Special Revenue Funds
Summary

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Adopted Budget	Fiscal Year 2021 Amended Budget	Fiscal Year 2021 Estimated Actual	FY 2022 Budget
SOURCES OF FUNDS						
Beginning Fund Balance	$ 4,235,182	$ 4,836,096	$ 5,053,645	$ 5,092,455	$ 5,092,455	$ 4,388,838
Revenue						
Taxes	1,841,835	1,363,115	1,466,579	1,466,579	1,285,763	1,285,763
Licenses & Permits	1,206,652	1,078,444	1,132,156	1,132,156	1,057,493	1,089,218
Intergovernmental	1,762,609	1,346,242	1,584,909	1,584,909	1,348,388	1,755,682
Charges for Services	721,582	460,019	513,933	513,933	264,025	287,000
Fines & Forfeitures	39,671	23,234	30,000	30,000	20,142	25,000
Investment Earnings	120,395	121,646	64,650	64,650	93,951	94,550
Assessments	36,831	90,805	57,565	57,565	58,181	57,565
Impact Fees	201,856	163,200	132,000	132,000	76,160	110,000
Miscellaneous	24,562	24,276	32,850	32,850	23,340	23,600
Total Revenue	5,955,993	4,670,981	5,014,642	5,014,642	4,227,443	4,728,378
Other Financing Sources						
Transfers In	1,666,716	909,830	1,472,398	1,537,948	1,537,948	2,448,146
Total Sources of Funds	$ 11,857,891	$ 10,416,907	$ 11,540,685	$ 11,645,045	$ 10,857,846	$ 11,565,362
USES OF FUNDS						
Public Safety						
Building Department Fund	$ 1,013,814	$ 1,078,720	$ 1,212,670	$ 1,380,288	$ 1,361,401	$ 2,127,692
Transportation						
Transportation Fund	3,374,422	2,328,779	3,552,625	3,800,389	3,410,228	3,631,371
Road Impact Fee Fund	-	-	-	-	-	-
Shell Harbor Dredging Fund	91,448	62,138	1,200	66,750	56,891	1,200
Sanibel Estates Canal Trimming	14,508	7,909	10,500	10,500	3,881	10,500
Dredging-Sanibel Isles/Water Shadows	237	239	240	240	240	240
Total Transportation	3,480,615	2,399,065	3,564,565	3,877,879	3,471,240	3,643,311
Culture/Recreation						
Community Park Impact Fee Fund	-	-	-	-	-	-
Recreation Fund	2,032,956	1,580,495	1,555,104	1,555,104	1,379,603	2,367,551
Recreation Financial Assistance Fund	22,363	2,594	22,000	22,000	7,500	22,000
School - Ball Park Maintenance	247,557	230,506	243,799	262,512	249,264	267,712
Total Culture/Recreation	2,302,876	1,813,595	1,820,903	1,839,616	1,636,367	2,657,263
Total Operating Expenditures	6,797,305	5,291,380	6,598,138	7,097,783	6,469,008	8,428,266
Non-Operating Expenditures						
Transfer to Other Funds	224,490	33,072	-	-	-	-
Total Appropriations	7,021,795	5,324,452	6,598,138	7,097,783	6,469,008	8,428,266
Ending Fund Balance	4,836,096	5,092,455	4,942,547	4,547,262	4,388,838	3,137,096
Total Uses of Funds	$ 11,857,891	$ 10,416,907	$ 11,540,685	$ 11,645,045	$ 10,857,846	$ 11,565,362

