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

| SOURCES OF FUNDS | 2005-06 Actual | 2006-07 Actual | Fiscal Year 2008 | | | FY 09 Adopted |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|------------------|
| | | | Adopted Budget | Amended Budget | Estimated Actual | |
| Beginning Fund Balance | 2,513,084 | 1,048,837 | 604,679 | 1,027,581 | 1,027,007 | 2,182,412 |
| Estimated Revenues | | | | | | |
| Taxes | | | | | | |
| Franchise Taxes | <u>583,452</u> | <u>656,936</u> | <u>285,000</u> | <u>285,000</u> | <u>288,208</u> | <u>285,000</u> |
| Licenses & Permits | | | | | | |
| Vehicle Weight Permits | 376,820 | 163,540 | - | - | - | - |
| Building Department Permits | 921,362 | 776,309 | 687,650 | 687,650 | 634,503 | 507,602 |
| Occupational Licenses | <u>282,853</u> | <u>277,184</u> | <u>905,739</u> | <u>905,739</u> | <u>957,808</u> | <u>905,739</u> |
| Total Licenses & Permits | <u>1,581,035</u> | <u>1,217,033</u> | <u>1,593,389</u> | <u>1,593,389</u> | <u>1,592,311</u> | <u>1,413,341</u> |
| Intergovernmental Revenue | | | | | | |
| Federal Forfeiture Fund | 500 | - | - | - | - | - |
| Federal & State Grants for Hurricane Charley | 173,054 | - | - | - | - | - |
| Algae Research | - | - | - | 576,810 | - | 576,810 |
| Federal & State Grants for Hurricane Wilma | 987,162 | 156,344 | - | 268,232 | 348,811 | - |
| C.L.E.A.N. Grant | 28,934 | 13,443 | - | - | - | - |
| DCA - Emergency Operations Van | - | 48,292 | - | - | - | - |
| SFWMD Grant-Sanibel River Restoration | 149,752 | - | - | - | - | - |
| Southwest Florida Foundation-Historical | 23,368 | 15,183 | - | 48,423 | 8,008 | - |
| WCIND-Tarpon Bay Dredging Project | 55,510 | (1,786) | - | - | - | - |
| US Fish & Wildlife-Fire Safe Grant | 27,025 | - | - | - | - | - |
| Lee County-Weigh Station Operations | 66,497 | 54,027 | - | - | - | - |
| Lee County Skate Park | 71,056 | 27,871 | - | - | - | - |
| Recreation Center Electric | - | - | 24,000 | 24,000 | 22,500 | 26,197 |
| Lee Co-Elementary Ball Park Maint | <u>114,327</u> | <u>261,501</u> | <u>232,070</u> | <u>232,070</u> | <u>232,070</u> | <u>217,284</u> |
| Total Intergovernmental | <u>1,697,185</u> | <u>574,874</u> | <u>256,070</u> | <u>1,149,535</u> | <u>611,389</u> | <u>820,291</u> |
| Charges for Services | | | | | | |
| Police Causeway Escort-Hurricane Charley | - | - | - | - | - | - |
| Building Department Fees | 493 | 6,704 | 6,095 | 6,095 | 4,515 | 6,095 |
| Recreation Center Program Fees | - | - | 91,330 | 260,095 | 380,000 | 100,000 |
| Below Market Rate Housing Rents | - | - | - | - | - | - |
| Historical Committee Fund | <u>34,876</u> | <u>5,944</u> | - | - | - | - |
| Total Charges and Services | <u>35,369</u> | <u>12,648</u> | <u>97,425</u> | <u>266,190</u> | <u>384,515</u> | <u>106,095</u> |
| Fines & Forfeitures | | | | | | |
| Other Fines & Forfeitures | <u>16,856</u> | <u>56,371</u> | <u>17,600</u> | <u>17,600</u> | <u>17,687</u> | <u>17,600</u> |
| Miscellaneous Revenue | | | | | | |
| Investment Earnings | 59,101 | 36,400 | 52,444 | 54,473 | 42,453 | 41,955 |
| Weigh Station Rents from Lee County | 32,190 | - | - | - | - | - |
| Contributions & Donations | 81,333 | 81,805 | - | 12,619 | 13,219 | 1,000 |
| Refund of prior year's expenditures | - | - | - | - | - | - |
| Environmental Defense | 3,020 | 100 | - | - | - | - |
| Impact Fees | 100,000 | 146,464 | 37,653 | 37,653 | 38,904 | 21,500 |
| Other Miscellaneous Revenue | <u>37,225</u> | <u>1,503</u> | - | - | - | - |
| Total Miscellaneous Revenue | <u>312,869</u> | <u>266,273</u> | <u>90,097</u> | <u>104,745</u> | <u>94,576</u> | <u>64,455</u> |
| TOTAL REVENUE | 4,226,766 | 2,784,134 | 2,339,581 | 3,416,459 | 2,988,687 | 2,706,782 |
| Other Financing Sources | | | | | | |
| Transfers In | 1,201,147 | 983,061 | 2,166,538 | 2,818,325 | 2,713,325 | 1,775,370 |
| Debt Proceeds | - | - | - | - | - | - |
| Reserve for Undercollection | - | - | (35,629) | (35,629) | - | (35,422) |
| Total Other Financing Sources | <u>1,201,147</u> | <u>983,061</u> | <u>2,130,909</u> | <u>2,782,696</u> | <u>2,713,325</u> | <u>1,739,948</u> |
| Total Beginning Fund Balance Revenue & Other Financing | <u>7,940,997</u> | <u>4,816,032</u> | <u>5,075,168</u> | <u>7,226,736</u> | <u>6,729,018</u> | <u>6,629,142</u> |

