

Governmental Funds Budget

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

Operating Budget - The operating budget includes the:

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

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

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

Capital Budget - The capital budget includes:

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

City of Sanibel, Florida



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City of Sanibel, Florida

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* Fund activity from prior years is included for summary purposes only

City of Sanibel, Florida

General Fund
Fund No. 001

Sources of Funds

Beginning Fund Balance:

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

It is estimated that \$13,249,346 of fund balance will be available at the end of FY 2011 to carry-forward to FY 2012.

Taxes:

Property (ad valorem) tax, determined by the levy of an operating millage rate, is the City's primary revenue source providing \$9,070,587 (34.6%) of general fund sources. This amount of tax revenue is calculated based on the levy of a 2.1561 operating millage rate on Sanibel's 2011 assessed taxable value of \$4,206,941,772, which is .0032% less than the rolled-back tax rate of 2.1630. To calculate the property tax revenue to be derived from a mill rate, divide the assessed taxable value by 1000, and multiply by the proposed mill rate.

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

Other taxes in the general fund include the communications services tax, business tax and casualty insurance premium tax estimated to generate \$540,000, \$289,332 and \$58,725 respectively in FY 2012. The communications service tax is budgeted at the same amount as FY2011 estimated receipts, the business tax is expected to be flat and the casualty insurance premium tax is budgeted at the same amount as received in FY2011.

Prior to FY2011 the business tax was collected in a separate fund, Fund 162, and tax receipts were used for debt service

Revenue projections for FY12 property taxes are derived using a rate of 2.1561 which is .0032% less than the rolled back rate. Revenue projections for other taxes in the general fund are based on trend analysis of prior years' activity compared to year-to-date actual revenues; projections are adjusted to reflect any deviation from the trend based on current revenues, estimates from the state of Florida's Department of Revenue, and staff's astute judgment concerning expected economic conditions in FY12.

City of Sanibel, Florida

Licenses and Permits:

Franchise fees will provide \$975,000 or 3.7% of general fund revenues. Prior to FY2011 franchise fees were collected in a separate fund, Fund 162, and receipts were used for debt service. With the FY 2010 payoff of debt these receipts are no longer required for debt service and will be collected in the general fund in FY 2011.

Licenses and permits provide \$11,000 or .04% of general fund revenues. For FY12, revenues of \$9,000 from a special events permit fee enacted in 2007, plus \$2,000 from dog licenses, is budgeted.

Intergovernmental Revenue:

Intergovernmental revenue is estimated to generate \$652,882 or 2.49% of the general fund's source of funds. These revenue types include state-shared revenues such as state revenue sharing, alcoholic beverage licenses, half-cent sales tax, etc. and are collected by the state and re-distributed to the cities and counties based on state-mandated formulas.

Revenue projections for these taxes are based on trend analysis of prior years' activity compared to year-to-date actual revenues; projections are adjusted to reflect any deviation from the trend based on current revenues, estimates from the state of Florida's Department of Revenue, and staff's astute judgment concerning expected economic conditions in FY12.

Charges for Services:

Charges for services are estimated to provide \$1,442,000 (5.5%) of revenue to the general fund. These sources include planning-type (development) permits, solid waste tipping fees, and indirect costs charged to the building department, ballpark maintenance fund and enterprise funds for central services provided to those self-supporting funds.

Planning-type fees were established based on the results of a September 2005 user fee study, at rates sufficient to recover the direct and indirect costs of the planning department's permit-issuance activities. A 3% rate indexing was last applied on October 1, 2007; fees have not been increased since.

Solid waste tipping fees are collected pursuant to the terms of an interlocal agreement with Lee County. Indirect costs are collected based on an independent indirect cost study conducted annually to calculate the allocated costs of the central services provided to each program activity of the City.

Fines and Forfeitures:

Fines and forfeitures, including court fines, parking and other ordinance violations, are estimated to contribute \$37,000 (0.14%) of general fund sources. Projections are based on trend analysis of prior year's activity.

City of Sanibel, Florida

Miscellaneous Revenues:

Miscellaneous revenue includes interest earnings, rents and contributions. This revenue source is estimated at \$247,005 (.94%) of general fund sources. Projections for interest earnings are based on the City's fixed income investment program.

Other Non-revenues:

Non-revenues include a reserve for under-collection of other revenues in the amount of \$362,823. This amount is equal to 4% of ad valorem tax revenue. Ad valorem tax revenue is budgeted at 100% of the 2.1561 millage rate levy; however, because taxpayers take advantage of the discount afforded by paying their taxes in the months of November through February, the City never collects 100% of the levied revenue. Recognizing this, the state permits up to 5% of the tax levy to be reserved for under-collection.

Uses of Funds

Uses of funds are broken down by functional classification, as they are required to be reported to the state of Florida each year. Although the City's budget is legally adopted at the fund level, each of the departments included in the functional classification has a respective line-item detail budget included in the supplemental schedule section of this document. Each department has also included an organization chart and department narrative describing its mission, activities and goals for FY 2012. Please see the supplemental schedules section of this document for this information.

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

General Government

The legislative and administrative department's budgets equal \$244,305 and \$787,670 respectively for FY 2012. The MIS department is also included as a general government function and its FY 2012 budget is \$708,696. The finance department is budgeted at \$853,189 and the legal department at \$584,619. Planning has a budget of \$765,765 and city-wide insurance/other general government department (excluding workers compensation) is estimated to cost \$3,131,252 in FY 2012.

The respective percent change of each department's FY 2011 budget over or under the prior year's amended budget and the explanation of the change are included in the supplemental schedules section of this document.

Public Safety

The police department is included in the budget at \$3,632,397 and the Sanibel emergency management plan (SEMP) at \$24,030.

Physical Environment

The physical environment function includes the recycling department, budgeted at \$59,300 and the natural resources management department, budgeted at \$606,212 for FY 2012.

City of Sanibel, Florida

Transportation

The public works department, excluding the streets division that is now found in special revenue Fund 101, is budgeted at \$721,706.

Economic Environment

The below market rate housing program was moved from a special revenue fund to the general fund in FY10. Pursuant to the terms of an agreement with the nonprofit organization Community Housing and Resources, Inc. (CHR) its budget is \$269,695. This agreement will expire on September 30, 2012.

Culture/Recreation

Public facilities maintenance is budgeted at \$486,359 and the performing arts facility, Barrier Island Group (BIG) Arts, at \$13,421. The City's contribution to the Historical Museum and Village, through a contract expiring on September 30, 2012, is budgeted at \$147,057.

Non-Operating Expenditures

Non-operating expenditures include the City's various reserves and transfers to other funds (interfund transfers). Interfund transfers represent revenue that is collected in one fund (like the general fund) but is used in another fund (like special revenue or capital project funds). For example, the City transfers funds from the general fund to the special revenue recreation center fund each year to support the recreation facility and Center 4 Life. Transfers in FY 2012 are budgeted to be \$2,892,402. A schedule of interfund transfers is included in the supplemental schedules section of this document.

The City's reserves for FY 2012 include \$275,000 for the annual contingency reserve to meet unexpected events; \$1,300,000 for environmental initiatives, \$315,000 for meeting insurance deductibles and \$4,500,000 for disasters, for a total of \$6,390,000.

Ending Fund Balance

The ending fund balance has three components. The first is a 17% cash flow reserve dictated by the City's fund balance policy and funds which are available for appropriation in FY11. This \$2.2 million cash flow reserve will provide operational cash for October and November of FY12 until the first distribution of ad valorem tax revenue is received from the Lee County tax collector in early December. The second component is a reserved balance of \$1,053,016 which includes the remaining \$1,050,000 owed to the general fund by the sewer fund for a \$3,500,000 loan made to the sewer fund. Annual payments of \$350,000 are made pursuant to Resolution #06-118 adopted August 15, 2006. The remainder of ending fund balance is the amount budgeted to be available for appropriation in the subsequent fiscal year (FY 2013) as beginning fund balance and is projected to be \$622,898 at the end of FY 2012.

**CITY OF SANIBEL
GENERAL FUND
SUMMARY**

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11		ESTIMATED ACTUAL	FY 12 PROPOSED	FY 13 PROPOSED	FY 14 PROPOSED	FY 15 PROPOSED	FY 16 PROPOSED
			ADOPTED BUDGET	AMENDED BUDGET						
SOURCES OF FUNDS										
BEGINNING FUND BALANCE,	15,113,060	18,243,805	10,058,580	16,392,222	16,392,222	13,249,346	3,891,978	1,987,373	139,096	(1,719,573)
ESTIMATED REVENUE TAXES										
Ad Valorem Taxes	10,175,612	9,372,184	9,074,577	9,074,577	8,734,236	9,070,587	9,070,587	9,070,587	9,070,587	9,070,587
Local Option Gas Tax	846,898									
\$.05 Local Option Gas Tax	633,562									
Communications Services Tax	529,114	558,375	557,948	557,948	540,000	540,000	540,000	540,000	540,000	540,000
Business Tax Receipts			288,738	288,738	289,332	289,332	289,332	289,332	289,332	289,332
Casualty Insurance Premium Tax	57,459	58,716	58,725	58,725	58,725	58,725	58,725	58,725	58,725	58,725
TOTAL TAXES	12,242,645	9,989,275	9,979,988	9,979,988	9,622,293	9,958,644	9,958,644	9,958,644	9,958,644	9,958,644
LICENSES & PERMITS										
Franchise Fees			975,000	975,000	977,684	975,000	975,000	975,000	975,000	975,000
Special Events Permits	9,280	12,430	6,000	6,000	9,070	9,000	9,000	9,000	9,000	9,000
Dog Licenses	1,827	1,924	1,800	1,800	2,735	2,000	2,000	2,000	2,000	2,000
TOTAL LICENSES & PERMITS	11,107	14,354	982,800	982,800	989,489	986,000	986,000	986,000	986,000	986,000
INTERGOVERNMENTAL REVENUE										
Federal Grants	1,029,898	20,018	-	25,753	37,028	25,000	25,000	25,000	25,000	25,000
Payment in Lieu of Taxes-Federal	109,480	-	105,000	105,000	23,382	23,382	23,382	23,382	23,382	23,382
State Grants	58,052	5,786	-	1,098	1,098	-	-	-	-	-
State Shared Revenues:										
State Revenue Sharing Proceeds**	144,193	102,092	93,443	93,443	100,792	100,000	100,000	100,000	100,000	100,000
Mobile Home License Rebate	1,848	2,969	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Alcoholic Beverage License	16,294	13,358	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Half-cent Sales Tax	390,291	386,313	375,000	375,000	396,212	390,000	390,000	390,000	390,000	390,000
Motor Fuel Tax Rebate	9,879									
Municipal Solid Waste	50,051	51,826	45,000	45,000	45,961	46,000	46,000	46,000	46,000	46,000
Occupational License Rebate	4,662	3,442	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Grants from Other Local Units	199,947	39,450	39,850	89,850	89,850	40,000	-	-	-	-
Payment in Lieu of Taxes-Local	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL INTERGOVERN. REVENUES	2,022,095	632,754	686,793	763,644	722,823	652,882	612,882	612,882	612,882	612,882
CHARGES FOR SERVICES										
General Government										
Development Permit Fees	213,163	222,766	220,000	220,000	220,000	180,000	220,000	220,000	220,000	220,000
Wastewater Disposal Permits	1,439	1,439	-	-	-	-	-	-	-	-
Sign Permits	8,497	5,283	7,000	7,000	5,000	5,000	5,000	5,000	5,000	5,000
Other LDC Actions	25,913	43,773	24,000	24,000	35,125	30,000	30,000	30,000	30,000	30,000
Fee for Lien Research	4,035	6,689	3,490	3,490	4,235	4,000	4,000	4,000	4,000	4,000
Sale of Maps & Publications	5,001	11,337	4,000	4,000	8,003	7,500	7,500	7,500	7,500	7,500
Indirect Cost Services	1,223,562	1,139,015	900,670	1,023,694	1,023,694	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Collection Administration Fees	3,196	580	2,000	2,000	500	500	500	500	500	500
SUB-TOTAL TO CARRY FORWARD	1,484,806	1,430,882	1,161,160	1,284,184	1,296,557	1,227,000	1,267,000	1,267,000	1,267,000	1,267,000

