

RESOLUTION NO. 14-97

A RESOLUTION AMENDING THE BUDGET FOR THE CITY OF  
PANAMA CITY BEACH, FLORIDA FOR THE FISCAL YEAR 2013-2014  
APPROPRIATING REVENUES AND PROVIDING AN EFFECTIVE DATE.

Section 1. The following budget is adopted for the City of Panama City Beach, Florida, for the fiscal year beginning 1 October, 2013, and ending 30 September, 2014

GENERAL FUND

<u>CASH BALANCES BROUGHT FORWARD</u>	<u>\$13,910,207.00</u>
<u>ESTIMATED INCOME</u>	<u>\$21,223,840.00</u>
<u>TOTAL ESTIMATED INCOME AND BALANCES</u>	<u>\$35,134,047.00</u>

EXPENDITURES

<u>LEGISLATIVE</u>	<u>\$142,037.00</u>
<u>ADMINISTRATIVE</u>	<u>\$807,897.00</u>
<u>COMPREHENSIVE PLANNING</u>	<u>\$360,022.00</u>
<u>LAW ENFORCEMENT</u>	<u>\$7,374,084.00</u>
<u>FIRE</u>	<u>\$3,374,146.00</u>
<u>PROTECTIVE INSPECTION</u>	<u>\$968,452.00</u>
<u>STREET</u>	<u>\$1,606,426.00</u>
<u>LIBRARY</u>	<u>\$210,350.00</u>
<u>RECREATION</u>	<u>\$2,961,585.00</u>
<u>TOTAL EXPENDITURES</u>	<u>\$17,804,999.00</u>

<u>INTERFUND TRANSFER TO UTILITY FUND</u>	<u>\$123,591.00</u>
<u>INTERFUND TRANSFER TO AQUATIC CTR FUND</u>	<u>\$125,000.00</u>
<u>RESERVES RESTRICTED FUNDS</u>	<u>\$4,086,327.00</u>
<u>RESERVES AVAILABLE FOR EXPENDITURES</u>	<u>\$12,994,130.00</u>

<u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u>	<u>\$35,134,047.00</u>
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FRONT BEACH ROAD CRA SPECIAL REVENUE FUND

<u>CASH BALANCES BROUGHT FORWARD</u>	<u>\$15,642,450.00</u>
<u>ESTIMATED INCOME</u>	<u>\$6,787,860.00</u>
<u>TOTAL ESTIMATED INCOME AND BALANCES</u>	<u>\$22,430,310.00</u>

<u>EXPENDITURES</u>	<u>\$6,993,918.00</u>
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<u>RESERVES/APPROPRIATIONS CONSTRUCTION/ LAND PURCHASES/ETC</u>	<u>\$7,010,314.00</u>
<u>RESERVES RESTRICTED FUNDS</u>	<u>\$8,174,329.00</u>
<u>RESERVES AVAILABLE FOR EXPENDITURES</u>	<u>\$251,749.00</u>

<u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u>	<u>\$22,430,310.00</u>
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Section 1. The following budget is adopted for the City of Panama City Beach, Florida, for the fiscal year beginning 1 October, 2013, and ending 30 September, 2014

UTILITY FUND

<u>CASH BALANCES BROUGHT FORWARD</u>	<u>\$67,317,356.00</u>
<u>ESTIMATED INCOME</u>	<u>\$30,716,011.00</u>
<u>TOTAL ESTIMATED INCOME AND BALANCES</u>	<u>\$98,033,367.00</u>

EXPENDITURES

<u>WATER</u>	<u>\$13,463,253.00</u>
<u>WASTEWATER</u>	<u>\$10,208,471.00</u>
<u>STORMWATER</u>	<u>\$916,895.00</u>
<u>DEBT SERVICE</u>	<u>\$5,023,930.00</u>
<u>TOTAL EXPENDITURES</u>	<u>\$29,612,549.00</u>

<u>INTERFUND TRANSFER TO GENERAL FUND</u>	<u>\$1,300,000.00</u>
<u>RESERVES RESTRICTED FUNDS</u>	<u>\$28,074,784.00</u>
<u>RESERVES AVAILABLE FOR EXPENDITURES</u>	<u>\$39,046,034.00</u>

<u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u>	<u>\$98,033,367.00</u>
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PIER FUND

<u>CASH BALANCES BROUGHT FORWARD</u>	<u>\$1,091,527.00</u>
<u>ESTIMATED INCOME</u>	<u>\$935,179.00</u>
<u>TOTAL ESTIMATED INCOME AND BALANCES</u>	<u>\$2,026,706.00</u>

<u>EXPENDITURES</u>	<u>\$536,201.00</u>
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<u>INTERFUND TRANSFER TO AQUATIC CTR FUND</u>	<u>\$325,000.00</u>
<u>RESERVES RENEWAL AND REPLACEMENT</u>	<u>\$750,000.00</u>
<u>RESERVES AVAILABLE FOR EXPENDITURES</u>	<u>\$415,505.00</u>

<u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u>	<u>\$2,026,706.00</u>
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AQUATIC CENTER FUND

<u>CASH BALANCES BROUGHT FORWARD</u>	<u>\$201,061.00</u>
<u>ESTIMATED INCOME</u>	<u>\$732,900.00</u>
<u>TOTAL ESTIMATED INCOME AND BALANCES</u>	<u>\$933,961.00</u>

<u>EXPENDITURES</u>	<u>\$762,515.00</u>
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<u>RESERVES AVAILABLE FOR EXPENDITURES</u>	<u>\$171,446.00</u>
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<u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u>	<u>\$933,961.00</u>
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This Resolution shall take effective immediately upon passage.

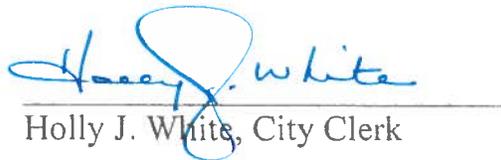
PASSED, APPROVED AND ADOPTED at the Regular Meeting of the City Council of the City of Panama City Beach on the 11<sup>th</sup> day of September, 2014.

CITY OF PANAMA CITY BEACH



Gayle F. Oberst, Mayor

ATTEST:



Holly J. White, City Clerk

RESOLUTION NO. 14-98  
A RESOLUTION ESTABLISHING THE BUDGET FOR THE CITY OF  
PANAMA CITY BEACH, FLORIDA FOR THE FISCAL YEAR 2014-2015,  
APPROPRIATING REVENUES AND PROVIDING AN EFFECTIVE DATE.  
Section 1. The following budget is adopted for the City of Panama City Beach, Florida, for the fiscal  
year beginning 1 October, 2014, and ending 30 September, 2015

GENERAL FUND

<u>CASH BALANCES BROUGHT FORWARD</u>	<u>\$17,080,457.00</u>
<u>ESTIMATED INCOME</u>	<u>\$19,606,887.00</u>
<u>TOTAL ESTIMATED INCOME AND BALANCES</u>	<u>\$36,687,344.00</u>

EXPENDITURES

<u>LEGISLATIVE</u>	<u>\$214,700.00</u>
<u>ADMINISTRATIVE</u>	<u>\$830,951.00</u>
<u>COMPREHENSIVE PLANNING</u>	<u>\$580,968.00</u>
<u>LAW ENFORCEMENT</u>	<u>\$10,061,914.00</u>
<u>FIRE</u>	<u>\$3,567,945.00</u>
<u>PROTECTIVE INSPECTION</u>	<u>\$2,030,783.00</u>
<u>STREET</u>	<u>\$4,439,452.00</u>
<u>LIBRARY</u>	<u>\$207,850.00</u>
<u>RECREATION</u>	<u>\$3,307,689.00</u>
<u>TOTAL EXPENDITURES</u>	<u>\$25,242,252.00</u>

<u>INTERFUND TRANSFER TO UTILITY FUND</u>	<u>\$145,000.00</u>
<u>INTERFUND TRANSFER TO AQUATIC CTR FUND</u>	<u>\$100,000.00</u>
<u>RESERVES RESTRICTED FUNDS</u>	<u>\$1,699,952.00</u>
<u>RESERVES ACCRUED COMPENSATED ABSENCES</u>	<u>\$500,000.00</u>
<u>RESERVES ROAD MAINTENANCE</u>	<u>\$500,000.00</u>
<u>RESERVES AVAILABLE FOR EXPENDITURES</u>	<u>\$8,500,140.00</u>

<u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u>	<u>\$35,687,344.00</u>
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FRONT BEACH ROAD CRA SPECIAL REVENUE FUND

<u>CASH BALANCES BROUGHT FORWARD</u>	<u>\$15,436,392.00</u>
<u>ESTIMATED INCOME</u>	<u>\$6,364,420.00</u>
<u>TOTAL ESTIMATED INCOME AND BALANCES</u>	<u>\$21,800,812.00</u>

<u>EXPENDITURES</u>	<u>\$10,280,195.00</u>
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<u>INTERFUND TRANSFER TO GENERAL FUND</u>	<u>\$1,020,500.00</u>
<u>RESERVES RESTRICTED FUNDS</u>	<u>\$10,248,368.00</u>
<u>RESERVES AVAILABLE FOR EXPENDITURES</u>	<u>\$251,749.00</u>

<u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u>	<u>\$21,800,812.00</u>
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RESOLUTION NO. 14-98  
 A RESOLUTION ESTABLISHING THE BUDGET FOR THE CITY OF  
 PANAMA CITY BEACH, FLORIDA FOR THE FISCAL YEAR 2014-2015,  
 APPROPRIATING REVENUES AND PROVIDING AN EFFECTIVE DATE.  
 Section 1. The following budget is adopted for the City of Panama City Beach, Florida, for the fiscal  
 year beginning 1 October, 2014, and ending 30 September, 2015

UTILITY FUND

<u>CASH BALANCES BROUGHT FORWARD</u>	<u>\$67,120,818.00</u>
<u>ESTIMATED INCOME</u>	<u>\$31,516,700.00</u>
<u>TOTAL ESTIMATED INCOME AND BALANCES</u>	<u>\$98,637,518.00</u>

EXPENDITURES

<u>WATER</u>	<u>\$18,264,247.00</u>
<u>WASTEWATER</u>	<u>\$17,127,557.00</u>
<u>STORMWATER</u>	<u>\$1,627,865.00</u>
<u>DEBT SERVICE</u>	<u>\$5,018,835.00</u>
<u>TOTAL EXPENDITURES</u>	<u>\$42,038,504.00</u>

<u>INTERFUND TRANSFER TO GENERAL FUND</u>	<u>\$100,000.00</u>
<u>RESERVES RESTRICTED FUNDS</u>	<u>\$18,861,053.00</u>
<u>RESERVES AVAILABLE FOR EXPENDITURES</u>	<u>\$37,637,961.00</u>

<u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u>	<u>\$98,637,518.00</u>
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PIER FUND

<u>CASH BALANCES BROUGHT FORWARD</u>	<u>\$1,165,505.00</u>
<u>ESTIMATED INCOME</u>	<u>\$915,500.00</u>
<u>TOTAL ESTIMATED INCOME AND BALANCES</u>	<u>\$2,081,005.00</u>

<u>EXPENDITURES</u>	<u>\$637,617.00</u>
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<u>INTERFUND TRANSFER TO AQUATIC CTR FUND</u>	<u>\$350,000.00</u>
<u>RESERVES RENEWAL AND REPLACEMENT</u>	<u>\$675,000.00</u>
<u>RESERVES AVAILABLE FOR EXPENDITURES</u>	<u>\$418,388.00</u>

<u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u>	<u>\$2,081,005.00</u>
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AQUATIC CENTER FUND

<u>CASH BALANCES BROUGHT FORWARD</u>	<u>\$171,446.00</u>
<u>ESTIMATED INCOME</u>	<u>\$732,730.00</u>
<u>TOTAL ESTIMATED INCOME AND BALANCES</u>	<u>\$904,176.00</u>

<u>EXPENDITURES</u>	<u>\$820,372.00</u>
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<u>RESERVES AVAILABLE FOR EXPENDITURES</u>	<u>\$83,804.00</u>
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<u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u>	<u>\$904,176.00</u>
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This Resolution shall take effective immediately upon passage.

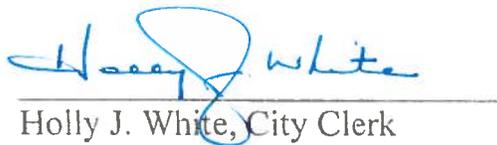
PASSED, APPROVED AND ADOPTED at the Regular Meeting of the City Council of the City of Panama City Beach on the 11<sup>th</sup> day of September, 2014.

CITY OF PANAMA CITY BEACH



Gayle F. Oberst, Mayor

ATTEST:



Holly J. White, City Clerk

**BACKUP  
MATERIALS FOR  
BUDGET  
RESOLUTIONS  
14-97 AND 14-98**

CITY OF PANAMA CITY BEACH BUDGET WORKSHEET  
GENERAL FUND INCOME AND NON-REVENUE

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET</u>	<u>AMENDED</u>	<u>PROPOSED</u>
		<u>2013-2014</u>	<u>BUDGET</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>
312.41-00	Local Option Fuel Taxes	\$190,000.00	\$190,000.00	\$190,000.00
313.10-00	Franchise Fees Electricity	\$2,080,000.00	\$2,365,000.00	\$2,435,000.00
313.40-00	Franchise Fees Gas	\$61,000.00	\$62,000.00	\$62,000.00
314.10-00	Utility Taxes Electricity	\$2,475,000.00	\$2,770,000.00	\$2,855,000.00
314.40-00	Utility Taxes Gas	\$90,000.00	\$93,000.00	\$93,000.00
315.00-00	Local Communications Services Tax	\$986,000.00	\$960,000.00	\$960,000.00
321.00-00	Competency Cards	\$4,400.00	\$4,400.00	\$4,400.00
322.00-00	Building Permits	\$430,000.00	\$410,000.00	\$325,000.00
322.40-00	Fences and Tree Removal	\$1,000.00	\$500.00	\$500.00
325.00-00	Doggie Dining Permits	\$150.00	\$150.00	\$150.00
329.10-00	Business Tax Receipts	\$7,700,000.00	\$8,500,000.00	\$8,750,000.00
329.15-00	Business Tax Receipts Pier Park	\$350,000.00	\$1,347,030.00	\$355,240.00
329.20-00	Plan Review	\$90,000.00	\$50,000.00	\$50,000.00
329.25-00	Fire Suppression Plan Review	\$3,000.00	\$9,000.00	\$3,000.00
329.40-00	Zoning / Variance / Annexation Fees	\$12,000.00	\$10,300.00	\$9,500.00
329.50-00	Development Order / DRI Fees	\$8,000.00	\$16,000.00	\$8,000.00
331.20-30	Federal Grants Edward Byrne JAG Project 25	\$0.00	\$20,584.00	\$0.00
331.20-31	Federal Grants Edward Byrne JAG FLIR	\$0.00	\$8,264.00	\$0.00
331.20-40	Federal Grants CTEP (Traffic Enforcement)	\$0.00	\$220,000.00	\$0.00
331.20-60	Federal Grants DUI Enforcement	\$0.00	\$9,755.00	\$0.00
334.49-20	Other Grants FL DOT Roadside Beautification	\$44,219.00	\$44,219.00	\$0.00
335.01-00	Fuel Tax Refunds	\$22,000.00	\$24,480.00	\$24,000.00
335.12-00	State Revenue Sharing	\$238,614.00	\$250,000.00	\$250,000.00
335.14-00	Mobile Home License	\$3,350.00	\$3,800.00	\$3,800.00
335.15-00	Alcoholic Beverage License	\$65,000.00	\$67,000.00	\$67,000.00
335.18-00	Half-Cent Sales Tax	\$910,000.00	\$980,000.00	\$980,000.00
335.23-00	Firefighters Supplemental	\$6,720.00	\$6,720.00	\$6,720.00
337.21-00	Beach Patrol	\$0.00	\$100,000.00	\$0.00
342.10-00	Miscellaneous Police / Public Safety	\$33,500.00	\$27,000.00	\$27,000.00
343.93-00	Leave No Trace	\$0.00	\$100,000.00	\$0.00
344.90-10	Maintenance Contract ROW	\$87,826.00	\$87,826.00	\$98,999.00
344.90-20	State of FL Maintenance Contract Street Lighting	\$85,424.00	\$85,424.00	\$87,987.00
344.90-30	State of FL Maintenance Contract Traffic Signals	\$42,009.00	\$42,009.00	\$44,451.00

