

**CITY OF SANIBEL
 FULL-COST INDIRECT COST PLAN
 COMPARISON OF FY 2013 YEAR END and FY 2014 YEAR END (FINAL)**

	2014 Year End	2013 Year End	Increase (Decrease)
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ENTERPRISE FUNDS

Sewer System	442,489	447,590	(5,101)
Beach Maint	141,688	133,209	8,479
Beach Enforcement	340,330	304,247	36,083

**CHARGED TO ENTERPRISE FUND
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GENERAL FUND

Legislative	203,566	194,304	9,262
Planning	252,259	261,178	(8,919)
Police	340,618	345,402	(4,784)
SEMP	16,631	6,509	10,122
Garbage	8,459	7,486	973
Natural Resources	-	-	-
Non-Beach Parks	160,454	183,873	(23,419)
Business Tax Receipts	162,511	161,998	513
CHR/BMRH	37,299	34,709	2,590
BIG Arts	16,333	17,214	(881)
Historical Museum/Village	56,466	61,085	(4,619)
Interfund Trans	613	576	37

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

Transportation Fund	488,518	501,370	(12,852)
Water Quality Education	5,295	-	5,295
Father Madden	363	414	(51)
Shell Harbor	3,285	2,386	899
Sanibel Estate Canal T	1,287	1,369	(82)
WaterShadows Dredg	870	887	(17)
Rec Ctr Operations	338,207	395,915	(57,708)
Seniors	111,981	103,355	8,626
Building	161,265	156,975	4,290
Ballfield Maint	138,935	113,920	25,015

Funded by Toll Revenues & Gas Taxes
 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	42,330	48,721	(6,391)
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Funded by General Government

CAPITAL PROJECTS

Capital Projects	79,305	75,164	4,141
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Funded by General Government

OPEB, PENSIONS & AGENCY FUNDS

Trust Funds	69,886	94,117	(24,231)
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Trust Funds-not charged-Funded by Gen. Gov.

GENERAL GOVERNMENT

Gen'l Govt	6,531,132	6,255,195	275,937
All Others	160,216	131,741	28,475

General Government
 General Government

TOTAL	\$ 10,312,591	\$ 10,040,909	\$ 271,682
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Sewer/Fund 450

	2014	2013	
Insurance	67,010	70,172	(3,162)
PW Garage	18,633	23,888	(5,255)
CA	41,361	40,867	494
Pub Facilities	1,858	1,780	78
IT	9,997	31,261	(21,264)
Finance	80,320	84,196	(3,876)
CM	223,310	195,426	27,884
Total	442,489	447,590	(5,101)

Beach Maintenance/Fund 470

	2014	2013	
Insurance	9,257	8,727	530
PW Garage	5,385	6,555	(1,170)
CA	5,170	5,108	62
IT	-	-	-
Finance	42,022	47,010	(4,988)
Police Admin	-	-	-
Pks/Rec Admin	-	-	-
CM	64,307	58,857	5,450
Nat Resources	15,547	6,952	8,595
Total	141,688	133,209	8,479

Beach Enforcement/Fund 470

	2014	2013	
Insurance	10,074	9,150	924
PW Garage	21,834	24,881	(3,047)
CA	5,170	5,108	62
IT	15,449	11,396	4,053
Finance	43,628	51,619	(7,991)
Police Admin	157,046	119,008	38,038
Pks/Rec Admin	20,354	18,462	1,892
CM	66,775	64,623	2,152
Nat Resources	-	-	-
Total	340,330	304,247	36,083

Building/Fund 169

	2014	2013	
Build Use	3,501	3,501	-
Insurance	7,089	7,120	(31)
CA	36,190	35,759	431
Pub Fac	23,588	19,473	4,115
IT	20,347	22,471	(2,124)
Finance	37,404	40,726	(3,322)
CM	33,146	27,925	5,221
Total	161,265	156,975	4,290

Recreation/Fund 170

	2014	2013	
Build Use	2,947	2,582	365
Insurance	48,783	50,756	(1,973)
PW Garage	3,063	2,723	340
CA	15,510	15,325	185
IT	93,100	151,424	(58,324)
Finance	87,436	99,108	(11,672)
CM	87,368	73,997	13,371
Total	338,207	395,915	(57,708)

Ballfield/Fund 173

	2014	2013	
Insurance	2,284	2,387	(103)
Finance	4,332	3,718	614
Pks & Rec Admin	118,238	96,444	21,794
CM	14,081	11,371	2,710
Total	138,935	113,920	25,015