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

| USES OF FUNDS | Fiscal Year 2008 | | | | | FY 09 Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|------------------|
| | 2005-06 Actual | 2006-07 Actual | Adopted Budget | Amended Budget | Estimated Actual | |
| General Government | | | | | | |
| Hurricane Charley 8/13/04 | 232,907 | - | - | - | - | - |
| SW Florida Community Grant | 2,844 | 4,165 | - | 1,453 | 1,453 | 1,000 |
| NRCS Grant | - | - | - | - | - | - |
| Franchise & Occupational License Fund | - | 512 | - | - | - | - |
| Hurricane Wilma 10/21/05 | 235,670 | - | - | - | - | - |
| Total General Government | 471,421 | 4,677 | - | 1,453 | 1,453 | 1,000 |
| Public Safety | | | | | | |
| Tropical Storm Fay 8/18/08 | - | - | - | 100,000 | - | - |
| Weigh Station | 70,539 | 101,085 | - | - | - | - |
| Hurricane Charley 8/13/04 | 2,225 | (2,225) | - | - | - | - |
| Hurricane Wilma 10/21/05 | 180,239 | 4,527 | - | - | - | - |
| DCA - Emergency Operations Van | - | 100,478 | - | 25,870 | 25,869 | - |
| Building Department | 711,259 | 748,710 | 627,059 | 653,407 | 627,535 | 601,212 |
| C.L.E.A.N. Grant | 48,934 | 7,769 | - | - | - | - |
| SW Florida Community Foundation Grant | 1,881 | - | - | - | - | - |
| US Fish & Wildlife-Fire Safe Grant | - | - | - | - | - | - |
| Total Public Safety | 1,015,077 | 960,344 | 627,059 | 779,277 | 653,404 | 601,212 |
| Physical Environment | | | | | | |
| Algae Research Grants | - | - | - | 769,082 | 40,000 | 729,082 |
| Hurricane Charley 8/13/04 | 17,221 | - | - | - | - | - |
| Hurricane Wilma 10/21/05 | 155,867 | - | - | - | - | - |
| Environmental Defense Fund | - | 125,601 | - | 108,552 | 108,552 | - |
| NRCS Grant | - | - | - | - | - | - |
| SFWMD Grant-Sanibel River Restoration | 152,531 | - | - | - | - | - |
| US Fish & Wildlife Firesafe Grant | 27,025 | - | - | - | - | - |
| WCIND-Tarpon Bay Dredging Project | 50,974 | 2,750 | - | - | - | - |
| Water Quality | 17,100 | - | - | - | - | - |
| Total Physical Environment | 420,718 | 128,351 | - | 877,634 | 148,552 | 729,082 |
| Transportation | | | | | | |
| Hurricane Charley 8/13/04 | 695,373 | - | - | - | - | - |
| NRCS Grant | - | - | - | - | - | - |
| Hurricane Wilma 10/21/05 | 850,812 | - | - | - | - | - |
| Total Transportation | 1,546,185 | - | - | - | - | - |
| Economic Environment | | | | | | |
| Below Market Rate Housing Program | 241,477 | 246,319 | 245,904 | 245,904 | 245,904 | 252,116 |
| Hurricane Wilma 10/21/05 | - | - | - | 268,232 | 15,209 | - |
| Total Economic Environment | 241,477 | 246,319 | 245,904 | 514,136 | 261,113 | 252,116 |
| Human Services | | | | | | |
| Father Madden Estate Fund | 976 | 974 | 1,000 | 1,000 | 1,000 | 1,000 |
| Culture/Recreation | | | | | | |
| Recreation Center Donation | 27,286 | 33,792 | - | - | - | - |
| Historical Committee Fund | 390,156 | 140,212 | 140,093 | 194,008 | 153,593 | - |
| Hurricane Charley 8/13/04 | 16,073 | 18,484 | - | - | - | - |
| Community Park Impact Fee Fund | - | - | - | - | - | - |
| SW Florida Community Foundation Grant | - | - | - | - | - | - |
| Hurricane Wilma 10/21/05 | 95,552 | 108,878 | - | - | - | - |
| Recreation Center | - | - | 1,443,003 | 2,079,940 | 1,811,831 | 1,537,479 |
| Lee Co Elementary Ball Park Maint | 311,096 | 316,654 | 384,273 | 372,876 | 350,056 | 328,543 |
| Lee Co Skate Park | 71,056 | 27,871 | - | - | - | - |
| Total Culture/Recreation | 911,219 | 645,891 | 1,967,369 | 2,646,824 | 2,315,480 | 1,866,022 |
| Total Operating Expenditures | 4,607,073 | 1,986,555 | 2,841,332 | 4,820,324 | 3,381,001 | 3,450,432 |
| Non-Operating Expenditures | | | | | | |
| Reserve for Compensation Adjustments | - | - | 41,554 | - | - | - |
| Reserve for Contingencies | - | - | 250,000 | 65,605 | 65,605 | 50,000 |
| Transfer to Other Funds | 2,285,087 | 1,802,471 | 1,100,000 | 1,100,000 | 1,100,000 | 1,610,185 |
| Redemption of Long-Term Debt | - | - | - | - | - | - |
| Total Non-Operating Expense | 2,285,087 | 1,802,471 | 1,391,554 | 1,165,605 | 1,165,605 | 1,660,185 |
| TOTAL APPROPRIATIONS | 6,892,160 | 3,789,025 | 4,232,886 | 5,985,929 | 4,546,606 | 5,110,617 |
| ENDING FUND BALANCE | 1,048,837 | 1,027,007 | 842,283 | 1,240,807 | 2,182,412 | 1,518,525 |
| TOTAL USES OF FUNDS | 7,940,997 | 4,816,032 | 5,075,168 | 7,226,736 | 6,729,018 | 6,629,142 |

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 have served as a source of funds which are remitted to the Community Foundation. In FY09 \$1,000 of vending machine proceeds are budgeted.

Uses of Funds

The vending machine proceeds are used to provide scholarship funds for the after school program at the recreation center. These funds are administered by the SW Florida Community Foundation for the City. In FY09 \$1,000 is budgeted for scholarships.

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

| | Fiscal Year | Fiscal Year | Fiscal Year 2008 | | | FY 09 Adopted |
|--|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------|------------------|
| | 2005-06 <u>Actual</u> | 2006-07 <u>Actual</u> | Adopted <u>Budget</u> | Amended <u>Budget</u> | Estimated <u>Actual</u> | |
| Beginning Fund Balance | 1,881 | 353 | - | 353 | 353 | - |
| Estimated Revenues | | | | | | |
| Taxes | | | - | - | - | - |
| Licenses & Permits | | | - | - | - | - |
| Intergovernmental | | | - | - | - | - |
| Charges for Services | | | - | - | - | - |
| Rents | 2,193 | 1,165 | - | - | - | - |
| Miscellaneous | 1,004 | 3,000 | - | 1,100 | 1,100 | 1,000 |
| Other Financing Sources | | | | | | |
| Transfers In | | | - | - | - | - |
| Reserve for Undercollection | - | - | - | - | - | - |
| Total Estimated Revenue and Other Financing Sources | <u>5,078</u> | <u>4,518</u> | <u>-</u> | <u>1,453</u> | <u>1,453</u> | <u>1,000</u> |
| Appropriations | | | | | | 1,000 |
| General Government | 2,844 | - | | | | |
| Public Safety | | | | | | |
| Personal Services | - | - | - | - | - | - |
| Operating Expense | 1,881 | 4,165 | - | 1,453 | 1,453 | 1,000 |
| Capital Outlay | - | - | - | - | - | - |
| Total Operating Expenditures | <u>4,725</u> | <u>4,165</u> | <u>-</u> | <u>1,453</u> | <u>1,453</u> | <u>1,000</u> |
| Non-Operating Expenditures | | | | | | |
| Reserve for Comp Adj | | | - | - | - | - |
| Reserve for Future Projects | | | - | - | - | - |
| Transfer to Other Funds | | | - | - | - | - |
| Grants & Aids | | | - | - | - | - |
| Total Non-Operating Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Appropriations | <u>4,725</u> | <u>4,165</u> | <u>-</u> | <u>1,453</u> | <u>1,453</u> | <u>1,000</u> |
| Ending Fund Balance | <u>353</u> | <u>353</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total | <u>5,078</u> | <u>4,518</u> | <u>-</u> | <u>1,453</u> | <u>1,453</u> | <u>1,000</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. In FY09 there is \$856 of beginning fund balance available for use.

