

City of Sanibel

Full-Cost Indirect Cost Allocation Plan - FY 2024 vs. FY 2023

Prepared by the Finance Department

Data as of September 30, 2024

| Fund & Departments | 2024 | 2023 | Increase (Decrease) | | Indirect Cost Allocations |
|----------------------------------|---------------|---------------|---------------------|----------|---|
| ENTERPRISE FUNDS | | | | | |
| Sewer System | \$ 1,098,923 | \$ 729,433 | \$ 369,490 | 50.7% | CHARGED TO FUND |
| Beach Maintenance | 228,162 | 164,217 | 63,945 | 38.9% | CHARGED TO FUND |
| Beach Natural Resources | 53,208 | 64,979 | (11,771) | (18.1%) | CHARGED TO FUND |
| Beach Public Safety | 880,727 | 769,538 | 111,189 | 14.4% | CHARGED TO FUND |
| SPECIAL REVENUE FUNDS | | | | | |
| Building Fund | 784,765 | 665,091 | 119,674 | 18.0% | CHARGED TO FUND |
| Ballfield Maintenance | 159,307 | 115,588 | 43,719 | 37.8% | CHARGED TO FUND |
| Hurricane Ian Fund | 8,181 | 12,706 | (4,525) | (35.6%) | Fund not charged |
| Road Impact Fees | 1,157 | 1,165 | (8) | (0.7%) | Fund not charged |
| Park Impact Fees | 1,102 | 1,006 | 96 | 9.5% | Fund not charged |
| Shell Harbor Dredging | 10,860 | 9,862 | 998 | 10.1% | Fund not charged |
| Sanibel Estates Canal Trimming | 4,392 | 3,913 | 479 | 12.2% | Fund not charged |
| Water Shadows Dredging | 3,061 | 3,208 | (147) | (4.6%) | Fund not charged |
| Recreation Center Operations | | 686,207 | (686,207) | (100.0%) | Fund closed |
| Seniors Program | - | 45,296 | (45,296) | (100.0%) | Fund closed |
| GENERAL FUND | | | | | |
| City Clerk | 186,496 | 196,684 | (10,188) | (5.2%) | General Fund Departments are not charged for indirect costs; however, these amounts can be used for establishing fees to recover the cost of operations and grant reimbursements. |
| City Council | 124,145 | 90,864 | 33,281 | 36.6% | |
| Planning | 400,735 | 347,457 | 53,278 | 15.3% | |
| Police | 1,078,096 | 1,326,271 | (248,175) | (18.7%) | |
| SEMP | 6,372 | 22,360 | (15,988) | (71.5%) | |
| Transportation | 572,073 | 436,160 | 135,913 | 31.2% | |
| Solid Waste | 319 | 269 | 50 | 18.6% | |
| Natural Resources | 210,279 | 184,016 | 26,263 | 14.3% | |
| Non-Beach Parks | 147,151 | 207,969 | (60,818) | (29.2%) | |
| Business Tax Receipts | 206,826 | 200,937 | 5,889 | 2.9% | |
| Below Market Rate Housing | 227 | 245 | (18) | (7.3%) | |
| B.I.G. Arts | 169,801 | 34,070 | 135,731 | 398.4% | |
| Historical Museum & Village | 111,287 | 81,263 | 30,024 | 36.9% | |
| Interfund Transfers | 419 | 507 | (88) | (17.4%) | |
| OTHER | | | | | |
| Capital Projects | 8,355 | 9,062 | (707) | (7.8%) | Funded by General Government |
| Debt Service | 4,373 | 5,838 | (1,465) | (25.1%) | Funded by General Government |
| Trust Funds | 5,412 | 4,911 | 501 | 10.2% | Fund not charged |
| General Government | 7,978,095 | 6,223,491 | 1,754,604 | 28.2% | General Government |
| All Others/Reserves | 254,950 | 171,256 | 83,694 | 48.9% | General Government |
| Total | 14,699,256 | 12,815,839 | 1,883,417 | 14.7% | |
| Reimbursements | - | - | - | 0.0% | |
| Total Funds Allocated | \$ 14,699,256 | \$ 12,815,839 | \$ 1,883,417 | 14.7% | |
| | - | | | | |
| Total General Fund Cost Recovery | \$ 3,205,092 | \$ 2,508,846 | \$ 696,246 | 27.8% | |