

RESOLUTION NO. 22-52

A RESOLUTION OF THE CITY OF PANAMA CITY BEACH, FLORIDA, AUTHORIZING A BUDGET AMENDMENT TO RE-APPROPRIATE EXPENDITURES IN FY 2022 FOR ITEMS ORIGINALLY INCLUDED IN THE FY 2021 BUDGET.

WHEREAS, several expenditures and grant revenues were budgeted in FY 2021 for which the timing of completion or submittal of final invoices has occurred or is now likely to occur in FY 2022 ; and

WHEREAS, a budget amendment is necessary to shift expenditures and grant revenues from FY 2021 to FY 2022, and to update the cash-carry forward amount.

BE IT RESOLVED BY THE CITY OF PANAMA CITY BEACH, FLORIDA that the following budget amendment (# 4) is adopted for the City of Panama City Beach, Florida, for the fiscal year beginning October 1, 2021 and ending September 30, 2022 as shown in and in accordance with the attached and incorporated Exhibit A, to re-appropriate various expenditures and revenues to FY 2022 and to adjust cash carry forward.

THIS RESOLUTION shall be effective immediately upon passage.

PASSED, APPROVED AND ADOPTED at the special meeting of the City Council of the City of Panama City Beach, Florida this 9th day of December, 2021.

CITY OF PANAMA CITY BEACH

By: 
Mark Sheldon, Mayor

ATTEST:


