

City of Sanibel, Florida

Budget Summary

Budget Summary
City of Sanibel - Fiscal Years 2008-2010

	FY 07-08 <u>Actual</u>	FY 08-09 <u>Adopted</u>	FY 08-09 <u>Proj Actual</u>	FY 09-10 <u>Proposed</u>	FY10 Proposed to FY09 Adopted Amount of Increase (Decrease)	% Change Proposed To Adopted	FY10 Proposed to FY09 Project Amount of Increase (Decrease)	% Change Proposed To Projected
Est Beginning Fund Balance	23,375,882	13,163,614	24,710,632	17,678,472	4,514,858	34.30%	(7,032,160)	-28.46%
Revenues								
Ad Valorem Taxes	11,739,294	12,640,187	12,048,288	12,390,479	(249,708)	-1.98%	342,191	2.84%
Other Taxes	2,467,881	2,085,726	2,269,101	2,102,760	17,034	0.82%	(166,341)	-7.33%
Licenses & Permits	1,844,973	1,490,941	1,513,387	1,439,385	(51,556)	-3.46%	(74,002)	-4.89%
Intergovernmental Revenue	1,947,650	1,650,432	4,218,413	1,619,022	(31,410)	-1.90%	(2,599,392)	-61.62%
Charges for Services	8,834,570	8,171,295	8,910,567	8,563,799	392,504	4.80%	(346,768)	-3.89%
Fines & Forfeitures	224,182	179,800	195,904	189,100	9,300	5.17%	(6,804)	-3.47%
Miscellaneous Revenue	874,443	812,341	1,466,025	1,351,542	539,201	66.38%	(114,483)	-7.81%
Non-Revenue	4,069,384	155,000	(71,953)	-	(155,000)	-100.00%	71,953	-100.00%
Reserve for Undercollection	-	(703,275)	-	(662,422)	40,853	-5.81%	(662,422)	
Total Revenue	32,002,377	26,482,447	30,549,732	26,993,665	511,218	1.93%	(3,556,068)	-11.64%
Transfers In	7,490,103	3,995,679	4,374,608	5,215,681	1,220,002		841,073	
Total Sources of Funds	62,868,362	43,641,740	59,634,974	49,887,818	6,246,079	14.31%	(9,747,156)	-16.34%
Expenditures								
Operating Expenditures								
General Government	5,147,088	4,954,441	4,298,131	4,846,631	(107,810)	-2.18%	548,500	12.76%
Public Safety	4,672,683	4,898,874	4,473,876	4,901,007	2,133	0.04%	427,131	9.55%
Physical Environment	7,286,444	6,544,043	5,679,649	5,675,520	(868,523)	-13.27%	(4,131)	-0.07%
Transportation	5,844,174	8,287,108	7,397,921	6,943,079	(1,344,029)	-16.22%	(454,842)	-6.15%
Economic Environment	246,383	252,116	300,376	251,896	(220)	-0.09%	(48,480)	-16.14%
Human Services	1,000	1,000	1,000	260,544	259,544	25954.45%	259,544	25954.45%
Culture/Recreation	3,264,112	2,754,201	2,915,399	2,859,367	105,166	3.82%	(56,032)	-1.92%
Non-Expenditure Disbursements	6,041,636	12,526,235	12,515,541	5,945,000	(6,581,235)	-52.54%	(6,570,541)	-52.50%
Total Operating Expenditures	32,503,520	40,218,018	37,581,892	31,683,044	(8,534,974)	-21.22%	(5,898,850)	
Transfers to Other Funds	-	3,995,679	4,374,608	5,215,681	1,220,002	30.53%	841,073	19.23%
Estimated Ending Fund Balance	30,364,842	(571,957)	17,678,473	12,989,094	13,561,051	-2370.99%	(4,689,380)	-26.53%
Total Uses of Funds	62,868,362	43,641,740	59,634,974	49,887,818	6,246,079	14.31%	(9,747,156)	-16.34%

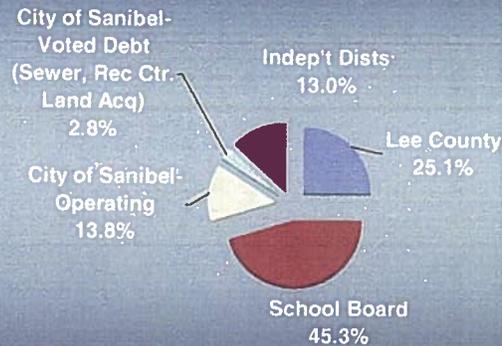
Budget Summary
City of Sanibel - Fiscal Year 2009-2010

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Total
Est Beginning Fund Balance	10,932,606	1,875,462	553,009	2,684,966	1,632,429	17,678,472
Revenues						
Ad Valorem Taxes	10,315,334	-	783,605	-	1,291,540	12,390,479
Other Taxes	567,760	1,535,000	-	-	-	2,102,760
Licenses & Permits	7,600	1,361,785	-	-	70,000	1,439,385
Intergovernmental Revenue	785,626	788,396	-	-	45,000	1,619,022
Charges for Services	1,561,029	283,095	-	-	6,719,675	8,563,799
Fines & Forfeitures	51,500	17,600	-	-	120,000	189,100
Miscellaneous Revenue	103,614	41,590	51,351	500	1,154,487	1,351,542
Non-Revenue	-	-	-	-	-	-
Reserve for Undercollection	(515,767)	(614)	(39,180)	-	(106,861)	(662,422)
Total Revenue	<u>12,876,696</u>	<u>4,026,852</u>	<u>795,776</u>	<u>500</u>	<u>9,293,840</u>	<u>26,993,665</u>
Transfers In	835,000	3,162,945	426,318	791,418	-	5,215,681
Total Sources of Funds	<u>24,644,302</u>	<u>9,065,259</u>	<u>1,775,103</u>	<u>3,476,884</u>	<u>10,926,270</u>	<u>49,887,818</u>
Expenditures						
Operating Expenditures						
General Government	4,305,522	1,000	-	540,109	-	4,846,631
Public Safety	3,940,779	587,728	-	372,500	-	4,901,007
Physical Environment	466,468	648,000	-	-	4,561,052	5,675,520
Transportation	853,143	2,602,302	-	1,234,000	2,253,633	6,943,078
Economic Environment	-	251,896	-	-	-	251,896
Human Services	259,544	1,000	-	-	-	260,544
Culture/Recreation	627,110	2,232,257	-	-	-	2,859,367
Non-Expenditure Disbursements	590,000	-	1,220,044	-	4,134,956	5,945,000
Total Operating Expenditures	<u>11,042,567</u>	<u>6,324,182</u>	<u>1,220,044</u>	<u>2,146,609</u>	<u>10,949,641</u>	<u>31,683,043</u>
Transfers to Other Funds	3,965,681	1,250,000	-	-	-	5,215,681
Estimated Ending Fund Balance	<u>9,636,054</u>	<u>1,491,076</u>	<u>555,059</u>	<u>1,330,275</u>	<u>(23,371)</u>	<u>12,989,094</u>
Total Uses of Funds	<u>24,644,302</u>	<u>9,065,259</u>	<u>1,775,103</u>	<u>3,476,884</u>	<u>10,926,270</u>	<u>49,887,818</u>

City of Sanibel Budget Summary

FISCAL YEAR 2009-10 FINAL BUDGET					
GOVERNMENTAL FUNDS			BUSINESS-TYPE FUNDS	TOTAL	
	OPERATING BUDGET	CAPITAL BUDGET	TOTAL OPERATING & CAPITAL BUDGET	ENTERPRISE BUDGETS	
SOURCES OF FUNDS					
EST BEGINNING FUND BALANCE	13,361,077	2,684,966	16,046,043	1,632,429	17,678,472
REVENUES					
	2009				
	Millage				
Taxes					
Ad Valorem -Operating	2.2808	10,315,334	10,315,334	-	10,315,334
Ad Valorem -Voted Debt Land	0.0561	253,500	253,500	-	253,500
Ad Valorem -Voted Debt Rec Ctr	0.1172	530,105	530,105	-	530,105
Ad Valorem -Voted Debt Sewer	0.2856	-	-	1,291,540	1,291,540
Other Taxes		2,102,760	2,102,760	-	2,102,760
Licenses & Permits		-	1,369,385	70,000	1,439,385
Intergovernmental Revenue		-	1,574,022	45,000	1,619,022
Charges for Services		-	1,844,124	6,719,675	8,563,799
Fines & Forfeitures		-	69,100	120,000	189,100
Miscellaneous Revenue		196,555	197,055	1,154,487	1,351,542
TOTAL REVENUE		18,254,885	18,255,385	9,400,702	27,656,087
OTHER FINANCING SOURCES					
Capital Contributions		-	-	-	-
Debt Proceeds		-	-	-	-
Reserve for Undercollection		(555,561)	(555,561)	(106,861)	(662,422)
TOTAL SOURCES OF FUNDS		31,060,401	33,745,867	10,926,270	44,672,137
USES OF FUNDS					
EXPENDITURES					
General Government		4,306,522	4,846,631	-	4,846,631
Public Safety		4,528,507	4,901,007	-	4,901,007
Physical Environment		1,114,468	1,114,468	4,561,052	5,675,520
Transportation		3,455,446	4,689,446	2,253,633	6,943,079
Economic Environment		251,896	251,896	-	251,896
Human Services		260,544	260,544	-	260,544
Culture/Recreation		2,859,367	2,859,367	-	2,859,367
Total Operating Expenditures		16,776,749	18,923,358	6,814,685	25,738,043
OTHER USES					
Reserve for Contingencies		275,000	275,000	-	275,000
Reserve for Insurance Deductibles		315,000	315,000	-	315,000
Reserve for Disaster/Capital		-	-	50,000	50,000
Redemption of Long-term Debt		1,220,044	1,220,044	4,084,956	5,305,000
Ending Fund Balance/Ret Earnings		11,682,189	13,012,465	(23,371)	12,989,094
Total Other Uses		13,492,233	14,822,509	4,111,585	18,934,094
TOTAL USES OF FUNDS		30,268,983	33,745,867	10,926,270	44,672,137

ALLOCATION OF TOTAL TAXES PAID BY SANIBEL PROPERTY OWNER
BASED ON PROPOSED MILLAGE RATES



<u>Taxing Authority</u>	<u>Tax Year</u> 2009 <u>Proposed</u> <u>Millage Rate</u>	<u>Percent</u> <u>of Total</u> <u>Millage</u>	Average Taxable Value of Residence
			\$ 581,047
			<u>Average</u> <u>Residential</u> <u>Taxes Paid</u>
Lee County			
General	3.6506	22.1%	\$ 2,121.17
Capital	0.5000	3.0%	290.52
School Board			
State	5.2600	31.7%	3,056.31
Local	2.2480	13.6%	1,306.19
City of Sanibel			
Operating (*)	2.2808	13.8%	1,325.25
Voted Debt Sewer	0.2856	1.7%	165.95
Voted Debt-Land	0.0561	0.3%	32.60
Voted Debt-Rec Ctr	0.1172	0.8%	68.10
Independent Districts			
Sanibel Public Library	0.3750	2.3%	217.89
SFWMD-Everglades	0.0894	0.5%	51.95
WCIND	0.0394	0.2%	22.89
SFWMD	0.5346	3.2%	310.63
Fire District	0.8794	5.3%	510.97
Hyacinth Control	0.0277	0.2%	16.10
Mosquito Control	0.2132	1.3%	123.88
	<u>16.5570</u>	<u>100.0%</u>	<u>\$ 9,620.40</u>

(*) per Resolution 09-080

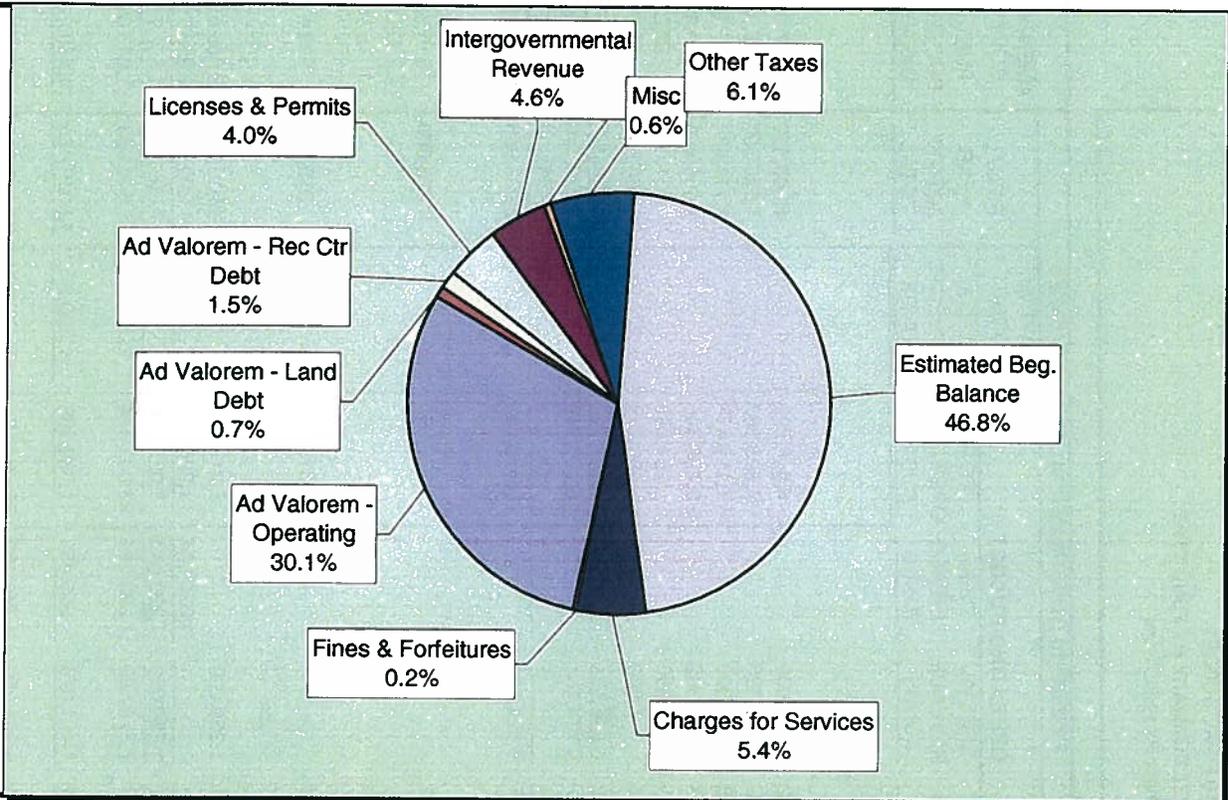
CITY OF SANIBEL
FISCAL YEAR 2009-10 FINAL BUDGET
GOVERNMENTAL FUNDS BUDGET SUMMARY BY FUND TYPE
EXPENDITURES SHOWN BY FUNCTION

FY 2009-10 GOVERNMENTAL FUNDS BUDGET							
	OPERATING BUDGET				CAPITAL BUDGET	FISCAL YEAR 2009-10 TOTAL	AMENDED GOVT'L FUNDS BUDGET 2008-09
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	TOTAL OPERATING BUDGET	CAPITAL PROJECTS FUNDS		
SOURCES OF FUNDS							
EST BEGINNING FUND BALANCE	10,932,606	1,875,462	553,009	13,361,077	2,684,966	16,046,043	19,460,643
	Tax Year 2009						
	Millage						
REVENUES							
Taxes							
Ad Valorem -Operating Millage	2.2808	10,315,334	-	10,315,334	-	10,315,334	10,579,884
Ad Valorem -Land Acq Debt Serv	0.0561	-	253,500	253,500	-	253,500	237,000
Ad Valorem -Rec Ctr. Debt Serv	0.1172	-	530,105	530,105	-	530,105	530,000
Other Taxes		567,760	1,535,000	2,102,760	-	2,102,760	2,004,476
Licenses & Permits		7,600	1,361,785	1,369,385	-	1,369,385	1,420,941
Intergovernmental Revenue		785,626	788,396	1,574,022	-	1,574,022	3,213,616
Charges for Services		1,561,029	283,095	1,844,124	-	1,844,124	1,975,560
Fines & Forfeitures		51,500	17,600	69,100	-	69,100	67,800
Miscellaneous Revenue		103,614	41,590	196,555	500	197,055	458,274
TOTAL REVENUE		13,392,463	4,027,466	834,956	18,254,885	500	18,255,385
OTHER FINANCING SOURCES							
Transfers from Other Funds		835,000	3,162,945	4,263,188	791,418	5,215,681	3,966,558
Debt Proceeds		-	-	-	-	-	-
Reserve for Undercollection		(515,767)	(614)	(39,180)	-	(555,561)	(611,010)
TOTAL OTHER FINANCING SOURCES		319,233	3,162,331	387,138	791,418	4,660,120	3,355,548
TOTAL SOURCES OF FUNDS		24,644,302	9,065,259	1,775,103	35,484,664	3,476,884	43,303,742
LESS: TRANSFERS BETWEEN FUNDS						(5,215,681)	(3,966,558)
NET SOURCES						33,745,867	39,337,184

**CITY OF SANIBEL
FISCAL YEAR 2009-10 FINAL BUDGET
GOVERNMENTAL FUNDS BUDGET SUMMARY BY FUND TYPE
EXPENDITURES SHOWN BY FUNCTION**

