

## **FY 2023 BUDGET AMENDMENT #2**

<b>Fund/Department</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Current Budget Amount</b>	<b>Increase (Decrease)</b>	<b>Revised Budget Amount</b>
Local Option Sales Tax Fund - Fire/EMS	103.4000.564000	Capital Equipment	63,000	40,000	103,000
<b>Total Budgeted Outflow Increase:</b>				<b>40,000</b>	
Local Option Sales Tax Fund - Non-Departmental	103.1400.380001	Fund Balance Carryover Used	759,500	40,000	799,500
<b>Total Budgeted Inflow Increase:</b>				<b>40,000</b>	

**Purpose:**

Purchase of a 2023 Polaris to replace the 2014 Polaris. During recent service it was discovered that the mechanical condition of the current Special Rescue 25 is poor and deemed unsafe to operate. SR25 is used during beach/water rescue emergencies and special events. It is a vital part of MBFD's response to emergencies.

<b>Fund/Department</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Current Budget Amount</b>	<b>Increase (Decrease)</b>	<b>Revised Budget Amount</b>
Parking Fund - Parking Management	407.6500.549001	Bank Service Charges	135,000	50,000	185,000
<b>Total Budgeted Outflow Increase:</b>				<b>50,000</b>	
Parking Fund - Parking Management	407.6500.354001	Parking Fines	91,150	50,000	141,150
<b>Total Budgeted Inflow Increase:</b>				<b>50,000</b>	

**Purpose:**


Transaction processing fees from parking vendors exceeded budgeted estimates due to higher than expected transaction volume. Overall, parking revenues are trending to exceed budget by the end of the fiscal year by nearly 10%, or \$250,000.

<b>Fund/Department</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Current Budget Amount</b>	<b>Increase (Decrease)</b>	<b>Revised Budget Amount</b>
General Fund - Recreation	001.5000.548000	Promotions & Pub Rltns	100,000	50,000	150,000
<b>Total Budgeted Outflow Increase:</b>				<b>50,000</b>	
General Fund - Non-Departmental	001.1400.347400	Special Event Fee	100,000	50,000	150,000
<b>Total Budgeted Inflow Increase:</b>				<b>50,000</b>	

**Purpose:**

Costs associated with various events managed and run by City staff were higher than expected. Increase in budgeted expenditures is offset by higher than anticipated revenues generated from these events.

## Budget Vs Actual - Revenue Comparison by Fund & Department



Fund Name	Department Name	Original Budget	Amended Budget	Actual Balance	% Used
Archibald Park Fund	Archibald	991,500	991,500	495,253	50%
Building Fund	Building Services	1,322,500	1,322,500	608,626	46%
Debt Service Fund	Debt Service	285,000	285,000	103,479	36%
Gas Tax Fund	Gas Tax	102,500	102,500	68,632	67%
General Fund 	City Manager	-	-	14,857	
	Community Development	134,500	134,500	52,172	39%
	Fire/Ems	844,200	844,200	595,488	71%
	John's Pass Village	1,556,000	1,556,000	30,432	2% *
	Non-Departmental	10,843,528	10,843,528	9,228,621	85%
	Public Works Streets	-	-	10,131	
	Recreation	305,000	305,000	372,527	122% **
	Special Projects	610,000	610,000	496,257	81%
Local Option Sales Tax Fund					
Marina Fund	Marina	8,390,620	8,390,620	4,642,058	55%
Parking Fund	Parking Management	2,845,000	2,896,150	2,359,678	81%
Sanitation Fund	Sanitation	1,660,000	1,660,000	1,110,178	67%
Stormwater Fund	Stormwater	2,240,000	2,240,000	499,788	22% ***

\* John's Pass North Shoreline Dredging Project still in progress - \$1.556m award; \$30k spent YTD

\*\* Collection of \$78k of recreation impact fees whose revenues were unbudgeted

\*\*\* \$1.49m budgeted transfer from General Fund not yet recorded in FY 2023

## Budget Vs Actual - Expense Comparison by Fund & Department

Fund Name	Department Name	Original Budget	Amended Budget	Actual Balance	% Used
Archibald Park Fund	Archibald	5,032,094	5,032,094	537,833	11%
Building Fund	Building Services	1,200,585	1,242,995	548,279	44%
Debt Service Fund	Debt Service	305,000	305,000	91,475	30%
Gas Tax Fund	Gas Tax	141,000	141,000	77,904	55%
General Fund 	Board Of Commissioners	74,800	74,800	35,903	48%
	City Clerk	444,647	448,647	234,323	52%
	City Manager	596,355	666,345	448,528	67%
	Community Development	688,776	688,776	421,020	61%
	Finance	525,046	525,046	359,472	68%
	Fire/Ems	2,068,570	2,078,570	1,359,552	65%
	Human Resources	118,421	118,421	40,324	34%
	Information Technology	255,904	220,652	181,216	82% **
	John's Pass Village	1,913,000	1,943,000	200,140	10%
	Law Enforcement	1,552,600	1,552,600	1,095,499	71%
	Legal Services	214,000	214,000	116,832	55%
	Non-Departmental	4,052,500	4,248,908	534,885	13%
	Parks	117,000	117,000	41,288	35%
	Public Works Administration	3,180,538	5,475,424	617,606	11%
	Recreation	1,156,943	1,234,883	902,216	73% *
	Fire/Ems	-	63,000	75,332	120% *
	Public Works Administration	700,000	700,000	-	0%
	Recreation	606,500	606,500	65,458	11%
Local Option Sales Tax Fund 	Special Projects	-	-	12,169	
	Marina	942,432	942,432	521,873	55%
Parking Fund	Parking Management	2,251,586	2,302,736	2,220,327	96% *
Sanitation Fund	Sanitation	1,766,387	1,766,387	1,178,883	67%
Stormwater Fund	Stormwater	7,823,850	7,951,350	1,502,872	19%

\* See FY 2022 Proposed Budget Amendment #2

\*\* Payments to outsourced IT Provider (Network Resources) - \$200,000 budgeted; \$178,921 spent through mid-June '23