Lynne Fasone, City Clerk

Resolution 22-52

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

No. BA #4

FUND	General	ACCOUNT DESCRIPTION	APPROVED BUDGET	BUDGET ADJUSTMENT	NEW BUDGET BALANCE
TO	001-0000-331.20-25	Federal Grants Coronavirus ATVs	(43,765.00)	(19,790.00)	(63,555.00)
TO	001-0000-331.20-26	Federal Grants Coronavirus White Board	0.00	(50,000.00)	(50,000.00)
TO	001-0000-331.20-35	Federal Grants Edward Byrne JAG UTV	0.00	(19,770.00)	(19,770.00)
TO	001-0000-334.20-10	State Grants Public Safety FDLE FIBRS	0.00	(9,995.00)	(9,995.00)
TO	001-1300-513.22-10	Retirement	170,000.00	4,850.00	174,850.00
TO	001-1300-513.31-60	Professional Other	640,000.00	213,000.00	853,000.00
TO	001-1500-515.22-10	Retirement	32,900.00	1,260.00	34,160.00
TO	001-2101-521.22-10	Retirement Non-Sworn	121,400.00	1,500.00	122,900.00
TO	001-2101-521.41-10	Communication	262,200.00	564,000.00	826,200.00
TO	001-2101-521.60-10	Capital Outlay < \$5,000	168,100.00	25,000.00	193,100.00
TO	001-2101-521.60-15	Capital Outlay < \$5,000 Grant	0.00	50,000.00	50,000.00
TO	001-2101-521.63-10	Improvements	0.00	89,000.00	89,000.00
TO	001-2101-521.64-20	Machinery and Equipment	920,200.00	247,100.00	1,167,300.00
TO	001-2101-521.81-40	Bay County 800 MHz	0.00	696,680.00	696,680.00
TO	001-2201-522.22-10	Retirement GE	7,000.00	500.00	7,500.00
TO	001-2201-522.22-25	Retirement FF	678,000.00	45,840.00	723,840.00
TO	001-2201-522.31-60	Professional Other	32,000.00	24,000.00	56,000.00
TO	001-2201-522.41-10	Communication	122,000.00	203,000.00	325,000.00
TO	001-2201-522.64-20	Machinery and Equipment	737,000.00	6,960.00	743,960.00
TO	001-2201-522.81-40	Bay County 800 MHz	0.00	525,920.00	525,920.00
TO	001-2202-522.22-10	Retirement GE	51,000.00	90.00	51,090.00
TO	001-2202-522.52-10	Operating Supplies	33,100.00	2,500.00	35,600.00
TO	001-2202-522.60-10	Capital Outlay < \$ 5,000	43,000.00	7,200.00	50,200.00
TO	001-2400-524.22-10	Retirement	100,000.00	1,640.00	101,640.00
TO	001-2400-524.41-10	Communication	29,600.00	12,000.00	41,600.00
TO	001-2400-524.81-40	Bay County 800 MHz	0.00	17,080.00	17,080.00
TO	001-4100-541.22-10	Retirement	102,300.00	4,840.00	107,140.00
TO	001-4100-541.31-60	Professional Other	50,900.00	5,000.00	55,900.00
TO	001-4100-541.41-10	Communication	21,400.00	34,000.00	55,400.00
TO	001-4100-541.46-70	Street Resurfacing	1,545,000.00	240,000.00	1,785,000.00
TO	001-4100-541.65-90 ST0085	Bay Parkway Phase II	0.00	1,600,000.00	1,600,000.00
TO	001-4100-541.81-40	Bay County 800 MHz	0.00	43,490.00	43,490.00
TO	001-7201-572.22-10	Retirement	157,000.00	8,840.00	165,840.00
TO	001-7201-572.64-20	Machinery and Equipment	243,000.00	32,100.00	275,100.00
TO	001-0000-389.90-10	Cash Carry Forward Unrestricted	(23,992,324.00)	(8,207,835.00)	(32,200,159.00)
TO	001-8100-999.96-00	Reserves Available for Expenditures	17,644,182.00	3,600,000.00	21,244,182.00
	CRA				
TO	160-0000-334.49-15	TRIP FBR Segment 4.1	0.00	(248,000.00)	(248,000.00)
TO	160-5901-559.22-10	Retirement	43,000.00	860.00	43,860.00
TO	160-5901-559.31-60	Professional Other	36,800.00	5,000.00	41,800.00
TO	160-5901-559.41-10	Communication	17,300.00	4,000.00	21,300.00
TO	160-5901-559.61-10	Land	5,500,000.00	264,000.00	5,764,000.00
TO	160-5901-559.65-90 CR0030	Front Beach Road Segment 4.3	1,250,000.00	259,000.00	1,509,000.00
TO	160-5901-559.65-90 CR0029	Front Beach Road Segment 4.2	1,400,000.00	490,000.00	1,890,000.00
TO	160-5901-559.65-90 CR0072	Alf Coleman Road	2,116,000.00	41,000.00	2,157,000.00
TO	160-5901-559.65-90 CR0074	Front Beach Road Segment 3	15,290,000.00	3,269,000.00	18,559,000.00
TO	160-5901-559.65-90 CR0079	North RJ Blvd	314,000.00	64,000.00	378,000.00
TO	160-5901-559.65-90 CR0082	Front Beach Road Segment 2	0.00	50,000.00	50,000.00
TO	160-5901-559.65-90 CR0099	FBR CRA Crosswalk Rehab	300,000.00	49,000.00	349,000.00
TO	160-5901-559.81-40	Bay County 800 MHz	0.00	5,810.00	5,810.00
TO	160-0000-389.90-70	Cash Carry Forward Restricted - Other	(36,185,009.00)	(4,253,670.00)	(40,438,679.00)
	Stormwater				
TO	180-3800-538.22-10	Retirement	74,000.00	3,470.00	77,470.00
TO	180-3800-538.31-60	Professional Other	193,300.00	5,000.00	198,300.00
TO	180-3800-538.41-10	Communication	18,700.00	16,000.00	34,700.00
TO	180-3800-538.61-10	Land	200,000.00	250,000.00	450,000.00
TO	180-3800-538.64-20	Machinery and Equipment	219,000.00	50,000.00	269,000.00
TO	180-3800-538.65-90 SW0001	Agave Intersection Imps. (Gardenia)	0.00	108,000.00	108,000.00
TO	180-3800-538.65-90 SW0004	Vestavia & San Souci St. Drainage Imps.	300,000.00	150,000.00	450,000.00
TO	180-3800-538.65-90 SW0013	Colony Club / Eagle Drainage Imps.	509,000.00	28,000.00	537,000.00
TO	180-3800-538.65-90 SW0028	Glades Culvert	0.00	230,000.00	230,000.00