Special Revenue Funds
Transportation Fund

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Adopted Budget	Fiscal Year 2021 Amended Budget	Fiscal Year 2021 Estimated Actual	FY 2022 Budget
Beginning Fund Balance	$ 1,288,345	$ 1,195,182	$ 1,404,153	$ 1,528,593	$ 1,528,593	$ 627,256
Revenue						
Taxes	1,841,835	1,363,115	1,466,579	1,466,579	1,285,763	1,285,763
Intergovernmental	1,632,210	1,167,960	1,440,879	1,440,879	1,196,703	1,599,948
Investment Earnings	29,728	29,363	25,000	25,000	25,000	25,000
Miscellaneous	-	1,752	-	-	1,425	-
Total Revenue	3,503,773	2,562,190	2,932,458	2,932,458	2,508,891	2,910,711
Other Financing Sources						
Transfers In	2,486	100,000	-	-	-	250,000
Total Sources of Funds	$ 4,794,604	$ 3,857,372	$ 4,336,611	$ 4,461,051	$ 4,037,484	$ 3,787,967
Appropriations						
Transportation						
Personnel Services	$ 901,643	$ 843,947	$ 967,110	$ 967,110	$ 936,600	$ 893,480
Operating Expense	2,460,194	1,474,523	2,585,515	2,833,279	2,473,628	2,737,891
Capital Outlay	9,676	10,309	-	-	-	-
Grants and Aids	2,909	-	-	-	-	-
Total Operating Expenditures	3,374,422	2,328,779	3,552,625	3,800,389	3,410,228	3,631,371
Non-Operating Expenditures						
Transfer to Other Funds	225,000	-	-	-	-	-
Total Appropriations	3,599,422	2,328,779	3,552,625	3,800,389	3,410,228	3,631,371
Ending Fund Balance	1,195,182	1,528,593	783,986	660,662	627,256	156,596
Total Uses of Funds	$ 4,794,604	$ 3,857,372	$ 4,336,611	$ 4,461,051	$ 4,037,484	$ 3,787,967

Special Revenue Funds
Road Impact Fee Fund

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Adopted Budget	Fiscal Year 2021 Amended Budget	Fiscal Year 2021 Estimated Actual	FY 2022 Budget
Beginning Fund Balance	$ 1,055,206	$ 1,273,269	$ 1,422,136	$ 1,457,534	$ 1,457,534	$ 1,552,506
Revenue						
Investment Earnings	31,235	34,325	-	-	25,000	25,000
Impact Fees	186,828	149,940	120,000	120,000	69,972	100,000
Total Revenue	218,063	184,265	120,000	120,000	94,972	125,000
Total Sources of Funds	$ 1,273,269	$ 1,457,534	$ 1,542,136	$ 1,577,534	$ 1,552,506	$ 1,677,506
Appropriations						
Transportation						
Operating Expense	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	1,273,269	1,457,534	1,542,136	1,577,534	1,552,506	1,677,506
Total Uses of Funds	$ 1,273,269	$ 1,457,534	$ 1,542,136	$ 1,577,534	$ 1,552,506	$ 1,677,506

Special Revenue Funds
Community Park Impact Fee Fund

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Adopted Budget	Fiscal Year 2021 Amended Budget	Fiscal Year 2021 Estimated Actual	FY 2022 Budget
Beginning Fund Balance	$ 856	$ 16,188	$ 28,221	$ 30,027	$ 30,027	$ 36,765
Revenue						
Investment Earnings	304	579	500	500	550	550
Impact Fees	15,028	13,260	12,000	12,000	6,188	10,000
Total Revenue	15,332	13,839	12,500	12,500	6,738	10,550
Total Sources of Funds	$ 16,188	$ 30,027	$ 40,721	$ 42,527	$ 36,765	$ 47,315
Appropriations						
Culture/Recreation						
Operating Expense	$ -	$ -	$ -	$ -	$ -	$ -
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	-	-	-
Ending Fund Balance	16,188	30,027	40,721	42,527	36,765	47,315
Total Uses of Funds	$ 16,188	$ 30,027	$ 40,721	$ 42,527	$ 36,765	$ 47,315

Special Revenue Funds
Shell Harbor Canal Dredging

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Adopted Budget	Fiscal Year 2021 Amended Budget	Fiscal Year 2021 Estimated Actual	FY 2022 Budget
Beginning Fund Balance	$ 21,939	$ 3,830	$ (464)	$ (1,880)	$ (1,880)	$ 62,539
Revenue						
Investment Earnings	249	621	250	250	100	100
Assessment Collections	20,295	74,299	41,040	41,040	41,080	41,040
Total Revenue	20,544	74,920	41,290	41,290	41,180	41,140
Other Financing Sources						
Transfers In	52,795	14,580	14,580	80,130	80,130	14,580
Total Sources of Funds	$ 95,278	$ 93,330	$ 55,406	$ 119,540	$ 119,430	$ 118,259
Appropriations						
Transportation						
Operating Expense	$ 91,448	$ 62,138	$ 1,200	$ 66,750	$ 56,891	$ 1,200
Non-Operating Expenditures						
Transfer to Other Funds	-	33,072	-	-	-	-
Total Appropriations	91,448	95,210	1,200	66,750	56,891	1,200
Ending Fund Balance	3,830	(1,880)	54,206	52,790	62,539	117,059
Total Uses of Funds	$ 95,278	$ 93,330	$ 55,406	$ 119,540	$ 119,430	$ 118,259