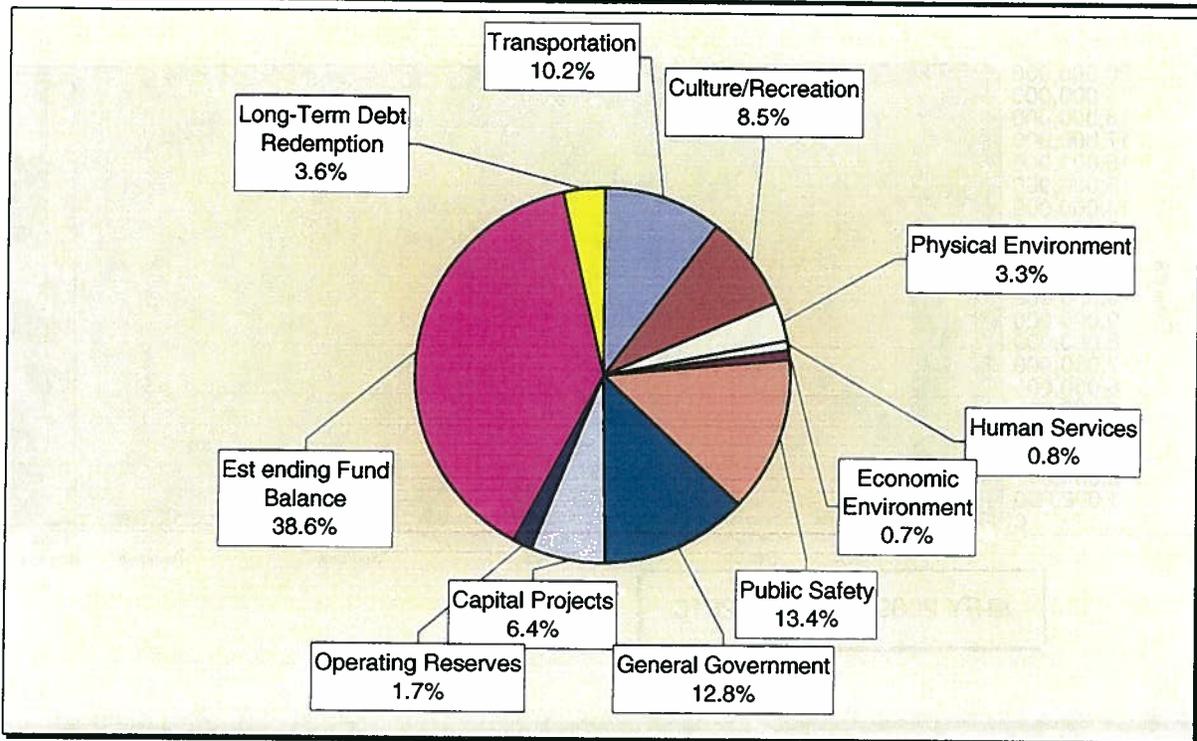
	FY 2009-10 GOVERNMENTAL FUNDS BUDGET					FISCAL YEAR 2009-10 TOTAL	AMENDED GOV'T'L FUNDS BUDGET 2008-09
	OPERATING BUDGET			CAPITAL BUDGET			
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	TOTAL OPERATING BUDGET	CAPITAL PROJECTS FUNDS		
USES OF FUNDS							
EXPENDITURES							
Operating Expenditures							
General Government	4,305,522	1,000	-	4,306,522	-	4,306,522	4,477,381
Public Safety	3,940,779	587,728	-	4,528,507	-	4,528,507	4,625,749
Physical Environment	466,468	648,000	-	1,114,468	-	1,114,468	1,257,168
Transportation	853,143	2,602,302	-	3,455,445	-	3,455,445	2,070,421
Economic Environment	-	251,896	-	251,896	-	251,896	552,272
Human Services	259,544	1,000	-	260,544	-	260,544	1,000
Culture/Recreation	627,110	2,232,257	-	2,859,367	-	2,859,367	2,846,955
Total Operating Expenditures	<u>10,452,567</u>	<u>6,324,182</u>	-	<u>16,776,749</u>	-	<u>16,776,749</u>	<u>15,830,946</u>
Capital Projects	-	-	-	-	2,146,609	2,146,609	4,155,074
TOTAL EXPENDITURES	<u>10,452,567</u>	<u>6,324,182</u>	-	<u>16,776,749</u>	<u>2,146,609</u>	<u>18,923,358</u>	<u>19,986,020</u>
NON-OPERATING EXPENDITURES							
Reserve for Contingencies	275,000	-	-	275,000	-	275,000	516,884
Reserve for Environmental Initiatives	-	-	-	-	-	-	1,200,000
Reserve for Classification Adj's	-	-	-	-	-	-	6,997
Reserve for Recreation Center Contingencies	-	-	-	-	-	-	-
Reserve for Insurance Deductibles	315,000	-	-	315,000	-	315,000	308,649
Reserve for Investment Pool Loss	-	-	-	-	-	-	-
Reserve for Disasters	-	-	-	-	-	-	4,500,000
Transfer to Other Funds	3,965,681	1,250,000	-	5,215,681	-	5,215,681	3,966,558
Redemption of Long-Term Debt	-	-	1,220,044	1,220,044	-	1,220,044	1,358,709
TOTAL NON-OPERATING EXPENDITURES	<u>4,555,681</u>	<u>1,250,000</u>	<u>1,220,044</u>	<u>7,025,725</u>	-	<u>7,025,725</u>	<u>11,857,797</u>
TOTAL APPROPRIATIONS	<u>15,008,248</u>	<u>7,574,182</u>	<u>1,220,044</u>	<u>23,802,474</u>	<u>2,146,609</u>	<u>25,949,083</u>	<u>31,843,817</u>
ESTIMATED ENDING FUND BALANCE	<u>9,636,054</u>	<u>1,491,076</u>	<u>555,059</u>	<u>11,682,189</u>	<u>1,330,275</u>	<u>13,012,465</u>	<u>11,459,924</u>
TOTAL USES OF FUNDS	<u>24,644,302</u>	<u>9,065,259</u>	<u>1,775,103</u>	<u>35,484,664</u>	<u>3,476,884</u>	<u>38,961,548</u>	<u>43,303,741</u>
LESS: TRANSFERS BETWEEN FUNDS						<u>(5,215,681)</u>	<u>(3,966,558)</u>
NET USES						<u>33,745,867</u>	<u>39,337,184</u>

CITY OF SANIBEL
WHERE THE MONEY COMES FROM
GOVERNMENTAL FUNDS
Fiscal Year 2009-10



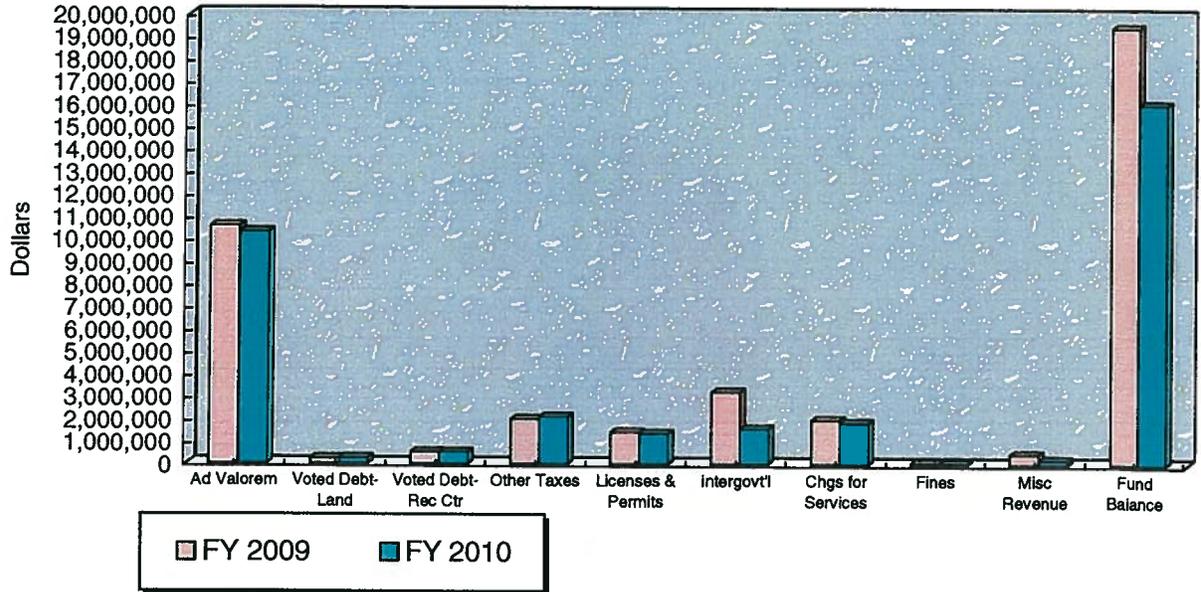
GOVERNMENTAL FUNDS		
SOURCES OF FUNDS	AMOUNT	PERCENT OF TOTAL
Est . Beginning Fund Balance	\$ 16,046,043	46.8%
REVENUES		
Ad Valorem Taxes - Operating Millage	\$ 10,315,334	30.1%
Ad Valorem Taxes - Land Voted Debt	253,500	0.7%
Ad Valorem Taxes - Rec Center Debt	530,105	1.5%
Other Taxes	2,102,760	6.1%
Licenses & Permits	1,369,385	4.0%
Intergovernmental Revenue	1,574,022	4.6%
Charges for Services	1,844,124	5.4%
Fines & Forfeitures	69,100	0.2%
Miscellaneous Revenue	197,055	0.6%
TOTAL REVENUE	\$ 18,255,385	100.0%
Reserve for Undercollection	(555,561)	
NET SOURCES OF FUNDS	\$ 33,745,867	

**CITY OF SANIBEL
WHERE THE MONEY GOES
GOVERNMENTAL FUNDS
Fiscal Year 2009-10**



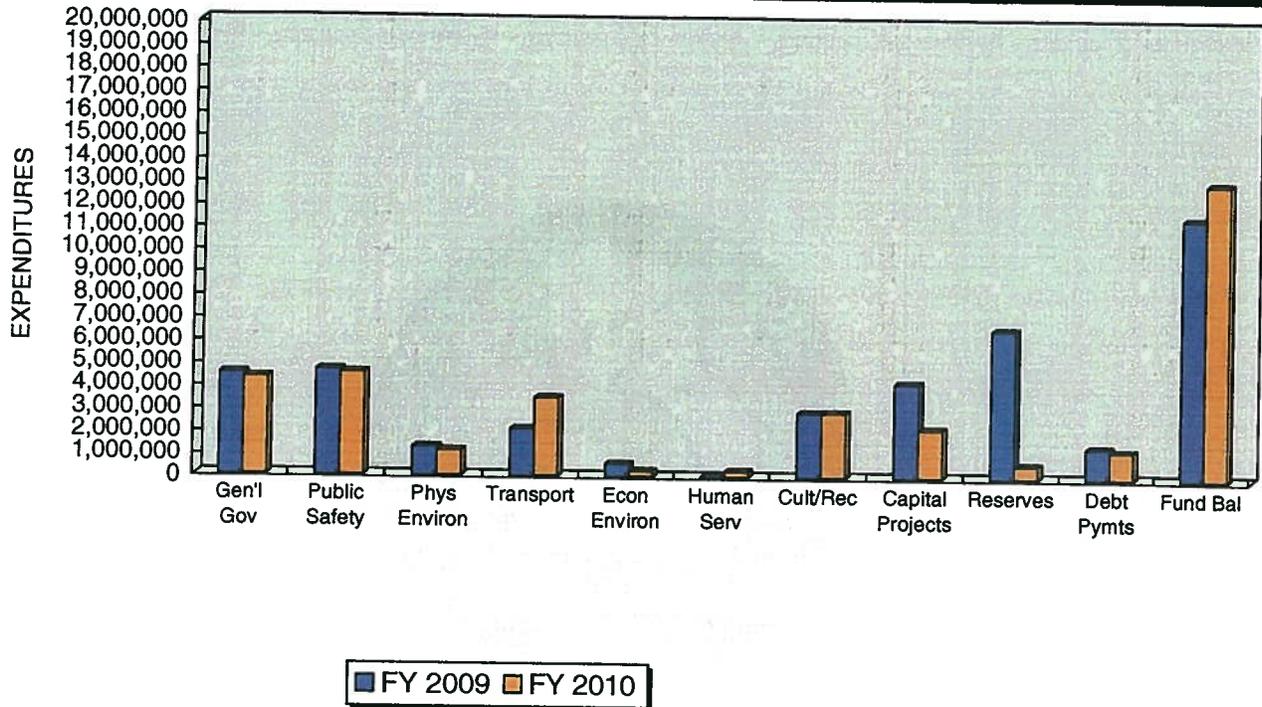
GOVERNMENTAL FUNDS		
USES OF FUNDS	AMOUNT	PERCENT OF TOTAL
OPERATING EXPENSES		
General Government	\$ 4,306,522	12.8%
Public Safety	4,528,507	13.4%
Physical Environment	1,114,468	3.3%
Transportation	3,455,446	10.2%
Economic Environment	251,896	0.7%
Human Services	260,544	0.8%
Culture & Recreation	2,859,367	8.5%
TOTAL OPERATING EXPENDIETURES	\$ 16,776,749	
OPERATING RESERVES	590,000	1.7%
CAPITAL PROJECTS and RESERVES	2,146,609	6.4%
REDEMPTION OF LONG-TERM DEBT	1,220,044	3.6%
Estimated Ending Fund Balance	<u>13,012,465</u>	38.6%
TOTAL USES OF FUNDS	\$ <u>33,745,867</u>	100.0%

**CITY OF SANIBEL
COMPARISON OF SOURCES OF FUNDS
GOVERNMENTAL FUNDS BUDGET**



	FY 2009 BUDGET AS AMENDED	FY 2010 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	PERCENT CHANGE
OPERATING SOURCES OF FUNDS				
Revenue				
Ad Valorem Taxes-Operating	\$ 10,579,884	\$ 10,315,334	\$ (264,550)	-2.5%
Ad Valorem Taxes-Land DS	237,000	253,500	16,500	7.0%
Ad Valorem Taxes-Rec Ctr DS	530,000	530,105	105	0.0%
Other Taxes	2,004,476	2,102,760	98,284	4.9%
Licenses & Permits	1,420,941	1,369,385	(51,556)	-3.6%
Intergovernmental Revenue	3,213,616	1,574,022	(1,639,594)	-51.0%
Charges for Services	1,975,560	1,844,124	(131,436)	-6.7%
Fines & Forfeitures	67,800	69,100	1,300	1.9%
Miscellaneous Revenue	458,274	197,055	(261,219)	-57.0%
TOTAL REVENUE	\$ 20,487,551	\$ 18,255,385	\$ (2,232,166)	-10.9%
OTHER FINANCING SOURCES				
Estimated Beginning Fund Balance	19,460,643	16,046,043	(3,414,600)	-17.5%
TOTAL SOURCES OF FUNDS	39,948,194	34,301,428	(5,646,766)	-14.1%
Reserve for Undercollection	(611,010)	(555,561)	55,449	-9.1%
NET BUDGET	\$ 39,337,184	\$ 33,745,867	\$ (5,591,317)	-14.2%

**CITY OF SANIBEL
COMPARISON OF USES OF FUNDS
BY FUNCTION
GOVERNMENTAL FUNDS**



	FY 2009 BUDGET AS AMENDED	FY 2010 PROPOSED BUDGET	AMOUNT OF INCREASE (DECREASE)	PERCENT CHANGE
USES OF FUNDS by Function				
Expenditures				
General Government	\$ 4,477,381	\$ 4,306,522	\$ (170,859)	-3.8%
Public Safety	4,625,749	4,528,507	(97,242)	-2.1%
Physical Environment	1,257,168	1,114,468	(142,700)	-11.4%
Transportation	2,070,421	3,455,445	1,385,024	66.9%
Economic Environment	552,272	251,896	(300,376)	-54.4%
Human Services	1,000	260,544	259,544	25954.4%
Culture/Recreation	2,846,955	2,859,367	12,411	0.4%
Total Operating Expenditures	\$ 15,830,946	\$ 16,776,749	\$ 945,803	6.0%
Capital Projects	\$ 4,155,074	\$ 2,146,609	(2,008,465)	-48.3%
Reserve for Contingency & Capital	6,532,530	590,000	(5,942,530)	-91.0%
Redemption of Long-term Debt	1,358,709	1,220,044	(138,665)	-10.2%
Ending Fund Balance	11,459,924	13,012,465	1,552,541	13.5%
NET BUDGET	\$ 39,337,184	\$ 33,745,867	\$ (5,591,317)	-14.2%



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Governmental Funds Budget

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

Operating Budget - The operating budget includes the:

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

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

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

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



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City of Sanibel, Florida

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City of Sanibel, Florida

General Fund
Fund No. 001

Sources of Funds

Beginning Fund Balance:

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

It is estimated that \$10,932,606 of fund balance will be available at the end of FY 2009 to carry-forward to FY 2010.

Taxes:

Property (ad valorem) tax, determined by the levy of an operating millage rate, is the City's primary revenue source providing \$10,315,334 (41.9%) of general fund sources. This amount of tax revenue is calculated based on the levy of a 2.2808 operating millage rate on Sanibel's 2009 assessed taxable value of \$4,522,682,220, which is .0599 mills lower than the rolled-back tax rate of 2.3407. To calculate the property tax revenue to be derived from a mill rate, divide the assessed taxable value by 1000, and multiply by the proposed mill rate.

The rolled-back rate is the rate which would generate the same property tax revenue that was generated in the prior year, excluding valuation changes resulting from new construction. To calculate the rolled-back millage rate subtract the value of new construction from the new assessed taxable value, divide the result by 1000 and then divide the prior year's total property tax revenue into the result. The proposed rate will reduce tax collections for operating expense by \$264,550 from the roll-back rate.

Other taxes in the general fund include the communications services tax and casualty insurance premium tax estimated to generate \$514,106 and \$53,654 respectively in FY 2010. The communications service tax is expected to increase by 2.8% and the casualty insurance premium tax is budgeted at the same amount as received in FY2009. Prior to FY2010 the tax section also included local option gas taxes. These taxes have been moved to a newly created special revenue fund in FY10 in order to clearly align the revenue and expenses for which the taxes are received. This change is discussed at length in the section of the budget message entitled Statement No. 54 of the Governmental Accounting Standards Board (GASB). Gas taxes are estimated to be \$1,250,000 in FY10, unchanged from FY2009.

Revenue projections for FY10 property taxes are derived using a rate of 2.2808 a .0599 mill reduction from of the rolled back rate of 2.3407. Revenue projections for other taxes in the general fund are based on trend analysis of prior years' activity compared to year-to-date actual revenues; projections are adjusted to reflect any deviation from the trend based on current revenues,

City of Sanibel, Florida

estimates from the state of Florida's Department of Revenue, and staff's expert judgment concerning expected economic conditions in FY10.

Licenses and Permits:

Licenses and permits provide \$7,600 or .03% of general fund revenues. For FY10, revenues of \$6,000 from a special events permit fee enacted in 2007, plus \$1,600 from dog licenses, is budgeted.

