

## **EXHIBIT A – FY 2023 BUDGET AMENDMENT #1**

**BUDGET SUMMARY BY CHARACTER**  
**CITY OF MADEIRA BEACH - FISCAL YEAR 2022-2023**

General Fund Tentative Millage Rate:

2.7500 mills

		Governmental						Proprietary					
		General Fund	Archibald Park Fund	Building Fund	Debt Service Fund	Gas Tax Fund	Local Option Sales Tax Fund	Total	Sanitation Fund	Marina Fund	Stormwater Fund	Parking Fund	Total
No.	Character Description												
Revenues & Other Inflows													
31	Taxes	5,849,192	-	-	-	55,000	575,000	6,479,192	-	-	-	-	-
32	Permits, Fees And Special Assessments	591,000	-	1,300,000	-	-	-	1,891,000	-	-	-	-	-
33	Intergovernmental Revenue	4,908,473	1,750,000	-	-	45,000	-	6,703,473	-	-	-	-	-
34	Charges For Services	1,267,200	540,000	-	-	-	-	1,807,200	1,645,000	1,855,720	700,000	2,805,000	7,005,720
35	Judgements, Fines, & Forfeits	5,000	-	-	-	-	-	5,000	-	-	-	40,000	40,000
36	Miscellaneous Revenues	525,200	14,000	22,500	10,000	2,500	35,000	609,200	15,000	30,900	50,000	-	95,900
38	Other Sources	2,287,163	1,750,000	-	275,000	-	-	4,312,163	-	-	1,490,000	-	1,490,000
Revenues & Other Inflows Total		15,433,228	4,054,000	1,322,500	285,000	102,500	610,000	21,807,228	1,660,000	1,886,620	2,240,000	2,845,000	8,631,620
Fund Balance/Net Position Carryover Used		1,629,491	1,003,094	-	20,000	38,500	696,500	3,387,585	115,714	-	5,598,849	-	5,714,563
Total Sources		17,062,718	5,057,094	1,322,500	305,000	141,000	1,306,500	25,194,812	1,775,714	1,886,620	7,838,849	2,845,000	14,346,183
Expenses & Other Outflows													
10	Personnel Services	3,975,018	272,227	684,413	-	-	-	4,931,659	623,190	315,090	294,813	171,836	1,404,929
30	Operating Expenditures/Expenses	8,841,200	492,250	113,500	-	141,000	-	9,587,950	1,015,750	263,500	342,250	254,750	1,876,250
60	Capital Outlay	554,500	4,215,000	233,500	-	-	1,306,500	6,309,500	45,000	240,000	5,620,000	25,000	5,930,000
70	Debt Service	-	-	-	305,000	-	-	305,000	-	10,000	1,497,000	-	1,507,000
80	Grants And Aids	6,000	-	-	-	-	-	6,000	-	-	-	-	-
90	Other Uses	3,516,000	52,617	169,172	-	-	-	3,737,789	81,774	113,813	69,786	1,800,000	2,065,373
Expenses & Other Outflows Total		16,892,718	5,032,094	1,200,585	305,000	141,000	1,306,500	24,877,898	1,765,714	942,403	7,823,849	2,251,586	12,783,552
Contingencies		170,000	25,000	20,000	-	-	-	215,000	10,000	15,000	15,000	5,000	45,000
Fund Balance/Net Position Available		-	-	101,915	-	-	-	101,915	-	929,217	-	588,414	1,517,631
Total Uses		17,062,718	5,057,094	1,322,500	305,000	141,000	1,306,500	25,194,812	1,775,714	1,886,620	7,838,849	2,845,000	14,346,183

## EXHIBIT A: FY 2023 BUDGET AMENDMENT #1

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
General Fund - Fire/EMS	001.4000.546002	Maintenance Other Equipment	12,500	5,000	
General Fund - Fire/EMS	001.4000.564000	Capital Equipment	184,500	5,000	
<b>Total Budgeted Outflow Increase:</b>				<b>63,000</b>	
Local Option Sales Tax Fund - Non-Departmental	103.1400.380001	Fund Balance Carryover Used	-	63,000	63,000
<b>Total Budgeted Inflow Increase:</b>				<b>63,000</b>	

### 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
<b>Total Budgeted Outflow Increase:</b>				<b>127,500</b>	
Stormwater Fund - Stormwater	404.9200.380001	Net Position Carryover Used	5,598,849.00	127,500	5,726,349
<b>Total Budgeted Inflow Increase:</b>				<b>127,500</b>	

### 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.

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	2,294,886	4,794,886
<b>Total Budgeted Outflow Increase:</b>				<b>2,294,886</b>	
General Fund - Non-Departmental	001.1400.380001	Fund Balance Carryover Used	1,629,491.00	2,294,886	3,924,377
<b>Total Budgeted Inflow Increase:</b>				<b>2,294,886</b>	

