

RESOLUTION 2024-03

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA, AMENDING THE BUDGET FOR FISCAL YEAR 2024 (OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024) BY INCREASING APPROPRIATIONS FOR EXPENDITURES IN THE GENERAL FUND, THE ARCHIBALD PARK FUND, THE BUILDING FUND, THE SANITATION FUND, THE STORMWATER FUND, THE MARINA FUND, AND THE PARKING FUND; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Board of Commissioners of the City of Madeira Beach adopted an annual budget for the Fiscal Year 2024; and

WHEREAS, the Board of Commissioners of the City of Madeira Beach desires to adopt an amendment to the Fiscal Year 2024 Budget; and

WHEREAS, Section 10.5 of the City Charter of the City of Madeira Beach authorizes the Board of Commissioners to amend the adopted budget by Resolution.

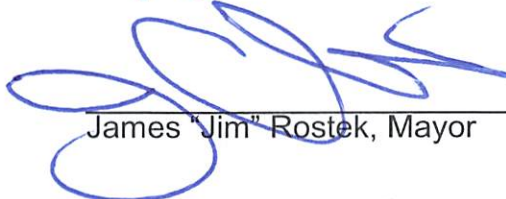
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA, AS FOLLOWS:

**SECTION 1.** The Board of Commissioners authorizes the Budget for Fiscal Year 2024 to hereby be amended to reflect an increase in appropriations for expenditure within the General Fund, Archibald Park Fund, Building Fund, Sanitation Fund, Stormwater Fund, Marina Fund, and Parking Fund, as set forth in Exhibit A.

**SECTION 2.** The Board of Commissioners authorizes Director of Finance/City Treasurer to allocate the budget amendment pursuant to the account level detailed provided as set forth in Exhibit A.

**SECTION 3.** This Resolution shall become effective immediately upon final passage and adoption by the Board of Commissioners.

PASSED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA, THIS 8th DAY OF May, 2024.

  
James "Jim" Rostek, Mayor

ATTEST:

  
Clara VanBlargan, MMC, MSM, City Clerk



## **Proposed FY 2024 Budget Amendment #2**

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

Fund Name	Department Name	Original Budget	Amended Budget	Actual Balance	% Used
Archibald Park Fund	Archibald	5,030,000	5,030,000	288,273	6% *
Building Fund	Building Services	1,331,500	1,331,500	628,534	47%
Debt Service Fund	Debt Service	320,000	320,000	6,187	2% **
Gas Tax Fund	Gas Tax	113,500	113,500	48,375	43%
General Fund	City Clerk	100	100	-	0%
	City Manager	-	-	5,946	
	Community Development	127,000	127,000	96,005	76%
	Fire/Ems	930,167	930,167	471,427	51%
	John's Pass Village	1,500,000	1,500,000	-	0% ***
	Non-Departmental	12,944,673	13,243,173	6,907,938	52%
	Recreation	330,000	330,000	175,354	53%
	Special Projects	746,121	746,121	346,329	46%
Local Option Sales Tax Fund					
Marina Fund	Marina	1,914,550	1,914,550	855,733	45%
Parking Fund	Parking Management	450,000	450,000	209,591	47%
Sanitation Fund	Sanitation	2,096,000	2,096,000	840,904	40%
Stormwater Fund	Stormwater	4,036,900	4,036,900	304,865	8% ****
Impact Fee Fund	Fire/Ems	6,500	6,500	4,999	77%
	Public Works Streets	15,500	15,500	40,237	260%
	Recreation	103,000	103,000	98,985	96%

\* No revenues yet for Beach Groins Renourishment (\$1.75m appropriation); \$2.5m transfer from General Fund not yet recorded

\*\* \$300k budgeted transfer from General Fund not yet recorded in FY 2024

\*\*\* John's Pass North Shoreline Dredging Project still in progress; \$13k spent in FY '24 and \$68k spent project to date

\*\*\*\* \$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	5,656,553	5,690,553	403,154	7%
Building Fund	Building Services	1,796,245	1,796,245	554,560	31%
Debt Service Fund	Debt Service	330,000	330,000	-	0%
Gas Tax Fund	Gas Tax	137,000	137,000	55,178	40%
General Fund	Board Of Commissioners	81,300	81,300	26,565	33%
	City Clerk	521,399	521,399	215,931	41%
	City Manager	947,306	990,806	340,403	34%
	Community Development	910,157	910,157	306,014	34%
	Finance	631,896	631,896	278,334	44%
	Fire/Ems	2,649,028	2,904,028	1,294,015	45%
	Human Resources	26,000	26,000	23,842	92%
	Information Technology	220,300	220,300	117,586	53%
	John's Pass Village	1,953,500	1,953,500	154,383	8%
	Law Enforcement	1,608,420	1,608,420	931,310	58%
	Legal Services	209,000	209,000	97,528	47%
	Non-Departmental	5,058,741	5,058,741	408,894	8%
	Parks	138,000	138,000	31,945	23%
	Public Works Administration	1,617,382	1,617,382	290,557	18%
	Recreation	1,464,050	1,464,050	733,753	50%
Local Option Sales Tax Fund	Fire/Ems	125,000	125,000	60,008	48%
	Public Works Administration	1,950,000	1,950,000	417,981	21%
	Recreation	705,000	755,000	18,630	2%
Parking Fund	Marina	1,321,835	1,321,835	368,170	28%
	Parking Management	4,210,972	4,210,972	510,617	12%
Sanitation Fund	Sanitation	2,225,973	2,225,973	791,609	36%
Stormwater Fund	Stormwater	10,781,976	10,781,976	1,736,181	16%