Intergovernmental Revenue:

Intergovernmental revenue is estimated to generate \$785,626 or 3.2% of the general fund's source of funds. These revenue types include state-shared revenues such as state revenue sharing, alcoholic beverage licenses, half-cent sales tax, etc. and are collected by the state and re-distributed to the cities and counties based on state-mandated formulas.

Revenue projections for these taxes are based on trend analysis of prior years' activity compared to year-to-date actual revenues; projections are adjusted to reflect any deviation from the trend based on current revenues, estimates from the state of Florida's Department of Revenue, and staff's expert judgment concerning expected economic conditions in FY10.

Charges for Services:

Charges for services are estimated to provide \$1,561,029 (6.3%) of revenue to the general fund. These sources include planning-type (development) permits, solid waste tipping fees, and indirect costs charged to the building department, ballpark maintenance fund and enterprise funds for central services provided to those self-supporting funds.

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

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

Fines and Forfeitures:

Fines and forfeitures, including court fines, parking and other ordinance violations, are estimated to contribute \$51,500 (0.2%) of general fund sources. Projections are based on trend analysis of prior year's activity.

Miscellaneous Revenues:

Miscellaneous revenue includes interest earnings, rents and contributions. This revenue source is estimated at \$103,614 (0.42%) of general fund sources. Projections for interest earnings are based on the assumption that current economic conditions will continue for the foreseeable future.

City of Sanibel, Florida

Other Non-revenues:

In FY10 \$835,000 will be transferred to the general fund from the special revenue franchise & occupational license fund. Non-revenues also include a reserve for under-collection of other revenues in the amount of \$515,767. This amount is equal to 5% of ad valorem tax revenue. Ad valorem tax revenue is budgeted at 100% of the 2.2808 millage rate levy; however, because taxpayers take advantage of the discount afforded by paying their taxes in the months of November through February, the City never collects 100% of the levied revenue. Recognizing this, the state permits up to 5% of the tax levy to be reserved for under-collection.

Uses of Funds

Uses of funds are broken down by functional classification, as they are required to be reported to the state of Florida each year. Although the City's budget is legally adopted at the fund level, each of the departments included in the functional classification has a respective line-item detail budget included in the supplemental schedule section of this document. Each department has also included an organization chart and department narrative describing its mission, activities and goals for FY 2010. Please see the supplemental schedules section of this document for this information.

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

General Government

The legislative and administrative department's budgets equal \$248,590 and \$726,992 respectively for FY 2010. The MIS department is also included as a general government function and its FY 2010 budget is \$700,858. The finance department is budgeted at \$851,474 and the legal department at \$551,903. Planning has a budget of \$656,919 and city-wide insurance/other general government department (excluding workers compensation) is estimated to cost \$568,786 in FY 2010.

The respective percent change of each department's FY 2010 budget over or under the prior year's amended budget and the explanation of the change are included in the supplemental schedules section of this document.

Public Safety

The police department is included in the budget at \$3,916,749 and the Sanibel emergency management plan (SEMP) at \$24,030.

Physical Environment

The physical environment function includes the recycling department, budgeted at \$51,480 and the natural resources management department, budgeted at \$414,988 for FY 2010.

Transportation

The public works department, excluding the streets division that is now found in special revenue Fund 101, is budgeted at \$853,143.

City of Sanibel, Florida

Economic Environment

The below market rate housing program is moving from a special revenue fund to the general fund in FY10. Pursuant to the terms of an agreement with the nonprofit organization Community Housing and Resources, Inc. (CHR) its budget is \$259,544. This agreement will expire on September 30, 2012.

Culture/Recreation

Public facilities maintenance is budgeted at \$479,009 and the performing arts facility, Barrier Island Group (BIG) Arts, at \$9,850. The City's contribution to the Historical Museum and Village, through a contract expiring on September 30, 2012, is budgeted at \$138,251.

Non-Operating Expenditures

Non-operating expenditures include the City's various reserves and transfers to other funds (interfund transfers). Interfund transfers represent revenue that is collected in one fund (like the general fund) but is used in another fund (like debt service or capital project funds). For example, several of the City's debts are secured by a covenant to budget and appropriate legally available non-ad valorem revenue. Most of the City's non-ad valorem revenue is accounted for in the general fund. The non-ad valorem revenue that is not used in the general fund for essential services is available to pay the debt obligations. Therefore, the revenue is collected in the general fund and transferred to the debt service fund, where it is expended to make the required principal and interest payment on the debt. There is a schedule of interfund transfers included in the supplemental schedules section of this document.

The City's reserves for FY 2010 include \$275,000 for the annual contingency reserve to meet unexpected events; \$315,000 has been reserved for meeting insurance deductibles

Ending Fund Balance

The ending fund balance has three components. The first is a 17% cash flow reserve dictated by the City's fund balance policy and funds which are available for appropriation in FY10. This \$1.77 million cash flow reserve will provide operational cash for October and November of FY10 until the first distribution of ad valorem tax revenue is received from the Lee County Tax Collector in early December. The second component is a reserved balance of \$1,753,016 which includes the remaining \$1,750,000 owed to the general fund by the sewer fund for a \$3,500,000 loan made to the sewer fund. The loan is being repaid in 10 annual payments of \$350,000, pursuant to Resolution #06-118 adopted August 15, 2006. The remainder of ending fund balance is the amount budgeted to be available for appropriation in the subsequent fiscal year (FY 2011) as beginning fund balance and is projected to be \$6.1 million at the end of FY 2010.

**CITY OF SANIBEL
GENERAL FUND
SUMMARY**

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09			FY 10 PROPOSED	FY 11 PROPOSED	FY 12 PROPOSED	FY 13 PROPOSED	FY 14 PROPOSED
			ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL					
SOURCES OF FUNDS										
BEGINNING FUND BALANCE,	13,720,436	15,663,984	9,408,131	12,660,045	15,113,061	10,932,606	9,636,054	7,028,044	3,534,486	2,820,169
ESTIMATED REVENUE										
TAXES										
Ad Valorem Taxes	11,973,525	11,004,197	10,579,884	10,579,884	10,050,890	10,315,334	10,315,334	10,315,334	10,315,334	10,315,334
Local Option Gas Tax	937,714	880,800	700,000	654,500	802,093	To Fund-101				
\$.05 Local Option Gas Tax	694,856	643,391	550,000	514,250	608,366					
Communications Services Tax	556,781	557,306	500,000	500,000	514,106	514,106	514,106	514,106	514,106	514,106
Casualty Insurance Premium Tax	50,726	53,654	50,726	50,726	53,654	53,654	53,654	53,654	53,654	53,654
TOTAL TAXES	14,213,601	13,139,348	12,380,610	12,299,360	12,029,109	10,883,094	10,883,094	10,883,094	10,883,094	10,883,094
LICENSES & PERMITS										
Special Events Permits	4,455	9,305	6,000	6,000	6,255	6,000	6,000	6,000	6,000	6,000
Dog Licenses	1,592	1,795	1,600	1,600	1,721	1,600	1,600	1,600	1,600	1,600
Utility	-	-	-	-	-	-	-	-	-	-
Graphics	-	-	-	-	-	-	-	-	-	-
Vehicle Weight Permits	-	-	-	-	-	-	-	-	-	-
Mangrove Trimming	-	-	-	-	-	-	-	-	-	-
TOTAL LICENSES & PERMITS	6,047	11,100	7,600	7,600	7,976	7,600	7,600	7,600	7,600	7,600
INTERGOVERNMENTAL REVENUE										
Federal Grants	4,640	21,360	-	832,036	832,034	-	-	-	-	-
Payment in Lieu of Taxes-Federal	140,853	136,200	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000
State Grants	-	1,171	-	47,213	47,212	-	-	-	-	-
State Shared Revenues:										
State Revenue Sharing Proceeds	197,057	153,597	126,000	121,590	138,466	138,466	138,466	138,466	138,466	138,466
Mobile Home License Rebate	2,525	2,404	2,500	2,500	1,656	2,500	2,500	2,500	2,500	2,500
Alcoholic Beverage License	15,812	14,982	15,000	15,000	15,146	15,000	15,000	15,000	15,000	15,000
Half-cent Sales Tax	578,076	466,634	409,430	389,368	392,710	392,710	392,710	392,710	392,710	392,710
Motor Fuel Tax Rebate	5,562	11,931	5,500	5,500	5,768	5,500	5,500	5,500	5,500	5,500
Municipal Solid Waste	43,049	68,550	45,000	45,000	50,019	45,000	45,000	45,000	45,000	45,000
Occupational License Rebate	5,437	3,713	4,500	4,500	4,051	3,500	3,500	3,500	3,500	3,500
Grants from Other Local Units	76,954	172,339	78,710	199,896	199,896	39,450	-	-	-	-
Payment in Lieu of Taxes-Local	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL INTERGOVERN. REVENUES	1,077,466	1,080,382	830,140	1,806,103	1,830,458	785,626	746,176	746,176	746,176	746,176
CHARGES FOR SERVICES										
General Government										
Development Permit Fees	264,968	294,530	240,000	240,000	220,000	220,000	220,000	220,000	220,000	220,000
Wastewater Disposal Permits	-	1,539	-	-	1,439	-	-	-	-	-
Sign Permits	7,804	8,266	7,000	7,000	7,089	7,000	7,000	7,000	7,000	7,000
Other LDC Actions	24,404	32,419	25,000	25,000	23,556	23,556	23,556	23,556	23,556	23,556
Fee for Lien Research	4,699	3,854	4,000	4,000	3,490	3,490	3,490	3,490	3,490	3,490
Sale of Maps & Publications	6,718	7,064	1,200	1,200	2,921	1,200	1,200	1,200	1,200	1,200
Indirect Cost Services	1,364,367	1,298,273	1,050,000	1,223,562	1,223,562	1,078,783	1,078,783	1,078,783	1,078,783	1,078,783
Collection Administration Fees	2,749	2,838	2,000	2,000	1,864	2,000	2,000	2,000	2,000	2,000
SUB-TOTAL TO CARRY FORWARD	1,675,710	1,648,783	1,329,200	1,502,762	1,483,921	1,336,029	1,336,029	1,336,029	1,336,029	1,336,029

**CITY OF SANIBEL
GENERAL FUND
SUMMARY**

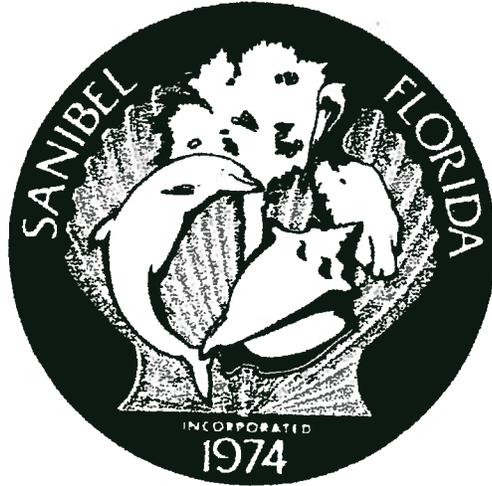
	2008-09					FY 10 PROPOSED	FY 11 PROPOSED	FY 12 PROPOSED	FY 13 PROPOSED	FY 14 PROPOSED
	2006-07 ACTUAL	2007-08 ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL					
CHARGES FOR SERVICES (cont'd)										
SUB-TOTAL FORWARDED	<u>1,675,710</u>	<u>1,648,783</u>	<u>1,329,200</u>	<u>1,502,762</u>	<u>1,483,921</u>	<u>1,336,029</u>	<u>1,336,029</u>	<u>1,336,029</u>	<u>1,336,029</u>	<u>1,336,029</u>
Public Safety										
Police Services	24,913	34,770	27,500	27,500	24,783	25,000	25,000	25,000	25,000	25,000
Engineering Services	650		-	-	-	-	-	-	-	-
Solid Waste Tipping Fees	190,496	224,242	200,000	200,000	201,764	200,000	200,000	200,000	200,000	200,000
Culture/Recreation										
Program Activity Fees										
Senior Aerobics	14,630	4,178	-	-	3,302	Moved To F-170				
TOTAL CHARGES FOR SERVICES	<u>2,012,221</u>	<u>1,911,973</u>	<u>1,556,700</u>	<u>1,730,262</u>	<u>1,713,850</u>	<u>1,561,029</u>	<u>1,561,029</u>	<u>1,561,029</u>	<u>1,561,029</u>	<u>1,561,029</u>
FINES & FORFEITURES										
Court Fines	59,517	48,724	46,500	46,500	56,893	46,500	46,500	46,500	46,500	46,500
Parking Violations	113,249					Moved to F-470				
Violation of Local Ordinances	36,691	7,925	3,700	3,700	6,623	5,000	5,000	5,000	5,000	5,000
TOTAL FINES & FORFEITURES	<u>209,457</u>	<u>56,649</u>	<u>50,200</u>	<u>50,200</u>	<u>63,516</u>	<u>51,500</u>	<u>51,500</u>	<u>51,500</u>	<u>51,500</u>	<u>51,500</u>
MISCELLANEOUS REVENUES										
Interest Earnings	838,663	226,496	276,771	176,771	158,419	75,000	75,000	150,000	150,000	150,000
Rents & Royalties	22,869	25,246	17,614	17,614	20,959	17,614	17,614	17,614	17,614	17,614
Contributions	5,500	12,720	500	22,741	21,741	500	500	500	500	500
Ins Proceeds/Sale of Fixed Assets	24,237	52,628	20,000	20,000	8,257	8,000	8,000	8,000	8,000	8,000
Refund of Prior Years Expenditures	1,283	8,113	-	-	-	-	-	-	-	-
Other Miscellaneous Revenue/Gain on Investment	4,098	37,850	2,500	(155,896)	(155,761)	2,500	2,500	2,500	2,500	2,500
TOTAL MISCELLANEOUS REVENUE	<u>896,650</u>	<u>362,853</u>	<u>317,385</u>	<u>81,230</u>	<u>53,615</u>	<u>103,614</u>	<u>103,614</u>	<u>178,614</u>	<u>178,614</u>	<u>178,614</u>
TOTAL ESTIMATED REVENUE	<u>18,415,441</u>	<u>16,542,305</u>	<u>15,142,635</u>	<u>15,974,755</u>	<u>15,698,524</u>	<u>13,392,463</u>	<u>13,353,013</u>	<u>13,428,013</u>	<u>13,428,013</u>	<u>13,428,013</u>
OTHER FINANCING SOURCES										
NON-REVENUES										
Transfers In	192,731	941,975	70,000	210,139	367,632	835,000	702,000	797,309	867,000	872,000
Debt Proceeds										
Less: Reserve for Undercollection	-	-	(528,994)	(528,994)	-	(515,767)	(515,767)	(515,767)	(515,767)	(515,767)
TOTAL OTHER FINANCING SOURCES	<u>192,731</u>	<u>941,975</u>	<u>(458,994)</u>	<u>(318,855)</u>	<u>367,632</u>	<u>319,233</u>	<u>186,233</u>	<u>281,542</u>	<u>351,233</u>	<u>356,233</u>
TOTAL BEGINNING FUND BALANCE, ESTIMATED REVENUE & OTHER FINANCING SOURCES	<u>32,328,608</u>	<u>33,148,265</u>	<u>24,091,772</u>	<u>28,315,945</u>	<u>31,179,216</u>	<u>24,644,302</u>	<u>23,175,300</u>	<u>20,737,599</u>	<u>17,313,792</u>	<u>16,804,414</u>

**CITY OF SANIBEL
GENERAL FUND
SUMMARY**

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09			FY 10 PROPOSED	FY 11 PROPOSED	FY 12 PROPOSED	FY 13 PROPOSED	FY 14 PROPOSED
			ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL					
USES OF FUNDS										
GENERAL GOVERNMENT										
Legislative	384,480	303,282	296,800	284,673	264,596	248,590	278,589	248,589	278,589	248,589
Administrative	855,872	818,782	766,541	739,001	753,075	726,992	726,993	726,993	726,993	726,993
Management Information Systems	525,865	728,839	741,006	729,918	684,768	700,858	709,158	709,158	706,158	706,158
Finance	800,373	906,151	846,595	872,457	889,608	851,474	851,474	851,474	851,474	851,474
Legal	682,673	599,677	649,260	600,429	584,802	551,903	551,904	551,904	551,904	551,904
Planning	1,094,191	1,217,289	842,458	817,190	705,304	656,919	621,318	621,318	621,318	621,318
Insurance/Other General Government	354,149	394,923	402,671	432,713	362,478	568,786	536,286	536,286	536,286	536,286
TOTAL GENERAL GOVERNMENT	4,697,593	4,968,944	4,545,332	4,476,381	4,244,631	4,305,522	4,275,722	4,245,722	4,272,722	4,242,722
PUBLIC SAFETY										
Police	3,528,214	3,950,680	4,152,562	4,017,267	3,865,747	3,916,749	3,916,748	3,916,748	3,916,748	3,916,748
SEMP	24,881	50,683	25,100	29,907	27,437	24,030	24,030	24,030	24,030	24,030
TOTAL PUBLIC SAFETY	3,553,095	4,001,363	4,177,662	4,047,174	3,893,184	3,940,779	3,940,778	3,940,778	3,940,778	3,940,778
PHYSICAL ENVIRONMENT										
Garbage-Recycling	121,284	127,674	92,320	57,320	52,640	51,480	51,480	51,480	51,480	51,480
Conservation & Resource Mgt	354,399	446,693	409,124	463,812	458,956	414,988	414,988	414,988	414,988	414,988
TOTAL PHYSICAL ENVIRONMENT	475,683	574,367	501,444	521,132	511,596	466,468	466,468	466,468	466,468	466,468
TRANSPORTATION										
Public Works*	1,904,114	2,221,495	2,095,364	2,070,421	2,003,959	853,143	853,143	853,143	853,143	853,143
ECONOMIC ENVIRONMENT										
Below Market Rate Housing			From F-180			259,544	267,196	275,077	-	-
CULTURE/RECREATION										
Parks & Recreation										
Recreation Complex	874,243					Moved to F-170				
Public Facilities	564,624	541,428	527,250	513,772	503,520	479,009	474,009	474,009	474,009	474,009
Seniors Program	113,044	126,794	127,219	129,962	127,321					
Museum	-	-	179,852	187,268	185,971	138,251	139,025	139,822	140,643	141,489
Performing Arts Facility	9,895	7,142	11,000	11,000	11,571	9,850	9,850	9,850	9,850	9,850
TOTAL CULTURE/RECREATION	1,561,807	675,364	845,322	842,002	828,382	627,110	622,884	623,682	624,503	625,349
TOTAL OPERATING EXPENDITURES	12,192,292	12,441,535	12,165,126	11,957,110	11,481,751	10,452,567	10,426,192	10,404,870	10,157,615	10,128,460
NON-OPERATING EXPENDITURES										
Reserve for Contingencies			275,000	507,119	275,000	275,000	275,000	275,000	275,000	275,000
Reserve for Environmental Initiatives			1,200,000	1,200,000	1,200,000	-	-	-	-	-
Reserve for Classification Adj's			6,997	6,997	6,997	-	-	-	-	-
Reserve for Insurance Deductibles			315,000	308,649	308,649	315,000	315,000	315,000	315,000	315,000
Reserve for Disasters			4,500,000	4,500,000	4,500,000	-	-	-	-	-
Transfer to other funds	4,551,214	5,593,669	2,315,494	2,269,234	2,474,213	3,965,881	5,131,064	6,208,242	3,745,949	4,647,509
TOTAL NON-OPERATING EXPENDITURES	4,551,214	5,593,669	8,612,491	8,791,999	8,764,859	4,555,681	5,721,064	6,798,242	4,335,949	5,237,509
TOTAL APPROPRIATIONS	16,743,506	18,035,204	20,777,613	20,749,109	20,246,611	15,008,248	16,147,256	17,203,112	14,493,564	15,365,970
ENDING FUND BALANCE										
17% Cash Flow Reserve per Policy			2,068,071	1,718,071	1,951,898	1,776,936	1,772,453	1,768,828	1,726,794	1,721,838
Reserved Fund Balance Available for Appropriation in subsequent fiscal year	3,241,640	2,453,016			2,103,016	1,753,016	1,403,016	1,053,016	703,016	353,016
TOTAL ENDING FUND BALANCE	15,585,102	15,113,061	3,314,159	7,566,836	10,932,606	9,636,054	7,028,044	3,534,486	2,820,169	1,238,445
TOTAL USES OF FUNDS	32,328,608	33,148,265	24,091,772	28,315,945	31,179,216	24,644,302	23,175,300	20,737,599	17,313,732	16,604,414