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**  
**GENERAL FUND INCOME AND NON-REVENUE**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET</u>	<u>AMENDED</u>	<u>PROPOSED</u>
		<u>2013-2014</u>	<u>BUDGET</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>
344.90-60	<u>Air Rights Fees</u>	\$18,900.00	\$18,939.00	\$19,320.00
344.90-70	<u>Charges for Printed Materials</u>	\$100.00	\$115.00	\$100.00
347.20-20	<u>Sports Advertising</u>	\$0.00	\$5,250.00	\$5,500.00
347.20-30	<u>Tournament Fees</u>	\$3,600.00	\$4,500.00	\$4,500.00
347.20-60	<u>Soccer Sponsorships</u>	\$2,000.00	\$0.00	\$0.00
347.20-70	<u>Athletic Registration Fees</u>	\$53,500.00	\$63,250.00	\$63,250.00
347.20-80	<u>Baseball Sponsorships</u>	\$5,000.00	\$250.00	\$0.00
347.20-82	<u>Adult Sports Leagues</u>	\$15,500.00	\$16,000.00	\$16,000.00
347.20-83	<u>Tennis Lessons</u>	\$11,200.00	\$13,000.00	\$13,000.00
347.20-84	<u>Community Center / Senior Center Lessons</u>	\$10,500.00	\$27,500.00	\$30,000.00
347.20-85	<u>Lights / Electricity / Internet</u>	\$13,650.00	\$11,600.00	\$12,000.00
347-20-88	<u>Pier Park Event Sponsors</u>	\$25,000.00	\$29,000.00	\$40,000.00
347.20-90	<u>Field Rental</u>	\$29,500.00	\$29,500.00	\$29,500.00
347.20-91	<u>Equipment Rental FBP</u>	\$500.00	\$0.00	\$0.00
347.20-92	<u>Equipment Rental ABP</u>	\$1,000.00	\$0.00	\$0.00
347.20-95	<u>Concession Stand Rental</u>	\$50,000.00	\$50,000.00	\$50,000.00
347.40-00	<u>ABP Facilities Fee</u>	\$0.00	\$9,000.00	\$10,000.00
347.59-10	<u>Community Center Rental</u>	\$9,000.00	\$7,500.00	\$7,500.00
347.59-50	<u>Senior Center Rental</u>	\$5,500.00	\$8,000.00	\$8,000.00
347.59-55	<u>Festival Site Rental</u>	\$46,500.00	\$33,000.00	\$35,000.00
347.59-57	<u>Pier Park Rental</u>	\$15,000.00	\$15,000.00	\$15,000.00
347.59-60	<u>Cleanup / Setup Fees</u>	\$5,700.00	\$6,000.00	\$6,000.00
351.10-00	<u>Fines and Forfeitures</u>	\$126,000.00	\$105,000.00	\$105,000.00
354.10-00	<u>Code Enforcement Fines</u>	\$7,500.00	\$8,025.00	\$8,000.00
359.70-00	<u>Penalties / Late Payments</u>	\$50.00	\$35.00	\$0.00
361.10-00	<u>Interest Earnings Unrestricted</u>	\$10,000.00	\$9,400.00	\$8,500.00
361.11-00	<u>Interest Earnings Restricted</u>	\$3,000.00	\$5,000.00	\$2,000.00
362.10-00	<u>Antenna Space Rental</u>	\$9,258.00	\$11,450.00	\$10,645.00
363.22-10	<u>Police Impact Fees</u>	\$14,175.00	\$14,175.00	\$13,500.00
363.22-20	<u>Police Impact Fees Non-Resident</u>	\$100,000.00	\$100,000.00	\$75,000.00
363.22-30	<u>Fire Impact Fees</u>	\$13,650.00	\$13,650.00	\$13,000.00
363.22-40	<u>Fire Impact Fees Non-Resident</u>	\$42,500.00	\$42,500.00	\$31,875.00
363.27-10	<u>Recreation Impact Fees</u>	\$80,115.00	\$80,115.00	\$76,300.00
363.27-20	<u>Library Impact Fees</u>	\$6,825.00	\$6,825.00	\$6,500.00

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**  
**GENERAL FUND INCOME AND NON-REVENUE**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET</u>	<u>AMENDED</u>	<u>PROPOSED</u>
		<u>2013-2014</u>	<u>BUDGET</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>
<u>364.10-00</u>	<u>Proceeds from Sales</u>	<u>\$45,000.00</u>	<u>\$0.00</u>	<u>\$60,000.00</u>
<u>365.10-00</u>	<u>Surplus Materials and Scrap</u>	<u>\$500.00</u>	<u>\$535.00</u>	<u>\$500.00</u>
<u>366.10-00</u>	<u>Voluntary Park Contributions</u>	<u>\$150.00</u>	<u>\$265.00</u>	<u>\$150.00</u>
<u>366.20-00</u>	<u>Contributions (3rd Party)</u>	<u>\$104,000.00</u>	<u>\$305,000.00</u>	<u>\$10,000.00</u>
<u>369.90-00</u>	<u>Miscellaneous</u>	<u>\$6,000.00</u>	<u>\$10,000.00</u>	<u>\$10,000.00</u>
<u>381.00-00</u>	<u>Interfund Transfers</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,020,500.00</u>
<u>382.00-00</u>	<u>Interfund Transfers</u>	<u>\$1,300,000.00</u>	<u>\$1,300,000.00</u>	<u>\$100,000.00</u>
<u>389.41-00</u>	<u>Grants and Donations FMIT</u>	<u>\$2,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>389.90-10</u>	<u>Cash Carry Forward Unrestricted</u>	<u>\$8,965,110.00</u>	<u>\$9,668,613.00</u>	<u>\$12,994,130.00</u>
<u>389.90-70</u>	<u>Cash Carry Forward Restricted</u>	<u>\$3,970,098.00</u>	<u>\$4,241,594.00</u>	<u>\$4,086,327.00</u>
<u>TOTAL INCOME AND NON-REVENUE</u>		<u>\$31,147,293.00</u>	<u>\$35,134,047.00</u>	<u>\$36,687,344.00</u>
			12.80%	4.42%
				17.79%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**  
**DEPARTMENT: LEGISLATIVE**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET</u> <u>2013-2014</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2013-2014</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2014-2015</u>
<b><u>PERSONAL SERVICES</u></b>				
001-1100-511.12-10	<u>Salaries Regular</u>	\$57,500.00	\$57,500.00	\$125,000.00
001-1100-511.15-10	<u>Salaries Special</u>	\$1,600.00	\$1,600.00	\$1,600.00
001-1100-511.15-20	<u>Vehicle Expense</u>	\$27,000.00	\$27,000.00	\$27,000.00
001-1100-511.21-10	<u>Matching FICA</u>	\$6,587.00	\$6,587.00	\$11,750.00
001-1100-511.23-10	<u>Health Insurance</u>	\$34,500.00	\$33,800.00	\$34,200.00
001-1100-511.23-20	<u>Dental Insurance</u>	\$1,650.00	\$1,615.00	\$1,700.00
001-1100-511.23-30	<u>Life Insurance</u>	\$100.00	\$100.00	\$100.00
<b><u>TOTAL PERSONAL SERVICES</u></b>		<b><u>\$128,937.00</u></b>	<b><u>\$128,202.00</u></b>	<b><u>\$201,350.00</u></b>
			-0.57%	57.06%
<b><u>OPERATING EXPENSES</u></b>				
001-1100-511.31-60	<u>Professional Other</u>	\$1,000.00	\$750.00	\$750.00
001-1100-511.34-10	<u>Other Contractual Services</u>	\$100.00	\$300.00	\$350.00
001-1100-511.40-10	<u>Travel and Per Diem</u>	\$6,000.00	\$5,000.00	\$5,000.00
001-1100-511.41-20	<u>Communication Other</u>	\$1,500.00	\$1,500.00	\$1,500.00
001-1100-511.46-20	<u>Repairs and Mte Mach and Eq</u>	\$250.00	\$500.00	\$250.00
001-1100-511.47-10	<u>Printing and Binding</u>	\$250.00	\$250.00	\$200.00
001-1100-511.49-10	<u>Other Current Charges</u>	\$250.00	\$250.00	\$225.00
001-1100-511.51-10	<u>Office Supplies</u>	\$100.00	\$100.00	\$100.00
001-1100-511.52-10	<u>Operating Supplies</u>	\$750.00	\$750.00	\$750.00
001-1100-511.54-10	<u>Books, Pubs and Memberships</u>	\$900.00	\$855.00	\$975.00
001-1100-511.55-10	<u>Training and Education</u>	\$2,000.00	\$1,200.00	\$2,250.00
<b><u>TOTAL OPERATING EXPENSES</u></b>		<b><u>\$13,100.00</u></b>	<b><u>\$11,455.00</u></b>	<b><u>\$12,350.00</u></b>
			-12.56%	7.81%
<b><u>CAPITAL OUTLAY</u></b>				
001-1100-511.60-10	<u>Capital Outlay &lt; \$5,000</u>	\$0.00	\$2,380.00	\$1,000.00
<b><u>TOTAL CAPITAL OUTLAY</u></b>		<b><u>\$0.00</u></b>	<b><u>\$2,380.00</u></b>	<b><u>\$1,000.00</u></b>
			#DIV/0!	-57.98%
<b><u>TOTAL BUDGET</u></b>		<b><u>\$142,037.00</u></b>	<b><u>\$142,037.00</u></b>	<b><u>\$214,700.00</u></b>
			0.00%	51.16%
				51.16%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**DEPARTMENT: ADMINISTRATIVE**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-2015</u>
<b>PERSONAL SERVICES</b>				
001-1300-513.12-10	<u>Salaries Regular</u>	<u>\$376,000.00</u>	<u>\$376,000.00</u>	<u>\$385,000.00</u>
001-1300-513.13-10	<u>Salaries No Pension</u>	<u>\$600.00</u>	<u>\$600.00</u>	<u>\$600.00</u>
001-1300-513.14-10	<u>Salaries Overtime</u>	<u>\$2,100.00</u>	<u>\$2,120.00</u>	<u>\$2,500.00</u>
001-1300-513.15-10	<u>Salaries Special</u>	<u>\$2,450.00</u>	<u>\$2,450.00</u>	<u>\$2,450.00</u>
001-1300-513.15-20	<u>Vehicle Expense</u>	<u>\$10,800.00</u>	<u>\$10,800.00</u>	<u>\$10,800.00</u>
001-1300-513.21-10	<u>Matching FICA</u>	<u>\$29,938.00</u>	<u>\$29,000.00</u>	<u>\$30,657.00</u>
001-1300-513.22-10	<u>Retirement</u>	<u>\$59,632.00</u>	<u>\$60,512.00</u>	<u>\$57,974.00</u>
001-1300-513.23-10	<u>Health Insurance</u>	<u>\$40,500.00</u>	<u>\$40,000.00</u>	<u>\$40,500.00</u>
001-1300-513.23-20	<u>Dental Insurance</u>	<u>\$1,550.00</u>	<u>\$1,520.00</u>	<u>\$1,600.00</u>
001-1300-513.23-30	<u>Life Insurance</u>	<u>\$360.00</u>	<u>\$345.00</u>	<u>\$400.00</u>
<b>TOTAL PERSONAL SERVICES</b>		<b><u>\$523,930.00</u></b>	<b><u>\$523,347.00</u></b>	<b><u>\$532,481.00</u></b>
			-0.11%	1.75%
<b>OPERATING EXPENSES</b>				
001-1300-513.31-10	<u>Professional Legal</u>	<u>\$150,000.00</u>	<u>\$150,000.00</u>	<u>\$150,000.00</u>
001-1300-513.31-20	<u>Professional Medical</u>	<u>\$100.00</u>	<u>\$100.00</u>	<u>\$100.00</u>
001-1300-513.31-60	<u>Professional Other</u>	<u>\$5,500.00</u>	<u>\$5,500.00</u>	<u>\$9,000.00</u>
001-1300-513.32-10	<u>Accounting and Auditing</u>	<u>\$3,450.00</u>	<u>\$3,450.00</u>	<u>\$3,570.00</u>
001-1300-513.34-10	<u>Other Contractual Services</u>	<u>\$10,500.00</u>	<u>\$11,500.00</u>	<u>\$7,000.00</u>
001-1300-513.40-10	<u>Travel and Per Diem</u>	<u>\$2,500.00</u>	<u>\$1,500.00</u>	<u>\$2,500.00</u>
001-1300-513.41-10	<u>Communication Telephone</u>	<u>\$6,600.00</u>	<u>\$6,200.00</u>	<u>\$6,500.00</u>
001-1300-513.41-20	<u>Communication Other</u>	<u>\$9,500.00</u>	<u>\$12,000.00</u>	<u>\$7,000.00</u>
001-1300-513.41-30	<u>Communication Postage</u>	<u>\$50.00</u>	<u>\$50.00</u>	<u>\$50.00</u>
001-1300-513.41-40	<u>Communication Freight and Express</u>	<u>\$250.00</u>	<u>\$250.00</u>	<u>\$250.00</u>
001-1300-513.43-10	<u>Utilities Electric</u>	<u>\$10,000.00</u>	<u>\$10,500.00</u>	<u>\$11,000.00</u>
001-1300-513.43-20	<u>Utilities Waste Disposal</u>	<u>\$150.00</u>	<u>\$150.00</u>	<u>\$150.00</u>
001-1300-513.44-10	<u>Rentals and Leases</u>	<u>\$4,000.00</u>	<u>\$5,000.00</u>	<u>\$5,500.00</u>
001-1300-513.45-10	<u>Insurance Liability, Property, Etc.</u>	<u>\$5,350.00</u>	<u>\$5,100.00</u>	<u>\$5,400.00</u>
001-1300-513.45-30	<u>Insurance Windstorm</u>	<u>\$1,200.00</u>	<u>\$1,250.00</u>	<u>\$1,350.00</u>
001-1300-513.46-50	<u>Repairs and Maintenance Other</u>	<u>\$6,000.00</u>	<u>\$8,000.00</u>	<u>\$5,000.00</u>
001-1300-513.47-10	<u>Printing and Binding</u>	<u>\$250.00</u>	<u>\$250.00</u>	<u>\$250.00</u>
001-1300-513.48-30	<u>Promotional Activities</u>	<u>\$1,000.00</u>	<u>\$4,000.00</u>	<u>\$1,000.00</u>
001-1300-513.49-10	<u>Other Current Charges</u>	<u>\$7,000.00</u>	<u>\$10,000.00</u>	<u>\$8,000.00</u>
001-1300-513.51-10	<u>Office Supplies</u>	<u>\$8,000.00</u>	<u>\$7,000.00</u>	<u>\$8,000.00</u>
001-1300-513.52-10	<u>Operating Supplies</u>	<u>\$10,000.00</u>	<u>\$8,500.00</u>	<u>\$8,000.00</u>
001-1300-513.52-20	<u>Fuel, Oil and Lubricants</u>	<u>\$1,000.00</u>	<u>\$1,500.00</u>	<u>\$1,600.00</u>
001-1300-513.54-10	<u>Books, Pubs and Memberships</u>	<u>\$24,500.00</u>	<u>\$24,000.00</u>	<u>\$24,000.00</u>
001-1300-513.55-10	<u>Training and Education</u>	<u>\$3,000.00</u>	<u>\$1,500.00</u>	<u>\$3,000.00</u>
001-1300-513.56-20	<u>Licenses</u>	<u>\$250.00</u>	<u>\$250.00</u>	<u>\$250.00</u>
<b>TOTAL OPERATING EXPENSES</b>		<b><u>\$270,150.00</u></b>	<b><u>\$277,550.00</u></b>	<b><u>\$268,470.00</u></b>
			2.74%	-3.27%
<b>CAPITAL OUTLAY</b>				
001-1300-513.60-10	<u>Capital Outlay &lt; \$5,000</u>	<u>\$5,000.00</u>	<u>\$7,000.00</u>	<u>\$5,000.00</u>
001-1300-513.64-20	<u>Machinery and Equipment</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$25,000.00</u>
<b>TOTAL CAPITAL OUTLAY</b>		<b><u>\$5,000.00</u></b>	<b><u>\$7,000.00</u></b>	<b><u>\$30,000.00</u></b>
			40.00%	328.57%
<b>TOTAL BUDGET</b>		<b><u>\$799,080.00</u></b>	<b><u>\$807,897.00</u></b>	<b><u>\$830,951.00</u></b>
			1.10%	2.85%
				3.99%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**DEPARTMENT: COMP. PLANNING**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-2015</u>
<b>PERSONAL SERVICES</b>				
001-1500-515.12-10	<u>Salaries Regular</u>	\$115,000.00	\$115,000.00	\$118,000.00
001-1500-515.13-10	<u>Salaries No Pension</u>	\$840.00	\$840.00	\$840.00
001-1500-515.14-10	<u>Salaries Overtime</u>	\$0.00	\$100.00	\$0.00
001-1500-515.15-10	<u>Salaries Special</u>	\$780.00	\$780.00	\$780.00
001-1500-515.15-20	<u>Vehicle Expense</u>	\$2,700.00	\$2,700.00	\$2,700.00
001-1500-515.15-30	<u>Incentive Pay</u>	\$1,400.00	\$1,400.00	\$1,400.00
001-1500-515.21-10	<u>Matching FICA</u>	\$9,171.00	\$9,178.00	\$9,400.00
001-1500-515.22-10	<u>Retirement</u>	\$15,304.00	\$20,360.00	\$20,863.00
001-1500-515.23-10	<u>Health Insurance</u>	\$13,000.00	\$12,000.00	\$12,100.00
001-1500-515.23-20	<u>Dental Insurance</u>	\$500.00	\$500.00	\$550.00
001-1500-515.23-30	<u>Life Insurance</u>	\$120.00	\$110.00	\$120.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$158,815.00</b>	<b>\$162,968.00</b>	<b>\$166,753.00</b>
			2.61%	2.32%
<b>OPERATING EXPENSES</b>				
001-1500-515.31-10	<u>Professional Legal</u>	\$80,000.00	\$103,000.00	\$115,000.00
001-1500-515.31-60	<u>Professional Other</u>	\$17,500.00	\$17,500.00	\$17,500.00
001-1500-515.34-10	<u>Other Contractual Services</u>	\$35,000.00	\$28,000.00	\$36,000.00
001-1500-515.40-10	<u>Travel and Per Diem</u>	\$1,500.00	\$0.00	\$1,500.00
001-1500-515.41-10	<u>Communication Telephone</u>	\$500.00	\$400.00	\$500.00
001-1500-515.41-20	<u>Communication Other</u>	\$1,400.00	\$1,100.00	\$800.00
001-1500-515.41-40	<u>Communication Freight/Exp Chges</u>	\$100.00	\$100.00	\$100.00
001-1500-515.43-10	<u>Utilities Electricity</u>	\$1,800.00	\$1,800.00	\$1,900.00
001-1500-515.44-10	<u>Rentals and Leases</u>	\$2,800.00	\$2,300.00	\$2,500.00
001-1500-515.45-10	<u>Insurance Liability, Property, Etc.</u>	\$4,450.00	\$3,200.00	\$3,400.00
001-1500-515.45-30	<u>Insurance Windstorm</u>	\$200.00	\$204.00	\$215.00
001-1500-515.46-50	<u>Repairs and Mte Other</u>	\$2,500.00	\$2,000.00	\$1,500.00
001-1500-515.47-10	<u>Printing and Binding</u>	\$3,500.00	\$3,500.00	\$5,000.00
001-1500-515.49-10	<u>Other Current Charges</u>	\$13,500.00	\$10,000.00	\$13,500.00
001-1500-515.51-10	<u>Office Supplies</u>	\$1,500.00	\$1,200.00	\$1,500.00
001-1500-515.52-10	<u>Operating Supplies</u>	\$4,000.00	\$2,500.00	\$4,000.00
001-1500-515.52-20	<u>Fuel, Oil and Lubricants</u>	\$300.00	\$250.00	\$300.00
001-1500-515.54-10	<u>Books, Pubs and Memberships</u>	\$2,000.00	\$1,500.00	\$2,000.00
001-1500-515.55-10	<u>Training and Education</u>	\$2,000.00	\$1,000.00	\$2,000.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$174,550.00</b>	<b>\$179,554.00</b>	<b>\$209,215.00</b>
			2.87%	16.52%
<b>CAPITAL OUTLAY</b>				
001-1500-515.60-10	<u>Capital Outlay &lt; \$ 5,000</u>	\$3,500.00	\$2,500.00	\$5,000.00
001-1500-515.65-90	<u>Construction-in-Progress Other</u>	\$170,000.00	\$15,000.00	\$200,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$173,500.00</b>	<b>\$17,500.00</b>	<b>\$205,000.00</b>
			-89.91%	1071.43%
<b>TOTAL BUDGET</b>		<b>\$506,865.00</b>	<b>\$360,022.00</b>	<b>\$580,968.00</b>
			-28.97%	61.37%
				14.62%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET  
DEPARTMENT: LAW ENFORCEMENT**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-2015</u>
<b>PERSONAL SERVICES</b>				
521.12-10	Salaries Regular	\$3,090,000.00	\$3,170,000.00	\$2,960,000.00
521.13-10	Salaries Other	\$23,000.00	\$960.00	\$32,500.00
521.14-10	Salaries Overtime	\$445,000.00	\$525,000.00	\$410,000.00
521.15-10	Salaries Special	\$25,100.00	\$24,500.00	\$24,250.00
521.15-30	Incentive Pay	\$30,000.00	\$27,000.00	\$28,000.00
521.15-40	Clothing Allowance	\$9,750.00	\$9,750.00	\$9,750.00
521.16-10	Aux Police	\$105,000.00	\$140,000.00	\$90,000.00
521.21-10	Matching FICA	\$277,148.00	\$286,000.00	\$265,034.00
521.22-10	Retirement Non-Sworn	\$80,000.00	\$96,000.00	\$100,000.00
521.22-20	Retirement Sworn	\$515,000.00	\$670,000.00	\$655,000.00
521.23-10	Health Insurance	\$471,000.00	\$458,000.00	\$505,500.00
521.23-20	Dental Insurance	\$18,000.00	\$18,000.00	\$19,100.00
521.23-30	Life Insurance	\$4,200.00	\$4,200.00	\$4,500.00
521.25-10	Unemployment Compensation	\$5,000.00	\$2,500.00	\$2,500.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$5,098,198.00</b>	<b>\$5,431,910.00</b>	<b>\$5,106,134.00</b>
			6.55%	-6.00%
<b>OPERATING EXPENSES</b>				
521.31-10	Professional Legal	\$60,000.00	\$50,500.00	\$50,000.00
521.31-20	Professional Medical	\$4,000.00	\$3,500.00	\$5,000.00
521.31-60	Professional Other	\$12,500.00	\$4,000.00	\$4,000.00
521.31-70	Professional Mutual Aid Police/Fire	\$105,000.00	\$116,640.00	\$120,000.00
521.32-10	Accounting and Auditing	\$13,800.00	\$13,800.00	\$14,280.00
521.34-10	Other Contractual Services	\$4,500.00	\$8,000.00	\$8,000.00
521.40-10	Travel and Per Diem	\$15,000.00	\$21,000.00	\$15,000.00
521.41-10	Communication Telephone	\$53,000.00	\$53,000.00	\$55,000.00
521.41-20	Communication Other	\$56,000.00	\$52,000.00	\$54,000.00
521.41-30	Communication Postage	\$2,500.00	\$2,500.00	\$2,500.00
521.41-40	Communication Freight and Expr	\$2,000.00	\$2,000.00	\$2,000.00
521.43-10	Utilities Electricity	\$34,000.00	\$34,000.00	\$35,700.00
521.43-20	Utilities Waste Disposal	\$500.00	\$600.00	\$600.00
521.44-10	Rentals and Leases	\$26,000.00	\$18,000.00	\$19,000.00
521.45-10	Insurance Liability, Property, Etc.	\$167,500.00	\$165,200.00	\$175,000.00
521.45-20	Insurance Windstorm	\$1,000.00	\$1,034.00	\$1,100.00
521.46-50	Repairs and Mte Other	\$200,000.00	\$238,000.00	\$215,000.00
521.47-10	Printing and Binding	\$2,000.00	\$2,000.00	\$2,000.00
521.48-50	Promotional Activities	\$1,500.00	\$1,500.00	\$1,500.00
521.49-10	Other Current Charges	\$3,500.00	\$2,500.00	\$2,500.00
521.51-10	Office Supplies	\$20,000.00	\$18,000.00	\$20,000.00
521.52-10	Operating Supplies	\$112,000.00	\$115,000.00	\$115,000.00
521.52-20	Fuel, Oil and Lubricants	\$300,000.00	\$318,500.00	\$310,000.00
521.52-20	Investigative	\$2,500.00	\$1,500.00	\$1,500.00
521.52-70	Filing Fees Clerk of Court	\$20,000.00	\$16,000.00	\$18,000.00
521.54-10	Books, Pubs & Memberships	\$5,000.00	\$5,000.00	\$5,000.00
521.55-10	Training and Education	\$8,000.00	\$23,000.00	\$25,000.00
521.56-20	Licenses	\$400.00	\$400.00	\$400.00
521.56-30	Permits and Registration Fees	\$2,000.00	\$2,000.00	\$2,000.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$1,234,200.00</b>	<b>\$1,289,174.00</b>	<b>\$1,279,080.00</b>
			4.45%	-0.78%
<b>CAPITAL OUTLAY</b>				
521.60-10	Capital Outlay < \$5,000	\$131,000.00	\$233,000.00	\$241,700.00
521.64-20	Machinery and Equipment	\$24,000.00	\$220,000.00	\$190,000.00
521.65-60	Construction-in-Progress Other	\$2,725,000.00	\$200,000.00	\$3,245,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$2,880,000.00</b>	<b>\$653,000.00</b>	<b>\$3,676,700.00</b>
			-77.33%	463.05%
<b>TOTAL BUDGET</b>		<b>\$9,212,398.00</b>	<b>\$7,374,084.00</b>	<b>\$10,061,914.00</b>
			-19.95%	36.45%
				9.22%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**  
**DEPARTMENT: LAW ENFORCEMENT**

