<b>30</b>	<b>30</b>	<b>30</b>	<b>4.22</b>	<b>5.12</b>	<b>5.12</b>
<i>Public Works</i>								
	27	Public Works Director/City Engineer	0.50	0.54	0.54			
	25	Deputy Public Works Director	0.70	0.75	0.75			
	24	Assistant City Engineer	0.37	0.40	0.40			
	21	Streets Superintendent	1	1	1			
	20	Public Works Operations Manager	0.85	0.95	0.95			
	19	Garage Supervisor	0.92	0.96	0.96			
	19	Engineering Technician	0.98	1	1			
	19	Lead Operator/Assistant Streets Super	1	1	1			
	18	Equipment Operator-Crew Leader	1.00	1	1			
	17	Tradesworker	8	8	8			
	17	Mechanic	1	1	1			
<b>PUBLIC WORKS TOTALS</b>			<b>16.32</b>	<b>16.60</b>	<b>16.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Recreation</i>								
	24	Recreation Director	1	1	1			
	23	Accounting Systems-Revenue Manager			0.125			
	22	Senior Accountant	0.25	0.125	0.125			
	19	Facility Maintenance Supervisor	1	1	1			
	19	Seniors Program Administrator	1	1	1			
	19	Recreation Programs Specialist	1	1	1			
	18	Aquatics Supervisor	1	1	1			
	18	Recreation Program Coordinator		1	1	0.98		
	18	Senior Administrative Assistant	1	1	1			
	18	Fitness Contracts Coordinator		1	1			
	17	Community Outreach Coordinator				0.75	0.98	
	17	Recreation Assistant						0.98
	15	Service Worker	1	1	1			
	15	Senior Lifeguard/Instructor	1				0.98	0.98
	15	Administrative Receptionist	1			4.2	4.2	4.2
	13	Lifeguard				4.05	4.25	4.25
	13	Recreation Aide				7.13	6.15	6.15
<b>RECREATION TOTALS</b>			<b>9.25</b>	<b>9.125</b>	<b>9.25</b>	<b>17.11</b>	<b>16.56</b>	<b>16.56</b>

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**BUDGETED MANPOWER ALLOCATIONS BY FUND (ALL FUNDS) FISCAL YEARS 2012 AND 2013  
AND AUTHORIZED FOR FISCAL YEAR 2014**

OPERATING BUDGET			FULL-TIME			PART-TIME FTE		
Department	Grade	Job Title	2012	2013	2014	2012	2013	2014
<b>ENTERPRISE FUNDS</b>								
<i>Utility</i>								
	27	Public Works Director/City Engineer	0.34	0.30	0.30			
	25	Deputy Public Works Director	0.05	0.10	0.10			
	24	Assistant City Engineer	0.63	0.60	0.60			
	22	Senior Accountant	0.25	0.25	0.25			
	22	Utility Maintenance Supervisor/Elec	1	1	1			
	22	Chief, Wastewater Plant Operator	1	1	1			
	21	Public Works Operations Manager	0.05	0.03	0.03			
	21	Lead Wastewater Plant Operator	1	1	1			
	21	Accountant	0.98	1	1			
	19	Environmental Engineering Technician	1	1	1			
	19	Engineering Technician	0.02					
	19	Garage Supervisor	0.03	0.02	0.02			
	18,19, 20	Utility Maintenance Technician	4	5	5	1	1	1
	18, 19, 20	Wastewater Plant Operator	5	5	5			
	17	Mechanic	0.02					
	17	Tradesworker	1	1	1			
	16	Utility Service Worker	1	0	0			
<b>UTILITY TOTALS</b>			<b>17.37</b>	<b>17.30</b>	<b>17.30</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<i>Beach Parking</i>								
			<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	27	Public Works Director/City Engineer	0.17	0.16	0.16			
	25	Deputy Public Works Director	0.25	0.15	0.15			
	22	Sergeant		0.50	0.50			
	21	Public Works Operations Manager	0.1	0.02	0.02			
	21	Accountant	0.1					
	19	Police Officer	2.5	2.5	2.5		0.88	0.88
	19	Parks Maintenance Supervisor	1	1	1			
	19	Garage Supervisor	0.02	0.02	0.02			
	18	Lead Tradesworker			1			
	17	Tradesworker	6	6	5			
	17	Mechanic	0.04					
	15	Police Aide	4	3	3		1.30	1.30
<b>BEACH PARKING TOTALS</b>			<b>14.13</b>	<b>13.35</b>	<b>13.35</b>	<b>1.00</b>	<b>2.18</b>	<b>2.18</b>

FTE equates to a full-time equivalent employee, 40 hours per week, 2080 hours per year. A fractional FTE works less than full-time and does not accrue benefits

FISCAL YEAR 2013-14 PERSONNEL BUDGET  
DEPARTMENTAL SALARY SUMMARY

	FY13 Budgeted Positions					FY14 Budgeted Positions			Compensation					Fringe Benefits					Total
	Adopted FT FTE's (*)	Amended FT FTE's (*)	Adopted PT FTE's (*)	Amended PT FTE's (*)	Total FTE's (*)	Full-time FTE's (*)	Part-time FTE's (*)	Total FTE's (*)	Current Positions	Requested Positions	Compensation Adjustments	Overtime	Other (RHS/Shift/Edu Med, Etc.)	F.I.C.A. 0.0765	Retirement	Cafeteria Benefits	Dependent Coverage Supplement	Worker's Compensation	
	(Benefits)	(Benefits)	(No Benefits)	(No Benefits)		(Benefits)	(No Benefits)												
<b>Governmental Funds</b>																			
<b>GENERAL FUND</b>																			
General Government																			
Legislative	1.00	1.00	1.76	1.76	2.76	1.00	1.76	2.76	\$ 81,313	\$ -	\$ 2,033	\$ -	\$ -	\$ 6,376	\$ 22,778	\$ 10,342	\$ -	\$ 147	\$ 122,989
Administrative	4.00	4.00	0.75	0.75	4.75	4.00	0.75	4.75	466,047	20,000	11,651	-	22,704	33,616	175,633	37,914	6,108	934	774,607
Information Technology	4.00	4.00	0.40	0.40	4.40	4.00	0.40	4.40	232,132	-	5,803	10,000	6,650	19,476	62,022	41,368	6,108	476	384,035
Finance	6.50	7.50	0.75	-	7.50	7.50	-	7.50	487,769	-	12,194	2,000	4,000	38,706	165,881	77,566	21,529	1,020	810,665
Legal	2.00	2.00	-	-	2.00	2.00	-	2.00	227,957	-	5,699	-	20,080	11,335	108,709	20,684	6,108	362	400,934
Planning	5.00	5.00	3.80	3.80	8.80	5.00	3.80	8.80	447,262	-	11,182	1,000	-	35,147	169,251	51,710	18,042	17,338	750,932
General Government Services	-	-	-	-	-	-	-	-	-	-	-	-	65,000	-	-	-	-	-	65,000
Public Safety																			
Police	29.00	30.00	5.12	5.12	35.12	31.00	5.12	36.12	1,732,556	50,000	43,314	60,000	145,350	154,756	1,028,391	301,617	233,396	37,627	3,787,007
Physical Environment																			
Natural Resources	2.00	2.00	0.96	0.96	2.96	2.00	0.96	2.96	198,194	-	4,955	-	-	15,541	63,273	20,684	-	7,617	310,264
Transporation																			
Public Works - Garage	5.58	5.58	-	-	5.58	5.60	-	5.60	343,034	-	8,576	25,000	2,000	28,964	171,426	57,916	24,736	9,874	671,526
Culture/Recreation																			
P&R Public Facilities	3.00	3.00	-	-	3.00	3.00	-	3.00	120,541	-	3,014	30,000	2,500	11,938	34,537	31,026	6,108	5,950	245,614
<b>TOTAL GENERAL FUND:</b>	<b>62.08</b>	<b>64.08</b>	<b>13.54</b>	<b>12.79</b>	<b>76.87</b>	<b>65.10</b>	<b>12.79</b>	<b>77.89</b>	<b>4,336,805</b>	<b>70,000</b>	<b>108,421</b>	<b>128,000</b>	<b>268,284</b>	<b>355,855</b>	<b>2,001,901</b>	<b>650,827</b>	<b>322,135</b>	<b>81,345</b>	<b>8,323,573</b>
<b>TRANSPORTATION FUND</b>																			
Transportation																			
Public Works - Streets	8.00	8.00	-	-	8.00	8.00	-	8.00	349,868	-	8,747	100,000	12,000	36,002	119,099	82,737	18,323	27,907	754,683
<b>BUILDING DEPARTMENT FUND</b>																			
Public Safety																			
Building Department	4.00	4.00	0.50	0.50	4.50	4.00	0.80	4.80	286,385	-	7,160	-	-	22,456	111,581	41,368	15,421	5,976	490,347
<b>RECREATION CENTER FUND</b>																			
P&R Seniors	1.00	1.00	0.57	0.57	1.57	1.00	0.57	1.57	62,321	-	1,558	-	-	4,887	27,421	6,888	-	1,924	104,999
Recreation Department	8.25	8.25	15.99	15.99	24.24	8.25	15.99	24.24	846,081	-	21,152	20,000	-	67,254	140,971	92,210	33,463	14,478	1,235,609
<b>TOTAL RECREATION FUND:</b>	<b>9.25</b>	<b>9.25</b>	<b>16.56</b>	<b>16.56</b>	<b>25.81</b>	<b>9.25</b>	<b>16.56</b>	<b>25.81</b>	<b>908,402</b>	<b>-</b>	<b>22,710</b>	<b>20,000</b>	<b>-</b>	<b>72,141</b>	<b>168,392</b>	<b>99,098</b>	<b>33,463</b>	<b>16,402</b>	<b>1,340,608</b>
<b>TOTAL GOVERNMENTAL FUND:</b>	<b>83.33</b>	<b>85.33</b>	<b>30.60</b>	<b>29.85</b>	<b>115.18</b>	<b>86.35</b>	<b>30.15</b>	<b>116.50</b>	<b>\$ 5,881,460</b>	<b>\$ 70,000</b>	<b>\$ 147,038</b>	<b>\$ 248,000</b>	<b>\$ 280,284</b>	<b>\$ 486,454</b>	<b>\$ 2,400,973</b>	<b>\$ 874,030</b>	<b>\$ 389,342</b>	<b>\$ 131,630</b>	<b>\$10,909,211</b>
<b>NET CHANGE</b>	<b>2.00</b>	<b>2.00</b>	<b>(0.75)</b>	<b>1.25</b>	<b>1.25</b>	<b>1.02</b>	<b>0.30</b>	<b>1.32</b>											
<b>Enterprise Funds</b>																			
<b>SANIBEL SEWER SYSTEM</b>																			
Operations & Projects	17.22	17.22	1.00	1.00	18.22	17.25	1.00	18.25	\$ 930,602	\$ -	22,640	\$ 90,000	\$ 16,000	\$ 81,032	\$ 279,082	175,464	83,754	12,908	\$ 1,691,482
<b>NET CHANGE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.03</b>	<b>0.00</b>	<b>0.03</b>											
<b>BEACH PARKING FUND</b>																			
Beach Parking	13.45	13.45	1.30	2.18	15.63	13.40	2.18	15.58	\$ 632,253	\$ -	14,745	\$ 82,000	10,268	\$ 56,554	\$ 205,367	140,625	71,438	20,265	\$ 1,233,515
<b>NET CHANGE</b>	<b>-</b>	<b>-</b>	<b>0.88</b>	<b>0.88</b>	<b>0.88</b>	<b>-0.05</b>	<b>0.00</b>	<b>-0.05</b>											
<b>CITY-WIDE GRAND TOTAL</b>	<b>114.00</b>	<b>116.00</b>	<b>32.90</b>	<b>33.03</b>	<b>149.03</b>	<b>117.00</b>	<b>33.33</b>	<b>150.33</b>	<b>\$ 7,444,315</b>	<b>\$ 70,000</b>	<b>\$ 184,423</b>	<b>\$ 420,000</b>	<b>\$ 306,552</b>	<b>\$ 624,040</b>	<b>\$ 2,885,422</b>	<b>\$ 1,190,119</b>	<b>\$ 544,534</b>	<b>\$ 164,803</b>	<b>\$13,834,208</b>

