



# MEMORANDUM

DATE: December 3, 2013

TO: Honorable Mayor and City Council Members

VIA: Judie Zimomra, City Manager

FROM: Sylvia Edwards, Finance Director  
Steven Chaipel, Accounting Operations Manager

SUBJECT: Statement of General Fund Revenues and Expenditures – Budget to actual  
October 1, 2012 through September 30, 2013 (Unaudited)

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As Council has requested, attached is the budget-to-actual report for the General Fund for the period from October 1, 2012 through September 30, 2013.

The report is in the format presented in the City's annual Comprehensive Annual Financial Report (CAFR), with an added column showing the percentage of the relative item to its annual budget.

The letters to the right of the percentage column identify variances +/- 5% from the percentage of the fiscal year completed through September 30, 2013 (100%) at the revenue grouping and functional expense levels.

Explanations are included for these variances, as well as charts for analytical purposes.

CITY OF SANIBEL, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND BUDGET AND ACTUAL (UNAUDITED)  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2013

Percent of Fiscal Year Completed 100.00%

	Budget		Actual	Variance with Amended Budget Positive (Negative)	Percent of Actual to Amended Budget
	Original	Amended			
<b>Revenues</b>					
<b>Taxes</b>					
Property taxes	\$ 8,570,962	\$ 8,280,615	\$ 8,283,542	\$ 2,927	100.04%
Business tax receipts	289,332	289,332	284,903	(4,429)	98.47%
Casualty insurance premium tax	58,725	63,574	62,542	(1,032)	98.38%
Communications services tax	540,000	570,753	576,179	5,426	100.95%
Licenses and permits	967,000	913,974	964,991	51,017	105.58%
Intergovernmental revenues	748,232	803,939	780,868	(23,071)	97.13%
Charges for services	1,534,000	1,671,380	1,716,215	44,835	102.68%
Fines and forfeitures	40,000	35,631	33,833	(1,798)	94.95%
Miscellaneous*	286,005	294,296	350,792	56,496	119.20%
Total revenues	<u>13,034,256</u>	<u>12,923,494</u>	<u>13,053,865</u>	<u>130,371</u>	<b>101.01%</b>
<b>Expenditures</b>					
<b>Current</b>					
<b>General government</b>					
Legislative	328,473	254,975	245,472	9,503	96.27%
Administrative	786,065	902,442	852,481	49,961	94.46%
Information Technology	908,078	945,605	852,173	93,432	90.12%
Finance	882,546	974,903	966,189	8,714	99.11%
Legal	578,885	578,885	516,502	62,383	89.22%
Planning	869,233	846,601	781,024	65,577	92.25%
Insurance/Gen'l Gov't	630,616	1,739,582	1,680,320	59,262	96.59%
Total General government	<u>4,983,896</u>	<u>6,242,993</u>	<u>5,894,161</u>	<u>348,832</u>	<b>94.41% A</b>
<b>Public safety</b>					
Police	3,768,321	3,824,037	3,690,767	133,270	96.51%
SEMP	24,030	24,030	13,795	10,235	57.41%
Total Public Safety	<u>3,792,351</u>	<u>3,848,067</u>	<u>3,704,562</u>	<u>143,505</u>	<b>96.27%</b>
<b>Physical Environment</b>					
Garbage/Recycling	58,940	58,940	52,199	6,741	88.56%
Natural Resources Management	651,808	604,481	540,716	63,765	89.45%
Total Physical Environment	<u>710,748</u>	<u>663,421</u>	<u>592,915</u>	<u>70,506</u>	<b>89.37% B</b>
<b>Transportation-Public Works</b>	782,741	837,618	818,303	19,315	<b>97.69%</b>
<b>Economic Environment</b>					
Below Market Rate Housing	279,800	279,800	279,363	437	<b>99.84%</b>
<b>Culture/Recreation</b>					
<b>Parks &amp; Recreation</b>					
Historical Village & Museum	141,105	151,232	144,596	6,636	95.61%
Public Facilities	600,206	528,674	508,267	20,407	96.14%
Performing Arts Facility	14,328	15,200	13,209	1,991	86.90%
Total Culture/Recreation	<u>755,639</u>	<u>695,106</u>	<u>666,072</u>	<u>29,034</u>	<b>95.82%</b>
Total Expenditures	<u>11,305,175</u>	<u>12,567,005</u>	<u>11,955,376</u>	<u>611,629</u>	95.13%
Excess revenues over expenditures	<u>1,729,081</u>	<u>356,489</u>	<u>1,098,489</u>	<u>742,000</u>	308.14%
<b>Other Financing Sources (Uses)</b>					
Operating Transfers In	-	300,000	300,000	-	100.00%
Reserves for Contingencies	(6,390,000)	(6,038,814)	-	6,038,814	0.00%
Operating Transfers Out	(2,460,387)	(2,733,475)	(2,733,475)	-	100.00%
Reserve for Undercollection of Revenue	(342,838)	-	-	-	0.00%
Total Other Financing Sources (Uses)	<u>(9,193,225)</u>	<u>(8,472,289)</u>	<u>(2,433,475)</u>	<u>6,038,814</u>	<b>28.72% C</b>
Net change in fund balances	(7,464,144)	(8,115,800)	(1,334,986)	6,780,814	16.45%
Fund balance, October 1, 2012 (Audited)	12,866,131	13,936,555	13,936,555		
Fund balance, September 30, 2013 (Unaudited)	<u>\$ 5,401,987</u>	<u>\$ 5,820,755</u>	<u>\$ 12,601,569</u>		

