Proprietary Funds Budget

Proprietary funds are used to account for the business-type, or enterprise activities of the government. The City's two enterprise funds are the Sanibel sewer system and the beach parking fund. Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises; where the intent of the government's council is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes. Fees or charges are the primary revenue source for proprietary funds. However, the Sanibel sewer system enterprise fund also receives tax revenue from a voter-approved tax levy to pay debt service related to the capital expansion projects.

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Section D – Proprietary Funds

Table of Contents

Proprietary Funds

Sanibel Sewer System 116
Beach Parking Fund 132

Summary of Enterprise Funds

	Mills	Fiscal Year 2006-07 Actual	Fiscal Year 2007-08 Actual	Fiscal Year 2009 Adopted Budget	Fiscal Year 2009 Amended Budget	Estimated Actual	FY 10 Proposed	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed
Sources of Funds											
Beginning Unrestricted Net Assets		(1,224,515)	360,675	(2,530,117)	2,796,975	2,796,975	1,279,429	36,863	(983,785)	(1,633,946)	(1,802,483)
Estimated Revenue											
Taxes	Mills										
Ad Valorem Taxes - Voted De	0.2856	1,131,790	1,175,624	1,293,303	1,293,302	1,239,878	1,291,540	1,048,907	1,011,590	995,700	980,790
Licenses & Permits											
Beach Parking Permits		74,029	78,710	70,000	70,000	89,445	70,000	70,000	70,000	70,000	70,000
Intergovernmental											
Grants from TDC		1,065,785	1,463,374	-	2,026,345	1,890,845	-	-	-	-	-
Grants from State of FL		-	20,370	-	-	-	-	-	-	-	-
Grants Other Local Units		555,312	135,596	-	(50,096)	(50,096)	-	-	-	-	-
Total Intergovernmental		1,621,097	1,619,339	-	1,976,249	1,840,749	-	-	-	-	-
Charges for Services											
Sewer - Residential and Commercial User Fees		4,899,792	5,179,060	5,428,500	5,428,500	5,428,500	5,591,355	5,759,096	5,931,869	6,109,825	6,293,119
Guaranteed Revenue Charge		-	-	-	-	-	-	-	-	-	-
Sale of Treated Effluent		100,422	195,909	160,000	160,000	201,328	208,320	215,486	222,831	230,359	238,073
Other Charges		-	-	-	-	-	-	-	-	-	-
Parking Fees		970,330	1,081,316	920,000	920,000	1,199,179	920,000	920,000	920,000	920,000	920,000
Total Charges for Services		5,970,544	6,456,285	6,508,500	6,508,500	6,829,007	6,719,675	6,894,582	7,074,700	7,260,184	7,451,192
Fines and Forfeitures											
Penalties[1]		16,008	143,351	112,000	112,000	112,000	120,000	120,000	120,000	120,000	120,000
Miscellaneous											
Disposition of Fixed Assets		505,379	11,640	-	-	-	-	-	-	-	-
Interest Earnings		767,898	622,629	334,000	334,000	107,514	97,135	95,619	94,309	96,702	96,866
Special Assessments		-	-	-	-	977,572	1,057,352	1,057,352	1,057,352	1,057,352	1,057,352
Total Miscellaneous		1,273,277	634,269	334,000	334,000	1,085,086	1,154,487	1,152,971	1,151,661	1,154,054	1,154,218
Total Revenue		10,086,745	10,107,579	8,317,803	10,294,051	11,196,165	9,355,702	9,286,460	9,427,951	9,599,938	9,776,200
Other Financing Sources											
Transfers In		69,349	175,002	-	-	-	-	-	-	-	-
Capital Contributions		100,953	686,776	15,000	15,000	-	-	-	-	-	-
Insurance Proceeds		-	-	-	-	-	-	-	-	-	-
Reserve for Undercollections		-	-	(92,265)	(92,265)	(71,953)	(106,862)	(97,156)	(95,664)	(95,028)	(94,432)
Total Other Financing Sources		170,302	861,778	(77,265)	(77,265)	(71,953)	(106,862)	(97,156)	(95,664)	(95,028)	(94,432)
Total Sources of Funds		9,032,532	11,330,031	5,710,421	13,013,761	13,921,188	10,528,269	9,226,167	8,348,502	7,870,964	7,879,285

[1] This revenue was previously shown in the general fund but was moved to the beach parking fund in FY08 to offset the costs of collection, which are charged to beach parking.

Summary of Enterprise Funds

Uses of Funds	Fiscal Year 2006-07 Actual	Fiscal Year 2007-08 Actual	Fiscal Year 2009 Adopted Budget	Fiscal Year 2009 Amended Budget	Estimated Actual	FY 10 Proposed	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed
Physical Environment										
Personal Services	1,114,565	1,319,556	1,325,155	1,322,922	1,311,509	1,370,254	1,370,254	1,370,254	1,370,254	1,370,254
Operating Expense	1,889,111	2,490,229	2,218,962	2,224,226	2,059,489	2,075,986	2,075,986	2,075,986	2,075,986	2,075,986
Capital Outlay	-	-	1,499,400	1,499,400	1,313,200	852,000	1,968,000	558,000	310,000	315,000
Total Physical Environment	3,003,676	3,809,785	5,043,517	5,046,548	4,684,198	4,298,240	5,414,240	4,004,240	3,756,240	3,761,240
Transportation										
Personal Services	452,219	943,648	945,783	924,382	861,942	1,020,901	345,502	345,502	345,502	345,502
Operating Expense	613,785	1,125,444	1,078,212	1,207,882	1,186,719	947,309	947,309	947,309	947,309	947,309
Capital Outlay	-	-	230,000	1,136,135	1,040,635	90,000	538,000	452,000	395,000	430,000
Total Transportation	1,066,003	2,069,092	2,253,995	3,268,399	3,089,296	2,058,210	1,830,811	1,744,811	1,687,811	1,722,811
Total Operating & Capital Expenses	4,069,679	5,878,877	7,297,512	8,314,947	7,773,494	6,356,450	7,245,051	5,749,051	5,444,051	5,484,051
Non-Operating Expenses										
Reserve for Pay & Classification Adj	-	-	-	-	-	-	-	-	-	-
Grants & Aid (Reclaimed Water)	-	-	-	-	-	-	-	-	-	-
Reserve for Disasters	-	-	200,000	200,000	200,000	50,000	50,000	50,000	50,000	50,000
Debt Service	1,459,743	1,916,187	4,620,530	4,620,530	4,668,265	4,084,956	4,164,901	4,183,397	4,179,395	4,122,993
Total Non-Operating Expenses	1,459,743	1,916,187	4,820,530	4,820,530	4,868,265	4,134,956	4,214,901	4,233,397	4,229,395	4,172,993
Total Appropriations	5,529,422	7,795,065	12,118,041	13,135,476	12,641,758	10,491,405	11,459,951	9,982,447	9,673,445	9,657,043
Change in Net Assets	4,727,625	3,174,292								
Beginning Net Assets	(1,224,515)	360,675								
Ending Net Assets	28,892,742	29,466,031	(6,407,620)	(121,714)	1,279,430	36,864	(2,233,784)	(1,633,945)	(1,802,482)	(1,777,758)
Restricted Net Assets	28,532,067	29,032,537								
Unrestricted Net Assets	360,675	433,494								
TOTAL USES OF FUNDS			5,710,421	13,013,761	13,921,188	10,528,269	9,226,167	8,348,502	7,870,964	7,879,285

Enterprise Funds
Sanibel Sewer Funds
Funds No. 450 through 462

The Sanibel sewer system was purchased by the City on August 8, 1991 for $2.99 million from the Sanibel Sewer System Partners, Ltd., a division of Mariner Properties, Inc. This purchase was funded by the issuance of $4.95 million, 30-year revenue bonds which were secured by the net revenue generated by the system. In 1993 these bonds were advance refunded by the issuance of $7.185 million bonds, which provided funding to extend sewer along Periwinkle Way from Donax Street to Tahitian Gardens. In 2003, the City refunded the 1993 bonds to take advantage of historically low interest rates providing interest savings to the system. The rates ranged from 2% to 3.9%.

