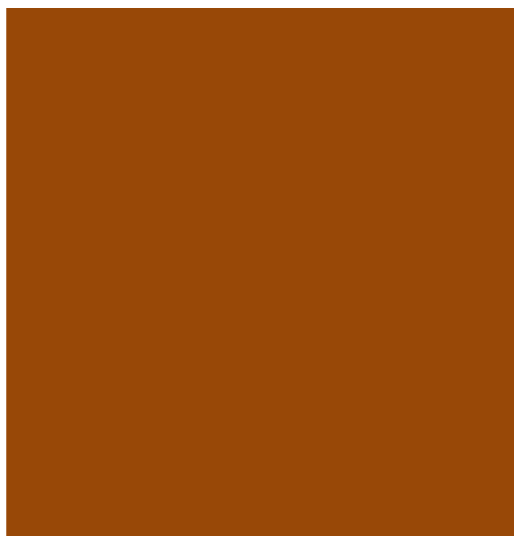




CITY OF SANIBEL, FLORIDA

DRAFT BUDGET -July 20, 2021

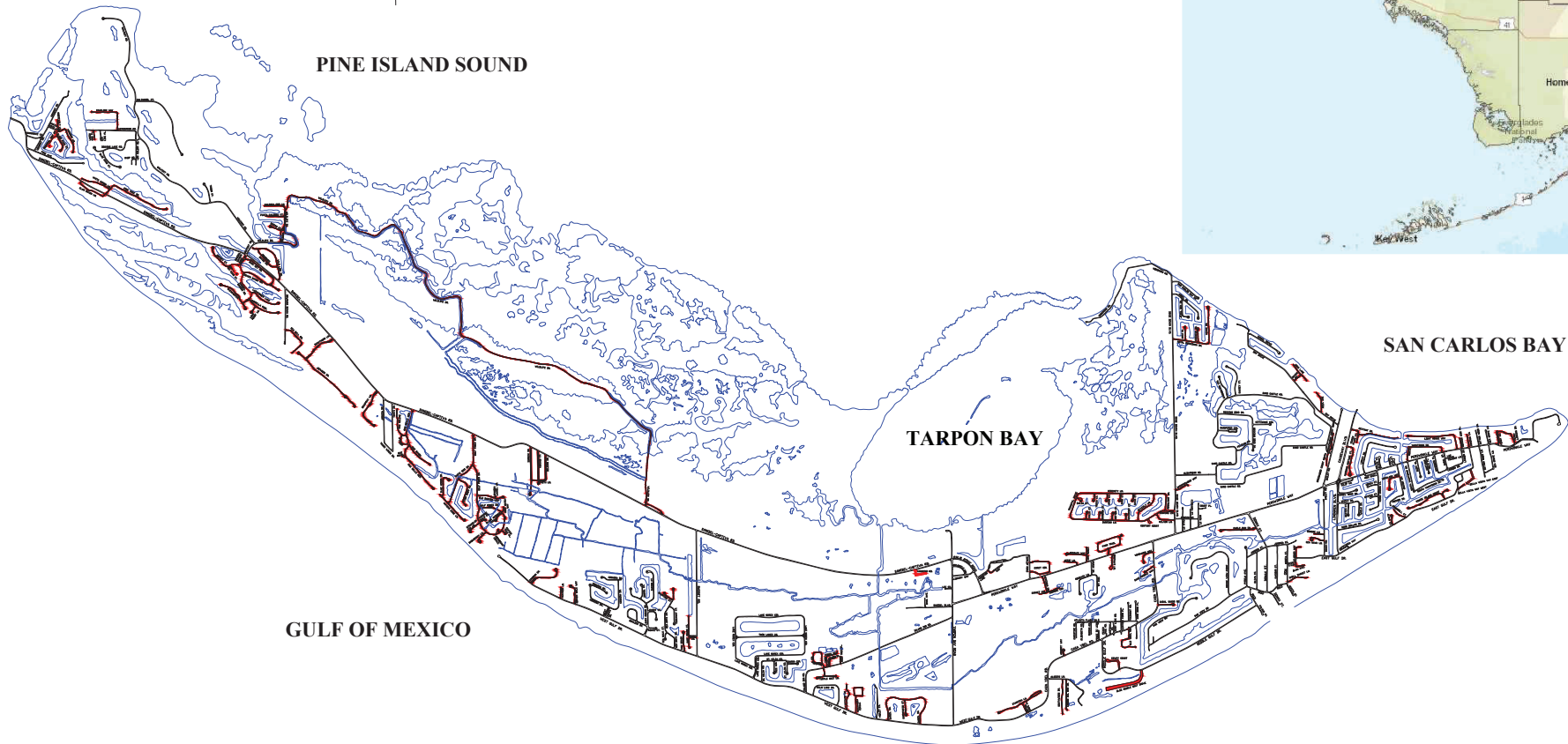
FOR THE YEAR ENDED SEPTEMBER 30, 2022





Sanibel Island

Lee County, Florida



HOW TO USE THIS DOCUMENT

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

INTRODUCTORY SECTION

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

CITY STRUCTURE

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

GENERAL BUDGET INFORMATION

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

FINANCIAL SECTION

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

DEPARTMENT INFORMATION

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

SUPPLEMENTAL SCHEDULES

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

APPENDIX



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

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

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CITY OF SANIBEL

OPERATING AND CAPITAL BUDGET

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

July 20, 2021

Citizens of Sanibel

Honorable Mayor and City Councilmembers

Presented for your consideration is the **draft** budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022, which is a balanced budget as required by Florida Statutes. The attached document proposes a budget of \$75,304,820, which includes the general fund, all special revenue funds, all capital project funds, the enterprise funds, interfund transfers, all reserves and the beginning fund balances.

The budget is prepared with an operating millage rate of 1.8922, which is the same operating tax rate that was assessed to taxpayers last year.

Introduction

The preparation of the fiscal year 2022 draft budget comes on the heels of continued recovery from the global coronavirus pandemic. The fiscal year 2021 budget was prepared when the effect of the pandemic on the local, state and national economies were undetermined. Generally, the effects on most revenue streams for the City were not as significant as in other governmental agencies. Better than expected revenues and expense saving initiatives in fiscal years 2020 and 2021 has placed the City in a good economic position heading into this budget cycle. It is worth noting however that the revenue trends in 2021 may be outliers in response to pandemic fatigue and potentially could not continue to increase at the same rate in fiscal year 2022.

The draft budget presented is 12.1% higher than the fiscal year 2021 adopted budget. In response to the pandemic in 2020, the City took immediate action to reduce expenditures and cancel or postpone non-safety related projects. As mentioned above, when preparations began for the fiscal year 2021 budget, there were still many uncertainties as to the extent that revenues and resources would be affected. As a result, the primary focus on the 2021 budget was continued reduction of expenditures and postponement or rescheduling of capital projects that were deemed non-critical.

As a result of the financial results noted above, this budget includes expenditures and capital projects that were delayed from the last two years. Specific expenditures are described in each pertinent section of this document.

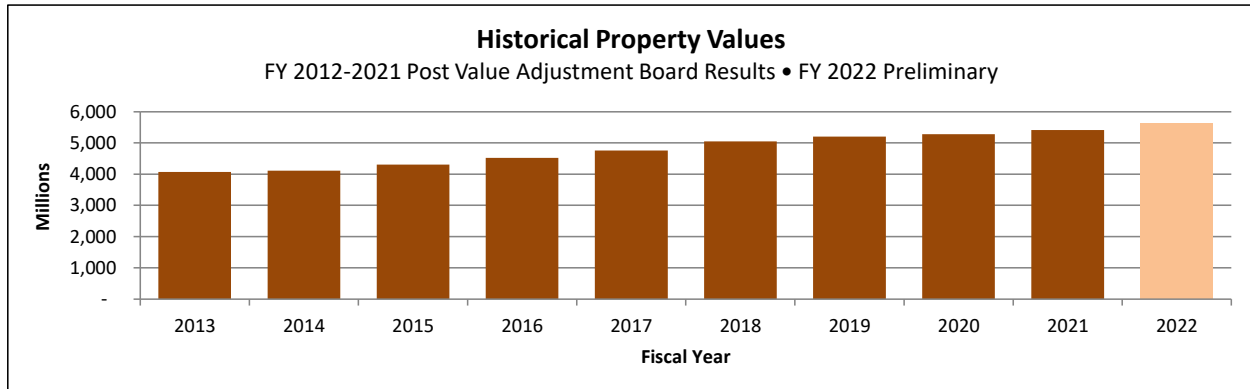
It is important to note that at publication there had been no official notification of the City receiving funding from the American Rescue Plan Act of 2021 and therefore no revenue is included in the draft budget.

Property Value Information

The City of Sanibel's taxable property value for fiscal year 2022 (calendar/tax year 2021) has been assessed for budget purposes by the Lee County Property Appraiser at \$5,615,472,773. This is 3.74% higher than the fiscal year 2021 final post value adjustment board value of \$5,413,118,602.

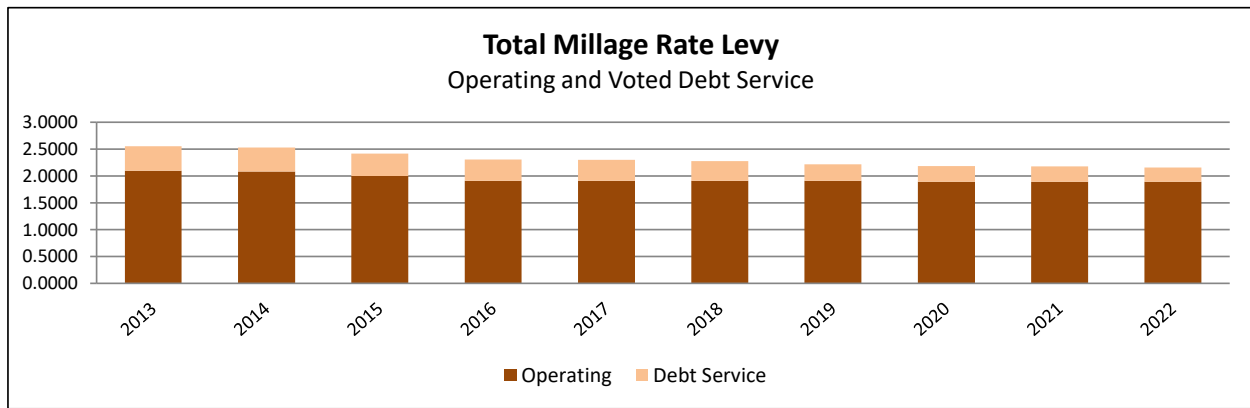
BUDGET MESSAGE (CONTINUED)

As shown in the included chart, property values on Sanibel have again reached an all-time historical high, which was previously set in fiscal year 2021.



Since fiscal year 2013 the operating millage rate levied by the City has decreased approximately 10.0% to 1.8922 proposed for fiscal year 2022. The total tax rate (operating and voted debt service) levied by the City has decreased 15.6% from 2.5570 mills in fiscal year 2013 to a proposed 2.1584 in fiscal year 2022.

See the chart below for the historical operating and total millage rates levied by the City.



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

Additionally, while a lower overall tax rate is desirable when there is insufficient revenue to support annual operating and capital expenditures, shortfalls are made up by utilizing ending fund balance. The City's budgeting process has utilized the ending fund balance for several years in this manner. See the revenue and expenditures tables on pages 14 and 15 for detailed information.

EXECUTIVE SUMMARY

- The July 1st real and personal property value for the City of Sanibel was preliminarily assessed at \$5.6 billion by the Lee County Property Appraiser. This represents a 3.74% increase in value from the fiscal year 2020 final valuation and a 3.65% increase from the prior July valuation that was used for the fiscal year 2021 budget;
- The draft budget includes a total millage rate of 2.1584, which represents the lowest total tax rate assessed to citizens since fiscal year 2004. An operating millage rate of 1.8922 was used to calculate the ad valorem tax levy in the General Fund. This is the same operating millage rate that was levied by the City last year;
- The General fund budget includes the receipt of \$438,000 in funding from the Federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act) via Lee County for reimbursement of the City's direct expenses related to the coronavirus response. These funds were received in fiscal year 2021 and subsequently increased the beginning fund balance for the General fund in fiscal year 2022;
- The budget includes \$280,000 in revenue related to the continuation of the City's short term rental compliance program;
- All Council designated reserves have been restored to fiscal year 2020 levels – a total of \$5.89 million in the General fund;
- As drafted, there is currently no funding included in the budget for personnel costs related to wage increases or changed in health care premiums.
- Personnel costs include full employment for authorized positions as detailed in the Personnel Allocations by Department beginning on page 97;
- To support the annual road and shared use path maintenance programs and completion of several transportation capital projects that have been delayed in the past several years, transfers from the General fund to both the Transportation and Transportation Capital Project funds are included in the budget. A total of \$900,000 is being transferred between the two funds. See the transfer detail on page 62 for additional information;
- The Transportation Capital Improvement fund includes \$1.06 million in grant funding for specific projects included in the current budget. See detail provided on page 207;
- The budget includes \$650,000 in funding for efficiency improvements in the Building department (funded by the Building Fund);
- The budget includes personnel, operating and capital expenditures to operate the Recreation Center and the Center 4 Life consistent with programming and hours of operation in place pre-pandemic in 2019;
- Consistent with City Council policy, the budget includes a 1.0% increase in the General Fund transfer to the Recreation Fund to \$1.37 million. This increase is based on the Consumer Price Index for calendar year 2020;
- The budget includes the annual \$225,000 transfer to the Recreation Center Sinking fund established by City Council in 2013 to proactively fund capital purchases and repairs at the Recreation Center facility. An additional \$225,000 is included in the current budget to catch-up the transfer that was not made in fiscal year 2021 due to budget constraints;

EXECUTIVE SUMMARY (CONTINUED)

- A proposed 1.0% increase in sewer and reclaimed water fees is included in the Sewer Fund budget based on the Revenue Sufficiency Study completed last fiscal year to provide funds for operating expenses and approved sewer related capital projects. The study will be updated in August 2021 to reflect current financial and operational information;
- The City secured a loan for \$15.0 million in June 2020 - \$5.0 million for the relocation and renovation of the Center 4 Life senior center and \$10.0 million to support the continued funding of the Donax wastewater treatment plan rehabilitation. The budget includes the first year of principal and interest payments as per the debt agreement (fiscal year 2021 was interest only);
- Funding for the City's supported non-profits is budgeted per contractual agreements. Community Housing Resources funding support increased 5.0% to \$394,740 from fiscal year 2021 and the Historical Village and Museum support is budgeted at \$50,000;
- The combined unfunded pension liability from the City's two defined benefit plans decreased 25.0% from fiscal year 2019 to \$5.9 million at the end of fiscal year 2020 based on the most current actuarial assumptions. For fiscal year 2022 total defined benefit pension costs are budgeted to remain at the prior year required contribution level of \$2.2 million in order to provide consistent funding to the plans and reduce the outstanding liability. Both plans had actuarial studies completed to determine the required funding levels;
- The City Defined Contribution Plan expenditures are budgeted to increase approximately 11.1% in fiscal year 2021. Since 2012, the City has continued the transition phase with the defined contribution plan. As employees retire out of the General Employees' (GE) Pension Plan (which has been closed to new employees since 2012) the 401(a) plan expenses are expected to continue to increase. The benefit to the City from the defined contribution plan is the expenses are "pay as you go" and therefore there is no future liability associated with this expenditure. The primary reason for the increase is the budget includes funding for all authorized positions;
- The fiscal year 2022 capital improvement plan is budgeted at \$12.1 million and allocated as follows:
 - General Fund: \$858,800 (\$281,000 in new requested funding);
 - Special Revenue Funds: \$4.8 million (\$2.2 million in new requested funding);
 - Sewer Fund: \$5.2 million (\$3.7 million in new requested funding);
 - Beach Parking Fund: \$1.2 million (\$994,000 in new funding requested). \$243,000 of the capital budget will be reimbursed to the City from the TDC.

BUDGET CHALLENGES

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

Environmental Concerns

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

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

It is important to note that as of the date of this document, the U.S. Army Corps of Engineers is currently developing a new Lake Okeechobee System Operating Manual (LOSOM) The result of the LOSOM effort will be new operating criteria for Lake Okeechobee and the accompanying National Environmental Policy Act (NEPA) documentation for the next 10 years. The decisions made during this process may directly affect the water quality from Lake Okeechobee through the Caloosahatchee River and to the island.

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

In the City's Beach Parking enterprise fund the loss of revenue will provide less resources to address poor water quality and have a direct and significant impact on the City's ability to maintain service at the current levels and could potentially harm future tourism related business. Water quality at and around the City's beaches directly affects the revenue collected in parking operations as well possible impacts on Tourism Development Council revenue. All these issues have a trickle-down effect to the local business economy, which is heavily invested in tourism.

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

BUDGET CHALLENGES

Major Capital Projects

Police Department Modernization & Expansion

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

Additionally, technology has evolved dramatically including opportunities for more on-site training and meetings. The amount of personal equipment issued to each officer has also greatly increased and the amount of space required to safely store equipment is currently inadequate.

A needs assessment report was completed and presented to the City Council in August of 2020. After discussion and review, an updated study was presented in January 2021. The City Council then directed staff to engage the architect for conception design and construction drawings for a remodel of the existing facility. \$427,155 was appropriated for this project. In May 2021, City Council directed staff to evaluate the possibility of a stand-alone facility for the Police Department and direct the architect to pause on the current remodel design. As of the date of this document, that analysis is still pending.

As options for the project are still being evaluated, the fiscal year 2022 draft budget does not include capital funding for design or construction for the Police Department project.

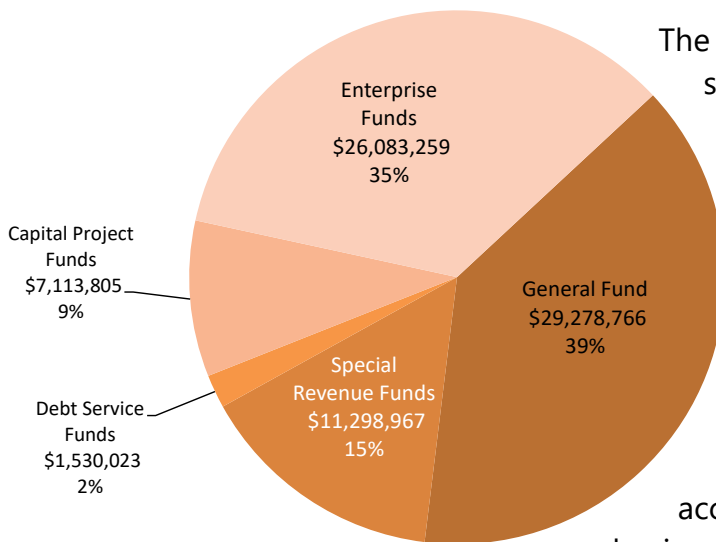
Bridge Sinking Fund

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

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

BUDGET OVERVIEW

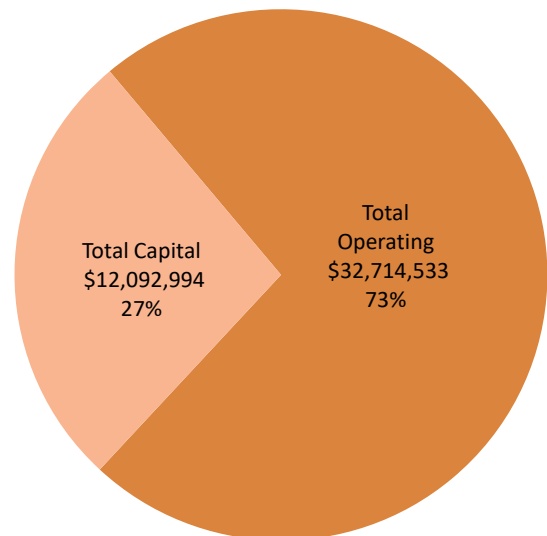
Fiscal Year 2022 Total City Budget



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

The City's total Operating Budget for Fiscal Year 2022: **\$32,714,533**

The City's total Capital Budget for Fiscal Year 2022: **\$12,092,994**
with **\$7,151,761** newly requested



BUDGET OVERVIEW

The fiscal year 2022 City-wide draft budget totals \$66.0 million as detailed in the following table:

Uses of Funds	FY 2022	FY 2021	
		as Adopted	as Amended
Governmental Funds			
Operating	\$ 22,035,127	\$ 21,038,149	\$ 21,753,829
Capital	5,623,292	3,709,790	4,396,049
Transfers to Other Funds	3,646,274	1,908,186	2,400,891
Debt Service	1,503,828	1,172,124	1,172,124
Reserves/Ending Fund Balance	16,413,040	17,040,210	18,148,842
Total Governmental Funds	49,221,561	44,868,459	47,871,735
Enterprise Funds			
Operating	10,679,406	9,306,519	9,510,111
Capital	6,469,702	8,391,562	12,297,199
Debt Service	2,591,891	3,288,021	3,288,021
Transfers to Other Funds	601,900	501,187	501,187
Reserves/Ending Fund Balance	5,740,360	838,196	6,218,291
Total Enterprise Funds	26,083,259	22,325,485	31,814,809
Total Budget	\$ 75,304,820	\$ 67,193,944	\$ 79,686,544
	12.07%	Compared to FY2021 adopted budget	
	(5.50%)	Compared to FY2021 amended budget	

Comparison to Fiscal Year 2021 Adopted Budget

The fiscal year 2022 City-wide operating draft budget (which includes personnel and operational expenditures) is 7.8% higher than the fiscal year 2021 adopted budget.

Personnel expenditures are the most significant component of the City's operating budget. In fiscal year 2022, personnel expenditures are budgeted to increase 4.7% as compared to the fiscal year 2021 adopted budget. In the prior fiscal year, the City's ongoing response to the coronavirus pandemic resulted in personnel furloughs and personnel vacancies not being filled. In the current budget as presented, all authorized positions are funded, although some positions are vacant at time of publishing.

A significant component of personnel expenditures relates to total pension contributions. The City makes contributions to three pension plans for the benefit of employees: two defined benefit plans: 1) one for General Employees (GE) which has been closed to new hires since 2012, 2) one for Municipal Police Officers (Police)) and 3) a defined contribution 401(a) plan for general employees. As discussed at the beginning of this section, the contributions for the combined defined benefit plans are budgeted to remain consistent in fiscal year 2022 at \$2.2 million – approximately \$864,000 for the GE plan and \$1.3 million for the Police plan.

The City began active pension reform in 2010 and closed the GE plan in 2012, replacing it by expanding the 401(a) defined contribution plan to all general employees. The City continues the transitional phase with its defined contribution plan – as employees retire out of the GE plan, 401(a) plan expenses are expected to continue to increase. The benefit to the City from the defined contribution plan is the expenses are "pay as you go" and therefore there is no future liability associated with this expenditure. 401(a) expenditures are budgeted to increase 11.1% to \$397,000 in fiscal year 2022, primarily due to the full employment budgeting mentioned above.

BUDGET OVERVIEW

Non-personnel related city-wide operating expenditures are budgeted to increase approximately 11.4% to \$15.6 million in fiscal year 2022. As previously discussed, the City engaged in significant and purposeful cost reductions in the prior year in response to the coronavirus pandemic. In the current year, operations are budgeted at pre-pandemic levels. Additionally, operating costs increased due to catch-up in areas such as repair and maintenance that were not completed in the last two years.

The fiscal year 2022 City-wide capital draft budget is \$12.1 million and consistent with the fiscal year 2021 adopted capital budget. Many projects and acquisitions that were planned in the prior fiscal year were not completed and rolled forward to the current capital budget.

City-wide issued debt obligations are budgeted to decrease 8.2%.

- Governmental funds debt service is budgeted to increase 28.3%. The City obtained a \$5.0 million bank loan to finance the purchase of land and a building and the relocation and remodel of the Center 4 Life in 2020. The debt service for this loan was interest only for the first year. Principal payments begin in fiscal year 2022.
- Enterprise funds debt service is budgeted to decrease 21.2%. Similar to the above, the City obtained a \$10.0 million bank loan to provide funding support for the wastewater treatment plan renovation. This loan was interest only in the first year and principal payments will begin in fiscal year 2022. However, a major refunding bond in the Sewer fund was retired in fiscal year 2021 resulting in overall lower debt service.

The fiscal year 2022 draft budget includes City-wide budgeted reserves of \$22.2 million. See detail on page 23 for more information.

Comparison to Fiscal Year 2021 Amended Budget

The fiscal year 2022 City-wide budget is 5.5% lower than the fiscal year 2021 amended budget. The significant amendments to the fiscal year 2020 budget include:

- The budget was increased by the annual rollforward of projects that did not fully complete in fiscal year 2020 and grants that were added to the budget during 2021 (as they were not fully approved when the budget was adopted)
- The most significant grantor to the City is the Lee County Tourist Development Council (TDC), which granted approximately \$1.7 million in various projects during fiscal year 2021. Once these grants were approved, the fiscal year 2021 budget was increased by that amount
- The budget was increased by an appropriation of \$427,155 for architectural services related to the Police modernization project previously discussed

TRUTH IN MILLAGE (TRIM)

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

Tuesday	July 20, 2021	Regular Council Meeting – Draft budget is distributed to Council. Adoption of Resolution to Set Proposed Tax (millage) Rate for fiscal year 2022 and date, time and place of first public hearing
Monday	September 13, 2021	5:01 p.m. First Budget Public Hearing – Discussion and adoption of tentative millage and tentative fiscal year 2022 budget
Monday	September 27, 2021	5:01 p.m. Second and Final Budget Public Hearing - Discussion and adoption of final millage rate and fiscal year 2022 budget

In accordance with Florida Statute, the City is required to calculate four millage rates: the rolled-back rate, the adjusted rolled-back rate, the majority vote maximum millage rate allowed, and the two-thirds vote maximum millage rate allowed. The fiscal year 2022 operating millage rate of 1.8922 is equal to the fiscal year 2021 adopted operating millage rate. The rolled-back rate is 1.8289. The rolled-back rate is defined as the millage rate that will bring in the same amount of dollars as the current year millage after adjusting for new construction. The dollar value of tax collections does not increase or decrease – except that taxes are collected on new construction.

The adjusted rolled-back rate is calculated by using the prior year's majority vote maximum millage rate and dollars the Council could have levied, not the rate it actually levied. In fiscal year 2022 this rate is 2.8236. Taxes levied at this millage rate would generate \$15,063,081 after discounts.

The majority vote maximum millage rate allowed is the adjusted rolled-back rate plus the adjustment for growth in Florida's per capita personal income. For fiscal year 2022 Florida's per capita personal income increased 1.0443% and the majority vote millage rate is 2.9487. Taxes levied at this millage rate would generate \$15,730,453 after discounts.

The two-thirds vote maximum millage rate allowed is the majority vote rate increased by ten (10%) percent. In fiscal year 2022 this rate is 3.2436. Taxes levied at this millage rate would generate \$17,303,658 after discounts.

The following table identifies the minimum vote of Council required to levy a tax (millage) rate for tax year 2021 based on the July 1, 2021 certification of taxable value of \$5.6 billion:

Vote Required	Millage Rate Description	Maximum Millage Rate
Majority vote of Council (3/5)	Rolled-back rate	1.8289
Majority vote of Council (3/5)	Majority vote maximum rate	2.9487
Two-thirds vote of Council (4/5)	2/3 vote maximum rate	3.2436
Unanimous vote of Council (5/5)	Maximum millage rate	10.0000
Referendum	Limited to 2 years	> 10.0000

TRUTH IN MILLAGE (TRIM)

In addition to the operating millage rate discussed above, the three (3) previously voter approved debt service millage rates required to meet fiscal year 2022 debt service obligations continued to decrease as shown below:

Debt Service Obligation	Millage Rate	
	2021	2022
Sewer Voted Debt Service	0.1351	0.1303
Land Acquisition Voted Debt Service	0.0500	0.0330
Recreation Center Voted Debt Service	0.1045	0.1029
Total Voter Approved Debt Millage	0.2896	0.2662

CITY WIDE BUDGET

Revenues

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

Revenue Sources	Audited			Estimated	Budgeted
	FY2018	FY2019	FY2020	FY2021	FY2022
Taxes (net)	\$ 13,839,284	\$ 13,878,288	\$ 13,385,944	\$ 13,482,605	\$ 13,699,183
Licenses/Permits	2,297,788	2,371,821	2,218,453	2,244,101	2,284,218
Intergovernmental	6,836,172	9,752,478	7,146,034	4,584,938	7,864,155
Charges for Services	13,646,596	14,406,203	13,768,136	14,975,569	15,475,673
Fines & Forfeitures	249,063	259,214	258,987	542,355	420,000
Miscellaneous	1,119,035	1,482,308	1,369,008	1,647,731	1,503,994
Other External Sources	498,471	(976)	81,932	76,850	85,000
Indirect Cost Charges	(2,054,894)	(2,256,781)	(2,097,575)	(2,097,575)	(2,097,575)
Total Revenue Sources	\$ 36,431,515	\$ 39,892,555	\$ 36,130,919	\$ 35,456,574	\$ 39,234,648

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

Intergovernmental revenue is budgeted to increase approximately 71.5% in fiscal year 2022 as compared the estimated fiscal year 2021 results. The significant factors for this increase are as follows:

- The Transportation Capital Project fund includes \$1.1 million in grants for specific projects outlined in the capital improvement plan
- The Sewer fund includes \$1.6 million in grant funding from the State of Florida relating to the Donax plant rehabilitation and the Phase 4 sewer expansion
- The Beach Parking fund includes \$2.6 million in grant funding:
 - \$500,000 from the State of Florida for the Woodring Road Living Shoreline
 - Approximately \$2.0 million in grants from the Lee County Tourism Development Council for beach maintenance and capital projects. These grants have been conditionally approved by the TDC and are included in the budget to appropriately match revenues with budgeted expenses.

CITY WIDE BUDGET

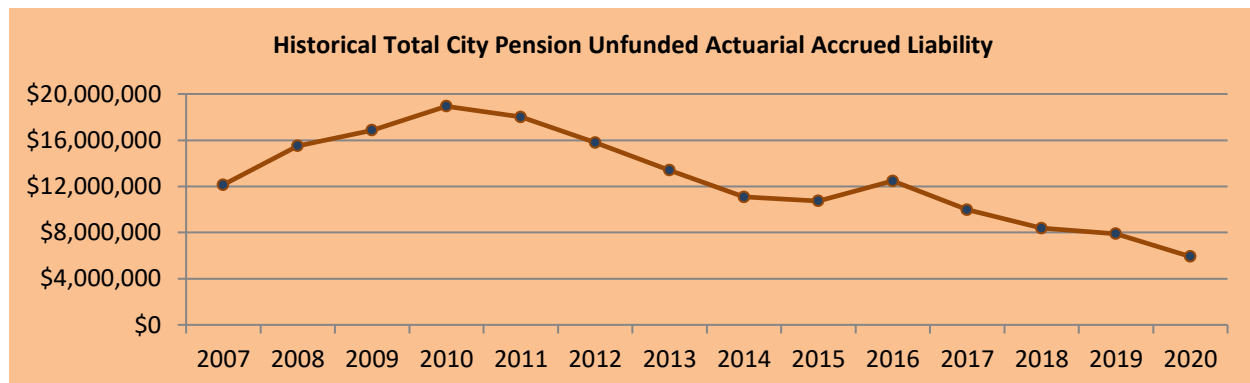
Expenditures/Expenses

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

City Wide Expenditures	Audited			Estimated FY2021	Budgeted FY2022
	FY2018	FY2019	FY2020		
General Government	\$ 6,354,451	\$ 6,009,301	\$ 5,946,975	\$ 6,338,301	\$ 6,461,358
Public Safety	8,018,682	8,075,667	7,584,673	8,227,995	8,808,533
Physical Environment	4,965,952	5,311,233	5,336,589	6,087,175	7,106,554
Public Works	6,790,073	3,647,494	4,892,265	3,147,195	3,553,666
Transportation	4,192,784	3,470,939	2,388,756	3,537,910	3,692,031
Economic Environment	339,762	409,325	401,622	392,243	411,040
Culture/Recreation	2,926,042	2,507,959	2,120,676	1,756,775	2,681,351
Debt Service	1,274,778	1,204,961	1,219,112	4,462,897	4,095,719
Capital Outlay	474,016	386,004	3,181,081	12,007,161	12,092,994
Indirect Cost Charges	(2,054,894)	(2,256,781)	(2,097,575)	(2,097,575)	(2,097,575)
Total Outlays	\$ 33,281,646	\$ 28,766,102	\$ 30,974,175	\$ 43,860,077	\$ 46,805,671

City-wide expenditures/expenses are budgeted to increase 6.7% from the estimated fiscal year 2021 results. As discussed previously expenditures in fiscal year 2022 have been budgeted to return to pre-pandemic levels.

As discussed previously, the City's total contributions to its defined benefit pension plans are budgeted to remain consistent in fiscal year 2022. The two plans will require approximately \$2.2 million in required funding (based on actuarial determinations). Due in large part to pension reform and additional contributions to each plan, the combined unfunded liability for both plans has decreased 68.7% from the high in fiscal year 2010 of \$18.9 million to \$5.9 million at the end of fiscal year 2020.



CITY WIDE BUDGET

The estimated cost for the 401(a) defined contribution plan for fiscal year 2021 is budgeted at \$397,000, an 11.1% increase from fiscal year 2020. The City matches the first 5% of base pay contributed by the participants at 100% and the next 5% of base pay contributed by the participants at 50%. A mandatory 5% contribution of base pay is required by the participants. Employees have the option of making additional voluntary contributions up to a maximum of 15% of base pay. The City also sponsors a tax deferred retirement health savings defined contribution plan that is budgeted at \$75,000 in fiscal year 2022.

There is currently no increase in health insurance cafeteria benefits included in the draft budget. Updated quotes are expected in early July 2021.

Fund Balances

Beginning and ending fund balances are important aspects of governmental budget accounting. Shortfalls in revenues as well as higher expenditure amounts are balanced by using ending fund balances as appropriate. See the schedule on page 47 for more information.

FUNDS BUDGET

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

Governmental Funds

General Fund - The General Fund is the principal fund of the City and is used to account for resources traditionally associated with government, which are not required to be accounted for in another fund. General fund activities are funded principally by property taxes, intergovernmental revenues, licenses and permits, charges for services and miscellaneous revenues, which include public contributions and interest earnings.

The General Fund's fiscal year 2022 draft budget totals \$29.3 million and is summarized in the following table:

Sources of Funds	FY 2022	FY 2021	
		as Adopted	as Amended
Beginning Fund Balance	\$ 12,627,457	\$ 10,084,665	\$ 12,135,428
Operating Revenues	16,049,409	15,558,878	15,558,878
Other Financing Sources	601,900	501,187	501,187
Total Budget	\$ 29,278,766	\$ 26,144,730	\$ 28,195,493

Uses of Funds	FY 2022	FY 2021	
		as Adopted	as Amended
Operating Expenditures	\$ 14,548,697	\$ 14,453,202	\$ 14,766,353
Non-operating Expenditures	9,536,274	7,798,186	8,098,075
Ending Fund Balance	5,193,795	3,893,342	5,331,065
Total Budget	\$ 29,278,766	\$ 26,144,730	\$ 28,195,493

FUNDS BUDGET

Sources of Funds – The City is required by Florida Statute to report estimated beginning fund balance as an available use of funds. Based on the estimates for fiscal year 2021, the City expects the General fund to report a beginning fund balance of approximately \$12.6 million, which is 25.2% higher than the fiscal year 2021 adopted budget. The primary reason for this significant increase is better than expected revenues in fiscal year 2020 and 2021.

The General Fund's operating revenues are budgeted to increase 3.2% in fiscal year 2022 from the fiscal year 2021 adopted budget. Significant differences from the 2021 adopted budget include:

- Taxable property valuation increased 3.7% for the fiscal year 2022 budget
- Intergovernmental revenues are budgeted to increase 2.8% based on receipt trends in fiscal year 2021

Other financing sources are primarily transfers from other funds. The fiscal year 2022 budget is 20.1% higher than the previous year due to an expected increase in beach parking revenues, which the General Fund receives a percentage of as a payment in lieu of taxes.

Uses of Funds – Operating expenditures in the General Fund are budgeted to remain fairly consistent with the prior year, increasing 0.7% compared to the fiscal year 2021 adopted budget.

Non-operating expenditures are budgeted to increase by 22.3%, primarily driven by an increase in transfers to other funds to support operations. Due to revenue shortfalls in the Transportation fund from gas taxes and causeway tolls, \$900,000 is budgeted to transfer from the General to these funds to support operations and capital projects. Additionally, the transfer to pay debt service for the loan to remodel the Center 4 Life includes principal where last year it was interest only.

Reserves in the General fund have been restored to the same budgeted amounts adopted in fiscal year 2021.



FUNDS BUDGET

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

Sources of Funds	FY 2022	FY 2021	
		as Adopted	as Amended
Beginning Fund Balance	\$ 4,510,681	\$ 5,053,645	\$ 5,092,455
Operating Revenues	5,047,140	5,014,642	5,014,642
Other Financing Sources	1,741,146	1,472,398	1,537,948
Total Budget	\$ 11,298,967	\$ 11,540,685	\$ 11,645,045

Uses of Funds	FY 2022	FY 2021	
		as Adopted	as Amended
Operating Expenditures	\$ 7,486,430	\$ 6,584,947	\$ 6,987,476
Capital Expenditures	675,000	-	-
Ending Fund Balance	3,137,537	4,955,738	4,657,569
Total Budget	\$ 11,298,967	\$ 11,540,685	\$ 11,645,045

Beginning fund balance is budgeted to decrease 10.7% in fiscal year 2022 to \$4.5 million. The decrease is almost entirely attributable to revenue shortfalls during 2021 in the Transportation fund as previously discussed.

Operating revenues are budgeted to remain consistent with the prior year adopted budget at \$5.0 million.

- In the Transportation fund, the decrease in expected gas tax collections is partially offset by an increase in toll revenue based on visitation trends to the City's beaches in 2021
- In the Building fund, permit revenue is budgeted to decrease 4.7% based on fiscal year 2021 year to date trend information
- Membership revenue in the Recreation Center fund is budgeted to increase 20.0% as operations return to pre-pandemic 2019 levels.

Other financing sources relates to interfund transfers and is budgeted to increase 18.3% from the previous year primarily due to the previously mentioned transfer from the General fund to the Transportation fund to support operations.

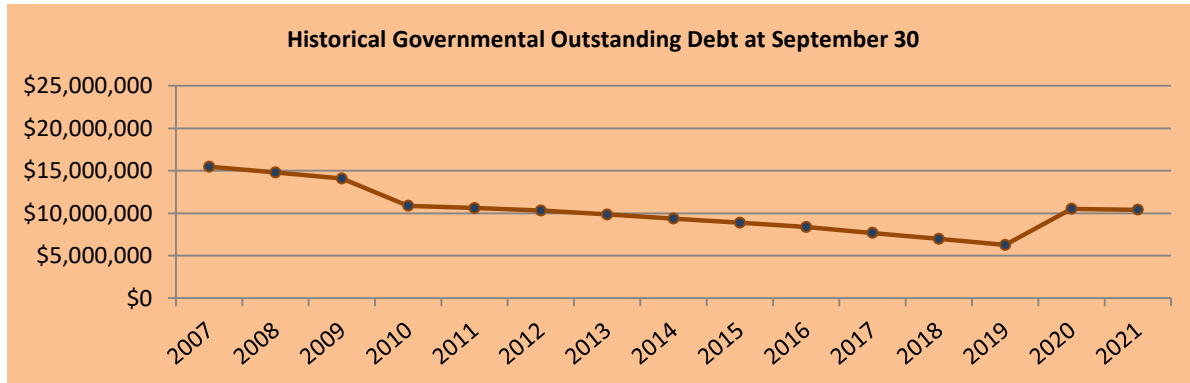
Operating expenditures in the Special Revenue funds are budgeted to increase 13.7% in fiscal year 2022. The primary reason for the increase is due to the Recreation Center returning to pre-pandemic 2019 levels of operations and programming as previously discussed. See page 72 for detail information on the Recreation budget.

Ending fund balance is budgeted to decrease 36.7% based on the expected results discussed above.

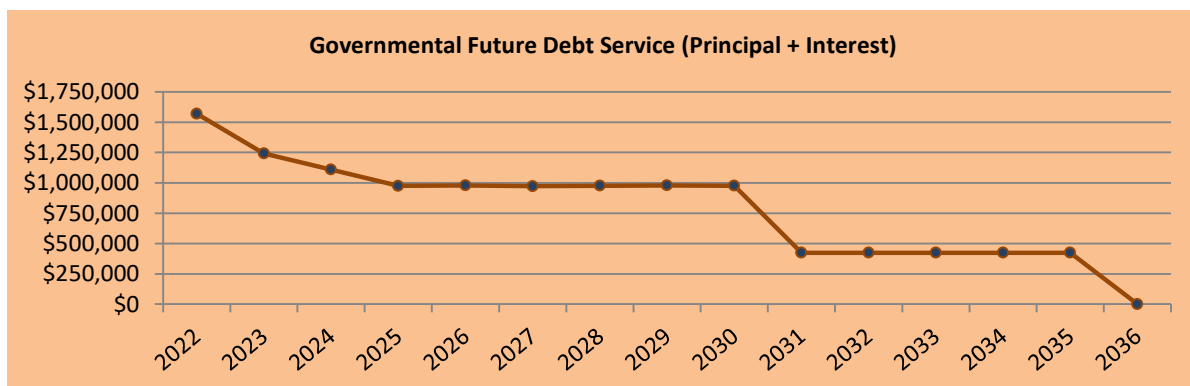
FUNDS BUDGET

Debt Service Funds - Debt service funds are used to account for the accumulation of funds and the payment of principal and interest on long-term governmental (non-sewer) debt. In fiscal year 2020, the City issued a \$5.0 million bank loan to fund relocation and renovations to the Center 4 Life (Senior Center) with a 15-year maturity. This issuance was structured as interest only for the first year. In fiscal year 2022, principal and interest payments are budgeted in accordance with the debt agreement. Fiscal year 2022 required debt service is \$1.5 million.

As of September 30, 2021, the governmental funds' outstanding debt is projected to be \$10.4 million. A historical summary of outstanding governmental debt is presented in the following graph:



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



FUNDS BUDGET

Capital Project Funds – Capital project funds account for resources used to acquire and/or construct major capital assets (having a useful expected life of five years or more), facilities or projects that are non-enterprise related (i.e. not related to the Sewer or Beach Parking fund). Capital project expenditures are budgeted at \$5.6 million, of which \$2.5 million is new funding requested. The remainder represents projects that were not completed in the prior year and rolled forward to the fiscal year 2022 budget. Significant projects budgeted in fiscal year 2022 include the following:

- Network Management and Security..... \$105,000
- City Hall Facility repairs..... \$125,000
- Building Department renovations..... \$675,000
- Transportation Loader..... \$186,000
- Palm Ridge Road Improvements..... \$256,511
- Beach Road Water Control Structure \$350,000
- Dredge Sanibel Slough \$524,450
- Tahiti-Jamaica Drainage Improvements..... \$400,000
- East Rocks Area Drainage Improvements..... \$150,000
- Center 4 Life Relocation/Renovation..... \$1,788,800

The capital project funds in total are funded by a beginning total fund balance of \$4.7 million, intergovernmental grants of \$1.1 million and transfers from other funds of \$1.3 million. For more information, see individual fund information beginning on page 82.

A detailed 5-year capital improvement plan (CIP) is included in this document and begins on page 204.

Enterprise Funds

Sanibel Sewer System Fund – The fiscal year 2022 draft budget includes a planned beginning unrestricted net position of \$5.3 million, compared to a prior year adopted balance of \$6.6 million. The decrease in beginning net position is primarily due lower than expected operating revenues in fiscal year 2021. Additionally, to support planned upgrades and maintenance on the system, a 1.0% increase in sewer and reclaimed water rates charged to customers is being budgeted, based on a rate feasibility study completed in fiscal year 2020. The study will be updated in the Summer of 2021.

The system is also expected to receive \$1.6 million in reimbursement grants from other governmental entities as detailed below.

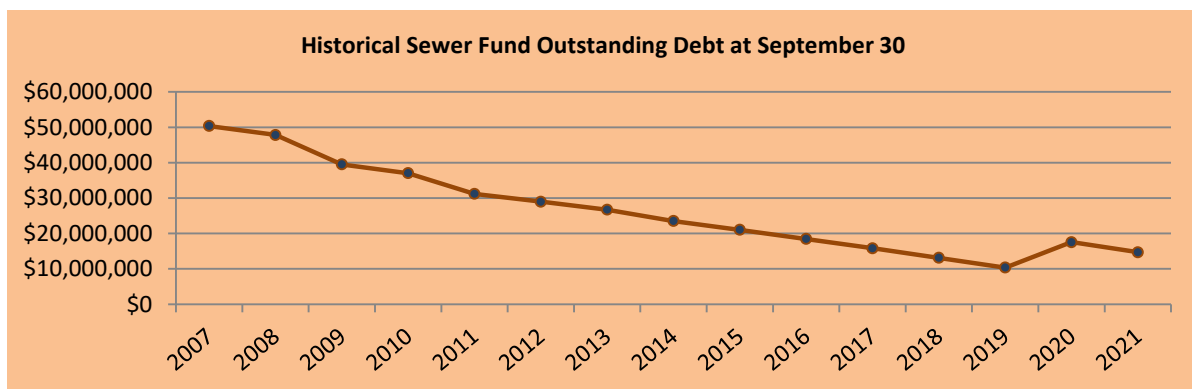
- \$825,000 from FEMA for the purchase and installation of a generator for the wastewater treatment plant
- \$750,000 from the State of Florida Department of Environmental Protection to support the expansion of sewer service to the Phase 4 residential area.

FUNDS BUDGET

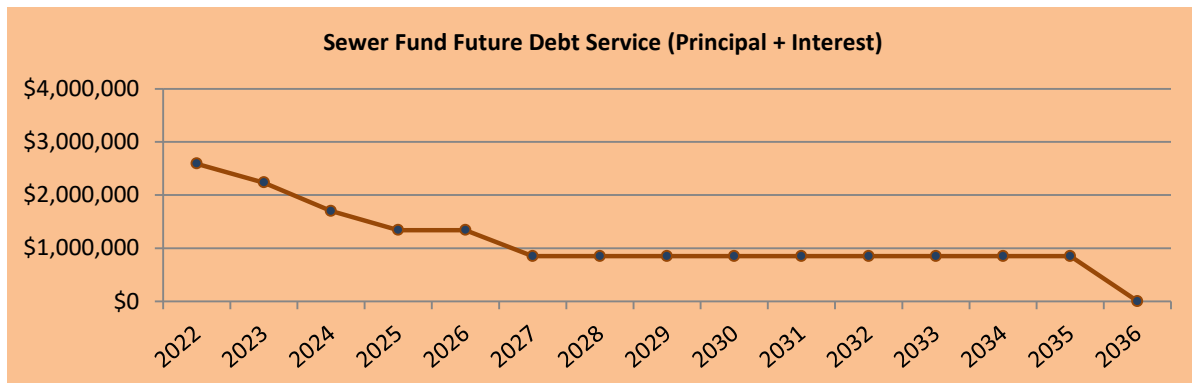
The Sewer Fund's total appropriations budget is estimated to decrease approximately 17.4% from the prior year adopted budget to \$10.2 million. This decrease is entirely driven by the timing of the previously mentioned sewer plant renovation project. The project is currently scheduled to be completed in the Summer of 2022.

In fiscal year 2020, the City issued a \$10.0 million bank loan with a 15-year maturity to assist in the funding of the wastewater treatment plant renovation. The first year of payments were interest only. The fiscal year 2022 budget includes principal and interest. During fiscal year 2021, the refunding bonds in the Sewer system matured and the obligation was paid in full. As of September 30, 2021, the Sewer Fund's outstanding debt is projected to be \$14.7 million.

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



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

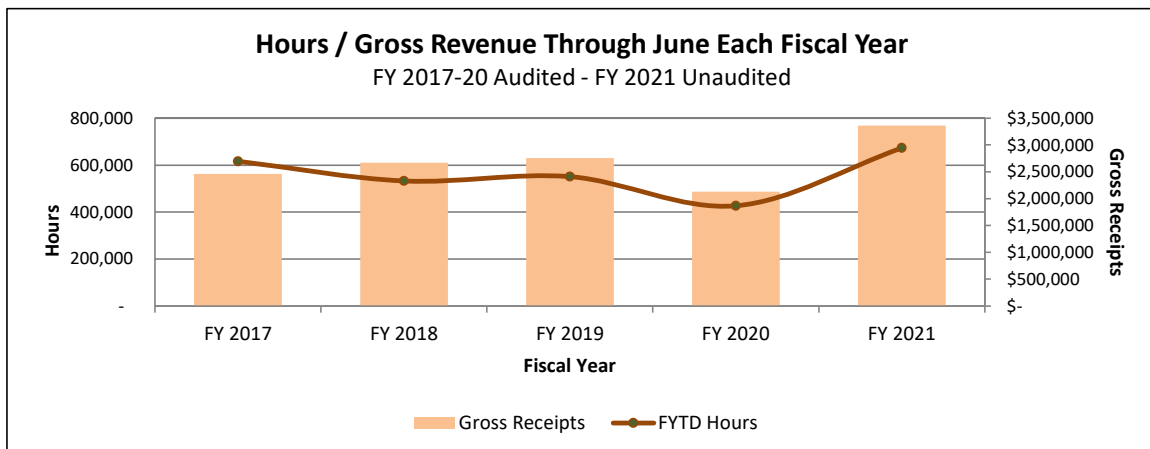


FUNDS BUDGET

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

As the local economy continues to recover from the global pandemic, beach parking revenues have increased to record levels. Through June 2021, revenues from parking operations have increased 57.8% from the same period last year and are 22.9% above the year-to-date budget for fiscal year 2021. The nine-month period in fiscal year 2021 has generated not only the highest recorded revenue for the same period of any other year but has also recorded the most hours sold in the history of the beach parking fund (adjusted for changes in hourly rates). Revenues are budgeted at \$3.9 million in fiscal year 2022.

The chart below shows the comparison for revenues and hours sold for the first nine months of each fiscal year.



Beginning unrestricted funds in the Beach Parking Fund are expected to increase 33.8% from the prior year's adopted budget, primarily due to the better-than-expected revenues as mentioned above and continued expense saving practices in fiscal year 2021.

Intergovernmental revenue is primarily grants received from the Lee County TDC. The fiscal year 2022 budget includes a change in the methodology related to the TDC grants. Historically all of the expenses to maintain the beaches have been included in the budget. However, the grants that reimbursed the City for those expenses have not been included. To better match the expenses with the revenues that support them, the grants from TDC are included in the fiscal year 2022 budget. As of the date of this document, the grants have been conditionally approved by the TDC. The intergovernmental line item in the budget includes \$2.1 million in grants from the TDC and \$500,000 in a grant from the Florida DEP for the Woodring Living Shoreline project.

Total personnel services in the Beach Parking fund are budgeted to increase 13.3% in fiscal year 2022 from the fiscal year 2020 adopted budget, mainly driven by the previously mentioned increases in demand for beach related services such as maintenance and public safety. Total operating expenses are budgeted to increase approximately 37.5% from the fiscal year 2021 adopted budget.

FUNDS BUDGET

Capital projects in the fiscal year 2022 draft budget total \$1.2 million. The most significant projects include the Bowman's Beach changing room rehabilitation, the replacement of the bridge at Bowman's Beach and repairs to the lighthouse caretaker's cottages. Refer to the detailed CIP plan for more information.

The Beach Parking fund budget includes a payment the fund makes to the General fund in lieu of paying taxes. This amount represents a portion of the lost tax revenue the City does not receive since the beach parking lots are not subject to property taxes. In fiscal year 2022, this amount is budgeted to be \$594,400, which represents 15% of the gross revenues the beach parking lots earn.