Uses of Funds

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

No funds are budgeted for use in FY09.

Special Revenue Funds
Environmental Defense Fund
Fund No. 105

| | Fiscal Year | Fiscal Year | Fiscal Year 2008 | | | FY 09 Adopted |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|------------------|
| | 2005-06 Actual | 2006-07 Actual | Adopted Budget | Amended Budget | Estimated Actual | |
| Beginning Fund Balance | - | 3,040 | 3,440 | 780 | 781 | 856 |
| Estimated Revenues | | | | | | |
| Taxes | | | - | - | - | - |
| Licenses & Permits | | | - | - | - | - |
| Intergovernmental | | | - | - | - | - |
| Charges for Services | | | - | - | - | - |
| Investment earnings | 20 | 352 | - | - | 75 | - |
| Miscellaneous | 3,020 | 100 | - | - | - | - |
| Other Financing Sources | | | | | | |
| Transfers In | | 122,889 | - | 108,552 | 108,552 | - |
| Reserve for Undercollection | - | - | - | - | - | - |
| Total Estimated Revenue and Other Financing Sources | <u>3,040</u> | <u>126,382</u> | <u>3,440</u> | <u>109,332</u> | <u>109,408</u> | <u>856</u> |
| Appropriations | | | | | | |
| Physical Environment | | | | | | |
| Personal Services | | | - | - | - | - |
| Operating Expense | | 125,601 | - | 108,552 | 108,552 | - |
| Capital Outlay | - | - | - | - | - | - |
| Total Operating Expenditures | - | 125,601 | - | 108,552 | 108,552 | - |
| Non-Operating Expenditures | | | | | | |
| Reserve for Comp Adj | | | - | - | - | - |
| Reserve for Future Projects | | | - | - | - | - |
| Transfer to Other Funds | - | - | - | - | - | - |
| Total Non-Operating Expenditures | - | - | - | - | - | - |
| Total Appropriations | - | 125,601 | - | 108,552 | 108,552 | - |
| Ending Fund Balance | <u>3,040</u> | <u>781</u> | <u>3,440</u> | <u>780</u> | <u>856</u> | <u>856</u> |
| Total | <u>3,040</u> | <u>126,382</u> | <u>3,440</u> | <u>109,332</u> | <u>109,408</u> | <u>856</u> |

City of Sanibel, Florida

Special Revenue Funds

Historical Village and Museum 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:

| <u>Resolution #</u> | <u>Amount</u> | <u>Purpose</u> |
|---------------------|---------------------|------------------------|
| 04-112 | \$ 43,000.00 | Old School Relocation |
| 05-069 | <u>64,500.00</u> | 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 funds 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. By September 30, 2008 the balance of the fund, separate from the Harriet C. Spoth balance, will be incorporated into the General Fund.

Uses of Funds

There is no expense budgeted in FY09, 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 2008 | | | FY 09 Adopted |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|-----------------------|
| | 2005-06 Actual | 2006-07 Actual | Adopted Budget | Amended Budget | Estimated Actual | |
| Beginning Fund Balance | 156,925 | (6,491) | 3,738 | 172,766 | 172,765 | 116,342 |
| Estimated Revenues | | | | | | |
| Taxes | | | - | - | - | - |
| Licenses & Permits | | | - | - | - | - |
| Intergovernmental | 23,368 | 15,183 | - | 48,423 | 8,008 | - |
| Charges for Services | 34,876 | 5,944 | - | - | - | - |
| Investment earnings | 5,716 | 2,971 | - | 2,029 | 2,029 | - |
| Miscellaneous | 52,780 | 51,874 | - | 11,519 | 11,519 | - |
| Other Financing Sources | | | | | | |
| Transfers In | 110,000 | 243,497 | 136,355 | 75,613 | 75,613 | - |
| Reserve for Undercollection | - | - | - | - | - | - |
| Total Estimated Revenue and Other Financing Sources | <u>383,665</u> | <u>312,977</u> | <u>140,093</u> | <u>310,350</u> | <u>269,935</u> | <u>116,342</u> |
| Appropriations | | | | | | |
| Culture/Recreation | | | | | | |
| Personal Services | 8,152 | 26,935 | - | - | - | To General Fund |
| Operating Expense | 339,780 | 86,009 | 57,093 | 68,093 | 68,093 | |
| Capital Outlay | 37,224 | 8,090 | - | 40,415 | - | |
| Grants & Aids | <u>5,000</u> | <u>19,178</u> | <u>83,000</u> | <u>85,500</u> | <u>85,500</u> | |
| Total Operating Expenditures | 390,156 | 140,212 | 140,093 | 194,008 | 153,593 | - |
| Non-Operating Expenditures | | | | | | |
| Reserve for Compensation Adj | | | - | - | - | - |
| Reserve for Future Projects | | | - | - | - | - |
| Transfer to Other Funds | - | - | - | - | - | - |
| Total Non-Operating Expenditures | - | - | - | - | - | - |
| Total Appropriations | 390,156 | 140,212 | 140,093 | 194,008 | 153,593 | - |
| Designated from Harriott Spoth Available for Appropriation | <u>(6,491)</u> | <u>172,765</u> | <u>-</u> | <u>116,342</u> | <u>116,342</u> | <u>116,342</u> |
| TOTAL | <u>383,665</u> | <u>312,977</u> | <u>140,093</u> | <u>310,350</u> | <u>269,935</u> | <u>116,342</u> |

City of Sanibel, Florida

Special Revenue Funds

Hurricane Wilma Fund

Fund No. 110

Sources of Funds

This fund is budgeted to begin FY09 with a beginning fund balance of \$333,233. This balance represents FEMA payments received by the City in FY08 as reimbursement for costs incurred during Hurricane Wilma.