The sewer system has two (2) treatment facilities; the main plant on Donax Street and a secondary plant on the west end of the island, the Wulfert Plant. The system has a total treatment capacity of 2.5 million gallons per day (mgd), 2.375 mgd at the Donax Plant and 0.125 mgd at the Wulfert Plant.

Beginning in 1995, a wastewater master plan was developed in conformance with the land development code, now known as the Sanibel Plan, which provided for a phased expansion to provide sewer service to the entire island. To date the following phases have been completed: Phase 1 which included South Capers, Sanibel Highlands, Sabal Sands, Lagoon Estates, Sanibel Place, Sanibel Lake Estates, Periwinkle Partners, Sanibel Pines, Dixie Beach, Sanibel Shores and Area U; Phase 2A on Rabbit Road; Phase 2B on the east end of the island; Phase 2C on the southwest end of the island; Phase 3A included Gulf Pines and the San-Cap Commercial district and Phase 3B on the northwest end of the island. The engineering for Phase 4 is completed and the project is waiting the securing of easements and funding, while the land for Phase 5 was purchased in January 2008 and the then-current customers of the Sanibel Bayous Utility Corporation became City of Sanibel customers. Billing for Phase 5, 299 equivalent residential connections in Sanibel Bayous and Blind Pass Condominium, began in April 2008.

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

A special voted debt service ad valorem tax levy was adopted by voters at referendum in 1998. The levy provides an additional SRF repayment source so that assessments on benefiting properties could be reduced. For tax year 2010, this sewer voted debt service tax rate has been set at 0.2856 mills which will cost a taxpayer $28.56 per $100,000 of taxable property valuation.

In the May 2009 Sanibel sewer system financial feasibility study, the City's consultant calculated the necessary rate structure to maintain debt coverage and operating costs. The annual 3% indexing amount will be applied to billings beginning October 1, 2009.

Sources of Funds

In addition to the roll-forward of prior year balances, ad valorem tax revenue of $1,291,540 is budgeted from the levy of the 0.2856 millage rate. Residential and commercial user fees of $5,591,355 are estimated based on the result of the annual feasibility study update conducted in May 2009 by GAI Consulting and Design. The update recommended increasing user fees by 3%. Fees will also be earned by additional customers hooking up to the system as various stages of the expansion are completed. User fees have been evaluated as being sufficient to meet operational costs, debt service obligations and reserves.

Other sources of funds are budgeted at $208,320. These include charging for the sale of treated effluent at a rate of $2.11/1,000 gallons to general customers other than the Sanctuary and Beachview Golf Courses. Fines from late payment of sewer bills are included in other sources of funds. Miscellaneous revenue includes interest earnings and Wulfert tower rental receipts.

Special assessments payments are budgeted to be $1,057,352.

The revenue numbers used for the FY10-FY14 period are taken from a City-generated model covering 32 years of sewer system activity, from 1995 through 2026. For FY10 this model predicts revenue of $8,060 less than the feasibility study prepared by GAI Consulting, Inc.

Uses of Funds

The operational expenses of the sewer system are accounted for in the Donax fund. Operating expenses including sludge removal, laboratory services, utilities, repair and maintenance, insurance, indirect (central services) costs and other contractual services are budgeted to be $2,075,986. Seventeen (17) full-time positions manage, operate and provide engineering services to the system at a cost for salaries and fringe benefits of $1,370,254. The capital budget, a portion of which is detailed in the 5-Year capital improvement program (CIP) at the end of this document, is budgeted at $610,000. Capital outlays for the Donax plant, intended for the renewal and replacement of equipment are included in the schedule found at the end of the public works section, are budgeted at $242,000. The principal and interest budgeted for debt service is $4,084,956 for the 2003 bonds and the SRF loans.

There is an addition to the existing reserve for disasters of $50,000 and a repayment of reuse advances to the general fund of $350,000. This repayment is the fourth repayment of $350,000 to the general fund from the sewer fund of a loan between the two funds pursuant to Resolution #06-118 adopted August 15, 2006. The loan is scheduled to be paid annually over ten years.

Funds 452 through 462 are being consolidated with Fund 450 in FY10. This is being done for efficiency and ease of understanding of sewer fund activity. The individual funds were created over time, as each new phase of the sewer system was begun. With the phases completed the multiple funds can be consolidated into a single fund.

Expenditures are $87,803 less than the GAI feasibility study; $55,620 of the difference is attributable to an automatic increase to personal services included in the feasibility study but not included in the City's calculation.