(\* ) Positions are counted in FTE's (Full-time Equivalents). One (1.0) FTE equals a 40-hour work week or 2,080 working hours in a fiscal year. Fractional FTE's represent Regular Part-time positions OR Temporary/Seasonal Full-time positions which are budgeted for less than 2,080 working hours in a fiscal year. Part-time positions do not get paid benefits except for FICA.

**ADJUSTMENTS TO EXISTING POSITIONS INCLUDED IN FISCAL YEAR 2014 BUDGET**

OPERATING BUDGET			Full Time Equivalent (FTE*)			Budgeted Cost (Annualized)				Description of Request
			Full-time	Part-time	TOTAL	Full-time Positions	Part-time Positions	Fringe Benefits	Total	
Fund #	Dept #	Dept Name								
001	2100	Police	1.00	0.00	1.00	\$ 50,000	\$ -	\$ 33,986	\$ 83,986	One FT police detective
001	1200	Administration	-	0.00	-	-	20,000	1,530	21,530	Two interns for FY14
<b>TOTAL OPERATING</b>			<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>\$ 50,000</b>	<b>\$ 20,000</b>	<b>\$ 35,516</b>	<b>\$ 105,516</b>	

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

**5 YEAR CAPITAL IMPROVEMENT PLAN**

**Fiscal Years 2014 through 2018**

**5-YEAR CAPITAL IMPROVEMENT PLAN  
FISCAL YEARS 2014 THRU 2018  
Departmental Detail**

Fund	Dept	Description	FY 2013			FY 2014			FY 2015	FY 2016	FY 2017	FY 2018
			Adopted Budget	Amended Budget	Est through 9/30/13	Carry-forward to FY 2014	New funding required for FY 2014	FY 2014				
001	1290	End-User Equipment Upgrades	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>GENERAL FUND IT</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
300	1290	End-User Equipment Upgrades	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000
300	1290	Security upgrades at the recreation center	-	27,000	27,000	-	-	-	-	-	-	-
300	1290	Complete Phase 3 of Tyler Munis Government-wide software upgrade	67,281	94,134	53,910	40,224	-	40,224	-	-	-	-
300	1290	Phase 4 of Tyler Munis software upgrade (Public Works timekeeping/inventory system)	-	-	-	-	25,000	25,000	-	-	-	-
300	1290	Relocate Munis TCM (electronic documents) from local server to Tyler datacenter	-	-	-	-	10,000	10,000	-	-	-	-
300	1290	Offsite always accessible redundant storage servers ("cloud computing")	50,000	10,000	10,000	40,000	10,000	50,000	50,000	50,000	50,000	50,000
300	1290	Backup high-speed Internet connectivity	60,000	10,000	10,000	50,000	-	50,000	20,000	20,000	20,000	20,000
300	1290	Upgrade/Replace Core Network Components	8,000	8,000	8,000	-	10,000	10,000	10,000	10,000	10,000	10,000
300	1290	Replace City servers	10,000	10,000	10,000	-	8,000	8,000	8,000	8,000	8,000	8,000
300	1290	Departmental printer replacement	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000	3,000	3,000
300	1290	Digitization of city records-Phase 2 (capital expense)	27,097	28,907	28,907	-	27,100	27,100	-	-	-	-
300	1290	Replace City phone system	65,000	12,000	12,000	53,000	(20,000)	33,000	-	-	-	-
300	1290	Software development (mobile "smart apps")	-	-	-	-	-	-	5,000	5,000	5,000	5,000
300	1290	End user computer software update server	-	-	-	-	15,000	15,000	-	-	-	-
300	1290	Integrated council agendas and audio/video internet streaming	-	-	-	-	50,000	50,000	10,000	5,000	-	-
300	1290	Multimedia/conferencing upgrades for city conference rooms	-	-	-	-	10,000	10,000	10,000	2,000	2,000	2,000
300	1290	City network wireless upgrade	-	-	-	-	20,000	20,000	10,000	5,000	-	-
300	1290	Server Room A/C Design and Installation	-	-	-	-	65,000	65,000	-	-	-	-
300	1290	Police Department server room A/C upgrade	-	-	-	-	12,000	12,000	-	-	-	-
<b>CAPITAL ACQUISITION IT</b>			<b>290,378</b>	<b>203,041</b>	<b>162,817</b>	<b>183,224</b>	<b>255,100</b>	<b>438,324</b>	<b>136,000</b>	<b>118,000</b>	<b>108,000</b>	<b>108,000</b>
<b>TOTAL IT</b>			<b>\$ 290,378</b>	<b>\$ 203,041</b>	<b>\$ 162,817</b>	<b>\$ 183,224</b>	<b>\$ 265,100</b>	<b>\$ 448,324</b>	<b>\$ 146,000</b>	<b>\$ 128,000</b>	<b>\$ 118,000</b>	<b>\$ 118,000</b>

INFORMATION TECHNOLOGY DEPARTMENT

**5-YEAR CAPITAL IMPROVEMENT PLAN  
FISCAL YEARS 2014 THRU 2018  
Departmental Detail**

Fund	Dept	Description	FY 2013			FY 2014			FY 2015	FY 2016	FY 2017	FY 2018		
			Adopted Budget	Amended Budget	Est through 9/30/13	Carry-forward to FY 2014	New funding required for FY 2014	FY 2014						
POLICE DEPARTMENT	300	2100	Patrol Cars (3-yr replacement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	
	300	2100	Traffic Prog (8-yr replacement)	-	-	-	-	-	-	-	-	40,000	-	
	300	2100	Supervisor (5-yr replacement)	30,000	30,000	30,000	-	30,000	30,000	-	30,000	-	-	
	300	2100	Patrol SUV (4-yr replacement)	-	-	-	-	30,000	30,000	-	-	30,000	-	
	300	2100	Vehicle (5-year replacement)	-	-	-	-	-	-	30,000	-	28,000	-	
	300	2100	Motorcycles (4-yr replacement)	-	-	-	-	-	-	-	28,000	-	-	
	<b>Technology</b>													
	300	2100	PD laptops for in-car/field reporting	10,000	4,497	2,000	32,298	-	32,298	-	-	-	-	-
	300	2100	Computer programs for records management and computer aided dispatch	160,000	109,320	109,320	50,680	-	50,680	-	-	-	-	-
	300	2100	Security video access system	150,000	3,221	-	150,000	50,000	200,000	-	-	-	-	60,000
<b>CAPITAL ACQUISITION POLICE</b>			<b>350,000</b>	<b>147,038</b>	<b>141,320</b>	<b>232,978</b>	<b>110,000</b>	<b>342,978</b>	<b>130,000</b>	<b>58,000</b>	<b>98,000</b>	<b>160,000</b>		
<b>TOTAL POLICE</b>			<b>\$ 350,000</b>	<b>\$ 147,038</b>	<b>\$ 141,320</b>	<b>\$ 232,978</b>	<b>\$ 110,000</b>	<b>\$ 342,978</b>	<b>\$ 130,000</b>	<b>\$ 58,000</b>	<b>\$ 98,000</b>	<b>\$ 160,000</b>		
BUILDING	169	2400	Government-wide software upgrade	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	169	2400	Ruggedized Damage Assessment Computers	10,000	10,000	10,000	-	10,000	10,000	10,000	-	-	-	
	<b>TOTAL BUILDING DEPARTMENT</b>			<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**5-YEAR CAPITAL IMPROVEMENT PLAN  
FISCAL YEARS 2014 THRU 2018  
Departmental Detail**

