

*Agenda Packet*

# PANAMA CITY BEACH CITY COUNCIL AGENDA

NOTE: AT EACH OF ITS REGULAR OR SPECIAL MEETINGS, THE CITY COUNCIL ALSO SITS, EX-OFFICIO, AS THE CITY OF PANAMA CITY BEACH COMMUNITY REDEVELOPMENT AGENCY AND MAY CONSIDER ITEMS AND TAKE ACTION IN THAT LATTER CAPACITY.

## WORKSHOP

MEETING DATE: July 30, 2015

MEETING TIME: 9:00 A.M.

### ITEM 1 BUDGET WORKSHOP.

JOHN REICHARD   X    
RICK RUSSELL   X    
JOSIE STRANGE   X    
KEITH CURRY   X    
GAYLE OBERST   X  

I certify that the Council members listed above have been contacted and made aware of the item on this agenda.

*Harvey White* 07/21/15  
\_\_\_\_\_  
City Clerk Date

**IN AN EFFORT TO CONDUCT YOUR COUNCIL MEETINGS IN AN ORDERLY AND EXPEDIENT MANNER, WE RESPECTFULLY REQUEST THAT YOU WAIT UNTIL THE CHAIR RECOGNIZES YOU TO SPEAK, THEN COME TO THE PODIUM AND STATE YOUR NAME AND ADDRESS FOR THE RECORD.**

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E-mailed and/or Faxed to following interested parties on: 7/27/15  
*noon*

#### NEWS MEDIA

News Herald  
Bullet  
Channel 4  
Channel 7  
Channel 13  
Comcast  
WOW  
WKGC  
WLTG  
Magic Broadcasting  
Clear Channel  
Panama City Radio

#### CONTACT

John Henderson  
Editor  
Ryan Rodig  
Rex Ogburn  
Ken McVay  
Kay C. McWilliams  
Cil Schnitker  
Emily Balazs  
A. D. Whitehurst  
Chris Allen  
Crystal Presley  
Brandon Andrews

The Panama City Beach Community Redevelopment Agency  
Budget  
Fiscal Year October 1, 2014 through September 30, 2015  
Fiscal Year October 1, 2015 through September 30, 2016

	Adopted Budget 2014-2015	Amended Budget 2014-2015	Proposed Budget 2015-2016
<b><u>REVENUE AND CASH BALANCE BROUGHT FORWARD</u></b>	<u>\$6,501,684.00</u>	<u>\$8,280,735.00</u>	<u>\$9,096,106.00</u>
<b><u>EXPENDITURES AND RESERVES</u></b>	<u>\$6,501,684.00</u>	<u>\$8,280,735.00</u>	<u>\$9,096,106.00</u>

The Panama City Beach Community Redevelopment Agency  
Front Beach Road Project  
Budget Summary  
Fiscal Year October 1, 2014 through September 30, 2015  
Fiscal Year October 1, 2015 through September 30, 2016

Exhibit A

	Adopted Budget 2014-2015	Amended Budget 2014-2015	Proposed Budget 2015-2016
<b><u>REVENUE AND CASH BALANCE BROUGHT FORWARD</u></b>	<u>\$6,147,724.00</u>	<u>\$7,829,890.00</u>	<u>\$8,625,779.00</u>
<b><u>EXPENDITURES AND RESERVES</u></b>	<u>\$6,147,724.00</u>	<u>\$7,829,890.00</u>	<u>\$8,625,779.00</u>

The Panama City Beach Community Redevelopment Agency  
Front Beach Road Project  
Budget

Exhibit B

Fiscal Year October 1, 2014 through September 30, 2015  
Fiscal Year October 1, 2015 through September 30, 2016

