

BUDGET AMENDMENT NARRATIVE
ALL FUNDS
BA 2324-03

REASON FOR BUDGET AMENDMENT

ALL FUNDS

- A** Record routine transfers between existing budgeted accounts to account for actual expenditure needs for FY 2023-2024 including transfer of funds from Human Resources to Building for sign-on bonuses.

GENERAL FUND

- B** Record revenue adjustments for interest earnings and FEMA grant revenues, and adjust ARPA transfers in (correction).
- C** Adjust the fund balance carryover from 9/30/2023 to 10/01/2023 per final audit report.
- D** Reallocate funds from Assigned Fund Balance for Parks & Recreation Master plan (PRMP) projects which were originally budgeted to include a steel storage building, 4-post lift, air compressor, wheel balancer, tire changer, containment pallet, and various racks for Fleet Maintenance. These funds will now be used to purchase a large, steel building to better support the Public Works Operation and the adjacent community (see back up documentation for additional details).
- E** Reallocate \$10,000 for Community Conversation Series - the SIB entrepreneurship program was originally budgeted; however, funds will be reassigned to a community conversation focusing on parenting and child welfare.
- F** Allocate funds for the implementation of new Governmental Accounting Standards Board statements 87 and 96 for leases and software subscription arrangements. These expenditures are accounted for differently and the information was not available during the prior budget season.
- G** Allocate additional funds for a Pier structural assessment, roof repairs to the Government Center, roof/HVAC repairs to Pelican Community Park, and roof repairs and building restoration to Gateway Park.
- H** Add 9 part-time Recreation Leaders to Pelican Community Park (6.3 FTEs) to support after school programming and the growth of current programming including the addition of The Spot. Budgeted funds are currently available due to vacant positions, budget impact is only an increase in FTEs.

BUILDING FUND

- I** Allocate funds to purchase 4 additional vehicles to fully upgrade the Building Department fleet, including the addition of two new inspector positions in the department and purchase a high water vehicle to enable the department to access the local streets during flood events for emergency, life safety access, and damage assessment.
- J** Allocate funds to purchase the following: 10 touch screen high performance laptops for electronic plan review, allowing for mobility in the event of a declared emergency; a plotter to print large plans; 22 Plan Review Stations for Chief Inspectors, Plans Examiners, Inspectors, Building Official, and Assistant Building Official; and one (1) large interactive screen for the conference room to perform full electronic plan reviews.

AMERICAN RESCUE PLAN ACT FUND (ARPA)

- K** Adjust the fund balance carryover from 9/30/2023 to 10/01/2023 per final audit report and adjust ARPA transfers out (correction).

STORMWATER OPERATIONS FUND

- L** Allocate funds for the purchase of a street sweeper to replace 2016 sweeper.

BUDGET AMENDMENT GENERAL FUND

Narrative Item	Account Id	Description	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
REVENUES							
B	001-0-3310-331390-99901	CGOFA - Federal FEMA PhysEnvironm 97.036	0.00	0.00	149,213.00	0.00	149,213.00
B	001-0-3611-361100-00000	Investment Earnings - Interest	1,000,000.00	1,000,000.00	1,000,000.00	0.00	2,000,000.00
B	001-0-3810-381017-00000	Transfer In - Amer Rescue Plan Act Fund	0.00	119,222.00	0.00	104,624.00	14,598.00
F	001-0-3699-369990-00000	Misc Revenue- OthrSrcs Lease Pmts GASB87	0.00	0.00	25,000.00	0.00	25,000.00
F	001-0-3699-369995-00000	Misc Revenue- OthrSrcs SBITA Acq GASB96	0.00	0.00	200,000.00	0.00	200,000.00
C	001-0-3999-399900-00000	Prior Year Fund Balance	64,696,127.00	75,040,050.00	1,367,068.00	0.00	76,407,118.00
TOTAL GENERAL FUND REVENUES			113,220,896.00	123,684,041.00	2,741,281.00	104,624.00	126,320,698.00