Fund	Dept	Description	FY 2013			FY 2014			FY 2015	FY 2016	FY 2017	FY 2018
			Adopted Budget	Amended Budget	Est through 9/30/13	Carry-forward to FY 2014	New funding required for FY 2014	FY 2014				
RECREATION CENTER SINKING FUND	370	Annual Sinking Fund Transfer	\$ 440,000	\$ 440,000	\$ -	\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	7200	Replace HVAC Chiller Coils	-	-	-	-	-	-	-	-	25,000	25,000
	7200	Facility Water Heater	-	-	-	-	-	-	5,500	-	-	-
	7200	Resurfacing Gym Floor	-	-	-	-	-	-	15,000	-	-	-
	7200	Gymnasium Wall Pads	-	-	-	-	-	-	83,200	-	-	-
	7200	Tennis Court Resurfacing	-	-	-	-	-	-	-	-	13,000	-
	7200	Turtle Top (15 Passenger Van)	-	-	-	-	-	-	-	46,200	-	-
	7200	Camera & Video Security System Upgrades	-	-	-	-	-	50,000	-	-	-	-
	7200	Lobby Entrance/Exit Gates	-	-	-	-	-	-	-	10,100	-	-
	7200	Replace Cybex Weight Equipment	-	-	-	-	-	-	-	-	-	22,300
	7200	Replace Cardio Equipment	-	-	-	-	-	24,200	24,200	-	-	-
	7200	Replace Spin Bikes	-	-	-	-	-	-	-	10,400	10,400	10,400
	7200	Replace Televisions (Wt Rm/Osprey)	-	-	-	-	-	3,500	3,500	-	-	-
	7200	Replace Pool Safety Fence	-	-	-	-	-	-	33,000	-	-	-
	7200	Thorguard System (LG, Tennis, BF)	-	-	-	-	-	-	-	-	28,000	-
	7200	Pool Heaters/Chillers	-	-	-	-	-	-	80,000	40,000	-	-
	7200	Pool Motors/Pumps	-	-	-	-	-	-	-	-	10,000	10,000
	7200	DE Filter	-	-	-	-	-	-	-	-	3,000	-
	7200	Chemical Controllers	-	-	-	-	-	2,500	2,500	2,500	-	-
	7200	Pool Stainless Steel	-	-	-	-	-	-	-	-	10,000	-
7200	Starting Blocks	-	-	-	-	-	-	-	-	-	12,000	
7200	Lap Pool Cover	-	-	-	-	-	-	15,000	-	-	-	
7200	Lap Pool Cover Reel	-	-	-	-	-	-	7,000	-	-	-	
7200	Pool Lane Lines	-	-	-	-	-	-	-	5,000	-	-	
7200	Pool Lane Line Reel	-	-	-	-	-	-	-	2,000	-	-	
<b>TOTAL RECREATION CENTER SINKING FUND</b>			<b>\$ 440,000</b>	<b>\$ 440,000</b>	<b>\$ -</b>	<b>\$ 440,000</b>	<b>\$ -</b>	<b>\$ 80,200</b>	<b>\$ 268,900</b>	<b>\$ 116,200</b>	<b>\$ 99,400</b>	<b>\$ 79,700</b>
RECREATION	170	7200	ADA-compliant permanent pool lift	\$ -	\$ 6,295	\$ 6,295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	170	7200	Retrofit recreation center front door to automatic	-	17,135	17,135	-	-	-	-	-	-
	170	7200	Replace weight room equipment	-	20,575	20,575	-	-	-	-	-	-
	170	7250	Increase height of recreation center fence and replace gates	-	8,001	8,000	-	-	-	-	-	-
	173	7250	Ballfield improvements - playground equipment	68,834	65,782	65,782	3,052	32,948	36,000	-	-	-
	173	7250	Recreation center and ballfield security upgrades	50,000	-	-	50,000	(4,000)	46,000	-	-	-
	173	7250	Ballfield improvements - ADA compliant Tot Lot	-	-	-	-	4,000	4,000	-	-	-
	300	7200	FRDAP Community Park Grant Match-Phase II	-	-	-	-	-	-	200,000	-	-
<b>TOTAL RECREATION</b>			<b>\$ 118,834</b>	<b>\$ 117,788</b>	<b>\$ 117,787</b>	<b>\$ 53,052</b>	<b>\$ 32,948</b>	<b>\$ 86,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**5-YEAR CAPITAL IMPROVEMENT PLAN  
FISCAL YEARS 2014 THRU 2018  
Departmental Detail**

Fund	Dept	Description	FY 2013			FY 2014			FY 2015	FY 2016	FY 2017	FY 2018
			Adopted Budget	Amended Budget	Est through 9/30/13	Carry-forward to FY 2014	New funding required for FY 2014	FY 2014				
<b>Public Facilities-City Hall</b>												
300	7250	Repaint	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
300	7250	Replace A/C units	70,000	70,000	70,000	-	120,000	120,000	110,000	85,000	85,000	
300	7250	Remodel finance department	24,515	24,515	24,515	-	-	-	-	-	-	
300	7250	Additional City Hall generator	-	-	-	-	-	-	-	120,000	-	
300	7250	Energy Improvements for City Hall	-	-	-	-	-	-	300,000	-	-	
300	7250	City Hall courtyard	-	4,325	4,325	-	-	-	-	-	-	
300	7250	City Hall shutters	-	-	-	-	-	-	-	65,000	-	
300	7250	Mackenzie improvements	-	-	-	-	-	-	-	-	50,000	
300	7250	City Hall water line	-	-	-	-	-	-	-	-	40,000	
300	7250	Civic Core redevelopment	-	150,000	150,000	-	250,000	250,000	-	-	-	
300	7250	Center 4 Life Improvements	-	15,390	15,390	-	-	-	-	-	-	
<b>Public Works Department</b>												
300	4100	Storage garage and facility repair	-	-	-	-	-	-	-	300,000	-	
300	4100	Replace Bock Park seawall	-	-	-	-	-	-	51,000	-	-	
300	4100	Stabilize Bock Park shoreline	-	-	-	-	-	-	40,000	-	-	
<b>Machinery/Equipment</b>												
300	7250	Mowers and mower trailers - replacements	-	-	-	-	-	-	-	20,000	-	
300	7250	Pick-up Trucks-replacement vehicle	-	-	-	-	-	-	23,000	23,000	-	
<b>Sub-total PUBLIC FACILITIES</b>			<b>154,515</b>	<b>324,230</b>	<b>324,230</b>	<b>-</b>	<b>370,000</b>	<b>370,000</b>	<b>524,000</b>	<b>613,000</b>	<b>125,000</b>	
<b>Vehicles/Equipment</b>												
300	4100	Traffic counters	-	-	-	-	-	-	50,000	-	-	
300	4100	Water truck	-	-	-	-	-	-	-	-	70,000	
300	4100	Litter Vacuum	-	-	-	-	-	-	-	35,000	-	
300	4100	Roller (w/ Trailer)	-	-	-	-	-	-	40,000	-	-	
300	4100	Trucks	23,000	22,711	22,711	289	(289)	-	75,000	166,000	48,000	
300	4100	Flail Axe	60,000	52,846	52,846	7,154	(7,154)	-	15,000	-	60,000	
300	4100	Utility vehicle	-	-	-	-	-	-	-	13,000	-	
300	4100	Tractor (2)	-	-	-	-	-	-	-	100,000	-	
300	4100	Backhoe	-	-	-	-	-	-	110,000	-	-	
300	4100	Grader	-	-	-	-	-	-	165,000	-	-	
300	4100	Loader	-	-	-	-	-	-	115,000	-	-	
<b>Sub-total VEHICLES / EQUIPMENT</b>			<b>83,000</b>	<b>75,557</b>	<b>75,557</b>	<b>7,443</b>	<b>(7,443)</b>	<b>-</b>	<b>570,000</b>	<b>314,000</b>	<b>178,000</b>	
<b>TOTAL FUND 300</b>			<b>237,515</b>	<b>399,787</b>	<b>399,787</b>	<b>7,443</b>	<b>362,557</b>	<b>370,000</b>	<b>1,094,000</b>	<b>927,000</b>	<b>303,000</b>	

PUBLIC WORKS

**5-YEAR CAPITAL IMPROVEMENT PLAN  
FISCAL YEARS 2014 THRU 2018  
Departmental Detail**

Fund	Dept	Description	FY 2013			FY 2014			FY 2015	FY 2016	FY 2017	FY 2018
			Adopted Budget	Amended Budget	Est through 9/30/13	Carry-forward to FY 2014	New funding required for FY 2014	FY 2014				
<b>Drainage</b>												
301	4100	Dinkins Bayou Dredging	-	-	-	200,000	-	200,000	-	-	-	-
301	4100	Clam Bayou Box Culvert Repair	-	30,000	30,000	-	30,000	30,000	-	-	-	-
<b>Sub-total DRAINAGE</b>			-	<b>30,000</b>	<b>30,000</b>	<b>200,000</b>	<b>30,000</b>	<b>230,000</b>	-	-	-	-
<b>Roads/Bridges/Shared-Use Paths</b>												
301	4100	Palm Ridge Road Improvements	-	-	-	-	-	-	-	600,000	-	-
301	4100	Middle Gulf Drive (portion)	-	-	-	-	-	-	-	-	450,000	-
301	4100	Pond Apple Park Trail ADA Enhancements	-	34,803	34,803	-	-	-	-	-	-	-
301	4100	Pond Apple-Shipleigh Park boardwalk and connector	-	156,000	156,000	-	-	-	-	-	-	-
301	4100	Dixie Beach and Bailey Rd. SUP	-	280,000	280,000	-	-	-	-	-	-	-
301	4100	Replace Periwinkle Way box culvert, include design and permitting	-	-	-	-	-	-	400,000	1,800,000	-	-
301	4100	Wulfert/Wildlife SUP	-	-	-	-	-	-	-	180,000	-	-
301	4100	Dunlop Wooster SUP	-	23,500	23,500	-	-	-	-	-	-	-
301	4100	Donax Street	-	-	-	-	-	-	400,000	-	-	-
301	4100	Periwinkle north side SUP	-	-	-	-	-	-	-	-	-	250,000
<b>Sub-total ROAD/BRIDGES/SHARED-USE PATHS</b>			-	<b>494,303</b>	<b>494,303</b>	-	-	-	<b>800,000</b>	<b>2,580,000</b>	<b>450,000</b>	<b>250,000</b>
<b>TOTAL FUND 301</b>			-	<b>524,303</b>	<b>524,303</b>	<b>200,000</b>	<b>30,000</b>	<b>230,000</b>	<b>800,000</b>	<b>2,580,000</b>	<b>450,000</b>	<b>250,000</b>
<b>Road Projects</b>												
307	4100	Kings Crown to Lighthouse Beach lot	600,000	250,000	250,000	500,000	-	500,000	-	-	-	-
<b>TOTAL FUND 307</b>			<b>600,000</b>	<b>250,000</b>	<b>250,000</b>	<b>500,000</b>	-	<b>500,000</b>	-	-	-	-
<b>Other Projects</b>												
001	7250	City Hall footbridge to BIG Arts	-	18,672	18,672	-	-	-	-	-	-	-
<b>TOTAL PUBLIC WORKS</b>			<b>\$ 837,515</b>	<b>\$ 1,192,762</b>	<b>\$ 1,192,762</b>	<b>\$ 707,443</b>	<b>\$ 392,557</b>	<b>\$ 1,100,000</b>	<b>\$ 1,894,000</b>	<b>\$ 3,507,000</b>	<b>\$ 753,000</b>	<b>\$ 388,000</b>
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 2,066,727</b>	<b>\$ 2,130,629</b>	<b>\$ 1,644,686</b>	<b>\$ 1,616,697</b>	<b>\$ 810,605</b>	<b>\$ 2,067,502</b>	<b>\$ 2,648,900</b>	<b>\$ 3,809,200</b>	<b>\$ 1,068,400</b>	<b>\$ 745,700</b>