	Adopted Budget 2014-2015	Amended Budget 2014-2015	Proposed Budget 2015-2016
<b><u>CASH BALANCE BROUGHT FORWARD</u></b>	\$122.00	\$65.00	\$40.00
<b><u>REVENUE</u></b>			
Tax Increment (from Bay County)	6,147,602.00	7,829,110.00	8,625,739.00
Interest Earnings	0.00	715.00	0.00
<b><u>TOTAL REVENUE</u></b>	6,147,602.00	7,829,825.00	8,625,739.00
<b><u>TOTAL REVENUE AND CASH BALANCE BROUGHT FORWARD</u></b>	\$6,147,724.00	\$7,829,890.00	\$8,625,779.00
<b><u>EXPENDITURES</u></b>			
Transfer to City of Panama City Beach Special Revenue Fund for Operating, Capital Outlay and Debt Service Expenses	\$6,147,600.00	\$7,829,850.00	\$8,625,739.00
Bank Charges	0.00	0.00	0.00
<b><u>TOTAL EXPENDITURES</u></b>	6,147,600.00	7,829,850.00	8,625,739.00
Funds Appropriated and Reserved for Road Projects including Land Purchases	124.00	40.00	40.00
<b><u>TOTAL RESERVES</u></b>	124.00	40.00	40.00
<b><u>TOTAL EXPENDITURES AND RESERVES</u></b>	\$6,147,724.00	\$7,829,890.00	\$8,625,779.00

The Panama City Beach Community Redevelopment Agency  
Pier Park Project  
Budget Summary  
Fiscal Year October 1, 2014 through September 30, 2015  
Fiscal Year October 1, 2015 through September 30, 2016

Exhibit C

	Adopted Budget 2014-2015	Amended Budget 2014-2015	Proposed Budget 2015-2016
<b><u>REVENUE AND CASH BALANCE BROUGHT FORWARD</u></b>	\$353,960.00	\$450,845.00	\$470,327.00
<b><u>EXPENDITURES AND RESERVES</u></b>	\$353,960.00	\$450,845.00	\$470,327.00

The Panama City Beach Community Redevelopment Agency  
Pier Park Project  
Budget

Exhibit D

Fiscal Year October 1, 2014 through September 30, 2015  
Fiscal Year October 1, 2015 through September 30, 2016

	Adopted Budget 2014-2015	Amended Budget 2014-2015	Proposed Budget 2015-2016
<b><u>CASH BALANCE BROUGHT FORWARD</u></b>	342.00	342.00	345.00
<b><u>REVENUE</u></b>			
Tax Increment (from Bay County)	353,618.00	450,500.00	469,982.00
Interest Earnings	0.00	3.00	0.00
<b><u>TOTAL REVENUE</u></b>	353,618.00	450,503.00	469,982.00
<b><u>TOTAL REVENUE AND CASH BALANCE BROUGHT FORWARD</u></b>	353,960.00	450,845.00	470,327.00
<b><u>EXPENDITURES</u></b>			
Payment to Community Development District for Debt Obligations	353,618.00	450,500.00	469,982.00
Bank Charges	0.00	0.00	0.00
<b><u>TOTAL EXPENDITURES</u></b>	353,618.00	450,500.00	469,982.00
Funds Designated for Operating Expenses	342.00	345.00	345.00
Funds Designated for Land Purchase	0.00	0.00	0.00
Funds Designated for Future Projects	0.00	0.00	0.00
<b><u>TOTAL RESERVES</u></b>	342.00	345.00	345.00
<b><u>TOTAL EXPENDITURES AND RESERVES</u></b>	353,960.00	450,845.00	470,327.00

**Front Beach Road CRA**  
**County Tax Increment Calculations**

**ACTUAL (REVISED)**

**2015 TIF- Front Beach Road CRA**

	2014 Tax Value of FBR CRA	2,389,916,000.00	
	TOTAL	<u>2,389,916,000.00</u>	
Minus	2000 Tax Base Year	616,607,224.00	616,607,224
	TOTAL	<u>1,773,308,776.00</u>	
X Formula		0.95	95%
	TOTAL	<u>1,684,643,337.20</u>	585,776,863
X Millage	2015 County Millage Rate	0.00465	0.0046500
	TOTAL COUNTY OWES	<u>7,833,591.52</u>	2,723,862.41 County Keeps

Installment payments received from County in fy 2015:

	01/06/15	1,958,397.88
	03/25/15	1,958,397.88
	06/23/15	1,958,397.88
		<u>5,875,193.64</u>
expected	09/30/15	1,958,397.88
expected	09/30/15	0.00
		<u>7,833,591.52</u>

Amount calculated above	7,833,591.52
Adjustment for changes in taxable value	<u>(4,481.35)</u>
	<u>7,829,110.17</u>

See attached letter from Bay County dated 07/13/15 with revised calculation for fy 2015 and intention to deduct amount owed to the City from the final installment - 4,481.35

**ESTIMATED**

**2016 TIF- Front Beach Road CRA**

	2015 Tax Value of FBR CRA	2,569,236,267.00	
	TOTAL	<u>2,569,236,267.00</u>	
Minus	2000 Tax Base Year	616,607,224.00	616,607,224
	TOTAL	<u>1,952,629,043.00</u>	
X Formula		0.95	95%
	TOTAL	<u>1,854,997,590.85</u>	585,776,863
X Millage	2016 County Millage Rate	0.00465	0.0046500
	TOTAL COUNTY OWES	<u>8,625,738.80</u>	2,723,862.41 County Keeps

**Pier Park CRA**  
**County Tax Increment Calculations**

**ACTUAL**

**2015 TIF- Pier Park CRA**

	2014 Tax Value of Pier Park CRA	105,209,264.00	
	TOTAL	<u>105,209,264.00</u>	
Minus	2000 Tax Base Year	3,228,452.00	3,228,452
	TOTAL	<u>101,980,812.00</u>	
X Formula		0.95	95%
	TOTAL	<u>96,881,771.40</u>	3,067,029
X Millage	2015 County Millage Rate	0.00465	0.0046500
	TOTAL COUNTY OWES	<u>450,500.24</u>	14,261.69 County Keeps
	Amount calculated above	450,500.24	
	Less, overpayment from prior year deducted	<u>0.00</u>	
		<u>450,500.24</u>	
Received from Bay County	01/06/15	450,500.24	
Returned to Bay County		<u>0.00</u>	
		<u>450,500.24</u>	

**ESTIMATED**

**2016 TIF- Pier Park CRA**

	2015 Tax Value of Pier Park CRA	109,619,356.00	
	TOTAL	<u>109,619,356.00</u>	
Minus	2000 Tax Base Year	3,228,452.00	3,228,452
	TOTAL	<u>106,390,904.00</u>	
X Formula		0.95	95%
	TOTAL	<u>101,071,358.80</u>	3,067,029
X Millage	2016 County Millage Rate	0.00465	0.0046500
	TOTAL COUNTY OWES	<u>469,981.82</u>	14,261.69 County Keeps
	Amount calculated above	469,981.82	
	Less, overpayment from prior year deducted	<u>0.00</u>	
		<u>469,981.82</u>	

See attached email from Bay County dated 07/13/15 with revised calculation for fy 2015-no change



**RESOLUTION NO. 15-XX**  
**A RESOLUTION AMENDING 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

**FRONT BEACH ROAD CRA SPECIAL REVENUE FUND**

<b><u>CASH BALANCES BROUGHT FORWARD</u></b>	<b><u>\$16,601,034.00</u></b>
<b><u>ESTIMATED INCOME</u></b>	<b><u>\$51,050,095.00</u></b>
<b><u>TOTAL ESTIMATED INCOME AND BALANCES</u></b>	<b><u>\$67,651,129.00</u></b>
<b><u>EXPENDITURES</u></b>	<b><u>\$49,286,754.00</u></b>
<b><u>RESERVES/APPROPRIATIONS CONSTRUCTION/ LAND PURCHASES/ETC</u></b>	<b><u>\$10,265,935.00</u></b>
<b><u>RESERVES RESTRICTED FUNDS</u></b>	<b><u>\$7,850,941.00</u></b>
<b><u>RESERVES AVAILABLE FOR EXPENDITURES</u></b>	<b><u>\$247,499.00</u></b>
<b><u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u></b>	<b><u>\$67,651,129.00</u></b>



