



# City of Pensacola

222 West Main Street  
Pensacola, FL 32502

## Memorandum

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**File #:** 2021-86

City Council

10/14/2021

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### **LEGISLATIVE ACTION ITEM**

**SPONSOR:** Grover C. Robinson, IV, Mayor

**SUBJECT:**

SUPPLEMENTAL BUDGET RESOLUTION NO. 2021-86 - AMENDING THE FISCAL YEAR 2021 BUDGET

**RECOMMENDATION:**

That City Council adopt Supplemental Budget Resolution No. 2021-86.

A RESOLUTION AUTHORIZING AND MAKING REVISIONS AND APPROPRIATIONS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2021; PROVIDING FOR AN EFFECTIVE DATE.

**HEARING REQUIRED:** No Hearing Required

**SUMMARY:**

In order to maintain a balanced budget, supplemental budget resolutions require approval by City Council during the course of a fiscal year. According to Florida Statute 166.241, the governing body of a municipality may, within up to 60 days following the end of the fiscal year, amend a budget for that year. The attached resolution includes budget adjustments for Fiscal Year 2021 that require Council action.

General Fund related budget adjustments include increases or decreases in estimated revenues from various sources that result in a net increase in estimated revenues. Offsetting the increases in revenues are changes to the Allocated Overhead/(Cost Recovery) based on the most recent Full Cost Allocation Study.

Tree Planting Trust Fund Revenue of \$69,400 has been recognized and will be placed in Operating Expenses. Additionally, \$4,620 is being recognized within the Housing Initiatives Fund - General Fund from Sale of Assets and will be placed in Operating Expenses. Within the Park Purchases Fund, \$8,075 is being recognized and will be placed into fund balance.

Adjustments have been made to various accounts within the three CRA funds based on the actual amounts received.

Net revenue of \$35,688 has been appropriated within the Law Enforcement Trust Fund based on

receipts and will be placed into Fund Balance.

Revenues within the Golf Fund were greater than anticipated. The Golf Course was not required to shut down during the COVID-19 Pandemic, thus increased play resulted as the ability to be social distant was made possible at the Golf Course.

The revenues within the Inspection Services fund have been more than anticipated and have been placed in the Unclassified (Reserved) line item in order to provide funding for unanticipated additional costs due to the increased activity within Inspections Services and the need for additional personnel to aid with the workload.

Revenues within each of the four enterprise funds (Gas, Sanitation, Port and Airport) are more than anticipated and have been placed in the Operating Expenses or have been offset with a reduction in Appropriated Fund Balance..

Within the Insurance Retention Fund additional funding has been allocated to Personnel Services for the costs associated with an additional Assistant City Nurse. The additional position was added as a result of the additional protocols resulting from the COVID-19 Pandemic. Initially, reimbursement from FEMA was anticipated to reimburse for this position, however, since that time, the City has been notified that FEMA will not reimburse for these costs. Therefore, an additional \$50,000 has been added to the City Clinic's budget and is offset with an increase in Charges for Services.

Estimated revenues within the Special Assessments Fund has been decreased based on Fiscal Year 2021 actual revenues and are offset with a reduction in appropriations.

A final supplemental budget resolution for Fiscal Year 2021 will be brought before City Council at the November 2021 meeting once final revenues are received. It is still uncertain how the COVID-19 pandemic will affect Fiscal Year 2021; however, revenues and expenditures are being closely monitored to ensure a balanced budget in Fiscal Year 2021.

#### **PRIOR ACTION:**

September 23, 2020 - City Council formally adopted a beginning FY 2021 Budget on Budget Resolution No. 2020-43

November 12, 2020 - City Council adopted Supplemental Budget Resolution No. 2020-56, covering purchase orders payable.

December 10, 2020 - City Council adopted Supplemental Budget Resolution No. 2020-59, covering unencumbered carryovers.

#### **FUNDING:**

N/A

#### **FINANCIAL IMPACT:**

All appropriations of City funds in the supplemental budget resolution are covered by fund balances,

shifts in expenses, or changes in revenues. Approval of the supplemental budget resolution provides for a balanced budget for Fiscal Year 2021. A final supplemental budget resolution for Fiscal Year 2021 will be brought before City Council at the November 18, 2021, City Council Meeting once final revenues are received.

**CITY ATTORNEY REVIEW:** Choose an item.

[Click here to enter a date.](#)

**STAFF CONTACT:**

Kerrith Fiddler, City Administrator  
Amy Lovoy, Finance Director

**ATTACHMENTS:**

- 1) Supplemental Budget Resolution No. 2021-86
- 2) Supplemental Budget Explanation No. 2021-86

**PRESENTATION:** No