Uses of Funds

There is no budget for these funds in FY09. When FEMA has completed its closeout audit a budget amendment will be prepared to return these funds to the General Fund.

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

| | Fiscal Year | Fiscal Year | Fiscal Year 2008 | | | FY 09 |
|--|-------------------------|-----------------------|-------------------|-----------------------|-----------------------|-----------------------|
| | 2005-06 Actual | 2006-07 Actual | Adopted Budget | Amended Budget | Estimated Actual | Adopted |
| Beginning Fund Balance | - | 143,750 | - | - | (369) | 333,233 |
| Estimated Revenues | | | | | | |
| Taxes | | | - | - | - | - |
| Licenses & Permits | | | - | - | - | - |
| Intergovernmental | 987,162 | 156,344 | - | 268,232 | 348,811 | - |
| Charges for Services | | | - | - | - | - |
| Fines & Forfeitures | | | - | - | - | - |
| Miscellaneous | | | - | - | - | - |
| Other Financing Sources | | | | | | |
| Transfers In | 674,728 | - | - | - | - | - |
| Debt Proceeds | | | - | - | - | - |
| Reserve for Undercollection | - | - | - | - | - | - |
| Total Estimated Revenue and Other Financing Sources | <u>1,661,890</u> | <u>300,094</u> | <u>-</u> | <u>268,232</u> | <u>348,442</u> | <u>333,233</u> |
| Appropriations | | | | | | |
| General Government | 235,670 | - | - | - | - | - |
| Public Safety | 180,239 | 4,527 | - | - | - | - |
| Physical Environment | 155,867 | - | - | - | - | - |
| Transportation | 850,812 | - | - | - | - | - |
| Recreation | 95,552 | 108,878 | - | 268,232 | 15,209 | - |
| Total Operating Expenditures | 1,518,140 | 113,405 | - | 268,232 | 15,209 | - |
| Non- Operating Expenditures | | | | | | |
| Reserve for Contingencies | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - |
| Transfer to Other Funds | - | 187,057 | - | - | - | - |
| Total Non-Operating Expenditures | - | 187,057 | - | - | - | - |
| Total Appropriations | 1,518,140 | 300,462 | - | 268,232 | 15,209 | - |
| Ending Fund Balance | <u>143,750</u> | <u>(369)</u> | <u>-</u> | <u>-</u> | <u>333,233</u> | <u>333,233</u> |
| Total | <u>1,661,890</u> | <u>300,094</u> | <u>-</u> | <u>268,232</u> | <u>348,442</u> | <u>333,233</u> |

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 \$58,409 on October 1, 2008 from accumulated interest earnings.

The City only appropriates funds from this source after they have been collected. It is anticipated that \$78,659 will have been collected and be available for appropriation in FY 2009.

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.

\$50,000 is budgeted for use in FY09.

Special Revenue Funds
Road Impact Fee Fund
Fund No. 120

| | Fiscal Year | Fiscal Year | Fiscal Year 2008 | | | FY 09 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------|
| | 2005-06 Actual | 2006-07 Actual | Adopted Budget | Amended Budget | Estimated Actual | Adopted |
| Beginning Fund Balance | 3,882 | 6,165 | 111,732 | 121,005 | 121,005 | 58,409 |
| Estimated Revenues | | | | | | |
| Taxes | | | - | - | - | |
| Licenses & Permits | | | - | - | - | |
| Intergovernmental | | | - | - | - | |
| Charges for Services | | | - | - | - | |
| Investment earnings | 2,283 | 2,750 | 2,000 | 2,000 | 1,500 | 250 |
| Miscellaneous | 100,000 | 112,090 | 29,773 | 29,773 | 35,904 | 20,000 |
| Other Financing Sources | | | | | | |
| Transfers In | | | - | - | - | - |
| Reserve for Undercollection | - | - | - | - | - | - |
| Total Estimated Revenue and Other Financing Sources | 106,165 | 121,005 | 143,505 | 152,778 | 158,409 | 78,659 |
| Appropriations | | | | | | |
| TRANSPORTATION | | | | | | |
| Operating Expense | | | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Total Operating Expenditures | - | - | - | - | - | - |
| Non- Operating Expenditures | | | | | | |
| Reserve for Contingencies | | | - | - | - | - |
| Transfer to Other Funds | 100,000 | - | 100,000 | 100,000 | 100,000 | 50,000 |
| Total Non-Operating Expenditures | 100,000 | - | 100,000 | 100,000 | 100,000 | 50,000 |
| Total Appropriations | 100,000 | - | 100,000 | 100,000 | 100,000 | 50,000 |
| Ending Fund Balance | 6,165 | 121,005 | 43,505 | 52,778 | 58,409 | 28,659 |
| Total | 106,165 | 121,005 | 143,505 | 152,778 | 158,409 | 78,659 |

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 \$8,684 on October 1, 2008 from accumulated interest earnings and to earn a further \$1,500 in miscellaneous revenue in FY09.

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 FY09.

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

| | Fiscal Year | Fiscal Year | Fiscal Year 2008 | | | FY 09 Adopted |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|------------------|
| | 2005-06 Actual | 2006-07 Actual | Adopted Budget | Amended Budget | Estimated Actual | |
| Beginning Fund Balance | 68,858 | 71,905 | 3,164 | 5,584 | 5,584 | 8,684 |
| Estimated Revenues | | | | | | |
| Taxes | | | - | - | - | - |
| Licenses & Permits | | | - | - | - | - |
| Intergovernmental | | | - | - | - | - |
| Charges for Services | | | - | - | - | - |
| Investment earnings | 3,047 | 2,056 | 200 | 200 | 100 | - |
| Miscellaneous | | 34,374 | 7,880 | 7,880 | 3,000 | 1,500 |
| Other Financing Sources | | | | | | |
| Transfers In | | | - | - | - | - |
| Reserve for Undercollection | - | - | - | - | - | - |
| Total Estimated Revenue and Other Financing Sources | <u>71,905</u> | <u>108,335</u> | <u>11,244</u> | <u>13,664</u> | <u>8,684</u> | <u>10,184</u> |
| Appropriations | | | | | | |
| CULTURE/RECREATION | | | | | | |
| Operating Expense | | | | | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Total Operating Expenditures | - | - | - | - | - | - |
| Non- Operating Expenditures | | | | | | |
| Reserve for Contingencies | - | - | - | - | - | - |
| Transfer to Other Funds | - | 102,751 | - | - | - | - |
| TOTAL NON-OPERATING EX | - | <u>102,751</u> | - | - | - | - |
| TOTAL APPROPRIATIONS | - | 102,751 | - | - | - | - |
| ENDING FUND BALANCE | <u>71,905</u> | <u>5,584</u> | <u>11,244</u> | <u>13,664</u> | <u>8,684</u> | <u>10,184</u> |
| TOTAL | <u>71,905</u> | <u>108,335</u> | <u>11,244</u> | <u>13,664</u> | <u>8,684</u> | <u>10,184</u> |

City of Sanibel, Florida
Special Revenue Funds
Federal Forfeitures Fund
Fund No. 124

Sources of Funds

This fund accounts for confiscated funds received by the City on a pro-rata basis pursuant to federal law enforcement. Beginning available fund balance in FY09 is expected to be \$49,169.