* Streets Division moved to Fund 101 in FY10 due to a change in accounting standards. Please see the budget message for a complete explanation of the change

City of Sanibel, Florida



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

SOURCES OF FUNDS	Fiscal Year 2009					FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	638,226	1,023,941	2,182,618	2,256,268	2,256,268	1,875,462	1,491,077	1,152,319	667,051	161,415
Estimated Revenues										
Taxes										
Local Option Gas Taxes			-	-	-	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Business Taxes	656,936	290,066	285,000	285,000	290,882	285,000	285,000	285,000	285,000	285,000
Total Taxes	656,936	290,066	285,000	285,000	290,882	1,535,000	1,535,000	1,535,000	1,535,000	1,535,000
Licenses & Permits										
Building Department Permits	776,309	780,651	507,602	507,602	507,602	507,602	507,602	507,602	507,602	507,602
Franchise Fees	277,184	974,512	905,739	905,739	908,364	854,183	854,183	854,183	854,183	854,183
Total Licenses & Permits	1,053,493	1,755,163	1,413,341	1,413,341	1,415,966	1,361,785	1,361,785	1,361,785	1,361,785	1,361,785
Intergovernmental Revenue										
Federal Forfeiture Fund	-	-	-	-	-	-	-	-	-	-
Federal & State Grants for Hurricane Charley	-	20,231	-	-	-	-	-	-	-	-
Algae Research	-	-	576,810	576,810	168,729	382,941	-	-	-	-
Federal & State Grants for Hurricane Wilma	156,344	91,914	-	256,896	5,000	251,896	-	-	-	-
C.L.E.A.N. Grant	-	-	-	-	-	-	-	-	-	-
DCA - Emergency Operations Van	48,292	-	-	-	-	-	-	-	-	-
SFWMD Grant-Sanibel River Restoration	-	-	-	-	-	-	-	-	-	-
Southwest Florida Foundation-Historical	15,183	8,008	-	-	-	-	-	-	-	-
Algae Research	-	25,140	-	-	-	-	-	-	-	-
WCIND-Tarpon Bay Dredging Project	(1,786)	-	-	-	-	-	-	-	-	-
Below Market Rate Housing-CDBG Mitigation	-	-	-	43,260	43,260	-	-	-	-	-
Lee County-Weigh Station Operations	-	-	-	-	-	-	-	-	-	-
Lee County Skate Park	27,871	-	-	-	-	-	-	-	-	-
Recreation Center Electric	-	25,961	26,197	26,197	26,197	30,912	30,912	30,912	30,912	30,912
Lee Co-Elementary Ball Park Maint	261,501	57,976	217,284	217,284	61,954	122,646	122,646	122,646	122,646	122,646
Total Intergovernmental	507,404	229,230	820,291	1,120,447	305,140	788,396	153,559	153,559	153,559	153,559
Charges for Services										
Police Causeway Escort-Hurricane Charley	-	-	-	-	-	-	-	-	-	-
Building Department Fees	6,704	6,864	6,095	6,095	6,095	6,095	6,095	6,095	6,095	6,095
Recreation Center Program Fees	-	459,448	100,000	239,203	361,614	277,000	275,000	275,000	275,000	275,000
Below Market Rate Housing Rents	-	-	-	-	-	-	-	-	-	-
Historical Committee Fund	5,944	-	-	-	-	-	-	-	-	-
Total Charges and Services	12,648	466,312	106,095	245,298	367,709	283,095	281,095	281,095	281,095	281,095
Fines & Forfeitures										
Other Fines & Forfeitures	56,199	24,182	17,600	17,600	20,388	17,600	17,600	17,600	17,600	17,600
Miscellaneous Revenue										
Investment Earnings	36,400	20,591	41,955	49,106	24,183	3,475	3,475	3,675	3,675	3,675
Weigh Station Rents from Lee County	-	-	-	-	-	-	-	-	-	-
Contributions & Donations	81,805	36,106	1,000	1,000	1,020	1,015	1,015	1,015	1,015	1,015
Special Assessments	-	-	-	-	-	17,100	17,100	42,100	17,100	17,100
Environmental Defense	100	-	-	-	-	-	-	-	-	-
Impact Fees	146,464	103,365	21,500	21,500	22,364	20,000	20,000	20,000	20,000	20,000
Other Miscellaneous Revenue	1,503	19	-	-	-	-	-	-	-	-
Total Miscellaneous Revenue	266,273	160,081	64,455	71,606	47,567	41,590	41,590	66,790	41,790	41,790
TOTAL REVENUE	2,552,953	2,925,034	2,706,782	3,153,292	2,447,652	4,027,466	3,390,629	3,415,829	3,390,829	3,390,829
Other Financing Sources										
Transfers In	954,995	2,824,207	1,775,370	1,764,870	2,015,427	3,162,945	3,110,514	3,041,704	2,976,335	2,914,234
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	(35,422)	(35,422)	-	(614)	(614)	(614)	(614)	(614)
Total Other Financing Sources	954,995	2,824,207	1,739,948	1,729,448	2,015,427	3,162,331	3,109,900	3,041,090	2,975,721	2,913,620
Total Beginning Fund Balance Revenue & Other Financing	4,146,174	6,773,181	6,629,348	7,139,008	6,719,347	9,065,259	7,991,606	7,609,238	7,033,601	6,465,863

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

USES OF FUNDS	Fiscal Year 2009					FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
General Government										
Hurricane Charley 8/13/04	-	-	-	-	-	-	-	-	-	-
SW Florida Community Grant	4,165	1,281	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Tropical Storm Fay 8/18/08	-	15,010	-	-	-	-	-	-	-	-
Franchise & Occupational License Fund	512	-	-	-	-	-	-	-	-	-
Hurricane Wilma 10/21/05	-	-	-	-	-	-	-	-	-	-
Total General Government	4,677	16,291	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Public Safety										
Tropical Storm Fay 8/18/08	-	38,951	-	-	-	-	-	-	-	-
Weigh Station	-	-	-	-	-	-	-	-	-	-
Hurricane Wilma 10/21/05	4,527	-	-	-	-	-	-	-	-	-
DCA - Emergency Operations Van	100,478	24,563	-	-	-	-	-	-	-	-
Building Department	748,710	638,104	601,212	578,575	559,692	587,728	587,727	587,727	587,727	587,727
C.L.E.A.N. Grant	-	-	-	-	-	-	-	-	-	-
SW Florida Community Foundation Grant	-	-	-	-	-	-	-	-	-	-
US Fish & Wildlife-Fire Safe Grant	-	-	-	-	-	-	-	-	-	-
Total Public Safety	853,715	701,618	601,212	578,575	559,692	587,728	587,727	587,727	587,727	587,727
Physical Environment										
Algae Research Grants	-	25,140	729,082	729,082	326,001	418,000	-	-	-	-
Hurricane Charley 8/13/04	-	-	-	-	-	-	-	-	-	-
Hurricane Wilma 10/21/05	-	-	-	-	-	-	-	-	-	-
Environmental Defense Fund	125,602	98,620	-	6,954	6,954	-	-	-	-	-
Brazilian Pepper Control Program	-	-	-	-	-	220,000	220,000	220,000	220,000	220,000
Sanibel Estates Canal Trimming Project	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000
Dredging-Sanibel Isles/Water Shadows	-	6,704	-	-	-	-	-	45,000	-	-
Shell Harbor Canal Dredging	2,750	-	-	-	-	-	-	25,000	-	-
Environmentally Sensitive Land Acquisition	-	-	-	-	-	-	200,000	200,000	200,000	200,000
Total Physical Environment	128,352	130,464	729,082	736,036	332,955	648,000	430,000	500,000	430,000	430,000
Transportation										
Hurricane Charley 8/13/04	-	-	-	-	-	-	-	-	-	-
Transportation Fund	-	-	-	-	-	2,602,302	2,422,302	2,422,302	2,422,302	2,422,302
Tropical Storm Fay 8/18/08	-	17,273	-	-	-	-	-	-	-	-
Total Transportation	-	17,273	-	-	-	2,602,302	2,422,302	2,422,302	2,422,302	2,422,302
Economic Environment										
Below Market Rate Housing Program	246,319	246,383	252,116	295,376	295,376	To General Fund				
Hurricane Wilma 10/21/05	-	-	-	256,896	5,000	251,896	-	-	-	-
Total Economic Environment	246,319	246,383	252,116	552,272	300,376	251,896	-	-	-	-
Human Services										
Father Madden Estate Fund	974	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Culture/Recreation										
Recreation Center Donation	33,792	-	-	-	-	-	-	-	-	-
Historical Committee Fund	140,212	135,091	-	-	-	-	-	-	-	-
Hurricane Charley 8/13/04	16,259	22,844	-	-	-	-	-	-	-	-
Tropical Storm Fay 8/18/08	-	5,169	-	-	-	-	-	-	-	-
SW Florida Community Foundation Grant	-	-	-	-	-	-	-	-	-	-
Hurricane Wilma 10/21/05	108,878	11,335	-	-	-	-	-	-	-	-
Recreation Center	-	1,769,199	1,537,479	1,725,602	1,746,299	1,952,638	2,002,638	2,000,538	2,000,538	2,000,538
Lee Co Elementary Ball Park Maint	316,654	360,249	328,543	279,351	269,365	279,619	279,620	279,620	279,620	279,620
Lee Co Skate Park	27,871	-	-	-	-	-	-	-	-	-
Total Culture/Recreation	643,666	2,303,887	1,866,022	2,004,953	2,015,664	2,232,257	2,282,257	2,280,157	2,280,157	2,280,157
Total Operating Expenditures	1,877,702	3,416,916	3,450,432	3,873,836	3,210,687	6,324,182	5,724,286	5,792,186	5,722,186	5,722,186
					392,668					
Non-Operating Expenditures										
Reserve for Compensation Adjustments	-	-	-	-	-	-	-	-	-	-
Reserve for Contingencies	-	-	50,000	9,765	-	-	-	-	-	-
Transfer to Other Funds	1,244,532	1,100,000	1,610,185	1,615,492	1,633,198	1,250,000	1,115,000	1,150,000	1,150,000	1,150,000
Redemption of Long-Term Debt	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expense	1,244,532	1,100,000	1,660,185	1,625,257	1,633,198	1,250,000	1,115,000	1,150,000	1,150,000	1,150,000
TOTAL APPROPRIATIONS	3,122,234	4,516,916	5,110,617	5,499,093	4,843,885	7,574,182	6,839,286	6,942,186	6,872,186	6,872,186
ENDING FUND BALANCE	1,023,941	2,256,268	1,518,732	1,639,914	1,875,462	1,491,076	1,152,319	667,051	161,415	(406,323)
TOTAL USES OF FUNDS	4,146,175	6,773,184	6,629,348	7,139,007	6,719,347	9,065,259	7,991,606	7,609,238	7,033,601	6,465,863

City of Sanibel, Florida

Special Revenue Funds

Transportation Fund

Fund No. 101

Sources of Funds

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

It is funded with \$700,000 of local option gas taxes, \$550,000 of \$.05 local option gas taxes and \$1,352,302 transferred from the general fund. By Florida statute gas taxes may only be used for transportation-related expenses.

Uses of Funds

The public works department's streets division expense was previously reported in the general fund. Its expenses have been moved to this newly-created fund in order to clearly align transportation expenditures with gas tax revenue, as required by Florida statute.

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

Expenditures in FY10 are budgeted to be \$2,602,302.

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

Special Revenue Funds
Transportation Fund
Fund No. 101

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	-	-	-	-	-	-	-	-	-	-
Estimated Revenues										
Taxes			-	-	-	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	1,352,302	1,172,302	1,172,302	1,172,302	1,172,302
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	-	-	-	-	-	2,602,302	2,422,302	2,422,302	2,422,302	2,422,302
Appropriations										
Public Safety										
Personal Services	-	-	-	-	-	753,852	753,852	753,852	753,852	753,852
Operating Expense	-	-	-	-	-	1,837,450	1,657,450	1,657,450	1,657,450	1,657,450
Capital Outlay	-	-	-	-	-	11,000	11,000	11,000	11,000	11,000
Total Operating Expenditures	-	-	-	-	-	2,602,302	2,422,302	2,422,302	2,422,302	2,422,302
Non-Operating Expenditures										
Reserve for Comp Adj	-	-	-	-	-	-	-	-	-	-
Reserve for Future Projects	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	-	-	-	-	-	2,602,302	2,422,302	2,422,302	2,422,302	2,422,302
Ending Fund Balance	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	2,602,302	2,422,302	2,422,302	2,422,302	2,422,302

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 FY10 a beginning fund balance of \$253 and \$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 FY10 \$1,000 is budgeted for scholarships.

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

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	353	353	-	253	253	253	253	253	253	253
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Rents	1,165	1,181	-	-	-	-	-	-	-	-
Miscellaneous	3,000	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>4,518</u>	<u>1,534</u>	<u>1,000</u>	<u>1,253</u>	<u>1,253</u>	<u>1,253</u>	<u>1,253</u>	<u>1,253</u>	<u>1,253</u>	<u>1,253</u>
Appropriations										
General Government										
Public Safety										
Personal Services	-	-	-	-	-	-	-	-	-	-
Operating Expense	4,165	1,281	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	4,165	1,281	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Non-Operating Expenditures										
Reserve for Comp Adj	-	-	-	-	-	-	-	-	-	-
Reserve for Future Projects	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Grants & Aids	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	4,165	1,281	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Ending Fund Balance	<u>353</u>	<u>253</u>	<u>-</u>	<u>253</u>	<u>253</u>	<u>253</u>	<u>253</u>	<u>253</u>	<u>253</u>	<u>253</u>
Total	<u>4,518</u>	<u>1,534</u>	<u>1,000</u>	<u>1,253</u>	<u>1,253</u>	<u>1,253</u>	<u>1,253</u>	<u>1,253</u>	<u>1,253</u>	<u>1,253</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 FY10 there is \$3,020 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 FY10.

Special Revenue Funds
Environmental Defense Fund
Fund No. 105

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	3,040	780	856	10,764	10,764	3,020	3,020	3,020	3,020	3,020
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Investment earnings	352	52	-	-	-	-	-	-	-	-
Miscellaneous	100	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	122,889	108,552	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>126,382</u>	<u>109,384</u>	<u>856</u>	<u>10,764</u>	<u>10,764</u>	<u>3,020</u>	<u>3,020</u>	<u>3,020</u>	<u>3,020</u>	<u>3,020</u>
Appropriations										
Physical Environment										
Personal Services	-	-	-	-	-	-	-	-	-	-
Operating Expense	125,602	98,620	-	6,954	6,954	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	<u>125,602</u>	<u>98,620</u>	<u>-</u>	<u>6,954</u>	<u>6,954</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-Operating Expenditures										
Reserve for Comp Adj	-	-	-	-	-	-	-	-	-	-
Reserve for Future Projects	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	790	-	-	-	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>790</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>125,602</u>	<u>98,620</u>	<u>-</u>	<u>6,954</u>	<u>7,744</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>780</u>	<u>10,764</u>	<u>856</u>	<u>3,810</u>	<u>3,020</u>	<u>3,020</u>	<u>3,020</u>	<u>3,020</u>	<u>3,020</u>	<u>3,020</u>
Total	<u>126,382</u>	<u>109,384</u>	<u>856</u>	<u>10,764</u>	<u>10,764</u>	<u>3,020</u>	<u>3,020</u>	<u>3,020</u>	<u>3,020</u>	<u>3,020</u>

City of Sanibel, Florida

Special Revenue Funds

Historical Museum and Village Fund

Fund No. 109

Sources of Funds

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

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

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

<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 fund at September 30, 2005.

