CITY OF SANIBEL

FISCAL YEAR 2015

TENTATIVE 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, 2015, the City Manager's budget message and resolutions adopting millage rates and the budget (*pages 1-24).*

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 25-32).*

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 81-90).*

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 91-216*).

Appendix

This section contains financial policies, the budget calendar, a glossary and statistics and demographics (*pages 217-227).*

Statistical Tables

This section contains information on tax revenues, rates, types and expenditures as well as other information regarding city activities *(will be inserted in final budget document).*

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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

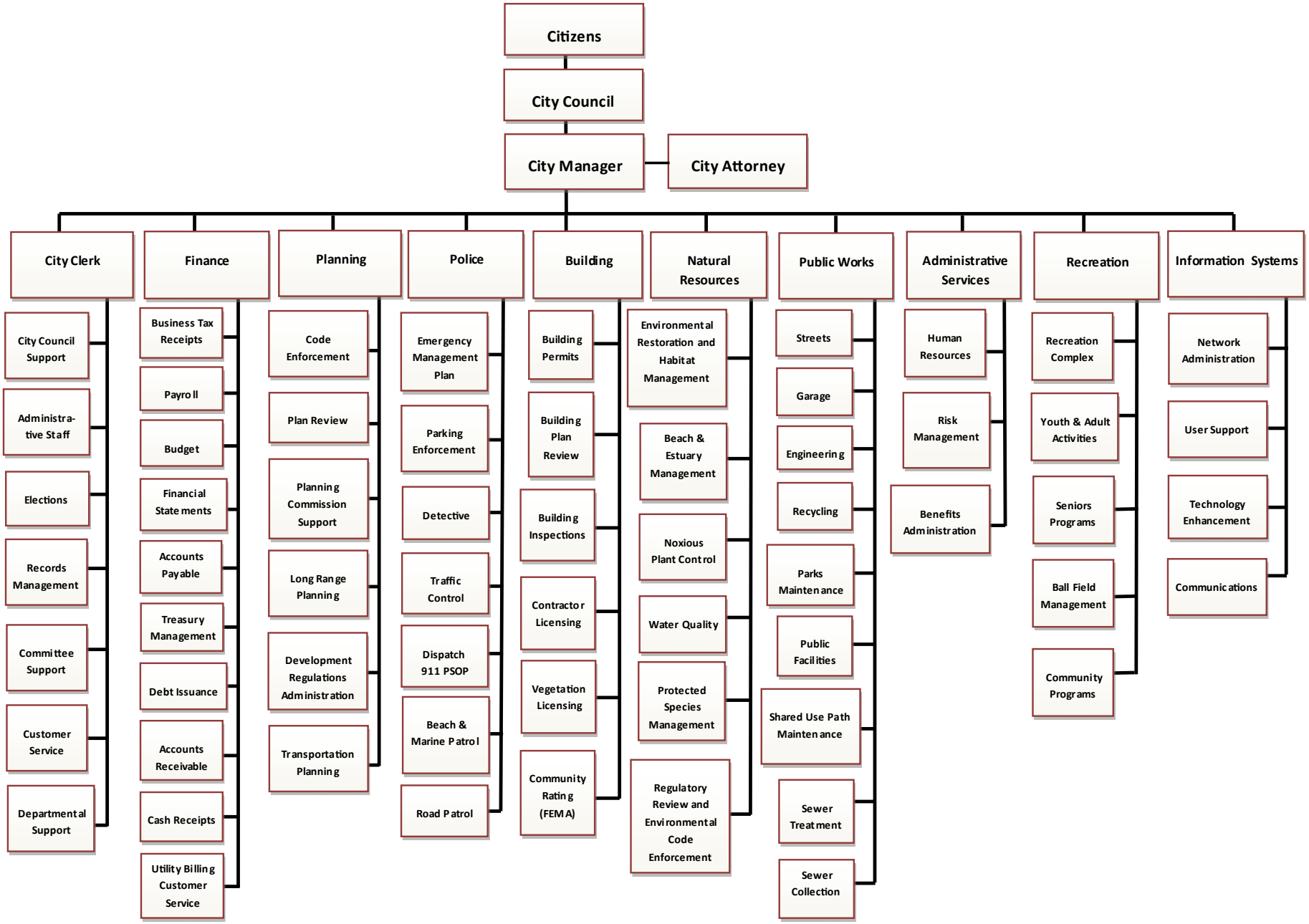
EXECUTIVE STAFF

James R. Isom .....Administrative Services Director
R. Harold Law, CBO ..... 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

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, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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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 SECTION IS STILL BEING DEVELOPED AND
WILL BE INSERTED IN THE FINAL BUDGET DOCUMENT]

CITY COUNCIL GOALS

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WILL BE INSERTED IN THE FINAL BUDGET DOCUMENT]

BUDGET RESOLUTION

CITY OF SANIBEL

RESOLUTION 14-066

A RESOLUTION ADVISING THE LEE COUNTY PROPERTY APPRAISER OF THE PROPOSED OPERATING MILLAGE RATE, THE ROLLED-BACK RATE, THE PROPOSED AGGREGATE MILLAGE RATE, THE MILLAGE LEVY FOR THE SEWER VOTED DEBT SERVICE, THE LAND ACQUISITION VOTED DEBT SERVICE, AND THE RECREATION CENTER VOTED DEBT SERVICE AND THE DATE, TIME AND PLACE AT WHICH A PUBLIC HEARING WILL BE HELD TO CONSIDER THE TENTATIVE OPERATING MILLAGE RATE FOR TAX (CALENDAR) YEAR 2014 AND TENTATIVE BUDGET FOR THE CITY OF SANIBEL 2014-15 FISCAL YEAR; AUTHORIZING AND DIRECTING THE CITY MANAGER TO PROVIDE CERTIFICATION OF SAME; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in accordance with Chapter 200, Florida Statutes, the City Council of the City of Sanibel, Florida, in a duly noticed public meeting, with public input, has determined the proposed operating millage rate and the date for public hearing on the tentative millage and tentative budget; and has identified the rolled-back rate, proposed aggregate millage rate, and the millage levies for the sewer voted debt service and the land acquisition voted debt service, and the recreation center voted debt service.

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

SECTION 1. The Property Appraiser of Lee County, Florida is hereby advised of the following information relative to the 2014 proposed operating millage, the rolled-back rate, the proposed aggregate millage rate and the millage levies for the sewer voted debt service, the land acquisition voted debt service, and the recreation center voted debt service for the City of Sanibel 2014-15 fiscal year:

A. The proposed operating millage rate for the 2014 tax year is 2.0861 mills.
B. The rolled-back rate for the City of Sanibel 2014 tax year is **1.9995 mills.**
C. The proposed aggregate millage rate is 2.0861 mills.
D. The millage levy for the sewer voted debt service is **0.2125 mills**
E. The millage levy for the land acquisition voted debt service is **0.0800 mills**.
F. The millage levy for the recreation center voted debt service is **0.1225 mills**.

Page 1 of 2 Res. 14-066

SECTION 2. The Proposed Aggregate Taxes Levied, exclusive of voted debt service levies, are $ 8,972,173.00 .

SECTION 3. A public meeting and hearing will be held at Sanibel City Hall, the Council Chambers (MacKenzie Hall), 800 Dunlop Road, Sanibel, Florida on Saturday, September 6, 2014 at 9:00 a. m., to consider the tentative operating millage rate and a tentative budget.

SECTION 4. The City Manager is hereby authorized and directed to provide certification of same to the Property Appraiser and to any other entities, as provided by general law.

SECTION 5. Effective Date.
This resolution shall take effect immediately upon adoption.

DULY PASSED AND ENACTED by the City Council of the City of Sanibel, Lee County, Florida, this 22nd day of July, 2014.

AUTHENTICATION:

Kevin Ruane, Mayor — Pamela Smith, City Clerk

APPROVED AS TO FORM: Kenneth B. Cuyler, City Attorney — Date 7/22/14

Vote of Councilmembers:

Ruane	yea
Congress	yea
Denham	yea
Harrity	yea
Jennings	yea

Date filed with City Clerk: July 22, 2014

Page 2 of 2 Res. 14-066

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City of Sanibel

800 Dunlop Road
Sanibel, Florida 33957-4096

www.mysanibel.com

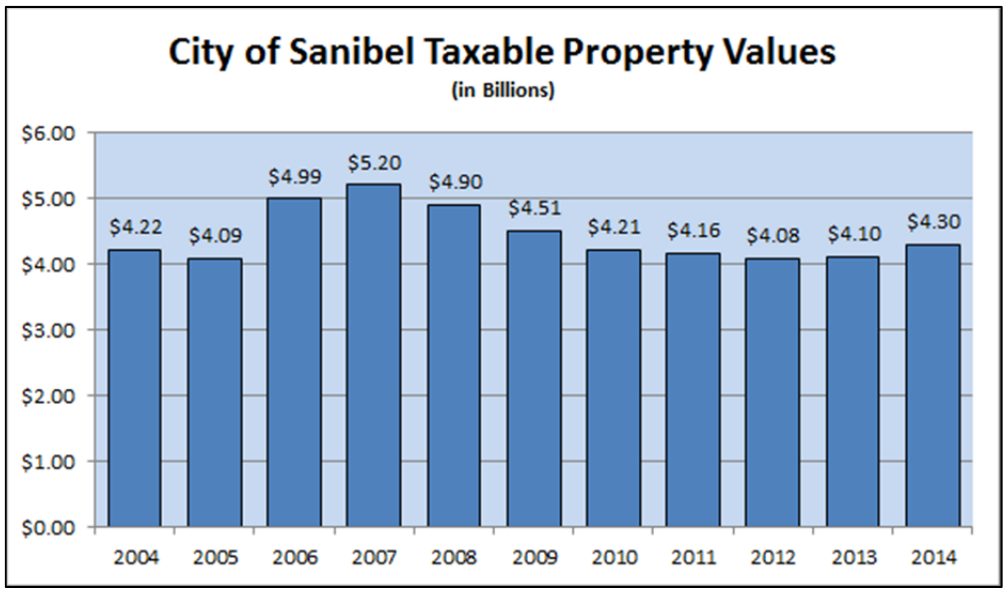
AREA CODE – 239

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 6, 2014

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

The attached document presents the tentative budget for fiscal year 2015 of $51,194,459. This amount includes the general fund, the special revenue funds, enterprise funds, the capital project funds, transfers, all reserves and the beginning fund balance. The tentative budget is presented at a millage rate of 2.0861, which is the same rate adopted for the FY14 budget. The tentative rate is currently 4.33% higher than the rolled-back rate of 1.9995 for tax year 2014. 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 FY15 (2014 tax year) is $4,300,931,329. This is 4.82% higher than the FY14 (2013 tax year) value of $4,103,243,696. Taxable values on Sanibel peaked in 2007. After five consecutive years of decreasing property values the trend reversed with two consecutive years of modest increases. The table below illustrates property values on Sanibel over the past decade.



From FY14 (tax year 2013) to FY15 (tax year 2014) governmental expenditures have decreased by $471,319 (or -2.25%). FY14 governmental expenditures were $20,917,190 compared to FY15 $20,445,871.

EXECUTIVE SUMMARY

- Currently the tentative millage rate of 2.0861 is equal to the FY14 adopted millage rate of 2.0861; this is 4.33% higher than the rolled-back rate of 1.9995;
- With the recommencement of the causeway surplus tolls payments in accordance with the City's agreement with the Lee County, FY15 is the first year since 2004 that transportation operating costs are not being subsidized by the general fund; in FY14 the general fund subsidized the transportation fund in the amount of $380,063;
- Completed labor negotiations with both unions, American Federation of State, County and Municipal Employees (AFSCME) and Fraternal Order of Police (FOP), for a three percent (3%) raise for all employees;
- Health care costs have been reduced by two percent (-2.0%);
- A slight decrease of $14,652 in workmen compensation insurance costs;
- Assumes that $5.6 million of reserves for environmental initiatives and disasters will not be expended by September 30, 2014 and rolls the funds forward to FY15 beginning fund balance;
- Environmental initiatives reserves are budgeted at $1.0 million for FY15; $189,092 of the FY14 $1.3 million reserves were expended on water quality initiatives;
- 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 continues these fee reductions;
- In April 2012 City Council reduced planning department's variance application fee by 30% and remodel with no increase in living area fee by 50%. The budget continues these fee reductions;
- The budget includes $250,000 towards developing the Civic Core, $80,000 rolled forward from FY14 and $170,000 additional funding in FY15;
- $2.5 million is allocated toward general government capital improvements in various capital projects funds;
- The tentative budget includes the $225,000 annual transfer to the recreation complex sinking fund;
- $50,000 is included for contractual assistance in compliance with the National Flood Insurance Program Community Rating System.

INTRODUCTION

The fiscal year 2015 tentative budget totals $51,194,459 as detailed in the following table:

USES OF FUNDS	FY 2015 Tentative	FY2014 as Adopted	FY2014 as Amended
Governmental Funds			
Operating	$30,497,785	$30,224,627	$32,714,805
Capital	2,481,555	2,325,713	2,478,396
Transfers to Other Funds	2,976,015	2,773,619	3,139,685
Total Governmental	35,955,355	35,323,959	38,332,886
Enterprise Funds	15,239,104	13,142,382	26,288,447
Total Budget	**$51,194,459**	**$48,466,341**	**$64,621,333**

The FY15 tentative budget is $2.7 million higher than the FY14 adopted budget. $2.1 million is due to enterprise funds $839,375 increase in FY15 capital expenditures and $1.1 million increase in ending fund balance due to release of sewer restricted debt funds in the amount of $754,096 for debt payments in FY14 and $250,000 increase in beach parking fees in FY14. The general governmental funds have $273,158 increase in operating (1.0%); $202,396 increase in transfers (7.3%); and $155,842 increase in capital expenditures (6.7%).

The FY15 tentative budget is $13.5 million lower than the FY14 amended budget. Amendments to the FY14 budget included: 1) $846,999 for various projects spanning fiscal years were rolled-forward, 2) receipt of $932,780 causeway surplus tolls, 3) $10.3 million sewer debt refunding and 4) grants are not included in the budget until they are received, instead they are added to the budget through a budget amendment. In FY14 to date the City has received $1.811 million in grant awards.

The FY15 tentative budget includes $5.5 million of reserves for environmental initiatives and disasters.

Examples of grants received in FY14 include $1,743,650 received from the Lee County Tourist Development Council (TDC) for beach maintenance.

TRUTH IN MILLAGE (TRIM)

The tentative 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 FY15 budget calendar:

BUDGET CALENDAR
FISCAL YEAR 2015 BUDGET ADOPTION
CITY OF SANIBEL, FLORIDA

Tuesday	July 22, 2014	Regular Council Meeting – Draft budget is distributed to Council. Adoption of Resolution to **Set Proposed Tax (millage) Rate for 2014 and date, time and place of first public hearing**
Saturday	September 6, 2014	**9:00 a.m. First Budget Public Hearing** – Discussion and adoption of tentative 2014 millage and tentative FY 2015 budget
Tuesday	September 16, 2014	**5:01 p.m. Second and Final Budget Public Hearing** - Discussion and adoption of final 2014 millage rate and FY 2015 budget

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

The FY15 tentative operating millage rate of 2.0861 is equal to the FY14 adopted operating millage rate. The rolled-back rate is 1.9995. 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 2.9335 and the majority vote maximum millage rate of 3.0259.

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 FY15 this rate is 2.9335. Taxes levied at a 2.9335 millage rate would generate $12,616,782.

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 FY15 Florida's per capita personal income increased 3.15% and the majority vote millage rate is 3.0259. Taxes levied at a 3.0259 millage rate would generate $13,014,188.

The two-thirds vote maximum millage rate allowed is the majority vote rate increased by ten (10%) percent. In FY15 this rate is 3.3285. Taxes levied at a 3.3285 millage rate would generate $14,315,650.

The following table identifies the minimum vote of Council required to levy a tax (millage) rate for tax year 2014:

Vote Required	Millage Rate Description	Maximum Millage Rate
Majority vote of Council (3/5)	Majority Vote Maximum Rate	3.0259
Majority vote of Council (3/5)	Rolled-back Rate	1.9995
Two-thirds vote of Council (4/5)	2/3 Vote Maximum Rate	3.3285
Unanimous vote of Council (5/5)	Maximum Millage Rate	10.0000
Referendum	Limited to 2 years	>10.0000
BASED ON JULY 1, 2014, DR-420 CERTIFICATION OF TAXABLE VALUE OF $4,300,931,329		

In addition to the operating millage rate discussed above, the three (3) previously voter approved debt service millage rates required to meet FY15 debt service obligations are:

Debt Service Description	**Millage Rate**
Sewer Voted Debt Service	0.2125
Land Acquisition Voted Debt Service	0.0800
Recreation Center Voted Debt Service	0.1225

BUDGET OVERVIEW

The City's assessed property value for FY15 (2014 tax year) is $4,300,931,329. This is 4.82% higher than the FY14 (2013 tax year) of $4,103,243,496.

The City's governmental funds revenue is budgeted to be $18,570,871 in FY15, less $395,131 for undercollections, with $378,085 more in ad valorem tax receipts than the FY14 amended budget, $33,109 more in other taxes including local option gas taxes, a $6,231 increase in license and permit fees, a $55,545 increase in charges for services and $110,600 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	FY2010***	FY2011***	FY2012***	FY2013***	FY2014**	FY2015*
Taxes	$12,467,645	$11,803,312	$11,520,676	$11,539,090	$11,522,823	$11,833,996
Licenses/Permits	1,646,764	1,708,807	1,707,053	1,674,784	1,466,277	1,465,000
Intergovernmental	1,520,872	1,143,026	948,867	983,573	2,010,484	1,887,719
Charges for Services	2,184,329	2,167,400	2,236,711	2,298,709	2,347,418	2,344,165
Fines/Forfeitures	83,542	80,127	70,208	66,576	67,054	66,500
Miscellaneous	596,761	730,766	787,693	403,709	796,872	578,360
Total	**$18,499,913**	**$17,633,438**	**$17,271,208**	**$16,966,441**	**$18,210,928**	**$18,175,740**

*Tentative Budget **Estimated ***Audited

Governmental revenues are budgeted to be approximated $35,188 (-0.19%) lower between FY14 and FY15 (intergovernmental revenues/grants will be added to the budget by budget amendment if and when they are received in FY15).

City-wide FY15 expenditures of $30,546,356 are budgeted to decrease by $694,290 (-2.22%) from the FY14 amended budget of $31,240,646.

The FY14 amended budget includes $1,743,650 operating and capital grants from Lee County Tourist Development Council.

The FY15 tentative budget includes 128 full-time employees. City-wide, full-time positions increased by 4.0 FTE and part-time positions decreased by 3.34 in FY15 tentative budget. Part-time positions work less than a full work week and do not earn benefits.

The tentative budget includes a 3.0% salary increase and a 2.0% decrease in employee health insurance costs.

The total contribution required for the employees' retirement plans for FY15 will decrease by $5,211 from $2,882,236 to $2,877,025 (-0.18%).

The City's contribution to the General Employees' Pension Plan (defined benefit plan, DBP) will decrease $52,663 (or -3.13%) from $1,681,948 in FY14 to $1,629,315 in FY15. The DBP plan was closed to new hires in FY12; new hires are automatically enrolled in the defined contribution plan (DCP).

The estimated cost for the defined contribution plan for FY15 is budgeted at $275,579. This is a decrease of $7,181 (or -2.54%). This represents 7.5% of the participating members' base pay and is allocated to the members' departments/funds. The City matches the first 5% of base pay contributed by the participants at 100% and the City matches the next 5% of base pay contributed by the participants at 50%. A mandatory 5% contribution of base pay is required by the participants. Employees have the option of making additional voluntary contributions up to a maximum of 15% of base pay.

The City's contribution to the Municipal Police Officers' Retirement Trust Fund (defined benefit plan) for FY15 has increased by $54,603 (5.95%) from $917,528 to $972,131.

FUNDS BUDGET

The FY15 tentative 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 2015 tentative budget totals $23,969,925 as detailed in the following table:

		FY2014	
SOURCES OF FUNDS	**FY 2015**	**as Adopted**	**as Amended**
Beginning Fund Balance	$10,765,018	$11,928,328	$12,370,773
Operating Revenues	13,563,794	13,010,905	13,210,910
Other Financing Sources	(358,887)	(327,405)	(257,405)
Total Budget	$23,969,925	$24,611,828	$25,324,278

		FY2014	
USES OF FUNDS	**FY 2015**	**as Adopted**	**as Amended**
Operating Expenditures	$12,025,306	$11,839,797	$12,225,088
Non-operating Expenditures	8,816,040	9,147,804	8,633,168
Ending Fund Balance	3,128,579	3,624,227	4,466,022
Total Budget	$23,969,925	$24,611,828	$25,324,278

Sources of Funds:
FY15 beginning fund balance of $10,765,018 is lower than the FY14 amended beginning fund balance of $12,370,773, a difference of $1,605,755.

Operating revenues are budgeted to be $352,884 higher between the amended FY14 budget and the FY15 tentative budget, from $13,210,910 to $13,563,794 (2.67%).

Uses of Funds:
General fund total operating expenditures in FY15 of $12,025,306 are $199,782 (-1.63%) lower than the FY14 amended budget of $12,225,088.

- The departmental personnel services budget of $8,356,567 decreases by $108,052 (-1.28%) from the FY14 amended budget of $8,464,619.

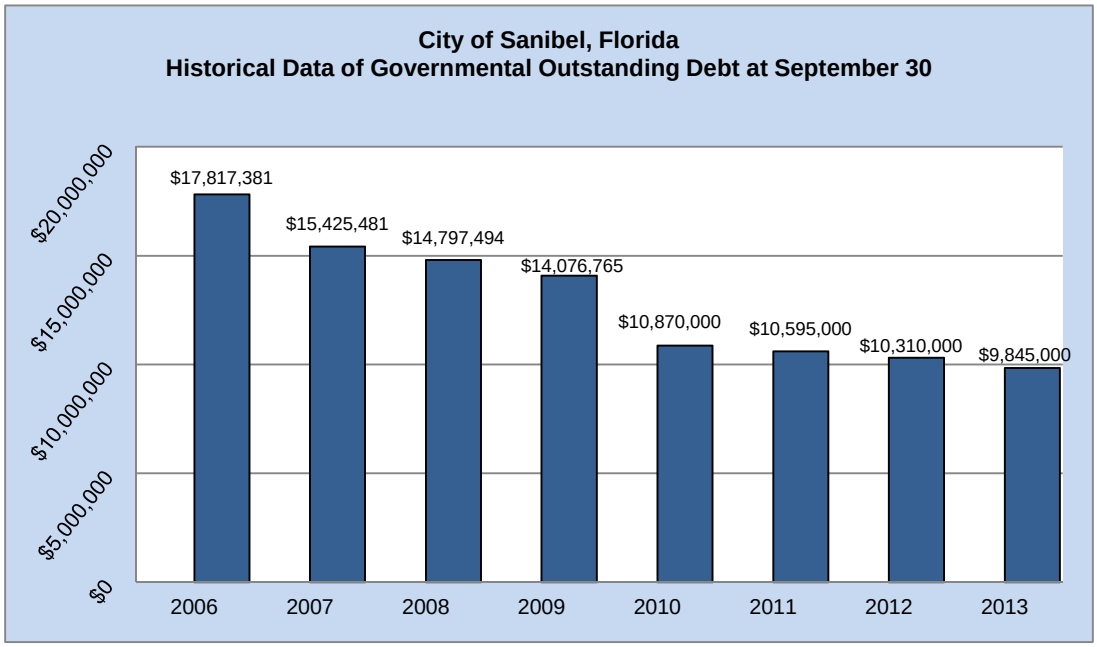
- The departmental operating expenditures are budgeted to decrease by $21,721 (-.65%) in FY15 compared to the FY14 amended budget.

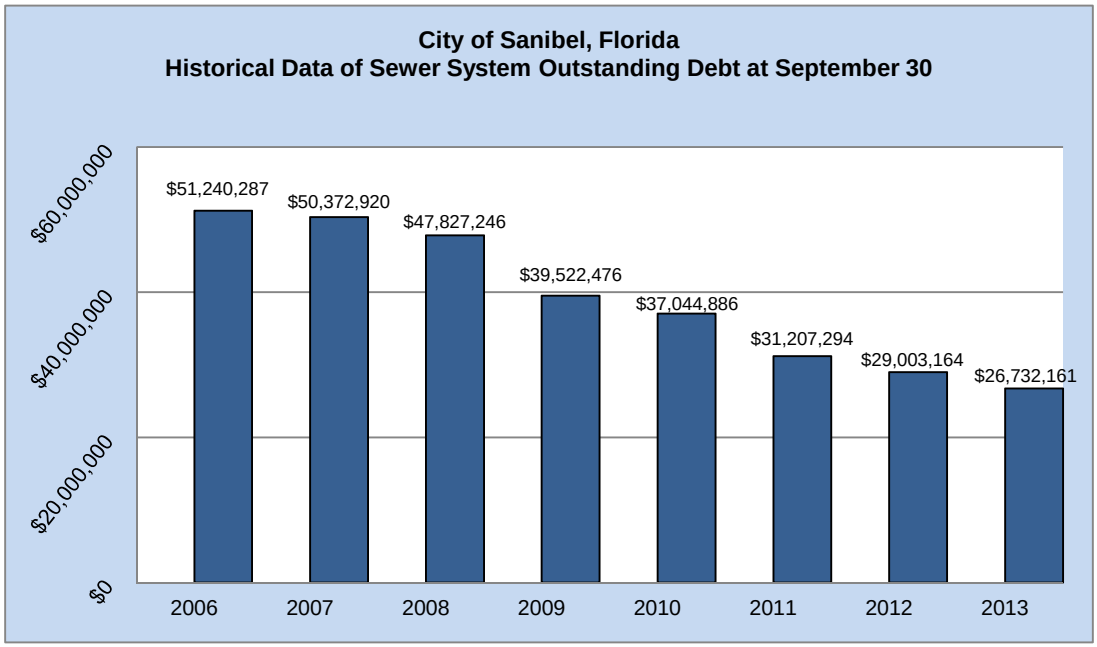
- **Special Revenue** - Special revenue funds are legally restricted to the use for which the revenue is granted or contributed to the City. The FY15 tentative budget and FY14 amended budget for special revenue funds operating expenditures budget are budgeted at $6.4 million and $6.1 million respectively.

  Building Department expenditures increase by $57,528 (8.23%) from $699,396 in the amended FY14 budget to $756,924 in FY15 due to the addition of $50,000 budgeted for contractual assistance in compliance with the National Flood Insurance Program Community Rating System. Recreation expenditures (recreation center, Center 4 Life and ball fields) increase by $91,425 (3.47%) from $2,636,181 in the amended FY14 budget to $2,727,606 in FY15 due to the conversion of 3 part-time positions to full-time and due to program demand at the Center 4 Life the addition of one full-time service worker.

- **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. FY15 required debt service is $835,608 compared to the FY14 amended budget required debt service budget of $840,302.

  As of September 30, 2013, the City's governmental funds' outstanding debt was $9,845,000 and enterprise fund (sewer system) debt was $26,732,161. A historical summary of outstanding debt is presented in the following charts:





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 $2.336 million, a $27,357 (1.18%) increase from the amended FY 2014 budget of $2.309 million.

The tentative 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 $10.1 million between the FY14 amended budget of $19.0 million and the FY15 tentative budget of $8.9 million. The FY14 amended budget included a $10.3 million debt refunding. Personnel services decreases by $65,561 (-3.88%) due to the elimination of one maintenance technician position, operating expenditures decrease $36,800 (-1.29%) from $2,849,511 to $2,812,711 and capital outlays increases $422,045 from $577,955 to $1,000,000. The debt refunding reduced the system's annual debt service requirements by $117,322 from $3,474,146 in FY14 to $3,356,824 in FY15.

- **Beach Parking Fund** – Budgeted expenditures in the beach parking fund decreases from $5.2 million in the FY14 amended budget to $4.6 million in the FY15 tentative budget.

  Personnel services increases by $71,658 (5.56%) between the amended FY14 budget and the FY15 tentative budget; operating expense decreases by $128,186 (-6.94%); and capital projects decrease by $486,127 (-23.52%). Beach parking natural resource department's budget includes $205,820 to address the water quality initiative addressing Lake Okeechobee water releases.

  Capital projects in FY14 include the scheduled completion of $627,127 Lighthouse restrooms project and $310,000 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 $1,302,400 beach maintenance operating grant and $357,283 of capital grants from the Lee County Tourist Development Council (TDC) have been applied for and tentatively approved. In addition, as

presented the tentative budget does not include the $1,659,683. When the grant award is received in fiscal year 2015, the FY15 negative unrestricted net assets amount of ($966,677) will become a positive $693,006. At the time the grant award is received in early FY 2015, a budget amendment will be presented to City Council to recognize the grant revenue.

FUND BALANCES

The general fund beginning fund balance is projected to be $10,765,018 on October 1, 2014. This is a $1,163,310 (-9.75%) decrease from the FY14 adopted budget beginning fund balance and a $1,605,755 decrease from the FY14 amended budget beginning fund balance (-12.98%).

Reserves for FY14 and FY15 are below:

	FY2013-14			FY2014-15
RESERVES	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL	DRAFT
Reserve for Contingencies	$ 275,000	$ 101,471	$ 101,471	$ 275,000
Reserve for Environmental Initiatives	1,300,000	1,110,908	-	1,000,000
Reserve for Insurance Deductibles	315,000	280,000	280,000	315,000
Reserve for Disasters	4,500,000	4,500,000	-	4,500,000
Total Reserves	$ 6,390,000	$ 5,992,379	$ 381,471	$ 6,090,000

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

In the Fiscal Year 2014-2015 Draft Budget Staff identified seven policy issues to discuss during our budget deliberations. Since preparing the draft budget document significant progress has been made on each of the issues. Below, in red, is the current status addressing each of the issues.

1. Do we establish a Bridge Maintenance & Reconstruction Sinking Fund and if so what is the proper source & level of funding?

   The direction from City Council is to allocate $250,000 from the Transportation Fund to address any immediate bridge repairs. Financing of bridge replacements will be funded through long-term financing in consideration of the life expectancy of these structures.

2. Do we develop a strategy for funding three major on-Island water quality projects?
   - Plant denitrification
   - Phase IV Construction
   - Removal of all remaining septic systems

The direction from City Council is to implement the recommendations of the Sewer Expansion Feasibility Study. On September 6, 2014, at 1:05 pm City Council is scheduled to hear Resolutions 14-071 and 14-072 adjusting the Sanitary Sewer and reclaimed rates to fund these water quality projects.

3. What is the proper level of resources to dedicate to compliance with the National Flood Insurance Program Community Rating System?

   The budget includes $50,000 for this initiative. Additionally the City is participating in several regional initiatives to see what economies of scale we can derive benefit from if we piggy-back on a contract of another local agency.

4. What is the strategy & funding source for community education initiatives such as Dark Skies, Fertilizer Blackout Education, and Bike Safety?

   No funds are included in the budget for these initiatives.

5. Which option for Complying with the American Health Care Act for part-time employees who work more than 30 hours a week is in the City's best interest?

   The City continues to advocate that FMIT offer a healthcare plan for part time employees who work more than 30 hours per week.

6. Should the hourly rate for Beach parking, last adjusted in 2002, be adjusted?

   The Second Reading and Public Hearing of Ordinance 14-012 is scheduled for consideration at 1:10 pm on Saturday, September 6, 2014. Ordinance 14-012 will adjust the beach parking rate from $2 per hour to $3 per hour.

7. Should the General Fund subsidy to the Recreation Center be reduced by adopting legislation that will annually adjust Recreation fees by COLA?

   On September 6, 2014 City Council is scheduled to review revenue projections of potential fee increases as well review the Recreation Department's expenses. Staff has prepared detailed schedules for City Council's consideration.

City Council's attention and direction on these policy matters has been most helpful in preparing the Tentative Budget presented to you for your consideration today.

As always, Staff stands prepared to respond to any questions City Council has regarding the document.

Respectfully submitted,

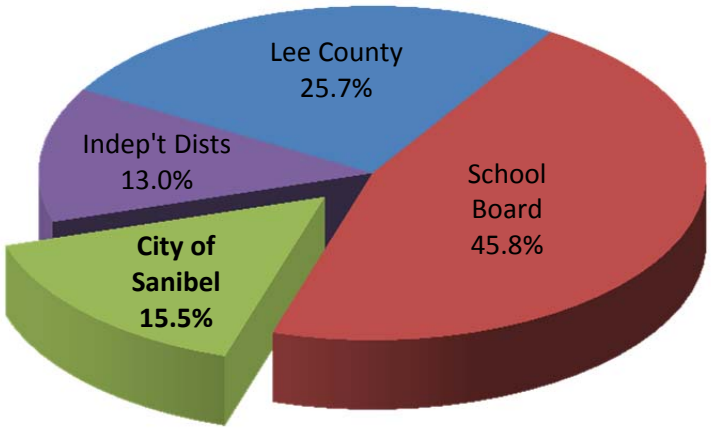
Approved Electronically
Judith Zimomra
City Manager

Sylvia A. Edwards
Finance Director

TAXES PAID BY TAXING AUTHORITY

Allocation of Total Taxes Paid by Sanibel Residential Property Owners

Based on Tentative Millage Rates Set by Governing Bodies



Taxing Authority	Tax Year 2014 Tentative Millage Rate	Percent of Total Millage	Average Residential Taxes Paid
Lee County			
General	4.1506	25.7%	$ 2,157.78
Public School			
State Law	5.1680	31.9%	2,686.69
Local Board	2.2480	13.9%	1,168.67
City of Sanibel*			
Operating	2.0861	12.9%	1,084.50
Voter Approved Debt - Sewer	0.2125	1.3%	110.47
Voter Approved Debt - Land	0.0800	0.5%	41.59
Voter Approved Debt - Rec Ctr	0.1225	0.8%	63.68
Independent Districts			
Sanibel Public Library	0.3950	2.4%	205.35
South Florida Water Mgmt	0.3842	2.4%	199.73
West Coast Inland Navigation	0.0394	0.2%	20.48
Sanibel Fire & Rescue District	1.0239	6.3%	532.30
Lee Co.Hyacinth Control	0.0277	0.2%	14.40
Lee Co. Mosquito Control	0.2397	1.5%	124.61
	16.1776	100.0%	$ 8,410.26

Tax Year 2014 Average Taxable Value of Residence $ 519,871

(*) millage rates per Resolution 14-066

BUDGET SUMMARY COMPARISON
GOVERNMENTAL AND ENTERPRISE FUNDS

	Fiscal Year 2013 Actual	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	Fiscal Year 2015 Budget	Fiscal Year 2015 to Fiscal Year 2014 Amended Budget		Fiscal Year 2015 to Fiscal Year 2014 Estimated Actual	
Est Beginning Fund Balance	$ 19,538,573	$ 21,680,395	$ 21,680,395	$ 18,859,734	$ (2,820,661)	(13.01%)	$ (2,820,661)	(13.01%)
Revenues								
Ad Valorem Taxes	10,085,825	10,408,887	10,014,221	10,757,060	348,173	3.34%	742,839	7.42%
Other Taxes	2,402,389	2,352,906	2,416,302	2,386,015	33,109	1.41%	(30,287)	(1.25%)
Licenses & Permits	1,773,751	1,550,769	1,568,277	1,565,000	14,231	0.92%	(3,277)	(0.21%)
Intergovernmental Revenue	2,019,602	4,486,596	3,659,971	2,962,414	(1,524,182)	(33.97%)	(697,557)	(19.06%)
Charges for Services	9,774,769	9,923,149	10,242,760	10,393,585	470,436	4.74%	150,825	1.47%
Fines & Forfeitures	183,058	161,500	162,054	161,500	-	0.00%	(554)	(0.34%)
Miscellaneous Revenue	791,602	1,839,210	1,892,538	1,451,945	(387,265)	(21.06%)	(440,593)	(23.28%)
Non-Operating Revenue	483,358	9,575,000	9,646,265	215,000	(9,360,000)	(97.75%)	(9,431,265)	(97.77%)
Reserve for Undercollection	-	(504,789)	(102,120)	(533,809)	(29,020)	5.75%	(431,689)	100.00%
Total Revenue	27,514,354	39,793,228	39,500,268	29,358,710	(10,434,518)	(26.22%)	(10,141,558)	(25.67%)
Transfers In	3,940,773	3,147,710	3,147,710	2,976,015	(171,695)	(5.45%)	(171,695)	(5.45%)
Total Sources of Funds	$ 50,993,700	$ 64,621,333	$ 64,328,373	$ 51,194,459	$ (13,426,874)	(20.78%)	$ (13,133,914)	(20.42%)
Expenditures								
General Government	$ 6,005,996	$ 5,385,926	$ 5,102,196	$ 5,430,730	$ 44,804	0.83%	$ 328,534	6.44%
Public Safety	5,610,269	5,989,066	5,888,571	5,911,933	(77,133)	(1.29%)	23,362	0.40%
Physical Environment	4,532,441	5,809,084	5,068,047	5,384,931	(424,153)	(7.30%)	316,884	6.25%
Public Works/Transportation	4,222,325	5,941,660	5,693,216	5,718,045	(223,615)	(3.76%)	24,829	0.44%
Economic Environment	279,380	285,544	285,544	294,035	8,491	2.97%	8,491	2.97%
Human Services	1,000	1,000	1,000	1,000	-	0.00%	-	0.00%
Culture/Recreation	3,119,489	2,704,888	2,570,110	2,743,127	38,239	1.41%	173,017	6.73%
Capital Outlay	1,503,542	5,123,478	3,477,875	5,062,555	(60,923)	(1.19%)	1,584,680	45.56%
Debt Service	3,088,705	14,607,393	14,606,995	4,192,432	(10,414,961)	(71.30%)	(10,414,563)	(71.30%)
NonExpenditure Uses of Funds	16,500,679	6,092,379	381,471	6,340,000	247,621	4.06%	5,958,529	1561.99%
Total Expenditures	44,863,826	51,940,418	43,075,025	41,078,788	(10,861,630)	(20.91%)	(1,996,237)	(4.63%)
Transfers to Other Funds	3,940,773	3,147,710	3,147,710	2,976,015	(171,695)	(5.45%)	(171,695)	(5.45%)
Estimated Ending Fund Balance	2,189,101	9,533,205	18,105,638	7,139,656	(2,393,549)	(25.11%)	(10,965,982)	(60.57%)
Total Uses of Funds	$ 50,993,700	$ 64,621,333	$ 64,328,373	$ 51,194,459	$ (13,426,874)	(20.78%)	$ (13,133,914)	(20.42%)

BUDGET SUMMARY BY FUND TYPE
GOVERNMENTAL AND ENTERPRISE FUNDS

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Interfund Transfers	Total Budget Less Transfers
Estimated Beginning Fund Balance	$ 10,765,018	$ 2,047,537	$ 354,651	$ 1,421,394	$ 4,271,134	$ -	$ 18,859,734
Revenues							
Ad Valorem Taxes	8,972,173	-	870,939	-	913,948	-	10,757,060
Other Taxes	911,015	1,475,000	-	-	-	-	2,386,015
Licenses & Permits	915,000	550,000	-	-	100,000	-	1,565,000
Intergovernmental Revenue	718,441	1,154,878	-	14,400	1,074,695	-	2,962,414
Charges for Services	1,724,165	620,000	-	-	8,049,420	-	10,393,585
Fines & Forfeitures	36,500	30,000	-	-	95,000	-	161,500
Miscellaneous Revenue	286,500	245,860	16,000	30,000	873,585	-	1,451,945
Total Revenue	13,563,794	4,075,738	886,939	44,400	11,106,648	-	29,677,519
Other Financing Sources							
Transfers From Other Funds	-	1,772,384	-	1,203,631	-	(2,976,015)	-
Debt Proceeds	-	-	-	215,000	-	-	215,000
Reserve (Undercollect/Sales Tax)	(358,887)	(1,406)	(34,838)	-	(138,678)	-	(533,809)
Total Other Financing Sources	(358,887)	1,770,978	(34,838)	1,418,631	(138,678)	(2,976,015)	(318,809)
Total Sources of Funds	$ 23,969,925	$ 7,894,253	$ 1,206,752	$ 2,884,425	$ 15,239,104	$ (2,976,015)	$ 48,218,444
Expenditures							
Operating Expenditures							
General Government	$ 5,430,730	$ -	$ -	$ -	$ -	$ -	$ 5,430,730
Public Safety	4,086,823	746,924	-	-	1,078,186	-	5,911,933
Physical Environment	608,463	-	-	-	4,776,468	-	5,384,931
Public Works/Transportation	1,454,624	2,598,590	-	-	1,664,831	-	5,718,045
Economic Environment	294,035	-	-	-	-	-	294,035
Human Services	-	1,000	-	-	-	-	1,000
Culture/Recreation	150,631	2,592,496	-	-	-	-	2,743,127
Total Operating	12,025,306	5,939,010	-	-	7,519,485	-	25,483,801
Capital Outlay	-	145,110	-	2,336,445	2,581,000	-	5,062,555
Non-Operating Expenditures							-
Non-expended Reserves	6,240,000	-	-	-	100,000	-	6,340,000
Transfers to Other Funds	2,576,040	262,600	-	137,375	-	(2,976,015)	-
Debt Service	-	-	835,608	-	3,356,824	-	4,192,432
Total Non-Operating	8,816,040	262,600	835,608	137,375	3,456,824	(2,976,015)	10,532,432
Estimated Ending Fund Balance	3,128,579	1,547,533	371,144	410,605	1,681,795	-	7,139,656
Total Uses of Funds	$ 23,969,925	$ 7,894,253	$ 1,206,752	$ 2,884,425	$ 15,239,104	$ (2,976,015)	$ 48,218,444

BUDGET SUMMARY BY FUND TYPE
BUDGETARY CHANGES IN FUND BALANCE
GOVERNMENTAL AND ENTERPRISE FUNDS

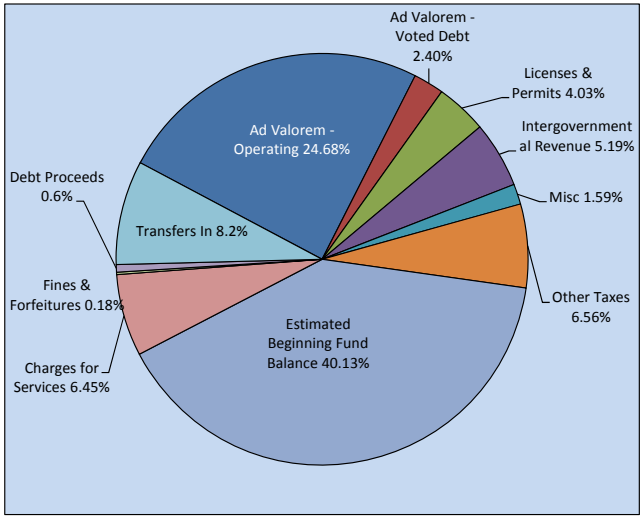
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Interfund Transfers	Total Budget Less Transfers
Revenues							
Ad Valorem Taxes	$ 8,972,173	$ -	$ 870,939	$ -	$ 913,948	$ -	$ 10,757,060
Other Taxes	911,015	1,475,000	-	-	-	-	2,386,015
Licenses & Permits	915,000	550,000	-	-	100,000	-	1,565,000
Intergovernmental Revenue	718,441	1,154,878	-	14,400	1,074,695	-	2,962,414
Charges for Services	1,724,165	620,000	-	-	8,049,420	-	10,393,585
Fines & Forfeitures	36,500	30,000	-	-	95,000	-	161,500
Miscellaneous Revenue	286,500	245,860	16,000	30,000	873,585	-	1,451,945
Total Revenue	13,563,794	4,075,738	886,939	44,400	11,106,648	-	29,677,519
Other Financing Sources							
Transfers From Other Funds	-	1,772,384	-	1,203,631	-	(2,976,015)	-
Debt Proceeds	-	-	-	215,000	-	-	215,000
Reserve (Undercollect/Sales Tax)	(358,887)	(1,406)	(34,838)	-	(138,678)	-	(533,809)
Total Other Financing Sources	(358,887)	1,770,978	(34,838)	1,418,631	(138,678)	(2,976,015)	(318,809)
Total Revenue/Other Financing Sources	13,204,907	5,846,716	852,101	1,463,031	10,967,970	(2,976,015)	29,358,710
Expenditures							
Operating Expenditures							
General Government	5,430,730	-	-	-	-	-	5,430,730
Public Safety	4,086,823	746,924	-	-	1,078,186	-	5,911,933
Physical Environment	608,463	-	-	-	4,776,468	-	5,384,931
Public Works/Transportation	1,454,624	2,598,590	-	-	1,664,831	-	5,718,045
Economic Environment	294,035	-	-	-	-	-	294,035
Human Services	-	1,000	-	-	-	-	1,000
Culture/Recreation	150,631	2,592,496	-	-	-	-	2,743,127
Total Operating	12,025,306	5,939,010	-	-	7,519,485	-	25,483,801
Capital Outlay	-	145,110	-	2,336,445	2,581,000	-	5,062,555
Non-Operating Expenditures							-
Transfers to Other Funds	2,576,040	262,600	-	137,375	-	(2,976,015)	-
Debt Service	-	-	835,608	-	3,356,824	-	4,192,432
Total Non-Operating	2,576,040	262,600	835,608	137,375	3,356,824	(2,976,015)	4,192,432
Total Expenditures	14,601,346	6,346,720	835,608	2,473,820	13,457,309	(2,976,015)	34,738,788
Change Fund Balance Before Reserves	(1,396,439)	(500,004)	16,493	(1,010,789)	(2,489,339)	-	(5,380,078)
Reserves	6,240,000	-	-	-	100,000	-	6,340,000
Change in Fund Balance	(7,636,439)	(500,004)	16,493	(1,010,789)	(2,589,339)	-	(11,720,078)
Estimated Beginning Fund Balance	10,765,018	2,047,537	354,651	1,421,394	4,271,134	-	18,859,734
Estimated Ending Fund Balance	$ 3,128,579	$ 1,547,533	$ 371,144	$ 410,605	$ 1,681,795	$ -	$ 7,139,656

BUDGET SUMMARY BY FUND TYPE
GOVERNMENTAL FUNDS

	Fiscal Year 2015						
	General Fund	Special Revenue Funds	Debt Service Funds	Total Operating Budget	Capital Project Funds	Total Budget	FY14 Amended Budget
SOURCES OF FUNDS							
Beginning Fund Balance	$ 10,765,018	$ 2,047,537	$ 354,651	$ 13,167,206	$ 1,421,394	$ 14,588,600	$ 17,326,502
Revenue							
Taxes							
Ad Valorem	8,972,173	-	-	8,972,173	-	8,972,173	8,580,499
Ad Valorem - Voted Debt	-	-	870,939	870,939	-	870,939	884,528
Other Taxes	911,015	1,475,000	-	2,386,015	-	2,386,015	2,352,906
Licenses & Permits	915,000	550,000	-	1,465,000	-	1,465,000	1,458,769
Intergovernmental Revenue	718,441	1,154,878	-	1,873,319	14,400	1,887,719	1,998,319
Charges for Services	1,724,165	620,000	-	2,344,165	-	2,344,165	2,288,620
Fines & Forfeitures	36,500	30,000	-	66,500	-	66,500	66,500
Miscellaneous Revenue	286,500	245,860	16,000	548,360	30,000	578,360	743,544
Total Revenue	13,563,794	4,075,738	886,939	18,526,471	44,400	18,570,871	18,373,685
Other Financing Sources							
Transfers from Other Funds	-	1,772,384	-	1,772,384	1,203,631	2,976,015	3,012,710
Debt Proceeds	-	-	-	-	215,000	215,000	-
Capital Contributions	-	-	-	-	-	-	
Reserve for Undercollection	(358,887)	(1,406)	(34,838)	(395,131)	-	(395,131)	(380,011)
Total Other Financing Sources	(358,887)	1,770,978	(34,838)	1,377,253	1,418,631	2,795,884	2,632,699
Total Sources of Funds	$ 23,969,925	$ 7,894,253	$ 1,206,752	$ 33,070,930	$ 2,884,425	35,955,355	38,332,886
Less: Transfers from Gov Funds						(2,976,015)	(3,012,710)
Net Sources of Funds						$ 32,979,340	$ 35,320,176
USES OF FUNDS							
Operating Expenditures							
General Government	$ 5,430,730	$ -	$ -	$ 5,430,730	$ -	$ 5,430,730	$ 5,385,926
Public Safety	4,086,823	746,924	-	4,833,747	-	4,833,747	4,818,443
Physical Environment	608,463	-	-	608,463	-	608,463	787,396
Public Works/Transportation	1,454,624	2,598,590	-	4,053,214	-	4,053,214	4,455,597
Economic Environment	294,035	-	-	294,035	-	294,035	285,544
Human Services	-	1,000	-	1,000	-	1,000	1,000
Culture/Recreation	150,631	2,592,496	-	2,743,127	-	2,743,127	2,704,888
Total Operating Expenditures	12,025,306	5,939,010	-	17,964,316	-	17,964,316	18,438,794
Capital Outlay	-	145,110	-	145,110	2,336,445	2,481,555	2,478,396
Total Expenditures	12,025,306	6,084,120	-	18,109,426	2,336,445	20,445,871	20,917,190
Non-Operating Expenditures							
Reserves	6,240,000	-	-	6,240,000	-	6,240,000	5,992,379
Transfer to Other Funds	2,576,040	262,600	-	2,838,640	137,375	2,976,015	3,139,685
Debt Service	-	-	835,608	835,608	-	835,608	840,302
Total NonOperating Expenditures	8,816,040	262,600	835,608	9,914,248	137,375	10,051,623	9,972,366
Total Appropriations	20,841,346	6,346,720	835,608	28,023,674	2,473,820	30,497,494	30,889,556
Estimated Ending Fund Balance	3,128,579	1,547,533	371,144	5,047,256	410,605	5,457,861	7,443,330
Total Uses of Funds	$ 23,969,925	$ 7,894,253	$ 1,206,752	$ 33,070,930	$ 2,884,425	35,955,355	38,332,886
Less: Transfers To Gov Funds						(2,976,015)	(3,139,685)
Add: Net Transfers Between Enterprise and Governmental Funds						-	126,975
Net Uses of Funds						$ 32,979,340	$ 35,320,176