Special Revenue Funds
Sanibel Estates Canal Trimming Special Assessment

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Adopted Budget	Fiscal Year 2021 Amended Budget	Fiscal Year 2021 Estimated Actual	FY 2022 Budget
Beginning Fund Balance	$ 26,682	$ 22,736	$ 32,407	$ 25,387	$ 25,387	$ 32,007
Revenue						
Investment Earnings	781	800	500	500	500	500
Assessment Collections	6,781	6,760	6,775	6,775	7,001	6,775
Total Revenue	7,562	7,560	7,275	7,275	7,501	7,275
Other Financing Sources						
Transfers In	3,000	3,000	3,000	3,000	3,000	3,000
Total Sources of Funds	$ 37,244	$ 33,296	$ 42,682	$ 35,662	$ 35,888	$ 42,282
Appropriations						
Transportation						
Operating Expense	$ 14,508	$ 7,909	$ 10,500	$ 10,500	$ 3,881	$ 10,500
Total Appropriations	14,508	7,909	10,500	10,500	3,881	10,500
Ending Fund Balance	22,736	25,387	32,182	25,162	32,007	31,782
Total Uses of Funds	$ 37,244	$ 33,296	$ 42,682	$ 35,662	$ 35,888	$ 42,282

Special Revenue Funds
Dredging - Sanibel Isles / Water Shadows

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Adopted Budget	Fiscal Year 2021 Amended Budget	Fiscal Year 2021 Estimated Actual	FY 2022 Budget
Beginning Fund Balance	$ 103,617	$ 121,213	$ 138,827	$ 139,104	$ 139,104	$ 157,264
Revenue						
Investment Earnings	3,078	3,384	3,000	3,000	3,300	3,000
Assessment Collections	9,755	9,746	9,750	9,750	10,100	9,750
Total Revenue	12,833	13,130	12,750	12,750	13,400	12,750
Other Financing Sources						
Transfers In	5,000	5,000	5,000	5,000	5,000	5,000
Total Sources of Funds	$ 121,450	$ 139,343	$ 156,577	$ 156,854	$ 157,504	$ 175,014
Appropriations						
Transportation						
Operating Expense	$ 237	$ 239	$ 240	$ 240	$ 240	$ 240
Total Appropriations	237	239	240	240	240	240
Ending Fund Balance	121,213	139,104	156,337	156,614	157,264	174,774
Total Uses of Funds	$ 121,450	$ 139,343	$ 156,577	$ 156,854	$ 157,504	$ 175,014

Special Revenue Funds
Building Department Fund

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Adopted Budget	Fiscal Year 2021 Amended Budget	Fiscal Year 2021 Estimated Actual	FY 2022 Budget
Beginning Fund Balance	$ 1,334,336	$ 1,615,471	$ 1,776,184	$ 1,687,874	$ 1,687,874	$ 1,444,540
Revenue						
Licenses & Permits	1,206,652	1,078,444	1,132,156	1,132,156	1,057,493	1,089,218
Charges for Services	14,115	12,608	12,000	12,000	10,830	12,000
Fines & Forfeitures	33,603	18,474	25,000	25,000	15,438	20,000
Investment Earnings	40,069	41,498	30,000	30,000	33,806	30,000
Miscellaneous	-	99	10,000	10,000	500	1,000
Total Revenue	1,294,439	1,151,123	1,209,156	1,209,156	1,118,067	1,152,218
Total Sources of Funds	$ 2,628,775	$ 2,766,594	$ 2,985,340	$ 2,897,030	$ 2,805,941	$ 2,596,758
Appropriations						
Public Safety						
Personnel Services	$ 612,572	$ 674,816	$ 729,650	$ 729,650	$ 702,438	$ 802,054
Operating Expense	401,242	398,661	483,020	650,638	658,963	650,638
Capital Outlay	-	5,243	-	-	-	675,000
Grants and Aids	-	-	-	-	-	-
Total Operating Expenditures	1,013,814	1,078,720	1,212,670	1,380,288	1,361,401	2,127,692
Non-Operating Revenues/Expenditures						
Transfer From Other Funds	(510)	-	-	-	-	-
Total Appropriations	1,013,304	1,078,720	1,212,670	1,380,288	1,361,401	2,127,692
Ending Fund Balance	1,615,471	1,687,874	1,772,670	1,516,742	1,444,540	469,066
Total Uses of Funds	$ 2,628,775	$ 2,766,594	$ 2,985,340	$ 2,897,030	$ 2,805,941	$ 2,596,758