AMENDED 2013-2014

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2101</u>	<u>LNT 2102</u>	<u>Total</u>
<b>PERSONAL SERVICES</b>				
521.12-10	Salaries Regular	\$3,170,000.00	\$0.00	\$3,170,000.00
521.13-10	Salaries Other	\$960.00	\$0.00	\$960.00
521.14-10	Salaries Overtime	\$525,000.00	\$0.00	\$525,000.00
521.15-10	Salaries Special	\$24,500.00	\$0.00	\$24,500.00
521.15-30	Incentive Pay	\$27,000.00	\$0.00	\$27,000.00
521.15-40	Clothing Allowance	\$9,750.00	\$0.00	\$9,750.00
521.16-10	Aux Police	\$90,000.00	\$50,000.00	\$140,000.00
521.21-10	Matching FICA	\$286,000.00	\$0.00	\$286,000.00
521.22-10	Retirement Non-Sworn	\$96,000.00	\$0.00	\$96,000.00
521.22-20	Retirement Sworn	\$670,000.00	\$0.00	\$670,000.00
521.23-10	Health Insurance	\$458,000.00	\$0.00	\$458,000.00
521.23-20	Dental Insurance	\$18,000.00	\$0.00	\$18,000.00
521.23-30	Life Insurance	\$4,200.00	\$0.00	\$4,200.00
521.25-10	Unemployment Compensation	\$2,500.00	\$0.00	\$2,500.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$5,381,910.00</b>	<b>\$50,000.00</b>	<b>\$5,431,910.00</b>
<b>OPERATING EXPENSES</b>				
521.31-10	Professional Legal	\$50,000.00	\$500.00	\$50,500.00
521.31-20	Professional Medical	\$3,500.00	\$0.00	\$3,500.00
521.31-60	Professional Other	\$4,000.00	\$0.00	\$4,000.00
521.31-70	Professional Mutual Aid Police/Fire	\$116,640.00	\$0.00	\$116,640.00
521.32-10	Accounting and Auditing	\$13,800.00	\$0.00	\$13,800.00
521.34-10	Other Contractual Services	\$8,000.00	\$0.00	\$8,000.00
521.40-10	Travel and Per Diem	\$21,000.00	\$0.00	\$21,000.00
521.41-10	Communication Telephone	\$53,000.00	\$0.00	\$53,000.00
521.41-20	Communication Other	\$52,000.00	\$0.00	\$52,000.00
521.41-30	Communication Postage	\$2,500.00	\$0.00	\$2,500.00
521.41-40	Communication Freight and Expr	\$2,000.00	\$0.00	\$2,000.00
521.43-10	Utilities Electricity	\$34,000.00	\$0.00	\$34,000.00
521.43-20	Utilities Waste Disposal	\$600.00	\$0.00	\$600.00
521.44-10	Rentals and Leases	\$18,000.00	\$0.00	\$18,000.00
521.45-10	Insurance Liability, Property, Etc.	\$165,200.00	\$0.00	\$165,200.00
521.45-20	Insurance Windstorm	\$1,034.00	\$0.00	\$1,034.00
521.46-50	Repairs and Mte Other	\$225,000.00	\$13,000.00	\$238,000.00
521.47-10	Printing and Binding	\$2,000.00	\$0.00	\$2,000.00
521.48-50	Promotional Activities	\$1,500.00	\$0.00	\$1,500.00
521.49-10	Other Current Charges	\$2,500.00	\$0.00	\$2,500.00
521.51-10	Office Supplies	\$18,000.00	\$0.00	\$18,000.00
521.52-10	Operating Supplies	\$110,000.00	\$5,000.00	\$115,000.00
521.52-20	Fuel, Oil and Lubricants	\$290,000.00	\$28,500.00	\$318,500.00
521.52-20	Investigative	\$1,500.00	\$0.00	\$1,500.00
521.52-70	Filing Fees Clerk of Court	\$16,000.00	\$0.00	\$16,000.00
521.54-10	Books, Pubs & Memberships	\$5,000.00	\$0.00	\$5,000.00
521.55-10	Training and Education	\$20,000.00	\$3,000.00	\$23,000.00
521.56-20	Licenses	\$400.00	\$0.00	\$400.00
521.56-30	Permits and Registration Fees	\$2,000.00	\$0.00	\$2,000.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$1,239,174.00</b>	<b>\$50,000.00</b>	<b>\$1,289,174.00</b>
<b>CAPITAL OUTLAY</b>				
521.60-10	Capital Outlay < \$5,000	\$233,000.00	\$0.00	\$233,000.00
521.64-20	Machinery and Equipment	\$220,000.00	\$0.00	\$220,000.00
521.65-60	Construction-in-Progress Other	\$200,000.00	\$0.00	\$200,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$653,000.00</b>	<b>\$0.00</b>	<b>\$653,000.00</b>
<b>TOTAL BUDGET</b>		<b>\$7,274,084.00</b>	<b>\$100,000.00</b>	<b>\$7,374,084.00</b>

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET  
DEPARTMENT: LAW ENFORCEMENT**

PROPOSED 2014-2015

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2101</u>	<u>LNT 2102</u>	<u>Total</u>
<b>PERSONAL SERVICES</b>				
521.12-10	Salaries Regular	\$2,960,000.00	\$0.00	\$2,960,000.00
521.13-10	Salaries Other	\$32,500.00	\$0.00	\$32,500.00
521.14-10	Salaries Overtime	\$410,000.00	\$0.00	\$410,000.00
521.15-10	Salaries Special	\$24,250.00	\$0.00	\$24,250.00
521.15-30	Incentive Pay	\$28,000.00	\$0.00	\$28,000.00
521.15-40	Clothing Allowance	\$9,750.00	\$0.00	\$9,750.00
521.16-10	Aux Police	\$90,000.00	\$0.00	\$90,000.00
521.21-10	Matching FICA	\$265,034.00	\$0.00	\$265,034.00
521.22-10	Retirement Non-Sworn	\$100,000.00	\$0.00	\$100,000.00
521.22-20	Retirement Sworn	\$655,000.00	\$0.00	\$655,000.00
521.23-10	Health Insurance	\$505,500.00	\$0.00	\$505,500.00
521.23-20	Dental Insurance	\$19,100.00	\$0.00	\$19,100.00
521.23-30	Life Insurance	\$4,500.00	\$0.00	\$4,500.00
521.25-10	Unemployment Compensation	\$2,500.00	\$0.00	\$2,500.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$5,106,134.00</b>	<b>\$0.00</b>	<b>\$5,106,134.00</b>
<b>OPERATING EXPENSES</b>				
521.31-10	Professional Legal	\$50,000.00	\$0.00	\$50,000.00
521.31-20	Professional Medical	\$5,000.00	\$0.00	\$5,000.00
521.31-60	Professional Other	\$4,000.00	\$0.00	\$4,000.00
521.31-70	Professional Mutual Aid Police/Fire	\$120,000.00	\$0.00	\$120,000.00
521.32-10	Accounting and Auditing	\$14,280.00	\$0.00	\$14,280.00
521.34-10	Other Contractual Services	\$8,000.00	\$0.00	\$8,000.00
521.40-10	Travel and Per Diem	\$15,000.00	\$0.00	\$15,000.00
521.41-10	Communication Telephone	\$55,000.00	\$0.00	\$55,000.00
521.41-20	Communication Other	\$54,000.00	\$0.00	\$54,000.00
521.41-30	Communication Postage	\$2,500.00	\$0.00	\$2,500.00
521.41-40	Communication Freight and Expr	\$2,000.00	\$0.00	\$2,000.00
521.43-10	Utilities Electricity	\$35,700.00	\$0.00	\$35,700.00
521.43-20	Utilities Waste Disposal	\$600.00	\$0.00	\$600.00
521.44-10	Rentals and Leases	\$19,000.00	\$0.00	\$19,000.00
521.45-10	Insurance Liability, Property, Etc.	\$175,000.00	\$0.00	\$175,000.00
521.45-20	Insurance Windstorm	\$1,100.00	\$0.00	\$1,100.00
521.46-50	Repairs and Mte Other	\$215,000.00	\$0.00	\$215,000.00
521.47-10	Printing and Binding	\$2,000.00	\$0.00	\$2,000.00
521.48-50	Promotional Activities	\$1,500.00	\$0.00	\$1,500.00
521.49-10	Other Current Charges	\$2,500.00	\$0.00	\$2,500.00
521.51-10	Office Supplies	\$20,000.00	\$0.00	\$20,000.00
521.52-10	Operating Supplies	\$115,000.00	\$0.00	\$115,000.00
521.52-20	Fuel, Oil and Lubricants	\$310,000.00	\$0.00	\$310,000.00
521.52-20	Investigative	\$1,500.00	\$0.00	\$1,500.00
521.52-70	Filing Fees Clerk of Court	\$18,000.00	\$0.00	\$18,000.00
521.54-10	Books, Pubs & Memberships	\$5,000.00	\$0.00	\$5,000.00
521.55-10	Training and Education	\$25,000.00	\$0.00	\$25,000.00
521.56-20	Licenses	\$400.00	\$0.00	\$400.00
521.56-30	Permits and Registration Fees	\$2,000.00	\$0.00	\$2,000.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$1,279,080.00</b>	<b>\$0.00</b>	<b>\$1,279,080.00</b>
<b>CAPITAL OUTLAY</b>				
521.60-10	Capital Outlay < \$5,000	\$241,700.00	\$0.00	\$241,700.00
521.64-20	Machinery and Equipment	\$190,000.00	\$0.00	\$190,000.00
521.65-60	Construction-in-Progress Other	\$3,245,000.00	\$0.00	\$3,245,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$3,676,700.00</b>	<b>\$0.00</b>	<b>\$3,676,700.00</b>
<b>TOTAL BUDGET</b>		<b>\$10,061,914.00</b>	<b>\$0.00</b>	<b>\$10,061,914.00</b>