\* Unrealized gains (losses) not included

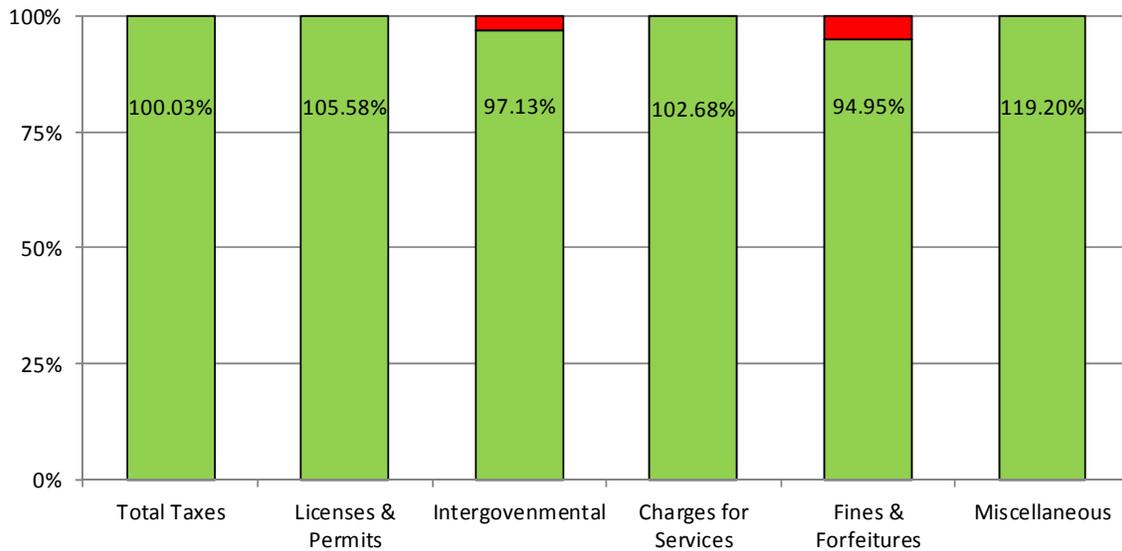
## General Fund Variances

### Revenues

The majority of ad valorem tax receipts have been collected for the fiscal year. Business tax receipts are collected prior to the fiscal year in which they are applicable and are recognized in the first month of the new fiscal year. Year to date collections in both areas are consistent with expectations. The only revenue area that significantly varies from budget expectations is fines and forfeitures, which are collected as they occur and are expected to vary from period to period.

### Revenue % Collected to Amended Budget

100% of Year Completed (Unaudited)



## Expenditures

### **A** – General Government

The following departments have variances of greater than 5% and comprise the majority of the General Government variance:

- Administrative: \$44,650 in previously approved funding for the City's grant writing contractor were not expended in FY 2013 and were rolled forward into FY 2014 (see Budget Amendment 2014-004).
- Information Technology: The largest savings to budget in the department was in repair and maintenance expenditures. Funds were budgeted for expected maintenance on the installation of several video cameras located throughout the City. The installation was rolled forward into FY 2014 (see the FY 2014 Adopted Budget Capital Improvement Plan for more information). As a result, maintenance was not needed in FY 2013.
- Legal: Majority of savings related to decrease in expenditures for outside legal services. These funds are budgeted based on anticipated legal issues and are expected to vary from period to period depending on actual needs.
- Planning: Majority of savings related to the decreased need for outside professional and contractual services, which were completed within the department in FY2013.