TO	180-3800-538.65-90 SW0081	Stormwater Outfalls	2,800,000.00	564,000.00	3,364,000.00
TO	180-3800-538.81-40	Bay County 800 MHz	0.00	22,430.00	22,430.00
TO	180-0000-389.90-70	Cash Carry Forward Restricted	(829,754.00)	(1,426,900.00)	(2,256,654.00)
	Utility				
TO	401-3300-533.22-10	Retirement	263,000.00	14,250.00	277,250.00
TO	401-3300-533.31-60	Professional Other	52,000.00	2,500.00	54,500.00
TO	401-3300-533.41-10	Communication	77,200.00	88,000.00	165,200.00
TO	401-3300-533.62-15	Utilities Admin/Support Buildings	2,567,000.00	160,000.00	2,727,000.00
TO	401-3300-533.64-20	Machinery and Equipment	396,500.00	57,000.00	453,500.00
TO	401-3300-533.65-90 CR0029	CRA Seg 4.2 Relocations	686,000.00	53,000.00	739,000.00
TO	401-3300-533.65-90 CR0074	CRA Seg 3 Relocations	1,674,000.00	111,000.00	1,785,000.00
TO	401-3300-533.65-90 UT0020	Rose Ln Ave B & C Improvements	920,000.00	46,000.00	966,000.00
TO	401-3300-533.65-90 UT0032	Woodlawn Water System Improvements	475,000.00	50,000.00	525,000.00
TO	401-3300-533.65-90 UT0033	Bid-A-Wee Water Main Replacements	1,596,000.00	51,000.00	1,647,000.00
TO	401-3300-533.81-40	Bay County 800 MHz	0.00	116,600.00	116,600.00
TO	401-3500-535.22-10	Retirement	358,000.00	17,400.00	375,400.00
TO	401-3500-535.31-60	Professional Other	200,000.00	2,500.00	202,500.00
TO	401-3500-535.41-10	Communication	84,000.00	107,000.00	191,000.00
TO	401-3500-535.61-10	Land	113,000.00	1,055,000.00	1,168,000.00
TO	401-3500-535.62-15	Utilities Admin/Support Buildings	1,777,000.00	149,000.00	1,926,000.00
TO	401-3500-535.63-80	New WWTP site to Griffin Blvd Connection	1,049,000.00	20,000.00	1,069,000.00
TO	401-3500-535.64-20	Machinery and Equipment	1,206,000.00	101,200.00	1,307,200.00
TO	401-3500-535.65-90 CR0029	CRA Seg 4.2 Relocations	634,000.00	22,000.00	656,000.00
TO	401-3500-535.65-90 CR0074	CRA Seg 3 Relocations	1,054,000.00	415,000.00	1,469,000.00
TO	401-3500-535.65-90 CR0089	CRA Seg 4.1 Relocations	647,000.00	28,000.00	675,000.00
TO	401-3500-535.65-90 UT0031	Bay Pkwy To Nautilus Mains	0.00	457,000.00	457,000.00
TO	401-3500-535.65-90 UT0040	Thomas/Beach Dr Relocations	2,289,000.00	113,000.00	2,402,000.00
TO	401-3500-535.65-90 UT0051	LS #74 (Jamaican) Replacement	200,000.00	77,000.00	277,000.00
TO	401-3500-535.65-90 UT0057	PCB Pkwy/Cauley Reclaimed Main	1,253,000.00	24,000.00	1,277,000.00
TO	401-3500-535.65-90 UT0063	LS #4 (Driftwood) Replacement	2,123,000.00	1,071,000.00	3,194,000.00
TO	401-3500-535.65-90 UT0090	LS Upgrades/Odor Control	200,000.00	399,000.00	599,000.00
TO	401-3500-535.81-40	Bay County 800 MHz	0.00	163,450.00	163,450.00
TO	401-0000-389.90-10	Cash Carry Forward Unrestricted	(65,729,507.00)	(4,970,900.00)	(70,700,407.00)
	Pier				
TO	402-7500-575.22-10	Retirement	47,000.00	2,460.00	49,460.00
TO	402-7500-575.64-20	Machinery and Equipment	45,000.00	1,600.00	46,600.00
TO	402-0000-389.90-10	Cash Carry Forward Unrestricted	(843,030.00)	(4,060.00)	(847,090.00)
	Aquatic Center				
TO	403-0000-572.22-10	Retirement	38,200.00	620.00	38,820.00
TO	403-0000-572.64-20	Machinery and Equipment	0.00	3,200.00	3,200.00
TO	403-0000-389.90-10	Cash Carry Forward Unrestricted	(424,541.00)	(3,820.00)	(428,361.00)
	General				
FROM	001-8100-581.91-10	Transfer to Stormwater Fund	200,000.00	(128,162.00)	71,838.00
TO	001-8100-999.96-00	Reserves Available for Expenditures	21,244,182.00	128,162.00	21,372,344.00
	Stormwater				
FROM	180-0000-381.00-00	Transfer from General Fund	200,000.00	(128,162.00)	71,838.00
TO	180-0000-343.90-00	Stormwater Fees	2,653,000.00	128,162.00	2,781,162.00
		Check Adjustment Totals:	(27,234,466.00)	0.00	(27,234,466.00)