**CITY OF SANIBEL
GENERAL FUND
SUMMARY**

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11		FY 12 PROPOSED	FY 13 PROPOSED	FY 14 PROPOSED	FY 15 PROPOSED	FY 16 PROPOSED	
			ADOPTED BUDGET	AMENDED BUDGET						ESTIMATED ACTUAL
CHARGES FOR SERVICES (cont'd)										
SUB-TOTAL FORWARDED	<u>1,484,806</u>	<u>1,430,882</u>	<u>1,161,160</u>	<u>1,284,184</u>	<u>1,296,557</u>	<u>1,227,000</u>	<u>1,267,000</u>	<u>1,267,000</u>	<u>1,267,000</u>	
Public Safety										
Police Services	24,548	35,025	25,000	25,000	32,525	30,000	30,000	30,000	30,000	
Solid Waste Tipping Fees	203,865	199,299	190,000	190,000	187,646	185,000	185,000	185,000	185,000	
Transportation	-	5,670	-	-	-	-	-	-	-	
Culture/Recreation										
Senior Aerobics	3,404	-	-	-	-	-	-	-	-	
					To F 170					
TOTAL CHARGES FOR SERVICES	<u>1,716,623</u>	<u>1,670,876</u>	<u>1,376,160</u>	<u>1,499,184</u>	<u>1,516,728</u>	<u>1,442,000</u>	<u>1,482,000</u>	<u>1,482,000</u>	<u>1,482,000</u>	
FINES & FORFEITURES										
Court Fines	56,269	31,669	28,000	28,000	28,000	28,000	28,000	28,000	28,000	
Violation of Local Ordinances	13,699	10,687	5,000	5,000	9,145	9,000	9,000	9,000	9,000	
TOTAL FINES & FORFEITURES	<u>69,968</u>	<u>42,356</u>	<u>33,000</u>	<u>33,000</u>	<u>37,145</u>	<u>37,000</u>	<u>37,000</u>	<u>37,000</u>	<u>37,000</u>	
MISCELLANEOUS REVENUES										
Interest Earnings	154,778	120,353	175,000	175,000	175,000	175,000	175,000	175,000	175,000	
Rents & Royalties	22,378	16,659	65,501	65,501	62,671	62,671	62,671	62,671	62,671	
Contributions	15,325	27,005	764	764	1,865	834	500	500	500	
Ins Proceeds/Sale of Fixed Assets	8,258	28,582	6,000	6,000	29,650	6,000	6,000	6,000	6,000	
Refund of Prior Years Expenditures	30,682	41,697	-	-	56,535	-	-	-	-	
Other Miscellaneous Revenue/Gain on Investment	(106,210)	45,827	2,500	2,500	5,884	2,500	2,500	2,500	2,500	
TOTAL MISCELLANEOUS REVENUE	<u>125,211</u>	<u>280,123</u>	<u>249,765</u>	<u>249,765</u>	<u>331,605</u>	<u>247,005</u>	<u>246,671</u>	<u>246,671</u>	<u>246,671</u>	
TOTAL ESTIMATED REVENUE	<u>16,187,649</u>	<u>12,629,738</u>	<u>13,308,506</u>	<u>13,508,381</u>	<u>13,220,083</u>	<u>13,323,531</u>	<u>13,323,197</u>	<u>13,323,197</u>	<u>13,323,197</u>	
OTHER FINANCING SOURCES										
NON-REVENUES										
Transfers In	402,993	1,267,155	-	-	17,724	-	-	-	-	
Debt Proceeds										
Less: Reserve for Undercollection	-	-	(453,729)	(453,729)	-	(362,823)	(362,823)	(362,823)	(362,823)	
TOTAL OTHER FINANCING SOURCES	<u>402,993</u>	<u>1,267,155</u>	<u>(453,729)</u>	<u>(453,729)</u>	<u>17,724</u>	<u>(362,823)</u>	<u>(362,823)</u>	<u>(362,823)</u>	<u>(362,823)</u>	
TOTAL BEGINNING FUND BALANCE, ESTIMATED REVENUE & OTHER FINANCING SOURCES	<u>31,703,702</u>	<u>32,140,698</u>	<u>22,913,357</u>	<u>29,446,874</u>	<u>29,630,029</u>	<u>26,210,054</u>	<u>16,852,352</u>	<u>14,947,747</u>	<u>13,099,470</u>	<u>11,240,801</u>

**CITY OF SANIBEL
GENERAL FUND
SUMMARY**

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11			FY 12 PROPOSED	FY 13 PROPOSED	FY 14 PROPOSED	FY 15 PROPOSED	FY 16 PROPOSED
			ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL					
USES OF FUNDS										
GENERAL GOVERNMENT										
Legislative	227,641	187,758	231,162	260,662	244,898	244,305	239,718	238,218	239,718	238,218
Administrative	738,027	719,161	754,259	754,259	729,692	787,670	787,670	787,670	787,670	787,670
Management Information Systems	617,504	693,463	669,469	669,469	677,824	708,696	694,359	694,359	694,359	694,359
Finance	870,383	828,409	809,135	809,135	805,269	853,189	855,689	858,189	860,689	860,689
Legal	435,039	599,480	559,157	559,157	559,642	584,619	584,619	584,619	584,619	584,619
Planning	726,557	525,320	600,292	664,368	629,728	765,765	765,765	765,765	765,765	765,765
Insurance/Other General Government*	420,451	488,774	577,931	577,929	511,068	3,131,252	579,236	579,236	579,236	579,236
TOTAL GENERAL GOVERNMENT	4,035,602	4,042,365	4,201,403	4,294,979	4,158,122	7,075,496	4,507,055	4,508,055	4,512,055	4,510,555
PUBLIC SAFETY										
Police	3,776,305	3,540,018	3,762,417	3,719,438	3,406,775	3,632,397	3,632,398	3,632,398	3,632,398	3,632,398
SEMP	16,964	9,790	24,030	24,030	24,030	24,030	24,030	24,030	24,030	24,030
TOTAL PUBLIC SAFETY	3,793,269	3,549,808	3,786,447	3,743,468	3,430,805	3,656,427	3,656,428	3,656,428	3,656,428	3,656,428
PHYSICAL ENVIRONMENT										
Garbage-Recycling	38,242	35,247	48,400	48,400	54,260	59,300	59,300	59,300	59,300	59,300
Conservation & Resource Mgt	445,931	386,667	418,230	423,745	404,943	606,212	630,878	630,878	630,878	630,878
TOTAL PHYSICAL ENVIRONMENT	484,173	421,914	466,630	472,145	459,203	665,512	690,178	690,178	690,178	690,178
TRANSPORTATION										
Public Works**	1,883,242	798,050	672,502	673,502	698,025	721,706	721,706	721,706	721,706	721,706
ECONOMIC ENVIRONMENT										
Below Market Rate Housing	From Fund 180	254,451	262,044	262,044	262,044	269,695	277,576	285,693	-	-
CULTURE/RECREATION										
Parks & Recreation	-	448	-	-	-	-	-	-	-	-
Lighthouse Property	-	-	-	-	-	-	-	-	-	-
Public Facilities	491,801	538,609	520,728	562,583	527,116	486,359	486,359	486,359	486,359	486,359
Center 4 Life Program	126,373	-	-	-	-	-	-	-	-	-
Museum	163,257	159,551	138,875	159,113	166,283	147,057	-	-	-	-
Performing Arts Facility	2,088	11,090	9,400	9,400	13,080	13,421	13,773	14,135	14,508	14,893
TOTAL CULTURE/RECREATION	783,519	709,698	669,003	731,096	706,479	646,838	500,132	500,494	500,867	501,252
TOTAL OPERATING EXPENDITURES	10,979,805	9,776,283	10,058,030	10,177,234	9,714,678	13,035,673	10,353,075	10,362,554	10,081,234	10,080,118
NON-OPERATING EXPENDITURES										
Reserve for Contingencies	-	-	275,000	205,924	205,924	275,000	275,000	275,000	275,000	275,000
Reserve for Environmental Initiatives	-	-	1,300,000	1,275,000	1,275,000	1,300,000	-	-	-	-
Reserve for Insurance Deductibles	-	-	315,000	315,000	315,000	315,000	315,000	315,000	315,000	315,000
Reserve for Disasters	-	-	4,500,000	4,500,000	1,947,984	4,500,000	-	-	-	-
Transfer to other funds	2,480,093	5,972,193	2,918,097	2,922,097	2,922,097	2,892,402	3,921,904	3,856,097	4,147,809	4,007,042
TOTAL NON-OPERATING EXPENDITURES	2,480,093	5,972,193	9,308,097	9,218,021	6,666,005	9,282,402	4,511,904	4,446,097	4,737,809	4,597,042
TOTAL APPROPRIATIONS	13,459,898	15,748,476	19,366,127	19,395,255	16,380,683	22,318,076	14,864,979	14,808,651	14,819,043	14,677,160
ENDING FUND BALANCE										
17% Cash Flow Reserve per Policy	-	-	1,709,865	1,775,674	-	2,216,064	1,760,023	1,761,634	1,713,810	1,713,620
Restricted Fund Balance	2,106,410	1,753,016	1,406,410	1,406,410	1,403,016	1,053,016	703,016	353,016	3,016	-
Available for Appropriation in subsequent fiscal year	16,137,395	14,639,206	430,955	6,869,536	11,846,330	622,898	(475,665)	(1,975,554)	(3,436,399)	(5,149,980)
TOTAL ENDING FUND BALANCE	18,243,805	16,392,222	3,547,230	10,051,620	13,249,346	3,891,978	1,987,373	139,096	(1,719,573)	(3,436,359)
TOTAL USES OF FUNDS	31,703,703	32,140,698	22,913,357	29,446,874	29,630,029	26,210,054	16,852,352	14,947,747	13,099,470	11,240,801

* General fund retirement costs are budgeted in this department beginning in FY12

** State revenue sharing proceeds are split between the General Fund and the Transportation Fund, beginning in FY10.

City of Sanibel, Florida



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**CITY OF SANIBEL
SUMMARY OF SPECIAL REVENUE FUNDS**

	2008-09 Actual	2009-10 Actual	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
			Adopted Budget	Amended Budget	Estimated Actual					
SOURCES OF FUNDS										
BEGINNING FUND BALANCE	2,256,268	2,689,295	2,494,398	3,617,680	3,617,680	2,885,383	1,920,302	1,859,881	1,837,815	1,752,749
ESTIMATED REVENUES										
TAXES										
Local Option Gas Taxes	-	1,433,690	1,250,000	1,250,000	1,421,458	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Business Taxes	293,393	291,395	To F001			-	-	-	-	-
TOTAL TAXES	293,393	1,725,085	1,250,000	1,250,000	1,421,458	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
LICENSES & PERMITS										
Building Department Permits	683,006	611,594	507,602	507,602	507,602	507,602	507,602	507,602	507,602	507,602
Franchise Fees	969,774	1,020,816	To F001			-	-	-	-	-
TOTAL LICENSES & PERMITS	1,652,780	1,632,410	507,602	507,602	507,602	507,602	507,602	507,602	507,602	507,602
INTERGOVERNMENTAL REVENUE										
Tropical Storm Fay 8/18/08	84,402	-	-	-	-	-	-	-	-	-
Brazilian Pepper Control Program	-	31,580	63,800	63,800	38,800	-	-	-	-	-
Below Market Rate Housing-CDBG Mitigatic	43,260	-	-	-	-	-	-	-	-	-
Algae Research	229,860	262,878	-	75,000	75,000	-	-	-	-	-
Federal & State Grants for Hurricane Wilma	17,704	238,978	-	-	-	-	-	-	-	-
Transportation Fund-State Revenue	-	50,103	43,023	43,023	43,023	43,023	43,023	43,023	43,023	43,023
Recreation Center Electric	29,077	28,558	30,912	30,912	30,912	30,912	30,912	30,912	30,912	30,912
Lee Co-Elementary Ball Park Maint	86,046	259,574	126,113	126,113	126,113	116,412	116,412	116,412	116,412	116,412
TOTAL INTERGOVERNMENTAL REVENUE	490,349	871,671	263,848	338,848	313,848	190,347	190,347	190,347	190,347	190,347
CHARGES FOR SERVICES										
Building Department Fees	5,935	5,233	6,095	6,095	5,000	5,000	5,000	5,000	5,000	5,000
Recreation Center Program Fees	490,833	508,220	375,000	375,000	500,000	475,000	475,000	475,000	475,000	475,000
TOTAL CHARGES FOR SERVICES	496,768	513,453	381,095	381,095	505,000	480,000	480,000	480,000	480,000	480,000
FINES & FORFEITURES										
Other Fines & Forfeitures	32,658	41,186	14,850	14,850	21,728	14,850	14,850	14,850	14,850	14,850
MISCELLANEOUS REVENUE										
Investment Earnings	569	15,204	24,245	56,611	65,234	4,825	7,325	7,325	7,325	7,325
Contributions & Donations	15,159	43,599	1,015	1,015	2,843	24,940	15	15	15	15
Special Assessments	-	16,476	17,100	17,100	16,639	34,160	27,560	30,560	30,560	30,560
Impact Fees	164,780	118,371	20,000	20,000	107,404	54,000	54,000	54,000	54,000	54,000
Other Miscellaneous Revenue	4,061	26,482	-	15,000	23,161	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	184,569	220,132	62,360	109,726	215,281	117,925	88,900	91,900	91,900	91,900
TOTAL REVENUE	3,150,517	5,003,937	2,479,755	2,602,121	2,984,917	2,710,724	2,681,699	2,684,699	2,684,699	2,684,699
OTHER FINANCING SOURCES										
Transfers In	2,004,526	3,335,996	2,318,824	2,322,824	2,329,772	2,148,328	2,578,181	2,581,347	2,582,059	2,582,792
Reserve for Undercollection	-	-	(614)	(614)	-	(1,366)	(1,102)	(1,222)	(1,222)	(1,222)
TOTAL OTHER FINANCING RESOURCES	2,004,526	3,335,996	2,318,210	2,322,210	2,329,772	2,146,962	2,577,078	2,580,124	2,580,836	2,581,569
TOTAL BEGINNING FUND BALANCE REVENUE & OTHER FINANCING	7,411,311	11,029,228	7,292,363	8,542,011	8,932,369	7,743,069	7,179,080	7,124,705	7,103,351	7,019,018