RESERVES

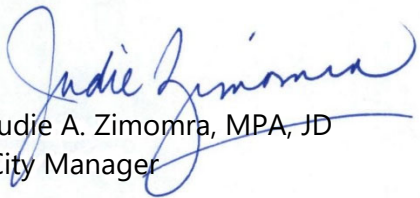
The fiscal year 2022 budget continues to provide for reserve funds for various purposes to address unforeseen future events and personnel reserves. A detail of City-wide established reserves is presented in the table below:

Total City	FY 2022	FY 2021		
		Adopted	Amended	Estimated Usage
Contingencies	\$ 175,000	\$ 175,000	\$ 109,450	\$ 65,550
Environmental Initiatives	1,000,000	1,000,000	912,500	87,500
Insurance Deductibles	215,000	215,000	215,000	-
Disaster (General)	4,500,000	4,500,000	4,500,000	-
Disaster (Sewer)	1,000,000	1,000,000	1,000,000	-
Cash Flow Reserve	2,473,278	2,457,044	2,457,044	-
Ending Fund Balance	12,790,122	8,531,362	17,669,949	-
Total Reserves	\$ 22,153,400	\$ 17,878,406	\$ 26,863,943	\$ 153,050

CONCLUSION

The draft budget presented continues to provide our City's basic services while providing for appropriate reserves. City Council's decisions and direction will determine the final approved budget. As always, Staff stands prepared to assist the City Council as we collectively address the fiscal year 2022 budget.

Respectively Submitted,



Judie A. Zimomra, MPA, JD
City Manager



Steven C. Chaipel, CPA, CPFO
Finance Director

CITY COUNCIL MEMBERS

Mayor Holly Smith

Term of Office: March 2019 – March 2023



Holly D. Smith has served as the Mayor of Sanibel since March 16, 2021. Prior to being selected by the Sanibel City Council as Mayor she served as the City's Vice Mayor from December 1, 2020 to March 15, 2021. Mayor Smith has been a member of City Council since December 2017 when she was selected to fill a vacant seat. She was subsequently elected to a four-year term in March of 2018. Mayor Smith served as Vice Chairwoman of the Sanibel Planning Commission for two years and was a member of the commission from 2009 to 2017.

Mayor Smith currently serves as Council's liaison to the Planning Commission, as a liaison to Sanibel Captiva Chamber of Commerce Intergovernmental Affairs Committee, and Treasurer for the Southwest Florida League of Cities (SWFLC). She previously served as the liaison to the Contractor Review Board, the Sanibel Bike Club, Community Housing Resources, Inc. (CHR) and the (CHR) Coast & Island Community Land Trust. She served three terms as a member of the F.I.S.H. (Food Programs, Island Based, Social Services and Helping Hands) Board of Directors.

Mayor Smith is the Sanibel representative for the Lee County Tourist Development Council (TDC), liaison and Vice Chair to the Lee County Horizon Council, and Lee County Coalition of Mayors. She also serves as the Voting Delegate for the Florida League of Cities (FLC), Member At Large for the FLC Legislative Committee, and on the FLC Municipal Administration Legislative Policy Committee. Ms. Smith has been appointed to the FLC Federal Action Strike Team (FAST), Florida Municipal Loan Council (FMLC), and the FLC 2020-2021 Advocacy Committee. Mayor Smith is a member of the United States Conference of Mayors and the National League of Cities Voting Delegate for Sanibel. She is also a member of the Florida Restaurant and Lodging Association of Southwest Florida.

In 2018, 2019 and 2020 Mayor Smith was awarded the esteemed Florida League of Cities Home Rule Hero Award.



Vice Mayor Richard Johnson

Term of Office: March 2019 – March 2023

Vice Mayor Johnson was first elected to Sanibel City Council in March 2019. Vice Mayor Johnson currently serves as City Council's liaison to the Historical Preservation Committee, Historical Museum and Village, Inc., Recreation Financial Assistance Committee, General Employee Pension Board, Municipal Officers Retirement Trust Fund Board and the Employee Dependent Scholarship Committee, Community Housing Resource Inc. (CHR), and CHR's Coast & Island Community Grant Trust.

Vice Mayor Johnson is liaison on Lee County Causeway matters and was appointed to the Florida League of Cities (FLC) Transportation and Intergovernmental Relations Legislative Committee. Additionally, Mr. Johnson serves as the City's liaison to the Florida Municipal Insurance Trust.

CITY COUNCIL MEMBERS

**Councilmember John Henshaw**

Term of Office: March 2021 – March 2025

Councilmember John Henshaw was first elected to Sanibel City Council on March 2, 2021. John is a health and safety professional with 45 years' experience in industrial hygiene, safety, environmental health, and quality assurance. He currently is President of John Henshaw and Associates, Inc., a consulting firm on Sanibel that specializes in environmental and occupational health and safety. Prior to establishing his own firm, he served as Senior Vice President & Managing Principal at Cardno ChemRisk. He was appointed by former President George W. Bush as Assistant Secretary of Labor for the

Occupational Safety and Health Administration (OSHA) in August 2001. He served in that position through December 31, 2004.

He recently served on the Capital Campaign for the Bailey-Matthews National Shell Museum and is currently the Chairman of the Sanibel-Captiva Rotary Trust Fund, the President of Lighthouse Way Homeowners Association, the President of the Tree Top Centre Association, and on the Board of the Sanibel Community Association.

Councilmember Henshaw is the City Council liaison to the J.N. "Ding" Darling National Wildlife Society Advocacy Committee, the Employee Dependent Scholarship Committee and serves on a rotation as liaison to the Sanibel Captiva Chamber of Commerce Intergovernmental Affairs Committee.

Councilmember Henshaw is the City liaison to Lee County for Causeway Emergency Passage and Disaster Planning matters, Lee County School District, Sanibel School PTA/PTO and the Sanibel School Fund. In May 2021, he was appointed to the Florida League of Cities (FLC) Transportation & Intergovernmental Relations Legislative Policy Committee.

Mr. Henshaw serves as alternate for the Coastal Heartland National Estuary Partnership (CHNEP) Policy Committee, Southwest Florida League of Cities (SWFLC), Southwest Florida Regional Resiliency Water Compact and the Renewable Energy Working Group.

**Councilmember Dr. Scott Crater**

Term of Office: March 2021 – March 2025

Councilmember Dr. Scott Crater was elected to Sanibel City Council March 2, 2021. Dr. Crater is a Partner/Owner in Associates in Dermatology, with offices in Fort Myers, Cape Coral, and Punta Gorda.

He has served on the board of the Sanibel School Fund as Vice President, the Sanibel School Student Advisory Council (SAC), as a volunteer coach for youth soccer and flag football, and on various committees at the Sanibel Congregational United Church of Christ.

CITY COUNCIL MEMBERS



Councilmember Mike Miller

Term of Office: March 2021 – March 2025

Mike Miller was elected to Sanibel City Council March 2, 2021. Mr. Miller was a U. S. Air Force pilot during the Vietnam conflict. He is a Florida attorney, a Certified Public Accountant and a Chartered Financial Analyst. During a twenty-eight year corporate business career following the Air Force, he served in senior financial roles including chief financial officer.

After moving to Sanibel over twenty years ago, Miller practiced law in Cape Coral and has been active in many Sanibel community organizations including serving as president of the Committee of the Islands and of the Sanibel Bicycle Club. He was also appointed to the City Budget advisory committee and served on the City Parks & Recreation advisory committee as vice-chair. He is active in several Sanibel interfaith organizations.

Councilmember Miller is the City Council liaison to the Recreation Financial Assistance Committee and serves on a rotation as liaison to the Sanibel Captiva Chamber of Commerce Intergovernmental Affairs Committee.

Councilmember Miller is the City liaison to Coastal Heartland National Estuary Partnership (CHNEP) Policy Committee. In May 2021, he was appointed to the Florida League of Cities (FLC) Finance, Taxation & Personnel Legislative Policy Committee. Mr. Miller serves as alternate for the Lee County Metropolitan Planning Organization (MPO) and MPO Executive Committee (MEC).



CITY INFORMATION

COUNCIL-MANAGER FORM OF GOVERNMENT



APPOINTED OFFICIALS

Judith A. Zimomra, MPA, JD.City Manager
John D. Agnew, Esq..... City Attorney

EXECUTIVE STAFF

Crystal Mansell, SHRM-CP, FCLRP.....Administrative Services Director
Keith L. Williams, P.E.....Community Services Director/City Engineer
William DaltonChief of Police
Scotty Lynn KellyCity Clerk
Steven C. Chaipel, CPA, CPFOFinance Director
Albert Smith, Jr.Information Systems Director
Holly Milbrandt.....Natural Resources Director
Trish PhillipsRecreation Director

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

www.mysanibel.com

JUDITH ANN ZIMOMRA – CITY MANAGER



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

When Zimomra started her career 36 years ago, very few women were in the profession. The average tenure for professional managers is less than seven and half years. Zimomra has been the City Manager of Sanibel for 19 years. During the years, the City of Sanibel has secured **\$62.2 million dollars in grants**.

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

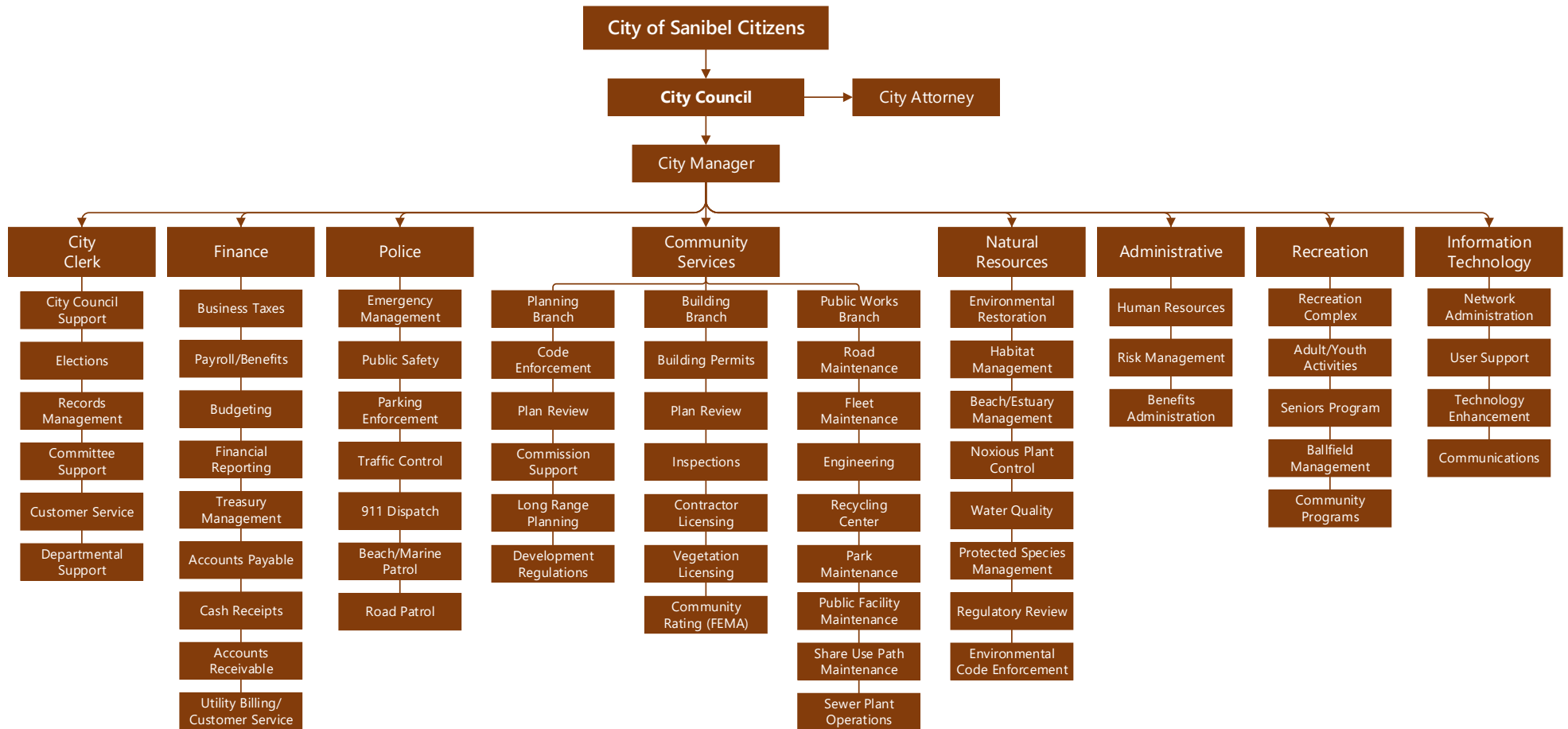
During her tenure the City completed the award winning \$14.5 million recreation center as well as the \$73 million sanitary sewer system and effluent reuse system.

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

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

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

FUNCTIONAL ORGANIZATIONAL CHART



CITY FUND STRUCTURE

All City Funds

(Bolded Outline Indicate Major Funds for Budgetary Purposes)

Governmental Funds				Proprietary Funds	Fiduciary Funds*		Component Unit*
General Fund	Special Revenue	Capital Project Fund	Debt Service Fund	Enterprise Funds	Trust Funds	Agency Funds	Community Housing Resources, Inc.
	Transportation Fund	Capital Acquisition	Pond Apple Park	Sewer Fund	GE Pension	Various	
	Road Impact Fee Fund	Transportation Capital Projects	Recreation Facility	Beach Parking Fund	Police Pension		
	Community Park Impact Fee	Recreation Sinking Fund	Public Safety Capital Lease				
	Shell Harbor Dredging	Center 4 Life Renovation	Center 4 Life Bank Loan				
	Sanibel Estates Canal Trimming						
	Sanibel Isles Water Shadows						
	Building						
	Recreation						
	Rec Financial Assistance						
	Ballfield Maintenance						

* Not included in budget document

DEPARTMENT/FUND RELATIONSHIPS

The table below shows the relationship of each of the City's departments to the City's funds. The departments are shown in the left hand column of the table and the funds are displayed across the top row. An "X" represents that the corresponding department may have received appropriations from the fund for fiscal year 2022.

	GEN	TRN	RIF	COM	SHD	SET	SWD	BLD	REC	FIN	BMF	PDS	RDS	PSC	CLD	CAP	TCP	C4L	RSF	SSS	BPF
Legislative	X																				
Administrative	X																				
Information Systems	X															X			X		X
Finance	X											X	X	X	X					X	
Legal	X																				
Planning	X																				
General Government	X																				
Police	X													X		X					X
Emergency Management	X															X					
Building								X								X					
Natural Resources	X																				X
Recycling	X																				
Sewer System																			X		
Public Works	X		X	X	X	X	X									X					X
Transportation		X															X				
Public Facilities	X														X	X		X			
Below Rate Housing	X																				
Recreation Center									X	X			X			X			X		
Center 4 Life									X						X						
Performing Arts Support	X																				
Historical Village & Museum	X																				
Ballfield Maintenance											X					X					

Fund Abbreviations

GEN	General Fund	PDS	Pond Apple Park Debt Service Fund
TRN	Transportation Fund	RDS	Recreation Facility Debt Service Fund
RIF	Road Impact Fee	PSC	Public Safety Capital Lease
COM	Community Park Impact Fee	CLD	Center 4 Life Debt Service
SHD	Shell Harbor Dredging	CAP	Capital Projects & Acquisitions Fund
SET	Sanibel Estates Canal Trimming	TCP	Transportation Capital Projects
SWD	Sanibel Isles/Water Shadows Dredging	C4L	Center 4 Life Capital Project
BLD	Building Department Fund	RSF	Recreation Sinking Fund
REC	Recreation Fund	SSS	Sanibel Sewer System
FIN	Recreation Financial Assistance Fund	BPF	Beach Parking Fund
BMF	Ballfield Maintenance Fund		

BUDGET CALENDAR

Month of:	April 2021	Finance prepares departmental information for FY 2022 budget process.
Month of:	May 2021	Departments prepare expenditure requests and enter into budget system. Finance prepares revenue estimates.
Friday	May 28, 2021	Initial FY 2022 budgets reflecting department expenditure requests due to Finance.
Friday	June 4, 2021	Draft Departmental budget narratives for City Manager review due to Finance.
Weeks of:	June 7 and 14, 2021	Individual department meetings with City Manager and Finance Director to discuss budget requests.
Month of:	June 2021	Finance aligns departmental expenditure requests with projected revenue.
By Thursday	July 1, 2021*	Property appraiser certifies preliminary tax roll and Finance calculates proposed millage rates based on taxable valuation.
Tuesday	July 20, 2021	9:00 a.m. - REGULAR CITY COUNCIL MEETING - Staff presents draft FY 2022 budget and introduction of the resolution to set the proposed tax (calendar) year 2021 millage rates and date of first public hearing.
Thursday	July 22, 2021	5:00 p.m. - CITY COUNCIL BUDGET WORKSHOP - Discussion of FY 2022 budget and process.
By Monday	August 2, 2021*	Finance advises property appraiser of proposed millage rates; rolled-back rate and date, time and place of first public hearing.
Tuesday	August 24, 2021	9:00 a.m. - REGULAR CITY COUNCIL MEETING - Continued discussion of FY 2022 budget
By Monday	August 23, 2021*	Property appraiser mails notices of proposed property taxes and advertises the date, time and place of the first public hearing for all taxing authorities.
Monday	September 13, 2021	9:00 a.m. - REGULAR CITY COUNCIL MEETING - Continued discussion of FY 2022 budget
Monday	September 13, 2021*	5:01 p.m. - CITY COUNCIL FIRST PUBLIC HEARING - Discussion and adoption of tentative millage rate and tentative FY 2022 budget.
Thursday	September 16, 2021*	City advertises second and final public hearing in News-Press.
Monday	September 27, 2021*	5:01 p.m. - CITY COUNCIL SECOND AND FINAL PUBLIC HEARING - Discussion and adoption of final millage rate and final FY 2022 budget.
By Friday	October 1, 2021*	Within 3 days of final adoption submit resolution to DOR, property appraiser and tax collector
* Dates mandated by state Truth In Millage (T.R.I.M.) legislation		

BUDGET RESOLUTIONS

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

BUDGET POLICY

General Budget Policy

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

SIGNIFICANT FINANCIAL POLICIES

Fund Balance Policy

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

The City's Fund Balance Policy establishes:

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

General Fund

1. Restricted Fund Balance

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

2. Committed Fund Balance

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

3. Assigned Fund Balance

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

SIGNIFICANT FINANCIAL POLICIES

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

4. Non-Spendable Fund Balance

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

5. Minimum Level of Unassigned Fund Balance

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

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

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

Reservations of Fund Balance (General Fund)

1. Committed Fund Balance

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

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

2. Assigned Fund Balance

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

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

SIGNIFICANT FINANCIAL POLICIES

Budgeting

1. Appropriation of Unrestricted Fund Balance

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

2. Estimated Beginning Fund Balance

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

3. Estimated Ending Fund Balance

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

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

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

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

SIGNIFICANT FINANCIAL POLICIES

Spending Order of Fund Balances

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

Revenue Policy

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

Debt Policy

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

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

SIGNIFICANT FINANCIAL POLICIES

The term of the debt is matched with the life of the asset being financed. The City of Sanibel does not have a maximum debt limit.

All debt service requirements are fully funded each year.

Purchasing Policy

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

GFOA BUDGET AWARD

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

CITY OF SANIBEL VISION STATEMENT



BACKGROUND

The barrier island of Sanibel comprises a wide variety of natural and altered environments. The community of Sanibel strives to sustain ecological balance and preserve and restore natural settings for residents, visitors, and wildlife. The people of Sanibel are sustained by the beauty and health of the island's natural and restored habitats, and they rely on the coordinated vigilance of residents, government, and private enterprise to protect and enhance these habitats. Over the first two decades of the community's existence as a city, a tenuous balance has been maintained between development and preservation; and between regulatory control and the rights and privileges of individuals.

Government and not-for-profit institutions have helped sustain the balance by purchasing and restoring to natural conditions substantial areas of open space and threatened habitats.

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

The specter of rampant development has diminished as the community has matured. Nevertheless, unwanted changes are occurring; visitation increases as new "attractions" are developed; beaches and refuge areas are becoming stressed by overuse; traffic congestion is turning to gridlock; and formerly "green" scenic corridors are becoming urbanized and commercialized. These and other conditions and trends cause residents to realize that, unless protected, their island's historic and cherished way of life is in jeopardy.

To provide a sense of direction for the future, this Vision Statement, is a confirmation of the community's shared values and goals, to guide future decisions.

SANCTUARY

Sanibel is and shall remain a barrier island sanctuary, one in which a diverse population lives in harmony with the island's wildlife and natural habitats. The Sanibel community must be vigilant in the protection and enhancement of its sanctuary characteristics.

The City of Sanibel will resist pressures to accommodate increased development and redevelopment that is not consistent with the Sanibel Plan, including this Vision Statement.

The City of Sanibel will guard against, and where advisable, oppose human activities in other jurisdictions that might harm the island's sensitive habitats, including the island's surrounding aquatic ecosystems.

CITY OF SANIBEL VISION STATEMENT

COMMUNITY

Sanibel is and shall remain a small town community whose members choose to live in harmony with one another and with nature; creating a human settlement distinguished by its diversity, beauty, uniqueness, character and stewardship

Diversity: The City of Sanibel cherishes its cultural, social, ecological, and economic diversity, and will endeavor to maintain it.

Beauty: The City of Sanibel will foster quality, harmony and beauty in all forms of human alteration of the environment. The community aesthetic is defined as a casual style; one which is adapted to a relaxed island quality of life and respectful of local history, weather, culture and natural systems.

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

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

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

ATTRACTION

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

HIERARCHY OF VALUES

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

CITY COUNCIL FISCAL YEAR 2022 GOALS

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

TAXES PAID BY TAXING AUTHORITY

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

CITY WIDE BUDGET SUMMARY COMPARISON

GOVERNMENTAL AND ENTERPRISE FUNDS

	FY 2020 Actual	FY 2021		FY 2022 Budget	Change from FY 2020 Adopted Budget	
		Estimated	Adopted			
Beginning Fund Balance	\$ 30,194,664	\$ 38,127,879	\$ 28,309,984	\$ 29,724,376	\$ 1,414,392	5.00%
Revenues						
Ad Valorem Taxes, net	11,121,943	11,306,326	11,244,053	11,514,420	270,367	2.40%
Other Taxes	2,264,001	2,176,279	2,321,579	2,184,763	(136,816)	(5.89%)
Licenses & Permits	2,218,453	2,244,101	2,274,656	2,284,218	9,562	0.42%
Intergovernmental Revenue	7,146,034	4,584,938	4,098,415	7,864,155	3,765,740	91.88%
Charges for Services	13,768,136	14,975,569	14,645,579	15,475,673	830,094	5.67%
Fines & Forfeitures	258,987	542,355	250,000	420,000	170,000	68.00%
Miscellaneous Revenue	1,369,008	1,647,731	1,505,305	1,503,994	(1,311)	(0.09%)
Total Revenues	38,146,562	37,477,299	36,339,587	41,247,223	4,907,636	13.09%
Other Financing Sources						
Transfers In	10,682,499	3,002,791	2,409,373	4,248,221	1,838,848	76.32%
Non-Operating Revenue	76,192	54,111	125,000	75,000	(50,000)	(40.00%)
Gains/Losses	5,740	22,739	10,000	10,000	-	0.00%
Total Other Financing	10,764,431	3,079,641	2,544,373	4,333,221	1,788,848	58.09%
Total Sources of Funds	<u>\$ 79,105,657</u>	<u>\$ 78,684,819</u>	<u>\$ 67,193,944</u>	<u>\$ 75,304,820</u>	<u>\$ 8,110,876</u>	<u>12.07%</u>
Expenditures						
General Government	\$ 5,921,722	\$ 6,338,301	\$ 6,166,323	\$ 6,461,358	\$ 295,035	4.78%
Public Safety	7,582,881	8,227,995	8,582,836	8,808,533	225,697	2.63%
Physical Environment	5,336,589	6,087,175	6,046,240	7,106,554	1,060,314	17.54%
Public Works	4,872,772	3,147,195	3,584,134	3,553,666	(30,468)	(0.85%)
Transportation	2,388,756	3,537,910	3,564,565	3,692,031	127,466	3.58%
Economic Environment	401,622	392,243	392,243	411,040	18,797	4.79%
Culture/Recreation	2,012,097	1,756,775	2,008,327	2,681,351	673,024	33.51%
Total Operating	28,516,440	29,487,594	30,344,668	32,714,533	2,369,865	7.81%
Capital Outlay	3,181,081	12,007,161	12,101,352	12,092,994	(8,358)	(0.07%)
Other Uses of Funds						
Transfers Out	5,815,683	3,002,791	2,409,373	4,248,174	1,838,801	76.32%
Debt Service	1,219,112	4,462,897	4,460,145	4,095,719	(364,426)	(8.17%)
Non-Expended Reserves	-	-	6,980,000	6,890,000	(90,000)	-
Total Other Uses	7,034,795	7,465,688	13,849,518	15,233,893	1,384,375	18.54%
Ending Fund Balance	<u>40,373,341</u>	<u>29,724,376</u>	<u>10,898,406</u>	<u>15,263,400</u>	<u>4,364,994</u>	<u>40.05%</u>
Total Uses of Funds	<u>\$ 79,105,657</u>	<u>\$ 78,684,819</u>	<u>\$ 67,193,944</u>	<u>\$ 75,304,820</u>	<u>\$ 8,110,876</u>	<u>12.07%</u>

BUDGET SUMMARY BY FUND TYPE

GOVERNMENTAL AND ENTERPRISE FUNDS

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Total Budget
Beginning Fund Balance	\$ 12,627,457	\$ 4,510,681	\$ 166,362	\$ 4,667,744	\$ 7,752,132	\$ 29,724,376
Revenues						
Ad Valorem Taxes, net	10,094,334	-	724,986	-	695,100	11,514,420
Other Taxes	899,000	1,285,763	-	-	-	2,184,763
Licenses & Permits	975,000	1,089,218	-	-	220,000	2,284,218
Intergovernmental Revenue	823,500	1,749,444	-	1,109,061	4,182,150	7,864,155
Charges for Services	2,987,575	612,000	-	-	11,876,098	15,475,673
Fines & Forfeitures	25,000	25,000	-	-	370,000	420,000
Miscellaneous Revenue	245,000	285,715	13,500	57,000	902,779	1,503,994
Total Revenue	16,049,409	5,047,140	738,486	1,166,061	18,246,127	41,247,223
Other Financing Sources						
Transfers From Other Funds	601,900	1,741,146	625,175	1,280,000	-	4,248,221
Capital Contributions	-	-	-	-	75,000	75,000
Gains/Losses	-	-	-	-	10,000	10,000
Total Other Financing Sources	601,900	1,741,146	625,175	1,280,000	85,000	4,333,221
Total Sources of Funds	\$ 29,278,766	\$ 11,298,967	\$ 1,530,023	\$ 7,113,805	\$ 26,083,259	\$ 75,304,820
Expenditures						
Operating Expenditures						
General Government	\$ 6,461,358	\$ -	\$ -	\$ -	\$ -	\$ 6,461,358
Public Safety	5,356,149	1,258,623	-	-	2,193,761	8,808,533
Physical Environment	665,039	-	-	-	6,441,515	7,106,554
Public Works	1,509,536	-	-	-	2,044,130	3,553,666
Transportation	-	3,692,031	-	-	-	3,692,031
Economic Environment	411,040	-	-	-	-	411,040
Culture/Recreation	145,575	2,535,776	-	-	-	2,681,351
Total Operating	14,548,697	7,486,430	-	-	10,679,406	32,714,533
Capital Outlay	-	675,000	-	4,948,292	6,469,702	12,092,994
Non-Operating Expenditures						
Non-expended Reserves	5,890,000	-	-	-	1,000,000	6,890,000
Transfers to Other Funds	3,646,274	-	-	-	601,900	4,248,174
Debt Service	-	-	1,503,828	-	2,591,891	4,095,719
Total Non-Operating	9,536,274	-	1,503,828	-	4,193,791	15,233,893
Ending Fund Balance	5,193,795	3,137,537	26,195	2,165,513	4,740,360	15,263,400
Total Uses of Funds	\$ 29,278,766	\$ 11,298,967	\$ 1,530,023	\$ 7,113,805	\$ 26,083,259	\$ 75,304,820

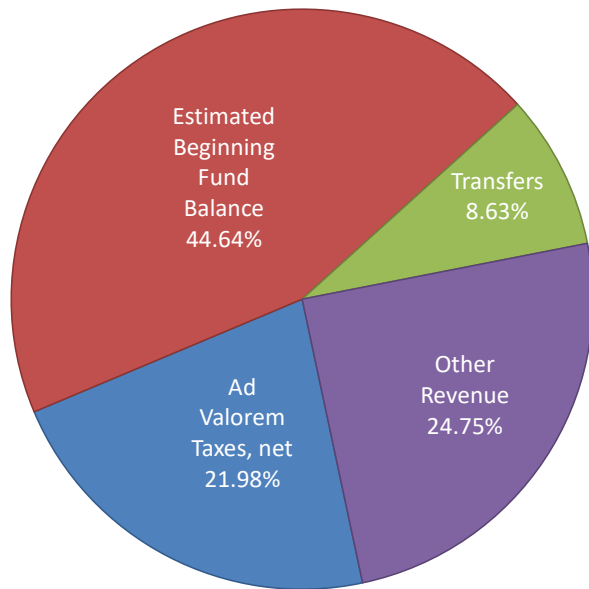
BUDGET SUMMARY CHANGES IN FUND BALANCE

GOVERNMENTAL AND ENTERPRISE FUNDS

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Total Budget
Revenues						
Ad Valorem Taxes, net	\$ 10,094,334	\$ -	\$ 724,986	\$ -	\$ 695,100	\$ 11,514,420
Other Taxes	899,000	1,285,763	-	-	-	2,184,763
Licenses & Permits	975,000	1,089,218	-	-	220,000	2,284,218
Intergovernmental Revenue	823,500	1,749,444	-	1,109,061	4,182,150	7,864,155
Charges for Services	2,987,575	612,000	-	-	11,876,098	15,475,673
Fines & Forfeitures	25,000	25,000	-	-	370,000	420,000
Miscellaneous Revenue	245,000	285,715	13,500	57,000	902,779	1,503,994
Total Revenue	16,049,409	5,047,140	738,486	1,166,061	18,246,127	41,247,223
Other Financing Sources						
Transfers From Other Funds	601,900	1,741,146	625,175	1,280,000	-	4,248,221
Capital Contributions	-	-	-	-	75,000	75,000
Gains/Losses	-	-	-	-	10,000	10,000
Total Other Financing Sources	601,900	1,741,146	625,175	1,280,000	85,000	4,333,221
Total Revenue/Other Sources	16,651,309	6,788,286	1,363,661	2,446,061	18,331,127	45,580,444
Expenditures						
Operating Expenditures						
General Government	6,461,358	-	-	-	-	6,461,358
Public Safety	5,356,149	1,258,623	-	-	2,193,761	8,808,533
Physical Environment	665,039	-	-	-	6,431,515	7,096,554
Public Works	1,509,536	-	-	-	2,044,130	3,553,666
Transportation	-	3,692,031	-	-	-	3,692,031
Economic Environment	411,040	-	-	-	-	411,040
Culture/Recreation	145,575	2,535,776	-	-	-	2,681,351
Total Operating	14,548,697	7,486,430	-	-	10,669,406	32,704,533
Capital Outlay	-	675,000	-	4,948,292	6,469,702	12,092,994
Non-Operating Expenditures						
Transfers to Other Funds	3,646,274	-	-	-	601,900	4,248,174
Grants and Aids	-	-	-	-	10,000	10,000
Debt Service	-	-	1,503,828	-	2,591,891	4,095,719
Total Non-Operating	3,646,274	-	1,503,828	-	3,203,791	8,353,893
Total Expenditures	18,194,971	8,161,430	1,503,828	4,948,292	20,342,899	53,151,420
Change Before Reserves	(1,543,662)	(1,373,144)	(140,167)	(2,502,231)	(2,011,772)	(7,570,976)
Reserves	5,890,000	-	-	-	1,000,000	6,890,000
Change in Fund Balance	(7,433,662)	(1,373,144)	(140,167)	(2,502,231)	(3,011,772)	(14,460,976)
Beginning Fund Balance	12,627,457	4,510,681	166,362	4,667,744	7,752,132	29,724,376
Ending Fund Balance	\$ 5,193,795	\$ 3,137,537	\$ 26,195	\$ 2,165,513	\$ 4,740,360	\$ 15,263,400

SOURCES AND USES OF GOVERNMENTAL FUNDS

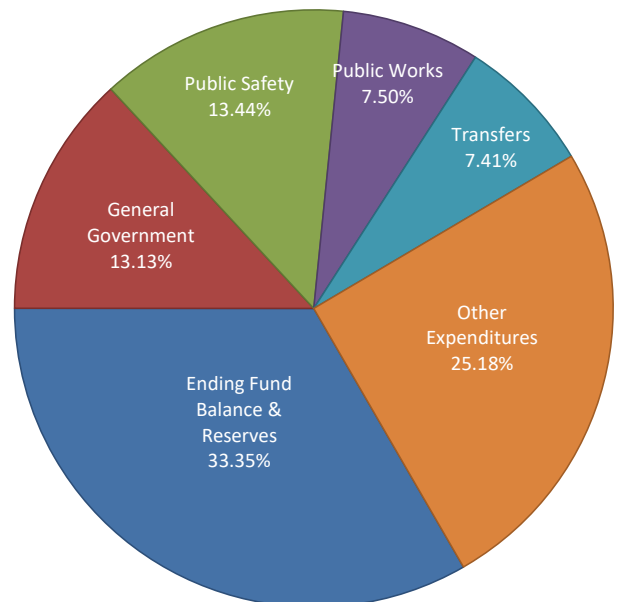
The following table presents information on the City's governmental revenue sources and the percentage of each to the total governmental funds budget:



GOVERNMENTAL FUNDS		
Sources of Funds	Amount	% Total
Est . Beginning Fund Balance	\$ 21,972,244	44.64%
Revenue		
Ad Valorem Taxes, net		
Operating	10,094,334	20.51%
Voted Debt Service	724,986	1.47%
Other Taxes	2,184,763	4.44%
Licenses & Permits	2,064,218	4.19%
Intergovernmental Revenue	3,682,005	7.48%
Charges for Services	3,599,575	7.31%
Fines & Forfeitures	50,000	0.10%
Miscellaneous Revenue	601,215	1.22%
Transfers from Other Funds	4,248,221	8.63%
Total Revenue	27,249,317	100.00%
Total Sources of Fund	\$ 49,221,561	

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

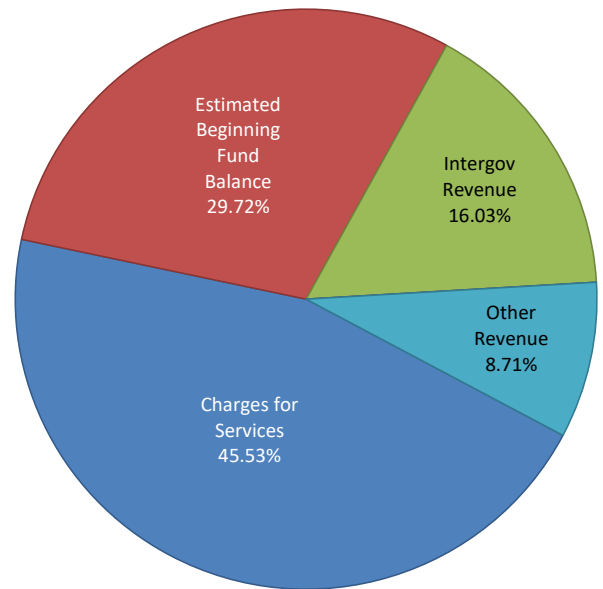
GOVERNMENTAL FUNDS		
Uses of Funds	Amount	% Total
Operating Expenses		
General Government	\$ 6,461,358	13.13%
Public Safety	6,614,772	13.44%
Physical Environment	665,039	1.35%
Public Works	1,509,536	3.07%
Transportation	3,692,031	7.50%
Economic Environment	411,040	0.84%
Culture & Recreation	2,681,351	5.45%
Total	22,035,127	44.77%
Capital Outlay	5,623,292	11.42%
Budgeted Reserves	5,890,000	11.97%
Debt Service	1,503,828	3.06%
Transfers to Other Funds	3,646,274	7.41%
Estimated Ending Fund Balance	10,523,040	21.38%
Total Uses of Funds	\$ 49,221,561	100.00%



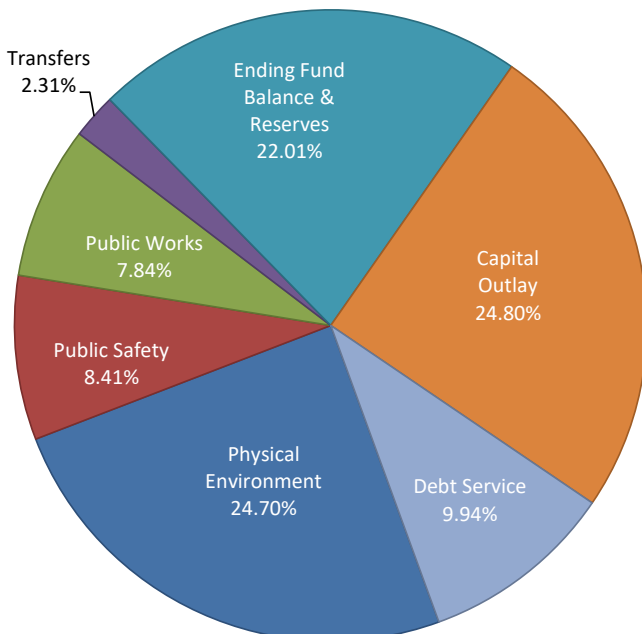
SOURCES AND USES OF ENTERPRISE FUNDS

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

ENTERPRISE FUNDS		
Sources of Funds	Amount	% Total
Est . Beginning Fund Balance	\$ 7,752,132	29.72%
Revenue		
Charges for Services	11,876,098	45.53%
Licenses & Permits	220,000	0.84%
Intergovernmental Revenue	4,182,150	16.03%
Fines & Forfeitures	370,000	1.42%
Miscellaneous Revenue	912,779	3.50%
Ad Valorem Voted Debt, net	695,100	2.66%
Capital Contributions	75,000	0.29%
Total Revenue	18,331,127	100.00%
Total Sources of Fund	\$ 26,083,259	



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



ENTERPRISE FUNDS		
Uses of Funds	Amount	% Total
Operating Expenses		
Public Safety	2,193,761	8.41%
Physical Environment	6,441,515	24.70%
Public Works	2,044,130	7.84%
Total	10,679,406	40.94%
Capital Outlay	6,469,702	24.80%
Budgeted Reserves	1,000,000	3.83%
Debt Service	2,591,891	9.94%
Transfers to Other Funds	601,900	2.31%
Estimated Ending Fund Balance	4,740,360	18.17%
Total Uses of Funds	\$ 26,083,259	100.00%

SCHEDULE OF INTERFUND TRANSFERS

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. The following schedules detail the interfund transfers that are budgeted in the current year.

Transfers Out	Transfers In				
	General Fund	Special Revenue	Capital Projects	Debt Service	Total City
General Fund	\$ -	\$ 1,741,146	\$ 1,280,000	\$ 625,128	\$ 3,646,274
Sewer Fund	7,500	-	-	-	7,500
Beach Parking Fund	594,400	-	-	-	594,400
Total Transfers In	\$ 601,900	\$ 1,741,146	\$ 1,280,000	\$ 625,128	\$ 4,248,174

Source	Transfer to	Amount	Purpose
General Fund	Shell Harbor Canal Dredging	\$ 14,580	City match for dredging
General Fund	Sanibel Estates Canal Trimming	3,000	City match for canal trimming
General Fund	Sanibel Isles/Water Shadows Dredging	5,000	City match for dredging
General Fund	Recreation Center	1,388,566	Recreation center operations
General Fund	Ballpark Maintenance	80,000	Operations and capital projects
General Fund	Transportation Fund	250,000	Transfer for operating expenditures
General Fund	Capital Planning and Acquisition	180,000	Capital acquisition/construction
General Fund	Transportation Capital Projects Fund	650,000	Transfer for capital projects
General Fund	Recreation Facility Capital Projects	450,000	Sinking fund capital projects
General Fund	2020 Center4Life Relocation Debt Service	425,400	Annual debt service
General Fund	2020 Public Safety Vehicle Capital Lease	199,728	Annual debt service
Sewer Fund	General Fund	7,500	Payment in lieu of taxes
Beach Parking Fund	General Fund	594,400	Payment in lieu of taxes
		<u>\$ 4,248,174</u>	





GOVERNMENTAL FUNDS BUDGET

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

Operating Budget - The operating budget includes:

General Fund - The general fund is the principal fund of the City and is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund. General fund activities are funded principally by property taxes, intergovernmental revenues, licenses and permits, charges for services and miscellaneous revenues, which include public contributions and interest earnings;

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

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

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



GENERAL FUND

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

Sources of Funds

Beginning Fund Balance – The first available source of funds at the beginning of each fiscal year is the carry-forward of the previous year's available fund balance. Fund balance is the accumulation of prior year's revenues minus expenditures. According to the City's adopted fund balance policy, portions of fund balance are earmarked or "reserved" for a specific purpose. The unrestricted portion of fund balance is that amount which is available for appropriation in the subsequent fiscal year. See the ending fund balance section of this narrative for more information. It is estimated that approximately \$12.6 million of fund balance will be available at the end of fiscal year 2021 to carry-forward to fiscal year 2022, compared to \$10.6 million in the previous year.

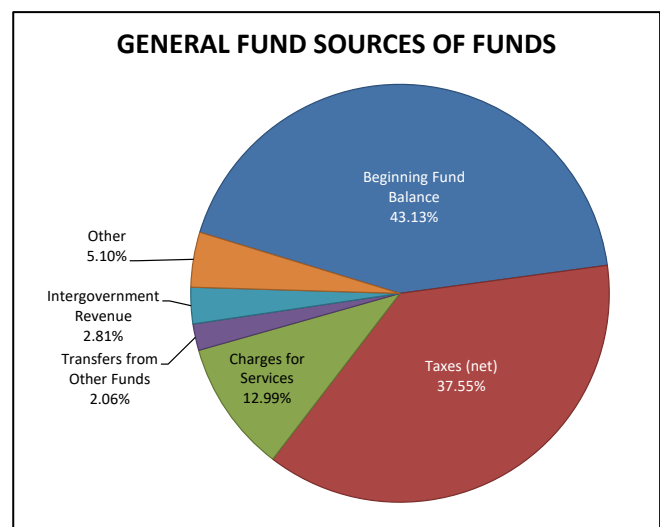
Taxes – Property (ad valorem) tax, determined by the levy of an operating millage rate, is the City's primary revenue source providing an estimated \$10.0 million (net of estimated discount for taxpayers who take advantage of discount afforded to them by paying taxes in the months of November through February), which represents 34.4% of the General fund revenue sources. This amount of tax revenue is calculated based on a levy of a 1.8922 operating millage rate on the City's calendar year 2021 assessed \$5.6 billion taxable value, which is the same operating tax rate that was levied in the previous year.

Other taxes in the General Fund include the communications services tax, business tax and casualty insurance premium tax, estimated to generate approximately \$899,000.

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

Licenses and Permits – Franchise fees are collected from contractors that serve the City for exclusivity in their services. Franchise fees from electric and solid waste collection are expected to provide \$965,000 or 3.3% of General Fund total sources of funds. Special permits and City issued licenses are expected to provide approximately \$10,000.

Intergovernmental Revenue – Revenues that the City receives from any other governmental agency are considered intergovernmental revenues. These revenue types include state-shared revenues such as state revenue sharing, alcoholic beverage licenses, half-cent sales tax, etc. and are collected by federal, state, and local authorities and re-distributed to the cities and counties based on state-mandated formulas. Intergovernmental revenue is estimated to generate approximately \$823,500.



GENERAL FUND

Charges for Services – These sources include planning-type (development) permits, solid waste tipping fees, police services, and indirect costs charged to certain other funds for central services provided by the General Fund to those self-supporting funds. Charges for services are estimated to provide approximately \$3.0 million of the General Fund total funding sources.

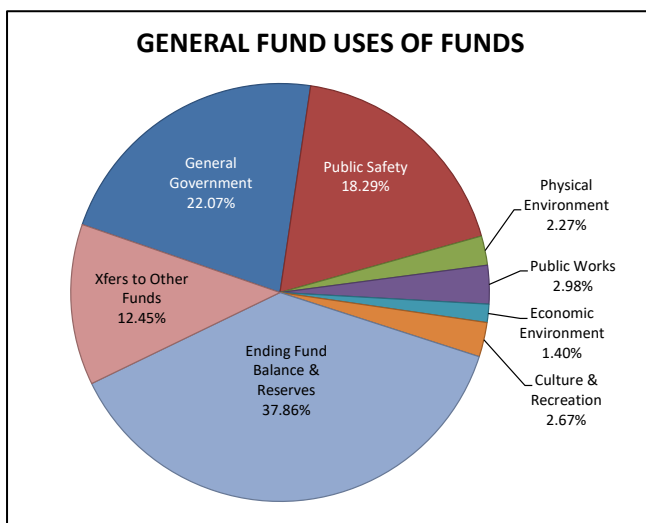
Planning and development fees are established by ordinance and reviewed annually for potential adjustment. Solid waste tipping fees are collected pursuant to the terms of an interlocal agreement with Lee County. Indirect costs are collected based on an independent indirect cost study conducted annually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

Other Revenues – Fines and forfeitures, including court fines, parking and other ordinance violations, are estimated to contribute \$25,000 of General Fund sources. Projections are based on trend analysis of prior year's activity. Miscellaneous revenue includes interest earnings, rents and contributions and are expected to be \$245,000 of the General fund total sources. Projections for interest earnings are based on the City's fixed income investment program and market rates of return estimates for the following year.

Other Financing Sources – Payment in Lieu of Taxes (PILOT) is a transfer from the Beach Parking fund and Sewer fund to the General Fund to compensate the City for property tax revenue it loses because of the nature of the ownership of the related properties. In fiscal year 2022, PILOT is estimated to provide \$601,900 of the General Fund total funding sources. There are no other transfers budgeted into the General fund in fiscal year 2022.

Uses of Funds

Uses of funds are broken down by functional classification, as required to be reported to the state of Florida each year. Although the City's budget is legally adopted at the fund level, each of the departments included in the functional classification has a respective line-item detail budget included in the supplemental schedule section of this document.



Under the direction of a Department Director, each department has also included an organization chart and department narrative describing its mission, activities and goals for the budget year.

Total budgeted operating expenditures for fiscal year 2022 are \$14.5 million. Personnel expenditures are 0.13% higher than the fiscal year 2021 adopted budget and operating expenditures are 0.7% higher – both areas are increased from the previous year budget primarily due to the reopening response to the coronavirus pandemic as previously discussed.

GENERAL FUND

The following section summarizes each department's budget by its functional classification. In general, budgeted operating expenditures are consistent with the prior year.

General Government

This classification represents expenditures required to operate the administrative, legal, planning, technology operations and financial services of the City. General Government expenditures are budgeted at approximately \$6.5 million, 44.4%, of total operating expenditures – which represents a 1.2% increase from the fiscal year 2021.

- Total personnel costs are budgeted to increase 1.83% from fiscal year 2021
- Total operating expenses not related to personnel are budgeted to increase 1.2% from fiscal year 2021

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

Public Safety

The City's Police department is included in the General fund and budgeted at approximately \$5.1 million, or 35.1% 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 \$255,000.

Personnel expenditures in the Police Department are budgeted consistent with the previous year at \$4.7 million. Total operating expenditures are budgeted to decrease approximately \$52,000. The budget includes staffing at fully authorized levels.

Physical Environment

The primary focus in the physical environment function is the City's Natural Resources department, which is tasked with the protection and maintenance of the City's natural environment. The budget for Natural Resources is expected to be approximately \$584,000. This function also includes the recycling department, budgeted at \$81,000.

Overall, expenditures are planned to decrease 14.9% compared to last year.

Public Works

The Public Works department is responsible for maintenance of the City's infrastructure, public facilities, and parks. The Public Works budget for the budget year is expected to be approximately \$873,000 of the General fund operating expenses. Transportation expenses related to roads, bridges and shared-use paths are accounted for in the Transportation Fund, a special revenue fund. Direct expenses related to Public Facilities are budgeted in another General fund department (Public Facilities).

Public Work's fiscal year 2022 budgeted expenditures are 9.3% lower than the fiscal year 2021 adopted budget primarily due to decrease in vacancy costs. Vacant positions are budgeted at full cost until an employee is hired, then actual amounts are adjusted based on the individual hired (i.e. insurance coverage, hours worked, etc.). Personnel expenditures are budgeted 11.48% lower than last year and operating expenditures are budgeted to remain the same as prior year.

GENERAL FUND

Economic Environment

The City has an agreement with a nonprofit organization, Community Housing and Resources, Inc. (CHR), to aid in the provision of below income and affordable housing. Current year assistance is budgeted at approximately \$411,000. This support is based on an agreement between the City and CHR that became effective October 1, 2017. This agreement provides for City reimbursement of reasonable expenses for auditor fees (up to \$15,000 annually) and a 5.0% increase in the payment for administrative support each year the agreement is in effect.

Culture/Recreation

The City is committed to supporting local art and culture events and facilities. Through various operating agreements, the City assists local cultural and artistic entities in their operations by providing funds to assist with expenses.

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

The City's financial support to the Historical Museum and Village is budgeted at \$95,575. The City and the non-profit that manages the historical museum entered into a 5-year agreement in July 2018 that provides \$50,000 per year for administrative expense support. Per the agreement, the City is also responsible for certain maintenance expenses.

Most of the budget in this category is in the maintenance of public facilities, which is budgeted at approximately \$636,000 in fiscal year 2022. This is consistent with the prior year budget.

Other Financing Uses

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

Transfers to other funds are budgeted to be approximately \$3.6 million, an 89.51% increase from the adopted fiscal year 2021 budget, primarily due to increases in required transfers to the Capital Acquisition Fund (to fund capital plan), the reinstatement and catchup of the transfer to the Recreation Sinking fund and transfers to the Transportation Operating and Capital funds to make up for shortfalls in transportation related revenues.

A detailed schedule of interfund transfers is included on page 50 of this document.

GENERAL FUND

General Fund Reserves

Reserves are maintained for specific circumstances and are budgeted in each year. The City has established a budget for reserves and ending fund balance in the General Fund of \$18.3 million as detailed below.

General Fund Reserves	FY 2022	FY 2021		
		Adopted	Amended	Estimated Usage
Contingencies	\$ 175,000	\$ 175,000	\$ 109,450	\$ 65,550
Environmental Initiatives	1,000,000	1,000,000	912,500	87,500
Insurance Deductibles	215,000	215,000	215,000	-
Disasters	4,500,000	4,500,000	4,500,000	-
Cash Flow Reserve	2,473,278	2,457,044	2,457,044	-
Ending Fund Balance	2,720,517	1,436,298	2,874,021	-
General Fund Reserves	\$ 11,083,795	\$ 9,783,342	\$ 11,068,015	\$ 153,050

All Council designated reserves have been restored to fiscal year 2021 levels. Reserves are accounted for as a use of funds, but not expended in cash until needed. Unused reserves are returned to ending fund balance and available for appropriate in the subsequent year budget.

Ending Fund Balance

Total fund balance is budgeted to increase 33.4% from the fiscal year 2021 adopted budget. The increase is primarily driven by an increase in ad valorem tax revenue derived from increased property values and better than anticipated financial results that carried forward from fiscal year 2020.

The fiscal year 2022 ending fund includes two components. The first is a cash flow reserve dictated by the City's fund balance policy and based on a percentage of operating expenses, currently 17.0%. This \$2.5 million cash flow reserve will provide operational cash for October and November until the City receives its first distribution of ad valorem tax revenue from the Lee County tax collector in early December.

The remainder of ending fund balance is the amount budgeted to be available for appropriation in the subsequent fiscal year as beginning fund balance and is projected to be approximately \$2.7 million for fiscal year 2022.