\* See FY 2024 Proposed 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>
General Fund - City Manager	001.1000.531000	Professional Services	68,500	181,500	250,000
<b>Total Budgeted Outflow Increase:</b>				<b>181,500</b>	
General Fund - Non-Departmental	001.1400.380001	Fund Balance Carryover Used	2,143,723	181,500	2,325,223
<b>Total Budgeted Inflow Increase:</b>				<b>181,500</b>	

**Purpose:**

Continued litigation costs relating to construction defects involving fire station and recreation building incurred in FY 2023 and still ongoing in FY 2024 and higher than 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 - Human Resources	001.1030.531011	Professional Services	5,000	30,000	35,000
<b>Total Budgeted Outflow Increase:</b>				<b>30,000</b>	
General Fund - Non-Departmental	001.1400.380001	Fund Balance Carryover Used	2,325,223	30,000	2,355,223
<b>Total Budgeted Inflow Increase:</b>				<b>30,000</b>	

**Purpose:**

Payroll processing fees from HR/Payroll service provider was not contemplated when preparing the FY 2024 budget

<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 - Public Works Admin	001.3000.545000	General Insurance	-	50,000	50,000
General Fund - John's Pass Village	001.8000.545000	General Insurance	-	38,000	38,000
Archibald Park Fund - Archibald	110.9910.545000	General Insurance	-	17,000	17,000
Sanitation Fund - Sanitation	402.7000.545000	General Insurance	-	15,000	15,000
Stormwater Fund - Stormwater	404.9200.545000	General Insurance	-	29,000	29,000
<b>Total Budgeted Outflow Increase:</b>				<b>149,000</b>	
General Fund - Non-Departmental	001.1400.380001	Fund Balance Carryover Used	2,355,223	88,000	2,443,223
Archibald Park Fund - Archibald	110.9910.380001	Fund Balance Carryover Used	664,356	17,000	681,356
Sanitation Fund - Sanitation	402.7000.380001	Fund Balance Carryover Used	140,663	15,000	155,663
Stormwater Fund - Stormwater	404.9200.380001	Fund Balance Carryover Used	6,745,076	29,000	6,774,076
<b>Total Budgeted Inflow Increase:</b>				<b>149,000</b>	

**Purpose:**

Property & casualty insurance costs that did not get allocated to certain departments but should have during FY 2024 budget preparation
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Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
General Fund - City Manager	001.1000.522002	FRS - Regular Class	12,946	15,600	28,546
General Fund -Community Development	001.1050.522002	FRS - Regular Class	16,372	8,900	25,272
General Fund - Finance	001.1100.522002	FRS - Regular Class	33,474	119,600	153,074
General Fund - City Clerk	001.1300.522002	FRS - Regular Class	24,653	21,200	45,853
General Fund - Public Works	001.3000.522002	FRS - Regular Class	26,680	117,300	143,980
General Fund - Fire/EMS	001.4000.522002	FRS - Regular Class	-	44,700	44,700
General Fund - Recreation	001.5000.522002	FRS - Regular Class	-	111,080	111,080
Archibald Park Fund - Archibald	110.9910.522002	FRS - Regular Class	8,060	29,400	37,460
Building Fund - Building Services	125.5240.522002	FRS - Regular Class	35,077	27,400	62,477
Parking Fund - Parking Management	407.6500.522002	FRS - Regular Class	-	15,200	15,200
Sanitation Fund - Sanitation	402.7000.522002	FRS - Regular Class	7,309	93,200	100,509
Stormwater Fund - Stormwater	404.9200.522002	FRS - Regular Class	19,356	119,240	138,596
Marina Fund - Marina Services	405.9300.522002	FRS - Regular Class	-	36,970	36,970
<b>Total Budgeted Outflow Increase:</b>				<b>759,790</b>	
General Fund - Non-Departmental	001.1400.380001	Fund Balance Carryover Used	2,443,223	438,380	2,881,603
Archibald Park Fund - Archibald	110.9910.380001	Fund Balance Carryover Used	681,356	29,400	710,756
Building Fund - Building Services	125.5240.380001	Fund Balance Carryover Used	464,745	27,400	492,145
Parking Fund - Parking Management	407.6500.380001	Fund Balance Carryover Used	326,889	15,200	342,089
Sanitation Fund - Sanitation	402.7000.380001	Fund Balance Carryover Used	140,663	93,200	233,863
Stormwater Fund - Stormwater	404.9200.380001	Fund Balance Carryover Used	6,745,076	119,240	6,864,316
Marina Fund - Marina Services	404.9200.599003	Fund Balance Carryover Available	6,745,076	(36,970)	6,708,106
<b>Total Budgeted Inflow Increase:</b>				<b>759,790</b>	

**Purpose:**

Estimated contribution, net of liquidated proceeds from International City/County Management Association (ICMA) Plan to the Florida Retirement System (FRS) for existing employees converting to FRS defined benefit plan from ICMA defined contribution plan.