SOURCES AND USES OF GOVERNMENTAL FUNDS

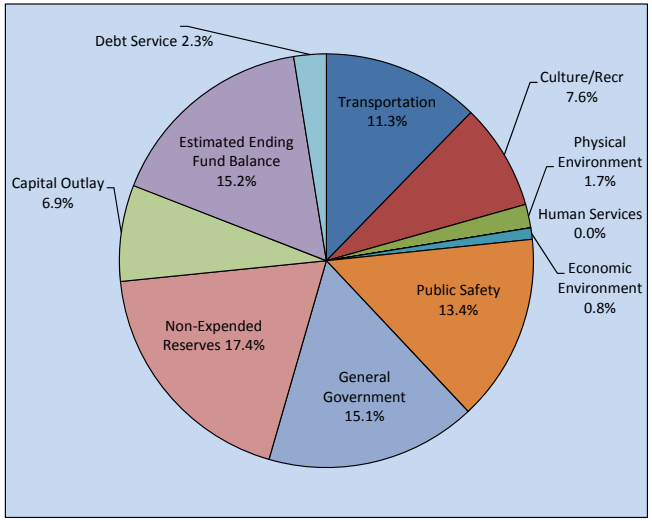
Where the Money Comes From



GOVERNMENTAL FUNDS

Sources of Funds	Amount	% Total
Est . Beginning Fund Balance	$ 14,588,600	40.1%
Revenue		
Ad Valorem Taxes		
Operating	8,972,173	24.7%
Voted Debt Service	870,939	2.4%
Other Taxes	2,386,015	6.6%
Licenses & Permits	1,465,000	4.0%
Intergovernmental Revenue	1,887,719	5.2%
Charges for Services	2,344,165	6.4%
Fines & Forfeitures	66,500	0.2%
Miscellaneous Revenue	578,360	1.6%
Debt Proceeds	215,000	0.6%
Transfers from Other Funds	2,976,015	8.2%
Total Revenue	21,761,886	100.0%
Reserve for Undercollection	(395,131)	
Total Sources of Fund	$ 35,955,355	

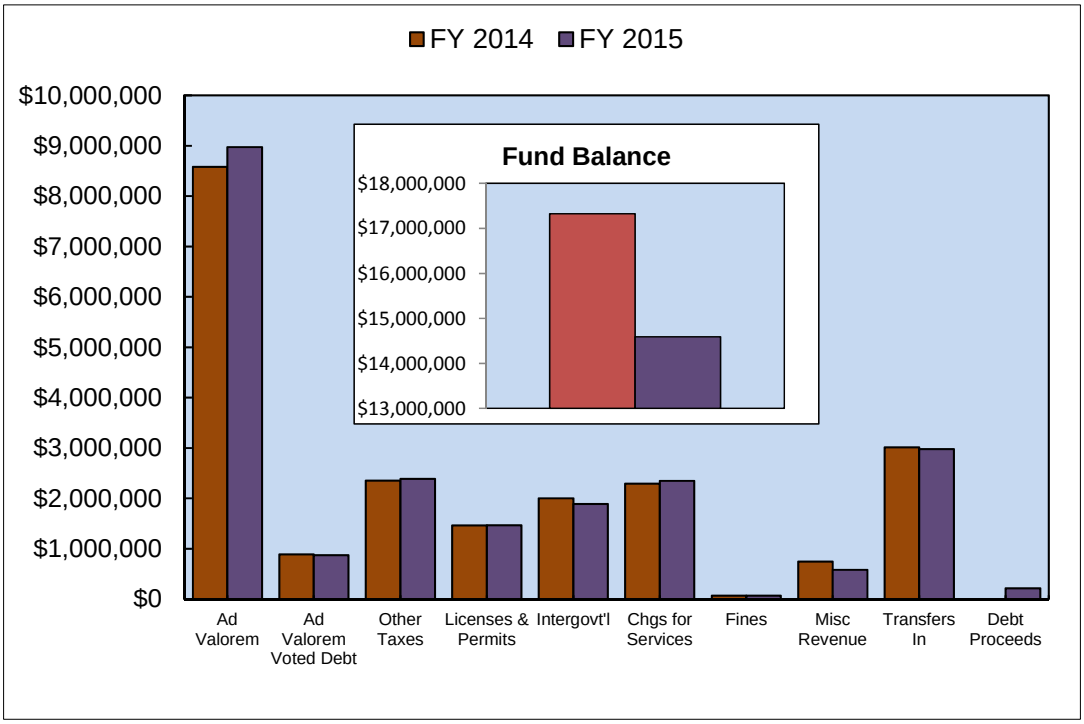
Where the Money Goes



GOVERNMENTAL FUNDS

Uses of Funds	Amount	% Total
Operating Expenses		
General Government	$ 5,430,730	15.1%
Public Safety	4,833,747	13.4%
Physical Environment	608,463	1.7%
Public Works/Transportation	4,053,214	11.3%
Economic Environment	294,035	0.8%
Human Services	1,000	0.0%
Culture & Recreation	2,743,127	7.6%
Total	17,964,316	50.0%
Capital Outlay	2,481,555	6.9%
Non-expended Reserves	6,240,000	17.4%
Debt Service	835,608	2.3%
Transfers to Other Funds	2,976,015	8.3%
Estimated Ending Fund Balance	5,457,861	15.2%
Total Uses of Funds	$ 35,955,355	100.0%

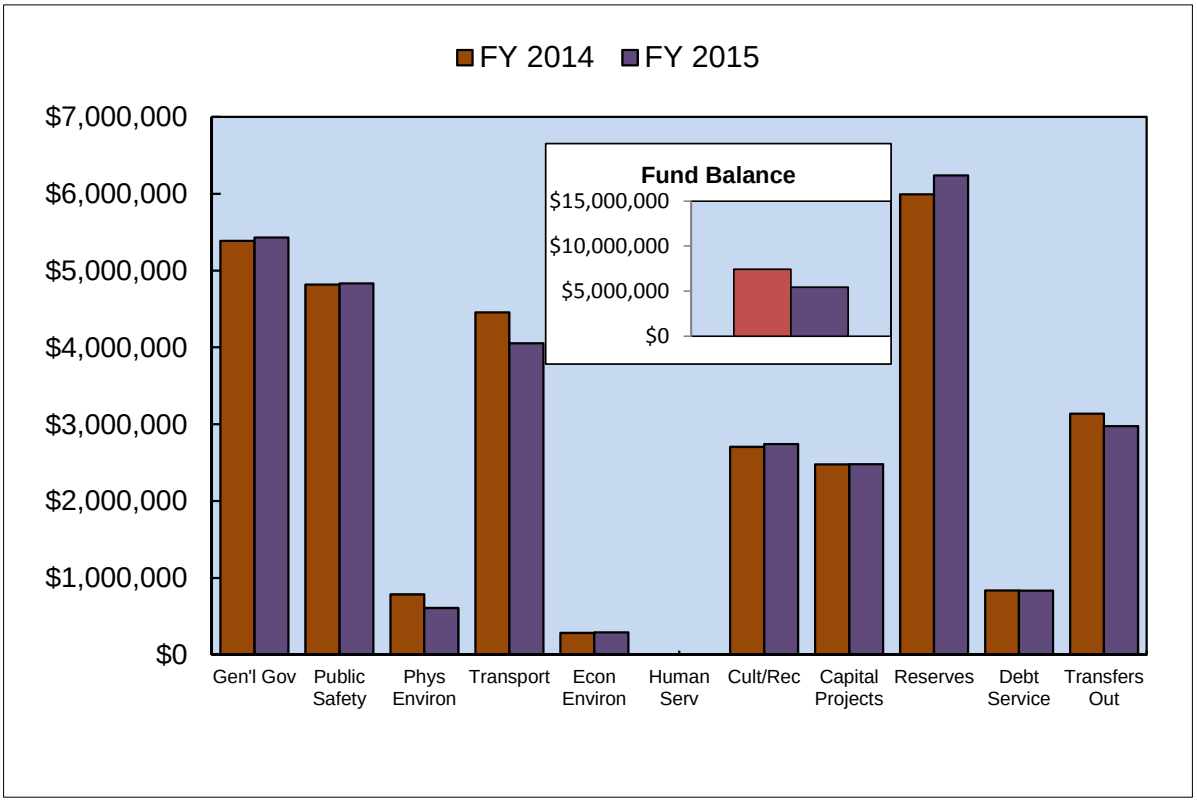
COMPARISON OF SOURCES OF FUNDS



GOVERNMENTAL FUNDS

	FY 2014 Budget As Amended	FY 2015 Budget	Increase (Decrease)	% Change
Est. Beginning Fund Balance	$ 17,326,502	$ 14,588,600	$ (2,737,902)	(15.8%)
Operating Sources of Funds				
Revenue				
Ad Valorem Taxes-Operating	8,580,499	8,972,173	391,674	4.6%
Ad Valorem Taxes-Voted Debt	884,528	870,939	(13,589)	(1.5%)
Other Taxes	2,352,906	2,386,015	33,109	1.4%
Licenses & Permits	1,458,769	1,465,000	6,231	0.4%
Intergovernmental Revenue	1,998,319	1,887,719	(110,600)	(5.5%)
Charges for Services	2,288,620	2,344,165	55,545	2.4%
Fines & Forfeitures	66,500	66,500	-	0.0%
Miscellaneous Revenue	743,544	578,360	(165,184)	(22.2%)
Total Revenue	18,373,685	18,570,871	197,186	1.1%
Other Financing Sources				
Debt Proceeds	-	215,000	215,000	100.0%
Transfers From Other Funds	3,012,710	2,976,015	(36,695)	(1.2%)
Total Other Financing Sources	3,012,710	3,191,015	178,305	5.9%
Total Sources of Funds	38,712,897	36,350,486	(2,362,411)	(6.1%)
Reserve for Undercollection	(380,011)	(395,131)	(15,120)	4.0%
Total Sources of Funds	$ 38,332,886	$ 35,955,355	$ (2,377,531)	(6.2%)

COMPARISON OF USES OF FUNDS BY FUNCTION



GOVERNMENTAL FUNDS

	FY 2014 Budget As Amended	FY 2015 Budget	Increase (Decrease)	% Change
Uses of Funds				
Expenditures				
General Government	$ 5,385,926	$ 5,430,730	$ 44,804	0.8%
Public Safety	4,818,443	4,833,747	15,304	0.3%
Physical Environment	787,396	608,463	(178,933)	(22.7%)
Transportation	4,455,597	4,053,214	(402,383)	(9.0%)
Economic Environment	285,544	294,035	8,491	3.0%
Human Services	1,000	1,000	-	0.0%
Culture/Recreation	2,704,888	2,743,127	38,239	1.4%
Total Operating Expenditures	18,438,794	17,964,316	(474,478)	(2.6%)
Capital Projects	2,478,396	2,481,555	3,159	0.1%
Reserves	5,992,379	6,240,000	247,621	4.1%
Debt Service	840,302	835,608	(4,694)	(0.6%)
Transfers to Other Funds	3,139,685	2,976,015	(163,670)	(5.2%)
Ending Fund Balance	7,443,330	5,457,861	(1,985,469)	(26.7%)
Total Other Uses	19,894,092	17,991,039	(1,903,053)	(9.6%)
Total Uses of Funds	$ 38,332,886	$ 35,955,355	$ (2,377,531)	(6.2%)

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 pubic contributions and interest earnings;

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

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

Capital Budget – The capital budget includes:

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

GENERAL FUND

Sources of Funds

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 $10,765,018 of fund balance will be available at the end of FY 2014 to carry-forward to FY 2015.

Taxes

Property (ad valorem) tax, determined by the levy of an operating millage rate, is the City's primary revenue source providing an estimated $8,972,173 (37.4%) of general fund sources. This amount of tax revenue is calculated based on the levy of a 2.0861 operating millage rate on the City's 2014 assessed taxable value of $4,300,931,329. To calculate the property tax revenue to be derived from a mill rate, divide the assessed taxable value by 1000, and multiply by the proposed mill 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 approximately $911,015.

Revenue projections for property taxes are derived using a rate of 2.0861, which is the same millage rate that was levied in the previous year. Revenue projections for other taxes in the general fund are based on trend analysis of prior years' activity compared to year-to-date actual revenues. Projections are adjusted to reflect any deviation from the trend based on current revenues, estimates from the state of Florida's Department of Revenue, and staff's estimates concerning expected economic conditions in the current and future years.

Licenses and Permits

Franchise fees are collected from contractors that serve the City for electric and solid waste collection and are expected to provide $900,000 or 3.75% of general fund total sources of funds.

Special permits and City issued licenses are expected to provide approximately $15,000.

Intergovernmental Revenue

These revenue types include state-shared revenues such as state revenue sharing, alcoholic beverage licenses, half-cent sales tax, etc. and are collected by federal, state, and local authorities and re-distributed to the cities and counties based on state-mandated formulas. Intergovernmental revenue is estimated to generate approximately $720,000 or 3.0% of the general fund's source of funds.

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 current and future years.

Charges for Services
These sources include planning-type (development) permits, solid waste tipping fees, police services, and indirect costs charged to certain other funds for central services provided by the General Fund to those self-supporting funds. Charges for services are estimated to provide approximately $1.72 million, or 7.2%, of the general fund total funding sources.

Planning and development fees are established by ordinance at rates sufficient to recover the direct and indirect costs of the planning department's permit-issuance activities. 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 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 $286,500, or 1.2%, of general fund total 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 $358,887. This amount is equal to 4% of ad valorem tax revenue. 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 does not collect 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 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 the budget year.

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

General Government
Expenditures required to operate the administrative, legal, planning, and financial obligations of the City are classified as general government expenses. This group of expenses is budgeted at approximately $5.43 million, or 45.3% of total operating expenses.

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

Public Safety
The City's police department is included in the general fund and budgeted at approximately $3.9 million, or 32.3% of the total general fund operating expenses. Also included in public safety is the Sanibel Emergency Management Program (S.E.M.P.). This department is budgeted at approximately $195,000. The primary reason for the increase from the previous year relate to program updates in personnel, technology, and programs to conform to state and local emergency operation programs.

Physical Environment
The physical environment function includes the recycling department, budgeted at $62,840 and the natural resources management department, budgeted at $545,623, which collectively represent 5.1% of general fund total operating expenses. These departments assist in the protection and maintenance of the City's natural environment.

Public Works/Transportation
The public works department is responsible for maintenance of the City's infrastructure, public facilities, and parks. Transportation expenses related to roads and bridges are accounted for in a special revenue fund. The public works budget for the budget year is expected to be approximately $1.45 million, or 12.1% of the general fund operating expenses.

Economic Environment
The City has an agreement with a nonprofit organization, Community Housing and Resources, Inc. (CHR), to aid in the provision of below market rate housing. Current year contractual assistance is budgeted at approximately $300,000.

Culture/Recreation
Through various operating agreements, the City assists local cultural and artistic entities in their operations by providing funds to assist with expenses. The City's contribution to the Barrier Island Group Arts Center (BIG Arts) is expected to be $12,080. The City's contribution to the Historical Museum and Village 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 but is used in another fund. For example, the City transfers funds from the general fund to the special revenue recreation center fund each year to support the recreation facility and the Center 4 Life. Transfers to other funds are budgeted to be approximately $2.5 million. A detailed schedule of interfund transfers is included in the supplemental schedules section of this document.

Reserves are maintained for specific circumstances and are budgeted in each year. The City has established a budget of $6.24 million for reserves as follows:

- Reserves for Contingencies.....$275,000
- Reserves for Environmental Initiatives.....$1,000.000
- Reserves for Insurance Deductibles.....$315,000
- Reserves for Disasters.....$4,500,000
- Reserves for Compensation Adjustments.....$150,000

Ending Fund Balance
The ending fund balance has three components. The first is a cash flow reserve dictated by the City's fund balance policy and based on a percentage of operating expenses, currently 17%. This $2.05 million cash flow reserve will provide operational cash for October and November until the City receives its first distribution of ad valorem tax revenue from the Lee County tax collector in early December. The second component is a restricted balance of $825,000, which represents an 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 as beginning fund balance and is projected to be approximately $259,000 at the end of fiscal year 2015**.**

General Fund Summary

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Approved Millage Rate	2.1038	2.1000	2.0861	N/A	N/A	2.0861
SOURCES OF FUNDS						
Beginning Fund Balance	$ 17,411,261	$ 13,936,552	$ 11,928,328	$ 12,370,773	$ 12,370,773	$ 10,765,018
Revenue						
Taxes						
Ad Valorem Taxes	8,460,871	8,283,542	8,580,499	8,580,499	8,253,052	8,972,173
Communications Services Tax	550,011	576,179	575,000	575,000	587,350	557,441
Business Tax Receipts	289,220	284,903	289,332	289,332	282,787	290,000
Casualty Insurance Premium Tax	63,574	62,542	63,574	63,574	63,574	63,574
Total Taxes	9,363,676	9,207,166	9,508,405	9,508,405	9,186,763	9,883,188
Licenses and Permits						
Franchise Fees	960,269	931,904	900,000	900,000	907,508	900,000
Special Events Permits/Licenses	15,541	18,742	14,500	14,500	14,500	15,000
Total Licenses and Permits	975,810	950,646	914,500	914,500	922,008	915,000
Intergovernmental Revenue						
Federal Grants	49,025	70,290	-	30,000	30,000	-
State Grants	9,118	-	-	-	-	-
State Revenue Sharing Proceeds	105,039	116,863	108,000	108,000	114,441	114,441
License Rebates	7,766	4,680	6,000	6,000	6,100	6,000
Alcoholic Beverage License	16,508	15,475	15,000	15,000	16,500	16,500
Half-cent Sales Tax	442,924	468,925	450,000	450,000	485,907	475,000
Municipal Solid Waste	63,459	46,735	60,000	60,000	50,000	50,000
Grants from Other Local Units	40,000	45,489	-	40,000	40,000	40,000
Payment in Lieu of Taxes	16,683	16,519	7,500	7,500	16,500	16,500
Total Intergovernmental Revenues	750,522	784,976	646,500	716,500	759,448	718,441
Charges for Services						
General Government						
Development Permit Fees	222,917	281,930	215,000	215,000	215,000	215,000
Wastewater Disposal Permits	3,730	3,465	-	-	1,013	3,000
Sign Permits	4,114	5,951	4,500	4,500	5,500	5,500
Other LDC Actions	46,872	59,967	40,000	40,000	39,240	40,000
Indirect Cost Services	1,083,208	1,062,718	1,050,000	1,155,665	1,155,665	1,155,665
Other Miscellaneous Fees/Charges	41,800	45,624	47,000	47,000	45,000	45,000
Total General Government	1,402,641	1,459,655	1,356,500	1,462,165	1,461,418	1,464,165
Public Safety						
Police Services	44,122	43,604	45,000	45,000	51,000	50,000
Solid Waste Tipping Fees	212,339	210,505	215,000	215,000	215,000	210,000
Total Public Safety	256,461	254,109	260,000	260,000	266,000	260,000
Total Charges for Services	1,659,102	1,713,764	1,616,500	1,722,165	1,727,418	1,724,165
Fines and Forfeitures	40,549	33,834	36,500	36,500	37,054	36,500
Miscellaneous Revenues						
Interest Earnings	165,513	(51,609)	165,000	165,000	165,000	165,000
Rents & Royalties	64,314	69,228	65,000	65,000	65,500	65,500
Contributions	2,290	1,600	500	1,500	1,100	1,000
Ins Proceeds/Sale of Fixed Assets	89,586	23,295	20,000	20,000	20,000	20,000
Other Miscellaneous Revenues	81,898	52,090	38,000	61,340	59,888	35,000
Total Miscellaneous Revenue	403,601	94,604	288,500	312,840	311,488	286,500
Total Revenue	13,193,260	12,784,990	13,010,905	13,210,910	12,944,179	13,563,794
Other Financing Sources						
Transfers In	509,067	300,000	15,815	85,815	85,815	-
Less: Reserve for Undercollection	-	-	(343,220)	(343,220)	-	(358,887)
Total Other Financing Sources	509,067	300,000	(327,405)	(257,405)	85,815	(358,887)
Total Sources of Funds	$ 31,113,588	$ 27,021,542	$ 24,611,828	$ 25,324,278	$ 25,400,767	$ 23,969,925

General Fund Summary

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
USES OF FUNDS						
General Government						
Legislative	$ 219,217	$ 245,594	$ 260,689	$ 361,618	$ 293,856	$ 441,453
Administrative	798,729	852,604	855,189	855,110	804,424	744,446
Information Technology	800,496	825,606	964,736	972,927	975,463	1,088,714
Finance	864,899	964,779	937,085	942,085	931,457	940,425
Legal	504,690	516,501	571,872	580,612	529,813	573,682
Planning	715,473	781,024	950,432	945,432	851,491	950,835
Other General Government [1]	4,228,104	1,666,397	686,142	738,142	713,092	691,175
Total General Government	8,131,608	5,852,505	5,226,145	5,395,926	5,099,596	5,430,730
Public Safety						
Police	3,511,280	3,690,603	4,080,604	4,107,517	4,067,636	3,893,170
S.E.M.P.	108,632	13,794	54,030	54,030	14,950	193,653
Total Public Safety	3,619,912	3,704,397	4,134,634	4,161,547	4,082,586	4,086,823
Physical Environment						
Recycling Center	41,992	52,199	58,940	58,940	54,500	62,840
Natural Resources	577,272	540,716	604,243	689,956	553,530	545,623
Total Physical Environment	619,264	592,915	663,183	748,896	608,030	608,463
Public Works/Transportation						
Public Works	772,313	818,303	793,726	793,726	876,565	802,378
Public Facilities	463,596	511,642	585,934	655,934	497,705	652,246
Total Public Works	1,235,909	1,329,945	1,379,660	1,449,660	1,374,270	1,454,624
Economic Environment						
Below Market Rate Housing	269,328	279,380	285,544	285,544	285,544	294,035
Culture/Recreation						
Museum	143,682	144,946	138,551	171,435	151,683	138,551
Performing Arts Facility	12,293	13,209	12,080	12,080	11,780	12,080
Total Culture/Recreation	155,975	158,155	150,631	183,515	163,463	150,631
Total Operating Expenditures	14,031,996	11,917,297	11,839,797	12,225,088	11,613,489	12,025,306
Non-Operating Expenditures						
Reserve for Contingencies	-	-	275,000	101,471	101,471	275,000
Reserve for Environmental Initiatives	-	-	1,300,000	1,110,908	-	1,000,000
Reserve for Insurance Deductibles	-	-	315,000	280,000	280,000	315,000
Reserve for Disasters	-	-	4,500,000	4,500,000	-	4,500,000
Reserve for Compensation Adjustments	-	-	-	-	-	150,000
Transfer to other funds	3,145,040	2,733,475	2,757,804	2,640,789	2,640,789	2,576,040
Total Non-Operating Expenditures	3,145,040	2,733,475	9,147,804	8,633,168	3,022,260	8,816,040
Total Appropriations	17,177,036	14,650,772	20,987,601	20,858,256	14,635,749	20,841,346
Ending Fund Balance						
17% Cash Flow Reserve per Policy	-	-	2,012,765	2,012,765	2,012,765	2,044,302
Restricted Fund Balance	2,200,000	1,375,000	1,100,000	1,200,534	1,100,000	825,000
Available for Appropriation in subsequent fiscal year	11,736,552	10,995,770	511,462	1,252,723	7,652,253	259,277
Total Ending Fund Balance	13,936,552	12,370,770	3,624,227	4,466,022	10,765,018	3,128,579
Total Uses of Funds	$ 31,113,588	$ 27,021,542	$ 24,611,828	$ 25,324,278	$ 25,400,767	$ 23,969,925

[1] In FY12 and FY13 additional contributions to the City's pension plans are included in this department.

Special Revenue Funds
Summary

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
SOURCES OF FUNDS						
Beginning Fund Balance	$ 4,274,925	$ 3,347,592	$ 1,954,395	$ 2,676,313	$ 2,676,313	$ 2,047,537
Revenue						
Taxes	1,408,442	1,478,765	1,425,000	1,425,000	1,482,591	1,475,000
Licenses & Permits	731,243	724,138	544,269	544,269	544,269	550,000
Intergovernmental	196,079	195,249	197,624	213,240	219,046	1,154,878
Charges for Services	577,609	584,945	564,355	566,455	620,000	620,000
Fines & Forfeitures	29,659	32,742	30,000	30,000	30,000	30,000
Investment Earnings	69,910	57,433	39,257	39,257	37,194	39,700
Assessments	34,480	34,455	35,260	35,260	34,360	35,160
Impact Fees	142,227	97,261	82,500	82,500	111,875	110,000
Miscellaneous	68,783	71,949	60,000	61,000	62,295	61,000
Total Revenue	3,258,432	3,276,937	2,978,265	2,996,981	3,141,630	4,075,738
Other Financing Sources						
Transfers In	2,181,451	2,198,344	2,229,535	2,376,453	2,376,453	1,772,384
Reserve for Undercollection	-	-	(1,410)	(1,410)	-	(1,406)
Total Other Financing Sources	2,181,451	2,198,344	2,228,125	2,375,043	2,376,453	1,770,978
Total Sources of Funds	$ 9,714,808	$ 8,822,873	$ 7,160,785	$ 8,048,337	$ 8,194,396	$ 7,894,253
USES OF FUNDS						
Public Safety						
Building Department Fund	$ 885,906	$ 675,672	$ 697,172	$ 699,396	$ 696,573	$ 756,924
Transportation						
Transportation Fund	2,714,702	2,118,625	2,574,978	2,952,377	2,872,486	2,586,840
Road Impact Fee Fund	-	-	-	-	-	-
Shell Harbor Dredging Fund	1,179	33,732	-	45,000	44,300	1,000
Sanibel Estates Canal Trimming	10,615	10,150	10,315	10,315	10,315	10,500
Dredging-Sanibel Isles/Water Shadows	244	344	245	245	245	250
Total Transportation	2,726,740	2,162,851	2,585,538	3,007,937	2,927,346	2,598,590
Physical Environment						
Water Quality Education Fund	-	-	-	38,500	38,500	-
Human Services						
Father Madden Estate Fund	1,000	1,000	1,000	1,000	1,000	1,000
Culture/Recreation						
Historical Village & Museum Fund	-	-	-	-	-	-
Community Park Impact Fee Fund	-	-	-	-	-	-
Recreation Fund	1,957,386	2,129,299	2,188,028	2,285,831	2,174,739	2,369,496
School - Ball Park Maintenance	218,870	277,738	330,450	350,350	295,620	358,110
Total Culture/Recreation	2,176,256	2,407,037	2,518,478	2,636,181	2,470,359	2,727,606
Total Operating Expenditures	5,789,902	5,246,560	5,802,188	6,383,014	6,133,778	6,084,120
Non-Operating Expenditures						
Transfer to Other Funds	577,314	900,000	-	13,081	13,081	262,600
Total Appropriations	6,367,216	6,146,560	5,802,188	6,396,095	6,146,859	6,346,720
Ending Fund Balance	3,347,592	2,676,313	1,358,597	1,652,242	2,047,537	1,547,533
Total Uses of Funds	$ 9,714,808	$ 8,822,873	$ 7,160,785	$ 8,048,337	$ 8,194,396	$ 7,894,253

SANIBEL
FLORIDA
INCORPORATED
1974

TRANSPORTATION FUND

Special Revenue Fund

Sources of Funds

The transportation fund as an expected beginning fund balance of $252,906. The primary revenue source is the collection of gas taxes, which are expected to be approximately $1.48 million in fiscal year 2015. By Florida statute gas taxes may only be used for transportation-related expenses.

In fiscal year 2015, the City expects to receive approximately $944,000 in surplus tolls from the Sanibel Causeway, pursuant to an interlocal agreement with Lee County. This agreement provides the City with 21% of the surplus tolls, as calculated on a semi-annual basis. The funds received from this agreement are restricted to transportation expenses, including repair and maintenance and capital projects.

In addition, the City expects to collect $45,878 in state shared revenues and $12,000 in interest earnings.

The fiscal year 2015 budget includes a transfer of $115,080 from the transportation capital projects fund to assist in transportation related maintenance projects. The funds for this transfer were received from Lee County pursuant to an interlocal agreement related to causeway tolls.

Uses of Funds

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

Operating expenditures in fiscal year 2015 are budgeted to be approximately $2.6 million.

Special Revenue Funds
Transportation Fund
Fund 101

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Beginning Fund Balance	$ 1,358,304	$ 723,778	$ 376,185	$ 797,362	$ 797,362	$ 252,906
Revenue						
Taxes	1,408,442	1,478,765	1,425,000	1,425,000	1,482,591	1,475,000
Intergovernmental[1]	50,587	45,700	43,250	43,250	44,056	989,878
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	21,514	19,254	9,000	9,000	12,000	12,000
Miscellaneous	11,581	69	-	-	1,295	-
Total Revenue	1,492,124	1,543,788	1,477,250	1,477,250	1,539,942	2,476,878
Other Financing Sources						
Transfers In	588,052	798,421	721,543	788,088	788,088	115,080
Reserve for Undercollection	-	-	-	-	-	-
Total Other Financing Sources	588,052	798,421	721,543	788,088	788,088	115,080
Total Sources of Funds	$ 3,438,480	$ 3,065,987	$ 2,574,978	$ 3,062,700	$ 3,125,392	$ 2,844,864
Appropriations						
Transportation						
Personnel Services	$ 709,264	$ 752,352	$ 754,683	$ 781,596	$ 775,653	$ 777,229
Operating Expense	1,942,780	1,366,273	1,820,295	2,170,781	2,096,833	1,809,611
Capital Outlay	62,658	-	-	-	-	-
Grants and Aids	-	-	-	-	-	-
Total Operating Expenditures	2,714,702	2,118,625	2,574,978	2,952,377	2,872,486	2,586,840
Non-Operating Expenditures						
Transfer to Other Funds	-	150,000	-	-	-	-
Total Appropriations	2,714,702	2,268,625	2,574,978	2,952,377	2,872,486	2,586,840
Ending Fund Balance	723,778	797,362	-	110,323	252,906	258,024
Total Uses of Funds	$ 3,438,480	$ 3,065,987	$ 2,574,978	$ 3,062,700	$ 3,125,392	$ 2,844,864

[1] In fiscal year 2015, the City is budgeting receipt of surplus toll revenues from the Sanibel Causeway.

FERTILIZER OUTREACH AND EDUCATION FUND

Special Revenue Fund

Sources of Funds

This was established 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 fiscal year 2013, the City received $22,500 in contributions from other governmental organizations and $6,000 from non-profit organization in support of this agreement. Additionally, the City received $10,000 from other governments in fiscal year 2014. There are no additional funds budgeted to be received in fiscal year as the project is completed.

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 fiscal year 2014 and no fund balance was carried forward.

Special Revenue Funds
Fertilizer Outreach and Education Fund
Fund 105

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Beginning Fund Balance	$ -	$ -	$ -	$ 28,500	$ 28,500	$ -
Revenue						
Licenses & Permits	-		-	-	-	-
Intergovernmental	-	22,500	-	5,000	10,000	-
Charges for Services	-		-	-	-	-
Fines & Forfeitures	-		-	-	-	-
Investment Earnings						
Miscellaneous	-	6,000	-	-	-	-
Total Revenue	-	28,500	-	5,000	10,000	-
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
Total Sources of Funds	$ -	$ 28,500	$ -	$ 33,500	$ 38,500	$ -
Appropriations						
Physical Environment						
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expense	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Grants and Aids	-	-	-	38,500	38,500	-
Total Operating Expenditures	-	-	-	38,500	38,500	-
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	-	-	-
Total Appropriations	-	-	-	38,500	38,500	-
Ending Fund Balance	-	28,500	-	(5,000)	-	-
Total Uses of Funds	$ -	$ 28,500	$ -	$ 33,500	$ 38,500	$ -

HISTORICAL MUSEUM AND VILLAGE FUND

Special Revenue Fund

Sources of Funds

This fund was established in fiscal year 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 $155,516 from the Harriet C. Spoth Charitable Remainder Trust. These proceeds were invested by the City in an expendable trust fund.

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 fiscal years 2002 and 2005, the following amounts were identified for the respective uses identified in this chart:

Resolution	Amount	Purpose
04-122	$43,000.00	Old School Relocation
05-069	64,500.00	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 a 501(c)3, nonprofit organization, the Sanibel Historical Museum and Village, Inc. began operations and took responsibility for maintaining the village. Also in fiscal year 2008, the City of Sanibel began providing funds to the nonprofit under a mutual contract.

Uses of Funds

There is no expense budgeted in fiscal year 2015, as all revenue and expenses, separate from the Harriet C. Spoth funds, are now accounted for in the general fund.

Special Revenue Funds
Historical Village and Museum Fund
Fund 109

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Beginning Fund Balance	$ 138,369	$ 140,608	$ 142,808	$ 142,907	$ 142,907	$ 145,007
Revenue						
Licenses & Permits	-		-	-	-	-
Intergovernmental	-		-	-	-	-
Charges for Services	-		-	-	-	-
Fines & Forfeitures	-		-	-	-	-
Investment Earnings	2,239	2,299	2,200	2,200	2,100	2,200
Miscellaneous	-	-	-	-	-	-
Total Revenue	2,239	2,299	2,200	2,200	2,100	2,200
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
Total Sources of Funds	$ 140,608	$ 142,907	$ 145,008	$ 145,107	$ 145,007	$ 147,207
Appropriations						
Culture/Recreation						
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expense	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Grants and Aids	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	-	-	-
Total Appropriations	-	-	-	-	-	-
Ending Fund Balance	140,608	142,907	145,008	145,107	145,007	147,207
Total Uses of Funds	$ 140,608	$ 142,907	$ 145,008	$ 145,107	$ 145,007	$ 147,207

ROAD IMPACT FEE FUND

Special Revenue Fund

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.

It is budgeted to have a beginning fund balance of $244,218 for fiscal year 2015.

The City only appropriates funds from this source after they have been collected. It is anticipated that $102,500 is to be collected and available for appropriation in fiscal year 2015.

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.

The City has budgeted to transfer $250,000 of funds into the Transportation Capital Projects fund for use in fiscal year 2015 on approved projects. See page 75 for more information.

Special Revenue Funds
Road Impact Fee Fund
Fund 120

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Beginning Fund Balance	$ 496,533	$ 52,442	$ 128,942	$ 140,953	$ 140,953	$ 244,218
Revenue						
Licenses & Permits	-		-	-	-	-
Intergovernmental	-		-	-	-	-
Charges for Services	-		-	-	-	-
Fines & Forfeitures	-		-	-	-	-
Investment Earnings	5,904	1,398	1,500	1,500	2,750	2,500
Impact Fees	127,319	87,113	75,000	75,000	100,515	100,000
Total Revenue	133,223	88,511	76,500	76,500	103,265	102,500
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
Total Sources of Funds	$ 629,756	$ 140,953	$ 205,442	$ 217,453	$ 244,218	$ 346,718
Appropriations						
Transportation						
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expense	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Grants and Aids	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-
Non-Operating Expenditures						
Transfer to Other Funds	577,314	-	-	-	-	250,000
Total Appropriations	577,314	-	-	-	-	250,000
Ending Fund Balance	52,442	140,953	205,442	217,453	244,218	96,718
Total Uses of Funds	$ 629,756	$ 140,953	$ 205,442	$ 217,453	$ 244,218	$ 346,718

COMMUNITY PARK IMPACT FEE FUND

Special Revenue Fund

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.

The fund is budgeted to have a beginning fund balance of $85,579 available in fiscal year 2015.

The City expects to receive $10,000 in impact fees from the County in fiscal year 2015. In addition, $750 in interest earnings is budgeted.

Uses of Funds

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

The City has budgeted to transfer of $12,600 to the capital planning and acquisition fund to partially fund playground improvements at the Sanibel Community Park.

Special Revenue Funds
Community Park Impact Fee Fund
Fund 121

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Beginning Fund Balance	$ 46,935	$ 62,700	$ 16,460	$ 73,469	$ 73,469	$ 85,579
Revenue						
Licenses & Permits	-		-	-	-	-
Intergovernmental	-		-	-	-	-
Charges for Services	-		-	-	-	-
Fines & Forfeitures	-		-	-	-	-
Investment Earnings	857	621	425	425	750	750
Impact Fees	14,908	10,148	7,500	7,500	11,360	10,000
Total Revenue	15,765	10,769	7,925	7,925	12,110	10,750
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
Total Sources of Funds	$ 62,700	$ 73,469	$ 24,385	$ 81,394	$ 85,579	$ 96,329
Appropriations						
Culture/Recreation						
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expense	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Grants and Aids	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	-	-	12,600
Total Appropriations	-	-	-	-	-	12,600
Ending Fund Balance	62,700	73,469	24,385	81,394	85,579	83,729
Total Uses of Funds	$ 62,700	$ 73,469	$ 24,385	$ 81,394	$ 85,579	$ 96,329

FATHER MADDEN ESTATE FUND

Special Revenue Fund

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 $25,210 are budgeted at $400 for the fiscal year.

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 fiscal year 2015.

Special Revenue Funds
Father Madden Estate Fund
Fund 125

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Beginning Fund Balance	$ 26,881	$ 26,369	$ 25,685	$ 25,810	$ 25,810	$ 25,210
Revenue						
Licenses & Permits	-		-	-	-	-
Intergovernmental	-		-	-	-	-
Charges for Services	-		-	-	-	-
Fines & Forfeitures	-		-	-	-	-
Investment Earnings	488	441	308	308	400	400
Miscellaneous	-	-	-	-	-	-
Total Revenue	488	441	308	308	400	400
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
Total Sources of Funds	$ 27,369	$ 26,810	$ 25,993	$ 26,118	$ 26,210	$ 25,610
Appropriations						
Human Services						
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expense	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Grants and Aids	1,000	1,000	1,000	1,000	1,000	1,000
Total Operating Expenditures	1,000	1,000	1,000	1,000	1,000	1,000
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	-	-	-
Total Appropriations	1,000	1,000	1,000	1,000	1,000	1,000
Ending Fund Balance	26,369	25,810	24,993	25,118	25,210	24,610
Total Uses of Funds	$ 27,369	$ 26,810	$ 25,993	$ 26,118	$ 26,210	$ 25,610

SHELL HARBOR CANAL DREDGING

Special Revenue Fund

Sources of Funds

This fund was established for the purpose of tracking revenues and expense related to the Shell Harbor canal dredging project.

The project is funded in fiscal year 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.

Uses of Funds

Miscellaneous operating expenses of $1,000 are budgeted in fiscal year 2015.

Special Revenue Funds
Shell Harbor Canal Dredging
Fund 129

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Beginning Fund Balance	$ 733	$ 23,202	$ 12,921	$ 13,042	$ 13,042	$ 36,647
Revenue						
Licenses & Permits	-		-	-	-	-
Intergovernmental	-		-	-	-	-
Charges for Services	-		-	-	-	-
Fines & Forfeitures	-		-	-	-	-
Investment Earnings	227	162	155	155	200	200
Assessments	17,976	17,965	18,160	18,160	17,260	18,160
Total Revenue	18,203	18,127	18,315	18,315	17,460	18,360
Other Financing Sources						
Transfers In	5,445	5,445	5,445	50,445	50,445	5,445
Reserve for Undercollection	-	-	(726)	(726)	-	(726)
Total Other Financing Sources	5,445	5,445	4,719	49,719	50,445	4,719
Total Sources of Funds	$ 24,381	$ 46,774	$ 35,955	$ 81,076	$ 80,947	$ 59,726
Appropriations						
Transportation						
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expense	1,179	33,732	-	45,000	44,300	1,000
Capital Outlay	-	-	-	-	-	-
Grants and Aids	-	-	-	-	-	-
Total Operating Expenditures	1,179	33,732	-	45,000	44,300	1,000
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	-	-	-
Total Appropriations	1,179	33,732	-	45,000	44,300	1,000
Ending Fund Balance	23,202	13,042	35,955	36,076	36,647	58,726
Total Uses of Funds	$ 24,381	$ 46,774	$ 35,955	$ 81,076	$ 80,947	$ 59,726

SANIBEL ESTATES CANAL TRIMMING SPECIAL ASSESSMENT

Special Revenue Fund

Sources of Funds

This project is funded by a beginning fund balance of $15,820, the collection of $7,000 of special assessments, net of undercollections, and a contribution of $3,000 from the City.

Uses of Funds

The purpose of this project, totaling $10,500 in fiscal year 2015, 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
Fund 141

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Beginning Fund Balance	$ 16,209	$ 15,733	$ 15,569	$ 15,740	$ 15,740	$ 15,820
Revenue						
Licenses & Permits	-		-	-	-	-
Intergovernmental	-		-	-	-	-
Charges for Services	-		-	-	-	-
Fines & Forfeitures	-		-	-	-	-
Investment Earnings	395	408	395	395	395	400
Assessments	6,744	6,749	7,000	7,000	7,000	7,000
Total Revenue	7,139	7,157	7,395	7,395	7,395	7,400
Other Financing Sources						
Transfers In	3,000	3,000	3,000	3,000	3,000	3,000
Reserve for Undercollection	-	-	(280)	(280)	-	(280)
Total Other Financing Sources	3,000	3,000	2,720	2,720	3,000	2,720
Total Sources of Funds	$ 26,348	$ 25,890	$ 25,684	$ 25,855	$ 26,135	$ 25,940
Appropriations						
Transportation						
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expense	10,615	10,150	10,315	10,315	10,315	10,500
Capital Outlay	-	-	-	-	-	-
Grants and Aids	-	-	-	-	-	-
Total Operating Expenditures	10,615	10,150	10,315	10,315	10,315	10,500
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	-	-	-
Total Appropriations	10,615	10,150	10,315	10,315	10,315	10,500
Ending Fund Balance	15,733	15,740	15,369	15,540	15,820	15,440
Total Uses of Funds	$ 26,348	$ 25,890	$ 25,684	$ 25,855	$ 26,135	$ 25,940

SANIBEL ISLES/WATER SHADOWS DREDGING PROJECT

Special Revenue Fund

Sources of Funds

The project is funded by a beginning fund balance of $79,566, 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 $10,000 in fiscal year 2015, less a $400 (4%) reserve for undercollection.

Uses of Funds

The fund is budgeted to have $250 in miscellaneous administrative costs in fiscal year 2015. Dredging is done as required, approximately every third year and was most recently done in fiscal year 2012. 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.

Special Revenue Funds
Dredging - Sanibel Isles / Water Shadows
Fund 142

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Beginning Fund Balance	$ 33,318	$ 48,576	$ 63,818	$ 63,966	$ 63,966	$ 79,566
Revenue						
Licenses & Permits	-		-	-	-	-
Intergovernmental	-		-	-	-	-
Charges for Services	-		-	-	-	-
Fines & Forfeitures	-		-	-	-	-
Investment Earnings	742	993	745	745	745	750
Assessments	9,760	9,741	10,100	10,100	10,100	10,000
Total Revenue	10,502	10,734	10,845	10,845	10,845	10,750
Other Financing Sources						
Transfers In	5,000	5,000	5,000	5,000	5,000	5,000
Reserve for Undercollection	-	-	(404)	(404)	-	(400)
Total Other Financing Sources	5,000	5,000	4,596	4,596	5,000	4,600
Total Sources of Funds	$ 48,820	$ 64,310	$ 79,259	$ 79,407	$ 79,811	$ 94,916
Appropriations						
Transportation						
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expense	244	344	245	245	245	250
Capital Outlay	-	-	-	-	-	-
Grants and Aids	-	-	-	-	-	-
Total Operating Expenditures	244	344	245	245	245	250
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	-	-	-
Total Appropriations	244	344	245	245	245	250
Ending Fund Balance	48,576	63,966	79,014	79,162	79,566	94,666
Total Uses of Funds	$ 48,820	$ 64,310	$ 79,259	$ 79,407	$ 79,811	$ 94,916

BUILDING DEPARTMENT FUND

Special Revenue Fund

Sources of Funds

This fund was established pursuant to Florida statute, which requires that building permit-type fees be expended solely for building department inspections, plan review, fee collection and other building-related expenditures. Beginning available fund balance in fiscal year 2015 is expected to be $771,738. Budgeted permit fees are budgeted at $550,000. A comparison of actual, estimated and budgeted fees is presented below:

	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Budget
Building Permits	$ 387,438	$ 402,852	$ 381,073	$ 293,164	$ 296,251
Temporary Certification of Occupancy	-	500	1,000	560	567
Shutters/Windows/Doors	31,917	31,344	32,770	23,977	24,230
Electrical Permits	28,050	34,471	31,343	24,612	24,872
Plumbing & Sprinkler Permits	32,053	41,638	29,647	26,660	26,938
HVAC Permits	77,437	79,173	78,990	59,148	59,771
Roofing Permits	21,356	24,008	22,872	17,532	17,716
Plan Review-Residential	41,819	50,102	51,575	38,025	38,425
Plan Review-Nonresidential	35,200	37,177	42,984	29,977	30,294
LP Gas	1,393	1,928	1,875	1,422	1,437
Contractor Competency	26,048	2,654	3,330	2,238	2,262
Contractor Licensing	22,439	25,396	46,679	26,954	27,237
	$ 705,150	$ 731,243	$ 724,138	$ 544,269	$ 550,000

Uses of Funds

The cost to run the Building Department is budgeted at $757,000 for direct and indirect costs. Of this amount $494,191 is for personnel services, $252,733 is for operating expense and $10,000 is budgeted for capital improvements.

Special Revenue Funds
Building Department Fund
Fund 169

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Beginning Fund Balance	$ 866,784	$ 768,319	$ 779,530	$ 874,688	$ 874,688	$ 771,738
Revenue						
Licenses & Permits[1]	731,243	724,138	544,269	544,269	544,269	550,000
Intergovernmental	-	-	-	-	-	-
Charges for Services	11,923	12,362	10,000	10,000	10,000	10,000
Fines & Forfeitures	29,549	32,627	30,000	30,000	30,000	30,000
Investment Earnings	14,726	12,914	9,354	9,354	9,354	10,000
Miscellaneous	-	-	-	-	-	-
Total Revenue	787,441	782,041	593,623	593,623	593,623	600,000
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
Total Sources of Funds	$ 1,654,225	$ 1,550,360	$ 1,373,153	$ 1,468,311	$ 1,468,311	$ 1,371,738
Appropriations						
Public Safety						
Personnel Services[2]	$ 700,488	$ 484,198	$ 490,347	$ 490,347	$ 503,724	$ 494,191
Operating Expense	185,418	191,474	196,825	196,549	190,349	252,733
Capital Outlay	-	-	10,000	12,500	2,500	10,000
Grants and Aids	-	-	-	-	-	-
Total Operating Expenditures	885,906	675,672	697,172	699,396	696,573	756,924
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	-	-	-
Total Appropriations	885,906	675,672	697,172	699,396	696,573	756,924
Ending Fund Balance	768,319	874,688	675,981	768,915	771,738	614,814
Total Uses of Funds	$ 1,654,225	$ 1,550,360	$ 1,373,153	$ 1,468,311	$ 1,468,311	$ 1,371,738

[1] In fiscal year 2012, the City Council reduced Building fees by 25%
[2] In fiscal year 2012, the fund paid an increased lump sum amount into the General Employees' Pension Plan.

RECREATION FUND

Special Revenue Fund

Sources of Funds

This fund was established to separately collect revenue and expense associated with the City's recreation facility. In fiscal year 2010, Center 4 Life seniors program was also merged with this fund.

Beginning available fund balance in fiscal year 2015 is budgeted to be $377,199. Budgeted revenues for fiscal year 2015 include $25,000 in intergovernmental revenue from the Lee County School Board, representing a 20% reimbursement for electric costs and $71,000 in contributions and investment earnings.

Charges for services provided by the recreation center and its programs are budgeted at $610,000 for fiscal year 2015. Charges for services by type of charge are below.

	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Budget
Membership Fees	$329,000	$339,389	$356,404	$376,272	$ 380,000
Summer Wreck Fees	$29,000	$62,830	$67,780	$68,847	$65,000
After School Program Fees	$52,000	$41,006	$39,885	$42,639	$40,000
Holiday Programs	$9,000	$8,151	$9,758	$9,440	$10,000
Piano Program Fees	$16,000	$12,800	$2,560	$2,000	$12,000
Other Charges for Services	$100,845	$101,510	$96,196	$110,802	$103,000
	$535,845	$565,686	$572,583	$610,000	$610,000

The City will transfer $1,439,896 from the general fund to this fund in fiscal year 2015 to assist with operating expenses.

Uses of Funds

The cost to run the Recreation Fund is budgeted at $2,369,496. Of this amount the recreation department is budgeted at $1,525,912 for personnel services, $790,274 for operating expenses, $28,310 in capital outlay and $25,000 for grants and aids.

Special Revenue Funds
Recreation Fund
Fund 170

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Beginning Fund Balance	$ 1,236,400	$ 1,475,815	$ 347,450	$ 496,258	$ 496,258	$ 377,199
Revenue						
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	24,632	18,739	25,000	25,000	25,000	25,000
Charges for Services	565,686	572,583	554,355	556,455	610,000	610,000
Fines & Forfeitures	110	115	-	-	-	-
Investment Earnings	22,640	18,561	15,000	15,000	8,000	10,000
Miscellaneous	57,202	65,880	60,000	61,000	61,000	61,000
Total Revenue	670,270	675,878	654,355	657,455	704,000	706,000
Other Financing Sources						
Transfers In	1,526,531	1,223,864	1,338,673	1,364,761	1,364,761	1,439,896
Reserve for Undercollection	-	-	-	-	-	-
Total Other Financing Sources	1,526,531	1,223,864	1,338,673	1,364,761	1,364,761	1,439,896
Total Sources of Funds	$ 3,433,201	$ 3,375,557	$ 2,340,478	$ 2,518,474	$ 2,565,019	$ 2,523,095
Appropriations						
Culture/Recreation						
Personnel Services	$ 1,263,851	$ 1,344,232	$ 1,343,814	$ 1,366,702	$ 1,404,898	$ 1,525,912
Operating Expense	673,036	717,774	806,789	853,636	721,479	790,274
Capital Outlay	-	48,466	-	28,808	27,712	28,310
Grants and Aids	20,499	18,827	37,425	36,685	20,650	25,000
Total Operating Expenditures	1,957,386	2,129,299	2,188,028	2,285,831	2,174,739	2,369,496
Non-Operating Expenditures						
Transfer to Other Funds	-	750,000	-	13,081	13,081	-
Total Appropriations	1,957,386	2,879,299	2,188,028	2,298,912	2,187,820	2,369,496
Ending Fund Balance	1,475,815	496,258	152,450	219,562	377,199	153,599
Total Uses of Funds	$ 3,433,201	$ 3,375,557	$ 2,340,478	$ 2,518,474	$ 2,565,019	$ 2,523,095

SANIBEL SCHOOL BALLPARK MAINTENANCE FUND

Special Revenue Fund

Sources of Funds

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

Intergovernmental revenue of $140,000 is budgeted for fiscal year 2015. A transfer of $203,963 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 $251,310.

Capital outlay is budgeted at $106,800. The detail of each project accounted for in this fund is included in the 5-Year capital improvement plan (the CIP), which is located in the Supplemental section of this document.