Uses of Funds

There are no budgeted uses for these funds in FY09. If an authorized project is identified during the year, up to \$49,169 is available and can be appropriated by budget amendment resolution of City Council.

Special Revenue Funds
Federal Forfeiture Fund
Fund No. 124

| | Fiscal Year | Fiscal Year | Fiscal Year 2008 | | | FY 09 Adopted |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|------------------|
| | 2005-06 Actual | 2006-07 Actual | Adopted Budget | Amended Budget | Estimated Actual | |
| Beginning Fund Balance | 4,295 | 17,148 | 17,148 | 48,569 | 48,569 | 49,169 |
| Estimated Revenues | | | | | | |
| Taxes | | | - | - | - | - |
| Licenses & Permits | | | - | - | - | - |
| Intergovernmental | 500 | - | - | - | - | - |
| Charges for Services | | | - | - | - | - |
| Fines & Forfeitures | 12,000 | 30,885 | - | - | - | - |
| Miscellaneous | 353 | 536 | - | - | 600 | - |
| Other Financing Sources | | | | | | |
| Transfers In | | | - | - | - | - |
| Reserve for Undercollection | - | - | - | - | - | - |
| Total Estimated Revenue and Other Financing Sources | <u>17,148</u> | <u>48,569</u> | <u>17,148</u> | <u>48,569</u> | <u>49,169</u> | <u>49,169</u> |
| Appropriations | | | | | | |
| General Government | | | - | - | - | - |
| Public Safety | | | - | - | - | - |
| Physical Environment | | | - | - | - | - |
| Transportation | | | - | - | - | - |
| Economic Environment | - | - | - | - | - | - |
| Total Operating Expenditures | - | - | - | - | - | - |
| 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> |
| Total Appropriations | - | - | - | - | - | - |
| Ending Fund Balance | <u>17,148</u> | <u>48,569</u> | <u>17,148</u> | <u>48,569</u> | <u>49,169</u> | <u>49,169</u> |
| Total | <u>17,148</u> | <u>48,569</u> | <u>17,148</u> | <u>48,569</u> | <u>49,169</u> | <u>49,169</u> |

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 \$29,419 are budgeted at \$1,000 for FY09.

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 FY09.

Special Revenue Funds
 Father Madden Estate Fund
 Fund No. 125

| | Fiscal Year | Fiscal Year | Fiscal Year 2008 | | | FY 09 Adopted |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|------------------|
| | 2005-06 Actual | 2006-07 Actual | Adopted Budget | Amended Budget | Estimated Actual | |
| Beginning Fund Balance | 28,930 | 29,126 | 29,330 | 28,816 | 28,816 | 29,419 |
| Estimated Revenues | | | | | | |
| Taxes | | | - | - | - | - |
| Licenses & Permits | | | - | - | - | - |
| Intergovernmental | | | - | - | - | - |
| Charges for Services | | | - | - | - | - |
| Fines & Forfeitures | | | - | - | - | - |
| Miscellaneous | 1,172 | 664 | 1,178 | 1,178 | 1,603 | 1,000 |
| Other Financing Sources | | | | | | |
| Transfers In | | | - | - | - | - |
| Reserve for Undercollection | - | - | - | - | - | - |
| Total Estimated Revenue and Other Financing Sources | <u>30,102</u> | <u>29,790</u> | <u>30,508</u> | <u>29,994</u> | <u>30,419</u> | <u>30,419</u> |
| Appropriations | | | | | | |
| General Government | | | - | - | - | - |
| Public Safety | | | - | - | - | - |
| Physical Environment | | | - | - | - | - |
| Transportation | 976 | 974 | 1,000 | 1,000 | 1,000 | 1,000 |
| Economic Environment | - | - | - | - | - | - |
| Total Operating Expenditures | 976 | 974 | 1,000 | 1,000 | 1,000 | 1,000 |
| Non- Operating Expenditures | | | | | | |
| Reserve for Contingencies | | | - | - | - | - |
| Transfer to Other Funds | - | - | - | - | - | - |
| Total Non-Operating Expenditures | - | - | - | - | - | - |
| Total Appropriations | 976 | 974 | 1,000 | 1,000 | 1,000 | 1,000 |
| Ending Fund Balance | <u>29,126</u> | <u>28,816</u> | <u>29,508</u> | <u>28,994</u> | <u>29,419</u> | <u>29,419</u> |
| Total | <u>30,102</u> | <u>29,790</u> | <u>30,508</u> | <u>29,994</u> | <u>30,419</u> | <u>30,419</u> |

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

Approximately \$40,000 of the study is budgeted to be spent in FY08 with the remaining \$729,082 budgeted for FY09.

Special Revenue Funds
Algae Research Fund
Fund No. 138

| | Fiscal Year | Fiscal Year | Fiscal Year 2008 | | | FY 09 Adopted |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|------------------|
| | 2005-06 Actual | 2006-07 Actual | Adopted Budget | Amended Budget | Estimated Actual | |
| Beginning Fund Balance | | | - | - | - | 152,272 |
| Estimated Revenues | | | | | | |
| Taxes | | | - | - | - | - |
| Licenses & Permits | | | - | - | - | - |
| Intergovernmental | | | - | 576,810 | - | 576,810 |
| Charges for Services | | | - | - | - | - |
| Fines & Forfeitures | | | - | - | - | - |
| Miscellaneous | | | - | - | - | - |
| Other Financing Sources | | | | | | |
| Transfers In | | | - | 192,272 | 192,272 | - |
| Reserve for Undercollection | - | - | - | - | - | - |
| Total Estimated Revenue and Other Financing Sources | - | - | - | 769,082 | 192,272 | 729,082 |
| Appropriations | | | | | | |
| General Government | | | - | - | - | - |
| Public Safety | | | - | - | - | - |
| Physical Environment | | | - | 769,082 | 40,000 | 729,082 |
| Economic Environment | - | - | - | - | - | - |
| Total Operating Expenditures | - | - | - | 769,082 | 40,000 | 729,082 |
| Non- Operating Expenditures | | | | | | |
| Reserve for Contingencies | - | - | - | - | - | - |
| Transfer to Other Funds | - | - | - | - | - | - |
| Total Non-Operating Expenditures | - | - | - | - | - | - |
| Total Appropriations | - | - | - | 769,082 | 40,000 | 729,082 |
| Ending Fund Balance | - | - | - | - | 152,272 | - |
| Total | - | - | - | 769,082 | 192,272 | 729,082 |

