

RESOLUTION 2022-07

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA, AMENDING THE BUDGET FOR FISCAL YEAR 2022 (BEGINNING OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022) BY INCREASING THE GENERAL FUND REVENUES AND APPROPRIATIONS FOR EXPENDITURE; 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 2022; and

WHEREAS, the Board of Commissioners of the City of Madeira Beach desires to adopt an amendment to the Fiscal Year 2022 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 2022 to hereby be amended to reflect an increase in the General Fund revenues and appropriations for expenditure 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 9th DAY OF November, 2022


John B. Hendricks, Mayor

ATTEST:


Clara VanBlargan, MMC, MSM, City Clerk

EXHIBIT A – FY 2022 BUDGET AMENDMENT #3

BUDGET SUMMARY

CITY OF MADEIRA BEACH - FISCAL YEAR 2021-2022

General Fund Tentative Millage Rate: 2.7500 mills

ESTIMATED REVENUES	GENERAL	DEBT SERVICE FUND	LOCAL OPTION SALES TAX FUND	ARCHIBALD PARK FUND	BUILDING FUND	GAS TAX FUND	ENTERPRISE - SANITATION FUND	ENTERPRISE - STORMWATER FUND	ENTERPRISE - MARINA	TOTAL
Property Taxes	\$ 4,052,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,052,800
Franchise Fees	526,200	-	-	-	-	-	-	-	-	526,200
Utility & Other General Taxes	1,169,000	-	-	-	-	-	-	-	-	1,169,000
Permits & Fees	56,500	-	-	-	1,300,000	-	-	-	-	1,356,500
Intergovernmental Revenues	2,172,200	-	567,000	280,000	-	108,000	3,300	-	-	3,130,500
Charges for Services	626,900	-	-	80,000	-	-	1,590,000	690,000	1,235,000	4,221,900
Parking Enforcement	1,953,000	-	-	450,000	-	-	-	-	-	2,403,000
Fines and Forfeitures	68,000	-	-	-	-	-	-	-	-	68,000
Interest Income	233,250	10,000	30,000	14,000	15,000	2,000	15,000	100,000	25,000	444,250
Miscellaneous	317,600	-	-	-	16,500	-	-	-	2,570	336,670
TOTAL REVENUES	11,175,450	10,000	597,000	824,000	1,331,500	110,000	1,608,300	790,000	1,262,570	17,708,820
Transfers In	-	575,000	-	-	-	-	-	1,025,000	-	1,600,000
Administrative Charges to Other Funds	405,692	-	-	-	-	-	-	-	-	405,692
Proceeds from Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Fund Balances/Net Position Carryover Used	-	55,000	448,000	205,260	-	12,000	268,000	2,865,190	-	3,873,450
TOTAL SOURCES	11,581,143	640,000	1,045,000	1,029,260	1,331,500	122,000	1,896,300	4,680,190	1,262,570	23,587,963
EXPENDITURES										
General Government	2,962,250	-	-	-	-	-	-	-	-	2,962,250
Physical Environment	293,850	-	-	-	763,730	-	-	-	-	1,057,580
Public Safety	3,165,320	-	-	-	-	-	-	-	-	3,165,320
Culture and Recreation	1,007,030	-	-	544,260	-	-	-	-	-	1,551,290
Transportation	624,290	-	-	-	-	110,000	-	-	-	734,290
Enterprise - Personal Services	-	-	-	-	-	-	529,480	252,820	246,500	1,028,800
Enterprise - Operating	-	-	-	-	-	-	831,620	191,470	382,790	1,406,080
Debt Service - Principal	-	448,000	-	-	-	-	-	971,000	-	1,419,000
Debt Service - Interest	-	192,000	-	-	-	-	-	529,900	10,000	731,900
Capital Outlay	17,000	-	950,000	470,000	100,000	-	515,000	2,650,000	445,000	5,147,000
TOTAL EXPENDITURES	8,069,740	640,000	950,000	1,014,260	863,730	110,000	1,876,300	4,595,190	1,084,290	19,203,510
Transfers Out	1,600,000	-	-	-	-	-	-	-	-	1,600,000
Encumbrance Carryforward	50,000	-	35,000	5,000	20,000	-	5,000	25,000	5,000	145,000
Contingencies	250,000	-	60,000	10,000	50,000	12,000	15,000	60,000	30,000	487,000
Fund Balance/Net Position Available	1,614,403	-	-	-	397,770	-	-	-	143,280	2,152,453
TOTAL USES	11,581,143	640,000	1,045,000	1,029,260	1,331,500	122,000	1,896,300	4,680,190	1,262,570	23,587,963