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

Uses of Funds

There is no expense budgeted in FY10, 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 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	(6,491)	172,766	116,342	135,023	135,023	135,038	135,053	135,068	135,083	135,098
Estimated Revenues										
Taxes			-	-	-	-	-	-	-	-
Licenses & Permits			-	-	-	-	-	-	-	-
Intergovernmental	15,183	8,008	-	-	-	-	-	-	-	-
Charges for Services	5,944	-	-	-	-	-	-	-	-	-
Investment earnings	2,971	2,208	-	-	-	-	-	-	-	-
Miscellaneous	51,874	11,519	-	-	15	15	15	15	15	15
Other Financing Sources										
Transfers In	243,497	75,613	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	312,977	270,114	116,342	135,023	135,038	135,053	135,068	135,083	135,098	135,113
Appropriations										
Culture/Recreation										
Personal Services	26,935	-								
Operating Expense	86,009	135,091								
Capital Outlay	8,090	-								
Grants & Aids	19,178	-								
Total Operating Expenditures	140,212	135,091	-	-	-	-	-	-	-	-
Non-Operating Expenditures										
Reserve for Compensation Adj	-	-	-	-	-	-	-	-	-	-
Reserve for Future Projects	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	140,212	135,091	-	-	-	-	-	-	-	-
Designated from Harriott Spoth Available for Appropriation	172,766	135,023	116,342	135,023	135,038	135,053	135,068	135,083	135,098	135,113
TOTAL	312,978	270,114	116,342	135,023	135,038	135,053	135,068	135,083	135,098	135,113

To General Fund

City of Sanibel, Florida

Special Revenue Funds

Hurricane Wilma Fund

Fund No. 110

Sources of Funds

This fund is budgeted to begin FY10 with a beginning fund balance of \$80,237. The balance represents FEMA payments received by the City in FY08 as reimbursement for costs incurred during Hurricane Wilma. Grant revenue of \$251,896 for fishing pier repairs is also budgeted.

Uses of Funds

When FEMA has completed its closeout audit a budget amendment will be prepared to return the FEMA payments received to the General Fund. Grant-funded fishing pier repairs are budgeted at \$251,896.

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

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	143,750	(369)	333,233	80,222	80,222	80,237	80,237	80,237	80,237	80,237
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	156,344	91,914	-	256,896	5,000	251,896	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	12	-	-	15	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	300,094	91,557	333,233	337,118	85,237	332,133	80,237	80,237	80,237	80,237
Appropriations										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	4,527	-	-	-	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Recreation	108,878	11,335	-	256,896	5,000	251,896	-	-	-	-
Total Operating Expenditures	113,405	11,335	-	256,896	5,000	251,896	-	-	-	-
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	187,057	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	187,057	-	-	-	-	-	-	-	-	-
Total Appropriations	300,462	11,335	-	256,896	5,000	251,896	-	-	-	-
Ending Fund Balance	(369)	80,222	333,233	80,222	80,237	80,237	80,237	80,237	80,237	80,237
Total	300,094	91,557	333,233	337,118	85,237	332,133	80,237	80,237	80,237	80,237

City of Sanibel, Florida

Special Revenue Funds

Brazilian Pepper Control Program

Fund No. 116

Sources of Funds

This fund is newly established in FY10. The program was previously reported as capital project Fund 316. However to conform to Government Accounting Standards Board (GASB) Statement 54, the operating supplies that were charged to Fund 316 will be reclassified and charged to this new special revenue fund. Please see a discussion of this mandated accounting change in the budget message. The general fund will transfer \$220,000 to this fund in FY10.

Uses of Funds

This project provides funding for the highly successful island-wide Brazilian pepper eradication program and the removal of all exotic invasive plants from City-managed properties. Expenditures are budgeted at \$220,000 in FY10.

Special Revenue Funds
Brazilian Pepper Control Program
Fund No. 116

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	-	-	-	-	-	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	220,000	220,000	220,000	220,000	220,000
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	-	-	-	-	-	220,000	220,000	220,000	220,000	220,000
Appropriations										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	220,000	220,000	220,000	220,000	220,000
Transportation	-	-	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	220,000	220,000	220,000	220,000	220,000
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	-	-	-	-	-	220,000	220,000	220,000	220,000	220,000
Ending Fund Balance	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	220,000	220,000	220,000	220,000	220,000

City of Sanibel, Florida
Special Revenue Funds
Environmentally Sensitive Land Restoration
Fund No. 117

Sources of Funds

This fund is newly established in FY10. The program was previously reported as capital project Fund 317. However to conform to Government Accounting Standards Board (GASB) Statement 54, outlays that were charged to Fund 317 will be reclassified and charged to this new fund. Please see a discussion of this mandated accounting change in the budget message.

Uses of Funds

No expenditures are budgeted in FY10.

Special Revenue Funds
 Environmentally Sensitive Land Restoration
 Fund No. 117

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	-	-	-	-	-	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	200,000	200,000	200,000	200,000
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	-	-	-	-	-	-	200,000	200,000	200,000	200,000
Appropriations										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	200,000	200,000	200,000	200,000
Transportation	-	-	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	200,000	200,000	200,000	200,000
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	-	-	-	-	-	-	200,000	200,000	200,000	200,000
Ending Fund Balance	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	200,000	200,000	200,000	200,000

City of Sanibel, Florida

Special Revenue Funds

Road Impact Fee Fund

Fund No. 120

Sources of Funds

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

It is budgeted to have a beginning fund balance of \$88,872 on October 1, 2009 from accumulated impact fees.

The City only appropriates funds from this source after they have been collected. It is anticipated that \$108,922 will have been collected and be available for appropriation in FY 2010.

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.

No funds are budgeted for use in FY10.

Special Revenue Funds
Road Impact Fee Fund
Fund No. 120

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	6,165	121,005	58,409	118,822	118,822	88,872	108,922	128,972	149,047	169,122
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Investment earnings	2,750	1,544	250	250	50	50	50	75	75	75
Miscellaneous	112,090	96,273	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	121,005	218,822	78,659	139,072	138,872	108,922	128,972	149,047	169,122	189,197
Appropriations										
TRANSPORTATION										
Operating Expense	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	100,000	50,000	50,000	50,000	-	-	-	-	-
Total Non-Operating Expenditures	-	100,000	50,000	50,000	50,000	-	-	-	-	-
Total Appropriations	-	100,000	50,000	50,000	50,000	-	-	-	-	-
Ending Fund Balance	121,005	118,822	28,659	89,072	88,872	108,922	128,972	149,047	169,122	189,197
Total	121,005	218,822	78,659	139,072	138,872	108,922	128,972	149,047	169,122	189,197

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 \$15,141 on October 1, 2009 from accumulated fees and to earn a further \$50 in interest in FY10.

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 FY10.

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

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	71,905	5,584	8,684	12,771	12,771	15,141	15,191	15,241	15,291	15,341
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Investment earnings	2,056	95	-	-	6	50	50	50	50	50
Miscellaneous	34,374	7,092	1,500	1,500	2,364	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>108,335</u>	<u>12,771</u>	<u>10,184</u>	<u>14,271</u>	<u>15,141</u>	<u>15,191</u>	<u>15,241</u>	<u>15,291</u>	<u>15,341</u>	<u>15,391</u>
Appropriations										
CULTURE/RECREATION										
Operating Expense	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	<u>102,751</u>	-	-	-	-	-	-	-	-	-
TOTAL NON-OPERATING EXP	<u>102,751</u>	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	102,751	-	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	<u>5,584</u>	<u>12,771</u>	<u>10,184</u>	<u>14,271</u>	<u>15,141</u>	<u>15,191</u>	<u>15,241</u>	<u>15,291</u>	<u>15,341</u>	<u>15,391</u>
TOTAL	<u>108,335</u>	<u>12,771</u>	<u>10,184</u>	<u>14,271</u>	<u>15,141</u>	<u>15,191</u>	<u>15,241</u>	<u>15,291</u>	<u>15,341</u>	<u>15,391</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 FY10 is expected to be \$49,170.

Uses of Funds

There are no budgeted uses for these funds in FY10. If an authorized project is identified during the year, up to \$49,170 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 2009			FY 10	FY 11	FY 12	FY 13	FY 14
	2006-07	2007-08	Adopted	Amended	Estimated					
	Actual	Actual	Budget	Budget	Actual	Proposed	Proposed	Proposed	Proposed	Proposed
Beginning Fund Balance	17,148	48,569	49,169	49,165	49,165	49,170	49,170	49,170	49,170	49,170
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	30,885	-	-	-	-	-	-	-	-	-
Miscellaneous	536	596	-	-	5	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	48,569	49,165	49,169	49,165	49,170	49,170	49,170	49,170	49,170	49,170
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	-	-	-	-	-	-	-	-	-	-
Total Appropriations	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	48,569	49,165	49,169	49,165	49,170	49,170	49,170	49,170	49,170	49,170
Total	48,569	49,165	49,169	49,165	49,170	49,170	49,170	49,170	49,170	49,170

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 \$28,293 are budgeted at \$50 for FY10.

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 FY10.

Special Revenue Funds
 Father Madden Estate Fund
 Fund No. 125

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10	FY 11	FY 12	FY 13	FY 14
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual	Proposed	Proposed	Proposed	Proposed	Proposed
Beginning Fund Balance	29,126	28,816	29,419	29,243	29,243	28,293	27,343	26,393	25,443	24,493
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	664	1,427	1,000	1,000	50	50	50	50	50	50
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	29,790	30,243	30,419	30,243	29,293	28,343	27,393	26,443	25,493	24,543
Appropriations										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-	-	-	-
Human Services	974	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Economic Environment	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	974	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	974	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Ending Fund Balance	28,816	29,243	29,419	29,243	28,293	27,343	26,393	25,443	24,493	23,543
Total	29,790	30,243	30,419	30,243	29,293	28,343	27,393	26,443	25,493	24,543

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

Sources of Funds

This fund was established in FY09. Revenue and expenditures were previously reported in capital project Fund 329; however to conform to Government Accounting Standards Board (GASB) Statement 54, this new fund was created. Please see a discussion of this mandated accounting change in the budget message.

The project is funded in FY10 by a beginning fund balance of \$25,627 from the FY09 transfer of \$25,627 of previously paid special assessments from Fund 329 and interest earnings of \$25.

Uses of Funds

No projects are funded in FY10.

Special Revenue Funds
Shell Harbor Canal Dredging
Fund No. 129

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	-	-	-	-	-	25,627	25,652	25,677	25,877	26,077
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	25	25	200	200	200
Other Financing Sources										
Transfers In	-	-	-	-	25,627	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	25,000	-	-
Total Estimated Revenue and Other Financing Sources	-	-	-	-	25,627	25,652	25,677	50,877	26,077	26,277
Appropriations										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-	25,000	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	-	25,000	-	-
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	-	-	-	-	-	-	-	25,000	-	-
Ending Fund Balance	-	-	-	-	25,627	25,652	25,677	25,877	26,077	26,277
Total	-	-	-	-	25,627	25,652	25,677	50,877	26,077	26,277

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. Beginning fund balance in FY10 is budgeted to be \$35,059 with \$382,941 of grant revenue budgeted to be earned.

Uses of Funds

The remaining \$418,000 of grant and City funds is budgeted to be expended in FY10.

Special Revenue Funds
Algae Research Fund
Fund No. 138

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	-	-	152,272	192,306	192,306	35,059	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	25,140	576,810	576,810	168,729	382,941	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	34	-	-	25	-	-	-	-	-
Other Financing Sources										
Transfers In	-	192,272	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	-	217,446	729,082	769,116	361,060	418,000	-	-	-	-
Appropriations										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Physical Environment	-	25,140	729,082	729,082	326,001	418,000	-	-	-	-
Economic Environment	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	25,140	729,082	729,082	326,001	418,000	-	-	-	-
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	-	25,140	729,082	729,082	326,001	418,000	-	-	-	-
Ending Fund Balance	-	192,306	-	40,034	35,059	-	-	-	-	-
Total	-	217,446	729,082	769,116	361,060	418,000	-	-	-	-

City of Sanibel, Florida

Special Revenue Funds

Sanibel Estates Canal Trimming Special Assessment Project

Fund No. 141

Sources of Funds

This fund was established in FY09. Revenue and expenditures were previously reported in capital project Fund 341; however to conform to Government Accounting Standards Board (GASB) Statement 54 this new fund was created. Please see a discussion of this mandated accounting change in the budget message.

This project is funded in FY10 by a beginning fund balance of \$12,519 from the FY09 transfer of \$12,519 of previously paid special assessments from Fund 329, the collection of \$7,000 of special assessments, and the contribution of \$3,000 from the City of Sanibel.

Uses of Funds

The purpose of this project, totaling \$10,000 in FY 2010, is to maintain the Sanibel Estates canals such that they remain navigable and able to receive roadway drainage flow. Annual trimming of these canals assists the residents living along the canals and the roadway users. Homeowners pay a special assessment of two thirds of the cost and the City pays one third.

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

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	-	-	-	-	-	12,519	12,309	12,099	11,889	11,679
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	7,000	7,000	7,000	7,000	7,000
Other Financing Sources										
Transfers In	-	-	-	-	12,519	3,000	3,000	3,000	3,000	3,000
Reserve for Undercollection	-	-	-	-	-	(210)	(210)	(210)	(210)	(210)
Total Estimated Revenue and Other Financing Sources	-	-	-	-	12,519	22,309	22,099	21,889	21,679	21,469
Appropriations										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000
Economic Environment	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000
Ending Fund Balance	-	-	-	-	12,519	12,309	12,099	11,889	11,679	11,469
Total	-	-	-	-	12,519	22,309	22,099	21,889	21,679	21,469

City of Sanibel, Florida

Special Revenue Funds

Sanibel Isles/Water Shadows Dredging Project

Fund No. 142

Sources of Funds

This fund was established in FY09. Revenue and expenditures were previously reported in capital project Fund 342; however to conform to Government Accounting Standards Board (GASB) Statement 54, this new fund was created. Please see a discussion of this mandated accounting change in the budget message.

The project is funded in FY10 by a beginning fund balance of \$7,432 from the FY09 transfer of \$7,432 of previously paid special assessments from Fund 342, a contribution from the City of \$5,000 as its 1/3 share of the cost of the project, and special assessments in the amount of \$100 per year for each of the 101 property owners in the district. The assessment is estimated to generate \$10,100 in FY 2010, less a \$404 (4%) reserve for undercollection.

Uses of Funds

No funds are budgeted for this project in FY10. Dredging is done as required, approximately every third year and was most recently done in FY09. Costs are funded one third by the City and two thirds by the property owners in the district. In FY12 dredging is budgeted to cost \$45,000. Property owners' contributions will accumulate until that time. The dredging of the canals in this district improves the navigability for both the property owners and the public access.

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

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	-	-	-	-	-	7,432	22,128	36,824	6,520	21,216
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	10,100	10,100	10,100	10,100	10,100
Other Financing Sources										
Transfers In	-	-	-	-	7,432	5,000	5,000	5,000	5,000	5,000
Reserve for Undercollection	-	-	-	-	-	(404)	(404)	(404)	(404)	(404)
Total Estimated Revenue and Other Financing Sources	-	-	-	-	7,432	22,128	36,824	51,520	21,216	35,912
Appropriations										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-	45,000	-	-
Economic Environment	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	-	45,000	-	-
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	-	-	-	-	-	-	-	45,000	-	-
Ending Fund Balance	-	-	-	-	7,432	22,128	36,824	6,520	21,216	35,912
Total	-	-	-	-	7,432	22,128	36,824	51,520	21,216	35,912

City of Sanibel, Florida

Special Revenue Funds

Franchise and Business Tax 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 beginning in FY08.

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 \$344,183 for the solid waste franchise in FY10, based on the continuation of the current franchise rates, and business tax receipts are estimated to be \$285,000.

Uses of Funds

\$1,250,000 of available funds is budgeted in FY 2010 for transfer to various debt service and capital projects funds. Transfers are listed below.

1979 \$3.19M Debt Service Fund	\$	190,000
1997 \$1.25M D.S.-Paulsen Land Acq	\$	120,000
Below Market Rate Housing Debt Service	\$	105,000
General Fund	\$	835,000
Total	\$	1,250,000

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

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	150,121	199,716	504,232	523,208	523,208	165,419	57,752	85,085	77,418	69,751
Estimated Revenues										
Taxes	656,936	290,066	285,000	285,000	290,882	285,000	285,000	285,000	285,000	285,000
Licenses & Permits	277,184	974,512	905,739	905,739	908,364	854,183	854,183	854,183	854,183	854,183
Intergovernmental Charges for Services										
Fines & Forfeitures	3,244	3,158	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750
Miscellaneous	12,743	6,209	3,000	3,000	400	400	400	400	400	400
Other Financing Sources										
Transfers In	-	49,547	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	(35,422)	(35,422)	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	1,100,228	1,523,208	1,665,299	1,684,275	1,725,604	1,307,752	1,200,085	1,227,418	1,219,751	1,212,084
Appropriations										
General Government	512	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	512	-	-	-	-	-	-	-	-	-
Non- Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	900,000	1,000,000	1,560,185	1,560,185	1,560,185	1,250,000	1,115,000	1,150,000	1,150,000	1,150,000
Total Non-Operating Expenditures	900,000	1,000,000	1,560,185	1,560,185	1,560,185	1,250,000	1,115,000	1,150,000	1,150,000	1,150,000
Total Appropriations	900,512	1,000,000	1,560,185	1,560,185	1,560,185	1,250,000	1,115,000	1,150,000	1,150,000	1,150,000
Ending Fund Balance	199,716	523,208	105,114	124,090	165,419	57,752	85,085	77,418	69,751	62,084
Total	1,100,228	1,523,208	1,665,299	1,684,275	1,725,604	1,307,752	1,200,085	1,227,418	1,219,751	1,212,084

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 FY10 is expected to be \$426,523; budgeted permit revenues for FY10 are \$507,602. Revenues by type of permit are below.