Special Revenue Funds
Sanibel School - Ball Park Maintenance
Fund 173

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Beginning Fund Balance	$ 54,459	$ 10,050	$ 45,027	$ 3,618	$ 3,618	$ 13,647
Revenue						
Licenses & Permits	-		-	-	-	-
Intergovernmental	120,860	108,310	129,374	139,990	139,990	140,000
Charges for Services	-		-	-	-	-
Fines & Forfeitures	-		-	-	-	-
Investment Earnings	178	382	175	175	500	500
Miscellaneous	-	-	-	-	-	-
Total Revenue	121,038	108,692	129,549	140,165	140,490	140,500
Other Financing Sources						
Transfers In	53,423	162,614	155,874	165,159	165,159	203,963
Reserve for Undercollection	-	-	-	-	-	-
Total Other Financing Sources	53,423	162,614	155,874	165,159	165,159	203,963
Total Sources of Funds	$ 228,920	$ 281,356	$ 330,450	$ 308,942	$ 309,267	$ 358,110
Appropriations						
Culture/Recreation						
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expense	214,088	216,403	244,450	264,350	259,620	251,310
Capital Outlay	4,782	61,335	86,000	86,000	36,000	106,800
Grants and Aids	-	-	-	-	-	-
Total Operating Expenditures	218,870	277,738	330,450	350,350	295,620	358,110
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	-	-	-
Total Appropriations	218,870	277,738	330,450	350,350	295,620	358,110
Ending Fund Balance	10,050	3,618	-	(41,408)	13,647	-
Total Uses of Funds	$ 228,920	$ 281,356	$ 330,450	$ 308,942	$ 309,267	$ 358,110

Debt Service Funds
Summary

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
SOURCES OF FUNDS						
Beginning Fund Balance	$ 328,383	$ 312,843	$ 341,171	$ 325,086	$ 325,086	$ 354,651
Revenue						
Ad Valorem Tax - Voted Debt	748,558	853,159	884,528	884,528	853,469	870,939
Miscellaneous	35,509	(2,286)	19,500	19,500	16,000	16,000
Total Revenue	784,067	850,873	904,028	904,028	869,469	886,939
Other Financing Sources						
Debt Proceeds	2,970,000	-	-	-	-	-
Transfers In	-	300,000	-	-	-	-
Reserve for Undercollection	-	-	(35,381)	(35,381)	-	(34,838)
Total Other Financing Sources	2,970,000	300,000	(35,381)	(35,381)	-	(34,838)
Total Sources of Funds	$ 4,082,450	$ 1,463,716	$ 1,209,818	$ 1,193,733	$ 1,194,555	$ 1,206,752
USES OF FUNDS						
Debt Service						
Principal	$ 3,255,000	$ 465,000	$ 480,000	$ 480,000	$ 480,000	$ 490,000
Interest	473,336	373,280	359,402	359,402	359,404	345,108
Other	41,271	350	900	900	500	500
Total Operating Expenditures	3,769,607	838,630	840,302	840,302	839,904	835,608
Non-Operating Expenditures						
Transfer to Other Funds	-	300,000	-	-	-	-
Total Appropriations	3,769,607	1,138,630	840,302	840,302	839,904	835,608
Ending Fund Balance	312,843	325,086	369,516	353,431	354,651	371,144
Total Uses of Funds	$ 4,082,450	$ 1,463,716	$ 1,209,818	$ 1,193,733	$ 1,194,555	$ 1,206,752

SANIBEL
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2012 $2.97M GENERAL OBLIGATION REFUNDING BONDS

Debt Service Fund

Sources of Funds

Pursuant to the passage of a referendum in November 2001, ad valorem taxes are levied to support debt for the purchase of land at Pond Apple Park.

The annual millage rates and the respective ad valorem revenues generated are as follows:

Tax Year	Fiscal Year	Millage Rate	Taxes Budgeted
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
2013	2013-14	0.0860	353,568

The proposed levy for the current tax year is:

Tax Year	Fiscal Year	Millage Rate	Taxes Budgeted
2014	2014-15	0.0800	$344,075

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 new maturity date is 2022.

The amortization schedule is as follows:

Fiscal Year	Principal	Interest	Total Payments
FY 2015	$ 280,000	$ 50,094	$ 330,094
FY 2016	285,000	44,298	329,298
FY 2017	290,000	38,399	328,399
FY 2018	300,000	32,396	332,396
FY 2019	305,000	26,186	331,186
FY 2020	315,000	19,872	334,872
FY 2021	320,000	13,352	333,352
FY 2022	325,000	6,728	331,728
Balance	$ 2,420,000	$ 231,323	$ 2,651,323

Debt Service Funds
2012 $2.97M General Obligation Refunding Bonds
Fund 204

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Approved Millage Rate - Voted Debt	0.0599	0.0855	0.0860	N/A	N/A	0.0800
Beginning Fund Balance	$ 286,079	$ 263,353	$ 278,842	$ 260,145	$ 260,145	$ 275,226
Revenue						
Taxes	240,794	337,221	353,568	353,568	340,971	344,075
Miscellaneous	27,116	(8,949)	12,000	12,000	10,000	10,000
Total Revenue	267,910	328,272	365,568	365,568	350,971	354,075
Other Financing Sources						
Debt Proceeds	2,970,000	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Reserve for Undercollection	-	-	(14,143)	(14,143)	-	(13,763)
Total Other Financing Sources	2,970,000	-	(14,143)	(14,143)	-	(13,763)
Total Sources of Funds	$ 3,523,989	$ 591,625	$ 630,267	$ 611,570	$ 611,116	$ 615,538
Appropriations						
Debt Service						
Principal	$ 3,070,000	$ 270,000	$ 280,000	$ 280,000	$ 280,000	$ 280,000
Interest	154,136	61,480	55,890	55,890	55,890	50,094
Other	36,500	-	-	-	-	-
Total Operating Expenditures	3,260,636	331,480	335,890	335,890	335,890	330,094
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	-	-	-
Total Appropriations	3,260,636	331,480	335,890	335,890	335,890	330,094
Ending Fund Balance	263,353	260,145	294,377	275,680	275,226	285,444
Total Uses of Funds	$ 3,523,989	$ 591,625	$ 630,267	$ 611,570	$ 611,116	$ 615,538

2006 $8.35 GO BONDS – RECREATION CENTER FACILITY

Debt Service Fund

Sources of Funds

A referendum held April 4, 2006 approved the June 20, 2006 issuance of $8,350,000 of general obligation bonds to build a new recreation center. Ad valorem taxes are pledged to repay the principal and interest on this debt over 30 years.

In fiscal year 2015 $526,864 in taxes will be levied on a millage rate of 0.1225. An allowance for undercollection of $21,075 in tax is budgeted to recognize the discount taken by those paying their taxes between November and February. Interest earnings are budgeted at $6,000.

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:

Fiscal Year	Principal	Interest	Total Payment
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
Balance	**$ 7,145,000**	**$ 4,039,051**	**$ 11,184,051**

Debt Service Funds
2006 $8.35M General Obligation Bonds - Recreation Center
Fund 270

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Approved Millage Rate - Voted Debt	0.1263	0.1308	0.1291	N/A	N/A	0.1225
Beginning Fund Balance	$ 42,304	$ 49,490	$ 62,329	$ 64,941	$ 64,941	$ 79,425
Revenue						
Taxes	507,764	515,938	530,960	530,960	512,498	526,864
Miscellaneous	8,393	6,663	7,500	7,500	6,000	6,000
Total Revenue	516,157	522,601	538,460	538,460	518,498	532,864
Other Financing Sources						
Debt Proceeds	-	-	-	-	-	-
Transfers In	-	300,000	-	-	-	-
Reserve for Undercollection	-	-	(21,238)	(21,238)	-	(21,075)
Total Other Financing Sources	-	300,000	(21,238)	(21,238)	-	(21,075)
Total Sources of Funds	$ 558,461	$ 872,091	$ 579,551	$ 582,163	$ 583,439	$ 591,214
Appropriations						
Debt Service						
Principal	$ 185,000	$ 195,000	$ 200,000	$ 200,000	$ 200,000	$ 210,000
Interest	319,200	311,800	303,512	303,512	303,514	295,014
Other	4,771	350	900	900	500	500
Total Operating Expenditures	508,971	507,150	504,412	504,412	504,014	505,514
Non-Operating Expenditures						
Transfer to Other Funds	-	300,000	-	-	-	-
Total Appropriations	508,971	807,150	504,412	504,412	504,014	505,514
Ending Fund Balance	49,490	64,941	75,139	77,751	79,425	85,700
Total Uses of Funds	$ 558,461	$ 872,091	$ 579,551	$ 582,163	$ 583,439	$ 591,214

Capital Project Funds
Summary

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
SOURCES OF FUNDS						
Beginning Fund Balance	$ 2,206,048	$ 1,934,285	$ 1,802,048	$ 1,954,330	$ 1,954,330	$ 1,421,394
Revenue						
Intergovernmental	2,266	3,351	-	1,068,579	1,031,990	14,400
Contributions & Donations	-	-	-	181,976	185,500	-
Miscellaneous	32,758	50,290	11,211	11,211	38,160	30,000
Total Revenue	35,024	53,641	11,211	1,261,766	1,255,650	44,400
Other Financing Sources						
Transfers In	1,659,773	1,142,429	528,269	550,442	550,442	1,203,631
Debt Proceeds	-	-	-	-	-	215,000
Total Other Financing Sources	1,659,773	1,142,429	528,269	550,442	550,442	1,418,631
Total Sources of Funds	$ 3,900,845	$ 3,130,355	$ 2,341,528	$ 3,766,538	$ 3,760,422	$ 2,884,425
USES OF FUNDS						
General Government						
Information Technology	$ 318,534	$ 170,984	$ 438,324	$ 446,324	$ 295,324	$ 300,000
Public Safety						
Police Department	36,767	144,866	312,978	315,777	317,776	205,000
S.E.M.P.	-	-	30,000	30,000	26,050	36,000
Total Public Safety	36,767	144,866	342,978	345,777	343,826	241,000
Public Works						
Transportation	936,785	689,046	730,000	1,047,497	959,482	977,100
Public Facilities	21,433	-	370,000	376,209	170,500	618,000
Total Public Works	958,218	689,046	1,100,000	1,423,706	1,129,982	1,595,100
Culture/Recreation						
Recreation	25,104	171,129	80,200	93,281	84,081	200,345
Total Operating Expenditures	1,338,623	1,176,025	1,961,502	2,309,088	1,853,213	2,336,445
Non-Operating Expenditures						
Transfer to Other Funds	627,937	-	15,815	485,815	485,815	137,375
Total Appropriations	1,966,560	1,176,025	1,977,317	2,794,903	2,339,028	2,473,820
Ending Fund Balance	1,934,285	1,954,330	364,211	971,635	1,421,394	410,605
Total Uses of Funds	$ 3,900,845	$ 3,130,355	$ 2,341,528	$ 3,766,538	$ 3,760,422	$ 2,884,425

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CAPITAL PLANNING AND ASSET ACQUISITION FUND

Capital Project Fund

Sources of Funds

These projects are funded in fiscal year 2014 by a beginning fund balance of $424,764, grants and miscellaneous revenues of $27,900, debt proceeds of $215,000, and inter-fund transfers of $706,336.

The transfers consist of $693,736 from the general fund and $12,600 from the Community Park Impact Fee Fund. The City expects to enter into a capital lease agreement to purchase heavy equipment in fiscal year 2015, which will result in $215,000 of debt proceeds.

Uses of Funds

The detail of each project accounted for in this fund is included in the 5-Year capital improvement plan (the CIP), which is located in the Supplemental section of this document.

In the CIP, each of the projects is listed by department and then identified in the left hand column as Fund # 300.

Total outlays for fiscal year 2015 are budgeted to be approximately $1.38 million.

Capital Project Funds
Capital Planning and Asset Acquisition Fund
Fund 300

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Beginning Fund Balance	$ 839,049	$ 769,468	$ 616,033	$ 759,646	$ 759,646	$ 424,764
Revenue						
Intergovernmental	2,266		-	2,799	2,799	14,400
Miscellaneous	14,224	16,630	7,000	7,000	13,700	13,500
Total Revenue	16,490	16,630	7,000	9,799	16,499	27,900
Other Financing Sources						
Transfers In	513,989	538,489	528,269	528,269	528,269	706,336
Debt Proceeds	-	-	-	-	-	215,000
Total Sources of Funds	$ 1,369,528	$ 1,324,587	$ 1,151,302	$ 1,297,714	$ 1,304,414	$ 1,374,000
Appropriations						
General Government						
Information Technology	$ 318,534	$ 170,984	$ 438,324	$ 446,324	$ 295,324	$ 300,000
Public Safety						
Police Department	36,767	144,866	312,978	315,777	317,776	205,000
S.E.M.P.	-	-	30,000	30,000	26,050	36,000
Public Works						
Public Works	198,222	77,962	-	-	-	215,000
Public Facilities	21,433	-	370,000	376,209	170,500	618,000
Culture/Recreation						
Recreation	25,104	171,129	-	-	-	-
Total Operating Expenditures	600,060	564,941	1,151,302	1,168,310	809,650	1,374,000
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	70,000	70,000	-
Total Appropriations	600,060	564,941	1,151,302	1,238,310	879,650	1,374,000
Ending Fund Balance	769,468	759,646	-	59,404	424,764	-
Total Uses of Funds	$ 1,369,528	$ 1,324,587	$ 1,151,302	$ 1,297,714	$ 1,304,414	$ 1,374,000

TRANSPORTATION CAPITAL PROJECTS

Capital Project Fund

Sources of Funds

The transportation capital project fund is expected to have a beginning budgeted fund balance of $562,475.

In fiscal year 2014, the City received approximately $950,000 in surplus tolls from the Sanibel Causeway, pursuant to an interlocal agreement with Lee County. This agreement provides the City with 21% of the surplus tolls, as calculated on a semi-annual basis. The funds received from this agreement are restricted to transportation expenses, including repair and maintenance and capital projects. In fiscal year 2014, the City transferred $400,000 of these funds to the Transportation Fund for use on authorized expenses.

In fiscal year 2015, the causeway funds expected to be received are budgeted in the Transportation Fund. See page 41 for more information.

The City will transfer $250,000 from the Road Impact Fee Fund to support the capital projects budgeted in the fiscal year.

Uses of Funds

The detail of each project accounted for in this fund is included in the 5-Year capital improvement plan (the CIP), which is located in the Supplemental section of this document. In the CIP, each of the projects is listed by department and then identified in the left hand column as Fund # 301. Total capital outlays for fiscal year 2015 are budgeted to be $685,100.

In addition, the City is budgeting to transfer $115,080 of funds to the Transportation Fund to support operating expenses and $22,295 of funds to the Periwinkle Way Road & Shared Use Path fund to support the capital project, for a total transfer of $137,375.

Capital Project Funds
Transportation Capital Projects
Fund 301

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Beginning Fund Balance	$ 394,053	$ 556,502	$ 228,000	$ 262,424	$ 262,424	$ 562,475
Revenue						
Intergovernmental	-	3,351	-	1,065,780	1,029,191	-
Charges for Services	-		-	-	-	-
Contributions & Donations	-	-	-	181,976	185,500	-
Miscellaneous	8,170	20,155	2,000	2,000	12,750	10,000
Total Revenue	8,170	23,506	2,000	1,249,756	1,227,441	10,000
Other Financing Sources						
Transfers In	568,470	13,940	-	9,092	9,092	250,000
Total Sources of Funds	$ 970,693	$ 593,948	$ 230,000	$ 1,521,272	$ 1,498,957	$ 822,475
Appropriations						
Transportation						
Operating Expense	$ 93,716	$ 71,603	$ -	$ -	$ -	$ -
Capital Outlay	320,475	259,921	230,000	547,497	536,482	685,100
Total Operating Expenditures	414,191	331,524	230,000	547,497	536,482	685,100
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	400,000	400,000	137,375
Total Appropriations	414,191	331,524	230,000	947,497	936,482	822,475
Ending Fund Balance	556,502	262,424	-	573,775	562,475	-
Total Uses of Funds	$ 970,693	$ 593,948	$ 230,000	$ 1,521,272	$ 1,498,957	$ 822,475

PERIWINKLE WAY ROAD AND BIKEPATH

Capital Project Fund

Sources of Funds

Beginning available fund balance in fiscal year 2015 is budgeted to be $54,705. A transfer of $22,295 from the Transportation Capital Projects fund is budgeted for fiscal year 2015.

Uses of Fund

The detail of each project accounted for in this fund is included in the 5-Year capital improvement plan (the CIP), which is located in the Supplemental section of this document.

This project is listed in the Transportation section of the CIP, identified as Fund #307. The purpose of this project, costing $500,000 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 fiscal year 2015 and the fund closed.

Capital Project Funds
Periwinkle Way Road & Shared Use Path
Fund 307

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Beginning Fund Balance	$ 185,051	$ 608,315	$ 515,815	$ 488,520	$ 488,520	$ 54,705
Revenue						
Intergovernmental	-	-	-	-	-	-
Miscellaneous	5,950	9,765	-	-	5,000	-
Total Revenue	5,950	9,765	-	-	5,000	-
Other Financing Sources						
Transfers In	577,314	150,000	-	-	-	22,295
Total Sources of Funds	$ 768,315	$ 768,080	$ 515,815	$ 488,520	$ 493,520	$ 77,000
Appropriations						
Transportation						
Operating Expense	$ -	$ 20,884	$ -	$ -	$ -	$ -
Capital Outlay	-	258,676	500,000	500,000	423,000	77,000
Total Operating Expenditures	-	279,560	500,000	500,000	423,000	77,000
Non-Operating Expenditures						
Transfer to Other Funds	160,000	-	15,815	15,815	15,815	-
Total Appropriations	160,000	279,560	515,815	515,815	438,815	77,000
Ending Fund Balance	608,315	488,520	-	(27,295)	54,705	-
Total Uses of Funds	$ 768,315	$ 768,080	$ 515,815	$ 488,520	$ 493,520	$ 77,000

RECREATION FACILITY SINKING FUND

Capital Project Fund

Sources of Funds

The City Council approved the establishment of a sinking fund on September 18, 2012 for the rehabilitation and replacement of components and equipment at the Recreation Center Complex. This fund is funded in fiscal year 2015 by the carry-forward of $379,450 of available beginning fund balance, interest earnings of $6,500, and a transfer from the General Fund of $225,000.

Uses of Funds

The detail of each project accounted for in this fund is included in the 5-Year capital improvement plan (the CIP), which is located in the Supplemental section of this document.

In the CIP, each of the projects is listed by department and then identified in the left hand column as Fund # 370.

Total outlays for fiscal year 2015 are budgeted to be $200,345 in accordance with the rehabilitation and replacement schedule. The schedule is updated annually.

Estimated ending fund balance that is scheduled to be utilized in subsequent years is $410,605.

Capital Project Funds
Recreation Facility Sinking Fund
Fund 370

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
Beginning Fund Balance	$ -	$ -	$ 442,200	$ 443,740	$ 443,740	$ 379,450
Revenue						
Intergovernmental	-		-	-	-	-
Miscellaneous	-	3,740	2,211	2,211	6,710	6,500
Total Revenue	-	3,740	2,211	2,211	6,710	6,500
Other Financing Sources						
Transfers In	-	440,000	-	13,081	13,081	225,000
Total Sources of Funds	$ -	$ 443,740	$ 444,411	$ 459,032	$ 463,531	$ 610,950
Appropriations						
Culture/Recreation						
Operating Expense	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	-	-	80,200	93,281	84,081	200,345
Total Operating Expenditures	-	-	80,200	93,281	84,081	200,345
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	-	-	-
Total Appropriations	-	-	80,200	93,281	84,081	200,345
Ending Fund Balance	-	443,740	364,211	365,751	379,450	410,605
Total Uses of Funds	$ -	$ 443,740	$ 444,411	$ 459,032	$ 463,531	$ 610,950

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 sewer system enterprise fund also receives tax revenue from a voter-approved tax levy to pay debt service related to the capital expansion projects to construct the system.

Enterprise Funds
Summary

	GAAP Basis		Non-GAAP Basis			
			Fiscal Year 2014			
	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Adopted Budget	Amended Budget	Estimated Actual	FY15 Proposed
SOURCES OF FUNDS						
Beginning Unrestricted Funds	$ -	$ -	$ 2,738,978	$ 4,353,893	$ 4,353,893	$ 4,271,134
Beginning Unrestricted Net Position	1,693,021	3,897,845	-	-	-	-
Revenues						
Taxes						
Ad Valorem Taxes - Voted Debt	949,140	949,124	943,860	943,860	907,700	913,948
Licenses & Permits						
Beach Parking Permits	97,620	98,967	92,000	92,000	102,000	100,000
Intergovernmental						
Grants From Other Governments	1,070,180	1,036,029	667,127	2,488,277	1,649,487	1,074,695
Charges for Services						
User Fees	5,783,656	5,753,484	5,920,232	5,920,232	5,938,245	6,090,690
Sale of Treated Effluent	266,102	251,927	263,900	263,900	255,097	256,730
Parking Fees	1,398,052	1,470,649	1,450,397	1,450,397	1,702,000	1,702,000
Total Charges for Services	7,447,810	7,476,060	7,634,529	7,634,529	7,895,342	8,049,420
Fines and Forfeitures						
Fines, Forfeitures, and Penalties	96,476	116,482	95,000	95,000	95,000	95,000
Miscellaneous						
Disposition of Capital Assets	(11,594)	(3,098)	-	-	-	-
Interest Earnings/Gains & Losses	15,524	(98,529)	7,500	7,500	7,500	7,500
Special Assessment	295,609	281,042	838,166	838,166	838,166	658,065
Other Miscellaneous Revenue	421,642	208,478	250,000	250,000	250,000	208,020
Total Miscellaneous	721,181	387,893	1,095,666	1,095,666	1,095,666	873,585
Total Revenue	10,382,407	10,064,555	10,528,182	12,349,332	11,745,195	11,106,648
Other Financing Sources						
Transfers From Other Funds	-		-	135,000	135,000	-
Capital Contributions	462,902	483,358	-	-	71,265	-
Loan Proceeds	-	-	-	9,575,000	9,575,000	-
Reserve for Undercollection	-	-	(37,754)	(37,754)	-	(36,558)
Sales Tax Due to the State	-	-	(87,024)	(87,024)	(102,120)	(102,120)
Total Other Financing Sources	462,902	483,358	(124,778)	9,585,222	9,679,145	(138,678)
Total Revenue/Sources of Funds	$ 12,538,330	$ 14,445,758	$ 13,142,382	$ 26,288,447	$ 25,778,233	$ 15,239,104

Enterprise Funds
Summary

	GAAP Basis		Non-GAAP Basis			
			Fiscal Year 2014			
	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Adopted Budget	Amended Budget	Estimated Actual	FY15 Proposed
USES OF FUNDS						
Public Safety						
Personnel Services	688,426	662,972	574,776	574,776	538,202	578,439
Operating Expense	466,528	446,861	564,481	595,847	573,710	499,747
Capital Outlay	-	-	330,000	330,000	330,000	230,000
Total Public Safety	1,154,954	1,109,833	1,469,257	1,500,623	1,441,912	1,308,186
Physical Environment						
Personnel Services	2,069,007	1,550,054	1,762,677	1,762,677	1,614,467	1,722,914
Operating Expense	2,207,558	2,389,472	3,043,778	3,259,011	2,807,050	3,053,554
Capital Outlay	-	-	284,500	577,955	500,645	1,000,000
Total Physical Environment	4,276,565	3,939,526	5,090,955	5,599,643	4,922,162	5,776,468
Public Works						
Personnel Services	739,500	562,075	587,545	643,408	605,244	685,605
Operating Expense	372,665	586,609	729,755	842,655	788,956	979,226
Capital Outlay	-	-	1,127,127	1,737,127	727,805	1,351,000
Total Public Works	1,112,165	1,148,684	2,444,427	3,223,190	2,122,005	3,015,831
Total Operating & Capital Expenses	6,543,684	6,198,043	9,004,639	10,323,456	8,486,079	10,100,485
Non-Operating Expenses						
Reserve for Disasters	-	-	100,000	100,000	-	100,000
Transfer to Other Funds	-	-	-	8,025	8,025	-
Depreciation and Amortization	2,644,517	2,646,901	-	-	-	-
Debt Service	1,012,588	943,237	3,474,146	13,767,091	13,767,091	3,356,824
Total Non-Operating Expenses	3,657,105	3,590,138	3,574,146	13,875,116	13,775,116	3,456,824
Total Appropriations	10,200,789	9,788,181	12,578,785	24,198,572	22,261,195	13,557,309
Change in Net Position	644,520	759,732	N/A	N/A	N/A	N/A
Beginning Net Position	33,219,211	34,636,981	N/A	N/A	N/A	N/A
Ending Net Position	$ 33,863,731	$ 35,396,713	N/A	N/A	N/A	N/A
Restricted Net Position	$ 30,739,136	$ 30,269,570				
Unrestricted Net Position	$ 3,124,595	$ 5,127,143	-	-	-	-
Ending Unrestricted Funds	$ -	$ -	563,597	2,089,875	3,517,038	1,681,795
Total Uses of Funds	N/A	N/A	$ 13,142,382	$ 26,288,447	$ 25,778,233	$ 15,239,104

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SANIBEL SEWER SYSTEM

Enterprise Fund

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 in progress 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.

In fiscal year 2014, the City refunded the system's Series 2003 Refunding Bonds and one SRF loan with Series 2014 Sewer System Refunding Revenue Bonds to take advantage of lower interest rates and debt service savings. The new bonds provided a net present value savings of approximately $960,000, shortened the debt maturity from 2022 to 2021, and carry an interest rate of 1.43%.

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 fiscal year 2015, this sewer voted debt service tax rate has been set at 0.2125 mills which will cost a taxpayer $21.25 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 $913,948 (less a reserve of $36,558) is budgeted from the levy of the 0.2125 millage rate. Residential and commercial user fees are budgeted at approximately $6.09 million. Budgeted user fees have been evaluated as being sufficient to meet operational costs, debt service obligations and reserves.

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 $256,730.

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 $208,020.

Special assessments collections from benefitted customers are budgeted to be $658,065.

Uses of Funds

Operating expenses including sludge removal, laboratory services, utilities, repair and maintenance, insurance, indirect (central services) costs and other contractual services are budgeted to be approximately $2.8 million.

Sixteen (16) full-time positions and one part-time position manage, operate and provide engineering services to the system at a cost for salaries and fringe benefits of approximately $1.6 million.

Expected capital projects are budgeted at $1,000,000.

The principal and interest budgeted for debt service is $3.36 million, including the 2014 Series Bonds, the SRF loans and a repayment to the general fund for a long-term interfund loan.

The system also is budgeted for $100,000 in disaster reserves.

Enterprise Funds
Sewer System

	GAAP Basis		Non-GAAP Basis			
			Fiscal Year 2014			
	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Adopted Budget	Amended Budget	Estimated Actual	FY15 Proposed
Approved Millage Rate - Voted Debt	0.2360	0.2407	0.2295	N/A	N/A	0.2125
Beginning Unrestricted Funds	$ -	$ -	$ 1,664,132	$ 3,167,304	$ 3,167,304	$ 3,433,033
Beginning Unrestricted Net Position	773,250	2,713,401	-	-	-	-
Revenues						
Ad Valorem Taxes - Voted Debt	949,140	949,124	943,860	943,860	907,700	913,948
User Fees	5,783,656	5,753,484	5,920,232	5,920,232	5,938,245	6,090,690
Sale of Treated Effluent	266,102	251,927	263,900	263,900	255,097	256,730
Fines and Forfeitures	18,139	20,883	20,000	20,000	20,000	20,000
Miscellaneous[1]	421,642	208,478	250,000	250,000	250,000	208,020
Special Assessments[2]	295,609	281,042	838,166	838,166	838,166	658,065
Other Financing Sources						
Capital Contributions	177,930	151,521	-	-	71,265	-
Gains/Losses	2,549	(113,624)	-	-	-	-
Debt Proceeds			-	9,575,000	9,575,000	-
Transfers From Other Funds	-	-	-	-	-	-
Reserve for Undercollection	-	-	(37,754)	(37,754)	-	(36,558)
Total Revenue/Sources of Funds	8,688,017	10,216,236	$ 9,862,536	$ 20,940,708	$ 21,022,777	$ 11,543,928
Appropriations						
Physical Environment						
Personnel Services	2,069,007	1,537,027	$ 1,691,482	$ 1,691,482	$ 1,488,389	$ 1,625,921
Operating Expense	2,117,680	2,253,454	2,785,028	2,849,511	2,587,715	2,812,711
Capital Outlay	-	-	284,500	577,955	500,645	1,000,000
Total Operating Expenditures	4,186,687	3,790,481	4,761,010	5,118,948	4,576,749	5,438,632
Non-Operating Expenditures						
Reserve for Disasters	-	-	100,000	100,000	-	100,000
Depreciation and Amortization	2,460,521	2,463,893	-	-	-	-
Debt Service	1,012,588	943,237	3,474,146	13,767,091	13,767,091	3,356,824
Total Non-Operating Expenditures	3,473,109	3,407,130	3,574,146	13,867,091	13,767,091	3,456,824
Total Appropriations	7,659,796	7,197,611	8,335,156	18,986,039	18,343,840	8,895,456
Change in Net Position	1,028,221	305,224	N/A	N/A	N/A	N/A
Beginning Net Position	30,113,771	31,141,992	N/A	N/A	N/A	N/A
Ending Net Position	$ 31,141,992	$ 31,447,216	N/A	N/A	N/A	N/A
Restricted Net Position	$ 28,428,591	$ 27,506,662	N/A	(754,096)	(754,096)	-
Unrestricted Net Position	$ 2,713,401	$ 3,940,554	-	-	-	-
Ending Unrestricted Funds	$ -	$ -	1,527,380	2,708,765	3,433,033	2,648,472
Total Uses of Funds	N/A	N/A	$ 9,862,536	$ 20,940,708	$ 21,022,777	$ 11,543,928

[1] Miscellaneous revenue in fiscal year 2012 includes a signficant increase in fair market value of the funds investments

[2] The budget for special assessments includes principal and interest; however, the actuals from previous years only include interest as principal amounts are recorded to the balance sheet.

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BEACH PARKING FUND

Enterprise Fund

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 $1.6 million for fiscal year 2015, net of the 6% sales tax remitted to the state department of revenue. Revenue from parking permits is budgeted at $100,000 and parking violation revenue is estimated to be $75,000.

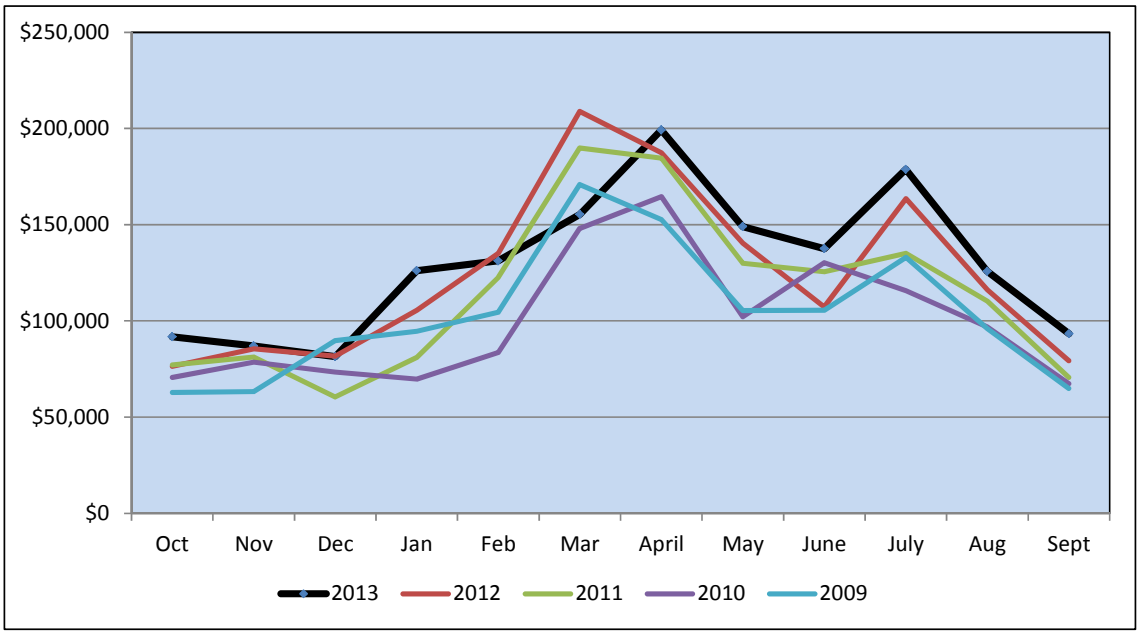
The majority of intergovernmental revenues are received from the Lee County Tourist Development Council and more fully explained below.

Uses of Funds

In addition to the enforcement of the ordinance, user fee revenues are used to maintain the beach facilities as well as provide shared-use path access to the beaches. An operating line-item budget is included 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 approximately $1.4 million from the Lee County Tourist Development Council (TDC) has been applied for and tentatively approved to augment beach maintenance. In addition to the operating grant, $357,283 in capital grants was 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 selected years are shown in the chart below.



Enterprise Funds
Beach Parking

	GAAP Basis		Non-GAAP Basis			
			Fiscal Year 2014			
	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Adopted Budget	Amended Budget	Estimated Actual	FY15 Proposed
Beginning Unrestricted Funds	$ -	$ -	$ 1,074,846	$ 1,186,589	$ 1,186,589	$ 838,101
Beginning Unrestricted Net Position	919,771	1,184,444	-	-	-	-
Revenues						
Licenses and Permits						
Beach Parking Permits	97,620	98,967	92,000	92,000	102,000	100,000
Grants From Other Governments	1,070,180	1,036,029	667,127	2,488,277	1,649,487	1,074,695
Charges for Services						
Parking Fees	1,398,052	1,470,649	1,450,397	1,450,397	1,702,000	1,702,000
Fines and Forfeitures	78,337	95,599	75,000	75,000	75,000	75,000
Miscellaneous						
Interest Earnings	12,975	15,095	7,500	7,500	7,500	7,500
Other Financing Sources						
Transfers In	-	-	-	135,000	135,000	-
Capital Contributions	284,972	331,837	-	-	-	-
Disposition of Capital Assets	(11,594)	(3,098)	-	-	-	-
Sales Tax Due to the State*	-	-	(87,024)	(87,024)	(102,120)	(102,120)
Total Revenue/Sources of Funds	$ 3,850,313	$ 4,229,522	$ 3,279,846	$ 5,347,739	$ 4,755,456	$ 3,695,176
Appropriations						
Public Safety						
Personnel Services	688,426	662,972	574,776	574,776	538,202	578,439
Operating Expense	466,528	446,861	564,481	595,847	573,710	499,747
Capital Outlay	-	-	330,000	330,000	330,000	230,000
Total Public Safety	1,154,954	1,109,833	1,469,257	1,500,623	1,441,912	1,308,186
Physical Environment						
Personnel Services	-	13,027	71,195	71,195	126,078	96,993
Operating Expense	89,878	136,018	258,750	409,500	219,335	240,843
Capital Outlay	-	-	-	-	-	-
Total Physical Environment	89,878	149,045	329,945	480,695	345,413	337,836
Public Works						
Personnel Services	739,500	562,075	587,545	643,408	605,244	685,605
Operating Expense	372,665	586,609	729,755	842,655	788,956	979,226
Capital Outlay	-	-	1,127,127	1,737,127	727,805	1,351,000
Total Public Works	1,112,165	1,148,684	2,444,427	3,223,190	2,122,005	3,015,831
Total Operating Expenditures	2,356,997	2,407,562	4,243,629	5,204,508	3,909,330	4,661,853
Non-Operating Expenditures						
Depreciation	183,996	183,008	-	-	-	-
Interfund Transfers	-	-	-	8,025	8,025	-
Non-Operating Expenditures	183,996	183,008	-	8,025	8,025	-
Total Appropriations	2,540,993	2,590,570	4,243,629	5,212,533	3,917,355	4,661,853
Change in Net Position	389,549	454,508	N/A	N/A	N/A	N/A
Beginning Net Position	3,105,440	3,494,989	N/A	N/A	N/A	N/A
Ending Net Position	$ 3,494,989	$ 3,949,497	N/A	N/A	N/A	N/A
Restricted Net Position	$ 2,310,545	$ 2,762,908	N/A	N/A	N/A	N/A
Unrestricted Net Position	$ 1,184,444	$ 1,186,589	-	-	-	-
Ending Unrestricted Funds	$ -	$ -	(963,783)	135,206	838,101	(966,677)
Total Uses of Funds	N/A	N/A	$ 3,279,846	$ 5,347,739	$ 4,755,456	$ 3,695,176

**6% sales tax reduces budgeted and adopted fees*

SUPPLEMENTAL SCHEDULES

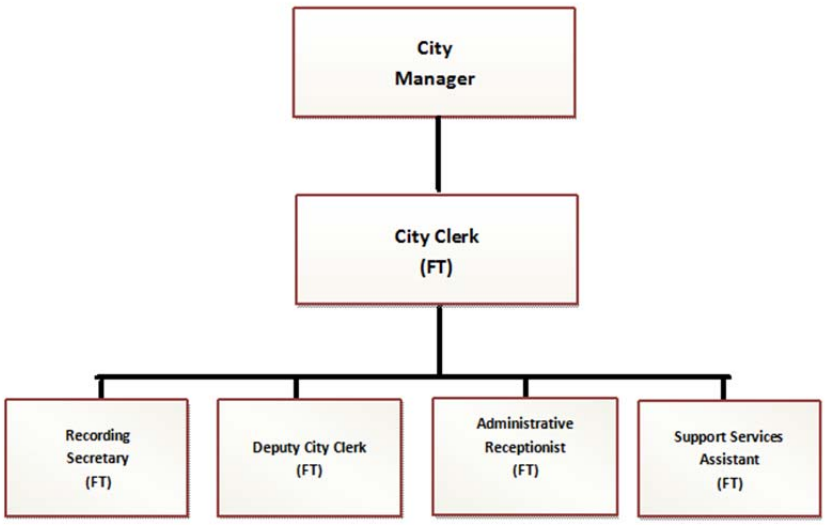
This section contains the following subsections:

- 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

SANIBEL
FLORIDA
INCORPORATED
1974

GENERAL GOVERNMENT FUNCTION
Legislative Department

LEGISLATIVE DEPARTMENT STRUCTURE



FT = Full - Time

GENERAL GOVERNMENT FUNCTION
Legislative Department

City Manager Judith Ann Zimomra

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

In 2012, Judie was honored with the 30-year Service to Local Government Award from the International City Manager's Association (ICMA). Among the challenges Zimomra has dealt with during her tenure as Sanibel City Manager includes the recovery from Hurricanes Charley and Wilma. The City of Sanibel Management Team was recognized by the Governor and nationally for their performance before and after the 2004 and 2005 hurricane seasons. While serving as Manager the City of Sanibel has reduced the tax burden on local property owners by obtaining more than $35 million dollars in grants over the past 12 years, as well as developing a user fee system to recover costs for municipal services.

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

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

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

Last year the Ohio State University John Glenn School of Public Administration named Zimomra "Alumni of the Year." Zimomra has been honored with the Paul Harris "Citizen of the Year" award by the Sanibel-Captiva Rotary Club. In June of 2014 she was selected as a speaker at the Due Energy Hurricane Preparedness Seminar.

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 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 30 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 2nd 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.

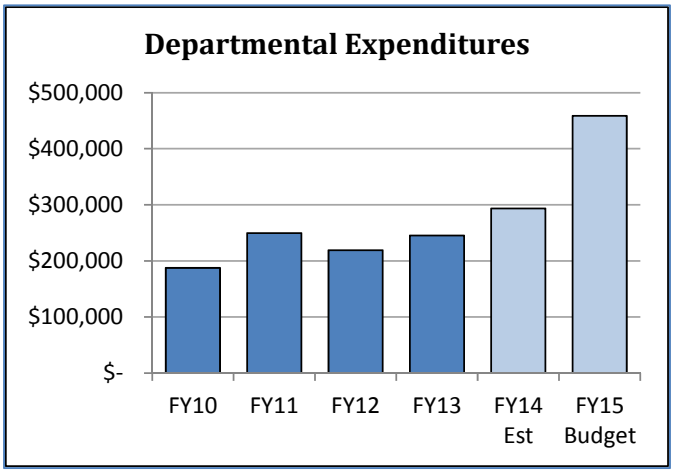
She is and has been also involved in raising money and awareness in her community for the following.

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 accountability and stewardship for all forms of City public records, their storage, either digitally or paper documents. Exceptional clerical and administrative support to City Council members; accurate and responsive recording and transcription services of City Council meetings, as well as specific services to City Committees and Boards. Manage the use of Council Chambers (MacKenzie Hall). Prompt and accurate distribution of City Council and Departmental mail; prompt and accurate responses to the needs of the general public, which include either walk-in visitors, phone calls and/or e-mails to City Hall.



EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT

- Quality of work product for digitizing records and the expense of retrieval of off island City paper records
- The expense of disintegrating microfilmed record conversion of paper files to digitized records
- Continue to work with and provide support to City staff to digitize City records in accordance with the State Retention Schedule while converting paper records to ensure a paperless operation
- The cost of records storage for documents required to be stored in perpetuity during transition to a paperless system

ACCOMPLISHMENTS

- Accommodated approximately 22,442 incoming calls and 2,813 walk-ins in FY 2013
- As phone calls decrease by 2.79% in 2013 emails are increasing at a dramatic rate which includes processing 52,445 emails in 2012 and 70,571 emails in 2013 an increase of 34.56%
- Accurately recording and preserving all City Council meeting minutes prior to next regular scheduled meeting
- 100% of City Council legislation prepared for authentication and digitized within same day of adoption
- 4 employees each received approximately 25 hours of computer skills training
- Responded to 373 public records requests, an increase of 29.18%
- 3 employees cross-trained to provide improved service to the public and City Departments

DEPARTMENT OBJECTIVES

To Support Council Goals:

- Provide information to the public for City Council and Planning Commission meetings relative to the City's Redevelopment Work Plan and Civic Cultural Core
- Provide water quality information to citizens to increase public awareness
- Update H2O matters website as requested by Natural Resources necessary
- Maintain website information within 1 day of changed information
- Continue to control overtime expenditures
- Continue to reduce promotional activity expenses

DEPARTMENT OBJECTIVES (CONTINUED)

To Support Departmental Objectives:

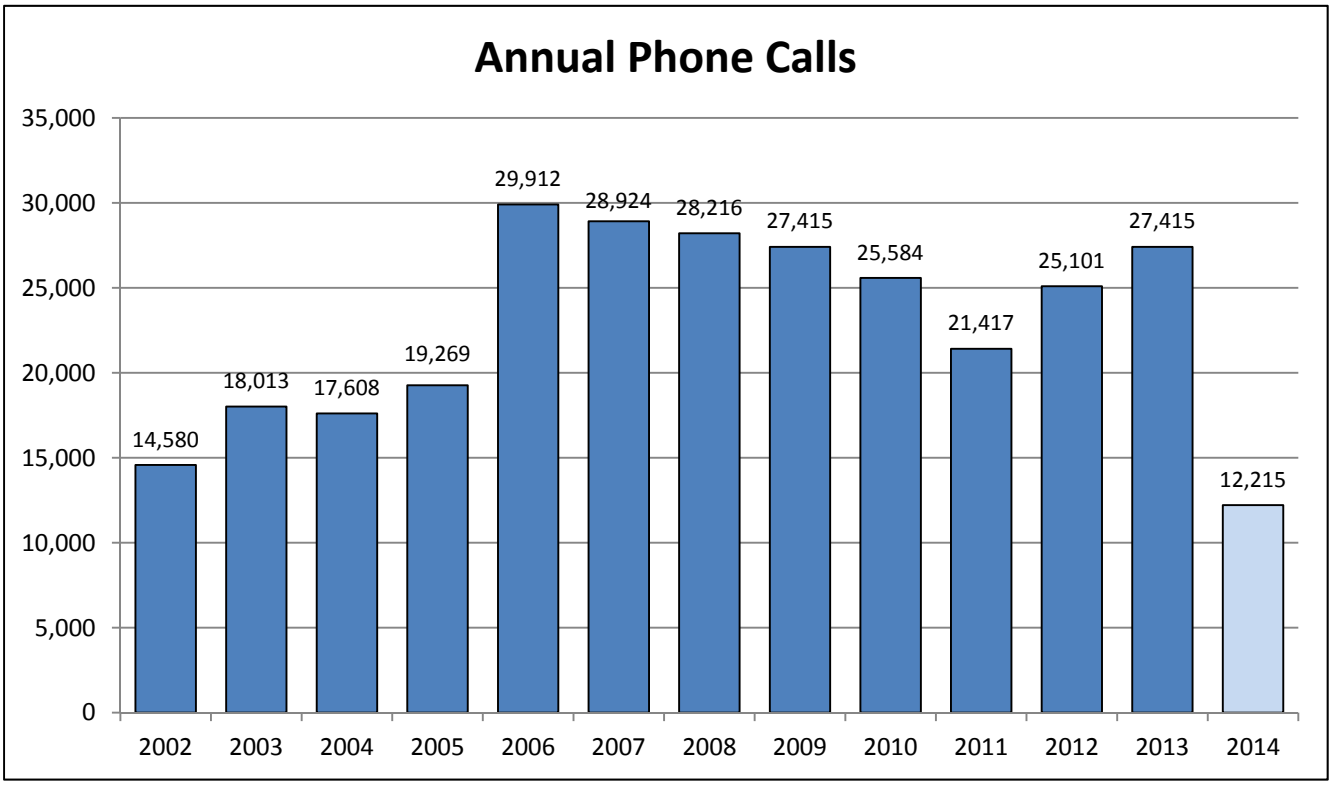
- Continue to control overtime
- Continue to revise work process book to reflect software integration and work duties
- Utilize Automated Agenda process for an accurate accounting and transparency for City Council, Planning Commission, Committees and Boards meeting record keeping
- Produce meeting audio to the website within 2 days to ensure transparency to residents and visitors
- Utilize training opportunities for employees
- Continue to cross-train employees

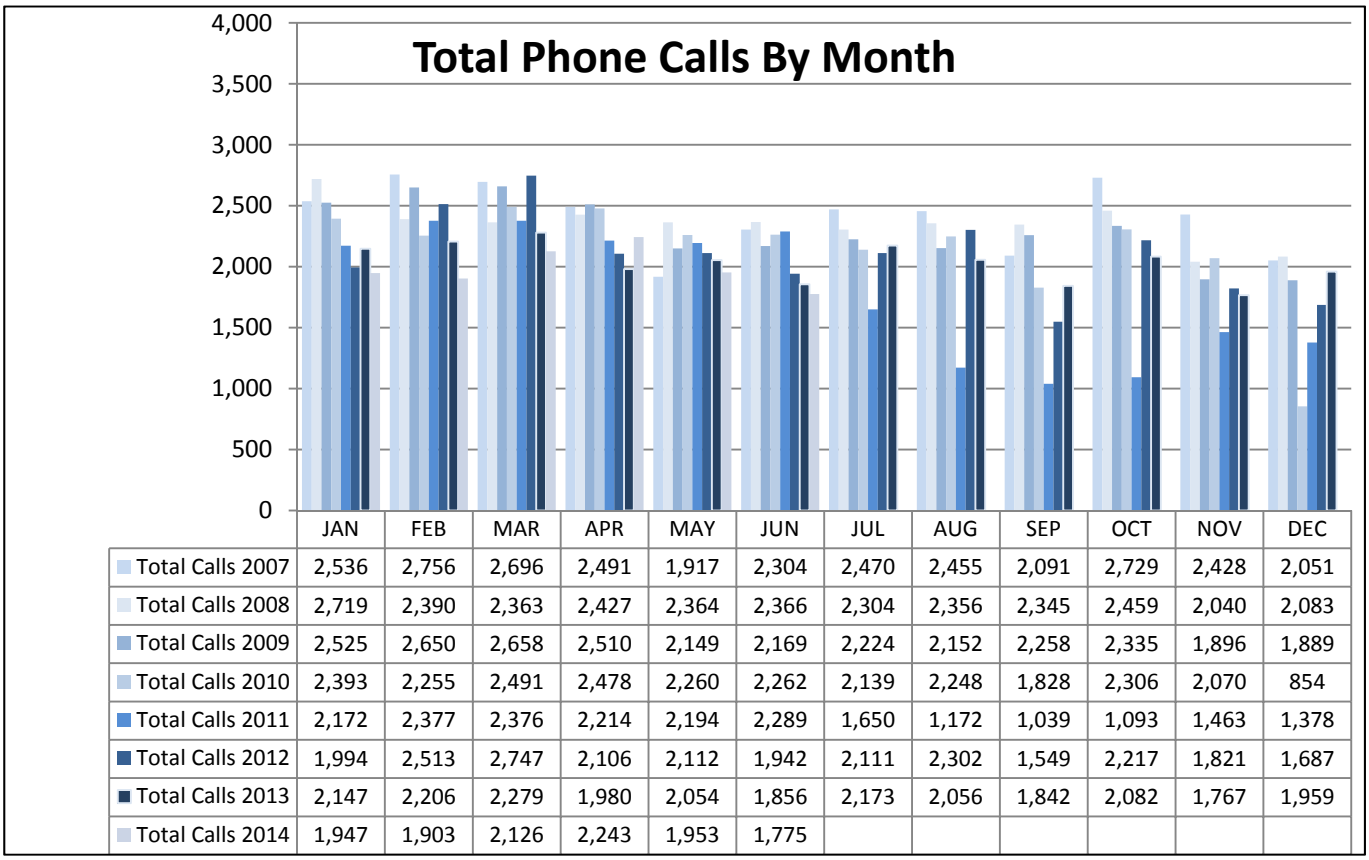
RESPONSIBILITIES

- Provide administrative services to City Council
- Post all City public meeting notices via bulletin board and website
- Coordinate City Council support material for committees and boards for which councilmembers participate
- Process City Council and Departmental incoming and outgoing mail
- Coordinate and utilize new automated agenda process and meeting audio streaming for City Council, Planning Commission, City Committees and Boards
- Take and transcribe summary minutes for City Council, Planning Commission, City Committees and Boards
- Provide assistance for Planning Commission meetings as necessary
- Coordinate City Council calendars for meeting registrations and appointments
- Coordinate City Council travel schedule and reimbursement for expenditures
- Complete City Council and City Clerk P-card statements each month
- Provide telephonic and person-to-person information relative to City services
- Post and E-mail press releases and other special information releases to the public and community leaders
- Coordinate message for after-hours pertinent to City business relating to City Hall closures, road work, traffic advisories
- Digitize and maintain records and documents for City Council, Planning Commission, City Committees and Board meetings
- Digitize and maintain all legislation and meeting minutes off-island in perpetuity
- Maintain the City-wide telephone listing
- Maintain inventory of committee, J. N. “Ding” Darling National Wildlife Refuge, and Sanibel Captiva Conservation Foundation brochures
- Prepare invoices for payment
- Maintain a listing of Home Owner Associations as made available
- Post Press Releases to the City’s website
- Provide accurate and timely responses to the public and other governmental agencies
- Update monthly City meetings and newly adopted legislation to website
- Coordinate Special Events such as Student Government Day, Veterans Day and the City’s 40th Anniversary of Incorporation, as well as City co-sponsored events