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**DEPARTMENT: FIRE**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-2015</u>
<b>PERSONAL SERVICES</b>				
001-2200-522.12-10	Salaries Regular	\$1,610,000.00	\$1,603,000.00	\$1,700,000.00
001-2200-522.14-10	Salaries Overtime	\$211,000.00	\$200,000.00	\$205,000.00
001-2200-522.15-10	Salaries Special	\$13,000.00	\$12,750.00	\$13,400.00
001-2200-522.15-20	Vehicle Expense	\$5,400.00	\$5,400.00	\$5,400.00
001-2200-522.15-30	Incentive Pay	\$86,000.00	\$87,000.00	\$91,000.00
001-2200-522.21-10	Matching FICA	\$147,293.00	\$145,973.00	\$154,132.00
001-2200-522.22-10	Retirement	\$289,725.00	\$509,417.00	\$518,328.00
001-2200-522.23-10	Health Insurance	\$215,500.00	\$211,700.00	\$221,000.00
001-2200-522.23-20	Dental Insurance	\$8,500.00	\$8,050.00	\$8,700.00
001-2200-522.23-30	Life Insurance	\$2,000.00	\$1,900.00	\$2,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$2,588,418.00</b>	<b>\$2,785,190.00</b>	<b>\$2,918,960.00</b>
			7.60%	4.80%
<b>OPERATING EXPENSES</b>				
001-2200-522.31-10	Professional Legal	\$3,000.00	\$3,500.00	\$4,000.00
001-2200-522.31-20	Professional Medical	\$7,000.00	\$2,000.00	\$3,000.00
001-2200-522.31-40	Professional Laboratory Fees	\$400.00	\$400.00	\$400.00
001-2200-522.31-60	Professional Other	\$8,000.00	\$6,500.00	\$6,500.00
001-2200-522.32-10	Accounting & Auditing	\$9,200.00	\$9,200.00	\$9,520.00
001-2200-522.34-10	Other Contractual Services	\$12,000.00	\$12,000.00	\$12,500.00
001-2200-522.40-10	Travel and Per Diem	\$6,000.00	\$8,500.00	\$8,500.00
001-2200-522.41-10	Communication Telephone	\$13,000.00	\$11,000.00	\$12,000.00
001-2200-522.41-20	Communication Other	\$30,500.00	\$28,000.00	\$25,000.00
001-2200-522.41-30	Communication Postage	\$0.00	\$50.00	\$50.00
001-2200-522.41-40	Communication Freight/Exp Chges	\$700.00	\$500.00	\$500.00
001-2200-522.43-10	Utilities Electric	\$22,000.00	\$22,000.00	\$23,000.00
001-2200-522.43-20	Utilitites Waste Disposal	\$700.00	\$700.00	\$700.00
001-2200-522.44-10	Rentals & Leases	\$7,000.00	\$8,500.00	\$10,000.00
001-2200-522.45-10	Insurance Liability, Property, Etc.	\$95,500.00	\$100,000.00	\$105,000.00
001-2200-522.45-30	Insurance Windstorm	\$4,000.00	\$4,106.00	\$4,315.00
001-2200-522.46-50	Repairs and Maintenance Other	\$102,000.00	\$114,000.00	\$165,000.00
001-2200-522.47-10	Printing and Binding	\$1,000.00	\$800.00	\$800.00
001-2200-522.48-30	Promotional Activities	\$10,000.00	\$10,000.00	\$10,000.00
001-2200-522.49-10	Other Current Charges	\$3,000.00	\$3,000.00	\$3,000.00
001-2200-522.51-10	Office Supplies	\$2,000.00	\$2,000.00	\$2,000.00
001-2200-522.52-10	Operating Supplies	\$65,000.00	\$60,000.00	\$65,000.00
001-2200-522.52-20	Fuel, Oil and Lubricants	\$45,000.00	\$50,000.00	\$52,500.00
001-2200-522.54-10	Books, Pubs and Memberships	\$2,500.00	\$2,500.00	\$2,500.00
001-2200-522.55-10	Training and Education	\$20,000.00	\$20,000.00	\$20,000.00
001-2200-522.56-20	Licenses	\$2,000.00	\$1,000.00	\$2,000.00
001-2200-522.56-30	Permits and Registration Fees	\$200.00	\$200.00	\$200.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$471,700.00</b>	<b>\$480,456.00</b>	<b>\$547,985.00</b>
			1.86%	14.06%
<b>CAPITAL OUTLAY</b>				
001-2200-522.60-10	Capital Outlay < \$ 5,000	\$30,000.00	\$32,000.00	\$50,000.00
001-2200-522.64-20	Machinery and Equipment	\$0.00	\$76,500.00	\$51,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$30,000.00</b>	<b>\$108,500.00</b>	<b>\$101,000.00</b>
<b>TOTAL BUDGET</b>		<b>\$3,090,118.00</b>	<b>\$3,374,146.00</b>	<b>\$3,567,945.00</b>
			9.19%	5.74%
				15.46%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**DEPARTMENT: PROTECTIVE INSPECTION**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-2015</u>
<b>PERSONAL SERVICES</b>				
001-2400-524.12-10	Salaries Regular	\$430,000.00	\$412,000.00	\$396,000.00
001-2400-524.13-10	Salaries No Pension	\$840.00	\$840.00	\$840.00
001-2400-524.14-10	Salaries Overtime	\$25,000.00	\$7,000.00	\$500.00
001-2400-524.15-10	Salaries Special	\$3,670.00	\$3,670.00	\$3,170.00
001-2400-524.15-20	Vehicle Expense	\$8,100.00	\$8,100.00	\$8,100.00
001-2400-524.15-30	Incentive Pay	\$12,600.00	\$8,300.00	\$6,200.00
001-2400-524.21-10	Matching FICA	\$36,672.00	\$33,589.00	\$31,669.00
001-2400-524.22-10	Retirement	\$55,210.00	\$65,893.00	\$42,544.00
001-2400-524.23-10	Health Insurance	\$59,000.00	\$54,000.00	\$52,000.00
001-2400-524.23-20	Dental Insurance	\$2,250.00	\$2,050.00	\$2,100.00
001-2400-524.23-30	Life Insurance	\$550.00	\$460.00	\$475.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$633,892.00</b>	<b>\$595,902.00</b>	<b>\$543,598.00</b>
			-5.99%	-8.78%
<b>OPERATING EXPENSES</b>				
001-2400-524.31-10	Professional Legal	\$35,000.00	\$20,000.00	\$25,000.00
001-2400-524.31-20	Professional Medical	\$1,500.00	\$500.00	\$1,000.00
001-2400-524.31-60	Professional Other	\$5,000.00	\$5,000.00	\$5,000.00
001-2400-524.32-10	Accounting and Auditing	\$4,600.00	\$4,600.00	\$4,760.00
001-2400-524.34-10	Other Contractual Services	\$125,000.00	\$125,000.00	\$180,000.00
001-2400-524.40-10	Travel and Per Diem	\$6,500.00	\$5,000.00	\$6,500.00
001-2400-524.41-10	Communication Telephone	\$4,800.00	\$5,300.00	\$5,500.00
001-2400-524.41-20	Communication Other	\$4,200.00	\$4,200.00	\$3,500.00
001-2400-524.41-30	Communication Postage	\$100.00	\$100.00	\$100.00
001-2400-524.41-40	Communication Freight and Ex	\$350.00	\$350.00	\$350.00
001-2400-524.43-10	Utilities Electric	\$4,200.00	\$4,200.00	\$4,450.00
001-2400-524.44-10	Rentals and Leases	\$8,000.00	\$8,000.00	\$9,000.00
001-2400-524.45-10	Insurance Liability, Property, Etc.	\$13,900.00	\$11,300.00	\$12,000.00
001-2400-524.45-30	Insurance Windstorm	\$500.00	\$500.00	\$525.00
001-2400-524.46-10	Repairs and Mte Building	\$2,000.00	\$3,500.00	\$3,500.00
001-2400-524.46-20	Repairs and Mte Mach and Eq	\$6,000.00	\$4,000.00	\$6,000.00
001-2400-524.46-50	Repairs and Mte Other	\$7,000.00	\$5,000.00	\$5,000.00
001-2400-524.47-10	Printing and Binding	\$1,000.00	\$1,000.00	\$1,000.00
001-2400-524.49-10	Other Current Charges	\$2,000.00	\$1,000.00	\$1,000.00
001-2400-524.51-10	Office Supplies	\$6,000.00	\$7,500.00	\$9,000.00
001-2400-524.52-10	Operating Supplies	\$8,000.00	\$4,500.00	\$5,500.00
001-2400-524.52-20	Fuel, Oil and Lubricants	\$15,000.00	\$9,000.00	\$9,500.00
001-2400-524.52-80	Plan Review Costs	\$90,000.00	\$50,000.00	\$50,000.00
001-2400-524.54-10	Books, Pubs and Memberships	\$2,500.00	\$1,500.00	\$1,500.00
001-2400-524.55-10	Training and Education	\$2,500.00	\$1,500.00	\$2,500.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$355,650.00</b>	<b>\$282,550.00</b>	<b>\$352,185.00</b>
			-20.55%	24.65%
<b>CAPITAL OUTLAY</b>				
001-2400-524.60-10	Capital Outlay < \$ 5,000	\$10,000.00	\$5,000.00	\$10,000.00
001-2400-524.64-20	Machinery and Equipment	\$0.00	\$0.00	\$0.00
001-2400-524.65-90	Construction-in-Progress Other	\$955,000.00	\$85,000.00	\$1,125,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$965,000.00</b>	<b>\$90,000.00</b>	<b>\$1,135,000.00</b>
			-90.67%	1161.11%
<b>TOTAL BUDGET</b>		<b>\$1,954,542.00</b>	<b>\$968,452.00</b>	<b>\$2,030,783.00</b>
			-50.45%	109.69%
				3.90%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**DEPARTMENT: STREET**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-2015</u>
<b>PERSONAL SERVICES</b>				
001-4100-541.12-10	<u>Salaries Regular</u>	\$383,000.00	\$384,000.00	\$393,000.00
001-4100-541.13-10	<u>Salaries No Pension</u>	\$26,000.00	\$25,000.00	\$39,000.00
001-4100-541.14-10	<u>Salaries Overtime</u>	\$43,000.00	\$41,500.00	\$42,500.00
001-4100-541.15-10	<u>Salaries Special</u>	\$4,400.00	\$4,400.00	\$4,400.00
001-4100-541.21-10	<u>Matching FICA</u>	\$34,915.00	\$34,800.00	\$36,636.00
001-4100-541.22-10	<u>Retirement</u>	\$56,269.00	\$66,888.00	\$68,468.00
001-4100-541.23-10	<u>Health Insurance</u>	\$67,500.00	\$66,700.00	\$67,500.00
001-4100-541.23-20	<u>Dental Insurance</u>	\$2,600.00	\$2,550.00	\$2,700.00
001-4100-541.23-30	<u>Life Insurance</u>	\$600.00	\$600.00	\$650.00
001-4100-541.25-10	<u>Unemployment Compensation</u>	\$2,000.00	\$0.00	\$2,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$620,284.00</b>	<b>\$626,438.00</b>	<b>\$656,854.00</b>
			0.99%	4.86%
<b>OPERATING EXPENSES</b>				
001-4100-541.31-10	<u>Professional Legal</u>	\$6,000.00	\$7,500.00	\$7,500.00
001-4100-541.31-20	<u>Professional Medical</u>	\$500.00	\$500.00	\$500.00
001-4100-541.31-50	<u>Professional Surveying / Plat Review</u>	\$500.00	\$500.00	\$500.00
001-4100-541.31-60	<u>Professional Other</u>	\$1,000.00	\$3,000.00	\$3,000.00
001-4100-541.32-10	<u>Accounting and Auditing</u>	\$4,600.00	\$4,600.00	\$4,760.00
001-4100-541.34-10	<u>Other Contractual Services</u>	\$400.00	\$1,000.00	\$1,000.00
001-4100-541.40-10	<u>Travel and Per Diem</u>	\$1,500.00	\$0.00	\$1,500.00
001-4100-541.41-10	<u>Communication Telephone</u>	\$5,500.00	\$5,000.00	\$5,500.00
001-4100-541.41-20	<u>Communication Other</u>	\$3,000.00	\$3,000.00	\$2,500.00
001-4100-541.41-30	<u>Communication Postage</u>	\$500.00	\$500.00	\$500.00
001-4100-541.41-30	<u>Communication Freight and Ex</u>	\$50.00	\$50.00	\$50.00
001-4100-541.43-10	<u>Utilities Electricity</u>	\$303,000.00	\$298,000.00	\$313,000.00
001-4100-541.43-20	<u>Utilities Waste Disposal</u>	\$47,500.00	\$51,000.00	\$53,550.00
001-4100-541.44-10	<u>Rentals and Leases</u>	\$2,500.00	\$1,500.00	\$1,500.00
001-4100-541.45-10	<u>Insurance Liability, Property, Etc.</u>	\$55,000.00	\$48,000.00	\$50,000.00
001-4100-541.46-20	<u>Repairs and Mte Mach and Eq</u>	\$40,000.00	\$60,000.00	\$60,000.00
001-4100-541.46-50	<u>Repairs and Mte Other</u>	\$151,000.00	\$90,000.00	\$120,000.00
001-4100-541.46-70	<u>Repairs and Mte Resurfacing</u>	\$200,000.00	\$195,000.00	\$270,000.00
001-4100-541.47-10	<u>Printing and Binding</u>	\$2,500.00	\$2,000.00	\$2,500.00
001-4100-541.49-10	<u>Other Current Charges</u>	\$1,500.00	\$1,000.00	\$1,500.00
001-4100-541.51-10	<u>Office Supplies</u>	\$1,500.00	\$1,200.00	\$1,500.00
001-4100-541.52-10	<u>Operating Supplies</u>	\$38,000.00	\$40,000.00	\$40,000.00
001-4100-541.52-15	<u>Signage Supplies</u>	\$55,000.00	\$45,000.00	\$50,000.00
001-4100-541.52-20	<u>Fuel, Oil and Lubricants</u>	\$60,000.00	\$62,000.00	\$66,000.00
001-4100-541.53-20	<u>Road Materials and Supplies</u>	\$12,500.00	\$12,500.00	\$12,500.00
001-4100-541.54-10	<u>Books, Pubs and Memberships</u>	\$150.00	\$50.00	\$150.00
001-4100-541.55-10	<u>Training and Education</u>	\$1,500.00	\$500.00	\$1,500.00
001-4100-541.56-20	<u>Licenses</u>	\$500.00	\$1,000.00	\$1,000.00
001-4100-541.56-30	<u>Permits and Registration Fees</u>	\$250.00	\$250.00	\$250.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$995,950.00</b>	<b>\$934,650.00</b>	<b>\$1,072,260.00</b>
			-6.15%	14.72%
<b>CAPITAL OUTLAY</b>				
001-4100-541.60-10	<u>Capital Outlay &lt; \$5,000</u>	\$10,000.00	\$10,000.00	\$10,000.00
001-4100-541.63-10	<u>Improvements</u>	\$21,000.00	\$0.00	\$0.00
001-4100-541.64-20	<u>Machinery and Equipment</u>	\$12,000.00	\$0.00	\$65,000.00
001-4100-541.65-85	<u>CIP - Pier Park Drive extension</u>	\$0.00	\$0.00	\$2,600,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$43,000.00</b>	<b>\$10,000.00</b>	<b>\$2,675,000.00</b>
			-76.74%	26650.00%
<b>GRANTS AND AIDS</b>				
001-4100-541.81-20	<u>Contribution to Bay County Transportation Planning Org</u>	\$35,338.00	\$35,338.00	\$35,338.00
<b>TOTAL GRANTS AND AIDS</b>		<b>\$35,338.00</b>	<b>\$35,338.00</b>	<b>\$35,338.00</b>
			0.00%	0.00%
<b>TOTAL BUDGET</b>		<b>\$1,694,572.00</b>	<b>\$1,606,426.00</b>	<b>\$4,439,452.00</b>
			-5.20%	176.36%
				161.98%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**  
**DEPARTMENT: LIBRARY**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-2015</u>
<b><u>OPERATING EXPENSES</u></b>				
001-7100-571.31-10	<u>Professional Legal</u>	\$500.00	\$500.00	\$500.00
001-7100-571.31-60	<u>Professional Other</u>	\$250.00	\$250.00	\$250.00
001-7100-571.34-10	<u>Other Contractual Services</u>	\$168,000.00	\$168,000.00	\$164,000.00
001-7100-571.41-10	<u>Communication Telephone</u>	\$700.00	\$700.00	\$700.00
001-7100-571.43-10	<u>Utilities Electric</u>	\$21,000.00	\$21,500.00	\$22,600.00
001-7100-571.45-10	<u>Insurance Liability, Property, Etc.</u>	\$1,200.00	\$1,000.00	\$1,100.00
001-7100-571.45-30	<u>Insurance Windstorm</u>	\$3,525.00	\$3,700.00	\$3,900.00
001-7100-571.46-50	<u>Repairs and Maintenance Other</u>	\$18,000.00	\$14,000.00	\$14,000.00
001-7100-571.49-10	<u>Other Current Charges</u>	\$100.00	\$100.00	\$100.00
001-7100-571.51-10	<u>Office Supplies</u>	\$300.00	\$0.00	\$100.00
001-7100-571.52-10	<u>Operating Supplies</u>	\$100.00	\$100.00	\$100.00
<b><u>TOTAL OPERATING EXPENSES</u></b>		<b>\$213,675.00</b>	<b>\$209,850.00</b>	<b>\$207,350.00</b>
			-1.79%	-1.19%
<b><u>CAPITAL OUTLAY</u></b>				
001-7100-571.60-10	<u>Capital Outlay &lt; \$5,000</u>	\$500.00	\$500.00	\$500.00
001-7100-571.65-90	<u>Construction in Progress Building</u>	\$0.00	\$0.00	\$0.00
<b><u>TOTAL CAPITAL OUTLAY</u></b>		<b>\$500.00</b>	<b>\$500.00</b>	<b>\$500.00</b>
			0.00%	0.00%
<b><u>TOTAL BUDGET</u></b>		<b>\$214,175.00</b>	<b>\$210,350.00</b>	<b>\$207,850.00</b>
			-1.79%	-1.19%
				-2.95%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**  
**DEPARTMENT : RECREATION**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-2015</u>
<b>PERSONAL SERVICES</b>				
572.12-10	<u>Salaries Regular</u>	\$696,000.00	\$700,000.00	\$750,000.00
572.13-10	<u>Salaries No Pension</u>	\$85,000.00	\$182,000.00	\$166,000.00
572.14-10	<u>Salaries Overtime</u>	\$81,000.00	\$6,000.00	\$6,200.00
572.15-10	<u>Salaries Special</u>	\$6,500.00	\$6,300.00	\$7,100.00
572.15-20	<u>Vehicle Expense</u>	\$5,400.00	\$5,400.00	\$5,400.00
572.15-30	<u>Incentive Pay</u>	\$5,800.00	\$6,800.00	\$6,800.00
572.21-10	<u>Matching FICA</u>	\$67,297.00	\$69,347.00	\$72,025.00
572.22-10	<u>Retirement</u>	\$89,017.00	\$107,988.00	\$126,164.00
572.23-10	<u>Health Insurance</u>	\$141,500.00	\$133,200.00	\$151,500.00
572.23-20	<u>Dental Insurance</u>	\$5,400.00	\$4,800.00	\$6,000.00
572.23-30	<u>Life Insurance</u>	\$1,250.00	\$1,250.00	\$1,400.00
572.25-10	<u>Unemployment Compensation</u>	\$4,000.00	\$4,000.00	\$4,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$1,188,164.00</b>	<b>\$1,227,085.00</b>	<b>\$1,302,589.00</b>
			3.28%	6.15%
<b>OPERATING EXPENSES</b>				
572.31-10	<u>Professional Legal</u>	\$15,000.00	\$10,860.00	\$15,000.00
572.31-20	<u>Professional Medical</u>	\$1,000.00	\$2,500.00	\$2,500.00
572.31-40	<u>Professional Laboratory Fees</u>	\$500.00	\$0.00	\$500.00
572.31-60	<u>Professional Other</u>	\$8,000.00	\$10,000.00	\$10,000.00
572.32-10	<u>Accounting and Auditing</u>	\$11,500.00	\$11,500.00	\$11,900.00
572.34-10	<u>Other Contractual Services Rec</u>	\$75,000.00	\$87,000.00	\$75,000.00
572.34-12	<u>Other Contractual Services Public</u>	\$0.00	\$0.00	\$30,000.00
572.34-15	<u>Contractual Svcs Pier Pk Events</u>	\$35,000.00	\$36,640.00	\$40,000.00
572.40-10	<u>Travel &amp; Per Diem</u>	\$3,500.00	\$3,500.00	\$4,000.00
572.41-10	<u>Communication Telephone</u>	\$8,000.00	\$15,000.00	\$11,000.00
572.41-20	<u>Communication Other</u>	\$28,500.00	\$36,500.00	\$35,000.00
572.41-30	<u>Communication Postage</u>	\$200.00	\$200.00	\$200.00
572.41-40	<u>Communication Freight/Express</u>	\$500.00	\$500.00	\$500.00
572.43-10	<u>Utilities Electricity</u>	\$202,000.00	\$202,000.00	\$212,000.00
572.43-20	<u>Utilities Waste Disposal</u>	\$34,700.00	\$33,000.00	\$31,000.00
572.44-10	<u>Rentals &amp; Leases</u>	\$32,500.00	\$36,000.00	\$43,200.00
572.45-10	<u>Insurance Liability, Property, Etc.</u>	\$35,000.00	\$32,000.00	\$33,500.00
572.45-30	<u>Insurance Windstorm</u>	\$23,700.00	\$30,300.00	\$29,000.00
572.46-10	<u>Repair and Maintenance/Building</u>	\$45,000.00	\$0.00	\$0.00
572.46-20	<u>Repair and Maintenance/M &amp; E</u>	\$36,000.00	\$0.00	\$0.00
572.46-50	<u>Repair and Maintenance/Other</u>	\$120,000.00	\$290,000.00	\$375,000.00
572.46-80	<u>Repair and Maintenance ABP</u>	\$10,000.00	\$31,000.00	\$20,000.00
572.47-10	<u>Printing &amp; Binding</u>	\$7,500.00	\$6,500.00	\$7,500.00
572.48-30	<u>Promotional Activities</u>	\$2,000.00	\$1,500.00	\$2,000.00
572.49-10	<u>Other Current Charges</u>	\$3,500.00	\$3,800.00	\$4,300.00
572.51-10	<u>Office Supplies</u>	\$5,500.00	\$6,700.00	\$7,000.00
572.52-10	<u>Operating Supplies</u>	\$160,000.00	\$208,000.00	\$200,000.00
572.52-20	<u>Fuel, Oil &amp; Lubricants</u>	\$25,000.00	\$23,000.00	\$25,000.00
572.52-35	<u>Chemicals</u>	\$130,000.00	\$190,000.00	\$200,000.00
572.52-36	<u>Chemicals ABP</u>	\$50,000.00	\$20,000.00	\$20,000.00
572.52-75	<u>Banners</u>	\$3,000.00	\$1,500.00	\$3,000.00
572.54-10	<u>Books, Pubs and Memberships</u>	\$2,000.00	\$1,000.00	\$2,000.00
572.55-10	<u>Training and Education</u>	\$5,000.00	\$4,000.00	\$5,500.00
572.56-20	<u>Licenses</u>	\$2,000.00	\$1,100.00	\$1,500.00
572.56-30	<u>Permits and Registration Fees</u>	\$5,000.00	\$0.00	\$4,000.00
572.58-10	<u>Grants / FRDAP / FCT / etc</u>	\$2,500.00	\$0.00	\$0.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$1,128,600.00</b>	<b>\$1,335,600.00</b>	<b>\$1,461,100.00</b>
			18.34%	9.40%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**  
**DEPARTMENT : RECREATION**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-2015</u>
<b><u>CAPITAL OUTLAY</u></b>				
572.60-10	Capital Outlay < \$ 5,000	\$55,000.00	\$75,000.00	\$55,000.00
572.63-10	Improvements	\$40,000.00	\$20,000.00	\$50,000.00
572.64-20	Machinery & Equipment	\$46,000.00	\$42,200.00	\$190,000.00
572.65-16	CIP-ABP Amphitheater	\$0.00	\$154,500.00	\$0.00
572.65-90	CIP-Greenways and Trails	\$0.00	\$0.00	\$145,000.00
<b><u>TOTAL CAPITAL OUTLAY</u></b>		<b><u>\$141,000.00</u></b>	<b><u>\$291,700.00</u></b>	<b><u>\$440,000.00</u></b>
			106.88%	50.84%
<b><u>GRANTS AND AIDS</u></b>				
572.82-10	Contribution to Boys and Girls Club	\$64,000.00	\$65,600.00	\$64,000.00
572.82-15	Contribution to Senior Center	\$40,000.00	\$41,600.00	\$40,000.00
<b><u>TOTAL GRANTS AND AIDS</u></b>		<b><u>\$104,000.00</u></b>	<b><u>\$107,200.00</u></b>	<b><u>\$104,000.00</u></b>
			3.08%	-2.99%
<b><u>TOTAL BUDGET</u></b>		<b><u>\$2,561,764.00</u></b>	<b><u>\$2,961,585.00</u></b>	<b><u>\$3,307,689.00</u></b>
			15.61%	11.69%
				29.12%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET  
FBR CRA SPECIAL REVENUE FUND INCOME AND NON-REVENUE**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-20145</u>
160-0000-331.49-10	<u>Federal Funds Arnold Road</u>	\$85,663.00	\$150,744.00	\$0.00
160-0000-338.10-00	<u>Reimbursement from CRA Trust Fund</u>	\$5,684,850.00	\$5,710,800.00	\$6,147,600.00
160-0000-344.90-40	<u>Public Parking Fees</u>	\$60,000.00	\$60,000.00	\$60,000.00
160-0000-354.10-00	<u>Code Enforcement Fines</u>	\$1,000.00	\$3,923.00	\$1,000.00
160-0000-361.10-00	<u>Interest Earnings Unrestricted</u>	\$150.00	\$53.00	\$0.00
160-0000-361.11-00	<u>Interest Earnings Restricted</u>	\$8,600.00	\$3,800.00	\$1,800.00
160-0000-363.24-10	<u>Transportation Proportionate Share Payments</u>	\$664,257.00	\$853,520.00	\$150,000.00
160-0000-369.01-00	<u>Administrative Fees</u>	\$3,200.00	\$5,000.00	\$4,000.00
160-0000-369.90-10	<u>Miscellaneous-Other</u>	\$20.00	\$20.00	\$20.00
160-0000-389.90-10	<u>Cash Carry Forward Unrestricted</u>	\$251,698.00	\$252,127.00	\$251,749.00
160-0000-389.90-70	<u>Cash Carry Forward Restricted - TIF</u>	\$7,597,284.00	\$7,752,758.00	\$7,010,314.00
160-0000-389.90-70	<u>Cash Carry Forward Restricted - Other</u>	\$7,570,711.00	\$7,637,565.00	\$8,174,329.00
<b><u>TOTAL INCOME AND NON-REVENUE</u></b>		<b><u>\$21,927,433.00</u></b>	<b><u>\$22,430,310.00</u></b>	<b><u>\$21,800,812.00</u></b>
			2.29%	-2.81%
				-0.58%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET  
FBR CRA SPECIAL REVENUE FUND**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-2015</u>
<b>PERSONAL SERVICES</b>				
.12-10	Salaries Regular	\$188,200.00	\$188,200.00	\$191,900.00
.14-10	Salaries-Overtime	\$500.00	\$500.00	\$500.00
.15-10	Salaries Special	\$1,000.00	\$1,000.00	\$1,000.00
.15-20	Vehicle Expense	\$5,400.00	\$5,400.00	\$5,400.00
.15-30	Incentive Pay	\$3,250.00	\$3,250.00	\$3,250.00
.21-10	Matching FICA	\$15,173.00	\$15,173.00	\$15,457.00
.22-00	Retirement	\$25,199.00	\$33,496.00	\$34,138.00
.23-10	Health Insurance	\$16,900.00	\$16,900.00	\$17,200.00
.23-20	Dental Insurance	\$660.00	\$660.00	\$675.00
.23-30	Life Insurance	\$160.00	\$160.00	\$175.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$256,442.00</b>	<b>\$264,739.00</b>	<b>\$269,695.00</b>
				1.87%
<b>OPERATING EXPENSES</b>				
.31-10	Professional Legal	\$85,000.00	\$140,000.00	\$140,000.00
.31-20	Professional Medical	\$500.00	\$500.00	\$500.00
.31-30	Professional Engineering & Architect	\$10,000.00	\$10,000.00	\$10,000.00
.31-60	Professional Other	\$14,000.00	\$16,000.00	\$16,000.00
.32-10	Accounting and Auditing	\$11,500.00	\$11,500.00	\$12,000.00
.34-10	Contractual Services	\$311,800.00	\$252,800.00	\$308,800.00
.40-10	Travel and Per Diem	\$4,500.00	\$4,500.00	\$4,500.00
.41-10	Communication Telephone	\$4,800.00	\$3,800.00	\$3,800.00
.41-20	Communication Other	\$3,000.00	\$3,000.00	\$1,900.00
.41-30	Communication Postage	\$100.00	\$100.00	\$100.00
.41-40	Communication Freight and Ex	\$300.00	\$300.00	\$300.00
.43-10	Utilities Electricity	\$8,400.00	\$8,400.00	\$8,500.00
.43-20	Utilities Waste Disposal	\$2,000.00	\$2,000.00	\$2,000.00
.44-10	Rentals and Leases	\$3,500.00	\$3,500.00	\$3,500.00
.45-10	Insurance Liability, Property, Etc.	\$3,150.00	\$3,850.00	\$3,950.00
.45-30	Insurance Windstorm	\$280.00	\$280.00	\$300.00
.46-10	Repairs and Mte Building	\$1,800.00	\$2,500.00	\$2,000.00
.46-20	Repairs and Mte Mach and Eq	\$4,500.00	\$6,000.00	\$6,000.00
.46-50	Repairs and Mte Other	\$147,000.00	\$147,000.00	\$177,000.00
.47-10	Printing and Binding	\$1,000.00	\$1,000.00	\$1,000.00
.49-10	Other Current Charges	\$3,000.00	\$3,000.00	\$3,000.00
.51-10	Office Supplies	\$4,500.00	\$3,500.00	\$1,500.00
.52-10	Operating Supplies	\$9,000.00	\$5,000.00	\$6,500.00
.52-20	Fuel, Oil and Lubricants	\$4,250.00	\$4,250.00	\$4,250.00
.54-10	Books, Pubs and Memberships	\$3,300.00	\$2,800.00	\$3,300.00
.55-10	Training and Education	\$3,500.00	\$3,500.00	\$3,500.00
.56-20	Licenses	\$150.00	\$150.00	\$150.00
.56-30	Permits & Registration Fees	\$200.00	\$200.00	\$200.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$645,030.00</b>	<b>\$639,430.00</b>	<b>\$724,550.00</b>
				13.31%
<b>CAPITAL OUTLAY</b>				
.60-00	Capital Outlay < \$5,000	\$7,000.00	\$9,000.00	\$7,000.00
.61-10	Land	\$3,000,000.00	\$1,000,000.00	\$1,100,000.00
.63-00	Improvements	\$60,000.00	\$85,905.00	\$125,000.00
.64-20	Machinery & Equipment	\$0.00	\$0.00	\$0.00
.65-69	Arnold Road	\$400,000.00	\$500,000.00	\$0.00
.65-75	South Thomas Drive	\$0.00	\$1,300.00	\$0.00
.65-78	Powell Adams Road	\$325,000.00	\$313,400.00	\$313,400.00
.65-82	Front Beach Road Segment II	\$400,000.00	\$400,000.00	\$3,750,000.00
.65-90	Other	\$200,000.00	\$20,000.00	\$235,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$4,392,000.00</b>	<b>\$2,329,605.00</b>	<b>\$5,530,400.00</b>
				137.40%
<b>DEBT SERVICE</b>				
.71-70	Principal / 2006 Bonds	\$1,605,000.00	\$1,605,000.00	\$1,670,000.00
.72-70	Interest / 2006 Bonds	\$2,155,144.00	\$2,155,144.00	\$2,085,550.00
.73-70	Other Debt Service Costs	\$0.00	\$0.00	\$0.00
<b>TOTAL DEPT SERVICE</b>		<b>\$3,760,144.00</b>	<b>\$3,760,144.00</b>	<b>\$3,755,550.00</b>
			0.00%	-0.12%
<b>TOTAL BUDGET</b>		<b>\$9,053,616.00</b>	<b>\$6,993,918.00</b>	<b>\$10,280,195.00</b>
			-22.75%	46.99%
				13.55%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET  
DEPARTMENT : COMMUNITY REDEVELOPMENT**

