

**FINANCIAL PLAN FOR  
FISCAL YEAR  
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009  
INCLUDING  
GENERAL, SPECIAL, ENTERPRISE, INTERNAL SERVICE,  
TRUST, DEBT SERVICE FUNDS AND THE CAPITAL IMPROVEMENT PLAN**



**CITY COMMISSION**

**LOU ANN R. PALMER, MAYOR**

**KENNETH SHELIN, VICE MAYOR**

**FREDD "GLOSSIE" ATKINS**

**RICHARD CLAPP**

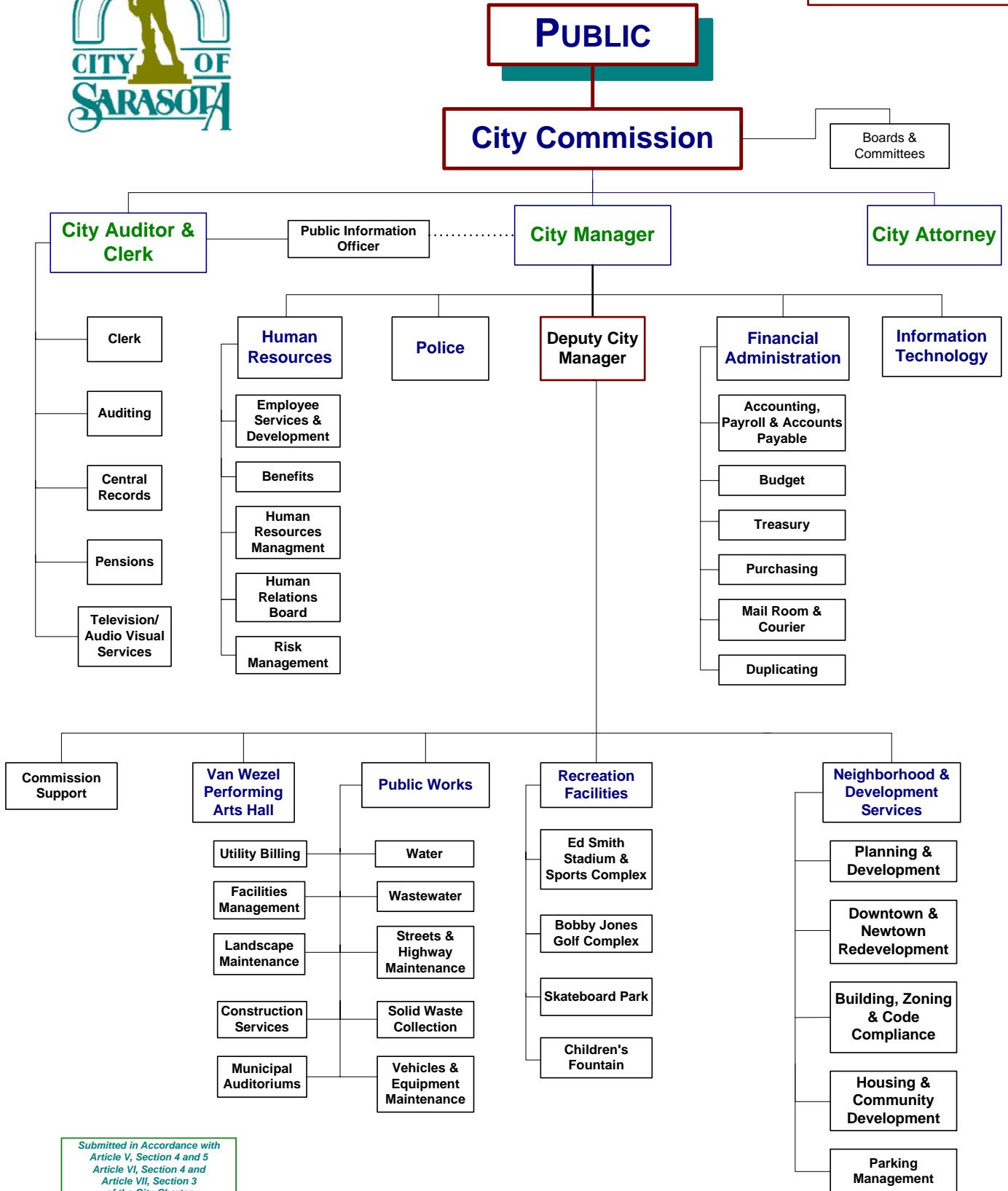
**KELLY M. KIRSCHNER**

**ROBERT J. BARTOLOTTA  
CITY MANAGER**

**BILLY E. ROBINSON  
CITY AUDITOR AND CLERK**

**ROBERT M. FOURNIER, ESQ.  
CITY ATTORNEY**

**CHRISTOPHER H. LYONS  
FINANCE DIRECTOR**



Submitted in Accordance with  
Article V, Section 4 and 5  
Article VI, Section 4 and  
Article VII, Section 3  
of the City Charter

**Line Key:**  
Direct Supervision - \_\_\_\_\_  
Indirect Supervision - .....



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Sarasota  
Florida**

For the Fiscal Year Beginning

**October 1, 2007**

Handwritten signature of Oliver S. Cox in cursive.

President

Handwritten signature of Jeffrey R. Egan in cursive.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to The City of Sarasota, Florida for its annual budget for the fiscal year beginning October 1, 2007. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

## **READERS GUIDE**

### **What's included in this document**

The City's Adopted Financial Plan provides a framework for the overall fiscal management of the City of Sarasota for FY 2009 and beyond. It includes both day-to-day operating funds and capital improvement funds.

The remainder of this document is segregated into this introduction, a summary of all City funds, detailed budget presentations by fund and department including debt service, the Capital Improvement Program, authorizing legislation and five-year fund projections.

This introduction to the City of Sarasota includes a general description of the City and related statistics, demographics and tax structure, a discussion of City funds, the basis of accounting and budgetary control, a calendar of annual budget activities and the financial policies of the City.

### **How to read this document**

The budget document is organized by fund. Each fund includes revenues, expenditures and a description of each department and/or program budgeted out of that fund. The General Fund has the largest number of departments and/or programs and accounts for approximately 33.2 % of the City's total budgeted expenditures. A listing of department/programs by fund can be found in the Table of Contents in the front of this document. Departments/programs that include operating staff generally include the following:

- Mission Statement.
- Description of Operations.
- Citywide Priorities
- Operational Initiatives
  - Strategies
  - Tasks
  - Performance Measures
    - Output
    - Efficiency
    - Effectiveness
- Expenditures by cost center (3 yrs)
- Expenditures by category (3 yrs)
- Personnel summary (2 yrs)
- Revenue summary (3 yrs)

The FY 2009 Totals column reflects the budget adopted by the City Commission.

The Capital Improvement Plan Section of this document includes a summarized version of the Five Year Capital Improvement Program (CIP) for fiscal years 2009 through 2013. The projects programmed for FY2009 are adopted as part of the FY2009 budget.

All supporting information for this document is available for review in the Department of Financial Administration. Any questions regarding the material presented should be directed to the Department of Financial Administration at (941) 954-4185 or visit the City's web site at [www.sarasotagov.com](http://www.sarasotagov.com).