GENERAL FUND – SOURCES OF FUNDS

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Operating Millage Rate	1.9139	1.8922	1.8922	N/A	N/A	1.8922
SOURCES OF FUNDS						
Beginning Fund Balance	\$ 6,262,699	\$ 10,690,244	\$ 10,084,665	\$ 12,135,428	\$ 12,135,428	\$ 12,627,457
Revenue						
Taxes						
Ad Valorem Taxes, net of allowable discounts	9,591,726	9,629,100	9,739,111	9,739,111	9,808,201	10,094,334
Communications Services Tax	544,366	529,074	495,000	495,000	518,516	525,000
Business Tax Receipts	279,820	272,045	270,000	270,000	273,000	275,000
Casualty Insurance Premium Tax	93,284	99,767	90,000	90,000	99,000	99,000
Total Taxes	10,509,196	10,529,986	10,594,111	10,594,111	10,698,717	10,993,334
Licenses and Permits						
Franchise Fees	954,332	958,837	940,000	940,000	967,997	965,000
Special Events Permits/Licenses	16,770	9,125	7,500	7,500	8,360	10,000
Total Licenses and Permits	971,102	967,962	947,500	947,500	976,357	975,000
Intergovernmental Revenue						
Federal & State Grants	3,789,730	208,399	61,000	61,000	21,042	11,000
State Revenue Sharing Proceeds	153,980	142,348	115,000	115,000	136,177	140,000
Licenses & Rebates	23,375	19,159	20,000	20,000	20,000	20,000
Half-cent Sales Tax	589,283	563,162	525,000	525,000	604,507	600,000
Municipal Solid Waste	1,381	-	-	-	-	-
Grants from Other Local Units	50,000	1,365,233	50,000	50,000	489,951	52,500
Total Intergovernmental Revenues	4,607,749	2,298,301	771,000	771,000	1,271,677	823,500
Charges for Services						
General Government						
Land Development Code Fees & Charges	373,799	273,332	350,000	350,000	312,250	335,000
Dwelling Rental Fees	-	144,300	280,000	280,000	276,330	280,000
Indirect Cost Recovery	2,256,781	2,097,575	2,097,575	2,097,575	2,097,575	2,097,575
Other Miscellaneous Fees/Charges	70,985	65,950	10,000	10,000	15,950	10,000
Total General Government	2,701,565	2,581,157	2,737,575	2,737,575	2,702,105	2,722,575
Public Safety						
Police Services	84,214	74,688	60,000	60,000	32,398	50,000
Solid Waste Tipping Fees	209,505	194,844	210,000	210,000	211,372	215,000
Total Public Safety	293,719	269,532	270,000	270,000	243,770	265,000
Total Charges for Services	2,995,284	2,850,689	3,007,575	3,007,575	2,945,875	2,987,575
Fines and Forfeitures	44,873	21,433	25,000	25,000	18,253	25,000
Miscellaneous Revenues						
Investment & Interest Earnings	309,007	168,293	100,000	100,000	159,032	150,000
Rents & Royalties	11,972	46,023	26,192	26,192	22,753	7,500
Contributions	3,100	12,561	7,500	7,500	1,500	7,500
Sale of Capital Assets	7,498	71,416	30,000	30,000	85,486	30,000
Other Miscellaneous Revenues	71,178	64,024	50,000	50,000	48,492	50,000
Total Miscellaneous Revenue	402,755	362,317	213,692	213,692	317,263	245,000
Total Revenue	19,530,959	17,030,688	15,558,878	15,558,878	16,228,142	16,049,409
Other Financing Sources						
Transfers In	529,768	2,395,492	501,187	501,187	601,900	601,900
Total Sources of Funds	\$ 26,323,426	\$ 30,116,424	\$ 26,144,730	\$ 28,195,493	\$ 28,965,470	\$ 29,278,766

GENERAL FUND – USES OF FUNDS

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
USES OF FUNDS						
General Government						
Legislative	\$ 557,718	\$ 472,174	\$ 517,015	\$ 548,093	\$ 579,055	\$ 682,275
Administrative	728,323	689,876	725,145	814,433	801,651	702,762
Finance	1,147,509	1,075,802	1,086,561	1,086,561	1,146,224	1,124,744
Legal	466,079	408,770	444,095	483,861	460,437	431,186
Planning	867,021	899,907	1,162,202	1,162,202	1,019,231	1,091,229
Information Technology	1,342,732	1,446,141	1,365,255	1,425,881	1,478,203	1,549,816
Other General Government	899,919	929,052	866,050	866,050	853,500	879,346
Total General Government	6,009,301	5,921,722	6,166,323	6,387,081	6,338,301	6,461,358
Public Safety						
Police	4,876,234	4,752,891	5,212,663	5,212,663	4,952,741	5,101,326
S.E.M.P.	265,454	237,117	195,283	195,283	194,975	254,823
Total Public Safety	5,141,688	4,990,008	5,407,946	5,407,946	5,147,716	5,356,149
Physical Environment						
Recycling Center	65,241	75,845	80,699	80,699	87,636	80,699
Natural Resources	535,799	582,514	613,456	700,956	562,801	584,340
Total Physical Environment	601,040	658,359	694,155	781,655	650,437	665,039
Public Works						
	808,844	2,031,389	963,293	963,293	685,628	873,279
Economic Environment						
Below Market Rate Housing	409,325	401,622	392,243	392,243	392,243	411,040
Culture/Recreation						
Public Facilities	619,814	592,386	633,667	638,560	576,819	636,257
Museum	138,609	156,809	145,575	145,575	95,978	95,575
Performing Arts Facility	6,777	41,693	50,000	50,000	50,000	50,000
Total Culture/Recreation	765,200	790,888	829,242	834,135	722,797	781,832
Total Operating Expenditures	13,735,398	14,793,989	14,453,202	14,766,353	13,937,122	14,548,697
Other Financing Uses						
Reserve for Disasters	-	-	4,500,000	4,500,000	-	4,500,000
Reserve for Environmental Initiatives	-	-	1,000,000	912,500	-	1,000,000
Reserve for Insurance Deductibles	-	-	215,000	175,234	-	215,000
Reserve for Contingencies	-	-	175,000	109,450	-	175,000
Transfer to other funds	1,897,784	3,187,007	1,908,186	2,400,891	2,400,891	3,646,274
Total Other Financing Uses	1,897,784	3,187,007	7,798,186	8,098,075	2,400,891	9,536,274
Total Appropriations	15,633,182	17,980,996	22,251,388	22,864,428	16,338,013	24,084,971
Ending Fund Balance						
17% Cash Flow Reserve per Policy	-	-	2,457,044	2,457,044	2,369,311	2,473,278
Restricted Fund Balance	507,676	129,048	-	-	-	-
Available for Appropriation Subsequent Year	10,182,568	12,006,380	1,436,298	2,874,021	10,258,146	2,720,517
Total Ending Fund Balance	10,690,244	12,135,428	3,893,342	5,331,065	12,627,457	5,193,795
Total Uses of Funds	\$ 26,323,426	\$ 30,116,424	\$ 26,144,730	\$ 28,195,493	\$ 28,965,470	\$ 29,278,766



SPECIAL REVENUE FUNDS SUMMARY

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

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
<u>SOURCES OF FUNDS</u>						
Beginning Fund Balance	\$ 4,235,182	\$ 4,836,096	\$ 5,053,645	\$ 5,092,455	\$ 5,092,455	\$ 4,510,681
Revenue						
Taxes	1,841,835	1,363,115	1,466,579	1,466,579	1,285,763	1,285,763
Licenses & Permits	1,206,652	1,078,444	1,132,156	1,132,156	1,057,493	1,089,218
Intergovernmental	1,762,609	1,346,242	1,584,909	1,584,909	1,348,388	1,749,444
Charges for Services	721,582	460,019	513,933	513,933	231,947	612,000
Fines & Forfeitures	39,671	23,234	30,000	30,000	20,142	25,000
Investment Earnings	120,395	121,646	64,650	64,650	93,951	94,550
Assessments	36,831	90,805	57,565	57,565	58,181	57,565
Impact Fees	201,856	163,200	132,000	132,000	76,160	110,000
Miscellaneous	24,562	24,276	32,850	32,850	23,340	23,600
Total Revenue	5,955,993	4,670,981	5,014,642	5,014,642	4,195,365	5,047,140
Other Financing Sources						
Transfers In	1,666,716	909,830	1,472,398	1,537,948	1,537,948	1,741,146
Total Sources of Funds	\$ 11,857,891	\$ 10,416,907	\$ 11,540,685	\$ 11,645,045	\$ 10,825,768	\$ 11,298,967
<u>USES OF FUNDS</u>						
Public Safety						
Building Department Fund	\$ 1,013,814	\$ 1,078,720	\$ 1,212,670	\$ 1,212,670	\$ 1,166,380	\$ 1,933,623
Transportation						
Transportation Fund	3,374,422	2,328,779	3,552,625	3,876,413	3,476,898	3,680,091
Road Impact Fee Fund	-	-	-	-	-	-
Shell Harbor Dredging Fund	91,448	62,138	1,200	66,750	56,891	1,200
Sanibel Estates Canal Trimming	14,508	7,909	10,500	10,500	3,881	10,500
Dredging-Sanibel Isles/Water Shadow:	237	239	240	240	240	240
Total Transportation	3,480,615	2,399,065	3,564,565	3,953,903	3,537,910	3,692,031
Culture/Recreation						
Community Park Impact Fee Fund	-	-	-	-	-	-
Recreation Fund	2,032,956	1,580,495	1,555,104	1,555,104	1,372,746	2,264,777
Recreation Financial Assistance Fund	22,363	2,594	22,000	22,000	7,500	22,000
School - Ball Park Maintenance	247,557	230,506	243,799	243,799	230,551	248,999
Total Culture/Recreation	2,302,876	1,813,595	1,820,903	1,820,903	1,610,797	2,535,776
Total Operating Expenditures	6,797,305	5,291,380	6,598,138	6,987,476	6,315,087	8,161,430
Non-Operating Expenditures						
Transfer to Other Funds	224,490	33,072	-	-	-	-
Total Appropriations	7,021,795	5,324,452	6,598,138	6,987,476	6,315,087	8,161,430
Ending Fund Balance	4,836,096	5,092,455	4,942,547	4,657,569	4,510,681	3,137,537
Total Uses of Funds	\$ 11,857,891	\$ 10,416,907	\$ 11,540,685	\$ 11,645,045	\$ 10,825,768	\$ 11,298,967

TRANSPORTATION FUND – SPECIAL REVENUE FUND

Sources of Funds

The Transportation Fund has an expected beginning fund balance of \$560,000 in fiscal year 2022 based on estimates for fiscal year 2021. The main revenue sources are comprised of the receipt of gas taxes and surplus toll revenue from the Sanibel Causeway – both received per separate interlocal agreements with Lee County. Both revenue sources are restricted for transportation related expenditures.

The pandemic had a significant and immediate effect on the revenue streams that support the City's transportation fund. As overall travel declined and specifically tourism to the City's beaches declined because of the pandemic, the associated toll collections and gas tax revenues declined. Expenditures in fiscal year 2020 and 2021 utilized much of the beginning fund balance to support operations. As a result, beginning fund balance in fiscal year 2022 decreased 60.1% from the previous year adopted budget.

Revenues received from gas taxes are budgeted at \$1.3 million, a decrease of approximately \$181,000 from the adopted fiscal year 2021 budget. The City is party to an interlocal agreement with Lee County that sets forth the distribution of gas taxes. In fiscal year 2022, the agreement provides the City with 3.5% of the County's receipts from the State of Florida.

Intergovernmental revenue includes toll receipts from Lee County pursuant to an interlocal agreement that provides the City with 21.0% of the net receipts from the Causeway and motor fuel tax rebates and revenue sharing received from the State of Florida. Revenue received from Lee County is estimated to remain flat with estimated fiscal year 2021 amounts based on projected traffic counts; however, this is approximately \$160,000 higher than the fiscal year 2021 adopted budget.

Revenue sharing received from the State of Florida is budgeted to be consistent with the previous year at \$40,000.

As a result of the decline in revenues noted above, the Transportation fund is budgeted to receive \$250,000 in funding from the General fund in fiscal year 2022. This transfer will support the current year operations, which have increased from the prior year due to the postponement of annual maintenance programs.

Uses of Funds

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

Total operating expenditures (which include employee expenses) in fiscal year 2022 are budgeted to be approximately \$3.7 million. This represents a 3.59% increase from the fiscal year 2021 adopted budget.

TRANSPORTATION FUND – SPECIAL REVENUE FUND

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 1,288,345	\$ 1,195,182	\$ 1,404,153	\$ 1,528,593	\$ 1,528,593	\$ 560,586
Revenue						
Taxes	1,841,835	1,363,115	1,466,579	1,466,579	1,285,763	1,285,763
Intergovernmental	1,632,210	1,167,960	1,440,879	1,440,879	1,196,703	1,599,948
Investment Earnings	29,728	29,363	25,000	25,000	25,000	25,000
Miscellaneous	-	1,752	-	-	1,425	-
Total Revenue	<u>3,503,773</u>	<u>2,562,190</u>	<u>2,932,458</u>	<u>2,932,458</u>	<u>2,508,891</u>	<u>2,910,711</u>
Other Financing Sources						
Transfers In	2,486	100,000	-	-	-	250,000
Total Sources of Funds	<u>\$ 4,794,604</u>	<u>\$ 3,857,372</u>	<u>\$ 4,336,611</u>	<u>\$ 4,461,051</u>	<u>\$ 4,037,484</u>	<u>\$ 3,721,297</u>
Appropriations						
Transportation						
Personnel Services	\$ 901,643	\$ 843,947	\$ 967,110	\$ 967,110	\$ 927,246	\$ 866,176
Operating Expense	2,460,194	1,474,523	2,585,515	2,909,303	2,549,652	2,813,915
Capital Outlay	9,676	10,309	-	-	-	-
Grants and Aids	2,909	-	-	-	-	-
Total Operating Expenditures	<u>3,374,422</u>	<u>2,328,779</u>	<u>3,552,625</u>	<u>3,876,413</u>	<u>3,476,898</u>	<u>3,680,091</u>
Non-Operating Expenditures						
Transfer to Other Funds	225,000	-	-	-	-	-
Total Appropriations	<u>3,599,422</u>	<u>2,328,779</u>	<u>3,552,625</u>	<u>3,876,413</u>	<u>3,476,898</u>	<u>3,680,091</u>
Ending Fund Balance	<u>1,195,182</u>	<u>1,528,593</u>	<u>783,986</u>	<u>584,638</u>	<u>560,586</u>	<u>41,206</u>
Total Uses of Funds	<u>\$ 4,794,604</u>	<u>\$ 3,857,372</u>	<u>\$ 4,336,611</u>	<u>\$ 4,461,051</u>	<u>\$ 4,037,484</u>	<u>\$ 3,721,297</u>

ROAD IMPACT FEE FUND – SPECIAL REVENUE FUND

Sources of Funds

This fund was established in fiscal year 1990 to account for the collection of funds generated by road impact fees pursuant to an interlocal agreement between the City and Lee County. The fund is budgeted to have a beginning fund balance of \$1.5 million for fiscal year 2022.

It is anticipated that \$125,000 is to be collected and available for appropriation in fiscal year 2022.

Uses of Funds

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

There are no expenditures planned from this fund for fiscal year 2022.

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 1,055,206	\$ 1,273,269	\$ 1,422,136	\$ 1,457,534	\$ 1,457,534	\$ 1,552,506
Revenue						
Investment Earnings	31,235	34,325	-	-	25,000	25,000
Impact Fees	186,828	149,940	120,000	120,000	69,972	100,000
Total Revenue	218,063	184,265	120,000	120,000	94,972	125,000
Total Sources of Funds	<u>\$ 1,273,269</u>	<u>\$ 1,457,534</u>	<u>\$ 1,542,136</u>	<u>\$ 1,577,534</u>	<u>\$ 1,552,506</u>	<u>\$ 1,677,506</u>
Appropriations						
Transportation						
Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	<u>1,273,269</u>	<u>1,457,534</u>	<u>1,542,136</u>	<u>1,577,534</u>	<u>1,552,506</u>	<u>1,677,506</u>
Total Uses of Funds	<u>\$ 1,273,269</u>	<u>\$ 1,457,534</u>	<u>\$ 1,542,136</u>	<u>\$ 1,577,534</u>	<u>\$ 1,552,506</u>	<u>\$ 1,677,506</u>

COMMUNITY PARK IMPACT FEE – SPECIAL REVENUE FUND

Sources of Funds

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

The fund is budgeted to have a beginning fund balance of \$36,765 available in fiscal year 2022.

The City expects to receive \$10,000 in impact fees from the County in fiscal year 2022. In addition, \$550 in interest earnings is budgeted.

Uses of Funds

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

There are no expenditures planned from this fund for fiscal year 2022.

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 856	\$ 16,188	\$ 28,221	\$ 30,027	\$ 30,027	\$ 36,765
Revenue						
Investment Earnings	304	579	500	500	550	550
Impact Fees	15,028	13,260	12,000	12,000	6,188	10,000
Total Revenue	15,332	13,839	12,500	12,500	6,738	10,550
Total Sources of Funds	<u>\$ 16,188</u>	<u>\$ 30,027</u>	<u>\$ 40,721</u>	<u>\$ 42,527</u>	<u>\$ 36,765</u>	<u>\$ 47,315</u>
Appropriations						
Culture/Recreation						
Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	-	-	-
Ending Fund Balance	<u>16,188</u>	<u>30,027</u>	<u>40,721</u>	<u>42,527</u>	<u>36,765</u>	<u>47,315</u>
Total Uses of Funds	<u>\$ 16,188</u>	<u>\$ 30,027</u>	<u>\$ 40,721</u>	<u>\$ 42,527</u>	<u>\$ 36,765</u>	<u>\$ 47,315</u>

SHELL HARBOR CANAL DREDGING – SPECIAL REVENUE FUND

Sources of Funds

In 2011, the City Council created an assessment district for canal dredging at the mouth of the canal into the Shell Harbor neighborhood. This fund was established at the request of the Shell Harbor homeowners for the purpose of tracking revenues and expenditures related to the canal dredging project. The assessment does not provide funding for dredging of the internal canal system, which last occurred in the early 1990's.

Funding for this project is received from the City (as an interfund transfer from the General Fund), property owners, and the Sanibel Marina. The assessment is collected annually and historically dredging occurred approximately every two years as needed. In August 2019, the City Council approved an adjustment to the amounts each party will contribute annually to the fund. The City will contribute \$14,580, the Marina will contribute \$18,000, and the property owners will collectively provide \$41,040. These amounts were based on anticipated dredging every two years.

Uses of Funds

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

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 21,939	\$ 3,830	\$ (464)	\$ (1,880)	\$ (1,880)	\$ 62,539
Revenue						
Investment Earnings	249	621	250	250	100	100
Assessment Collections	20,295	74,299	41,040	41,040	41,080	41,040
Total Revenue	20,544	74,920	41,290	41,290	41,180	41,140
Other Financing Sources						
Transfers In	52,795	14,580	14,580	80,130	80,130	14,580
Total Sources of Funds	<u>\$ 95,278</u>	<u>\$ 93,330</u>	<u>\$ 55,406</u>	<u>\$ 119,540</u>	<u>\$ 119,430</u>	<u>\$ 118,259</u>
Appropriations						
Transportation						
Operating Expense	\$ 91,448	\$ 62,138	\$ 1,200	\$ 66,750	\$ 56,891	\$ 1,200
Non-Operating Expenditures						
Transfer to Other Funds	-	33,072	-	-	-	-
Total Appropriations	91,448	95,210	1,200	66,750	56,891	1,200
Ending Fund Balance	<u>3,830</u>	<u>(1,880)</u>	<u>54,206</u>	<u>52,790</u>	<u>62,539</u>	<u>117,059</u>
Total Uses of Funds	<u>\$ 95,278</u>	<u>\$ 93,330</u>	<u>\$ 55,406</u>	<u>\$ 119,540</u>	<u>\$ 119,430</u>	<u>\$ 118,259</u>

SANIBEL ESTATES CANAL TRIMMING – SPECIAL REVENUE FUND

Sources of Funds

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

The estimated cost is currently \$10,00 per year. 1/3 of the cost of the project will be paid by the City and 2/3 of the cost for the project will be paid by the property owners.

Uses of Funds

Dredging in the current budget year is expected to be approximately \$10,500.

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 26,682	\$ 22,736	\$ 32,407	\$ 25,387	\$ 25,387	\$ 32,007
Revenue						
Investment Earnings	781	800	500	500	500	500
Assessment Collections	6,781	6,760	6,775	6,775	7,001	6,775
Total Revenue	7,562	7,560	7,275	7,275	7,501	7,275
Other Financing Sources						
Transfers In	3,000	3,000	3,000	3,000	3,000	3,000
Total Sources of Funds	<u>\$ 37,244</u>	<u>\$ 33,296</u>	<u>\$ 42,682</u>	<u>\$ 35,662</u>	<u>\$ 35,888</u>	<u>\$ 42,282</u>
Appropriations						
Transportation						
Operating Expense	\$ 14,508	\$ 7,909	\$ 10,500	\$ 10,500	\$ 3,881	\$ 10,500
Total Appropriations	14,508	7,909	10,500	10,500	3,881	10,500
Ending Fund Balance	<u>22,736</u>	<u>25,387</u>	<u>32,182</u>	<u>25,162</u>	<u>32,007</u>	<u>31,782</u>
Total Uses of Funds	<u>\$ 37,244</u>	<u>\$ 33,296</u>	<u>\$ 42,682</u>	<u>\$ 35,662</u>	<u>\$ 35,888</u>	<u>\$ 42,282</u>

SANIBEL ISLES/WATER SHADOWS DREDGING – SPECIAL REVENUE FUND

Sources of Funds

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

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

Uses of Funds

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

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

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 103,617	\$ 121,213	\$ 138,827	\$ 139,104	\$ 139,104	\$ 157,264
Revenue						
Investment Earnings	3,078	3,384	3,000	3,000	3,300	3,000
Assessment Collections	9,755	9,746	9,750	9,750	10,100	9,750
Total Revenue	12,833	13,130	12,750	12,750	13,400	12,750
Other Financing Sources						
Transfers In	5,000	5,000	5,000	5,000	5,000	5,000
Total Sources of Funds	<u>\$ 121,450</u>	<u>\$ 139,343</u>	<u>\$ 156,577</u>	<u>\$ 156,854</u>	<u>\$ 157,504</u>	<u>\$ 175,014</u>
Appropriations						
Transportation						
Operating Expense	\$ 237	\$ 239	\$ 240	\$ 240	\$ 240	\$ 240
Total Appropriations	237	239	240	240	240	240
Ending Fund Balance	<u>121,213</u>	<u>139,104</u>	<u>156,337</u>	<u>156,614</u>	<u>157,264</u>	<u>174,774</u>
Total Uses of Funds	<u>\$ 121,450</u>	<u>\$ 139,343</u>	<u>\$ 156,577</u>	<u>\$ 156,854</u>	<u>\$ 157,504</u>	<u>\$ 175,014</u>



BUILDING DEPARTMENT FUND – SPECIAL REVENUE FUND

Sources of Funds

This fund was established pursuant to Florida statute, which requires that building permit-type fees be expended solely for building department inspections, plan review, fee collection and other building-related expenditures.

Beginning available fund balance in the fiscal year is expected to approximate \$1.6 million. Revenue from permit fees is budgeted to be \$1.09 million in fiscal year 2022. A 5-year comparison of actual, estimated and budgeted fees is presented below:

	FY18	FY19	FY20	FY21	FY22
	Actual	Actual	Actual	Estimated	Budget
Building Permits	\$ 700,111	\$ 688,014	\$ 622,611	\$ 528,536	\$ 544,392
Temporary Certification of Occupancy	-	1,500	1,500	1,000	1,030
Shutters/Windows/Doors	61,969	70,327	55,990	65,672	67,642
Electrical Permits	48,196	45,796	42,665	45,384	46,746
Plumbing & Sprinkler Permits	43,124	41,816	40,947	38,705	39,866
HVAC Permits	121,141	125,345	108,734	101,655	104,705
Roofing Permits	61,522	83,038	71,333	150,168	154,673
Plan Review-Residential	59,221	59,973	59,453	66,290	68,279
Plan Review-Nonresidential	52,266	56,471	52,413	21,340	21,980
LP Gas	1,745	2,100	2,063	2,213	2,279
Contractor Competency	3,798	3,408	3,285	4,500	4,635
Contractor Licensing	4,019	28,864	17,450	32,030	32,991
Total	\$ 1,157,112	\$ 1,206,652	\$ 1,078,444	\$ 1,057,493	\$ 1,089,218

Uses of Funds

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

The budget also includes \$675,000 in capital funding to design and remodel the building department to improve efficiency and space requirements. This project was postponed from the prior year.

BUILDING DEPARTMENT FUND – SPECIAL REVENUE FUND

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 1,334,336	\$ 1,615,471	\$ 1,776,184	\$ 1,687,874	\$ 1,687,874	\$ 1,639,561
Revenue						
Licenses & Permits	1,206,652	1,078,444	1,132,156	1,132,156	1,057,493	1,089,218
Charges for Services	14,115	12,608	12,000	12,000	10,830	12,000
Fines & Forfeitures	33,603	18,474	25,000	25,000	15,438	20,000
Investment Earnings	40,069	41,498	30,000	30,000	33,806	30,000
Miscellaneous	-	99	10,000	10,000	500	1,000
Total Revenue	<u>1,294,439</u>	<u>1,151,123</u>	<u>1,209,156</u>	<u>1,209,156</u>	<u>1,118,067</u>	<u>1,152,218</u>
Total Sources of Funds	<u>\$ 2,628,775</u>	<u>\$ 2,766,594</u>	<u>\$ 2,985,340</u>	<u>\$ 2,897,030</u>	<u>\$ 2,805,941</u>	<u>\$ 2,791,779</u>
Appropriations						
Public Safety						
Personnel Services	\$ 612,572	\$ 674,816	\$ 729,650	\$ 729,650	\$ 675,035	\$ 775,603
Operating Expense	401,242	398,661	483,020	483,020	491,345	483,020
Capital Outlay	-	5,243	-	-	-	675,000
Grants and Aids	-	-	-	-	-	-
Total Operating Expenditures	<u>1,013,814</u>	<u>1,078,720</u>	<u>1,212,670</u>	<u>1,212,670</u>	<u>1,166,380</u>	<u>1,933,623</u>
Non-Operating Revenues/Expenditures						
Transfer From Other Funds	<u>(510)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>1,013,304</u>	<u>1,078,720</u>	<u>1,212,670</u>	<u>1,212,670</u>	<u>1,166,380</u>	<u>1,933,623</u>
Ending Fund Balance	<u>1,615,471</u>	<u>1,687,874</u>	<u>1,772,670</u>	<u>1,684,360</u>	<u>1,639,561</u>	<u>858,156</u>
Total Uses of Funds	<u>\$ 2,628,775</u>	<u>\$ 2,766,594</u>	<u>\$ 2,985,340</u>	<u>\$ 2,897,030</u>	<u>\$ 2,805,941</u>	<u>\$ 2,791,779</u>

RECREATION FUND – SPECIAL REVENUE FUND

Sources of Funds

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

In fiscal year 2020, the City's response to the COVID-19 pandemic affected many areas. One of the more significant was the closure of the Recreation Center between March 19, 2020 and June 15, 2020, consistent with Executive Orders issued by the governor. The Center 4 Life senior center remains closed as of the date of this document. The Recreation has reopened under CDC guidelines with reduced hours and staffing in fiscal year 2021.

The City Council has taken several actions in fiscal year 2021 to begin to return the Recreation Center to pre-pandemic 2019 operating levels. This draft budget includes funding to restore operating hours and programming to pre-pandemic 2019 levels and reopen the Center 4 Life senior center as of October 1, 2021.

Charges for services provided by the recreation center and its programs are budgeted at \$600,000 for the fiscal year, which is a 19.54% increase compared to the estimated revenue in fiscal year 2021 and a 34.0% increase compared to fiscal year 2020.

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

	FY18	FY19	FY20	FY21	FY22
	Actual	Actual	Actual	Estimated	Budget
Membership Fees	\$ 482,228	\$ 481,931	\$ 346,965	\$ 144,370	\$ 400,000
Summer Recreation Fees	73,301	70,626	8,253	27,938	70,000
After School Program Fees	68,990	82,443	32,623	38,458	75,000
Holiday Programs	9,058	3,616	324	2,139	2,500
Fun Days	8,320	10,332	4,212	3,212	7,500
Other Charges for Services	52,443	58,519	55,034	5,000	45,000
Total	\$ 694,340	\$ 707,467	\$ 447,411	\$ 221,117	\$ 600,000

Consistent with Council direction, the support from the General fund to the Recreation fund increased 1.0% from the prior year, based on the full year increase in the Consumer Price Index. The transfer totals \$1.39 million for fiscal year 2022.

Uses of Funds

The budget includes operating costs of \$2.3 million to operate the Recreation Fund, which includes personnel and operating costs for both the Recreation Center and the Center 4 Life. This represents a 45.64% increase from the fiscal year 2021 adopted budget. This budget provides for full employment at authorized levels and a return to programming that was in place in 2019.

RECREATION FUND – SPECIAL REVENUE FUND

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 198,415	\$ 404,287	\$ 44,767	\$ (9,290)	\$ (9,290)	\$ 244,541
Revenue						
Intergovernmental	20,190	24,923	14,000	14,000	18,643	16,000
Charges for Services	707,467	447,411	501,933	501,933	221,117	600,000
Contributions & Donations	6,068	4,760	5,000	5,000	4,704	5,000
Investment Earnings	14,476	11,076	5,000	5,000	5,295	10,000
Miscellaneous	2,838	1,498	2,500	2,500	2,000	3,000
Total Revenue	751,039	489,668	528,433	528,433	251,759	634,000
Other Financing Sources						
Transfers In	1,487,789	677,250	1,374,818	1,374,818	1,374,818	1,388,566
Total Sources of Funds	<u>\$ 2,437,243</u>	<u>\$ 1,571,205</u>	<u>\$ 1,948,018</u>	<u>\$ 1,893,961</u>	<u>\$ 1,617,287</u>	<u>\$ 2,267,107</u>
Appropriations						
Culture/Recreation						
Personnel Services	\$ 1,401,814	\$ 1,142,971	\$ 1,009,739	\$ 1,009,739	\$ 965,646	\$ 1,617,068
Operating Expense	631,142	437,524	545,365	545,365	407,100	647,709
Total Operating Expenditures	2,032,956	1,580,495	1,555,104	1,555,104	1,372,746	2,264,777
Ending Fund Balance	<u>404,287</u>	<u>(9,290)</u>	<u>392,914</u>	<u>338,857</u>	<u>244,541</u>	<u>2,330</u>
Total Uses of Funds	<u>\$ 2,437,243</u>	<u>\$ 1,571,205</u>	<u>\$ 1,948,018</u>	<u>\$ 1,893,961</u>	<u>\$ 1,617,287</u>	<u>\$ 2,267,107</u>

RECREATION FINANCIAL ASSISTANCE – SPECIAL REVENUE FUND

Sources of Funds

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

The fiscal year 2022 budget beginning balance is approximately \$186,907. Revenue of \$15,600 in contributions and donations and \$4,000 in investment revenue are budgeted in FY2022.

Uses of Funds

In fiscal year 2022, programming assistance to families is budgeted at \$22,000 and the ending fund balance is approximately \$206,500.

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 157,298	\$ 156,659	\$ 167,269	\$ 174,992	\$ 174,992	\$ 186,907
Revenue						
Contributions & Donations	17,220	16,350	16,350	16,350	15,600	15,600
Investment Earnings	4,504	4,577	4,000	4,000	3,815	4,000
Total Revenue	21,724	20,927	20,350	20,350	19,415	19,600
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Total Sources of Funds	<u>\$ 179,022</u>	<u>\$ 177,586</u>	<u>\$ 187,619</u>	<u>\$ 195,342</u>	<u>\$ 194,407</u>	<u>\$ 206,507</u>
Appropriations						
Culture/Recreation						
Grants and Aids	\$ 22,363	\$ 2,594	\$ 22,000	\$ 22,000	\$ 7,500	\$ 22,000
Ending Fund Balance	156,659	174,992	165,619	173,342	186,907	184,507
Total Uses of Funds	<u>\$ 179,022</u>	<u>\$ 177,586</u>	<u>\$ 187,619</u>	<u>\$ 195,342</u>	<u>\$ 194,407</u>	<u>\$ 206,507</u>

BALL FIELD MAINTENANCE – SPECIAL REVENUE FUND

Sources of Funds

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

Intergovernmental revenue is budgeted approximately \$133,500 for the fiscal year, which includes operating and capital revenues received from Lee County and the Lee County School Board.

A transfer of \$80,000 is expected to be made from the general fund to fund the City's portion of operating expenditures.

Uses of Funds

Operating costs of maintaining the ball fields adjacent to the Sanibel School expected to be approximately \$249,000.

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 48,488	\$ 27,261	\$ 40,145	\$ 60,114	\$ 60,114	\$ 38,005
Revenue						
Intergovernmental	110,209	153,359	130,030	130,030	133,042	133,496
Investment Earnings	475	-	400	400	400	400
Total Revenue	110,684	153,359	130,430	130,430	133,442	133,896
Other Financing Sources						
Transfers In	115,646	110,000	75,000	75,000	75,000	80,000
Total Sources of Funds	<u>\$ 274,818</u>	<u>\$ 290,620</u>	<u>\$ 245,575</u>	<u>\$ 265,544</u>	<u>\$ 268,556</u>	<u>\$ 251,901</u>
Appropriations						
Culture/Recreation						
Operating Expense	\$ 247,557	\$ 230,506	\$ 243,799	\$ 243,799	\$ 230,551	\$ 248,999
Capital Outlay	-	-	-	-	-	-
Total Operating Expenditures	247,557	230,506	243,799	243,799	230,551	248,999
Ending Fund Balance	<u>27,261</u>	<u>60,114</u>	<u>1,776</u>	<u>21,745</u>	<u>38,005</u>	<u>2,902</u>
Total Uses of Funds	<u>\$ 274,818</u>	<u>\$ 290,620</u>	<u>\$ 245,575</u>	<u>\$ 265,544</u>	<u>\$ 268,556</u>	<u>\$ 251,901</u>

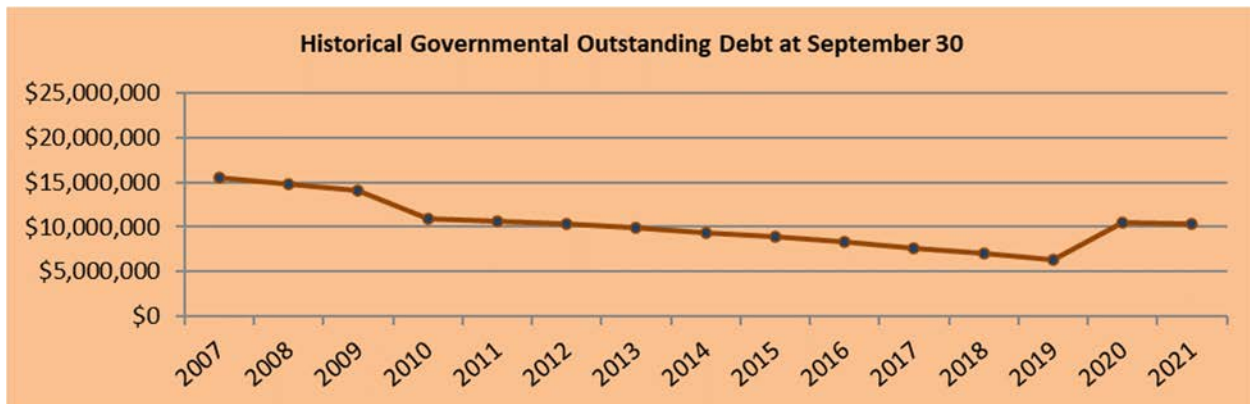
GOVERNMENT FUNDS DEBT SERVICE

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

Currently, the City has the following outstanding debt:

- 2012 \$2.97M General Obligation Bonds for the purchase of environmentally sensitive land at Pond Apple Park. First authorized by the citizens of Sanibel in 2001, the debt was refinanced in 2012 to take advantage of better interest rates. Debt service is paid by levying ad valorem taxes on an annual basis.
- 2016 \$6.52M General Obligation Bonds for the construction of the City's Recreation Center facility. First authorized by the citizens of Sanibel in 2006, the debt was refinanced in 2016 to take advantage of better interest rates. Debt service is paid by levying ad valorem taxes on an annual basis.
- 2020 Public Safety Vehicle Capital Lease Obligation for 16 new police vehicles. Authorized by City Council in 2020. The debt service is paid with a transfer from the General fund each year.
- 2020 \$5.0 million Center 4 Life Relocation and Renovation Bank Loan. City Council approved in 2020. The debt service is paid with a transfer from the General fund each year.

The schedule below shows the history of the outstanding governmental debt projected as of September 30, 2021:



DEBT SERVICE FUNDS SUMMARY

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

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
<u>SOURCES OF FUNDS</u>						
Beginning Fund Balance	\$ 336,402	\$ 305,564	\$ 230,786	\$ 238,116	\$ 238,116	\$ 166,362
Revenue						
Ad valorem taxes, net - Voted Debt	828,472	793,964	795,208	795,208	798,125	724,986
Miscellaneous	19,400	21,303	15,500	15,500	14,209	13,500
Total Revenue	<u>847,872</u>	<u>815,267</u>	<u>810,708</u>	<u>810,708</u>	<u>812,334</u>	<u>738,486</u>
Other Financing Sources						
Transfers In	-	-	290,788	290,788	290,788	625,175
Total Sources of Funds	<u>\$ 1,184,274</u>	<u>\$ 1,120,831</u>	<u>\$ 1,332,282</u>	<u>\$ 1,339,612</u>	<u>\$ 1,341,238</u>	<u>\$ 1,530,023</u>
<u>USES OF FUNDS</u>						
Debt Service						
Principal	720,000	740,000	952,406	952,406	954,775	1,274,465
Interest	<u>158,710</u>	<u>142,715</u>	<u>219,718</u>	<u>219,718</u>	<u>218,316</u>	<u>229,363</u>
Total Appropriations	<u>878,710</u>	<u>882,715</u>	<u>1,172,124</u>	<u>1,172,124</u>	<u>1,174,876</u>	<u>1,503,828</u>
Ending Fund Balance	<u>305,564</u>	<u>238,116</u>	<u>160,158</u>	<u>167,488</u>	<u>166,362</u>	<u>26,195</u>
Total Uses of Funds	<u>\$ 1,184,274</u>	<u>\$ 1,120,831</u>	<u>\$ 1,332,282</u>	<u>\$ 1,339,612</u>	<u>\$ 1,341,238</u>	<u>\$ 1,530,023</u>

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

Sources of Funds

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

Uses of Funds

The bonds have a fixed interest rate of 2.07% due semiannually and mature in August 2022.

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Approved Millage Rate - Voted Debt	0.0598	0.0500	0.0500	N/A	N/A	0.0330
Beginning Fund Balance	\$ 308,242	\$ 288,815	\$ 218,327	\$ 220,229	\$ 220,229	\$ 150,781
Revenue						
Ad valorem taxes, net	299,721	254,516	257,349	257,349	258,980	176,045
Miscellaneous	12,038	11,770	8,000	8,000	6,709	6,000
Total Revenue	<u>311,759</u>	<u>266,286</u>	<u>265,349</u>	<u>265,349</u>	<u>265,689</u>	<u>182,045</u>
Total Sources of Funds	<u>\$ 620,001</u>	<u>\$ 555,101</u>	<u>\$ 483,676</u>	<u>\$ 485,578</u>	<u>\$ 485,918</u>	<u>\$ 332,826</u>
Appropriations						
Debt Service						
Principal	\$ 305,000	\$ 315,000	\$ 320,000	\$ 320,000	\$ 320,000	\$ 325,000
Interest	26,186	19,872	13,352	13,352	13,352	6,728
Other	-	-	-	-	1,785	-
Total Operating Expenditures	<u>331,186</u>	<u>334,872</u>	<u>333,352</u>	<u>333,352</u>	<u>335,137</u>	<u>331,728</u>
Ending Fund Balance	<u>288,815</u>	<u>220,229</u>	<u>150,324</u>	<u>152,226</u>	<u>150,781</u>	<u>1,098</u>
Total Uses of Funds	<u>\$ 620,001</u>	<u>\$ 555,101</u>	<u>\$ 483,676</u>	<u>\$ 485,578</u>	<u>\$ 485,918</u>	<u>\$ 332,826</u>

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

Sources of Funds

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

Uses of Funds

The original bonds maturing in 2036 with interest rates from 4% to 4.35% were refunded in 2016 with a fixed rate bank loan of 2.32% maturing in 2030.

The repayment schedule for the bank loan is as follows:

Fiscal Year	Principal	Interest	Total Payment
FY 2023	\$ 460,000	\$ 92,568	\$ 552,568
FY 2024	470,000	81,896	551,896
FY 2025	480,000	70,992	550,992
FY 2026	495,000	59,856	554,856
FY 2027	500,000	48,372	548,372
FY 2028	515,000	36,772	551,772
FY 2029	530,000	24,824	554,824
FY 2030	540,000	12,528	552,528
	\$ 4,870,000	\$ 643,684	\$ 5,513,684

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Approved Millage Rate - Voted Debt	0.1055	0.1060	0.1045	N/A	N/A	0.1029
Beginning Fund Balance	\$ 28,160	\$ 16,749	\$ 12,459	\$ 17,887	\$ 17,887	\$ 16,548
Revenue						
Ad valorem taxes, net	528,751	539,448	537,859	537,859	539,145	548,941
Miscellaneous	7,362	9,533	7,500	7,500	7,500	7,500
Total Revenue	536,113	548,981	545,359	545,359	546,645	556,441
Total Sources of Funds	<u>\$ 564,273</u>	<u>\$ 565,730</u>	<u>\$ 557,818</u>	<u>\$ 563,246</u>	<u>\$ 564,532</u>	<u>\$ 572,989</u>
Appropriations						
Debt Service						
Principal	415,000	425,000	435,000	435,000	435,000	445,000
Interest and fiscal charges	132,524	122,843	112,984	112,984	112,984	102,892
Total Appropriations	547,524	547,843	547,984	547,984	547,984	547,892
Ending Fund Balance	16,749	17,887	9,834	15,262	16,548	25,097
Total Uses of Funds	<u>\$ 564,273</u>	<u>\$ 565,730</u>	<u>\$ 557,818</u>	<u>\$ 563,246</u>	<u>\$ 564,532</u>	<u>\$ 572,989</u>

2020 PUBLIC SAFETY VEHICLE CAPITAL LEASE OBLIGATION –DEBT SERVICE FUND

Sources of Funds

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

Uses of Funds

Lease payments are budgeted at \$199,728 for fiscal year 2021.

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (47)
Other Financing Sources						
Transfer from General Fund	-	-	199,728	199,728	199,728	199,775
Total Sources of Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 199,728</u>	<u>\$ 199,728</u>	<u>\$ 199,728</u>	<u>\$ 199,728</u>
Appropriations						
Debt Service						
Principal	-	-	197,406	197,406	199,775	197,406
Interest and fiscal charges	-	-	2,322	2,322	-	2,322
Total Appropriations	-	-	199,728	199,728	199,775	199,728
Ending Fund Balance	-	-	-	-	(47)	-
Total Uses of Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 199,728</u>	<u>\$ 199,728</u>	<u>\$ 199,728</u>	<u>\$ 199,728</u>

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

Sources of Funds

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

Uses of Funds

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

Fiscal Year	Principal	Interest	Total Payment
FY 2023	\$ 314,244	\$ 110,236	\$ 424,480
FY 2024	321,597	102,883	424,480
FY 2025	329,122	95,357	424,479
FY 2026	336,824	87,656	424,480
FY 2027	344,706	79,774	424,480
FY 2028	352,772	71,708	424,480
FY 2029	361,026	63,453	424,479
FY 2030	369,475	55,005	424,480
FY 2031	378,120	46,360	424,480
FY 2032	386,968	37,511	424,479
FY 2033	396,023	28,456	424,479
FY 2034	405,290	19,190	424,480
FY 2035	414,774	9,706	424,480
	\$ 5,018,000	\$ 1,016,696	\$ 6,034,696

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (920)
Other Financing Sources						
Transfer From General Fund	-	-	91,060	91,060	91,060	425,400
Total Sources of Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,060</u>	<u>\$ 91,060</u>	<u>\$ 91,060</u>	<u>\$ 424,480</u>
Debt Service						
Principal	-	-	-	-	-	307,059
Interest and fiscal charges	-	-	91,060	91,060	91,980	117,421
Total Appropriations	-	-	91,060	91,060	91,980	424,480
Ending Fund Balance	-	-	-	-	(920)	-
Total Uses of Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,060</u>	<u>\$ 91,060</u>	<u>\$ 91,060</u>	<u>\$ 424,480</u>

CAPITAL PROJECT FUNDS SUMMARY

Capital Project funds are used to account for revenues and expenditures related to the acquisition or construction of capital assets (items typically with a useful life of more than one year and cost more than \$5,000) in the government funds.

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
<u>SOURCES OF FUNDS</u>						
Beginning Fund Balance	\$ 2,757,993	\$ 2,516,958	\$ 5,099,400	\$ 5,513,068	\$ 5,513,068	\$ 4,667,744
Revenue						
Intergovernmental	-	-	556,362	556,362	-	1,109,061
Miscellaneous	72,282	75,287	50,000	50,000	50,235	57,000
Total Revenue	72,282	75,287	606,362	606,362	50,235	1,166,061
Other Financing Sources						
Transfers In	446,653	7,377,177	145,000	572,155	572,155	1,280,000
Debt Proceeds	-	967,624	-	-	-	-
Total Other Financing Sources	446,653	8,344,801	145,000	572,155	572,155	1,280,000
Total Sources of Funds	<u>\$ 3,276,928</u>	<u>\$ 10,937,046</u>	<u>\$ 5,850,762</u>	<u>\$ 6,691,585</u>	<u>\$ 6,135,458</u>	<u>\$ 7,113,805</u>
<u>USES OF FUNDS</u>						
General Government						
Information Technology	\$ 9,804	\$ 36,024	\$ 477,000	\$ 499,254	\$ 121,289	\$ 498,800
Public Safety						
Police Department	166,287	983,666	85,000	85,000	-	85,000
S.E.M.P.	-	-	20,000	20,000	-	20,000
Total Public Safety	166,287	983,666	105,000	105,000	-	105,000
Public Works						
Transportation	504,590	19,493	840,336	840,336	251,947	2,090,961
Public Works	-	32,811	-	-	-	-
Total Public Works	504,590	52,304	840,336	840,336	251,947	2,090,961
Culture/Recreation						
Public Facilities	-	2,175,333	2,015,349	2,679,354	788,704	2,043,800
Recreation Center	79,289	44,290	272,105	272,105	305,774	209,731
Total Culture/Recreation	79,289	2,219,623	2,287,454	2,951,459	1,094,478	2,253,531
Total Expenditures	759,970	3,291,617	3,709,790	4,396,049	1,467,714	4,948,292
Non-Operating Expenditures						
Transfer to Other Funds	-	2,132,361	-	-	-	-
Total Appropriations	759,970	5,423,978	3,709,790	4,396,049	1,467,714	4,948,292
Ending Fund Balance	2,516,958	5,513,068	2,140,972	2,295,536	4,667,744	2,165,513
Total Uses of Funds	<u>\$ 3,276,928</u>	<u>\$ 10,937,046</u>	<u>\$ 5,850,762</u>	<u>\$ 6,691,585</u>	<u>\$ 6,135,458</u>	<u>\$ 7,113,805</u>

CAPITAL PLANNING AND ASSET ACQUISITION FUND – CAPITAL PROJECT FUND

Sources of Funds

The City uses a capital project fund to account for its acquisitions of general governmental capital assets. These projects are funded in current fiscal year by a beginning fund balance of approximately \$620,000, intergovernmental grants of \$48,750 and miscellaneous revenues of \$15,000.

Uses of Funds

The detail of each project accounted for in this fund is included in the 5-Year capital improvement plan (the CIP), which is in the Supplemental section of this document. In the CIP, each of the projects is listed by department and then identified in the left-hand column as Fund #300. Total appropriations for the fiscal year are budgeted to be approximately \$859,000.

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 943,086	\$ 860,894	\$ 553,402	\$ 890,296	\$ 890,296	\$ 619,099
Revenue						
Intergovernmental	-	-	48,750	48,750	-	48,750
Miscellaneous	22,246	31,345	20,000	20,000	16,641	15,000
Total Revenue	22,246	31,345	68,750	68,750	16,641	63,750
Other Financing Sources						
Transfers In	71,653	478,000	145,000	572,155	572,155	180,000
Debt Proceeds	-	967,624	-	-	-	-
Total Other Financing Sources	71,653	1,445,624	145,000	572,155	572,155	180,000
Total Sources of Funds	<u>\$ 1,036,985</u>	<u>\$ 2,337,863</u>	<u>\$ 767,152</u>	<u>\$ 1,531,201</u>	<u>\$ 1,479,092</u>	<u>\$ 862,849</u>
Appropriations						
General Government						
Information Technology	\$ 9,804	\$ 36,024	\$ 477,000	\$ 499,254	\$ 121,289	\$ 498,800
Public Safety						
Police Department	166,287	983,666	85,000	85,000	-	85,000
S.E.M.P.	-	-	20,000	20,000	-	20,000
Total Public Safety	166,287	983,666	105,000	105,000	-	105,000
Public Works						
Public Works	-	32,811	-	-	-	-
Public Facilities	-	261,882	176,549	840,554	738,704	255,000
Total Public Works	-	294,693	176,549	840,554	738,704	255,000
Total Expenditures	176,091	1,314,383	758,549	1,444,808	859,993	858,800
Non-Operating Expenditures						
Transfer to Other Funds	-	133,184	-	-	-	-
Total Appropriations	176,091	1,447,567	758,549	1,444,808	859,993	858,800
Ending Fund Balance	<u>860,894</u>	<u>890,296</u>	<u>8,603</u>	<u>86,393</u>	<u>619,099</u>	<u>4,049</u>
Total Uses of Funds	<u>\$ 1,036,985</u>	<u>\$ 2,337,863</u>	<u>\$ 767,152</u>	<u>\$ 1,531,201</u>	<u>\$ 1,479,092</u>	<u>\$ 862,849</u>

TRANSPORTATION CAPITAL PROJECTS FUND – CAPITAL PROJECT FUND

Sources of Funds

This fund is used to account for major transportation related capital projects. The transportation capital project fund is expected to have a beginning budgeted fund balance of approximately \$381,000. These projects are partially funded by a beginning fund balance of \$381,000, intergovernmental grants of \$1.06 million and miscellaneous revenues of \$12,000. Additionally, as previously discussed in the Transportation fund on page 62, the General fund is supporting expenditures with a \$650,000 transfer in the current 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 in the Supplemental section of this document. In the CIP, each of the projects is listed by department and then identified in the left-hand column as Fund #301.

Total expenditures for the fiscal year are budgeted to be \$2,090,961.

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 976,948	\$ 723,315	\$ 573,942	\$ 622,061	\$ 622,061	\$ 381,420
Revenue						
Intergovernmental	-	-	507,612	507,612	-	1,060,311
Miscellaneous	25,957	18,239	15,000	15,000	11,306	12,000
Total Revenue	25,957	18,239	522,612	522,612	11,306	1,072,311
Other Financing Sources						
Transfers In	225,000	-	-	-	-	650,000
Total Sources of Funds	<u>\$ 1,227,905</u>	<u>\$ 741,554</u>	<u>\$ 1,096,554</u>	<u>\$ 1,144,673</u>	<u>\$ 633,367</u>	<u>\$ 2,103,731</u>
Appropriations						
Transportation						
Operating Expense	\$ 327,061	\$ 19,493	\$ -	\$ -	\$ -	\$ -
Capital Outlay	177,529	-	840,336	840,336	251,947	2,090,961
Total Expenditures	504,590	19,493	840,336	840,336	251,947	2,090,961
Non-Operating Expenditures						
Transfer to Other Funds	-	100,000	-	-	-	-
Total Appropriations	504,590	119,493	840,336	840,336	251,947	2,090,961
Ending Fund Balance	<u>723,315</u>	<u>622,061</u>	<u>256,218</u>	<u>304,337</u>	<u>381,420</u>	<u>12,770</u>
Total Uses of Funds	<u>\$ 1,227,905</u>	<u>\$ 741,554</u>	<u>\$ 1,096,554</u>	<u>\$ 1,144,673</u>	<u>\$ 633,367</u>	<u>\$ 2,103,731</u>

RECREATION FACILITY SINKING FUND – CAPITAL PROJECT FUND

Sources of Funds

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

This fund is funded in the current fiscal year by the carry-forward of \$625,676 in available beginning fund balance and interest earnings of \$15,000. Transfers from the General fund are budgeted at \$450,000, which includes the annual \$225,000 and a catchup \$225,000 from fiscal year 2021 which was postponed due to budget constraints.

Uses of Funds

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

Total outlays for the fiscal year are budgeted to be \$209,731 in accordance with the rehabilitation and replacement schedule. The schedule is updated annually.