**5-YEAR CAPITAL IMPROVEMENT PLAN  
FISCAL YEARS 2014 THRU 2018  
Departmental Detail**

Fund	Dept	Description	FY 2013			FY 2014			FY 2015	FY 2016	FY 2017	FY 2018
			Adopted Budget	Amended Budget	Est through 9/30/13	Carry-forward to FY 2014	New funding required for FY 2014	FY 2014				
<b>Existing System Improvements</b>												
450	Donax	Paint Donax Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
450	Donax	Pretreatment bypass	-	138,955	138,955	4,180	(4,180)	-	-	-	-	-
450	Donax	Pipeline relocations	5,000	5,000	5,000	-	5,000	5,000	5,000	5,000	5,000	5,000
450	Donax	New service laterals	5,000	5,000	5,000	-	5,000	5,000	5,000	5,000	5,000	5,000
450	Donax	Lift Station Improvements (including odor control)	105,000	105,000	105,000	-	25,000	25,000	25,000	25,000	25,000	25,000
450	Donax	Replacement CL <sub>2</sub> Influent Valve	15,000	15,000	15,000	-	-	-	-	-	-	-
450	Donax	Generator storage building	-	-	-	15,000	(15,000)	-	-	-	-	-
450	Donax	Donax plant Improvements (grit removal)	35,000	-	-	35,000	(35,000)	-	-	-	-	-
450	Donax	Insertion Valves for Forcemains	30,000	30,000	30,000	-	30,000	30,000	-	-	-	-
450	Donax	Lightning Prediction for Donax Plant	-	-	-	25,000	(25,000)	-	-	-	-	-
450	Donax	Energy review nitrate reduction	-	-	-	-	-	-	-	-	-	1,500,000
450	Donax	Energy review phosphorus reduction	-	-	-	-	-	-	-	-	50,000	20,000
450	Donax	Energy review sludge process	-	-	-	-	-	-	-	850,000	-	-
<b>Sub-Total EXISTING SYSTEM IMPROVEMENTS</b>			<b>195,000</b>	<b>298,955</b>	<b>298,955</b>	<b>79,180</b>	<b>(14,180)</b>	<b>65,000</b>	<b>35,000</b>	<b>905,000</b>	<b>85,000</b>	<b>1,555,000</b>
<b>Vehicles/Equipment</b>												
450	Donax	Stationery Emergency Generators @ Lift Stations	-	-	-	-	180,000	180,000	-	-	-	-
450	Donax	Replacement Crane Truck -746	-	-	-	-	-	-	-	90,000	-	-
450	Donax	Master Station Replacement Pump	22,000	20,925	20,925	1,075	28,925	30,000	-	-	-	-
450	Donax	Crane Truck (#749)	-	-	-	-	-	-	90,000	-	-	-
450	Donax	Vacuum Trucks (2) (748 & 757)	-	-	-	-	-	-	120,000	-	-	-
450	Donax	Replacement Crane Truck (3/4 Ton) -747	-	-	-	-	-	-	90,000	-	-	-
450	Donax	Replacement Crane Truck (1 1/2 Ton) -760	-	-	-	-	-	-	-	-	90,000	-
450	Donax	Replacement Maintenance Pick-up (1/2 Ton) -758	23,000	-	-	23,000	(23,000)	-	-	-	-	-
450	Donax	Replacement Operations Pick-up (1/2 Ton) -754	23,000	-	-	23,000	(23,000)	-	-	-	-	-
450	Donax	Sewer jetter	-	-	-	-	-	-	-	30,000	-	-
450	Donax	Portable Generator	-	-	-	-	-	-	45,000	-	45,000	-
450	Donax	Replacement Operations Pick-up (1/2 Ton) -759	-	-	-	-	-	-	23,000	-	-	-
450	Donax	Replacement force main (L/S#6)	-	-	-	-	-	-	100,000	-	-	-
450	Donax	Replacement Cl <sub>2</sub> Pumps	15,000	15,000	15,000	-	7,500	7,500	7,500	7,500	7,500	7,500
450	Donax	Emergency Chart Recorder Replacement	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000	2,000	2,000
<b>Sub-Total VEHICLES/EQUIPMENT</b>			<b>85,000</b>	<b>37,925</b>	<b>37,925</b>	<b>47,075</b>	<b>172,425</b>	<b>219,500</b>	<b>477,500</b>	<b>129,500</b>	<b>144,500</b>	<b>9,500</b>
<b>TOTAL SEWER SYSTEM</b>			<b>280,000</b>	<b>336,880</b>	<b>336,880</b>	<b>126,255</b>	<b>158,245</b>	<b>284,500</b>	<b>512,500</b>	<b>1,034,500</b>	<b>229,500</b>	<b>1,564,500</b>

SEWER SYSTEM

**5-YEAR CAPITAL IMPROVEMENT PLAN  
FISCAL YEARS 2014 THRU 2018  
Departmental Detail**

Fund	Dept	Description	FY 2013			FY 2014			FY 2015	FY 2016	FY 2017	FY 2018
			Adopted Budget	Amended Budget	Est through 9/30/13	Carry-forward to FY 2014	New funding required for FY 2014	FY 2014				
<b>Enforcement (Police)</b>												
470		Watercraft	-	61,986	61,986	-	-	-	50,000	-	-	50,000
470		ATV Replacements	10,000	20,000	19,580	420	(420)	-	10,000	-	10,000	-
470		Traffic monitoring	25,000	25,000	25,000	-	-	-	-	-	-	-
470		Van (3 vans 3 year replacement cycle)	20,000	20,000	20,000	-	20,000	20,000	20,000	20,000	20,000	20,000
470		Pick-up Truck	23,000	23,000	23,000	-	-	-	23,000	-	-	-
<b>Parks Maintenance (PW)</b>												
470		Utility Vehicle (TDC)	-	-	-	-	-	-	-	-	13,000	-
470		Pick-up Truck (TDC)	23,000	23,000	23,549	(549)	23,549	23,000	-	23,000	23,000	-
470		Mower Trailer (TDC)	4,000	4,000	2,753	1,247	(1,247)	-	-	-	-	-
470		Mower (TDC)	-	-	-	-	-	-	12,000	-	-	-
470		Skid Steer loader (TDC)	40,000	40,000	33,758	6,242	(6,242)	-	-	-	-	-
470		Small Dump Truck (TDC)	-	-	-	-	-	-	35,000	-	-	-
470		Dump Body for Pick-up (TDC)	4,000	4,000	4,000	-	4,000	4,000	4,000	4,000	4,000	4,000
470		Tractor (TDC)	-	-	-	-	-	-	18,000	-	-	-
470		Trash/Recycling Bins (TDC)	9,000	9,000	9,000	-	3,000	3,000	4,500	4,500	4,500	4,500
470		Water Fountain for Beaches (TDC)	4,000	4,000	4,000	-	20,000	20,000	-	-	-	-
470		Beach Accessable Wheelchairs (TDC)	10,000	10,000	10,000	-	-	-	-	-	-	-
<b>Sub-total MACHINERY/EQUIPMENT</b>			<b>172,000</b>	<b>243,986</b>	<b>236,626</b>	<b>7,360</b>	<b>62,640</b>	<b>70,000</b>	<b>176,500</b>	<b>51,500</b>	<b>74,500</b>	<b>78,500</b>
<b>Improvements Other Than Buildings (IOTB)</b>												
470		Shared Use Path Repairs	-	-	-	-	100,000	100,000	100,000	100,000	100,000	-
470		Shared Use Path Widening	-	-	-	-	150,000	150,000	150,000	150,000	-	-
470		Bowman's Beach Shared-Use Path	200,000	-	-	200,000	-	200,000	-	-	-	-
470	2101	Security video access system beach parking lots	160,000	-	-	160,000	50,000	210,000	50,000	50,000	50,000	-
470	2101	Security video access system Bowman's beach	100,000	-	-	100,000	-	100,000	-	-	-	-
470		Lighthouse rehabilitation	-	300,000	300,000	-	-	-	-	-	-	-
470		Dune Walkovers Replacement (TDC Grant) 401897	71,000	71,000	71,000	-	-	-	-	-	-	-
<b>Sub-total IMPROVEMENTS OTHER THAN BUILDINGS</b>			<b>531,000</b>	<b>371,000</b>	<b>371,000</b>	<b>460,000</b>	<b>300,000</b>	<b>760,000</b>	<b>300,000</b>	<b>300,000</b>	<b>150,000</b>	<b>-</b>
470		Lighthouse restrooms (TDC Grant # 401816)	-	50,000	50,000	627,127	-	627,127	-	-	-	-
<b>Sub-total BUILDINGS</b>			<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>627,127</b>	<b>-</b>	<b>627,127</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BEACH PARKING CAPITAL PROJECTS</b>			<b>\$ 703,000</b>	<b>\$ 664,986</b>	<b>\$ 657,626</b>	<b>\$ 1,094,487</b>	<b>\$ 362,640</b>	<b>\$ 1,457,127</b>	<b>\$ 476,500</b>	<b>\$ 351,500</b>	<b>\$ 224,500</b>	<b>\$ 78,500</b>
<b>CITY WIDE TOTAL CAPITAL IMPROVEMENTS</b>			<b>\$ 3,049,727</b>	<b>\$ 3,132,495</b>	<b>\$ 2,639,192</b>	<b>\$ 2,837,439</b>	<b>\$ 1,331,490</b>	<b>\$ 3,809,129</b>	<b>\$ 3,637,900</b>	<b>\$ 5,195,200</b>	<b>\$ 1,522,400</b>	<b>\$ 2,388,700</b>