BRIEF JUSTIFICATION FOR BUDGET ADJUSTMENT:

To reappropriate various expenditures and grant revenues to FY 2022 due to timing delays, and to partially adjust cash carryforwards to FY 2022 to reflect increases to amounts originally anticipated.

Also to decrease interfund transfer from the General Fund to the Stormwater Fund for stormwater assessment exemptions and mitigation credits to reflect the actual exemptions and mitigation credits calculated by the consultant.

ROUTING FOR APPROVAL

RESOLUTION # _____ DATE _____

Budget Amendment Details**General Fund**

Revenues:	Federal Grants Coronavirus ATVs (balance)	331.20-25	\$ (19,790)
	Federal Grants Coronavirus White Board	331.20-26	(50,000)
	Federal Grants Edward Byrne JAG UTV	331.20-35	(19,770)
	State Grants Public Safety FDLE FIBRS	334.20-10	(9,995)
Total General Fund Revenues			\$ (99,555)

Admin.:	Pension	22-10	\$ 4,850
	Hagerty consulting	31-60	213,000
Planning:	Pension	22-10	1,260
PD:	Pension	22-10	1,500
	800MHz: radios	41-10	564,000
	10 Flock cameras	60-10	25,000
	Smart boards and scanners (CESF grant)	60-15	50,000
	Impound yard improvements	63-10	89,000
	800MHz: consoles	64-20	162,000
	2 Undercover cars and equipment	64-20	70,000
	Server	64-20	15,100
	800MHz: contribution	81-40	696,680
Fire:	Pension	22-10	500
	Pension - Fire	22-25	45,840
	Mark Lawson assessment services	31-60	24,000
	800MHz: radios	41-10	203,000
	Thermal imager	64-20	6,960
	800MHz: contribution	81-40	525,920
Beach:	Pension	22-10	90
	Waterman lanyards	52-10	2,500
	ATV Lights, racks, trailer	60-10	7,200
Building:	Pension	22-10	1,640
	2 Radios for new CE officers	41-10	4,000
	800MHz: radios	41-10	8,000
	800MHz: contribution	81-40	17,080
Street:	Pension	22-10	4,840
	Fred Springer contract template	31-60	5,000
	800MHz: radios	41-10	34,000
	Street resurfacing	46-70	240,000
	Bay Parkway	65-85	1,600,000
	800MHz: contribution	81-40	43,490
Recreation:	Pension	22-10	8,840
	Golf cart	64-20	9,400
	Allocated share of electrician's truck	64-20	22,700
Total General Fund Expenditures			\$ 4,707,390