ORIGINAL 2013-2014		2400	5901			TOTAL
		CODE ENFORCEMENT	HWYS AND STS			
<b>PERSONAL SERVICES</b>						
12-10	Salaries Regular	\$46,500.00	\$141,700.00	\$0.00	\$0.00	\$188,200.00
14-10	Salaries Overtime	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
15-10	Salaries Special	\$500.00	\$500.00	\$0.00	\$0.00	\$1,000.00
15-20	Vehicle Expense	\$0.00	\$5,400.00	\$0.00	\$0.00	\$5,400.00
15-30	Incentive Pay	\$3,250.00	\$0.00	\$0.00	\$0.00	\$3,250.00
21-10	Matching FICA	\$3,882.00	\$11,291.00	\$0.00	\$0.00	\$15,173.00
22-10	Retirement	\$6,628.00	\$18,571.00	\$0.00	\$0.00	\$25,199.00
23-10	Health Insurance	\$6,800.00	\$10,100.00	\$0.00	\$0.00	\$16,900.00
23-20	Dental Insurance	\$260.00	\$400.00	\$0.00	\$0.00	\$660.00
23-30	Life Insurance	\$60.00	\$100.00	\$0.00	\$0.00	\$160.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$68,380.00</b>	<b>\$188,062.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$256,442.00</b>
<b>OPERATING EXPENSES</b>						
31-10	Professional Legal	\$35,000.00	\$50,000.00	\$0.00	\$0.00	\$85,000.00
31-20	Professional Medical	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
31-30	Professional Engineering & Arch	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00
31-60	Professional Other	\$1,000.00	\$13,000.00	\$0.00	\$0.00	\$14,000.00
32-10	Accounting and Auditing	\$1,380.00	\$10,120.00	\$0.00	\$0.00	\$11,500.00
34-10	Contractual Services	\$300,300.00	\$11,500.00	\$0.00	\$0.00	\$311,800.00
40-10	Travel & Per Diem	\$1,500.00	\$3,000.00	\$0.00	\$0.00	\$4,500.00
41-10	Communication Telephone	\$1,300.00	\$3,500.00	\$0.00	\$0.00	\$4,800.00
41-20	Communication Other	\$400.00	\$2,600.00	\$0.00	\$0.00	\$3,000.00
41-30	Communication Postage	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00
41-40	Communication Freight / Express	\$200.00	\$100.00	\$0.00	\$0.00	\$300.00
43-10	Utilities Electricity	\$0.00	\$8,400.00	\$0.00	\$0.00	\$8,400.00
43-20	Utilities Waste Disposal	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00
44-10	Rentals and Leases	\$500.00	\$3,000.00	\$0.00	\$0.00	\$3,500.00
45-10	Insurance Liability, Property, Etc.	\$2,300.00	\$850.00	\$0.00	\$0.00	\$3,150.00
45-30	Insurance Windstorm	\$0.00	\$280.00	\$0.00	\$0.00	\$280.00
46-10	Repair and Maintenance/Other	\$0.00	\$1,800.00	\$0.00	\$0.00	\$1,800.00
46-20	Repair and Maintenance/M & E	\$3,000.00	\$1,500.00	\$0.00	\$0.00	\$4,500.00
46-50	Repair and Maintenance/Other	\$7,000.00	\$140,000.00	\$0.00	\$0.00	\$147,000.00
47-10	Printing & Binding	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00
49-10	Other Current Charges	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$3,000.00
51-10	Office Supplies	\$2,000.00	\$2,500.00	\$0.00	\$0.00	\$4,500.00
52-10	Operating Supplies	\$1,500.00	\$7,500.00	\$0.00	\$0.00	\$9,000.00
52-20	Fuel, Oil & Lubricants	\$4,000.00	\$250.00	\$0.00	\$0.00	\$4,250.00
54-10	Books, Pubs and Memberships	\$300.00	\$3,000.00	\$0.00	\$0.00	\$3,300.00
55-10	Training and Education	\$1,000.00	\$2,500.00	\$0.00	\$0.00	\$3,500.00
56-20	Licenses	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00
56-30	Permits and Registration Fees	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$364,680.00</b>	<b>\$280,350.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$645,030.00</b>
<b>CAPITAL OUTLAY</b>						
60-10	Capital Outlay < \$5,000	\$4,500.00	\$2,500.00	\$0.00	\$0.00	\$7,000.00
61-10	Land	\$0.00	\$3,000,000.00	\$0.00	\$0.00	\$3,000,000.00
63-10	Improvements	\$0.00	\$60,000.00	\$0.00	\$0.00	\$60,000.00
64-20	Machinery & Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65-69	Arnold Road	\$0.00	\$400,000.00	\$0.00	\$0.00	\$400,000.00
65-75	South Thomas Drive	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65-78	Powell Adams Road	\$0.00	\$325,000.00	\$0.00	\$0.00	\$325,000.00
65-82	Front Beach Road Segment II	\$0.00	\$400,000.00	\$0.00	\$0.00	\$400,000.00
65-90	Other	\$0.00	\$200,000.00	\$0.00	\$0.00	\$200,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$4,500.00</b>	<b>\$4,387,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,392,000.00</b>
<b>DEBT SERVICE</b>						
71-70	Principal / 2006 Bonds	\$0.00	\$1,605,000.00	\$0.00	\$0.00	\$1,605,000.00
72-70	Interest / 2006 Bonds	\$0.00	\$2,155,144.00	\$0.00	\$0.00	\$2,155,144.00
73-70	Other Debt Service Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL DEBT SERVICE</b>		<b>\$0.00</b>	<b>\$3,760,144.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,760,144.00</b>
<b>TOTAL BUDGET</b>		<b>\$437,560.00</b>	<b>\$8,616,056.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,053,616.00</b>

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET  
DEPARTMENT : COMMUNITY REDEVELOPMENT**