### **B** – Physical Environment

The most significant savings to budget relates to the following:

- Approximately \$9,500 reduction in salary expense;
- In FY 2013, \$37,000 was authorized by Council to be transferred into the department to support a multi-entity fertilizer education program. These funds were not expended in FY 2013 and were rolled forward into FY 2014.



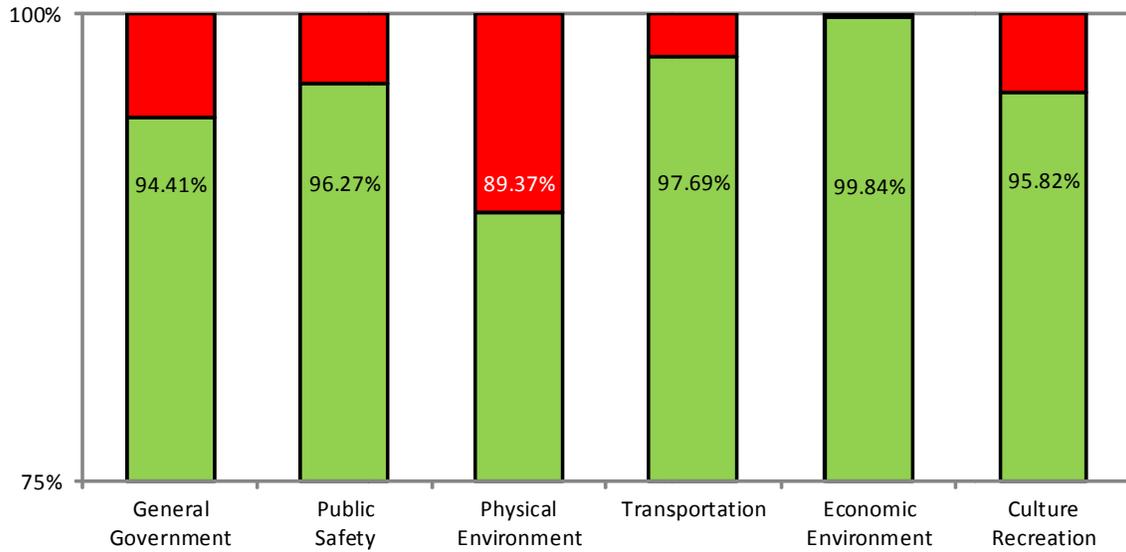
Other Financing Sources/Uses

**C** – Reserves for Contingencies: See chart below for changes to reserves from the beginning of the fiscal year.

<b>Number</b>	<b>Amount</b>	<b>Purpose</b>
	<b>\$6,390,000</b>	<b>Beginning Reserves</b>
BA2013-008	(\$76,161)	\$27,000 for the prorated salary cost of an entry level police officer for 9 months, 5% increased salary cost for one sergeant position of \$2,800 and 5% increased salary cost for one additional lieutenant position of \$3,500 which will increase the Police Department staffing level by one (1) FTE as a lieutenant, plus benefits.
BA2013-010	(\$27,000)	IT security upgrades at the Recreation Center.
BA2013-013	(\$14,851)	Repair/replace a 32' support beam at the primary public entrance to City Hall.
BA2013-014	(\$1,358)	Print 14,000 Snowy Plover coloring books.
BA2013-015	(\$61,958)	Fund crosswalk policy revision review and traffic studies at three locations.
BA2013-020	(\$6,000)	Emergency signage for special events.
BA2013-022	(\$12,500)	Review of Lee County's causeway documents.
BA2013-023	(\$5,000)	Establish an employee assistance fund at F.I.S.H.
BA2013-024	(\$20,000)	Grant writing services.
BA2013-025	(\$15,390)	Center4Life needs assessment.
BA2013-026	(\$50,000)	Professional services related to redevelopment project.
BA2013-036	(\$37,000)	Transfer for fertilizer education project.
BA2013-037	(\$10,000)	Transfer for iguana removal.
BA2013-044	(\$13,940)	Funding to supplement grant award for Pond Apple Park Boardwalk project.
	<b>\$6,038,814</b>	<b>Ending Reserves</b>

## Functional Expense % to Amended Budget

100% of Year Expended (Unaudited)



## Functional Expense Actual Expenditure to Amended Budget Comparison

