

# Budget Workshop

June 17, 2014

# June 3, 2014 Board Direction

(for 2<sup>nd</sup> Draft Budget Review)

- For purposes of this Work Session, Board directed:
  1. Dedicate 1/10 mill for 20/20 maintenance
  2. Show outstanding issues with costs for each
  3. Identify non-recurring expenses that could be paid from excess reserves
  4. Calculate reserves above 20%
  5. Show gap at 3.75 mills

# Outstanding Issues

- **General Fund (recurring costs):**
  - 3% Pay Increase (All General Fund Entities) \$3,931,546
  - Restore Transit's FY13-14 Cuts \$ 358,168
- **Excess Reserves (non-recurring costs):**
  - Consolidate Public Defender's Offices \$2,500,000
  - Expand Clerk of Courts Jury Room \$1,250,000
  - Brooks Park Ballfield Lighting Replacement \$ 420,000
  - Kelly Park Irrigation Upgrade \$ 450,000
  - Sheriff's Capital Outlay Request \$2,500,000
  - Other Sheriff's Equipment \$1,500,000
  - FEMA Coastal Remapping Consultant \$ 200,000
  - Sanibel Community Park lights replacement \$ 100,000

# Suggested Framework To Start The Discussion

- 1/10 mill for 20/20 maintenance
- Fund major capital from excess reserves
- Combine 20/20 Acquisition and Maintenance Funds
- Adjust the 20/20 ordinance to reflect your commitment to the program and the outcome of the CLASAC review
- Millage Rate

# Discussion

**GENERAL FUND  
FY14-15 BUDGET**

**5.48% Property Value Increase**

Millage	Roll Back					
	3.7506	3.8506	3.9326	3.9506	4.0506	4.1506
<b>Revenue</b>	334,967,741	340,440,808	345,470,363	345,913,875	351,386,942	356,860,009
<b>Expense</b>	358,051,015	358,051,015	358,051,015	358,051,015	358,051,015	358,051,015
<b>Surplus/(Deficit)</b>	(23,083,274)	(17,610,207)	(12,580,652)	(12,137,140)	(6,664,073)	(1,191,006)
<b><u>Outstanding Issues (Recurring):</u></b>						
3% Pay Increase (All General Fund Entities)	3,931,546	3,931,546	3,931,546	3,931,546	3,931,546	3,931,546
Restore Transit FY13-14 Cuts	358,168	358,168	358,168	358,168	358,168	358,168
<b>Total</b>	4,289,714	4,289,714	4,289,714	4,289,714	4,289,714	4,289,714
<b>Expenses including Outstanding Issues</b>	362,340,729	362,340,729	362,340,729	362,340,729	362,340,729	362,340,729
<b>Surplus/(Deficit) including Outstanding Issues</b>	(27,372,988)	(21,899,921)	(16,870,366)	(16,426,854)	(10,953,787)	(5,480,720)
<b><u>Expenses paid from Reserves (Non-Recurring):</u></b>						
Consolidate Public Defender's Offices	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Expand Clerk of Courts Jury Room	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Brooks Park Ballfield Lighting Replacement	420,000	420,000	420,000	420,000	420,000	420,000
Kelly Park Irrigation Upgrade	450,000	450,000	450,000	450,000	450,000	450,000
Sheriff's Capital Outlay Request	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Other Sheriff's Equipment	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
FEMA Coastal Remapping Consultant	200,000	200,000	200,000	200,000	200,000	200,000
Sanibel Community Park Lights Replacement	100,000	100,000	100,000	100,000	100,000	100,000
<b>Total</b>	8,920,000	8,920,000	8,920,000	8,920,000	8,920,000	8,920,000
<b>Surplus/(Deficit) if Reserves used</b>	(18,452,988)	(12,979,921)	(7,950,366)	(7,506,854)	(2,033,787)	3,439,280

**GENERAL FUND  
FY14-15 BUDGET**

**6.48% Property Value Increase**

Millage	Roll Back					
	3.7506	3.8506	3.8956	3.9506	4.0506	4.1506
Revenue	336,921,559	342,446,720	345,470,363	347,971,880	353,497,041	359,022,202
Expense	358,103,907	358,103,907	358,103,907	358,103,907	358,103,907	358,103,907
<b>Surplus/(Deficit)</b>	<b>(21,182,348)</b>	<b>(15,657,187)</b>	<b>(12,633,544)</b>	<b>(10,132,027)</b>	<b>(4,606,866)</b>	<b>918,295</b>
<b>Outstanding Issues (Recurring):</b>						
3% Pay Increase (All General Fund Entities)	3,931,546	3,931,546	3,931,546	3,931,546	3,931,546	3,931,546
Restore Transit FY13-14 Cuts	358,168	358,168	358,168	358,168	358,168	358,168
<b>Total</b>	<b>4,289,714</b>	<b>4,289,714</b>	<b>4,289,714</b>	<b>4,289,714</b>	<b>4,289,714</b>	<b>4,289,714</b>
<b>Expenses including Outstanding Issues</b>	<b>362,393,621</b>	<b>362,393,621</b>	<b>362,393,621</b>	<b>362,393,621</b>	<b>362,393,621</b>	<b>362,393,621</b>
<b>Surplus/(Deficit) including Outstanding Issues</b>	<b>(25,472,062)</b>	<b>(19,946,901)</b>	<b>(16,923,258)</b>	<b>(14,421,741)</b>	<b>(8,896,580)</b>	<b>(3,371,419)</b>
<b>Expenses paid from Reserves (Non-Recurring):</b>						
Consolidate Public Defender's Offices	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Expand Clerk of Courts Jury Room	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Brooks Park Ballfield Lighting Replacement	420,000	420,000	420,000	420,000	420,000	420,000
Kelly Park Irrigation Upgrade	450,000	450,000	450,000	450,000	450,000	450,000
Sheriff's Capital Outlay Request	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Other Sheriff's Equipment	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
FEMA Coastal Remapping Consultant	200,000	200,000	200,000	200,000	200,000	200,000
Sanibel Community Park Lights Replacement	100,000	100,000	100,000	100,000	100,000	100,000
<b>Total</b>	<b>8,920,000</b>	<b>8,920,000</b>	<b>8,920,000</b>	<b>8,920,000</b>	<b>8,920,000</b>	<b>8,920,000</b>
<b>Surplus/(Deficit) if Reserves used</b>	<b>(16,552,062)</b>	<b>(11,026,901)</b>	<b>(8,003,258)</b>	<b>(5,501,741)</b>	<b>23,420</b>	<b>5,548,581</b>