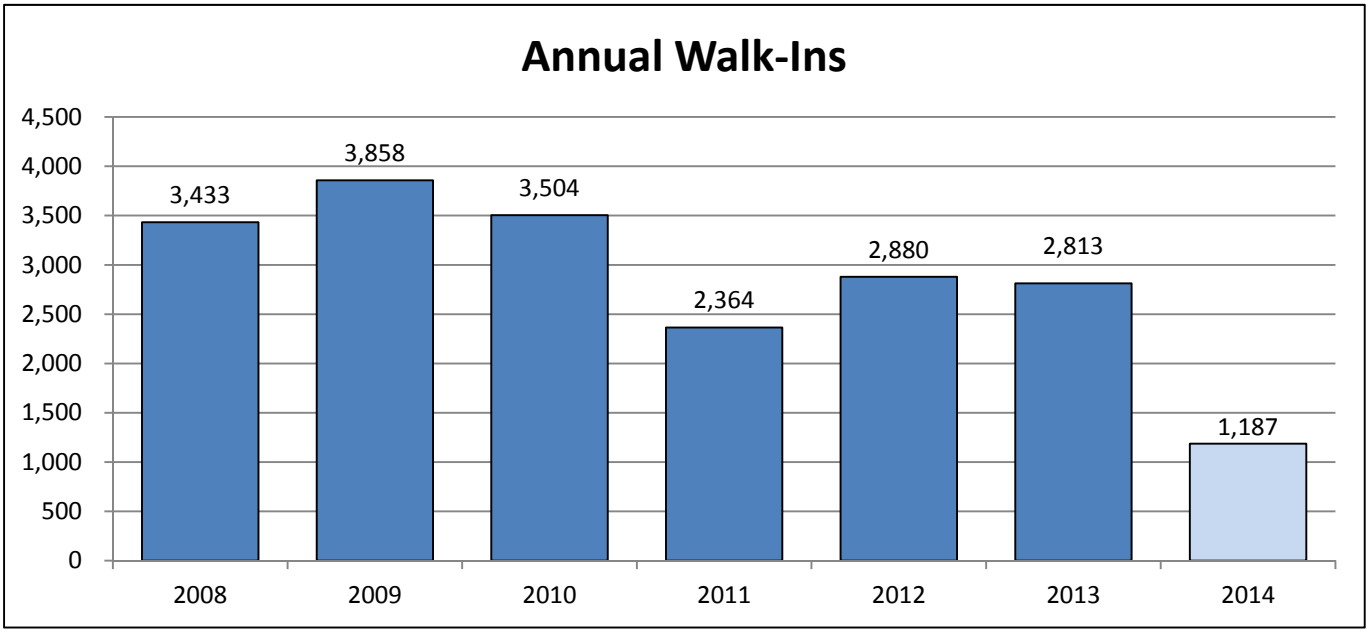
TREND ANALYSIS/PERFORMANCE INDICATORS

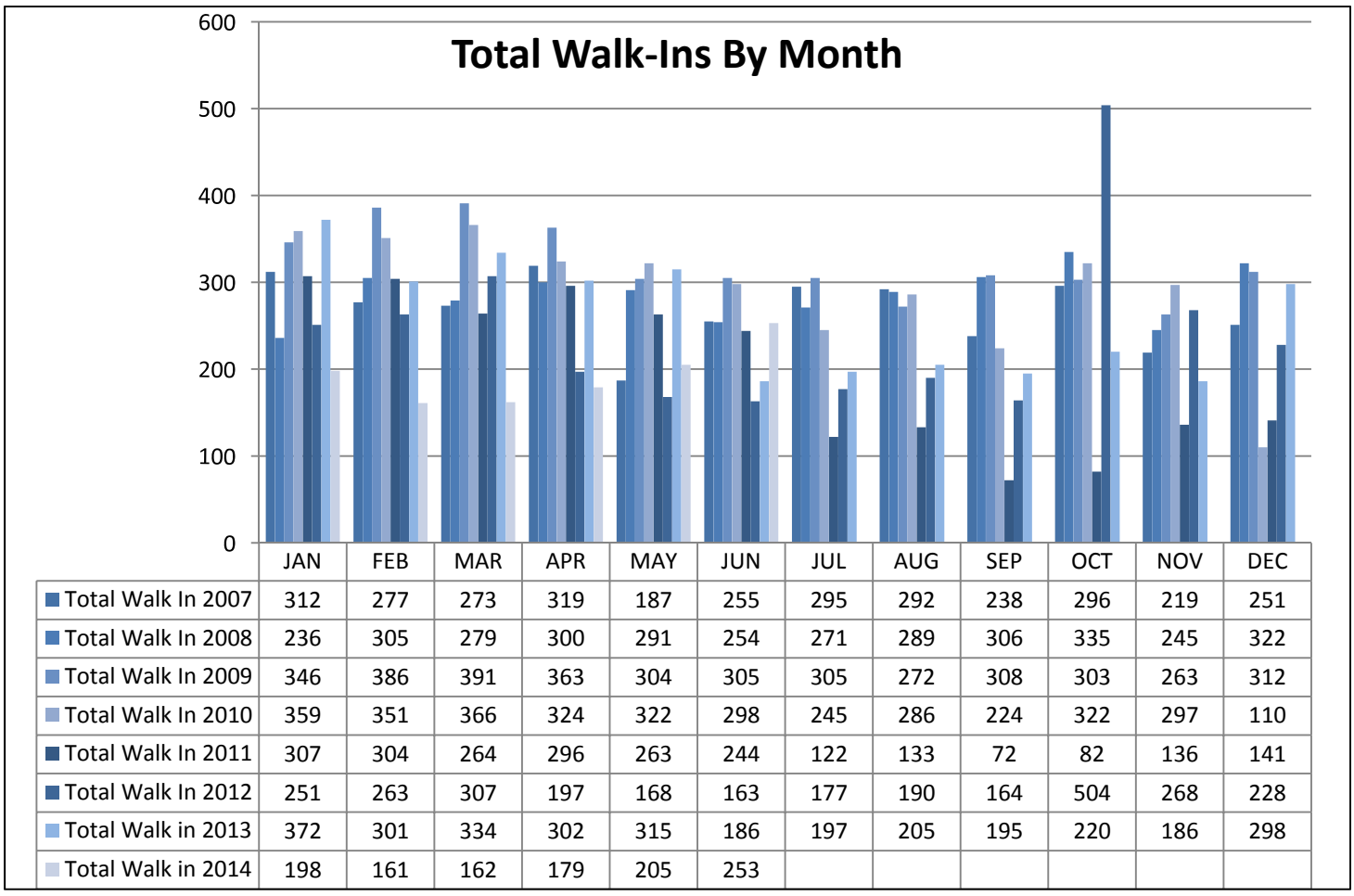
Description	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Estimated FY 2015
Total Phone Calls	25,101	20,855	20,800	21,000
Total Walk-Ins	2,880	2,813	2,600	2,400
Total E-Mails	37,445	70,571	91,742	119,265
Public Records Requests	250	373	482	622





	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Total Calls 2007	2,536	2,756	2,696	2,491	1,917	2,304	2,470	2,455	2,091	2,729	2,428	2,051
Total Calls 2008	2,719	2,390	2,363	2,427	2,364	2,366	2,304	2,356	2,345	2,459	2,040	2,083
Total Calls 2009	2,525	2,650	2,658	2,510	2,149	2,169	2,224	2,152	2,258	2,335	1,896	1,889
Total Calls 2010	2,393	2,255	2,491	2,478	2,260	2,262	2,139	2,248	1,828	2,306	2,070	854
Total Calls 2011	2,172	2,377	2,376	2,214	2,194	2,289	1,650	1,172	1,039	1,093	1,463	1,378
Total Calls 2012	1,994	2,513	2,747	2,106	2,112	1,942	2,111	2,302	1,549	2,217	1,821	1,687
Total Calls 2013	2,147	2,206	2,279	1,980	2,054	1,856	2,173	2,056	1,842	2,082	1,767	1,959
Total Calls 2014	1,947	1,903	2,126	2,243	1,953	1,775						





	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Total Walk In 2007	312	277	273	319	187	255	295	292	238	296	219	251
Total Walk In 2008	236	305	279	300	291	254	271	289	306	335	245	322
Total Walk In 2009	346	386	391	363	304	305	305	272	308	303	263	312
Total Walk In 2010	359	351	366	324	322	298	245	286	224	322	297	110
Total Walk In 2011	307	304	264	296	263	244	122	133	72	82	136	141
Total Walk In 2012	251	263	307	197	168	163	177	190	164	504	268	228
Total Walk in 2013	372	301	334	302	315	186	197	205	195	220	186	298
Total Walk in 2014	198	161	162	179	205	253						

General Fund
Legislative Department

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ 29,810	$ 30,378	$ 30,062	$ 99,533	$ 83,083	$ 217,630
Part-time	42,285	31,323	51,251	33,159	4,890	-
Wage Adjustments	-	-	2,033	-	-	-
Requested Positions	-	-	-	-	-	-
Overtime	18	594	-	-	1,000	1,000
Special Pay	231	809	-	-	150	500
Payroll Taxes	5,559	4,742	6,376	10,151	6,825	16,729
Retirement	20,596	23,088	22,778	35,835	34,541	40,658
Cafeteria Benefits	10,304	10,309	10,342	39,093	29,311	65,136
Unemployment/Work Comp	1,564	4,436	147	147	147	110
SUB-TOTAL	110,367	105,679	122,989	217,918	159,947	341,763
OPERATING EXPENSES						
Professional Services	31,816	30,457	33,000	33,000	33,000	32,000
Other Contractual Services	7,777	45,896	30,000	30,000	44,579	10,000
Travel & Per Diem	14,458	15,304	13,800	18,800	18,800	18,051
Communications	8,009	8,523	11,000	11,000	8,500	10,000
Postage/Transportation	1,837	1,463	2,000	2,000	1,000	-
Utilities	-	-	-	-	-	-
Rentals & Leases	698	465	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	172	60	-	-	130	-
Printing	1,096	677	1,000	2,000	1,500	1,000
Promotional Activities	17,104	10,557	11,000	11,000	10,000	9,139
Other Current Charges	13,742	11,802	25,000	25,000	7,000	7,000
Office Supplies	2,845	3,589	3,000	3,000	1,500	2,500
Operating Supplies	209	558	700	700	700	600
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	6,784	9,564	7,200	7,200	7,200	7,000
Training and Education	-	-	-	-	-	2,400
SUB-TOTAL	106,547	138,915	137,700	143,700	133,909	99,690
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	2,303	1,000	-	-	-	-
DEPARTMENTAL TOTAL	$ 219,217	$ 245,594	$ 260,689	$ 361,618	$ 293,856	$ 441,453
% CHANGE COMPARED TO PREVIOUS YEAR	(12.26%)	12.03%	6.15%	47.24%	19.65%	50.23%

SANIBEL
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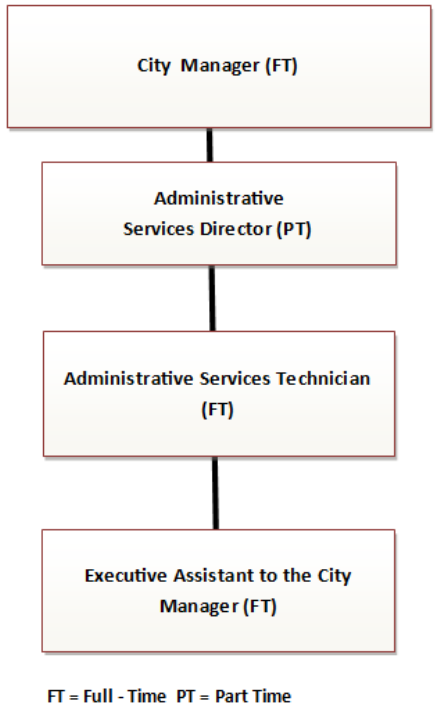
1974

GENERAL GOVERNMENT FUNCTION
Administrative Department

ADMINISTRATIVE DEPARTMENT
Organizational Chart

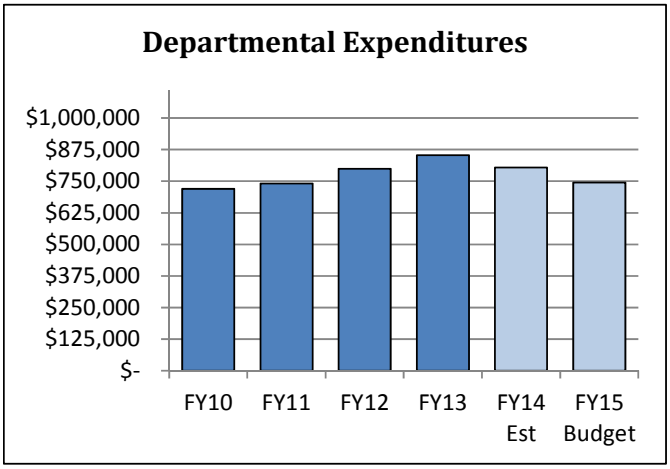


FT = Full - Time PT = Part Time

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; 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.



EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT

- Containing overall City-wide healthcare costs.
- Continuing to remain competitive in the local labor market in order to attract and retain personnel as the economy improves.
- Managing the part-time workforce post implementation of the Affordable Care Act.
- Ensuring adequate and timely training for new employees related to increasing use of automated programs and processes.
- Providing quality employee training City-wide while minimizing impact on productivity.
- Transitioning to a paperless on-line employment application and applicant tracking process.
- Tracking employee development and training.
- Revising the employee performance evaluation process to accommodate individual development planning.
- Continuing the Administrative Services transition process.

ACCOMPLISHMENTS

- Scheduled on-site supervisor/employee training programs to improve performance and reduce costs
- Reorganized the Legislative Department to improve efficiency and effectiveness
- Continued the use of webinars to improve efficiency and effectiveness and reduce training costs
- Automated the agenda process for City Council, Planning Commission and other committees
- Fully implemented the document imaging process using templates
- Fully implemented the human resources portion of the City-wide software project
- Initiated action for implementing the Health Care Reform Act and its impact on full-time equivalents

- Implemented an applicant tracking software application to include an on-line application process
- Updated City property certified replacement values for all properties covered by flood and wind insurance
- Conducted drug-free workplace training and unlawful harassment training for all employees
- Provided on-site influenza vaccine for employees

DEPARTMENT OBJECTIVES

To Support Council Goals:

- Update the replacement cost values of City facilities in the Florida League of Cities SimpliCity program
- Implement the Affordable Care Act considering impacts on both employees and budgetary constraints

To Support Departmental Objectives:

- Complete the automation of applicant tracking and the on-line application process
- Develop and implement an annual training and certification plan for employees
- Develop a master training and certification plan for all City jobs
- Implement the Tyler MUNIS citizen self-service module
- Continue to improve employee professional and administrative skills through on-site training, webinars and other low-cost training opportunities

RESPONSIBILITIES

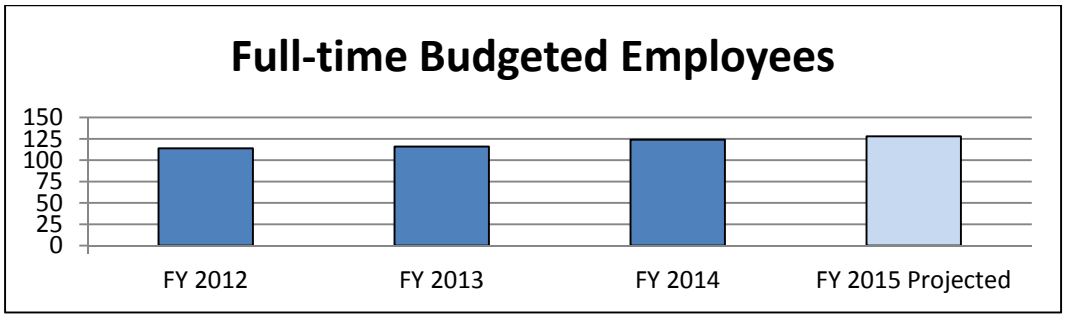
City Manager

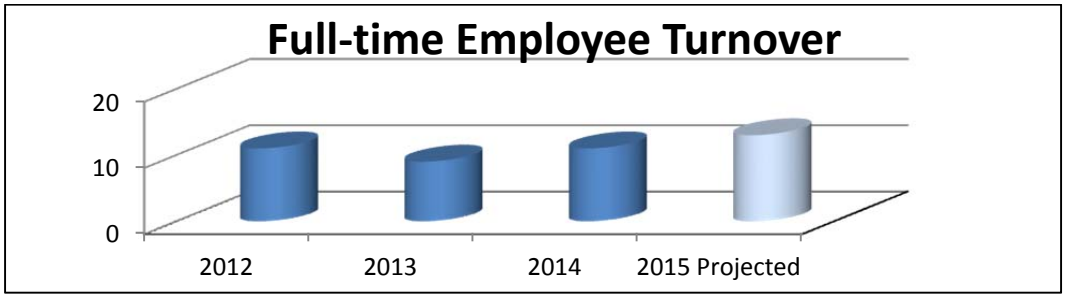
- City Administrator
- Advisor to City Council
- Monitors development of City Council agendas
- Carries out City Council policies
- Implements administrative policies and procedures
- Directs day-to-day City operations
- Proposes annual budget
- Executes approved City budget
- Responds to resident requests,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

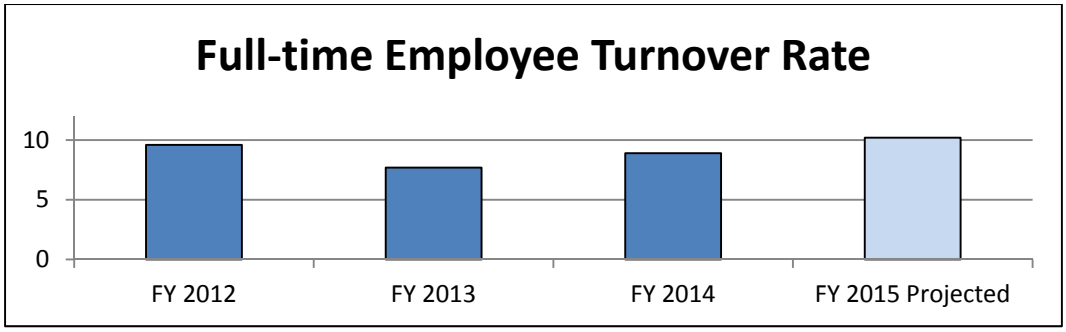
Admin Services Director

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

PERFORMANCE INDICATORS







TREND ANALYSIS

Description	Actual FY 2012	Actual 2013	Estimated 2014	Estimated 2015
Employees				
20+ Years of Service	22	18	24	29
Age 50 and Over	58	59	63	68
Workers' Compensation (WC)				
Reportable Injuries	4	2	3	4
Loss Ratio	0.020	0.006	0.012	0.030
Loss Cost	$2,362.15	$812	$700	$2,000
Annual WC Premium	$128,402	$128,793	$131,371	$135,000
Active City Retirees	60	65	68	72

General Fund
Administrative Department

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ 349,280	$ 350,772	$ 367,767	$ 345,208	$ 335,202	$ 288,208
Part-time	115,753	116,354	98,280	121,115	102,182	101,125
Wage Adjustments	-	-	11,651	-	-	-
Requested Positions	-	-	20,000	-	-	-
Overtime	887	806	-	-	1,750	500
Special Pay	22,338	22,775	22,704	22,704	22,661	22,734
Payroll Taxes	30,245	31,402	33,616	31,216	26,875	25,723
Retirement	159,407	171,060	175,633	165,926	160,025	159,180
Cafeteria Benefits	47,746	38,753	44,022	40,575	32,077	26,683
Unemployment/Work Comp	736	818	934	934	750	681
SUB-TOTAL	726,392	732,740	774,607	727,678	681,522	624,834
OPERATING EXPENSES						
Professional Services	90	36,033	-	44,650	44,650	50,000
Other Contractual Services	1,809	9,204	3,300	3,300	8,000	-
Travel & Per Diem	45,591	46,217	57,282	59,482	50,282	49,612
Communications	11,561	10,622	10,500	10,500	10,500	9,500
Postage/Transportation	1,233	619	1,000	1,000	120	-
Utilities	-	-	-	-	-	-
Rentals & Leases	187	116	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	60	186	500	500	500	500
Printing	714	308	-	-	500	500
Promotional Activities	1,101	-	-	-	-	-
Other Current Charges	4,500	9,312	1,000	1,000	1,000	1,000
Office Supplies	2,108	2,776	2,000	2,000	2,300	3,000
Operating Supplies	1,139	93	1,000	1,000	1,050	1,500
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	2,244	4,378	4,000	4,000	4,000	4,000
Training and Education	-	-	-	-	-	-
SUB-TOTAL	72,337	119,864	80,582	127,432	122,902	119,612
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	$ 798,729	$ 852,604	$ 855,189	$ 855,110	$ 804,424	$ 744,446
% CHANGE COMPARED TO PREVIOUS YEAR	7.76%	6.75%	0.30%	0.29%	(5.65%)	(7.46%)

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GENERAL GOVERNMENT FUNCTION
Information Technology (IT) Department

Director's Background
Albert Smith, Jr.

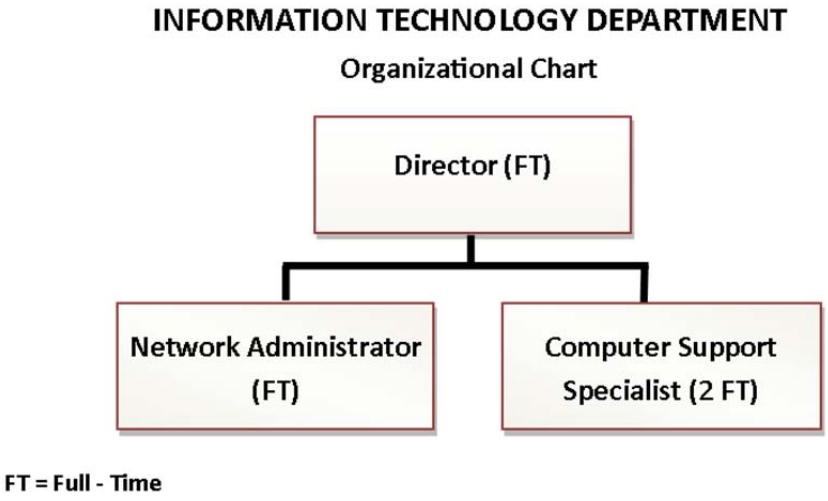
Director Smith was hired in November 1998. He has 15 years of service with the City and over 25 years in the IT field.

The Director earned a Bachelor of Science degree from Towson State University and is pursuing a Master's Degree in information technology from Florida Gulf Coast University. He is also working to earn Certified Government Chief information Officer Florida through a partnership with the John Scott Dailey Florida Institute of Government and the Florida Local Government Information Systems Association.

Major accomplishments completed during Director Smith's tenure include:

- Designed, migrated and managed all technology implementations that took the City from 25 stand alone computers with dial up Internet to today's capabilities.
- Hurricane Charlie evacuation technology and communications that supported off island City Hall functions and Police Department Command Post
- Transitioned the City's web site from a static system that was updated solely by IT to the current content managed system updated by all City departments.
- Migrated the City's email system from individual accounts to a full Microsoft Exchange based system
- Implementation of the City's Community Notification Emergency Alert system
- Upgrade of Mackenzie Hall audio system and recent implementation of integrated council agendas with audio streaming
- Implementation of County damage assessment program for Police Department and Building Department damage assessment team
- Implementation of integrated Police Department dispatching and reporting system that also includes on the road access by patrol units.
- The conceptual design and construction of the Police Department server room.
- Designed the Sanibel Emergency Response vehicle and managed the vehicle technology build.
- Director Smith earned SANS Institute certifications in Security and Firewall.
- The migration and upgrade of the City's financial, building and planning software from HTE to Munis.
- The adoption of paperless agendas through iPads
- The City's video system that monitors City Hall, Lighthouse Park, the boat ramp, the Recreation Center and patrol cars
- The City's Laserfiche document management system

GENERAL GOVERNMENT FUNCTION
Information Technology (IT) Department



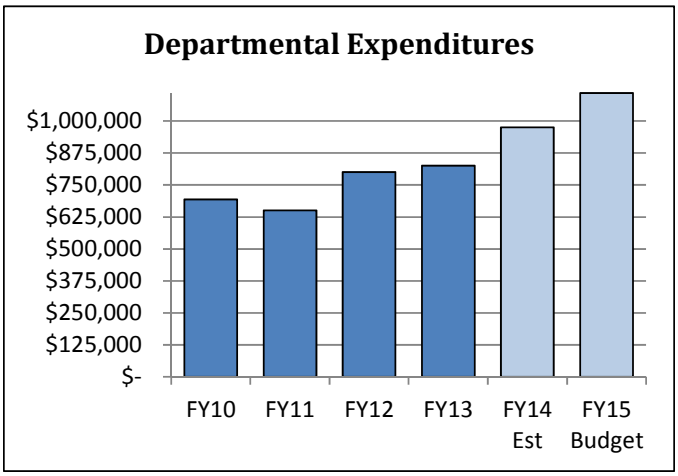
FT = Full - Time

Information Technology Department (IT)

General Fund

DEPARTMENT FUNCTION

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



EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT

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

- Maintaining the IT staff knowledge and training with new technology and software;
- Redesigning the City's web site and new online services to improve navigation and searching. The City already has a significant volume of data on the web and significant additional data will be added each year;
- Adopting new industry standard technologies quickly enough to still be viable. The issue is balancing the emergence of technology with the time it takes to validate and implement the new technology;
- Maintaining access to technology knowing that Sanibel is highly susceptible to natural disaster. Since this means applications and data will be located outside of the City's network, connectivity to the internet must be ensured. Additionally, the City will need to increase connectivity speed as demand increases;
- Maintaining secure and reliable systems in an era of increasing security threats. The IT department participates in annual audits from the City's financial auditor and the Florida Department of Law Enforcement. The resources and costs for security are increasing each year;
- Most new technology projects provide efficient, transparent, and public access to the City's operations, but typically increase the demand for IT resources. This increase in resource demand leads to longer times to complete new projects. To address this issue, the IT department is looking to external expert resources.

Other General Issues and Challenges:

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

ACCOMPLISHMENTS

- Set up a secure network server location at the County EOC. Data will be replicated to this location.
- Began using Amazon Web Services for long term storage of City critical data.
- Completed Phase 2 of the government wide software implementation 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
- Implementation of integrated Council Agenda and audio streaming system
- Began implementation of biometric system for Summer Recreation Youth program.
- System design, implementation and data migration for project to replace all Police Department Dispatching (CAD) and Reporting (RMS) systems scheduled for August 2014
- Performed a full test of the City's Community Notification System in May.
- Migration of the Water Quality Web Site from a standalone site to the City's main web management system.
- Upgraded the City's Lightning Alert System to allow access by external users.
- Implemented a new internal server and network monitoring system.

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
- Maintain a secure and reliable network infrastructure.
- 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 system and security patches

PERFORMANCE INDICATORS

Description	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD FY 2014	Estimated FY 2015
Systems – Internal and External					
Internal	Not Tracked	Not Tracked	Not Tracked	66%	38%
External/Cloud	Not Tracked	Not Tracked	Not Tracked	34%	62%
After Hours Support Calls	TBD	TBD	TBD	TBD	TBD
All Emails Through City	475,230	574,666	689,042	528,025	TBD
Email Requests for Service	1,507	2,159	2,788	1,709	TBD

RESPONSIBILITIES

- Secure, redundant, and reliable network with remote access.
- Routine maintenance, upgrades and backups for servers and user computers.
- Administration and advanced technical support for City's web site.
- Mackenzie Hall audio, video and digital recording systems.
- City email subscriber system used for press releases.
- Disaster planning and business continuity technology planning and implementation.
- Technology research, purchasing and 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 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	Estimated FY 2014
Press releases	575	535	432	218	501
City website page views	190,335	183,460	536,128	230,623	539,104
City Website pages per visit	2.6	2.5	2.48	2.62	2.55
City Website unique visitors	83,764	89,281	108,012	48,415	55,638
City website percentage new visitors	41.2%	46.3%	47.91%	50.34%	50.34%
FTE	4	4	4	4	4

IT Hours Statistics

Category	Estimated FY 2014
Support	71%
Projects	16%
Administrative	7%
Training	4%
Security	2%

General Fund
Information Technology Department

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ 219,115	$ 247,852	$ 222,532	$ 235,704	$ 240,596	$ 241,364
Part-time	2,639	256	9,600	9,840	-	13,251
Wage Adjustments	-	-	5,803	-	-	-
Requested Positions	-	-	-	-	-	-
Overtime	14,635	16,415	10,000	10,000	16,697	15,000
Special Pay	222	3,375	6,650	6,650	1,846	4,000
Payroll Taxes	18,795	20,312	19,476	20,058	19,825	20,932
Retirement	54,636	59,857	62,022	62,022	58,921	59,064
Cafeteria Benefits	37,701	53,499	47,476	47,476	47,476	46,932
Unemployment/Work Comp	375	418	476	476	476	347
SUB-TOTAL	348,118	401,984	384,035	392,226	385,837	400,890
OPERATING EXPENSES						
Professional Services[1]	26,916	60,545	135,700	135,700	99,625	220,776
Other Contractual Services	81,272	5,305	6,000	6,000	58,000	-
Travel & Per Diem	14,491	11,942	14,000	14,000	16,000	14,000
Communications	129,606	136,241	153,960	153,960	153,960	170,912
Postage/Transportation	1,552	1,264	1,000	1,000	1,000	-
Utilities	916	760	550	550	550	550
Rentals & Leases	18,449	16,706	13,300	13,300	18,300	18,540
Insurance	-	-	-	-	-	-
Repair & Maintenance	114,420	137,030	214,591	214,591	200,591	215,271
Printing	49	98	-	-	-	-
Promotional Activities	6,316	-	-	-	-	-
Other Current Charges	233	845	-	-	-	-
Office Supplies	951	1,648	2,000	2,000	2,000	2,000
Operating Supplies	49,824	46,323	28,000	28,000	28,000	43,000
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	357	226	1,600	1,600	1,600	1,775
Training and Education	-	-	-	-	-	1,000
SUB-TOTAL	445,352	418,933	570,701	570,701	579,626	687,824
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	7,026	4,689	10,000	10,000	10,000	-
SUB-TOTAL	7,026	4,689	10,000	10,000	10,000	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	$ 800,496	$ 825,606	$ 964,736	$ 972,927	$ 975,463	$ 1,088,714
% CHANGE COMPARED TO PREVIOUS YEAR	23.14%	3.14%	16.85%	17.84%	18.15%	11.61%

[1] Increase in fiscal year 2015 primarily due to additional modules being activated in government wide software conversion, increased usage in "cloud" services and system security.

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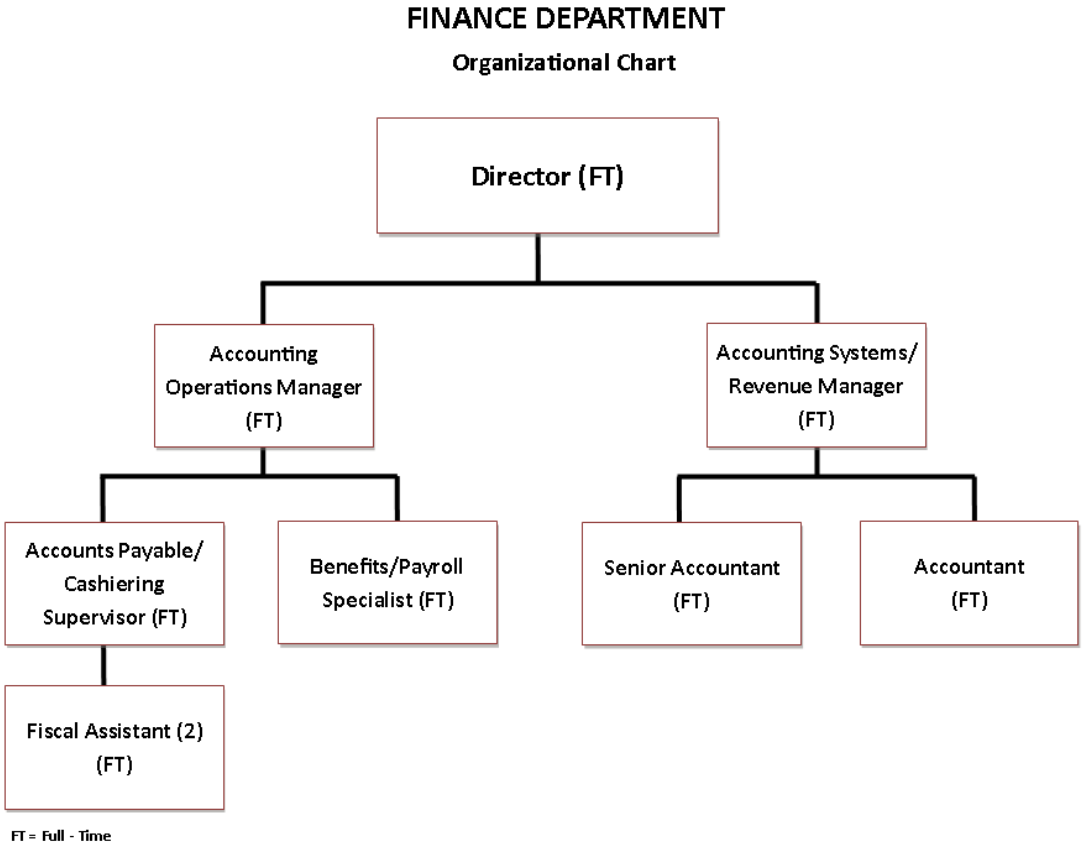
GENERAL GOVERNMENT FUNCTION
Finance Department

Director's Background

Sylvia A. Edwards

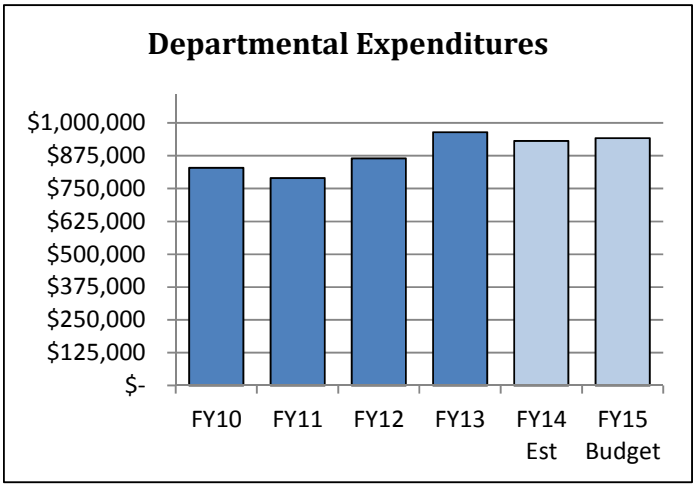
- Masters in Business Administration (MBA), Saint Leo University
- Bachelor of Science in Business Administration, Webber International University
- Certified Public Accountant (CPA)
- Certified Government Finance Officer (CGFO)
- Certified Public Finance Officer (CPFO)
- Fourteen years of progressively 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.



EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT

- To complete the implementation of new software for permitting, business tax receipts, code enforcement, work orders, fleet and facilities maintenance, capital asset tracking and the City's comprehensive annual financial report. The new software will improve financial interaction with the City for citizens and other customers as well as provide increased departmental efficiency through better reporting and analysis of data.
- 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 project management implementation and oversight of the new City-wide financial and business process software system.

ACCOMPLISHMENTS

- Refinanced $9.5 million sewer fund Series 2003 Refunding Bonds and SRF Loan, resulting in a net present value savings to the City of approximately $960,000. New debt was issued at 1.43% interest rate,and annual debt service payments were decreased $116,471. Overall maturity was decreased by one year.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for fiscal year 2014 and the Excellence in Financial Reporting award for fiscal year 2013.
- Successfully implemented new software applications in utility billing, front desk cashiering, online customer access/bill pay, and land and parcel management. Processes and policies for each module was reviewed and updated before the new systems were activated. All converted data was scrutinized for accuracy and integrity.
- Implemented new banking programs such as Bill Consolidation Collection, online deposits, online bill pay to improve revenue collection, transaction processing, security and timeliness.

DEPARTMENT OBJECTIVES

To Support Council Goals:

- To establish a proposed facility replacement schedule in 2015, 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	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Estimated FY 2015
Timely payment of all invoices within 45 days	Not tracked	Not tracked	100%	100%
To process payroll checks with 100% accuracy	Not tracked	99%	99%	100%
To keep 90-day past-due utility accounts at <1%	0.30%	0.30%	0.25%	0.25%
To prepare journal entries with 100% accuracy	99%	99%	100%	100%
To have at least 95% of GFOA budget criteria deemed Proficient	95%	95%	95%	100%
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

Collections
- Utility payments
- Cash receipts
- Delinquencies
- Collection reports

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

Business Tax Receipts
- Applications
- Renewals
- Collections

Grants
- Billing
- Collections
- Audit reporting

Special Assessments
- Annual tax rolls

TREND ANALYSIS

Description	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Estimated FY 2015
Utility customers	4,227	4,237	4,250	4,250
Grant revenue managed-new	$1,233,270	$1,763,299	$2,077,216	$2,000,000
Budget amendments prepared	52	50	65	60
Business tax receipts issued	3,039	2,928	2,887	2,900
Business registrations issued	757	768	768	770
Vendor checks issued	3,348	3,397	3,400	3,400
Purchase orders issued	797	1,025	1,000	1,000
Process vendor ACH payments	200	500	500	500
City employees on direct deposit	90%	92%	90%	95%
Utility customers on auto debit	30.8%	31.6%	34.0%	35%

General Fund
Finance Department

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ 483,496	$ 515,560	$ 487,769	$ 499,963	$ 500,495	$ 502,429
Part-time	1,072	23,235	-	-	185	-
Wage Adjustments	-	-	12,194	-	-	-
Requested Positions	-	-	-	-	-	-
Overtime	6,117	2,083	2,000	2,000	2,500	2,500
Special Pay	977	974	4,000	4,000	2,000	2,000
Payroll Taxes	37,504	41,106	38,706	38,706	38,706	38,780
Retirement	140,305	154,130	165,881	165,881	165,163	160,219
Cafeteria Benefits	76,169	85,628	99,095	99,095	102,400	104,181
Unemployment/Work Comp	803	894	1,020	1,020	900	745
SUB-TOTAL	746,443	823,610	810,665	810,665	812,349	810,854
OPERATING EXPENSES						
Professional Services	71,094	70,330	68,050	68,050	66,083	69,675
Other Contractual Services	3,225	19,058	960	960	900	960
Travel & Per Diem	8,357	11,055	12,760	14,015	11,760	19,560
Communications	7,111	9,172	10,560	10,560	10,560	10,560
Postage/Transportation	5,630	5,957	6,500	6,500	2,500	660
Utilities	-	-	-	-	-	-
Rentals & Leases	5,024	4,822	5,285	5,285	5,500	5,431
Insurance	-	-	-	-	-	-
Repair & Maintenance	120	246	250	250	250	250
Printing	2,449	4,164	5,250	5,250	5,250	5,250
Promotional Activities	-	-	-	-	-	-
Other Current Charges	9,256	5,048	6,625	10,370	6,125	2,825
Office Supplies	3,663	5,608	5,500	5,500	5,500	5,100
Operating Supplies	1,506	4,080	3,200	3,200	3,200	3,200
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	1,021	1,629	1,480	1,480	1,480	1,550
Training and Education	-	-	-	-	-	4,550
SUB-TOTAL	118,456	141,169	126,420	131,420	119,108	129,571
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	$ 864,899	$ 964,779	$ 937,085	$ 942,085	$ 931,457	$ 940,425
% CHANGE COMPARED TO PREVIOUS YEAR	9.44%	11.55%	(2.87%)	(2.35%)	(3.45%)	0.96%

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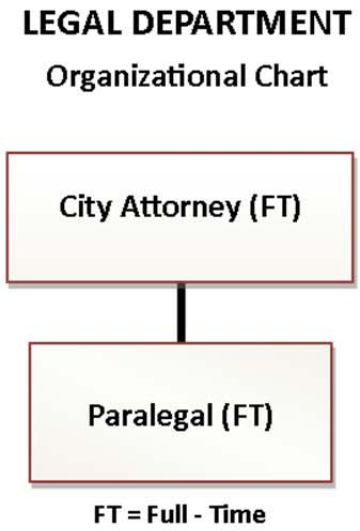
GENERAL GOVERNMENT FUNCTION
Legal Department

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.

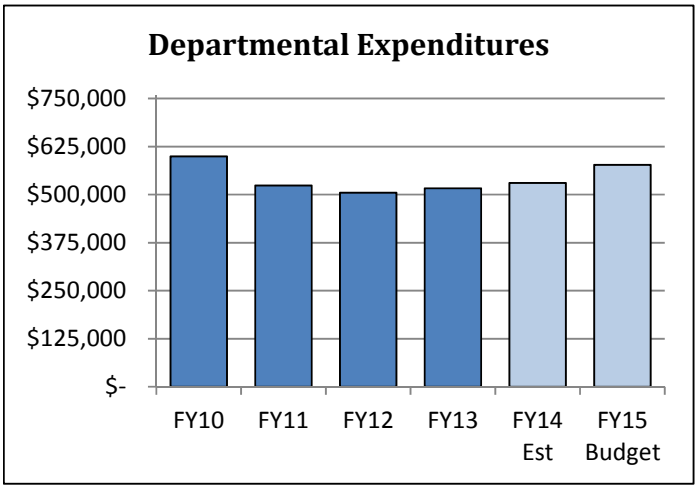
In 1995, Mr. Cuyler left the County Attorney's Office to pursue a legal career in the private sector and from 1995 until 2002 served with two prominent law firms in the City of Naples. In 1997, Mr. Cuyler was retained by the City of Naples to serve as legal counsel and was retained by the new city of 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
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.



EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT

- Emerging Issues during Fiscal Year 2014-2015 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.

-

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.

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 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ 233,045	$ 241,125	$ 227,957	$ 233,656	$ 228,325	$ 235,069
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	5,699	-	-	-
Requested Positions	-	-	-	-	-	-
Overtime	35	-	-	-	-	-
Special Pay	21,461	21,461	20,080	20,080	21,465	21,530
Payroll Taxes	13,602	13,837	11,335	11,335	17,471	14,476
Retirement	97,017	106,370	108,709	108,709	106,265	104,184
Cafeteria Benefits	37,072	18,651	26,792	26,792	37,587	32,628
Unemployment/Work Comp	285	317	362	362	362	265
SUB-TOTAL	402,517	401,761	400,934	400,934	411,475	408,152
OPERATING EXPENSES						
Professional Services	55,565	69,059	116,000	124,740	70,000	110,000
Other Contractual Services	10	-	5,500	5,500	-	5,500
Travel & Per Diem	36,901	36,357	39,622	39,622	39,622	39,622
Communications	3,040	2,574	2,336	2,336	2,336	2,808
Postage/Transportation	15	94	400	400	-	400
Utilities	-	-	-	-	-	-
Rentals & Leases	1,197	896	856	856	856	856
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Printing	-	-	300	300	-	300
Promotional Activities	-	-	-	-	-	-
Other Current Charges	1,110	1,169	1,900	1,900	1,500	1,900
Office Supplies	573	545	500	500	500	500
Operating Supplies	-	-	100	100	100	100
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	3,762	4,046	3,424	3,424	3,424	3,544
Training and Education	-	-	-	-	-	-
SUB-TOTAL	102,173	114,740	170,938	179,678	118,338	165,530
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	$ 504,690	$ 516,501	$ 571,872	$ 580,612	$ 529,813	$ 573,682
% CHANGE COMPARED TO PREVIOUS YEAR	(3.67%)	2.34%	10.72%	12.41%	2.58%	8.28%

GENERAL GOVERNMENT FUNCTION
Planning Department

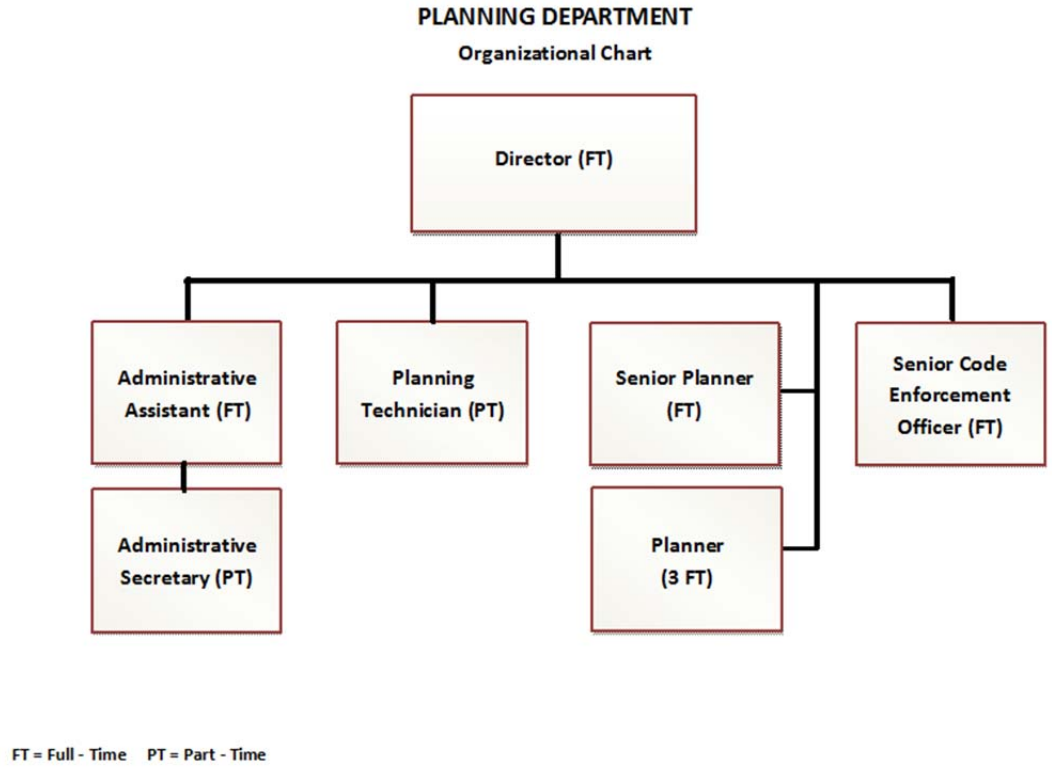
Director's Background

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:

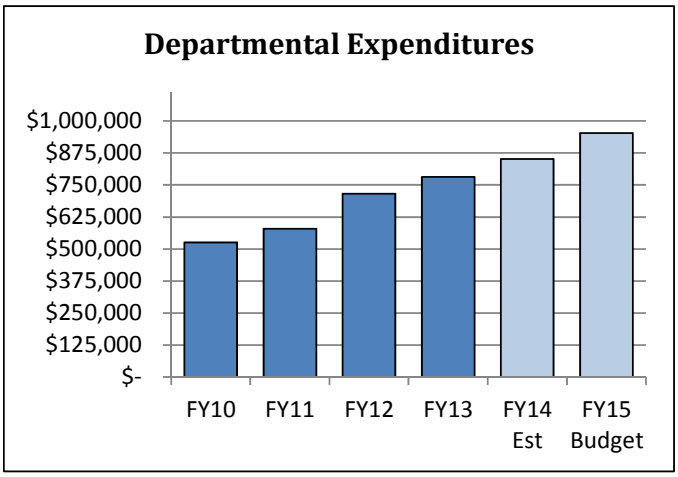
- Preparation of land development code amendments to encourage redevelopment and reinvestment in the Commercial District;
- Facilitate and participate in the Civic Core Master Plan discussions held with City Council and the various stakeholders;
- Assist with the public education and outreach for achieving compliance with the City's Outdoor Lighting requirements, and
- Update the list of permit commercial uses and develop a procedure whereby new uses can be considered if they are similar in character and intensity to an existing permitted use



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.



EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT

- To ensure Sanibel continues to remain a vibrant and unique community for both residents and visitors alike, continued department resources must be committed in support of City Council's goals and plans for the:
  - ❖ Redevelopment and rehabilitation work plan for the Commercial District
  - ❖ Development and implementation of the Civic and Cultural Core's Master Plan
- Continue to preserve the Island's rural character and sense of community by providing for a centralized place where island residents and visitors can gather and meet within a setting designed for civic, cultural, educational and social events.
- Conversion, from paper to a digital format, 40 years of historical public records and permit files that are currently stored off-island. Once these records and files are converted, this will eliminate all associated storage cost and improved the retrieval time of these records and files, which are routinely requested by the public and the department and other City staff.
- Enhancement of the public's awareness and knowledge regarding the City's Outdoor Lighting requirements and develop appropriate changes to these requirements, under the direction by City Council, that will bring clarity and address any public safety and security concerns.
- Provide effective and responsive zoning and code enforcement action that will continue to encourage reinvestment in properties and protection of property values throughout the City.
- Implementation of new planning and code enforcement software designed to enhance the Department's operation and improve timely responsiveness to citizen requests for assistance and information; Whereby citizens and contractors will be able to apply for permits online, follow the permit's progress, request inspections and access digital records and zoning information.
- Increase training demands for the current and future implementation of new software purchased by the City for purposes of improving the management and retrieval of public records, including, but not limited to, meeting agendas, permits, ordinances, resolution, correspondence, and staff reports, while delivering the same level of responsive customer service with reduced staffing.

ACCOMPLISHMENTS

- Based on City Council direction, provided the necessary research, background materials and reports for the public workshops and hearings conducted by both City Council and Planning Commission for the Commercial Redevelopment Work Plan
- Drafted Land Development Code amendments and conducted public hearings associated with the adoption of new legislation designed to:
    - ❖ Allow permeable brick pavers in residential driveways and parking areas to be treated as 100% pervious
    - ❖ Promote and encourage safe inter-connectivity and intra-connectivity to the Shared Use Paths and between adjoining property
    - ❖ Established new standards to regulate floating docks and platforms pre-empted from prohibition by the State
    - ❖ Allow minor modifications to the roofline of structures devoted to nonconforming uses
    - ❖ Require reflective tape on new telecommunications towers to visually assist low-flying aircrafts identify these obstructions at night and during power outages
- Code Enforcement conducted 15 outdoor lighting compliance inspections that were requested and received from residence and condominium property owners, and was successful in correcting three residential properties that were cited under the recently adopted Distressed Property ordinance.