Special Revenue Funds
Recreation Fund

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Adopted Budget	Fiscal Year 2021 Amended Budget	Fiscal Year 2021 Estimated Actual	FY 2022 Budget
Beginning Fund Balance	$ 198,415	$ 404,287	$ 44,767	$ (9,290)	$ (9,290)	$ 269,762
Revenue						
Intergovernmental	20,190	24,923	14,000	14,000	18,643	16,000
Charges for Services	707,467	447,411	501,933	501,933	253,195	275,000
Contributions & Donations	6,068	4,760	5,000	5,000	4,704	5,000
Investment Earnings	14,476	11,076	5,000	5,000	5,295	10,000
Miscellaneous	2,838	1,498	2,500	2,500	2,000	3,000
Total Revenue	751,039	489,668	528,433	528,433	283,837	309,000
Other Financing Sources						
Transfers In	1,487,789	677,250	1,374,818	1,374,818	1,374,818	2,065,566
Total Sources of Funds	$ 2,437,243	$ 1,571,205	$ 1,948,018	$ 1,893,961	$ 1,649,365	$ 2,644,328
Appropriations						
Culture/Recreation						
Personnel Services	$ 1,401,814	$ 1,142,971	$ 1,009,739	$ 1,009,739	$ 972,503	$ 1,669,842
Operating Expense	631,142	437,524	545,365	545,365	407,100	697,709
Total Operating Expenditures	2,032,956	1,580,495	1,555,104	1,555,104	1,379,603	2,367,551
Ending Fund Balance	404,287	(9,290)	392,914	338,857	269,762	276,777
Total Uses of Funds	$ 2,437,243	$ 1,571,205	$ 1,948,018	$ 1,893,961	$ 1,649,365	$ 2,644,328

Special Revenue Funds
Recreation Financial Assistance Fund

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Adopted Budget	Fiscal Year 2021 Amended Budget	Fiscal Year 2021 Estimated Actual	FY 2022 Budget
Beginning Fund Balance	$ 157,298	$ 156,659	$ 167,269	$ 174,992	$ 174,992	$ 186,907
Revenue						
Contributions & Donations	17,220	16,350	16,350	16,350	15,600	15,600
Investment Earnings	4,504	4,577	4,000	4,000	3,815	4,000
Total Revenue	21,724	20,927	20,350	20,350	19,415	19,600
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Total Sources of Funds	$ 179,022	$ 177,586	$ 187,619	$ 195,342	$ 194,407	$ 206,507
Appropriations						
Culture/Recreation						
Grants and Aids	$ 22,363	$ 2,594	$ 22,000	$ 22,000	$ 7,500	$ 22,000
Ending Fund Balance	156,659	174,992	165,619	173,342	186,907	184,507
Total Uses of Funds	$ 179,022	$ 177,586	$ 187,619	$ 195,342	$ 194,407	$ 206,507

Special Revenue Funds
School Ball Park Maintenance Fund

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Adopted Budget	Fiscal Year 2021 Amended Budget	Fiscal Year 2021 Estimated Actual	FY 2022 Budget
Beginning Fund Balance	$ 48,488	$ 27,261	$ 40,145	$ 60,114	$ 60,114	$ 19,292
Revenue						
Intergovernmental	110,209	153,359	130,030	130,030	133,042	139,734
Investment Earnings	475	-	400	400	400	400
Total Revenue	110,684	153,359	130,430	130,430	133,442	140,134
Other Financing Sources						
Transfers In	115,646	110,000	75,000	75,000	75,000	110,000
Total Sources of Funds	$ 274,818	$ 290,620	$ 245,575	$ 265,544	$ 268,556	$ 269,426
Appropriations						
Culture/Recreation						
Operating Expense	$ 247,557	$ 230,506	$ 243,799	$ 262,512	$ 249,264	$ 267,712
Capital Outlay	-	-	-	-	-	-
Total Operating Expenditures	247,557	230,506	243,799	262,512	249,264	267,712
Ending Fund Balance	27,261	60,114	1,776	3,032	19,292	1,714
Total Uses of Funds	$ 274,818	$ 290,620	$ 245,575	$ 265,544	$ 268,556	$ 269,426