**CITY OF SANIBEL
SUMMARY OF SPECIAL REVENUE FUNDS**

USES OF FUNDS	Fiscal Year 2011					FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
GENERAL GOVERNMENT										
SW Florida Community Grant	1,270	680	1,000	1,000	1,000	-	-	-	-	-
TOTAL GENERAL GOVERNMENT	<u>1,270</u>	<u>680</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	-	-	-	-	-
PUBLIC SAFETY										
Building Department	556,291	558,093	619,771	630,849	622,688	672,441	642,441	642,441	642,441	642,441
Federal Forfeiture Fund	-	-	-	50,000	50,000	-	-	-	-	-
TOTAL PUBLIC SAFETY	<u>556,291</u>	<u>558,093</u>	<u>619,771</u>	<u>680,849</u>	<u>672,688</u>	<u>672,441</u>	<u>642,441</u>	<u>642,441</u>	<u>642,441</u>	<u>642,441</u>
PHYSICAL ENVIRONMENT										
Algae Research Grants	402,318	270,000	-	75,000	75,000	-	-	-	-	-
Brazilian Pepper Control Program	-	162,701	220,000	220,000	220,000	-	-	-	-	-
TOTAL PHYSICAL ENVIRONMENT	<u>402,318</u>	<u>432,701</u>	<u>220,000</u>	<u>295,000</u>	<u>295,000</u>	-	-	-	-	-
TRANSPORTATION										
Sanibel Estates Canal Trimming Project	-	9,341	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Dredging-Sanibel Isles/Water Shadows	-	14,549	-	-	244	15,000	-	-	15,000	-
Shell Harbor Canal Dredging	-	-	-	40,634	40,756	-	33,000	-	48,000	-
Transportation Fund	-	2,302,282	2,404,440	2,587,940	2,587,455	2,428,818	2,378,819	2,378,819	2,378,819	2,378,819
TOTAL TRANSPORTATION	<u>-</u>	<u>2,326,172</u>	<u>2,414,440</u>	<u>2,638,574</u>	<u>2,638,455</u>	<u>2,453,818</u>	<u>2,421,819</u>	<u>2,388,819</u>	<u>2,451,819</u>	<u>2,388,819</u>
ECONOMIC ENVIRONMENT										
Below Market Rate Housing Program	296,234	-	To F001 General Fund			-	-	-	-	-
TOTAL ECONOMIC ENVIRONMENT	<u>296,234</u>	<u>-</u>	-	-	-	-	-	-	-	-
HUMAN SERVICES										
Father Madden Estate Fund	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
CULTURE/RECREATION										
Hurricane Wilma 10/21/05	3,721	238,978	-	-	-	-	-	-	-	-
Recreation Center	1,659,001	1,839,736	1,965,989	2,010,903	2,002,831	2,059,098	2,034,572	2,034,983	2,035,407	2,035,843
Lee Co Elementary Ball Park Maint	260,744	211,157	221,090	219,694	218,288	219,096	219,367	219,647	219,936	220,232
TOTAL CULTURE RECREATION	<u>1,923,466</u>	<u>2,289,871</u>	<u>2,187,079</u>	<u>2,230,597</u>	<u>2,221,119</u>	<u>2,278,194</u>	<u>2,253,940</u>	<u>2,254,631</u>	<u>2,255,343</u>	<u>2,256,076</u>
TOTAL OPERATING EXPENDITURES	<u>3,180,579</u>	<u>5,608,517</u>	<u>5,443,291</u>	<u>5,847,020</u>	<u>5,829,262</u>	<u>5,405,453</u>	<u>5,319,199</u>	<u>5,286,890</u>	<u>5,350,602</u>	<u>5,288,335</u>
NON-OPERATING EXPENDITURES										
Transfer to Other Funds	1,615,492	1,803,031	-	200,000	217,724	417,314	-	-	-	-
TOTAL NON-OPERATING EXPENSE	<u>1,615,492</u>	<u>1,803,031</u>	<u>-</u>	<u>200,000</u>	<u>217,724</u>	<u>417,314</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL APPROPRIATIONS	<u>4,796,071</u>	<u>7,411,548</u>	<u>5,443,291</u>	<u>6,047,020</u>	<u>6,046,986</u>	<u>5,822,767</u>	<u>5,319,199</u>	<u>5,286,890</u>	<u>5,350,602</u>	<u>5,288,335</u>
ENDING FUND BALANCE	<u>2,615,240</u>	<u>3,617,680</u>	<u>1,849,072</u>	<u>2,494,991</u>	<u>2,865,383</u>	<u>1,920,303</u>	<u>1,859,882</u>	<u>1,837,816</u>	<u>1,752,749</u>	<u>1,730,683</u>
TOTAL USES OF FUNDS	<u>7,411,311</u>	<u>11,029,228</u>	<u>7,292,363</u>	<u>8,542,011</u>	<u>8,932,369</u>	<u>7,743,069</u>	<u>7,179,081</u>	<u>7,124,706</u>	<u>7,103,351</u>	<u>7,019,018</u>

City of Sanibel, Florida

Special Revenue Funds

Transportation Fund

Fund No. 101

Sources of Funds

This fund was established in FY 2010 with the issuance in February 2009 of Governmental Accounting Standards Board (GASB) Statement No. 54. One of the objectives of Statement 54 is to clarify existing governmental fund type definitions to improve the comparability of governmental fund financial statements and help financial statement users to better understand the purposes for which governments have chosen to use particular funds for financial reporting. In FY09 the City's funds were reviewed for GASB Statement No. 54 compliance and this new fund was established in FY10.

It is funded with a beginning fund balance of \$425,894, \$800,000 of local option gas taxes, \$600,000 of \$.05 local option gas taxes, \$43,023 of state shared revenues and \$559,901 transferred from the general fund. By Florida statute gas taxes may only be used for transportation-related expenses.

Uses of Funds

Prior to FY10 the public works department's streets division expense was reported in the general fund. Its expenses were moved to this fund in FY10 in order to clearly align transportation expenditures with gas tax revenue, as required by Florida statute.

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

Expenditures in FY12 are budgeted to be \$2,428,818.

The result of these changes is to align gas tax revenue to transportation expenditures and to properly classify select expenditures as operating rather than capital outlay. This reclassification does not increase expense to the general fund.

Special Revenue Funds
Transportation Fund
Fund No 101

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	-	-	225,187	839,477	839,477	425,894	-	-	-	-
Estimated Revenues										
Taxes	-	1,433,690	1,250,000	1,250,000	1,421,458	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	50,103	43,023	43,023	43,023	43,023	43,023	43,023	43,023	43,023
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	29,975	-	15,000	23,161	-	-	-	-	-
Other Financing Sources										
Transfers In	-	1,627,991	886,230	886,230	886,230	559,901	935,796	935,796	935,796	935,796
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	-	<u>3,141,759</u>	<u>2,404,440</u>	<u>3,033,730</u>	<u>3,213,349</u>	<u>2,428,818</u>	<u>2,378,819</u>	<u>2,378,819</u>	<u>2,378,819</u>	<u>2,378,819</u>
Appropriations										
Public Safety										
Personal Services	-	740,482	747,940	747,940	734,855	732,098	732,099	732,099	732,099	732,099
Operating Expense	-	1,557,010	1,656,500	1,750,000	1,762,600	1,696,720	1,646,720	1,646,720	1,646,720	1,646,720
Capital Outlay	-	4,790	-	90,000	90,000	-	-	-	-	-
Total Operating Expenditures	-	<u>2,302,282</u>	<u>2,404,440</u>	<u>2,587,940</u>	<u>2,587,455</u>	<u>2,428,818</u>	<u>2,378,819</u>	<u>2,378,819</u>	<u>2,378,819</u>	<u>2,378,819</u>
Non-Operating Expenditures										
Reserve for Comp Adj	-	-	-	-	-	-	-	-	-	-
Reserve for Future Projects	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	200,000	200,000	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	<u>200,000</u>	<u>200,000</u>	-	-	-	-	-
Total Appropriations	-	<u>2,302,282</u>	<u>2,404,440</u>	<u>2,787,940</u>	<u>2,787,455</u>	<u>2,428,818</u>	<u>2,378,819</u>	<u>2,378,819</u>	<u>2,378,819</u>	<u>2,378,819</u>
Ending Fund Balance	-	<u>839,477</u>	<u>(0)</u>	<u>245,790</u>	<u>425,894</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	-	<u>3,141,759</u>	<u>2,404,440</u>	<u>3,033,730</u>	<u>3,213,349</u>	<u>2,428,818</u>	<u>2,378,819</u>	<u>2,378,819</u>	<u>2,378,819</u>	<u>2,378,819</u>

City of Sanibel, Florida

Special Revenue Funds

SW Florida Community Foundation Grant Fund
Fund No. 103

Sources of Funds

This fund was established in FY 2005 with a \$50,000 contribution from the Southwest Florida Community Foundation to assist City employees with grants to cover a portion of their uninsured losses due to Hurricane Charley.

In subsequent years proceeds from the Coca Cola vending machine served as a source of funds which were remitted to the Community Foundation.

Uses of Funds

The vending machine proceeds were used to provide scholarship funds for the after school program at the recreation center. These funds were administered by the SW Florida Community Foundation for the City. The fund was closed in FY11.

Special Revenue Funds
SW Florida Community Foundation Grant
Fund No. 103

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	253	253	253	254	254	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1,270	681	1,000	1,000	1,455	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>1,523</u>	<u>934</u>	<u>1,253</u>	<u>1,254</u>	<u>1,709</u>	-	-	-	-	-
Appropriations										
General Government										
Public Safety										
Personal Services										
Operating Expense	1,270	680	1,000	1,000	1,000	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	<u>1,270</u>	<u>680</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	-	-	-	-	-
Non-Operating Expenditures										
Reserve for Comp Adj	-	-	-	-	-	-	-	-	-	-
Reserve for Future Projects	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	709	-	-	-	-	-
Grants & Aids	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>709</u>	-	-	-	-	-
Total Appropriations	<u>1,270</u>	<u>680</u>	<u>1,000</u>	<u>1,000</u>	<u>1,709</u>	-	-	-	-	-
Ending Fund Balance	<u>253</u>	<u>254</u>	<u>253</u>	<u>254</u>	<u>-</u>	-	-	-	-	-
Total	<u>1,523</u>	<u>934</u>	<u>1,253</u>	<u>1,254</u>	<u>1,709</u>	-	-	-	-	-

City of Sanibel, Florida

Special Revenue Funds

Environmental Defense Fund

Fund No. 105

Sources of Funds

This fund was established in FY 2006 to provide a mechanism for citizens and other interested persons to contribute to the environmental protection of Sanibel's critical natural resources threatened by Lake Okeechobee fresh water releases.

Uses of Funds

Funds were used for professional or other services that Council deemed necessary for the environmental protection of Sanibel's critical natural resources threatened by Lake Okeechobee fresh water releases.

The fund was closed in FY10.

Special Revenue Funds
Environmental Defense Fund
Fund No. 105

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	10,764	3,810	3,810	-	-	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>10,764</u>	<u>3,810</u>	<u>3,810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriations										
Physical Environment										
Personal Services	-	-	-	-	-	-	-	-	-	-
Operating Expense	6,954	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	<u>6,954</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-Operating Expenditures										
Reserve for Comp Adj	-	-	-	-	-	-	-	-	-	-
Reserve for Future Project	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	3,810	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>3,810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>6,954</u>	<u>3,810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>3,810</u>	<u>-</u>	<u>3,810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>10,764</u>	<u>3,810</u>	<u>3,810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Sanibel, Florida

Special Revenue Funds

Historical Museum and Village Fund
Fund No. 109

Sources of Funds

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

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

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

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

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

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

Uses of Funds

There is no expense budgeted in FY12, as all revenue and expense, separate from the Harriet C. Spoth funds, are now accounted for in the general fund.

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

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	135,023	135,029	135,544	136,126	136,126	137,514	137,529	137,544	137,559	137,574
Estimated Revenues										
Taxes										
Licenses & Permits			-	-	-	-	-	-	-	-
Intergovernmental			-	-	-	-	-	-	-	-
Charges for Services			-	-	-	-	-	-	-	-
Investment earnings	6	1,097	-	-	-	-	-	-	-	-
Miscellaneous			15	15	1,388	15	15	15	15	15
Other Financing Sources										
Transfers In			-	-	-	-	-	-	-	-
Reserve for Undercollection			-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	135,029	136,126	135,559	136,141	137,514	137,529	137,544	137,559	137,574	137,589
Appropriations										
Culture/Recreation										
Personal Services			-	-	-	-	-	-	-	-
Operating Expense			-	-	-	-	-	-	-	-
Capital Outlay			-	-	-	-	-	-	-	-
Grants & Aids			-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Non-Operating Expenditures										
Reserve for Compensation Adj			-	-	-	-	-	-	-	-
Reserve for Future Projects			-	-	-	-	-	-	-	-
Transfer to Other Funds			-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	-	-	-	-	-	-	-	-	-	-
Designated from Harriott Spoth Available for Appropriation	135,029	136,126	135,559	136,141	137,514	137,529	137,544	137,559	137,574	137,589
TOTAL	135,029	136,126	135,559	136,141	137,514	137,529	137,544	137,559	137,574	137,589

City of Sanibel, Florida

Special Revenue Funds

Hurricane Wilma Fund
Fund No. 110

Sources of Funds

No funds are budgeted to be held or received by this fund subsequent to FY10.

Uses of Funds

Grant-funded fishing pier repairs of \$238,978 were completed in FY10. With FEMA's closeout audit a budget amendment was prepared to return FEMA payments received to the general fund, also in FY10 and the fund was closed.

Special Revenue Funds
Hurricane Wilma 10/21/05
Fund No. 110

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	80,222	95,697	-	-	-	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	17,704	238,978	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1,492	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	99,418	334,675	-	-	-	-	-	-	-	-
Appropriations										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Recreation	3,721	238,978	-	-	-	-	-	-	-	-
Total Operating Expenditures	3,721	238,978	-	-	-	-	-	-	-	-
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	95,697	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	95,697	-	-	-	-	-	-	-	-
Total Appropriations	3,721	334,675	-	-	-	-	-	-	-	-
Ending Fund Balance	95,697	-	-	-	-	-	-	-	-	-
Total	99,418	334,675	-	-	-	-	-	-	-	-

City of Sanibel, Florida
Special Revenue Funds
Tropical Storm Fay Fund
Fund No. 112

Sources of Funds

No funds are budgeted to be held or received by this fund subsequent to FY10.