City of Sanibel, Florida

Special Revenue Funds

Franchise and Occupational License Fund

Fund No. 162

Sources of Funds

In FY08 the state of Florida issued a new chart of accounts which reclassified franchise fees from taxes to licenses and business tax receipts from licenses to taxes. These reclassifications are reflected in the FY08 and FY09 budgets.

Franchises are granted to the Lee County Electric Co-op and to WastePro Inc.. The franchise rates are 3% and 15% of gross revenues, respectively. These licenses convey the right to use City streets for business operations.

Business tax receipts, formerly known as occupational licenses, are issued pursuant to Section 18 of the Code of Ordinances.

Revenue from the above sources is estimated to be \$510,000 for the electric franchise and \$395,739 for the solid waste franchise in FY09, based on the continuation of the current franchise rates, and business tax receipts are estimated to be \$285,000.

A \$35,422 (3%) reserve for undercollection is budgeted in the event actual revenue collections fall short of projections.

Uses of Funds

\$1,560,185 of available funds is budgeted in FY 2009 for transfer to various Debt Service and Capital Projects funds. Transfers are listed below.

| | | |
|--|----|-----------|
| 1979 \$3.19M Debt Service Fund | \$ | 182,000 |
| 1997 \$1.25M D.S.-Paulsen Land Acq | \$ | 120,000 |
| Below Market Rate Housing Debt Service | \$ | 250,000 |
| Capital Asset Acquisition Fund | \$ | 883,291 |
| Brazilian Pepper Removal Fund | \$ | 124,894 |
| Total | \$ | 1,560,185 |

Special Revenue Funds
Franchise & Occupational License Fund
Fund No. 162

| | Fiscal Year | Fiscal Year | Fiscal Year 2008 | | | FY 09 Adopted |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|------------------|
| | 2005-06 Actual | 2006-07 Actual | Adopted Budget | Amended Budget | Estimated Actual | |
| Beginning Fund Balance | 12,183 | 150,121 | 204,155 | 199,716 | 199,716 | 504,232 |
| Estimated Revenues | | | | | | |
| Taxes | 583,452 | 656,936 | 285,000 | 285,000 | 288,208 | 285,000 |
| Licenses & Permits | 282,853 | 277,184 | 905,739 | 905,739 | 957,808 | 905,739 |
| Intergovernmental | | | | | | |
| Charges for Services | | | | | | |
| Fines & Forfeitures | 3,010 | 3,244 | 2,750 | 2,750 | 2,812 | 2,750 |
| Miscellaneous | 8,623 | 12,743 | 10,000 | 10,000 | 6,141 | 3,000 |
| Other Financing Sources | | | | | | |
| Transfers In | | | | 49,547 | 49,547 | - |
| Reserve for Undercollection | - | - | (35,629) | (35,629) | - | (35,422) |
| Total Estimated Revenue and Other Financing Sources | <u>890,121</u> | <u>1,100,228</u> | <u>1,372,015</u> | <u>1,417,123</u> | <u>1,504,232</u> | <u>1,665,299</u> |
| Appropriations | | | | | | |
| General Government | | 512 | - | - | - | - |
| Public Safety | | | - | - | - | - |
| Physical Environment | | | - | - | - | - |
| Economic Environment | - | - | - | - | - | - |
| Total Operating Expenditures | - | 512 | - | - | - | - |
| Non- Operating Expenditures | | | | | | |
| Reserve for Contingencies | | | - | - | - | - |
| Transfer to Other Funds | <u>740,000</u> | <u>900,000</u> | <u>1,000,000</u> | <u>1,000,000</u> | <u>1,000,000</u> | <u>1,560,185</u> |
| Total Non-Operating Expenditures | <u>740,000</u> | <u>900,000</u> | <u>1,000,000</u> | <u>1,000,000</u> | <u>1,000,000</u> | <u>1,560,185</u> |
| Total Appropriations | 740,000 | 900,512 | 1,000,000 | 1,000,000 | 1,000,000 | 1,560,185 |
| Ending Fund Balance | <u>150,121</u> | <u>199,716</u> | <u>372,015</u> | <u>417,123</u> | <u>504,232</u> | <u>105,114</u> |
| Total | <u>890,121</u> | <u>1,100,228</u> | <u>1,372,015</u> | <u>1,417,123</u> | <u>1,504,232</u> | <u>1,665,299</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 FY09 is expected to be \$310,275; budgeted revenues for FY09 are \$507,602. Revenues by type of permit are below.

| | FY06 Actual | FY07 Actual | FY08 Amended | FY09 Proposed |
|--------------------------------------|------------------|------------------|------------------|------------------|
| Building | \$ 595,488 | \$ 432,121 | \$ 400,000 | \$ 300,000 |
| Temporary Certification of Occupancy | \$ 1,000 | \$ 2,000 | \$ 1,500 | \$ 1,500 |
| Shutters/Windows/Doors | \$ - | \$ 44,601 | \$ 30,000 | \$ 25,000 |
| Electrical Permits | \$ 28,228 | \$ 30,314 | \$ 23,000 | \$ 23,000 |
| Plumbing & Sprinkler Permits | \$ 26,445 | \$ 31,950 | \$ 28,000 | \$ 28,000 |
| HVAC Permits | \$ 49,910 | \$ 34,981 | \$ 32,000 | \$ 32,000 |
| Roofing Permits | \$ 68,864 | \$ 54,403 | \$ 63,000 | \$ 23,000 |
| Plan Review-Residential | \$ 74,314 | \$ 58,615 | \$ 57,000 | \$ 27,000 |
| Plan Review-Nonresidential | \$ 36,590 | \$ 49,439 | \$ 36,000 | \$ 31,000 |
| Insurance Certification | \$ 1,500 | \$ 5,300 | \$ 4,000 | \$ 4,000 |
| Contractor Competency | \$ 4,115 | \$ 2,465 | \$ 1,150 | \$ 1,000 |
| Contractor Licensing | <u>\$ 34,820</u> | <u>\$ 29,370</u> | <u>\$ 12,000</u> | <u>\$ 12,102</u> |
| | \$ 921,274 | \$ 775,559 | \$ 687,650 | \$ 507,602 |

Uses of Funds

The cost to run the Building Department is budgeted at \$601,212 for direct and indirect costs. Of this amount \$378,051 is for personal services and \$223,161 is for operating expense.