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 837,959	\$ 932,749	\$ 905,233	\$ 914,162	\$ 914,162	\$ 625,676
Revenue						
Miscellaneous	24,079	25,703	15,000	15,000	17,288	15,000
Other Financing Sources						
Transfers In	150,000	-	-	-	-	450,000
Total Sources of Funds	<u>\$ 1,012,038</u>	<u>\$ 958,452</u>	<u>\$ 920,233</u>	<u>\$ 929,162</u>	<u>\$ 931,450</u>	<u>\$ 1,090,676</u>
Appropriations						
Culture/Recreation						
Operating Expense	\$ 59,697	\$ 32,469	\$ -	\$ -	\$ -	\$ -
Capital Outlay	19,592	11,821	272,105	272,105	305,774	209,731
Total Expenditures	79,289	44,290	272,105	272,105	305,774	209,731
Ending Fund Balance	<u>932,749</u>	<u>914,162</u>	<u>648,128</u>	<u>657,057</u>	<u>625,676</u>	<u>880,945</u>
Total Uses of Funds	<u>\$ 1,012,038</u>	<u>\$ 958,452</u>	<u>\$ 920,233</u>	<u>\$ 929,162</u>	<u>\$ 931,450</u>	<u>\$ 1,090,676</u>

CENTER 4 LIFE RELOCATION PROJECT – CAPITAL PROJECT FUND

Sources of Funds

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

Uses of Funds

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

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ -	\$ -	\$ 3,066,823	\$ 3,086,549	\$ 3,086,549	\$ 3,041,549
Revenue						
Interest	-	-	-	-	5,000	15,000
Other Financing Sources						
Transfers In	-	6,899,177	-	-	-	-
Total Sources of Funds	<u>\$ -</u>	<u>\$ 6,899,177</u>	<u>\$ 3,066,823</u>	<u>\$ 3,086,549</u>	<u>\$ 3,091,549</u>	<u>\$ 3,056,549</u>
Appropriations						
Culture/Recreation						
Capital Outlay	-	1,913,451	1,838,800	1,838,800	50,000	1,788,800
Non-Operating Expenditures						
Transfer to Other Funds	-	1,899,177	-	-	-	-
Total Appropriations	-	3,812,628	1,838,800	1,838,800	50,000	1,788,800
Ending Fund Balance	-	3,086,549	1,228,023	1,247,749	3,041,549	1,267,749
Total Uses of Funds	<u>\$ -</u>	<u>\$ 6,899,177</u>	<u>\$ 3,066,823</u>	<u>\$ 3,086,549</u>	<u>\$ 3,091,549</u>	<u>\$ 3,056,549</u>



PROPRIETARY FUNDS BUDGET

Proprietary funds are used to account for the business-type (enterprise) activities of the government. The City's two enterprise funds are the Sanibel Sewer System Fund and the Beach Parking Fund.

Enterprise funds account for operations that are financed and operated in a manner like private business enterprises; where the intent is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Fees or charges are the primary revenue source for proprietary funds. However, the sewer system enterprise fund also receives tax revenue from a voter-approved tax levy to pay debt service related to the capital expansion projects to construct the system.

ENTERPRISE FUNDS SUMMARY – SOURCES OF FUNDS

	GAAP Basis		Non-GAAP Basis				
	Fiscal Year	Fiscal Year	Fiscal Year 2021			FY 2022 Budget	
	2019 Actual	2020 Actual	Adopted Budget	Amended Budget	Estimated Actual		
SOURCES OF FUNDS							
Unrestricted Net Position/Funds	\$ 12,612,706	\$ 11,845,802	\$ 7,841,488	\$ 15,148,812	\$ 15,148,812	\$ 7,752,132	
Revenues							
Ad valorem taxes, net - Voted Debt	698,785	698,879	709,734	709,734	700,000	695,100	
Beach Parking Permits	194,067	172,047	195,000	195,000	210,251	220,000	
Intergovernmental Revenue	3,382,120	3,501,491	1,186,144	3,368,144	1,964,873	4,182,150	
Sewer User Fees	7,417,354	7,604,835	7,832,825	7,832,825	7,835,083	7,913,434	
Beach Parking Fees	3,271,983	2,852,593	3,291,246	3,291,246	3,962,664	3,962,664	
Fines and Forfeitures	174,670	214,320	195,000	195,000	503,960	370,000	
Interest Earnings	335,355	251,979	230,000	230,000	255,964	215,000	
Special Assessment Collections ¹	120,903	100,850	559,048	559,048	603,428	537,779	
Miscellaneous Revenue	147,969	157,345	150,000	150,000	155,000	150,000	
Total Revenues	15,743,206	15,554,339	14,348,997	16,530,997	16,191,223	18,246,127	
Non-Operating Sources							
Transfers From Other Funds	8,905	-	-	-	-	-	
Capital Contributions	112,785	76,192	125,000	125,000	54,111	75,000	
Gains/Losses	(113,761)	5,740	10,000	10,000	22,739	10,000	
Total Non-Operating Sources	7,929	81,932	135,000	135,000	76,850	85,000	
Total Sources of Funds	28,363,841	27,482,073	\$ 22,325,485	\$ 31,814,809	\$ 31,416,885	\$ 26,083,259	

ENTERPRISE FUNDS SUMMARY – USES OF FUNDS

	GAAP Basis		Non-GAAP Basis			
	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
USES OF FUNDS						
Public Safety						
Personnel Services	\$ 1,030,439	\$ 705,371	\$ 956,295	\$ 956,295	\$ 1,018,655	\$ 1,232,479
Operating Expense	892,842	830,635	1,010,965	1,010,965	895,244	961,282
Capital Outlay	-	-	100,000	100,000	89,957	100,000
Total Public Safety	1,923,281	1,536,006	2,067,260	2,067,260	2,003,856	2,293,761
Physical Environment						
Personnel Services	1,942,521	1,823,379	2,126,063	2,126,063	1,950,179	2,008,339
Operating Expense	2,767,672	2,844,851	3,216,022	3,400,114	3,476,559	4,423,176
Capital Outlay	-	-	7,568,918	10,994,155	9,406,530	5,244,652
Total Physical Environment	4,710,193	4,668,230	12,911,003	16,520,332	14,833,268	11,676,167
Public Works						
Personnel Services	682,690	717,783	794,100	794,100	788,767	830,736
Operating Expense	1,209,085	1,543,633	1,193,074	1,212,574	1,095,981	1,213,394
Capital Outlay	-	-	722,644	1,203,044	1,042,960	1,125,050
Total Public Works	1,891,775	2,261,416	2,709,818	3,209,718	2,927,708	3,169,180
Total Expenses	8,525,249	8,465,652	17,688,081	21,797,310	19,764,832	17,139,108
Non-Operating Expenses						
Transfer to Other Funds	529,768	463,243	501,187	501,187	601,900	601,900
Depreciation and Amortization	2,844,082	2,841,382	-	-	-	-
Grants and Aids	10,000	5,000	10,000	10,000	10,000	10,000
Debt Service	326,251	336,397	3,288,021	3,288,021	3,288,021	2,591,891
Total Non-Operating Expenses	3,710,101	3,646,022	3,799,208	3,799,208	3,899,921	3,203,791
Total Appropriations	12,235,350	12,111,674	21,487,289	25,596,518	23,664,753	20,342,899
Change in Net Position	3,515,785	3,524,597	N/A	N/A	N/A	N/A
Beginning Net Position	43,240,024	46,755,809	N/A	N/A	N/A	N/A
Ending Net Position	\$ 46,755,809	\$ 50,280,406	N/A	N/A	N/A	N/A
Restricted Net Position	\$ 34,910,007	\$ 35,131,594	N/A	N/A	N/A	N/A
Reserve for Disasters	\$ -	\$ -	1,000,000	1,000,000	-	1,000,000
Unrestricted Net Position / Funds	\$ 11,845,802	\$ 15,148,812	(161,804)	5,218,291	7,752,132	4,740,360
Total Uses of Funds	N/A	N/A	\$ 22,325,485	\$ 31,814,809	\$ 31,416,885	\$ 26,083,259

SANIBEL SEWER SYSTEM – ENTERPRISE FUND

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

Beginning in 1995, a wastewater master plan was developed in conformance with the Sanibel Plan, which provided for a phased expansion to provide sewer service to the entire island. To date the following phases have been completed: Phase 1 which included South Capers, Sanibel Highlands, Sabal Sands, Lagoon Estates, Sanibel Place, Sanibel Lake Estates, Periwinkle Partners, Sanibel Pines, Dixie Beach, Sanibel Shores and Area U; Phase 2A on Rabbit Road; Phase 2B on the east end of the island; Phase 2C on the southwest end of the island; Phase 3A included Gulf Pines and the San-Cap Commercial district; Phase 3B on the northwest end of the island; Phase 5 for the Sanibel Bayous and Phase 4 for Woodring Road West Gulf and other smaller areas.

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

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

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

For the current fiscal year, this sewer voted debt service tax rate has been levied at 0.1303 mills which will cost a taxpayer \$13.03 per \$100,000 of taxable property valuation.

The current year budgeted capital improvement plan includes \$5.2 million to complete the Donax Process Improvement project which will improve effluent quality by reducing nutrient loadings, increasing the current permitted design capacity, and extending the useful life of the facility.



SANIBEL SEWER SYSTEM – ENTERPRISE FUND

Sources of Funds

In addition to the roll-forward of prior year balances, net ad valorem tax revenue of \$695,100 is budgeted from the levy of the 0.1303 millage rate. Residential and commercial user fees for wastewater and effluent fees are budgeted at \$7.9 million both which reflect a 1.0% increase in rates charged to general customers based on the revenue sufficiency completed in 2020 (which will be updated in the Summer of 2021).

A reimbursement grant in the amount of \$825,000 is expected to be received from FEMA for generators. Additionally, \$750,000 in grants from the State of Florida Department of Environmental Protection to support the expansion of sewer service to the City's Phase 4 collection area is included in the budget.

Fines from the delinquent payment of sewer bills are included in other sources of revenue and are budgeted at \$20,000. Interest earnings and miscellaneous revenue which includes Wulfert and Donax tower rental receipts is budgeted at \$175,000. Special assessment principal and interest collections from benefitted customers are budgeted at approximately \$537,779.



Uses of Funds

Operating expenses including sludge removal, laboratory services, utilities, repair and maintenance, insurance, indirect (central services) costs and other contractual services are budgeted to be approximately \$3.17 million. Sixteen full-time and one part-time positions manage, operate and provide engineering services to the system at a cost for salaries and fringe benefits of approximately \$1.8 million.

Capital projects are budgeted at \$5.2 million in fiscal year 2022 of which \$3.6 million is budgeted to complete the Donax Water Reclamation Facility process improvement project. As mentioned above, the City is pursuing treatment improvements to improve effluent quality to reduce nutrient loadings, increase the overall permitted capacity of the plant, and extend the useful life of the facility. The detail of each project accounted for in this fund is included in the 5-Year capital improvement plan (the CIP), which is in the Supplemental section of this document.

The System entered into an agreement with a financial institution to borrow \$10.0 million in fiscal year 2020. The loan carries a fixed interest rate of 2.34% and has a 15-year maturity. The first year of the issuance (2021) has payments of interest only. The budget includes principal and interest payments for 2022.

The principal and interest budgeted for total debt service in fiscal year 2021 is \$2.6 million.

SANIBEL SEWER SYSTEM – ENTERPRISE FUND

	GAAP Basis		Non-GAAP Basis			
	Fiscal Year	Fiscal Year	Fiscal Year 2021			FY 2022 Budget
	2019 Actual	2020 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Millage Rate - Voted Debt	0.1947	0.1373	0.1351	N/A	N/A	0.1303
Sources of Funds						
Unrestricted Net Position / Funds	\$ 11,056,906	\$ 10,469,134	\$ 6,564,658	\$ 13,344,442	\$ 13,344,442	\$ 5,337,899
Revenues						
Ad Valorem Taxes, net - Voted Debt	698,785	698,879	709,734	709,734	700,000	695,100
User Fees	7,417,354	7,604,835	7,832,825	7,832,825	7,835,083	7,913,434
Intergovernmental Grants	1,021,321	1,500,000	925,000	925,000	100,000	1,575,000
Fines and Forfeitures	19,282	9,510	20,000	20,000	18,500	20,000
Interest Earnings	300,513	205,263	200,000	200,000	215,364	175,000
Miscellaneous	147,969	157,345	150,000	150,000	155,000	150,000
Special Assessment Collections ¹	120,903	100,850	559,048	559,048	603,428	537,779
Total Revenues	9,726,127	10,276,682	10,396,607	10,396,607	9,627,375	11,066,313
Non-Operating Sources						
Capital Contributions	112,785	76,192	125,000	125,000	54,111	75,000
Gains/Losses	(18,504)	-	5,000	5,000	-	5,000
Transfers From Other Funds	3,992	-	-	-	-	-
Total Non-Operating Sources	98,273	76,192	130,000	130,000	54,111	80,000
Total Sources of Funds	20,881,306	20,822,008	17,091,265	23,871,049	23,025,928	16,484,212
Expenses						
Physical Environment						
Personnel Services	1,675,607	1,621,426	\$ 1,887,275	\$ 1,887,275	\$ 1,774,119	\$ 1,818,858
Operating Expense	2,481,855	2,560,870	2,928,682	3,077,774	3,211,859	3,171,836
Capital Outlay	-	-	7,568,918	10,994,155	9,406,530	5,244,652
Total Expenses	4,157,462	4,182,296	12,384,875	15,959,204	14,392,508	10,235,346
Non-Operating Expenses						
Depreciation and Amortization	2,470,144	2,457,253	-	-	-	-
Interfund Transfers	7,500	7,500	7,500	7,500	7,500	7,500
Debt Service ¹	326,251	336,397	3,288,021	3,288,021	3,288,021	2,591,891
Total Non-Operating Expenses	2,803,895	2,801,150	3,295,521	3,295,521	3,295,521	2,599,391
Total Appropriations	6,961,357	6,983,446	15,680,396	19,254,725	17,688,029	12,834,737
Change in Net Position	2,863,043	3,369,428	N/A	N/A	N/A	N/A
Beginning Net Position	37,845,851	40,708,894	N/A	N/A	N/A	N/A
Ending Net Position	\$ 40,708,894	\$ 44,078,322	N/A	N/A	N/A	N/A
Restricted Net Position	\$ 30,239,760	\$ 30,733,880	N/A	-	-	-
Reserve for Disasters	\$ -	\$ -	1,000,000	1,000,000	-	1,000,000
Unrestricted Net Position / Funds	\$ 10,469,134	\$ 13,344,442	410,869	3,616,324	5,337,899	2,649,475
Total Uses of Funds	N/A	N/A	\$ 17,091,265	\$ 23,871,049	\$ 23,025,928	\$ 16,484,212



BEACH PARKING FUND – ENTERPRISE FUND

As noted in the beginning of this document, the preparation of the fiscal year 2022 draft budget comes on the heels of continued recovery from the global coronavirus pandemic. The fiscal year 2021 budget was prepared when the effect of the pandemic on the local, state and national economies were undetermined. Generally, the effects on most revenue streams for the City were not as significant as in other governmental agencies.

This is especially true of the beach parking revenues. As the local economy continues to recover from the global pandemic, beach parking revenues have increased to record levels. Through June 2021, revenues from parking operations have increased 57.8% from the same period last year and are 22.9% above the year-to-date budget for fiscal year 2021. The nine-month period in fiscal year 2021 has generated not only the highest recorded revenue for the same period of any other year but has also recorded the most hours sold in the history of the beach parking fund (adjusted for changes in hourly rates). Revenues are budgeted at \$3.9 million in fiscal year 2022.

Sources of Funds

Pursuant to ordinance, parking fees are charged at \$5.00 per hour at the City's seven (7) beach parking locations: Lighthouse, Gulfside City Park, Tarpon Bay, Bowman's, Blind Pass, Boat Ramp and Turner Beach. Per hour parking rates are budgeted to remain at \$5.00 per hour. Revenues from this source are budgeted at \$3.9 million for fiscal year 2021 (net of the 6.5% sales tax remitted to the state department of revenue). Revenue from parking permits is budgeted at \$220,000 and parking violation revenue is estimated to be \$350,000.

Intergovernmental revenue is primarily grants received from the Lee County TDC. The fiscal year 2022 budget includes a change in the methodology related to the TDC grants. Historically all of the expenses to maintain the beaches have been included in the budget. However, the grants that reimbursed the City for those expenses have not been included. To better match the expenses with the revenues that support them, the grants from TDC are included in the fiscal year 2022 budget. As of the date of this document, the grants have been conditionally approved by the TDC. In the unlikely event a grant that has been tentatively approved does not receive final approval from the Lee County Commission; the City's budget will be adjusted accordingly.

The intergovernmental line item in the budget includes \$2.1 million in grants from the TDC and \$500,000 in a grant from the Florida DEP for the Woodring Living Shoreline project.

Uses of Funds

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

BEACH PARKING FUND – ENTERPRISE FUND

	GAAP Basis		Non-GAAP Basis			
	Fiscal Year	Fiscal Year	Fiscal Year 2021			FY 2022 Budget
	2019 Actual	2020 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Sources of Funds						
Unrestricted Net Position / Funds	1,555,800	1,376,668	\$ 1,276,830	\$ 1,804,370	\$ 1,804,370	\$ 2,414,233
Revenues						
Licenses and Permits	194,067	172,047	195,000	195,000	210,251	220,000
Intergovernmental Revenue	2,360,799	2,001,491	261,144	2,443,144	1,864,873	2,607,150
Charges for Services, net ¹	3,271,983	2,852,593	3,291,246	3,291,246	3,962,664	3,962,664
Fines and Forfeitures	155,388	204,810	175,000	175,000	485,460	350,000
Interest Earnings	34,842	46,716	30,000	30,000	40,600	40,000
Total Revenues	6,017,079	5,277,657	3,952,390	6,134,390	6,563,848	7,179,814
Non-Operating Sources						
Transfers In	4,913	-	-	-	-	-
Sale of Surplus Equipment	(95,257)	5,740	5,000	5,000	22,739	5,000
Total Non-Operating Sources	(90,344)	5,740	5,000	5,000	22,739	5,000
Total Sources of Funds	7,482,535	6,660,065	5,234,220	7,943,760	8,390,957	9,599,047
Expenses						
Public Safety						
Personnel Services	1,030,439	705,371	956,295	956,295	1,018,655	1,232,479
Operating Expense	892,842	830,635	1,010,965	1,010,965	895,244	961,282
Capital Outlay	-	-	100,000	100,000	89,957	100,000
Total Public Safety	1,923,281	1,536,006	2,067,260	2,067,260	2,003,856	2,293,761
Physical Environment						
Personnel Services	266,914	201,953	238,788	238,788	176,060	189,481
Operating Expense	285,817	283,981	287,340	322,340	264,700	1,251,340
Capital Outlay	-	-	-	-	-	-
Total Physical Environment	552,731	485,934	526,128	561,128	440,760	1,440,821
Public Works						
Personnel Services	682,690	717,783	794,100	794,100	788,767	830,736
Operating Expense	1,209,085	1,543,633	1,193,074	1,212,574	1,095,981	1,213,394
Capital Outlay	-	-	722,644	1,203,044	1,042,960	1,125,050
Total Public Works	1,891,775	2,261,416	2,709,818	3,209,718	2,927,708	3,169,180
Total Expenses	4,367,787	4,283,356	5,303,206	5,838,106	5,372,324	6,903,762
Non-Operating Expenses						
Depreciation	373,938	384,129	-	-	-	-
Interfund Transfers	522,268	455,743	493,687	493,687	594,400	594,400
Contributions	10,000	5,000	10,000	10,000	10,000	10,000
Total Non-Operating Expenses	906,206	844,872	503,687	503,687	604,400	604,400
Total Appropriations	5,273,993	5,128,228	5,806,893	6,341,793	5,976,724	7,508,162
Change in Net Position	652,742	155,169	N/A	N/A	N/A	N/A
Beginning Net Position	5,394,173	6,046,915	N/A	N/A	N/A	N/A
Ending Net Position	\$ 6,046,915	\$ 6,202,084	N/A	N/A	N/A	N/A
Restricted Net Position	\$ 4,670,247	\$ 4,397,714	N/A	N/A	N/A	N/A
Unrestricted Net Position / Funds	\$ 1,376,668	\$ 1,804,370	(572,673)	1,601,967	2,414,233	2,090,885
Total Uses of Funds	N/A	N/A	\$ 5,234,220	\$ 7,943,760	\$ 8,390,957	\$ 9,599,047

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

SUPPLEMENTAL SCHEDULES

This section contains the following subsections:

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

PERSONNEL EXPENDITURES BY FUNCTION/DEPARTMENT

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

Fund/Function/Department	Compensation					Fringe Benefits					Vacancies	Total Personnel Budget
	Full-time Positions	Part-time Positions	Compensation Adjustments	Overtime	Special Pay	Payroll Taxes	Retirement	Health Insurance		Worker's Compensation	Total Vacancy Cost	
GOVERNMENTAL FUNDS												
General Fund												
General Government Function												
Legislative	\$ 229,391	\$ -	\$ -	\$ 4,000	\$ 3,600	\$ 18,130	\$ 45,634	\$ 65,889	\$ 35,649	\$ 758	\$ 125,826	\$ 528,877
Administrative	326,137	-	-	1,000	58,543	29,505	95,605	45,511	15,588	860	78,143	650,892
Finance	609,584	-	-	7,500	5,760	47,648	113,514	91,227	32,454	1,215	-	908,902
Legal	-	48,643	-	-	-	3,721	48,042	-	-	60	-	100,466
Planning	383,692	-	-	15,000	15,084	31,654	116,513	110,453	37,372	9,052	160,973	879,793
Information Technology	325,214	40,590	-	22,000	3,960	29,970	41,559	47,085	12,781	706	-	523,865
Gen'l Government Services	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety Function												
Police	1,983,035	74,854	-	175,000	160,840	183,120	1,197,890	387,729	265,905	75,205	186,379	4,689,957
Emergency Management	56,158	-	-	-	3,848	4,590	42,965	22,954	15,690	2,811	76,972	225,988
Physical Environment Function												
Natural Resources	184,891	-	-	-	5,598	14,572	41,789	32,891	7,794	4,064	-	291,599
Public Works Function												
Public Works Department	336,820	-	-	30,000	17,444	29,396	93,786	72,982	10,350	13,534	89,859	694,171
Public Facilities	55,476	-	-	30,000	3,560	6,811	22,285	35,314	20,575	5,883	61,741	241,645
Total General Fund	4,490,398	164,087	-	284,500	278,237	399,117	1,859,582	912,035	454,158	114,148	779,893	9,736,155
Transportation Fund	424,360	-	-	125,000	14,020	43,099	86,192	102,193	20,575	50,737	-	866,176
Building Department Fund	393,621	-	-	15,000	13,284	32,276	77,171	84,753	29,578	5,171	124,749	775,603
Recreation Fund												
Center 4 Life Seniors Program	43,639	15,253	-	2,056	1,080	4,745	20,521	23,543	15,074	5,495	66,428	197,834
Recreation Department	332,798	331,193	-	10,000	6,200	52,035	95,271	108,121	56,224	29,335	398,057	1,419,234
Total Recreation Fund	376,437	346,446	-	12,056	7,280	56,780	115,792	131,664	71,298	34,830	464,485	1,617,068
TOTAL GOVERNMENTAL FUNDS	\$ 5,684,816	\$ 510,533	-	\$ 436,556	\$ 312,821	\$ 531,272	\$ 2,138,737	\$ 1,230,645	\$ 575,609	\$ 204,886	1,369,127	12,995,002
ENTERPRISE FUNDS												
Sanibel Sewer System	\$ 779,877	\$ 65,038	-	\$ 170,000	\$ 39,424	80,657	\$ 154,780	193,638	100,945	31,701	202,798	\$ 1,818,858
Beach Parking Fund												
Public Safety	372,862	130,190	-	34,000	35,700	43,816	199,072	130,630	37,213	28,109	220,887	1,232,479
Physical Environment	142,906	-	-	-	3,114	11,171	10,558	18,834	-	2,898	-	189,481
Public Works	386,098	-	-	80,000	31,824	38,091	60,146	109,395	30,411	33,030	61,741	830,736
Total Beach Parking Fund	901,866	130,190	-	114,000	70,638	93,078	269,776	258,859	67,624	64,037	282,628	2,252,696
TOTAL ENTERPRISE FUNDS	\$ 1,681,743	\$ 195,228	\$ -	\$ 284,000	\$ 110,062	\$ 173,735	\$ 424,556	\$ 452,497	\$ 168,569	\$ 95,738	485,426	\$ 4,071,554
CITY-WIDE GRAND TOTAL	\$ 7,366,559	\$ 705,761	\$ -	\$ 720,556	\$ 422,883	\$ 705,007	\$ 2,563,293	\$ 1,683,142	\$ 744,178	\$ 300,624	1,854,553	\$17,066,556

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

LEGISLATIVE DEPARTMENT – GENERAL FUND

GENERAL GOVERNMENT FUNCTION

CITY CLERK



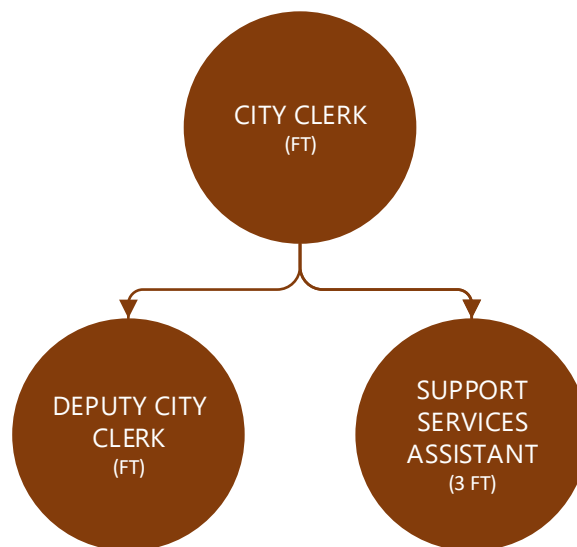
Scotty Lynn Kelly, CMC, was appointed Sanibel City Clerk on November 30, 2020. Having started with the City in May of 2013, City Clerk Kelly previously served as Deputy City Clerk for four years and most recently as Support Services Supervisor for two years. Clerk Kelly earned an Associate degree in Accounting from Edison State College in May of 2013. During her employment with the City, she earned her Bachelors degree in Business Management from Rasmussen College in August of 2017.

In 2018 Clerk Kelly earned the International Institute of Municipal Clerks (IIMC) Certified Municipal Clerk (CMC) designation. She has been an active member of IIMC since 2015, currently serves on the Policy Committee and previously served on the Elections Committee.

On a state level, Clerk Kelly is an active member of the Florida Association of City Clerks (FACC) where she is currently serving her third term on the Professional Education Committee. Previously she served on the Membership Committee and Awards & Scholarships Committee.

In her role as City Clerk, Ms. Kelly is responsible for: supervising the Legislative staff; working directly with the Mayor, Vice Mayor, and City Council for scheduling; agenda and minutes preparation; contract maintenance; records management and serves as the Qualifying Officer for City of Sanibel elections.

DEPARTMENT STRUCTURE

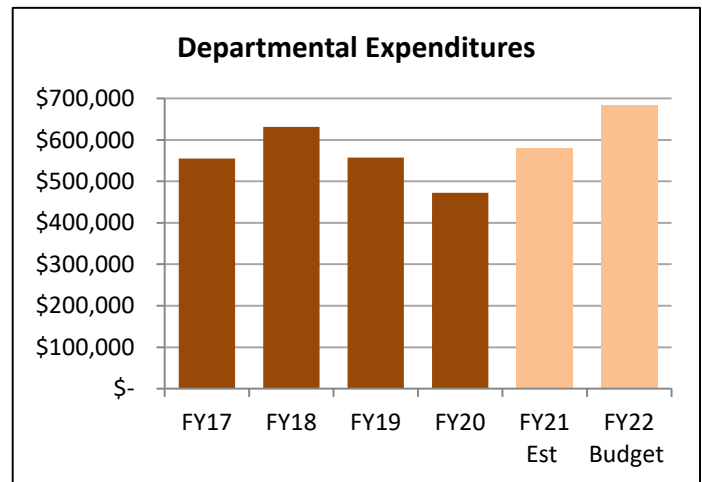


LEGISLATIVE DEPARTMENT – GENERAL FUND

DEPARTMENT FUNCTION

The Legislative Department provides accountability and accessibility to all forms of City public records. The City Clerk and Department Staff support Council Members in their roles as elected officials including, but not limited to, calendar maintenance, agenda creation, and production of minutes. The Department continues to provide clerical and administrative support to City Council members and members of the various Committees, Boards and Commission by accurately and responsively recording and transcribing meeting business. The Department continues to provide prompt and accurate distribution of City Council and Departmental mail and timely and accurate responses to

the needs and inquiries of the general public, which encompasses e-mails, walk-in visitors, and/or phone calls to City Hall. Creating and protecting the transparency of government functions, providing accurate and timely information to other governmental entities, including the public as requested.



FIVE YEAR CHALLENGES

- The digitization of City records is essential to continue; however, with the furlough of the Legislative employee responsible for this assignment, most records are not being digitized at this time. Without proper staffing digitization of records will remain at a standstill. The cost per box to retrieve records from the off-site storage facility remains the same and requests will increase as off-site records are needed by staff, commercial businesses, and others.
- Recruitment and retention of Support Services Staff and management of overtime due to a vacancy within in the department. It has proven difficult to fill the vacancy as interviewees have expressed the offered compensation is too low.
- Increased cost of Promotional Activities due to reinstating in-person meetings and events, including the rescheduling of annual events and meetings that had been cancelled due to the pandemic.
- Processing an increase of Public Records Requests as the City reopens to the public

CURRENT YEAR ACCOMPLISHMENTS

- Consolidated the duties and tasks of the Clerk in relation to meetings for all City Council, Committees, Boards and Commissions to the Legislative Department
- Digitized 100% of City Council legislation, meeting agendas, minutes, and correspondence as produced for Fiscal Year 2021
- Orientated and familiarized newly elected officials and newly appointed Committee members with City policies, procedures, and business

LEGISLATIVE DEPARTMENT – GENERAL FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

- Provide support in relation to calendar maintenance, scheduling meetings, event registration, and special projects.
- Update and inform Council of new actions or proposals made by our Florida State legislature
- Continue to update website information within one day of updated information.

To Support Departmental Objectives:

- Strive to control overtime due to vacancies within the Department
- Continuing the timely production of meeting audio, minutes, and agendas to insure public transparency
- Monitoring travel related expenses as more in-person meetings are being scheduled
- Continuing to cross train front desk staff on duties related to City Council, Committees, Boards and Commissions.

RESPONSIBILITIES

City Council

Agendas
Minutes
Calendar Maintenance
Legal Advertisements
Public Notices
Committee Meetings

Records

Public Records Requests
City-wide Record Digitization
Records Retention
Records Destruction

City Support

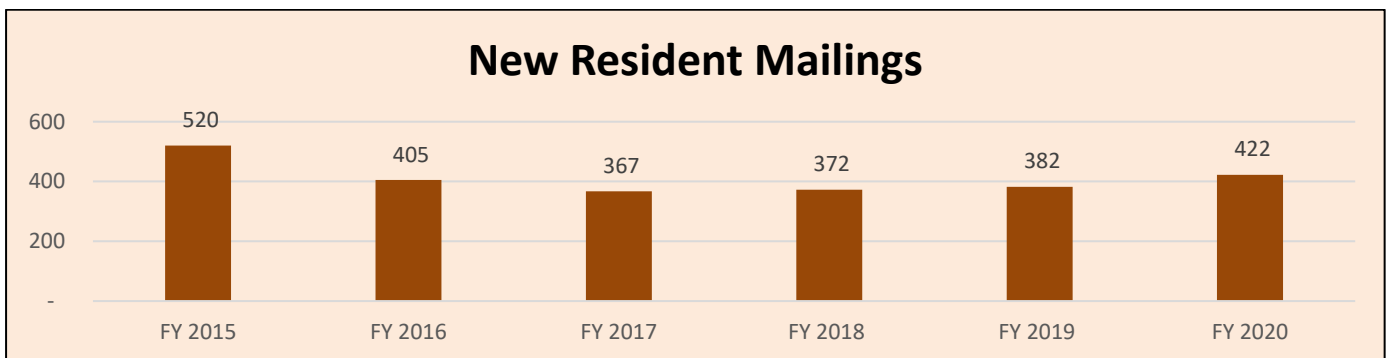
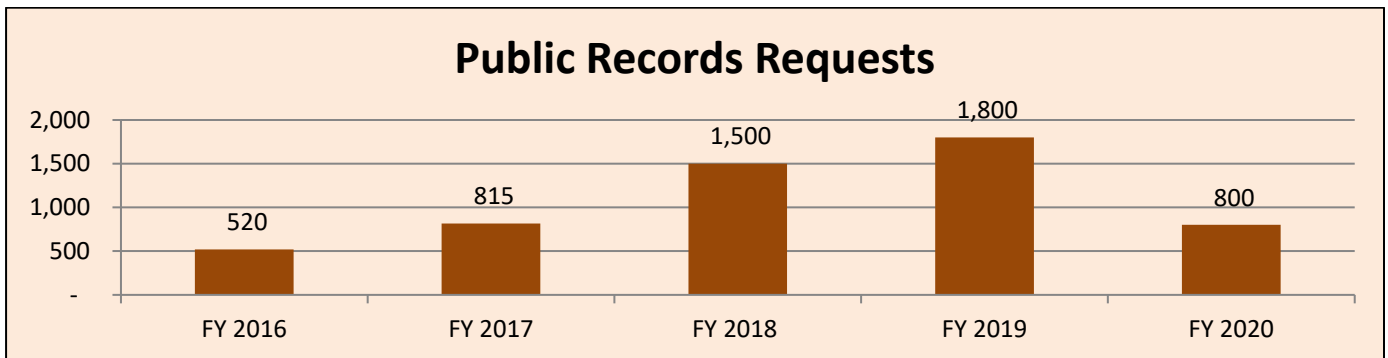
Contracts
Phone Call Distributions
Incoming Mail Distribution
New Resident Packets
Press Releases



LEGISLATIVE DEPARTMENT – GENERAL FUND

TREND ANALYSIS/PERFORMANCE INDICATORS

Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2020
Total Phone Calls	20,853	19,469	18,578	19,102	TBD
Total Walk-Ins	5,402	3,894	3,921	1,147 (through March 14)	TBD
Total E-Mails	117,662	121,385	110,000	105,634	TBD
Public Records Requests	815	1,500	2,000	800	TBD
New Resident Mailings	383	372	375	422	TBD



**General Fund
Legislative Department**

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022
			Adopted Budget	Amended Budget	Estimated Actual	Budget
PERSONNEL SERVICES						
Wages						
Full-time	\$ 231,749	\$ 240,349	\$ 227,987	237,987	\$ 311,320	\$ 229,391
Part-time	8,139	3,058	28,088	41,588	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	-	125,826
Overtime	14,744	4,716	2,500	2,500	9,687	4,000
Special Pay	4,870	1,890	11,282	11,282	7,779	3,600
Payroll Taxes	19,365	18,003	20,644	22,442	25,152	18,130
Retirement	60,298	33,868	30,665	31,445	34,029	45,634
Cafeteria Benefits	67,304	70,791	60,344	60,344	68,127	101,538
Unemployment/Work Comp	374	509	601	601	652	758
SUB-TOTAL	406,843	373,183	382,111	408,189	456,746	528,877
OPERATING EXPENDITURES						
Professional Services	32,009	30,407	33,000	33,000	33,000	33,000
Other Contractual Services	22,575	10,025	30,000	30,000	36,916	19,000
Travel & Per Diem	44,046	18,612	20,760	20,760	15,224	37,600
Communications	14,099	13,707	13,929	13,929	4,944	11,323
Postage/Transportation	136	59	100	100	420	500
Utilities	-	-	-	-	-	-
Rentals & Leases	2,076	2,715	2,200	2,200	1,500	2,200
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Printing	571	-	3,000	3,000	3,200	3,000
Promotional Activities	17,641	6,229	5,000	5,000	8,000	17,500
Other Current Charges	2,798	2,774	5,000	5,000	2,700	5,000
Office Supplies	3,037	3,327	4,000	4,000	1,500	4,000
Operating Supplies	189	120	200	200	850	650
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	10,562	9,837	11,540	16,540	11,950	12,500
Training and Education	1,136	1,178	6,175	6,175	2,105	7,125
SUB-TOTAL	150,875	98,991	134,904	139,904	122,309	153,398
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 557,718	\$ 472,174	\$ 517,015	\$ 548,093	\$ 579,055	\$ 682,275
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	13.75%	(15.34%)	9.50%	16.08%	22.64%	17.83%



ADMINISTRATIVE SERVICES DEPARTMENT – GENERAL FUND GENERAL GOVERNMENT FUNCTION

DIRECTOR

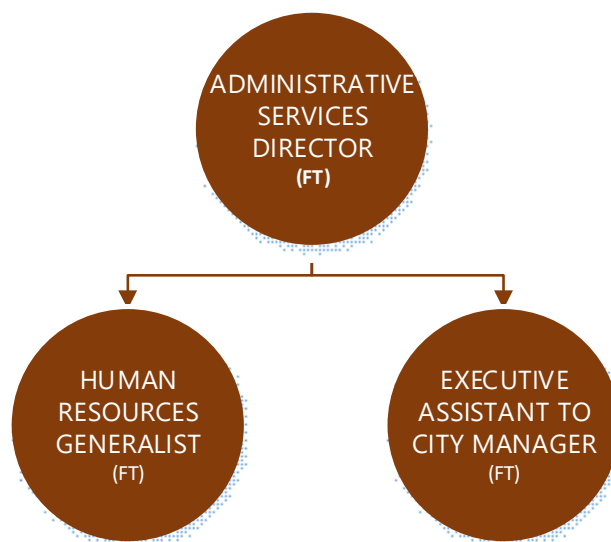


Crystal J. Mansell has been employed with the City of Sanibel since August 2001. During that time, she has served as Legislative Assistant to City Council, Executive Assistant to the City Manager, Administrative Services Technician and Human Resources Generalist. She was promoted to Administrative Services Director in June 2021. Crystal earned her Associates in Arts Degree from Florida Southwestern State College and a Bachelor's of Arts in Public Administration with Human Resources Management Certification from Barry University. She achieved the Society for Human Resources Management Certified Professional (SHRM-CP) designation and is a Florida Certified Labor Relations Professional (FCLRP) by the Florida Public Employer Labor Relations Association.

Crystal is currently pursuing her Public Human Resources Professional (PHRP) certification through the Florida Public Human Resources Association, a professional organization that advances human resources professions in Florida's public sector.

Director Mansell is responsible for all human resources related functions including recruitment and retention, labor relations, employee training, policy development and risk management. She leads a team of 2 staff members in the Administration Department.

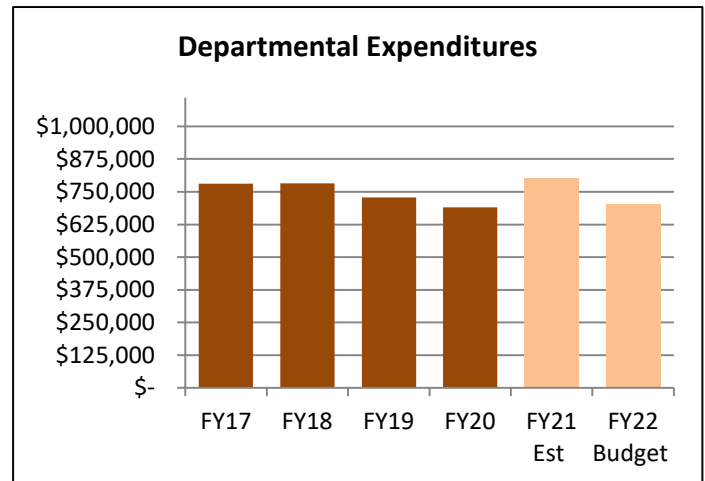
DEPARTMENT STRUCTURE



ADMINISTRATIVE SERVICES DEPARTMENT – GENERAL FUND

DEPARTMENT FUNCTION

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



FIVE YEAR CHALLENGES

- Attracting and retaining full-time employees in highly competitive labor market
- Continuing to control healthcare costs and maintain affordable healthcare for employees
- Providing competitive salary and benefits based on local competition for labor
- Attracting and retaining part-time personnel for seasonal and as-needed positions
- Controlling employee turnover
- Managing higher than normal recruitment costs

CURRENT YEAR ACCOMPLISHMENTS

- Continued to respond to the COVID-19 pandemic with prompt personnel policy guidance
- Competitively bid healthcare, dental and life insurance
- Promptly addressed employee COVID-19 health and travel related issues with potential impacts on co-workers
- Negotiated agreements with the Fraternal Order of Police representing Police Sergeants; and Police Officers and Dispatchers
- Reached agreement with the American Federation of State, County and Municipal Employees to maintain current contract for an additional year
- Provided employee training during pandemic through employee on-line accounts with Fred Pryor Training
- Provided on-site influenza and pneumonia vaccine for employees
- Provided CDBG funding to Community Housing Resources, Inc. to rehabilitate below market rate housing
- Continued the conversion of terminated employee personnel files from paper to digital copies

ADMINISTRATIVE SERVICES DEPARTMENT – GENERAL FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

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

To Support Departmental Objectives:

- Reduce recruitment lag-time
- Review employee turnover and take actions to reduce turnover
- Assist in implementing an automated citizen self-service and complaint process
- Improve employee professional and administrative skills through on-site training, webinars and other low-cost training opportunities

RESPONSIBILITIES

City Manager

City Administrator

Monitors development of City Council agendas

Carries out City Council policies

Implements administrative policies and procedures

Directs day-to-day City operations

Proposes annual budget

Executes approved City budget

Responds to resident requests, complaints and needs

Meets with citizens and resident groups

Admin Services Director

Human Resources

Benefit Administration

Employee Relations

Labor Relations

Position Classification

Employee Training

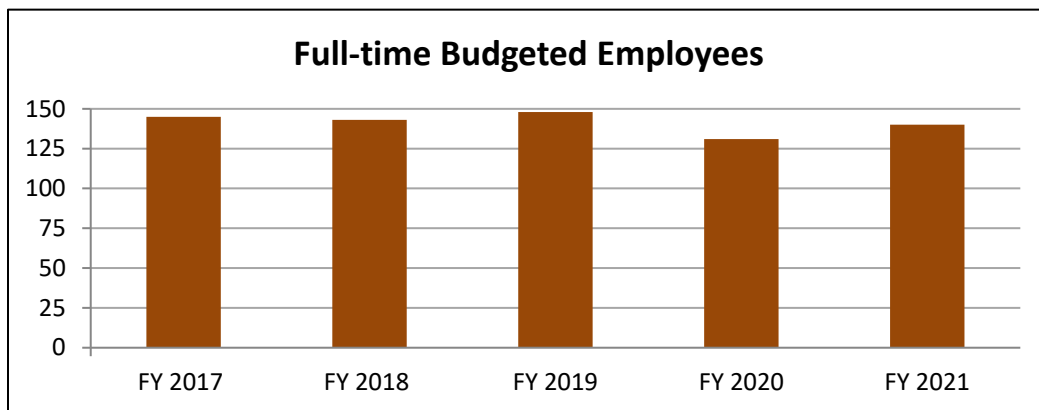
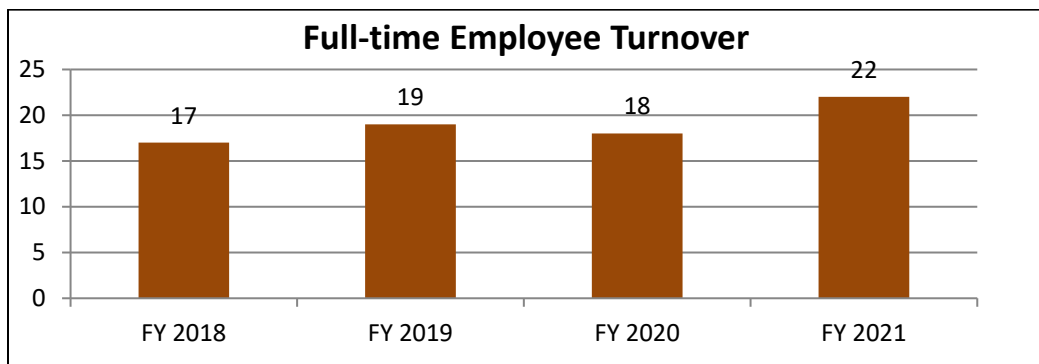
Risk Management

Special Event Permits

ADMINISTRATIVE SERVICES DEPARTMENT – GENERAL FUND TREND ANALYSIS

Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021
Employees-Full-Time					
20+ Years of Service	21	17	12	17	19
Age 50 and Over	66	64	57	60	57
Workers' Compensation					
Reportable Injuries	18	6	7	8	2
Total Costs Incurred	\$1,044,122	\$97,260	\$951,152	\$215,084	\$42,946

PERFORMANCE INDICATORS



**General Fund
Administrative Department**

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 292,953	\$ 341,347	\$ 313,302	\$ 373,719	\$ 366,162	\$ 326,137
Part-time	119,761	90,837	121,774	121,774	104,170	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	58,996	78,143
Overtime	12,288	2,077	1,000	1,000	13,906	1,000
Special Pay	24,145	51,908	64,995	64,995	59,221	58,543
Payroll Taxes	29,288	29,619	38,332	42,954	41,575	29,505
Retirement	148,961	101,067	91,810	96,341	74,719	95,605
Cafeteria Benefits	27,549	43,065	41,980	61,698	41,298	61,099
Unemployment/Work Comp	532	779	1,082	1,082	1,154	860
SUB-TOTAL	655,477	660,698	674,275	763,563	761,201	650,892
OPERATING EXPENDITURES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	13,799	1,564	8,000	8,000	8,000	8,000
Travel & Per Diem	41,534	11,559	18,500	18,500	18,500	18,500
Communications	8,756	8,408	10,420	10,420	-	10,420
Postage/Transportation	189	124	100	100	100	100
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	100	100	100	100
Printing	80	438	500	500	500	1,500
Promotional Activities	1,647	1,219	-	-	-	-
Other Current Charges	725	561	1,000	1,000	1,000	1,000
Office Supplies	1,061	1,529	3,000	3,000	3,000	3,000
Operating Supplies	1,964	-	1,500	1,500	1,500	1,500
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	2,541	3,464	4,000	4,000	4,000	4,000
Training and Education	550	312	3,750	3,750	3,750	3,750
SUB-TOTAL	72,846	29,177	50,870	50,870	40,450	51,870
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 728,323	\$ 689,876	\$ 725,145	\$ 814,433	\$ 801,651	\$ 702,762
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	3.55%	(5.28%)	5.11%	18.06%	16.20%	(12.34%)



FINANCE DEPARTMENT – GENERAL FUND

GENERAL GOVERNMENT FUNCTION

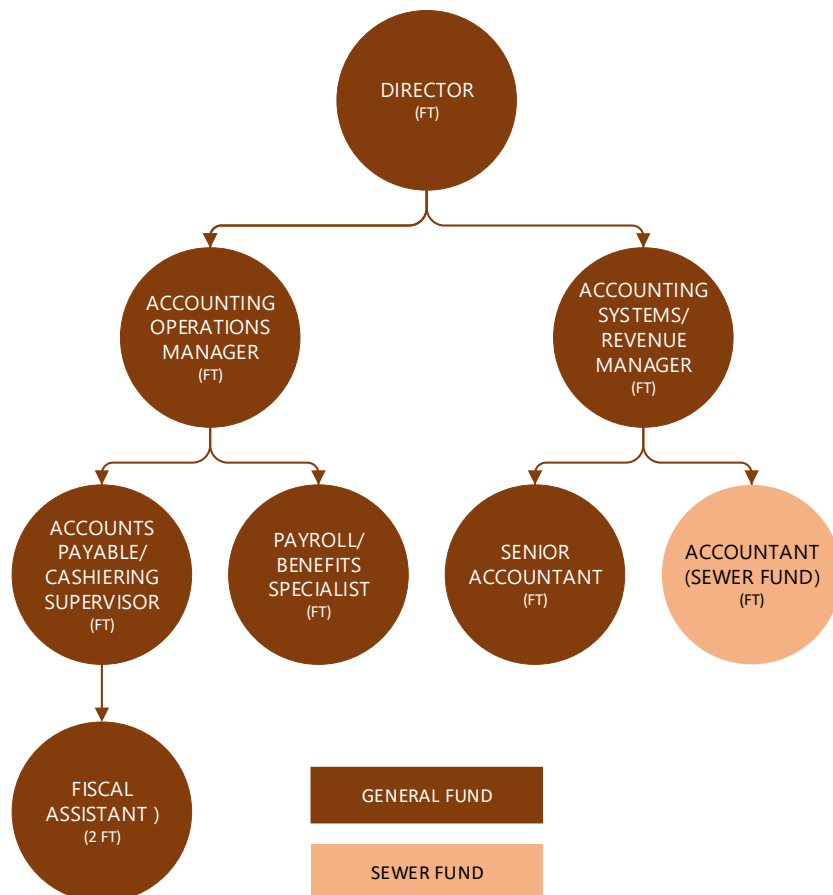
DIRECTOR



Steven C. Chaipel has been employed with the City of Sanibel for eight years and was promoted to Finance Director in 2016. He has over 15 years of experience in governmental accounting and finance and more than 25 years of management experience in the governmental and private sectors. He earned a Master of Science in Accounting and Taxation from Florida Gulf Coast University, where he also completed his undergrad in Accounting. He is fully licensed as a Certified Public Accountant by the State of Florida and has earned the designation as a Certified Public Finance Officer from the Government Finance Officer's Association.

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

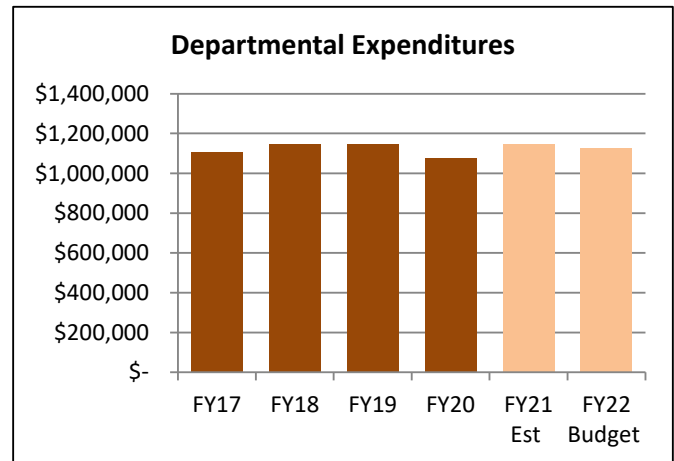
DEPARTMENT STRUCTURE



FINANCE DEPARTMENT – GENERAL FUND

DEPARTMENT FUNCTION

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



FIVE YEAR CHALLENGES

- Implementation of Government Accounting Standards Board Statement No. 87, *Leases* and analysis of impact on the City's financial reporting. This implementation will involve a cross departmental effort to ensure compliance. The City is required to implement the standard for the fiscal year ending September 30, 2022.
- Project management and oversight responsibilities in the continued implementation of new software for permitting, business tax collection, code enforcement, internal and external work orders, fleet and facilities maintenance, capital asset tracking, and citizen's request tracking.
- Developing specific financial policies to provide long-range guidance and direction for sound fiscal management and to provide efficient and effective financial support services to all City departments.