AMENDED 2013-2014		2400	5901			TOTAL
		CODE ENFORCMENT	HWYS AND STS			
<b>PERSONAL SERVICES</b>						
12-10	Salaries Regular	\$46,500.00	\$141,700.00	\$0.00	\$0.00	\$188,200.00
14-10	Salaries Overtime	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
15-10	Salaries Special	\$500.00	\$500.00	\$0.00	\$0.00	\$1,000.00
15-20	Vehicle Expense	\$0.00	\$5,400.00	\$0.00	\$0.00	\$5,400.00
15-30	Incentive Pay	\$3,250.00	\$0.00	\$0.00	\$0.00	\$3,250.00
21-10	Matching FICA	\$3,882.00	\$11,291.00	\$0.00	\$0.00	\$15,173.00
22-10	Retirement	\$8,810.00	\$24,686.00	\$0.00	\$0.00	\$33,496.00
23-10	Health Insurance	\$6,800.00	\$10,100.00	\$0.00	\$0.00	\$16,900.00
23-20	Dental Insurance	\$260.00	\$400.00	\$0.00	\$0.00	\$660.00
23-30	Life Insurance	\$60.00	\$100.00	\$0.00	\$0.00	\$160.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$70,562.00</b>	<b>\$194,177.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$264,739.00</b>
<b>OPERATING EXPENSES</b>						
31-10	Professional Legal	\$90,000.00	\$50,000.00	\$0.00	\$0.00	\$140,000.00
31-20	Professional Medical	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
31-30	Professional Engineering & Arch	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00
31-60	Professional Other	\$3,000.00	\$13,000.00	\$0.00	\$0.00	\$16,000.00
32-10	Accounting and Auditing	\$1,380.00	\$10,120.00	\$0.00	\$0.00	\$11,500.00
34-10	Contractual Services	\$243,300.00	\$9,500.00	\$0.00	\$0.00	\$252,800.00
40-10	Travel & Per Diem	\$1,500.00	\$3,000.00	\$0.00	\$0.00	\$4,500.00
41-10	Communication Telephone	\$1,300.00	\$2,500.00	\$0.00	\$0.00	\$3,800.00
41-20	Communication Other	\$400.00	\$2,600.00	\$0.00	\$0.00	\$3,000.00
41-30	Communication Postage	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00
41-40	Communication Freight / Express	\$200.00	\$100.00	\$0.00	\$0.00	\$300.00
43-10	Utilities Electricity	\$0.00	\$8,400.00	\$0.00	\$0.00	\$8,400.00
43-20	Utilities Waste Disposal	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00
44-10	Rentals and Leases	\$500.00	\$3,000.00	\$0.00	\$0.00	\$3,500.00
45-10	Insurance Liability, Property, Etc.	\$2,300.00	\$1,550.00	\$0.00	\$0.00	\$3,850.00
45-30	Insurance Windstorm	\$0.00	\$280.00	\$0.00	\$0.00	\$280.00
46-10	Repair and Maintenance/Building	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00
46-20	Repair and Maintenance/M & E	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$6,000.00
46-50	Repair and Maintenance/Other	\$7,000.00	\$140,000.00	\$0.00	\$0.00	\$147,000.00
47-10	Printing & Binding	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00
49-10	Other Current Charges	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$3,000.00
51-10	Office Supplies	\$2,000.00	\$1,500.00	\$0.00	\$0.00	\$3,500.00
52-10	Operating Supplies	\$1,500.00	\$3,500.00	\$0.00	\$0.00	\$5,000.00
52-20	Fuel, Oil & Lubricants	\$4,000.00	\$250.00	\$0.00	\$0.00	\$4,250.00
54-10	Books, Pubs and Memberships	\$300.00	\$2,500.00	\$0.00	\$0.00	\$2,800.00
55-10	Training and Education	\$1,000.00	\$2,500.00	\$0.00	\$0.00	\$3,500.00
56-20	Licenses	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00
56-30	Permits and Registration Fees	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$364,680.00</b>	<b>\$274,750.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$639,430.00</b>
<b>CAPITAL OUTLAY</b>						
60-10	Capital Outlay < \$5,000	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$9,000.00
61-10	Land	\$0.00	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00
63-10	Improvements	\$0.00	\$85,905.00	\$0.00	\$0.00	\$85,905.00
64-20	Machinery & Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65-69	Arnold Road	\$0.00	\$500,000.00	\$0.00	\$0.00	\$500,000.00
65-75	South Thomas Drive	\$0.00	\$1,300.00	\$0.00	\$0.00	\$1,300.00
65-78	Powell Adams Road	\$0.00	\$313,400.00	\$0.00	\$0.00	\$313,400.00
65-82	Front Beach Road Segment II	\$0.00	\$400,000.00	\$0.00	\$0.00	\$400,000.00
65-90	Other	\$0.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$4,500.00</b>	<b>\$2,325,105.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,329,605.00</b>
<b>DEBT SERVICE</b>						
71-70	Principal / 2006 Bonds	\$0.00	\$1,605,000.00	\$0.00	\$0.00	\$1,605,000.00
72-70	Interest / 2006 Bonds	\$0.00	\$2,155,144.00	\$0.00	\$0.00	\$2,155,144.00
73-70	Other Debt Service Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL DEBT SERVICE</b>		<b>\$0.00</b>	<b>\$3,760,144.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,760,144.00</b>
<b>TOTAL BUDGET</b>		<b>\$439,742.00</b>	<b>\$6,554,176.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,993,918.00</b>

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET  
DEPARTMENT : COMMUNITY REDEVELOPMENT**

PROPOSED 2014-2015		2400	5901			TOTAL
		CODE ENFORCEMENT	HWYS AND STS			
<b>PERSONAL SERVICES</b>						
12-10	Salaries Regular	\$47,300.00	\$144,600.00	\$0.00	\$0.00	\$191,900.00
14-10	Salaries Overtime	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
15-10	Salaries Special	\$500.00	\$500.00	\$0.00	\$0.00	\$1,000.00
15-20	Vehicle Expense	\$0.00	\$5,400.00	\$0.00	\$0.00	\$5,400.00
15-30	Incentive Pay	\$3,250.00	\$0.00	\$0.00	\$0.00	\$3,250.00
21-10	Matching FICA	\$3,944.00	\$11,513.00	\$0.00	\$0.00	\$15,457.00
22-10	Retirement	\$8,949.00	\$25,189.00	\$0.00	\$0.00	\$34,138.00
23-10	Health Insurance	\$6,900.00	\$10,300.00	\$0.00	\$0.00	\$17,200.00
23-20	Dental Insurance	\$275.00	\$400.00	\$0.00	\$0.00	\$675.00
23-30	Life Insurance	\$75.00	\$100.00	\$0.00	\$0.00	\$175.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$71,693.00</b>	<b>\$198,002.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$269,695.00</b>
<b>OPERATING EXPENSES</b>						
31-10	Professional Legal	\$90,000.00	\$50,000.00	\$0.00	\$0.00	\$140,000.00
31-20	Professional Medical	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
31-30	Professional Engineering & Arch	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00
31-60	Professional Other	\$3,000.00	\$13,000.00	\$0.00	\$0.00	\$16,000.00
32-10	Accounting and Auditing	\$1,440.00	\$10,560.00	\$0.00	\$0.00	\$12,000.00
34-10	Contractual Services	\$300,300.00	\$8,500.00	\$0.00	\$0.00	\$308,800.00
40-10	Travel & Per Diem	\$1,500.00	\$3,000.00	\$0.00	\$0.00	\$4,500.00
41-10	Communication Telephone	\$1,300.00	\$2,500.00	\$0.00	\$0.00	\$3,800.00
41-20	Communication Other	\$400.00	\$1,500.00	\$0.00	\$0.00	\$1,900.00
41-30	Communication Postage	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00
41-40	Communication Freight / Express	\$200.00	\$100.00	\$0.00	\$0.00	\$300.00
43-10	Utilities Electricity	\$0.00	\$8,500.00	\$0.00	\$0.00	\$8,500.00
43-20	Utilities Waste Disposal	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00
44-10	Rentals and Leases	\$500.00	\$3,000.00	\$0.00	\$0.00	\$3,500.00
45-10	Insurance Liability, Property, Etc.	\$2,300.00	\$1,650.00	\$0.00	\$0.00	\$3,950.00
45-30	Insurance Windstorm	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00
46-10	Repair and Maintenance/Building	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00
46-20	Repair and Maintenance/M & E	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$6,000.00
46-50	Repair and Maintenance/Other	\$7,000.00	\$170,000.00	\$0.00	\$0.00	\$177,000.00
47-10	Printing & Binding	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00
49-10	Other Current Charges	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$3,000.00
51-10	Office Supplies	\$500.00	\$1,000.00	\$0.00	\$0.00	\$1,500.00
52-10	Operating Supplies	\$1,500.00	\$5,000.00	\$0.00	\$0.00	\$6,500.00
52-20	Fuel, Oil & Lubricants	\$4,000.00	\$250.00	\$0.00	\$0.00	\$4,250.00
54-10	Books, Pubs and Memberships	\$300.00	\$3,000.00	\$0.00	\$0.00	\$3,300.00
55-10	Training and Education	\$1,000.00	\$2,500.00	\$0.00	\$0.00	\$3,500.00
56-20	Licenses	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00
56-30	Permits and Registration Fees	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$420,240.00</b>	<b>\$304,310.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$724,550.00</b>
<b>CAPITAL OUTLAY</b>						
60-10	Capital Outlay < \$5,000	\$4,500.00	\$2,500.00	\$0.00	\$0.00	\$7,000.00
61-10	Land	\$0.00	\$1,100,000.00	\$0.00	\$0.00	\$1,100,000.00
63-10	Improvements	\$0.00	\$125,000.00	\$0.00	\$0.00	\$125,000.00
64-20	Machinery & Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65-69	Arnold Road	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65-75	South Thomas Drive	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65-78	Powell Adams Road	\$0.00	\$313,400.00	\$0.00	\$0.00	\$313,400.00
65-82	Front Beach Road Segment II	\$0.00	\$3,750,000.00	\$0.00	\$0.00	\$3,750,000.00
65-90	Other	\$0.00	\$235,000.00	\$0.00	\$0.00	\$235,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$4,500.00</b>	<b>\$5,525,900.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,530,400.00</b>
<b>DEBT SERVICE</b>						
71-70	Principal / 2006 Bonds	\$0.00	\$1,670,000.00	\$0.00	\$0.00	\$1,670,000.00
72-70	Interest / 2006 Bonds	\$0.00	\$2,085,550.00	\$0.00	\$0.00	\$2,085,550.00
73-70	Other Debt Service Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL DEBT SERVICE</b>		<b>\$0.00</b>	<b>\$3,755,550.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,755,550.00</b>
<b>TOTAL BUDGET</b>		<b>\$496,433.00</b>	<b>\$9,783,762.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,280,195.00</b>