**RESOLUTION NO. 15-XX**  
**A RESOLUTION ESTABLISHING THE BUDGET FOR THE CITY OF**  
**PANAMA CITY BEACH, FLORIDA FOR THE FISCAL YEAR 2015-2016**  
**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, 2015, and ending 30 September, 2016

**FRONT BEACH ROAD CRA SPECIAL REVENUE FUND**

<b><u>CASH BALANCES BROUGHT FORWARD</u></b>	<b><u>\$18,364,375.00</u></b>
<b><u>ESTIMATED INCOME</u></b>	<b><u>\$8,811,564.00</u></b>
<b><u>TOTAL ESTIMATED INCOME AND BALANCES</u></b>	<b><u>\$27,175,939.00</u></b>
<b><u>EXPENDITURES</u></b>	<b><u>\$13,558,867.00</u></b>
<b><u>INTERFUND TRANSFER TO GENERAL FUND</u></b>	<b><u>\$976,150.00</u></b>
<b><u>RESERVES RESTRICTED FUNDS</u></b>	<b><u>\$12,640,922.00</u></b>
<b><u>RESERVES AVAILABLE FOR EXPENDITURES</u></b>	<b><u>\$0.00</u></b>
<b><u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u></b>	<b><u>\$27,175,939.00</u></b>

**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 2014-2015</u>	<u>AMENDED BUDGET 2014-2015</u>	<u>PROPOSED BUDGET 2015-2016</u>
160-0000-338.10-00	<u>Reimbursement from CRA Trust Fund</u>	\$6,147,600.00	\$7,829,850.00	\$8,625,739.00
160-0000-344.90-40	<u>Public Parking Fees</u>	\$60,000.00	\$84,000.00	\$40,000.00
160-0000-347.59-75	<u>Rental Billboard Baracle Bay</u>	\$0.00	\$5,062.00	\$4,800.00
160-0000-354.10-00	<u>Code Enforcement Fines</u>	\$1,000.00	\$72,000.00	\$1,000.00
160-0000-361.11-00	<u>Interest Earnings Restricted</u>	\$1,800.00	\$1,258.00	\$0.00
160-0000-363.24-10	<u>Transportation Proportionate Share Payments</u>	\$150,000.00	\$141,300.00	\$140,000.00
160-0000-369.01-00	<u>Administrative Fees</u>	\$4,000.00	\$1,600.00	\$0.00
160-0000-369.90-10	<u>Miscellaneous-Other</u>	\$20.00	\$25.00	\$25.00
160-0000-384.00-00	<u>Debt Proceeds</u>	\$0.00	\$42,915,000.00	\$0.00
160-0000-389.90-10	<u>Cash Carry Forward Unrestricted</u>	\$251,749.00	\$253,146.00	\$247,499.00
160-0000-389.90-70	<u>Cash Carry Forward Restricted - TIF</u>	\$7,010,314.00	\$8,170,247.00	\$10,265,935.00
160-0000-389.90-70	<u>Cash Carry Forward Restricted - Other</u>	\$8,174,329.00	\$8,177,641.00	\$7,850,941.00
<b><u>TOTAL INCOME AND NON-REVENUE</u></b>		<b><u>\$21,800,812.00</u></b>	<b><u>\$67,651,129.00</u></b>	<b><u>\$27,175,939.00</u></b>
			210.31%	-59.83%
				24.66%