**5-YEAR CAPITAL IMPROVEMENT PLAN  
FISCAL YEAR 2014  
Department Detail Explanation**

	Fund	Dept	Description	FY 2014	Description of Project	Funding Source	Impact on Operating Costs
<b>INFORMATION TECHNOLOGY DEPARTMENT</b>	001 300	1290	End user equipment upgrades	\$ 20,000	User PC's need to be replaced every five years. This is to implement that goal. Replacement PC's are selected based on technology and environmental concerns.	Interfund transfer/ general fund	None
	300	1290	Complete Phase 3 of Tyler Munis Government-wide software upgrade	\$ 40,224	Phase 3 of software conversion project: Implemented components include general ledger, accounts payable, requisitions and purchase orders, budgeting and payroll. Schedule for 10/1/2013 completion: central cashiering, utilities, accounts receivable, general billing, and assessments. Remaining components include building permitting and planning, business tax receipts, code enforcement, work orders, fleet maintenance and facilities maintenance. This project will improve the functionality of departments, provide some services over the Web to citizens and businesses and move the data off Sanibel through the use of Tyler Data Centers.	Transfer from the general fund	Once legacy system is abandoned In FY14 recurring operating costs will be reduced by \$70,000 (\$50,000 for annual software maintenance to Sungard HTE; \$10,000 for server maintenance and \$10,000 for emergency disaster server recovery)
	300	1290	Phase 4 of Tyler Munis software upgrade (Public Works timekeeping/inventory system)	\$ 25,000	Add inventory module and 3rd party timekeeping system. This will import time data into Tyler Munis	Transfer from the general fund	Inventory \$4,300 annual; timekeeping system approximately \$3.50 PEPM
	300	1290	Relocate Munis TCM (electronic documents) from local server to Tyler datacenter	\$ 10,000	Relocate Munis TCM server (electronic document storage) from local server to Tyler datacenter. Currently, City Munis documents are only available to users from inside the City. Locating this server to Tyler's datacenter will allow staff to fully access Munis data from anywhere and reduce City IT resources allocated to daily data backups, server upgrades and server replacement costs.	Transfer from the general fund	Annual subscription cost for this service.
	300	1290	Offsite always accessible redundant storage servers ("cloud computing")	\$ 50,000	This is continued work on City plan to transition most city servers to the Cloud. This will reduce annual hardware costs, staff time to monitor server backups and annual electrical power costs. This technology will provide enhanced disaster recovery capabilities because anywhere there is internet connectivity, staff will be able to connect to the servers. MIS staff now needs to allocate significant resources to evacuation preparation during an impending disaster. The utilization of Cloud technology significantly reduces the amount of staff time needed and makes available city data	Transfer from the general fund	Annual subscription costs for services as servers are transitioned to the Cloud of approximately \$10,000.
	300	1290	Backup high-speed Internet connectivity	\$ 50,000	Current internet connectivity is through Comcast fiber over the Causeway. The City is transitioning to Cloud technology. This project is to implement a secondary, backup connection to the internet. If Comcast has an issue, or the fiber is damaged, the City will not be able to access Munis or any other Cloud systems until the interruption is addressed.	Transfer from the general fund	This will be an annual expense of \$40,000
	300	1290	Upgrade/replace core network components	\$ 10,000	Annual budgeting of \$10,000 for keeping the City's core network devices operational. Each year, equipment needs to be replaced due to either having failed or going off warranty.	Transfer from the general fund	None

**5-YEAR CAPITAL IMPROVEMENT PLAN  
FISCAL YEAR 2014  
Department Detail Explanation**

	Fund	Dept	Description	FY 2014	Description of Project	Funding Source	Impact on Operating Costs
<b>INFORMATION TECHNOLOGY DEPARTMENT</b>	300	1290	Replace City servers	\$ 8,000	Server replacement project which allows the City to effectively plan for the end of life of its servers. This project allows the replacement of 1 - 2 servers per year.	Transfer from the general fund	None
	300	1290	Departmental printer replacement	\$ 3,000	Each year, main departmental printers need to be replaced as they fail. These funds are only spent when a printer fails.	Transfer from the general fund	None
	300	1290	Digitization of City records-Phase 2 (capital expense)	\$ 27,100	Digitization of City records – Phase 2 (capital expense). After the completion of the Laserfiche upgrade in the current fiscal year, staff has determined that additional Laserfiche licenses and document scanners are needed.	Transfer from the general fund	Increase in annual maintenance of approximately \$2,000. The City's paper document storage and retrieval costs will decrease in subsequent years.
	300	1290	Replace city phone system	\$ 33,000	The current phone system can no longer be covered by warranty contract due to its age. There are increasing service issues, some of which have resulted in the Administration main number being unable to receive in-bound calls. Additionally, there is a real risk of a phone mail crash resulting in the loss of stored voice messages, resulting in the requirement to rebuild the voice mail system. Through consolidation of existing lines and the use of internet phone, \$12,000 of annual savings. In the current fiscal year, the City has performed a pilot test of cloud telephony at the Fit4Life Center and will complete a second test at the Historical Museum.	Transfer from the general fund	Net reduction to City's communication expenses.
	300	1290	End user computer software update server	\$ 15,000	End user computer software update server. This will provide a system that will allow IT to automatically send out updates for non-Microsoft software, eliminating the need to perform these updates manually on each PC and laptop.	Transfer from the general fund	Annual maintenance cost of \$1,000
	300	1290	Integrated council agendas and audio/video internet streaming	\$ 50,000	This will allow meetings in Mackenzie Hall to be sent over the Internet in real time and meetings to be replayed from the Internet at any time, with linking to agenda items.	Transfer from the general fund	Annual maintenance costs of \$10,000.
	300	1290	Multimedia/conferencing upgrades for city conference rooms	\$ 10,000	With the increased use of smart devices like iPhones and tablets, the City needs to be able to display information from these devices.	Transfer from the general fund	None
	300	1290	City network wireless upgrade	\$ 20,000	The current City wireless was installed using low cost home type technology. The demand for wireless by City devices cannot be met reliably without an upgrade to more expensive enterprise class technology.	Transfer from the general fund	Annual maintenance cost of \$2,000
	300	1290	Server Room A/C Design and Installation	\$ 65,000	The current air conditioning system in the main server room is requiring too frequent repairs and a replacement needs to be designed and installed.	Transfer from the general fund	None

**5-YEAR CAPITAL IMPROVEMENT PLAN  
FISCAL YEAR 2014  
Department Detail Explanation**

	Fund	Dept	Description	FY 2014	Description of Project	Funding Source	Impact on Operating Costs
IT	300	1290	Police Department server room A/C upgrade	\$ 12,000	Police department server room AC upgrade. The air conditioning in the PD server room has a redundant unit, but the two units need an upgrade to allow automatic switching between them.	Transfer from the general fund	None
	<b>TOTAL INFORMATION TECHNOLOGY</b>			<b>\$ 448,324</b>			

POLICE DEPARTMENT	300	2100	Supervisor (5-yr replacement)	\$ 30,000	5-year replacement program	Transfer from the general fund	None
	300	2100	Patrol SUV (4-year replacement)	\$ 30,000	Replace obsolete Patrol SUV	Transfer from the general fund	None
	300	2100	PD laptops for in-car/field reports	\$ 32,298	The new police department applications have remote capability. This allows officers to access law enforcement data from the road rather than returning to the station to create reports. In a mobile environment, regular, commercial laptops will not last long. The standard in law enforcement is the Panasonic Toughbook.	Transfer from the general fund	None
	300	2100	Computer programs for records management and computer-aided dispatch	\$ 50,680	The current records management and computer aided dispatch programs are outdated and need to be either updated or replaced. 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.	Transfer from the general fund	None
	300	2100	Security video access system	\$ 200,000	The objective of this project is to increase camera monitored sites.	Transfer from the general fund	None
<b>TOTAL POLICE DEPARTMENT</b>			<b>\$ 342,978</b>				

BUILDING	169	2400	Ruggedized damage assessment computers	\$ 10,000	The city needs a technology to be able to quickly assess the damage from disasters. These computers need to be ruggedized and waterproof for use under extreme conditions. (\$5,000 each). The computers currently used cannot be used in inclement weather. This project is to replace the current limited computers, with rugged, weatherproof computers.	Fees	None
	<b>TOTAL BUILDING DEPARTMENT</b>			<b>\$ 10,000</b>			

**5-YEAR CAPITAL IMPROVEMENT PLAN  
FISCAL YEAR 2014  
Department Detail Explanation**

	<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>FY 2014</b>	<b>Description of Project</b>	<b>Funding Source</b>	<b>Impact on Operating Costs</b>
<b>RECREATION</b>	370	7200	Camera & Video Security System Upgrades	\$ 50,000	Sinking Fund Asset Replacement Schedule	Transfer from the general fund	None
	370	7200	Replace Cardio Equipment	\$ 24,200	Sinking Fund Asset Replacement Schedule	Transfer from the general fund	None
	370	7200	Replace Televisions (Wt Rm/Osprey)	\$ 3,500	Sinking Fund Asset Replacement Schedule	Transfer from the general fund	None
	370	7200	Chemical Controllors	\$ 2,500	Sinking Fund Asset Replacement Schedule	Transfer from the general fund	None
	173	7250	Playground	\$ 36,000	Final payment to Dynamo Industries for purchase and installation of Recreation Center playground (installed and opened in FY 13)	Transfer from the general fund	\$350 annually for an inspection
	173	7250	Recreation center and ball field security upgrades	\$ 50,000	In an effort to provide a safe & secure facility for the community, the recreation center and ball field areas are in need of security and camera upgrades.	Transfer from the general fund	Annual maintenance costs equal to 30% of the initial purchase cost
	<b>TOTAL RECREATION</b>				<b>\$ 166,200</b>		