DEPARTMENT OBJECTIVES

To Support Council Goals:

- Continue the city-wide redevelopment work program and develop strategies for:
    - ❖ The Commercial District Redevelopment Plan
    - ❖ The Civic and Cultural 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 ongoing evaluation of the permitting fee structure

To Support Departmental Objectives:

- Complete, for consideration and adoption by City Council, appropriate zoning regulations that will assist with the implementation of the Redevelopment Plan for the 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.
- Complete the implementation of a newly integrated zoning, permitting and code enforcement software program that will enhance and maximize the operational efficiency of the Department and allow contractors and citizen to apply for and track the status of any active permit or Code violations.

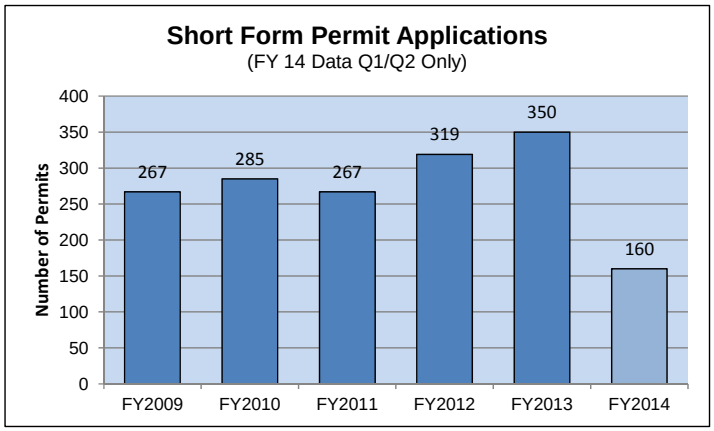
PERFORMANCE INDICATORS

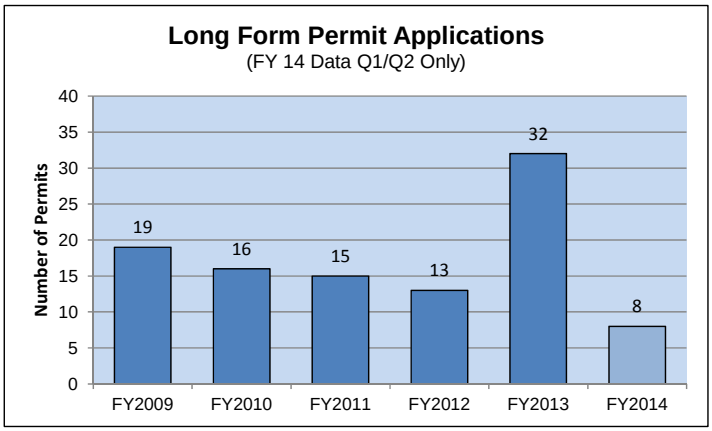
Description	Estimated FY2015	Actual FY 2014	Actual FY 2013
Commercial Redevelopment Plan	September 2014 - March 2015	November 2013 – September 2014	N/A
Civic Core Master Plan	October 2014 – September 2015	November 2013 – September 2014	N/A
Permit Processed	600	566	626
Planning Commission Hearings	24	22	27
Code Enforcement Cases and Hearings	400	380	415
Retrieval Requests for Off-island Records	600	580	633

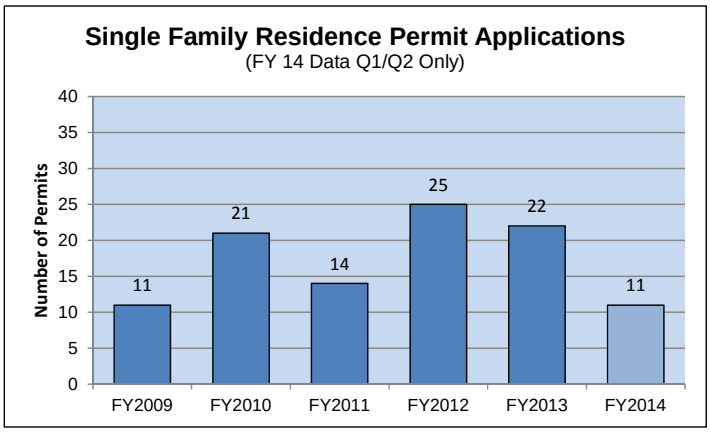
RESPONSIBLITIES

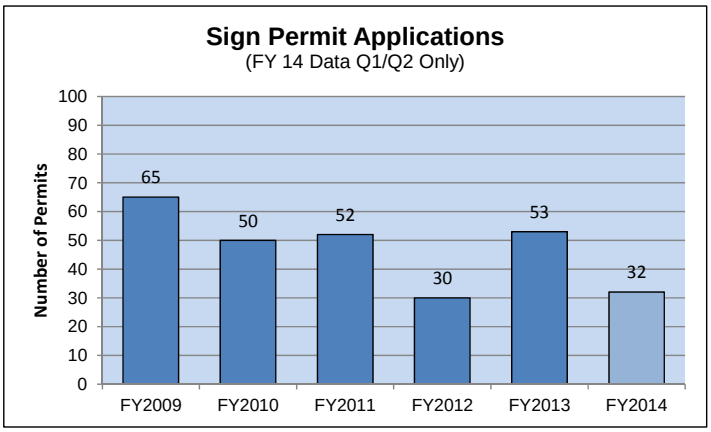
- Provide professional and proactive planning services to City Council, the Planning Commission, appointed committees, the City Manager, City Departments and the community.
- Review and act on development and land use permit applications in an efficient, timely, uniform and thorough manner.
- Administer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

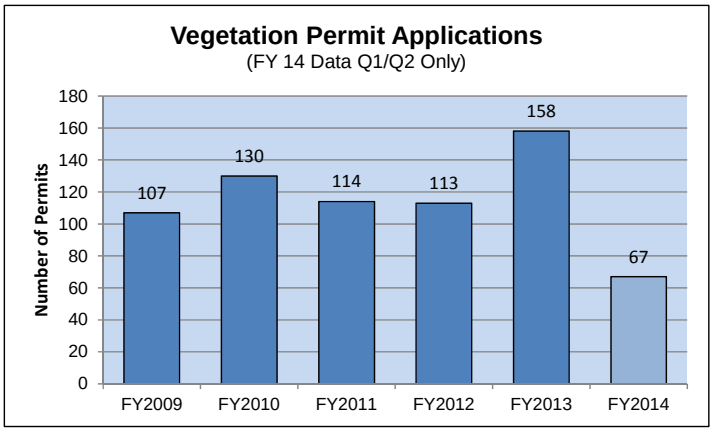
TREND ANALYSIS

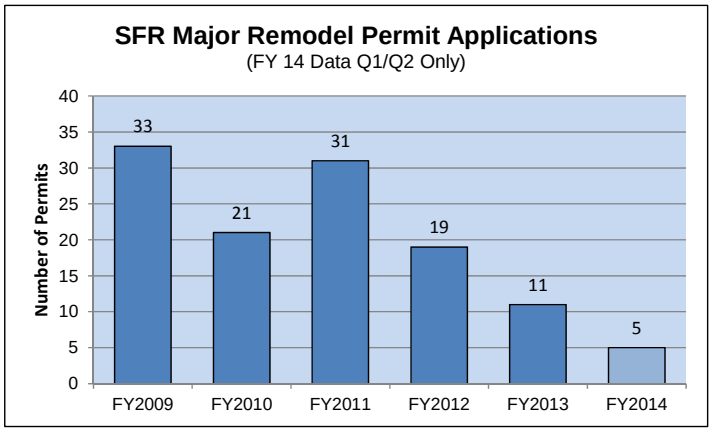












General Fund
Planning Department

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ 274,037	$ 296,658	$ 289,806	$ 363,483	$ 372,105	$ 389,252
Part-time	91,985	93,752	157,456	98,283	53,144	75,478
Wage Adjustments	-	-	11,182	-	-	-
Requested Positions	-	-	-	-	-	20,500
Overtime	-	86	1,000	1,000	1,000	1,000
Special Pay	140	2,872	-	-	750	750
Payroll Taxes	28,886	30,038	35,147	35,401	32,670	37,254
Retirement	147,750	169,304	169,251	174,233	171,777	165,959
Cafeteria Benefits	47,875	63,212	69,752	100,424	82,095	95,143
Unemployment/Work Comp	13,662	15,197	17,338	17,338	15,000	12,629
SUB-TOTAL[1]	604,335	671,119	750,932	790,162	728,541	797,965
OPERATING EXPENSES						
Professional Services	48,628	20,341	120,500	74,270	44,000	81,270
Other Contractual Services	17,148	37,484	20,000	20,000	37,000	20,000
Travel & Per Diem	12,722	12,106	15,000	16,255	13,850	16,000
Communications	5,325	6,779	6,000	6,000	8,200	6,000
Postage/Transportation	1,733	7,664	4,000	4,000	1,600	-
Utilities	-	-	-	-	-	-
Rentals & Leases	4,957	960	7,000	7,000	500	5,100
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	305	1,000	1,000	500	1,000
Printing	175	286	5,000	5,000	300	2,500
Promotional Activities	2,792	541	-	-	-	-
Other Current Charges	10,986	12,088	12,000	12,745	10,000	12,000
Office Supplies	4,008	4,868	4,000	4,000	4,000	4,000
Operating Supplies	904	5,000	3,000	3,000	1,500	3,000
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	1,760	1,483	2,000	2,000	1,500	2,000
Training and Education	-	-	-	-	-	-
SUB-TOTAL	111,138	109,905	199,500	155,270	122,950	152,870
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	$ 715,473	$ 781,024	$ 950,432	$ 945,432	$ 851,491	$ 950,835
% CHANGE COMPARED TO PREVIOUS YEAR	23.43%	9.16%	21.69%	21.05%	9.02%	11.67%

[1] Increase from previous year primarily driven by converting part time staff to full time positions.

GENERAL GOVERNMENT FUNCTION
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:

Coverage Type	FY 2013	FY 2014	FY 2015
General/Professional Liability	$50,000	$50,000	$50,000
Automobile Liability	$50,000	$50,000	$50,000
Automobile Comp/Damage	$1,000 / $2,000	$1,000 / $2,000	$1,000 / $2,000
Property	$100,000	$100,000	$100,000

Detailed insurance information is presented below:

Type	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget
Flood	$ 11,835	$ 14,334	$ 15,000
Windstorm	22,470	27,574	30,000
Pollution Liability	2,215	2,547	2,300
Position Fidelity	2,888	3,225	3,000
Property/Liability/Auto	276,567	276,327	290,000
Law Enforcement Death Benefit	1,151	2,636	1,175
	$ 317,126	$ 326,642	$ 341,475

General Fund
General Government Services

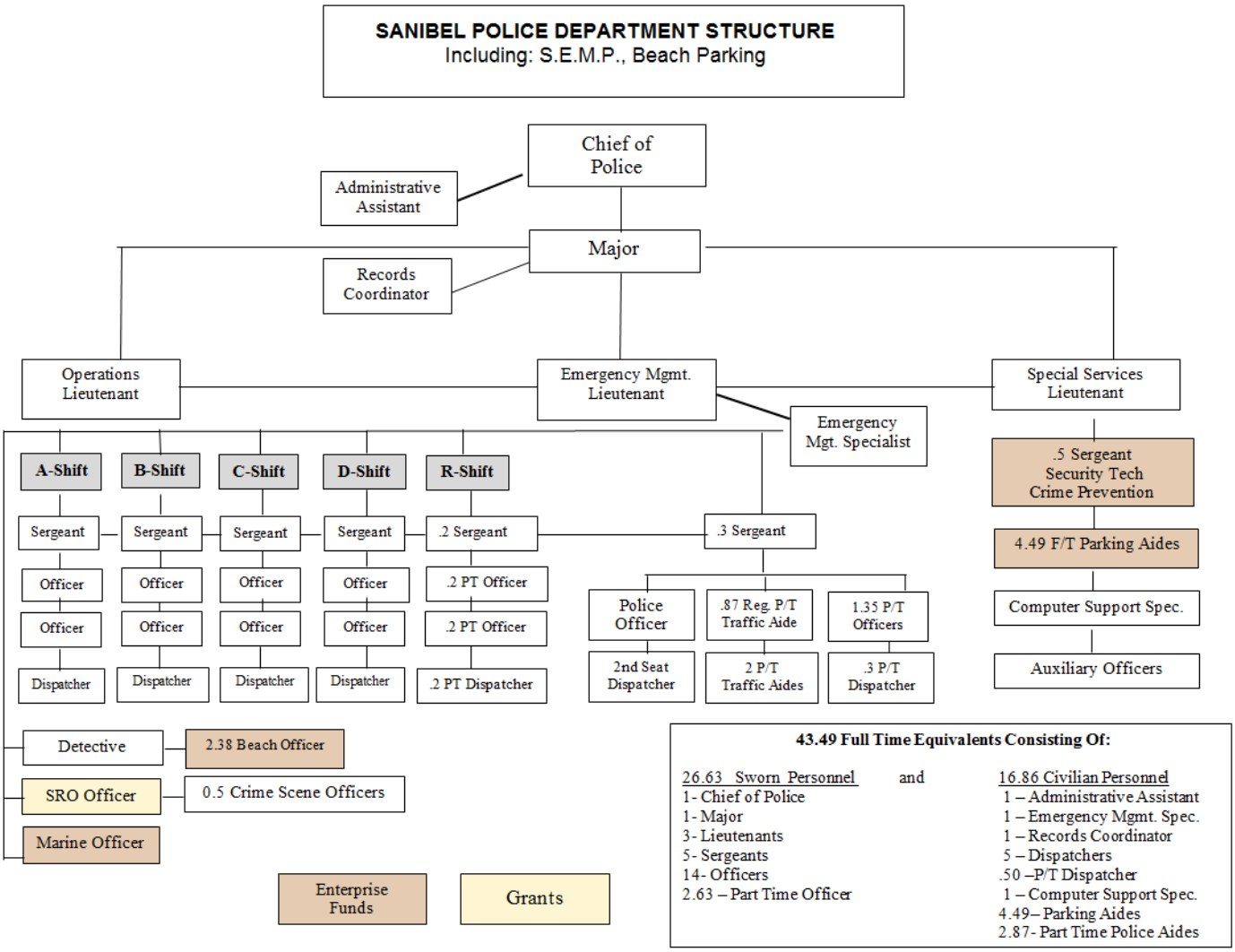
	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ -	$ -	$ -	$ -	$ -	$ -
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Requested Positions	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Retirement Health Savings	81,673	50,750	65,000	65,000	55,000	65,000
Payroll Taxes	1,906	-	-	-	-	-
Retirement	3,873,236	1,161,330	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	3,956,815	1,212,080	65,000	65,000	55,000	65,000
OPERATING EXPENSES						
Professional Services	90,511	83,832	114,500	119,500	94,500	82,000
Other Contractual Services	16,775	14,411	24,400	24,400	24,400	23,500
Travel & Per Diem	-	1,705	20,000	7,010	10,000	21,500
Communications	-	-	-	-	-	-
Postage/Transportation	3,031	3,099	2,500	2,500	15,600	18,600
Utilities	-	-	-	-	-	-
Rentals & Leases	18,496	19,409	29,400	29,400	29,400	29,400
Insurance	279,084	281,220	326,642	326,642	332,172	341,475
Repair & Maintenance	-	-	8,200	8,200	8,200	8,200
Printing	-	-	-	-	-	-
Promotional Activities	2,372	957	1,000	1,000	1,000	1,000
Other Current Charges	(140,775)	43,089	93,000	129,490	128,000	46,500
Office Supplies	-	-	-	-	-	-
Operating Supplies	1,842	1,129	1,200	23,700	12,500	1,200
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	(47)	466	300	300	300	300
Training and Education	-	-	-	-	-	51,000
SUB-TOTAL	271,289	449,317	621,142	672,142	656,072	624,675
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	5,000	-	1,000	2,020	1,500
DEPARTMENTAL TOTAL	$ 4,228,104	$ 1,666,397	$ 686,142	$ 738,142	$ 713,092	$ 691,175
% CHANGE COMPARED TO PREVIOUS YEAR	1366.77%	(60.59%)	(58.82%)	(55.70%)	(57.21%)	(3.07%)

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

Director's Background

Bill Tomlinson

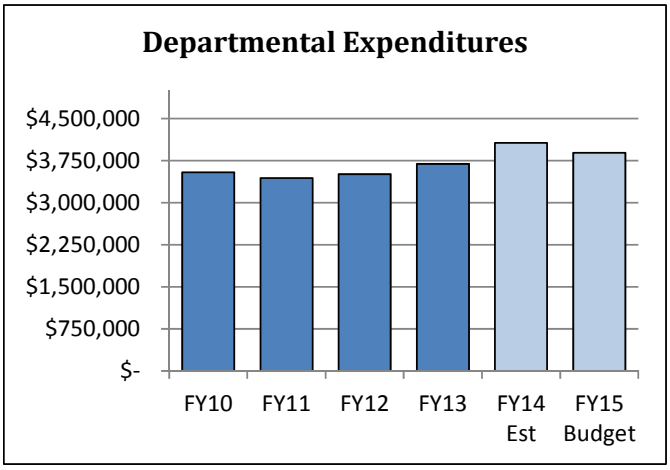
Chief Tomlinson was hired in November 1985. He has a total of 28 years of service with the department. He has served in the following positions: chief of police, acting chief of police, commander, sergeant, officer and police aide. The Chief has earned a Bachelor's Degree in Public Administration and an Associate Degree in Criminal Justice.



Police Department
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.



EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT

- 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 in the past five years are the increased incidents of burglary and theft with the total crime at 10 year high.
- Traffic increases, impact of congestion and beach parking capacity limitations
- Managing bus visits at public parking lots
- Upgrading and updating the functionality of Communications. This would include redesign of the Communications Room to be more ergonomically correct.
- Interaction between the human population and coyotes
- Maintain service levels at remote parks and shared use paths
- Transitional planning for Department Command Staff
- Use of new technologies and video systems in crime prevention
- Maintaining staff training and proficiency in developing technologies

ACCOMPLISHMENTS

- Maintain Staff Training Certifications through in house training (CPR, AED, Mandatory continuing L.E. education)
- Received a West Coast Inland Navigation District (WCIND) grant that funds one marine patrol officer
- Received an Edward Byrne Justice Assistance Grant (JAG) that funded a FLIR (infrared) device
- Completed Active Shooter Awareness training at identified public and private businesses and institutions
- Implemented new Computer Aided Dispatch and Records Management software programs
- Implemented new computer generated Traffic Citation and Accident Reporting software programs
- Upgraded the video monitoring technologies

DEPARTMENT OBJECTIVES

To Support Council Goals:

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

PERFORMANCE INDICATORS

Description	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Estimated FY 2015
Document Code Enforcement violations. Take corrective action against violators through citation or education. **Measurement is ordinance violations documented**.	436	436	400	
Maintain safe community through Community Policing and maintain a low crime rate. **Measurement to be utilized is total Federally reportable Crimes (UCR) committed on Sanibel**	162	210	175	
Maintain response time at the previous year's rates. **Measurement is the average police response time to a call**.	2.10	2.40	2.40	

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

SPECIAL SERVICES - OPERATIONAL RESPONSIBILITIES

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

EMERGENCY MANAGEMENT DIVISION - OPERATIONAL RESPONSIBILITIES

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

DISPATCH -OPERATIONAL RESPONSIBILITIES

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

PARKING ENFORCEMENT- OPERATIONAL RESPONSIBILITIES

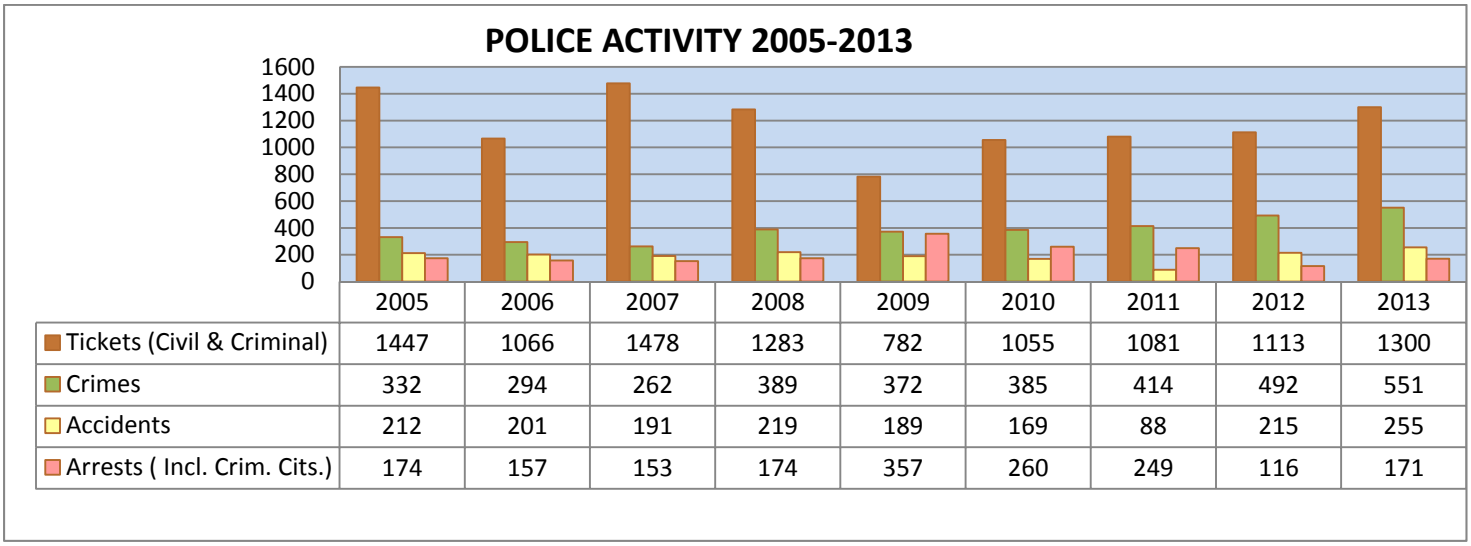
- Parking Enforcement.
- Collect & Deposit Parking Revenues
- Track Parking Vacancies
- Parking Program Management

RECORDS DIVISION- OPERATIONAL RESPONSIBILITIES

- Maintain Official Records
- Dissemination of Public Records
- Public Records Disposal
- Processing Criminal and Civil Actions
- Maintain Department Subpoena Data-base
- Prepare Court Affidavit
- Florida Department of Law Enforcement Reporting
- Track State Issued Citations
- City Employee Identification Data-base
- Maintain 9-1-1 and Incoming Phone Recordings
- Maintain All In-Car Patrol Vehicle
- Maintain State and City Approved Reports
- False Burglary Alarm Program
- Neighborhood Crime Reports
- Department Computers & Software Programs
- Maintain Personnel Training Files
- Automated Training Management System
- Recommend and Schedule Personnel to Training
- Coordinate Hiring Department Personnel
- Regional Training Council
- Electronic Booking
- Electronic Finger Printing

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 Pension
- Trust Fund
- Participate in Southwest Florida Police Chief’s Association
- Special Event Planning
- Union Relations and Negotiation
- Mutual Aid Agreements
- Liaison with Outside Law Enforcement Agencies
- City Safety Committee
- Community Service

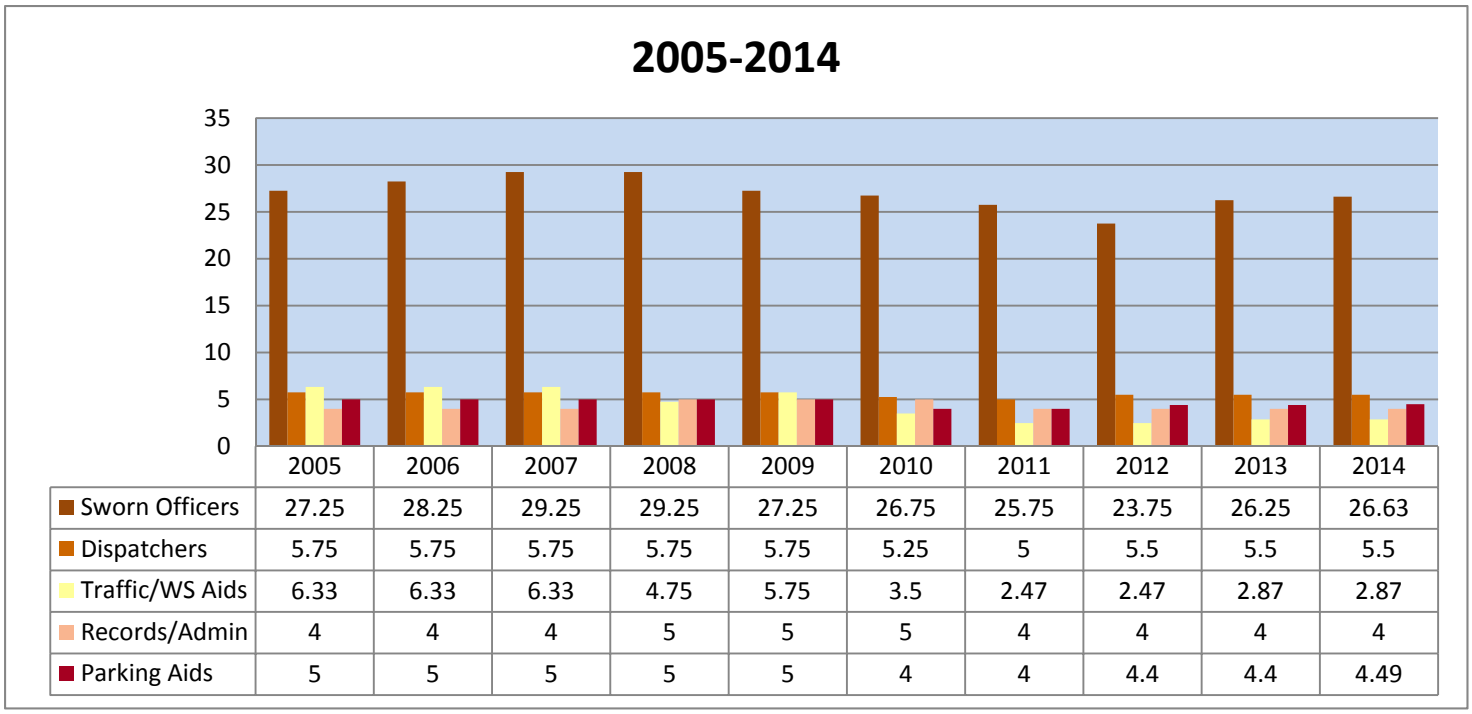


	2005	2006	2007	2008	2009	2010	2011	2012	2013
Tickets (Civil & Criminal)	1447	1066	1478	1283	782	1055	1081	1113	1300
Crimes	332	294	262	389	372	385	414	492	551
Accidents	212	201	191	219	189	169	88	215	255
Arrests (Incl. Crim. Cits.)	174	157	153	174	357	260	249	116	171

TREND ANALYSIS

Description	Actual FY 2011	Actual FY 2012	Actual FY 2013	Estimated FY 2014
Call for Service	23,542	23,161	24,790	TBD
Federally Reportable Crimes UCR:	120	162	210	TBD
Burglary	24	45	53	TBD
Theft	88	94	148	TBD
Assault	5	19	3	TBD
Vehicle Theft	3	4	4	TBD
Robbery	0	0	1	TBD
Rape	0	0	1	TBD
Murder	0	0	0	TBD
Tickets (Civil & Criminal)	1,081	1,113	1,300	TBD
Crimes	414	492	551	TBD
Accidents	88	215	255	TBD
Arrests (incl. Criminal Citations)	249	116	171	TBD
City ordinance Violations	263	436	436	TBD
Residency Demographics for Arrestees:				TBD
Out of State	19%	24%	10%	TBD
Florida	15%	15%	12%	TBD
Lee County	42%	55%	56%	TBD
Sanibel	24%	22%	21%	TBD
DUI'S	10	5	9	TBD
Drugs (Narcotics)	14	3	18	TBD

STAFFING LEVELS



	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Sworn Officers	27.25	28.25	29.25	29.25	27.25	26.75	25.75	23.75	26.25	26.63
Dispatchers	5.75	5.75	5.75	5.75	5.75	5.25	5	5.5	5.5	5.5
Traffic/WS Aids	6.33	6.33	6.33	4.75	5.75	3.5	2.47	2.47	2.87	2.87
Records/Admin	4	4	4	5	5	5	4	4	4	4
Parking Aids	5	5	5	5	5	4	4	4.4	4.4	4.49

General Fund
Police Department

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ 1,517,004	$ 1,507,425	$ 1,561,515	$ 1,650,673	$ 1,625,798	$ 1,490,045
Part-time	124,878	140,630	171,041	200,197	204,286	148,927
Wage Adjustments	-	-	43,314	-	-	-
Requested Positions	-	-	50,000	-	-	-
Overtime	34,668	65,207	60,000	60,000	60,000	60,000
Special Pay	114,418	113,930	145,350	145,350	149,653	147,000
Payroll Taxes	140,894	144,339	154,756	156,669	156,039	140,667
Retirement	834,849	935,315	1,028,391	1,028,391	1,022,323	1,065,058
Cafeteria Benefits	426,839	450,972	535,013	535,013	522,675	520,476
Unemployment/Work Comp	29,851	32,668	37,627	37,627	37,627	27,400
SUB-TOTAL	3,223,401	3,390,486	3,787,007	3,813,920	3,778,401	3,599,573
OPERATING EXPENSES						
Professional Services	1,749	1,106	-	-	-	-
Other Contractual Services	1,074	-	-	-	-	-
Travel & Per Diem	88,565	92,380	91,600	91,600	91,600	89,100
Communications	41,731	53,235	38,360	38,360	51,367	38,360
Postage/Transportation	1,320	1,033	1,260	1,260	500	1,260
Utilities	-	-	-	-	-	-
Rentals & Leases	2,876	2,791	15,460	15,460	3,000	15,460
Insurance	-	-	-	-	-	-
Repair & Maintenance	34,522	25,025	36,966	36,966	36,966	36,966
Printing	1,328	1,252	1,575	1,575	500	1,575
Promotional Activities	1,874	679	-	-	-	-
Other Current Charges	23,197	11,064	3,302	3,302	3,302	3,302
Office Supplies	5,888	5,179	5,000	5,000	5,000	5,000
Operating Supplies	83,035	104,683	95,000	95,000	95,000	26,880
Fuels, Oils, Lubricants	-	-	-	-	-	68,120
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	720	1,690	5,074	5,074	2,000	5,074
Training and Education	-	-	-	-	-	2,500
SUB-TOTAL	287,879	300,117	293,597	293,597	289,235	293,597
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	$ 3,511,280	$ 3,690,603	$ 4,080,604	$ 4,107,517	$ 4,067,636	$ 3,893,170
% CHANGE COMPARED TO PREVIOUS YEAR	2.13%	5.11%	10.57%	11.30%	10.22%	(4.29%)

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

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ -	$ -	$ -	$ -	$ -	$ 123,992
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Requested Positions	-	-	-	-	-	-
Overtime	75,586	311	-	-	-	-
Special Pay	145	-	-	-	-	-
Payroll Taxes	4,576	23	-	-	-	9,485
Retirement	792	-	-	-	-	5,118
Cafeteria Benefits	-	-	-	-	-	29,358
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	81,099	334	-	-	-	167,953
OPERATING EXPENSES						
Professional Services	-	-	3,000	3,000	-	-
Other Contractual Services	6,000	6,000	6,000	6,000	6,000	6,000
Travel & Per Diem	-	1,930	-	-	2,000	2,800
Communications	567	95	500	500	100	2,000
Postage/Transportation	11	1	1,500	1,500	50	500
Utilities	-	-	-	-	-	-
Rentals & Leases	3,377	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	33	1,130	900	900	500	900
Printing	8,003	3,499	6,500	6,500	4,500	6,500
Promotional Activities	-	-	700	700	-	700
Other Current Charges	-	-	-	-	-	-
Office Supplies	39	158	230	230	600	600
Operating Supplies	9,503	647	4,000	4,000	1,000	4,000
Fuels, Oils, Lubricants	-	-	-	-	-	1,000
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	200	200	200	200
Training and Education	-	-	-	-	-	-
SUB-TOTAL	27,533	13,460	23,530	23,530	14,950	25,200
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	30,000	30,000	-	-
SUB-TOTAL	-	-	30,000	30,000	-	-
GRANTS & ASSISTANCE	-	-	500	500	-	500
DEPARTMENTAL TOTAL	$ 108,632	$ 13,794	$ 54,030	$ 54,030	$ 14,950	$ 193,653
% CHANGE COMPARED TO PREVIOUS YEAR	1130.12%	(87.30%)	291.69%	291.69%	8.38%	1195.34%

PUBLIC SAFETY FUNCTION
Building Department

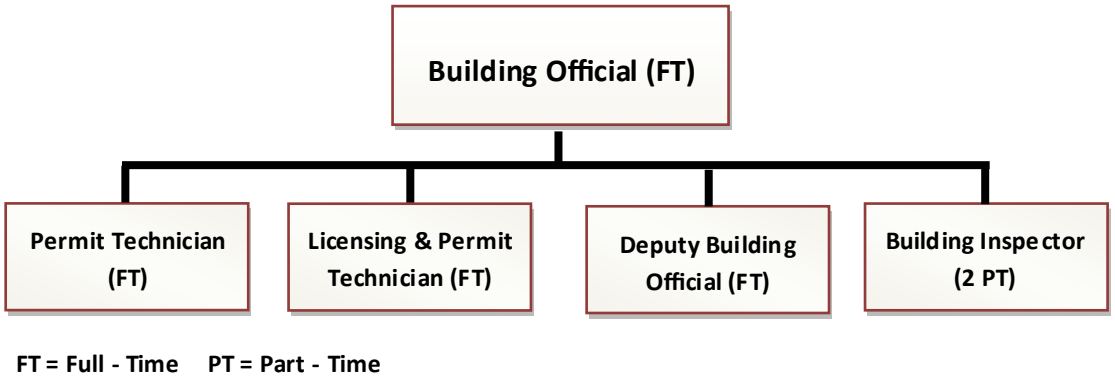
Director's Background

R. Harold Law, Jr.

Director Law has 34 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



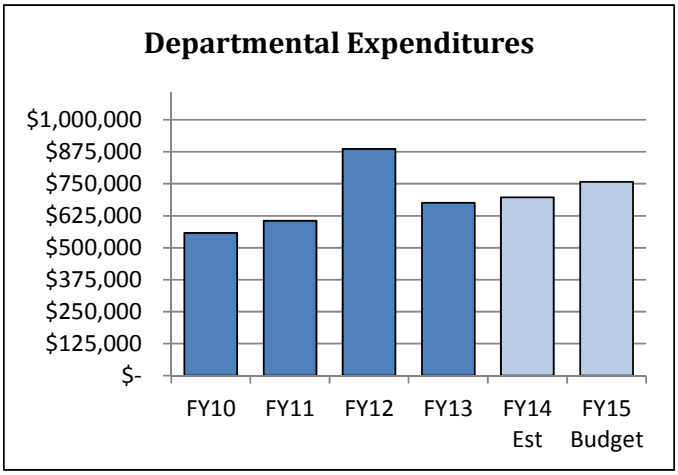
FT = Full - Time PT = Part - Time

Building Department
Special Revenue Fund

DEPARTMENT FUNCTION

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

The Department works in conjunction with the Contractor Review Board which issues contractor licenses, reviews cases and hears complaints against contractors. The Board makes recommendations to the Department of Business and Professional Regulations for penalties on State-Certified Contractors. The Board also imposes fines/penalties or suspends permitting privileges for locally licensed individuals. The Contractor Review Board issued 30 contractor licenses in 2013.



EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT

- A concerted effort is needed to inform the citizens of dangers by 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 accustom to from the Building Department.

Developing training for 61 Structural Safety Inspectors and coordinating mock drills to prepare for a disaster using the latest technical advances available to the City.

ACCOMPLISHMENTS

- Completed our 3 year review with the Federal Emergency Management Agency's (FEMA) National Flood Insurance Program Community Rating System (NFIP-CRS).
- Learning all new computer programs
- 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.
- Work to gain Code Compliance through meeting with concerned parties to understand their discrepancies in the department before taking complaints to the Contractor Review Board.

DEPARTMENT OBJECTIVES

To Support Council Goals:

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

To Support Departmental Objectives:

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

PERFORMANCE INDICATORS

Description	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014
To maintain a reduced balance of permit fees received and the associated costs of enforcing the Florida Building Code.	May	May	May	May

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.

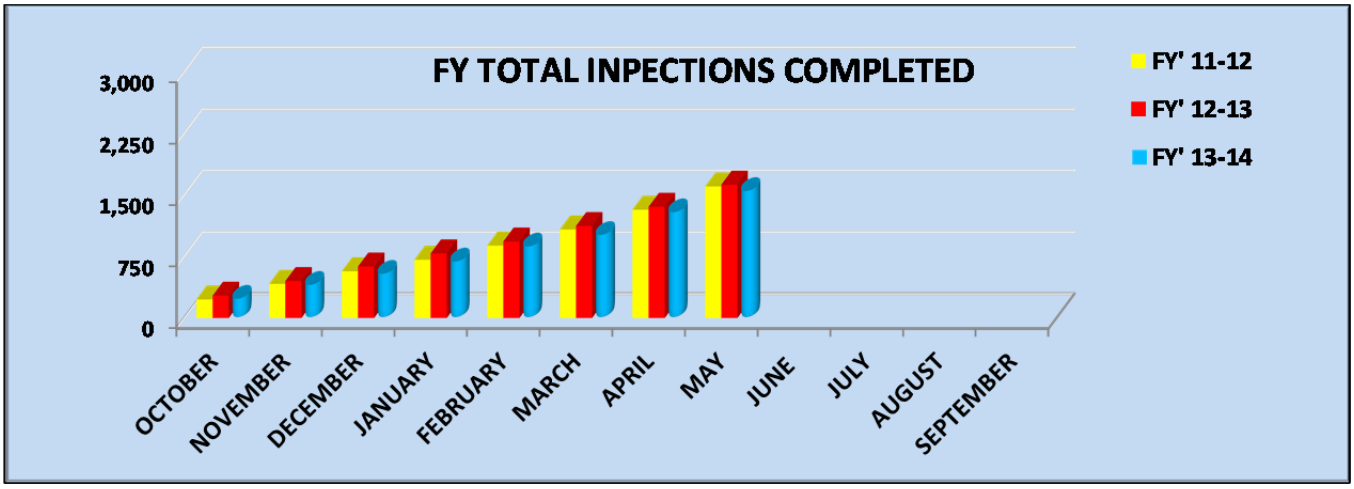
- Construction – During the active construction phase the Building Department is responsible for receiving requests for inspections, distributing printed requests to proper departments for all departmental inspections within the city involved in construction; as well as the building inspectors in the 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.

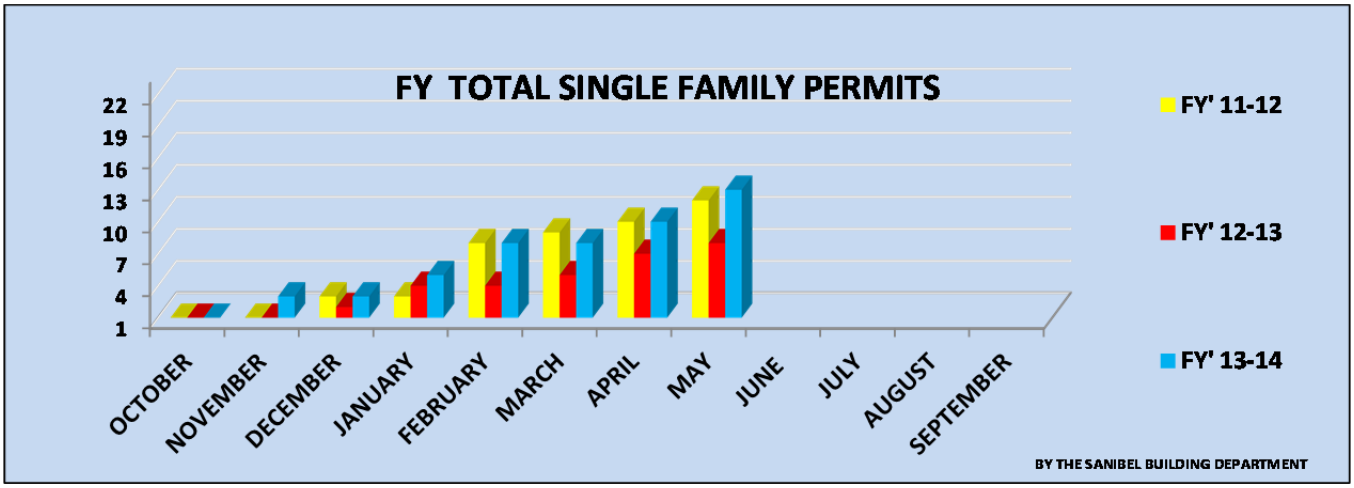
- Contractor Licensing –The Contractor Review Board was established in 2005. The Board reviews cases, along with hearing complaints. The Board may then make recommendations to the Department of Business and Professional Regulations for penalties on State Certified Contractors or impose fines or penalties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

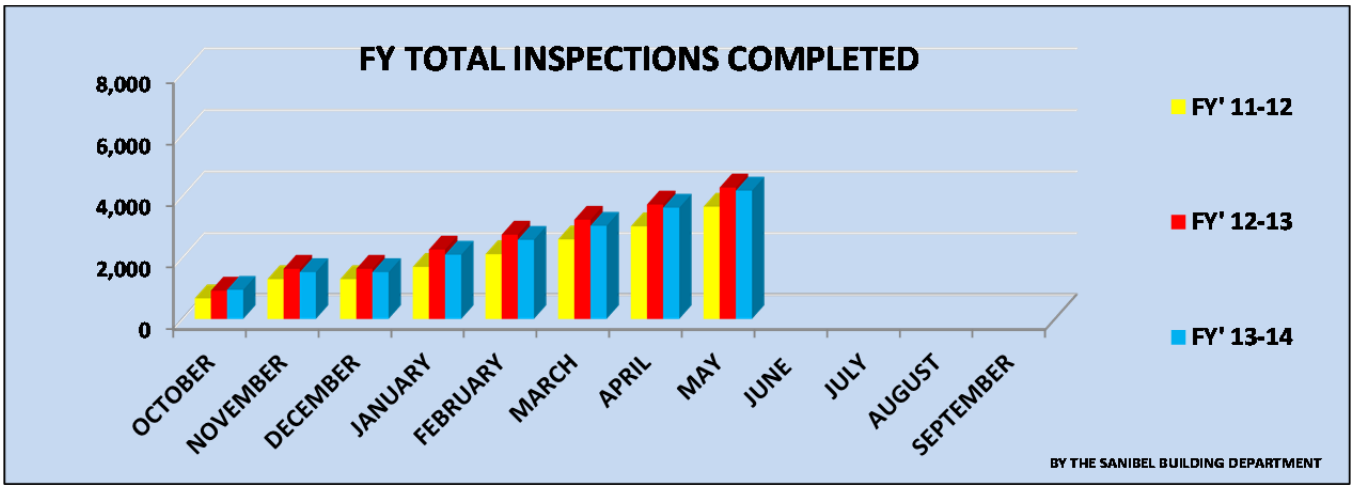
TREND ANALYSIS

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 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ 241,100	$ 242,443	$ 241,041	$ 247,067	$ 248,630	$ 248,017
Part-time	33,293	42,045	45,344	46,478	48,600	42,804
Wage Adjustments	-	-	7,160	-	-	8,214
Requested Positions	-	-	-	-	-	-
Overtime	829	4,887	-	-	9,060	5,000
Special Pay	-	-	-	-	-	-
Payroll Taxes	20,574	21,519	22,456	22,456	23,431	23,259
Retirement	340,722	111,470	111,581	111,581	110,766	106,299
Cafeteria Benefits	59,410	56,657	56,789	56,789	57,261	56,245
Unemployment/Work Comp	4,559	5,177	5,976	5,976	5,976	4,353
SUB-TOTAL[1]	700,487	484,198	490,347	490,347	503,724	494,191
OPERATING EXPENSES						
Professional Services	165	-	1,065	1,065	-	51,065
Other Contractual Services	4,189	4,074	4,189	4,189	4,690	4,189
Travel & Per Diem	12,553	13,789	13,807	13,807	13,807	15,307
Communications	4,979	5,126	3,950	3,950	4,188	5,904
Postage/Transportation	694	658	900	900	752	900
Utilities	-	-	-	-	-	-
Rentals & Leases	1,224	1,072	1,400	1,400	1,000	1,104
Insurance	-	-	259	259	-	259
Repair & Maintenance	-	-	150	150	-	150
Printing	1,341	958	1,500	1,500	785	1,500
Promotional Activities	-	-	400	400	-	400
Other Current Charges	149,736	162,778	164,205	163,929	161,779	164,205
Office Supplies	6,466	1,808	2,300	2,300	1,400	2,300
Operating Supplies	3,086	34	1,200	1,200	948	1,200
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	986	359	1,000	1,000	500	1,000
Training and Education	-	820	500	500	500	3,250
SUB-TOTAL	185,419	191,476	196,825	196,549	190,349	252,733
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	10,000	12,500	2,500	10,000
SUB-TOTAL	-	-	10,000	12,500	2,500	10,000
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	$ 885,906	$ 675,674	$ 697,172	$ 699,396	$ 696,573	$ 756,924
% CHANGE COMPARED TO PREVIOUS YEAR	46.22%	(23.73%)	3.18%	3.51%	3.09%	8.66%

[2] In fiscal year 2012, the department paid an increased lump sum amount into the General Employees' Pension Plan.

SANIBEL
FLORIDA
INCORPORATED
1974

PHYSICAL ENVIRONMENT FUNCTION
Garbage/Recycling Department

General Fund
Recycling Center

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ -	$ -	$ -	$ -	$ -	$ -
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Requested Positions	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENSES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	29,338	32,076	33,300	33,300	33,300	37,200
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Postage/Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	1,374	7,608	10,000	10,000	7,500	10,000
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	11,280	9,405	11,640	11,640	10,000	11,640
Office Supplies	-	-	-	-	-	-
Operating Supplies	-	3,110	4,000	4,000	3,700	4,000
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	41,992	52,199	58,940	58,940	54,500	62,840
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	$ 41,992	$ 52,199	$ 58,940	$ 58,940	$ 54,500	$ 62,840
% CHANGE COMPARED TO PREVIOUS YEAR	(2.81%)	24.31%	12.91%	12.91%	4.41%	15.30%

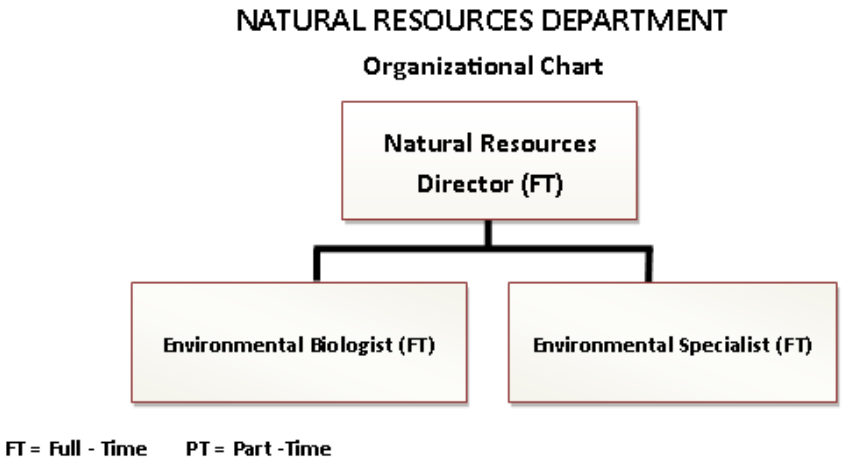
PHYSICAL ENVIRONMENT FUNCTION
Natural Resources Department

Director's Background

James T. Evans III, M.S.

Director Evans has been employed with the City of Sanibel for more than 14 years and has over 17 years of experience in south Florida ecosystems and expertise in water quality, marine biology, estuarine ecology, coastal systems, environmental restoration, land management and grant acquisition and management. He has held several positions with the City including, Conservation Officer, Environmental Planner, and Environmental Health and Water Quality Specialist, before becoming Director of Natural Resources in 2012. He has a Bachelor of Arts in Environmental Studies and a Master of Science in Environmental Science from Florida Gulf Coast University.

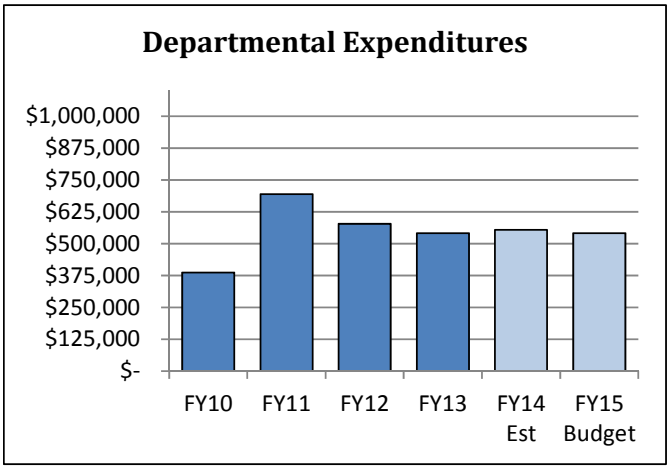
In August 2013, the Sanibel City Council voted to temporarily assign Director Evans to work full-time on water quality issues related to Lake Okeechobee and the Caloosahatchee River. Environmental Biologist, Holly Milbrandt, was established as Acting Natural Resources Director for the duration of Director Evan's special assignment.



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.



EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT

- Public education of emerging issues through various media sources, including social, print, and web-based media. Challenges include seasonal fluctuations in population, diverse population, resident turnover, large number of visitors, changing media outlets.
- Continued impacts from the Caloosahatchee watershed and Lake Okeechobee regulatory discharges on coastal water quality resulting in increased frequency and duration of algal blooms that threaten Sanibel's natural systems, economy, and resident's quality of life.
- 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.
- 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.
- 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, including expanding range of coyotes on Sanibel.
- 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.
- Educating the public on the Dark Skies Ordinance and the differences between the Marine Turtle lighting ordinance and the Dark Skies ordinance.
- 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. Prescribed fire becoming more difficult during “season” with increasing number of visitors and relatively narrow burn window.
- Management of grassland savannah habitat in the interior freshwater wetlands through prescribed fire to protect critical habitat for the endangered Sanibel rice rat, wading birds and other wildlife.
- Increasing pressure to bring human recreation into natural areas and wildlife habitats. Increasing interaction between humans and wildlife in natural areas resulting in disruptions to wildlife.

