Recreation Advisory Committee
Meeting

155 Corey Avenue

2/ 07 /2012

9:00am

Call to Order
Pledge of Allegiance
Roll Call

REGULAR MEETING

1. **Changes to the Agenda**

2. **Audience Comments**

3. **Approval of Minutes – October 18, 2011**

4. **Action Items - None**

5. **Items for Discussion**
   a. **Suntan Up Date Report - Pat Chase**
   b. **4th Quarter Finances - Sharon Smith**
   c. **Mandy Edmunds – Programming Report**
   d. **Suzanne Greenfeld – Aquatics Report**
   e. **Kelley Poole – Rental Report**
   f. **1st Quarter Report – Finances/Programs**
   g. **Next meeting Date**

6. **Adjournment**

APPEAL

If a person decides to appeal any decision made at this meeting, they will need a record of the proceeding and, for such purpose, may need to ensure that a verbatim record of the meeting is made, which record includes the testimony and evidence upon which the appeal is to be based. (F.S. 286.0105) The City does not furnish verbatim transcripts; interested parties should make the necessary arrangements for verbatim transcripts.

AMERICAN DISABILITIES ACT

In Accordance with the American's with Disabilities Act and F.S. 286.26, persons with disabilities needing special accommodations to participate in this meeting should contact City Hall at (727) 367-2735 no later than (4) days prior to the meeting for assistance.

The public is cordially invited to attend. All agenda material is available for review at City Hall.

THE SUNSET CAPITAL OF FLORIDA

To: City Commission; Finance & Budget Committee
Through: Mike Bonfield, City Manager
From: Elaine Edmunds, Finance Director
Date: January 23, 2012
RE: Financial Report for Quarter Ending December 31, 2011

Attached is the revenue and expenditure report for the City of St. Pete Beach as of December 31, 2011 (25% of the year lapsed). Expenditures for FY 2012 reflect encumbrances whereas the expenditures for December 31, 2010 do not. For comparison purposes my report will be based on actual amounts spent to date for each fiscal year (not including encumbrances.)

General Fund:

Revenues:

- Ad valorem revenues are collected within the first half of the fiscal year. The percent of revenue collected to date is on track with previous fiscal years.

- Electric utility tax revenues are lower when compared to the previous fiscal year. This line item will have to be monitored carefully since the amount collected to date is $22,000 less than the previous year and the annual budgeted amount is $90,000 higher than FY 2011.

- Business tax receipts are received in the first quarter of the fiscal year and are comparable to the amount received in FY 2011 for the same period. Building permit revenue is $13,000 lower than the amount received in the first quarter of FY 2011.

- Electric franchise fees are lower when compared to the previous fiscal year. This line item will have to be monitored carefully since the amount collected to date is $18,000 less than the previous year and the annual budgeted amount is $97,000 higher than FY 2011.

- Parking revenue collected is 13% of the amount budgeted as compared to 11% in FY 2011. This is good news since the annual amount budgeted was increased $123,000 over the previous fiscal year. Parking revenue is seasonal so there is no concern at it being below the percent of year lapsed.
- Library fines are $1,800 higher than the first quarter of FY 2011. Recreation fees are $4,000 lower than the first quarter of FY 2011. Instructor fees for recreational programs are down due to the loss of the dance instructor.

- Court fines continue to decline. The budget has been reduced $10,000. Revenue collected is 8% of the amount budgeted as compared to 10% in FY 2011.

- Parking ticket revenue is down. This line item will have to be monitored carefully since the amount collected to date is $10,000 less than the previous year and the annual budgeted amount is $40,000 higher than FY 2011.

- Interest income has increased and reflects 55% of the amount budgeted for the year. Higher fund balances combined with changes in banking procedures have contributed to this increase.

- Rental income is $15,000 lower than the first quarter of last fiscal year. Approximately $11,000 of this decrease is attributable to decreased rental income for the community center.

- Miscellaneous revenue is $6,000 higher than the previous fiscal year due to workers compensation reimbursements. Currently there are three employees out of work on claims.

Total revenues are within 1% of the budgeted amount collected when compared to the previous fiscal year.

<u>Expenditures:</u>

- City Commission: The amount expended to date is $9,000 lower when compared to last fiscal year. The Lobbyist position was paid for during the first quarter of last fiscal year and is no longer funded. FY 2012 includes a $5,000 donation to Safe Harbor which was not paid until the second quarter in FY 2011.

