

**CITY OF SANIBEL
 FULL-COST INDIRECT COST PLANS
 COMPARISON OF FY 2010 YEAR END and
 FY 2011 YEAR END UPDATE**

2011 Year End	2010 Year End	Difference Increase (Decrease)
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ENTERPRISE FUNDS

Sewer System	437,366	513,257	(75,891)
Beach Maint	122,298	138,858	(16,560)
Beach Enforcement	297,190	315,310	(18,120)

**CHARGED TO ENTERPRISE FUND
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GENERAL FUND

Legislative	170,135	172,594	(2,459)
Planning	204,632	216,794	(12,162)
Police	682,420	935,970	(253,550)
SEMP	5,815	5,263	552
Garbage	6,721	5,156	1,565
Natural Resources		-	-
Non-Beach Parks	196,474	124,779	71,695
*Business Tax Receipts	132,032	152,349	(20,317)
CHR/BMRH	34,411	27,902	6,509
BIG Arts	16,288	13,480	2,808
Historical Museum/Village	65,612	39,971	25,641
Interfund Trans	529	771	(242)

General Fund Departments are not charged for indirect costs, but the amounts can be used for establishing fees to recover the cost of operations

SPECIAL REVENUE FUNDS

Transportation Fund	433,557	406,077	27,480
Brazil Pepper	8,324	1,131	7,193
Shell Harbor	2,084	-	2,084
Sanibel Estate Canal T	1,632	538	1,094
WaterShadows Dredg	1,768	465	1,303
Rec Ctr Operations	282,308	418,796	(136,488)
Seniors	93,205	109,849	(16,644)
Building	142,288	146,275	(3,987)
Ballfield Maint	84,066	91,145	(7,079)

Funded by General Government & Gas Taxes
 Not charged to grants
 In all others in FY2010
 Fund not charged
 Fund not charged
 Funded by General Government & user fees
 Funded by General Government & user fees
CHARGED TO FUND
CHARGED TO FUND

DEBT SERVICE

Debt Service	31,095	2,631	28,464
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Funded by General Government

CAPITAL PROJECTS

Capital Projects	109,495	25,050	84,445
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Funded by General Government

OPEB, PENSIONS & AGENCY FUNDS

Trust Funds	81,946	9,700	72,246
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Trust Funds-not charged-Funded by Gen. Gov.

GENERAL GOVERNMENT

Gen'l Govt	5,990,487	5,948,764	41,723
All Others	33,658	22,235	11,423

General Government
 General Government

TOTAL	9,667,836	9,845,110	(177,274)
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NOTE: CITY MANAGER ALLOCATION METHOD CHANGED FROM FTE METHOD TO EXPENDITURE METHOD FOR FY2011