CURRENT YEAR ACCOMPLISHMENTS

- Received the Government Finance Officers Association Distinguished Budget Presentation Award for fiscal year 2020 and received the Excellence in Financial Reporting award for fiscal year 2019.
- Implemented and tracked the City's coronavirus expenses and obtained a reimbursement of \$438,000 which reflected a 99% reimbursement rate from the amounts billed.
- In partnership with Community Services implemented the City's short term dwelling licensing program

FINANCE DEPARTMENT – GENERAL FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

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

To Support Departmental Objectives:

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

RESPONSIBILITIES

Accounting

Budget
Cash receipts
Capital assets
Payroll
Debt management
Accounts payable
Cash management
Investment management
Financial reporting
General billing
Annual tax rolls
Grant management

Business Tax

Applications
Annual renewals

Utility – Sewer

Billing
Customer service
Rate feasibility studies
Debt issuance
Debt compliance
Assessment management

Collections

Utility payments
Cash receipts
Delinquencies
Collection reporting
Business taxes
Grants receipts

Software/System

Coordinate new software implementation
Conduct system design operations
Test system functionality
Resolve operational issues and problems
Conduct staff training on system enhancements
Accounting system upgrades and updates
Maintain security access to accounting system

FINANCE DEPARTMENT – GENERAL FUND

KEY PERFORMANCE INDICATORS (CITY WIDE/DEPARTMENT)

Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021
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Financial Operations/Ratios

Total Citywide personnel cost	\$16,015,288	\$16,123,854	\$16,034,150	\$15,387,891	TBD
Citywide personnel cost to operating cost	45.59%	47.13%	47.41%	41.69%	TBD
Investments weighted average to maturity	1.3 years	0.8 years	1.2 years	1.1 years	TBD
Rate of return on investment portfolio	0.84%	1.25%	3.39%	2.68%	TBD
Earnings on investment portfolio	\$196,691	\$275,420	\$772,213	\$605,231	TBD
General Fund unrestricted fund balance %	91.9%	93.6%	93.4%	95.9%	TBD

Accounts Payable & Purchasing

Number of procurement cards issued	105	116	103	105	TBD
Average procurement card purchase	\$197	\$198	\$187	\$200	TBD
Purchasing card annual rebate	\$6,608	\$6,504	\$6,468	\$6,781	TBD
Vendor checks issued	3,772	3,851	3,870	3,042	TBD
Purchase orders issued	1,106	1,172	1,166	1,094	TBD

Budget

Budget amendments prepared	25	16	19	15	TBD
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Utility Financial Operations

Utility customers	4,333	4,342	4,398	4,406	TBD
Utility customers % on ACH	35%	35.1%	41.6%	44.4%	TBD
Utility customers % on e-bill	15%	14.6%	17.4%	18.7%	TBD

Revenue

Ad valorem tax collected to budget %	96.1%	96.4%	100.64%	99.43%	TBD
General fund millage rate levied	1.9139	1.9139	1.9139	1.8922	TBD
Business tax receipts issued	2,857	2,816	2,794	2,814	TBD
Business tax registrations issued	975	996	983	9668	TBD
Grant revenue managed	\$3,999,853	\$5,774,797	\$5,564,900	\$3,526,951	TBD
Charges for services (total City)	\$13,216,919	\$13,317,581	\$14,408,703	\$11,157,049	TBD

Debt

Total City long term debt	\$23,490,271	\$20,091,597	\$17,543,680	\$28,959,824	TBD
Total City net pension liability	\$9,286,730	\$8,040,966	\$8,588,599	\$6,699,769	TBD

**General Fund
Finance Department**

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 566,116	\$ 583,398	\$ 573,237	573,237	\$ 643,477	\$ 609,584
Part-time	4,135	3,077	-	-	257	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	-	-
Overtime	15,818	4,573	2,500	2,500	13,769	7,500
Special Pay	6,000	1,463	30,957	30,957	26,975	5,760
Payroll Taxes	44,171	44,278	46,412	46,412	52,363	47,648
Retirement	176,239	119,682	111,465	111,465	93,802	113,514
Cafeteria Benefits	116,534	111,430	117,823	117,823	119,100	123,681
Unemployment/Work Comp	772	1,046	1,353	1,353	1,395	1,215
SUB-TOTAL	929,785	868,946	883,747	883,747	951,138	908,902
OPERATING EXPENDITURES						
Professional Services	161,536	159,744	152,300	152,300	146,895	153,714
Other Contractual Services	4,421	4,177	1,140	1,140	10,513	10,600
Travel & Per Diem	14,976	6,637	13,724	13,724	4,204	14,454
Communications	10,296	8,966	5,820	5,820	6,144	6,144
Postage/Transportation	187	260	750	750	200	750
Utilities	-	-	-	-	-	-
Rentals & Leases	3,911	3,712	5,300	5,300	3,915	4,200
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	150	150	-	150
Printing	1,665	1,592	1,500	1,500	-	1,000
Promotional Activities	-	-	-	-	-	-
Other Current Charges	7,824	12,400	8,910	8,910	12,410	11,910
Office Supplies	-	-	-	-	-	-
Operating Supplies	8,420	6,373	7,500	7,500	7,575	7,500
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	1,739	1,774	1,895	1,895	1,900	1,595
Training and Education	2,749	1,221	3,825	3,825	1,330	3,825
SUB-TOTAL	217,724	206,856	202,814	202,814	195,086	215,842
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 1,147,509	\$ 1,075,802	\$ 1,086,561	\$ 1,086,561	\$ 1,146,224	\$ 1,124,744
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	11.04%	(6.25%)	1.00%	1.00%	6.55%	(1.87%)



LEGAL DEPARTMENT – GENERAL FUND GENERAL GOVERNMENT FUNCTION

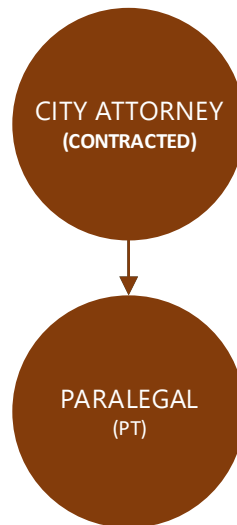
CITY ATTORNEY



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

Prior to becoming an attorney, John was an Army Ranger who served on active duty in the 75th Ranger Regiment and LRSD in the 101st Airborne Division, and he later served in infantry National Guard units in Kentucky and Florida.

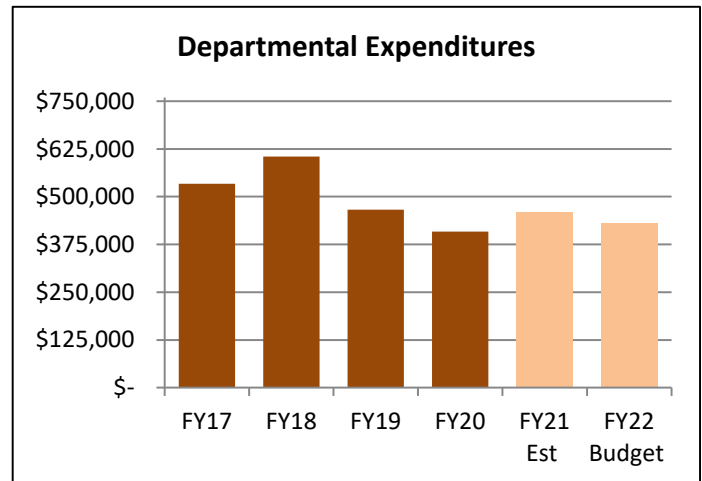
DEPARTMENT STRUCTURE



LEGAL DEPARTMENT – GENERAL FUND

DEPARTMENT FUNCTION

The City Attorney's Office provides legal services to the City Council, Planning Commission, City Manager, City staff and other City Boards and Committees. This includes preparation or review of City Ordinances and Resolutions for City Council consideration, preparation or review of Resolutions for Planning Commission, legal research and preparation of legal opinions, preparation or review of contracts and Interlocal Agreements, review of various other documents provided by City Departments for legal form and sufficiency, the filing or defense of lawsuits and administrative proceedings, and coordination of work with outside legal counsel. Additional legal services include, but are not limited to, new member orientations on Sunshine Law and Public Records for members of City Council, Planning Commission and the Advisory Boards, and advice to Council and City staff with regard to current and updated laws and legislation.



FIVE YEAR CHALLENGES

- Emerging Issues during Fiscal Year 2020-2021 will include mechanisms by which the City continues to locally address water quality issues and the COVID-19 Pandemic affecting the City , provide and address core municipal services, review options for redevelopment regulations, and address those enhanced services desired by City residents and approved by City Council, all within the constraints of the budget determined appropriate by City Council.
- As the City continues to serve the public, the challenge of the City Attorney's office is to stay abreast of ever-changing and complex federal, state and regional laws, rules, regulations and procedures in order to effectively advise and assist City Council, Planning Commission, the City Manager, Department Directors and City staff, and other City Boards and Committees so that the best interests of the public can be served and protected. Cost-effective legal services provided at the highest possible level is a continuing goal and challenge, particularly as the Council addresses increasingly complex issues regarding the environment, land use, budget and public projects and services.

CURRENT YEAR ACCOMPLISHMENTS

- Thorough, timely, high quality and cost-effective legal services provided to the City Council, Planning Commission, City Boards and Committees, and City staff, providing legal guidance and protection of the City's interests from the legal perspective as the City locally addressed the COVID-19 pandemic while still providing core municipal services and timely completion of City goals established by City Council.

LEGAL DEPARTMENT – GENERAL FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

- The City Attorney's Office will continue to locally address the COVID-19 pandemic, sustain and strengthen the City's financial stability, continue to provide thorough, timely, high-quality and cost-effective legal services to support and further the Council's goals including, but not limited to, locally address the COVID-19 Pandemic, sustaining and strengthening the City's financial stability, continuing the City's redevelopment work plan and improvement of water quality.

To Support Departmental Objectives:

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

RESPONSIBILITIES

Operational Responsibilities:

- Legal advice to the City Council, Planning Commission, City Boards, City Manager and City staff relating to the City's Charter, Code, Comprehensive Plan and other City regulations, policies and procedures
- Legal opinions, both written and oral
- Document review for legal form and sufficiency
- Legal research and analysis
- Advice on enacted Legislation and recently proposed legislation for City Council and City staff
- Attendance at meetings of City Council, Planning Commission, quasi-judicial boards and hearings, committees and staff, as necessary
- Preparation of City Ordinances
- Preparation of City Resolutions
- Preparation of Mayoral Proclamations
- Preparation and/or review of contracts and agreements
- Preparation and/or review of Interlocal agreements
- Sunshine Law and Public Records Orientations for City Council, Planning Commission, and other Boards and Committees
- Advice on filing of lawsuits and administrative proceedings when necessary. Defense of lawsuits and administrative proceedings when necessary
- Legal budget preparation and Implementation

LEGAL DEPARTMENT – GENERAL FUND TREND ANALYSIS

- The City Council continues to locally address the COVID-19 Pandemic, sustain and strengthen the City's financial stability, continue to develop and implement its redevelopment work plan, incorporate the review of current and any proposed zoning and land use regulations and continue its focus on improving water quality.
- The City of Sanibel and its citizens continue to be increasingly aware of the extreme threat to our environment, including the bays and estuaries nearby, from the nutrient laden freshwater releases from Lake Okeechobee during and after major storm events, as well as contributing causes (nitrogen from fertilizer, septic systems, sewage treatment plants, stormwater runoff, etc.) from the Caloosahatchee Basin. There will be a continued emphasis on coordination and cooperation among Southwest Florida cities and counties on the issue of water quality in recognition of the fact that it is an issue of great regional significance.

**General Fund
Legal Department**

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 36,656	\$ 561	\$ -	\$ -	\$ 273	\$ -
Part-time	18,654	48,814	48,643	48,643	51,574	48,643
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	-	-
Overtime	-	15	-	-	-	-
Special Pay	1,000	-	1,459	1,459	1,462	-
Payroll Taxes	4,061	3,542	3,833	3,833	4,078	3,721
Retirement	90,092	52,967	48,042	48,042	35,442	48,042
Cafeteria Benefits	11,220	11,486	11,460	11,460	9,319	-
Unemployment/Work Comp	258	144	90	90	69	60
SUB-TOTAL	161,941	117,529	113,527	113,527	102,217	100,466
OPERATING EXPENDITURES						
Professional Services	294,426	283,944	320,000	320,000	310,000	320,000
Other Contractual Services	-	-	-	-	-	-
Travel & Per Diem	406	406	400	400	406	406
Communications	2,555	2,591	2,676	2,676	2,507	2,726
Postage/Transportation	36	-	200	200	-	200
Utilities	-	-	-	-	-	-
Rentals & Leases	616	1,756	3,492	3,492	3,492	3,492
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Printing	-	28	300	300	-	300
Promotional Activities	-	-	-	-	-	-
Other Current Charges	2,473	1,608	1,900	41,666	40,465	1,996
Office Supplies	747	586	500	500	500	500
Operating Supplies	-	-	100	100	100	100
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	2,879	322	1,000	1,000	750	1,000
Training and Education	-	-	-	-	-	-
SUB-TOTAL	304,138	291,241	330,568	370,334	358,220	330,720
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 466,079	\$ 408,770	\$ 444,095	\$ 483,861	\$ 460,437	\$ 431,186
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	3.85%	(12.30%)	8.64%	18.37%	12.64%	(6.35%)



INFORMATION TECHNOLOGY DEPARTMENT – GENERAL FUND GENERAL GOVERNMENT FUNCTION

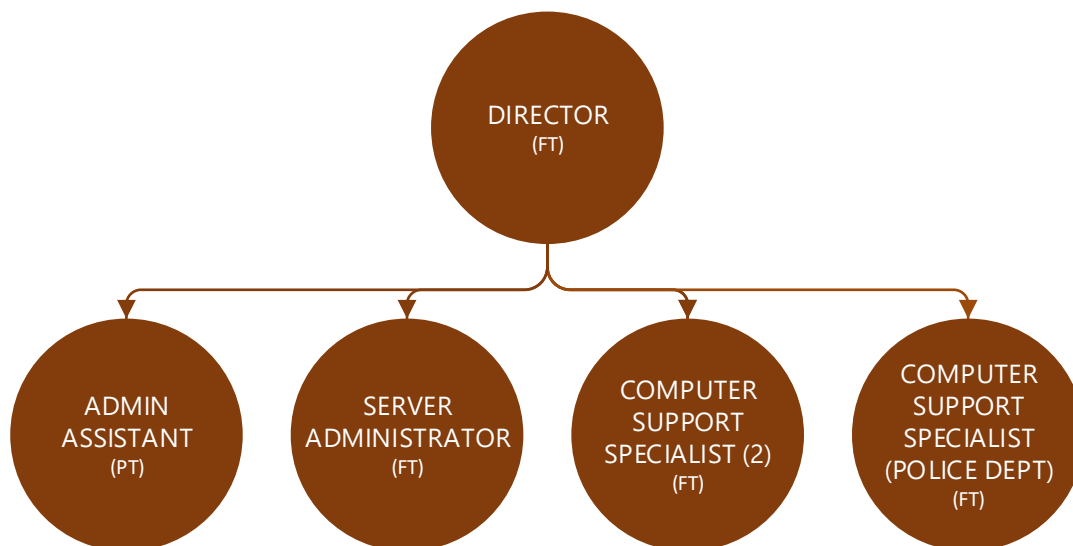
DIRECTOR



Director Albert Smith, Jr. was hired in 1998. He has 24 years of service with the City and over 30 years in the IT field.

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

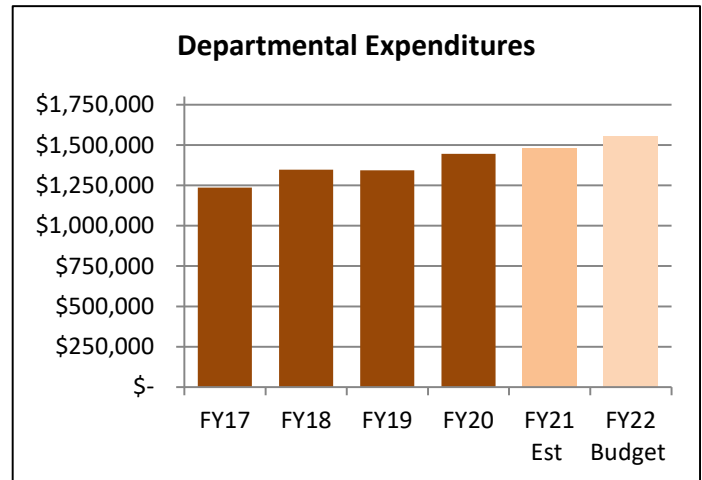
DEPARTMENT STRUCTURE



INFORMATION TECHNOLOGY DEPARTMENT – GENERAL FUND

DEPARTMENT FUNCTION

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



FIVE YEAR CHALLENGES

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

- Determining the right balance for systems security, security awareness and staff security training.
- Public records requests, particularly for email data, have become a significant challenge. To comply with Florida statutes, the City must prioritize resources to produce the data "in a timely fashion". This frequently causes other IT tasks to be put on hold to process the request.
- The City has implemented several new technologies as significant upgrades, such as Tyler's Munis (financials, HR/payroll), Office 365, Spillman (PD dispatching and reporting), expansion of security and traffic cameras. The City is completing the implementation of Tyler's Energov to replace and upgrade the City's Planning, Building and Code Enforcement systems. Most of these systems were migrated to Cloud and hosted solutions that decreases City maintenance resource needs and increases their availability during emergencies. Additionally, the new system permit additional access by citizens, residents and visitors. But they have extensive additional technical capabilities and are relied upon 24 x 7 by both staff and the public: the demand for IT resources continues to compound. We have reached the point where typically the IT department resources are fully allocated leaving little in house capacity for new projects.
- Law enforcement investigations now require significant technology assistance: more businesses have video systems; processing evidence collections from subpoenas; digital forensics; significant online federal and state law enforcement tools, and social media tools.
- Increasing network capabilities and security complexity to appropriately support systems in the Cloud and hosted off site.
- Maintaining the IT staff knowledge and training with new technology and software;
- Redesigning the City's web site and new online services to improve ADA compliance, navigation and searching. The City already has a significant volume of data on the web and significant additional data will be added each year;
- Adopting new industry standard technologies quickly enough to still be viable. The issue is balancing the emergence of technology with the time it takes to validate and implement the new technology;

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

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

Other General Issues and Challenges:

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

CURRENT YEAR ACCOMPLISHMENTS

- Development and implementation to use Amazon Image Recognition to identify coyotes in trail cam photos. In December 2020, Natural Resources deployed 9 trail cameras to assist with coyote monitoring. As of June 2021, over 800,000 photos have been processed for image recognition.
- Implementation of new technology to support the work needs during the Covid-19 Coronavirus.
- Increased use of Amazon Web Services for cloud applications and long-term storage of City critical data.
- Upgrading City core network to support higher demands of current and future audio, video, VoIP and Cloud services.
- Performed a full annual review and audit of City's computer systems and technology
- Working to enhance City's website ADA capabilities.
- Completed migration of 60% of City systems to Cloud and off-site services.
- Increased active monitoring of City systems.

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

To Support Council Goals:

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

To Support Departmental Objectives:

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

PERFORMANCE INDICATORS

Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021
Systems - Internal	38%	33%	40%	40%	TBD
Systems - External/Cloud	62%	67%	60%	60%	TBD
After Hours Support Calls	102	100	70	83	TBD
All Emails Through City	412,370	464,889	581,626	482,641	TBD
Staff Email Requests for Service To IT Support	2,110	1,384	1,367	736	TBD

INFORMATION TECHNOLOGY DEPARTMENT – GENERAL FUND RESPONSIBILITIES

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

TREND ANALYSIS

Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021
Press releases	537	495	541	616	TBD
City website page views	1,634,986	1,000,513	747,013	1,200,834	TBD
City Website pages per visit	1.72	1.95	1.94	2.12	TBD
City Website unique visitors	496,889	268,189	211,929	304,741	TBD
City website percentage new visitors	51.7%	81.1%	81.7%	49.9%	TBD
FTE	4.75	4.75	4.75	4.75	TBD

**General Fund
Information Technology Department**

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 312,208	\$ 341,328	\$ 313,494	\$ 313,494	\$ 373,077	\$ 325,214
Part-time	33,608	18,703	40,590	40,590	18,688	40,590
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	-	-
Overtime	24,604	19,095	22,000	22,000	13,620	22,000
Special Pay	4,113	1,790	16,583	16,583	17,232	3,960
Payroll Taxes	27,935	28,340	30,039	30,039	32,330	29,970
Retirement	69,696	43,693	41,076	41,076	35,399	41,559
Cafeteria Benefits	56,584	58,194	58,043	58,043	62,360	59,866
Unemployment/Work Comp	456	990	872	872	815	706
SUB-TOTAL	529,204	512,134	522,697	522,697	553,521	523,865
OPERATING EXPENDITURES						
Professional Services	386,587	514,643	416,812	474,872	505,073	574,011
Other Contractual Services	14,044	-	-	-	-	-
Travel & Per Diem	15,300	8,902	26,230	26,230	9,995	26,230
Communications	164,154	170,678	183,022	183,942	185,426	186,117
Postage/Transportation	401	148	800	800	800	800
Utilities	-	-	-	-	-	-
Rentals & Leases	20,175	23,334	22,996	22,996	24,372	23,120
Insurance	-	-	-	-	-	-
Repair & Maintenance	86,266	114,267	118,931	120,577	113,848	128,593
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	-	-	-	-
Office Supplies	1,100	146	2,750	2,750	2,750	2,750
Operating Supplies	125,109	101,490	68,817	68,817	82,018	81,655
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	324	300	1,200	1,200	200	1,200
Training and Education	68	99	1,000	1,000	200	1,475
SUB-TOTAL	813,528	934,007	842,558	903,184	924,682	1,025,951
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 1,342,732	\$ 1,446,141	\$ 1,365,255	\$ 1,425,881	\$ 1,478,203	\$ 1,549,816
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	13.13%	7.70%	(5.59%)	(1.40%)	2.22%	4.84%

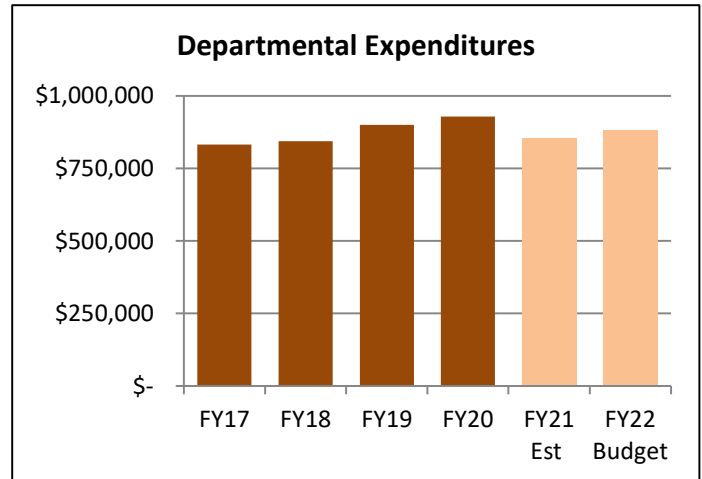
GENERAL GOVERNMENT DEPARTMENT – GENERAL FUND

GENERAL GOVERNMENT FUNCTION

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

General/Liability Insurance Coverage Information

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



Coverage Type	FY 2020	FY 2021	FY 2022
General/Professional Liability	\$50,000	\$50,000	\$50,000
Automobile Liability	\$50,000	\$50,000	\$50,000
Automobile Comp/Damage	\$1,000 / \$2,000	\$1,000 / \$2,000	\$1,000 / \$2,000
Property	\$100,000	\$100,000	\$100,000

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

Type	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget
Property/Liability/Auto/Windstorm	\$592,500	\$592,500	\$592,500
Flood	30,000	30,000	30,000
Pollution Liability	20,000	20,000	20,000
Storage Tank Liability	2,500	2,500	2,500
Law Enforcement Death Benefit	5,000	5,000	5,000
Cyber Crime	15,000	15,000	15,000
	\$637,500	\$665,000	\$665,000

Worker's Compensation insurance is allocated to each department and fund that the employees work and is budgeted at \$300,624 in fiscal year 2022.

General Fund
Other General Government Services

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Retirement Health Savings	75,134	82,260	65,000	65,000	55,000	55,000
Payroll Taxes	440	-	-	-	-	-
Retirement	(10,913)	(29,292)	(10,000)	(10,000)	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	64,661	52,968	55,000	55,000	55,000	55,000
OPERATING EXPENDITURES						
Professional Services	1,505	1,954	2,500	2,500	2,500	2,500
Other Contractual Services	25,392	22,475	12,550	12,550	-	25,846
Travel & Per Diem	995	557	2,000	2,000	2,000	2,000
Communications	-	-	-	-	-	-
Postage/Transportation	16,393	19,470	20,000	20,000	20,000	20,000
Utilities	-	-	-	-	-	-
Rentals & Leases	15,794	14,370	17,000	17,000	17,000	17,000
Insurance	621,316	715,679	665,000	665,000	665,000	665,000
Repair & Maintenance	-	-	-	-	-	-
Printing	637	16,490	2,500	2,500	2,500	2,500
Promotional Activities	5,913	2,983	5,000	5,000	5,000	5,000
Other Current Charges	83,455	41,260	43,000	43,000	43,000	43,000
Office Supplies	-	-	-	-	-	-
Operating Supplies	1,687	1,047	1,500	1,500	1,500	1,500
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	1,299	1,299	-	-	-	-
Training and Education	55,094	27,373	35,000	35,000	35,000	35,000
SUB-TOTAL	829,480	864,957	806,050	806,050	793,500	819,346
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS & ASSISTANCE	5,778	11,128	5,000	5,000	5,000	5,000
DEPARTMENTAL TOTAL	\$ 899,919	\$ 929,052	\$ 866,050	\$ 866,050	\$ 853,500	\$ 879,346
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	8.68%	3.24%	(6.78%)	(6.78%)	(8.13%)	3.03%

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

DIRECTOR



Keith L. Williams joined the City of Sanibel in 2012 as the Public Works Director and City Engineer. In 2018 he was named the director of the newly created Community Services Department which encompasses the Public Works, Utilities, Building, Planning and Code Enforcement components of the City. Director Williams is a licensed professional engineer and a member of the American Society of Civil Engineers as well as the American Public Works Association. Director Williams has over 12 years of experience in municipal administration, public works operations and public sector engineering in addition to over five years of private sector land development, utility and transportation engineering.

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

New Hampshire University.

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

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

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

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

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

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

COMMUNITY SERVICES DEPARTMENT

DEPARTMENT FUNCTION

To provide a superior level of customer and resident services including efficient and streamlined permitting, prompt inspections and site visits as well as engaged and factual communication while continuing to maintain the vision set forth by The Sanibel Plan. To support a safe, sustainable and resilient community with well-kept and properly operated facilities and infrastructure.

The Community Services Department was created by Sanibel City Council in October of 2018. The Department was constructed by combining the Public Works Department, Building Department and Planning Department. The Community Services Department consists of five branches: Public Works Branch, Utilities Branch, Building Branch, Planning Branch and Support Services Branch.

FIVE YEAR CHALLENGES

- Through the detailed elements of The Sanibel Plan as well as the requirements of the Florida Building Code, land development and construction in Sanibel can be a rigorous process. Without compromising the vision of The Sanibel Plan, Community Services must seek opportunities to make the overall permitting, development and construction process within Sanibel more streamlined and efficient.
- Two-thirds of the land on Sanibel Island is set aside as Environmental Preserve. The remaining one-third is approaching a fully developed state. As a result, Community Services must acknowledge the role that redevelopment will occupy in the near and distant future for the built environment and look for ways to promote re-investment in properties in ways that do not compromise The Sanibel Plan but do provide greater sustainability and value to the community
- To keep pace with continuing technology trends, Community Services is working with the Finance Department to construct and install a unified software system for property tracking, plan review, permitting, code enforcement and submittals. Such a system requires significant planning and construction prior to completion and implementation.

PUBLIC WORKS BRANCH – 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; to administer, design, and maintain island-wide City infrastructure for the safety and enjoyment of island residents and visitors; and to provide appropriate preparation and efficient response to emergencies such as hurricanes.

FIVE YEAR CHALLENGES

- As regulatory requirements continue to evolve and present greater demands, the department is faced with the challenge to continue to provide an excellent track record of compliance with NPDES rules and report preparation.
- Public Works' functions are labor intensive, involving technical, skilled, semi-skilled and unskilled labor. Many of the longest tenured administration, engineering, streets, garage and public facilities personnel have recently retired. Succession planning for division supervisor levels presents a challenge as well as the loss of historical and institutional knowledge.
- 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.
- Sanibel Island experienced its first significant period of development during the middle to late 20th century. As a result, much of the now publicly maintained infrastructure has reached or currently is approaching the end of the first generational lifespan. This includes bridges, culverts, water control structures, roads, paths and facilities. While infrastructure is typically maintained through annual inspections and repairs, capital replacement projects represent an emerging and necessary component of the Department's operations. These projects require significant investment of staff time in preparation and during construction.

CURRENT YEAR ACCOMPLISHMENTS

- Continued maintenance responsibility of expanding infrastructure including additional trails at Pond Apple Park and Community Park as well as additional boardwalks within Pond Apple Park.
- Continued implementation of a department staff reorganization that provides additional staffed coverage for weekends and special events.

PUBLIC WORKS BRANCH – GENERAL FUND

CURRENT YEAR ACCOMPLISHMENTS (CONTINUED)

- Completed management of construction phase of Sanibel-Captiva Road Shore Protection Project.
- Continue to upgrade infrastructure for non-tourism development council (TDC) Beach Access locations.
- Coordinated design for Palm Ridge Road Shared Use Path and Drainage Improvement Project.
- Completed structural repairs to Periwinkle Way Bridge.
- Continue to oversee State approval of six Hazard Mitigation Grant Program (HMGP) projects for various infrastructure and drainage improvement projects.

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

PERFORMANCE INDICATORS

Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021
Streets resurfaced/reconstructed (miles)	1.43	4.53	3.03	0	TBD
Shared use paths constructed (linear feet)	0	2,640	0	0	TBD
Road and shared use path miles swept	61	123	105	37	TBD
Off right-of-way walking/biking trails maintained (linear feet)	12,382	12,382	12,382	12,382	TBD



PUBLIC WORKS BRANCH – GENERAL FUND

RESPONSIBILITIES

Administration

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

Streets

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

Public Facilities

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

Engineering

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

Fleet Maintenance

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



General Fund
Community Services Department - Public Works Branch

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 391,811	\$ 362,885	\$ 363,850	363,850	\$ 376,684	\$ 336,820
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	155,104	155,104	-	89,859
Overtime	24,924	28,873	30,000	30,000	23,938	30,000
Special Pay	9,183	6,874	29,235	29,235	14,272	17,444
Payroll Taxes	33,037	30,510	32,366	32,366	31,739	29,396
Retirement	164,875	99,028	97,588	97,588	70,562	93,786
Cafeteria Benefits	74,336	65,388	62,033	62,033	65,892	83,332
Unemployment/Work Comp	8,505	10,782	14,009	14,009	13,176	13,534
SUB-TOTAL	706,671	604,339	784,185	784,185	596,263	694,171
OPERATING EXPENDITURES						
Professional Services	16,933	32,286	106,000	106,000	45,000	106,000
Other Contractual Services	10,812	1,705	21,900	21,900	1,900	21,900
Travel & Per Diem	23,091	6,786	6,008	6,008	4,000	6,008
Communications	16,822	14,328	6,840	6,840	6,840	6,840
Postage/Transportation	-	-	500	500	100	500
Utilities	-	-	-	-	-	-
Rentals & Leases	68	-	80	80	80	80
Insurance	-	-	-	-	-	-
Repair & Maintenance	6,253	1,342,460	8,700	8,700	6,045	8,700
Printing	-	2,315	1,200	1,200	-	1,200
Promotional Activities	-	-	-	-	-	-
Other Current Charges	1,663	442	600	600	400	600
Office Supplies	5,420	5,570	7,950	7,950	5,500	7,950
Operating Supplies	9,859	9,336	9,000	9,000	10,000	9,000
Fuels, Oils, Lubricants	38	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	10,853	9,317	10,330	10,330	9,500	10,330
Training and Education	361	-	-	-	-	-
SUB-TOTAL	102,173	1,424,544	179,108	179,108	89,365	179,108
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	2,506	-	-	-	-
DEPARTMENTAL TOTAL	\$ 808,844	\$ 2,031,389	\$ 963,293	\$ 963,293	\$ 685,628	\$ 873,279
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	69.39%	151.15%	(52.58%)	(52.58%)	(66.25%)	27.37%

Special Revenue Fund
Community Services Department - Transportation Branch

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 447,694	\$ 444,075	\$ 432,967	\$ 432,967	\$ 489,586	\$ 424,360
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	84,707	84,707	-	-
Overtime	104,948	102,780	125,000	125,000	118,836	125,000
Special Pay	9,939	2,934	12,178	12,178	15,715	14,020
Payroll Taxes	41,933	42,641	43,616	43,616	47,746	43,099
Retirement	134,788	92,005	89,077	89,077	70,912	86,192
Cafeteria Benefits	128,177	113,866	111,714	111,714	126,229	122,768
Unemployment/Work Comp	34,164	47,199	67,851	67,851	58,222	50,737
SUB-TOTAL	901,643	845,501	967,110	967,110	927,246	866,176
OPERATING EXPENDITURES						
Professional Services	140,882	137,568	318,000	318,000	248,064	270,400
Other Contractual Services	455,591	349,791	440,400	510,488	455,045	510,400
Travel & Per Diem	6,748	5,050	5,626	5,626	5,626	5,626
Communications	30,617	29,712	25,235	25,235	-	31,235
Postage/Transportation	1,737	294	-	-	-	-
Utilities	275	275	-	-	-	-
Rentals & Leases	17,155	19,253	21,855	21,855	18,263	21,855
Insurance	-	-	-	-	-	-
Repair & Maintenance	1,077,134	322,183	1,134,500	1,388,200	1,194,975	1,334,500
Printing	1,200	245	-	-	-	-
Promotional Activities	-	-	500	500	500	500
Other Current Charges	606,080	493,153	493,729	493,729	493,179	493,729
Office Supplies	-	-	-	-	-	-
Operating Supplies	20,729	17,811	19,300	19,300	18,000	19,300
Fuels, Oils, Lubricants	39,406	35,825	41,370	41,370	36,000	41,370
Road Materials & Supplies	62,640	61,810	85,000	85,000	80,000	85,000
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	2,460,194	1,472,970	2,585,515	2,909,303	2,549,652	2,813,915
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	9,676	10,309	-	-	-	-
CAPITAL OUTLAY	9,676	10,309	-	-	-	-
GRANTS & ASSISTANCE	2,909	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 3,374,422	\$ 2,328,779	\$ 3,552,625	\$ 3,876,413	\$ 3,476,898	\$ 3,680,091
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	9.95%	(30.99%)	52.55%	66.46%	49.30%	5.84%

General Fund
Community Services Department - Public Facilities Branch

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 120,137	\$ 120,445	\$ 117,228	117,228	\$ 103,713	\$ 55,476
Part-time	174	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	-	61,741
Overtime	35,161	39,630	30,000	30,000	41,004	30,000
Special Pay	2,325	1,399	11,730	11,730	4,423	3,560
Payroll Taxes	12,384	12,547	12,160	12,160	11,409	6,811
Retirement	38,065	24,629	23,222	23,222	18,111	22,285
Cafeteria Benefits	37,930	40,514	41,868	41,868	43,723	55,889
Unemployment/Work Comp	4,130	5,358	7,155	7,155	4,542	5,883
SUB-TOTAL	250,306	244,522	243,363	243,363	226,925	241,645
OPERATING EXPENDITURES						
Professional Services	18,758	-	100	100	100	100
Other Contractual Services	55,862	42,537	65,706	65,706	62,392	70,014
Travel & Per Diem	1,228	1,877	2,408	2,408	2,208	2,408
Communications	2,690	1,980	960	960	-	960
Postage/Transportation	-	-	100	100	-	100
Utilities	98,048	103,710	108,240	108,240	95,000	108,240
Rentals & Leases	359	-	400	400	-	400
Insurance	-	-	-	-	-	-
Repair & Maintenance	137,914	149,087	158,690	163,583	149,764	158,690
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	553	376	2,500	2,500	1,605	2,500
Office Supplies	47	-	-	-	-	-
Operating Supplies	49,114	31,152	41,200	41,200	29,700	41,200
Fuels, Oils, Lubricants	4,935	4,726	4,000	4,000	4,125	4,000
Road Materials & Supplies	-	-	6,000	6,000	5,000	6,000
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	369,508	335,445	390,304	395,197	349,894	394,612
CAPITAL OUTLAY	-	12,419	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 619,814	\$ 592,386	\$ 633,667	\$ 638,560	\$ 576,819	\$ 636,257
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	2.72%	(4.43%)	6.97%	7.79%	(2.63%)	10.30%

General Fund
Community Services Department - Recycling Center

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENDITURES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	51,477	63,587	65,059	65,059	72,000	65,059
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Postage/Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	9,768	8,284	11,640	11,640	11,640	11,640
Office Supplies	-	-	-	-	-	-
Operating Supplies	3,996	3,975	4,000	4,000	3,996	4,000
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	65,241	75,845	80,699	80,699	87,636	80,699
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	<u>\$ 65,241</u>	<u>\$ 75,845</u>	<u>\$ 80,699</u>	<u>\$ 80,699</u>	<u>\$ 87,636</u>	<u>\$ 80,699</u>
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	25.88%	16.25%	6.40%	6.40%	15.55%	(7.92%)

PLANNING BRANCH – GENERAL FUND

DEPARTMENT FUNCTION

Provide effective and efficient Planning and Code Enforcement services while implementing 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 environmental and historical resources; provide professional and efficient support to the Sanibel Planning Commission; and deliver the highest possible level of responsive public service and transparency.

FIVE YEAR CHALLENGES

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

PLANNING BRANCH – GENERAL FUND

FIVE YEAR CHALLENGES (CONTINUED)

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

CURRENT YEAR ACCOMPLISHMENTS

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



PLANNING BRANCH – GENERAL FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

- Continue the city-wide Redevelopment Plan and develop strategies for:
 - ❖ The Non-Resort Housing District Redevelopment Plan
- Continue to provide educational support and develop enforcement measures to improve and enhance water quality
- To continue to seek opportunities for improved enforcement of the City's short term rental regulations.

To Support Departmental Objectives:

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

PERFORMANCE INDICATORS

Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021
City Council Redevelopment Work	September 2016	September 2017	September 2018	September 2019	TBD
Permits Processed	583	742	681	557	TBD
Planning Commission	17	16	16	12	TBD
Code Enforcement Cases and Hearings	576	564	605	689	TBD
Retrieval Requests for Off-island	1,360	1,465	1,463	969	TBD

PLANNING BRANCH – GENERAL FUND

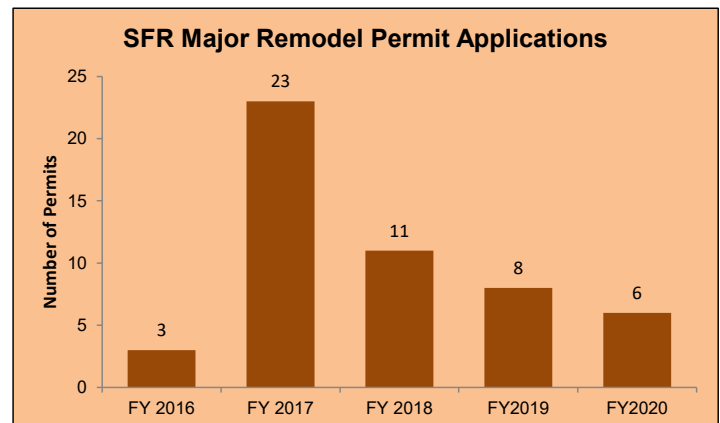
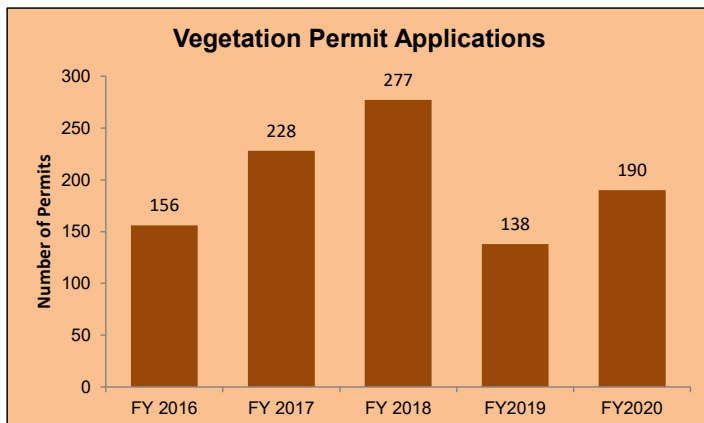
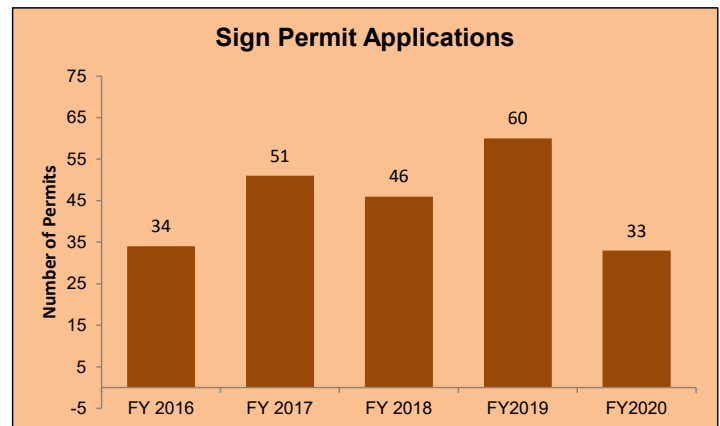
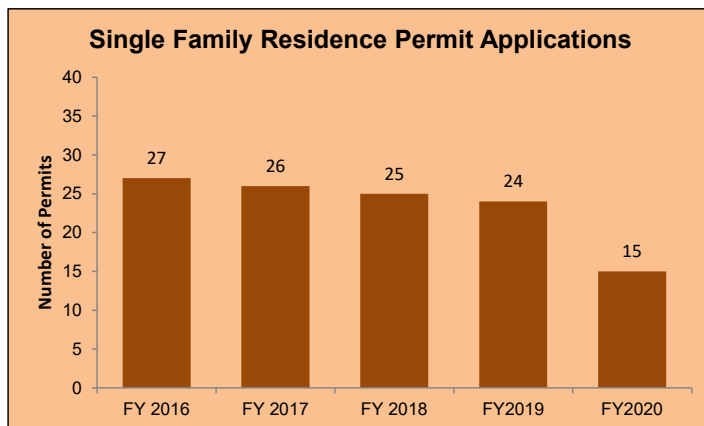
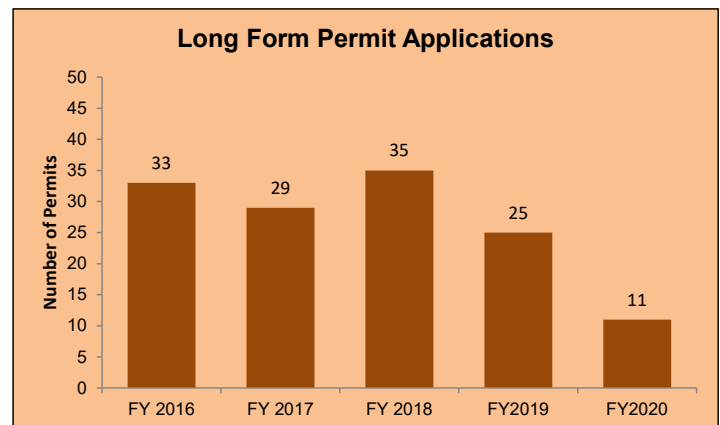
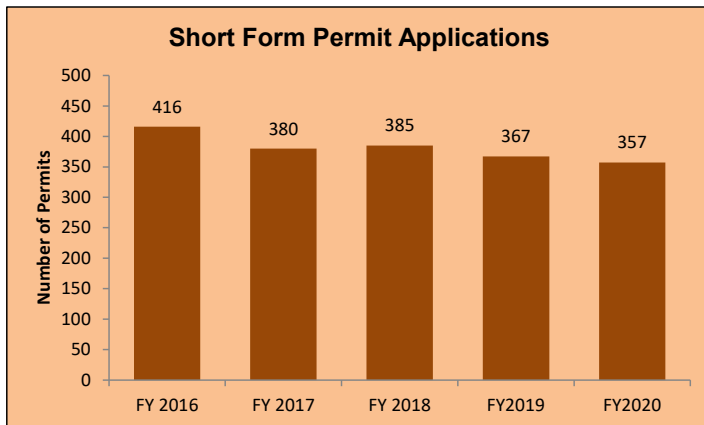
RESPONSIBILITIES

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



PLANNING BRANCH – GENERAL FUND

TREND ANALYSIS



General Fund
Community Services Department - Planning Branch

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 436,829	\$ 486,117	\$ 522,145	\$ 522,145	\$ 517,531	\$ 383,692
Part-time	22,518	227	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	86,994	86,994	16,992	160,973
Overtime	22,972	13,315	15,000	15,000	10,517	15,000
Special Pay	5,697	9,171	32,398	32,398	15,845	15,084
Payroll Taxes	38,349	38,813	43,570	43,570	41,608	31,654
Retirement	179,082	123,549	122,614	122,614	93,671	116,513
Cafeteria Benefits	99,005	92,041	118,184	118,184	103,755	147,825
Unemployment/Work Comp	5,672	6,796	9,861	9,861	7,876	9,052
SUB-TOTAL	810,124	770,028	950,766	950,766	807,795	879,793
OPERATING EXPENDITURES						
Professional Services	2,400	3,002	45,000	45,000	45,000	45,000
Other Contractual Services	6,043	86,617	120,000	120,000	120,000	120,000
Travel & Per Diem	18,326	12,223	12,908	12,908	12,908	12,908
Communications	9,037	9,793	6,328	6,328	6,328	6,328
Postage/Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	1,781	2,091	3,700	3,700	3,700	3,700
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	500	500	1,000	1,000
Printing	1,097	274	1,000	1,000	500	500
Promotional Activities	-	-	-	-	-	-
Other Current Charges	5,081	5,371	7,500	7,500	7,500	7,500
Office Supplies	9,613	6,650	10,000	10,000	10,000	10,000
Operating Supplies	2,678	1,554	2,500	2,500	2,500	2,500
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	806	1,557	1,000	1,000	1,000	1,000
Training and Education	35	749	1,000	1,000	1,000	1,000
SUB-TOTAL	56,897	129,879	211,436	211,436	211,436	211,436
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 867,021	\$ 899,907	\$ 1,162,202	\$ 1,162,202	\$ 1,019,231	\$ 1,091,229
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	(0.72%)	3.79%	29.15%	29.15%	13.26%	7.06%

BUILDING BRANCH – SPECIAL REVENUE FUND

DEPARTMENT FUNCTION

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

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

FIVE YEAR CHALLENGES

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

BUILDING BRANCH – SPECIAL REVENUE FUND

CURRENT YEAR ACCOMPLISHMENTS

- Completed application with the Federal Emergency Management Agency's (FEMA) National Flood Insurance Program Community Rating System (NFIP-CRS).
- Coordinated all paperwork and applications for the Contractor Review Board. Worked with City Council to streamline processes.
- The department has worked to build a strong, cohesive unit of highly trained professionals who are posed to address future events and concerns caused by the economy of the City.
- Work to gain Code Compliance through meeting with concerned parties to understand their discrepancies in the department before taking complaints to the Contractor Review Board.
- Developed an efficient and effective way to access off island historical documents for the public and staff.
- Implemented additional staffing by using the services of a private consulting firm in order that they provide a qualified State Licensed Building Inspector on an as needed basis to maintain current service levels.
- Continued to dedicate staff to implementation of new permitting software platform scheduled to go live in fiscal year 2021.

BRANCH 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 workplace transitioning to the cloud which takes a greater skill level

PERFORMANCE INDICATORS

Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021
To maintain permit fees received and the associated costs of enforcing the Florida Building Code.	Completed	Completed	Completed	Completed	TBD

BUILDING BRANCH – SPECIAL REVENUE FUND

RESPONSIBILITIES



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

Construction – During the active construction phase the Building Department is responsible for receiving

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

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



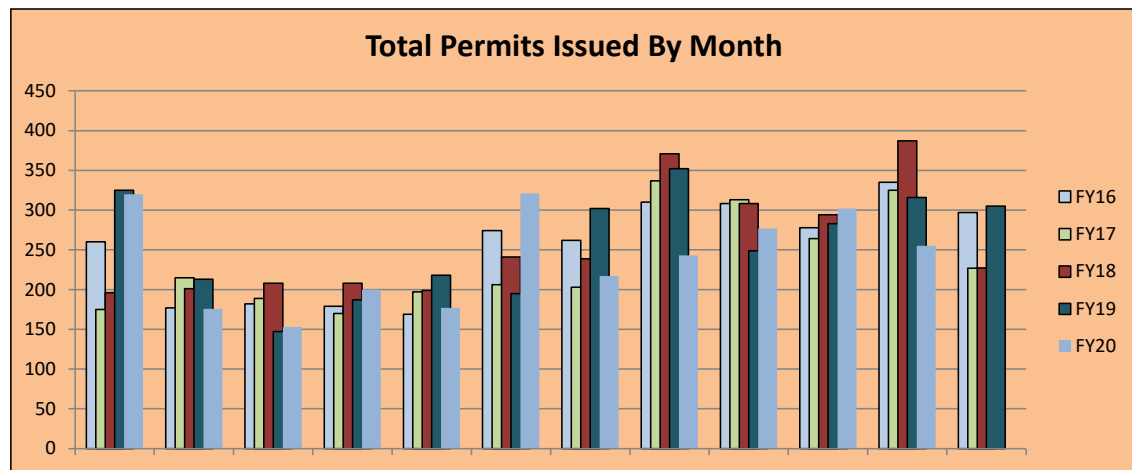
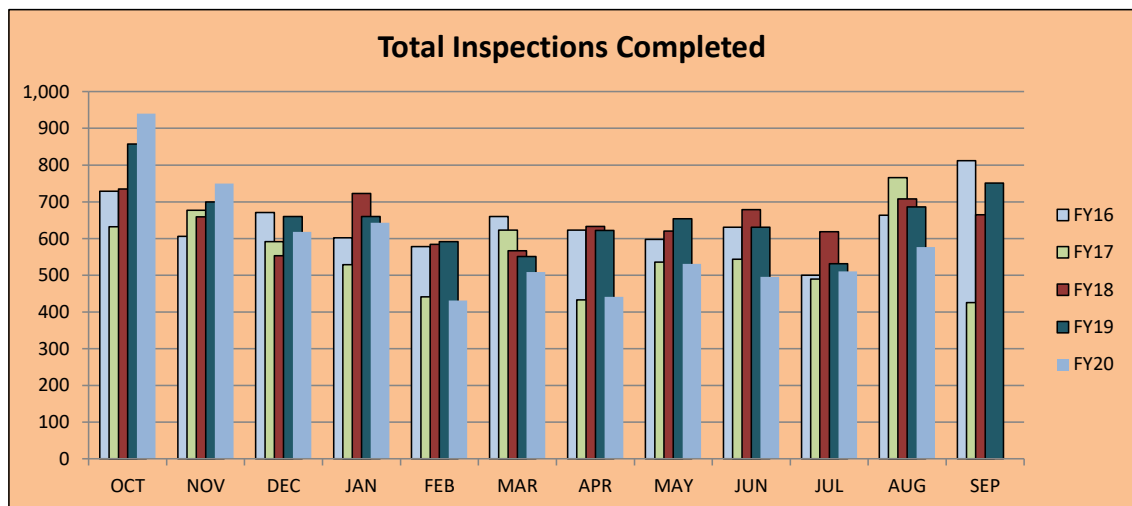
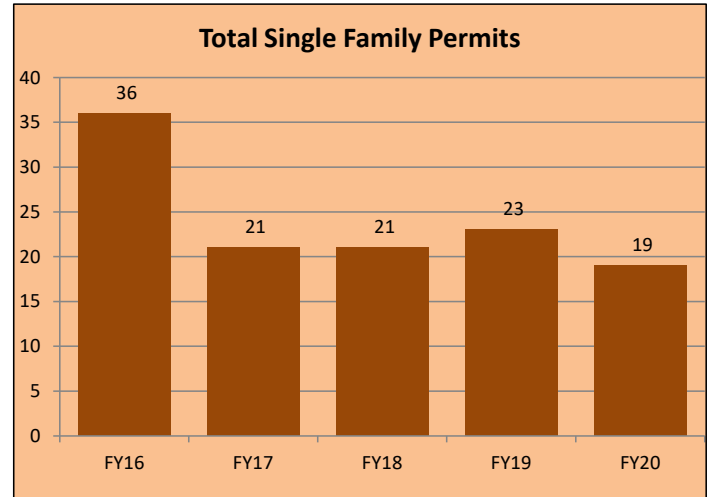
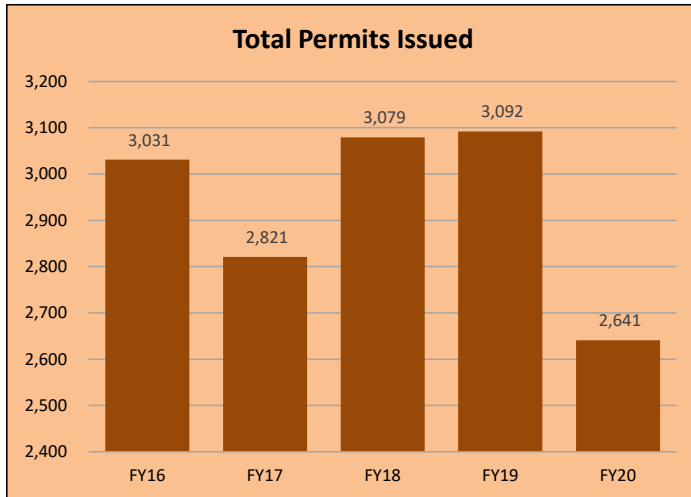
TREND ANALYSIS

Key Observations:

- Construction industry is generally operating at a normal pace for when there is a typical solid economy.
- The increase of inspections that requested are requiring existing staff to work more efficiently.