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

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2014-2015</u>	<u>AMENDED BUDGET 2014-2015</u>	<u>PROPOSED BUDGET 2015-2016</u>
<b>PERSONAL SERVICES</b>				
.12-10	Salaries Regular	\$191,900.00	\$202,300.00	\$157,000.00
.14-10	Salaries-Overtime	\$500.00	\$1,500.00	\$5,500.00
.15-10	Salaries Special	\$1,000.00	\$1,000.00	\$1,115.00
.15-20	Vehicle Expense	\$5,400.00	\$5,000.00	\$3,510.00
.15-30	Incentive Pay	\$3,250.00	\$3,600.00	\$4,650.00
.21-10	Matching FICA	\$15,457.00	\$16,282.00	\$13,141.00
.22-00	Retirement	\$34,138.00	\$33,872.00	\$29,211.00
.23-10	Health Insurance	\$17,200.00	\$17,170.00	\$17,000.00
.23-20	Dental Insurance	\$675.00	\$770.00	\$900.00
.23-30	Life Insurance	\$175.00	\$160.00	\$165.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$269,695.00</b>	<b>\$281,654.00</b>	<b>\$232,192.00</b>
				-17.56%
<b>OPERATING EXPENSES</b>				
.31-10	Professional Legal	\$140,000.00	\$120,000.00	\$120,000.00
.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	\$16,000.00	\$21,000.00	\$17,500.00
.32-10	Accounting and Auditing	\$12,000.00	\$12,000.00	\$12,500.00
.34-10	Contractual Services	\$308,800.00	\$208,500.00	\$209,500.00
.40-10	Travel and Per Diem	\$4,500.00	\$4,000.00	\$4,500.00
.41-10	Communication Telephone	\$3,800.00	\$4,500.00	\$5,000.00
.41-20	Communication Other	\$1,900.00	\$2,400.00	\$2,000.00
.41-30	Communication Postage	\$100.00	\$300.00	\$300.00
.41-40	Communication Freight and Ex	\$300.00	\$600.00	\$500.00
.43-10	Utilities Electricity	\$8,500.00	\$10,000.00	\$10,000.00
.43-20	Utilities Waste Disposal	\$2,000.00	\$1,000.00	\$1,500.00
.44-10	Rentals and Leases	\$3,500.00	\$3,200.00	\$4,500.00
.45-10	Insurance Liability, Property, Etc.	\$3,950.00	\$4,000.00	\$4,200.00
.45-30	Insurance Windstorm	\$300.00	\$350.00	\$375.00
.46-10	Repairs and Mte Building	\$2,000.00	\$2,000.00	\$2,000.00
.46-20	Repairs and Mte Mach and Eq	\$6,000.00	\$13,000.00	\$15,000.00
.46-50	Repairs and Mte Other	\$177,000.00	\$159,000.00	\$184,000.00
.47-10	Printing and Binding	\$1,000.00	\$1,000.00	\$0.00
.49-10	Other Current Charges	\$3,000.00	\$3,800.00	\$3,500.00
.51-10	Office Supplies	\$1,500.00	\$1,500.00	\$1,500.00
.52-10	Operating Supplies	\$6,500.00	\$5,500.00	\$8,500.00
.52-20	Fuel, Oil and Lubricants	\$4,250.00	\$4,000.00	\$6,000.00
.54-10	Books, Pubs and Memberships	\$3,300.00	\$3,300.00	\$3,300.00
.55-10	Training and Education	\$3,500.00	\$3,500.00	\$3,500.00
.56-20	Licenses	\$150.00	\$150.00	\$500.00
.56-30	Permits & Registration Fees	\$200.00	\$200.00	\$500.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$724,550.00</b>	<b>\$599,300.00</b>	<b>\$631,175.00</b>
				5.32%
<b>CAPITAL OUTLAY</b>				
.60-00	Capital Outlay < \$5,000	\$7,000.00	\$4,500.00	\$5,500.00
.61-10	Land	\$1,100,000.00	\$800,000.00	\$650,000.00
.63-00	Improvements	\$125,000.00	\$130,000.00	\$250,000.00
.64-20	Machinery & Equipment	\$0.00	\$10,000.00	\$0.00
.65-69	Arnold Road	\$0.00	\$12,000.00	\$0.00
.65-78	Powell Adams Road	\$313,400.00	\$313,400.00	\$0.00
.65-82	Front Beach Road Segment II	\$3,750,000.00	\$650,000.00	\$8,100,000.00
.65-90	Other	\$235,000.00	\$21,500.00	\$293,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$5,530,400.00</b>	<b>\$1,941,400.00</b>	<b>\$9,298,500.00</b>
				378.96%
<b>DEBT SERVICE</b>				
.71-70	Principal / 2006 Bonds	\$1,670,000.00	\$1,670,000.00	\$2,095,000.00
.72-70	Interest / 2006 Bonds	\$2,085,550.00	\$1,887,600.00	\$1,302,000.00
.73-50	Refunded Debt Escrow Agent	\$0.00	\$42,760,900.00	\$0.00
.73-70	Other Debt Service Costs	\$0.00	\$145,900.00	\$0.00
<b>TOTAL DEPT SERVICE</b>		<b>\$3,755,550.00</b>	<b>\$46,464,400.00</b>	<b>\$3,397,000.00</b>
				1137.22%
				-92.69%
<b>TOTAL BUDGET</b>		<b>\$10,280,195.00</b>	<b>\$49,286,754.00</b>	<b>\$13,558,867.00</b>
				379.43%
				-72.49%
				31.89%