<b>PUBLIC WORKS</b>	300	7250	Replace A/C units	\$ 120,000	All HVAC systems at City Hall have been replaced over the past 10 years. With a life expectancy of 10 years on Sanibel, the HVAC compressors (and air handlers) will need to be replaced starting in 2013.	Transfer from the general fund	None	
	300	7250	Civic core redevelopment	\$ 250,000	Planning and design work for Civic Core Redevelopment project	Transfer from the general fund	None	
	<b>Sub-total FUND 300</b>				<b>\$ 370,000</b>			
	<b>Drainage</b>							
	301	4100	Dinkins Bayou Dredging	\$ 200,000	In 2005 a box culvert was installed under San-Cap Road to connect Dinkins Bayou with Clam Bayou to provide tidal flushing to Clam Bayou. After the culvert installation, the hydraulic changes in the bayou caused minor sediment build-up in the channel. This project proposes to dredge the channel to prior existing depths and improve flow through the box culvert	Transfer from the general fund	None	
	301	4100	Clam Bayou Box Culvert Repair	\$ 30,000	In 2005 a box culvert was installed under San-Cap Road to connect Dinkins Bayou with Clam Bayou to provide tidal flushing to Clam Bayou. After the culvert installation, flow through the channel caused erosion on the east and west banks. This project proposes to fill the eroded banks and repair with riprap to prevent further erosion.	Transfer from the general fund	None	
	307	4100	Kings Crown to Lighthouse Beach lot	\$ 500,000	This project involves shifting Periwinkle Way to the north in order to maintain roadway/shared use path separation when the path is widened. Wider shared use paths, separated from the roadway, are safer.	Transfer from the Road Impact Fee Fund	None	
<b>TOTAL FUND 301/307</b>				<b>\$ 730,000</b>				
<b>TOTAL PUBLIC WORKS</b>				<b>\$ 1,100,000</b>				

**5-YEAR CAPITAL IMPROVEMENT PLAN  
FISCAL YEAR 2014  
Department Detail Explanation**

Fund	Dept	Description	FY 2014	Description of Project	Funding Source	Impact on Operating Costs
<b>Existing System Improvements</b>						
450	Donax	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.	Operating revenues	None.
450	Donax	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.	Operating revenues	None.
450	Donax	Lift Station Improvements	\$ 25,000	This project involves enhancements to lift stations such as larger pumps, monitoring equipment, new control panels, odor control, etc.	Operating revenues	None.
450	Donax	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.	Operating revenues	None.
<b>Sub-Total EXISTING IMPROVEMENTS</b>			<b>\$ 65,000</b>			
<b>SEWER SYSTEM</b>	450	Donax	\$ 180,000	The permanent installation of generators at critical pump lift stations. Retention time is lower due to the volume of flow into these pump stations. The last station proposed for a stationary generator in lift station 5 at East Gulf Drive / Beach Road. These Generators will eliminate the down time to prevent spills, which could damage the island's natural resources.	Operating revenues	None.
	450	Donax	\$ 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.	Operating revenues	None.
	450	Donax	\$ 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.	Operating revenues	None.
	450	Donax	\$ 2,000	Chart recorders are utilized at the Donax facility to monitor several critical parameters including flow, ph, chlorine residual, and NTU's. These parameters need to be monitored for the proper plant operation and permit compliance. Keeping these parameters within DEP permit limits is necessary to keep the plant in compliance. The purchase of these recorders in advance guarantees the immediate replacement of failed recorders.	Operating revenues	None.
	<b>Sub-Total VEHICLES/EQUIPMENT</b>			<b>\$ 219,500</b>		
<b>TOTAL SEWER SYSTEM</b>			<b>\$ 284,500</b>			

**5-YEAR CAPITAL IMPROVEMENT PLAN  
FISCAL YEAR 2014  
Department Detail Explanation**

Fund	Dept	Description	FY 2014	Description of Project	Funding Source	Impact on Operating Costs
<b>Enforcement (Police)</b>						
470		Van (3 Vans/3 yr replacement cycle)	\$ 20,000	The parking enforcement vans are used to patrol the beach parking lots and transport the parking money. The 3 vans are on a 3-year replacement schedule since they are high usage vehicles. These vans are an essential part of the beach parking program.	Operating revenues	None.
470		Pick-up Truck	\$ 23,000	There are currently six pickup trucks (on a 7-year replacement cycle) assigned to beach maintenance. These pickups are necessary to transport personnel to the beach parks to perform necessary maintenance. The timely replacement of trucks is necessary to prevent excessive downtime and thus improve efficiency.	TDC Funding	None.
470		Dump Body for Pickup Truck	\$ 4,000	Parks maintenance personnel trim vegetation at the various parks. The vegetation is loaded into the back of pickup trucks for disposal. Dump bodies fit into the bed of the pickup truck to allow the load to be mechanically dumped rather than removed manually. This equipment makes the workers more productive.	TDC Funding	None.
470		Trash/Recycling Bins	\$ 3,000	Annual replacement for wear and tear of trash receptacles	TDC Funding	None.
470		Water Fountain for Beaches	\$ 20,000	Installation of facilities for beaches	TDC Funding	None.
<b>Sub-Total VEHICLES/EQUIPMENT</b>			<b>\$ 70,000</b>			
<b>Improvements Other Than Buildings (IOTB)</b>						
470		Shared Use Path Repairs	\$ 100,000	Many of the City's shared use paths are utilized for access to the beach parks. The proper maintenance of the paths makes them safer and more enjoyable to use.	Operating revenues	None.
470		Shared Use Path Widening	\$ 150,000	Many of the City's shared use paths are utilized by beach park users. Wider paths are safer and more enjoyable to use.	Operating revenues	None.
470		Bowman's Beach Shared Use Path	\$ 200,000	Many of the City's shared use paths are utilized by beach park users. Wider paths are safer and more enjoyable to use.	Operating revenues	None.
470		Security Video Access System for Beach Parking Lots	\$ 310,000	The purpose of installing video cameras in the various beach parking lots is to deter theft of personal property from vehicles. These cameras have been effective in the Trost parking lot and at Lighthouse Park and are recommended for Bowman's and Algiers. Crime reduction on Sanibel benefits residents and visitors alike.	Operating revenues	None.
470		Lighthouse Restrooms (TDC Grant #401816)	\$ 627,127	Rollover of TDC funds for Lighthouse restroom project. Project was not completed in FY 2013.	TDC Funding	None.
<b>Sub-Total IOTB</b>			<b>\$ 1,387,127</b>			
<b>TOTAL BEACH PARKING</b>			<b>\$ 1,457,127</b>			
<b>CITY WIDE TOTAL CAPITAL OUTLAY</b>			<b>\$ 3,809,129</b>			

## **APPENDIX**

**This section contains the following subsections:**

**Financial Policies**

**Glossary**

**Statistics and Demographics**

## Financial Policies

### General Budget Policy

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

## Financial Policies

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

### Fund Balance Policy

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

The City's Fund Balance Policy establishes:

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

#### General Fund

##### 1. Restricted Fund Balance

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

##### 2. Committed Fund Balance

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

##### 3. Assigned Fund Balance

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

## Financial Policies

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

#### 4. Non-Spendable Fund Balance

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

#### 5. Minimum Level of Unassigned Fund Balance

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

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

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

### Reservations of Fund Balance (General Fund)

#### 1. Committed Fund Balance

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

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

#### 2. Assigned Fund Balance

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

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

## Financial Policies

### Budgeting

#### 1. Appropriation of Unrestricted Fund Balance

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

#### 2. Estimated Beginning Fund Balance

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

#### 3. Estimated Ending Fund Balance

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

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

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

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

## Financial Policies

### Spending Order of Fund Balances

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

### **Revenue Policy**

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

### **Debt Policy**

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

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

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.

## Financial Policies

### Purchasing Policy

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary

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

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

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

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

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

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

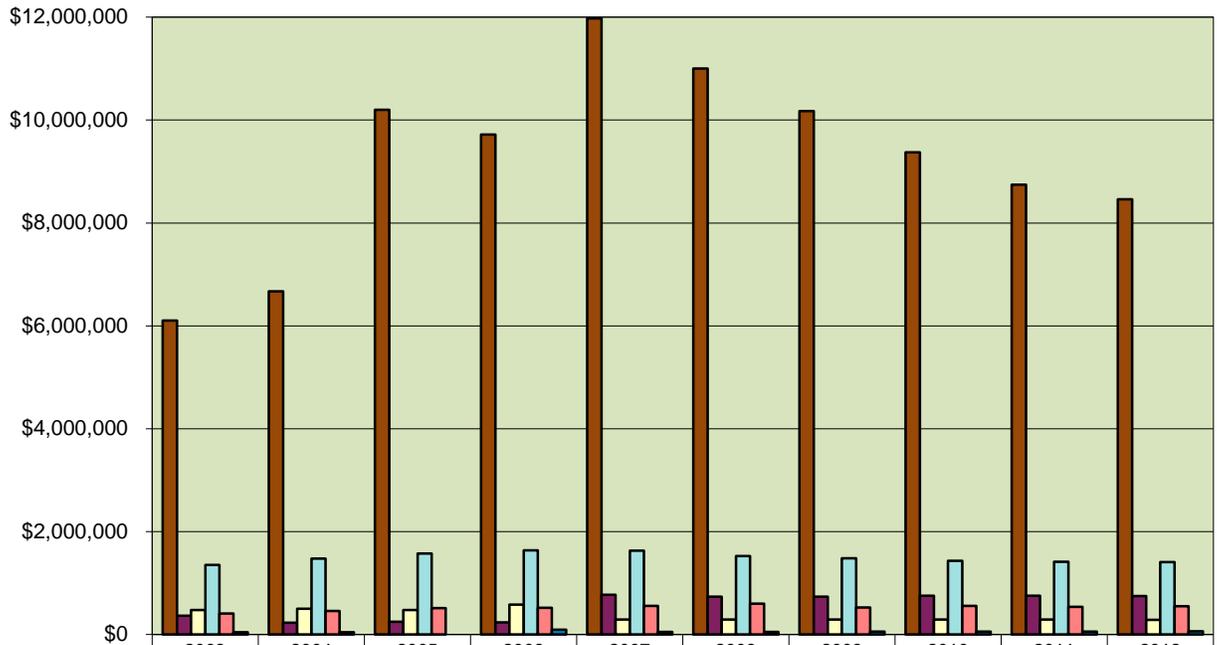
**TRIM Notice** - TRIM (Truth in Millage) establishes the statutory requirements that all taxing authorities levying a millage must follow, including all notices and budget hearing requirements. The Notice of Proposed Property Taxes (TRIM notice) enables the taxpayer to compare the prior year assessed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

