

RESOLUTION 21-170

A RESOLUTION OF THE CITY OF PANAMA CITY BEACH, FLORIDA, AUTHORIZING A BUDGET AMENDMENT TO REAPPROPRIATE EXISTING FUNDS AND APPROPRIATE ADDITIONAL FUNDS FOR FY 20/21.

BE IT RESOLVED that the following budget amendment #62 is adopted for the City of Panama City Beach, Florida, for the fiscal year beginning October 1, 2020 and ending September 30, 2021, as shown in and in accordance with the attached and incorporated Exhibit A.

THIS RESOLUTION shall be effective immediately upon passage.

PASSED in regular session this 27th day of May, 2021.

CITY OF PANAMA CITY BEACH

By: 
Mark Sheldon, Mayor

ATTEST:


Lynne Fasone, City Clerk

FY 2021 Mid-year Budget Amendment

General Fund Revenues

	Amount	Notes
Business Tax Receipts Pier Park	\$ (187,000)	This is entirely due to timing - All of the FY 2020 PP BTR was budgeted to be received in FY 2021. \$187,000 of the FY 2020 PP BTR was actually received at the end of FY 2020.
Life Safety Inspections	55,000	
Federal Grants Hurricane Michael	109,000	
Federal Grants CARES	125,000	
State Revenue Sharing	250,000	This has returned to pre-COVID level
TDC Public Safety	90,000	
Public Safety Charges - Special Events	32,000	
Athletic Registration Fees	35,000	
Code Enforcement Fines	25,000	
Beach Services Fines	30,000	
Transportation Impact Fee	145,000	
Proceeds from Sales	40,000	Auction proceeds
Contributions (3rd Party)	30,000	\$30k contribution for CMG - restricted to police
	<u>\$ 779,000</u>	

Administration

Repairs and Mte Other	\$ 10,000	Lynne's wall
Capital Outlay < \$5,000	10,000	Office furniture
Machinery and Equipment	7,100	Metal detector
	<u>\$ 27,100</u>	

Legal

Legal	\$ 80,000	Holland & Knight
	<u>\$ 80,000</u>	

Planning

Capital Outlay < \$5,000	\$ 3,000	COVID-19 laptops
COVID-19 supplies	500	
Communications	3,000	Added email accounts for all members of the Planning Board and the EDA
	<u>\$ 6,500</u>	

Police

Contractual Services	\$ 135,000	Body camera storage - upfront payment of 5 years (this was budgeted as an annual payment)
COVID-19 supplies	10,000	2 automated screen kiosks
Improvements	80,000	Impound yard improvements
	<u>\$ 225,000</u>	

Fire

Repairs and Mte Other	\$ 5,000	Tornado damage
COVID-19 supplies	5,000	
Capital Outlay < \$ 5,000	6,000	10 vests
	<u>\$ 16,000</u>	

Beach Safety

Machinery and Equipment	\$ 20,000	New beach safety drones
	<u>\$ 20,000</u>	

Building

Salaries Overtime	\$ 20,000	Double red flag code enforcement
Other Contractual Services	10,000	Body camera storage - upfront payment of 5 years (this was budgeted as an annual payment)
Communication Telephone	5,000	AT&T bill doubled - Jason is working on this
Repairs and Mte Other	10,000	Increased maintenance due to vehicles on the beach
Operating Supplies	1,000	
COVID-19 supplies	1,500	
Books, Pubs and Memberships	3,100	
Capital Outlay < \$5,000	10,000	COVID laptops, ATV & vehicle equipment
Machinery and Equipment	<u>25,250</u>	GF to buy Turbo's truck from CRA (\$17,250), ATV & vehicle equipment (\$8k)
	\$ 85,850	

Parks & Recreation

Machinery and Equipment	\$ 45,000	Field-marking robot
Contribution to SeaLife	<u>10,000</u>	
	\$ 55,000	

CRA

Accounting and Auditing	\$ 10,000	New CRA audit requirement
Interest / 2020 Bonds	<u>614,560</u>	Original budget was based on preliminary numbers
	\$ 624,560	

Stormwater

Stormwater Outfalls Study	<u>\$ 228,400</u>	Refined allocation
	\$ 228,400	

Utility Fund Revenues

Federal Grants Hurricane Michael	\$ 90,000	
Federal Grants CARES	18,000	
State Grants Hurricane Michael	15,000	
Sewer Impact Fees	<u>750,000</u>	
	\$ 873,000	

Pension Contribution Change Summary

	Pension Plan	Current Rate	New Rate	FY 2021 Impact for 15 Pay Periods
Adm	Gen	8%	13%	18,000
Planning	Gen	8%	13%	5,900
PD	Gen	8%	13%	22,600
PD	Police	14%	10%	(102,900)
Fire	Gen	8%	13%	1,900
Fire	Fire	17.5%	15%	(49,200)
Beach	Gen	8%	13%	6,200
Beach	Fire	17.5%	15%	(900)
Building	Gen	8%	13%	20,500
Street	Gen	8%	13%	19,900
Rec	Gen	8%	13%	33,200
General Fund Total				(24,800)
CRA	Gen	8%	13%	9,900
Stormwater	Gen	8%	13%	12,900
Water	Gen	8%	13%	57,500
WW	Gen	8%	13%	76,400
Utility Fund Total				133,900
Pier	Gen	8%	13%	9,000
Aquatic	Gen	8%	13%	18,000
City Total				158,900