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET  
UTILITY FUND INCOME AND NON-REVENUE**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-2015</u>
401-0000-329.60-00	<u>Driveway Connections</u>	\$4,000.00	\$3,200.00	\$3,200.00
401-0000-342.40-00	<u>Fire Protection</u>	\$7,700.00	\$0.00	\$0.00
401-0000-343.30-00	<u>Water Tap On Fee</u>	\$105,000.00	\$130,000.00	\$110,000.00
401-0000-343.31-00	<u>Water Sales</u>	\$14,574,300.00	\$14,380,000.00	\$14,621,900.00
401-0000-343.32-00	<u>Water Sales / Sprinklers</u>	\$2,035,200.00	\$1,713,000.00	\$1,892,800.00
401-0000-343.50-00	<u>Sewer Tap On Fee</u>	\$24,000.00	\$50,000.00	\$42,000.00
401-0000-343.51-00	<u>Sewer Sales</u>	\$10,631,000.00	\$10,615,000.00	\$10,835,500.00
401-0000-343.55-00	<u>Sewer System Supplies</u>	\$166.00	\$100.00	\$100.00
401-0000-343.58-00	<u>Reuse Water Sales</u>	\$350,400.00	\$343,000.00	\$353,600.00
401-0000-343.69-00	<u>Reactivation / Reset Fee</u>	\$95,000.00	\$87,500.00	\$90,000.00
401-0000-343.90-00	<u>Stormwater Fees</u>	\$943,000.00	\$962,395.00	\$992,500.00
401-0000-343.91-00	<u>Leachate</u>	\$30,000.00	\$315,000.00	\$30,000.00
401-0000-344.90-70	<u>Charges for Printed Materials</u>	\$100.00	\$25.00	\$100.00
401-0000-359.70-00	<u>Penalties / Late Payments</u>	\$400,000.00	\$361,400.00	\$365,000.00
401-0000-361.10-00	<u>Interest Earnings Unrestricted</u>	\$76,000.00	\$74,000.00	\$75,500.00
401-0000-361.11-00	<u>Interest Earnings Restricted</u>	\$24,800.00	\$38,000.00	\$28,500.00
401-0000-362.20-00	<u>Tag Office Rental</u>	\$36,000.00	\$36,000.00	\$36,000.00
401-0000-363.23-10	<u>Water Impact Fees</u>	\$175,000.00	\$222,000.00	\$200,000.00
401-0000-363.23-20	<u>Sewer Impact Fees</u>	\$970,000.00	\$835,000.00	\$750,000.00
401-0000-364.20-00	<u>Proceeds from Asset Dispositions</u>	\$4,000.00	\$317,850.00	\$4,000.00
401-0000-365.10-00	<u>Surplus Mat'ls and Scrap</u>	\$12,500.00	\$6,950.00	\$7,000.00
401-0000-369.01-00	<u>Administrative Fees</u>	\$7,200.00	\$10,000.00	\$10,000.00
401-0000-369.03-00	<u>Engineering Review Fees</u>	\$14,000.00	\$35,000.00	\$15,000.00
401-0000-369.05-00	<u>Stormwater Mitigation App Fees</u>	\$0.00	\$0.00	\$0.00
401-0000-369.90-10	<u>Miscellaneous</u>	\$130,000.00	\$22,000.00	\$20,000.00
401-0000-381.00-00	<u>Interfund Transfers</u>	\$125,000.00	\$123,591.00	\$145,000.00
401-0000-389.70-00	<u>Capital Contributions Public (Local)</u>	\$0.00	\$0.00	\$500,000.00
401-0000-389.80-00	<u>Capital Contributions Private</u>	\$347,500.00	\$0.00	\$350,500.00
401-0000-389.41-00	<u>Grants and Donations FMIT</u>	\$2,500.00	\$0.00	\$2,500.00
401-0000-389.90-10	<u>Cash Carry Forward Unrestricted</u>	\$37,675,773.00	\$40,194,287.00	\$39,046,034.00
401-0000-389.90-70	<u>Cash Carry Forward Restricted</u>	\$27,377,168.00	\$27,123,069.00	\$28,074,784.00
	<u>Loan Repayments from Aquatic Ctr</u>	\$35,000.00	\$35,000.00	\$36,000.00
<b><u>TOTAL INCOME AND NON-REVENUE</u></b>		<b><u>\$96,212,307.00</u></b>	<b><u>\$98,033,367.00</u></b>	<b><u>\$98,637,518.00</u></b>
			1.89%	0.62%
				2.52%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**DEPARTMENT : WATER**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-2015</u>
<b>PERSONNEL SERVICES</b>				
401-3300-533.12-10	Salaries Regular	\$1,825,000.00	\$1,800,000.00	\$1,850,000.00
401-3300-533.14-10	Salaries Overtime	\$75,000.00	\$75,000.00	\$80,000.00
401-3300-533.15-10	Salaries Special	\$16,305.00	\$16,225.00	\$16,335.00
401-3300-533.15-20	Vehicle Expense	\$8,640.00	\$8,640.00	\$10,000.00
401-3300-533.15-30	Incentive Pay	\$7,000.00	\$6,500.00	\$6,500.00
401-3300-533.21-10	Matching FICA	\$147,794.00	\$145,837.00	\$150,157.00
401-3300-533.22-10	Retirement	\$220,901.00	\$290,251.00	\$295,755.00
401-3300-533.23-10	Health Insurance	\$280,000.00	\$267,000.00	\$275,000.00
401-3300-533.23-20	Dental Insurance	\$10,600.00	\$11,000.00	\$12,000.00
401-3300-533.23-30	Life Insurance	\$2,500.00	\$2,600.00	\$2,500.00
401-3300-533.25-10	Unemployment Compensation	\$5,000.00	\$5,000.00	\$5,000.00
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$2,598,740.00</b>	<b>\$2,628,053.00</b>	<b>\$2,703,247.00</b>
			1.13%	2.86%
<b>OPERATING EXPENSES</b>				
401-3300-533.31-10	Professional Legal	\$25,000.00	\$25,000.00	\$25,000.00
401-3300-533.31-20	Professional Medical	\$3,000.00	\$3,000.00	\$3,000.00
401-3300-533.31-30	Professional Engineering/Architect	\$45,000.00	\$15,000.00	\$45,000.00
401-3300-533.31-40	Professional Laboratory Fees	\$42,000.00	\$42,000.00	\$44,000.00
401-3300-533.31-50	Professional Surveying/Plat Review	\$2,000.00	\$2,000.00	\$2,000.00
401-3300-533.31-60	Professional Other	\$41,500.00	\$41,500.00	\$35,000.00
401-3300-533.32-10	Accounting and Auditing	\$23,000.00	\$23,000.00	\$23,800.00
401-3300-533.34-10	Other Contractual Services	\$105,000.00	\$110,000.00	\$110,000.00
401-3300-533.40-10	Travel and Per Diem	\$10,000.00	\$10,000.00	\$10,000.00
401-3300-533.41-10	Communication Telephone	\$19,500.00	\$19,500.00	\$19,000.00
401-3300-533.41-20	Communication Other	\$32,000.00	\$36,000.00	\$38,000.00
401-3300-533.41-30	Communication Postage	\$67,000.00	\$67,000.00	\$67,000.00
401-3300-533.41-40	Communication Freight/Express Chg	\$1,000.00	\$1,000.00	\$1,000.00
401-3300-533.43-10	Utilities Electric	\$367,000.00	\$345,000.00	\$362,000.00
401-3300-533.43-20	Utilities Waste Disposal	\$8,000.00	\$8,000.00	\$8,000.00
401-3300-533.43-40	Utilities Water Purchased fr Bay Cty	\$8,150,000.00	\$7,900,000.00	\$8,330,000.00
401-3300-533.44-10	Rentals and Leases	\$30,000.00	\$25,000.00	\$25,000.00
401-3300-533.45-10	Insurance Liability, Property, Etc	\$91,500.00	\$93,500.00	\$98,000.00
401-3300-533.45-30	Insurance Windstorm	\$4,200.00	\$5,200.00	\$5,500.00
401-3300-533.46-10	Repairs and Mte Buildings	\$30,000.00	\$30,000.00	\$30,000.00
401-3300-533.46-20	Repairs and Mte Mach and Equipmt	\$60,000.00	\$65,000.00	\$65,000.00
401-3300-533.46-30	Repairs and Mte Meters	\$55,000.00	\$55,000.00	\$55,000.00
401-3300-533.46-40	Repairs and Mte Fleet	\$26,000.00	\$31,000.00	\$26,000.00
401-3300-533.46-50	Repairs and Mte Other	\$365,000.00	\$190,000.00	\$315,000.00
401-3300-533.47-10	Printing and Binding	\$12,000.00	\$15,000.00	\$12,000.00
401-3300-533.49-10	Other Current Charges	\$6,000.00	\$4,000.00	\$4,000.00
401-3300-533.51-10	Office Supplies	\$25,000.00	\$25,000.00	\$25,000.00
401-3300-533.52-10	Operating Supplies	\$112,000.00	\$115,000.00	\$115,000.00
401-3300-533.52-20	Fuel, Oil and Lubricants	\$174,000.00	\$150,000.00	\$165,000.00
401-3300-533.52-30	Water System Supplies	\$375,000.00	\$330,000.00	\$340,000.00
401-3300-533.52-35	Chemicals	\$35,000.00	\$30,000.00	\$33,000.00
401-3300-533.52-40	Meters	\$194,000.00	\$160,000.00	\$160,000.00
401-3300-533.54-10	Books, Pubs and Memberships	\$6,500.00	\$5,000.00	\$5,200.00
401-3300-533.55-10	Training and Education	\$7,000.00	\$7,000.00	\$7,000.00
401-3300-533.56-20	Licenses	\$3,000.00	\$3,000.00	\$3,000.00
401-3300-533.56-30	Permits and Fees	\$4,500.00	\$4,500.00	\$4,500.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$10,556,700.00</b>	<b>\$9,991,200.00</b>	<b>\$10,616,000.00</b>
			-5.36%	6.25%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**DEPARTMENT : WATER**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-2015</u>
<b><u>CAPITAL OUTLAY</u></b>				
401-3300-533.60-10	<u>Capital Outlay &lt; \$5,000</u>	\$60,000.00	\$50,000.00	\$50,000.00
401-3300-533.61-10	<u>Land</u>	\$25,000.00	\$25,000.00	\$0.00
401-3300-533.62-10	<u>Buildings</u>	\$1,650,000.00	\$140,000.00	\$1,925,000.00
401-3300-533.63-10	<u>Improvements</u>	\$0.00	\$0.00	\$0.00
401-3300-533.64-20	<u>Machinery and Equipment</u>	\$197,000.00	\$127,000.00	\$305,000.00
401-3300-533.65-29	<u>Water Service Replacements Phase</u>	\$100,000.00	\$0.00	\$100,000.00
401-3300-533.65-31	<u>North Pier Park Drive Water Main</u>	\$140,000.00	\$0.00	\$240,000.00
401-3300-533.65-33	<u>Bid A Wee Water System Imps</u>	\$650,000.00	\$20,000.00	\$650,000.00
401-3300-533.65-35	<u>Automated Water Meter Reading</u>	\$250,000.00	\$0.00	\$100,000.00
401-3300-533.65-36	<u>Point Royale Water System Imps</u>	\$325,000.00	\$310,000.00	\$0.00
401-3300-533.65-37	<u>North Gulf Blvd Water Main Replace</u>	\$0.00	\$70,000.00	\$0.00
401-3300-533.65-38	<u>North Lagoon Water Main Upgrade</u>	\$150,000.00	\$0.00	\$150,000.00
401-3300-533.65-43	<u>PCB Parkway/Allison Relocation</u>	\$0.00	\$27,000.00	\$0.00
401-3300-533.65-56	<u>Bayside Utilities</u>	\$500,000.00	\$75,000.00	\$1,000,000.00
401-3300-533.65-90	<u>Laguna Beach Water System Imps</u>	\$350,000.00	\$0.00	\$425,000.00
<b><u>TOTAL CAPITAL OUTLAY</u></b>		<b><u>\$4,397,000.00</u></b>	<b><u>\$844,000.00</u></b>	<b><u>\$4,945,000.00</u></b>
			-80.81%	485.90%
<b><u>TOTAL BUDGET</u></b>		<b><u>\$17,552,440.00</u></b>	<b><u>\$13,463,253.00</u></b>	<b><u>\$18,264,247.00</u></b>
			-23.30%	35.66%
				4.06%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**DEPARTMENT : WASTEWATER**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-2015</u>
<b><u>PERSONNEL SERVICES</u></b>				
401-3500-535.12-10	<u>Salaries Regular</u>	\$1,735,000.00	\$1,735,000.00	\$1,740,000.00
401-3500-535.13-10	<u>Salaries No Pension</u>	\$7,000.00	\$7,000.00	\$7,000.00
401-3500-535.14-10	<u>Salaries Overtime</u>	\$150,000.00	\$150,000.00	\$155,000.00
401-3500-535.15-10	<u>Salaries Special</u>	\$15,895.00	\$15,625.00	\$16,565.00
401-3500-535.15-20	<u>Vehicle Expense</u>	\$2,160.00	\$2,160.00	\$3,600.00
401-3500-535.15-30	<u>Incentive Pay</u>	\$4,500.00	\$3,120.00	\$3,500.00
401-3500-535.21-10	<u>Matching FICA</u>	\$146,463.00	\$146,337.00	\$147,313.00
401-3500-535.22-10	<u>Retirement</u>	\$241,807.00	\$314,129.00	\$308,079.00
401-3500-535.23-10	<u>Health Insurance</u>	\$290,000.00	\$285,000.00	\$295,000.00
401-3500-535.23-20	<u>Dental Insurance</u>	\$11,000.00	\$10,000.00	\$13,000.00
401-3500-535.23-30	<u>Life Insurance</u>	\$2,600.00	\$2,500.00	\$2,600.00
401-3500-535.25-10	<u>Unemployment Compensation</u>	\$5,000.00	\$5,000.00	\$5,000.00
<b><u>TOTAL PERSONNEL SERVICES</u></b>		<b>\$2,611,425.00</b>	<b>\$2,675,871.00</b>	<b>\$2,696,657.00</b>
				0.78%
<b><u>OPERATING EXPENSES</u></b>				
401-3500-535.31-10	<u>Professional Legal</u>	\$40,000.00	\$35,000.00	\$35,000.00
401-3500-535.31-20	<u>Professional Medical</u>	\$3,500.00	\$2,500.00	\$2,500.00
401-3500-535.31-30	<u>Professional Engineering/Architect</u>	\$90,000.00	\$20,000.00	\$60,000.00
401-3500-535.31-40	<u>Professional Laboratory Fees</u>	\$95,000.00	\$95,000.00	\$10,000.00
401-3500-535.31-50	<u>Professional Surveying/Plat Review</u>	\$9,000.00	\$9,000.00	\$9,000.00
401-3500-535.31-60	<u>Professional Other</u>	\$151,500.00	\$151,500.00	\$145,000.00
401-3500-535.32-10	<u>Accounting and Auditing</u>	\$23,000.00	\$23,000.00	\$23,800.00
401-3500-535.34-10	<u>Other Contractual Services</u>	\$36,000.00	\$50,000.00	\$50,000.00
401-3500-535.40-10	<u>Travel and Per Diem</u>	\$6,000.00	\$6,000.00	\$6,000.00
401-3500-535.41-10	<u>Communication Telephone</u>	\$14,000.00	\$14,000.00	\$14,000.00
401-3500-535.41-20	<u>Communication Other</u>	\$12,000.00	\$14,000.00	\$14,000.00
401-3500-535.41-30	<u>Communication Postage</u>	\$24,000.00	\$24,000.00	\$24,000.00
401-3500-535.41-40	<u>Communication Freight/Express Chg</u>	\$2,000.00	\$3,500.00	\$2,000.00
401-3500-535.43-10	<u>Utilities Electric</u>	\$1,025,000.00	\$975,000.00	\$1,045,000.00
401-3500-535.43-20	<u>Utilities Waste Disposal</u>	\$375,000.00	\$375,000.00	\$375,000.00
401-3500-535.44-10	<u>Rentals and Leases</u>	\$22,000.00	\$24,000.00	\$26,000.00
401-3500-535.45-10	<u>Insurance Liability, Property, Etc.</u>	\$89,500.00	\$89,500.00	\$89,500.00
401-3500-535.45-30	<u>Insurance Windstorm</u>	\$1,100.00	\$1,100.00	\$1,100.00
401-3500-535.46-10	<u>Repairs and Mte Buildings</u>	\$30,000.00	\$30,000.00	\$30,000.00
401-3500-535.46-20	<u>Repairs and Mte Mach and Equipmt</u>	\$325,000.00	\$335,000.00	\$327,000.00
401-3500-535.46-30	<u>Repairs and Mte Meters</u>	\$5,000.00	\$0.00	\$5,000.00
401-3500-535.46-40	<u>Repairs and Mte Fleet</u>	\$16,000.00	\$13,000.00	\$13,000.00
401-3500-535.46-50	<u>Repairs and Mte Other</u>	\$975,000.00	\$990,000.00	\$740,000.00
401-3500-535.47-10	<u>Printing and Binding</u>	\$5,000.00	\$5,000.00	\$5,000.00
401-3500-535.48-30	<u>Promotional Activities</u>	\$6,000.00	\$3,000.00	\$3,000.00
401-3500-535.49-10	<u>Other Current Charges</u>	\$5,000.00	\$5,000.00	\$5,000.00
401-3500-535.51-10	<u>Office Supplies</u>	\$15,000.00	\$15,000.00	\$15,000.00
401-3500-535.52-10	<u>Operating Supplies</u>	\$133,000.00	\$155,000.00	\$135,000.00
401-3500-535.52-20	<u>Fuel, Oil and Lubricants</u>	\$128,000.00	\$105,000.00	\$116,000.00
401-3500-535.52-30	<u>Sewer System Supplies</u>	\$35,000.00	\$45,000.00	\$45,000.00
401-3500-535.52-35	<u>Chemicals</u>	\$475,000.00	\$400,000.00	\$540,000.00
401-3500-535.52-40	<u>Meters</u>	\$20,000.00	\$20,000.00	\$20,000.00
401-3500-535.54-10	<u>Books, Pubs and Memberships</u>	\$8,000.00	\$4,000.00	\$4,000.00
401-3500-535.55-10	<u>Training and Education</u>	\$7,000.00	\$5,000.00	\$7,000.00
401-3500-535.56-30	<u>Licenses</u>	\$2,000.00	\$2,000.00	\$2,000.00
401-3500-535.56-30	<u>Permits and Fees</u>	\$15,000.00	\$15,000.00	\$10,000.00
<b><u>TOTAL OPERATING EXPENSES</u></b>		<b>\$4,223,600.00</b>	<b>\$4,059,100.00</b>	<b>\$3,953,900.00</b>
				-2.59%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**DEPARTMENT : WASTEWATER**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET</u> <u>2013-2014</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2013-2014</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2014-2015</u>
<b><u>CAPITAL OUTLAY</u></b>				
401-3500-535.60-10	<u>Capital Outlay &lt; \$5,000</u>	\$60,000.00	\$60,000.00	\$60,000.00
401-3500-535.61-10	<u>Land</u>	\$140,000.00	\$140,000.00	\$90,000.00
401-3500-535.62-10	<u>Buildings</u>	\$2,700,000.00	\$2,200,000.00	\$495,000.00
401-3500-535.63-10	<u>Improvements</u>	\$415,000.00	\$200,000.00	\$550,000.00
401-3500-535.64-20	<u>Machinery and Equipment</u>	\$1,628,000.00	\$500,000.00	\$1,735,000.00
401-3500-535.65-31	<u>North Pier Park Drive Reclaimed Mair</u>	\$297,000.00	\$0.00	\$645,000.00
401-3500-535.65-56	<u>Bayside Utilities</u>	\$1,500,000.00	\$0.00	\$1,500,000.00
401-3500-535.65-61	<u>Fairway LS #8 Replacement</u>	\$315,000.00	\$0.00	\$405,000.00
401-3500-535.65-62	<u>Shadow Bay LS #18 Improvements</u>	\$120,000.00	\$0.00	\$145,000.00
401-3500-535.65-64	<u>Shores Sewer System</u>	\$430,500.00	\$43,500.00	\$467,000.00
401-3500-535.65-65	<u>NSA PC Lift Station Rehabilitation</u>	\$667,000.00	\$305,000.00	\$470,000.00
401-3500-535.65-66	<u>Edgewater LS #9 Replacement</u>	\$250,000.00	\$0.00	\$250,000.00
401-3500-535.65-67	<u>Alf Coleman Force Main</u>	\$440,000.00	\$0.00	\$440,000.00
401-3500-535.65-68	<u>West Bay LS and FM</u>	\$0.00	\$0.00	\$100,000.00
401-3500-535.65-87	<u>Nautilus Lift Station</u>	\$2,175,000.00	\$25,000.00	\$2,375,000.00
401-3500-535.65-90	<u>LS Upgrades / Odor Control</u>	\$750,000.00	\$0.00	\$750,000.00
<b><u>TOTAL CAPITAL OUTLAY</u></b>		<b><u>\$11,887,500.00</u></b>	<b><u>\$3,473,500.00</u></b>	<b><u>\$10,477,000.00</u></b>
			-70.78%	201.63%
<b><u>TOTAL BUDGET</u></b>		<b><u>\$18,722,525.00</u></b>	<b><u>\$10,208,471.00</u></b>	<b><u>\$17,127,557.00</u></b>
			-45.47%	67.78%
				-8.52%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**DEPARTMENT : STORMWATER**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-2015</u>
<b>PERSONNEL SERVICES</b>				
401-3800-538.12-10	Salaries Regular	\$175,000.00	\$174,000.00	\$177,500.00
401-3800-538.14-10	Salaries Overtime	\$16,500.00	\$16,500.00	\$16,850.00
401-3800-538.15-10	Salaries Special	\$1,800.00	\$1,800.00	\$1,950.00
401-3800-538.15-30	Incentive Pay	\$1,040.00	\$1,040.00	\$1,040.00
401-3800-538.21-10	Matching FICA	\$14,867.00	\$14,791.00	\$15,097.00
401-3800-538.22-10	Retirement	\$25,381.00	\$33,564.00	\$34,258.00
401-3800-538.23-10	Health Insurance	\$33,600.00	\$33,350.00	\$33,600.00
401-3800-538.23-20	Dental Insurance	\$1,300.00	\$1,300.00	\$1,500.00
401-3800-538.23-30	Life Insurance	\$300.00	\$300.00	\$300.00