Uses of Funds

This fund was closed in FY10 and the fund balance was moved to the general fund.

Special Revenue Funds
Tropical Storm Fay Fund
Fund No. 112

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	16,908	101,314	-	-	-	-	-	-	-	-
Estimated Revenues										
Taxes	-	-								
Licenses & Permits	-	-								
Intergovernmental	84,402	-								
Charges for Services	-	-								
Investment earnings	-	-								
Miscellaneous	4	-								
Other Financing Sources										
Transfers In	-	-								
Reserve for Undercollection	-	-								
Total Estimated Revenue and Other Financing Sources	101,314	101,314	-	-	-	-	-	-	-	-
Appropriations										
General Government	-	-								
Public Safety	-	-								
Physical Environment	-	-								
Transportation	-	-								
Recreation	-	-								
Total Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Non- Operating Expenditures										
Reserve for Contingencies	-	-								
Transfer to Other Funds	-	101,314								
Total Non-Operating Expenditures	-	101,314	-	-	-	-	-	-	-	-
Total Appropriations	-	101,314	-	-	-	-	-	-	-	-
Ending Fund Balance	101,314	-								
Total	101,314	101,314	-	-	-	-	-	-	-	-

City of Sanibel, Florida

Special Revenue Funds

Brazilian Pepper Control Program

Fund No. 116

Sources of Funds

This fund was established in FY10. The program was previously reported as capital project Fund 316. However to conform to Government Accounting Standards Board (GASB) Statement 54, the operating supplies that were charged to this fund were reclassified and will be charged to the general fund beginning in FY12.

Uses of Funds

This project provides funding for the highly successful island-wide Brazilian pepper eradication program and the removal of all exotic invasive plants from City-managed properties.

The fund was closed in FY11 and all activity is now reported in the natural resources department in the general fund.

Special Revenue Funds
Brazilian Pepper Control Program
Fund No. 116

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	-	-	71,580	89,156	89,156	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	31,580	63,800	63,800	38,800	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	277	-	-	476	-	-	-	-	-
Other Financing Sources										
Transfers In	-	220,000	84,620	84,620	91,568	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	-	251,857	220,000	237,576	220,000	-	-	-	-	-
Appropriations										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Physical Environment	-	162,701	220,000	220,000	220,000	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	162,701	220,000	220,000	220,000	-	-	-	-	-
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	-	162,701	220,000	220,000	220,000	-	-	-	-	-
Ending Fund Balance	-	89,156	-	17,576	-	-	-	-	-	-
Total	-	251,857	220,000	237,576	220,000	-	-	-	-	-

City of Sanibel, Florida

Special Revenue Funds

Road Impact Fee Fund
Fund No. 120

Sources of Funds

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

It is budgeted to have a beginning fund balance of \$480,134 on October 1, 2011 from accumulated impact fees.

The City only appropriates funds from this source after they have been collected. It is anticipated that \$531,134 will have been collected and be available for appropriation in FY 2012.

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.

Project funds of \$417,314 are budgeted for use on Periwinkle Way between Kings Crown to Lighthouse Beach lot in FY12.

Special Revenue Funds
Road Impact Fee Fund
Fund No. 120

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	118,822	219,845	341,703	378,760	378,760	480,134	113,820	164,820	215,820	266,820
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Investment earnings	33	-	50	50	2,638	1,000	1,000	1,000	1,000	1,000
Miscellaneous	150,990	108,915	20,000	20,000	98,736	50,000	50,000	50,000	50,000	50,000
Other Financing Sources										
Transfers In	-	50,000	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>269,845</u>	<u>378,760</u>	<u>361,753</u>	<u>398,810</u>	<u>480,134</u>	<u>531,134</u>	<u>164,820</u>	<u>215,820</u>	<u>266,820</u>	<u>317,820</u>
Appropriations										
TRANSPORTATION										
Operating Expense	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	50,000	-	-	-	-	417,314	-	-	-	-
Total Non-Operating Expenditures	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>417,314</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	50,000	-	-	-	-	417,314	-	-	-	-
Ending Fund Balance	<u>219,845</u>	<u>378,760</u>	<u>361,753</u>	<u>398,810</u>	<u>480,134</u>	<u>113,820</u>	<u>164,820</u>	<u>215,820</u>	<u>266,820</u>	<u>317,820</u>
Total	<u>269,845</u>	<u>378,760</u>	<u>361,753</u>	<u>398,810</u>	<u>480,134</u>	<u>531,134</u>	<u>164,820</u>	<u>215,820</u>	<u>266,820</u>	<u>317,820</u>

City of Sanibel, Florida
Special Revenue Funds
Community Park Impact Fee Fund
Fund No. 121

Sources of Funds

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

The fund is budgeted to have a beginning fund balance of \$45,077 on October 1, 2011 from accumulated fees and to earn a further \$4,000 in fees and \$50 in interest in FY12.

Uses of Funds

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

No funds are budgeted for use in FY12.

Special Revenue Funds
Community Park Impact Fee Fund
Fund No. 121

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	12,771	26,564	32,918	36,158	36,158	45,077	49,127	53,177	57,227	61,277
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Investment earnings	3	138	50	50	251	50	50	50	50	50
Miscellaneous	13,790	9,456	-	-	8,668	4,000	4,000	4,000	4,000	4,000
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>26,564</u>	<u>36,158</u>	<u>32,968</u>	<u>36,208</u>	<u>45,077</u>	<u>49,127</u>	<u>53,177</u>	<u>57,227</u>	<u>61,277</u>	<u>65,327</u>
Appropriations										
CULTURE/RECREATION										
Operating Expense	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
TOTAL NON-OPERATING EXP	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	-	-	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	<u>26,564</u>	<u>36,158</u>	<u>32,968</u>	<u>36,208</u>	<u>45,077</u>	<u>49,127</u>	<u>53,177</u>	<u>57,227</u>	<u>61,277</u>	<u>65,327</u>
TOTAL	<u>26,564</u>	<u>36,158</u>	<u>32,968</u>	<u>36,208</u>	<u>45,077</u>	<u>49,127</u>	<u>53,177</u>	<u>57,227</u>	<u>61,277</u>	<u>65,327</u>

City of Sanibel, Florida

Special Revenue Funds

Federal Forfeitures Fund

Fund No. 124

Sources of Funds

This fund accounted for confiscated funds received by the City on a pro-rata basis pursuant to federal law enforcement.

Uses of Funds

This fund was closed in FY11.

Special Revenue Funds
Federal Forfeiture Fund
Fund No. 124

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	49,165	49,167	49,167	49,384	49,384	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	2	217	-	616	616	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	49,167	49,384	49,167	50,000	50,000	-	-	-	-	-
Appropriations										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	50,000	50,000	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	50,000	50,000	-	-	-	-	-
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	-	-	-	50,000	50,000	-	-	-	-	-
Ending Fund Balance	49,167	49,384	49,167	-	-	-	-	-	-	-
Total	49,167	49,384	49,167	50,000	50,000	-	-	-	-	-

City of Sanibel, Florida

Special Revenue Funds

Father Madden Estate Fund

Fund No. 125

Sources of Funds

This fund was established to account for the proceeds of a donation from the Father Madden Estate of approximately \$27,000 which was bequeathed to the City for the goal of insuring the humane care of stray dogs and feral cats on the island. Interest earnings on the expected beginning fund balance of \$26,690 are budgeted at \$100 for FY12.

Uses of Funds

Since the time of donation, the City has maintained the principal of this gift and has used the interest earnings to build and maintain the "Kitty Condo" on Dunlop Road and to assist PAWS, a not for profit animal care agency, in its efforts of meeting the goal. City support is budgeted at \$1,000 for FY12.

Special Revenue Funds
 Father Madden Estate Fund
 Fund No. 125

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	29,243	28,292	27,342	27,470	27,470	26,690	25,790	24,890	23,990	23,090
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	49	178	50	50	220	100	100	100	100	100
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	29,292	28,470	27,392	27,520	27,690	26,790	25,890	24,990	24,090	23,190
Appropriations										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-	-	-	-
Human Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Economic Environment	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Ending Fund Balance	28,292	27,470	26,392	26,520	26,690	25,790	24,890	23,990	23,090	22,190
Total	29,292	28,470	27,392	27,520	27,690	26,790	25,890	24,990	24,090	23,190

City of Sanibel, Florida
Special Revenue Funds
Shell Harbor Canal Dredging
Fund No. 129

Sources of Funds

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

The project is funded in FY12 with \$18,160 in special assessments, reduced by an allowance for early payment of \$726 and a \$5,445 one-third contribution from the city.

Uses of Funds

No funds are budgeted for use in FY12. Dredging will be done as required, with the first work scheduled for FY13.

Special Revenue Funds
Shell Harbor Canal Dredging
Fund No. 129

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	-	37,358	37,383	37,523	37,523	-	22,879	12,757	40,991	21,224
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	165	25	20,025	20,248	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	5,445	5,445	7,920	7,920	7,920
Reserve for Undercollection	-	-	-	-	-	18,160	18,160	21,160	21,160	21,160
						(726)	(726)	(846)	(846)	(846)
Total Estimated Revenue and Other Financing Sources	-	37,523	37,408	57,548	57,771	22,879	45,757	40,991	69,224	49,458
Appropriations										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	40,634	40,756	-	33,000	-	48,000	-
Economic Environment	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	40,634	40,756	-	33,000	-	48,000	-
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	17,015	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	17,015	-	-	-	-	-
Total Appropriations	-	-	-	40,634	57,771	-	33,000	-	48,000	-
Ending Fund Balance	-	37,523	37,408	16,914	-	22,879	12,757	40,991	21,224	49,458
Total	-	37,523	37,408	57,548	57,771	22,879	45,757	40,991	69,224	49,458

City of Sanibel, Florida

Special Revenue Funds

Algae Research Fund

Fund No. 138

Sources of Funds

This fund was established in FY08 with a \$576,810 grant from Lee County, and a \$192,272 contribution from the City of Sanibel, for a comprehensive study to understand the dynamics of harmful algae growth in the waters of Lee County.

Uses of Funds

The study was completed in FY11 and the fund was closed.

Special Revenue Funds
Algae Research Fund
Fund No. 138

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	192,306	26,811	-	19,836	19,836	19,836	19,836	19,836	19,836	19,836
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	229,860	262,878	-	75,000	75,000	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	9	147	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>422,175</u>	<u>289,836</u>	<u>-</u>	<u>94,836</u>	<u>94,836</u>	<u>19,836</u>	<u>19,836</u>	<u>19,836</u>	<u>19,836</u>	<u>19,836</u>
Appropriations										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Physical Environment	395,364	270,000	-	75,000	75,000	-	-	-	-	-
Economic Environment	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	<u>395,364</u>	<u>270,000</u>	<u>-</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>395,364</u>	<u>270,000</u>	<u>-</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>26,811</u>	<u>19,836</u>	<u>-</u>	<u>19,836</u>	<u>19,836</u>	<u>19,836</u>	<u>19,836</u>	<u>19,836</u>	<u>19,836</u>	<u>19,836</u>
Total	<u>422,175</u>	<u>289,836</u>	<u>-</u>	<u>94,836</u>	<u>94,836</u>	<u>19,836</u>	<u>19,836</u>	<u>19,836</u>	<u>19,836</u>	<u>19,836</u>

City of Sanibel, Florida

Special Revenue Funds

Emergency Operations Communications Van Fund
Fund No. 139

Sources of Funds

This fund was closed in FY09.

Uses of Funds

This fund was closed in FY09 and the fund balance was moved to the general fund.

Special Revenue Funds
Emergency Op Communications Van - DCA Grant
Fund No. 139

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12	FY 13	FY 14	FY 15	FY 16
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual	Proposed	Proposed	Proposed	Proposed	Proposed
Beginning Fund Balance	1,307	-	-	-	-	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	1,307	-	-	-	-	-	-	-	-	-
Appropriations										
Public Safety										
Personal Services	-	-	-	-	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Non-Operating Expenditures										
Reserve for Comp Adj	-	-	-	-	-	-	-	-	-	-
Reserve for Future Projects	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	1,307	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	1,307	-	-	-	-	-	-	-	-	-
Total Appropriations	1,307	-	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-	-	-
Total	1,307	-	-	-	-	-	-	-	-	-

City of Sanibel, Florida

Special Revenue Funds

Sanibel Estates Canal Trimming Special Assessment Project

Fund No. 141

Sources of Funds

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

This project is funded in FY11 by a beginning fund balance of \$19,065, the collection of \$5,760 of special assessments, net of undercollections, and the contribution of \$3,000 from the City of Sanibel.

Uses of Funds

The purpose of this project, totaling \$10,000 in FY 2012, is to maintain the Sanibel Estates canals such that they remain navigable and able to receive roadway drainage flow. Annual trimming of these canals assists the residents living along the canals and the roadway users. Homeowners pay a special assessment of two thirds of the cost and the City pays one third.