BUILDING BRANCH – SPECIAL REVENUE FUND

TREND ANALYSIS



Special Revenue Fund
Community Services Department - Building Branch

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 368,722	\$ -	\$ 437,716	\$ 437,716	\$ 445,868	\$ 393,621
Part-time	188	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	60,261	60,261	-	124,749
Overtime	19,239	-	15,000	15,000	6,778	15,000
Special Pay	4,500	-	18,324	18,324	15,177	13,284
Payroll Taxes	29,945	-	35,649	35,649	35,788	32,276
Retirement	108,983	-	76,195	76,195	64,028	77,171
Cafeteria Benefits	78,734	-	81,515	81,515	102,959	114,331
Unemployment/Work Comp	2,261	-	4,990	4,990	4,437	5,171
SUB-TOTAL	612,572	-	729,650	729,650	675,035	775,603
OPERATING EXPENDITURES						
Professional Services	96,471	-	250,000	250,000	258,325	250,000
Other Contractual Services	51,626	-	5,000	5,000	5,000	5,000
Travel & Per Diem	14,610	-	15,016	15,016	15,016	15,016
Communications	7,155	-	5,340	5,340	5,340	5,340
Postage/Transportation	1,227	-	1,500	1,500	1,500	1,500
Utilities	-	-	-	-	-	-
Rentals & Leases	2,442	-	2,500	2,500	2,500	2,500
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	150	150	150	150
Printing	134	-	750	750	750	750
Promotional Activities	816	-	4,000	4,000	4,000	4,000
Other Current Charges	219,394	-	179,764	179,764	179,764	179,764
Office Supplies	1,493	-	2,500	2,500	2,500	2,500
Operating Supplies	2,216	-	1,500	1,500	1,500	1,500
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	3,658	-	15,000	15,000	15,000	15,000
SUB-TOTAL	401,242	-	483,020	483,020	491,345	483,020
CAPITAL OUTLAY	-	-	-	-	-	675,000
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 1,013,814	\$ -	\$ 1,212,670	\$ 1,212,670	\$ 1,166,380	\$ 1,933,623
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	13.30%	(100.00%)	#DIV/0!	#DIV/0!	#DIV/0!	65.78%

UTILITY BRANCH – ENTERPRISE FUND

PHYSICAL ENVIRONMENT FUNCTION

To improve surface water quality; to provide reliable, high quality wastewater collection, treatment, and reuse services in a cost effective manner to residential and commercial customers at a reasonable cost; to provide maintenance on the City's network of gravity sewer lines, sewer force main lines, 135 City-owned lift stations as well as the City network of reclaimed water distribution lines; to operate and maintain the Donax Wastewater Reclamation Facility in compliance with state and federal regulations.

FIVE YEAR CHALLENGES

- The utility division's functions require technical proficiency. No matter the condition of the 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.
- Sanibel Island experienced its first significant period of development during the middle to late 20th century. As a result, much of the now publicly maintained infrastructure has reached or currently is approaching the end of the first generational lifespan. This includes gravity sewer lines, force mains, lift stations and the Donax Water Reclamation Facility. While infrastructure is typically maintained through annual inspections and repairs; repair frequency, cost and capital replacement projects represent an emerging and necessary component of the Department's operations. These projects require significant investment of staff time in preparation and during construction.
- Under construction at the Donax Water Reclamation Facility is the approximately 2-year project to upgrade the Modified Ludzack Ettinger (MLE) process to a 5-stage Bardenpho process coupled with adding the membrane biological reactor (MBR) process to improve effluent quality to reduce nutrient loadings. These treatment improvements will:
 - Improve effluent quality to reduce nutrient loadings.
 - Increase the current permitted design capacity.
 - Extend the useful life of the facility.

CURRENT YEAR ACCOMPLISHMENTS

- 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, Beachview Subdivision, Sea Oats Subdivision and East Rocks area.
- Continued with the plant tank inspection/repair program.
- Construction activities began February 3, 2019 for the Donax Water Reclamation Facility (WRF) Process Improvements. This project will improve effluent quality to reduce nutrient loadings and increase capacity.

UTILITY BRANCH – ENTERPRISE FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

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

To Support Departmental Objectives:

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

PERFORMANCE INDICATORS

Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021
Annual Average Daily Flow (MGD)	1.50	1.50	1.34	1.51	TBD
Funds expended on I/I corrections (\$)	119,874	110,087	174,412	22,237	TBD
Funds expended to identify I/I sources (\$)	7,805	8,424	13,067	0	TBD
Number of effluent violations	1	1	0	1	TBD
Number of system overflows	1	0	3 (2 private)	4 (2 private)	TBD
Grease trap inspections performed	260	219	229	0	TBD
Grease trap violations	42	21	31	0	TBD

RESPONSIBILITIES

Utility Operations

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

Utility Maintenance

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

TREND ANALYSIS

Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021
Sewer equivalent residential units (ERU)	9,480	9,521	9,527	9,530	TBD
Average Daily Wastewater Flow (MGD)	1.50	1.50	1.34	1.51	TBD

Enterprise Fund
Community Services Department - Utility Branch

	GAAP Basis		Non-GAAP Basis			FY 2022 Budget
	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021 Adopted Budget	Fiscal Year 2021 Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 938,424	\$ 959,505	\$ 811,266	\$ 811,266	\$ 978,813	\$ 779,877
Part-time	30,257	34,713	65,038	65,038	42,603	65,038
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	296,857	296,857	-	202,798
Overtime	190,731	214,382	170,000	170,000	223,704	170,000
Special Pay	44,854	39,661	64,794	64,794	46,591	39,424
Payroll Taxes	84,553	88,718	84,999	84,999	98,816	80,657
Retirement	162,388	35,089	158,184	158,184	117,487	154,780
Cafeteria Benefits	202,798	217,002	201,775	201,775	234,608	294,583
Unemployment/Work Comp	21,602	32,356	34,362	34,362	31,497	31,701
SUB-TOTAL	1,675,607	1,621,426	1,887,275	1,887,275	1,774,119	1,818,858
OPERATING EXPENSES						
Professional Services	67,961	118,036	121,285	121,285	44,285	141,285
Other Contractual Services	294,761	341,790	443,939	443,939	698,141	479,739
Travel & Per Diem	14,989	14,088	13,248	13,248	13,248	13,248
Communications	28,346	27,657	20,898	20,898	23,790	24,252
Postage/Transportation	554	268	1,500	1,500	500	1,500
Utilities	307,251	318,597	355,320	355,320	325,000	355,320
Rentals & Leases	7,827	10,942	13,496	13,496	13,496	13,496
Insurance	15,710	16,712	28,769	28,769	28,769	28,769
Repair & Maintenance	844,970	802,994	972,500	1,121,592	1,157,917	1,142,500
Printing	-	103	1,000	1,000	250	1,000
Promotional Activities	-	491	2,000	2,000	500	2,000
Other Current Charges	626,976	663,140	645,688	645,688	636,963	645,688
Office Supplies	1,912	1,741	4,400	4,400	2,000	4,400
Operating Supplies	248,651	231,312	240,600	240,600	240,000	254,600
Fuels, Oils, Lubricants	16,603	10,339	40,425	40,425	20,000	40,425
Road Materials & Supplies	-	-	4,000	4,000	2,000	4,000
Books, Subscriptions, etc.	5,344	2,915	19,614	19,614	5,000	19,614
Training and Education	-	-	-	-	-	-
SUB-TOTAL	2,481,855	2,561,125	2,928,682	3,077,774	3,211,859	3,171,836
CAPITAL OUTLAY	-	-	7,568,918	10,994,155	9,406,530	5,244,652
NON-OPERATING EXPENDITURES						
Depreciation & Amortization	2,470,144	2,456,998	-	-	-	-
Debt Service	326,251	336,397	3,288,021	3,288,021	3,288,021	2,591,891
SUB-TOTAL	2,796,395	2,793,395	3,288,021	3,288,021	3,288,021	2,591,891
DEPARTMENTAL TOTAL	\$ 6,953,857	\$ 6,975,946	\$ 15,672,896	\$ 19,247,225	\$ 17,680,529	\$ 12,827,237
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	(4.36%)	0.32%	124.67%	175.91%	153.45%	(27.45%)



POLICE DEPARTMENT – GENERAL FUND / ENTERPRISE FUND PUBLIC SAFETY FUNCTION

CHIEF OF POLICE



Chief William Dalton was hired in May of 1994 and promoted to Chief of Police in 2017. He has a total of 27 years of service with the department. He has served in the following positions: chief of police, interim chief of police, major, lieutenant, sergeant and officer.

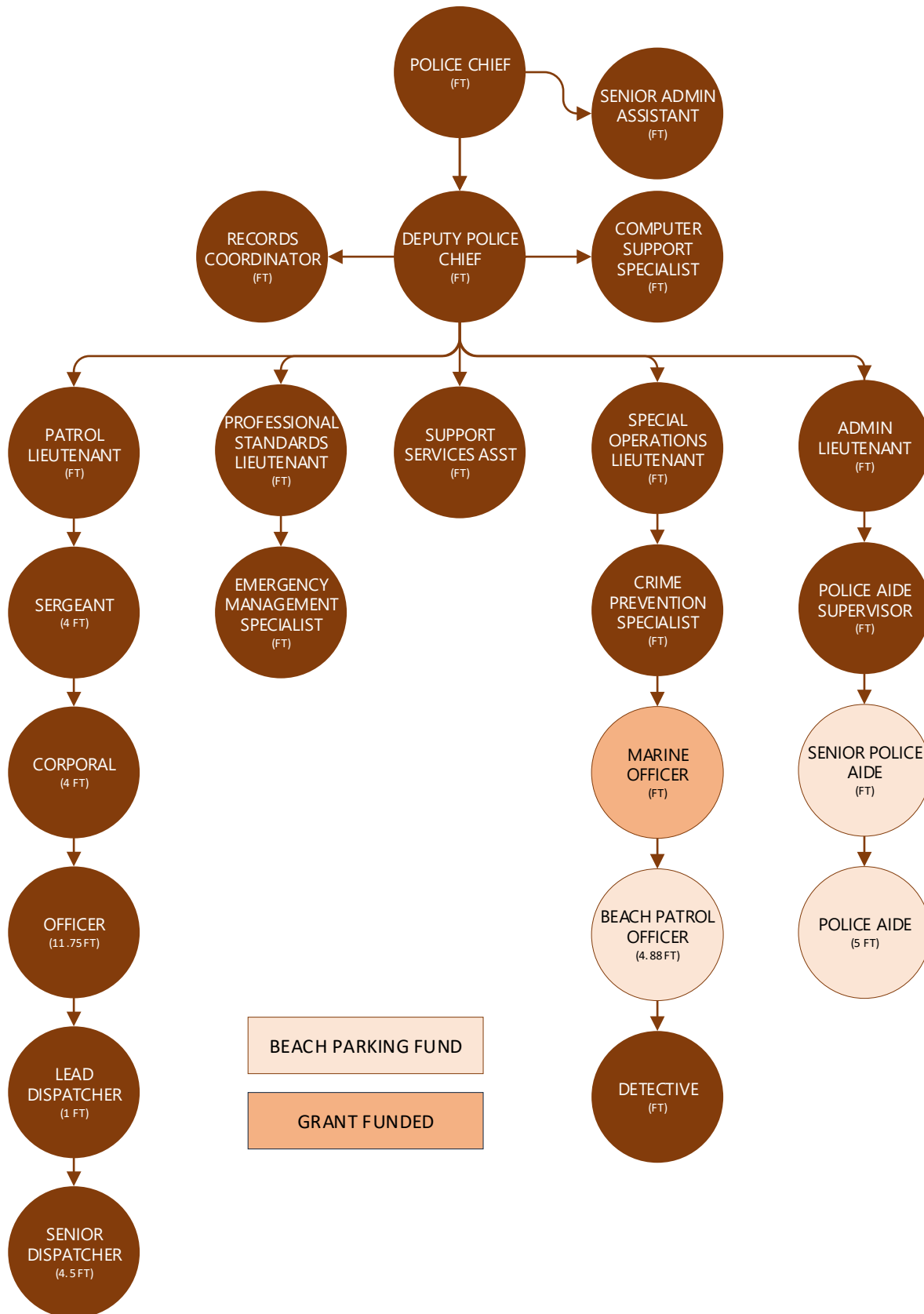
Chief Dalton earned his bachelor's degree in Criminal Justice from the University of South Florida and a Master of Business Administration degree from Florida Gulf Coast University.

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



POLICE DEPARTMENT – GENERAL FUND / ENTERPRISE FUND

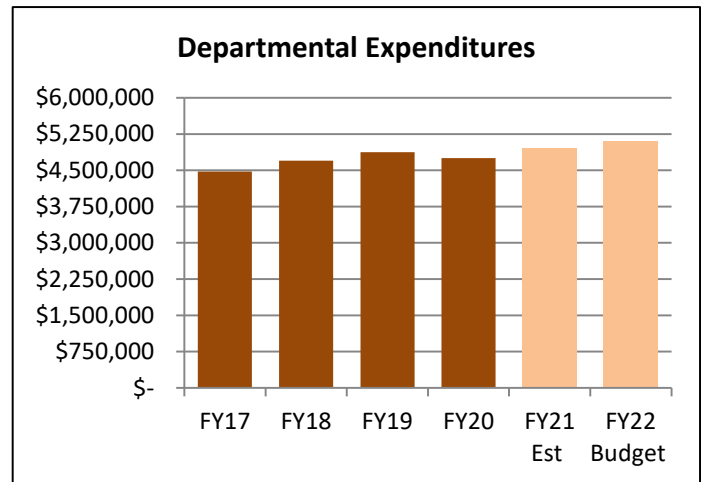
DEPARTMENT STRUCTURE



POLICE DEPARTMENT – GENERAL FUND / ENTERPRISE FUND

DEPARTMENT FUNCTION

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



FIVE YEAR CHALLENGES

- The most significant challenge the Sanibel Police Department faces is recruiting and retaining quality sworn and non-sworn employees in this post Covid-19 era. The Covid-19 pandemic has put numerous strains on our existing officers in the field in ways we never imagined. This challenge is exacerbated by the fact there is an acute shortage of quality officers throughout Lee County as well as the State of Florida.
- Our Police Department is designed to have 30 officers. However, because of the financial strain of the pandemic we have been operating with 26. This leaves our department short in areas that are typically considered support roles. Our Marine Patrol, Beach Patrol and community engagement areas such as crime prevention and safety education have all suffered because of this staffing shortage.
- Emerging from the pandemic has placed demand on our beach parking areas that we have never seen the magnitude of before. We are experiencing record levels of use in our beach parking areas and boat ramp.
- An additional challenge to the department involves replacing our whole communication system software, recordkeeping software and our police report writing software. Our systems work in conjunction with Lee County's systems. Lee county is replacing their systems which will require the replacement of our systems.
- The City of Sanibel is facing an additional challenge in expanding the Police and Emergency Management facility. Our current Police Department is being used beyond original capacity and in order to provide basic public safety services an addition to the facility or a new facility is imperative.
- We currently have no training room or locker room facilities for personnel. This is inadequate and fails to meet the needs of the current gender diverse workforce.
- This expansion will also enhance our capacity to perform Emergency Management. The need for which was exemplified during Hurricane Irma
- Traffic increases, impact of congestion and beach parking capacity limitations are causing increased need for traffic control personnel.

POLICE DEPARTMENT – GENERAL FUND / ENTERPRISE FUND FIVE YEAR CHALLENGES (CONTINUED)

- Upgrading and updating the functionality of communications. This would include a redesign of the Communications Room to be more ergonomically correct.
- Documenting interaction between the human population and coyotes
- Maintain service levels and determine methods to reduce motorized vehicles from accessing remote trails.
- Use of new technologies and video systems in crime prevention

CURRENT YEAR ACCOMPLISHMENTS

- Answered over 67,000 calls for service in calendar year 2020.
- Worked diligently to continue to experience one of the lowest crime rates in Southwest Florida.
- Maintain Staff Training Certifications through in-house training (CPR, AED, Mandatory continuing L.E. education)
- Received a West Coast Inland Navigation District (WCIND) grant that partially funds one marine patrol officer
- Completed Active Shooter Awareness training at identified public and private businesses and institutions

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 FY2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021
Document Code Enforcement violations. Take corrective action against violators through citation or education. Measurement is ordinance violations documented.	300	219	321	432 VCO 86 GOV. ORD.	450
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	82	88	82	59	75-Move to FIBRS
Maintain response time at the previous year's rates. Measurement is the average police response time to a call.	4.40	4.06	4.11	3.39	3.39

RESPONSIBILITIES

EXECUTIVE STAFF

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

PATROL DIVISION

- Proactively Patrol All Roadways
- Respond to All Emergency Calls
- Respond to All Criminal Complaints
- Respond to All Calls for Service
- Perform Arrests
- Issue Traffic Citations.
- Respond to Traffic Crashes
- Animal Control
- Special Patrol Details
- Environmental Patrol Details
- Alligator Complaints
- Traffic Enforcement
- Report Writing
- Case Preparation
- Traffic Court
- Bureau of Driver Improvement Hearings
- Criminal Court
- Code Enforcement
- Correction Reports
- Criminal Investigation
- Property/Evidence
- Traffic Control
- Collect Mail Dropped for Utility Payment

- Deliver City deposits
- Deliver City Council packets
- City Mail Collection
- Department Scheduling
- Business Checks
- Residential Dark House Program

SPECIAL SERVICES

- Follow-up Investigations
- Property Validations
- Crime Scene Investigation
- Analysis and disposition of evidence
- City Council Security
- Patrol the Beaches and Waterways
- Participate in the Lee County Marine Advisory
- Liaison for City of Sanibel Marine Advisory
- Participate in the Gulf Coast Intelligence Com.
- Participate in the Lee County Public Safety Coordinating Council
- Participate in the Domestic Security Task Force
- West Coast Inland Navigation District Program
- Implement G.A.T.E. Program
- School Resource Officer Program
- Neighborhood Watch
- Human Smuggling Task Force
- Gang Task Force
- Crime Prevention Program
- Attend Annual Homeowner's Association Mtgs.
- Special Event Planning

PROFESSIONAL STANDARDS DIVISION

- Emergency Management Planning
- Maintain Contact with Weather Consultant
- Coordinate Emergency Planning with Outside Agencies
- Implement Hurricane Pass Program
- Hurricane and Disaster Preparedness Education.
- Maintain and Implement Emergency Evacuation Plans
- Maintain and Implement Re-entry Plans
- Maintain and Implement Recovery Plans
- Implement Disaster Security Plan
- Implement Emergency Communication Plan
- Serve as Liaison for Special Needs Program

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

ADMINISTRATION DIVISION

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

EXECUTIVE ASSISTANT

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

DISPATCH

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

- Alert Radio Messages
- Monitor anonymous tips via TIPSOFT program
- Monitor LPR alerts
- Handle lobby walk ins
- Monitor department radio traffic

PARKING ENFORCEMENT

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

RECORDS

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

Local, State and other law enforcement agencies.

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

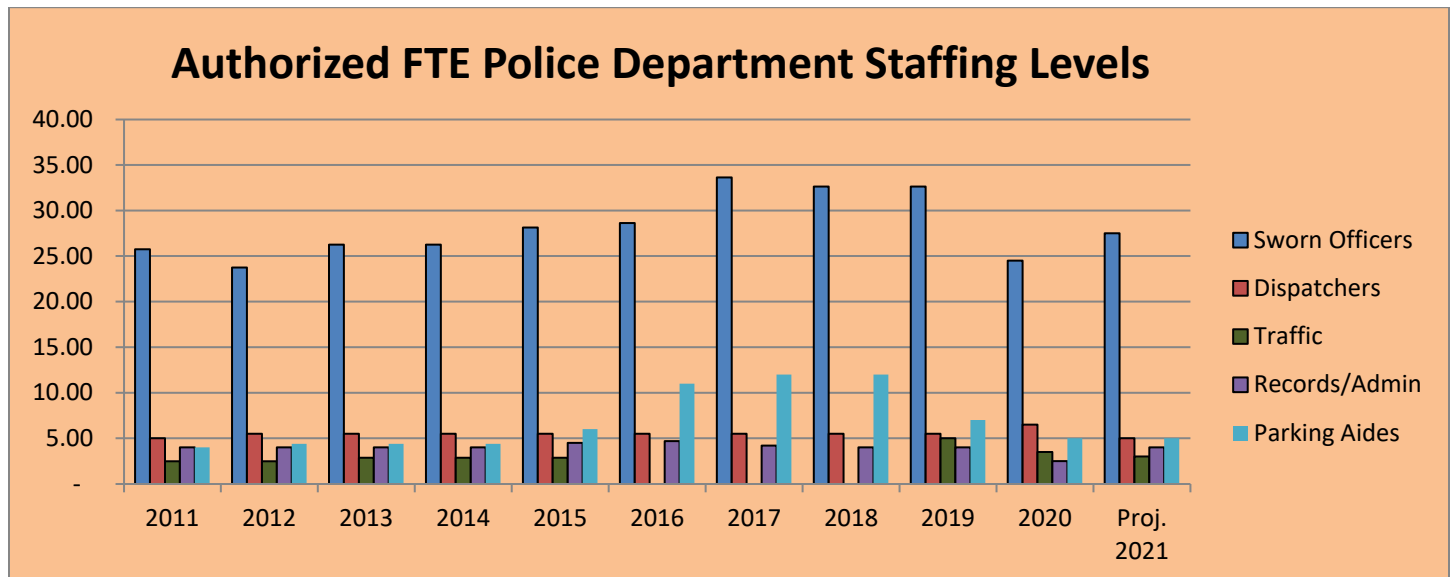
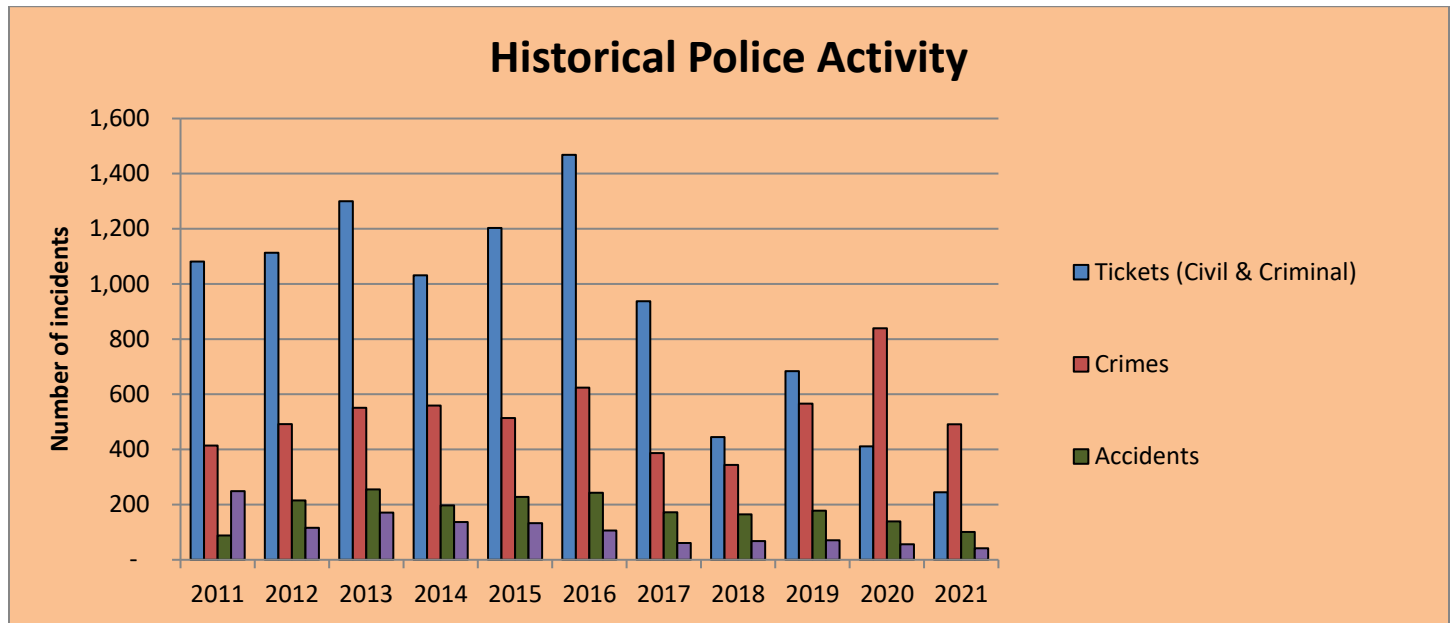
IT SUPPORT

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

CRIMINAL ANALYST

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

POLICE DEPARTMENT – GENERAL FUND / ENTERPRISE FUND TREND ANALYSIS



POLICE DEPARTMENT – GENERAL FUND

TREND ANALYSIS

Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021
Call for Service	26,146	34,186	36,026	57,971	50,064
Federally Reportable Crimes UCR:	80	88	81	59	70
Burglary	21	10	12	11	4
Theft	43	49	47	34	29
Assault	15	10	21	14	13
Vehicle Theft	0	0	0	0	1
Robbery	0	0	0	0	0
Rape	1	3	0	0	1
Murder	0	0	0	0	0
Tickets (Civil & Criminal)	937	684	503	411	245
Crimes	387	518	566	839	491
Accidents	172	181	178	139	101
Arrests (incl. Violation of City Ord. & Notice to Appear)	74	113	71	56	42
City Ordinance Violations	277	219	321	432 VCO ONLY (86 G.O.)	337
Residency Demographics for Arrestees:					
Out of State	8%	15%	30%	20%	26%
Florida	15%	18%	11%	14%	12%
Lee County	49%	41%	28%	49%	33%
Sanibel	28%	26%	31%	17%	29%
DUIS	16	20	16	13	9
Drugs (Narcotics)	22	42	7	6	1



**General Fund
Police Department**

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022
			Adopted Budget	Amended Budget	Estimated Actual	Budget
PERSONNEL SERVICES						
Wages						
Full-time	\$ 1,690,224	\$ 1,984,438	\$ 1,827,696	\$ 1,827,696	\$ 2,159,152	\$ 1,983,035
Part-time	75,789	49,040	94,542	94,542	61,158	74,854
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	311,010	311,010	-	186,379
Overtime	189,391	146,484	121,000	121,000	192,263	175,000
Special Pay	279,676	165,656	207,599	207,599	174,268	160,840
Payroll Taxes	177,119	179,648	172,189	172,189	197,893	183,120
Retirement	1,393,421	1,280,094	1,312,916	1,312,916	1,208,006	1,197,890
Cafeteria Benefits	568,796	579,920	547,833	547,833	615,287	653,634
Unemployment/Work Comp	46,289	62,344	78,764	78,764	79,717	75,205
SUB-TOTAL	4,420,705	4,447,624	4,673,549	4,673,549	4,687,744	4,689,957
OPERATING EXPENDITURES						
Professional Services	17,808	15,032	54,700	54,700	-	12,000
Other Contractual Services	5,728	17,599	4,308	4,308	8,328	12,636
Travel & Per Diem	139,561	22,837	41,582	41,582	41,582	41,582
Communications	55,529	52,714	52,100	52,100	48,363	97,798
Postage/Transportation	803	882	1,000	1,000	1,000	1,000
Utilities	-	-	-	-	-	-
Rentals & Leases	22,684	30,328	34,079	34,079	34,079	34,079
Insurance	-	-	-	-	-	-
Repair & Maintenance	28,422	25,723	30,450	30,450	30,450	30,450
Printing	85	527	925	925	925	925
Promotional Activities	1,614	143	250	250	500	500
Other Current Charges	40,519	2,299	3,302	3,302	14,902	14,902
Office Supplies	3,385	3,225	4,000	4,000	4,000	4,000
Operating Supplies	50,246	59,799	231,550	231,550	-	80,629
Fuels, Oils, Lubricants	54,640	50,195	55,000	55,000	55,000	55,000
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	4,543	2,587	7,868	7,868	7,868	7,868
Training and Education	26,846	4,766	18,000	18,000	18,000	18,000
SUB-TOTAL	452,413	288,656	539,114	539,114	264,997	411,369
CAPITAL OUTLAY	3,116	16,610	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 4,876,234	\$ 4,752,891	\$ 5,212,663	\$ 5,212,663	\$ 4,952,741	\$ 5,101,326
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	9.97%	(2.53%)	9.67%	9.67%	4.20%	3.00%

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

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 145,853	\$ 125,976	\$ 84,491	\$ 84,491	\$ 97,383	\$ 56,158
Part-time	3,199	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	-	76,972
Overtime	3,671	7	-	-	4	-
Special Pay	1,000	-	2,750	2,750	444	3,848
Payroll Taxes	12,165	9,999	6,674	6,674	7,484	4,590
Retirement	49,379	53,057	57,380	57,380	53,087	42,965
Cafeteria Benefits	24,313	21,939	17,934	17,934	13,623	38,644
Unemployment/Work Comp	-	1,871	1,954	1,954	1,942	2,811
SUB-TOTAL	239,580	212,849	171,183	171,183	173,967	225,988
OPERATING EXPENDITURES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	6,000	18,760	6,400	6,400	6,400	6,400
Travel & Per Diem	629	651	3,800	3,800	3,800	3,800
Communications	740	336	750	750	158	158
Postage/Transportation	881	375	500	500	500	500
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	719	180	900	900	900	900
Printing	1,724	545	2,500	2,500	-	7,827
Promotional Activities	2,960	-	700	700	700	700
Other Current Charges	1,325	2,081	650	650	650	650
Office Supplies	40	184	600	600	600	600
Operating Supplies	10,755	358	4,000	4,000	4,000	4,000
Fuels, Oils, Lubricants	-	-	1,000	1,000	1,000	1,000
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	101	100	200	200	200	200
Training and Education	-	699	2,100	2,100	2,100	2,100
SUB-TOTAL	25,874	24,269	24,100	24,100	21,008	28,835
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 265,454	\$ 237,117	\$ 195,283	\$ 195,283	\$ 194,975	\$ 254,823
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	27.59%	(10.67%)	(17.64%)	(17.64%)	(17.77%)	30.70%



NATURAL RESOURCES DEPARTMENT – GENERAL FUND

PHYSICAL ENVIRONMENT FUNCTION

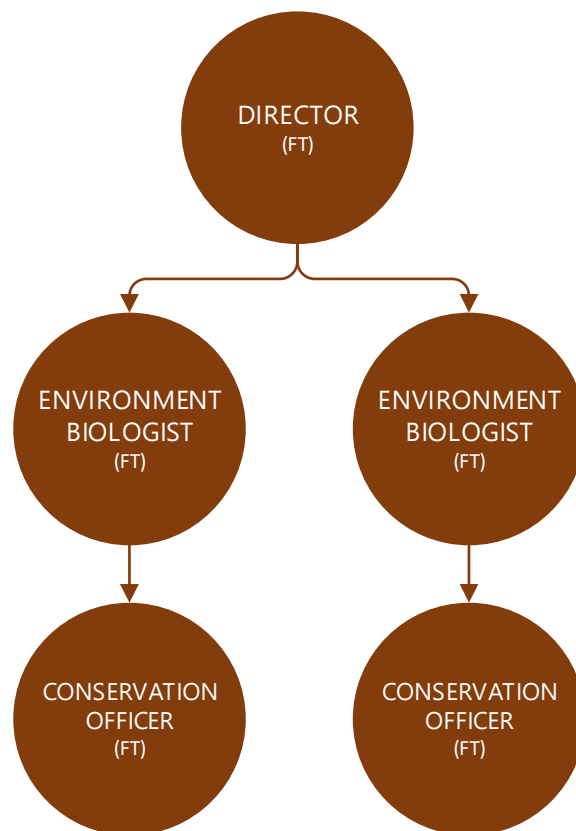
DIRECTOR



Holly Milbrandt has been employed with the City of Sanibel for more than 16 years and has over 18 years of experience in south Florida ecosystems and expertise in water quality, marine biology, estuarine ecology, coastal systems, environmental restoration, land management, environmental education, and grant acquisition and management.

She has held several positions with the City including Environmental Specialist, Environmental Health and Water Quality Specialist, and Environmental Biologist, before becoming Director of Natural Resources in 2020. She earned a Bachelor of Science in Biology from Furman University and a Master of Science in Marine Biology from University of Charleston, SC.

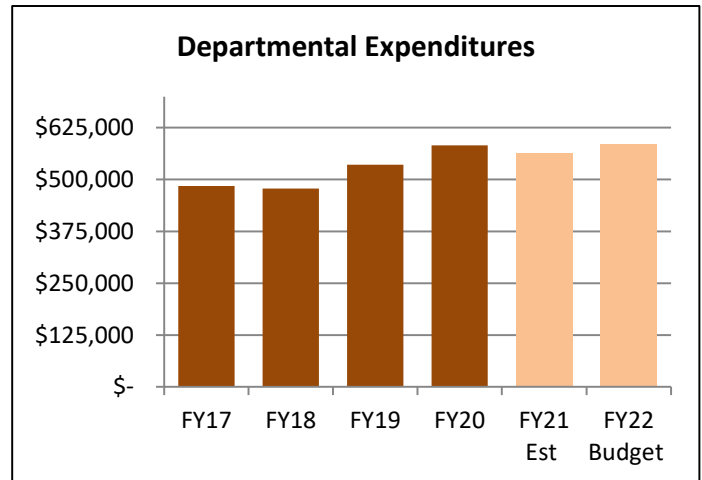
DEPARTMENT STRUCTURE



NATURAL RESOURCES DEPARTMENT – GENERAL FUND

DEPARTMENT FUNCTION

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



FIVE YEAR CHALLENGES

- Continued impacts from the Caloosahatchee watershed and Lake Okeechobee regulatory discharges on coastal water quality that result in increased frequency and duration of algal blooms that threaten Sanibel's natural systems, economy, and resident's quality of life.
- Building regional partnerships to support continued implementation of the Comprehensive Everglades Restoration Plan (CERP), including the Central Everglades Planning Project (CEPP) which expedites critical projects aimed at sending water south.
- Funding and implementation of water storage and nutrient removal projects within the Caloosahatchee basin to address high and low-flow impacts affecting Sanibel's water quality.
- Meeting federal and state-mandated water quality regulations within the Sanibel Slough and our coastal waters, including Total Maximum Daily Loads and Numeric Nutrient Criteria.
- The repeated attempts of the Florida legislature to preempt the City's ability to implement measures to protect local water quality, including adoption of local fertilizer ordinances and contractor training programs, require substantial staff time and threaten to limit the tools available to address State water quality mandates.
- Coastal resiliency planning and adaptation to address the impacts of climate change and sea level rise on Sanibel's natural resources and built environments.
- Completing timely review/evaluation of sustained high volume of new development and redevelopment projects and assessments of vacant parcels considering complex environmental conditions (e.g., wetlands, gopher tortoises/coastal scrub, etc.) that are present on
- remaining parcels.
- Continued management and compliance with the island-wide Brazilian Pepper Eradication Program.
- Management and treatment of existing and newly introduced invasive species (e.g., vines, insects, reptiles).
- Management of native and non-native wildlife, including the continued presence of coyotes on Sanibel and their potential impacts on protected species.

NATURAL RESOURCES DEPARTMENT – GENERAL FUND

FIVE YEAR CHALLENGES (CONTINUED)

- Beachfront lighting impacts on sea turtles. Focusing our attention on both interior and exterior lighting is essential as we work with our partners to protect both sea turtles and nesting shorebirds on Sanibel's thirteen miles of beaches.
- Educating the public about the revised Dark Skies Ordinance and the more stringent requirements of the Beachfront Lighting standards for marine turtle protection and working with property owners to identify non-compliant lighting and source and install compliant alternatives.
- 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. Through the implementation of the Blind Pass Inlet Management Plan, sand dredged from Blind Pass will be placed on northern Sanibel on a periodic basis, but additional efforts to protect Sanibel's beaches may still be necessary.
- Habitat management to prevent the gradual succession from open grassy habitats to hardwood forests that is steadily reducing gopher tortoise habitat throughout the island. Mowing, hardwood control, and prescribed fire must be used to maintain coastal scrub habitat critical for tortoises and other rare species. The use of prescribed fire is becoming more difficult during "season" with increasing number of visitors and relatively narrow burn window.
- Management of grassland savannah habitat in the interior freshwater wetlands through prescribed fire to protect critical habitat for the endangered Sanibel rice rat, wading birds, and other wildlife.
- Continued pressure to bring human recreation into natural areas and wildlife habitats, resulting in increased interactions between humans and wildlife. Intense promotion of Sanibel as a top destination continues to draw visitors to Sanibel, further increasing this pressure and the need for accommodating infrastructure and habitat mitigation.
- Sustained impacts to sea turtles, shorebirds, and other coastal wildlife and their habitats due to the intense usage of Sanibel's beaches year-round.
- Public education of emerging issues through various media sources, including social, print, and web-based media. Challenges include seasonal fluctuations in population, diverse population, resident turnover, large number of visitors, changing media outlets.

CURRENT YEAR ACCOMPLISHMENTS

- Actively participated on the U.S. Army Corps of Engineers multi-agency Project Delivery Team (PDT) tasked with developing the Lake Okeechobee System Operating Manual (LOSOM). Natural Resources staff participated on the PDT and associated working groups (Plan and Modeling Formulation, Water Quality, and Ecological sub-teams), and worked with the City's consultants, Lee County, and local municipalities to review science and modeling used to develop the tentatively selected plan.
- Actively participated on the South Florida Water Management District's C-43 Reservoir Water Quality Treatment Component Feasibility Study Working Group to review and rank various water quality treatment technologies for implementation in the C-43 West Basin Reservoir water quality treatment component. Reviewed and provided technical comments on the corresponding Siting Evaluation and Conceptual Design reports to support the tentatively selected plan.

NATURAL RESOURCES DEPARTMENT – GENERAL FUND

ACCOMPLISHMENTS (CONTINUED)

- Worked with City Council to engage key legislative personnel and representatives to advocate for Everglades Restoration and funding for regional and local water quality projects and continued participation with the South Florida Ecosystem Restoration Task Force (SFERTF) through appointment to the Science Coordination Group.
- Continued to monitor the status of harmful algal blooms, including red tide, cyanobacteria (blue-green algae), and drift algae/macroalgae blooms in southwest Florida. Monitored beach conditions and disseminated information to the public through press releases, website updates, media interviews and responding to citizen/visitor phone calls and emails.
- Since 1992 the Department has helped to obtain 176 grants totaling over \$21.2 million to fund needed environmental restoration, hurricane recovery, and water quality projects, securing \$610,000 in grants in FY2021.
- Secured \$500,000 in grant funding from the Florida Department of Environmental Protection Florida Resilient Coastlines Program to construct the Woodring Road Living Shoreline Project, which will employ a combination of constructed and natural elements to protect a highly vulnerable road and enhance the nearshore habitat.
- Collaborated with the Sanibel-Captiva Conservation Foundation (SCCF) and the Captiva Community Panel Sea Level Rise Committee to submit a grant application to the National Fish and Wildlife Federation (NFWF) for a detailed and coordinated vulnerability assessment for Sanibel & Captiva islands, including storm and inundation modeling with different sea-level rise scenarios. This builds on the FGCU/City of Sanibel study completed in 2020 “An Assessment of Sanibel’s Coastal Vulnerability to Sea-Level Rise and Increased Storminess” and will complete the “next steps” in development of a coastal adaptation and resiliency plan for the islands.
- Participated in foundational meetings of the Southwest Florida Regional Resiliency Compact (Memorandum of Understanding ratified by Sanibel City Council on August 18, 2020).
- Coordinated with Public Works Branch and coastal engineering consultants to actively monitor erosional “hot-spots” on Sanibel (including Santiva, Gulf Pines/Gulf Shores, and others) and the performance of the San-Cap Road Protection Project completed in June 2020.
- Continued to promote the Sanibel Communities for Clean Water Program and work with property owners and neighborhood associations to implement recommended BMPs. Biannual sampling of the community lakes is included in FY22 beach parking budget.
- Launched an interactive website for the Sanibel Clean Canals Program to promote best management practices for water quality protection in Sanibel’s canal-front communities. Baseline water quality sampling in 36 Sanibel canals was completed in FY21 and will be resampled biannually.
- Completed annual water quality analysis to evaluate the performance of the Jordan Marsh Water Quality Treatment Park; designed and installed interpretive signage at the entrance kiosk.
- Completed the first marsh vegetation maintenance event at the Jordan Marsh Water Quality Treatment Park, harvesting approximately 1.5 acres of mature cattails to maintain and improve nutrient removal within the marsh.
- Managed and coordinated with City consultants to initiate comprehensive staff, public, and City Council review of the draft update of the Island-wide Beach Management Plan.

NATURAL RESOURCES DEPARTMENT – GENERAL FUND

ACCOMPLISHMENTS (CONTINUED)

- Partnered with SCCF, the J.N. "Ding" Darling National Wildlife Refuge, and the Avian Research and Conservation Institute (ARCI) to establish a Sanibel swallow-tailed kite nest monitoring team to improve our understanding of increased kite activity and nesting behavior on Sanibel.
- Continued promotion of the Sanibel Shorebird Conservation Partnership shorebird conservation video to promote awareness of Sanibel's shorebirds and wildlife-friendly beach etiquette. The video was featured in The Wildlife Society Southeast Chapter Fall 2020 newsletter.
- Completed Golf Course Fertilizer and Lake Management Annual Report Cards, with two of three golf courses in "Full Compliance" with the City's Best Management Practices (BMP) recommendations.
- Continued re-inspections and code enforcement in all zones of the Brazilian Pepper Eradication Program and completed treatment in rights of way and on City-owned lands.
- Completed annual invasive exotic vegetation sweep throughout all City conservation and park lands.
- Completed TDC-funded annual beach park planting projects and maintenance.
- Assisted with the City's environmental education efforts related to rabbits, coyotes, iguanas, alligator safety, shorebirds, sea turtles, and other topics, including preparation of new materials included with utility bill mailings and collaboration with the Vegetation Committee on the "Vegetation Matters" article series.
- Trained and certified 33 vegetation contractors and 25 fertilizer contractors through the City's Contractor Competency Card Program utilizing the online training and testing program developed in FY20 to facilitate vegetation contractor certification during COVID-19.
- Continued to monitor coyote presence on Sanibel. Installed and monitored (9) additional wildlife cameras in residential areas and worked with IT Director to sort and analyze more than 800,000 photos. Coordinated staff review of the Sanibel coyote reporting and education website, www.sanibelcoyote.com and are working with website designer to incorporate revisions and public launch.
- Participated in weekly calls and compiled a weekly Caloosahatchee Conditions Report with our regional partnership including the Sanibel-Captiva Conservation Foundation, Lee County, City of Cape Coral, and the U.S. Fish and Wildlife Service to help guide the U.S. Army Corps and the South Florida Water Management District water management decisions.
- Continued nighttime sea turtle lighting compliance inspections for beach front properties and worked with Code Enforcement to notify property owners and obtain timely compliance. Continued to promote of the "After 9, it's Turtle Time" Sea Turtle Lighting Campaign and education materials created with grant funding from the Sea Turtle License Plate Program (2017).
- Participated in the Sanibel Prescribed Fire Task Force with other agency partners to coordinate implementation of prescribed fires on Sanibel.
- Completed the annual report for the Bowman's Beach Park Gopher Tortoise Recipient Site to the State of Florida; completed refresher course activities necessary to renew FWC Authorized Gopher Tortoise Agent licensing.
- Completed gopher tortoise habitat restoration at Gulfside City Park, funded by a \$10,000 grant from the FWC. Restoration actions included removal of encroaching woody vegetation and installation of high-quality gopher tortoise forage plants.

NATURAL RESOURCES DEPARTMENT – GENERAL FUND ACCOMPLISHMENTS (CONTINUED)

- Continued public environmental outreach—staff presented at 7 meetings, conferences, workshops, and homeowners' associations.

DEPARTMENT OBJECTIVES

To Support Council Goals:

- To work closely with the South Florida Water Management District and the U.S. Army Corps of Engineers, and local, state, and federal leaders, to implement water storage and treatment projects within the Caloosahatchee basin to improve water quality and reduce ecological impacts associated with high and low-flow issues defined in the Caloosahatchee Water Management Issues white paper.
- To work with the U.S. Army Corps of Engineers to develop the new Lake Okeechobee Regulation Schedule, Lake Okeechobee System Operating Manual (LOSOM), to ensure that the schedule uses the best available science and balances all defined project purposes.
- To initiate priority projects and management measures identified in the Comprehensive Nutrient Management Plan for Sanibel, which includes a list of priority projects and management measures to effectively reduce stormwater runoff and nutrient pollution to the Sanibel River and coastal waters.
- To continue to work with island golf courses to implement the City's Fertilizer and Lake Management Guidelines, evaluate progress annually, and work to improve scores on annual report cards.
- To continue fertilizer education campaign on fertilizer Best Management Practices (BMP), and promote the Citizen's Fertilizer Education and Outreach Program, Community Lakes BMP Program, and Clean Canals Program for island homeowners to address water quality in community lakes and waterways.
- To work closely with City Council and local legislative delegation to prevent preemption of local government's ability to implement measures to protect water quality.
- To assess environmental issues associated with commercial and institutional redevelopment and provide recommendations and alternatives to protect the island's natural resources and meet the goals of the Sanibel Plan.

To Support Departmental Goals:

- To build regional consensus on short- and long-term restoration strategies to reduce the harmful impacts of the freshwater releases from Lake Okeechobee and the Caloosahatchee watershed.
- To work with the U.S. Army Corps of Engineers to develop the new Lake Okeechobee Regulation Schedule, Lake Okeechobee System Operating Manual (LOSOM), to ensure that the schedule uses the best available science and balances all defined project purposes.
- To improve stormwater treatment from developed lands and roadways prior to discharge into the Sanibel Slough through completion of the Comprehensive Nutrient Management Plan, implementation of priority projects and increased retention time in stormwater swales and other conveyances prior to discharge.
- To continue to implement the island-wide Brazilian Pepper Eradication Program.

NATURAL RESOURCES DEPARTMENT – GENERAL FUND

DEPARTMENT OBJECTIVES (CONTINUED)

- 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 disorientations by dedicating sufficient resources to achieve beach lighting compliance through enforcement of Sanibel's outdoor lighting standards.
- To educate the public on natural resources issues through various media sources, including local and regional news, social, print, and web-based media, recognizing the seasonality, diversity, and high turn-over of Sanibel's population.

PERFORMANCE INDICATORS

Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	YTD FY 2021
To achieve "compliance" on Golf Course Fertilizer and Lake Management Guidelines at all island golf courses annually	66%	66%	66%	66%	66%
To apply for grants annually to fund necessary environmental restoration projects	Yes	Yes	Yes	Yes	Yes
Conduct annual Brazilian pepper surveys for continued compliance with Brazilian Pepper Eradication Program	Yes	Yes	Yes	Yes	Yes
To treat all City managed properties for invasive exotic plants annually	100%	100%	100%	100%	100%
To prevent all sea turtle hatchling disorientations via lighting compliance efforts annually	100%	99%	98%	99%	94%
To maintain sea turtle nest depredation rates by coyotes below 10%	10% ^a	2% ^a	1% ^a	2.5% ^a	4.5% ^a
To design, engineer, permit, fund, and construct the Jordan Marsh Water Quality Treatment Park project	60%	80%	100%	100%	100%
To mow or burn all high-quality coastal scrub habitat on City managed lands every 3 years	80%	80%	80%	80%	80%
Implement the Community Lake Management BMP Program	100%	90%	95%	100%	100%
To respond to requests for property inspections within 5 workdays	95%	90%	90%	90%	75%

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

NATURAL RESOURCES DEPARTMENT – GENERAL FUND RESPONSIBILITIES

Environmental Restoration

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

Habitat Management

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

Water Quality

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

Protected Species Management

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

Regulatory Review

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

Environmental Code Enforcement

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

Public Education

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

NATURAL RESOURCES DEPARTMENT – GENERAL FUND

TREND ANALYSIS

Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	YTD FY 2021
Acres Managed	660	660	660	660	660
Acres of Exotics Treated (all lands)	1,270 ^b	860	1,265 ^b	1,145 ^b	TBD
Gallons of Herbicide Used	160	130	120	185	TBD
Site Inspections	1,667	1,517	1,563	1,386	1,037
Telephone Inquiries Handled ^a	1,703	1,593	1,623	1,565	1,360
Public Education Staff Presentations	27	28	45	21	7
Sea Turtle Lighting Violations	117 (6 surveys)	156 (7 surveys)	168 (6 surveys)	183 (5 surveys)	113 (2 surveys)
Vegetation Contractors Trained	72 (4 classes)	93 (5 classes)	66 (4 classes)	51 (2 in-person classes & online)	33 (online only)
Fertilizer Contractors Trained	47 (4 classes)	36 (4 classes)	44 (4 classes)	35 (2 in-person classes & online)	25 (online only)
Vegetation Permits Issued ^d	221	229	231	145	181

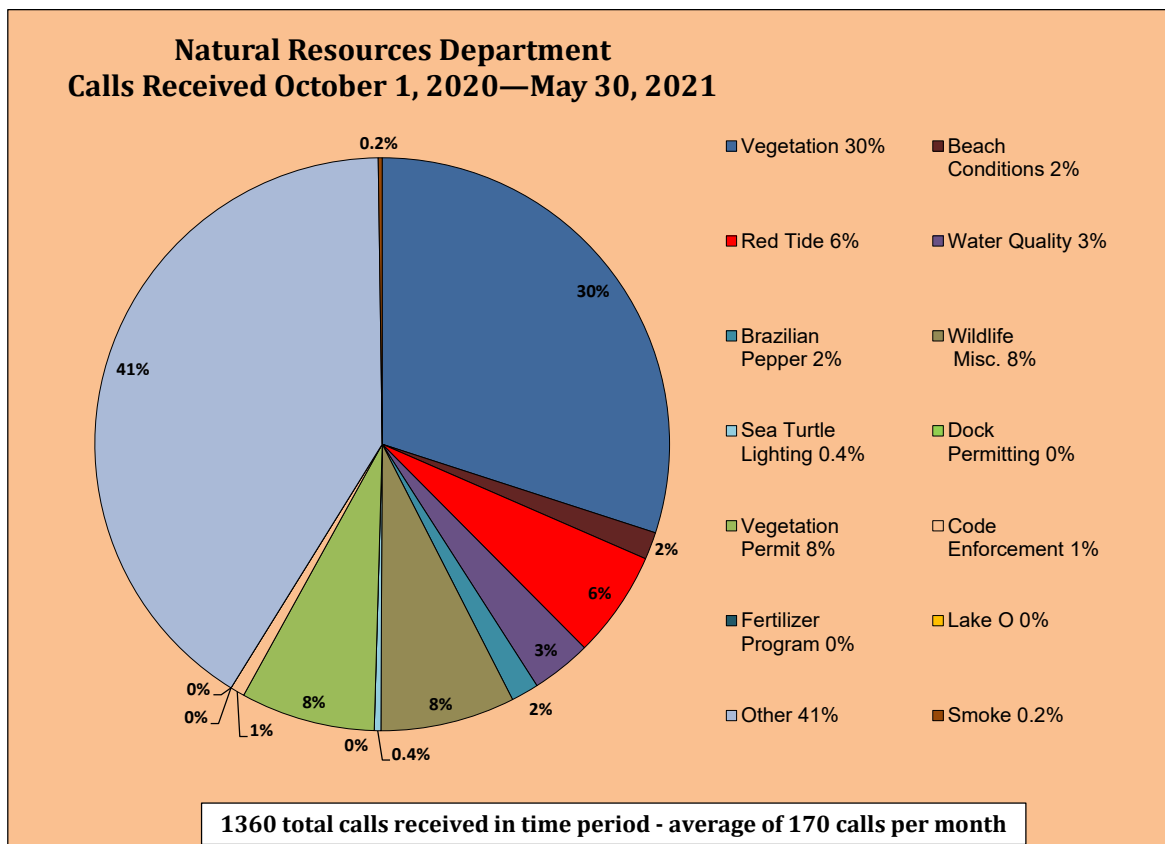
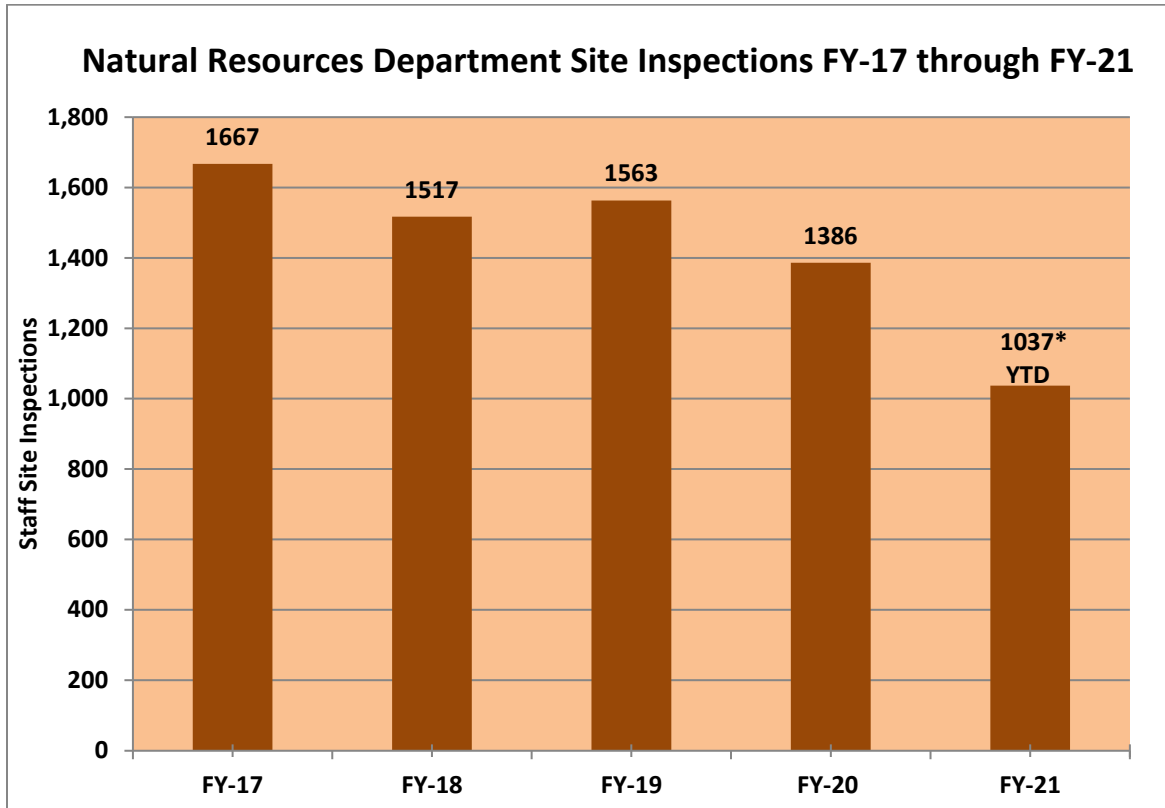
^a Total does not include walk-ins, emails, calls forwarded from departments other than Administration or direct calls to City cell phones or calls received after business hours.