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

ORIGINAL 2014-2015		2400	5901			TOTAL
		CODE ENFORCMT	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/Other	\$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
73-50	Refunded Debt Escrow Agent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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**  
**DEPARTMENT : COMMUNITY REDEVELOPMENT**

AMENDED 2014-2015	2400	5901			TOTAL	
	CODE ENFORCMENT	HWYS AND STS				
<b>PERSONAL SERVICES</b>						
12-10	<u>Salaries Regular</u>	\$47,300.00	\$155,000.00	\$0.00	\$0.00	\$202,300.00
14-10	<u>Salaries Overtime</u>	\$500.00	\$1,000.00	\$0.00	\$0.00	\$1,500.00
15-10	<u>Salaries Special</u>	\$500.00	\$500.00	\$0.00	\$0.00	\$1,000.00
15-20	<u>Vehicle Expense</u>	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00
15-30	<u>Incentive Pay</u>	\$3,250.00	\$350.00	\$0.00	\$0.00	\$3,600.00
21-10	<u>Matching FICA</u>	\$3,900.00	\$12,382.00	\$0.00	\$0.00	\$16,282.00
22-10	<u>Retirement</u>	\$8,900.00	\$24,972.00	\$0.00	\$0.00	\$33,872.00
23-10	<u>Health Insurance</u>	\$6,160.00	\$11,010.00	\$0.00	\$0.00	\$17,170.00
23-20	<u>Dental Insurance</u>	\$290.00	\$480.00	\$0.00	\$0.00	\$770.00
23-30	<u>Life Insurance</u>	\$60.00	\$100.00	\$0.00	\$0.00	\$160.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$70,860.00</b>	<b>\$210,794.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$281,654.00</b>
<b>OPERATING EXPENSES</b>						
31-10	<u>Professional Legal</u>	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$120,000.00
31-20	<u>Professional Medical</u>	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
31-30	<u>Professional Engineering &amp; Arch</u>	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00
31-60	<u>Professional Other</u>	\$8,000.00	\$13,000.00	\$0.00	\$0.00	\$21,000.00
32-10	<u>Accounting and Auditing</u>	\$1,440.00	\$10,560.00	\$0.00	\$0.00	\$12,000.00
34-10	<u>Contractual Services</u>	\$200,000.00	\$8,500.00	\$0.00	\$0.00	\$208,500.00
40-10	<u>Travel &amp; Per Diem</u>	\$1,000.00	\$3,000.00	\$0.00	\$0.00	\$4,000.00
41-10	<u>Communication Telephone</u>	\$2,000.00	\$2,500.00	\$0.00	\$0.00	\$4,500.00
41-20	<u>Communication Other</u>	\$400.00	\$2,000.00	\$0.00	\$0.00	\$2,400.00
41-30	<u>Communication Postage</u>	\$100.00	\$200.00	\$0.00	\$0.00	\$300.00
41-40	<u>Communication Freight / Express</u>	\$300.00	\$300.00	\$0.00	\$0.00	\$600.00
43-10	<u>Utilities Electricity</u>	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00
43-20	<u>Utilities Waste Disposal</u>	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00
44-10	<u>Rentals and Leases</u>	\$700.00	\$2,500.00	\$0.00	\$0.00	\$3,200.00
45-10	<u>Insurance Liability, Property, Etc.</u>	\$2,300.00	\$1,700.00	\$0.00	\$0.00	\$4,000.00