Special Revenue Funds
Building Department Fund
Fund No. 169

| | Fiscal Year | Fiscal Year | Fiscal Year 2008 | | | FY 09 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|----------------|
| | 2005-06 Actual | 2006-07 Actual | Adopted Budget | Amended Budget | Estimated Actual | Adopted |
| Beginning Fund Balance | - | 212,429 | 251,557 | 280,141 | 280,142 | 310,275 |
| Estimated Revenues | | | | | | |
| Taxes | | | - | - | - | - |
| Licenses & Permits | 921,362 | 776,309 | 687,650 | 687,650 | 634,503 | 507,602 |
| Intergovernmental | | | | | | |
| Charges for Services | 493 | 6,704 | 6,095 | 6,095 | 4,515 | 6,095 |
| Fines & Forfeitures | 1,014 | 22,040 | 14,850 | 14,850 | 14,850 | 14,850 |
| Miscellaneous | 819 | 11,369 | 10,500 | 10,500 | 3,800 | 10,500 |
| Other Financing Sources | | | | | | |
| Transfers In | | | | | | |
| Reserve for Undercollection | - | - | - | - | - | - |
| Total Estimated Revenue and Other Financing Sources | <u>923,688</u> | <u>1,028,851</u> | <u>970,652</u> | <u>999,236</u> | <u>937,810</u> | <u>849,323</u> |
| Appropriations | | | | | | |
| Public Safety | | | | | | |
| Personal Services | 472,481 | 470,049 | 444,253 | 397,298 | 387,901 | 378,051 |
| Operating Expenses | 238,778 | 278,661 | 181,706 | 255,009 | 238,724 | 223,161 |
| Capital Outlay | - | - | 1,100 | 1,100 | 910 | - |
| Total Operating Expenditures | 711,259 | 748,710 | 627,059 | 653,407 | 627,535 | 601,212 |
| Non- Operating Expenditures | | | | | | |
| Reserve for Compensation Adjustment | - | - | 17,416 | - | - | - |
| Transfer to Other Funds | - | - | - | - | - | - |
| Total Non-Operating Expenditures | - | - | 17,416 | - | - | - |
| Total Appropriations | 711,259 | 748,710 | 644,475 | 653,407 | 627,535 | 601,212 |
| Ending Fund Balance | <u>212,429</u> | <u>280,142</u> | <u>326,177</u> | <u>345,829</u> | <u>310,275</u> | <u>248,111</u> |
| Total | <u>923,688</u> | <u>1,028,851</u> | <u>970,652</u> | <u>999,236</u> | <u>937,810</u> | <u>849,323</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. The Recreation Center Donation Fund No.111 was merged with this new fund. Beginning available fund balance in FY 09 is budgeted to be \$398,870. Budgeted revenues for FY09 are \$26,197 in intergovernmental revenue from the Lee County School Board, representing a 20% reimbursement for electric costs, \$100,000 in charges for services (membership fees and program fees) and \$26,905 in contributions. Charges for services by type of charge are below.

| | FY08 Amended | FY08 Estimated | FY09 Proposed |
|---------------------------|-------------------|-------------------|-------------------|
| Membership Fees | \$ 168,765 | \$ 255,000 | \$ - |
| Summer Wreck Fees | \$ 53,000 | \$ 53,000 | \$ 58,000 |
| After School Program Fees | \$ 24,830 | \$ 26,080 | \$ 28,500 |
| Athletic Fees | \$ 1,500 | \$ 15,408 | \$ 1,500 |
| Holiday Programs | \$ 5,000 | \$ 5,812 | \$ 5,000 |
| Piano Program Fees | \$ 4,000 | \$ 14,025 | \$ 4,000 |
| Enrichment Programs | \$ 3,000 | \$ 10,675 | \$ 3,000 |
| | <u>\$ 260,095</u> | <u>\$ 380,000</u> | <u>\$ 100,000</u> |

Uses of Funds

The cost to run the Recreation Department is budgeted at \$1,587,479. Of this amount \$988,245 is for personal services, \$549,234 is for operating expense, and \$50,000 is a reserve for contingencies.

Special Revenue Funds
Recreation Center Fund
Fund No. 170

| | Fiscal Year | Fiscal Year | Fiscal Year 2008 | | | FY 09 Adopted |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|------------------|
| | 2005-06 Actual | 2006-07 Actual | Adopted Budget | Amended Budget | Estimated Actual | |
| Beginning Fund Balance | | | 56,751 | 54,724 | 54,724 | 398,870 |
| Estimated Revenues | | | | | | |
| Taxes | | | | - | - | - |
| Licenses & Permits | - | - | - | - | - | - |
| Intergovernmental | | | 24,000 | 24,000 | 22,500 | 26,197 |
| Charges for Services | - | - | 91,330 | 260,095 | 380,000 | 100,000 |
| Fines & Forfeitures | - | - | - | - | 25 | - |
| Miscellaneous | - | - | 26,905 | 26,905 | 26,905 | 26,905 |
| Other Financing Sources | | | | | | |
| Transfers In | | 54,724 | 1,535,370 | 1,797,152 | 1,792,152 | 1,535,370 |
| Reserve for Undercollection | - | - | - | - | - | - |
| Total Estimated Revenue and Other Financing Sources | - | 54,724 | 1,734,356 | 2,162,876 | 2,276,306 | 2,087,342 |
| | | | | | | 3,174,958 |
| Appropriations | | | | | | |
| Recreation | | | - | - | - | - |
| Personal Services | - | - | 788,846 | 1,156,378 | 1,153,446 | 988,245 |
| Operating Expenses | - | - | 654,157 | 886,067 | 625,526 | 549,234 |
| Capital Outlay | - | - | - | 32,495 | 32,495 | - |
| Grants & Aids | - | - | - | 5,000 | 364 | - |
| Total Operating Expenditures | - | - | 1,443,003 | 2,079,940 | 1,811,831 | 1,537,479 |
| Non- Operating Expenditures | | | | | | |
| Reserve for Compensation Adjustment | - | - | 24,138 | - | - | - |
| Reserve for Contingencies | - | - | 250,000 | 65,605 | 65,605 | 50,000 |
| Total Non-Operating Expenditures | - | - | 274,138 | 65,605 | 65,605 | 50,000 |
| Total Appropriations | - | - | 1,717,141 | 2,145,545 | 1,877,436 | 1,587,479 |
| Ending Fund Balance | - | 54,724 | 17,215 | 17,331 | 398,870 | 499,863 |
| Total | - | 54,724 | 1,734,356 | 2,162,876 | 2,276,306 | 2,087,342 |

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.