Enterprise Fund
Sewer System

	GAAP Basis	GAAP Basis	Non-GAAP Basis							
	Fiscal Year 2006-07 Actual	Fiscal Year 2007-08 Actual	Fiscal Year 2009 Adopted Budget	Fiscal Year 2009 Amended Budget	Fiscal Year 2009 Actual	FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
Beginning Unrestricted Net Assets	(1,260,937)	26,020	(2,742,585)	2,589,502	2,589,502	953,736	734,580	509,943	569,793	1,054,268
Estimated Revenues 2009 Millage										
Ad Valorem Taxes-Voted Debt 0.2856	1,131,790	1,175,624	1,293,303	1,293,302	1,239,878	1,291,540	1,048,907	1,011,590	995,700	980,790
Charges for Services	-	-	-	-	-	-	-	-	-	-
Residential and Commercial User Fees	4,899,792	5,179,060	5,428,500	5,428,500	5,428,500	5,591,355	5,759,096	5,931,869	6,109,825	6,293,119
Guaranteed Revenue Charge	-	-	-	-	-	-	-	-	-	-
Sale of Treated Effluent	100,422	195,909	160,000	160,000	201,328	208,320	215,486	222,831	230,359	238,073
Grant from State of Florida	-	20,370	-	-	-	-	-	-	-	-
Fines and Forfeitures	16,008	23,712	12,000	12,000	12,000	20,000	20,000	20,000	20,000	20,000
Miscellaneous	763,627	622,622	334,000	334,000	107,514	97,135	95,619	94,309	96,702	96,866
Special Assessments	-	-	-	-	977,572	1,057,352	1,057,352	1,057,352	1,057,352	1,057,352
Other Financing Sources										
Capital Contributions	100,953	686,776	15,000	15,000	-	-	-	-	-	-
Grants Other Governmental Units	555,312	135,596	-	(50,096)	(50,096)	-	-	-	-	-
Gain/Loss on sale of equip/invest	537,412	11,640	-	-	-	-	-	-	-	-
Loan proceeds				-	-		1,250,000	-	-	-
Transfer from other funds	-	175,002	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	(64,665)	(64,665)	-	(51,662)	(41,956)	(40,464)	(39,828)	(39,232)
Total Estimated Revenue and Other Financing Sources	6,844,378	8,252,331	4,435,553	9,717,543	10,506,199	9,167,776	10,139,084	8,807,430	9,039,903	9,701,236
Appropriations										
Physical Environment										
Personal Services	1,114,565	1,319,556	1,325,155	1,322,922	1,311,509	1,370,254	1,370,254	1,370,254	1,370,254	1,370,254
Operating Expense	1,889,111	2,490,229	2,218,962	2,224,226	2,059,489	2,075,986	2,075,986	2,075,986	2,075,986	2,075,986
Capital Outlay	-	-	1,499,400	1,499,400	1,313,200	852,000	1,968,000	558,000	310,000	315,000
Total Operating Expenditures	3,003,676	3,809,785	5,043,517	5,046,548	4,684,198	4,298,240	5,414,240	4,004,240	3,756,240	3,761,240
Non-Operating Expenditures										
Reserve for Classification & Pay Adj			-	-	-	-				
Grants & Aid (Reclaimed Water)		35,004	-	-	-	-	-	-	-	-
Reserve for Disasters			200,000	200,000	200,000	50,000	50,000	50,000	50,000	50,000
Debt Service	1,396,592	1,815,522	4,620,530	4,620,530	4,668,265	4,084,956	4,164,901	4,183,397	4,179,395	4,122,993
Depreciation and Amortization	2,566,757	2,450,558	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	3,963,349	4,301,085	4,820,530	4,820,530	4,868,265	4,134,956	4,214,901	4,233,397	4,229,395	4,172,993
Total Appropriations	6,967,025	8,110,870	9,864,047	9,867,078	9,552,463	8,433,196	9,629,141	8,237,637	7,985,635	7,934,233
Change in Net Assets	1,138,291	115,441								
Beginning Net Assets	26,597,383	27,735,675								
Ending Net Assets	27,735,675	27,851,116	(5,428,494)	(149,534)	953,736	734,580	509,943	569,793	1,054,268	1,767,003
Restricted Net Assets	27,509,655	25,261,614								
Unrestricted Net Assets	226,020	2,589,502								
Total Uses of Funds			4,435,553	9,717,543	10,506,199	9,167,776	10,139,084	8,807,430	9,039,903	9,701,236

The revenue numbers used for the FY10-FY14 period are taken from a City-generated model covering 32 years of sewer system activity, from 1995 through 2026. For FY10 this model predicts revenue of $8,060 less than the feasibility study prepared by GAI Consulting, Inc. Expenditures shown above for FY10-14 differ from both models as the models include annual indexing while the above expenditures do not. For FY10 the above expenditures are $87,803 less than the GAI feasibility study; $55,620 of the difference is attributable to an automatic increase to personal services included in the feasibility study but not included in the City calculation.

Enterprise Fund
Sanibel Sewer System - Donax Plant
(Non-GAAP Budgetary Basis)

	Fiscal Year 2006-07 Actual	Fiscal Year 2007-08 Actual	Fiscal Year 2009 Adopted Budget	Fiscal Year 2009 Amended Budget	Fiscal Year 2009 Estimated Actual	FY 10 Proposed	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed
Beginning Unrestricted Net Assets	(3,250,536)	(3,764,624)	(5,108,022)	(12,014,333)	(12,014,333)	496,019	731,863	(774,774)	(681,924)	(197,449)
Estimated Revenues										
Ad Valorem Taxes-Voted Debt						1,291,540	1,048,907	1,011,590	995,700	980,790
Charges for Services										
Residential and Commercial User Fees	2,468,988	2,639,905	2,710,941	2,710,941	2,710,941	5,436,355	3,759,096	5,406,869	5,799,825	5,978,119
Guaranteed Revenue Charge	-	-	-	-	-	-				
Sale of Treated Effluent			-		-	208,320	215,486	222,831	230,359	238,073
Grant from South Florida Water Mgmt		20,370			-					
Fines and Forfeitures	16,008	23,712	12,000	12,000	12,000	20,000	20,000	20,000	20,000	20,000
Miscellaneous	84,909	24,338	20,000	20,000	107,514	97,135	95,619	94,309	96,702	96,866
Special Assessments	-				977,572	1,057,352	1,057,352	1,057,352.00	1,057,352.00	1,057,352.00
Other Financing Sources										
Capital Contributions	45,730	615,579	15,000	15,000	-	-	-	-	-	-
Gain/Losssale of equip/investments	19,568	-		(50,096)	(50,098)		-			
Reserve for Undercollections	537,412	11,640	-	-	-	(51,662)	(41,956)	(40,464)	(39,828)	(39,232)
Total Estimated Revenue and Other Financing Sources	(77,921)	(429,080)	(2,350,081)	(9,306,488)	(8,256,402)	8,555,059	6,886,367	6,997,713	7,478,186	8,134,519
Appropriations										
Physical Environment										
Personal Services	1,114,565	1,319,556	1,325,155	1,322,922	1,311,509	1,370,254	1,370,254	1,370,254	1,370,254	1,370,254
Operating Expense	1,832,550	2,147,789	2,198,962	2,204,226	2,039,489	2,075,986	2,075,986	2,075,986	2,075,986	2,075,986
Capital Outlay	-	-	205,400	205,400	181,400	242,000	-	-	-	-
Total Operating Expenditures	2,947,115	3,467,345	3,729,517	3,732,548	3,532,398	3,688,240	3,446,240	3,446,240	3,446,240	3,446,240
Non-Operating Expenditures										
Reserve for Classification & Pay Adj			-	-	-	-				
Grants & Aids Reclaimed Water		1,138	-	-	-	-	-	-	-	-
Reserve for Disasters			200,000	200,000	200,000	50,000	50,000	50,000	50,000	50,000
Debt Service	47,812	200,991	415,839	415,839	415,838	4,084,956	4,164,901	4,183,397	4,179,395	4,122,993
Depreciation and Amortization	2,566,757	2,450,558	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	2,614,569	2,652,686	615,839	615,839	615,838	4,134,956	4,214,901	4,233,397	4,229,395	4,172,993
Total Appropriations	5,561,684	6,120,031	4,345,356	4,348,387	4,148,236	7,823,196	7,661,141	7,679,637	7,675,635	7,619,233
Change in Net Assets	(2,389,069)	(2,784,487)								
Beginning Net Assets	(1,055,548)	(3,444,617)								
Ending Net Assets	(3,444,617)	(6,229,104)	(6,695,437)	(13,654,875)	(12,404,638)	731,863	(774,774)	(681,924)	(197,449)	515,286
Restricted Net Assets	320,007	5,785,229								
Unrestricted Net Assets	(3,764,624)	(12,014,333)								
Total Uses of Funds			(2,350,081)	(9,306,488)	(8,256,402)	8,555,059	6,886,367	6,997,713	7,478,186	8,134,519

Enterprise Fund
Sanibel Sewer System - Capital Improvement Projects
Fund No. 451
(Non-GAAP Budgetary Basis)