- City Clerk: The amount expended to date is $9,000 lower when compared to last fiscal year. Salary costs are down due to a lower salary for the City Clerk than the previous employee as well as the new City Clerk participating in the defined contribution plan versus the defined benefit plan.

- City Manager: The overall amount expended to date is higher by approximately $103,000 which is due to the budgeted increase in the transfer to the CIP fund.

- City Attorney: Amount spent to date is 23% of the amount budgeted for 2012 and includes one month of extra legal charges. No doubt we will be visiting this again as the year progresses.

- Community Development: The Planning Division is slightly higher than the percent of year lapsed due to the termination payment to the former Community Development Director. The Building Inspection Division is in line with the percent of year lapsed.

- Information Technology: The IT budget includes $24,000 of encumbrances in FY 2012. Taking this into consideration, the amount expended to date is approximately $7,000 higher than the same period in FY 2011. The majority of this increase is in R & M Equipment.

- Finance Department: The Finance Division is on line with percent of year lapsed. The Library Division includes encumbrances of $8,700. The library purchased a copier and self checkout equipment in the first quarter of the fiscal year which has made their overall expenditures higher than the previous fiscal year. The Parking Enforcement Division includes $44,000 of encumbrances in FY 2012.

- Police Department: FY 2012 budget is within percent of year lapsed and contains $27,000 of encumbrances. Overtime is $24,000 higher than the first three months of last fiscal year. However, salaries are under by $40,000 due to vacancies within the department.

- Fire Department: The Fire Suppression Division contains $57,000 in encumbrances including the purchase of two vehicles ($44,545) and an encumbrance for vehicle repairs ($9,900). Building & Grounds repairs includes $3,700 for generator repairs and $1,500 to repair bay doors. The EMS Division includes $25,000 in encumbrances of which $10,000 is for vehicle repairs and $15,000 is for one half the cost of the fire chief's replacement vehicle. Major vehicle repairs costing $12,385 were also necessary for Rescue 23.

- Public Services Department: The Streets Division includes $100,000 of encumbrances. Last year the December electric bill totaling $28,000 was not paid until the first of January and therefore is not reflected in the first quarter of last fiscal year. Repairs & Maintenance – other includes curb work ($8,600) and sign software ($2,900). The Parks Division includes encumbrances of $197,000 in FY 2012. Capital outlay includes the purchase of a John Deere Gator vehicle ($14,183) a shelter roof replacement at Hurley Park ($3,620), and turf equipment for the maintenance of ball fields ($6,500). The Recreation Division includes $48,000 of encumbrances.

Wastewater Fund:

Revenue:

Wastewater charges are billed every other month by Pinellas County Utilities. The amount shown as revenue is the amount collected in the first quarter. Revenue appears to be on track with projections.

Expenditures:

General operating expenditures are comparable to the same period the previous fiscal year. Capital outlay includes manhole replacement and lift station repairs totaling $243,000.

The fund has excess revenue over expenditures of $82,000 for the first quarter of FY 2012.

Reclaimed Water Fund:

Revenue:

Due to a14% increase in the reclaimed water rates effective October 1, 2011, the reclaimed water revenues are $48,000 higher than the first quarter of last fiscal year.

<u>Expenditures:</u>

Repairs to the system are $4,000 higher than the same period last fiscal year. FY 2012 includes an encumbrance of $44,769 for a panel replacement at the reclaimed water booster station. In previous years the loan payment of $597,101 was reported in the debt service fund. Since this fund is now being reported as an enterprise fund, all debt payments are recorded within the fund.

<u>Stormwater Fund:</u>

<u>Revenue:</u>

Stormwater revenue reflects the first tier of the stormwater assessment that was billed on the property tax bills. The second tier is set to bill in late January. The amount collected from the first tier assessment is identical to the amount collected in the first quarter of FY 2011.

<u>Expenditures:</u>

Operating expenditures are higher than the previous year because of costs associated with the second tier of the assessment.

<u>Capital Projects Fund:</u>

<u>Revenue:</u>

Infrastructure Sales Tax (Penny for Pinellas) revenues reflect one month of revenue. This revenue stream varies from month to month and is susceptible to economic conditions. Last year's total revenue collected was $719,000 compared to the budgeted amount of $762,200 for FY 2012. As the economy recovers we should continue to see an increase in this revenue source. The only other revenue reflected in this account is 25% ($231,250) of the amount budgeted to be transferred from the General Fund.