Narrative Item	Account Id	Description	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
EXPENDITURES							
	001-0-0000-499020-00000	Fund Balance-Committed	10,000,000.00	10,000,000.00	0.00	0.00	10,000,000.00
	001-0-0000-499030-00000	Fund Balance-Assigned Cont/Fiscal Stabil	12,387,145.00	12,387,145.00	0.00	0.00	12,387,145.00
D	001-0-0000-499031-00000	Fund Balance-Assigned PRMP Projects	2,617,400.00	262,400.00	0.00	262,400.00	0.00
C,F,G	001-0-0000-499040-00000	Fund Balance-Unassigned	12,155,645.00	17,130,530.87	1,826,657.00	0.00	18,957,187.87
	001-1-5110-430000-00000	CITY COMMISSION- OPERATING EXP:					
E	001-1-5110-431000-00000	Contracted Svcs - Prof Svc - Consultin	60,000.00	91,500.00	10,000.00	10,000.00	91,500.00
	001-2-5130-000000-00000	FINANCE:					
	001-2-5130-430000-00000	FINANCE- OPERATING EXP:					
F	001-2-5130-444041-00000	Lease Expense GASB 87 (CONTRA)	0.00	0.00	0.00	25,000.00	(25,000.00)
F	001-2-5130-444042-00000	Subscription Pymts GASB 96 (CONTRA)	0.00	0.00	0.00	200,000.00	(200,000.00)
	001-2-5130-460000-00000	FINANCE-CAPITAL:					

BUDGET AMENDMENT GENERAL FUND

Narrative Item	Account Id	Description	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
F	001-2-5130-464905-00000	Property - GASB 87 Lease Capital Outlay	0.00	0.00	25,000.00	0.00	25,000.00
F	001-2-5130-464910-00000	Property - GASB 96 SBITA Capital Outlay	0.00	0.00	200,000.00	0.00	200,000.00
	001-2-5131-000000-00000	HUMAN RESOURCES:					
	001-2-5131-410000-00000	HUMAN RESOURCES-PERSONNEL SERVICES:					
A	001-2-5131-415000-00000	Salaries - Bonus/Merit Pay	25,000.00	25,000.00	0.00	7,500.00	17,500.00
A	001-2-5131-455001-00000	Contracted Svcs - Education Reimburse	25,000.00	25,000.00	0.00	1,800.00	23,200.00
	001-2-5131-460000-00000	HUMAN RESOURCES-CAPITAL:					
	001-2-5131-464150-00000	Property - Furn & Equipment >=\$5k	0.00	0.00	0.00	0.00	0.00
A	001-2-5131-464151-00000	Property - Furn & Equipment <\$5k	300.00	300.00	1,800.00	0.00	2,100.00
	001-2-5170-470000-00000	DEBT SERVICES:					
F	001-2-5170-471500-00000	Debt Service - Lease Principal	0.00	0.00	24,000.00	0.00	24,000.00
F	001-2-5170-471501-00000	Debt Service - SBITA Principal	0.00	0.00	175,000.00	0.00	175,000.00
F	001-2-5170-472500-00000	Debt Service - Lease Interest	0.00	0.00	1,000.00	0.00	1,000.00
F	001-2-5170-472501-00000	Debt Service - SBITA Interest	0.00	0.00	25,000.00	0.00	25,000.00
	001-3-5290-000000-00000	OCEAN RESCUE:					
	001-3-5290-430000-00000	OCEAN RESCUE- OPERATING EXPENSES:					
A	001-3-5290-452000-00000	Supplies - Other Operating	31,999.00	35,638.94	0.00	5,000.00	30,638.94
	001-3-5290-460000-00000	OCEAN RESCUE- CAPITAL:					
A	001-3-5290-464151-00000	Property - Furn & Equipment <\$5K	8,317.00	8,317.00	5,000.00	0.00	13,317.00
	001-5-5391-430000-00000	FACILITIES MAINTENANCE-OPERATING EXP:					
G	001-5-5391-446003-00000	Contracted Svcs - R&M - Building	297,670.00	444,713.82	235,000.00	0.00	679,713.82
G	001-5-5391-446003-15000	Contracted Svcs - R&M - Building Gateway	816,485.00	1,216,947.61	300,000.00	0.00	1,516,947.61
A	001-5-5391-446003-33001	Contracted Svcs-R&M-Bldg GC Annx 18050Co	229,096.00	212,183.54	0.00	84,000.00	128,183.54
G	001-5-5391-446003-50000	Contracted Svcs - R&M - Building PIER	15,000.00	15,000.00	7,500.00	0.00	22,500.00