	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Estimated	FY10 Proposed
Building Permits	\$ 595,488	\$ 432,121	\$ 491,544	\$ 300,000	\$ 300,000
Temporary Certification of Occupancy	\$ 1,000	\$ 2,000	\$ 2,500	\$ 1,500	\$ 1,500
Shutters/Windows/Doors	\$ -	\$ 44,601	\$ 35,237	\$ 25,000	\$ 25,000
Electrical Permits	\$ 28,228	\$ 30,314	\$ 30,281	\$ 23,000	\$ 23,000
Plumbing & Sprinkler Permits	\$ 26,445	\$ 31,950	\$ 34,302	\$ 28,000	\$ 28,000
HVAC Permits	\$ 49,910	\$ 34,981	\$ 38,172	\$ 32,000	\$ 32,000
Roofing Permits	\$ 68,864	\$ 54,403	\$ 27,424	\$ 23,000	\$ 23,000
Plan Review-Residential	\$ 74,314	\$ 58,615	\$ 55,560	\$ 27,000	\$ 27,000
Plan Review-Nonresidential	\$ 36,590	\$ 49,439	\$ 43,659	\$ 31,000	\$ 31,000
Insurance Certification	\$ 1,500	\$ 5,300	\$ 1,800	\$ 4,000	\$ 2,000
Contractor Competency	\$ 4,115	\$ 2,465	\$ 50	\$ 1,000	\$ 1,000
Contractor Licensing	\$ 34,820	\$ 29,370	\$ 17,122	\$ 12,102	\$ 12,102
Mangrove Trimming Licenses	\$ -	\$ 750	\$ 3,000	\$ -	\$ 2,000
	<u>\$ 921,274</u>	<u>\$ 776,309</u>	<u>\$ 780,651</u>	<u>\$ 507,602</u>	<u>\$ 507,602</u>

Uses of Funds

The cost to run the Building Department is budgeted at \$587,728 for direct and indirect costs. Of this amount \$391,229 is for personal services and \$196,499 is for operating expense.

Special Revenue Funds
Building Department Fund
Fund No. 169

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10	FY 11	FY 12	FY 13	FY 14
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual	Proposed	Proposed	Proposed	Proposed	Proposed
Beginning Fund Balance	212,429	280,141	310,275	454,788	454,788	426,523	367,743	308,962	250,182	191,401
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	776,309	780,651	507,602	507,602	507,602	507,602	507,602	507,602	507,602	507,602
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	6,704	6,864	6,095	6,095	6,095	6,095	6,095	6,095	6,095	6,095
Fines & Forfeitures	22,040	20,994	14,850	14,850	17,381	14,850	14,850	14,850	14,850	14,850
Miscellaneous	11,369	4,241	10,500	10,500	350	400	400	400	400	400
Other Financing Sources										
Transfers In	-	-	-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	1,028,851	1,092,891	849,322	993,835	986,216	955,470	896,690	837,909	779,129	720,348
Appropriations										
Public Safety										
Personal Services	470,049	395,600	378,051	376,943	365,970	391,229	391,228	391,228	391,228	391,228
Operating Expenses	278,661	242,504	223,161	201,632	193,722	196,499	196,499	196,499	196,499	196,499
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	748,710	638,104	601,212	578,575	559,692	587,728	587,727	587,727	587,727	587,727
Non- Operating Expenditures										
Reserve for Compensation Adjustment	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	748,710	638,104	601,212	578,575	559,692	587,728	587,727	587,727	587,727	587,727
Ending Fund Balance	280,141	454,788	248,110	415,260	426,523	367,743	308,962	250,182	191,401	132,621
Total	1,028,850	1,092,892	849,322	993,835	986,216	955,470	896,690	837,909	779,129	720,348

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 at that time. In FY10 the recreation department's seniors program will be merged with this fund.

Beginning available fund balance in FY10 is budgeted to be \$779,903. Budgeted revenues for FY10 are \$30,912 in intergovernmental revenue from the Lee County School Board, representing a 20% reimbursement for electric costs, \$277,000 in charges for services (membership fees and program fees) and \$2,500 in contributions. The City will transfer \$1,448,627 from the general fund to this fund in FY10. Charges for services by type of charge are below.

	FY08 Actual	FY09 Adopted	FY09 Estimated	FY10 Proposed
Membership Fees	\$ 284,093	\$ -	\$ 247,281	\$ 184,500
Summer Wreck Fees	\$ 58,495	\$ 58,000	\$ 21,125	\$ 20,000
After School Program Fees	\$ 43,522	\$ 28,500	\$ 20,059	\$ 20,000
Athletic Fees	\$ 22,176	\$ 1,500	\$ 27,480	\$ 18,000
Holiday Programs	\$ 20,987	\$ 5,000	\$ 7,340	\$ 7,000
Piano Program Fees	\$ 13,800	\$ 4,000	\$ 14,720	\$ 15,000
Enrichment Programs	\$ 16,284	\$ 3,000	\$ 27,632	\$ 12,500
	<u>\$ 459,357</u>	<u>\$ 100,000</u>	<u>\$ 365,637</u>	<u>\$ 277,000</u>

Uses of Funds

The cost to run the Recreation Fund is budgeted at \$1,952,638. Of this amount the recreation department is budgeted at \$1,817,480; \$1,146,523 for personal services and \$670,956 for operating expense. The seniors program budget is \$115,996 for personal services and \$19,162 for operating expense.

Special Revenue Funds
Recreation Center Fund
Fund No. 170

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY10 Proposed*	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance		54,724	398,870	595,284	595,284	779,903	586,304	268,274	(116,466)	(566,575)
Estimated Revenues										
Taxes				-	-	-	-	-	-	-
Licenses & Permits	-		-	-	-	-	-	-	-	-
Intergovernmental		25,961	26,197	26,197	26,197	30,912	30,912	30,912	30,912	30,912
Charges for Services	-	459,448	100,000	239,203	361,614	277,000	275,000	275,000	275,000	275,000
Fines & Forfeitures	-	30	-	-	257	-	-	-	-	-
Miscellaneous	-	27,167	26,905	34,055	21,980	2,500	2,500	2,500	2,500	2,500
Other Financing Sources										
Transfers In	54,724	1,797,152	1,535,370	1,524,870	1,524,870	1,448,627	1,376,195	1,307,385	1,242,016	1,179,915
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	54,724	2,364,482	2,087,342	2,419,609	2,530,202	2,538,942	2,270,912	1,884,072	1,433,962	921,752
Appropriations										
Recreation										
Personal Services	-	1,072,328	988,245	1,069,689	1,102,955	1,262,519	1,262,519	1,262,519	1,262,519	1,262,519
Operating Expenses	-	675,602	549,234	584,449	571,879	690,118	690,118	688,018	688,018	688,018
Capital Outlay	-	21,269	-	59,150	59,150	-	50,000	50,000	50,000	50,000
Grants & Aids	-	-	-	12,315	12,315	-	-	-	-	-
Total Operating Expenditures	-	1,769,199	1,537,478	1,725,602	1,746,299	1,952,638	2,002,638	2,000,538	2,000,538	2,000,538
Non- Operating Expenditures										
Transfer to Other Funds	-	-	-	4,000	4,000	-	-	-	-	-
Reserve for Contingencies	-	-	50,000	9,765	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	50,000	13,765	4,000	-	-	-	-	-
Total Appropriations	-	1,769,199	1,587,478	1,739,367	1,750,299	1,952,638	2,002,638	2,000,538	2,000,538	2,000,538
Ending Fund Balance	54,724	595,284	499,864	680,242	779,903	586,304	268,274	(116,466)	(566,575)	(1,078,785)
Total	54,724	2,364,483	2,087,342	2,419,609	2,530,202	2,538,942	2,270,912	1,884,072	1,433,962	921,752

*Beginning in FY10 the seniors program will be combined with the recreation department in this fund

City of Sanibel, Florida

Special Revenue Funds

Ball Park Maintenance Fund

Fund No. 173

Sources of Funds

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

The City is currently negotiating with the Lee County School Board for payment of expense going back to FY05. On September 30, 2008 the amount due was \$173,238. The amount the school board will pay of this outstanding balance is unclear as is the amount of any future contribution.

There is a carry-forward of \$22,956 of unspent funds (beginning fund balance) from FY 2009. Intergovernmental revenue of \$122,646 is budgeted for FY10, with this amount expected to come equally from Lee County and the Lee County School Board . A transfer of \$134,017 will be made from the general fund.

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 \$279,619.

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

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	(60,760)	81,181	203,684	19,507	19,507	22,956	(0)	(22,956)	(45,912)	(68,868)
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	261,501	57,976	217,284	217,284	61,954	122,646	122,646	122,646	122,646	122,646
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1,047	410	300	300	-	-	-	-	-	-
Other Financing Sources										
Transfers In	196,047	240,189	-	-	210,859	134,017	134,017	134,017	134,017	134,017
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	397,835	379,756	421,268	237,091	292,321	279,619	256,663	233,707	210,751	187,795
Appropriations										
CULTURE/RECREATION										
Personal Services	110,302	120,430	120,940	120,560	113,202	120,286	120,287	120,287	120,287	120,287
Operating Expense	206,352	216,513	207,603	158,791	156,163	159,333	159,333	159,333	159,333	159,333
Capital Outlay	-	23,306	-	-	-	-	-	-	-	-
Total Operating Expenditures	316,654	360,249	328,543	279,351	269,365	279,619	279,620	279,620	279,620	279,620
Non- Operating Expenditures										
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	316,654	360,249	328,543	279,351	269,365	279,619	279,620	279,620	279,620	279,620
Ending Fund Balance	81,181	19,507	92,725	(42,260)	22,956	(0)	(22,956)	(45,912)	(68,868)	(91,825)
Total	397,835	379,756	421,268	237,091	292,321	279,619	256,663	233,707	210,751	187,795

City of Sanibel, Florida

Special Revenue Funds

Below Market Rate Housing Fund

Fund No. 180

Sources of Funds

This fund is being incorporated into the general fund in FY10.

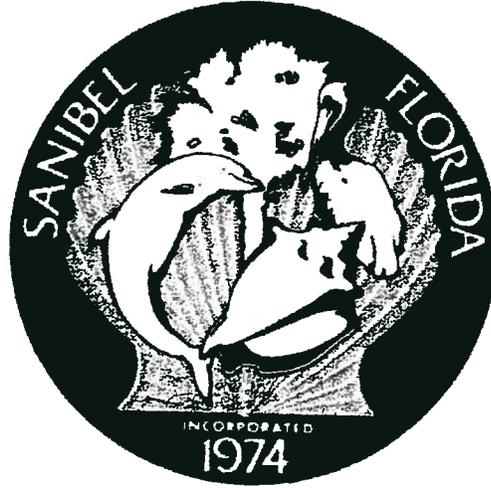
Uses of Funds

No expenditures are budgeted for this fund in FY10.

Special Revenue Funds
Below Market Rate Housing
Fund No. 180

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	11,057	8,077	17,173	16,697	16,697	-	-	-	-	-
Estimated Revenues										
Intergovernmental	-	-	-	43,260	43,260	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Housing Rents from CHR	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	339	2	-	-	1,298	-	-	-	-	-
Interest Earnings	-	-	-	-	1	-	-	-	-	-
Other Financing Sources										
Transfers from Other Funds	243,000	255,000	240,000	240,000	234,120	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Non-Operating Grant	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	254,396	263,079	257,173	299,957	295,376	-	-	-	-	-
Appropriations										
Economic Environment										
Operating Expenses	5,915	5,979	4,500	4,500	4,500					
Capital Outlay - Land	-	-	-	-	-					
Grants & Aids - Administrative	240,404	240,404	247,616	247,616	247,616					
Grants & Aids - Capital Project	-	-	-	43,260	43,260					
Total Economic Environment	246,319	246,383	252,116	295,376	295,376					
Debt Service										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-	-	-	-	-
Total Appropriations	246,319	246,383	252,116	295,376	295,376	-	-	-	-	-
Ending Fund Balance	8,077	16,697	5,057	4,581	-	-	-	-	-	-
Total	254,396	263,080	257,173	299,957	295,376	-	-	-	-	-

To General Fund



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Summary of Debt Service Funds

SOURCES OF FUNDS	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10	FY 11	FY 12	FY 13	FY 14	
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual	Proposed	Proposed	Proposed	Proposed	Proposed	
Beginning Fund Balance	735,526	540,083	531,016	538,412	538,412	553,009	555,059	557,572	502,142	500,050	
Estimated Revenues											
Taxes	2009 Millage										
Ad Valorem - Pond Apple	0.0561	227,516	735,096	237,000	237,000	227,520	253,500	300,452	302,315	303,844	305,072
Ad Valorem - Recreation Ctr.	0.1172	548,460	-	530,000	530,000	530,000	530,105	533,474	531,158	533,895	530,434
Intergovernmental											
Federal Grant - FEMA		-	-	-	-	-	-	-	-	-	
State Grant - 5% Share		(3,708)	-	-	-	-	-	-	-	-	
Charges for Services											
Rents from CHR		41,601	50,000	50,001	50,001	50,002	50,001	50,001	50,001	50,001	50,001
Miscellaneous		69	36	-	-	-	-	-	-	-	-
Interest Earnings		27,934	11,478	11,000	11,000	1,125	1,350	1,350	1,350	1,300	1,300
Other Financing Sources											
Transfers From Other Funds		2,176,607	580,000	563,412	563,412	563,412	426,318	424,364	364,056	294,364	289,365
Reserve for Undercollection		-	-	(45,980)	(45,980)	-	(39,180)	(39,186)	(39,164)	(39,379)	(39,268)
Total Estimated Revenue and Other Financing Sources		<u>3,754,004</u>	<u>1,916,694</u>	<u>1,876,449</u>	<u>1,883,845</u>	<u>1,910,471</u>	<u>1,775,103</u>	<u>1,825,513</u>	<u>1,767,288</u>	<u>1,646,166</u>	<u>1,636,954</u>
USES OF FUNDS											
Debt Service											
Principal		2,391,899	716,804	718,978	718,978	719,789	606,973	630,138	653,964	563,172	572,538
Interest		767,671	661,477	637,731	637,731	636,873	611,071	585,602	558,981	531,193	507,424
Transfers To Other Funds		54,000	-	-	-	-	-	-	-	-	-
Other		350	-	2,000	2,000	800	2,000	1,600	1,600	1,200	1,200
Total Appropriations		<u>3,213,921</u>	<u>1,378,281</u>	<u>1,358,709</u>	<u>1,358,709</u>	<u>1,357,462</u>	<u>1,220,044</u>	<u>1,217,340</u>	<u>1,214,545</u>	<u>1,095,565</u>	<u>1,081,162</u>
Ending Fund Balance		<u>540,083</u>	<u>538,412</u>	<u>517,740</u>	<u>525,136</u>	<u>553,009</u>	<u>555,059</u>	<u>608,173</u>	<u>552,743</u>	<u>550,601</u>	<u>555,792</u>
Total		<u>3,754,004</u>	<u>1,916,694</u>	<u>1,876,449</u>	<u>1,883,845</u>	<u>1,910,471</u>	<u>1,775,103</u>	<u>1,825,513</u>	<u>1,767,288</u>	<u>1,646,166</u>	<u>1,636,954</u>

City of Sanibel, Florida

Debt Service Funds

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

Sources of Funds

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

A beginning fund balance of \$62,188 is budgeted in FY10, together with \$50 of interest earnings. A transfer from other funds (non-ad valorem sources) in the amount of \$120,000 will provide funding for the required debt service.

Uses of Funds

This \$1.25 million debt was issued as a 15-year note to NationsBank, now known as Bank of America, at a fixed interest rate of 4.9794%.

In 1997, the proceeds of this debt issuance were used to acquire a 48.5 acre parcel of vacant land along Periwinkle Way commonly called the Paulsen Property. The approximate 6 acres fronting Periwinkle Way have since been developed for the 12-unit below market rate housing project named Casa Mariposa.

The future year's debt service on this obligation through the date of pay-off is as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009-10	103,946.47	16,313.76	120,260.23
2010-11	109,122.39	11,137.84	120,260.23
2011-12	114,588.06	5,721.17	120,309.23

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

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
SOURCES OF FUNDS										
Beginning Fund Balance	58,524	61,798	62,788	62,849	62,849	62,188	61,578	60,968	-	-
Estimated Revenues										
Miscellaneous										
Interest Earnings	3,560	1,337	1,000	1,000	25	50	50	50	-	-
Other Financing Sources										
Transfers From Other Funds	120,000	120,000	120,000	120,000	120,000	120,000	120,000	59,691	-	-
Reserve for Undercollection	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>182,084</u>	<u>183,135</u>	<u>183,788</u>	<u>183,849</u>	<u>182,874</u>	<u>182,238</u>	<u>181,628</u>	<u>120,709</u>	-	-
USES OF FUNDS										
Debt Service										
Principal	89,869	94,272	99,016	99,016	99,016	103,946	109,122	114,588	-	-
Interest	30,417	26,013	21,270	21,270	21,270	16,314	11,138	5,721	-	-
Other	-	-	400	400	400	400	400	400	-	-
Total Appropriations	120,286	120,286	120,686	120,686	120,686	120,660	120,660	120,709	-	-
Ending Fund Balance	<u>61,798</u>	<u>62,849</u>	<u>63,102</u>	<u>63,163</u>	<u>62,188</u>	<u>61,578</u>	<u>60,968</u>	-	-	-
Total	<u>182,084</u>	<u>183,135</u>	<u>183,788</u>	<u>183,849</u>	<u>182,874</u>	<u>182,238</u>	<u>181,628</u>	<u>120,709</u>	-	-

City of Sanibel, Florida

Debt Service Funds

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

Sources of Funds

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

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

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

The proposed levy for the current tax year is:

<u>Tax Year</u>	<u>Fiscal Year</u>	<u>Millage Rate</u>	<u>Taxes Budgeted</u>
2009	2009-10	0.0561	\$253,500

Uses of Funds

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

Debt Service Funds
2002 \$3.825M General Obligation Debt Service
Fund No. 204

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10	FY 11	FY 12	FY 13	FY 14	
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual	Proposed	Proposed	Proposed	Proposed	Proposed	
SOURCES OF FUNDS											
Beginning Fund Balance	256,429	256,285	249,747	248,428	248,428	238,223	238,623	239,023	239,423	239,823	
Estimated Revenues											
TAXES											
Ad Valorem-Voted Debt	2009 Millage 0.0561	227,516	228,420	237,000	237,000	227,520	253,500	250,251	252,114	253,693	254,921
Intergovernmental											
State Grant-FI Communities Tr	-	-	-	-	-	-	-	-	-	-	
Miscellaneous											
Interest Earnings	20 10,615	11 4,797	- 5,000	- 5,000	- 400	- 400	- 400	- 400	- 400	- 400	
Other Financing Sources											
Transfers From Other Funds	-	-	-	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	
Reserve for Undercollection	-	-	(9,480)	(9,480)	-	(12,675)	(12,513)	(12,606)	(12,685)	(12,746)	
Total Estimated Revenue and Other Financing Sources	494,580	489,513	482,267	480,948	476,348	479,448	476,761	478,931	480,831	482,398	
USES OF FUNDS											
Debt Service											
Principal	85,000	90,000	90,000	90,000	90,000	95,000	95,000	100,000	105,000	110,000	
Interest	153,295	151,085	148,125	148,125	148,125	145,425	142,338	139,108	135,608	131,775	
Other	-	-	400	400	-	400	400	400	400	400	
Total Appropriations	238,295	241,085	238,525	238,525	238,125	240,825	237,738	239,508	241,008	242,175	
Ending Fund Balance	256,285	248,428	243,742	242,423	238,223	238,623	239,023	239,423	239,823	240,223	
Total	494,580	489,513	482,267	480,948	476,348	479,448	476,761	478,931	480,831	482,398	

City of Sanibel, Florida

Debt Service Funds

1979 \$3.19M Debt Service
Fund No. 207

Sources of Funds

Franchise fees and business tax receipts are pledged to repay the principal and interest on this \$3,190,000 bond issued December 17, 1979 to purchase tracts of land now known as Gulfside City Park, the boat ramp and Causeway Park. A transfer of \$190,000 from the franchise and occupational license fund is being used to meet the fiscal year 2009-2010 debt service obligation.