<u>Expenditures:</u>

A detail of expenditures for the various capital projects is attached to this report.

City of St. Pete Beach
Recreation Department
Summary

	Period Ending 12/31/11			Prior Year Ending 12/31/10		
Description	Budget	Actual	Variance	Budget	Actual	Variance
Revenue:						
Recreational Activities	$300,100	$56,801	($243,299)	$256,000	$47,372	($208,628)
Facility Rentals	$126,500	$28,411	($98,089)	$120,200	$44,215	($75,985)
Donations	$18,450	$10,800	($7,650)	$24,000	$239	($23,761)
Total Revenues:	$445,050	$96,012	($349,038)	$400,200	$91,826	($308,374)
Expenditures:						
People Costs	$472,183	$96,833	$375,350	$438,942	$98,676	$340,266
Operating Costs	$405,135	$101,556	$303,579	$358,515	$61,785	$296,730
Capital Outlay	$17,578	$16,367	$1,211	$0	$0	$0
Total Expenditures	$894,896	$214,757	$680,139	$797,457	$160,460	$636,997
Excess Expenditure over Revenue	($449,846.00)	($118,744.64)		($397,257.00)	($68,634.26)	
Total Amount Subsidized by Taxes	$449,846	$118,745		$397,257	$68,634	
Percent covered by revenue:	49.7%	44.7%		50.2%	57.2%	
Percent covered by taxes:	50.3%	55.3%		49.8%	42.8%	

City of St. Pete Beach
Recreation Department
Summary

	Period Ending 9/30/11			Prior Year Ending 9/30/10		
Description	Budget	Actual	Variance	Budget	Actual	Variance
Revenue:						
Recreational Activities	$256,000	$285,887	$29,887	$249,000	$206,485	($42,515)
Facility Rentals	$120,200	$98,481	($21,719)	$124,250	$85,208	($39,042)
Donations	$24,000	$14,189	($9,811)	$2,500	$200	($2,300)
Total Revenues:	$400,200	$398,557	($1,643)	$375,750	$291,892	($83,858)
Expenditures:						
People Costs	$438,942	$436,716	$2,226	$490,667	$446,689	$43,978
Operating Costs	$358,515	$348,606	$9,909	$234,636	$264,799	($30,163)
Capital Outlay	$0	$0	$0	$0	$0	$0
Total Expenditures	$797,457	$785,322	$12,135	$725,303	$711,487	$13,816
Excess Expenditure over Revenue	($397,257.00)	($386,765.60)		($349,553.00)	($419,594.86)	
Total Amount Subsidized by Taxes	$397,257	$386,766		$349,553	$419,595	
Percent covered by revenue:	50.2%	50.8%		51.8%	41.0%	
Percent covered by taxes:	49.8%	49.2%		48.2%	59.0%	

To: City Commission
City Manager
Finance & Budget Committee
Department Directors

From: Elaine Edmunds, Finance Director

Finance Department

Date: October 27, 2011

RE: September 2011 Update

Attached are the revenue and expenditure reports for the City of St. Pete Beach as of September 30, 2010 (100% of the year lapsed). These reports are unaudited and will be subject to further adjustments. Below are comments relating to highlights in the report.

General Fund:

The City had budgeted to add $392,385 to reserves. Preliminarily, it appears that the general fund will end the year adding approximately $460,000 to the unassigned fund balance which is $67,615 more than budgeted. I would like to note that in Fiscal Years 2010 and 2009 we finished the year adding $368,948 and $567,238 to reserves. The budgeted increase to reserves for those years was zero.

Revenues:

- Telecommunication tax revenue is anticipated to be $73,000 less than the amount budgeted. The FY 12 budget for telecommunication tax was reduced $50,000 from FY 11 amounts.

- Franchise Fee revenue is $40,000 less than the amount budgeted. The FY 12 budget was increased by $94,000 in anticipation of a rate increase. This revenue source is influenced by weather and often difficult to predict.

- Parking revenue is $87,000 more than the amount budgeted. The FY 12 budget was increased $133,540 in anticipation of a rate increase in parking. This revenue source is also influenced by weather and often difficult to predict.

- Monies from the Recreation department are $31,000 over the amounts budgeted. The majority of this increase ($28,000) is attributable to the pool. The FY 12 budget for recreation income was increased by a minor amount of $500.

- Police fine revenue continues to come in below targeted amounts and is $29,000 less than budgeted. The FY 12 budget for this item was reduced $10,000.