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

# REVENUE TYPES BY SOURCE

## Governmental Funds

**Tax Revenue of Governmental Funds by Source**  
 (In FY2008 State reclassified franchise tax as fees and occupational license fees as business taxes)

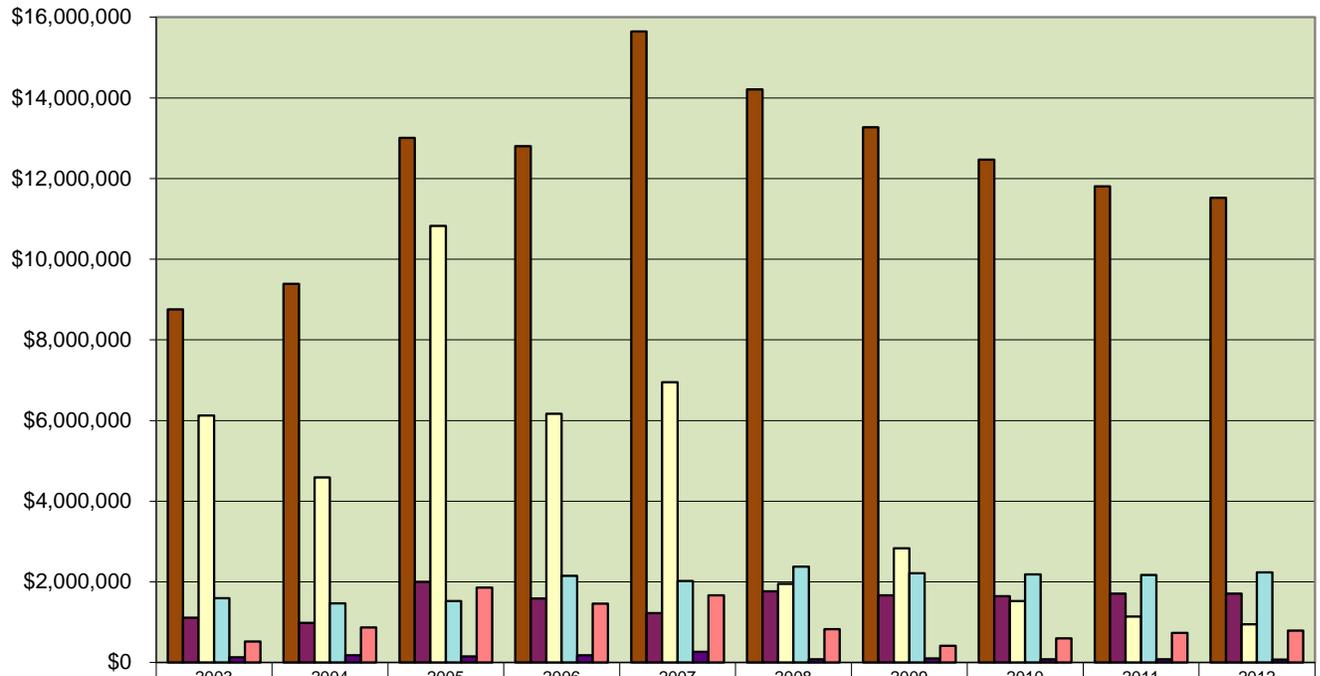


	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
■ Ad Valorem - Operating	\$6,101,279	\$6,671,663	\$10,198,461	\$9,716,569	\$11,973,525	\$11,004,197	\$10,175,612	\$9,372,184	\$8,742,177	\$8,460,871
■ Ad Valorem - Voted Debt	\$367,188	\$229,587	\$248,668	\$239,383	\$775,976	\$735,097	\$737,735	\$753,285	\$755,021	\$748,558
■ *Franchise/Business Tax	\$478,854	\$500,304	\$478,475	\$583,452	\$290,066	\$293,393	\$293,393	\$291,395	\$290,214	\$289,220
■ Local Option Gas Tax	\$1,355,397	\$1,476,980	\$1,574,183	\$1,639,149	\$1,632,569	\$1,524,191	\$1,480,460	\$1,433,690	\$1,418,333	\$1,408,442
■ Communications Services Tax	\$412,137	\$461,392	\$511,747	\$523,691	\$556,781	\$599,970	\$529,114	\$558,375	\$540,080	\$550,011
■ Casualty Insurance Premium Tax	\$43,516	\$46,642	\$0	\$98,026	\$50,726	\$53,654	\$57,459	\$58,716	\$57,487	\$63,574

# REVENUE TYPES BY CATEGORY

## Governmental Funds

Revenues of Governmental Fund Types by Category\*

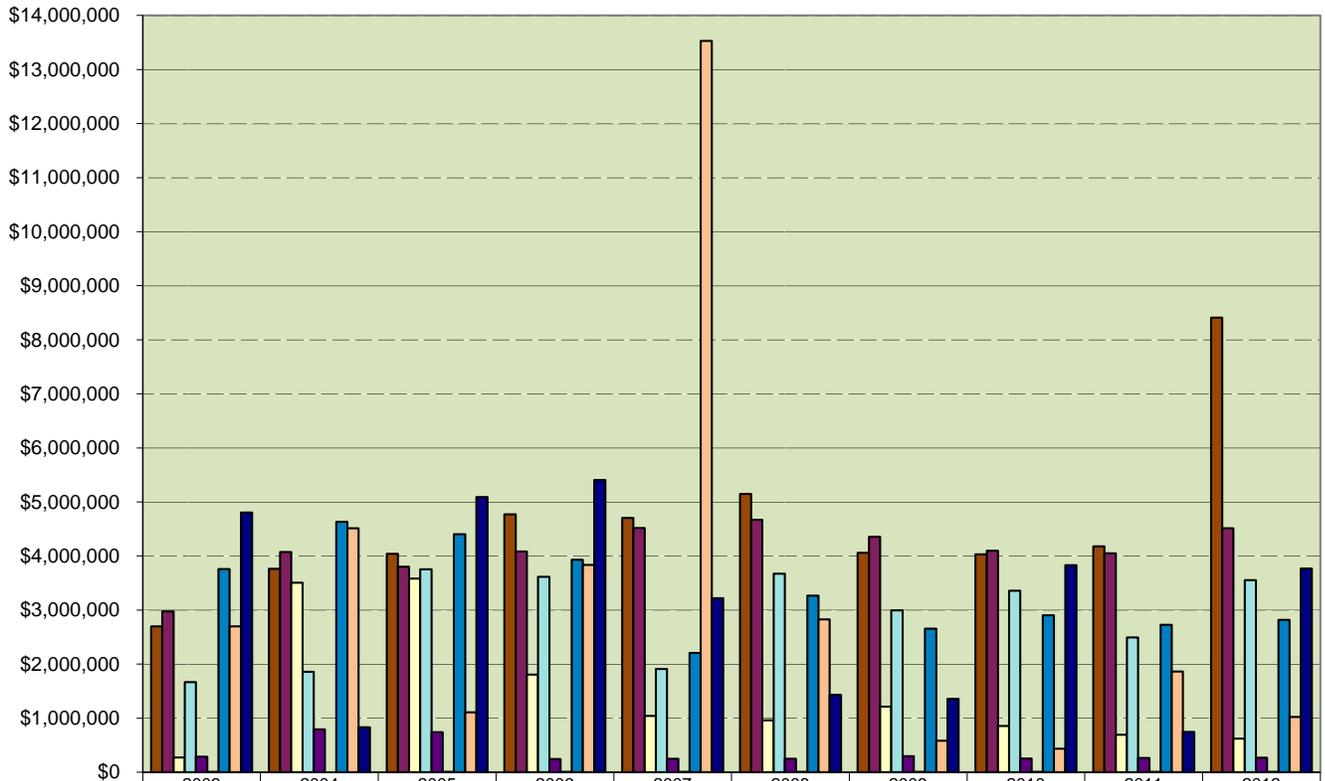


	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
■ Taxes	\$8,758,371	\$9,386,568	\$13,011,534	\$12,800,270	\$15,646,513	\$14,207,175	\$13,273,773	\$12,467,645	\$11,803,312	\$11,520,676
■ Licenses & Permits	\$1,111,087	\$984,398	\$2,001,221	\$1,586,168	\$1,223,080	\$1,766,263	\$1,663,887	\$1,646,764	\$1,708,807	\$1,707,053
□ Intergovernmental	\$6,121,007	\$4,590,263	\$10,827,692	\$6,165,314	\$6,949,347	\$1,947,650	\$2,831,634	\$1,520,872	\$1,143,026	\$948,867
■ Charges for Services	\$1,595,561	\$1,465,388	\$1,523,794	\$2,148,659	\$2,024,869	\$2,378,285	\$2,213,391	\$2,184,329	\$2,167,400	\$2,236,711
■ Fines & Forfeitures	\$132,084	\$181,987	\$149,853	\$176,406	\$265,828	\$80,831	\$102,626	\$83,542	\$80,127	\$70,208
■ Miscellaneous	\$522,803	\$869,470	\$1,861,138	\$1,456,089	\$1,668,933	\$827,817	\$415,098	\$596,761	\$730,766	\$787,693