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

	Fiscal Year 2008-09 Actual	Fiscal Year 2009-10 Actual	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
			Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	-	18,688	18,478	19,275	19,275	19,065	17,825	16,585	15,345	14,105
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	6,928	7,000	7,000	6,790	6,000	6,000	6,000	6,000	6,000
Other Financing Sources										
Transfers In	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Reserve for Undercollection	-	-	(210)	(210)	-	(240)	(240)	(240)	(240)	(240)
Total Estimated Revenue and Other Financing Sources	-	28,616	28,268	29,065	29,065	27,825	26,585	25,345	24,105	22,865
Appropriations										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Physical Environment	-	9,341	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Economic Environment	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	9,341	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	-	9,341	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Ending Fund Balance	-	19,275	18,268	19,065	19,065	17,825	16,585	15,345	14,105	12,865
Total	-	28,616	28,268	29,065	29,065	27,825	26,585	25,345	24,105	22,865

City of Sanibel, Florida

Special Revenue Funds

Sanibel Isles/Water Shadows Dredging Project

Fund No. 142

Sources of Funds

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

The project is funded in FY12 by a beginning fund balance of \$32,988, a contribution from the City of \$5,000 as its 1/3 share of the cost of the project, and special assessments in the amount of \$100 per year for each of the property owners in the district. The assessment is estimated to generate \$10,000 in FY 2012, less a \$400 (4%) reserve for undercollection.

Uses of Funds

\$10,000 is budgeted for expenditure in FY12. Dredging is done as required, approximately every third year and was most recently done in FY10. Costs are funded one third by the City and two thirds by the property owners in the district. The dredging of the canals in this district improves the navigability for both the property owners and the public access.

Special Revenue Funds
Dredging-Sanibel Isles/Water Shadows
Fund No. 142

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	-	18,009	18,305	18,383	18,383	32,988	32,588	40,852	49,116	42,380
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	9,923	10,100	10,100	9,849	10,000	3,400	3,400	3,400	3,400
Other Financing Sources										
Transfers In	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Reserve for Undercollection	-	-	(404)	(404)	-	(400)	(136)	(136)	(136)	(136)
Total Estimated Revenue and Other Financing Sources	-	32,932	33,001	33,079	33,232	47,588	40,852	49,116	57,380	50,644
Appropriations										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Physical Environment	-	14,549	-	-	244	15,000	-	-	15,000	-
Economic Environment	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	14,549	-	-	244	15,000	-	-	15,000	-
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	-	14,549	-	-	244	15,000	-	-	15,000	-
Ending Fund Balance	-	18,383	33,001	33,079	32,988	32,588	40,852	49,116	42,380	50,644
Total	-	32,932	33,001	33,079	33,232	47,588	40,852	49,116	57,380	50,644

City of Sanibel, Florida

Special Revenue Funds

Franchise and Business Tax Fund

Fund No. 162

Sources of Funds

This fund was established to conform to debt covenants that required a dedicated source of funds for payment of various City debts. With the FY10 payment of \$2.2 million in debt the covenants were satisfied and this fund was closed.

Uses of Funds

This fund was closed in FY10 and the fund balance was moved to the general fund.

Special Revenue Funds
Franchise & Business Tax Fund
Fund No. 162

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	523,208	229,376	-	-	-	-	-	-	-	-
Estimated Revenues										
Taxes	293,393	291,395	-	-	-	-	-	-	-	-
Licenses & Permits	969,774	1,020,816	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	2,983	3,792	-	-	-	-	-	-	-	-
Miscellaneous	203	1	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>1,789,561</u>	<u>1,545,380</u>	-	-	-	-	-	-	-	-
Appropriations										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	1,560,185	1,545,380	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>1,560,185</u>	<u>1,545,380</u>	-	-	-	-	-	-	-	-
Total Appropriations	1,560,185	1,545,380	-	-	-	-	-	-	-	-
Ending Fund Balance	<u>229,376</u>	-	-	-	-	-	-	-	-	-
Total	<u>1,789,561</u>	<u>1,545,380</u>	-	-	-	-	-	-	-	-

City of Sanibel, Florida

Special Revenue Funds

Building Department Fund

Fund No. 169

Sources of Funds

This fund was established in FY 2006 pursuant to Florida statute, which requires that building permit-type fees be expended solely for building department inspections, plan review, fee collection and other building-related expenditures. Beginning available fund balance in FY12 is expected to be \$632,917; budgeted permit revenues for FY12 are \$507,602. Revenues by type of permit are below.

	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimated	FY12 Proposed
Building Permits	\$ 432,121	\$ 491,544	\$ 366,860	\$ 317,427	\$ 295,000	\$ 300,000
Temporary Certification of Occupancy	\$ 2,000	\$ 2,500	\$ 2,000	\$ 1,000	\$ 500	\$ 500
Shutters/Windows/Doors	\$ 44,601	\$ 35,237	\$ 55,504	\$ 37,208	\$ 25,000	\$ 25,000
Electrical Permits	\$ 30,314	\$ 30,281	\$ 27,269	\$ 27,964	\$ 20,000	\$ 20,000
Plumbing & Sprinkler Permits	\$ 31,950	\$ 34,302	\$ 24,985	\$ 24,415	\$ 25,000	\$ 25,000
HVAC Permits	\$ 34,981	\$ 38,172	\$ 53,904	\$ 74,370	\$ 54,660	\$ 45,102
Roofing Permits	\$ 54,403	\$ 27,424	\$ 23,360	\$ 21,835	\$ 19,000	\$ 23,000
Plan Review-Residential	\$ 58,615	\$ 55,560	\$ 49,712	\$ 50,973	\$ 27,000	\$ 27,000
Plan Review-Nonresidential	\$ 49,439	\$ 43,659	\$ 30,411	\$ 28,591	\$ 21,000	\$ 21,000
Insurance Certification	\$ 5,300	\$ 1,800	\$ 900	\$ 100	\$ 500	\$ 500
Contractor Competency	\$ 2,465	\$ 50	\$ 19,433	\$ 4,230	\$ 1,000	\$ 1,000
Contractor Licensing	\$ 29,370	\$ 17,122	\$ 27,420	\$ 21,731	\$ 17,442	\$ 17,500
Mangrove Trimming Licenses	\$ 750	\$ 3,000	\$ -	\$ 1,750	\$ 1,500	\$ 2,000
	\$ 776,309	\$ 780,651	\$ 681,758	\$ 611,594	\$ 507,602	\$ 507,602

Uses of Funds

The cost to run the Building Department is budgeted at \$672,441 for direct and indirect costs. Of this amount \$450,142 is for personal services, \$192,299 is for operating expense and \$30,000 is budgeted for the building department's share of a government-wide software conversion.

Special Revenue Funds
Building Department Fund
Fund No. 169

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	454,788	616,856	567,314	716,037	716,037	632,847	491,358	379,869	268,380	156,892
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	683,006	611,594	507,602	507,602	507,602	507,602	507,602	507,602	507,602	507,602
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	5,935	5,233	6,095	6,095	5,000	5,000	5,000	5,000	5,000	5,000
Fines & Forfeitures	29,193	37,526	14,850	14,850	21,728	14,850	14,850	14,850	14,850	14,850
Miscellaneous	225	2,921	400	400	5,168	3,500	3,500	3,500	3,500	3,500
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>1,173,147</u>	<u>1,274,130</u>	<u>1,096,261</u>	<u>1,244,984</u>	<u>1,255,535</u>	<u>1,163,799</u>	<u>1,022,310</u>	<u>910,821</u>	<u>799,332</u>	<u>687,844</u>
Appropriations										
Public Safety										
Personal Services	369,330	394,522	411,958	411,958	415,698	450,142	450,142	450,142	450,142	450,142
Operating Expenses	186,961	163,571	177,813	188,891	176,990	192,299	192,299	192,299	192,299	192,299
Capital Outlay	-	-	30,000	30,000	30,000	30,000	-	-	-	-
Total Operating Expenditures	556,291	558,093	619,771	630,849	622,688	672,441	642,441	642,441	642,441	642,441
Non- Operating Expenditures										
Reserve for Compensation Adjustment	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	556,291	558,093	619,771	630,849	622,688	672,441	642,441	642,441	642,441	642,441
Ending Fund Balance	<u>616,856</u>	<u>716,037</u>	<u>476,490</u>	<u>614,135</u>	<u>632,847</u>	<u>491,358</u>	<u>379,869</u>	<u>268,380</u>	<u>156,892</u>	<u>45,403</u>
Total	<u>1,173,147</u>	<u>1,274,130</u>	<u>1,096,261</u>	<u>1,244,984</u>	<u>1,255,535</u>	<u>1,163,799</u>	<u>1,022,310</u>	<u>910,821</u>	<u>799,332</u>	<u>687,844</u>

City of Sanibel, Florida

Special Revenue Funds

Recreation Center Fund

Fund No. 170

Sources of Funds

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

Beginning available fund balance in FY12 is budgeted to be \$1,009,551. Budgeted revenues for FY12 are \$30,912 in intergovernmental revenue from the Lee County School Board, representing a 20% reimbursement for electric costs, \$475,000 in charges for services (membership fees and program fees) and \$24,925 in contributions. The City will transfer \$1,528,261 from the general fund to this fund in FY12. Charges for services by type of charge are below.

	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimated	FY12 Proposed
Membership Fees	\$284,093	\$290,510	\$311,052	\$329,000	\$331,000
Summer Wreck Fees	\$58,495	\$37,123	\$46,430	\$29,000	\$22,000
After School Program Fees	\$43,522	\$36,953	\$58,816	\$52,000	\$40,000
Athletic Fees	\$22,176	\$-	\$-	\$-	\$-
Holiday Programs	\$20,987	\$7,340	\$8,890	\$9,000	\$9,000
Piano Program Fees	\$13,800	\$15,538	\$15,360	\$16,000	\$16,000
Enrichment/Other Charges for Services	\$16,284	\$103,369	\$67,672	\$65,000	\$57,000
	\$459,357	\$490,833	\$508,220	\$500,000	\$475,000

Uses of Funds

The cost to run the Recreation Fund is budgeted at \$2,059,098. Of this amount the recreation department is budgeted at \$1,901,765; \$1,214,591 for personal services, \$662,249 for operating expense and \$24,925 for grants and aids. The Center 4 Life program budget is \$123,214 for personal services and \$34,120 for operating expense.

Special Revenue Funds
Recreation Center Fund
Fund No. 170

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	595,284	1,021,537	965,414	1,197,053	1,197,053	1,009,551	1,009,551	1,009,551	1,009,551	1,009,551
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	29,077	28,558	30,912	30,912	30,912	30,912	30,912	30,912	30,912	30,912
Charges for Services	490,833	508,220	375,000	375,000	500,000	475,000	475,000	475,000	475,000	475,000
Fines & Forfeitures	482	(132)	-	-	-	-	-	-	-	-
Miscellaneous	15,195	48,601	23,670	35,420	35,420	24,925	2,500	2,500	2,500	2,500
Other Financing Sources										
Transfers In	1,553,667	1,430,005	1,244,997	1,248,997	1,248,997	1,528,261	1,526,160	1,526,571	1,526,995	1,527,431
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>2,684,538</u>	<u>3,036,789</u>	<u>2,639,993</u>	<u>2,887,382</u>	<u>3,012,382</u>	<u>3,068,649</u>	<u>3,044,123</u>	<u>3,044,534</u>	<u>3,044,958</u>	<u>3,045,394</u>
Appropriations										
Recreation										
Personal Services	1,039,070	1,209,940	1,289,020	1,318,184	1,309,449	1,337,805	1,337,805	1,337,805	1,337,805	1,337,805
Operating Expenses	576,887	571,118	655,800	659,800	660,462	696,368	696,768	697,179	697,602	698,039
Capital Outlay	43,044	30,744	-	-	-	-	-	-	-	-
Grants & Aids	-	27,934	21,170	32,920	32,920	24,925	-	-	-	-
Total Operating Expenditures	<u>1,659,001</u>	<u>1,839,736</u>	<u>1,965,989</u>	<u>2,010,903</u>	<u>2,002,831</u>	<u>2,059,098</u>	<u>2,034,572</u>	<u>2,034,983</u>	<u>2,035,407</u>	<u>2,035,843</u>
Non- Operating Expenditures										
Transfer to Other Funds	4,000	-	-	-	-	-	-	-	-	-
Reserve for Cafeteria Benefits	-	-	-	-	-	-	-	-	-	-
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	1,663,001	1,839,736	1,965,989	2,010,903	2,002,831	2,059,098	2,034,572	2,034,983	2,035,407	2,035,843
Ending Fund Balance	<u>1,021,537</u>	<u>1,197,053</u>	<u>674,004</u>	<u>876,479</u>	<u>1,009,551</u>	<u>1,009,551</u>	<u>1,009,551</u>	<u>1,009,551</u>	<u>1,009,551</u>	<u>1,009,551</u>
Total	<u>2,684,538</u>	<u>3,036,789</u>	<u>2,639,993</u>	<u>2,887,382</u>	<u>3,012,382</u>	<u>3,068,649</u>	<u>3,044,123</u>	<u>3,044,534</u>	<u>3,044,958</u>	<u>3,045,394</u>

*In FY10 the Center 4 Life program was combined with the recreation department in this fund

City of Sanibel, Florida

Special Revenue Funds

Ball Park Maintenance Fund

Fund No. 173

Sources of Funds

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

Intergovernmental revenue of \$116,412 is budgeted for FY12, with \$73,302 coming from Lee County and \$43,111 from the Lee County School Board. A transfer of \$46,722 will be made from the general fund.

Uses of Funds

Operating costs of maintaining the ball fields adjacent to the Sanibel School, are shown in the supplemental schedules section of this document and total \$219,096.