ACCOMPLISHMENTS

- Worked with the Mayor and City Council to raise awareness of regional water quality issues through local, state and federal leaders and pursued effective short and long-term solutions; drafted several letters on behalf of City Council and various water resource-related working groups; traveled with Mayor to Tallahassee and Washington D.C. to advocate for water resource-related legislation and restoration projects
- Received more than 146 grants totaling over $13.32 million to fund needed environmental restoration and hurricane recovery projects since 1992, securing more than $309,150 in grants between 2013 and 2014
- Completed phases I and II of the City’s Comprehensive Nutrient Management Plan
- Completed restoration of the former Sanibel Bayous utility site using City and federal grant funds
- Completed Golf Course Fertilizer and Lake Management Annual Report Cards, with two of three golf courses in ”Full Compliance” with the City’s BMP recommendations
- Assisted Councilman Denham and City Council with creation of a regional fertilizer education partnership and campaign
- Completed code enforcement in Zone 6 of the Brazilian Pepper Eradication Program; initiated reinspections of areas previously in compliance
- Completed the construction of the Pond Apple Park/Shipley Trail boardwalk and the boardwalk along Pond Apple Park Trail to improve ADA accessibility,
- Assisted with the City’s environmental education efforts related to the continued spiraling whitefly outbreak, alligator safety, and other topics, including YouTube videos on the City’s Dark Skies Ordinance and permitting processes
- Participated in weekly calls and put together a weekly Caloosahatchee Conditions Report with our regional partnership including SCCF, Lee County and USFWS to help guide US Army Corps and SFWMD water management decisions
- Conducted regular red tide inspections during the November 2013 bloom and reported conditions to City Manager and provided public information on the beach conditions
- Conducted preliminary survey to assess compliance with the City’s Dark Skies Ordinance; met with numerous property owners to assess compliance and assist with implementation of compliant lighting plans
- Completed Rosary Pea and Air Potato Removal Project on island conservation lands
- Completed construction of the Pond Apple/Shipley Trail Boardwalk and Pond Apple Park ADA Boardwalk projects

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 phase III of the Comprehensive Nutrient Management Plan for Sanibel, which includes a list of priority projects and management measures to effectively reduce stormwater runoff and nutrient pollution to the Sanibel River and coastal waters.
- To work closely with the South Florida Water Management District and the U.S. Army Corps of Engineers, as well as other local, state, and federal leaders, to implement water storage and treatment projects within the Caloosahatchee basin to improve water quality and reduce ecological impacts associated with high and low-flow issues.

To Support Departmental Objectives:

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

PERFORMANCE INDICATORS

Description	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimated FY 2015
To achieve "compliance" on Golf Course Fertilizer and Lake Management Guidelines at all island golf courses annually	66%	66%	66%	100%
To apply for grants annually to fund necessary environmental restoration projects	Yes	Yes	Yes	Yes
To complete initial Code Enforcement for Zone 6 of the Brazilian pepper program in 2013	N/A	100%	100%	NA
To treat all City managed properties for invasive exotic plants annually	100%	100%	100%	100%
To prevent all sea turtle hatchling disorientations via lighting compliance efforts annually	99%	100%	99%	100%
To engineer, permit and fund the Sanibel Bayous utility site restoration project (timeline extended to 2014)	60%	80%	100%	NA
To mow or burn all high quality coastal scrub habitat on City managed lands every 3 years	90%	90%	90%	90%
To draft a Comprehensive Nutrient Reduction Plan for Sanibel (Phases 1&2 completed FY13-14; Phase III FY14-15)	40%	80%	85%	100%
To engineer, permit and begin construction on the Pond Apple Park/Shipley Trail Connector Trail boardwalk	50%	100%	100%	NA
Develop Annual Report on State of the Environment for Sanibel (general beach habitat use assessment)	50%	90%	90%	90%
To respond to requests for property inspections within 5 work days	80%	95%	90%	95%

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

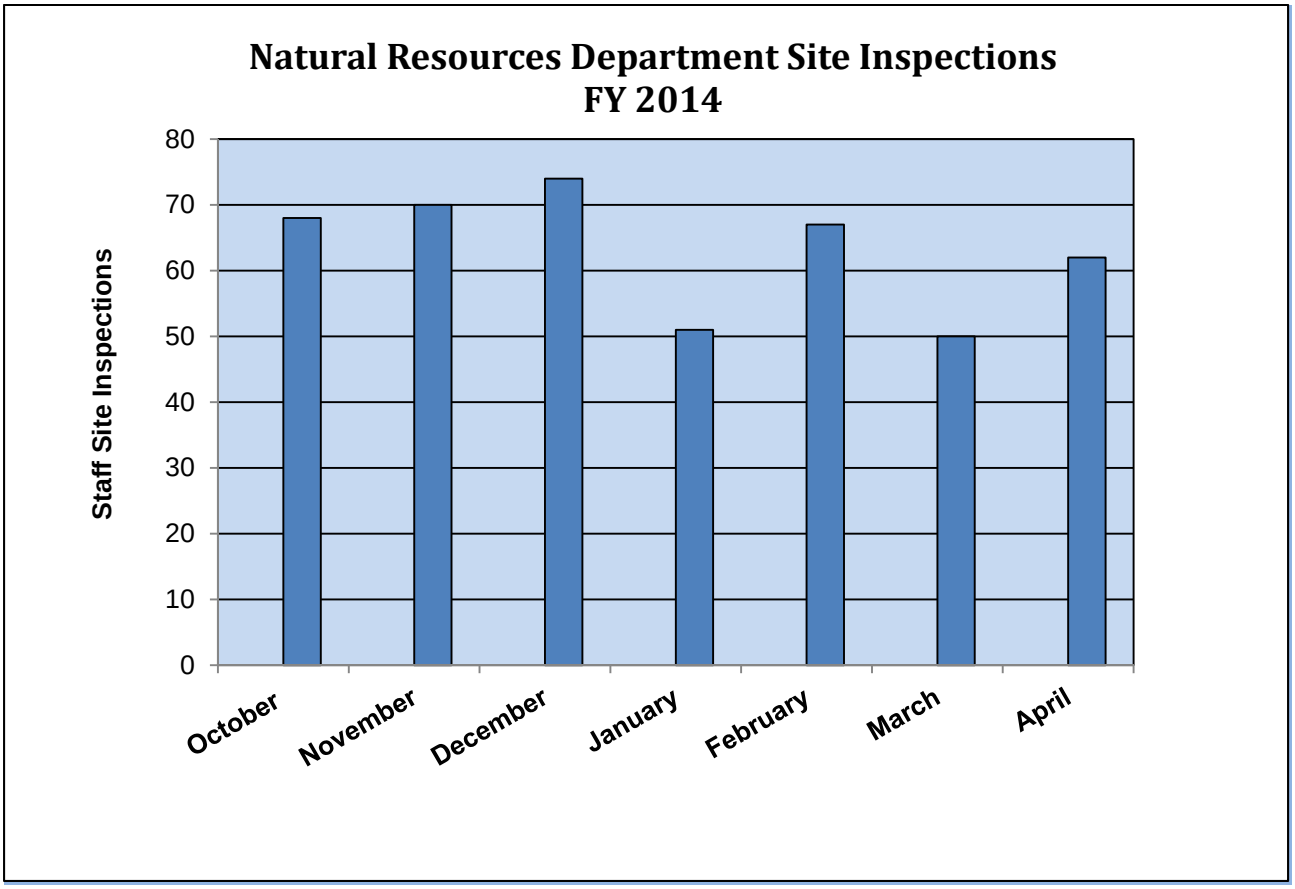
- Fertilizer and lake management
- Water quality
- Vegetation codes
- Vegetation trimming and maintenance
- Contractor competency classes
- Exotic species management
- Sea turtle and shorebird protection
- Habitat restoration and maintenance
- Firewise Program/prescribed fire
- Dark Skies Ordinance/Outdoor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

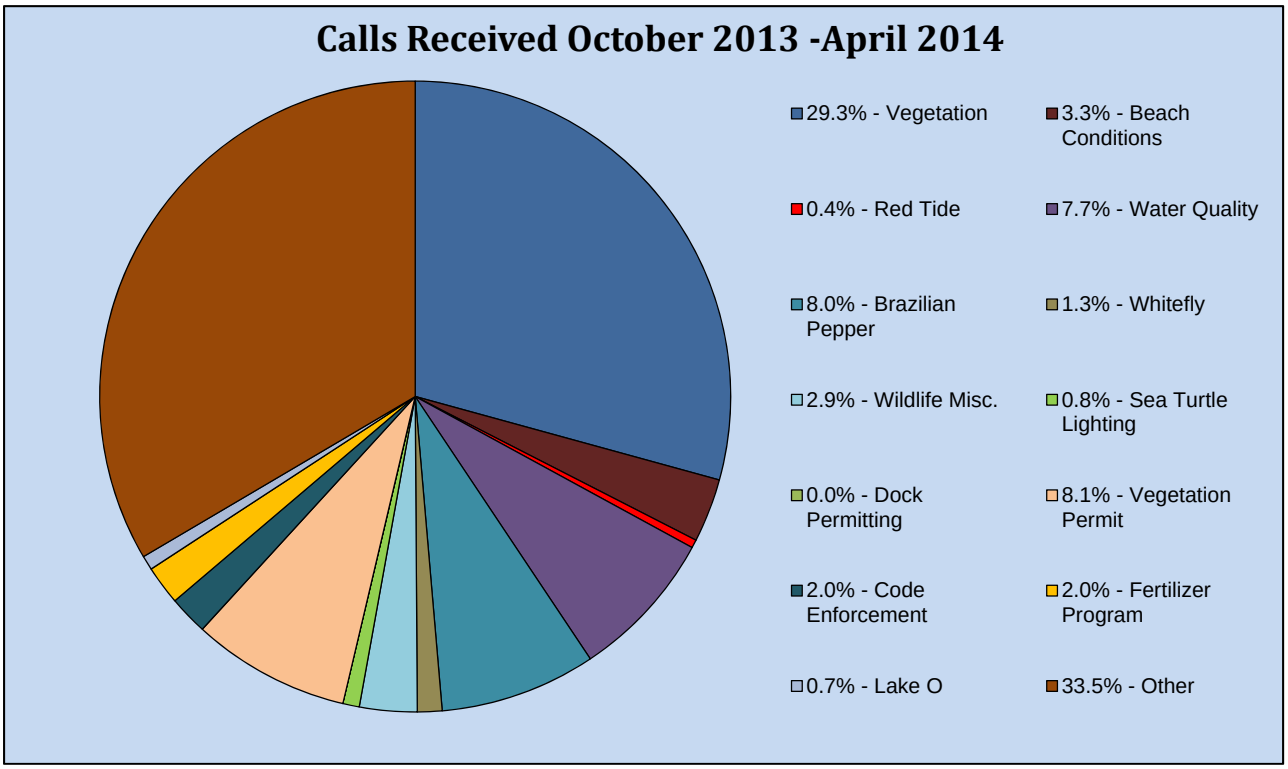
TREND ANALYSIS

Description	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014 YTD
Acres Managed	660	660	660	660
Acres of Exotics Treated (all lands)	660	922[a]	1,063[a]	1,363[af]
Gallons of Herbicide Used	140	160[a]	168[a]	260[af]
Site Inspections	N/A	N/A	1,066[b]	442 (thru April)
Inquiries Handled[d]	N/A	N/A	1,756[c]	950 (thru April)
Public Education Staff Presentations	N/A	13	14	13 (thru May)[e]
Sea Turtle Lighting Violations	82 (5 surveys)	75 (5 surveys)	72 (5 surveys)	57 (1 survey)
Vegetation Contractors Trained	65	56	37	44 (thru May14)
Fertilizer Contractors Trained	43	37	49	46(thru May14)
Vegetation Permits Issued by DNR staff	118	114	66	78 (thru 14-7970)

[a] 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
[b] Began tracking October 2012 (data included October 2012 through May 2013).
[c] FY 2013 data included January 2013 through September 2013.
[d] Total does not include walk-ins, emails, or direct calls received after business hours.
[e] Water Quality--League of Women Voters, Shell Museum Lecture Series, Everglades Coalition, Chamber of Commerce WQ Forum; Fertilizer--City contractor classes (4); Dark Skies--CASI, Homeowner's Associations (4)
[f] Includes treatment of exotics on State Botanical Site – 100% Grant funded by the USFWS

TREND ANALYSIS (CONTINUED)





950 total calls received in time period - average of 136 calls per month

General Fund
Natural Resources Department

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ 261,333	$ 144,888	$ 154,277	$ 193,471	$ 108,311	$ 146,485
Part-time	-	39,302	43,916	10,352	11,312	-
Wage Adjustments	-	-	4,955	-	-	-
Requested Positions	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	585	3,513	-	-	-	-
Payroll Taxes	19,162	14,450	15,541	15,593	9,152	11,206
Retirement	62,574	62,638	63,273	65,923	58,718	56,590
Cafeteria Benefits	27,908	20,187	20,684	36,020	17,840	29,072
Unemployment/Work Comp	6,002	6,676	7,617	7,617	7,617	5,550
SUB-TOTAL	377,564	291,654	310,263	328,976	212,950	248,903
OPERATING EXPENSES						
Professional Services	-	65	800	800	600	800
Other Contractual Services	165,956	215,597	250,000	280,000	260,000	250,000
Travel & Per Diem	9,157	10,581	13,200	13,200	12,500	14,050
Communications	5,570	5,204	4,180	4,180	5,880	5,880
Postage/Transportation	231	304	200	200	200	200
Utilities	-	-	-	-	-	-
Rentals & Leases	74	-	500	500	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	4	-	-	-	-
Printing	1,408	1,084	1,200	1,200	1,200	2,000
Promotional Activities	627	-	-	-	-	-
Other Current Charges	193	589	2,500	2,500	2,000	2,390
Office Supplies	345	761	1,200	1,200	1,000	1,200
Operating Supplies	16,097	14,804	20,000	20,000	20,000	20,000
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	50	69	200	200	200	200
Training and Education	-	-	-	-	-	-
SUB-TOTAL	199,708	249,062	293,980	323,980	303,580	296,720
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	37,000	37,000	-
DEPARTMENTAL TOTAL	$ 577,272	$ 540,716	$ 604,243	$ 689,956	$ 553,530	$ 545,623
% CHANGE COMPARED TO PREVIOUS YEAR	(16.79%)	(6.33%)	11.75%	27.60%	2.37%	(1.43%)

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PUBLIC WORKS, TRANSPORTATION AND UTILITY FUNCTION
Public Works Department

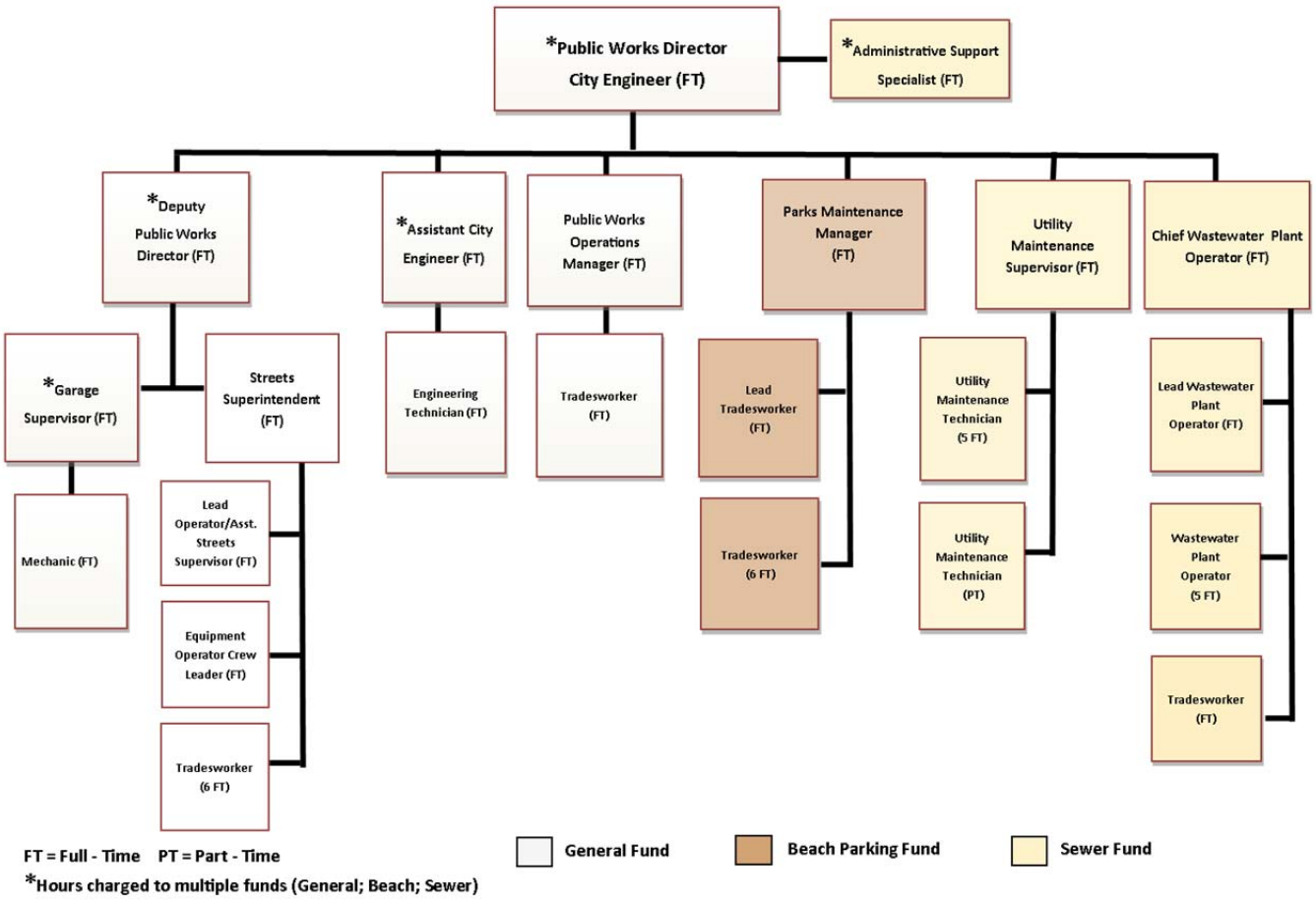
- **Public Works Administration and Fleet**
- **Transportation Division**
- **Public Facilities**
- **Sewer System Division - Enterprise Fund**
- **Beach Parking Division - Enterprise Fund**

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.

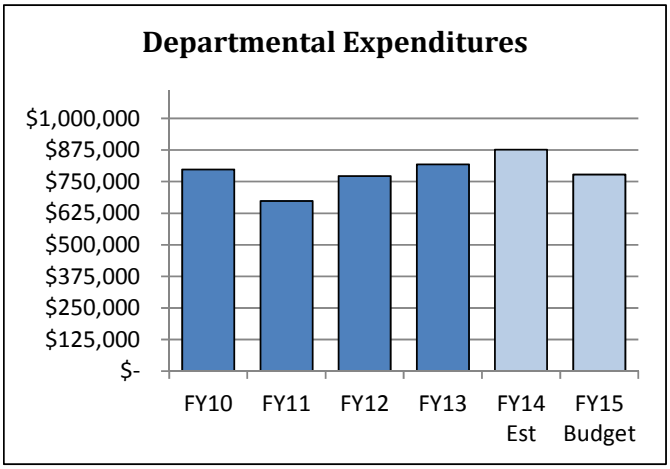
PUBLIC WORKS DEPARTMENT STRUCTURE



Public Works Department
General Fund

DEPARTMENT FUNCTION

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



EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT

- As regulatory requirements continue to evolve and present greater demands, the department is faced with the challenge to continue to provide an excellent track record of compliance with NPDES rules and report preparation.
- Public Works' functions are labor intensive, involving technical, skilled, semi-skilled and unskilled labor. Many of the administration, engineering, streets, garage and public facilities personnel are long time City employees. As they reach retirement age, succession planning for division supervisor levels presents a challenge.
- The increased demands upon Public Works through the expansion of facilities including the addition of the Pond Apple Park Trail and Boardwalk, the Shipley Trail and Boardwalk, the Community Park Trail; the increased year round usage of facilities including shared use paths and public parks; as well as the increased labor needs resulting from the Department's role in community special events

ACCOMPLISHMENTS

- Completed shared use path extension from Chamber of Commerce on west side of Causeway Boulevard around to north side of Periwinkle Way, terminating at newly installed crosswalk.
- Partnered with Sanibel-Captiva Chamber of Commerce to resurface City parking lot with permeable pavers.
- Resurfaced 4.20 miles of streets.
- Assumed maintenance responsibility of expanding infrastructure including additional trails at Pond Apple Park and Community Park as well as additional boardwalks within Pond Apple Park.
- Updated the City crosswalk policy and initiated application of the new policy with designs for crosswalk additions/modifications at three locations.
- Initiated a department staff reorganization that provides additional staffed coverage for weekends and special events.
- Completed shared use path repair project totaling 2.40 miles of repairs.
- Dredged the Sanibel boat ramp, police dock and marina canal entrance.

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	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimated FY 2015
Streets resurfaced/reconstructed (miles)	4.90	4.20	5.96	6.0
Shared use paths constructed (linear feet)	6,730	5,914	1,977	5,323
Road and shared use path miles swept	59	176	176	500
Off right-of-way walking/biking trails maintained (linear feet)	3,052	5,610	12,382	12,382

RESPONSIBILITIES

Administration

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

Streets

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

Engineering

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

Public Facilities

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

Fleet Maintenance

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

General Fund
Public Works Department

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ 387,842	$ 378,297	$ 343,034	$ 351,610	$ 390,712	$ 329,378
Part-time	-	-	-	-	26,664	-
Wage Adjustments	-	-	8,576	-	-	-
Requested Positions	-	-	-	-	-	-
Overtime	20,953	21,617	25,000	25,000	20,000	25,000
Special Pay	932	4,501	2,000	2,000	1,500	14,000
Payroll Taxes	30,417	31,832	28,964	28,964	33,574	27,827
Retirement	154,510	169,320	171,426	171,426	168,063	163,471
Cafeteria Benefits	89,547	104,516	82,652	82,652	98,908	84,678
Unemployment/Work Comp	7,780	8,653	9,874	9,874	9,874	7,194
SUB-TOTAL	691,981	718,736	671,526	671,526	749,295	651,548
OPERATING EXPENSES						
Professional Services	20,614	34,100	46,000	46,000	44,000	46,000
Other Contractual Services	2,584	2,081	3,420	3,420	2,000	1,900
Travel & Per Diem	10,125	10,468	10,600	10,600	18,600	23,560
Communications	12,617	13,761	13,470	13,470	13,470	15,210
Postage/Transportation	225	754	500	500	250	500
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	80	80	-	30,080
Insurance	-	-	-	-	-	-
Repair & Maintenance	9,493	15,913	19,250	19,250	19,250	8,700
Printing	1,068	128	1,200	1,200	500	1,200
Promotional Activities	3,184	-	-	-	-	-
Other Current Charges	-	400	600	600	6,800	600
Office Supplies	3,612	7,138	7,950	7,950	6,000	7,950
Operating Supplies	7,151	9,075	6,800	6,800	6,800	4,800
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	5,264	5,749	10,330	10,330	7,000	10,330
Training and Education	-	-	-	-	-	-
SUB-TOTAL	75,937	99,567	120,200	120,200	124,670	150,830
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	4,395	-	-	-	-	-
Machinery & Equipment	-	-	2,000	2,000	2,600	-
SUB-TOTAL	4,395	-	2,000	2,000	2,600	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	$ 772,313	$ 818,303	$ 793,726	$ 793,726	$ 876,565	$ 802,378
% CHANGE COMPARED TO PREVIOUS YEAR	14.67%	5.95%	(3.00%)	(3.00%)	7.12%	(8.46%)

Special Revenue Fund
Public Works Department - Transportation Division

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ 353,327	$ 355,145	$ 349,868	$ 358,615	$ 363,166	$ 359,994
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	8,747	-	-	10,758
Requested Positions	-	-	-	-	-	-
Overtime	98,561	107,415	100,000	125,000	125,000	125,000
Special Pay	3,364	3,323	12,000	12,000	5,000	12,000
Payroll Taxes	35,792	36,044	36,002	37,915	37,728	38,843
Retirement	106,368	116,263	119,099	119,099	115,792	110,338
Cafeteria Benefits	89,852	109,702	101,060	101,060	101,060	99,971
Unemployment/Work Comp	22,000	24,460	27,907	27,907	27,907	20,325
SUB-TOTAL	709,264	752,352	754,683	781,596	775,653	777,229
OPERATING EXPENSES						
Professional Services	91,827	132,725	107,000	187,015	155,000	169,000
Other Contractual Services	186,610	188,877	271,200	287,450	250,000	259,200
Travel & Per Diem	4,038	3,994	4,360	4,360	5,500	4,408
Communications	960	960	960	960	960	3,840
Postage/Transportation	13	36	-	-	50	-
Utilities	-	-	-	-	-	-
Rentals & Leases	8,282	9,122	10,825	10,825	10,000	12,013
Insurance	-	-	-	-	-	-
Repair & Maintenance	1,497,083	867,697	1,259,500	1,508,721	1,508,721	1,188,500
Printing	-	-	-	-	-	-
Promotional Activities	-	-	500	500	102	500
Other Current Charges	4,998	2,206	1,950	1,950	2,500	1,950
Office Supplies	73	-	-	-	-	-
Operating Supplies	86,280	88,290	84,000	84,000	84,000	19,300
Fuels, Oils, Lubricants	-	-	-	-	-	65,900
Road Materials & Supplies	62,616	72,366	80,000	85,000	80,000	85,000
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	1,942,780	1,366,273	1,820,295	2,170,781	2,096,833	1,809,611
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	60,910	-	-	-	-	-
Machinery & Equipment	1,748	-	-	-	-	-
SUB-TOTAL	62,658	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	$ 2,714,702	$ 2,118,625	$ 2,574,978	$ 2,952,377	$ 2,872,486	$ 2,586,840
% CHANGE COMPARED TO PREVIOUS YEAR	61.76%	(21.96%)	21.54%	39.35%	35.58%	(9.94%)

General Fund
Public Works Department - Public Facilities Division

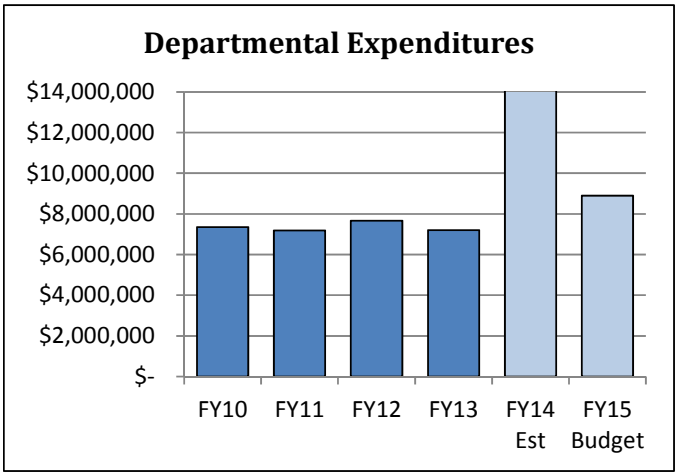
	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ 120,319	$ 122,723	$ 120,541	$ 123,555	$ 107,082	$ 117,288
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	3,014	-	-	-
Requested Positions	-	-	-	-	-	-
Overtime	37,900	28,980	30,000	30,000	41,007	30,000
Special Pay	1,159	194	2,500	2,500	2,000	2,000
Payroll Taxes	12,456	11,627	11,938	11,938	11,483	11,421
Retirement	32,126	34,409	34,537	34,537	33,283	33,875
Cafeteria Benefits	39,412	37,035	37,134	37,134	31,140	40,213
Unemployment/Work Comp	4,688	5,215	5,950	5,950	5,950	4,335
SUB-TOTAL	248,060	240,183	245,614	245,614	231,945	239,132
OPERATING EXPENSES						
Professional Services	5,478	75	100	100	30	-
Other Contractual Services	20,573	26,892	30,640	30,640	27,490	47,266
Travel & Per Diem	1,200	1,200	1,400	1,400	1,200	1,418
Communications	1,440	1,440	2,400	2,400	1,440	2,400
Postage/Transportation	-	59	100	100	-	100
Utilities	109,943	123,011	107,740	107,740	116,500	107,740
Rentals & Leases	-	145	400	400	-	400
Insurance	-	-	-	-	-	-
Repair & Maintenance	35,334	65,628	149,440	219,440	82,000	203,190
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	1,518	422	3,550	3,550	1,100	3,550
Office Supplies	-	-	-	-	-	-
Operating Supplies	35,208	33,915	38,550	38,550	33,000	41,050
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	4,842	-	6,000	6,000	3,000	6,000
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	215,536	252,787	340,320	410,320	265,760	413,114
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	18,672	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	18,672	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	$ 463,596	$ 511,642	$ 585,934	$ 655,934	$ 497,705	$ 652,246
% CHANGE COMPARED TO PREVIOUS YEAR	(14.37%)	10.36%	14.52%	28.20%	(2.72%)	31.05%

PHYSICAL ENVIRONMENT FUNCTION
Sewer System Division

Sewer System Division
Enterprise Fund

DIVISION FUNCTION

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



* Includes debt service expense and capital items

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.
- Efforts to ensure protection of the island and surface water quality go beyond the monitoring of only City infrastructure. The proliferation of poorly maintained privately owned lift stations and the challenge to be aware of those in addition to City infrastructure adds demand.
- 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.

ACCOMPLISHMENTS

- Carried out head works bypass project at the Donax Wastewater Reclamation Facility to improve maintenance and operation efficiency.
- Improved lift station pump efficiency through the installation of variable frequency drives
- Continued program to identify and eliminate infiltration/inflow including projects in The Sanctuary, Sea Oats, and Donax Road areas.
- Continued with the plant tank inspection/repair program
- Performed rehabilitation project of reclaimed water storage tank at the Wulfert Plant site.

DEPARTMENT OBJECTIVES

To Support Council Goals:

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

To Support Departmental Objectives:

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

PERFORMANCE INDICATORS

Description	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Estimated FY 2015
Annual Average Daily Flow (MGD)	1.062	1.06	1.38	1.35
Funds expended on I/I corrections ($)	130,000	180,000	180,000	180,000
Funds expended to identity I/I sources ($)	20,000	30,000	30,000	30,000
Number of effluent violations	3	0	0	0
Number of system overflows	5 (Private) 1 (Public)	5	0	0

RESPONSIBILITIES

Utility Operations

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

Utility Maintenance

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

TREND ANALYSIS

Description	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Estimated FY 2015
Sewer equivalent residential units (ERU)	9,344	9,360	9,372	9,382
Average Daily Wastewater Flow (MGD)	1.062	1.06	1.38	1.35

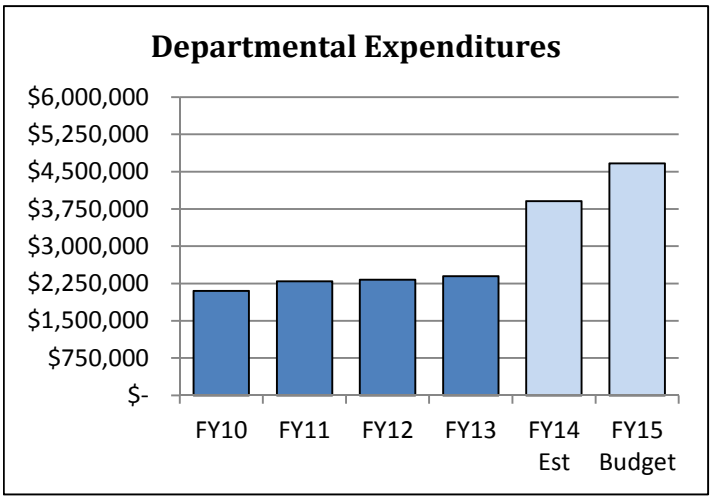
Enterprise Fund
Sanibel Sewer System

	GAAP Basis		Non-GAAP Basis			
			Fiscal Year 2014			
	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ 873,674	$ 830,992	$ 897,322	$ 919,152	$ 790,936	$ 886,714
Part-time	-	27,063	33,280	34,090	32,405	21,402
Wage Adjustments	-	-	22,640	-	-	22,890
Requested Positions	-	-	-	-	-	-
Overtime	96,294	84,359	90,000	90,000	85,000	90,000
Special Pay	13,973	23,197	16,000	16,000	30,516	22,800
Payroll Taxes	74,643	70,355	81,032	81,032	71,823	79,710
Retirement	782,973	267,311	279,082	279,082	266,618	264,116
Cafeteria Benefits	217,279	216,111	259,218	259,218	200,802	228,889
Unemployment/Work Comp	10,171	17,639	12,908	12,908	10,289	9,400
SUB-TOTAL	2,069,007	1,537,027	1,691,482	1,691,482	1,488,389	1,625,921
OPERATING EXPENSES						
Professional Services	85,246	56,790	268,077	198,577	119,000	183,577
Other Contractual Services	240,360	282,693	349,470	349,470	349,470	390,687
Travel & Per Diem	12,606	10,689	13,150	13,150	12,000	13,216
Communications	14,235	14,750	16,980	16,980	16,000	17,880
Postage/Transportation	7,120	7,464	7,500	7,500	7,500	7,500
Utilities	345,856	340,004	355,320	355,320	340,000	355,320
Rentals & Leases	17,626	10,329	11,060	11,060	10,000	11,060
Insurance	18,758	17,916	23,148	23,148	23,507	23,148
Repair & Maintenance	692,521	881,479	985,000	1,068,221	970,000	1,045,000
Printing	1,465	-	3,500	3,500	1,500	3,500
Promotional Activities	1,797	-	2,000	2,000	500	2,000
Other Current Charges	455,299	414,529	434,773	485,535	431,188	434,773
Office Supplies	7,985	2,939	4,400	4,400	4,000	4,400
Operating Supplies	213,944	209,132	295,050	295,050	295,050	240,600
Fuels, Oils, Lubricants	-	-	-	-	-	64,450
Road Materials & Supplies	-	978	4,000	4,000	2,000	4,000
Books, Subscriptions, etc.	2,862	3,762	11,600	11,600	6,000	11,600
Training and Education	-	-	-	-	-	-
SUB-TOTAL	2,117,680	2,253,454	2,785,028	2,849,511	2,587,715	2,812,711
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	65,000	358,455	281,145	742,500
Machinery & Equipment	-	-	219,500	219,500	219,500	257,500
SUB-TOTAL	-	-	284,500	577,955	500,645	1,000,000
NON-OPERATING EXPENSES						
Reserve for Disasters	-	-	100,000	100,000	-	100,000
Depreciation & Amortization	2,460,521	2,463,893	-	-	-	-
Debt Service	1,012,588	943,237	3,474,146	13,767,091	13,767,091	3,356,824
SUB-TOTAL	3,473,109	3,407,130	3,574,146	13,867,091	13,767,091	3,456,824
DEPARTMENTAL TOTAL	$ 7,659,796	$ 7,197,611	$ 8,335,156	$ 18,986,039	$ 18,343,840	$ 8,895,456
% CHANGE COMPARED TO PREVIOUS YEAR	6.65%	(6.03%)	15.80%	163.78%	154.86%	(51.51%)

Beach Parking
Enterprise Fund

DEPARTMENT FUNCTION

To economically provide safe, well-maintained and clean beach parks, including restrooms, fishing pier, paths, trails and signage and to provide a beach visitation experience that is sensitive to the environment, encourages non-motorized methods of travel and is in keeping with The Sanibel Plan. To protect and improve our coastal water quality in order to preserve the quality of our world-class beaches and wildlife habitat. The Department also provides a mobile beach patrol and patrols the City's parks.



EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT

- Continued impacts from the Caloosahatchee watershed and Lake Okeechobee regulatory discharges on coastal water quality resulting in increased frequency and duration of algal blooms that threaten Sanibel's beaches, natural systems, economy, and resident's quality of life.
- Continue building regional partnerships to obtain additional water storage within the Caloosahatchee basin to address high and low-flow impacts affecting Sanibel's water quality.
- Working with our Federal representatives in Washington D.C. to appropriate federal funds needed to construct the C-43 West Basin Reservoir.
- Increasing demand from the public for information about current beach conditions and water quality.
- Increased pressures on the beach ecosystem and facilities as word of Sanibel's high ranking as a beach destination spreads.
- Increasing pressure to bring human recreation into natural areas and wildlife habitats. Increasing interaction between humans and wildlife in natural areas resulting in disruptions to wildlife.
- Increased demands on facilities and maintenance based heavy visitation of beach park facilities.
- Maintaining recreational opportunities for beachgoers, while protecting critical wildlife habitat.
- Maintaining the existing family-friendly beach atmosphere.
- Providing ADA accessibility and improvements to all beach parks so that everyone can have an enjoyable beach experience.

ACCOMPLISHMENTS

- City Council and staff worked with our Federal representatives in Washington D.C. to pass the Water Resources Reform and Development Act (WRRDA), which includes authorization for the C-43 West Basin Reservoir and other important Everglades Restoration Projects.
- Raised awareness of regional and local water quality/quantity issues impacting Sanibel. Developed a list of State and Federal short- and long-term strategies to address our water resource issues impacting the Caloosahatchee and Coastal waters. Drafted several letters to various State and Federal agencies and elected officials to raise awareness of Sanibel's water resource issues.

- Continue to protect beach and beach dune habitat by installing beach dune plantings at all City beach parks and public accesses to beautify the parks and protect shoreline from erosion. Installed more than 2,800 linear feet of dune vegetation at Sanibel Beach Parks and public beach accesses in 2014.

- Designed and reconstructed the existing shower areas at Tarpon Bay Road Beach Park and Turner Beach Park to improve ADA accessibility and drainage.

- Completed design and initiated construction of a new restroom facility at Lighthouse Beach Park; expected completion is early FY15

- Designed, permitted and constructed a shade structure at Lighthouse Beach Park to provide shade and shelter from the sun and elements as well as improve the park facility for ADA accessibility.

- Designed the Bowman's Beach Shared Use Path to provide safe access to this popular beach park for pedestrian and bicycle traffic. Applied for grant funding to expand the path beyond the original scope of the project and provide safer access for path users to the beach park.

- Improved overall presentation of beach park picnic areas as well as increased focus on maintenance of "pocket parks" within the beach park system to provide habitat friendly gathering places for greater dispersion of visitor volumes.
- Continue to protect beach and beach dune habitat by replacing more than 3,000 linear feet of rope and bollard system at beach parks and beach accesses to protect the critical wildlife habitat (1,900 LF Bowmans, 500 LF Gulfside, 100 LF Lighthouse, other beach parks and public beach access 500 LF).
- Maintained existing gopher tortoise habitat at Gulfside and Bowman's Beach parks through mowing of 20+ acres of coastal scrub to prevent encroachment of woody plant species.
- Removed staking materials on all trees planted in previous years at all of the City's beach parks.
- Surveyed and treated invasive exotic vegetation on approximately 334 acres of land at the City's beach parks.

DEPARTMENT OBJECTIVES

To Support Council Goals:

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

To Support Departmental Objectives:

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

PERFORMANCE INDICATORS

Description	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Estimated FY 2015
Annual beach park dune plantings	N/A	100%	100%	100%
Annual exotic plant control at all beach parks	100%	100%	100%	100%
Annual maintenance of beach park rope and bollard system	100%	100%	100%	100%
Maintain consistent revenues through enforcement and parking machine maintenance (measurement will be consistent revenues)	$1,641,585	$1,721,934	$1,617,397	$9,999,999

RESPONSIBILITIES

Beach Parks Maintenance

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

TREND ANALYSIS

Description	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Estimated FY 2015
Parks - Number of restrooms	8	8	8	9
Linear feet of shoreline newly vegetated or re-vegetated with dune species	N/A	2,300	2,800	1,800
Number of acres of exotic plants treated at beach parks	N/A	128	334	300
Linear feet of rope and bollards newly installed or reinstalled due to storm events	N/A	1,600	3,000	2,500
Parking machine revenue	$1,398,052	$1,450,397	$1,350,000	$1,400,000
Parking permit revenue	$97,620	$98,500	$102,000	$100,000
Parking violation revenue	$78,337	$88,044	$75,000	$75,000

Beach Parking Fund
Total Beach Parking Departments

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ 612,653	$ 623,173	$ 557,928	$ 589,128	$ 667,463	$ 703,474
Part-time	6,560	9,080	89,088	89,088	62,724	59,628
Wage Adjustments	-	-	-	-	-	18,486
Requested Positions	-	-	-	-	-	1,344
Overtime	43,386	56,258	82,001	82,001	76,621	70,000
Special Pay	7,513	19,399	10,269	10,269	17,937	25,700
Payroll Taxes	47,699	48,287	56,555	58,942	63,093	66,792
Retirement	544,997	345,173	205,348	207,688	204,716	215,801
Cafeteria Benefits	136,887	107,868	212,061	231,997	160,817	185,050
Unemployment/Work Comp	14,522	16,440	20,266	20,266	16,153	14,762
SUB-TOTAL	1,414,217	1,225,678	1,233,516	1,289,379	1,269,524	1,361,037
OPERATING EXPENSES						
Professional Services	5,680	154,050	46,700	86,700	75,000	117,200
Other Contractual Services	187,755	208,850	340,750	476,500	292,100	334,283
Travel & Per Diem	15,144	12,251	37,650	52,650	48,030	43,363
Communications	2,414	6,438	11,488	11,488	8,220	17,448
Postage/Transportation	1,056	745	5,500	5,500	2,150	4,200
Utilities	64,003	78,508	79,400	79,400	79,200	80,514
Rentals & Leases	37	348	3,200	3,200	-	900
Insurance	19,999	20,687	38,828	38,828	26,735	28,072
Repair & Maintenance	75,889	134,205	420,730	468,230	428,969	438,480
Printing	1,058	2,398	7,300	7,300	23	2,500
Promotional Activities	701	-	750	750	250	500
Other Current Charges	449,586	440,245	436,290	493,056	478,056	472,556
Office Supplies	745	422	1,500	1,500	500	500
Operating Supplies	85,843	110,341	118,900	118,900	142,768	135,800
Fuels, Oils, Lubricants	-	-	-	-	-	39,500
Road Materials & Supplies	-	-	4,000	4,000	-	4,000
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	909,910	1,169,488	1,552,986	1,848,002	1,582,001	1,719,816
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	627,127	1,157,127	627,127	530,000
Improve Other Than Bldgs	-	-	450,000	530,000	50,000	785,000
Machinery & Equipment	-	-	380,000	380,000	380,678	266,000
SUB-TOTAL	-	-	1,457,127	2,067,127	1,057,805	1,581,000
GRANTS & ASSISTANCE	-	-	-	-	-	-
FUND TOTAL	$ 2,324,127	$ 2,395,166	$ 4,243,629	$ 5,204,508	$ 3,909,330	$ 4,661,853
% CHANGE COMPARED TO PREVIOUS YEAR		3.06%	77.17%	117.29%	63.22%	19.25%

Beach Parking Fund
Public Safety

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time[1]	$ 287,430	$ 295,267	$ 222,196	$ 222,196	$ 242,276	$ 260,708
Part-time[1]	670	7,492	89,088	89,088	57,815	59,628
Wage Adjustments	-	-	-	-	-	4,309
Requested Positions	-	-	-	-	-	1,344
Overtime[2]	785	4,198	1,001	1,001	9,020	4,000
Special Pay	6,551	12,763	6,162	6,162	11,870	12,000
Payroll Taxes	21,323	21,890	24,360	24,360	24,555	26,162
Retirement	283,141	258,381	113,782	113,782	113,211	120,365
Cafeteria Benefits	75,312	55,896	108,971	108,971	72,109	83,209
Unemployment/Work Comp	6,406	7,085	9,216	9,216	7,346	6,714
SUB-TOTAL	681,618	662,972	574,776	574,776	538,202	578,439
OPERATING EXPENSES						
Professional Services	-	-	-	-	100	-
Other Contractual Services	23,710	37,598	38,500	38,500	44,700	38,500
Travel & Per Diem	12,661	7,006	19,620	19,620	15,000	19,620
Communications	180	4,474	8,740	8,740	5,000	8,740
Postage/Transportation	352	500	800	800	500	-
Utilities	650	661	1,200	1,200	1,000	750
Rentals & Leases	37	348	2,800	2,800	-	500
Insurance	-	(5,251)	-	-	-	-
Repair & Maintenance	50,339	24,162	124,290	124,290	125,063	53,540
Printing	1,058	1,060	2,300	2,300	-	500
Promotional Activities	701	-	250	250	-	250
Other Current Charges	325,825	330,849	327,881	359,247	344,247	339,247
Office Supplies	745	412	500	500	500	500
Operating Supplies	50,250	45,042	37,600	37,600	37,600	37,600
Fuels, Oils, Lubricants						
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	466,508	446,861	564,481	595,847	573,710	499,747
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	330,000	330,000	330,000	230,000
SUB-TOTAL	-	-	330,000	330,000	330,000	230,000
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	$ 1,148,126	$ 1,109,833	$ 1,469,257	$ 1,500,623	$ 1,441,912	$ 1,308,186
% CHANGE COMPARED TO PREVIOUS YEAR	351.22%	(3.34%)	32.39%	35.21%	29.92%	(9.27%)

[1] In fiscal year 2014, the results of an internal audit discovered classification issues being salary line items. These issues have been resolved and budget amounts are correctly reflected in fiscal year 2015.
[2] In fiscal year 2014, overtime was signficantly increased in connection with the bus parking survey conducted by staff

Beach Parking Fund
Natural Resources

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time[1]	$ -	$ 11,042	$ 42,456	$ 42,456	$ 99,667	$ 74,536
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	2,216
Requested Positions	-	-	-	-	-	-
Overtime	-	-	15,000	15,000	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	781	4,397	4,397	7,625	5,660
Retirement	-	773	3,185	3,185	7,390	5,569
Cafeteria Benefits	-	431	4,294	4,294	9,911	7,655
Unemployment/Work Comp	-	-	1,863	1,863	1,485	1,357
SUB-TOTAL	-	13,027	71,195	71,195	126,078	96,993
OPERATING EXPENSES						
Professional Services	-	-	-	-	-	-
Other Contractual Services[1]	89,980	129,827	235,750	371,500	188,615	217,283
Travel & Per Diem[1]	-	4,753	15,000	30,000	30,000	20,000
Communications	-	90	-	-	720	1,560
Postage/Transportation	-	-	2,000	2,000	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Printing	-	1,338	5,000	5,000	-	2,000
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	-	-	-	-
Office Supplies	-	10	1,000	1,000	-	-
Operating Supplies	-	-	-	-	-	-
Fuels, Oils, Lubricants						
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.						
Training and Education	-	-	-	-	-	-
SUB-TOTAL	89,980	136,018	258,750	409,500	219,335	240,843
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	$ 89,980	$ 149,045	$ 329,945	$ 480,695	$ 345,413	$ 337,836
% CHANGE COMPARED TO PREVIOUS YEAR	(64.64%)	65.64%	121.37%	222.52%	131.75%	(2.19%)

[1] In fiscal year 2014, the City devoted additional resources to water quality and Lake Okeechobee releases.

Beach Parking Fund
Public Works Department

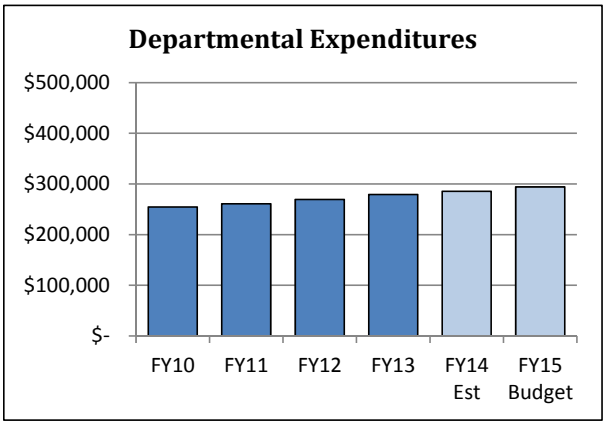
	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time[1]	$ 325,223	$ 316,864	$ 293,276	$ 324,476	$ 325,520	$ 368,230
Part-time	5,890	1,588	-	-	4,909	-
Wage Adjustments	-	-	-	-	-	11,961
Requested Positions	-	-	-	-	-	-
Overtime	42,601	52,060	66,000	66,000	67,601	66,000
Special Pay	962	6,636	4,107	4,107	6,067	13,700
Payroll Taxes	26,376	25,616	27,798	30,185	30,913	34,970
Retirement	261,856	86,019	88,381	90,721	84,115	89,867
Cafeteria Benefits	61,575	51,541	98,796	118,732	78,797	94,186
Unemployment/Work Comp	8,116	9,355	9,187	9,187	7,322	6,691
SUB-TOTAL	732,599	549,679	587,545	643,408	605,244	685,605
OPERATING EXPENSES						
Professional Services	5,680	154,050	46,700	86,700	74,900	117,200
Other Contractual Services	74,065	41,425	66,500	66,500	58,785	78,500
Travel & Per Diem	2,483	492	3,030	3,030	3,030	3,743
Communications	2,234	1,874	2,748	2,748	2,500	7,148
Postage/Transportation	704	245	2,700	2,700	1,650	4,200
Utilities	63,353	77,847	78,200	78,200	78,200	79,764
Rentals & Leases	-	-	400	400	-	400
Insurance	19,999	25,938	38,828	38,828	26,735	28,072
Repair & Maintenance	25,550	110,043	296,440	343,940	303,906	384,940
Printing	-	-	-	-	23	-
Promotional Activities	-	-	500	500	250	250
Other Current Charges	123,761	109,396	108,409	133,809	133,809	133,309
Office Supplies	-	-	-	-	-	-
Operating Supplies	35,593	65,299	81,300	81,300	105,168	98,200
Fuels, Oils, Lubricants	-	-	-	-	-	39,500
Road Materials & Supplies	-	-	4,000	4,000	-	4,000
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	353,422	586,609	729,755	842,655	788,956	979,226
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	627,127	1,157,127	627,127	530,000
Improve Other Than Bldgs	-	-	450,000	530,000	50,000	785,000
Machinery & Equipment	-	-	50,000	50,000	50,678	36,000
SUB-TOTAL	-	-	1,127,127	1,737,127	727,805	1,351,000
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	$ 1,086,021	$ 1,136,288	$ 2,444,427	$ 3,223,190	$ 2,122,005	$ 3,015,831
% CHANGE COMPARED TO PREVIOUS YEAR	326.81%	4.63%	115.12%	183.66%	86.75%	42.12%

[1] In fiscal year 2014, the public works department reorganized it department structure, allowing additional resources to maintain responsibility of beach parking projects.

SANIBEL
FLORIDA
INCORPORATED
1974

ECONOMIC ENVIRONMENT FUNCTION
Below Market Rate Housing Program

The City has an agreement with a nonprofit organization, Community Housing and Resources, Inc. (CHR) to aid in the provision of below market rate housing. Current year contractual assistance is budgeted at approximately $300,000.



