

EXHIBIT A – FY 2023 BUDGET AMENDMENT #1

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Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
Local Option Sales Tax Fund - Fire/EMS	103.4000.564000	Capital Equipment	-	63,000	63,000
		Maintenance Other			
General Fund - Fire/EMS	001.4000.546002	Equipment	12,500	5,000	17,500
General Fund - Fire/EMS	001.4000.564000	Capital Equipment	184,500	5,000	189,500
Total Budgeted Outflow Increase:				73,000	
Local Option Sales Tax Fund - Non-Departmental	103.1400.380001	Fund Balance Carryover Used	-	73,000	73,000
Total Budgeted Inflow Increase:				73,000	

Purpose:

Purchase of accessories for newly acquired fire truck - equipment from vendor to outfit the truck, which was budgeted in FY 2022, was not available to be delivered prior to FY 2022. American Legion donation for painting of high water vehicle for \$5k. Lights, lettering, and radio install for Toyota Tacoma (originally budgeted for purchase of Ford F-150 in FY 2023 for \$40,500).

Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
Stormwater Fund - Stormwater	404.9200.563005	Drainage & Roadway Improvement	5,400,000	127,500	5,527,500
Total Budgeted Outflow Increase:				127,500	
Stormwater Fund - Stormwater	404.9200.380001	Net Position Carryover Used	5,598,849	127,500	5,726,349
Total Budgeted Inflow Increase:				127,500	

Purpose:

Area 3 was anticipated to start construction in FY '22, but due to DOT delays, did not start timely. Construction costs that were anticipated in FY '22 are being incurred in FY '23.

EXHIBIT A: FY 2023 BUDGET AMENDMENT #1, CONTINUED

Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
General Fund - Public Works Administration	001.3000.546017	Gulf Blvd Undergrounding	2,500,000	<u>2,294,886</u>	4,794,886
Total Budgeted Outflow Increase:				2,294,886	
Fund Balance Carryover					
General Fund - Non-Departmental	001.1400.380001	Used	1,629,491	<u>2,294,886</u>	3,924,377
Total Budgeted Inflow Increase:				2,294,886	

Purpose:

Constructions of Gulf Blvd undergrounding of utilities, final phase, that was initially anticipated to be completed in FY '22

Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
General Fund - John's Pass Village	001.8000.546008	Maintenance Grounds/Parks	90,000	<u>30,000</u>	120,000
Total Budgeted Outflow Increase:				30,000	
Fund Balance Carryover					
General Fund - Non-Departmental	001.1400.380001	Used	1,629,491	<u>30,000</u>	1,659,491
Total Budgeted Inflow Increase:				30,000	

Purpose:

Additional pilings at John's Pass Boardwalk in need of repair

EXHIBIT A: FY 2023 BUDGET AMENDMENT #1, CONTINUED

Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
General Fund - Non-Departmental	001.1400.564000	Maintenance Grounds/Parks	-	36,408	36,408
Total Budgeted Outflow Increase:				36,408	
General Fund - Non-Departmental	001.1400.380001	Fund Balance Carryover Used	1,629,491	36,408	1,665,899
Total Budgeted Inflow Increase:				36,408	

Purpose:

Purchase of digital message boards. Vendor was delayed on manufacturing message boards due to chip shortage. Delivery occurring in January 2023, not FY 2022 as originally anticipated.

Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
General Fund - City Clerk	001.1300.534000	Maintenance Grounds/Parks	52,500	4,000	56,500
Total Budgeted Outflow Increase:				4,000	
General Fund - Non-Departmental	001.1400.380001	Fund Balance Carryover Used	1,629,491	4,000	1,633,491
Total Budgeted Inflow Increase:				4,000	

Purpose:

Continuing to use consultant's services for Records Management Plan Implementation after Laserfiche set up. \$4,000.00 remaining on FY 2022 purchase order.

EXHIBIT A: FY 2023 BUDGET AMENDMENT #1, CONTINUED

Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
General Fund - Recreation	001.5000.564000	Capital Equipment	10,000	30,240	40,240
Total Budgeted Outflow Increase:				30,240	
			Fund Balance Carryover		
General Fund - Non-Departmental	001.1400.380001	Used	1,629,491	30,240	1,659,731
Total Budgeted Inflow Increase:				30,240	

Purpose:

Thorguard Lightning Detection System. Project delayed and taking place in FY 2023, not FY 2022 as originally anticipated.

Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
General Fund - Recreation	001.5000.563000	Capital Improvements	-	17,800	17,800
Total Budgeted Outflow Increase:				17,800	
			Fund Balance Carryover		
General Fund - Non-Departmental	001.1400.380001	Used	1,629,491	17,800	1,647,291
Total Budgeted Inflow Increase:				17,800	

Purpose:

New outfield fence for Field 3. Project delayed and taking place in FY 2023, not FY 2022 as originally anticipated.

EXHIBIT A: FY 2023 BUDGET AMENDMENT #1, CONTINUED

Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
General Fund - Recreation	001.5000.563000	Capital Improvements	-	29,900	29,900
Total Budgeted Outflow Increase:				29,900	
		Fund Balance Carryover			
General Fund - Non-Departmental	001.1400.380001	Used	1,629,491	29,900	1,659,391
Total Budgeted Inflow Increase:				29,900	

Purpose:

Athletic fields backstops and padding. Project delayed and taking place in FY 2023, not FY 2022 as originally anticipated.

Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
		Software Support			
Building Fund - Building Services	125.5240.531011	Services	15,000	10,000	25,000
Total Budgeted Outflow Increase:				10,000	
		Fund Balance Carryover			
Building Fund - Building Services	125.5240.380001	Used	-	10,000	10,000
Total Budgeted Inflow Increase:				10,000	

Purpose:

New Building Department Software. Software implementation not completed in FY 2022 and still in progress in FY 2023.

EXHIBIT A: FY 2023 BUDGET AMENDMENT #1, CONTINUED

Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
Building Fund - Building Services	125.5240.564000	Capital Equipment	63,500	24,990	88,490
Total Budgeted Outflow Increase:				24,990	
Fund Balance Carryover					
Building Fund - Building Services	125.5240.380001	Used	-	24,990	24,990
Total Budgeted Inflow Increase:				24,990	

Purpose:

Purchase electric vehicle (Ford F-150). Ford Lightning truck still in production and not delivered in FY 2022.

Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
Building Fund - Building Services	125.5240.564000	Capital Equipment	63,500	2,800	66,300
Total Budgeted Outflow Increase:				2,800	
Fund Balance Carryover					
Building Fund - Building Services	125.5240.380001	Used	-	2,800	2,800
Total Budgeted Inflow Increase:				2,800	

Purpose:

Install two (2) electric vehicles charging stations. Project began in FY 2022 but still in progress and expected to be completed in FY 2023.

EXHIBIT A: FY 2023 BUDGET AMENDMENT #1, CONTINUED

Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
General Fund - City Manager	001.1000.512000	Salaries & Wages	254,261	50,000	304,261
General Fund - City Manager	001.1000.521000	Social Security	19,451	3,825	23,276
General Fund - City Manager	001.1000.522001	ICMA 401(a) Plan	27,136	4,500	31,636
General Fund - City Manager	001.1000.523000	Group Insurance	34,050	11,665	45,715
General Fund - Information Technology	001.1010.512000	Salaries & Wages	32,747	(32,747)	-
General Fund - Information Technology	001.1010.521000	Social Security	2,505	(2,505)	-
Total Budgeted Outflow Increase:				34,738	
Fund Balance Carryover					
General Fund - Non-Departmental	001.1400.380001	Used	1,629,491	34,738	1,664,229
Total Budgeted Inflow Increase:				34,738	

Purpose:

Account for Broadcast Technician in City Manager Department, not Information Technology Department. Also, increase personnel expenses in City Manager Department to account for \$5k bonus to City Manager.

EXHIBIT A: FY 2023 BUDGET AMENDMENT #1, CONTINUED

Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
Parking Fund - Parking Management	407.6500.512000	Salaries & Wages	128,697	31,700	160,397
Parking Fund - Parking Management	407.6500.521000	Social Security	9,845	2,550	12,395
Parking Fund - Parking Management	407.6500.522001	ICMA 401(a) Plan	7,026	2,850	9,876
Parking Fund - Parking Management	407.6500.523000	Group Insurance	22,600	9,050	31,650
Parking Fund - Parking Management	407.6500.514000	Overtime	-	5,000	5,000
Total Budgeted Outflow Increase:				51,150	
Parking Fund - Parking Management	407.6500.354001	Parking Fines	40,000.00	51,150	91,150
Total Budgeted Inflow Increase:				51,150	

Purpose:

Adding full time employee in Parking Fund and overtime costs incurred within the Parking Management Department, which were not originally budgeted in FY 2023.

Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
General Fund - Non-Departmental	001.1400.534000	Contractual Services	50,000	90,000	140,000
General Fund - Non-Departmental	001.1400.545000	General Insurance	190,000	70,000	
Total Budgeted Outflow Increase:				160,000	
Fund Balance Carryover					
General Fund - Non-Departmental	001.1400.380001	Used	1,629,491	160,000	1,789,491
Total Budgeted Inflow Increase:				160,000	

Purpose:

General liability and P&C insurance, janitorial services, and other City-wide expenses charged to the General Fund entirely to the General Fund in FY 2023, and partially recaptured through administrative overhead charges allocated to other funds.

Budget Vs Actual - Revenue Comparison by Fund & Department

Fund Name	Department Name	Original Budget	Amended Budget	Actual Balance	% Used
General Fund	City Clerk	-	-	-	-
General Fund	City Manager	-	-	2,367	100%
General Fund	Community Development	134,500	134,500	37,036	28%
General Fund	Fire/Ems	844,200	844,200	288,963	34%
General Fund	Non-Departmental	9,083,528	9,083,528	4,494,229	49%
General Fund	Public Works Streets	-	-	1,916	100%
General Fund	Recreation	305,000	305,000	95,777	31%
General Fund	John's Pass Village	1,556,000	1,556,000	-	0% *
Archibald Fund	Archibald	991,500	991,500	127,822	13%
Building Fund	Building Services	1,322,500	1,322,500	210,093	16%
Gas Tax Fund	Gas Tax	102,500	102,500	27,557	27%
Local Option Sales Tax Fund	Special Projects	610,000	610,000	151,872	25%
Marina Fund	Marina	1,886,620	1,886,620	302,827	16% **
Parking Fund	Parking Management	2,845,000	2,845,000	705,954	25%
Sanitation Fund	Sanitation	1,660,000	1,660,000	438,760	26%
Stormwater Fund	Stormwater	2,240,000	2,240,000	174,452	8% ***

* John's Pass North Shoreline Dredging Project not completed; grant revenues not yet recognized

** Net fuel sales lower than budgeted due to seasonal trends

*** \$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 Fund	Archibald	5,032,094	5,032,094	108,021	2%
General Fund	Board Of Commissioners	73,800	73,800	12,001	16%
Building Fund	Building Services	1,200,585	1,200,585	149,951	12%
General Fund	City Clerk	444,647	444,647	80,414	18%
General Fund	City Manager	596,355	596,355	154,214	26%
General Fund	Community Development	688,776	688,776	118,677	17%
General Fund	Finance	525,046	525,046	132,247	25%
General Fund	Fire/Ems	2,068,570	2,068,570	535,275	26%
Local Option Sales Tax Fu	Fire/Ems	-	-	54,869	100%
Gas Tax Fund	Gas Tax	141,000	141,000	15,783	11%
General Fund	Human Resources	118,421	118,421	19,588	17%
General Fund	Information Technology	255,904	255,904	29,529	12%
General Fund	John's Pass Village	1,913,000	1,913,000	18,856	1%
General Fund	Law Enforcement	1,552,600	1,552,600	365,190	24%
General Fund	Legal Services	214,000	214,000	49,906	23%
Marina Fund	Marina	942,432	942,432	137,933	15%
General Fund	Non-Departmental	4,052,500	4,052,500	455,386	11%
Parking Fund	Parking Management	2,251,586	2,251,586	98,988	4%
General Fund	Parks	117,000	117,000	8,454	7%
General Fund	Public Works Administratio	3,180,538	3,180,538	98,240	3%
General Fund	Recreation	582,343	582,343	363,619	62%
Local Option Sales Tax Fu	Recreation	606,500	606,500	41,508	100%
Sanitation Fund	Sanitation	1,766,387	1,766,387	333,192	19%
Stormwater Fund	Stormwater	7,823,850	7,823,850	914,740	12%