Uses of Funds

The December 17, 2009 annual payment of \$187,477 on this bond issue is allocated as follows:

Principal.....	\$109,673
Interest.....	\$ 77,804

The principal balance on the 5%, 40-year bonds as of December 17, 2008 was \$1,556,072 per General Electric Corporation, which purchased these bonds from Farmers Home Administration in October 1987.

This debt is scheduled to be paid off on December 17, 2019.

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

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
SOURCES OF FUNDS										
Beginning Fund Balance	193,166	197,507	192,259	191,541	191,541	185,714	187,987	188,260	188,533	188,806
Estimated Revenues										
Interest Earnings	4,341	1,511	1,500	1,500	50	150	150	150	150	150
Other Financing Sources										
Transfers From Other Fund	187,477	180,000	182,000	182,000	182,000	190,000	188,000	188,000	188,000	188,000
Reserve for Undercollector	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>384,984</u>	<u>379,018</u>	<u>375,759</u>	<u>375,041</u>	<u>373,591</u>	<u>375,864</u>	<u>376,137</u>	<u>376,410</u>	<u>376,683</u>	<u>376,956</u>
USES OF FUNDS										
Debt Service										
Principal	95,013	99,749	104,451	104,451	103,567	109,673	115,157	120,915	126,961	133,309
Interest	92,464	87,728	83,026	83,026	83,910	77,804	72,320	66,562	60,516	54,168
Other	-	-	400	400	400	400	400	400	400	400
Total Appropriations	187,477	187,477	187,877	187,877	187,877	187,877	187,877	187,877	187,877	187,877
Ending Fund Balance	<u>197,507</u>	<u>191,541</u>	<u>187,882</u>	<u>187,164</u>	<u>185,714</u>	<u>187,987</u>	<u>188,260</u>	<u>188,533</u>	<u>188,806</u>	<u>189,079</u>
Total	<u>384,984</u>	<u>379,018</u>	<u>375,759</u>	<u>375,041</u>	<u>373,591</u>	<u>375,864</u>	<u>376,137</u>	<u>376,410</u>	<u>376,683</u>	<u>376,956</u>

City of Sanibel, Florida

Debt Service Funds

Capital Lease

Fund No. 215

Sources of Funds

This fund was established in FY 2008 to account for capital lease payments. In FY10 the fund will receive an interfund transfer of \$11,318.

Uses of Funds

A principal payment of \$7,220 and interest payment of \$4,145 on a backhoe will be made in FY10.

Debt Service Funds
Capital Lease Fund
Fund No. 215

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
SOURCES OF FUNDS										
Beginning Fund Balance	-	-	-	-	-	47	-	-	-	-
Estimated Revenues										
Miscellaneous										
Interest Earnings	-	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers From Other Funds	-	-	11,412	11,412	11,412	11,318	11,364	11,365	11,364	11,365
Total Estimated Revenue and Other Financing Sources	-	-	11,412	11,412	11,412	11,365	11,364	11,365	11,364	11,365
USES OF FUNDS										
Debt Service										
Principal	-	-	6,953	6,953	8,648	7,220	7,593	7,986	8,398	8,833
Interest	-	-	4,459	4,459	2,717	4,145	3,771	3,379	2,966	2,532
Other	-	-	-	-	-	-	-	-	-	-
Total Appropriations	-	-	11,412	11,412	11,365	11,365	11,364	11,365	11,364	11,365
Ending Fund Balance	-	-	-	-	47	-	-	-	-	-
Total	-	-	11,412	11,412	11,412	11,365	11,364	11,365	11,364	11,365

City of Sanibel, Florida

Debt Service Funds

Recreation Facility Debt Service

Fund No. 270

Sources of Funds

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

In fiscal year 2010 \$530,105 in taxes will be levied on a millage rate of .1172. An allowance for undercollection of \$26,505 in tax is budgeted to recognize the discount taken by those paying their taxes between November and February. Interest earnings are budgeted at \$750.

Uses of Funds

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

Fiscal Year	Principal	Interest	Total Payment
FY 2010	\$ 170,000	\$ 333,200	\$ 503,200
FY 2011	\$ 180,000	\$ 326,400	\$ 506,400
FY 2012	\$ 185,000	\$ 319,200	\$ 504,200
FY 2013	\$ 195,000	\$ 311,800	\$ 506,800
FY 2014	\$ 200,000	\$ 303,513	\$ 503,513
FY 2015	\$ 210,000	\$ 295,013	\$ 505,013
FY 2016	\$ 220,000	\$ 286,088	\$ 506,088
FY 2017	\$ 230,000	\$ 276,738	\$ 506,738
FY 2018	\$ 240,000	\$ 266,963	\$ 506,963
FY 2019	\$ 250,000	\$ 257,363	\$ 507,363
FY 2020	\$ 260,000	\$ 247,363	\$ 507,363
FY 2021	\$ 270,000	\$ 236,703	\$ 506,703
FY 2022	\$ 280,000	\$ 225,633	\$ 505,633
FY 2023	\$ 295,000	\$ 214,153	\$ 509,153
FY 2024	\$ 305,000	\$ 202,058	\$ 507,058
FY 2025	\$ 320,000	\$ 189,248	\$ 509,248
FY 2026	\$ 335,000	\$ 175,808	\$ 510,808
FY 2027	\$ 345,000	\$ 161,738	\$ 506,738
FY 2028	\$ 360,000	\$ 147,248	\$ 507,248
FY 2029	\$ 380,000	\$ 131,588	\$ 511,588
FY 2030	\$ 395,000	\$ 115,058	\$ 510,058
FY 2031	\$ 415,000	\$ 97,875	\$ 512,875
FY 2032	\$ 430,000	\$ 79,823	\$ 509,823
FY 2033	\$ 450,000	\$ 61,118	\$ 511,118
FY 2034	\$ 470,000	\$ 41,543	\$ 511,543
FY 2035	\$ 240,000	\$ 21,098	\$ 261,098
FY 2036	\$ 245,000	\$ 5,329	\$ 250,329
Total	\$ 7,875,000	\$ 5,329,651	\$ 13,204,651

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

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
SOURCES OF FUNDS										
Beginning Fund Balance	-	15,264	11,414	19,597	19,597	45,447	46,197	46,947	47,697	48,447
Estimated Revenues										
Taxes										
Ad Valorem										
		2009 Millage 0.1172								
	548,460	506,676	530,000	530,000	530,000	530,105	533,474	531,158	533,895	530,434
Miscellaneous	48	23								
Interest Earnings	9,418	3,833	3,500	3,500	650	750	750	750	750	750
Other Financing Sources										
Transfers From Other Funds			-	-	-	-	-	-	-	-
Debt Proceeds			-	-	-	-	-	-	-	-
Reserve for Undercollection	-	-	(26,500)	(26,500)	-	(26,505)	(26,674)	(26,558)	(26,695)	(26,522)
Total Estimated Revenue and Other Financing Sources	<u>557,926</u>	<u>525,797</u>	<u>518,414</u>	<u>526,597</u>	<u>550,247</u>	<u>549,797</u>	<u>553,747</u>	<u>552,297</u>	<u>555,647</u>	<u>553,109</u>
USES OF FUNDS										
Debt Service										
Principal	150,000	160,000	165,000	165,000	165,000	170,000	180,000	185,000	195,000	200,000
Interest	392,312	346,200	339,800	339,800	339,800	333,200	326,400	319,200	311,800	303,512
Other	350	-	400	400	-	400	400	400	400	400
Total Appropriations	542,662	506,200	505,200	505,200	504,800	503,600	506,800	504,600	507,200	503,912
Ending Fund Balance	<u>15,264</u>	<u>19,597</u>	<u>13,214</u>	<u>21,397</u>	<u>45,447</u>	<u>46,197</u>	<u>46,947</u>	<u>47,697</u>	<u>48,447</u>	<u>49,197</u>
Total	<u>557,926</u>	<u>525,797</u>	<u>518,414</u>	<u>526,597</u>	<u>550,247</u>	<u>549,797</u>	<u>553,747</u>	<u>552,297</u>	<u>555,647</u>	<u>553,109</u>

City of Sanibel, Florida

Debt Service Funds

Below Market Rate Housing Debt Service

Fund No. 280

Sources of Funds

This fund reflects the debt service requirements of the two (2) outstanding obligations issued to fund below market rate housing (BMRH) projects. The following revenue sources are pledged as repayment for the following obligations:

<u>Purpose/BMRH Project</u>	<u>Revenue Pledge</u>
Casa Mariposa	Any legally available non-ad valorem revenue
Woodhaven	Any legally available non-ad valorem revenue

In addition to the \$50,000 net rents to be received from Community Housing & Resources, Inc. (CHR) pursuant to an agreement dated March 16, 2004, a transfer from other funds of non-ad valorem revenue sources are the repayment sources for these debts.

Uses of Funds

<u>Purpose/BMRH Project</u>	<u>Original Issue Amount</u>	<u>Interest Rate</u>	<u>Date of Maturity</u>
Casa Mariposa	650,000.00	4.210%	7/22/2014
Woodhaven	1,082,000.00	3.348%	2/01/2019

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

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
SOURCES OF FUNDS										
Beginning Fund Balance	28,256	9,229	14,808	15,997	15,997	21,390	20,674	22,374	26,489	22,974
Estimated Revenues										
Rents from CHR	41,601	50,000	50,001	50,001	50,002	50,001	50,001	50,001	50,001	50,001
Miscellaneous		2								
Interest Earnings	-	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers From Other Funds	265,000	280,000	250,000	250,000	250,000	105,000	105,000	105,000	95,000	90,000
Debt Proceeds										
Reserve for Undercollection	-	-	(10,000)	(10,000)	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	334,857	339,231	304,809	305,998	315,999	176,391	175,675	177,375	171,490	162,975
USES OF FUNDS										
Debt Service										
Principal	265,018	272,783	253,558	253,558	253,558	121,134	123,266	125,475	127,813	120,396
Interest	60,610	50,451	41,051	41,051	41,051	34,183	29,635	25,011	20,303	15,437
Other	-	-	400	400	-	400	400	400	400	400
Total Appropriations	325,628	323,234	295,009	295,009	294,609	155,717	153,301	150,886	148,516	136,233
Ending Fund Balance	9,229	15,997	9,800	10,989	21,390	20,674	22,374	26,489	22,974	26,742
Total	334,857	339,231	304,809	305,998	315,999	176,391	175,675	177,375	171,490	162,975



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Summary of Capital Project Funds

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance¹	11,168,768	5,866,082	3,572,173	4,005,918	4,005,916	2,684,966	1,330,276	115,712	94,135	94,135
Estimated Revenues										
Intergovernmental Revenue										
Grants from Other Governments	5,295,219	621,821	-	287,066	287,066	-	-	-	-	-
Charges for Services	(6,133)	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	319,215	-	-	192,403	202,273	-	-	-	-	-
Interest Earnings	107,550	236,518	18,400	18,400	14,746	500	250	250	250	250
Contributions	-	-	-	-	-	-	-	-	-	-
Special assessments	9,643	6,849	17,100	33,834	16,611	-	-	-	-	-
Total Revenue	5,725,494	865,188	35,500	531,503	520,696	500	250	250	250	250
Other Financing Sources										
Transfers In	3,184,307	2,968,919	1,586,897	1,428,137	1,428,137	791,418	2,009,186	3,155,173	758,250	1,721,910
Reserve for Undercollections	-	-	(614)	(614)	-	-	-	-	-	-
Debt Proceeds	-	88,817	140,000	-	-	-	-	-	-	-
Total Other Financing Sources	3,184,307	3,057,736	1,726,283	1,427,523	1,428,137	791,418	2,009,186	3,155,173	758,250	1,721,910
Total Estimated Revenue and Other Financing Sources	20,078,569	9,789,006	5,333,956	5,964,944	5,954,750	3,476,884	3,339,712	3,271,135	852,635	1,816,295
Appropriations										
General Government										
Management Information Systems	123,386	114,168	408,109	408,109	52,500	540,109	231,000	205,000	104,500	64,500
Public Safety										
Police Department	48,303	8,311	120,000	220,500	21,000	372,500	117,000	100,000	130,000	10,000
Physical Environment										
Natural Resources Department	558,306	309,364	270,000	388,340	380,900	-	-	-	-	-
Transportation										
Public Works & Facilities	2,424,458	2,161,351	3,937,740	3,083,666	2,472,666	1,234,000	2,876,000	2,832,000	524,000	1,448,000
Culture/Recreation										
Recreation	10,862,731	2,392,968	42,858	54,459	71,353	-	-	40,000	-	200,000
Total Operating Expenditures	14,017,184	4,986,162	4,778,707	4,155,074	2,998,419	2,146,609	3,224,000	3,177,000	758,500	1,722,500
Non-Operating Expenditures										
Reserve for Grant Matches	147,000	-	-	-	-	-	-	-	-	-
Reserve for Rec Center Contingencies	-	-	-	-	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	48,304	796,434	70,000	81,832	266,365	-	-	-	-	-
Total Non-Operating Expenditures	195,304	796,434	70,000	81,832	266,365	-	-	-	-	-
Total Appropriations	14,212,489	5,782,596	4,848,707	4,236,906	3,264,784	2,146,609	3,224,000	3,177,000	758,500	1,722,500
Ending Fund Balance	5,866,082	4,006,411	485,249	1,728,038	2,684,966	1,330,275	115,712	94,135	94,135	93,795
Total	20,078,571	9,789,007	5,333,956	5,964,944	5,949,750	3,476,884	3,339,712	3,271,135	852,635	1,816,295

¹ FY07 beginning fund balance included bond proceeds for the construction of the recreation center

City of Sanibel, Florida

Capital Project Funds

Capital Planning and Asset Acquisition Fund
Fund NO. 300

Sources of Funds

These projects are funded in fiscal year 2010 by the carry-forward of \$929,613 of available beginning fund balance, interest earnings of \$250 and an inter-fund transfer of \$536,746.

Uses of Funds

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

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

Total outlays for FY10 are budgeted at \$1,466,609.

Capital Project Funds
Capital Acquisition Fund
Fund No. 300

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	1,161,100	751,519	822,318	964,188	964,188	929,613	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	71,697	83,203	-	18,726	18,726	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	32,255	10,438	7,500	7,500	9,634	250	250	250	250	250
Other Financing Sources										
Transfers In	114,000	850,350	340,291	326,271	326,271	536,746	1,488,750	826,750	428,250	1,192,250
Debt Proceeds	-	88,817	140,000	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>1,379,053</u>	<u>1,784,327</u>	<u>1,310,109</u>	<u>1,316,685</u>	<u>1,318,819</u>	<u>1,466,609</u>	<u>1,489,000</u>	<u>827,000</u>	<u>428,500</u>	<u>1,192,500</u>
Appropriations										
General Government										
Management Information Systems	123,386	114,168	408,109	408,109	52,500	540,109	231,000	205,000	104,500	64,500
Public Safety										
Police Department	48,303	8,311	120,000	220,500	21,000	372,500	117,000	100,000	130,000	10,000
Physical Environment										
Natural Resources Department	71,480	19,081	-	-	-	-	-	-	-	-
Transportation										
Public Works	40,219	74,086	389,000	100,000	43,000	219,000	598,000	232,000	71,000	598,000
Public Facilities	197,145	-	393,000	393,726	263,726	335,000	543,000	250,000	123,000	520,000
Culture/Recreation										
Recreation	-	8,535	-	-	-	-	-	-	-	-
Capital Outlay	-	585,958	-	8,980	8,980	-	-	40,000	-	-
Total Operating Expenditures	<u>480,534</u>	<u>810,139</u>	<u>1,310,109</u>	<u>1,131,315</u>	<u>389,206</u>	<u>1,466,609</u>	<u>1,489,000</u>	<u>827,000</u>	<u>428,500</u>	<u>1,192,500</u>
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Reserve for Grant Matches	147,000	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	10,000	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>147,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>627,534</u>	<u>820,139</u>	<u>1,310,109</u>	<u>1,131,315</u>	<u>389,206</u>	<u>1,466,609</u>	<u>1,489,000</u>	<u>827,000</u>	<u>428,500</u>	<u>1,192,500</u>
Ending Fund Balance	<u>751,519</u>	<u>964,188</u>	<u>-</u>	<u>185,370</u>	<u>929,613</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>1,379,053</u>	<u>1,784,327</u>	<u>1,310,109</u>	<u>1,316,685</u>	<u>1,318,819</u>	<u>1,466,609</u>	<u>1,489,000</u>	<u>827,000</u>	<u>428,500</u>	<u>1,192,500</u>

City of Sanibel, Florida

Capital Project Funds

Transportation Capital Projects

Fund No. 301

Sources of Funds

These projects are funded in fiscal year 2010 by the carry-forward of \$295,078 of available beginning fund balance, interest earnings of \$250 and an inter-fund transfer of \$254,672.

Uses of Funds

Beginning in FY10, to conform to Government Accounting Standards Board (GASB) Statement 54, repair and maintenance, operating supply and road materials supplies that were previously charged to this fund will be reclassified and charged to the public works department's streets division, found in the new special revenue fund, Fund #101. Please see a discussion of this mandated accounting change in the budget message. This reclassification will not increase expense to the general fund.