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

^c **Water Quality:** SCCF Water Management on Sanibel Panel (Virtual); **Wildlife/Habitat Restoration:** Annual Prescribed Burn Public Meeting (Virtual); **Vegetation and Fertilizer:** City Council—Golf Course Report Cards; **HOA meetings:** Brightwater (Virtual); **Misc.:** Sanibel Rec Center Spring Break Camp (3 sessions)

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

NATURAL RESOURCES DEPARTMENT – GENERAL FUND TREND ANALYSIS



**General Fund
Natural Resources Department**

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 178,368	\$ 250,603	\$ 184,231	\$ 184,231	\$ 203,693	\$ 184,891
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	39,381	39,381	-	-
Overtime	338	205	-	-	-	-
Special Pay	2,000	2,620	12,269	12,269	2,884	5,598
Payroll Taxes	14,282	19,415	15,032	15,032	15,803	14,572
Retirement	65,055	33,017	42,248	42,248	35,356	41,789
Cafeteria Benefits	25,225	30,231	26,871	26,871	41,131	40,685
Unemployment/Work Comp	1,909	3,375	4,449	4,449	4,759	4,064
SUB-TOTAL	287,177	339,466	324,481	324,481	303,626	291,599
OPERATING EXPENDITURES						
Professional Services	50	-	-	-	-	-
Other Contractual Services	204,012	206,163	255,000	342,500	225,000	255,000
Travel & Per Diem	15,583	10,479	7,200	7,200	7,200	10,440
Communications	6,100	5,811	4,375	4,375	4,375	4,501
Postage/Transportation	99	69	200	200	200	200
Utilities	-	-	-	-	-	-
Rentals & Leases	55	100	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	26	118	300	300	300	500
Printing	884	1,053	2,000	2,000	2,000	2,000
Promotional Activities	-	-	-	-	-	-
Other Current Charges	917	496	1,500	1,500	1,500	1,500
Office Supplies	745	406	600	600	800	800
Operating Supplies	18,702	18,017	16,000	16,000	16,000	16,000
Fuels, Oils, Lubricants	44	119	100	100	100	100
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	200	200	200	200
Training and Education	1,405	218	1,500	1,500	1,500	1,500
SUB-TOTAL	248,622	243,048	288,975	376,475	259,175	292,741
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 535,799	\$ 582,514	\$ 613,456	\$ 700,956	\$ 562,801	\$ 584,340
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	(4.02%)	8.72%	5.31%	20.33%	(3.38%)	3.83%



BELOW MARKET RATE HOUSING PROGRAM – GENERAL FUND ECONOMIC ENVIRONMENT FUNCTION

The City has an agreement with a nonprofit organization, Community Housing and Resources, Inc. (CHR) to aid in the provision of below market rate housing and housing assistance in the City of Sanibel. Current year contractual assistance is budgeted at \$395,000.

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENDITURES						
Professional Services	15,000	15,000	15,000	15,000	15,000	15,000
Other Contractual Services	-	-	-	-	-	-
Travel & Per Diem	-	-	-	-	-	-
Communications	-	164	1,000	1,000	1,000	1,000
Postage/Transportation	-	-	-	-	-	-
Utilities	-	293	300	300	300	300
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	15,000	15,456	16,300	16,300	16,300	16,300
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS & ASSISTANCE	394,325	386,166	375,943	375,943	375,943	394,740
DEPARTMENTAL TOTAL	<u>\$ 409,325</u>	<u>\$ 401,622</u>	<u>\$ 392,243</u>	<u>\$ 392,243</u>	<u>\$ 392,243</u>	<u>\$ 411,040</u>
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	1.99%	(1.88%)	(2.34%)	(2.34%)	(2.34%)	4.79%



RECREATION DEPARTMENT CULTURE/RECREATION FUNCTION

RECREATION COMPLEX

CENTER4LIFE

PERFORMING ARTS FACILITY

HISTORICAL VILLAGE AND MUSEUM PROGRAM

BALL FIELD MAINTENANCE

DIRECTOR

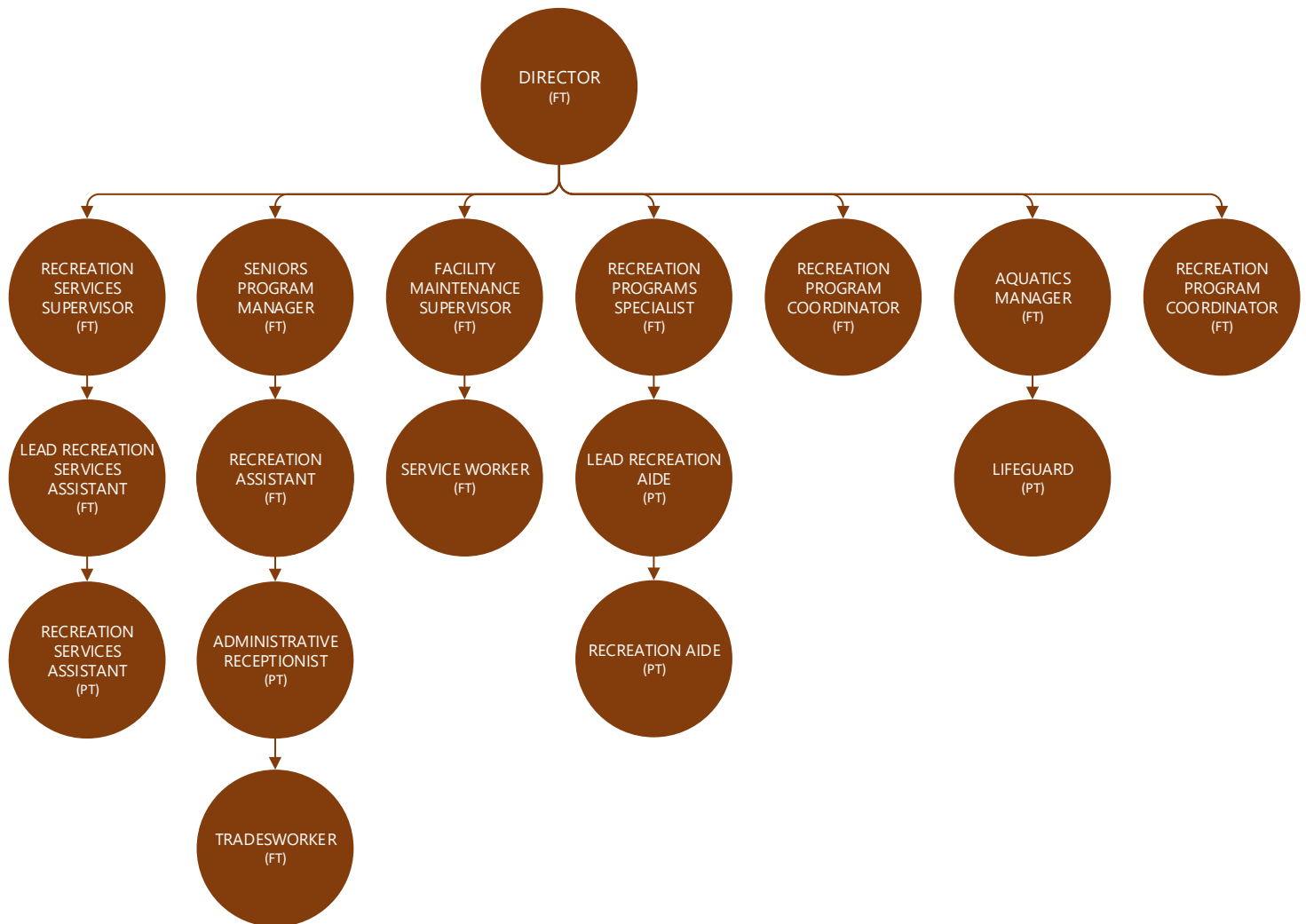


Patricia "Trish" Phillips joined the City of Sanibel in June 2008. She earned her Bachelor of Science Degree in Public Recreation from the University of Florida. She is a member of the Florida Recreation & Parks Association, National Recreation & Parks Association and Florida Council on Aging. She holds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



RECREATION DEPARTMENT – SPECIAL REVENUE FUND

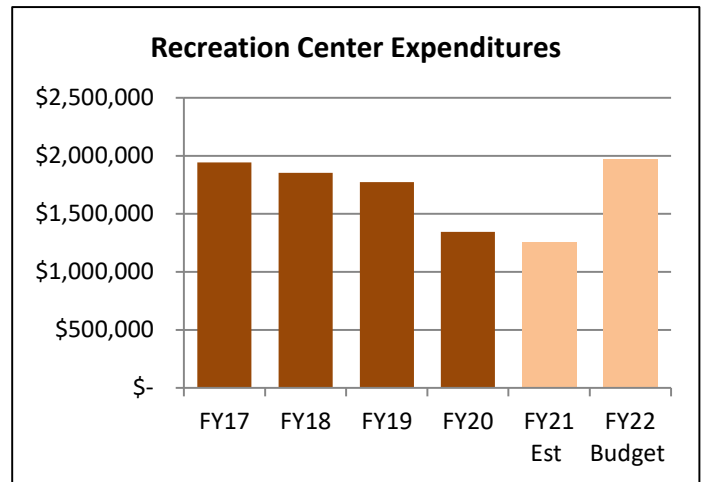
DEPARTMENT STRUCTURE



RECREATION DEPARTMENT – SPECIAL REVENUE FUND

DEPARTMENT FUNCTION

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



FIVE YEAR CHALLENGES

- Economic impact due to COVID-19 pandemic caused extreme budget reduction to programs throughout the department
- Increased demand for highly active programming by City's senior population
- Recreation Center available space is surpassed by demands during peak season The Shared Use Agreement between the Sanibel School and the Sanibel Recreation Center, regarding the gymnasium and tennis courts, at times limits the Recreation Center available class/programming space, creating crowding or cancellation of programs/classes
- Aging facilities requiring increased repair and maintenance which results in interruptions in service to users and increase in expenditures
- Identifying proper balance in fees between visitors and taxpayers who support the facility and operations

CURRENT YEAR ACCOMPLISHMENTS

- Continued to aid local families in need through the Financial Assistance Program
- Maximized use of recreation facilities through creative scheduling of class offerings and careful monitoring of attendance
- Addition of revenue generating fee-based programs:
 - Yoga for Osteoporosis - Beginners
 - Yoga for Osteoporosis – Intermediate
 - Personal Training
 - Paddle Boarding 101
- Continued growth of Adult Pickleball and 3 v 3 Adult Basketball
- High standard of facility maintenance with numerous projects completed in house resulting in cost savings
- Continued scanning of all applications/programs and membership documentation in an effort to move towards a paperless front desk and more efficient operations

RECREATION DEPARTMENT – SPECIAL REVENUE FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

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

To Support Departmental Objectives:

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

PERFORMANCE INDICATORS

Description	Actual FY2017	Actual FY2018	Actual FY2019	Actual FY2020	Actual FY2021
Recreation Center Fitness Class Participation (Beginning 2010 fitness classes were expanded and included with membership)	18,360	18,859	19,357	9,729	TBD
Center 4 Life Fitness Class Participation	13,137	10,673	10,728	6,565	TBD
Weight Room Usage	33,516	35,908	35,494	19,860	TBD
Aquatic Facility Usage	24,053	22,725	22,275	9,651	TBD
Youth Program Enrollment	976	947	1,135	593	TBD
Health Screening Events	26	25	26	14	TBD
Community Events	22	5	7	4	TBD

RECREATION DEPARTMENT – SPECIAL REVENUE FUND RESPONSIBILITIES

Administrative

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

Customer Service

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

Facility Maintenance

- Warranties
- Preventative maintenance
- Repairs

Fitness Programs

- Class scheduling
- Instructor and contract management

Community Outreach

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

Youth Programs

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

Athletics

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

Aquatics

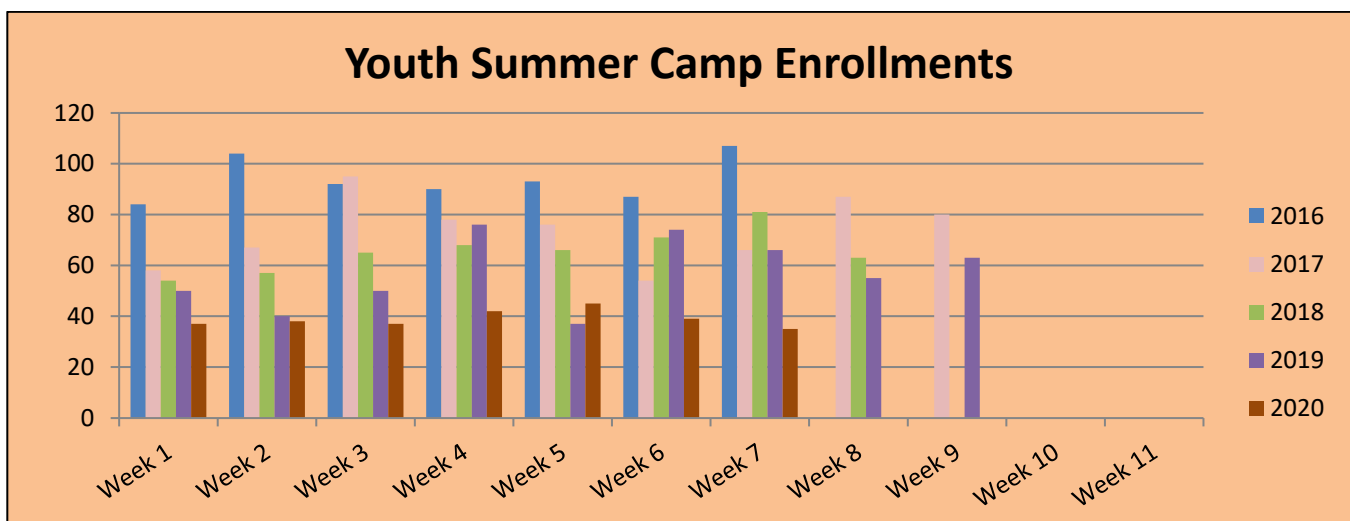
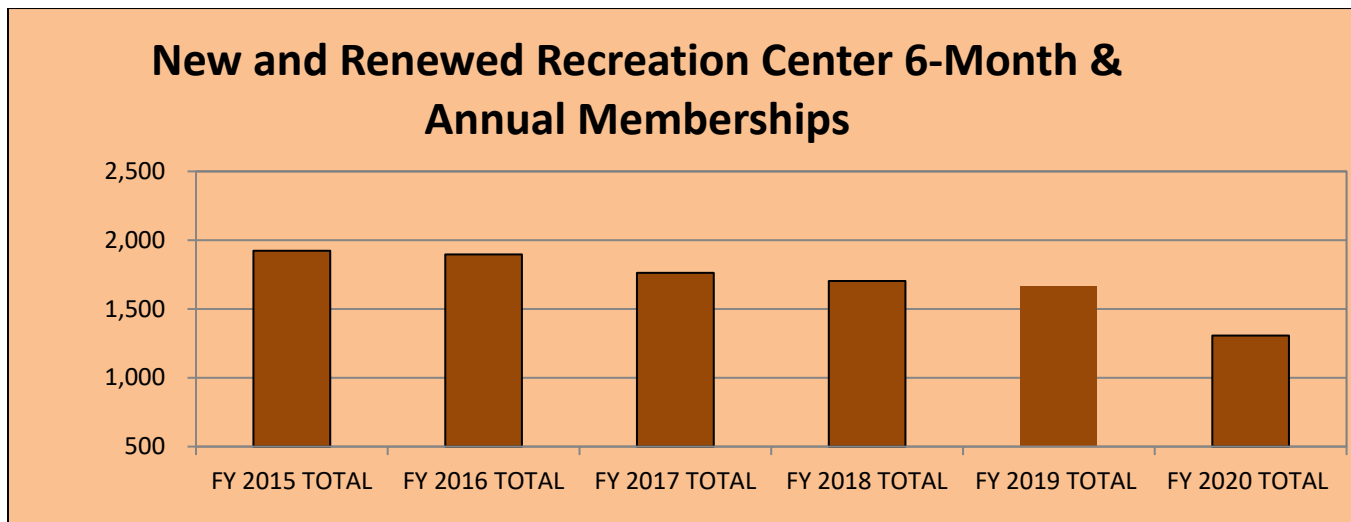
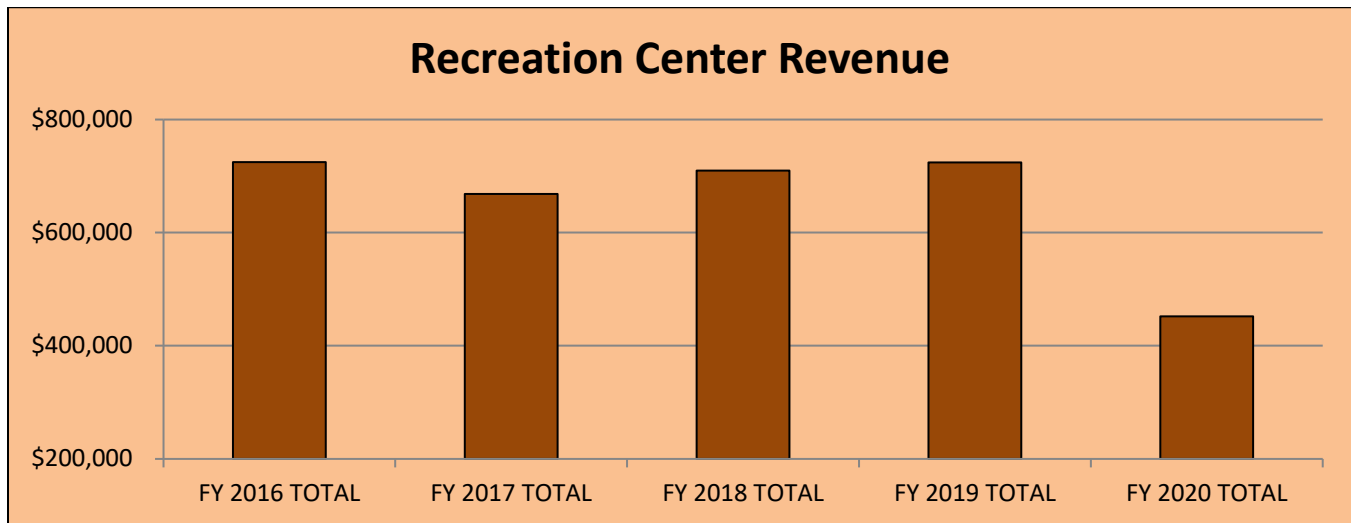
- Fitness classes
- Swim instruction
- Certification courses
- Youth Swim Team (SWAT)
- Whales Tales (Drowning Prevention)
- Patron safety
- Aquatic facility maintenance

Center 4 Life (Seniors) Programs

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

RECREATION DEPARTMENT – SPECIAL REVENUE FUND

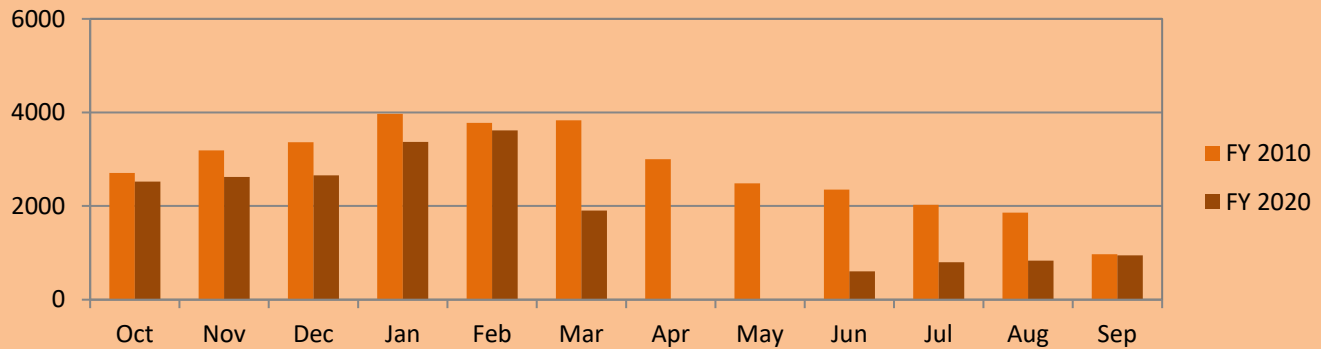
TREND ANALYSIS



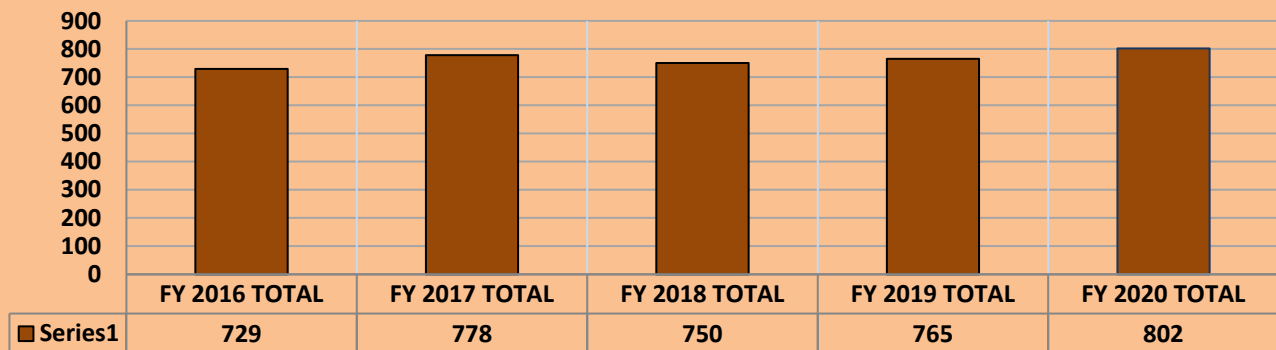
Depending on the School District Calendar, the number of weeks vary. Camp begins in June.

RECREATION DEPARTMENT – SPECIAL REVENUE FUND TREND ANALYSIS (CONTINUED)

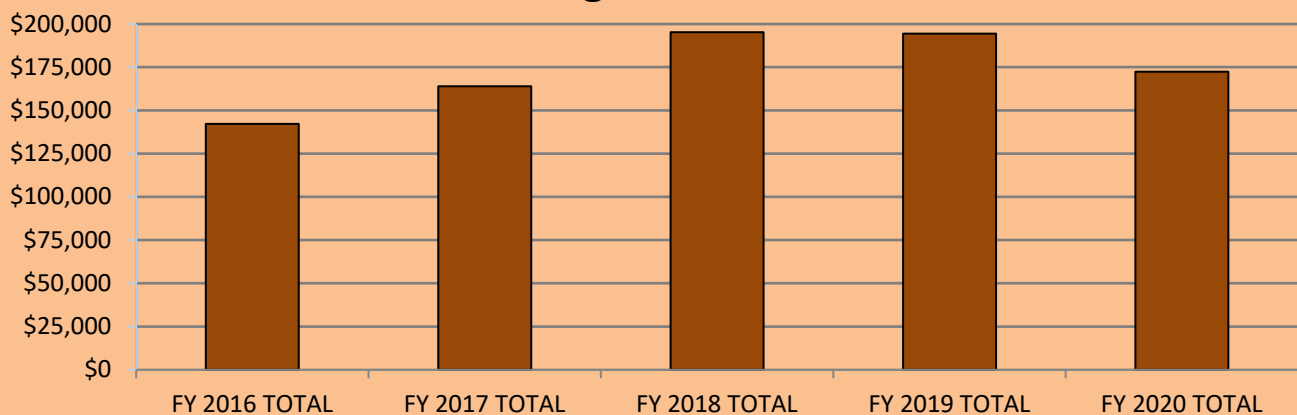
**Annual Recreation Center Weight Room Use by
Month FY 2010 vs FY 2020**



**Center 4 Life Memberships
(Island Seniors, Inc.)**



Beach Parking Permit Sales Totals



Special Revenue Fund
Parks & Recreation - Recreation Center Operations

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022
			Adopted Budget	Amended Budget	Estimated Actual	Budget
PERSONNEL SERVICES						
Wages						
Full-time	\$ 473,337	\$ 437,745	\$ 287,094	\$ 287,094	\$ 363,595	\$ 332,798
Part-time	348,482	264,286	215,440	215,440	255,976	331,193
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	109,504	109,504	-	398,057
Overtime	27,945	8,500	20,000	20,000	21,281	10,000
Special Pay	14,696	6,847	34,430	34,430	18,415	6,200
Payroll Taxes	66,528	55,416	41,984	41,984	50,434	52,035
Retirement	152,661	92,766	80,009	80,009	68,949	95,271
Cafeteria Benefits	118,698	88,066	64,908	64,908	95,768	164,345
Unemployment/Work Comp	15,583	22,187	17,376	17,376	22,571	29,335
SUB-TOTAL	1,217,930	975,813	870,745	870,745	896,989	1,419,234
OPERATING EXPENDITURES						
Professional Services	2,086	12,100	2,200	2,200	2,000	2,200
Other Contractual Services	133,787	66,735	174,258	174,258	80,764	146,013
Travel & Per Diem	16,004	12,366	16,026	16,026	14,064	19,612
Communications	19,356	15,889	8,419	8,419	9,521	11,436
Postage/Transportation	49	-	75	75	75	75
Utilities	91,155	80,548	100,250	100,250	80,001	94,750
Rentals & Leases	33,306	4,804	6,000	6,000	9,512	25,494
Insurance	5,142	5,533	5,000	5,000	5,000	5,000
Repair & Maintenance	131,961	83,429	69,805	69,805	81,506	107,127
Printing	2,020	840	500	500	500	1,700
Promotional Activities	3,916	3,685	-	-	-	9,413
Other Current Charges	15,165	13,938	15,825	15,825	15,048	18,625
Office Supplies	2,425	3,245	3,500	3,500	2,000	3,500
Operating Supplies	85,078	62,426	46,500	46,500	51,126	92,423
Fuels, Oils, Lubricants	1,080	221	250	250	475	850
Road Materials & Supplies	3,770	153	-	-	1,500	700
Books, Subscriptions, etc.	1,155	235	100	100	225	1,910
Training and Education	6,451	1,546	750	750	2,750	7,485
SUB-TOTAL	553,906	367,692	449,458	449,458	356,067	548,313
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 1,771,836	\$ 1,343,505	\$ 1,320,203	\$ 1,320,203	\$ 1,253,056	\$ 1,967,547
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	11.76%	(24.17%)	(1.73%)	(1.73%)	(6.73%)	57.02%

Special Revenue Fund
Parks & Recreation - Center 4 Life Program

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 100,233	\$ 106,203	\$ 75,175	\$ 75,175	\$ 36,866	\$ 43,639
Part-time	18,493	8,056	13,870	13,870	4,107	15,253
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	-	66,428
Overtime	2,741	1,453	2,056	2,056	2,723	2,056
Special Pay	2,035	795	2,606	2,606	270	1,080
Payroll Taxes	9,034	8,448	6,776	6,776	3,363	4,745
Retirement	25,060	18,484	18,795	18,795	12,582	20,521
Cafeteria Benefits	22,227	24,439	16,670	16,670	4,763	38,617
Unemployment/Work Comp	4,061	4,250	3,046	3,046	3,983	5,495
SUB-TOTAL	183,884	172,128	138,994	138,994	68,657	197,834
OPERATING EXPENDITURES						
Professional Services	-	62	-	-	-	1,100
Other Contractual Services	36,795	15,103	38,830	38,830	-	38,830
Travel & Per Diem	1,647	1,982	2,161	2,161	-	2,161
Communications	4,442	5,276	5,076	5,076	4,750	6,732
Postage/Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	1,362	1,265	1,800	1,800	1,283	1,800
Insurance	31,389	40,059	45,000	45,000	45,000	45,000
Repair & Maintenance	-	-	-	-	-	-
Printing	170	373	400	400	-	600
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	-	-	-	-
Office Supplies	467	-	400	400	-	400
Operating Supplies	600	742	1,600	1,600	-	2,133
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	337	-	160	160	-	160
Training and Education	27	-	480	480	-	480
SUB-TOTAL	77,236	64,861	95,907	95,907	51,033	99,396
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 261,120	\$ 236,989	\$ 234,901	\$ 234,901	\$ 119,690	\$ 297,230
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	11.76%	(9.24%)	(0.87%)	(0.88%)	(49.50%)	148.33%

Special Revenue Fund
Parks & Recreation - Sanibel School Ballpark Maintenance

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENDITURES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	73,495	75,394	90,025	90,025	85,531	90,025
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Postage/Transportation	-	-	-	-	-	-
Utilities	11,873	10,462	10,400	10,400	10,400	10,400
Rentals & Leases	-	-	1,300	1,300	425	1,300
Insurance	4,507	5,419	5,500	5,500	5,500	5,500
Repair & Maintenance	21,178	36,331	30,140	30,140	22,915	35,340
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	130,847	98,077	97,509	97,509	97,509	97,509
Office Supplies	-	-	-	-	-	-
Operating Supplies	5,642	4,798	8,625	8,625	8,271	8,625
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	15	25	300	300	-	300
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	247,557	230,505	243,799	243,799	230,551	248,999
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 247,557	\$ 230,505	\$ 243,799	\$ 243,799	\$ 230,551	\$ 248,999
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	99.00%	(6.89%)	9.63%	5.77%	0.02%	8.00%

General Fund
Parks & Recreation - Performing Arts

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENDITURES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	-	-	-	-	-	-
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Postage/Transportation	-	-	-	-	-	-
Utilities	6,777	41,693	35,000	35,000	35,000	35,000
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	15,000	15,000	15,000	15,000
Repair & Maintenance	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	6,777	41,693	50,000	50,000	50,000	50,000
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	<u>\$ 6,777</u>	<u>\$ 41,693</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	14.93%	515.22%	19.92%	19.92%	19.92%	0.00%

**General Fund
Historical Village and Museum**

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENDITURES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	7,855	11,849	7,800	7,800	8,023	7,800
Travel & Per Diem	-	-	-	-	-	-
Communications	3,354	3,406	3,500	3,500	3,680	3,500
Postage/Transportation	-	-	-	-	-	-
Utilities	10,960	16,760	11,275	11,275	11,275	11,275
Rentals & Leases	-	-	-	-	-	-
Insurance	51,480	57,519	55,000	55,000	55,000	55,000
Repair & Maintenance	14,960	17,275	18,000	18,000	18,000	18,000
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	88,609	106,809	95,575	95,575	95,978	95,575
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS & ASSISTANCE	50,000	50,000	50,000	50,000	-	-
DEPARTMENTAL TOTAL	<u>\$ 138,609</u>	<u>\$ 156,809</u>	<u>\$ 145,575</u>	<u>\$ 145,575</u>	<u>\$ 95,978</u>	<u>\$ 95,575</u>
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	0.48%	13.13%	#DIV/0!	(7.16%)	(38.79%)	(0.42%)

BEACH PARKING FUND – ENTERPRISE FUND

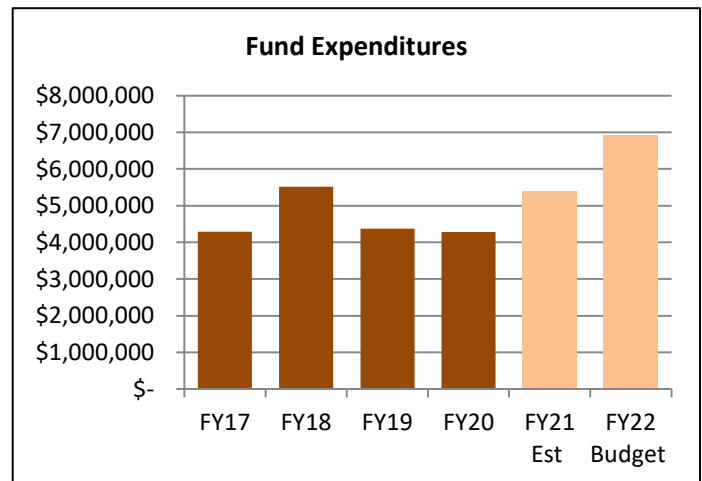
DEPARTMENT FUNCTION

Public Works

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

Natural Resources

Staff works to protect and improve our coastal water quality and natural resources in order to preserve the quality of our world-class beaches and wildlife habitat to provide a beach visitation experience that is sensitive to the environment, encourages non-motorized methods of travel and is in keeping with The Sanibel Plan. Staff plans and implements projects that will make Sanibel more resilient to the impacts of climate change and sea level rise.



Public Safety

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

FIVE YEAR CHALLENGES

- Continued impacts from the Caloosahatchee watershed and Lake Okeechobee regulatory discharges on coastal water quality resulting in increased frequency and duration of algal blooms that threaten Sanibel's beaches, natural systems, economy, and resident's quality of life.
- Continue building regional partnerships to store, treat and convey more water south of Lake Okeechobee and obtain additional water storage within the Caloosahatchee basin to address high and low-flow impacts affecting Sanibel's water quality.
- Improving water quality on Sanibel to meet state-mandated Total Maximum Daily Load (TMDL) for the Sanibel River and to further protect coastal waters and beaches.
- Working with our Federal representatives in Washington D.C. to appropriate federal funds needed to construct Everglades and Northern Estuaries Restoration Projects.
- Increasing demand from the public for information about current beach conditions and water quality
- Increased pressures on the beach ecosystem and facilities as word of Sanibel's high ranking as a beach destination spreads.

BEACH PARKING FUND – ENTERPRISE FUND

FIVE YEAR CHALLENGES (CONTINUED)

- Increasing pressure to bring human recreation into natural areas and wildlife habitats. Increasing interaction between humans and wildlife in natural areas resulting in disruptions to wildlife.
- Increased demands on facilities and maintenance based on heavy visitation of beach park facilities, while maintaining recreational opportunities for beachgoers and protecting critical wildlife habitat.
- Providing ADA accessibility and improvements to all beach parks so that everyone can have an enjoyable beach experience.
- Traffic increases, impact of congestion and beach parking capacity limitations, causing increased need for traffic control personnel and increased hours of staffing to monitor parking lots.
- Managing bus and tour visits at public parking lots continues to require attention and ongoing education.
- Erosion Issues at Turner Beach Park, Blind Pass Beach Park and area adjacent to Sanibel-Captiva Road, Gulf Shores/Gulf Pines and West Gulf Drive, and Lighthouse Beach Park.
- Impact of climate change and sea level rise on beaches and coastal wildlife habitat.

CURRENT YEAR ACCOMPLISHMENTS

- Worked closely with the Mayor and City Council to raise awareness of regional water quality issues through local, state and federal leaders and pursued effective short and long-term solutions outlined in the Caloosahatchee Regional Water Management Issues white paper.
- Actively participated on the U.S. Army Corps of Engineers multi-agency Project Delivery Team (PDT) tasked with developing the Lake Okeechobee System Operating Manual (LOSOM). Natural Resources staff participated on the PDT and associated working groups (Plan and Modeling Formulation, Water Quality, and Ecological sub-teams), and worked with the City's consultants, Lee County, and local municipalities to review science and modeling used to develop the tentatively selected plan.
- Actively participated on the South Florida Water Management District's C-43 Reservoir Water Quality Treatment Component Feasibility Study Working Group to review and rank various water quality treatment technologies for implementation in the C-43 West Basin Reservoir water quality treatment component. Reviewed and provided technical comments on the corresponding Siting Evaluation and Conceptual Design reports to support the tentatively selected plan.
- Worked with City Council to engage key legislative personnel and representatives to advocate for Everglades Restoration and funding for regional and local water quality projects and continued participation with the South Florida Ecosystem Restoration Task Force (SFERTF) through appointment to the Science Coordination Group.
- Continued to monitor the status of harmful algal blooms, including red tide, cyanobacteria (blue-green algae), and drift algae/macroalgae blooms in southwest Florida. Monitored beach conditions and disseminated information to the public through press releases, website updates, media interviews and responding to citizen/visitor phone calls and emails.
- Collaborated with the Sanibel-Captiva Conservation Foundation (SCCF) and the Captiva Community Panel Sea Level Rise Committee to submit a grant application to the National Fish and Wildlife Federation (NFWF) for a detailed and coordinated vulnerability assessment for Sanibel & Captiva islands, including storm and inundation modeling with different sea-level rise scenarios. This builds on the FGCU/City of Sanibel study completed in 2020 "An Assessment of Sanibel's Coastal Vulnerability to Sea-Level Rise and Increased Storminess" and will complete the "next steps" in development of a coastal adaptation and resiliency plan for the islands.

BEACH PARKING FUND – ENTERPRISE FUND

CURRENT YEAR ACCOMPLISHMENTS (CONTINUED)

- Participated in foundational meetings of the Southwest Florida Regional Resiliency Compact (Memorandum of Understanding ratified by Sanibel City Council on August 18, 2020).
- Coordinated with Public Works Branch and coastal engineering consultants to actively monitor erosional “hot-spots” on Sanibel (including Santiva, Gulf Pines/Gulf Shores, and others) and the performance of the San-Cap Road Protection Project completed in June 2020.
- Continued to promote the Sanibel Communities for Clean Water Program and work with property owners and neighborhood associations to implement recommended BMPs. Biannual sampling of the community lakes is included in FY22 beach parking budget.
- Launched an interactive website for the Sanibel Clean Canals Program to promote best management practices for water quality protection in Sanibel’s canal-front communities. Baseline water quality sampling in 36 Sanibel canals was completed in FY21 and will be resampled biannually.
- Completed annual water quality analysis to evaluate the performance of the Jordan Marsh Water Quality Treatment Park; designed and installed interpretive signage at the entrance kiosk.
- Completed the first marsh vegetation maintenance event at the Jordan Marsh Water Quality Treatment Park, harvesting approximately 1.5 acres of mature cattails to maintain and improve nutrient removal within the marsh.
- Managed and coordinated with City consultants to initiate comprehensive staff, public, and City Council review of the draft update of the Island-wide Beach Management Plan.
- Continued promotion of the Sanibel Shorebird Conservation Partnership shorebird conservation video to promote awareness of Sanibel’s shorebirds and wildlife-friendly beach etiquette. The video was featured in The Wildlife Society Southeast Chapter Fall 2020 newsletter.
- Completed Golf Course Fertilizer and Lake Management Annual Report Cards, with two of three golf courses in “Full Compliance” with the City’s Best Management Practices (BMP) recommendations.
- Protected beach and dune habitat by installing beach dune plantings at all City beach parks and public accesses to beautify the parks and protect shoreline from erosion. Completed annual TDC-funded beach park maintenance and habitat management.
- Maintained existing gopher tortoise habitat at Lighthouse Beach, Gulfside and Bowman’s Beach parks through mowing of 20+ acres of coastal scrub to prevent encroachment of woody plant species.
- Completed the annual report for the Bowman’s Beach Park Gopher Tortoise Recipient Site to the State of Florida; completed refresher course activities necessary to renew FWC Authorized Gopher Tortoise Agent licensing.
- Completed gopher tortoise habitat restoration at Gulfside City Park, funded by a \$10,000 grant from the FWC. Restoration actions included removal of encroaching woody vegetation and installation of high-quality gopher tortoise forage plants.
- Surveyed and treated invasive exotic vegetation on approximately 200 acres of land at the City’s beach parks.
- Continued nighttime sea turtle lighting compliance inspections for beach front properties and worked with Code Enforcement to notify property owners and obtain timely compliance. Continued to promote of the “After 9, it’s Turtle Time” Sea Turtle Lighting Campaign and education materials created with grant funding from the Sea Turtle License Plate Program (2017).

BEACH PARKING FUND – ENTERPRISE FUND

CURRENT YEAR ACCOMPLISHMENTS (CONTINUED)

- Completed construction of the new family style restroom at Tarpon Bay.
- Designed and engineered the Turner Beach Park Shoreline Stabilization Project. The permitting phase has been completed and construction is anticipated to be completed by the Winter of 2020.
- Installed sand traps at Lighthouse Beach Park, Gulfside City Beach Park (Algiers), Tarpon Bay Road Beach Park, and Turner Beach Park adjacent to the existing shower areas to contain the contaminated sand that will be collected and disposed of at an offsite location.
- The replacement of the Bowman's Beach Park main dune walkover was completed in February 2020.
- The engineering and design phase of the Bowman's Beach Park changing room facilities has been completed. The Permitting phase is underway with construction scheduled to begin the Summer of 2021.
- Repaired and painted the existing shade pavilion facilities in the picnic areas at Lighthouse Beach Park and Gulfside City Beach Park (Algiers).
- Replaced the existing wooden louvers in the Lighthouse Beach Park bayside restrooms, Tarpon Bay Road Beach Park restrooms, Gulfside City Beach Park (Algiers) restrooms, and Bowman's Beach Park restrooms with anodized aluminum louvers for greater security and privacy.
- Replaced the existing restroom doors and hardware at Bowman's Beach Park family restroom and Turner Beach Park restrooms with fiberglass – aluminum core doors for greater durability and security.
- Improve overall presentation of all Beach Park Facilities to provide visitors with an unforgettable beach park experience.