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

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	19,507	55,668	-	52,788	52,788	55,787	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	86,046	259,574	126,113	126,113	126,113	116,412	116,412	116,412	116,412	116,412
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	512	-	-	197	175	175	175	175	175
Other Financing Sources										
Transfers In	210,859	-	94,977	94,977	94,977	46,722	102,780	103,060	103,348	103,645
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	316,412	315,754	221,090	273,878	274,075	219,096	219,367	219,647	219,936	220,232
Appropriations										
CULTURE/RECREATION										
Personal Services	115,213	22,113	-	-	-	-	-	-	-	-
Operating Expense	145,531	189,044	221,090	219,694	218,288	219,096	219,367	219,647	219,936	220,232
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	260,744	211,157	221,090	219,694	218,288	219,096	219,367	219,647	219,936	220,232
Non- Operating Expenditures										
Transfer to Other Funds	-	51,809	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	51,809	-	-	-	-	-	-	-	-
Total Appropriations	260,744	262,966	221,090	219,694	218,288	219,096	219,367	219,647	219,936	220,232
Ending Fund Balance	55,668	52,788	-	54,184	55,787	-	-	-	-	-
Total	316,412	315,754	221,090	273,878	274,075	219,096	219,367	219,647	219,936	220,232

City of Sanibel, Florida
Special Revenue Funds
Below Market Rate Housing Fund
Fund No. 180

Sources of Funds

The general fund was the source of funds for this fund and in FY10, to conform to accounting requirements of GASB 54 this fund was closed and moved to the general fund.

Uses of Funds

All expenditures are now reported in the general fund.

Special Revenue Funds
Below Market Rate Housing
Fund No. 180

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	16,697	5,021	-	-	-	-	-	-	-	-
Estimated Revenues										
Intergovernmental	43,260	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Housing Rents from CHR	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	1,298	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers from Other Funds	240,000	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Non-Operating Grant	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	301,255	5,021	-	-	-	-	-	-	-	-
Appropriations										
Economic Environment										
Operating Expenses	5,358	-	-	-	-	-	-	-	-	-
Capital Outlay - Land	-	-	-	-	-	-	-	-	-	-
Grants & Aids - Administrative	290,876	-	-	-	-	-	-	-	-	-
Grants & Aids - Capital Projec	-	-	-	-	-	-	-	-	-	-
Total Economic Environment	296,234	-	-	-	-	-	-	-	-	-
Debt Service										
Principal										
Interest	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	5,021	-	-	-	-	-	-	-	-
Total Debt Service	-	5,021	-	-	-	-	-	-	-	-
Total Appropriations	296,234	5,021	-	-	-	-	-	-	-	-
Ending Fund Balance	5,021	-	-	-	-	-	-	-	-	-
Total	301,255	5,021	-	-	-	-	-	-	-	-

City of Sanibel, Florida



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Summary of Debt Service Funds

SOURCES OF FUNDS	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	538,412	534,083	303,215	294,179	294,179	287,829	288,979	290,129	291,279	292,429
Estimated Revenues										
Taxes	2011 Millage									
Ad Valorem - Pond Apple	0.0599	227,954	243,850	250,251	250,251	237,738	252,114	253,693	254,921	250,521
Ad Valorem - Recreation Ctr.	0.1263	509,781	509,435	533,474	533,474	506,800	531,158	533,895	530,434	532,013
Intergovernmental										
Federal Grant - FEMA		-	-	-	-	-	-	-	-	-
State Grant - 5% Share		-	-	-	-	-	-	-	-	-
Charges for Services										
Rents from CHR		50,001	50,001	-	-	-	-	-	-	-
Miscellaneous		12	-	-	-	-	-	-	-	-
Interest Earnings		751	22,334	1,150	1,150	1,150	1,150	1,150	1,150	1,150
Other Financing Sources										
Transfers From Other Funds		563,412	2,766,487	-	-	-	-	-	-	-
Reserve for Undercollection		-	-	(39,187)	(39,187)	-	(39,164)	(39,379)	(39,268)	(39,127)
Total Estimated Revenue and Other Financing Sources		<u>1,890,323</u>	<u>4,126,190</u>	<u>1,048,903</u>	<u>1,039,867</u>	<u>1,039,867</u>	<u>1,033,088</u>	<u>1,038,337</u>	<u>1,037,366</u>	<u>1,035,836</u>
USES OF FUNDS										
Debt Service										
Principal		720,742	3,206,752	275,000	275,000	275,000	285,000	300,000	310,000	320,000
Interest		635,498	625,259	468,738	468,738	468,738	458,308	447,408	435,287	422,607
Transfers To Other Funds		-	-	-	-	-	-	-	-	-
Other		-	-	8,300	8,300	8,300	800	800	800	800
Total Appropriations		1,356,240	3,832,011	752,038	752,038	752,038	744,108	748,208	746,087	743,407
Ending Fund Balance		<u>534,083</u>	<u>294,179</u>	<u>296,865</u>	<u>287,829</u>	<u>287,829</u>	<u>288,980</u>	<u>290,129</u>	<u>291,279</u>	<u>292,429</u>
Total		<u>1,890,323</u>	<u>4,126,190</u>	<u>1,048,903</u>	<u>1,039,867</u>	<u>1,039,867</u>	<u>1,033,088</u>	<u>1,038,337</u>	<u>1,037,366</u>	<u>1,035,836</u>

City of Sanibel, Florida

Debt Service Funds

1997 \$1.25M Debt Service – Paulsen Property Acquisition
Fund No. 202

Sources of Funds

This obligation was secured by a covenant to budget and appropriate any legally available non-ad valorem revenue source.

Uses of Funds

This debt was retired in FY10 and the fund was closed.

Debt Service Funds
1997 \$1.25M Paulsen Property Acquisition
Fund No. 202

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
SOURCES OF FUNDS										
Beginning Fund Balance	62,849	62,567	-	-	-	-	-	-	-	-
Estimated Revenues										
Miscellaneous	-	-								
Interest Earnings	4	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers From Other Funds	120,000	275,216	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	182,853	337,783	-	-	-	-	-	-	-	-
USES OF FUNDS										
Debt Service										
Principal	99,038	327,680	-	-	-	-	-	-	-	-
Interest	21,248	10,103	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Appropriations	120,286	337,783	-	-	-	-	-	-	-	-
Ending Fund Balance	62,567	-	-	-	-	-	-	-	-	-
Total	182,853	337,783	-	-	-	-	-	-	-	-

City of Sanibel, Florida

Debt Service Funds

2002 \$3.825M GO Bonds – Pond Apple Park
Fund No. 204

Sources of Funds

Pursuant to the passage of a referendum in November 2001, ad valorem taxes are levied to support this debt

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

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

The proposed levy for the current tax year is:

<u>Tax Year</u>	<u>Fiscal Year</u>	<u>Millage Rate</u>	<u>Taxes Budgeted</u>
2011	2011-12	0.0599	\$252,114

Uses of Funds

The 30-year bonds carry coupon rates from 2.0% to 4.75% and will be paid off on August 1, 2031.

Debt Service Funds
2002 \$3.825M General Obligation Debt Service
Fund 204

SOURCES OF FUNDS	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed	
	2008-09 Actual	2009-00 Actual	Adopted Budget	Amended Budget	Estimated Actual						
Beginning Fund Balance	248,428	238,147	251,222	262,004	262,004	262,404	262,804	263,204	263,604	264,004	
Estimated Revenues											
TAXES											
Ad Valorem-Voted Debt	2011 Millage 0.0599	227,954	243,850	250,251	250,251	237,738	252,114	253,693	254,921	250,521	251,153
Intergovernmental											
State Grant-FI Communities Tr			-	-	-	-	-	-	-	-	-
Miscellaneous											
Interest Earnings	4	236	20,782	400	400	400	400	400	400	400	
Other Financing Sources											
Transfers From Other Funds											
Debt Proceeds											
Reserve for Undercollection			(12,513)	(12,513)	-	(12,606)	(12,685)	(12,746)	(12,526)	(12,558)	
Total Estimated Revenue and Other Financing Sources		<u>476,622</u>	<u>502,779</u>	<u>489,360</u>	<u>500,142</u>	<u>500,142</u>	<u>502,312</u>	<u>504,212</u>	<u>505,779</u>	<u>501,999</u>	<u>502,999</u>
USES OF FUNDS											
Debt Service											
Principal		90,000	95,000	95,000	95,000	95,000	100,000	105,000	110,000	110,000	115,000
Interest		148,475	145,775	142,338	142,338	142,338	139,108	135,608	131,775	127,595	123,195
Other		-	-	400	400	400	400	400	400	400	400
Total Appropriations		<u>238,475</u>	<u>240,775</u>	<u>237,738</u>	<u>237,738</u>	<u>237,738</u>	<u>239,508</u>	<u>241,008</u>	<u>242,175</u>	<u>237,995</u>	<u>238,595</u>
Ending Fund Balance		<u>238,147</u>	<u>262,004</u>	<u>251,622</u>	<u>262,404</u>	<u>262,404</u>	<u>262,804</u>	<u>263,204</u>	<u>263,604</u>	<u>264,004</u>	<u>264,404</u>
Total		<u>476,622</u>	<u>502,779</u>	<u>489,360</u>	<u>500,142</u>	<u>500,142</u>	<u>502,312</u>	<u>504,212</u>	<u>505,779</u>	<u>501,999</u>	<u>502,999</u>

City of Sanibel, Florida

Debt Service Funds

1979 \$3.19M Debt Service
Fund No. 207

Sources of Funds

This obligation was secured by a covenant to budget and appropriate any legally available non-ad valorem revenue source.

Uses of Funds

This debt was retired in FY10 and the fund was closed.

Debt Service Funds
1979 \$3.19M Debt Service Fund
Fund No. 207

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
SOURCES OF FUNDS										
Beginning Fund Balance	191,541	186,073	-	-	-	-	-	-	-	-
Estimated Revenues										
Interest Earnings	9	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers From Other Fund	182,000	1,473,170	-	-	-	-	-	-	-	-
Reserve for Undercollector	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>373,550</u>	<u>1,659,243</u>	-	-	-	-	-	-	-	-
USES OF FUNDS										
Debt Service										
Principal	104,488	1,555,151	-	-	-	-	-	-	-	-
Interest	82,989	104,092	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Appropriations	187,477	1,659,243	-	-	-	-	-	-	-	-
Ending Fund Balance	<u>186,073</u>	-	-	-	-	-	-	-	-	-
Total	<u>373,550</u>	<u>1,659,243</u>	-	-	-	-	-	-	-	-

City of Sanibel, Florida

Debt Service Funds

Capital Lease

Fund No. 215

Sources of Funds

This fund was established in FY 2008 to account for capital lease payments.

Uses of Funds

This lease was paid off in FY10 and the fund was closed.

Debt Service Funds
Capital Lease Fund
Fund No. 215

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
SOURCES OF FUNDS										
Beginning Fund Balance	-	47	-	-	-	-	-	-	-	-
Estimated Revenues										
Miscellaneous										
Interest Earnings	-	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers From Other Funds	11,412	88,203	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	11,412	88,250	-	-	-	-	-	-	-	-
USES OF FUNDS										
Debt Service										
Principal	8,648	80,169	-	-	-	-	-	-	-	-
Interest	2,717	8,081	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Appropriations	11,365	88,250	-	-	-	-	-	-	-	-
Ending Fund Balance	47	-	-	-	-	-	-	-	-	-
Total	11,412	88,250	-	-	-	-	-	-	-	-

City of Sanibel, Florida

Debt Service Funds

Recreation Facility Debt Service

Fund No. 270

Sources of Funds

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

In fiscal year 2012 \$531,158 in taxes will be levied on a millage rate of .1263. An allowance for undercollection of \$26,558 in tax is budgeted to recognize the discount taken by those paying their taxes between November and February. Interest earnings are budgeted at \$750.

Uses of Funds

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

The amortization schedule is as follows:

Fiscal Year	Principal	Interest	Total Payment
FY 2012	\$ 185,000	\$ 319,200	\$ 504,200
FY 2013	\$ 195,000	\$ 311,800	\$ 506,800
FY 2014	\$ 200,000	\$ 303,513	\$ 503,513
FY 2015	\$ 210,000	\$ 295,013	\$ 505,013
FY 2016	\$ 220,000	\$ 286,088	\$ 506,088
FY 2017	\$ 230,000	\$ 276,738	\$ 506,738
FY 2018	\$ 240,000	\$ 266,963	\$ 506,963
FY 2019	\$ 250,000	\$ 257,363	\$ 507,363
FY 2020	\$ 260,000	\$ 247,363	\$ 507,363
FY 2021	\$ 270,000	\$ 236,703	\$ 506,703
FY 2022	\$ 280,000	\$ 225,633	\$ 505,633
FY 2023	\$ 295,000	\$ 214,153	\$ 509,153
FY 2024	\$ 305,000	\$ 202,058	\$ 507,058
FY 2025	\$ 320,000	\$ 189,248	\$ 509,248
FY 2026	\$ 335,000	\$ 175,808	\$ 510,808
FY 2027	\$ 345,000	\$ 161,738	\$ 506,738
FY 2028	\$ 360,000	\$ 147,248	\$ 507,248
FY 2029	\$ 380,000	\$ 131,588	\$ 511,588
FY 2030	\$ 395,000	\$ 115,058	\$ 510,058
FY 2031	\$ 415,000	\$ 97,875	\$ 512,875
FY 2032	\$ 430,000	\$ 79,823	\$ 509,823
FY 2033	\$ 450,000	\$ 61,118	\$ 511,118
FY 2034	\$ 470,000	\$ 41,543	\$ 511,543
FY 2035	\$ 240,000	\$ 21,098	\$ 261,098
FY 2036	\$ 245,000	\$ 5,329	\$ 250,329
Total	\$ 7,705,000	\$ 4,996,451	\$ 12,701,451

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

	Fiscal Year 2008-09 Actual	Fiscal Year 2009-10 Actual	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
			Adopted Budget	Amended Budget	Estimated Actual					
SOURCES OF FUNDS										
Beginning Fund Balance	19,597	24,738	51,993	32,175	32,175	25,425	26,175	26,925	27,675	28,425
Estimated Revenues										
Taxes										
Ad Valorem	509,781	509,435	533,474	533,474	506,800	531,158	533,895	530,434	532,013	533,145
Miscellaneous	8									
Interest Earnings	502	1,552	750	750	750	750	750	750	750	750
Other Financing Sources										
Transfers From Other Funds										
Debt Proceeds										
Reserve for Undercollection										
			(26,674)	(26,674)		(26,558)	(26,695)	(26,522)	(26,601)	(26,657)
Total Estimated Revenue and Other Financing Sources	<u>529,888</u>	<u>535,725</u>	<u>559,543</u>	<u>539,725</u>	<u>539,725</u>	<u>530,775</u>	<u>534,125</u>	<u>531,587</u>	<u>533,837</u>	<u>535,663</u>
USES OF FUNDS										
Debt Service										
Principal	165,000	170,000	180,000	180,000	180,000	185,000	195,000	200,000	210,000	220,000
Interest	340,150	333,550	326,400	326,400	326,400	319,200	311,800	303,512	295,012	286,088
Other	-	-	7,900	7,900	7,900	400	400	400	400	400
Total Appropriations	505,150	503,550	514,300	514,300	514,300	504,600	507,200	503,912	505,412	506,488
Ending Fund Balance	<u>24,738</u>	<u>32,175</u>	<u>45,243</u>	<u>25,425</u>	<u>25,425</u>	<u>26,175</u>	<u>26,925</u>	<u>27,675</u>	<u>28,425</u>	<u>29,175</u>
Total	<u>529,888</u>	<u>535,725</u>	<u>559,543</u>	<u>539,725</u>	<u>539,725</u>	<u>530,775</u>	<u>534,125</u>	<u>531,587</u>	<u>533,837</u>	<u>535,663</u>

City of Sanibel, Florida

Debt Service Funds

Below Market Rate Housing Debt Service
Fund No. 280

Sources of Funds

This obligation was secured by a covenant to budget and appropriate any legally available non-ad valorem revenue source.