General Fund
Below Market Rate Housing Program

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ -	$ -	$ -	$ -	$ -	$ -
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Requested Positions	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENSES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	-	-	-	-	-	-
Travel & Per Diem	-	-	-	-	-	-
Communications	2,133	2,080	2,500	2,500	2,500	2,500
Postage/Transportation	1,000	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Promotional Activities	-	2,500	-	-	-	-
Other Current Charges	-	-	-	-	-	-
Office Supplies	3,500	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	6,633	4,580	2,500	2,500	2,500	2,500
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	262,695	274,800	283,044	283,044	283,044	291,535
DEPARTMENTAL TOTAL	$ 269,328	$ 279,380	$ 285,544	$ 285,544	$ 285,544	$ 294,035
% CHANGE COMPARED TO PREVIOUS YEAR	3.16%	3.73%	2.21%	2.21%	2.21%	2.97%

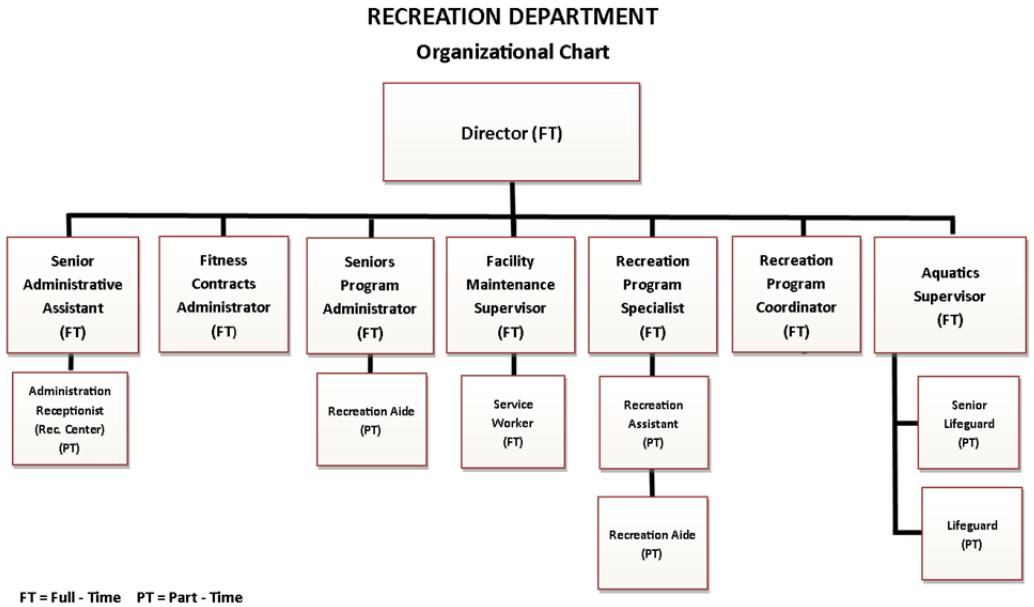
CULTURE/RECREATION FUNCTION
Recreation Department

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

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

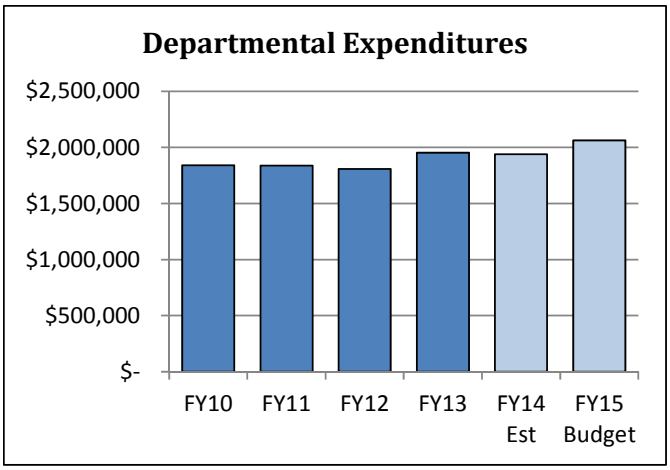


Recreation Center and Center 4 Life

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 at the Sanibel Recreation Center, Center 4 Life and Ball Field Complex. Facilities and program offerings strive to meet the physical, social and emotional health needs of users.



EMERGING ISSUES AND CHALLENGES FACING THE DEPARTMENT

- Increased demand for highly active programming by City's senior population
- Recreation Center available space is dwarfed by demands during peak season
- Increased demand for youth programming such as summer day camp
- Aging facility requiring increased maintenance which results in interruptions in service to users
- Identifying proper balance in fees between visitors and tax payers who support the facility and operations

ACCOMPLISHMENTS

- Completed Center 4 Life Needs Assessment as well as numerous stakeholder meetings for the Civic/Cultural Core
- Continued to implement a water safety education program funded by the Sanibel Swims Grant which provided swim lessons to over 225 children and certified 83 adults in compression only CPR
- Implemented WebTrac Point of Sale for more convenient purchasing of resale items online
- Implemented auto renewal option for resident annual memberships
- Implemented the Teen Archery program for the After School Program and Summer Camp
- Increased coordination with Sanibel School, Lee County, Sanibel-Captiva Optimists, Sanibel-Captiva Lions, Sanibel-Captiva Kiwanis and Captiva Sailing Club to enhance program youth offerings and facility usage
- New Year's Eve Celebration/Fundraiser generated over $50,000 to support the Financial Assistance Program
- Increased marketing/social media through local publications, RecTrac, WebTrac and website with over 30,000 views on WebTrac alone
- Implemented ProCare software for youth programs for enhanced security and accountability
- High standard of facility maintenance with numerous projects completed in house resulting in cost savings
- Exceeded revenue expectations while maintaining expense guidelines

- Expanded fitness programming, complimentary health screenings, youth & adult athletic offerings, community and teen events
- Enhanced Sanibel Recreation Center membership benefits by increasing "member discounts" in cooperation with on-island businesses
- Membership renewal continued to be above national average for over-all retention
- 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

DEPARTMENT OBJECTIVES

To Support Council Goals:

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

To Support Departmental Objectives:

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

PERFORMANCE INDICATORS

Description	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	FY 2014 YTD (July 2014)
Recreation Center Fitness Class Participation (Beginning 2010 fitness classes were expanded and included with membership)	18,943	19,319	17,835	18,880	16,725
Center 4 Life Fitness Class Participation	8,464	8,092	8,858	9,845	9,035
Weight Room Usage	40,680	40,080	39,136	42,319	34,936
Aquatic Facility Usage	23,091	25,601	25,552	27,070	21,370
Youth Program Enrollment	470	494	486	583	752
Health Screening Events	18	20	20	19	15
Community Events	0	13	23	28	26

RESPONSIBILITIES

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

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

Facility Maintenance
- Warranties
- Preventative maintenance
- Repairs

Fitness Programs
- Class scheduling
- Instructor and contract management

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

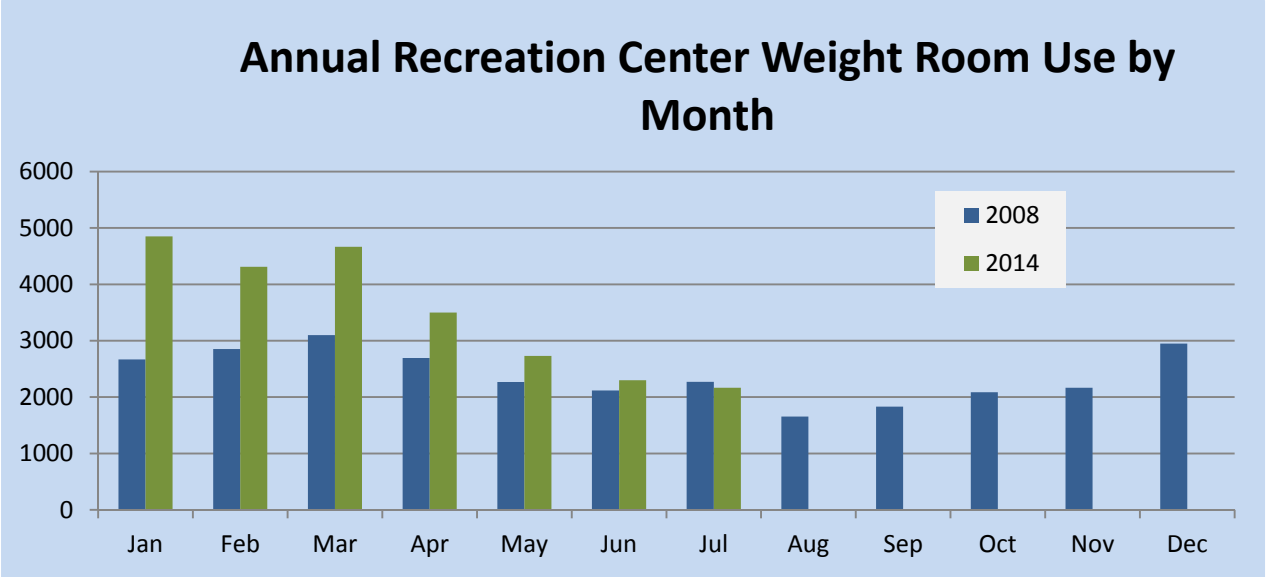
Youth Programs
- Summer Day Camp
- After School Program
- Holiday Camps
- Fun Days
- Teen Scene

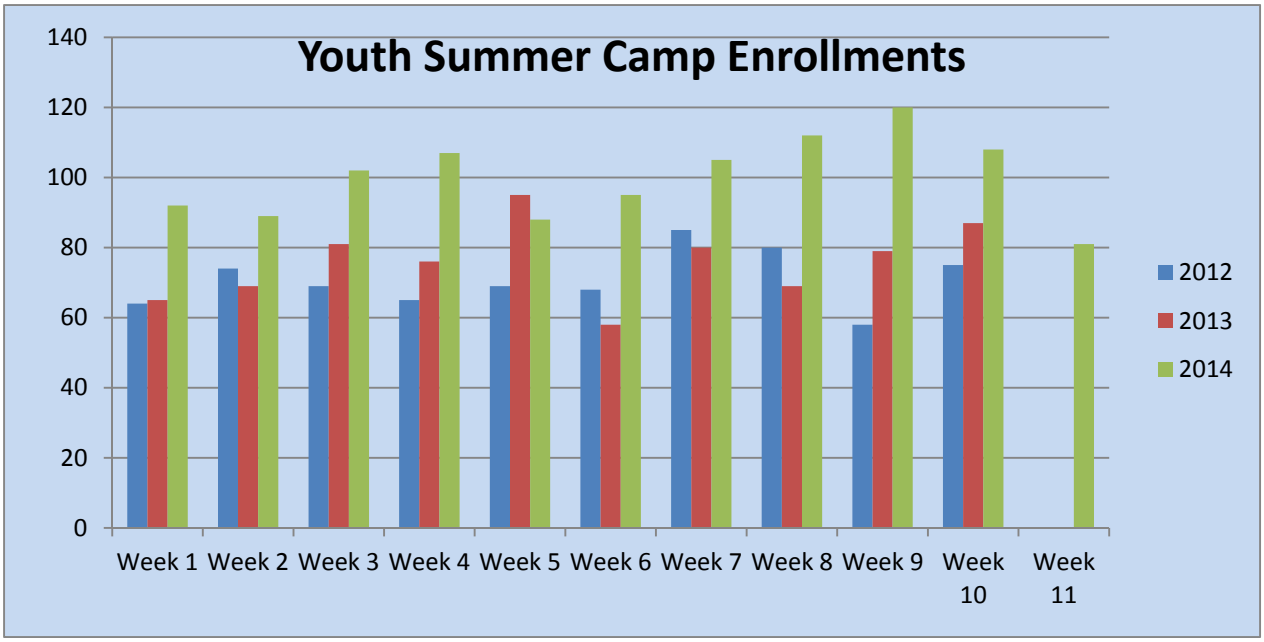
Athletics
- Youth and Tot Basketball Program
- Adult Softball League
- Pickleball
- Ball Field Coordination and Field Marshal
- Tot Soccer
- Adult Pick Up Basketball and Soccer

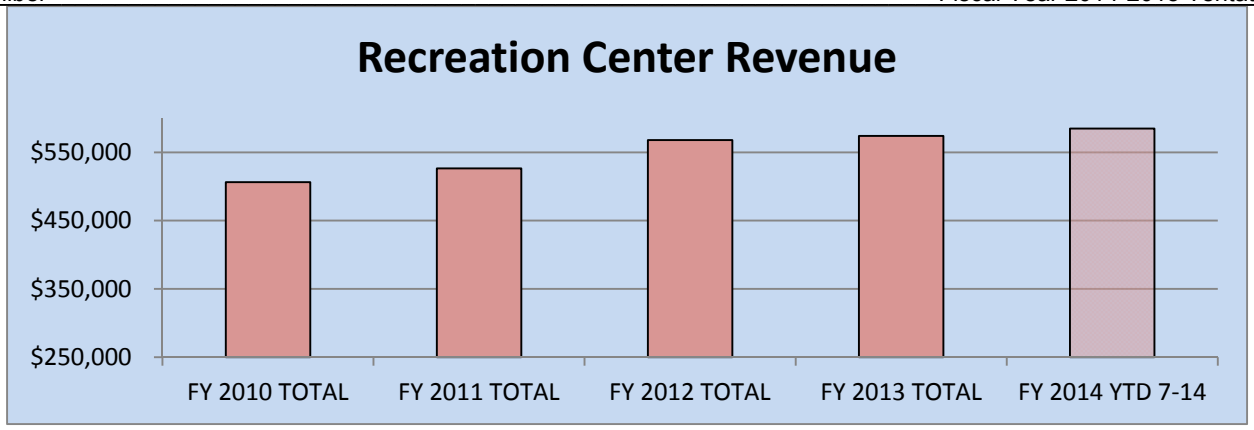
Aquatics
- Fitness classes
- Swim instruction
- Certification courses
- Patron safety
- Aquatic facility maintenance
- Continuation of Sanibel Swims Grant

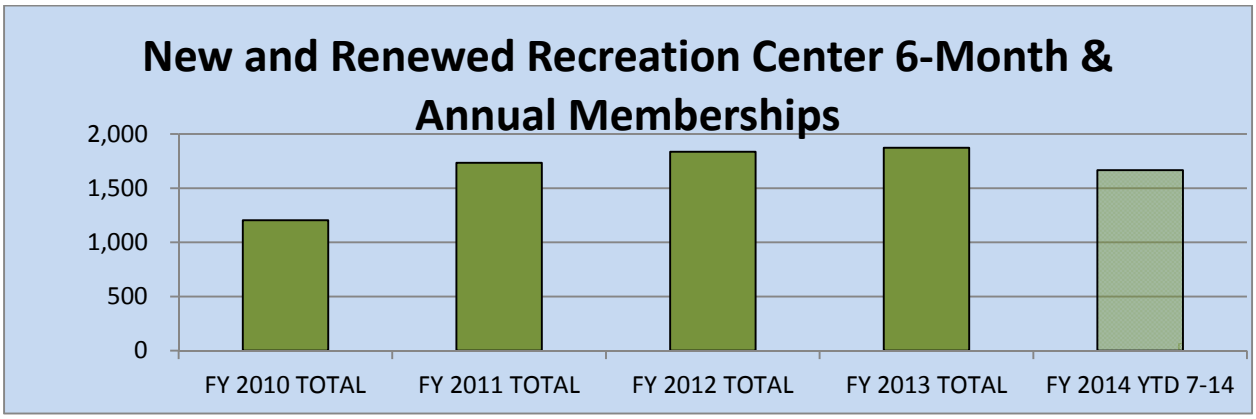
Center 4 Life (Seniors) Programs
- Fitness classes
- Social activities
- Educational programs
- Group trips
- Civic Core – Center 4 Life Development

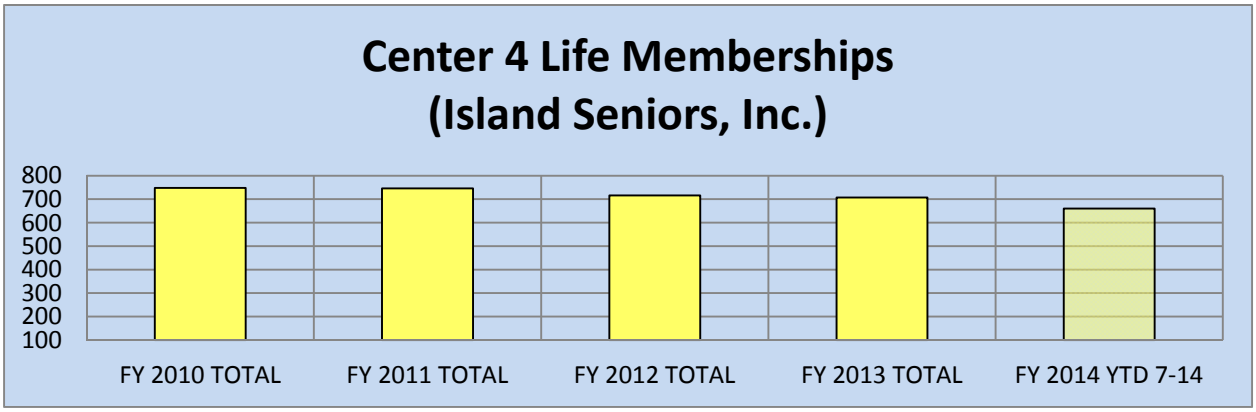
TREND ANALYSIS

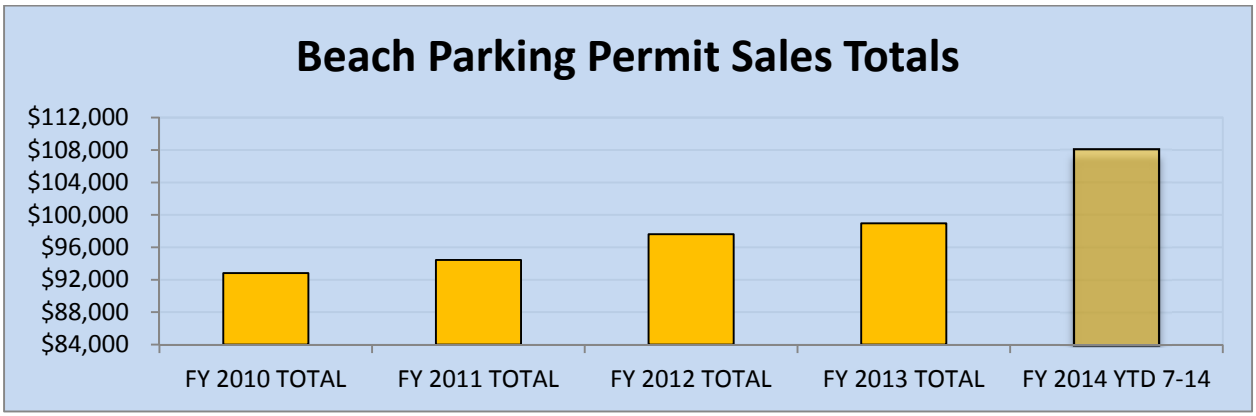





Recreation Center Revenue
$550,000
$450,000
$350,000
$250,000
FY 2010 TOTAL
FY 2011 TOTAL
FY 2012 TOTAL
FY 2013 TOTAL
FY 2014 YTD 7-14


New and Renewed Recreation Center 6-Month & Annual Memberships
2,000
1,500
1,000
500
0
FY 2010 TOTAL
FY 2011 TOTAL
FY 2012 TOTAL
FY 2013 TOTAL
FY 2014 YTD 7-14


Center 4 Life Memberships (Island Seniors, Inc.)
800
700
600
500
400
300
200
100
FY 2010 TOTAL
FY 2011 TOTAL
FY 2012 TOTAL
FY 2013 TOTAL
FY 2014 YTD 7-14


Beach Parking Permit Sales Totals
$112,000
$108,000
$104,000
$100,000
$96,000
$92,000
$88,000
$84,000
FY 2010 TOTAL
FY 2011 TOTAL
FY 2012 TOTAL
FY 2013 TOTAL
FY 2014 YTD 7-14

Special Revenue Fund
Parks & Recreation - Recreation Center Operations

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ 383,529	$ 422,873	$ 411,141	$ 421,381	$ 426,487	$ 471,962
Part-time	426,027	425,539	438,146	455,358	477,257	378,198
Wage Adjustments	-	-	21,152	-	-	26,454
Requested Positions	-	-	-	-	-	31,636
Overtime	16,959	20,118	20,000	20,000	20,000	20,000
Special Pay	1,070	8,436	-	-	18,670	15,000
Payroll Taxes	63,368	67,040	67,254	67,254	72,095	72,159
Retirement	139,455	140,574	140,971	140,971	140,971	144,305
Cafeteria Benefits	102,872	109,073	125,673	125,673	115,328	144,642
Unemployment/Work Comp	11,408	13,111	14,478	14,478	14,478	10,546
SUB-TOTAL	1,144,688	1,206,764	1,238,815	1,245,115	1,285,286	1,314,902
OPERATING EXPENSES						
Professional Services	5,636	2,798	26,017	6,017	2,105	3,017
Other Contractual Services	171,985	195,845	223,389	213,389	151,800	227,131
Travel & Per Diem	19,586	19,058	16,990	16,990	17,100	18,451
Communications	11,525	12,353	14,200	14,200	12,400	7,834
Postage/Transportation	2,337	1,351	1,500	1,500	1,350	1,500
Utilities	135,229	139,532	165,600	165,600	136,000	165,600
Rentals & Leases	25,765	23,515	29,900	35,200	32,200	31,100
Insurance	6,194	4,803	7,469	7,469	7,469	7,469
Repair & Maintenance	107,861	128,130	87,365	126,307	126,307	87,459
Printing	5,400	2,349	5,760	5,760	3,190	5,760
Promotional Activities	12,069	9,845	10,725	10,725	8,407	11,150
Other Current Charges	12,645	15,286	21,345	21,345	21,020	9,295
Office Supplies	9,318	11,091	15,000	15,000	11,500	15,000
Operating Supplies	110,623	103,397	108,915	137,644	127,644	116,960
Fuels, Oils, Lubricants	-	-	-	-	-	1,400
Road Materials & Supplies	3,860	5,096	1,700	3,318	3,318	6,200
Books, Subscriptions, etc.	3,724	3,734	5,960	5,960	2,800	1,778
Training and Education	-	-	-	-	-	4,255
SUB-TOTAL	643,757	678,183	741,835	786,424	664,610	721,359
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	19,581	-	-	-	-
Improve Other Than Bldgs	-	-	-	20,000	20,000	28,310
Machinery & Equipment	-	28,884	-	8,808	7,712	-
SUB-TOTAL	-	48,465	-	28,808	27,712	28,310
GRANTS & ASSISTANCE	20,499	18,827	37,425	36,685	20,650	25,000
DEPARTMENTAL TOTAL	$ 1,808,944	$ 1,952,239	$ 2,018,075	$ 2,097,032	$ 1,998,258	$ 2,089,571
% CHANGE COMPARED TO PREVIOUS YEAR	7.07%	7.92%	3.37%	7.42%	2.36%	4.57%

Special Revenue Fund
Parks & Recreation - Center 4 Life Program

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ 59,553	$ 75,391	$ 48,500	$ 61,919	$ 62,074	$ 111,040
Part-time	11,413	12,900	13,821	14,167	14,167	12,475
Wage Adjustments	-	-	1,558	-	-	3,771
Requested Positions	-	-	-	-	-	2,181
Overtime	-	-	-	-	100	5,000
Special Pay	-	-	-	-	-	-
Payroll Taxes	5,142	6,500	4,887	5,821	5,840	10,287
Retirement	25,889	28,422	27,421	27,421	27,473	28,576
Cafeteria Benefits	15,650	12,993	6,888	10,335	8,034	36,278
Unemployment/Work Comp	1,516	1,265	1,924	1,924	1,924	1,402
SUB-TOTAL	119,163	137,471	104,999	121,587	119,612	211,010
OPERATING EXPENSES						
Professional Services	-	-	-	-	-	600
Other Contractual Services	11,066	16,445	38,170	38,170	32,975	38,170
Travel & Per Diem	1,109	800	1,431	1,431	840	2,841
Communications	3,161	3,196	3,600	3,600	3,422	4,236
Postage/Transportation	281	794	1,000	1,000	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	1,564	2,063	2,550	2,550	1,800	2,022
Insurance	10,936	15,279	15,737	17,995	15,737	17,995
Repair & Maintenance	-	-	-	-	-	-
Printing	-	-	500	500	310	500
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	-	-	-	-
Office Supplies	376	551	635	635	385	635
Operating Supplies	361	245	836	836	1,205	1,056
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	425	218	495	495	195	360
Training and Education	-	-	-	-	-	500
SUB-TOTAL	29,279	39,591	64,954	67,212	56,869	68,915
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	$ 148,442	$ 177,062	$ 169,953	$ 188,799	$ 176,481	$ 279,925
% CHANGE COMPARED TO PREVIOUS YEAR	0.59%	19.28%	(4.01%)	6.63%	(0.33%)	58.61%

General Fund
Parks & Recreation - Performing Arts

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ -	$ -	$ -	$ -	$ -	$ -
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Requested Positions	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENSES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	-	-	-	-	-	-
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Postage/Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	12,293	13,209	11,780	11,780	11,780	11,780
Repair & Maintenance	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	300	300	-	300
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	12,293	13,209	12,080	12,080	11,780	12,080
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	$ 12,293	$ 13,209	$ 12,080	$ 12,080	$ 11,780	$ 12,080
% CHANGE COMPARED TO PREVIOUS YEAR	3.69%	7.45%	(8.55%)	(8.55%)	(10.82%)	2.55%

General Fund
Historical Village and Museum

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ -	$ -	$ -	$ -	$ -	$ -
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Requested Positions	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENSES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	2,281	4,436	5,000	5,000	5,000	5,000
Travel & Per Diem	-	-	-	-	-	-
Communications	1,645	1,720	1,660	1,660	2,664	1,660
Postage/Transportation	-	-	-	-	-	-
Utilities	9,909	10,475	5,250	5,250	6,775	5,250
Rentals & Leases	-	-	-	-	-	-
Insurance	34,014	41,667	42,014	47,698	42,014	42,014
Repair & Maintenance	12,803	11,856	17,397	44,597	28,000	17,397
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Operating Supplies	30	92	-	-	-	-
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	60,682	70,246	71,321	104,205	84,453	71,321
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	83,000	74,700	67,230	67,230	67,230	67,230
DEPARTMENTAL TOTAL	$ 143,682	$ 144,946	$ 138,551	$ 171,435	$ 151,683	$ 138,551
% CHANGE COMPARED TO PREVIOUS YEAR	2.18%	0.88%	(4.41%)	18.28%	4.65%	(8.66%)

Special Revenue Fund
Parks & Recreation - Sanibel School Ballpark Maintenance

	Fiscal Year 2012 Actual Expenditures	Fiscal Year 2013 Actual Expenditures	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 Estimated Actual	FY15 Proposed
PERSONNEL SERVICES						
Wages						
Full-time	$ -	$ 541	$ -	$ -	$ -	$ -
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Requested Positions	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	33	-	-	-	-
Retirement	-	41	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	615	-	-	-	-
OPERATING EXPENSES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	64,143	65,578	64,090	64,090	63,840	64,440
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Postage/Transportation	-	-	-	-	-	-
Utilities	14,376	10,544	15,000	15,000	14,000	12,000
Rentals & Leases	-	775	800	800	-	800
Insurance	9,869	5,765	10,985	10,985	8,305	9,000
Repair & Maintenance	34,269	22,726	43,200	48,295	48,295	45,100
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	84,065	103,225	103,225	113,920	113,920	113,920
Office Supplies	-	-	-	-	-	-
Operating Supplies	5,986	7,178	5,650	8,960	8,960	5,300
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	1,380	-	1,500	2,300	2,300	750
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	214,088	215,791	244,450	264,350	259,620	251,310
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	6,800
Improve Other Than Bldgs	4,782	7,800	82,000	46,000	-	100,000
Machinery & Equipment	-	53,534	4,000	40,000	36,000	-
SUB-TOTAL	4,782	61,334	86,000	86,000	36,000	106,800
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	$ 218,870	$ 277,740	$ 330,450	$ 350,350	$ 295,620	$ 358,110
% CHANGE COMPARED TO PREVIOUS YEAR	1.26%	26.90%	18.98%	26.14%	6.44%	21.14%

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SCHEDULE OF INTERFUND TRANSFERS

	Transfers In		
Transfers Out	Special Revenue	Capital Projects	Total Governmental
General Fund	$ 1,657,304	$ 918,736	$ 2,576,040
Road Impact Fee Fund (120)	-	250,000	250,000
Community Park Impact Fee Fund (121)	-	12,600	12,600
Transportation Capital Projects Fund (301)	115,080	22,295	137,375
	$ 1,772,384	$ 1,203,631	$ 2,976,015

Source	Transfer to	Amount	Purpose
General Fund	Shell Harbor Canal Dredging	$ 5,445	City match for dredging
General Fund	Sanibel Estates Canal Trimming	3,000	City match for canal trimming
General Fund	Sanibel Isles/Water Shadows Dredging	5,000	City match for dredging
General Fund	Recreation Center	1,439,896	Recreation center operations
General Fund	Ballpark Maintenance	203,963	Operations and capital projects
General Fund	Capital Planning and Acquisition	693,736	Capital acquisition/construction
General Fund	Recreation Facility Capital Projects	225,000	Sinking fund capital projects
Road Impact Fee Fund	Transportation Capital Projects	250,000	Capital project
Community Park Impact Fee	Capital Planning and Acquisition	12,600	Playground improvements
Transportation Capital Projects	Transportation Fund	115,080	Transportation operating expenses
Transportation Capital Projects	Periwinkle Way Road/Shared Use Path	22,295	Capital project
		$ 2,976,015	

CLASSIFICATION AND PAY PLAN

[THIS SECTION CURRENTLY BEING UPDATED AND WILL BE INCLUDED IN THE FINAL BUDGET DOCUMENT]

BUDGETED MANPOWER ALLOCATIONS BY FUND (ALL FUNDS) FISCAL YEARS 2013 AND 2014 AND REQUESTED FOR FISCAL YEAR 2015

			FULL-TIME				PART-TIME FTE			
Department	**Grade**	**Job Title**	**2013**	**2014**		**2015**	**2013**	**2014**		**2015**
OPERATING BUDGET										
Administration	26	Administrative Services Director	-	-		-	0.750	0.750		0.750
	24	City Clerk	1.00	-		-	-	-		-
	20	Executive Assistant to City Manager	1.00	1.00		1.00	-	-		-
	20	Administrative Services Technician	-	1.00		1.00	-	-		-
	16	Administrative Secretary	1.00	-		-	-	-		-
	Contract	City Manager	1.00	1.00		1.00	-	-		-
		ADMINISTRATION TOTALS	**4.00**	**3.00**		**3.00**	**0.750**	**0.750**		**0.750**
Building	24	Building Official	1.00	1.00		1.00	-	-		-
	23	Deputy Building Official	1.00	1.00		1.00	-	-		-
	19	Building Inspector	-	-		-	0.500	0.800		0.800
	17	Licensing and Permit Technician	1.00	1.00		1.00	-	-		-
	16	Permit Technician	1.00	1.00		1.00	-	-		-
		BUILDING TOTALS	**4.00**	**4.00**		**4.00**	**0.500**	**0.800**		**0.800**
Finance	26	Finance Director	1.00	1.00		1.00	-	-		-
	24	Accounting Operations Manager	1.00	1.00		1.00	-	-		-
	23	Accounting Systems-Revenue Manager	0.875	0.875		0.875	-	-		-
	22	Accounts Payable-Cashiering Supervisor	1.00	1.00		1.00	-	-		-
	22	Senior Accountant	0.625	0.625		0.625	-	-		-
	20	Benefits and Payroll Specialist	1.00	1.00		1.00	-	-		-
	18	Fiscal Assistant	2.00	2.00		2.00	-	-		-
		FINANCE TOTALS	**7.500**	**7.500**		**7.500**	**-**	**-**		**-**
Legal	19	Paralegal	1.00	1.00		1.00	-	-		-
	Contract	City Attorney	1.00	1.00		1.00	-	-		-
		LEGAL TOTALS	**2.00**	**2.00**		**2.00**	**-**	**-**		**-**
Legislative	24	City Clerk	-	1.00	*	1.00	-	-		-
	19	Deputy City Clerk	-	1.00	**	1.00	-	-		-
	17	Support Services Assistant	-	1.00	**	1.00	-	-		-
	16	Recording Secretary	1.00	1.00	***	1.00	0.88	-		-
	15	Administrative Receptionist	1.00	1.00		1.00	-	-		-
		LEGISLATIVE TOTALS	**2.00**	**5.00**		**5.00**	**0.88**	**-**		**-**
	*	*Position reallocated from Administration*								
	**	*Full-time positions with benefits authorized mid-year FY14 and .76 FTE eliminated*								
	***	*1 Part-time converted to full-time with benefits approved mid-year FY14*								
Information Technology	23	IT Director	1.00	1.00		1.00	-	-		-
	21	Network Administrator	1.00	1.00		1.00	-	-		-
	19	Computer Support Specialist	2.00	2.00		2.00	-	-		-
	15	Administrative/Receptionist	-	-		-	0.40	0.40		0.40
		IT TOTALS	**4.00**	**4.00**		**4.00**	**0.40**	**0.40**		**0.40**
Natural Resources	26	Natural Resources Director	1.00	1.00		1.00	-	-		-
	22	Environmental Biologist	1.00	1.00		1.00	-	-		-
	20	Environmental Specialist	-	1.00	*	1.00	0.96	-		-
		NATURAL RESOURCES TOTALS	**2.00**	**3.00**		**3.00**	**0.96**	**-**		**-**
	*	*1 Full-time with benefits approved mid-year FY14 and elimination of 0.96 FTE*								

BUDGETED MANPOWER ALLOCATIONS BY FUND (ALL FUNDS) FISCAL YEARS 2013 AND 2014 AND REQUESTED FOR FISCAL YEAR 2015

			FULL-TIME				PART-TIME FTE			
Department	**Grade**	**Job Title**	**2013**	**2014**		**2015**	**2013**	**2014**		**2015**
OPERATING BUDGET										
Planning	26	Planning Director	1.00	1.00		1.00	-	-		-
	22	Senior Planner	1.00	1.00		1.00	-	-		-
	21	Planner	1.00	3.00	*	3.00	2.85	0.95	*	0.95
	19	Senior Code Enforcement Officer	1.00	1.00		1.00	-	-		-
	19	Planning Technician	-	-		-	0.95	0.95		0.75
	17	Administrative Assistant	1.00	1.00		1.00	-	-		-
	16	Administrative Secretary	-	-		-	-	-		0.75
		PLANNING TOTALS	**5.00**	**7.00**		**7.00**	**3.80**	**1.90**		**2.45**
	*	*2 Full-time with benefits approved mid-year FY14 and 1.90 FTE eliminated*								
Police	26	Police Chief	1.00	1.00		1.00	-	-		-
	24	Police Major	1.00	1.00		1.00	-	-		-
	23	Police Lieutenant	3.00	3.00		3.00	-	-		-
	22	Sergeant	4.50	4.50		4.50	-	-		-
	19	Police Officer	11.50	11.50		11.50	1.75	1.75		1.75
	19	Computer Support Specialist	1.00	1.00		1.00	-	-		-
	19	Emergency Management Specialist	1.00	1.00		1.00	-	-		-
	18	Senior Administrative Assistant	1.00	1.00		1.00	-	-		-
	17	Dispatcher	5.00	5.00		5.00	0.50	0.50		0.50
	16	Police Records Coordinator	1.00	1.00		1.00	-	-		-
	15	Police Aide	-	-		-	2.87	2.87		2.87
		POLICE TOTALS	**30.00**	**30.00**		**30.00**	**5.12**	**5.12**		**5.12**
Public Works	27	Public Works Director/City Engineer	0.54	0.54		0.50	-	-		-
	25	Deputy Public Works Director	0.75	0.75		0.75	-	-		-
	24	Assistant City Engineer	0.40	0.40		0.40	-	-		-
	21	Streets Superintendent	1.00	1.00		1.00	-	-		-
	21	Public Works Operations Manager	0.95	0.95		0.95	-	-		-
	19	Garage Supervisor	0.96	0.96		0.96	-	-		-
	19	Engineering Technician	1.00	1.00		1.00	-	-		-
	19	Lead Operator/Assistant Streets Super	1.00	1.00		1.00	-	-		-
	18	Equipment Operator-Crew Leader	1.00	1.00		1.00	-	-		-
	17	Tradesworker	8.00	8.00		8.00	-	-		-
	17	Mechanic	1.00	1.00		0.96	-	-		-
		PUBLIC WORKS TOTALS	**16.60**	**16.60**		**16.52**	**-**	**-**		**-**
Recreation	24	Recreation Director	1.00	1.00		1.00	-	-		-
	23	Accounting Systems-Revenue Manager	0.125	0.125		0.125	-	-		-
	22	Senior Accountant	0.125	0.125		0.125	-	-		-
	19	Facility Maintenance Supervisor	1.00	1.00		1.00	-	-		-
	19	Seniors Program Administrator	1.00	1.00		1.00	-	-		-
	19	Recreation Programs Specialist	1.00	1.00		1.00	-	-		-
	18	Aquatics Supervisor	1.00	1.00		1.00	-	-		-
	18	Recreation Program Coordinator	1.00	1.00		1.00	-	-		-
	18	Senior Administrative Assistant	1.00	1.00		1.00	-	-		-
	18	Fitness Contracts Coordinator	1.00	1.00		1.00	-	-		-
	17	Community Outreach Coordinator	-	-		-	0.98	-		-
	17	Recreation Assistant	-	-		1.00	** -	0.98		-
	15	Service Worker	1.00	1.00		2.00	*** -	-		-
	15	Senior Lifeguard/Instructor	-	-		1.00	** 0.98	0.98		-
	15	Administrative Receptionist	-	1.00	*	2.00	** 4.20	4.20		3.40
	13	Lifeguard	-	-		-	4.25	4.25		4.25
	13	Recreation Aide	-	-		-	6.15	6.15		6.15
		RECREATION TOTALS	**9.25**	**10.25**		**14.25**	**16.56**	**16.56**		**13.80**
	*	*Full-time with benefits approved mid-year FY14*								
	**	*Request conversion of PT Regular to FT with benefits for FY2014-15 and elimination of 2.94 FTE*								
	***	*New position to support Seniors Program activities and maintain facility grounds at Center4Life (funded by Seniors Inc. and increase in Recreation fees)*								

BUDGETED MANPOWER ALLOCATIONS BY FUND (ALL FUNDS) FISCAL YEARS 2013 AND 2014 AND REQUESTED FOR FISCAL YEAR 2015

			FULL-TIME				PART-TIME FTE			
Department	**Grade**	**Job Title**	**2013**	**2014**		**2015**	**2013**	**2014**		**2015**
OPERATING BUDGET										
ENTERPRISE FUNDS										
Utility	27	Public Works Director/City Engineer	0.30	0.30		0.20	-	-		-
	25	Deputy Public Works Director	0.10	0.10		0.10	-	-		-
	24	Assistant City Engineer	0.60	0.60		0.60	-	-		-
	22	Senior Accountant	0.25	0.25		0.25	-	-		-
	22	Utility Maintenance Supervisor/Elec	1.00	1.00		1.00	-	-		-
	22	Chief, Wastewater Plant Operator	1.00	1.00		1.00	-	-		-
	21	Public Works Operations Manager	0.03	0.03		0.03	-	-		-
	21	Lead Wastewater Plant Operator	1.00	1.00		1.00	-	-		-
	21	Accountant	1.00	1.00		1.00	-	-		-
	19	Administrative Support Speciallist	-	1.00	*	1.00	-	-		-
	19	Environmental Engineering Technician	1.00	-		-	-	-		-
	19	Garage Supervisor	0.02	0.02		0.02	-	-		-
	18,19, 20	Utility Maintenance Technician	5.00	5.00		4.00	1.00	1.00		1.00
	18,19, 20	Wastewater Plant Operator	5.00	5.00		5.00	-	-		-
	17	Mechanic	-	-		0.02	-	-		-
	17	Tradesworker	1.00	1.00		1.00	-	-		-
		UTILITY TOTALS	**17.30**	**17.30**		**16.22**	**1.00**	**1.00**		**1.00**
	*	*Position eliminated and new position approved mid -year FY14*								
Beach Parking	27	Public Works Director/City Engineer	0.16	0.16		0.30	-	-		-
	25	Deputy Public Works Director	0.15	0.15		0.15	-	-		-
	22	Sergeant	0.50	0.50		0.50	-	-		-
	21	Public Works Operations Manager	0.02	0.02		0.02	-	-		-
	21	Parks Maintenance Manager	-	1.00		1.00	-	-		-
	19	Police Officer	2.50	2.50		2.50	0.88	0.88		0.88
	19	Parks Maintenance Supervisor	1.00	-		-	-	-		-
	19	Garage Supervisor	0.02	0.02		0.02	-	-		-
	18	Lead Tradesworker	-	1.00		1.00	-	-		-
	18	Fiscal Assistant	-	-		-	-	0.49		0.49
	17	Tradesworker	6.00	6.00	*	6.00	-	-		-
	17	Mechanic	-	-		0.02	-	-		-
	15	Police Aide	3.00	3.00		4.00	** 1.30	1.30		-
		BEACH PARKING TOTALS	**13.35**	**14.35**		**15.51**	**2.18**	**2.67**		**1.37**
	*	*1 Full-time with benefits approved mid-year FY14*								
	**	*Request conversion of PT regular to FT with benefits and elimination of 0.1.3 FTE*								
		CITY WIDE TOTALS	**117.000**	**124.000**		**128.000**	**32.150**	**29.200**		**25.690**
• 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										

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INCORPORATED
1974

FISCAL YEAR 2014-15 PERSONNEL BUDGET
DEPARTMENTAL SALARY SUMMARY

	FY14 Budgeted Positions					FY15 Budgeted Positions			Compensation					Fringe Benefits					
	Adopted FT FTE* (Benefits)	Amended FT FTE* (Benefits)	Adopted PT FTE* No Benefits	Amended PT FTE* No Benefits	Amended Total FTE	Full-time FTE* (Benefits)	Part-time FTE'* No Benefits	Total FTE*	Current Positions	Requested Positions	Compensation Adjustments	Overtime	Special Pay	Payroll Taxes	Retirement	Cafeteria Benefits	Dependent Coverage Supplement	Worker's Compensation	Total
GOVERNMENTAL FUNDS																			
General Fund																			
General Government																			
Legislative	1.00	5.00	1.76	-	5.00	5.00	-	5.00	$ 217,630	$ -	$ -	$ 800	$ 250	$ 16,729	$ 40,658	$ 40,824	$ 24,312	$ 110	$ 341,313
Administrative	4.00	3.00	0.75	0.75	3.75	3.00	0.75	3.75	389,333	-	-	500	22,734	25,723	159,180	20,412	6,271	681	624,834
Information Technology	4.00	4.00	0.40	0.40	7.50	4.00	0.40	4.40	254,615	-	-	15,000	4,000	20,932	59,064	40,824	6,108	347	400,890
Finance	7.50	7.50	-	-	7.50	7.50	-	7.50	502,429	-	-	2,500	2,000	38,780	160,219	76,545	27,636	745	810,854
Legal	2.00	2.00	-	-	2.00	2.00	-	2.00	235,069	-	-	-	21,530	14,476	104,184	20,412	12,216	265	408,152
Planning	5.00	7.00	3.80	1.90	8.90	7.00	2.45	9.45	464,730	20,500	-	1,000	750	37,254	165,959	61,236	33,907	12,629	797,965
Gen'l Government Services	-	-	-	-	-	-	-	-	-	-	-	-	65,000	-	-	-	-	-	65,000
Public Safety																			
Police	30.00	30.00	5.12	5.12	35.12	28.25	5.12	33.37	1,638,972	-	-	60,000	147,000	140,667	1,065,058	267,908	252,568	27,400	3,599,573
S.E.M.P.	-	-	-	-	-	1.95	-	1.95	123,992	-	-	-	-	9,485	5,118	9,696	19,662	-	167,953
Physical Environment																			
Natural Resources	2.00	3.00	0.96	-	3.00	2.25	-	2.25	146,485	-	-	-	-	11,206	56,590	22,964	6,108	5,550	248,903
Public Works																			
Public Works Department	5.60	5.60	-	-	5.60	5.52	-	5.52	329,378	-	-	25,000	14,000	27,827	163,471	56,745	27,933	7,194	651,548
Public Facilities	3.00	3.00	-	-	3.00	3.00	-	3.00	117,288	-	-	30,000	2,000	11,421	33,875	30,618	9,595	4,335	239,132
Total General Fund	64.10	70.10	12.79	8.17	81.37	69.47	8.72	78.19	4,419,921	20,500	-	134,800	279,264	354,500	2,013,376	648,184	426,316	59,256	8,356,117
Transportation Fund																			
Transportation																			
Streets Division	8.00	8.00	-	-	8.00	8.00	-	8.00	359,994	-	10,758	125,000	12,000	38,843	110,338	81,648	18,323	20,325	777,229
Building Department Fund																			
Public Safety																			
Building Department	4.00	4.00	0.80	0.80	4.80	4.00	0.80	4.80	290,821	-	8,214	5,000	-	23,259	106,299	40,824	15,421	4,353	494,191
Recreation Fund																			
Center 4 Life Seniors Program	1.00	2.00	0.57	0.57	2.57	3.00	0.50	3.50	123,515	2,181	3,771	5,000	-	10,287	28,576	20,412	15,866	1,402	211,010
Recreation Department	8.25	8.25	15.99	15.99	24.24	11.05	13.30	24.35	850,160	31,636	26,454	20,000	15,000	72,159	144,305	102,570	42,072	10,546	1,314,902
Total Recreation Fund	9.25	10.25	16.56	16.56	26.81	14.05	13.80	27.85	973,675	33,817	30,225	25,000	15,000	82,446	172,881	122,982	57,938	11,948	1,525,912
TOTAL GOVERNMENTAL FUNDS	**85.35**	**92.35**	**30.15**	**25.53**	**117.88**	**95.52**	**23.32**	**118.84**	**$ 6,044,411**	**$ 54,317**	**49,197**	**$ 289,800**	**$ 306,264**	**$ 499,048**	**$ 2,402,894**	**$ 893,638**	**$ 517,998**	**$ 95,882**	**11,153,449**
NET CHANGE	1.02	7.00	0.30	(4.62)	2.38	3.17	-2.21	0.96											
ENTERPRISE FUNDS																			
Sanibel Sewer System																			
Operations & Projects	**17.25**	**17.30**	**1.00**	**1.00**	**18.30**	**16.22**	**1.00**	**17.22**	$ 908,116	$ -	22,890	$ 90,000	$ 22,800	79,710	$ 264,116	155,131	73,758	9,400	$ 1,625,921
Net Change	0.03	0.05	-	-	0.05	-1.08	0.00	-1.08											
Beach Parking Fund																			
Public Safety	6.00	6.00	2.18	2.67	8.67	7.00	1.37	8.37	320,336	1,344	4,309	4,000	12,000	26,162	120,365	61,236	21,973	6,714	578,439
Physical Environment	-	-	-	-	-	0.75	-	0.75	74,536	-	2,216	-	-	5,660	5,569	7,655	-	1,357	96,993
Public Works	7.40	8.35	-	-	8.35	8.51	-	8.51	368,230	-	11,961	66,000	13,700	34,970	89,867	66,237	27,949	6,691	685,605
Total Beach Parking Fund	**13.40**	**14.35**	**2.18**	**2.67**	**17.02**	**16.26**	**1.37**	**17.63**	763,102	1,344	18,486	70,000	25,700	66,792	215,801	135,128	49,922	14,762	1,361,037
Net Change	0.03	0.95	-	0.49	1.44	1.91	-1.30	0.61											
TOTAL ENTERPRISE FUNDS	**30.65**	**31.65**	**3.18**	**3.67**	**35.32**	**32.48**	**2.37**	**34.85**	**$ 1,671,218**	**$ 1,344**	**$ 41,376**	**$ 160,000**	**$ 48,500**	**$ 146,502**	**$ 479,917**	**$ 290,259**	**$ 123,680**	**$ 24,162**	**$ 2,986,958**
NET CHANGE	(0.02)	1.00	-	0.49	1.49	0.83	-1.30	-0.47											
CITY-WIDE GRAND TOTAL	**116.00**	**124.00**	**33.33**	**29.20**	**153.20**	**128.00**	**25.69**	**153.69**	**$ 7,715,629**	**$ 55,661**	**$ 76,396**	**$ 449,800**	**$ 354,764**	**$ 645,550**	**$ 2,882,811**	**$ 1,183,897**	**$ 641,678**	**$ 120,044**	**$ 14,140,407**

(*) Positions are counted in FTE's (Full-time Equivalents). One (1.0) FTE equals a 40-hour work week or 2,080 in a fiscal year (2,088 working hours in fiscal year 2015). Fractional FTE's represent Regular Part-time positions OR Temporary/Seasonal Full-time positions which are budgeted for less than full-time working hours. Part-time positions do not receive paid benefits such as cafeteria fund.