45-30	<u>Insurance Windstorm</u>	\$0.00	\$350.00	\$0.00	\$0.00	\$350.00
46-10	<u>Repair and Maintenance/Building</u>	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00
46-20	<u>Repair and Maintenance/M &amp; E</u>	\$3,000.00	\$10,000.00	\$0.00	\$0.00	\$13,000.00
46-50	<u>Repair and Maintenance/Other</u>	\$4,000.00	\$155,000.00	\$0.00	\$0.00	\$159,000.00
47-10	<u>Printing &amp; Binding</u>	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00
49-10	<u>Other Current Charges</u>	\$1,800.00	\$2,000.00	\$0.00	\$0.00	\$3,800.00
51-10	<u>Office Supplies</u>	\$500.00	\$1,000.00	\$0.00	\$0.00	\$1,500.00
52-10	<u>Operating Supplies</u>	\$1,500.00	\$4,000.00	\$0.00	\$0.00	\$5,500.00
52-20	<u>Fuel, Oil &amp; Lubricants</u>	\$2,500.00	\$1,500.00	\$0.00	\$0.00	\$4,000.00
54-10	<u>Books, Pubs and Memberships</u>	\$300.00	\$3,000.00	\$0.00	\$0.00	\$3,300.00
55-10	<u>Training and Education</u>	\$1,000.00	\$2,500.00	\$0.00	\$0.00	\$3,500.00
56-20	<u>Licenses</u>	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00
56-30	<u>Permits and Registration Fees</u>	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$291,340.00</b>	<b>\$307,960.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$599,300.00</b>
<b>CAPITAL OUTLAY</b>						
60-10	<u>Capital Outlay &lt; \$5,000</u>	\$3,000.00	\$1,500.00	\$0.00	\$0.00	\$4,500.00
61-10	<u>Land</u>	\$0.00	\$800,000.00	\$0.00	\$0.00	\$800,000.00
63-10	<u>Improvements</u>	\$0.00	\$130,000.00	\$0.00	\$0.00	\$130,000.00
64-20	<u>Machinery &amp; Equipment</u>	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00
65-69	<u>Arnold Road</u>	\$0.00	\$12,000.00	\$0.00	\$0.00	\$12,000.00
65-78	<u>Powell Adams Road</u>	\$0.00	\$313,400.00	\$0.00	\$0.00	\$313,400.00
65-82	<u>Front Beach Road Segment II</u>	\$0.00	\$650,000.00	\$0.00	\$0.00	\$650,000.00
65-90	<u>Other</u>	\$0.00	\$21,500.00	\$0.00	\$0.00	\$21,500.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$3,000.00</b>	<b>\$1,938,400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,941,400.00</b>
<b>DEBT SERVICE</b>						
71-70	<u>Principal / 2006/2015 Bonds</u>	\$0.00	\$1,670,000.00	\$0.00	\$0.00	\$1,670,000.00
72-70	<u>Interest / 2006/2015 Bonds</u>	\$0.00	\$1,887,600.00	\$0.00	\$0.00	\$1,887,600.00
73-50	<u>Refunded Debt Escrow Agent</u>	\$0.00	\$42,760,900.00	\$0.00	\$0.00	\$42,760,900.00
73-70	<u>Other Debt Service Costs</u>	\$0.00	\$145,900.00	\$0.00	\$0.00	\$145,900.00
<b>TOTAL DEBT SERVICE</b>		<b>\$0.00</b>	<b>\$46,464,400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$46,464,400.00</b>
<b>TOTAL BUDGET</b>		<b>\$365,200.00</b>	<b>\$48,921,554.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$49,286,754.00</b>