CRA Fund	TRIP FBR Segment 4.1	334.49-15	\$ (248,000)
	Pension	22-10	860
	Fred Springer contract template	31-60	5,000
	800MHz: radios	41-10	4,000
	Land	61-10	264,000
	Front Beach Road Segment 4.3	CR0030	259,000
	Front Beach Road Segment 4.2	CR0029	490,000
	Alf Coleman Road	CR0072	41,000
	Front Beach Road Segment 3	CR0074	3,269,000
	North RJ Blvd	CR0079	64,000
	Front Beach Road Segment 2	CR0082	50,000
	FBR CRA Crosswalk Rehab	CR0099	49,000
	800MHz: contribution	81-40	5,810
Total CRA Fund			\$ 4,253,670

Stormwater Fund

	Pension	22-10	\$ 3,470
	Fred Springer contract template	31-60	5,000
	800MHz: radios	41-10	16,000
	Land	61-10	250,000
	Truck (ordered in Jan 2021)	64-20	50,000
	Gardenia	SW0001	108,000
	Vestavia / San Souci	SW0004	150,000
	Colony Club / Eagle	SW0013	28,000
	Glades culvert	SW0028	230,000
	Offshore outfalls	SW0081	564,000
	800MHz: contribution	81-40	22,430
Total Stormwater Fund Expenditures			\$ 1,426,900

Utility Fund

Water:	Pension	22-10	\$ 14,250
	Fred Springer contract template	31-60	2,500
	800MHz: radios	41-10	88,000
	Utilities admin. support buildings	62-15	160,000
	Excavator	64-20	56,000
	Allocated share of electrician's truck	64-20	1,000
	CRA Segment 4.2 relocates	CR0029	53,000
	CRA Segment 3 relocates	CR0074	111,000
	Rose Lane & Ave B&C improvements	UT0020	46,000
	Woodlawn water system improvements	UT0032	50,000
	Bid A Wee water system improvements	UT0033	51,000
	800MHz: contribution	81-40	116,600
WW:	Pension	22-10	17,400
	Fred Springer contract template	31-60	2,500
	800MHz: radios	41-10	107,000
	Land	61-10	1,055,000
	Utilities admin. support buildings	62-15	149,000
	New WWTP site to Griffin Blvd connection	63-80	20,000
	Lull high lift	64-20	75,000
	Excavator	64-20	24,000
	Allocated share of electrician's truck	64-20	2,200
	CRA Segment 4.2 relocates	CR0029	22,000
	CRA Segment 3 relocates	CR0074	415,000
	CRA Segment 4.1 relocates	CR0089	28,000
	Bay Pkwy to Nautilus mains	UT0031	457,000
	Thomas Drive/Beach Drive improvements	UT0040	113,000
	Jamaican LS #74 replacement	UT0051	77,000
	PCB Pkwy/Cauley Ave reclaimed water project	UT0057	24,000
	Driftwood LS #4 replacement	UT0063	1,071,000
	LS upgrades / odor control	UT0090	399,000
	800MHz: contribution	81-40	163,450
Total Utility Fund Expenditures			\$ 4,956,650

Pier Fund

	Pension	22-10	\$ 2,460
	Allocated share of electrician's truck	64-20	1,600
Total Pier Fund Expenditures			\$ 4,060

Aquatic Center Fund

	Pension	22-10	\$ 620
	Allocated share of electrician's truck	64-20	3,200
Total Aquatic Center Fund Expenditures			\$ 3,820