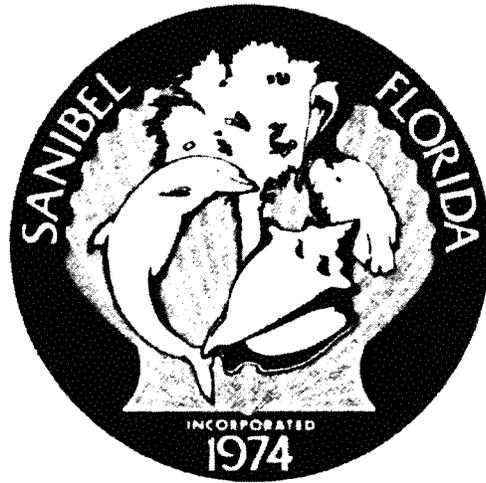
Uses of Funds

This debt was retired in FY10 and the fund was closed.

Debt Service Funds
Below Market Rate Housing Debt Service
Fund No. 280

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
SOURCES OF FUNDS										
Beginning Fund Balance	15,997	22,511	-	-	-	-	-	-	-	-
Estimated Revenues										
Rents from CHR	50,001	50,001	-	-	-	-	-	-	-	-
Miscellaneous										
Interest Earnings			-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers From Other Funds	250,000	929,898	-	-	-	-	-	-	-	-
Debt Proceeds										
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>315,998</u>	<u>1,002,410</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
USES OF FUNDS										
Debt Service										
Principal	253,568	978,752	-	-	-	-	-	-	-	-
Interest	39,919	23,658	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Appropriations	293,487	1,002,410	-	-	-	-	-	-	-	-
Ending Fund Balance	<u>22,511</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>315,998</u>	<u>1,002,410</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Sanibel, Florida



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Summary of Capital Project Funds

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance¹	4,006,411	3,437,253	3,148,887	3,340,515	3,340,515	1,673,193	51,918	47,891	47,891	47,891
Estimated Revenues										
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	-
Grants from Other Governments	319,190	16,447	-	2,831	2,831	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Interest Earnings	(13,122)	12,937	500	500	500	500	250	250	250	250
Contributions	-	-	-	-	-	-	-	-	-	-
Special assessments	67,676	11,234	-	-	-	-	-	-	-	-
Total Revenue	373,744	40,618	500	3,331	3,331	500	250	250	250	250
Other Financing Sources										
Transfers In	1,428,137	792,575	676,732	876,732	877,540	1,280,258	1,343,723	1,274,750	1,565,750	1,424,250
Reserve for Undercollections	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources	1,428,137	792,575	676,732	876,732	877,540	1,280,258	1,343,723	1,274,750	1,565,750	1,424,250
Total Estimated Revenue and Other Financing Sources	5,808,292	4,270,446	3,826,119	4,220,578	4,221,386	2,953,951	1,395,891	1,322,891	1,613,891	1,472,391
Appropriations										
General Government										
Management Information Systems	41,136	78,581	473,609	533,959	289,850	416,663	116,000	96,000	96,000	5,000
Public Safety										
Police Department	23,531	12,433	403,000	405,831	275,000	275,000	125,000	135,000	91,000	100,000
Physical Environment										
Natural Resources Department	328,479	-	-	-	-	-	-	-	-	-
Transportation										
Public Works & Facilities	1,557,795	448,479	2,409,500	2,684,750	1,905,076	2,091,500	1,107,000	1,044,000	1,379,000	1,319,500
Culture/Recreation										
Recreation	42,560	3,449	-	-	-	-	-	-	-	-
Total Operating Expenditures	1,993,501	542,942	3,286,109	3,624,540	2,469,926	2,783,163	1,348,000	1,275,000	1,566,000	1,424,500
Non-Operating Expenditures										
Reserve for Grant Matches	-	-	-	-	-	-	-	-	-	-
Reserve for Rec Center Contingencies	-	-	-	-	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	303,483	386,989	77,459	77,459	78,267	118,870	-	-	-	-
Total Non-Operating Expenditures	303,483	386,989	77,459	77,459	78,267	118,870	-	-	-	-
Total Appropriations	2,296,984	929,931	3,363,568	3,701,999	2,548,193	2,902,033	1,348,000	1,275,000	1,566,000	1,424,500
Ending Fund Balance	3,511,308	3,340,515	462,551	518,579	1,673,193	51,918	47,891	47,891	47,891	47,891
Total	5,808,292	4,270,446	3,826,119	4,220,578	4,221,386	2,953,951	1,395,891	1,322,891	1,613,891	1,472,391

City of Sanibel, Florida

Capital Project Funds

Capital Planning and Asset Acquisition Fund
Fund NO. 300

Sources of Funds

These projects are funded in fiscal year 2012 by the carry-forward of \$631,939 of available beginning fund balance, interest earnings of \$250 and an inter-fund transfer of \$524,474.

Uses of Funds

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

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

Total outlays for FY12 are budgeted to be \$1,156,663.

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

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	964,188	992,370	1,222,768	1,302,943	1,302,943	631,939	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	471	16,447	-	2,831	2,831	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	51	6,688	250	250	250	250	250	250	250	250
Other Financing Sources										
Transfers In	326,271	536,746	337,091	337,091	337,091	524,474	1,297,750	664,750	835,750	694,250
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>1,290,981</u>	<u>1,552,251</u>	<u>1,560,109</u>	<u>1,643,115</u>	<u>1,643,115</u>	<u>1,156,663</u>	<u>1,298,000</u>	<u>665,000</u>	<u>836,000</u>	<u>694,500</u>
Appropriations										
General Government										
Management Information Systems	41,136	6,036	473,609	533,959	289,850	416,663	116,000	96,000	96,000	5,000
Public Safety										
Police Department	23,531	-	403,000	405,831	275,000	275,000	125,000	135,000	91,000	100,000
Physical Environment										
Natural Resources Department	-	-	-	-	-	-	-	-	-	-
Transportation										
Public Works	35,752	5,320	226,500	226,500	95,226	221,000	194,000	211,000	326,000	183,000
Public Facilities	189,211	-	353,000	353,000	351,100	244,000	863,000	223,000	323,000	406,500
Culture/Recreation										
Recreation	8,980	3,449	-	-	-	-	-	-	-	-
Capital Outlay	-	209,503	-	-	-	-	-	-	-	-
Total Operating Expenditures	<u>298,610</u>	<u>224,308</u>	<u>1,456,109</u>	<u>1,519,290</u>	<u>1,011,176</u>	<u>1,156,663</u>	<u>1,298,000</u>	<u>665,000</u>	<u>836,000</u>	<u>694,500</u>
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Reserve for Grant Matches	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	25,000	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	298,610	249,308	1,456,109	1,519,290	1,011,176	1,156,663	1,298,000	665,000	836,000	694,500
Ending Fund Balance	<u>992,370</u>	<u>1,302,943</u>	<u>104,000</u>	<u>123,825</u>	<u>631,939</u>	-	-	-	-	-
Total	<u>1,290,980</u>	<u>1,552,251</u>	<u>1,560,109</u>	<u>1,643,115</u>	<u>1,643,115</u>	<u>1,156,663</u>	<u>1,298,000</u>	<u>665,000</u>	<u>836,000</u>	<u>694,500</u>

City of Sanibel, Florida

Capital Project Funds

Transportation Capital Projects

Fund No. 301

Sources of Funds

These projects are funded in fiscal year 2012 by the carry-forward of \$111,280 of available beginning fund balance, interest earnings of \$250 and an inter-fund transfer of \$338,470.

Uses of Funds

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

Capital Project Funds
Transportation Capital Projects
Fund No. 301

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	758,904	874,410	710,109	720,581	720,581	111,280	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	51,503	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	23,788	5,835	250	250	250	250	-	-	-	-
Other Financing Sources										
Transfers In	918,303	255,829	339,641	539,641	540,449	338,470	20,000	580,000	700,000	700,000
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>1,752,498</u>	<u>1,136,074</u>	<u>1,050,000</u>	<u>1,260,472</u>	<u>1,261,280</u>	<u>450,000</u>	<u>20,000</u>	<u>580,000</u>	<u>700,000</u>	<u>700,000</u>
Appropriations										
Transportation										
Operating Expense	-	105,493	-	-	-	-	-	-	-	-
Capital Outlay	878,088	-	1,050,000	1,250,000	1,150,000	450,000	20,000	580,000	700,000	700,000
Total Operating Expenditures	878,088	105,493	1,050,000	1,250,000	1,150,000	450,000	20,000	580,000	700,000	700,000
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	310,000	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	310,000	-	-	-	-	-	-	-	-
Total Appropriations	878,088	415,493	1,050,000	1,250,000	1,150,000	450,000	20,000	580,000	700,000	700,000
Ending Fund Balance	<u>874,410</u>	<u>720,581</u>	-	<u>10,472</u>	<u>111,280</u>	-	-	-	-	-
Total	<u>1,752,498</u>	<u>1,136,074</u>	<u>1,050,000</u>	<u>1,260,472</u>	<u>1,261,280</u>	<u>450,000</u>	<u>20,000</u>	<u>580,000</u>	<u>700,000</u>	<u>700,000</u>
Capital Projects by Year:										
Dunlop/Wooster shared-use path						100,000				
Dixie Beach Blvd. shared-use path						200,000				
Bailey Road shared-use path						150,000				
Replace Periwinkle Way box culvert								400,000		
Wulfert/Wildlife shared-use path								180,000		
Donax Street									400,000	
Palm Ridge Road									300,000	
Middle Gulf Drive										300,000
										400,000

City of Sanibel, Florida

Capital Project Funds

Gulf Pines/ Gulf Shores/West Gulf Drive Beach Restoration Fund
Fund No. 303

Sources of Funds

This fund was closed on FY09.

Uses of Funds

This fund was closed in FY09 and the fund balance was moved to the general fund.

Capital Project Funds
GP/GS/WGD Beach Restoration
Fund No. 303

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	69,752	-	-	-	-	-	-	-	-	-
Estimated Revenues										
Taxes										
Licenses & Permits			-	-	-	-	-	-	-	-
Intergovernmental			-	-	-	-	-	-	-	-
Charges for Services			-	-	-	-	-	-	-	-
Fines & Forfeitures			-	-	-	-	-	-	-	-
Miscellaneous	4	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In			-	-	-	-	-	-	-	-
Debt Proceeds			-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>69,756</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriations										
Transportation										
Capital Outlay										
Total Operating Expenditures										
Non-Operating Expenditures										
Reserve for Contingencies			-	-	-	-	-	-	-	-
Reserve for Continuing Capital Proj			-	-	-	-	-	-	-	-
Transfer to Other Funds	69,756	-	-	-	-	-	-	-	-	-
Total Non-Operating Expendit	<u>69,756</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	69,756	-	-	-	-	-	-	-	-	-
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>69,756</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Sanibel, Florida

Capital Project Funds

Rabbit Road Capital Projects

Fund No. 306

Sources of Funds

This fund has a beginning fund balance of \$344,391 in fiscal year 2012.

Uses of Funds

Details of this project are included in the 5-Year Capital Improvement Plan (the CIP) found at the end of this document.

This project is listed in the Public Works Department section of the CIP under Other Road Projects and then identified in the left hand column as Fund #306. The purpose of this project, costing \$296,500 and described in more detail in the CIP, is to widen the shared-use path on Rabbit Road to 8 feet.