	Fiscal Year 2006-07 Actual	Fiscal Year 2007-08 Actual	Fiscal Year 2009 Adopted Budget	Fiscal Year 2009 Amended Budget	Fiscal Year 2009 Estimated Actual	FY 10 Proposed	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed
Beginning Unrestricted Net Ass	-	439,786	282,409	753,365	753,365	457,717	2,717	1,284,717	1,251,717	1,251,717
Estimated Revenues										
Ad Valorem Taxes-Voted Debt			-	-	-	-	-	-	-	-
Charges for Services	-				-	-	-	-	-	-
Residential and Commercial User Fees	431,000	517,623	533,152	533,152	533,152	155,000	2,000,000	525,000	310,000	315,000
Guaranteed Revenue Charge			-	-	-	-	-	-	-	-
Sale of Fill			-	-	-	-	-	-	-	-
Fines and Forfeitures	-		-	-	-	-	-	-	-	-
Miscellaneous	8,786	2,905	2,000	2,000	3,000	-	-	-	-	-
Special Assessments	-		-	-	-	-	-	-	-	-
Other Financing Sources										
Capital Contributions	-				-					
Grants Other Governmental Units			-	-	-	-	-			
Loan Proceeds	-	-	-	-	-	-	1,250,000	-	-	-
Total Estimated Revenue and Other Financing Sources	439,786	960,314	817,561	1,288,517	1,289,517	612,717	3,252,717	1,809,717	1,561,717	1,566,717
Appropriations										
Physical Environment										
Personal Services			-	-		-	-	-	-	-
Operating Expense		206,950	-	-		-	-	-	-	-
Capital Outlay	-	-	944,000	944,000	831,800	610,000	1,968,000	558,000	310,000	315,000
Total Operating Expenditures	-	206,950	944,000	944,000	831,800	610,000	1,968,000	558,000	310,000	315,000
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortization	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expendit	-	-	-	-	-	-	-	-	-	-
Total Appropriations	-	206,950	944,000	944,000	831,800	610,000	1,968,000	558,000	310,000	315,000
Change in Net Assets	439,786	313,578	(408,848)	(408,848)	(295,648)	(455,000)	1,282,000	(33,000)	-	-
Beginning Net Assets	-	439,786								
Ending Net Assets	439,786	753,365	(126,439)	344,517	457,717	2,717	1,284,717	1,251,717	1,251,717	1,251,717
Restricted Net Assets	0	(0)								
Unrestricted Net Assets	439,786	753,365				-	-	-	-	-
Total Uses of Funds			817,561	1,288,517	1,289,517	612,717	3,252,717	1,809,717	1,561,717	1,566,717

Enterprise Fund
Sanibel Sewer System - Expansion Phase I
Fund No. 452
(Non-GAAP Budgetary Basis)

	Fiscal Year 2006-07 Actual	Fiscal Year 2007-08 Actual	Fiscal Year 2009 Adopted Budget	Fiscal Year 2009 Amended Budget	Fiscal Year 2009 Estimated Actual	FY 10 Proposed	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed
Beginning Unrestricted Net Assets	886,780	1,434,694	1,460,542	2,975,454	2,975,454	-	-	-	-	-
Estimated Revenues										
Ad Valorem Taxes-Voted Debt	208,252	215,007	215,981	215,981	207,351	-	-	-	-	-
Charges for Services										
Residential and Commercial User Fees	119,887	123,484	127,189	127,189	127,189	-	-	-	-	-
Guaranteed Revenue Charge			-	-	-	-	-	-	-	-
Sale of Treated Effluent			-	-	-	-	-	-	-	-
Grant from State of Florida			-	-	-	-	-	-	-	-
Fines and Forfeitures			-	-	-	-	-	-	-	-
Miscellaneous	110,222	91,775	50,000	50,000	75,000	-	-	-	-	-
Special Assessments			-	-	-	-	-	-	-	-
Other Financing Sources										
Capital Contributions	1,251		-	-	-	-	-	-	-	-
Grants Other Governmental Units			-	-	-	-	-	-	-	-
Debt Proceeds			-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	(10,799)	(10,799)	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	1,326,393	1,864,960	1,842,912	3,357,825	3,384,994	-	-	-	-	-
Appropriations										
Physical Environment										
Personal Services			-	-	-	-	-	-	-	-
Operating Expense	1,497	323	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	1,497	323	-	-	-	-	-	-	-	-
Non-Operating Expenditures										
Reserve for Contingencies			-	-	-	-	-	-	-	-
Debt Service	128,714	134,683	400,292	400,292	400,292	To Fund 450				
Depreciation and Amortization	-	-	-	-	-					
Total Non-Operating Expenditures	128,714	134,683	400,292	400,292	400,292					
Total Appropriations	130,210	135,006	400,292	400,292	400,292					
Change In Net Assets	309,402	295,259								
Beginning Net Assets	3,928,207	4,237,609								
Ending Net Assets	4,237,609	4,532,868	1,442,620	2,957,533	2,984,702	-	-	-	-	-
Restricted Net Assets	2,802,915	1,557,414								
Unrestricted Net Assets	1,434,694	2,975,454								
Total Uses of Funds			1,842,912	3,357,825	3,384,994	-	-	-	-	-

Enterprise Fund
Sanibel Sewer System - Expansion Phase IIA
Fund No. 453
(Non-GAAP Budgetary Basis)

	Fiscal Year 2006-07 Actual	Fiscal Year 2007-08 Actual	Fiscal Year 2009 Adopted Budget	Fiscal Year 2009 Amended Budget	Fiscal Year 2009 Estimated Actual	FY 10 Proposed	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed
Beginning Unrestricted Net Assets	2,782,124	2,899,340	2,599,865	3,261,849	3,261,849	-	-	-	-	-
Estimated Revenues										
Ad Valorem Taxes-Voted Debt			280,929	280,929	269,692	-	-	-	-	-
Charges for Services										
Residential and Commercial User Fees	121,577	125,224	128,981	128,981	128,981	-	-	-	-	-
Guaranteed Revenue Charge	-		-	-		-	-	-	-	-
Sale of Treated Effluent										
Grant from State of Florida			-	-		-	-	-	-	-
Fines and Forfeitures			-	-	-	-	-	-	-	-
Miscellaneous	185,418	106,422	95,000	95,000	110,000	-	-	-	-	-
Special Assessments	-		-	-	-	-	-	-	-	-
Other Financing Sources										
Capital Contributions	-		-	-	-	-	-	-	-	-
Grants Other Governmental Units			-	-	-	-	-	-	-	-
Debt Proceeds	-	-	(14,046)	(14,046)	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	3,089,119	3,130,986	3,090,729	3,752,713	3,770,522	-	-	-	-	-
Appropriations										
Physical Environment										
Personal Services			-	-	-	-	-	-	-	-
Operating Expense	173	48	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	173	48	-	-	-	-	-	-	-	-
Non-Operating Expenditures										
Reserve for Contingencies			-	-	-					
Debt Service	153,248	232,311	539,385	539,385	587,121					
Depreciation and Amortization	-	-	-	-	-					
Total Non-Operating Expenditures	153,248	232,311	539,385	539,385	587,121			To Fund 450		
Total Appropriations	153,420	232,359	539,385	539,385	587,121					
Change in Net Assets	153,575	(713)								
Beginning Net Assets	1,781,212	1,934,786								
Ending Net Assets	1,934,786	1,934,073	2,551,344	3,213,328	3,183,401	-	-	-	-	-
Restricted Net Assets	(964,554)	(1,327,776)								
Unrestricted Net Assets	2,899,340	3,261,849								
Total Uses of Funds			3,090,729	3,752,713	3,770,522	-	-	-	-	-

Enterprise Fund
Sanibel Sewer System - Expansion Phase IIIA
Fund No. 454
(Non-GAAP Budgetary Basis)