### Purpose:

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

**EXHIBIT A: FY 2023 BUDGET AMENDMENT #1, CONTINUED**

<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 - John's Pass Village	001.8000.546008	Maintenance Grounds/Parks	90,000	30,000	120,000
<b>Total Budgeted Outflow Increase:</b>				<b>30,000</b>	
General Fund - Non-Departmental	001.1400.380001	Fund Balance Carryover Used	1,629,491.00	30,000	1,659,491
<b>Total Budgeted Inflow Increase:</b>				<b>30,000</b>	

**Purpose:**

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

<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 - Non-Departmental	001.1400.564000	Maintenance Grounds/Parks	-	36,408	36,408
<b>Total Budgeted Outflow Increase:</b>				<b>36,408</b>	
General Fund - Non-Departmental	001.1400.380001	Fund Balance Carryover Used	1,629,491.00	36,408	1,665,899
<b>Total Budgeted Inflow Increase:</b>				<b>36,408</b>	

**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.

<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 - City Clerk	001.1300.534000	Maintenance Grounds/Parks	52,500	4,000	56,500
<b>Total Budgeted Outflow Increase:</b>				<b>4,000</b>	
General Fund - Non-Departmental	001.1400.380001	Fund Balance Carryover Used	1,629,491.00	4,000	1,633,491
<b>Total Budgeted Inflow Increase:</b>				<b>4,000</b>	

**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**

<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	001.5000.564000	Capital Equipment	10,000	30,240	40,240
<b>Total Budgeted Outflow Increase:</b>				<b>30,240</b>	
General Fund - Non-Departmental	001.1400.380001	Fund Balance Carryover Used	1,629,491.00	30,240	1,659,731
<b>Total Budgeted Inflow Increase:</b>				<b>30,240</b>	

**Purpose:**

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

<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	001.5000.563000	Capital Improvements	-	17,800	17,800
<b>Total Budgeted Outflow Increase:</b>				<b>17,800</b>	
General Fund - Non-Departmental	001.1400.380001	Fund Balance Carryover Used	1,629,491.00	17,800	1,647,291
<b>Total Budgeted Inflow Increase:</b>				<b>17,800</b>	

**Purpose:**

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

<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	001.5000.563000	Capital Improvements	-	29,900	29,900
<b>Total Budgeted Outflow Increase:</b>				<b>29,900</b>	
General Fund - Non-Departmental	001.1400.380001	Fund Balance Carryover Used	1,629,491.00	29,900	1,659,391
<b>Total Budgeted Inflow Increase:</b>				<b>29,900</b>	

**Purpose:**

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

**EXHIBIT A: FY 2023 BUDGET AMENDMENT #1, CONTINUED**

<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>
Building Fund - Building Services	125.5240.531011	Software Support Services	15,000	10,000	25,000
<b>Total Budgeted Outflow Increase:</b>				<b>10,000</b>	
Building Fund - Building Services	125.5240.380001	Fund Balance Carryover Used	-	10,000	10,000
<b>Total Budgeted Inflow Increase:</b>				<b>10,000</b>	

**Purpose:**

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

<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>
Building Fund - Building Services	125.5240.564000	Capital Equipment	63,500	24,990	88,490
<b>Total Budgeted Outflow Increase:</b>				<b>24,990</b>	
Building Fund - Building Services	125.5240.380001	Fund Balance Carryover Used	-	24,990	24,990
<b>Total Budgeted Inflow Increase:</b>				<b>24,990</b>	

**Purpose:**

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

<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>
Building Fund - Building Services	125.5240.564000	Capital Equipment	63,500	2,800	66,300
<b>Total Budgeted Outflow Increase:</b>				<b>2,800</b>	
Building Fund - Building Services	125.5240.380001	Fund Balance Carryover Used	-	2,800	2,800
<b>Total Budgeted Inflow Increase:</b>				<b>2,800</b>	

**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)	-
<b>Total Budgeted Outflow Increase:</b>				<b>34,738</b>	
General Fund - Non-Departmental	001.1400.380001	Fund Balance Carryover Used	1,629,491.00	34,738	1,664,229
<b>Total Budgeted Inflow Increase:</b>				<b>34,738</b>	

**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.

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
<b>Total Budgeted Outflow Increase:</b>				<b>51,150</b>	
Parking Fund - Parking Management	407.6500.354001	Parking Fines	40,000.00	51,150	91,150
<b>Total Budgeted Inflow Increase:</b>				<b>51,150</b>	

**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	
<b>Total Budgeted Outflow Increase:</b>				<b>160,000</b>	
General Fund - Non-Departmental	001.1400.380001	Fund Balance Carryover Used	1,629,491.00	160,000	1,789,491
<b>Total Budgeted Inflow Increase:</b>				<b>160,000</b>	

**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 Fund	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 Administration	3,180,538	3,180,538	98,240	3%
General Fund	Recreation	582,343	582,343	363,619	62%
Local Option Sales Tax Fund	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%