Capital Project Funds
Rabbit Road
Fund No. 306

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	346,344	346,361	346,361	347,891	347,891	344,391	47,891	47,891	47,891	47,891
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	17	1,530	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>346,361</u>	<u>347,891</u>	<u>346,361</u>	<u>347,891</u>	<u>347,891</u>	<u>344,391</u>	<u>47,891</u>	<u>47,891</u>	<u>47,891</u>	<u>47,891</u>
Appropriations										
Transportation										
Operating Expense	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	300,000	300,000	3,500	296,500	-	-	-	-
Total Operating Expenditures	-	-	300,000	300,000	3,500	296,500	-	-	-	-
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	-	-	300,000	300,000	3,500	296,500	-	-	-	-
Ending Fund Balance	<u>346,361</u>	<u>347,891</u>	<u>46,361</u>	<u>47,891</u>	<u>344,391</u>	<u>47,891</u>	<u>47,891</u>	<u>47,891</u>	<u>47,891</u>	<u>47,891</u>
Total	<u>346,361</u>	<u>347,891</u>	<u>346,361</u>	<u>347,891</u>	<u>347,891</u>	<u>344,391</u>	<u>47,891</u>	<u>47,891</u>	<u>47,891</u>	<u>47,891</u>

City of Sanibel, Florida

Capital Project Funds

Periwinkle Way Road and Bikepath
Fund No. 307

Sources of Funds

Beginning available fund balance in FY12 is budgeted to be \$182,686. A transfer in of \$417,314 will provide funds necessary for the FY12 project described below.

Uses of Funds

Details of this project are included in the 5-Year Capital Improvement Plan (the CIP) found at the end of this document.

This project is listed in the Public Works Department section of the CIP under Other Road Projects and then identified in the left hand column as Fund #307. The purpose of this project, costing \$600,000 and described in more detail in the CIP, is to shift Periwinkle Way to the north and widen the shared-use path.

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

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	349,375	229,647	179,647	182,686	182,686	182,686	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	14	1,014	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	417,314	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>349,389</u>	<u>230,661</u>	<u>179,647</u>	<u>182,686</u>	<u>182,686</u>	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriations										
Transportation										
Operating Expense	-	47,975	-	-	-	-	-	-	-	-
Capital Outlay	119,742	-	-	-	-	600,000	-	-	-	-
Total Operating Expenditures	119,742	47,975	-	-	-	600,000	-	-	-	-
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	119,742	47,975	-	-	-	600,000	-	-	-	-
Ending Fund Balance	<u>229,647</u>	<u>182,686</u>	<u>179,647</u>	<u>182,686</u>	<u>182,686</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>349,389</u>	<u>230,661</u>	<u>179,647</u>	<u>182,686</u>	<u>182,686</u>	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Sanibel, Florida

Capital Project Funds

San-Cap Road Fund

Fund No. 308

Sources of Funds

This fund was closed in FY10.

Uses of Funds

This fund was closed in FY10 and the fund balance was moved to the transportation capital projects fund.

Capital Project Funds
San-Cap Road
Fund No. 308

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	71,154	1,157	-	-	-	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	3	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>71,157</u>	<u>1,157</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriations										
Transportation										
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	70,000	1,157	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>70,000</u>	<u>1,157</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>70,000</u>	<u>1,157</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>1,157</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>71,157</u>	<u>1,157</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Sanibel, Florida

Capital Project Funds

Tarpon Bay Road Fund

Fund No. 309

Sources of Funds

Beginning available fund balance in FY12 is budgeted to be \$368,870.

Uses of Funds

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

Total outlays for FY12 are budgeted at \$250,000.

Capital Project Funds
Tarpon Bay Road
Fund No. 309

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	697,451	622,761	560,287	568,870	568,870	368,870	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	34	2,589	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>697,485</u>	<u>625,350</u>	<u>560,287</u>	<u>568,870</u>	<u>568,870</u>	<u>368,870</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriations										
Transportation										
Operating Expense	54,118	56,480	-	-	-	-	-	-	-	-
Capital Outlay	<u>20,606</u>	<u>-</u>	<u>450,000</u>	<u>450,000</u>	<u>200,000</u>	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Expenditures	<u>74,724</u>	<u>56,480</u>	<u>450,000</u>	<u>450,000</u>	<u>200,000</u>	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-Operating Expenditures										
Reserve for Continuing Capital Proj	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>118,870</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Non-Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>118,870</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>74,724</u>	<u>56,480</u>	<u>450,000</u>	<u>450,000</u>	<u>200,000</u>	<u>368,870</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>622,761</u>	<u>568,870</u>	<u>110,287</u>	<u>118,870</u>	<u>368,870</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>697,485</u>	<u>625,350</u>	<u>560,287</u>	<u>568,870</u>	<u>568,870</u>	<u>368,870</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Sanibel, Florida

Capital Project Funds

Hazard Mitigation Fund
Fund No. 310

Sources of Funds

This fund was closed in FY09.

Uses of Funds

This fund was closed in FY09 and the fund balance was moved to the general fund.

Capitol Project Funds
Hazard Mitigation Fund
Fund No. 310

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	17,292	-	-	-	-	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>17,292</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriations										
General Government										
Operating Expense	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-Operating Expenditures										
Reserve for Continuing Capital Proj	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	<u>17,292</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Non-Operating Expenditures	<u>17,292</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>17,292</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>17,292</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Sanibel, Florida

Capital Project Funds

Dixie Beach Boulevard Project Fund

Fund No. 311

Sources of Funds

This fund was closed in FY11.

Uses of Funds

This fund was closed in FY11 and the fund balance was moved to the transportation capital project fund.

Capital Project Funds
Dixie Beach Boulevard Project Fund
Fund No. 311

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	350,399	237,459	77,459	153,517	153,517	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	12	1,048	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	91,178	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>441,589</u>	<u>238,507</u>	<u>77,459</u>	<u>153,517</u>	<u>153,517</u>	-	-	-	-	-
Appropriations										
Transportation										
Operating Expense	9,275	1,558	-	-	-	-	-	-	-	-
Capital Outlay	<u>194,855</u>	<u>83,432</u>	-	<u>75,250</u>	<u>75,250</u>	-	-	-	-	-
Total Operating Expenditures	204,130	84,990	-	75,250	75,250	-	-	-	-	-
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	<u>77,459</u>	<u>77,459</u>	<u>78,267</u>	-	-	-	-	-
Total Non-Operating Expenditures	-	-	<u>77,459</u>	<u>77,459</u>	<u>78,267</u>	-	-	-	-	-
Total Appropriations	204,130	84,990	77,459	152,709	153,517	-	-	-	-	-
Ending Fund Balance	<u>237,459</u>	<u>153,517</u>	-	<u>808</u>	-	-	-	-	-	-
Total	<u>441,589</u>	<u>238,507</u>	<u>77,459</u>	<u>153,517</u>	<u>153,517</u>	-	-	-	-	-

City of Sanibel, Florida
Capital Project Funds
Intersection Improvements Fund
Fund No. 312

Sources of Funds

This fund was closed in FY10.

Uses of Funds

This fund was closed in FY10 and the fund balance was moved to the road impact fee fund.

Capital Project Funds
Intersection Improvements Fund
Fund No. 312

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	-	50,000	-	-	-	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	50,000	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriations										
Transportation										
Operating Expense	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	50,000	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Sanibel, Florida

Capital Project Funds

Brazilian Pepper Control Program Fund

Fund No. 316

Sources of Funds

This fund was closed in FY09.

Uses of Funds

This fund was closed in FY09 and the fund balance was moved to special revenue fund #116 created for Brazilian pepper expenditures. In conformance with GASB 54 accounting requirements the expenditures move to the general fund in FY12

Capital Project Funds
Brazilian Pepper Control Program
Fund No. 316

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	115,974	-	-	-	-	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	222,440	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	4	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	37,385	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>375,803</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriations										
Physical Environment										
Operating Expense	273,501	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	<u>273,501</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	102,302	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>102,302</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>375,803</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>375,803</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Sanibel, Florida

Capital Project Funds

Environmentally Sensitive Land Restoration Fund
Fund No. 317

Sources of Funds

This fund was closed in FY09.

Uses of Funds

This fund was closed in FY09 and the fund balance was moved to the general fund.

Capital Project Funds
Environmentally Sensitive Land Restoration
Fund No. 317

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	6,762	-	-	-	-	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	44,776	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	3	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	51,541	-	-	-	-	-	-	-	-	-
Appropriations										
Physical Environment										
Operating Expense	48,036	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	48,036	-	-	-	-	-	-	-	-	-
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	3,505	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	3,505	-	-	-	-	-	-	-	-	-
Total Appropriations	51,541	-	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-	-	-
Total	51,541	-	-	-	-	-	-	-	-	-

City of Sanibel, Florida

Capital Project Funds

Shell Harbor Canal Dredging

Fund No. 329

Sources of Funds

Beginning in FY10, to conform to Government Accounting Standards Board (GASB) Statement 54, operating expense that was previously charged to this fund, will be charged to a new special revenue fund, Fund 129.

Uses of Funds

Please see Fund 129 for information concerning this project.

Capital Project Funds
Shell Harbor Canal Dredging
Fund No. 329

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	49,777	-	-	-	-	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	16,547	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Assessments	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>66,324</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriations										
Transportation										
Operating Expense	28,966	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	<u>28,966</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditure	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>28,966</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>37,358</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>66,324</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Sanibel, Florida

Capital Project Funds

Periwinkle Landscaping Fund

Fund No. 332

Sources of Funds

This project is funded in FY11 by the carry forward of \$34,027 of beginning fund balance.

Uses of Funds

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

The project, totaling \$30,000 in FY 2012, is listed in the natural resources department section of the CIP and then identified in the left hand column as Fund # 332.

The purpose of this project is described in more detail in the CIP.

Capital Project Funds
Periwinkle Landscaping
Fund No. 332

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	101,527	82,256	52,256	64,027	64,027	34,027	4,027	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	10,714	5,467	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	25,973	30,000	30,000	30,000
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>112,241</u>	<u>87,723</u>	<u>52,256</u>	<u>64,027</u>	<u>64,027</u>	<u>34,027</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Appropriations										
Physical environment	6,942	-	-	-	-	-	-	-	-	-
Transportation	20,045	18,551	-	-	-	-	-	-	-	-
Capital Outlay	2,998	5,145	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Total Operating Expenditures	29,985	23,696	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	29,985	23,696	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Ending Fund Balance	<u>82,256</u>	<u>64,027</u>	<u>22,256</u>	<u>34,027</u>	<u>34,027</u>	<u>4,027</u>	-	-	-	-
Total	<u>112,241</u>	<u>87,723</u>	<u>52,256</u>	<u>64,027</u>	<u>64,027</u>	<u>34,027</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>

City of Sanibel, Florida

Capital Project Funds

Sanibel Estates Canal Trimming Special Assessment Project
Fund No. 341

Sources of Funds

Beginning in FY10, to conform to Government Accounting Standards Board (GASB) Statement 54, operating expense that was previously charged to this fund, will be charged to a new special revenue fund, Fund 141.

Uses of Funds

Please see Fund 141 for information concerning this project.

Capital Project Funds
Sanibel Estates Canal Trimming Special Assessment Project
Fund No 341

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	15,729	-	-	-	-	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	6,850	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollections	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>22,579</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriations										
Transportation										
Operating Expense	3,891	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	<u>3,891</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>3,891</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>18,688</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>22,579</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Sanibel, Florida

Capital Project Funds

Sanibel Isles/Water Shadows Dredging Project
Fund No. 342

Sources of Funds

Beginning in FY10, to conform to Government Accounting Standards Board (GASB) Statement 54, operating expense that was previously charged to this fund, will be charged to a new special revenue fund, Fund 142.

Uses of Funds

Please see Fund 142 for information concerning this project.

Capital Project Funds
Dredging-Sanibel Isles/Water Shadows
Fund No. 342

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	15,243	-	-	-	-	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	9,845	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	5,000	-	-	-	-	-	-	-	-	-
Reserve for Undercollections	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>30,088</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriations										
Transportation										
Operating Expense	247	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	<u>247</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	11,832	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>11,832</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>12,079</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>18,009</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>30,088</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Sanibel, Florida
Capital Project Funds
Recreation Facility Capital Project
Fund No. 370

Sources of Funds

This fund was closed in FY09 after completion of the recreation center building project.

Uses of Funds

This fund was closed in FY09 after completion of the recreation center building project and the fund balance was moved to the recreation center operating fund.

Capital Project Funds
Recreation Facility
Fund No. 370

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	73,087	-	-	-	-	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	(13,332)	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>59,755</u>	-	-	-	-	-	-	-	-	-
Appropriations										
Recreation										
Operating Expense	5,496	-	-	-	-	-	-	-	-	-
Capital Outlay	25,463	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	30,959	-	-	-	-	-	-	-	-	-
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	28,796	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>28,796</u>	-	-	-	-	-	-	-	-	-
Total Appropriations	59,755	-	-	-	-	-	-	-	-	-
Ending Fund Balance	<u>0</u>	-	-	-	-	-	-	-	-	-
Total	<u>59,755</u>	-	-	-	-	-	-	-	-	-

City of Sanibel, Florida

Capital Project Funds

Community Park Capital Project Fund
Fund No. 372

Sources of Funds

This fund was closed in FY09 after completion of the Community Park building project.

Uses of Funds

This fund was closed in FY09.

Capital Project Funds
Community Park Capital Project Fund
Fund No. 372

	Fiscal Year	Fiscal Year	Fiscal Year 2011			FY 12 Proposed	FY 13 Proposed	FY 14 Proposed	FY 15 Proposed	FY 16 Proposed
	2008-09 Actual	2009-10 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	2,621	-	-	-	-	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers in	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>2,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriations										
Recreation										
Operating Expense	-	-	-	-	-	-	-	-	-	-
Capital Outlay	2,621	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	<u>2,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>2,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	-	-	-	-	-	-	-	-	-	-
Total	<u>2,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Sanibel, Florida



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