BUDGET AMENDMENT GENERAL FUND

Narrative Item	Account Id	Description	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
A, G	001-5-5391-446003-60000	Contracted Svcs - R&M - Building PCP	115,990.00	151,530.69	134,000.00	0.00	285,530.69
	001-5-5392-000000-00000	FLEET MAINTENANCE:					
	001-5-5392-460000-00000	FLEET MAINTENANCE- CAPITAL:					
D	001-5-5392-464150-00000	Property - Furn & Equipment >=\$5K	0.00	0.00	22,000.00	0.00	22,000.00
D	001-5-5392-464151-00000	Property - Furn & Equipment <\$5K	0.00	458.32	2,000.00	0.00	2,458.32
D	001-5-5392-463000-00000	Property - Oth FA - Infrastructure	0.00	0.00	238,400.00	0.00	238,400.00
	001-6-5720-000000-00000	PARKS MAINTENANCE:					
	001-6-5720-410000-60000	PARKS PROJECT 60000 PCP- PERSONNEL SERV:					
H	001-6-5720-412000-60000	Salaries - Regular - PCP	892,791.00	892,791.00	29,700.00	29,700.00	892,791.00
H	001-6-5720-421000-60000	Benefits - FICA Payroll Taxes - PCP	75,426.00	75,426.00	2,272.05	2,272.05	75,426.00
H	001-6-5720-422000-60000	Benefits - Retirement Contribution - PCP	124,476.00	124,476.00	4,048.11	4,048.11	124,476.00
TOTAL GENERAL FUND EXPENDITURES			113,220,896.00	123,684,041.00	3,268,377.16	631,720.16	126,320,698.00

BUDGET AMENDMENT

STREET CONSTRUCTION AND MAINTENANCE FUND

Narrative Item	Account Id	Description	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
REVENUES							
TOTAL STREET CONSTRUCTION AND MAINTENANCE FUND REVENUES			4,386,665.00	4,219,554.00	0.00	0.00	4,219,554.00
EXPENDITURES							
		STREETS MAINTENANCE:					
		STREETS MAINTENANCE-OPERATING EXPENSES:					
A	110-5-5410-446006-00000	Contracted Svcs - R&M - Roads/Streets	276,000.00	274,842.00	0.00	3,000.00	271,842.00
A	110-5-5410-455000-00000	Contracted Svcs - Education & Training	1,500.00	1,500.00	3,000.00	0.00	4,500.00
		STREETS MAINTENANCE-CAPITAL:					
A	110-5-5410-464151-00000	Property - Furn & Equipment <\$5K	123,260.00	160,536.77	0.00	4,858.00	155,678.77
A	110-5-5410-464200-00000	Property - Motorized Vehicles	0.00	126,554.00	4,858.00	0.00	131,412.00
TOTAL STREET CONSTRUCTION AND MAINTENANCE FUND EXPENDITURES			4,386,665.00	4,219,554.00	7,858.00	7,858.00	4,219,554.00

BUDGET AMENDMENT BUILDING FUND

Narrative Item #	Account Id	Description	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
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REVENUES

TOTAL BUILDING FUND REVENUES			8,484,754.00	10,718,112.00	0.00	0.00	10,718,112.00
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Narrative Item #	Account Id	Description	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
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EXPENDITURES