	Fiscal Year 2006-07 Actual	Fiscal Year 2007-08 Actual	Fiscal Year 2009 Adopted Budget	Fiscal Year 2009 Amended Budget	Fiscal Year 2009 Estimated Actual	FY 10 Proposed	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed
Beginning Unrestricted Net Assets	482,888	1,411,162	1,045,202	1,504,462	1,504,462	-	-	-	-	-
Estimated Revenues										
Ad Valorem Taxes-Voted Debt	308,063	316,639	225,529	225,529	216,432	-	-	-	-	-
Charges for Services										
Residential and Commercial User Fees	153,324	157,924	162,662	162,662	162,662	-	-	-	-	-
Guaranteed Revenue Charge			-	-	-	-	-	-	-	-
Sale of Treated Effluent			-	-	-	-	-	-	-	-
Fines and Forfeitures			-	-	-	-	-	-	-	-
Miscellaneous	51,168	97,233	20,000	20,000	85,000	-	-	-	-	-
Special Assessments			-	-	-	-	-	-	-	-
Other Financing Sources										
Capital Contributions	5,387	7,535	-	-	-	-	-	-	-	-
Grants Other Governmental Units			-	-	-	-	-	-	-	-
Debt Proceeds			-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	(11,276)	(11,276)	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	1,000,830	1,990,493	1,442,116	1,901,376	1,968,556	-	-	-	-	-
Appropriations										
Physical Environment										
Personal Services			-	-	-	-	-	-	-	-
Operating Expense	1,542	455	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	1,542	455	-	-	-	-	-	-	-	-
Non-Operating Expenditures										
Reserve for Contingencies	-		-	-	-	-	-	-	-	-
Debt Service	206,678	143,319	432,863	432,863	432,863	To Fund 450				
Depreciation and Amortization	-	-	-	-	-					
Total Non-Operating Expenditures	206,678	143,319	432,863	432,863	432,863					
Total Appropriations	208,220	143,774	432,863	432,863	432,863					
Change in Net Assets	309,721	435,557								
Beginning Net Assets	4,522,329	4,832,051								
Ending Net Assets	4,832,051	5,267,608	1,009,253	1,468,513	1,535,693	-	-	-	-	-
Restricted Net Assets	3,420,886	3,763,146								
Unrestricted Net Assets	1,411,162	1,504,462								
Total Uses of Funds			1,442,116	1,901,376	1,968,556	-	-	-	-	-

Enterprise Fund
Sanibel Sewer System - Expansion Phase II - Plant
Fund No. 456
(Non-GAAP Budgetary Basis)

	Fiscal Year 2006-07 Actual	Fiscal Year 2007-08 Actual	Fiscal Year 2009 Adopted Budget	Fiscal Year 2009 Amended Budget	Fiscal Year 2009 Estimated Actual	FY 10 Proposed	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed
Beginning Unrestricted Net Assets	831,872	1,942,535	1,967,357	856,894	856,894	-	-	-	-	-
Estimated Revenues										
Ad Valorem Taxes-Voted Debt	(8,139)		-	-	-	-	-	-	-	-
Charges for Services										
Residential and Commercial User Fees	1,040,098	1,040,098	1,071,301	1,071,301	1,040,098	-	-	-	-	-
Guaranteed Revenue Charge			-	-	-	-	-	-	-	-
Sale of Treated Effluent			-	-	-					
Fines and Forfeitures			-	-	-	-	-	-	-	-
Miscellaneous	49,549	24,171	12,000	12,000	15,000	-	-	-	-	-
Special Assessments			-	-	-	-	-	-	-	-
Other Financing Sources										
Capital Contributions										
Grants Other Governmental Units			-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	1,913,380	3,006,804	3,050,658	1,940,195	1,911,992	-	-	-	-	-
Appropriations										
Physical Environment										
Personal Services			-	-	-	-	-	-	-	-
Operating Expense			-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Non-Operating Expenditures										
Reserve for Contingencies			-	-	-	-	-	-	-	-
Debt Service	407,277	438,982	1,040,098	1,040,098	1,040,098	To Fund 450				
Depreciation and Amortization	-	-	-	-	-					
Total Non-Operating Expenditures	407,277	438,982	1,040,098	1,040,098	1,040,098					
Total Appropriations	407,277	438,982	1,040,098	1,040,098	1,040,098					
Change in Net Assets	682,370	625,287								
Beginning Net Assets	2,690,196	3,372,565								
Ending Net Assets	3,372,565	3,997,852	2,010,560	900,097	871,894	-	-	-	-	-
Restricted Net Assets	1,430,030	3,140,958								
Unrestricted Net Assets	1,942,535	856,894								
Total Uses of Funds			3,050,658	1,940,195	1,911,992	-	-	-	-	-

Enterprise Fund
Sanibel Sewer - Expansion Phase IIB (East End)
Fund No. 457
(Non-GAAP Budgetary Basis)

	Fiscal Year 2006-07 Actual	Fiscal Year 2007-08 Actual	Fiscal Year 2009 Adopted Budget	Fiscal Year 2009 Amended Budget	Fiscal Year 2009 Estimated Actual	FY 10 Proposed	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed
Beginning Unrestricted Net Assets	348,435	882,401	886,351	3,352,981	3,352,981	-	-	-	-	-
Estimated Revenues										
Ad Valorem Taxes-Voted Debt	177,693	183,542	184,872	184,872	177,477	-	-	-	-	-
Charges for Services										
Residential and Commercial User Fees	80,007	82,407	84,879	84,879	84,879	-	-	-	-	-
Guaranteed Revenue Charge			-	-	-	-	-	-	-	-
Sale of Treated Effluent			-	-	-	-	-	-	-	-
Fines and Forfeitures			-	-	-	-	-	-	-	-
Miscellaneous	115,114	87,124	65,000	65,000	75,000	-	-	-	-	-
Special Assessments	-		-	-	-	-	-	-	-	-
Other Financing Sources										
Capital Contributions	7,562	7,763	-	-	-	-	-	-	-	-
Grants Other Governmental Units			-	-	-	-	-	-	-	-
Debt Proceeds			-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	(9,244)	(9,244)	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	728,811	1,243,237	1,211,859	3,678,489	3,690,337	-	-	-	-	-
Appropriations										
Physical Environment										
Personal Services			-	-	-	-	-	-	-	-
Operating Expense	1,633	378	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	1,633	378	-	-	-	-	-	-	-	-
Non-Operating Expenditures										
Reserve for Contingencies			-	-	-	-	-	-	-	-
Debt Service	114,502	145,899	354,955	354,955	354,955	To Fund 450				
Depreciation and Amortization	-	-	-	-	-					
Total Non-Operating Expenditures	114,502	145,899	354,955	354,955	354,955					
Total Appropriations	116,135	146,277	354,955	354,955	354,955					
Change in Net Assets	264,241	214,559								
Beginning Net Assets	5,343,115	5,607,357								
Ending Net Assets	5,607,357	5,821,916	856,904	3,323,534	3,335,382	-	-	-	-	-
Restricted Net Assets	4,724,956	2,468,935								
Unrestricted Net Assets	882,401	3,352,981								
Total Uses of Funds			1,211,859	3,678,489	3,690,337	-	-	-	-	-

Enterprise Fund
Sanibel Sewer System - Reuse Project
Fund No. 458
(Non-GAAP Budgetary Basis)