There is a carry-forward of \$203,684 of unspent funds (beginning fund balance) from FY 2008.

Pursuant to the existing interlocal agreements the revenue from Lee County and the School Board is expected to be \$217,284 in FY 2009. This is equal to one third of operating expense from each, exclusive of capital outlays. The City also expects to receive \$300 in interest earnings during the year.

Uses of Funds

The line-item costs of maintaining the ball fields adjacent to the Sanibel School, including personal services, operating expenses and capital outlay are shown in the Supplemental Schedules section of this document and total \$328,543.

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

| | Fiscal Year | Fiscal Year | Fiscal Year 2008 | | | FY 09 Adopted |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|------------------|
| | 2005-06 Actual | 2006-07 Actual | Adopted Budget | Amended Budget | Estimated Actual | |
| Beginning Fund Balance | 34,008 | (60,760) | (84,489) | 81,181 | 81,181 | 203,684 |
| Estimated Revenues | | | | | | |
| Taxes | | | - | - | - | - |
| Licenses & Permits | | | - | - | - | - |
| Intergovernmental | 114,327 | 261,501 | 232,070 | 232,070 | 232,070 | 217,284 |
| Charges for Services | | | - | - | - | - |
| Fines & Forfeitures | | | - | - | - | - |
| Miscellaneous | 2,001 | 1,047 | 1,661 | 1,661 | 300 | 300 |
| Other Financing Sources | | | | | | |
| Transfers In | 100,000 | 196,047 | 239,813 | 240,189 | 240,189 | - |
| Reserve for Undercollection | - | - | - | - | - | - |
| Total Estimated Revenue and Other Financing Sources | <u>250,336</u> | <u>397,835</u> | <u>389,055</u> | <u>555,101</u> | <u>553,740</u> | <u>421,268</u> |
| Appropriations | | | | | | |
| CULTURE/RECREATION | | | | | | |
| Personal Services | 98,778 | 110,302 | 115,123 | 114,191 | 118,850 | 120,940 |
| Operating Expense | 212,318 | 206,352 | 231,250 | 220,785 | 217,811 | 207,603 |
| Capital Outlay | - | - | 37,900 | 37,900 | 13,395 | - |
| Total Operating Expenditures | 311,096 | 316,654 | 384,273 | 372,876 | 350,056 | 328,543 |
| Non- Operating Expenditures | | | | | | |
| Transfer to Other Funds | - | - | - | - | - | - |
| Total Non-Operating Expenditures | - | - | - | - | - | - |
| Total Appropriations | 311,096 | 316,654 | 384,273 | 372,876 | 350,056 | 328,543 |
| Ending Fund Balance | <u>(60,760)</u> | <u>81,181</u> | <u>4,782</u> | <u>182,225</u> | <u>203,684</u> | <u>92,725</u> |
| Total | <u>250,336</u> | <u>397,835</u> | <u>389,055</u> | <u>555,101</u> | <u>553,740</u> | <u>421,268</u> |

City of Sanibel, Florida

Special Revenue Funds

Below Market Rate Housing Fund

Fund No. 180

Sources of Funds

In addition to the carry-forward of \$17,173 from FY 2008, \$240,000 is being transferred from the General Fund to meet the contractual obligations between the City and Community Housing and Resources, Inc. (CHR) for operating the City's below market rate housing (BMRH) program.

The Schedule of Interfund Transfers in the Supplemental Schedule section of this document details the source of these transfers.

Uses of Funds

The City's contractual obligations to CHR include up to \$4,500 in operating expenses including photocopy costs and postage. Additionally, the contract provides a fixed amount to be paid to CHR, increased by 3% annually, for operating the BMRH program. In FY09 this amount will be \$247,616. The total FY 2009 grant to CHR will be \$252,116.

Special Revenue Funds
Below Market Rate Housing
Fund No. 180

| | Fiscal Year | Fiscal Year | Fiscal Year 2008 | | | FY 09 Adopted |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|------------------|
| | 2005-06 Actual | 2006-07 Actual | Adopted Budget | Amended Budget | Estimated Actual | |
| Beginning Fund Balance | 32,534 | 11,057 | 8,153 | 8,077 | 8,077 | 17,173 |
| Estimated Revenues | | | | | | |
| Charges for Services | | | | | | |
| Housing Rents from CHR | | | - | - | - | - |
| Miscellaneous Revenue | | 339 | | | | |
| Interest Earnings | | | - | - | - | - |
| Other Financing Sources | | | | | | |
| Transfers from Other Funds | 220,000 | 243,000 | 255,000 | 255,000 | 255,000 | 240,000 |
| Debt Proceeds | | | - | | | - |
| Non-Operating Grant | - | - | - | - | - | - |
| Total Estimated Revenue and Other Financing Sources | 252,534 | 254,396 | 263,153 | 263,077 | 263,077 | 257,173 |
| Appropriations | | | | | | |
| Economic Environment | | | | | | |
| Operating Expenses | 8,077 | 5,915 | 5,500 | 5,500 | 5,500 | 4,500 |
| Capital Outlay - Land | | | - | - | - | - |
| Grants & Aids - Administrative | 233,400 | 240,404 | 240,404 | 240,404 | 240,404 | 247,616 |
| Grants & Aids - Capital Project | - | - | - | - | - | - |
| Total Economic Environment | 241,477 | 246,319 | 245,904 | 245,904 | 245,904 | 252,116 |
| Debt Service | | | | | | |
| Principal | | | | | | |
| Interest | | | - | - | - | - |
| Other | - | - | - | - | - | - |
| Total Debt Service | - | - | - | - | - | - |
| Total Appropriations | 241,477 | 246,319 | 245,904 | 245,904 | 245,904 | 252,116 |
| Ending Fund Balance | 11,057 | 8,077 | 17,249 | 17,173 | 17,173 | 5,057 |
| Total | 252,534 | 254,396 | 263,153 | 263,077 | 263,077 | 257,173 |



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