	140-0-0000-490000-00000	FUND BALANCE:					
I,J	140-0-0000-499010-00000	Fund Balance-Restricted	970,444.00	3,092,313.56	0.00	480,500.00	2,611,813.56
	140-4-5150-000000-00000	BUILDING:					
	140-4-5150-410000-00000	BUILDING-PERSONNEL SERVICES:					
A	140-4-5150-415000-00000	Salaries - Bonus	0.00	0.00	7,500.00	0.00	7,500.00
	140-4-5150-460000-00000	BUILDING-CAPITAL:					
I	140-4-5150-464200-00000	Property - Motorized Vehicles	240,000.00	329,478.00	250,000.00	0.00	579,478.00
J	140-4-5150-464350-00000	Property - Computer Equip >=\$5K	38,500.00	38,200.00	193,000.00	0.00	231,200.00
J	140-4-5150-464351-00000	Property - Computer Equip <\$5K	0.00	300.00	30,000.00	0.00	30,300.00
TOTAL BUILDING EXPENDITURES			8,484,754.00	10,718,112.00	480,500.00	480,500.00	10,718,112.00

BUDGET AMENDMENT PUBLIC ART TRUST FUND

Narrative Item #	Account Id	Description	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
<u>REVENUES</u>							
TOTAL PUBLIC ART TRUST FUND REVENUES			1,392,940.00	1,398,685.00	0.00	0.00	1,398,685.00

Narrative Item #	Account Id	Description	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
<u>EXPENDITURES</u>							
	160-0-0000-490000-00000	FUND BALANCE:					
A	160-0-0000-499010-00000	Fund Balance-Restricted	422,500.00	288,490.38	61,069.05	0.00	349,559.43
	160-6-5720-430000-00000	PARKS MAINTENANCE P.A.T.F-OPERATING EXP					
A	160-6-5720-464150-15000	Property-Furn & Equip>=\$5K Gateway Artwy	0.00	59,786.38	5,500.00	0.00	65,286.38
A	160-6-5720-464150-75001	Property-Furn & Equip>=\$5K TCP Med Gardn (old proj #)	250,440.00	252,374.18	0.00	252,374.18	0.00
A	160-6-5720-464150-75003	Property-Furn & Equip>=\$5K TCP Med Gardn (new proj #)	0.00	0.00	185,805.13	0.00	185,805.13
	160-6-5730-460000-00000	CCS ADMINISTRATION-CAPITAL/ART:					
A	160-6-5730-464150-00000	Property - Furn & Equipment >=\$5K	650,000.00	711,534.06	0.00	650,000.00	61,534.06
A	160-6-5730-464150-99016	Property-Furn & Equip>=\$5K Rebrand Signs	0.00	0.00	650,000.00	0.00	650,000.00
TOTAL PUBLIC ART TRUST FUND EXPENDITURES			1,392,940.00	1,398,685.00	902,374.18	902,374.18	1,398,685.00

BUDGET AMENDMENT AMERICAN RESCUE PLAN ACT

Narrative Item #	Account Id	Description	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
REVENUES							
K	170-0-3999-399900-00000	Prior Year Fund Balance	0.00	119,222.00	0.00	104,624.00	14,598.00
TOTAL AMERICAN RESCUE PLAN ACT FUND REVENUES			900,000.00	1,019,222.00	0.00	104,624.00	914,598.00

Narrative Item #	Account Id	Description	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
EXPENDITURES							
	170-2-5170-490000-00000	TRANSFERS:					
K	170-2-5170-491010-00000	Transfer Out - General Fund	0.00	119,222.00	0.00	104,624.00	14,598.00
TOTAL AMERICAN RESCUE PLAN ACT FUND EXPENDITURES			900,000.00	1,019,222.00	0.00	104,624.00	914,598.00

BUDGET AMENDMENT CAPITAL PROJECTS FUND

Narrative Item	Account Id	Description	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
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REVENUES

TOTAL CAPITAL PROJECTS FUND REVENUES			53,345,973.00	57,487,690.36	0.00	0.00	57,487,690.36
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Narrative Item	Account Id	Description	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
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EXPENDITURES