- Other fine revenue exceeds the amount budgeted by $87,000. Of this amount $28,000 additional revenue was collected from parking fines over the amount budgeted and $59,000 in code enforcement violations over the budgeted amount. The FY 12 budget was increase by $40,000 in anticipation of an increase to the charge for parking violations.

- Rental income is $20,000 below the amount budgeted. The Community Center is $39,000 short of the revenue target. However this shortfall was partially offset by Merry Pier ($5,000), Warren Webster ($7,000), pool rentals ($6,000) and the Don Vista ($1,000) rental revenues coming in over the amount budgeted.

Overall revenues in the general fund are anticipated to be $150,000 or 1% higher than budgeted.

Expenditures:

- City Clerk – The City Clerk's budget is $36,000 below the amount budgeted. There was a vacancy in the City Clerk's position this past year. The City Clerk was hired at a lower rate than the previous City Clerk. Also the former City Clerk participated in the Defined Benefit plan with a contribution rate of 35.2% as compared to the new City Clerk's choice of the defined contribution plan with a contribution rate of 12%. Additional savings were realized in employee health insurance.

- City Manager – The City Manager's budget is $42,000 below the amount budgeted. Most of this is attributable to the Human Resource Officer position changing from full time to part time in January 2011 as well as savings in unemployment insurance.

- City Attorney – The City Attorney's budget is anticipated to be $137,000 over the amount budgeted. The FY 12 budget is $95,000 less than the amount budgeted in FY 11.

- Community Development Department – The Community Development Department is $38,000 below the amount budgeted. Part of this is attributable to one employee entering the DROP program in January thereby eliminating the required contribution for that position in the defined benefit plan. The remaining $14,000 is a result of overall operating expenses being below the amount budgeted.

- Information Technology – The Information Technology department budget is $4,000 below the amount budgeted.

- Finance Department – The Finance Department is $1,900 below the amount budgeted. The finance division is $2,900 under budget; the library division is $137 under budget and the parking enforcement division is $1,150 over budget.

This overage in parking is caused by increased credit card processing fees of $13,000 due to increased transactions.

- Police –The Police department budget is $12,000 or .3% under the total amount budgeted.

- Fire – The Fire department budget is $7,000 under the amount budgeted. Monies received from the State of Florida for premium tax is $28,000 higher than the amount budgeted. This is a pass thru revenue source which means although we received $28,000 more we also contributed $28,000 more than budgeted to the fire pension. The fire inspector's vehicle, budgeted at $25,000 was not purchased this fiscal year.

- Public Services Department – Overall, the public services department is $24,000 under the amount budgeted. The breakdown by division is as follows:
  - The Administrative Division is anticipated to be over budget by $10,000 mainly due to the PSTA contract.
  - The Building Maintenance Division is under $11,000 budget mainly due to electric costs being lower than budgeted.
  - The Streets Division is $20,000 under budget mainly due to contract services, electric and repairs being lower than budgeted.
  - The Parks Division is $9,000 over budget due to water and reclaimed costs being higher than budgeted.
  - The Recreation Division is $12,000 under budget mainly due to electric costs being lower than budgeted.

Overall expenditures in the general fund are anticipated to be $27,000 or .2% lower than budgeted.

Wastewater Fund:

The Wastewater fund is showing excess revenue over expenditures of approximately $808,730 for the fiscal year 2011. Wastewater revenues are $163,000 or 3.7% over the amount budgeted. Wastewater treatment costs are $223,000 under budget. Additionally, a credit was received from the City of St. Petersburg for prior year treatment costs totaling $201,000. No true up information for the previous year has been received as of this date.

Reclaimed Water Fund:

As of this date, the Reclaimed Water fund is projected to show excess revenues over expenditures of approximately $82,668 for fiscal year 2011. This is the second year in a row that this fund has not had a loss.

Stormwater Fund:

The Stormwater fund is projected to have excess revenue over expenditures of $19,350. Revenue is $18,000 less than budgeted. However, the repayment required to the General Fund is $60,000 less than budgeted. Total operating costs are $16,000 over budget.

Capital Projects Fund:

As of this date, the Capital Projects fund is projected to show a loss of $590,000. The Penny for Pinellas revenues is projected to be $133,000 lower than the amount budgeted. The City has received approximately $34,000 in donations for the new community center that was not budgeted. A summary of the Capital Projects Fund is included with the statement.