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

Capital Project Funds
 Transportation Capital Projects
 Fund No. 301

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	449,656	736,254	745,197	758,905	758,905	295,078	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	26,461	48,497	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	18,664	10,337	7,500	7,500	9,870	250	-	-	-	-
Other Financing Sources										
Transfers In	1,018,611	932,736	963,043	918,303	918,303	254,672	20,000	420,000	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>1,513,393</u>	<u>1,727,824</u>	<u>1,715,740</u>	<u>1,684,708</u>	<u>1,687,078</u>	<u>550,000</u>	<u>20,000</u>	<u>420,000</u>	<u>-</u>	<u>-</u>
Appropriations										
Transportation										
Operating Expense	-	-	-	-	-	-	-	-	-	-
Capital Outlay	777,139	908,919	1,715,740	1,651,000	1,392,000	550,000	20,000	420,000	-	-
Total Operating Expenditures	777,139	908,919	1,715,740	1,651,000	1,392,000	550,000	20,000	420,000	-	-
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	60,000	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	60,000	-	-	-	-	-	-	-	-
Total Appropriations	777,139	968,919	1,715,740	1,651,000	1,392,000	550,000	20,000	420,000	-	-
Ending Fund Balance	<u>736,254</u>	<u>758,905</u>	<u>-</u>	<u>33,708</u>	<u>295,078</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>1,513,393</u>	<u>1,727,824</u>	<u>1,715,740</u>	<u>1,684,708</u>	<u>1,687,078</u>	<u>550,000</u>	<u>20,000</u>	<u>420,000</u>	<u>-</u>	<u>-</u>

City of Sanibel, Florida

Capital Project Funds

Rabbit Road Capital Projects

Fund No. 306

Sources of Funds

This fund has a fund balance of \$346,344 in fiscal year 2010.

Uses of Funds

No projects are funded in FY10.

Capital Project Funds
Rabbit Road
Fund No. 306

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	210,138	210,138	300,000	346,344	346,344	346,344	346,344	46,344	46,344	46,344
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	61	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	149,862	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>210,138</u>	<u>360,061</u>	<u>300,000</u>	<u>346,344</u>	<u>346,344</u>	<u>346,344</u>	<u>346,344</u>	<u>46,344</u>	<u>46,344</u>	<u>46,344</u>
Appropriations										
Transportation										
Operating Expense	-	13,717	-	-	-	-	-	-	-	-
Capital Outlay	-	-	300,000	-	-	-	300,000	-	-	-
Total Operating Expenditures	-	13,717	300,000	-	-	-	300,000	-	-	-
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	-	13,717	300,000	-	-	-	300,000	-	-	-
Ending Fund Balance	<u>210,138</u>	<u>346,344</u>	<u>-</u>	<u>346,344</u>	<u>346,344</u>	<u>346,344</u>	<u>46,344</u>	<u>46,344</u>	<u>46,344</u>	<u>46,344</u>
Total	<u>210,138</u>	<u>360,061</u>	<u>300,000</u>	<u>346,344</u>	<u>346,344</u>	<u>346,344</u>	<u>346,344</u>	<u>46,344</u>	<u>46,344</u>	<u>46,344</u>

City of Sanibel, Florida

Capital Project Funds

Periwinkle Way Road and Bikepath
Fund No. 307

Sources of Funds

Beginning available fund balance in FY10 is budgeted to be \$226,871.

Uses of Funds

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

Total outlays for FY10 are budgeted at \$50,000.

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

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	725,836	1,193,742	182,979	349,375	349,375	226,871	176,871	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	232,400	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	30,924	13,614	-	-	100	-	-	-	-	-
Other Financing Sources										
Transfers In	1,500,000	49,547	-	-	-	-	423,129	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	2,489,160	1,256,903	182,979	349,375	349,475	226,871	600,000	-	-	-
Appropriations										
Transportation										
Capital Outlay	1,295,418	307,528	-	172,604	122,604	50,000	600,000	-	-	-
Total Operating Expenditures	1,295,418	307,528	-	172,604	122,604	50,000	600,000	-	-	-
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	600,000	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	600,000	-	-	-	-	-	-	-	-
Total Appropriations	1,295,418	907,528	-	172,604	122,604	50,000	600,000	-	-	-
Ending Fund Balance	1,193,742	349,375	182,979	176,771	226,871	176,871	-	-	-	-
Total	2,489,160	1,256,903	182,979	349,375	349,475	226,871	600,000	-	-	-

City of Sanibel, Florida

Capital Project Funds

San-Cap Road Fund

Fund No. 308

Sources of Funds

Beginning available fund balance in FY10 is budgeted to be \$1,166.

Uses of Funds

No projects are scheduled for FY10.

Capital Project Funds
San-Cap Road
Fund No. 308

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	167,569	70,001	71,071	71,154	71,154	1,166	1,166	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	5,565	1,153	-	-	12	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	-	-	-	-	68,834	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>173,134</u>	<u>71,154</u>	<u>71,071</u>	<u>71,154</u>	<u>71,166</u>	<u>1,166</u>	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriations										
Transportation										
Capital Outlay	57,895	-	-	-	-	-	70,000	-	-	-
Total Operating Expenditures	57,895	-	-	-	-	-	70,000	-	-	-
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	45,238	-	70,000	70,000	70,000	-	-	-	-	-
Total Non-Operating Expenditures	<u>45,238</u>	<u>-</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	103,133	-	70,000	70,000	70,000	-	70,000	-	-	-
Ending Fund Balance	<u>70,001</u>	<u>71,154</u>	<u>1,071</u>	<u>1,154</u>	<u>1,166</u>	<u>1,166</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>173,134</u>	<u>71,154</u>	<u>71,071</u>	<u>71,154</u>	<u>71,166</u>	<u>1,166</u>	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Sanibel, Florida

Capital Project Funds

Tarpon Bay Road Fund
Fund No. 309

Sources of Funds

Beginning available fund balance in FY10 is budgeted to be \$547,451.

Uses of Funds

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

Total outlays for FY10 are budgeted at \$50,000.

Capital Project Funds
Tarpon Bay Road
Fund No. 309

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	36,268	82,640	650,000	697,451	697,451	547,451	497,451	47,451	47,451	47,451
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1,134	4,779	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	45,238	617,360	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	82,640	704,779	650,000	697,451	697,451	547,451	497,451	47,451	47,451	47,451
Appropriations										
Transportation										
Operating Expense	-	7,328	-	-	-	-	-	-	-	-
Capital Outlay	-	-	650,000	200,000	150,000	50,000	450,000	-	-	-
Total Operating Expenditures	-	7,328	650,000	200,000	150,000	50,000	450,000	-	-	-
Non-Operating Expenditures										
Reserve for Continuing Capital Proj	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	-	7,328	650,000	200,000	150,000	50,000	450,000	-	-	-
Ending Fund Balance	82,640	697,451	-	497,451	547,451	497,451	47,451	47,451	47,451	47,451
Total	82,640	704,779	650,000	697,451	697,451	547,451	497,451	47,451	47,451	47,451

City of Sanibel, Florida
Capital Project Funds
Dixie Beach Boulevard Project Fund
Fund No. 311

Sources of Funds

Beginning available fund balance in FY10 is budgeted to be \$236,577.

Uses of Funds

No projects are scheduled for FY10.

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

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	-	-	338,822	350,399	350,399	236,577	236,577	21,577	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	62	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	358,822	91,178	91,178	91,178	-	-	578,423	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	-	358,884	430,000	441,577	441,577	236,577	236,577	600,000	-	-
Appropriations										
Transportation										
Operating Expense	-	8,485	-	-	-	-	-	-	-	-
Capital Outlay	-	-	430,000	215,000	205,000	-	215,000	600,000	-	-
Total Operating Expenditures		8,485	430,000	215,000	205,000	-	215,000	600,000	-	-
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations		8,485	430,000	215,000	205,000	-	215,000	600,000	-	-
Ending Fund Balance	-	350,399	-	226,577	236,577	236,577	21,577	-	-	-
Total	-	358,884	430,000	441,577	441,577	236,577	236,577	600,000	-	-

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

Sources of Funds

Beginning available fund balance in FY10 is budgeted to be \$50,000.

Uses of Funds

No projects are scheduled for FY10.

Capital Project Funds
Intersection Improvements Fund
Fund No. 312

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	-	-	-	-	-	50,000	50,000	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Other Financing Sources										
Transfers In	-	-	50,000	50,000	50,000	-	-	700,000	-	300,000
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>700,000</u>	<u>-</u>	<u>300,000</u>
Appropriations										
Transportation										
Operating Expense	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	50,000	50,000	-	-	50,000	700,000	-	300,000
Total Operating Expenditures			50,000	50,000	-	-	50,000	700,000	-	300,000
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations			50,000	50,000	-	-	50,000	700,000	-	300,000
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>700,000</u>	<u>-</u>	<u>300,000</u>

City of Sanibel, Florida

Capital Project Funds

Brazilian Pepper Control Program

Fund No. 316

Sources of Funds

Beginning in FY10, to conform to Government Accounting Standards Board (GASB) Statement 54, operating expense that was previously charged to this fund, will be charged to a new special revenue fund, Fund 116. Please see a discussion of this mandated accounting change in the budget message. This reclassification will not increase expense to the general fund.

Uses of Funds

Please see Fund 116 for information concerning this project.

Capital Project Funds
Brazilian Pepper Control Program
Fund No. 316

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	117,232	223,201	82,615	115,974	115,974	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	222,440	222,440	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1,733	763	-	-	600	-	-	-	-	-
Other Financing Sources										
Transfers In	107,942	-	137,385	37,385	37,385	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>226,907</u>	<u>223,964</u>	<u>220,000</u>	<u>375,799</u>	<u>376,399</u>	-	-	-	-	-
Appropriations										
Physical Environment										
Operating Expense	-	107,990	-	7,440	-					
Capital Outlay	3,706	-	220,000	335,000	335,000					
Total Operating Expenditures	3,706	107,990	220,000	342,440	335,000					
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	41,399	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	41,399	-	-	-	-	-
Total Appropriations	3,706	107,990	220,000	342,440	376,399	-	-	-	-	-
Ending Fund Balance	<u>223,201</u>	<u>115,974</u>	<u>-</u>	<u>33,359</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>226,907</u>	<u>223,964</u>	<u>220,000</u>	<u>375,799</u>	<u>376,399</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

To Special Revenue Fund 116

City of Sanibel, Florida

Capital Project Funds

Environmentally Sensitive Land Restoration Program

Fund No. 317

Sources of Funds

Beginning in FY10, to conform to Government Accounting Standards Board (GASB) Statement 54, operating expense that was previously charged to this fund, will be charged to a new special revenue fund, Fund 117. Please see a discussion of this mandated accounting change in the budget message. This reclassification will not increase expense to the general fund.

Uses of Funds

Please see Fund 117 for information concerning this project.

Capital Project Funds
Environmentally Sensitive Land Restoration
Fund No. 317

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	381,864	129,788	33,235	6,762	6,762	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	80,700	53,690	-	45,900	45,900	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	12,000	3,644	3,000	3,000	3,750	-	-	-	-	-
Other Financing Sources										
Transfers in	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>474,564</u>	<u>187,122</u>	<u>36,235</u>	<u>55,662</u>	<u>56,412</u>	-	-	-	-	-
Appropriations										
Physical Environment										
Operating Expense		120,360	-	45,900	45,900					
Capital Outlay	<u>344,776</u>	<u>60,000</u>	-	-	-					
Total Operating Expenditures	344,776	180,360	-	45,900	45,900					
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	10,512	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	10,512	-	-	-	-	-
Total Appropriations	344,776	180,360	-	45,900	56,412	-	-	-	-	-
Ending Fund Balance	<u>129,788</u>	<u>6,762</u>	<u>36,235</u>	<u>9,762</u>	-	-	-	-	-	-
Total	<u>474,564</u>	<u>187,122</u>	<u>36,235</u>	<u>55,662</u>	<u>56,412</u>	-	-	-	-	-

To Special Revenue Fund 117

City of Sanibel, Florida
Capital Project Funds
Shell Harbor Canal Dredging
Fund No. 329

Sources of Funds

Beginning in FY10, to conform to Government Accounting Standards Board (GASB) Statement 54, operating expense that was previously charged to this fund, will be charged to a new special revenue fund, Fund 129. Please see a discussion of this mandated accounting change in the budget message.

Uses of Funds

Please see Fund 129 for information concerning this project.

Capital Project Funds
Shell Harbor Canal Dredging
Fund No. 329

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	47,683	49,174	34,824	49,777	49,777	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1,491	603	400	400	650	-	-	-	-	-
Other Financing Sources										
Assessments	-	-	-	16,534	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>49,174</u>	<u>49,777</u>	<u>35,224</u>	<u>66,711</u>	<u>50,427</u>	-	-	-	-	-
Appropriations										
Transportation										
Operating Expense	-	-	-	-	-					
Capital Outlay	-	-	-	24,800	24,800					
Total Operating Expenditures	-	-	-	24,800	24,800					
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	25,627	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	25,627	-	-	-	-	-
Total Appropriations	-	-	-	24,800	50,427	-	-	-	-	-
Ending Fund Balance	<u>49,174</u>	<u>49,777</u>	<u>35,224</u>	<u>41,911</u>	-	-	-	-	-	-
Total	<u>49,174</u>	<u>49,777</u>	<u>35,224</u>	<u>66,711</u>	<u>50,427</u>	-	-	-	-	-

To Special Revenue Fund 129

City of Sanibel, Florida

Capital Project Funds

Periwinkle Landscaping Fund

Fund No. 332

Sources of Funds

This project is funded in FY10 by the carry forward of \$51,527 of beginning fund balance.

Uses of Funds

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

The project, totaling \$30,000 in FY 2010, is listed in the natural resources department section of the CIP and then identified in the left hand column as Fund # 332.

The purpose of this project, described in more detail in the CIP, includes watering of plantings along Periwinkle Way.

Capital Project Funds
Periwinkle Landscaping
Fund No. 332

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY 10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	25,442	160,810	172,216	101,527	101,527	51,527	21,527	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	272,046	(8,594)	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1,665	145,563	-	205,736	205,736	-	-	-	-	-
Other Financing Sources										
Transfers in	-	-	-	-	-	-	8,473	30,000	30,000	30,000
Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>299,153</u>	<u>297,779</u>	<u>172,216</u>	<u>307,263</u>	<u>307,263</u>	<u>51,527</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Appropriations										
Physical environment		61,933								
Transportation		123,763								
Capital Outlay	138,343	10,556	50,000	255,736	255,736	30,000	30,000	30,000	30,000	30,000
Total Operating Expenditures	138,343	196,252	50,000	255,736	255,736	30,000	30,000	30,000	30,000	30,000
Non-Operating Expenditures										
Reserve for Contingencies										
Transfer to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Appropriations	138,343	196,252	50,000	255,736	255,736	30,000	30,000	30,000	30,000	30,000
Ending Fund Balance	<u>160,810</u>	<u>101,527</u>	<u>122,216</u>	<u>51,527</u>	<u>51,527</u>	<u>21,527</u>	-	-	-	-
Total	<u>299,153</u>	<u>297,779</u>	<u>172,216</u>	<u>307,263</u>	<u>307,263</u>	<u>51,527</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>

City of Sanibel, Florida

Capital Project Funds

Sanibel Estates Canal Trimming Special Assessment Project
Fund No. 341

Sources of Funds

Beginning in FY10, to conform to Government Accounting Standards Board (GASB) Statement 54, operating expense that was previously charged to this fund, will be charged to a new special revenue fund, Fund 141. Please see a discussion of this mandated accounting change in the budget message.

Uses of Funds

Please see Fund 141 for information concerning this project.

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

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	10,201	15,520	12,310	15,729	15,729	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	9,673	6,884	7,000	7,000	6,790	-	-	-	-	-
Other Financing Sources										
Transfers In	3,000	-	-	-	-	-	-	-	-	-
Reserve for Undercollections	-	-	(210)	(210)	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	22,874	22,404	19,100	22,519	22,519	-	-	-	-	-
Appropriations										
Transportation										
Operating Expense	-	6,675	-	-	-	To Special Revenue Fund 141				
Capital Outlay	7,354	-	10,000	10,000	5,000					
Total Operating Expenditures	7,354	6,675	10,000	10,000	5,000					
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	12,519	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	12,519	-	-	-	-	-
Total Appropriations	7,354	6,675	10,000	10,000	17,519	-	-	-	-	-
Ending Fund Balance	15,520	15,729	9,100	12,519	-	-	-	-	-	-
Total	22,874	22,404	19,100	22,519	17,519	-	-	-	-	-

City of Sanibel, Florida

Capital Project Funds

Sanibel Isles/Water Shadows Dredging Project

Fund No. 342

Sources of Funds

Beginning in FY10, to conform to Government Accounting Standards Board (GASB) Statement 54, operating expense that was previously charged to this fund, will be charged to a new special revenue fund, Fund 142. Please see a discussion of this mandated accounting change in the budget message.

Uses of Funds

Please see Fund 142 for information concerning this project.

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

	Fiscal Year	Fiscal Year	Fiscal Year 2009			FY10 Proposed	FY 11 Proposed	FY 12 Proposed	FY 13 Proposed	FY 14 Proposed
	2006-07 Actual	2007-08 Actual	Adopted Budget	Amended Budget	Estimated Actual					
Beginning Fund Balance	-	-	14,821	15,243	15,243	-	-	-	-	-
Estimated Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	10,243	10,100	10,100	9,821	-	-	-	-	-
Other Financing Sources										
Transfers In	-	5,000	5,000	5,000	5,000	-	-	-	-	-
Reserve for Undercollections	-	-	(404)	(404)	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	-	15,243	29,517	29,939	30,064	-	-	-	-	-
Appropriations										
Transportation										
Operating Expense	-	-	-	-	-	To Special Revenue Fund 142				
Capital Outlay	-	-	-	10,800	10,800					
Total Operating Expenditures	-	-	-	10,800	10,800					
Non-Operating Expenditures										
Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	11,832	19,264	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	11,832	19,264	-	-	-	-	-
Total Appropriations	-	-	-	22,632	30,064	-	-	-	-	-
Ending Fund Balance	-	15,243	29,517	7,307	-	-	-	-	-	-
Total	-	15,243	29,517	29,939	30,064	-	-	-	-	-



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