	Fiscal Year 2006-07 Actual	Fiscal Year 2007-08 Actual	Fiscal Year 2009 Adopted Budget	Fiscal Year 2009 Amended Budget	Fiscal Year 2009 Estimated Actual	FY 10 Proposed	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed
Beginning Unrestricted Net Assets	(4,333,809)	(3,875,676)	(3,778,792)	(3,326,783)	(3,326,783)	-	-	-	-	-
Estimated Revenues										
Ad Valorem Taxes-Voted Debt			-	-	-	-	-	-	-	-
Charges for Services	-									
Residential and Commercial User Fees	350,000	350,000	360,500	360,500	360,500	-	-	-	-	-
Intergovernmental			-	-	-					
Sale of Treated Effluent	100,422	195,909	160,000	160,000	201,328	-	-	-	-	-
Fines and Forfeitures			-	-	-	-	-	-	-	-
Miscellaneous	-		-	-	-	-	-	-	-	-
Special Assessments	-		-	-	-	-	-	-	-	-
Other Financing Sources										
Capital Contributions	19,813	24,625	-	-	-	-	-	-	-	-
Grants Other Governmental Units	(6,743)	25,000	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	(3,870,317)	(3,280,142)	(3,258,292)	(2,806,283)	(2,764,955)	-	-	-	-	-
Appropriations										
Physical Environment										
Personal Services			-	-	-	-	-	-	-	-
Operating Expense	5,359	12,775	20,000	20,000	20,000	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	5,359	12,775	20,000	20,000	20,000	-	-	-	-	-
Non-Operating Expenditures										
Grants & Aid (Reclaimed Water)		33,867	-	-	-	-	-	-	-	-
Debt Service Payable to Gen'l Fund			350,000	350,000	350,000	To Fund 450				
Depreciation and Amortization	-	-	-	-	-					
Total Non-Operating Expenditures	-	33,867	350,000	350,000	350,000					
Total Appropriations	5,359	46,642	370,000	370,000	370,000					
Change in Net Assets	458,133	548,893								
Beginning Net Assets	(662,731)	(204,598)								
Ending Net Assets	(204,598)	344,295	(3,628,292)	(3,176,283)	(3,134,955)	-	-	-	-	-
Restricted Net Assets	3,671,078	3,671,078								
Unrestricted Net Assets	(3,875,676)	(3,326,783)								
Total Uses of Funds			(3,258,292)	(2,806,283)	(2,764,955)	-	-	-	-	-

Enterprise Fund
Sanibel Sewer System - Expansion Phase IIC
Fund No. 459
(Non-GAAP Budgetary Basis)

	Fiscal Year 2006-07 Actual	Fiscal Year 2007-08 Actual	Fiscal Year 2009 Adopted Budget	Fiscal Year 2009 Amended Budget	Fiscal Year 2009 Estimated Actual	FY 10 Proposed	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed
Beginning Unrestricted Net Ass.	689,207	1,558,325	1,564,589	3,452,764	3,452,764	-	-	-	-	-
Estimated Revenues										
Ad Valorem Taxes-Voted Debt	371,233	383,488	309,566	309,566	297,184	-	-	-	-	-
Charges for Services										
Residential and Commercial User Fees	134,911	138,958	143,127	143,127	143,127	-	-	-	-	-
Guaranteed Revenue Charge			-	-	-	-	-	-	-	-
Sale of Treated Effluent			-	-	-	-	-	-	-	-
Fines and Forfeitures			-	-	-	-	-	-	-	-
Miscellaneous	120,810	91,412	70,000	70,000	75,000	-	-	-	-	-
Special Assessments	-		-	-	-	-	-	-	-	-
Other Financing Sources										
Capital Contributions	10,292	5,532	-	-	-	-	-	-	-	-
Grants Other Governmental Units			-			-	-	-	-	-
Debt Proceeds			-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	(15,478)	(15,478)	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	1,326,454	2,177,715	2,071,803	3,959,978	3,968,074	-	-	-	-	-
Appropriations										
Physical Environment										
Personal Services	-		-	-	-	-	-	-	-	-
Operating Expense	2,220	493	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	2,220	493	-	-	-	-	-	-	-	-
Non-Operating Expenditures										
Reserve for Contingencies			-	-	-	-	-	-	-	-
Debt Service	169,767	257,721	594,367	594,367	594,367	To Fund 450				
Depreciation and Amortization	-	-	-	-	-					
Total Non-Operating Expendit	169,767	257,721	594,367	594,367	594,367					
Total Appropriations	171,987	258,214	594,367	594,367	594,367					
Change in Net Assets	465,259	361,176								
Beginning Net Assets	5,456,742	5,921,999								
Ending Net Assets	5,921,999	6,283,176	1,477,436	3,365,611	3,373,707	-	-	-	-	-
Restricted Net Assets	4,363,674	2,830,412								
Unrestricted Net Assets	1,558,325	3,452,764								
Total Uses of Funds			2,071,803	3,959,978	3,968,074	-	-	-	-	-

Enterprise Fund
Sanibel Sewer System - Expansion Phase III B
Fund No. 460
(Non-GAAP Budgetary Basis)

	Fiscal Year 2006-07 Actual	Fiscal Year 2007-08 Actual	Fiscal Year 2009 Adopted Budget	Fiscal Year 2009 Amended Budget	Fiscal Year 2009 Estimated Actual	FY 10 Proposed	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed
Beginning Unrestricted Net Asset	313,344	1,012,497	252,336	1,594,420	1,594,420	-	-	-	-	-
Estimated Revenues										
Ad Valorem Taxes-Voted Debt	74,687	76,949	76,426	76,426	71,742	-	-	-	-	-
Charges for Services	-				-	-	-	-	-	-
Residential and Commercial User Fees			-	-	-	-	-	-	-	-
Guaranteed Revenue Charge			-	-	-	-	-	-	-	-
Sale of Fill	-		-	-	-	-	-	-	-	-
Fines and Forfeitures			-	-	-	-	-	-	-	-
Miscellaneous	37,651	97,228	-	-	-	-	-	-	-	-
Special Assessments	-		-	-	-	-	-	-	-	-
Other Financing Sources										
Capital Contributions	10,917	5,742	-	-	-	-	-	-	-	-
Grants Other Governmental Uni	500,000	-	-	-	-	-	-	-	-	-
Debt Proceeds			-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	(3,821)	(3,821)	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	936,600	1,192,416	324,940	1,667,024	1,666,162	-	-	-	-	-
Appropriations										
Physical Environment										
Personal Services			-	-	-	-	-	-	-	-
Operating Expense	916	2,376	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	916	2,376	-	-	-	-	-	-	-	-
Non-Operating Expenditures										
Reserve for Contingencies	-		-	-	-	-	-	-	-	-
Debt Service	168,594	261,620	492,731	492,731	492,731	To Fund 450				
Depreciation and Amortization	-	-	-	-	-					
Total Non-Operating Expenditu	168,594	261,620	492,731	492,731	492,731					
Total Appropriations	169,510	263,996	492,731	492,731	492,731					
Change in Net Assets	453,746	(84,077)								
Beginning Net Assets	4,596,971	5,050,717								
Ending Net Assets	5,050,717	4,966,640	(167,791)	1,174,294	1,173,432	-	-	-	-	-
Restricted Net Assets	4,038,220	3,372,220								
Unrestricted Net Assets	1,012,497	1,594,420								
Total Uses of Funds			324,940	1,667,024	1,666,162	-	-	-	-	-