# EXPENDITURES BY FUNCTION

## Governmental Funds

Expenditures of Governmental Fund Types by Function



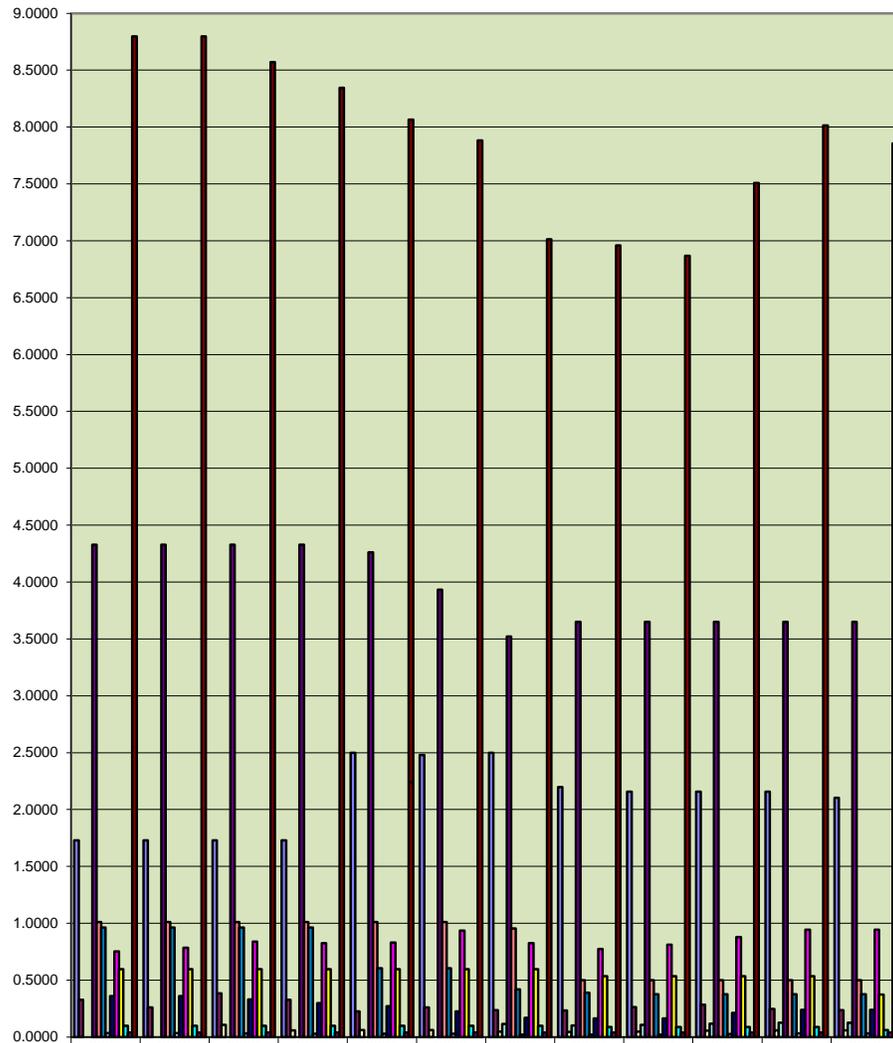
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government	\$2,698,274	\$3,762,180	\$4,039,229	\$4,769,110	\$4,702,270	\$5,147,088	\$4,057,299	\$4,028,742	\$4,180,658	\$8,411,612
Public Safety	\$2,974,639	\$4,074,250	\$3,802,872	\$4,084,478	\$4,515,664	\$4,672,683	\$4,353,428	\$4,096,086	\$4,050,699	\$4,514,438
Physical Environment	\$271,995	\$3,507,094	\$3,581,602	\$1,806,296	\$1,038,602	\$960,151	\$1,214,970	\$854,615	\$691,637	\$619,264
Transportation	\$1,664,664	\$1,856,432	\$3,751,208	\$3,616,655	\$1,911,468	\$3,674,417	\$2,995,026	\$3,354,809	\$2,491,009	\$3,550,891
Economic Environment	\$285,701	\$794,495	\$739,460	\$241,477	\$246,319	\$246,383	\$296,234	\$254,451	\$261,087	\$269,328
Human Services	\$1,083	-	580	976	974	1,000	1,000	1,000	1,000	1,000
Culture/Recreation	\$3,755,872	\$4,632,737	\$4,403,550	\$3,927,874	\$2,205,471	\$3,264,112	\$2,654,431	\$2,905,317	\$2,725,028	\$2,816,149
Capital Outlay	\$2,696,909	\$4,512,984	\$1,108,388	\$3,833,700	\$13,529,139	\$2,824,732	\$581,497	\$432,722	\$1,861,846	\$1,020,979
Debt Service	\$4,806,011	\$832,958	\$5,092,417	\$5,403,425	\$3,217,673	\$1,432,325	\$1,356,240	\$3,832,011	\$744,438	\$3,769,607

# PROPERTY TAX RATES

## Direct and Overlapping Governments

Fiscal Year in Which Taxes Are Payable\*

**Property Tax Rates - Direct and Overlapping Governments**  
Fiscal Year in Which Taxes Are Payable\*



	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Sanibel General Operating	1.7291	1.7291	1.7291	1.7291	2.5000	2.4801	2.5000	2.1966	2.1561	2.1561	2.1561	2.1038
Sanibel Voted Debt Service - Sewer	0.3279	0.2607	0.3838	0.3275	0.2268	0.2607	0.2363	0.2346	0.2636	0.2856	0.2484	0.2360
Sanibel Voted Debt Service - Land	-	-	0.1063	0.0595	0.0625	0.0611	0.0475	0.0456	0.0483	0.0561	0.0595	0.0599
Sanibel Voted Debt Service - Rec Facility	-	-	-	-	-	-	0.1145	0.1011	0.1080	0.1172	0.1268	0.1263
Lee County General Revenue	4.3277	4.3277	4.3277	4.3277	4.2612	3.9332	3.5216	3.6506	3.6506	3.6506	3.6506	3.6506
Lee County Capital Improvements	1.0124	1.0124	1.0124	1.0124	1.0124	1.0124	0.9536	0.5000	0.5000	0.5000	0.5000	0.5000
Library	0.9630	0.9630	0.9630	0.9630	0.6055	0.6055	0.4200	0.3900	0.3750	0.3750	0.3750	0.3750
Hyacinth Control	0.0358	0.0358	0.0327	0.0295	0.0295	0.0295	0.0223	0.0214	0.0214	0.0277	0.0310	0.0310
Mosquito Control	0.3595	0.3595	0.3294	0.2984	0.2718	0.2247	0.1695	0.1636	0.1636	0.2132	0.2388	0.2388
Fire Control	0.7518	0.7841	0.8381	0.8258	0.8300	0.9370	0.8258	0.7736	0.8114	0.8794	0.9446	0.9446
S. FL Water Management	0.5970	0.5970	0.5970	0.5970	0.5970	0.5970	0.5970	0.5346	0.5346	0.5346	0.5346	0.3739
S. FL Water Management Everglades	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0894	0.0894	0.0894	0.0894	0.0624
West Coast Inland Waterway	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0394	0.0394	0.0394	0.0394	0.0394
School Board General Operating	8.7980	8.7980	8.5720	8.3460	8.0650	7.8820	7.0120	6.9600	6.8680	7.5080	8.0150	7.8540

\* Source: Lee County Tax Collector

# CITY OF SANIBEL, FLORIDA DEMOGRAPHICS

City Incorporated November 5, 1974

Total area ..... 17.50 square miles  
 Island shoreline ..... 24.50 miles  
 Mangrove frontage ..... 9.00 miles  
 Beach Frontage ..... 15.50 total miles  
     Gulf of Mexico Frontage ..... 11.75 miles  
     San Carlos Bay Frontage ..... 3.75 miles

Average Elevation ..... 4 feet above sea level  
 Maximum Elevation ..... 13 feet above sea level  
 Annual Precipitation..... 42.3 inches  
 Average Temperature..... 74° Fahrenheit  
 Island Age..... ~5,000 years

**Land Usage:**

Conservation lands (Includes SCCF lands and all public parks) .....7,200 acres  
 City Managed Preserve Land .....600 acres  
 J.N. "Ding" Darling National Wildlife Refuge (includes Buck Key) .....5,400 acres  
 Sanibel-Captiva Conservation Foundation .....1,284 acres  
 Sanibel-Captiva Conservation Foundation (Bailey Property) ..... 29 acres  
 Recreation Uses .....575 acres  
 Vacant Undeveloped Land .....400 acres

**Financial Information**

	<b>FY 2010-11 Adopted</b>	<b>FY 2011-12 Adopted</b>	<b>FY 2012-13 Adopted</b>	<b>FY 2013-14 Adopted</b>
<b>Annual Budget</b>				
Governmental Funds				
Operating	\$28,336,528	\$33,403,715	\$31,095,520	\$30,224,627
Capital	3,748,660	3,312,320	1,926,884	2,325,713
Total Governmental	32,085,188	36,716,035	33,022,404	32,550,340
Enterprise Funds	11,973,920	10,958,112	10,606,944	13,142,382
Total Budget	<b>\$44,059,108</b>	<b>\$47,674,147</b>	<b>\$43,629,348</b>	<b>\$45,692,722</b>

**Property Tax History**

Calendar year totals are used to compute subsequent fiscal year ad valorem proceeds.

Calendar (Tax) Year 2011 ..... \$4,206,941,772  
 Calendar (Tax) Year 2012 ..... \$4,081,410,372  
 Calendar (Tax) Year 2013 ..... \$4,113,177,369

**Tax Rate History**

<b>Millage (Tax) Rates*</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>
Operating	2.1038	2.1000	2.0861
Voted Debt – Sewer	0.2360	0.2407	0.2295
Voted Debt – Land Acquisition:	0.0599	0.0855	0.0860
Voted Debt – Recreation Facility	0.1263	0.1308	0.1291

\* One mill equals \$1.00 tax for every \$1,000 of taxable property value

Total roads..... 80.68 miles  
     Paved..... 61.37 miles  
     Unpaved ..... 19.31 miles  
         Public ..... 61.83 miles  
         Private..... 18.85 miles  
     Shared Use Paths..... 23.75 miles  
 Property Breakdown (as of 12/31/2013)..... 9,166  
     Single Family ..... 4,271  
     Multifamily ..... 102  
     Hotels and Motels ..... 23  
     Condominiums ..... 3,110  
     Other (Commercial, Governmental, etc.)..... 1,660  
 Causeway ..... 3 miles  
 Causeway Round Trip ..... \$6.00

**Population Information**

1975..... 2,875  
 1985..... 4,237  
 1990..... 5,468  
 2000..... 6,064  
 2010..... 6,469  
 Median Age (2010)..... 64.3 years  
 Registered Voters 2010..... 5,673  
 Registered Voters 2011..... 5,460  
 Registered Voters 2012..... 5,611  
 Sanibel School..... Grades K-8  
 Sanibel School Enrollment ..... 342 students