EXHIBIT A: FY 2022 BUDGET AMENDMENT #3

Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
General Fund - Parking Enforcement	001.6000.546006	Maintenance - Pay Stations	30,000	15,000	45,000
General Fund - Parking Enforcement	001.6000.549001	Bank Service Charges	130,000	60,000	190,000
Total Budgeted Outflow Increase:				75,000	
General Fund - Parking Enforcement	001.6000.344504	Village Blvd. Parking	900,000.00	75,000	975,000
Total Budgeted Inflow Increase:				75,000	

Purpose:

Repair and maintenance on parking pay station meters and credit card fees higher than anticipated due to greater volume of parking transactions, which also resulted in higher parking revenue than initially budgeted.

Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
General Fund - Public Works Administration	001.3000.512000	Salaries & Wages	146,800	45,000	191,800
General Fund - Public Works Administration	001.3000.521000	Social Security	11,840	4,000	15,840
General Fund - Public Works Administration	001.3000.522001	ICMA 401(a) Plan	7,840	5,000	12,840
General Fund - Public Works Administration	001.3000.546001	Maintenance Auto Equipment	4,000	15,000	19,000
Total Budgeted Outflow Increase:				69,000	
General Fund - Non-Departmental	001.1400.354001	Parking Fines	60,000.00	69,000	129,000
Total Budgeted Inflow Increase:				69,000	

Purpose:

Lead mechanic was budgeted for 50% (1040 hours) but exceeded budget due to repair and maintenance needs on all City equipment and vehicles. Also, an emergency repair for the bucket truck was needed during FY 2022 but was not budgeted for because it was a newer vehicle.

Fund/Department	Account Number	Account Description	Current Budget Amount	Increase (Decrease)	Revised Budget Amount
General Fund - Fire/EMS	001.4000.512000	Salaries & Wages	874,150	70,000	944,150
General Fund - Fire/EMS	001.4000.522004	FRS - Special Risk	225,000	30,000	255,000
Total Budgeted Outflow Increase:				100,000	
General Fund - Non-Departmental	001.1400.361100	Interest Earnings	225,000	100,000	325,000
Total Budgeted Inflow Increase:				100,000	

Purpose:

Initial budget estimates for firefighter personnel did not capture final pay rates for those employees resulting from union negotiations.

Budget Vs Actual - Revenue Comparison by Fund & Department

Fund Name	Department Name	Original Budget	Amended Budget	Actual Balance	Favorable (Unfavorable)
General Fund	City Clerk	-	-	1,966	1,966
General Fund	City Manager	-	-	6,152	6,152
General Fund	Community Development	215,500	215,500	280,378	64,878
General Fund	Fire/Ems	794,200	794,200	832,712	38,512
General Fund	Non-Departmental	8,325,443	8,325,443	8,184,193	(141,250) *
General Fund	Parking Enforcement	1,953,000	1,988,000	2,771,285	783,285
General Fund	Public Works Streets	-	-	3,447	3,447
General Fund	Recreation	293,000	293,000	349,287	56,287
Archibald Fund	Archibald	544,000	544,000	689,056	145,056
Building Fund	Building Services	1,331,500	1,331,500	1,178,722	(152,778) **
Gas Tax Fund	Gas Tax	110,000	110,000	107,012	(2,988)
Local Option Sales Tax Fund	Special Projects	597,000	637,500	686,941	49,441
Marina Fund	Marina	1,262,570	1,262,570	1,326,341	63,771
Sanitation Fund	Sanitation	1,608,300	1,608,300	1,883,416	275,116
Stormwater Fund	Stormwater	1,290,000	1,290,000	859,021	(430,979) ***