300-0-0000-490000-00000 **FUND BALANCE:**

300-0-0000-499031-00000 Fund Balance - Assigned PRMP Projects 3,650,000.00 0.00 0.00 0.00 0.00

A 300-0-0000-499040-00000 Fund Balance-Unassigned 0.00 33,800.00 92,404.00 0.00 126,204.00

300-5-5410-460000-00000 **STREETS MAINTENANCE-CAPITAL:**

A 300-5-5410-465000-20003 Property-Oth FA-Infr-GoldenShoresDrainRp 500,000.00 1,774,397.76 236,000.00 0.00 2,010,397.76

A 300-5-5410-465000-82002 Property-Oth FA-Infr-172nd St Drainage 0.00 104,211.85 0.00 92,404.00 11,807.85

A 300-5-5410-465000-99007 Property-Oth FA-Infr-Citywide SidewalkRp 100,000.00 433,144.00 0.00 297,069.05 136,074.95

A 300-6-5720-465000-65001 Property - Oth FA - Infr - Samson Park 0.00 78,917.12 0.00 5,400.00 73,517.12

A 300-6-5720-465000-75001 Property - Oth FA - Infr - Town Ctr Pa 0.00 456,220.95 0.00 454,930.95 1,290.00

A 300-6-5720-465000-75003 Property-Oth FA-Infr-TownCtrPk Med Gardn 0.00 0.00 516,000.00 0.00 516,000.00

A 300-6-5720-465000-99006 Property -Oth FA-CIP-Beach Erosion Mitig 0.00 0.00 5,400.00 0.00 5,400.00

TOTAL CAPITAL PROJECTS FUND EXPENDITURES			53,345,973.00	57,487,690.36	849,804.00	849,804.00	57,487,690.36
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BUDGET AMENDMENT STORMWATER OPERATIONS FUND

Narrative Item #	Account Id	Description	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
REVENUES							
TOTAL STORMWATER OPERATIONS FUND REVENUES			2,403,093.00	2,403,093.00	0.00	0.00	2,403,093.00

Narrative Item #	Account Id	Description	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
EXPENDITURES							
	400-0-0000-499000-00000	FUND BALANCE:					
L	400-0-0000-499090-00000	Fund Balance-Proprietary Net Assets	1,778,341.00	1,615,760.55	0.00	465,000.00	1,150,760.55
		Control Total	1,778,341.00	1,615,760.55	0.00	465,000.00	1,150,760.55
	400-5-5380-460000-00000	STORMWATER OPERATIONS-CAPITAL:					
L	400-5-5380-464200-00000	Property - Motorized Vehicles	0.00	0.00	465,000.00	0.00	465,000.00
TOTAL STORMWATER OPERATIONS FUND EXPENDITURES			2,403,093.00	2,403,093.00	465,000.00	465,000.00	2,403,093.00

BUDGET AMENDMENT STORMWATER CAPITAL FUND

Narrative Item #	Account Id	Description	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
REVENUES							
TOTAL STORMWATER CAPITAL FUND REVENUES			730,923.00	730,923.00	0.00	0.00	730,923.00

Narrative Item #	Account Id	Description	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
EXPENDITURES							
	450-0-0000-499000-00000	FUND BALANCE:					
A	450-0-0000-499090-00000	Fund Balance-Proprietary Net Assets	630,923.00	132,349.11	143,596.00	0.00	275,945.11
		Control Total	630,923.00	132,349.11	143,596.00	0.00	275,945.11
	450-5-5410-460000-00000	STREETS MAINTENANCE-CAPITAL:					
A	450-5-5410-465000-20003	Property-Oth FA-Infr-GoldenShoresDrainRp	0.00	398,573.89	0.00	236,000.00	162,573.89
A	450-5-5410-465000-82002	Property-Oth FA-Infr-172nd St Drainage	0.00	0.00	92,404.00	0.00	92,404.00
	TOTAL STORMWATER CAPITAL FUND EXPENDITURES		730,923.00	730,923.00	236,000.00	236,000.00	730,923.00