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$269,788.00</b>	<b>\$276,645.00</b>	<b>\$282,095.00</b>
			2.54%	1.97%
<b>OPERATING EXPENSES</b>				
401-3800-538.31-10	Professional Legal	\$20,000.00	\$18,000.00	\$20,000.00
401-3800-538.31-20	Professional Medical	\$300.00	\$300.00	\$300.00
401-3800-538.31-30	Professional Engineering/Architect	\$200,000.00	\$140,000.00	\$100,000.00
401-3800-538.31-50	Professional Surveying/Plat Review	\$33,000.00	\$0.00	\$15,000.00
401-3800-538.31-60	Professional Other	\$15,000.00	\$19,000.00	\$15,000.00
401-3800-538.32-10	Accounting and Auditing	\$3,450.00	\$3,450.00	\$3,570.00
401-3800-538.34-10	Other Contractual Services	\$20,000.00	\$21,500.00	\$23,000.00
401-3800-538.40-10	Travel and Per Diem	\$4,500.00	\$0.00	\$4,500.00
401-3800-538.41-10	Communication Telephone	\$3,000.00	\$3,500.00	\$4,000.00
401-3800-538.41-20	Communication Other	\$1,400.00	\$1,500.00	\$1,500.00
401-3800-538.41-30	Communication Postage	\$100.00	\$100.00	\$100.00
401-3800-538.41-40	Communication Freight/Express Chg	\$100.00	\$100.00	\$100.00
401-3800-538.43-10	Utilities Electricity	\$1,300.00	\$1,000.00	\$1,100.00
401-3800-538.43-20	Utilities Waste Disposal	\$2,200.00	\$1,200.00	\$1,500.00
401-3800-538.44-10	Rentals and Leases	\$1,500.00	\$1,500.00	\$1,500.00
401-3800-538.45-10	Insurance Liability, Property, Auto	\$10,950.00	\$10,100.00	\$10,600.00
401-3800-538.46-10	Repairs and Mte Buildings	\$500.00	\$500.00	\$500.00
401-3800-538.46-20	Repairs and Mte Mach and Equipmt	\$20,000.00	\$20,000.00	\$30,000.00
401-3800-538.46-40	Repairs and Mte Fleet	\$7,000.00	\$7,000.00	\$10,000.00
401-3800-538.46-50	Repairs and Mte Other	\$40,000.00	\$75,000.00	\$40,000.00
401-3800-538.46-60	Repairs and Mte Beach Outfalls	\$120,000.00	\$20,000.00	\$100,000.00
401-3800-538.47-10	Printing and Binding	\$2,000.00	\$2,000.00	\$2,000.00
401-3800-538.49-10	Other Current Charges	\$3,000.00	\$3,000.00	\$3,000.00
401-3800-538.51-10	Office Supplies	\$1,000.00	\$1,000.00	\$1,000.00
401-3800-538.52-10	Operating Supplies	\$18,000.00	\$21,000.00	\$22,000.00
401-3800-538.52-20	Fuel, Oil and Lubricants	\$25,000.00	\$25,000.00	\$25,000.00
401-3800-538.54-10	Books, Pubs and Memberships	\$500.00	\$500.00	\$500.00
401-3800-538.55-10	Training and Education	\$3,500.00	\$500.00	\$3,500.00
401-3800-538.56-30	Permits and Fees	\$6,000.00	\$1,500.00	\$1,500.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$563,300.00</b>	<b>\$398,250.00</b>	<b>\$440,770.00</b>
			-29.30%	10.68%
<b>CAPITAL OUTLAY</b>				
401-3800-538.60-10	Capital Outlay < \$5,000	\$5,000.00	\$3,000.00	\$5,000.00
401-3800-538.61-10	Land	\$50,000.00	\$0.00	\$50,000.00
401-3800-538.63-10	Improvements	\$0.00	\$0.00	\$0.00
401-3800-538.64-20	Machinery and Equipment	\$135,000.00	\$135,000.00	\$65,000.00
401-3800-538.65-08	CIP Beth and Gardenia	\$57,000.00	\$12,000.00	\$35,000.00
401-3800-538.65-09	CIP Calladium Circle	\$42,000.00	\$42,000.00	\$0.00
401-3800-538.65-14	CIP Glades Drainage Basin	\$0.00	\$0.00	\$400,000.00
401-3800-538.65-81	CIP Beach Outfalls	\$380,000.00	\$50,000.00	\$350,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$669,000.00</b>	<b>\$242,000.00</b>	<b>\$905,000.00</b>
			-63.83%	273.97%
<b>TOTAL BUDGET</b>		<b>\$1,502,088.00</b>	<b>\$916,895.00</b>	<b>\$1,627,865.00</b>
			-38.96%	77.54%
				8.37%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**DEPARTMENT : UTILITY DEBT SERVICE**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET</u> <u>2013-2014</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2013-2014</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2014-2015</u>
401-3300-533.71-80	<u>Debt Svc Principal SRF #1</u>	<u>\$848,733.00</u>	<u>\$848,733.00</u>	<u>\$874,300.00</u>
401-3300-533.71-80	<u>Debt Svc Principal SRF #2</u>	<u>\$81,309.00</u>	<u>\$81,309.00</u>	<u>\$105,435.00</u>
401-3300-533.71-90	<u>Debt Svc Principal 2009 Bonds</u>	<u>\$545,000.00</u>	<u>\$545,000.00</u>	<u>\$570,000.00</u>
401-3300-533.71-93	<u>Debt Svc Principal 2012 Bonds</u>	<u>\$915,000.00</u>	<u>\$915,000.00</u>	<u>\$925,000.00</u>
401-3300-533.71-95	<u>Debt Svc Principal Rev Certificates</u>	<u>\$150,000.00</u>	<u>\$150,000.00</u>	<u>\$150,000.00</u>
401-3300-533.72-80	<u>Debt Svc Interest SRF #1</u>	<u>\$251,642.00</u>	<u>\$251,642.00</u>	<u>\$226,075.00</u>
401-3300-533.72-80	<u>Debt Svc Interest SRF #2</u>	<u>\$223,771.00</u>	<u>\$223,771.00</u>	<u>\$199,650.00</u>
401-3300-533.72-90	<u>Debt Svc Interest 2009 Bonds</u>	<u>\$1,309,650.00</u>	<u>\$1,309,650.00</u>	<u>\$1,287,850.00</u>
401-3300-533.72-93	<u>Debt Svc Interest 2012 Bonds</u>	<u>\$698,825.00</u>	<u>\$698,825.00</u>	<u>\$680,525.00</u>
<b><u>TOTAL DEBT SERVICE</u></b>		<b><u>\$5,023,930.00</u></b>	<b><u>\$5,023,930.00</u></b>	<b><u>\$5,018,835.00</u></b>
			0.00%	-0.10%
				-0.10%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET  
PIER FUND INCOME AND NON-REVENUE**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-2015</u>
402-0000-347.50-00	<u>Pier Passes</u>	\$16,000.00	\$14,500.00	\$15,000.00
402-0000-347.55-00	<u>Pier Admissions</u>	\$665,000.00	\$675,000.00	\$675,000.00
402-0000-347.58-00	<u>Volleyball Court Rental</u>	\$0.00	\$50.00	\$200.00
402-0000-361.10-00	<u>Interest Earnings Unrestricted</u>	\$400.00	\$179.00	\$0.00
402-0000-362.30-00	<u>Rent</u>	\$188,000.00	\$217,000.00	\$200,000.00
402-0000-366.20-00	<u>Contributions Other</u>	\$25,000.00	\$28,150.00	\$25,000.00
402-0000-369.90-10	<u>Miscellaneous</u>	\$300.00	\$300.00	\$300.00
402-0000-381.00-00	<u>Interfund Transfers</u>	\$0.00	\$0.00	\$0.00
402-0000-389.41-00	<u>Other Grants and Donations</u>	\$0.00	\$0.00	\$0.00
402-0000-389.90-10	<u>Cash Carry Forward Unrestricted</u>	\$443,677.00	\$491,527.00	\$415,505.00
402-0000-389.90-15	<u>Cash Carry Forward Designated Renewal and Replacement</u>	\$600,000.00	\$600,000.00	\$750,000.00
<b><u>TOTAL INCOME AND NON-REVENUE</u></b>		<b>\$1,938,377.00</b>	<b>\$2,026,706.00</b>	<b>\$2,081,005.00</b>
			4.56%	2.68%
				7.36%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**PIER**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-2015</u>
<b>PERSONAL SERVICES</b>				
402-7500-575.12-10	<u>Salaries Regular</u>	\$158,000.00	\$138,000.00	\$178,000.00
402-7500-575.13-10	<u>Salaries No Pension</u>	\$65,000.00	\$68,000.00	\$71,000.00
402-7500-575.14-10	<u>Salaries Overtime</u>	\$18,000.00	\$6,000.00	\$6,000.00
402-7500-575.15-10	<u>Salaries Special</u>	\$2,000.00	\$2,000.00	\$2,500.00
402-7500-575.21-10	<u>Matching FICA</u>	\$18,590.00	\$16,408.00	\$19,699.00
402-7500-575.22-10	<u>Retirement</u>	\$23,221.00	\$19,028.00	\$24,318.00
402-7500-575.23-10	<u>Health Insurance</u>	\$32,000.00	\$27,000.00	\$33,000.00
402-7500-575.23-20	<u>Dental Insurance</u>	\$1,500.00	\$1,300.00	\$1,500.00
402-7500-575.23-30	<u>Life Insurance</u>	\$325.00	\$300.00	\$350.00
402-7500-575.25-10	<u>Unemployment Compensation</u>	\$5,000.00	\$3,565.00	\$3,500.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$323,636.00</b>	<b>\$281,601.00</b>	<b>\$339,867.00</b>
			-12.99%	20.69%
<b>OPERATING EXPENSES</b>				
402-7500-575.31-10	<u>Professional Legal</u>	\$2,500.00	\$2,500.00	\$2,500.00
402-7500-575.31-20	<u>Professional Medical</u>	\$350.00	\$350.00	\$350.00
402-7500-575.31-60	<u>Professional Other</u>	\$5,000.00	\$5,000.00	\$5,000.00
402-7500-575.32-10	<u>Accounting and Auditing</u>	\$3,450.00	\$3,450.00	\$3,600.00
402-7500-575.34-10	<u>Other Contractual Services</u>	\$34,500.00	\$38,000.00	\$38,000.00
402-7500-575.41-10	<u>Communication Telephone</u>	\$1,200.00	\$1,200.00	\$1,200.00
402-7500-575.41-20	<u>Communication Other</u>	\$10,000.00	\$8,500.00	\$5,000.00
402-7500-575.41-41	<u>Communication Freight and Ex Chge</u>	\$100.00	\$100.00	\$100.00
402-7500-575.43-10	<u>Utilitites Electricity</u>	\$26,000.00	\$25,000.00	\$26,250.00
402-7500-575.43-20	<u>Utilitites Waste Disposal</u>	\$7,000.00	\$7,500.00	\$7,500.00
402-7500-575.44-10	<u>Rentals and Leases</u>	\$42,000.00	\$45,500.00	\$47,000.00
402-7500-575.45-10	<u>Insurance Liability / Auto / Prop / WC</u>	\$14,500.00	\$14,500.00	\$14,500.00
402-7500-575.45-30	<u>Insurance Windstorm / Flood</u>	\$4,000.00	\$4,000.00	\$4,200.00
402-7500-575.46-50	<u>Repairs and Mte Other</u>	\$35,000.00	\$37,500.00	\$85,000.00
402-7500-575.47-10	<u>Printing and Binding</u>	\$1,500.00	\$1,500.00	\$1,500.00
402-7500-575.48-30	<u>Promotional Activities</u>	\$1,500.00	\$1,000.00	\$1,000.00
402-7500-575.49-10	<u>Other Current Charges</u>	\$500.00	\$500.00	\$500.00
402-7500-575.51-10	<u>Office Supplies</u>	\$1,200.00	\$1,500.00	\$1,500.00
402-7500-575.52-10	<u>Operating Supplies</u>	\$13,000.00	\$18,000.00	\$15,000.00
402-7500-575.52-20	<u>Fuel, Oil and Lubricants</u>	\$1,200.00	\$1,000.00	\$1,000.00
402-7500-575.54-10	<u>Books, Pubs and Memberships</u>	\$15.00	\$450.00	\$500.00
402-7500-575.55-10	<u>Training and Education</u>	\$1,500.00	\$1,000.00	\$1,000.00
402-7500-575.56-20	<u>Permits and Licenses</u>	\$550.00	\$550.00	\$550.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$206,565.00</b>	<b>\$218,600.00</b>	<b>\$262,750.00</b>
			5.83%	20.20%
<b>CAPITAL OUTLAY</b>				
402-7500-575.60-10	<u>Capital Outlay &lt; \$5,000</u>	\$6,000.00	\$28,000.00	\$15,000.00
402-7500-575.64-20	<u>Machinery and Equipment</u>	\$0.00	\$8,000.00	\$20,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$6,000.00</b>	<b>\$36,000.00</b>	<b>\$35,000.00</b>
			500.00%	-2.78%
<b>TOTAL BUDGET</b>		<b>\$536,201.00</b>	<b>\$536,201.00</b>	<b>\$637,617.00</b>
			0.00%	18.91%
				18.91%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**AQUATIC CENTER FUND INCOME AND NON-REVENUE**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET</u>	<u>AMENDED</u>	<u>PROPOSED</u>
		<u>2013-2014</u>	<u>BUDGET</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>
347.50-10	<u>Daily Entry Fees</u>	<u>\$95,000.00</u>	<u>\$95,000.00</u>	<u>\$95,000.00</u>
347.50-12	<u>Daily Entry Fees-Tax Exempt</u>	<u>\$16,500.00</u>	<u>\$22,150.00</u>	<u>\$22,150.00</u>
347.50-15	<u>Membership Passes</u>	<u>\$30,000.00</u>	<u>\$29,000.00</u>	<u>\$29,000.00</u>
347.50-17	<u>20 Visit Passes</u>	<u>\$22,000.00</u>	<u>\$22,000.00</u>	<u>\$22,000.00</u>
347.50-20	<u>Swimming Lessons</u>	<u>\$5,900.00</u>	<u>\$12,265.00</u>	<u>\$12,265.00</u>
347.50-25	<u>Safety Classes/Programs</u>	<u>\$3,500.00</u>	<u>\$3,645.00</u>	<u>\$3,645.00</u>
347.50-30	<u>Other Aquatic Programs</u>	<u>\$9,500.00</u>	<u>\$9,000.00</u>	<u>\$9,000.00</u>
347.50-40	<u>Sports Advertising</u>	<u>\$2,000.00</u>	<u>\$2,300.00</u>	<u>\$2,300.00</u>
347.50-45	<u>Swim Team Fees</u>	<u>\$70,000.00</u>	<u>\$58,000.00</u>	<u>\$58,000.00</u>
347.50-50	<u>Private Party Rentals</u>	<u>\$5,000.00</u>	<u>\$4,620.00</u>	<u>\$4,620.00</u>
347.50-55	<u>Locker Rentals</u>	<u>\$900.00</u>	<u>\$75.00</u>	<u>\$0.00</u>
347.50-60	<u>Birthday Party/Umbrella Rentals</u>	<u>\$11,500.00</u>	<u>\$7,350.00</u>	<u>\$7,350.00</u>
347.50-70	<u>Special Events Gate Fees</u>	<u>\$4,500.00</u>	<u>\$2,500.00</u>	<u>\$2,500.00</u>
347.50-75	<u>Vendor Sales (T-Shirts, Sunscreen, Etc.)</u>	<u>\$350.00</u>	<u>\$100.00</u>	<u>\$100.00</u>
347.50-95	<u>Concession Stand Rental</u>	<u>\$15,000.00</u>	<u>\$15,000.00</u>	<u>\$15,000.00</u>
361.10-00	<u>Interest Earnings Unrestricted</u>	<u>\$300.00</u>	<u>\$95.00</u>	<u>\$0.00</u>
364.10-00	<u>Proceeds from Sales</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
366.20-00	<u>Contributions (3rd Party)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
369.90-10	<u>Miscellaneous</u>	<u>\$500.00</u>	<u>(\$200.00)</u>	<u>(\$200.00)</u>
381.00-00	<u>Interfund Transfers</u>	<u>\$450,000.00</u>	<u>\$450,000.00</u>	<u>\$450,000.00</u>
389.90-10	<u>Cash Carry Forward Unrestricted</u>	<u>\$184,745.00</u>	<u>\$201,061.00</u>	<u>\$171,446.00</u>
<b><u>TOTAL INCOME AND NON-REVENUE</u></b>		<b><u>\$927,195.00</u></b>	<b><u>\$933,961.00</u></b>	<b><u>\$904,176.00</u></b>
			0.73%	-3.19%
				-2.48%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET  
AQUATIC CENTER**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2013-2014</u>	<u>AMENDED BUDGET 2013-2014</u>	<u>PROPOSED BUDGET 2014-2015</u>
<b>PERSONAL SERVICES</b>				
403-0000-572.12-10	<u>Salaries Regular</u>	\$112,500.00	\$111,500.00	\$125,000.00
403-0000-572.13-10	<u>Salaries No Pension</u>	\$170,000.00	\$180,000.00	\$165,000.00
403-0000-572.14-10	<u>Salaries Overtime</u>	\$500.00	\$1,500.00	\$500.00
403-0000-572.15-10	<u>Salaries Special</u>	\$2,000.00	\$1,850.00	\$1,850.00
403-0000-572.15-20	<u>Vehicle Expense</u>	\$5,400.00	\$5,400.00	\$2,700.00
403-0000-572.15-30	<u>Incentive Pay</u>	\$4,500.00	\$4,420.00	\$4,420.00
403-0000-572.21-10	<u>Matching FICA</u>	\$22,560.00	\$23,306.00	\$22,909.00
403-0000-572.22-10	<u>Retirement</u>	\$15,470.00	\$20,549.00	\$22,713.00
403-0000-572.23-10	<u>Health Insurance</u>	\$13,500.00	\$13,500.00	\$16,500.00
403-0000-572.23-20	<u>Dental Insurance</u>	\$520.00	\$520.00	\$700.00
403-0000-572.23-30	<u>Life Insurance</u>	\$180.00	\$180.00	\$205.00
403-0000-572.25-10	<u>Unemployment Compensation</u>	\$14,000.00	\$3,000.00	\$5,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$361,130.00</b>	<b>\$365,725.00</b>	<b>\$367,497.00</b>
				0.48%
<b>OPERATING EXPENSES</b>				
403-0000-572.31-10	<u>Professional Legal</u>	\$3,000.00	\$2,000.00	\$2,000.00
403-0000-572.31-20	<u>Professional Medical</u>	\$1,125.00	\$1,600.00	\$1,800.00
403-0000-572.31-60	<u>Professional Other</u>	\$3,000.00	\$3,000.00	\$3,000.00
403-0000-572.32-10	<u>Accounting and Auditing</u>	\$3,450.00	\$3,450.00	\$3,570.00
403-0000-572.34-10	<u>Other Contractual Services</u>	\$4,500.00	\$4,000.00	\$4,500.00
403-0000-572.40-10	<u>Travel and Per Diem</u>	\$1,000.00	\$0.00	\$1,000.00
403-0000-572.41-10	<u>Communication Telephone</u>	\$3,000.00	\$4,000.00	\$4,000.00
403-0000-572.41-20	<u>Communication Other</u>	\$6,500.00	\$7,000.00	\$4,000.00
403-0000-572.41-30	<u>Communication Postage</u>	\$100.00	\$100.00	\$100.00
403-0000-572.41-40	<u>Communication Freight/Express Chg</u>	\$800.00	\$800.00	\$800.00
403-0000-572.43-10	<u>Utilities Electric</u>	\$122,000.00	\$125,000.00	\$131,500.00
403-0000-572.44-10	<u>Rentals and Leases</u>	\$7,800.00	\$10,500.00	\$11,500.00
403-0000-572.45-10	<u>Insurance Liability, Property, Etc</u>	\$20,800.00	\$18,000.00	\$20,000.00
403-0000-572.45-20	<u>Insurance Windstorm</u>	\$3,600.00	\$2,750.00	\$2,900.00
403-0000-572.46-50	<u>Repairs and Mte Other</u>	\$55,000.00	\$60,000.00	\$70,000.00
403-0000-572.47-10	<u>Printing and Binding</u>	\$1,200.00	\$500.00	\$1,200.00
403-0000-572.48-30	<u>Promotional Activities</u>	\$1,100.00	\$500.00	\$1,100.00
403-0000-572.49-10	<u>Other Current Charges</u>	\$300.00	\$300.00	\$300.00
403-0000-572.51-10	<u>Office Supplies</u>	\$2,000.00	\$2,000.00	\$2,000.00
403-0000-572.52-10	<u>Operating Supplies</u>	\$25,000.00	\$25,000.00	\$25,000.00
403-0000-572.52-35	<u>Chemicals</u>	\$55,000.00	\$40,000.00	\$45,000.00
403-0000-572.52-75	<u>Banners</u>	\$1,150.00	\$500.00	\$1,150.00
403-0000-572.54-10	<u>Books, Pubs and Memberships</u>	\$500.00	\$500.00	\$500.00
403-0000-572.55-10	<u>Training and Education</u>	\$2,500.00	\$500.00	\$2,500.00
403-0000-572.56-20	<u>Licenses</u>	\$100.00	\$100.00	\$100.00
403-0000-572.56-30	<u>Permits and Fees</u>	\$1,300.00	\$6,000.00	\$6,000.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$325,825.00</b>	<b>\$318,100.00</b>	<b>\$345,520.00</b>
				8.62%
<b>CAPITAL OUTLAY</b>				
403-0000-572.60-10	<u>Capital Outlay &lt; \$5,000</u>	\$15,000.00	\$25,900.00	\$30,000.00
403-0000-572.64-20	<u>Machinery and Equipment</u>	\$7,500.00	\$0.00	\$25,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$22,500.00</b>	<b>\$25,900.00</b>	<b>\$55,000.00</b>
				112.36%
<b>DEBT SERVICE</b>				
403-0000-572.71-15	<u>Principal Utility Fund</u>	\$35,000.00	\$35,000.00	\$36,000.00
403-0000-572.72-15	<u>Interest Utility Fund</u>	\$18,060.00	\$17,790.00	\$16,355.00
<b>TOTAL DEBT SERVICE</b>		<b>\$53,060.00</b>	<b>\$52,790.00</b>	<b>\$52,355.00</b>
<b>TOTAL BUDGET</b>		<b>\$762,515.00</b>	<b>\$762,515.00</b>	<b>\$820,372.00</b>
				7.59%
				7.59%