**CITY OF PANAMA CITY BEACH
BUDGET TRANSFER FORM BF-10**

No. BA # 62

FUND	General	ACCOUNT DESCRIPTION	APPROVED BUDGET	BUDGET ADJUSTMENT	NEW BUDGET BALANCE
TO	001-0000-389.90-10	Cash Carry Forward Unrestricted	(24,131,045.00)	(322,196.00)	(24,453,241.00)
TO	001-0000-389.90-70	Cash Carry Forward Restricted	(3,148,081.00)	(393,248.00)	(3,541,329.00)
FROM	001-0000-316.15-00	Business Tax Receipts Pier Park	(1,031,000.00)	187,000.00	(844,000.00)
TO	001-0000-329.27-00	Life Safety Inspections	0.00	(55,000.00)	(55,000.00)
TO	001-0000-331.50-00	Federal Grants Hurricane Michael	0.00	(109,000.00)	(109,000.00)
TO	001-0000-331.62-00	Federal Grants CARES	0.00	(125,000.00)	(125,000.00)
TO	001-0000-335.12-00	State Revenue Sharing	(130,400.00)	(250,000.00)	(380,400.00)
TO	001-0000-337.21-00	TDC Public Safety	(370,000.00)	(90,000.00)	(460,000.00)
TO	001-0000-342.40-00	Public Safety Charges - Special Events	0.00	(32,000.00)	(32,000.00)
TO	001-0000-347.20-70	Athletic Registration Fees	(38,000.00)	(35,000.00)	(73,000.00)
TO	001-0000-354.10-00	Code Enforcement Fines	0.00	(25,000.00)	(25,000.00)
TO	001-0000-354.20-00	Beach Services Fines	0.00	(30,000.00)	(30,000.00)
TO	001-0000-363.24-10	Transportation Impact Fee	0.00	(145,000.00)	(145,000.00)
TO	001-0000-364.10-00	Proceeds from Sales	(87,218.00)	(40,000.00)	(127,218.00)
TO	001-0000-366.20-00	Contributions (3rd Party)	(2,700.00)	(30,000.00)	(32,700.00)
TO	001-1300-513.22-10	Retirement	50,000.00	18,000.00	68,000.00
TO	001-1300-513.46-50	Repairs and Mte Other	17,900.00	10,000.00	27,900.00
TO	001-1300-513.60-10	Capital Outlay < \$5,000	22,400.00	10,000.00	32,400.00
TO	001-1300-513.64-20	Machinery and Equipment	0.00	7,100.00	7,100.00
TO	001-1400-514.31-10	Legal	595,000.00	80,000.00	675,000.00
TO	001-1500-515.22-10	Retirement	16,500.00	5,900.00	22,400.00
TO	001-1500-515.41-10	Communication Telephone	4,000.00	3,000.00	7,000.00
TO	001-1500-515.52-92	COVID-19	0.00	500.00	500.00
TO	001-1500-515.60-10	Capital Outlay < \$5,000	3,550.00	3,000.00	6,550.00
TO	001-2101-521.22-10	Retirement Non-Sworn	62,700.00	22,600.00	85,300.00
FROM	001-2101-521.22-20	Retirement Sworn	624,014.00	(102,900.00)	521,114.00
TO	001-2101-521.34-10	Other Contractual Services	146,300.00	135,000.00	281,300.00
TO	001-2101-521.52-92	COVID-19	0.00	10,000.00	10,000.00
TO	001-2101-521.63-10	Improvements	25,000.00	80,000.00	105,000.00
TO	001-2201-522.22-10	Retirement GE	5,400.00	1,900.00	7,300.00
FROM	001-2201-522.22-25	Retirement FF	597,100.00	(49,200.00)	547,900.00
TO	001-2201-522.46-50	Repairs and Mte Other	169,000.00	5,000.00	174,000.00
TO	001-2201-522.52-92	COVID-19	0.00	5,000.00	5,000.00
TO	001-2201-522.60-10	Capital Outlay < \$ 5,000	317,700.00	6,000.00	323,700.00
TO	001-2202-522.22-10	Retirement GE	17,100.00	6,200.00	23,300.00
FROM	001-2202-522.22-25	Retirement FF	11,000.00	(900.00)	10,100.00
TO	001-2202-522.64-20	Machinery and Equipment	0.00	20,000.00	20,000.00
TO	001-2400-524.14-10	Salaries Overtime	9,500.00	20,000.00	29,500.00
TO	001-2400-524.22-10	Retirement	56,800.00	20,500.00	77,300.00
TO	001-2400-524.34-10	Other Contractual Services	468,633.00	10,000.00	478,633.00
TO	001-2400-524.41-10	Communication Telephone	19,500.00	5,000.00	24,500.00
TO	001-2400-524.46-50	Repairs and Mte Other	20,500.00	10,000.00	30,500.00
TO	001-2400-524.52-10	Operating Supplies	19,500.00	1,000.00	20,500.00
TO	001-2400-524.52-92	COVID-19	0.00	1,500.00	1,500.00
TO	001-2400-524.54-10	Books, Pubs and Memberships	3,300.00	3,100.00	6,400.00
TO	001-2400-524.60-10	Capital Outlay < \$5,000	22,100.00	10,000.00	32,100.00
TO	001-2400-524.64-20	Machinery and Equipment	88,600.00	25,250.00	113,850.00
TO	001-4100-541.22-10	Retirement	55,200.00	19,900.00	75,100.00
TO	001-7201-572.22-10	Retirement	92,100.00	33,200.00	125,300.00
TO	001-7201-572.64-20	Machinery and Equipment	148,000.00	45,000.00	193,000.00
TO	001-7201-572.82-25	Contribution to Seelife	12,500.00	10,000.00	22,500.00
TO	001-8100-999.95-00	Restricted Reserves	3,534,833.00	393,248.00	3,928,081.00
TO	001-8100-999.96-00	Reserves Available for Expenditures	10,785,059.00	610,546.00	11,395,605.00
	CRA				
TO	160-0000-389.90-10	Cash CF Unrestricted	0.00	(68,771.00)	(68,771.00)
TO	160-0000-389.90-60	Cash CF Restricted - Impact	0.00	(550,233.00)	(550,233.00)
TO	160-0000-389.90-70	Cash CF Restricted - TIF	(22,608,381.00)	(916,652.00)	(23,525,033.00)
FROM	160-0000-389.90-70	Cash CF Restricted - Other	(6,550,491.00)	42,116.00	(6,508,375.00)
TO	160-5901-559.22-10	Retirement	27,500.00	9,900.00	37,400.00
TO	160-5901-559.32-10	Accounting and Auditing	6,800.00	10,000.00	16,800.00
TO	160-5901-559.72-75	Interest / 2020 Bonds	272,240.00	614,560.00	886,800.00
TO	160-5901-559.95-00	Restricted Reserves	43,280,244.00	790,309.00	44,070,553.00
TO	160-5901-559.96-00	Reserves Available for Expenditures	0.00	68,771.00	68,771.00