REQUESTED MANPOWER ADJUSTMENTS TO EXISTING POSITIONS

OPERATING BUDGET

		Full-time Equivalent (FTE)			Budgeted Cost (Annualized)				
Fund	Dept	Full-time	Part-time	Inc/Dec	Full-time Positions	Part-time Positions	Fringe Benefits	Total Inc/Dec	Description of Request
General	Planning	-	0.25	0.25	$ -	$ 10,000	$ 1,000	$ 11,000	PT planning technician increase 0.50 FTE to 0.75 FTE.
General	Planning	-	0.30	0.30	-	10,500	1,000	11,500	PT planning receptionist increase from 0.45 FTE to 0.75 FTE.
Recreation	Recreation	1.00	-	1.00	31,636	-	26,280	57,916	Addition of Senior Program Service Worker.
Recreation	Recreation	1.00	(0.98)	0.02	34,757	(33,931)	22,398	23,224	Recreation Assistant part time to full time.
Recreation	Recreation	1.00	(0.98)	0.02	29,214	(28,520)	21,983	22,677	Senior Lifeguard part time to full time.
Recreation	Recreation	1.00	(0.98)	0.02	27,823	(27,162)	21,880	22,541	Recreation Administrative Assistant part time to full time.
Beach Parking	Public Safety	1.00	(0.95)	0.05	25,064	(23,720)	21,673	23,017	Beach Parking Police Aid part time to full time.
Sewer	Sewer	(1.00)	-	(1.00)	(52,000)	-	(25,000)	(77,000)	Elimination of utility maintenance technician position.
TOTAL OPERATING		**4.00**	**(3.34)**	**0.66**	**$ 96,494**	**$ (92,833)**	**$ 91,214**	**$ 94,875**	

5 YEAR CAPITAL IMPROVEMENT PLAN

Fiscal Years 2015 through 2019

5-YEAR CAPITAL IMPROVEMENT PLAN
FISCAL YEARS 2015 THRU 2019

	Fund	Dept		FY 2014 Adopted Budget	FY 2014 Amended Budget	FY 2014 Estimated Actual	FY 2015 Carryforward From Prior	FY 2015 New Funding Required	FY 2015 Total Budget FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total 5 YR
INFORMATION TECHNOLOGY DEPARTMENT	300	1290	End-User equipment upgrades	$ 10,000	$ 10,000	$ 12,000	$ -	$ 15,000	$ 15,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 55,000
	300	1290	Phase 3 of government-wide software upgrade	40,224	40,224	40,224	-	-	-	-	-	-	-	-
	300	1290	Employee timekeeping system/inventory	25,000	25,000	-	25,000	-	25,000	-	-	-	-	25,000
	300	1290	Relocate document storage from local server to cloud datacenter	10,000	10,000	10,000	-	-	-	-	-	-	-	-
	300	1290	Offsite redundant storage servers ("cloud computing")	50,000	50,000	10,000	40,000	-	40,000	20,000	20,000	-	-	80,000
	300	1290	Backup high-speed internet connectivity	50,000	50,000	30,000	20,000	-	20,000	20,000	20,000	20,000	20,000	100,000
	300	1290	Upgrade/replace core network components	10,000	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000	10,000	50,000
	300	1290	Replace City servers	8,000	8,000	8,000	-	8,000	8,000	8,000	8,000	8,000	8,000	40,000
	300	1290	Departmental printer replacement	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000	3,000	3,000	15,000
	300	1290	Digitization of City records (Phase 2)	27,100	27,100	27,100	-	-	-	8,000	4,000	4,000	4,000	20,000
	300	1290	Digitization of City records (Phase 3)	-	-	-	-	-	-	132,000	-	-	-	132,000
	300	1290	Replace City phone system	33,000	33,000	10,000	23,000	-	23,000	20,000	-	-	-	43,000
	300	1290	Software development (mobile "smart" applications)	-	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000	25,000
	300	1290	End-user computer software update - server	15,000	15,000	15,000	-	-	-	-	-	-	-	-
	300	1290	Integrated council agenda and audio/video internet streaming	50,000	50,000	50,000	-	10,000	10,000	5,000	-	-	-	15,000
	300	1290	Multimedia/conferencing upgrades for City conference rooms	10,000	10,000	10,000	-	10,000	10,000	10,000	10,000	2,000	-	32,000
	300	1290	City network wireless upgrade	20,000	20,000	20,000	-	10,000	10,000	5,000	-	-	-	15,000
	300	1290	Server Room A/C design and installation	65,000	65,000	20,000	45,000	(20,000)	25,000	-	-	-	-	25,000
	300	1290	Police Department server room A/C upgrade	12,000	12,000	12,000	-	-	-	-	-	-	-	-
	300	1290	Virtual server backup/recovery software	-	-	-	-	16,000	16,000	-	-	-	-	16,000
	300	1290	Upgrades to City internet website location	-	-	-	-	70,000	70,000	20,000	2,000	2,000	2,000	96,000
	300	1290	UPS for main server room and Recreation Center A/V room	-	-	-	-	10,000	10,000	-	-	-	-	10,000
	300	1290	Large format printer/scanner	-	8,000	8,000	-	-	-	-	-	-	-	-
			TOTAL INFORMATION TECHNOLOGY	**$ 438,324**	**$ 446,324**	**$ 295,324**	**$ 153,000**	**$ 147,000**	**$ 300,000**	**$ 276,000**	**$ 92,000**	**$ 64,000**	**$ 62,000**	**$ 794,000**
POLICE DEPARTMENT	300	2100	Patrol Cars (3-yr replacement)	$ -	$ -	$ -	$ -	$ 120,000	$ 120,000	$ -	$ -	$ 120,000	$ -	$ 240,000
	300	2100	Traffic Program (8-yr replacement)	-	-	-	-	-	-	-	40,000	-	-	40,000
	300	2100	Supervisor (5-yr replacement)	30,000	30,000	29,200	-	-	-	30,000	-	-	-	30,000
	300	2100	Patrol SUV (4-yr replacement)	30,000	30,000	-	-	-	-	-	30,000	-	-	30,000
	300	2100	Vehicle (5-year replacement)	-	-	-	-	30,000	30,000	-	30,000	-	-	60,000
	300	2100	Motorcycles (4-yr replacement)	-	-	-	-	-	-	28,000	-	-	-	28,000
	300	2100	PD laptops for in-car/field reporting	32,298	32,298	35,097	-	-	-	-	-	-	-	-
	300	2100	Records management/dispatch software	50,680	50,680	50,680	-	25,000	25,000	-	-	-	-	25,000
	300	2100	Security video access system	200,000	200,000	200,000	-	-	-	-	-	-	-	-
	300	2100	Radar trailers	-	-	-	-	30,000	30,000	-	-	-	-	30,000
	300	2100	Technology equipment from JAG grants	-	2,799	2,799	-	-	-	-	-	-	-	-
			TOTAL POLICE	**$ 342,978**	**$ 345,777**	**$ 317,776**	**$ -**	**$ 205,000**	**$ 205,000**	**$ 58,000**	**$ 100,000**	**$ 120,000**	**$ -**	**$ 483,000**
S.E.M.P.	300	2500	Vehicle (5-year replacement)	$ 30,000	$ 30,000	$ 26,050	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	300	2500	Windows tablets to assist with EOC operations during emergencies	-	-	-	-	16,000	16,000	-	-	-	-	16,000
	300	2500	VHF radio system upgrades for emergencies	-	-	-	-	20,000	20,000	10,000	10,000	-	-	40,000
			TOTAL S.E.M.P.	**$ 30,000**	**$ 30,000**	**$ 26,050**	**$ -**	**$ 36,000**	**$ 36,000**	**$ 10,000**	**$ 10,000**	**$ -**	**$ -**	**$ 56,000**
BUILDING	169	2400	Ruggedized Damage Assessment Computers	$ 10,000	$ 12,500	$ 2,500	$ 10,000	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
			TOTAL BUILDING	**$ 10,000**	**$ 12,500**	**$ 2,500**	**$ 10,000**	**$ -**	**$ 10,000**	**$ -**	**$ -**	**$ -**	**$ -**	$ 10,000

5-YEAR CAPITAL IMPROVEMENT PLAN
FISCAL YEARS 2015 THRU 2019

	Fund	Dept		FY 2014 Adopted Budget	FY 2014 Amended Budget	FY 2014 Estimated Actual	FY 2015 Carryforward From Prior	FY 2015 New Funding Required	FY 2015 Total Budget FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total 5 YR
RECREATION CENTER SINKING FUND	370	7200	Replace HVAC Chiller Coils	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000	$ -	$ 50,000
	370	7200	Facility Water Heater	-	-	-	-	-	-	-	-	-	5,000	5,000
	370	7200	Resurfacing Gym Floor	-	-	-	-	-	-	-	15,000	-	-	15,000
	370	7200	Gymnasium Wall Pads	-	-	-	-	-	-	83,200	-	-	-	83,200
	370	7200	Tennis Court Resurfacing	-	-	-	-	-	-	20,000	-	-	-	20,000
	370	7200	Turtle Top (15 Passenger Van)	-	-	-	-	-	-	46,200	-	-	-	46,200
	370	7200	Camera & Video Security System Upgrades	50,000	50,000	46,000	4,000	46,000	50,000	-	-	-	50,000	100,000
	370	7200	Lobby Entrance/Exit Gates	-	-	-	-	-	-	10,100	-	-	-	10,100
	370	7200	Replace Cybex Weight Equipment	-	-	-	-	-	-	-	-	22,300	-	22,300
	370	7200	Replace Cardio Equipment	24,200	24,200	3,920	20,280	(13,280)	7,000	7,000	7,000	7,000	7,000	35,000
	370	7200	Replace Spin Bikes	-	-	-	-	10,400	10,400	10,400	10,400	-	-	31,200
	370	7200	Replace Televisions (Weight Room/Osprey)	3,500	3,500	-	3,500	(1,500)	2,000	-	-	-	2,000	4,000
	370	7200	Replace Pool Safety Fence	-	-	-	-	-	-	33,000	-	-	-	33,000
	370	7200	Thorguard System (LG, Tennis, BF)	-	-	-	-	-	-	-	28,000	-	-	28,000
	370	7200	Pool Heaters/Chillers	-	8,920	30,000	-	80,000	80,000	40,000	-	-	-	120,000
	370	7200	Pool Motors/Pumps	-	-	-	-	23,945	23,945	5,000	5,000	5,000	-	38,945
	370	7200	DE Filter	-	-	-	-	-	-	-	3,000	-	-	3,000
	370	7200	Chemical Controllers	2,500	2,500	-	2,500	2,500	5,000	2,500	2,500	-	-	10,000
	370	7200	Pool Stainless Steel	-	-	-	-	-	-	-	10,000	-	-	10,000
	370	7200	Starting Blocks	-	-	-	-	-	-	-	-	12,000	-	12,000
	370	7200	Lap Pool Cover	-	-	-	-	15,000	15,000	-	-	-	-	15,000
	370	7200	Lap Pool Cover Reel	-	-	-	-	7,000	7,000	-	-	-	-	7,000
	370	7200	Pool Lane Lines	-	-	-	-	-	-	-	5,000	-	-	5,000
	370	7200	Pool Lane Line Reel	-	-	-	-	-	-	2,000	-	-	-	2,000
	370	7200	Replace Chaise Lounge Chairs on Pool Deck	-	4,161	4,161	-	-	-	-	-	-	-	-
			TOTAL RECREATION SINKING FUND	**$ 80,200**	**$ 93,281**	**$ 84,081**	**$ 30,280**	**$ 170,065**	**$ 200,345**	**$ 259,400**	**$ 110,900**	**$ 71,300**	**$ 64,000**	**$ 705,945**
RECREATION	170	7200	Software implementations/upgrades	$ -	$ 8,808	$ 7,712	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	170	7200	Acoustical improvements to gymnasium (1/2 cost share)	-	20,000	20,000		-	-	-	-	-	-	-
	170	7200	Pelican room flooring	-	-	-	-	19,310	19,310	-	-	-	-	19,310
	170	7200	Recessed door mats (breezeway and front entrance)	-	-	-	-	9,000	9,000	-	-	-	-	9,000
	170	7200	Increase height of recreation center fence and replace gates	-	-	-	-	-	-	-	-	-	-	-
			Subtotal Recreation Center	**-**	**28,808**	**27,712**	**-**	**28,310**	**28,310**	**-**	**-**	**-**	**-**	**28,310**
	173	7250	Ballfield improvements - playground equipment	36,000	36,000	36,000	-	-	-	-	-	-	-	-
	173	7250	Recreation center and ballfield security upgrades	46,000	46,000	-	-	-	-	-	-	-	-	-
	173	7250	Ballfield improvements - ADA compliant tot lot	4,000	4,000	-	-	-	-	-	-	-	-	-
	173	7250	Ballfield lighting (1/3 cost share)	-	-	-	-	-	100,000	-	-	-	-	100,000
	173	7250	Storage/Electrical building (1/3 cost share)	-	-	-	-	-	6,800	-	-	-	-	6,800
			Subtotal Ballfield Maintenance	**86,000**	**86,000**	**36,000**	**-**	**-**	**106,800**	**-**	**-**	**-**	**-**	**106,800**
			TOTAL RECREATION	**$ 86,000**	**$ 114,808**	**$ 63,712**	**$ -**	**$ 28,310**	**$ 135,110**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 135,110**

5-YEAR CAPITAL IMPROVEMENT PLAN
FISCAL YEARS 2015 THRU 2019

	Fund	Dept		FY 2014 Adopted Budget	FY 2014 Amended Budget	FY 2014 Estimated Actual	FY 2015 Carryforward From Prior	FY 2015 New Funding Required	FY 2015 Total Budget FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total 5 YR
PUBLIC WORKS	***Public Facilities***													
	300	7250	Replace A/C units	$ 120,000	$ 120,000	$ -	$ 120,000	$ 150,000	$ 270,000	$ 150,000	$ 150,000	$ -	$ -	$ 570,000
	300	7250	City Hall generator	-	-	-	-	-	-	120,000	-	-	-	120,000
	300	7250	Energy Improvements for City Hall	-	-	-	-	-	-	-			300,000	300,000
	300	7250	City Hall shutters	-	-	-	-	-	-	65,000	-	-	-	65,000
	300	7250	Mackenzie Hall improvements	-	-	-	-	-	-	-	50,000	-	-	50,000
	300	7250	City Hall water line	-	-	-	-	-	-	-	-	50,000	-	50,000
	300	7250	Civic & Cultural Core redevelopment	250,000	250,000	170,000	80,000	170,000	250,000	-	-	-	-	250,000
	300	7250	City Hall repainting	-	6,209	500	-	-	-	-	-	-	-	-
	300	7250	Community Park playground improvements	-	-	-	-	27,000	27,000	-	-	-	-	27,000
	300	7250	Replacement mowers and mower trailers	-	-	-	-	-	-	20,000	-	-	-	20,000
	300	7250	Pick-up trucks - replacement vehicle	-	-	-	-	25,000	25,000	25,000	-	-	-	50,000
	300	7250	Public Works facility maintenance project	-	-	-	-	46,000	46,000	20,000	-	-	-	66,000
			Subtotal Public Facilities	**370,000**	**376,209**	**170,500**	**200,000**	**418,000**	**618,000**	**400,000**	**200,000**	**50,000**	**300,000**	**1,568,000**
	Public Works													-
	300	4100	Storage garage	-	-	-	-	-	-	-	300,000	-	-	300,000
	300	4100	Replace Bock Park seawall		-	-	-	-	-	-	-	-	51,000	51,000
	300	4100	Stabilize Bock Park shoreline	-	-	-	-	-	-	-	-	-	40,000	40,000
	300	4100	Traffic counters	-	-	-	-	-	-	-	50,000	-	-	50,000
	300	4100	Water truck	-	-	-	-	-	-	-	70,000	-	-	70,000
	300	4100	Litter Vacuum	-	-	-	-	-	-	35,000	-	-	-	35,000
	300	4100	Roller (w/ Trailer)	-	-	-	-	-	-	40,000	-	-	-	40,000
	300	4100	Trucks	-	-	-	-	95,000	95,000	166,000	50,000	50,000	50,000	411,000
	300	4100	Flail Axe	-	-	-	-	-	-	15,000	-	60,000	-	75,000
	300	4100	Utility vehicle	-	-	-	-	-	-	13,000	-	-	-	13,000
	300	4100	Tractor	-	-	-	-	-	-	100,000	-	40,000	-	140,000
	300	4100	Backhoe	-	-	-	-	120,000	120,000	-	-	-	-	120,000
	300	4100	Grader	-	-	-	-	-	-	165,000	-	-	-	165,000
	300	4100	Loader	-	-	-	-	-	-	115,000	-	-	-	115,000
			Subtotal Public Works	**-**	**-**	**-**	**-**	**215,000**	**215,000**	**649,000**	**470,000**	**150,000**	**141,000**	**1,625,000**
			TOTAL PUBLIC WORKS	**$ 370,000**	**$ 376,209**	**$ 170,500**	**$ 200,000**	**$ 633,000**	**$ 833,000**	**$ 1,049,000**	**$ 670,000**	**$ 200,000**	**$ 441,000**	**$ 3,193,000**
TRANSPORTATION	301	4100	Dinkins Bayou Dredging	$ 200,000	$ 304,592	$ 314,592	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	301	4100	Clam Bayou Box Culvert Repair	30,000	30,000	24,900	5,100	-	5,100	-	-	-	-	5,100
	301	4100	Pond Apple Park Trail ADA Enhancements	-	52,952	38,685	-	-	-	-	-	-	-	-
	301	4100	Pond Apple-Shipley Park boardwalk and connector	-	159,953	158,305	-	-	-	-	-	-	-	-
	301	4100	Palm Ridge Road Improvements	-	-	-	-	-	-	600,000	-	-	-	600,000
	301	4100	Middle Gulf Drive (portion)	-	-	-	-	-	-	-	450,000	-	-	450,000
	301	4100	Periwinkle Way box culvert repairs	-	-	-	-	250,000	250,000	-	-	-	-	250,000
	301	4100	Wulfert/Wildlife SUP	-	-	-	-	180,000	180,000	-	-	-	-	180,000
	301	4100	Donax Street resurfacing	-	-	-	-	-	-	450,000				450,000
	301	4100	Casa Ybel/Periwinkle Way & Island Inn/Tarpon Bay intersections	-	-	-	-	250,000	250,000					250,000
	301	4100	Periwinkle north side shared use path construction	-	-	-	-	-	-	-	-	-	250,000	250,000
			Subtotal Fund	**230,000**	**547,497**	**536,482**	**5,100**	**680,000**	**685,100**	**1,050,000**	**450,000**	**-**	**250,000**	**2,435,100**
	307	4100	Kings Crown to Lighthouse Beach lot	500,000	500,000	423,000	77,000	-	77,000	-	-	-	-	77,000
			Subtotal Fund	**500,000**	**500,000**	**423,000**	**77,000**	**-**	**77,000**	**-**	**-**	**-**	**-**	**77,000**
			TOTAL TRANSPORTATION	**$ 730,000**	**$ 1,047,497**	**$ 959,482**	**$ 82,100**	**$ 680,000**	**$ 762,100**	**$ 1,050,000**	**$ 450,000**	**$ -**	**$ 250,000**	**$ 2,512,100**

5-YEAR CAPITAL IMPROVEMENT PLAN
FISCAL YEARS 2015 THRU 2019

	Fund	Dept		FY 2014 Adopted Budget	FY 2014 Amended Budget	FY 2014 Estimated Actual	FY 2015 Carryforward From Prior	FY 2015 New Funding Required	FY 2015 Total Budget FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total 5 YR
SEWER SYSTEM	***System Improvements***													
	450	3500	Paint Donax facility	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
	450	3500	Pretreatment bypass	-	168,955	216,145	-	-	-	-	-	-	-	-
	450	3500	Pipeline relocations	5,000	5,000	5,000	-	5,000	5,000	5,000	5,000	5,000	5,000	25,000
	450	3500	New service laterals	5,000	5,000	5,000	-	5,000	5,000	5,000	5,000	5,000	5,000	25,000
	450	3500	Lift station improvements (including odor control)	25,000	25,000	25,000	-	25,000	25,000	25,000	25,000	25,000	25,000	125,000
	450	3500	Generator storage building	-	-	-	-	50,000	50,000	-	-	-	-	50,000
	450	3500	Donax plant improvements (grit removal)	-	-	-	-	70,000	70,000	-	-	-	-	70,000
	450	3500	Insertion valves for forcemains	30,000	30,000	30,000	-	30,000	30,000	-	-	-	-	30,000
	450	3500	Energy review - nitrate reduction	-	-	-	-	-	-	-	-	-	-	-
	450	3500	Energy review - phosphorus reduction	-	-	-	-	-	-	-	-	-	70,000	70,000
	450	3500	Energy review - sludge process	-	-	-	-	65,000	65,000	-	-	-	-	65,000
	450	3500	Plant One upgrade MLE (ZENON)	-	-	-	-	-	-	200,000	-	-	-	200,000
	450	3500	Sewer Capital Projects	-	-	-	-	368,000	368,000	305,500	790,500	835,500	855,500	3,155,000
	451	3500	Phase Four Sewer	-	124,500	-	124,500	-	124,500	-	-	-	-	124,500
			Subtotal Existing System Improvements	**65,000**	**358,455**	**281,145**	**124,500**	**618,000**	**742,500**	**560,500**	**825,500**	**870,500**	**960,500**	**3,959,500**
	Machinery/Vehicles/Equipment													
	450	3500	Stationery emergency generators at lift stations	180,000	180,000	180,000	-	-	-	-	-	-	-	-
	450	3500	Master Station Replacement Pump	30,000	30,000	30,000	-	30,000	30,000	30,000	30,000	30,000	30,000	150,000
	450	3500	Replacement vacuum trucks - 748 & 757	-	-	-	-	-	-	120,000	-	-	-	120,000
	450	3500	Replacement crane truck - 746		-	-	-	-	-		90,000	-	-	90,000
	450	3500	Replacement crane truck - 749		-	-	-	-	-	90,000	-	-	-	90,000
	450	3500	Replacement crane truck (3/4 ton) - 747		-	-	-	-	-	90,000	-	-	-	90,000
	450	3500	Replacement crane truck (1 1/2 ton) - 760	-	-	-	-	-	-	-	-	90,000	-	90,000
	450	3500	Replacement pick-up truck (3/4 ton) - 751	-	-	-	-	-	-		-	-	-	-
	450	3500	Replacement maintenance pick-up (1/2 ton) - 758	-	-	-	-	23,000	23,000	-	-	-	-	23,000
	450	3500	Replacement operations pick-up truck (1/2 ton) - 900	-	-	-		23,000	23,000	-	-	-	-	23,000
	450	3500	Replacement sewer jetter	-	-	-	-	-	-	30,000	-	-	-	30,000
	450	3500	Replacement portable generators	-	-	-	-	-	-	45,000	45,000	-	-	90,000
	450	3500	Replacement operations pick-up (1/2 ton) - 759	-	-	-	-	-	-	25,000	-	-	-	25,000
	450	3500	Replacement small backhoe	-	-	-	-	-	-	-	-	-	-	-
	450	3500	VFD's for lift stations (>5hp)	-	-	-	-	-	-	-	-	-	-	-
	450	3500	Replacement force main (L/S#6)	-	-	-	-	80,000	80,000	-	-	-	-	80,000
	450	3500	Replacement Cl_2 Pumps	7,500	7,500	7,500	-	7,500	7,500	7,500	7,500	7,500	7,500	37,500
	450	3500	Replacement Cl_2 Storage Tank	-	-	-	-	-	-	-	-	-	-	-
	450	3500	Emergency chart recorder replacement	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000	2,000	2,000	10,000
	450	3500	Replace US Filter, Wulfert and DIW Controls	-	-	-	-	45,000	45,000	-	-	-	-	45,000
	450	3500	Update Wonderware and Online Monitoring Equipment (D.O. / ORP)	-	-	-	-	47,000	47,000	-	-	-	-	47,000
			Subtotal Machinery/Vehicles/Equipment	**219,500**	**219,500**	**219,500**	**-**	**257,500**	**257,500**	**439,500**	**174,500**	**129,500**	**39,500**	**1,040,500**
			TOTAL SEWER SYSTEM	**$ 284,500**	**$ 577,955**	**$ 500,645**	**$ 124,500**	**$ 875,500**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 5,000,000**

5-YEAR CAPITAL IMPROVEMENT PLAN
FISCAL YEARS 2015 THRU 2019

	Fund	Dept		FY 2014 Adopted Budget	FY 2014 Amended Budget	FY 2014 Estimated Actual	FY 2015 Carryforward From Prior	FY 2015 New Funding Required	FY 2015 Total Budget FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total 5 YR
BEACH PARKING FUND	***Public Safety***													
	470	2100	Watercraft	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000	$ -	$ 50,000
	470	2100	ATV Replacements	-	-	-	-	10,000	10,000	-	10,000	-	-	20,000
	470	2100	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	100,000
	470	2100	Pick-up Truck	-	-	-	-	-	-	23,000	-	-	-	23,000
	470	2100	Security video access system - beach parking lots	210,000	210,000	210,000	-	200,000	200,000	-	-	-	-	200,000
	470	2100	Security video access system - Bowman's beach	100,000	100,000	100,000	-	-	-	-	-	-	-	-
			Subtotal Public Safety	**330,000**	**330,000**	**330,000**	**-**	**230,000**	**230,000**	**43,000**	**30,000**	**70,000**	**20,000**	**393,000**
	Public Works (Maintenance)													
	470	4100	Utility vehicle/Gator (TDC funded)	-	-	-	-	-	-	-	13,000	13,000	-	26,000
	470	4100	Pick-up truck(s) (TDC funded)	23,000	23,000	23,613	-	-	-	25,000	52,000	50,000	25,000	152,000
	470	4100	Mower (TDC funded)	-	-	-	-	-	-	12,000	-	-	-	12,000
	470	4100	Small dump truck (TDC funded)	-	-	-	-	-	-	35,000	-	-	-	35,000
	470	4100	Dump body for pick-up (TDC funded)	4,000	4,000	4,000	-	4,000	4,000	4,000	4,000	4,000	4,000	20,000
	470	4100	Tractor (TDC funded)				-	-	-	-	-	-	25,000	25,000
	470	4100	Trash/recycling bins (TDC funded)	3,000	3,000	3,065	-	12,000	12,000	4,500	4,500	4,500	4,500	30,000
	470	4100	Water fountain for beaches (TDC funded)	20,000	20,000	20,000	-	10,000	10,000	3,000	3,000	3,000	3,000	22,000
	470	4100	ADA accessibility equipment	-	-	-	-	10,000	10,000	-	10,000	-	10,000	30,000
			Subtotal Public Works	**50,000**	**50,000**	**50,678**	**-**	**36,000**	**36,000**	**83,500**	**86,500**	**74,500**	**71,500**	**352,000**
	Improvements													
	470	4100	Shared use path repairs	100,000	100,000	-	100,000	-	100,000	100,000	100,000	100,000	100,000	500,000
	470	4100	Shared use path widenings	150,000	150,000	-	150,000	-	150,000	150,000	150,000	150,000	150,000	750,000
	470	4100	Bowman's Beach shared use path	200,000	200,000	-	200,000	-	200,000	-	-	-	-	200,000
	470	4100	Lighthouse restrooms (TDC grant # 401816)	627,127	627,127	627,127	-	-	-	-	-	-	-	-
	470	4100	Tarpon Bay restroom (TDC grant #41918)	-	530,000	-	530,000	-	530,000	-	-	-	-	530,000
	470	4100	Dune walkovers replacement (TDC grant #401897)	-	20,000	20,000	-	85,000	85,000	20,000	20,000	20,000	20,000	165,000
	470	4100	Beach park shade structures (TDC grant #41920)	-	30,000	30,000	-	-	-	-	-	-	-	-
	470	4100	Gulfside City park beach shade structure (TDC grant #41919)	-	30,000	-	30,000	-	30,000	-	-	-	-	30,000
	470	4100	Bowman's Beach ADA gulf lookout shade structure (TDC grant)	-	-	-	-	20,000	20,000	-	-	-	-	20,000
	470	4100	Bowman's Beach wildlife boardwalk lookout (TDC grant)	-	-	-	-	200,000	200,000	-	-	-	-	200,000
			Subtotal Improvements	**1,077,127**	**1,687,127**	**677,127**	**1,010,000**	**305,000**	**1,315,000**	**270,000**	**270,000**	**270,000**	**270,000**	**2,395,000**
			TOTAL BEACH PARKING FUND	**$ 1,457,127**	**$ 2,067,127**	**$ 1,057,805**	**$ 1,010,000**	**$ 571,000**	**$ 1,581,000**	**$ 396,500**	**$ 386,500**	**$ 414,500**	**$ 361,500**	**$ 3,140,000**

CITY WIDE TOTAL CAPITAL IMPROVEMENTS	**$ 3,829,129**	**$ 5,111,478**	**$ 3,477,875**	**$ 1,609,880**	**$ 3,345,875**	**$ 5,062,555**	**$ 4,098,900**	**$ 2,819,400**	**$ 1,869,800**	**$ 2,178,500**	**$ 16,029,155**

CAPITAL IMPROVEMENT PLAN
FISCAL YEAR 2015 DETAIL

	Fund	Dept	Project	FY 2015	Description of Project	Funding Source	Impact on Operating Costs
INFORMATION TECHNOLOGY DEPARTMENT	300	1290	End user equipment upgrades	$ 15,000	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.	Transfer from the General fund	None recurring.
	300	1290	Phase 4 of Tyler Munis software upgrade (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	Offsite always accessible redundant storage servers ("cloud computing")	$ 40,000	This is continued work on City plan to transition most city servers to the Cloud. This will reduce annual hardware costs, staff time to monitor server backups and annual electrical power costs. This technology will provide enhanced disaster recovery capabilities as there will be constant connectivity to City servers where there is an internet connection. The utilization of cloud technology significantly reduces the amount of staff time needed and makes available city data.	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	$ 20,000	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 recurring.
	300	1290	Replace City servers	$ 8,000	Server replacement project which allows the City to effectively plan for the end of life of its servers. This project allows the replacement of 1 - 2 servers per year.	Transfer from the General fund	None recurring.
	300	1290	Departmental printer replacement	$ 3,000	Each year, main departmental printers need to be replaced as they fail. These funds are only utilized when a printer fails.	Transfer from the General fund	None recurring.
	300	1290	Replace city phone system	$ 23,000	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.	Transfer from the General fund	Net reduction to City's communication expenses.
	300	1290	Software development (mobile "smart" apps).	$ 5,000	As the City moves towards "cloud" based software and expands utilization of tablet computers, there is an increased need for current applications.	Transfer from the General fund	None recurring.

CAPITAL IMPROVEMENT PLAN
FISCAL YEAR 2015 DETAIL

	Fund	Dept	Project	FY 2015	Description of Project	Funding Source	Impact on Operating Costs
INFORMATION TECHNOLOGY DEPARTMENT	300	1290	Integrated council agendas and audio/video internet streaming	$ 10,000	Continuation of project to 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 recurring.
	300	1290	City network wireless upgrade	$ 10,000	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	$ 25,000	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 recurring.
	300	1290	Virtual server backup/recovery software	$ 16,000	The majority of the City's servers are virtual and there is now better software to improve backup and restore capabilities.	Transfer from the General fund	None recurring.
	300	1290	Upgrades to City internet website location	$ 70,000	The City's website needs to be upgraded form the current system that is near end of life. Additionally, the design of the site needs to be modernized.	Transfer from the General fund	None recurring.
	300	1290	UPS for main server room and Recreation Center A/V room	$ 10,000	Necessary upgrades due to age of equipment	Transfer from the General fund	None recurring.
	300	1290	Large format printer	$ -	Upgraded printer to print large scale format such as project drawings, architectural plans, etc.	Transfer from the General fund	None recurring.
	TOTAL INFORMATION TECHNOLOGY			**$ 300,000**			

CAPITAL IMPROVEMENT PLAN
FISCAL YEAR 2015 DETAIL

	Fund	Dept	Project	FY 2015	Description of Project	Funding Source	Impact on Operating Costs
POLICE	300	2100	Patrol cars (3-yr replacement cycle)	$ 120,000	Annual cost for replacement of patrol vehicles. These vehicles are on a 3 year replacement cycle.	Transfer from the General fund	None recurring.
	300	2100	Police vehicle (5-yr replacement cycle)	$ 30,000	Annual cost for replacement of patrol vehicles. These vehicles are on a 5 year replacement cycle.	Transfer from the General fund	None recurring.
	300	2100	Computer programs for records management and computer-aided dispatch	$ 25,000	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 recurring.
	300	2100	Radar trailers	$ 30,000	Purchase of equipment to assist in monitoring vehicle speed to assist in public safety concerns.	Transfer from the General fund	None recurring.
			TOTAL POLICE DEPARTMENT	**$ 205,000**			
S.E.M.P.	300	2500	Windows tablet to assist with EOC operations during emergencies	$ 16,000	The City uses the County's damage assessment program (ARM360) during emergencies. ARM360 has added the capability to track the door to door notification process the City uses during the evacuation preparation phase. iPads are not compatible with ARM360, so Windows tables are needed.	Transfer from the General fund	None recurring.
	300	2500	VHF radio system upgrades for emergencies	**$ 20,000**	In the event that a significant hurricane destroy cell and public safety radios, the City's backup VHR system will also lose it's City antenna. This is to obtain backup, quick deploy antenna systems for the VHF system.	Transfer from the General fund	None recurring.
			TOTAL BUILDING DEPARTMENT	**$ 36,000**			
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 us under extreme conditions. ($5,000 each). The computers currently used cannot be used in inclement weather. This project is to replace the current limited computers, with rugged, weatherproof computers.	Permit fees	None
			TOTAL BUILDING DEPARTMENT	**$ 10,000**			

CAPITAL IMPROVEMENT PLAN
FISCAL YEAR 2015 DETAIL

	Fund	Dept	Project	FY 2015	Description of Project	Funding Source	Impact on Operating Costs
RECREATION CENTER SINKING FUND	370	7200	Camera & Video Security System Upgrades	$ 50,000	Sinking Fund Asset Replacement Schedule	Fund balance	None recurring.
	370	7200	Replace Cardio Equipment	$ 7,000	Sinking Fund Asset Replacement Schedule	Fund balance	None recurring.
	370	7200	Replace spin bikes	$ 10,400	Sinking Fund Asset Replacement Schedule	Fund balance	None recurring.
	370	7200	Replace televisions (weight room & Osprey room).	$ 2,000	Sinking Fund Asset Replacement Schedule	Fund balance	None recurring.
	370	7200	Pool heaters/chillers	$ 80,000	Sinking Fund Asset Replacement Schedule	Fund balance	None recurring.
	370	7200	Pool motors/pumps	$ 23,945	Sinking Fund Asset Replacement Schedule	Fund balance	None recurring.
	370	7200	Chemical controllers	$ 5,000	Sinking Fund Asset Replacement Schedule	Fund balance	None recurring.
	370	7200	Lap pool cover	$ 15,000	Sinking Fund Asset Replacement Schedule	Fund balance	None recurring.
	370	7200	Lap pool cover reel	$ 7,000	Sinking Fund Asset Replacement Schedule	Fund balance	None recurring.
			TOTAL RECREATION SINKING FUND	**$ 200,345**			
RECREATION	170	7200	Acoustical improvements to gymnasium (1/2 cost share)	$ -	Shared use facility - sound issues during simultaneous school / recreation activities	1/2 transfer from General fund	None recurring.
	170	7200	Pelican room flooring	$ 19,310	Due to shared use need proper multi-use flooring for fitness classes and other activities	Recreation fees / General fund transfer	None recurring.
	170	7200	Recessed door mats	$ 9,000	Anti-slip mats for increased safety from dirt, sand, and water	Recreation fees / General fund transfer	None recurring.
	173	7250	Ballfield lighting (1/3 cost share)	$ 100,000	Current lighting system does not meet safety standards	1/3 cost share transfer from General fund	None recurring.
	173	7250	Storage/electrical building	$ 6,800	Current building has exceeded its useful life	1/3 cost share transfer from General fund	None recurring.
			TOTAL RECREATION DEPARTMENT	**$ 135,110**			

CAPITAL IMPROVEMENT PLAN
FISCAL YEAR 2015 DETAIL

	Fund	Dept	Project	FY 2015	Description of Project	Funding Source	Impact on Operating Costs
PUBLIC WORKS	300	7250	Replace A/C units	$ 270,000	All HVAC systems at City Hall have been replaced over the past 10 years. With a life expectancy of 10 years on Sanibel, the HVAC compressors (and air handlers) will need to be replaced on a rotating schedule.	Transfer from the General fund	None recurring.
	300	7250	Civic core redevelopment	$ 250,000	Planning and design work for the Civic Core and Cultural Redevelopment project	Transfer from the General fund	None recurring.
	300	7250	Community park improvements	$ 27,000	Includes playground equipment expansion and improvements to existing shade structures.	Intergovernmental revenues; transfer from Community Park Impact Fee fund.	None recurring.
	300	7250	Pickup truck - replacement vehicle	$ 25,000	Public Facilities maintenance personnel 1/2 ton pickup truck with over 100,000 miles and wheel bearing issues scheduled in FY15.	Transfer from the General fund	None recurring.
	300	7250	Public Works facility maintenance project	$ 46,000	Maintenance project to include replacement of office air conditioning unit no. 2, replacement of office and garage roofs, and replacement of deteriorating interior office flooring.	Transfer from the General fund	None recurring.
	300	4100	Trucks	$ 95,000	Replacement 1996 model year dump truck (unit 211) with cracking in the dump bed and frame corrosion.	Capital lease proceeds	None recurring.
	300	4100	Backhoe	$ 120,000	Replacement 2000 model year backhoe (unit 209) with h-frame and front bucket issues that are unrepairable due to corrosion.	Capital lease proceeds	None recurring.
			TOTAL PUBLIC WORKS	**$ 833,000**			
TRANSPORTATION	301	4100	Clam Bayou Box Culvert Repair	$ 5,100	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. These funds closeout this project.	Intergovernmental revenues	None recurring.
	301	4100	Periwinkle Way box culvert repairs	$ 250,000	Required repairs to the Periwinkle Way box culvert based on current condition and estimated life.	Intergovernmental revenues	None recurring.
	301	4100	Wulfert/Wildlife Shared Use Path	$ 180,000	Bicyclists exiting the Refuge must share the roadway with motor vehicles from the exit to the San-Cap Road. This project involves the construction of an 8-foot wide shared use path along Wulfert Road and Wildlife Drive from San-Cap Road to the Refuge exit (Caloosa Shores). This path is recommended in the 2009 Shared Use Path Master Plan. The safety of bicyclists/pedestrians, not only from the Refuge, but also form the surrounding neighbors will be enhanced by the project.	Intergovernmental revenues	None recurring.

CAPITAL IMPROVEMENT PLAN
FISCAL YEAR 2015 DETAIL

	Fund	Dept	Project	FY 2015	Description of Project	Funding Source	Impact on Operating Costs
TRANSPORTATION	301	4100	Casa Ybel Road/Periwinkle Way and Island Inn Road/Tarpon Bay Road Intersection Improvements	$ 250,000	Intersection improvements resulting in improved vehicular and pedestrian safety.	Transfer from Road Impact Fee fund	None recurring.
	307	4100	Kings Crown to Lighthouse Beach road	$ 77,000	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. These funds closeout this project.	Beginning fund balance (rollforward of prior year budgeted and unexpended funds)	None recurring.
			TOTAL TRANSPORTATION	**$ 762,100**			
SEWER SYSTEM	450	3500	Pipeline Relocations	$ 5,000	If a sewage force main is in conflict with a proposed roadway or drainage project, this project provides funding for the relocation.	Operating revenues	None recurring.
	450	3500	New Service Laterals	$ 5,000	This project is to install sewer laterals for locations where sewer laterals were not installed during mainline construction or couldn't be found.	Operating revenues	None recurring.
	450	3500	Lift Station Improvements	$ 25,000	This project involves enhancements to lift stations such as larger pumps, monitoring equipment, new control panels, odor control, etc.	Operating revenues	None recurring.
	450	3500	Generator storage building	$ 50,000	The City has 9 Portable Generators that are Utilized to enable lift stations to be operated during power outages to prevent wastewater from backing up into houses or on the ground. This project will provide covered storage for these generators at the Donax Plant to prolong generator lifespan.	Operating revenues	None recurring.
	450	3500	Donax plant improvements (grit removal)	$ 70,000	Retrofit new grit removal system at Donax Plant.	Operating revenues	None recurring.
	450	3500	Insertion Valves for Forcemains	$ 30,000	When a force main breaks, it is critical to be able to shut off the wastewater flow to protect public health and the environment. This project involves the installation of valves into the force mains under pressure. The valves can then be used to isolate sections of force mains.	Operating revenues	None recurring.
	450	3500	Energy review - sludge process	$ 65,000	Conversion of sludge from traditional wastewater treatment infrastructure and operating costs to Centrifuge system. A comparison of Capital, Maintenance, Energy Consumption, and Hauling over a 20 year Cost estimates a return on investment in just over 4 years.	Operating revenues	None recurring.
	451	3500	Phase 4 Sewer	$ 124,500	This project involves the construction of sewer in remaining unsewered areas. Central sewer and advanced on-site sewer systems will be considered. Water quality improvement through the elimination of old septic systems is the goal of this project.	Operating revenues	None recurring.
	450	3500	Master Station Replacement Pump	$ 30,000	The master pump station at the Donax plant receives all flow from the entire island and pumps it to the headworks to begin the treatment process. If this station's pumps failed, wastewater will quickly spill onto the ground, potentially contaminating ground water and the Sanibel River.	Operating revenues	None recurring.

CAPITAL IMPROVEMENT PLAN
FISCAL YEAR 2015 DETAIL

	Fund	Dept	Project	FY 2015	Description of Project	Funding Source	Impact on Operating Costs
SEWER SYSTEM	450	3500	Replacement Maintenance Pick-up (1/2 ton) - 758	$ 23,000	Funding includes replacement of existing pickup trucks in 2013 and 2015. These trucks are on a 7-8 year replacement cycle. The timely replacement of trucks reduces down time for repairs, thus improving productivity. Replacements delayed due to the current vehicle condition and economic conditions within the City.	Operating revenues	None recurring.
	450	3500	Replacement Operations pick-up (1/2 ton) - 900	$ 23,000	Funding includes replacement of existing pickup trucks in 2013 and 2015. These trucks are on a 7-8 year replacement cycle. The timely replacement of trucks reduces down time for repairs, thus improving productivity. Replacements delayed due to the current vehicle condition and economic conditions within the City.	Operating revenues	None recurring.
	450	3500	Replacement forcemain (L/S #6)	$ 80,000	The project involves construction of a 6" force main from L/S # 6 located at the Sand Castle / Sand Castle Intersection along Sand Castle Road and Bailey Road to L/S # 17, located on Bailey Road north of Periwinkle Way. The proposed force main will replace an old existing force main located in an easement in the backyards of the Greenwood Court residents making access difficult. The existing force main has broken several times, causing damage to the landscaping and raw sewage in peoples yards.	Operating revenues	None recurring.
	450	3500	Replacement Cl_2 Pumps	$ 7,500	The Donax Water Reclamation Facility utilizes liquid chlorine to disinfect the wastewater effluent. The chlorine feed pumps have a relatively short life due to the corrosive nature of the chlorine. Frequent pump replacement is necessary to keep the plant effluent in compliance with DEP regulations.	Operating revenues	None recurring.
	450	3500	Emergency chart recorder replacement	$ 2,000	Chart recorders are utilized at the Donax facility to monitor several critical parameters including flow, ph, chlorine residual, and NTU's. These parameters need to be monitored for the proper plant operation and permit compliance. Keeping these parameters within DEP permit limits is necessary to keep the plant in compliance. The purchase of these recorders in advance guarantees the immediate replacement of failed recorders.	Operating revenues	None recurring.
	450	3500	Replace US Filter, Wulfert and DIW Controls	$ 45,000	Update to existing controls and software to ensure reliability and improve efficiency	Operating revenues	None recurring.
	450	3500	Update Wonderware and Online Monitoring Equipment (D.O. / ORP)	$ 47,000	Update to existing controls and software to ensure reliability and improve efficiency	Operating revenues	None recurring.
	450	3500	Sewer capital projects/emergency repairs	$ 368,000	Funds to cover emergency and unexpected repairs to the sewer system.	Operating revenues	None recurring.
			TOTAL SEWER SYSTEM	**$ 1,000,000**			

CAPITAL IMPROVEMENT PLAN
FISCAL YEAR 2015 DETAIL

	Fund	Dept	Project	FY 2015	Description of Project	Funding Source	Impact on Operating Costs
BEACH PARKING	470	2100	ATV Replacements	$ 10,000	ATV vehicles for beach patrol purposes are on a regular replacement recycle due to wear and tear.	Operating revenues	None recurring.
	470	2100	Van (3 Vans/3 yr replacement cycle)	$ 20,000	The parking enforcement vans are used to patrol the beach parking lots and transport the parking money. The 3 vans are on a 3-year replacement schedule since they are high usage vehicles. These vans are an essential part of the beach parking program.	Operating revenues	None recurring.
	470	2100	Security Video Access System for Beach Parking Lots	$ 200,000	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 recurring.
	470	4100	Dump Body for Pickup Truck	$ 4,000	Parks maintenance personnel trim vegetation at the various parks. The vegetation in 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.	Lee County Tourist Development Commission funding	None recurring.
	470	4100	Trash/Recycling Bins	$ 12,000	Annual replacement for wear and tear of trash receptacles	Lee County Tourist Development Commission funding	None recurring.
	470	4100	Water Fountain for Beaches	$ 10,000	Installation of facilities for beaches	Lee County Tourist Development Commission funding	None recurring.
	470	4100	ADA accessible equipment	$ 10,000	Improve ADA accessibility at all beach parks and repair existing ADA equipment.	Operating revenues	None recurring.
	470	4100	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 recurring.
	470	4100	Shared Use Path Widenings	$ 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 recurring.
	470	4100	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 recurring.

CAPITAL IMPROVEMENT PLAN
FISCAL YEAR 2015 DETAIL

	Fund	Dept	Project	FY 2015	Description of Project	Funding Source	Impact on Operating Costs
BEACH PARKING	470	4100	Tarpon Bay restroom	$ 530,000	Construction of family style restroom at Tarpon Bay Beach Park (Trost Parking area).	Lee County Tourist Development Commission funding	None recurring.
	470	4100	Dune walkover replacement	$ 85,000	Dune walkovers allow access to the beach without damaging the dune vegetation, which prevents storms from damaging the critical dune systems. Protecting the dunes which provide critical habitat is a great environmental benefit.	Lee County Tourist Development Commission funding	None recurring.
	470	4100	Gulfside City Park Beach Park Shade Structure	$ 30,000	Construction of a shade structure at Gulfside City Park	Lee County Tourist Development Commission funding	None recurring.
	470	4100	Bowman's Beach ADA gulf lookout shade structure	$ 20,000	Construct a shade structure at Bowman's Beach Park over the ADA Lookout.	Lee County Tourist Development Commission funding	None recurring.
	470	4100	Bowman's Beach wildlife boardwalk lookout	$ 200,000	Construct a Boardwalk Lookout over Clam Bayou.	Lee County Tourist Development Commission funding	None recurring.
	TOTAL BEACH PARKING			**$ 1,581,000**			

CITY WIDE TOTAL CAPITAL OUTLAY	**$ 5,062,555**

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APPENDIX

This section contains the following subsections:

Financial Policies

Budget Calendar

Glossary

Statistics and Demographics

(Statistics and Demographics will be inserted in final budget document)

Financial Policies

General Budget Policy

A. The City of Sanibel, as a local government within the state of Florida, adopts its budget pursuant to Chapter 200, Florida Statutes, which mandates adoption of a balanced budget; that is sources of funds must equal uses of funds

B. The finance director, on behalf of the city manager, is responsible for the preparation of the City's budget. Each spring, department directors submit their proposed budgets for the coming fiscal year to the finance director. Proposed budgets identify increases and decreases in spending from the current year, along with the reason for the change. They also include a list of initiatives that are not included in the department's budget but are requested by individual departments. A proposed budget is ready for City Council to consider, for the first time, in July.

C. The annual budget is adopted by City Council after an extensive review and evaluation of budget proposals from the various City departments to determine the funding level necessary to provide municipal services. After adoption, the budget is posted on the City's website.

D. The operating budget is adopted annually at the fund level by the City Council. In accordance with state law, a proposed millage rate, which may be reduced but may not be increased, is set in July, followed by two public hearings in September. The budget and final millage rate are approved by separate resolutions at the second public hearing.

E. The budget is adopted on a modified accrual basis for all fund types, governmental and enterprise. Under the modified accrual basis of accounting, revenues and other financial resources are recognized when they become both measurable and available to finance expenditures of the current period. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred with certain exceptions. The modified accrual basis is the same basis of accounting used for the City's audited financial statements of its governmental funds. Enterprise funds are accounted for and reported on the audited financial statements using the accrual basis. Under the accrual basis of accounting, most transactions are recorded when they occur, regardless of when cash is received or disbursed. Generally Accepted Accounting Principles (GAAP) requires the use of accrual basis accounting for enterprise funds for audit purposes.

F. By resolution, a reserve equal to 17% of projected expenditures is included in the budget, in order to ensure sufficient cash is available for operations until tax receipts are forwarded to the City by the Lee County Tax Collector.

G. Budgetary control throughout the fiscal year is maintained through monitoring encumbrances of estimated purchase amounts. Encumbrances for goods or services not received by year-end lapse and must be re-budgeted in the following year.

H. Any increase, decrease or transfer between funds within the annual budget must be approved by a budget amendment approved by resolution of the City Council.

I. The City Manager may approve intradepartmental transfers as is deemed necessary.

J. The finance department prepares a quarterly budget variance report for the City Council, noting any deviations of 5% or greater against the budget and explains the reason for the variance.

K. The Capital Improvement Budget (CIP) estimates costs for all capital projects for a five year period.

Financial Policies

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

Fund Balance Policy

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

The City's Fund Balance Policy establishes:

a) Fund balance policy for the general fund;
b) Reservations of fund balance for the general fund;
c) The method of budgeting the amount of estimated unrestricted fund balance (also know 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 30th.

2. Estimated Beginning Fund Balance

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

3. Estimated Ending Fund Balance

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

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

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

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

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.

CITY OF SANIBEL BUDGET CALENDAR FISCAL YEAR 2015		
Week of:	April 21 and 28, 2014	Training update on the City's budget module.
Month of:	May 2014	Departments prepare expenditure requests and enter into budget system.
Friday	May 23, 2014	Departments complete FY 2015 budgets reflecting department expenditure requests.
Wednesday	May 28, 2014	Departmental budget narratives due to the City Manager.
Mon - Fri	June 9 - 13, 2014	Individual department meetings with City Manager and Finance Director to discuss budget requests.
Month of:	June 2014	Finance aligns departmental expenditure requests with projected revenue.
Tuesday	July 1, 2014(*)	Property appraiser certifies tax roll and finance calculates proposed millage rates based on actual taxable valuation.
Friday	July 11, 2014	Finance department provides FY 2015 draft budget document to city clerk for distribution to council for July 2014 meeting.
Tuesday	July 22, 2014	**9:00 a.m. - REGULAR CITY COUNCIL MEETING - Staff presents draft FY 2015 budget and introduction of the resolution to set the proposed tax (calendar) year 2014 millage rates and date of first public hearing.**
By Monday	August 4, 2014(*)	Finance advises property appraiser of proposed millage rates; rolled-back rate and date, time and place of first public hearing.
By Friday	August 22, 2014(*)	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 6, 2014(*)	**9:00 a.m. - CITY COUNCIL FIRST PUBLIC HEARING** - Discussion and adoption of tentative millage rate and tentative FY 2015 budget.
Saturday	September 13, 2014(*)	City advertises second and final public hearing in News-Press.
Tuesday	September 16, 2014(*)	**5:01 p.m. - CITY COUNCIL SECOND AND FINAL PUBLIC HEARING** - Discussion and adoption of final millage rate and final fiscal year 2015 budget.
By Friday	September 19, 2014(*)	**Within 3 days of final adoption submit resolution to DOR, property appraiser and tax collector**
(*) Dates mandated by state Truth In Millage (T.R.I.M.) legislation		

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.

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