* ARPA NEU grant proceeds for \$1,077,000 not utilized in FY 2022

** Building permit fees budgeted at \$1,300,000; actual FY 2022 revenues were \$1,153,994

*** Stormwater grant budgeted at \$500,000 but not earned in FY 2022

Budget Vs Actual - Expense Comparison by Fund & Department

Fund Name	Department Name	Original Budget	Amended Budget	Actual Balance	Favorable (Unfavorable)	
Archibald Fund	Archibald	1,021,660	1,021,660	591,786	429,874	
General Fund	Board Of Commissioners	76,300	76,300	57,009	19,291	
Building Fund	Building Services	964,900	1,089,900	703,033	386,867	
General Fund	City Clerk	378,616	378,616	322,741	55,875	
General Fund	City Manager	467,040	502,040	482,692	19,348	
General Fund	Community Development	567,109	567,109	543,887	23,222	
General Fund	Debt Service	640,000	640,000	639,924	76	
General Fund	Finance	512,680	512,680	483,762	28,918	
General Fund	Fire/Ems	1,796,320	1,796,320	1,865,593	(69,273)	See Budget Amendment
Local Option Sales Tax Fund	Fire/Ems	-	675,000	637,614	37,386	
Gas Tax Fund	Gas Tax	122,000	122,000	108,047	13,953	
General Fund	Human Resources	131,440	131,440	86,858	44,582	
General Fund	Information Technology	228,250	228,250	182,458	45,792	
General Fund	John's Pass Village	267,500	267,500	145,725	121,775	
General Fund	Law Enforcement	1,406,000	1,406,000	1,396,545	9,455	
General Fund	Legal Services	194,000	194,000	169,503	24,497	
Marina Fund	Marina	1,116,460	1,116,460	759,446	357,014	
General Fund	Non-Departmental	2,116,100	2,116,100	1,361,902	754,198	
General Fund	Parking Enforcement	381,782	381,782	424,403	(42,621)	See Budget Amendment
General Fund	Parks	144,600	144,600	112,612	31,988	
General Fund	Public Works Administration	318,842	318,842	350,122	(31,279)	See Budget Amendment
General Fund	Recreation	932,437	1,057,437	966,873	90,564	
Local Option Sales Tax Fund	Recreation	-	40,500	40,500	-	
Sanitation Fund	Sanitation	1,883,300	1,883,300	1,851,231	32,069	
Local Option Sales Tax Fund	Special Projects	1,010,000	825,500	287,024	538,476	
Stormwater Fund	Stormwater	4,656,310	4,656,310	2,994,817	1,661,493	

Budgeted Contingency Allocation

Fund Name	Department Name	Contingency Allocation
General Fund	Board Of Commissioners	5,000
General Fund	City Clerk	10,000
General Fund	City Manager	20,000
General Fund	Community Development	25,000
General Fund	Finance	10,000
General Fund	Fire/Ems	15,000
General Fund	Human Resources	10,000
General Fund	Information Technology	5,000
General Fund	John's Pass Village	5,000
General Fund	Law Enforcement	5,000
General Fund	Legal Services	15,000
General Fund	Non-Departmental	10,000
General Fund	Parking Enforcement	20,000
General Fund	Parks	35,000
General Fund	Public Works Administration	25,000
General Fund	Recreation	35,000
Total:		250,000
Archibald Fund	Archibald	10,000
Building Fund	Building Services	50,000
Gas Tax Fund	Gas Tax	12,000
Local Option Sales Tax Fund	Special Projects	60,000
Marina Fund	Marina	30,000
Sanitation Fund	Sanitation	15,000
Stormwater Fund	Stormwater	60,000