Enterprise Fund
Sanibel Sewer System - Expansion Phase IV
Fund No. 461
(Non-GAAP Budgetary Basis)

	Fiscal Year 2006-07 Actual	Fiscal Year 2007-08 Actual	Fiscal Year 2009 Adopted Budget	Fiscal Year 2009 Amended Budget	Fiscal Year 2009 Estimated Actual	FY 10 Proposed	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed
Beginning Unrestricted Net Asse	(11,242)	(3,914,421)	(3,914,421)	(11,242)	(11,242)	-	-	-	-	-
Estimated Revenues										
Ad Valorem Taxes-Voted Debt			-	-	-	-	-	-	-	-
Charges for Services										
Residential and										
Commercial User Fees			-	-	-	-	-	-	-	-
Guaranteed Revenue Charge			-	-	-	-	-	-	-	-
Sale of Treated Effluent			-	-	-	-	-	-	-	-
Fines and Forfeitures			-	-	-	-	-	-	-	-
Miscellaneous			-	-	-	-	-	-	-	-
Special Assessments			-	-	-	-	-	-	-	-
Other Financing Sources										
Capital Contributions										
Grants Other Governmental Un	8,215	110,596	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	(3,027)	(3,803,825)	(3,914,421)	(11,242)	(11,242)	-	-	-	-	-
Appropriations										
Physical Environment										
Personal Services			-	-		To Fund 450				
Operating Expense	8,949	109,862	-	-	-					
Capital Outlay	-	-	50,000	50,000	-					
Total Operating Expenditures	8,949	109,862	50,000	50,000	-					
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortization	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditu	-	-	-	-	-	-	-	-	-	-
Total Appropriations	8,949	109,862	50,000	50,000	-	-	-	-	-	-
Change in Net Assets	(734)	734								
Beginning Net Assets	(11,242)	(11,976)								
Ending Net Assets	(11,976)	(11,242)	(3,964,421)	(61,242)	(11,242)	-	-	-	-	-
Restricted Net Assets	3,902,445	-								
Unrestricted Net Assets	(3,914,421)	(11,242)								
Total Uses of Funds			(3,914,421)	(11,242)	(11,242)	-	-	-	-	-

Enterprise Fund
Sanibel Sewer System - Expansion Phase V
Fund No. 462
(Non-GAAP Budgetary Basis)

	Fiscal Year 2006-07 Actual	Fiscal Year 2007-08 Actual	Fiscal Year 2008 Adopted Budget	Fiscal Year 2008 Amended Budget	Fiscal Year 2008 Estimated Actual	FY t0 Proposed	FYtt Proposed	FY12 Proposed	FYt3 Proposed	FY14 Proposed
Beginning Unrestricted Net Asset	-	-	-	t89,67t	t89,67t	-	-	-	-	-
Estimated Revenues										
Ad Valorem Taxes-Voted Debt			-	-	-	-	-	-	-	-
Charges for Services					-					
Residential and Commercial User Fees		3,437	t05,769	t05,769	t36,972	-	-	-	-	-
Guaranteed Revenue Charge			-	-	-	-	-	-	-	-
Sale of Treated Effluent			-	-	-	-	-	-	-	-
Fines and Forfeitures			-	-	-	-	-	-	-	-
Miscellaneous		13	-	-	-	-	-	-	-	-
Special Assessments			-	-	-	-	-	-	-	-
Other Financing Sources										
Capital Contributions		20,000		-	-					
Grants Other Govemmental Uni	34,272		-	-	-	-	-	-	-	-
Transfer from other funds	-	t75,002	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	34,272	t98,451	105,769	295,440	326,643	-	-	-	-	-
Appropriations										
Physical Environment										
Personal Services			-	-		To Fund 450				
Operating Expense	34,272	8,78t	-	-	-					
Capital Outlay	-	-	300,000	300,000	300,000					
Total Operating Expenditures	34,272	8,78t	300,000	300,000	300,000					
Non-Operating Expenditures										
Reserve for Contingencies	-		-	-	-	-	-	-	-	-
Debt Service	-		-	-	-	-	-	-	-	-
Depreciation and Amortization	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditu	-	-	-	-	-	-	-	-	-	-
Total Appropriations	34,272	8,78t	300,000	300,000	300,000	-	-	-	-	-
Change in Net Assets	-	189,671								
Beginning Net Assets	-	-								
Ending Net Assets	-	189,671	(194,23t)	(4,560)	26,643	-	-	-	-	-
Restricted Net Assets	-	-								
Unrestricted Net Assets	-	189,67t								
Total Uses of Funds			105,769	295,440	326,643	-	-	-	-	-

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Enterprise Funds
Beach Parking Fund
Fund No. 470

Sources of Funds

Pursuant to ordinance, parking fees are charged at $2.00 per hour at the City's seven (7) beach parking locations, Lighthouse, Gulfside City Park, Tarpon Bay, Bowman's, Blind Pass, Boat Ramp and Turner Beach. Revenues from this source are budgeted at $920,000 for FY 2010, net of the 6% sales tax remitted to the state department of revenue.

Parking violation revenue is estimated to be $100,000. This revenue was previously shown in the general fund but has been moved to the beach parking fund to offset the costs of collection, which are charged to beach parking.

Uses of Funds

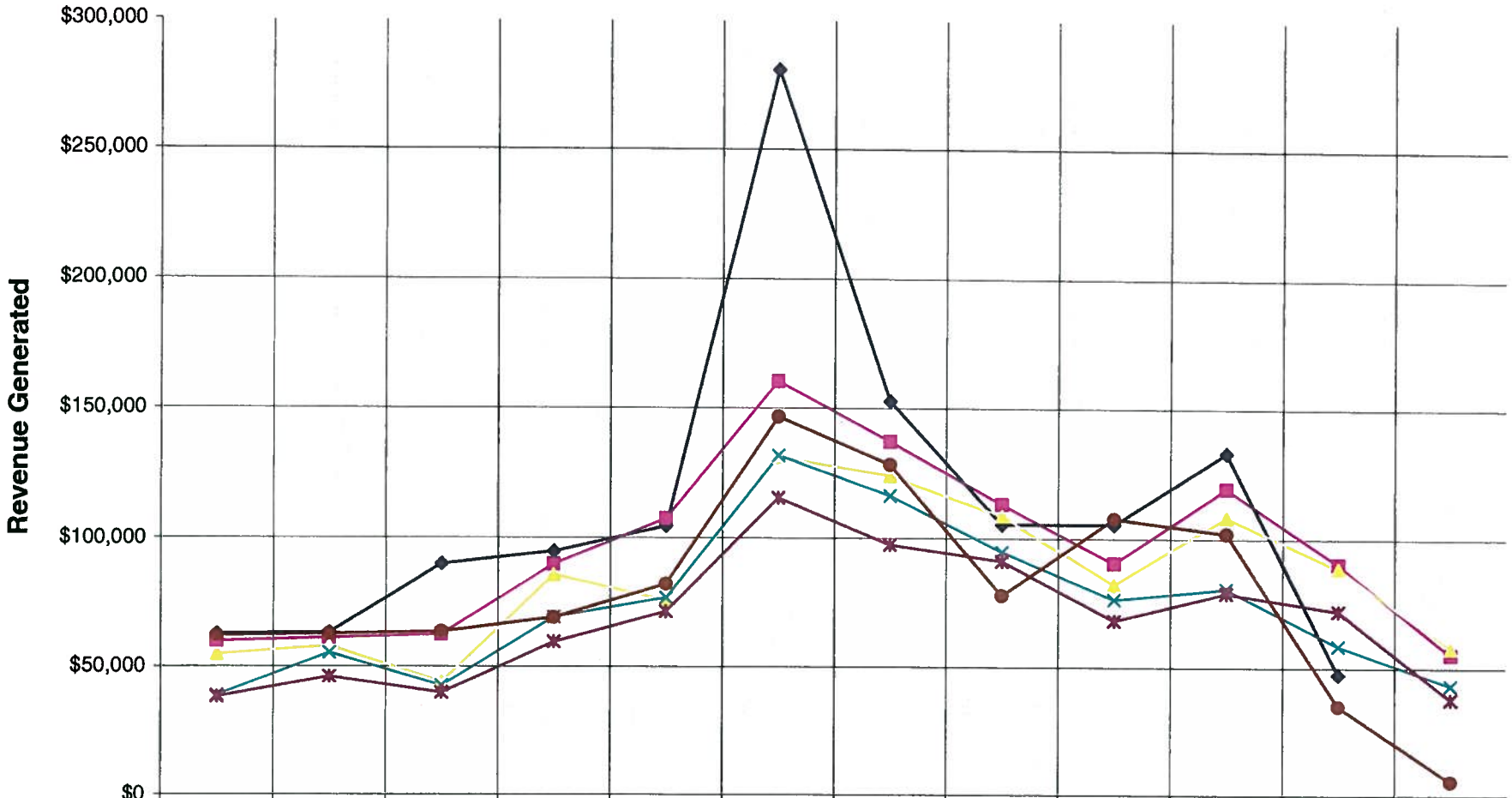
In addition to the enforcement of the ordinance, user fee revenues are used to maintain the beach facilities as well as provide shared-use path access to the beaches. An operating line-item budget is included in the transportation function in the supplemental schedules section of this document and the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