DEPARTMENT OBJECTIVES

To Support Council Goals:

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

To Support Departmental Objectives:

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

BEACH PARKING FUND – ENTERPRISE FUND

PERFORMANCE INDICATORS

Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021
Annual beach park dune plantings	100%	100%	100%	100%	TBD
Annual exotic plant control at all beach parks	100%	100%	100%	100%	TBD
Annual maintenance of beach park rope and bollard system	100%	100%	100%	100%	TBD
Document parking enforcement violations. Take corrective action against violators through citation or education. Measurement is citations issued.	3,336	3,478	3,495	2,956	TBD
Linear feet of shoreline newly vegetated or re-vegetated with dune species	4,500	4,108	4,721	3,759	TBD
Acres treated for exotic plants at beach parks (Lighthouse Beach, Gulfside City Park, Tarpon Bay Beach, Bowman's Beach, Blind Pass Beach Park, City Boat Ramp)	234	234	267	255	TBD
Linear feet of rope and bollards newly installed or reinstalled due to storm events and/or maintenance	6,100	2,347	602	1,045	TBD
Total Parking Revenue	\$2,955,011	\$2,961,179	\$3,271,983	\$2,852,593	TBD
Parking permit revenue	\$162,816	\$195,815	\$194,067	\$172,047	TBD
Parking violation revenue	\$167,125	\$178,284	\$155,358	\$204,810	TBD

Beach Parking Fund
Total Beach Parking Departments

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022
			Adopted Budget	Amended Budget	Estimated Actual	Budget
PERSONNEL SERVICES						
Wages						
Full-time	\$ 1,008,358	\$ 1,021,213	\$ 750,717	\$ 750,717	\$ 1,026,237	\$ 901,866
Part-time	135,105	114,109	94,273	94,273	167,366	130,190
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	371,567	371,567	-	282,628
Overtime	95,435	91,495	114,000	114,000	123,212	114,000
Special Pay	57,501	26,669	110,141	110,141	58,208	70,638
Payroll Taxes	95,038	94,919	81,789	81,789	105,189	93,078
Retirement	331,242	25,280	226,277	226,277	192,830	269,776
Cafeteria Benefits	216,585	208,976	185,946	185,946	246,626	326,483
Unemployment/Work Comp	40,779	47,189	54,473	54,473	63,814	64,037
SUB-TOTAL	1,980,043	1,629,851	1,989,183	1,989,183	1,983,482	2,252,696
OPERATING EXPENSES						
Professional Services	269,535	210,991	162,120	181,620	133,488	156,734
Other Contractual Services	484,439	510,926	545,820	580,820	522,320	1,510,320
Travel & Per Diem	55,919	25,344	25,819	25,819	18,729	25,899
Communications	60,517	58,099	57,254	57,254	54,518	66,033
Postage/Transportation	2,779	529	5,800	5,800	4,600	5,800
Utilities	81,711	79,425	92,500	92,500	92,500	92,500
Rentals & Leases	22,667	19,616	26,396	26,396	26,396	26,396
Insurance	65,805	82,973	38,574	38,574	38,574	38,574
Repair & Maintenance	281,622	670,798	399,310	399,310	328,871	440,036
Printing	2,282	7,329	2,500	2,500	2,500	2,500
Promotional Activities	633	1,745	1,500	1,500	1,500	1,500
Other Current Charges	878,503	793,174	799,560	799,560	799,560	799,560
Office Supplies	1,383	1,166	2,500	2,500	2,000	2,500
Operating Supplies	148,798	153,843	281,426	281,426	180,069	207,164
Fuels, Oils, Lubricants	28,734	29,678	47,500	47,500	47,500	47,500
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	2,417	1,979	2,800	2,800	2,800	3,000
Training and Education	-	-	-	-	-	-
SUB-TOTAL	2,387,744	2,647,616	2,491,379	2,545,879	2,255,925	3,426,016
CAPITAL OUTLAY	-	-	822,644	1,303,044	1,132,917	1,225,050
GRANTS & ASSISTANCE	10,000	5,000	10,000	10,000	10,000	10,000
FUND TOTAL	\$ 4,377,787	\$ 4,282,467	\$ 5,313,206	\$ 5,848,106	\$ 5,382,324	\$ 6,913,762
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	3.06%	-2.18%	24.07%	36.56%	25.68%	28.45%

**Beach Parking Fund
Public Safety**

	Fiscal Year 2019 Actual Expenses	Fiscal Year 2020 Actual Expenses	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 400,363	\$ 447,251	\$ 339,403	\$ 339,403	\$ 453,006	\$ 372,862
Part-time	133,389	112,847	94,273	94,273	166,147	130,190
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	114,387	114,387	-	220,887
Overtime	21,319	10,746	34,000	34,000	28,233	34,000
Special Pay	43,458	11,110	62,318	62,318	40,338	35,700
Payroll Taxes	46,143	43,512	40,545	40,545	52,611	43,816
Retirement	259,981	(32,564)	159,980	159,980	133,914	199,072
Cafeteria Benefits	108,005	90,237	90,045	90,045	118,528	167,843
Unemployment/Work Comp	17,781	19,914	21,344	21,344	25,878	28,109
SUB-TOTAL	1,030,439	703,053	956,295	956,295	1,018,655	1,232,479
OPERATING EXPENSES						
Professional Services	17,345	8,975	3,420	3,420	3,420	6,034
Other Contractual Services	57,822	57,654	92,820	92,820	87,120	92,820
Travel & Per Diem	24,492	10,882	14,020	14,020	14,020	14,020
Communications	50,373	49,724	54,794	54,794	41,591	53,033
Postage/Transportation	339	340	400	400	400	400
Utilities	1,407	1,496	1,500	1,500	1,500	1,500
Rentals & Leases	22,437	19,616	25,996	25,996	25,996	25,996
Insurance	-	-	-	-	-	-
Repair & Maintenance	48,425	32,613	65,000	65,000	65,308	78,726
Printing	1,366	7,329	500	500	500	500
Promotional Activities	633	-	250	250	250	250
Other Current Charges	628,293	591,287	598,139	598,139	598,139	598,139
Office Supplies	585	926	1,500	1,500	1,500	1,500
Operating Supplies	25,149	30,240	122,126	122,126	25,000	57,864
Fuels, Oils, Lubricants	14,176	15,982	30,500	30,500	30,500	30,500
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	892,842	827,064	1,010,965	1,010,965	895,244	961,282
CAPITAL OUTLAY	-	-	100,000	100,000	89,957	100,000
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 1,923,281	\$ 1,530,117	\$ 2,067,260	\$ 2,067,260	\$ 2,003,856	\$ 2,293,761
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	20.20%	(20.44%)	35.10%	35.10%	30.96%	14.47%

**Beach Parking Fund
Natural Resources**

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 216,360	\$ 144,066	\$ 83,892	83,892	\$ 134,807	\$ 142,906
Part-time	-	-	-	-	-	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	118,142	118,142	-	-
Overtime	680	-	-	-	-	-
Special Pay	1,000	914	7,263	7,263	833	3,114
Payroll Taxes	12,667	12,648	6,973	6,973	10,376	11,171
Retirement	11,706	17,167	6,149	6,149	9,659	10,558
Cafeteria Benefits	22,440	24,304	14,325	14,325	16,799	18,834
Unemployment/Work Comp	2,061	2,959	2,044	2,044	3,586	2,898
SUB-TOTAL	266,914	202,057	238,788	238,788	176,060	189,481
OPERATING EXPENSES						
Professional Services	5,388	-	-	-	-	-
Other Contractual Services	257,240	272,051	277,000	312,000	259,200	1,236,500
Travel & Per Diem	17,630	9,158	4,840	4,840	-	4,840
Communications	1,280	810	-	-	-	-
Postage/Transportation	-	113	1,000	1,000	1,000	1,000
Utilities	-	-	-	-	-	-
Rentals & Leases	230	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	2,000
Printing	916	-	2,000	2,000	2,000	2,000
Promotional Activities	-	1,745	1,000	1,000	1,000	1,000
Other Current Charges	2,235	-	1,000	1,000	1,000	1,000
Office Supplies	398	-	-	-	-	-
Operating Supplies	-	-	-	-	-	2,500
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	500	-	500	500	500	500
Training and Education	-	-	-	-	-	-
SUB-TOTAL	285,817	283,877	287,340	322,340	264,700	1,251,340
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS & ASSISTANCE	10,000	5,000	10,000	10,000	10,000	10,000
DEPARTMENTAL TOTAL	\$ 562,731	\$ 490,933	\$ 536,128	\$ 571,128	\$ 450,760	\$ 1,450,821
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	65.64%	(12.76%)	9.21%	16.34%	(8.18%)	221.86%

Beach Parking Fund
Community Services Department - Public Works Branch

	Fiscal Year 2019 Actual Expenditures	Fiscal Year 2020 Actual Expenditures	Fiscal Year 2021			FY 2022 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 391,635	\$ 429,897	\$ 327,422	\$ 327,422	\$ 438,424	\$ 386,098
Part-time	1,716	1,262	-	-	1,219	-
Wage Adjustments	-	-	-	-	-	-
Vacancies	-	-	139,038	139,038	-	61,741
Overtime	73,436	80,749	80,000	80,000	94,979	80,000
Special Pay	13,043	14,645	40,560	40,560	17,037	31,824
Payroll Taxes	36,228	38,760	34,271	34,271	42,202	38,091
Retirement	59,555	40,678	60,148	60,148	49,257	60,146
Cafeteria Benefits	86,140	94,435	81,576	81,576	111,299	139,806
Unemployment/Work Comp	20,937	24,316	31,085	31,085	34,350	33,030
SUB-TOTAL	682,690	724,741	794,100	794,100	788,767	830,736
OPERATING EXPENSES						
Professional Services	246,802	202,016	158,700	178,200	130,068	150,700
Other Contractual Services	169,377	181,222	176,000	176,000	176,000	181,000
Travel & Per Diem	13,797	5,304	6,959	6,959	4,709	7,039
Communications	8,864	7,565	2,460	2,460	12,927	13,000
Postage/Transportation	2,440	76	4,400	4,400	3,200	4,400
Utilities	80,304	77,929	91,000	91,000	91,000	91,000
Rentals & Leases	-	-	400	400	400	400
Insurance	65,805	82,973	38,574	38,574	38,574	38,574
Repair & Maintenance	233,197	638,185	334,310	334,310	263,563	359,310
Printing	-	-	-	-	-	-
Promotional Activities	-	-	250	250	250	250
Other Current Charges	247,975	201,887	200,421	200,421	200,421	200,421
Office Supplies	400	240	1,000	1,000	500	1,000
Operating Supplies	123,649	123,603	159,300	159,300	155,069	146,800
Fuels, Oils, Lubricants	14,558	13,696	17,000	17,000	17,000	17,000
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	1,917	1,979	2,300	2,300	2,300	2,500
Training and Education	-	-	-	-	-	-
SUB-TOTAL	1,209,085	1,536,675	1,193,074	1,212,574	1,095,981	1,213,394
CAPITAL OUTLAY	-	-	722,644	1,203,044	1,042,960	1,125,050
GRANTS & ASSISTANCE	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 1,891,775	\$ 2,261,416	\$ 2,709,818	\$ 3,209,718	\$ 2,927,708	\$ 3,169,180
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	4.63%	19.54%	19.83%	41.93%	29.46%	8.25%



PERSONNEL SERVICES – CLASSIFICATION AND PAY PLAN

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

PERSONNEL ALLOCATIONS BY DEPARTMENT

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

CAPITAL IMPROVEMENT PLAN

FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

FY 2021						FY 2022								
Fund	Dept.		Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2021	FY 2023	FY 2024	FY 2025	FY 2026	Total 5 Year CIP Plan	
INFORMATION TECHNOLOGY	300	1600	Employee timekeeping and accrual system	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
	300	1600	Offsite redundant storage servers ("cloud computing")	13,000	13,000	-	13,000	-	13,000	15,000	15,000	15,000	15,000	73,000
	300	1600	Backup high-speed internet connectivity	10,000	10,000	-	10,000	-	10,000	5,000	5,000	5,000	5,000	30,000
	300	1600	Upgrade/replace core network components	10,000	10,000	14,835	-	10,000	10,000	10,000	10,000	10,000	10,000	50,000
	300	1600	Replace City servers	11,000	11,000	11,000	-	11,000	11,000	8,000	8,000	8,000	8,000	43,000
	300	1600	Virtual server backup and recovery software	6,000	6,000	-	6,000	-	6,000	-	-	-	-	6,000
	300	1600	Enhancement and upgrades to the City's website	80,000	80,000	-	80,000	-	80,000	-	-	-	-	80,000
	300	1600	ADA Compliant Website Redesign and Upgrade	75,000	75,000	-	75,000	-	75,000	-	-	-	-	75,000
	300	1600	GIS Evaluation, Planning, Development and Implementation	50,000	50,000	-	50,000	-	50,000	-	-	-	-	50,000
	300	1600	Security cameras	30,000	30,000	-	30,000	-	30,000	-	-	-	-	30,000
	300	1600	Update City legacy phone system to VOIP	76,000	76,000	40,000	36,000	15,000	51,000	-	-	-	-	51,000
	300	1600	Network management and security management	105,000	105,000	30,000	75,000	30,000	105,000	50,000	-	-	-	155,000
	300	1600	PD In-car video server upgrade	-	1,800	-	1,800	-	1,800	-	-	-	-	1,800
	300	1600	Network switch replacement security	-	20,454	20,454	-	-	-	-	-	-	-	-
	300	1600	Surface tablets for plan reviews	11,000	11,000	5,000	6,000	-	6,000	-	-	-	-	6,000
TOTAL INFORMATION TECHNOLOGY			\$ 477,000	\$ 499,254	\$ 121,289	\$ 382,800	\$ 116,000	\$ 498,800	\$ 88,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 700,800	
POLICE	300	2100	Vehicle lease program (8 new hires)				\$ -	\$ -	\$ -	\$ 260,000	\$ -	\$ -	\$ -	\$ 260,000
	300	2100	Security video access system	45,000	45,000	-	45,000	-	45,000	45,000	45,000	-	-	135,000
	300	2100	PD laptops for in-car & field reporting	20,000	20,000	-	20,000	-	20,000	20,000	-	20,000	-	60,000
	300	2100	Records management & dispatch software	20,000	20,000	-	20,000	-	20,000	-	20,000	-	-	40,000
	300	2500	VHF radio system upgrades for emergencies	20,000	20,000	-	20,000	-	20,000	-	-	-	-	20,000
	TOTAL POLICE AND EMERGENCY MANAGEMENT			\$ 105,000	\$ 105,000	\$ -	\$ 105,000	\$ -	\$ 105,000	\$ 325,000	\$ 65,000	\$ 20,000	\$ -	\$ 515,000
PUBLIC WORKS	Public Facilities													
	300	7250	Additional City Hall generator	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 175,000	\$ -	\$ -	\$ -	\$ 200,000
	300	7250	Energy improvements for City Hall	-	-	-	-	-	-	300,000	-	-	-	300,000
	300	7250	City Hall shutters **	65,000	65,000	-	65,000	-	65,000	-	-	-	65,000	130,000
	300	7250	Mackenzie Hall improvements	-	-	-	-	-	-	-	70000	-	-	70,000
	300	7250	City Hall water line	-	-	-	-	-	-	50,000	-	-	-	50,000
	300	7250	Pickup Trucks - Replacement	-	-	-	-	-	-	36,000	-	-	36,000	72,000
	300	7250	Mowers and mower trailers - replacements	-	-	-	-	-	-	12,500	-	-	-	12,500
	300	7250	Capital Activities - Police Department	51,549	51,549	51,549	-	-	-	-	-	-	-	-
	300	7250	Police Wing and City Hall Renovations	-	427,155	427,155	-	-	-	-	-	-	-	-
	300	7250	Replace HVAC in Police Wing	-	236,850	225,000	-	-	-	-	-	-	-	-
	300	7250	Public Works facility security upgrade	-	-		-	40,000	40,000	-	-	-	-	40,000
	300	7250	City Hall facility repairs	35,000	35,000	35,000	-	125,000	125,000	100,000	-	-	-	225,000
	300	7250	Parking lot light upgrade	-	-	-	-	-	-	-	105,000	-	-	105,000
	Subtotal Public Facilities			\$ 176,549	\$ 840,554	\$ 738,704	\$ 90,000	\$ 165,000	\$ 255,000	\$ 673,500	\$ 105,000	\$ 70,000	\$ 101,000	\$ 1,204,500

CAPITAL IMPROVEMENT PLAN

FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

			FY 2021			FY 2022							
Fund	Dept.		Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2021	FY 2023	FY 2024	FY 2025	FY 2026	Total 5 Year CIP Plan
Public Works													
300	4100	Storage garage (portion of allocation)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
300	4100	Survey Van	-	-	-	-	-	-	35,000	-	-	-	35,000
Subtotal Public Works			-	-	-	-	-	-	110,000	-	-	-	110,000
TOTAL PUBLIC WORKS			\$ 176,549	\$ 840,554	\$ 738,704	\$ 90,000	\$ 165,000	\$ 255,000	\$ 783,500	\$ 105,000	\$ 70,000	\$ 101,000	\$ 1,314,500
TOTAL GENERAL FUND			\$ 758,549	\$ 1,444,808	\$ 859,993	\$ 577,800	\$ 281,000	\$ 858,800	\$1,196,500	\$ 208,000	\$ 128,000	\$ 139,000	\$ 2,530,300
BUILDING													
169	2400	Building department facility upgrade	\$ -	\$ -	\$ -	\$ -	\$ 675,000	\$ 675,000	\$ -	\$ -	\$ -	\$ -	675,000
TOTAL BUILDING FUND			\$ -	\$ -	\$ -	\$ -	\$ 675,000	\$ 675,000	\$ -	\$ -	\$ -	\$ -	\$ 675,000
RECREATION CENTER SINKING FUND													
370	7200	Gym Sound System Gym	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000		\$ -	\$ -	\$ 10,000
370	7200	Lobby Entrance/Exit Gate	-	-	-	-	-	-	-	-	24,500	-	24,500
370	7200	Gym Corner Pads	-	-	-	-	-	-	-	-	10,000	-	10,000
370	7200	Gym Floor Resurfacing	4,000	4,000	4,000	-	-	-	-	-	-	5,250	5,250
370	7200	Gym Partition Cover (8')	-	-	-	-	-	-	-	-	21,000	-	21,000
370	7200	HVAC Parts Replacement	-	-	-	-	-	-	-	50,000	-	-	50,000
370	7200	Tennis Court Resurfacing	-	-	-	-	-	-	-	20,000	-	-	20,000
370	7200	Camera/Video Security System	15,105	15,105	-	15,105	-	15,105	-	-	-	50,000	65,105
370	7200	Server/Ethernet Upgrade	-	-	-	-	-	-	-	18,000	-	-	18,000
370	7200	Upgrade network equipment	20,000	20,000	-	20,000	-	20,000	15,000	-	-	-	35,000
370	7200	Weightroom Equipment	50,000	50,000	15,000	35,000	-	35,000	-	-	-	-	35,000
370	7200	WT Treadmills (7) Replace 1 every year	-	-	-	-	6,000	6,000	6,000	6,000	6,000	6,000	30,000
370	7200	WT Elliptical Arms (4)	-	-	-	-	-	-	30,000	-	-	-	30,000
370	7200	Rower	-	-	-	-	-	-	6,000	-	-	-	6,000
370	7200	WT Recumbent Bikes (3)	-	-	-	-	-	-	3,750	-	-	3,750	7,500
370	7200	Pool Safety Fence	-	-	5,000	-	5,000	5,000	-	-	-	-	5,000
370	7200	Thorguard System	3,500	3,500	-	3,500	-	3,500	28,000	-	-	-	31,500
370	7200	Pool Motors/Pumps	2,000	2,000	-	2,000	-	2,000	-	-	-	-	2,000
370	7200	Pool Sand Filters Lap Pool A	15,000	15,000	11,812	3,188	-	3,188	-	-	-	-	3,188
370	7200	Pool Sand Filters Lap Pool B	15,000	15,000	11,812	3,188	-	3,188	-	-	-	-	3,188
370	7200	Pool Sand Filters Splash Pad	-	-	-	-	12,000	12,000		12,000	-	-	24,000
370	7200	Pool Chemical Controllers	-	-	-	-	-	-	-	-	-	7,000	7,000
370	7200	Pool Handicap Lift Leisure	7,500	7,500	-	7,500	-	7,500	-	-	-	-	7,500
370	7200	Pool Handicap Lift-Lap	-	-	-	-	-	-	7,500	-	-	-	7,500
370	7200	Pool Stainless Steel	-	-	-	-	-	-	-	27,000	-	-	27,000
370	7200	Pool Starting Blocks	-	-	-	-	-	-	12,000	-	-	-	12,000
370	7200	Pool Cover	-	-	-	-	10,000	10,000	-	-	-	-	10,000
370	7200	Pool Cover Reel	-	-	-	-	-	-	-	-	7,000	-	7,000
370	7200	Pool Lane Lines	-	-	-	-	-	-	5,000	-	-	5,000	10,000

CAPITAL IMPROVEMENT PLAN

FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

			FY 2021			FY 2022								
Fund	Dept.		Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2021	FY 2023	FY 2024	FY 2025	FY 2026	Total 5 Year CIP Plan	
	370	7200	Pool Lounge Chairs (30) -Replace 4-5 per year	-	-	-	-	-	-	2,500	2,500	2,500	2,500	10,000
	370	7200	Pool Lifeguard Chair	-	-	-	-	5,000	5,000	-	5,000	-	-	10,000
	370	7200	Pool Water Features	-	-	-	-	-	-	35,000	-	-	-	35,000
	370	7200	Pool Water Slide	-	-	-	-	35,000	35,000	-	-	-	-	35,000
	370	7200	HVAC Air Handlers	-	-	-	-	-	-	210,000	-	-	-	210,000
	370	7200	HVAC Chillers	-	-	124,075	-	-	-	-	-	-	-	-
	370	7200	Reseal Block Walls	-	-	-	-	6,750	6,750	-	-	-	-	6,750
	370	7200	HVAC VFD's	-	-	-	-	8,000	8,000	-	-	-	-	8,000
	370	7200	HVAC Mini-Splits	-	-	-	-	-	-	-	-	5,000	-	5,000
	370	7200	Exterior Recaulking	-	-	-	-	6,000	6,000	-	-	-	-	6,000
	370	7200	HVAC Energy Improvements	3,000	3,000	3,000	-	-	-	25,000	-	-	-	25,000
	370	7200	Paint pool deck	-	-	-	-	12,500	12,500	-	-	-	-	12,500
	370	7200	LED Gym Lights	-	-	-	-	-	-	-	-	-	5,000	5,000
	370	7200	Woman's restroom tile resurfacing	-	-	-	-	-	-	9,555	-	-	-	9,555
	370	7200	Polish concrete floors annually	-	-	-	-	-	-	7,250	7,250	7,250	7,250	29,000
	370	7200	Upper windows	-	-	7,000	-	-	-	-	-	-	-	-
	370	7200	HVAC Chiller #2	137,000	137,000	124,075	-	-	-	-	-	-	-	-
	370	7200	Pool Acid Wash	-	-	-	-	14,000	14,000	-	-	-	-	14,000
	TOTAL RECREATION SINKING FUND			\$ 272,105	\$ 272,105	\$ 305,774	\$ 89,481	\$ 120,250	\$ 209,731	\$ 202,555	\$ 357,750	\$ 83,250	\$ 91,750	\$ 945,036

TRANSPORTATION	301	4100	Storage garage (portion of allocation)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ -	\$ -	\$ 275,000
	301	4100	Utility vehicle	17,000	17,000	16,620	380	17,620	18,000	18,000	-	-	-	36,000
	301	4100	Small Tractor with boom mower	-	-	-	-	-	-	-	-	-	67,000	67,000
	301	4100	Litter vacuum	-	-	-	-	-	-	-	-	50,000	-	50,000
	301	4100	Trucks	37,000	37,000	31,683	5,317	75,683	81,000	76,000	99,500	36,000	37,000	329,500
	301	4100	Flail Axle	-	-	-	-	-	-	145,000	-	-	-	145,000
	301	4100	Loader	-	-	-	-	186,000	186,000	-	-	-	-	186,000
	301	4100	Backhoe	125,000	125,000	98,819	-	-	-	-	-	115,000	-	115,000
	301	4100	Grader	-	-	-	-	-	-	-	175,000	-	-	175,000
	301	4100	Sweeper	-	-	-	-	-	-	-	150,000	-	-	150,000
	301	4100	Forklift	-	-	-	-	25,000	25,000	-	-	-	-	25,000
	301	4100	Mower	-	-	-	-	-	-	-	-	-	13,000	13,000
	301	4100	Palm Ridge Road improvements	10,786	10,786	4,275	6,511	250,000	256,511	-	-	-	-	256,511
	301	4100	Middle Gulf Path and roadway relocation	-	-	-	-	-	-	75,000	400,000	-	-	475,000
	301	4100	Periwinkle Way box culvert replacement	-	-	-	-	-	-	-	450,000	2,000,000	-	2,450,000
	301	4100	Donax Street resurfacing	-	-	-	-	-	-	-	-	400,000	-	400,000

CAPITAL IMPROVEMENT PLAN

FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

FY 2021						FY 2022								
Fund	Dept.		Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2021	FY 2023	FY 2024	FY 2025	FY 2026	Total 5 Year CIP Plan	
	301	4100	East Gulf Drive SUP widening project	-	-	-	-	-	-	-	500,000	-	500,000	
	301	4100	Periwinkle north side shared use path	-	-	-	-	-	-	50,000	200,000	-	250,000	
	301	4100	Beach Road Water Control Structure Rehabilitation Project **	-	-	-	-	350,000	350,000	-			350,000	
	301	4100	Bay Drive Box Culvert	-	-	-	-	-	100,000	-			100,000	
	301	4100	Dredge Sanibel Slough	100,550	100,550	100,550	-	524,450	524,450	-	-	-	524,450	
	301	4100	Tahiti-Jamaica Drainage Improvements **	400,000	400,000	-	400,000	-	400,000	-	-	-	400,000	
	301	4100	East Rocks Area Drainage Improvements **	150,000	150,000	-	150,000	-	150,000	-	-	-	150,000	
	TOTAL TRANSPORTATION			\$ 840,336	\$ 840,336	\$ 251,947	\$ 562,208	\$1,428,753	\$2,090,961	\$ 589,000	\$1,324,500	\$3,301,000	\$ 117,000	\$ 7,422,461
C4L	302	7200	Center 4 Life Relocation and Renovation	1,838,800	1,838,800	50,000	1,788,800	-	1,788,800	1,267,749	-	-	-	3,056,549
	TOTAL CENTER 4 LIFE			\$ 1,838,800	\$ 1,838,800	\$ 50,000	\$1,788,800	\$ -	\$1,788,800	\$1,267,749	\$ -	\$ -	\$ -	\$ 3,056,549
TOTAL GOVERNMENTAL FUNDS			\$ 3,709,790	\$ 4,396,049	\$ 1,467,714	\$3,018,289	\$2,505,003	\$5,623,292	\$3,255,804	\$1,890,250	\$3,512,250	\$ 347,750	\$ 14,629,346	
SEWER SYSTEM	System Improvements													
	450	3500	Pipeline relocations	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
	450	3500	New service laterals	5,000	5,000	5,000	-	5,000	5,000	5,000	5,000	5,000	5,000	25,000
	450	3500	Lift station improvements (including odor control)	25,000	25,000	25,000	-	25,000	25,000	25,000	25,000	25,000	25,000	125,000
	450	3500	Generator storage building	50,000	50,000	50,000	-	50,000	50,000	-	-	-	-	50,000
	450	3500	Donax plant improvements (grit removal)	-	-	-	-	500,000	500,000	200,000	200,000	200,000	200,000	1,300,000
	450	3500	Insertion valves for force mains	30,000	30,000	30,000	-	30,000	30,000	30,000	30,000	30,000	30,000	150,000
	450	3500	Force main upgrades	80,000	80,000	84,118	-	80,000	80,000	80,000	80,000	80,000	80,000	400,000
	450	3500	Donax Process Improvement - engineering and design	300,000	300,000	300,000	-	200,000	200,000	-	-	-	-	200,000
	450	3500	Donax Process Improvement - construction **	5,246,118	8,671,355	8,671,355	-	1,952,867	1,952,867	-	-	-	-	1,952,867
	450	3500	Metal tank replacement - Wulfert plant	900,000	900,000	46,015	853,985	-	853,985	-	-	-	-	853,985
	450	3500	Phase 4B Sewer Expansion (Engineering)	73,300	73,300	20,000	53,300	30,000	83,300	-	-	-	-	83,300
	450	3500	Phase 4B Sewer Expansion (Construction)	500,000	500,000	-	500,000	500,000	1,000,000	-	-	-	-	1,000,000
	Subtotal Existing System Improvements			7,214,418	10,639,655	9,236,488	1,407,285	3,377,867	4,785,152	345,000	345,000	345,000	345,000	6,165,152
	Machinery/Vehicles/Equipment													
	450	3500	Ethernet Routing Switch/Server	30,000	30,000	30,000	-	-	-	-	-	-	-	-
	450	3500	Master Station Replacement Pump	30,000	30,000	40,194	-	45,000	45,000	45,000	45,000	45,000	45,000	225,000
	450	3500	Replacement vacuum trucks - 748 & 757	-	-	-	-	-	-	-	-	-	200,000	200,000
	450	3500	Replacement crane truck - 746	110,000	110,000	99,848	-	-	-	-	-	-	-	-
	450	3500	Replacement crane truck - 749	-	-	-	-	115,000	115,000	-	-	-	-	115,000
	450	3500	Replacement crane truck (3/4 ton) - 747	-	-	-	-	115,000	115,000	-	-	-	-	115,000
	450	3500	Replacement crane truck (1 1/2 ton) - 760	-	-	-	-	-	-	117,000	-	-	-	117,000
	450	3500	Replacement pickup truck (3/4 ton) - 751	-	-	-	-	-	-	-	-	41,000	-	41,000
	450	3500	Replacement pickup truck (1/2 ton) - 758	-	-	-	-	-	-	-	36,000	-	-	36,000
	450	3500	Wulfert emergency generator replacement	175,000	175,000	-	175,000	-	175,000	-	-	-	-	175,000
	450	3500	Replacement portable generators	-	-	-	-	-	-	50,000	50,000	50,000	50,000	200,000

CAPITAL IMPROVEMENT PLAN

FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

FY 2021						FY 2022								Total 5 Year CIP Plan
Fund	Dept.		Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2021	FY 2023	FY 2024	FY 2025	FY 2026		
SEWER SYSTEM	450	3500	Replacement Cl ₂ Pumps	7,500	7,500	-	7,500	-	7,500	7,500	7,500	7,500	7,500	37,500
	450	3500	Emergency chart recorder replacement	2,000	2,000	-	2,000	-	2,000	2,000	2,000	2,000	2,000	10,000
	Subtotal Machinery/Vehicles/Equipment		354,500	354,500	170,042	184,500	275,000	459,500	221,500	140,500	145,500	304,500	1,271,500	
	TOTAL SEWER SYSTEM ENTERPRISE FUND		\$ 7,568,918	\$ 10,994,155	\$ 9,406,530	1,591,785	3,652,867	5,244,652	\$ 566,500	\$ 485,500	\$ 490,500	\$ 649,500	\$ 7,436,652	
Public Safety														
470	1600	Security video access system - beach parking lots	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000	
470	2100	Watercraft		-	-	-	-	-	-	60,000	-	-	60,000	
470	2100	ATV Replacements	25,000	25,000	-	25,000	-	25,000	-	25,000	-	-	50,000	
470	2100	Police Aide Vehicles	-	-	21,766	-	-	-	20,000	20,000	-	-	40,000	
470	2100	Pick-up Truck (2 trucks 3 year replacement cycle)	50,000	50,000	-	50,000	-	50,000	25,000	25,000	-	-	100,000	
470	2100	Police radios	-	-	68,191	-	-	-	-	-	-	-	-	
470	2100	Marine patrol boat	-	-	-	-	-	-	175,000	-	-	-	175,000	
Subtotal Public Safety			100,000	100,000	89,957	100,000	-	100,000	245,000	155,000	25,000	25,000	550,000	
Public Works (Maintenance)														
470	4100	Bowman's Beach Park Playground Equipment	10,000	10,000	-	10,000	-	10,000	10,000	10,000	10,000	10,000	50,000	
470	4100	Utility vehicle/Gator (TDC funded)	-	-	-	-	-	-	16,000	-	16,000	-	32,000	
470	4100	Pick-up truck(s) (TDC funded)	35,000	35,000	32,812	-	-	-	70,000	-	105,000	35,000	210,000	
470	4100	Mower (TDC funded)	12,000	12,000	11,765	-	-	-	12,000	-	-	-	12,000	
470	4100	Small dump truck (TDC funded)	-	-	-	-	-	-	-	-	-	40,000	40,000	
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	20,000	
470	4100	Tractor (TDC funded)	-	-	-	-	-	-	-	-	-	60,000	60,000	
470	4100	Trash/recycling bins (TDC funded)	10,000	10,000	8,983	1,017	8,983	10,000	10,000	10,000	10,000	10,000	50,000	
470	4100	Water fountain for beaches (TDC funded)	4,000	4,000	-	4,000	-	4,000	4,000	4,000	4,000	4,000	20,000	
470	4100	ADA accessibility equipment	10,000	10,000	9,908	92	9,908	10,000	10,000	10,000	10,000	10,000	50,000	
470	4100	Beach accessible wheelchairs (TDC funded)	15,000	15,000	-	-	-	-	15,000	15,000	15,000	15,000	60,000	
470	4100	Cat Skid Steer	-	-	-	-	-	-	-	60,000	-	-	60,000	
Subtotal Public Works			100,000	100,000	63,468	19,109	18,891	38,000	151,000	113,000	174,000	188,000	664,000	
Public Works (Improvements)														
470	4100	Shared use path repairs	75,000	75,000	75,000	-	75,000	75,000	75,000	75,000	75,000	75,000	375,000	
470	4100	Shared use path widening	75,000	75,000	75,000	-	75,000	75,000	75,000	75,000	75,000	75,000	375,000	
470	4100	Bowman's Changing Area Rehab Project	100,000	114,360	2,310	112,050	100,000	212,050	-	-	-	-	212,050	
470	4100	Shoreline Stabilization - Turner Beach (TDC)	-	446,367	434,865	-	-	-	-	-	-	-	-	
470	4100	Lighthouse cottage interior rehabilitation	-	-	-	-	500,000	500,000	-	-	-	-	500,000	
470	4100	Bowman's Beach Bridge Replacement (TDC + City Match)	372,644	392,317	392,317	-	225,000	225,000	-	-	-	-	225,000	
Subtotal Improvements			622,644	1,103,044	979,492	112,050	975,000	1,087,050	150,000	150,000	150,000	150,000	1,687,050	
TOTAL BEACH PARKING ENTERPRISE FUND			\$ 822,644	\$ 1,303,044	\$ 1,132,917	231,159	993,891	1,225,050	\$ 546,000	\$ 418,000	\$ 349,000	\$ 363,000	\$ 2,901,050	
TOTAL ENTERPRISE FUNDS			\$ 8,391,562	\$ 12,297,199	\$ 10,539,447	1,822,944	4,646,758	6,469,702	\$ 1,112,500	\$ 903,500	\$ 839,500	\$ 1,012,500	\$ 10,337,702	
CITY WIDE TOTAL CAPITAL IMPROVEMENTS			\$ 12,101,352	\$ 16,693,248	\$ 12,007,161	4,841,233	7,151,761	12,092,994	\$ 4,368,304	\$ 2,793,750	\$ 4,351,750	\$ 1,360,250	\$ 24,967,048	

** DENOTES THAT PROJECT IS PARTIALLY OR FULLY GRANT FUNDED FROM THIRD PARTY

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2022 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2022	Description of Project	Impact on Operating Costs
INFORMATION TECHNOLOGY	300	1600	Employee timekeeping and accrual system	\$ 50,000	Module within existing accounting system to track staff time and accruals.	Approximately \$15,000 annual maintenance
	300	1600	Offsite redundant storage servers ("cloud computing")	\$ 13,000	This will reduce annual hardware costs, staff time to monitor server backups and annual electrical power costs. This technology will provide enhanced disaster recovery capabilities as there will be constant connectivity to City servers where there is an internet connection. The utilization of cloud technology significantly reduces the amount of staff time needed and makes available city data.	Annual subscription costs for services as servers are transitioned to the Cloud of approximately \$10,000.
	300	1600	Backup high-speed Internet connectivity	\$ 10,000	As the City becomes more dependent on access to the Cloud, there is an increased need to provide more reliable and redundant network connectivity.	This will be an annual expense of \$40,000
	300	1600	Upgrade/replace core network components	\$ 10,000	Annual funding for the City's core network devices. Each year, equipment needs to be replaced due to either having failed or going off warranty.	None recurring.
	300	1600	Replace City servers	\$ 11,000	Server replacement project which allows the City to effectively plan for the end of life of its servers. This project allows the replacement of 1 - 2 servers per year.	None recurring.
	300	1600	PD In-car video server upgrade	\$ 1,800	The current City wireless system was installed using low cost home type technology. The demand for wireless by City devices cannot be met reliable with current technology.	None recurring.
	300	1600	Virtual server backup/recovery software	\$ 6,000	The majority of the City's servers are virtual and there is now improved software for backup and restore capabilities.	Net reduction to City's communication expenses.
	300	1600	Security cameras	\$ 30,000	Additional security and monitoring	None recurring.
	300	1600	Enhancement and upgrades to the City's website	\$ 80,000	The City's website needs to be upgraded from the current system that is near end of life. Additionally, the design of the site needs to be modernized.	None recurring.
	300	1600	ADA compliant website redesign and upgrade	\$ 75,000	ADA compliance for the City's website	None recurring.
	300	1600	City GIS Evaluation, Planning, Development and Implementation	\$ 50,000	Continuing implementation of permitting and development software to enhance the City's issuance processing.	Annual maintenance costs related to the software platform.
	300	1600	Update City legacy phone system to VOIP	\$ 51,000	Upgrading City phone technology to Cloud IP Telephony. This technology does not require more expensive on site equipment, and the telephones can be relocated to anywhere there is Internet connectivity during a disaster.	Net reduction to City's communication expenses.
	300	1600	Network management and security management	\$ 105,000	The city needs to allocate additional resources to implement advanced cybersecurity. With the skill set needed in this area, it would be preferable to contract with top tier firm specializing in cybersecurity. An RFQ will be released to select a firm for a multiyear engagement to manage the City's advanced cybersecurity technology, develop an implementation plan, and procure the technology.	No additional costs.
	300	1600	Surface tablets for plan reviews	\$ 6,000	Hardware upgrade for City's new permitting and planning software	None recurring.
TOTAL INFORMATION TECHNOLOGY				\$ 498,800		

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2022 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2022	Description of Project	Impact on Operating Costs
POLICE	300	2100	Security video access system	\$ 45,000	Continued installation of security hardware and software at various public locations for public safety.	None recurring.
	300	2100	PD laptops for in-car & field reporting	\$ 20,000	Annual cost for replacement technology equipment in vehicles.	None recurring.
	300	2100	Computer programs for records management and computer-aided dispatch	\$ 20,000	The cost to update is approximately the same as the cost to take advantage of the new system the Lee County Sheriff is installing. The new system will have greater statistical analysis capabilities and enhanced patrol functions, such as in-car traffic citation and accident reporting.	None recurring.
	300	2100	VHF radio system upgrades for emergencies	\$ 20,000	In the event that a significant hurricane destroy cell and public safety radios, the City's backup VHR system will also lose it's City antenna. This is to obtain backup, quick deploy antenna systems for the VHF system.	None recurring
	TOTAL POLICE DEPARTMENT			\$ 105,000		
PUBLIC WORKS	300	7250	Additional City Hall generator	\$ 25,000	The existing City Hall generator doesn't have sufficient capacity to power the City's needs during an extended power outage. This project would involve the installation of an additional emergency generator to supplement the existing generator. Power is essential to allowing the City government to function for the residents. Phase 1 in FY2019 would include evaluation and design with Phase 2 construction commencing in FY2020.	None recurring.
	300	7250	City Hall shutters	\$ 65,000	Install upgraded hurricane shutters at City Hall to better withstand winds. After Hurricane Charley, City applied to FEMA for a hazardous mitigation grant to reinforce the Administration wing of City Hall, including new shutters and roof reinforcement. The request in 2018 is for new shutters in the Legal, Police, and Mackenzie wings of City Hall. This project will complete the necessary replacement/upgrades of shutters within the City Hall complex.	None recurring.
	300	7250	Public Works facility security upgrade	\$ 40,000	Upgrade current entrance for security purposes	None recurring.
	300	4100	City Hall facility repairs	\$ 125,000	The City Hall repair project proposes rehabilitation of main wood walkways, ceiling fan replacements in all wings, addition of a new entrance into the IT/Natural Resources Departments and modification to the entrance are of Building and Planning Departments wing. FY2017 work completed includes concrete column spall repairs, miscellaneous concrete walkway repairs, cupola wood repairs and Administrative wing restroom renovation.	None recurring.
	TOTAL PUBLIC WORKS			\$ 255,000		
BUILDING	169	2400	Building department facility improvements	\$ 675,000	Building Department space improvements.	None recurring.
	TOTAL BUILDING DEPARTMENT			\$ 675,000		

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2022 JUSTIFICATIONS

Fund	Dept.	Project	FY 2022	Description of Project	Impact on Operating Costs
370	7200	Camera/Video Security System	\$ 15,105	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Upgrade network equipment	\$ 20,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Weightroom Equipment	\$ 35,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	WT Treadmills (7) Replace 1 every year	\$ 6,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Pool safety fence	\$ 5,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Thorguard System	\$ 3,500	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Pool Motors/Pumps	\$ 2,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Pool Sand Filters Lap Pool A	\$ 3,188	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Pool Sand Filters Lap Pool B	\$ 3,188	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Pool Handicap Lift Leisure	\$ 7,500	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Pool cover	\$ 10,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Pool sand filters splashpad	\$ 12,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Pool Lifeguard Chair	\$ 5,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Pool water slide	\$ 35,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Reseal block walls	\$ 6,750	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	HVAC VFD	\$ 8,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Exterior recaulking	\$ 6,000	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Paint pool deck	\$ 12,500	Sinking Fund Asset Replacement Schedule	None recurring.
370	7200	Pool acid wash	\$ 14,000	Sinking Fund Asset Replacement Schedule	None recurring.
TOTAL RECREATION SINKING FUND			\$ 209,731		



CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2022 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2022	Description of Project	Impact on Operating Costs
TRANSPORTATION	301	4100	Utility vehicle	\$ 18,000	Public Works has two utility vehicles (small John Deere gators), one is a 2016 model and the other is a 2008 model. These vehicles have proven invaluable in performing minor maintenance in the non-beach parks and for vegetation maintenance along the major roadways. These vehicles are on a 8-year replacement schedule and the 2008 model will be two years overdue for replacement in 2018. The timely replacement of vehicles is necessary to prevent excessive downtime and thus improve operational efficiency.	Approximately \$300 per year
	301	4100	Trucks	\$ 81,000	Replacement of pickup trucks	Approximately \$300 per year
	301	4100	Loader	\$ 186,000	Replacement of current loader	None recurring.
	301	4100	Forklift	\$ 25,000	Replacement of current forklift	None recurring.
	301	4100	Palm Ridge Road improvements	\$ 256,511	This project involves roadway, shared use path, access and landscaping improvements in accordance with recommendations of the Periwinkle Corridor Study. The purpose of the project are to improve roadway aesthetics and shared use path safety. Survey and design phase in FY-17 with construction phase in FY-18.	None recurring.
	301	4100	Beach Road Water Control Structure Rehabilitation Project	\$ 350,000	Beach Road water control structure was constructed in 1991. Since that time no major repairs have been performed. Structure is currently in need of a major project to repair concrete and sluice gate issues.	None recurring.
	301	4100	Bay Drive Box Culvert	\$ 100,000	Bay Drive Box Culvert was constructed in 1988. Based upon current structural inspections, the culvert requires concrete delamination repairs.	None recurring.
	301	4100	Dredget Sanibel Slough	\$ 524,450	As a part of the Watershed Management Plan, Johnson Engineering did surveys and modeling as part of the City's Community Rating System. The results of the modeling and surveying identified choke points and areas requiring enhancements to maintain stormwater for a 25 year storm event as required by City's NPDES Permit	None recurring.
	301	4100	Tahiti-Jamaica Drainage Improvements	\$ 400,000	Tradewinds Subdivision (Tahiti -Jamaica Dr.) was first platted in 1958 prior to current stormwater regulations. At that time, the water was stored in drainage areas and discharged into the Gulf of Mexico. Current regulations required discharge to the Gulf of Mexico to be removed. Subsequent City projects attempted to direct overflow to a swale on Sanibel Captiva Road eastward to a canal that connects to the Sanibel River system. During the January rains, a significant amount of water built up in the southernmost (Gulf) portion of the subdivision creating a pocket that flooded across several subdivisions. THIS FUNDING IS 25% MATCH OF HMGP GRANT FUNDED PROJECT FOR TOTAL AMOUNT OF \$400,000	None recurring.
	301	4100	East Rocks Area Drainage Improvements	\$ 150,000	East Rocks Subdivision has an outfall to the Sanibel Slough Drainage System. The front of the subdivision at West Gulf Drive sits lower than the surrounding area and does not interconnect with the subdivision drainage possibly due to phasing. This project will redirect the flow by grading and paving; add additional catch basins; and extend the existing drainage to the front of the subdivision. THIS FUNDING IS 25% MATCH OF HMGP GRANT FUNDED PROJECT FOR TOTAL AMOUNT OF \$150,000	None recurring.
TOTAL TRANSPORTATION				\$ 2,090,961		

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2022 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2022	Description of Project	Impact on Operating Costs
C4L	302	7200	Center 4 Life Relocation and Renovation	\$ 1,788,800	Purchase of land and building and construction costs for the relocation of the Center 4 Life (Senior Center)	Increase yet to be determined
	TOTAL CENTER 4 LIFE			\$ 1,788,800		
SEWER SYSTEM	450	3500	Pipeline Relocations	\$ 5,000	If a sewage force main is in conflict with a proposed roadway or drainage project, this project provides funding for the relocation.	None recurring.
	450	3500	New Service Laterals	\$ 5,000	This project is to install sewer laterals for locations where sewer laterals were not installed during mainline construction or couldn't be found.	None recurring.
	450	3500	Lift Station Improvements	\$ 25,000	This project involves enhancements to lift stations such as larger pumps, monitoring equipment, new control panels, odor control, etc.	None recurring.
	450	3500	Generator storage building	\$ 50,000	The City has 9 Portable Generators that are Utilized to enable lift stations to be operated during power outages to prevent wastewater from backing up into houses or on the ground. This project will provide covered storage for these generators at the Donax Plant to prolong generator lifespan.	None recurring.
	450	3500	Donax plant improvements (grit removal)	\$ 500,000	Rehabilitation of grit classifier and installation of new drives for all three Digester Blowers. Effluent diversion and reuse automation upgrades.	None recurring.
	450	3500	Insertion Valves for Force mains	\$ 30,000	When a force main breaks, it is critical to be able to shut off the wastewater flow to protect public health and the environment. This project involves the installation of valves into the force mains under pressure. The valves can then be used to isolate sections of force mains.	None recurring.
	450	3500	Force main upgrades	\$ 80,000	The project involves replacement/upgrades to existing force mains and other pressure pipes as needed due to aging infrastructure. Potential construction projects are 6" force main from L/S # 6 located at the Sand Castle / Sand Castle Intersection along Sand Castle Road and Bailey Road to L/S # 17, located on Bailey Road north of Periwinkle Way. Pipe RAS to master or EQ for odor control. LS-5 Beach Rd connections.	None recurring.
	450	3500	Donax Process Improvement Engineering and design	\$ 200,000	Engineering for all Donax Plant Improvements Task 1. Pre-Design Study (Complete 2017) Task 2. Design and Permitting 2017-2018 Task 3. Bidding and Design Services 2017-2019 State Appropriations	None recurring.
	450	3500	Donax Process Improvement Construction	\$ 1,952,867	There is an overall Citywide effort to improve water quality, which includes reducing nitrogen and phosphorus in inland and adjacent water bodies. The Donax Water Reclamation Facility produces an effluent which is used to irrigate the 3 golf courses on the island and condominium along Middle and West Gulf Drives which contain nitrogen and phosphorus. Although the levels are well within the Florida Dept. of Environmental Protection permit, as a steward of the land, the City could reduce the amount of nitrogen and phosphorus in the effluent. The simplest modification would be to retrofit the existing sand filters to de-nitrification filters. This would result in the removal of nitrogen to approximately 1.5 mg/L and have the lowest capital investment. It should be noted however, that these improvements will likely NOT result in effluent which meets the strict requirements of the Numeric Nutrient Criteria rule.	None recurring.

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2022 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2022	Description of Project	Impact on Operating Costs
	450	3500	Metal tank replacement - Wulfert plant	\$ 853,985	Aquastore metal tanks are beyond the recommended lifespan for a metal tank. The Donax tank will be removed with the Donax Plant Improvements and Wulfert tank will need to be replaced for an increase in durability and lifespan.	None recurring.
	450	3500	Phase 4B Sewer Construction 4A carryforward 2019 4B (Engineering)	\$ 83,300	This project involves the construction of sewer in remaining unsewered areas. Central sewer and advanced on-site sewer systems will be considered. Water quality improvement through the elimination of old septic systems is the goal of this project.	None recurring.
	450	3500	Phase 4B Sewer Expansion (Construction)	\$ 1,000,000	This project involves the construction of sewer in remaining unsewered areas. Central sewer and advanced on-site sewer systems will be considered. Water quality improvement through the elimination of old septic systems is the goal of this project.	None recurring.
	450	3500	Master Station Replacement Pump	\$ 45,000	The master pump station at the Donax plant receives all flow from the entire island and pumps it to the headworks to begin the treatment process. If this station's pumps failed, wastewater will quickly spill onto the ground, potentially contaminating ground water and the Sanibel River.	None recurring.
	450	3500	Replacement crane truck - 747	\$ 115,000	The City has 5 crane trucks, which are critical to sewer maintenance crews who must pull lift station pumps for replacement or repairs. The timely replacement of the trucks is necessary to reduce down time thus improving efficiency.	None recurring.
	450	3500	Replacement crane truck - 749	\$ 115,000	The City has 5 crane trucks, which are critical to sewer maintenance crews who must pull lift station pumps for replacement or repairs. The timely replacement of the trucks is necessary to reduce down time thus improving efficiency.	None recurring.
	450	3500	Wulfert emergency generator replacement	\$ 175,000	Current stationary generator has failed due to age. This project replaces stationary generator in accordance with FDEP permit requirements.	None recurring.
	450	3500	Replacement Cl ₂ Pumps	\$ 7,500	The Donax Water Reclamation Facility utilizes liquid chlorine to disinfect the wastewater effluent. The chlorine feed pumps have a relatively short life due to the corrosive nature of the chlorine. Frequent pump replacement is necessary to keep the plant effluent in compliance with DEP regulations.	None recurring.
	450	3500	Emergency chart recorder replacement	\$ 2,000	Chart recorders are utilized at the Donax facility to monitor several critical parameters including flow, ph, chlorine residual, and NTU's. These parameters need to be monitored for the proper plant operation and permit compliance. Keeping these parameters within DEP permit limits is necessary to keep the plant in compliance. The purchase of these recorders in advance guarantees the immediate replacement of failed recorders.	None recurring.
	TOTAL SEWER SYSTEM			\$ 5,244,652		

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2022 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2022	Description of Project	Impact on Operating Costs
BEACH PARKING	470	1600	Security video access system - beach parking lots	\$ 25,000	The purpose of installing video cameras in the various beach parking lots is to deter theft of personal property from vehicles. These cameras have been effective at the current parking lots at Trost and at Lighthouse Park and are recommended for additional locations. Crime reduction on Sanibel benefits residents and visitors alike.	Minimal (electricity)
	470	2100	ATV Replacements	\$ 25,000	ATV vehicles for beach patrol purposes are on a regular replacement recycle due to wear and tear.	None recurring.
	470	2100	Pickup truck	\$ 50,000	Vehicles for beach patrol purposes are on a regular replacement recycle due to wear and tear. The 2 pickup trucks are on 3 year replacement cycle.	None recurring.
	470	4100	Bowman's Beach Park Playground Equipment	\$ 10,000	The timely replacement of the playground equipment is needed for safety.	None recurring.
	470	4100	Dump body for pick-up (TDC funded)	\$ 4,000	Parks maintenance personnel trim vegetation at the various parks. The vegetation is loaded into the back of pickup trucks for disposal. Dump bodies fit into the bed of the pickup truck to allow the load to be mechanically dumped rather than removed manually. This increases productivity.	None recurring.
	470	4100	Water fountain for beaches (TDC funded)	\$ 10,000	Replacement water fountains are needed to replace corroded and aged ones.	None recurring.
	470	4100	Trash/recycling bins (TDC funded)	\$ 4,000	The parks utilize Bear Proof Trash / Recycling Bins to prevent animals from getting into the cans. Updating these cans and installing new ones in various locations will help with litter pick up and save time.	None recurring.
	470	4100	ADA accessibility equipment	\$ 10,000	Improve ADA accessibility at all beach parks and repair existing ADA equipment.	None recurring.
	470	4100	Shared use path repairs	\$ 75,000	Repairs are needed to help keep our paths in good shape which provide pedestrians access to our beach parks.	None recurring.
	470	4100	Shared use path widening	\$ 75,000	Many of the City's shared use paths are utilized by beach park users. Wider paths are safer and more enjoyable to use.	None recurring.
	470	4100	Bowmman's Changing Area Rehab Project	\$ 212,050	The existing changing area at Bowman's Beach Park needs to be updated. It will be upgraded to a more family friendly facility and provide more privacy and security. This phase is for Engineering and Permitting.	None recurring.
	470	4100	Lighthouse cottage interior rehabilitation	\$ 500,000	The interior lighthouse cottage rehabilitation project is important for the upkeep of the old historical buildings. Improvements are needed to reduce energy costs and maintenance of the buildings.	None recurring.
	470	4100	Bowman's Beach Bridge Replacement (TDC + City Match)	\$ 225,000	The existing structure has outlived its life and needs to be repaired for safety. Replace the existing structure for ADA accessibility and install Tandek composite material for longevity. TDC approved funding in the amount of \$435,000 while the remaining \$165,000 is beach parking funding.	None recurring.
TOTAL BEACH PARKING				\$ 1,225,050		
CITY WIDE TOTAL CAPITAL OUTLAY				\$ 12,092,994		

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

Revenues – Funds that the government receives as income.

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

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

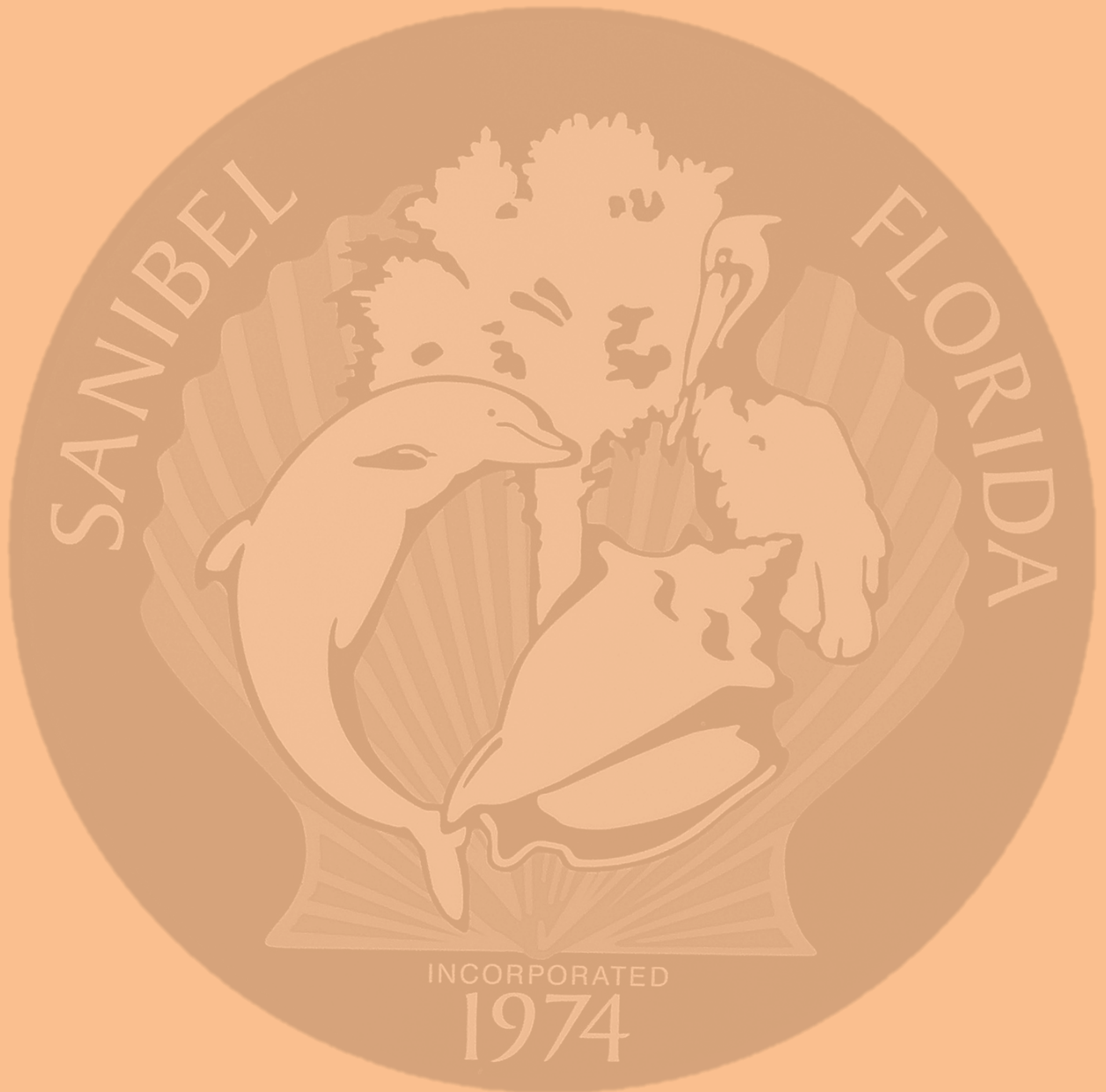
Taxable Value – The assessed value of property minus any authorized exemptions. This value is used to determine the amount of ad valorem tax to be levied. The taxable value is calculated by the County Property Appraiser in compliance with state law. The most common exemption is the homestead exemption.

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

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

ACRONYMS

ADA – Americans with Disabilities Act
CAFR – Comprehensive Annual Financial Report
CDBG – Community Development Block Grant
CIP – Capital Improvement Program
COLA – Cost of Living Adjustment
COVID-19 – Coronavirus Disease 2019
CPI – Consumer Price Index
DARE – Drug Awareness and Resistance Education
DEP – Department of Environmental Protection
EEOC – Equal Employment Opportunity Commission
EOC – Emergency Operation Center
FDEP – Florida Department of Environmental Protection
FDLE – Florida Department of Law Enforcement
FEMA – Federal Emergency Management Agency
FGCU – Florida Gulf Coast University
FGFOA – Florida Government Finance Officers' Association
FMLA – Family Medical Leave Act
FTE – Full Time Equivalent
GASB – Governmental Accounting Standards Board
GIS – Geographic Information Systems
GFOA – Government Finance Officers' Association
HUD – Housing and Urban Development, a federal agency
HVAC – Heating, Ventilation, Air Conditioning
ICMA – International City/County Management Association and ICMA Retirement Corp.
LOC – Line of Credit
MGD – Million gallons per day
OMB – Office of Management and Budget
OPEB – Other Post-Employment Benefits
PIO – Public Information Officer
REC – Recreation
RFQ/RFP – Request for Qualifications/Request for Proposal
SFWMD – South Florida Water Management District
SRO – School Resource Officer
TDC – Tourism Development Council
TRIM – Truth in Millage



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