FUND	General	ACCOUNT DESCRIPTION	APPROVED BUDGET	BUDGET ADJUSTMENT	NEW BUDGET BALANCE
	STORMWATER				
TO	180-0000-389.90-70	Cash Carry Forward Restricted	(1,808,997.00)	(174,062.00)	(1,983,059.00)
TO	180-3800-538.22-10	Retirement	35,900.00	12,900.00	48,800.00
TO	180-3800-538.65-81	Stormwater Outfalls	425,000.00	228,400.00	653,400.00
TO	180-8100-999.95-00	Restricted Reserves	213,892.00	(67,238.00)	146,654.00
	UTILITY				
TO	401-0000-331.50-00	Federal Grants Hurricane Michael	0.00	(90,000.00)	(90,000.00)
TO	401-0000-331.62-00	Federal Grants CARES	0.00	(18,000.00)	(18,000.00)
TO	401-0000-334.50-00	State Grants Hurricane Michael	0.00	(15,000.00)	(15,000.00)
TO	401-0000-363.23-20	Sewer Impact Fees	(2,000,000.00)	(750,000.00)	(2,750,000.00)
TO	401-3300-533.22-10	Retirement	159,400.00	57,500.00	216,900.00
TO	401-3500-535.22-10	Retirement	211,900.00	76,400.00	288,300.00
TO	401-8100-999.95-00	Restricted Reserves	20,702,039.00	750,000.00	21,452,039.00
TO	401-8100-999.96-00	Reserves Available for Expenditures	37,155,671.00	(10,900.00)	37,144,771.00
	PIER				
TO	402-0000-389.90-10	Cash Carry Forward Unrestricted	(272,423.00)	(154,412.00)	(426,835.00)
TO	402-7500-575.22-10	Retirement	24,890.00	9,000.00	33,890.00
TO	402-7500-575.96-00	Reserves Available for Expenditures	457,633.00	145,412.00	603,045.00
	AQUATIC				
TO	403-0000-389.90-10	Cash Carry Forward Unrestricted	(178,039.00)	(76,577.00)	(254,616.00)
TO	403-0000-572.22-10	Retirement	19,300.00	7,000.00	26,300.00
FROM	403-0000-999.96-00	Reserves Available for Expenditures	272,374.00	69,577.00	341,951.00
		Check Adjustment Totals:	58,928,797.00	0.00	58,928,797.00

BRIEF JUSTIFICATION FOR BUDGET ADJUSTMENT:

To update cash carryforward balances from estimated balances to actual balances at 10/1/2020

To recognize grant revenues and other revenues in excess of budget

To appropriate funds from these additional revenues for various changes (details attached)

ROUTING FOR APPROVAL

_____ DEPARTMENT HEAD _____ DATE _____ CITY MANAGER _____ DATE
 _____ FINANCE DIRECTOR _____ DATE