A grant in the amount of $925,300 from the TDC has been applied for and tentatively approved to augment beach maintenance. Since the County's budget process runs simultaneously with the City's, the beach parking fund's revenue will be amended by the grant amount upon receipt of the grant award.

Enterprise Funds
Beach Parking
Fund No. 470
(Non-GAAP Budgetary Basis)

	Fiscal Year 2006-07 Actual	Fiscal Year 2007-08 Actual	Fiscal Year 2009 Adopted Budget	Fiscal Year 2009 Amended Budget	Fiscal Year 2009 Estimated Actual	FY 10 Proposed	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed
Beginning Unrestricted Net Ass	36,421	134,654	212,468	207,473	207,473	325,693	(697,717)	(1,493,728)	(2,203,739)	(2,856,751)
Estimated Revenue										
Licenses and Permits										
Beach Parking Permits	74,029	78,710	70,000	70,000	89,445	70,000	70,000	70,000	70,000	70,000
Intergovernmental Revenue	1,065,785	1,463,374	-	2,026,345	1,890,845	-	0	0	0	0
Charges for Services							0	0	0	0
Parking Fees	970,330	1,081,316	920,000	920,000	1,199,179	920,000	920,000	920,000	920,000	920,000
Fines and Forfeitures	In Gen'l Fund	119,639	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Miscellaneous							-	-	-	-
Refund of Prior Year Expense			-			-	-	-	-	-
Interest Earnings	4,271	7	-	-	-	-	-	-	-	-
							-	-	-	-
Other Financing Sources							-	-	-	-
Transfers In	69,349	-		-	-	-	-	-	-	-
Disposition of Fixed Assets	(32,033)	-	-	-	-	-	-	-	-	-
Sales tax due to the state	-	-	(27,600)	(27,600)	(71,953)	(55,200)	(55,200)	(55,200)	(55,200)	(55,200)
Total Estimated Revenue and Other Financing Sources	2,188,152	2,877,699	1,274,868	3,296,218	3,414,989	1,360,493	337,083	(458,928)	(1,168,939)	(1,821,951)
Appropriations										
Public Safety										
Personal Services	427,106	547,934	538,039	518,627	461,473	493,741	143,880	143,880	143,880	143,880
Operating Expense	368,163	415,365	394,114	398,543	433,280	378,710	378,710	378,710	378,710	378,710
Capital Outlay	-	-	230,000	330,000	330,000	90,000	120,000	145,000	80,000	130,000
Total Public Safety	795,269	963,299	1,162,153	1,247,170	1,224,753	962,451	642,590	667,590	602,590	652,590
Natural Resources										
Operating Expense	41,824	92,914	110,000	131,000	131,000	110,000	110,000	110,000	110,000	110,000
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Natural Resources	41,824	92,914	110,000	131,000	131,000	110,000	110,000	110,000	110,000	110,000
Transportation										
Personal Services	452,219	395,714	407,744	405,755	400,469	527,160	201,622	201,622	201,622	201,622
Operating Expense	613,785	617,165	574,098	678,339	622,439	458,599	458,599	458,599	458,599	458,599
Capital Outlay	-	-	-	806,135	710,635	-	418,000	307,000	315,000	300,000
Total Transportation	1,066,003	1,012,879	981,842	1,890,229	1,733,543	985,759	1,078,221	967,221	975,221	960,221
Total Operating Expenditure:	1,903,097	2,069,092	2,253,995	3,268,399	3,089,296	2,058,210	1,830,811	1,744,811	1,687,811	1,722,811
Non-Operating Expenditures										
Depreciation	63,151	100,665	-	-	-	-	-	-	-	-
Reserve for Pay & Classificatic	-	-	-	-	-	-	-	-	-	-
Non-Operating Expenditures	63,151	100,665	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-	-
Total Appropriations	1,966,247	2,169,757	2,253,995	3,268,399	3,089,296	2,058,210	1,830,811	1,744,811	1,687,811	1,722,811
Change in Net Assets	185,483	573,289								
Beginning Net Assets	971,583	1,157,067								
Ending Net Assets	1,157,067	1,730,355	(979,127)	27,819	325,693	(697,717)	(1,493,728)	(2,203,739)	(2,856,751)	(3,544,762)
Restricted Net Assets	1,022,412	1,522,882								
Unrestricted Net Assets	134,654	207,473	-	-	-	-	-	-	-	-
Total Uses of Funds			1,274,868	3,296,218	3,414,989	1,360,493	337,083	(458,928)	(1,168,939)	(1,821,951)

Beach Parking Revenue Graph By Fiscal Year



	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug*	Sept
2009	$62,731	$63,303	$89,803	$94,670	$104,531	$280,814	$152,651	$105,386	$105,492	$133,033	$47,335	
2008	$59,779	$61,086	$62,516	$89,697	$107,484	$160,368	$137,207	$113,234	$90,400	$119,394	$90,254	$55,241
2007	$54,696	$57,949	$43,833	$85,714	$75,781	$131,290	$124,090	$108,709	$82,224	$108,464	$88,799	$57,716
2006	$38,624	$55,247	$42,341	$69,270	$76,779	$131,733	$116,490	$94,771	$76,431	$80,627	$58,524	$43,093
2005	$37,948	$45,920	$39,549	$59,546	$71,427	$115,467	$97,493	$91,178	$68,139	$78,917	$72,044	$37,610
2004	$62,080	$62,693	$63,607	$69,008	$82,084	$146,723	$128,388	$77,837	$107,729	$102,032	$34,794	$5,646

*August 2009 partial month