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

PROPOSED 2015-2016		2400	5901			TOTAL
		CODE ENFORCEMENT	HWYS AND STS			
<b>PERSONAL SERVICES</b>						
12-10	Salaries Regular	\$48,000.00	\$109,000.00	\$0.00	\$0.00	\$157,000.00
14-10	Salaries Overtime	\$500.00	\$5,000.00	\$0.00	\$0.00	\$5,500.00
15-10	Salaries Special	\$500.00	\$615.00	\$0.00	\$0.00	\$1,115.00
15-20	Vehicle Expense	\$0.00	\$3,510.00	\$0.00	\$0.00	\$3,510.00
15-30	Incentive Pay	\$3,250.00	\$1,400.00	\$0.00	\$0.00	\$4,650.00
21-10	Matching FICA	\$3,997.00	\$9,144.00	\$0.00	\$0.00	\$13,141.00
22-10	Retirement	\$9,071.00	\$20,140.00	\$0.00	\$0.00	\$29,211.00
23-10	Health Insurance	\$6,700.00	\$10,300.00	\$0.00	\$0.00	\$17,000.00
23-20	Dental Insurance	\$350.00	\$550.00	\$0.00	\$0.00	\$900.00
23-30	Life Insurance	\$65.00	\$100.00	\$0.00	\$0.00	\$165.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$72,433.00</b>	<b>\$159,759.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$232,192.00</b>
<b>OPERATING EXPENSES</b>						
31-10	Professional Legal	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$120,000.00
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	\$14,500.00	\$0.00	\$0.00	\$17,500.00
32-10	Accounting and Auditing	\$1,500.00	\$11,000.00	\$0.00	\$0.00	\$12,500.00
34-10	Contractual Services	\$201,000.00	\$8,500.00	\$0.00	\$0.00	\$209,500.00
40-10	Travel & Per Diem	\$1,500.00	\$3,000.00	\$0.00	\$0.00	\$4,500.00
41-10	Communication Telephone	\$2,000.00	\$3,000.00	\$0.00	\$0.00	\$5,000.00
41-20	Communication Other	\$500.00	\$1,500.00	\$0.00	\$0.00	\$2,000.00
41-30	Communication Postage	\$100.00	\$200.00	\$0.00	\$0.00	\$300.00
41-40	Communication Freight / Express	\$200.00	\$300.00	\$0.00	\$0.00	\$500.00
43-10	Utilities Electricity	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00
43-20	Utilities Waste Disposal	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00
44-10	Rentals and Leases	\$1,000.00	\$3,500.00	\$0.00	\$0.00	\$4,500.00
45-10	Insurance Liability, Property, Etc.	\$2,400.00	\$1,800.00	\$0.00	\$0.00	\$4,200.00
45-30	Insurance Windstorm	\$0.00	\$375.00	\$0.00	\$0.00	\$375.00
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	\$5,000.00	\$10,000.00	\$0.00	\$0.00	\$15,000.00
46-50	Repair and Maintenance/Other	\$4,000.00	\$180,000.00	\$0.00	\$0.00	\$184,000.00
47-10	Printing & Binding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49-10	Other Current Charges	\$1,500.00	\$2,000.00	\$0.00	\$0.00	\$3,500.00
51-10	Office Supplies	\$500.00	\$1,000.00	\$0.00	\$0.00	\$1,500.00
52-10	Operating Supplies	\$3,500.00	\$5,000.00	\$0.00	\$0.00	\$8,500.00
52-20	Fuel, Oil & Lubricants	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$6,000.00
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	\$500.00	\$0.00	\$0.00	\$500.00
56-30	Permits and Registration Fees	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$292,500.00</b>	<b>\$338,675.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$631,175.00</b>
<b>CAPITAL OUTLAY</b>						
60-10	Capital Outlay < \$5,000	\$2,500.00	\$3,000.00	\$0.00	\$0.00	\$5,500.00
61-10	Land	\$0.00	\$650,000.00	\$0.00	\$0.00	\$650,000.00
63-10	Improvements	\$0.00	\$250,000.00	\$0.00	\$0.00	\$250,000.00
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
65-78	Powell Adams Road	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65-82	Front Beach Road Segment II	\$0.00	\$8,100,000.00	\$0.00	\$0.00	\$8,100,000.00
65-90	Other	\$0.00	\$293,000.00	\$0.00	\$0.00	\$293,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$2,500.00</b>	<b>\$9,296,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,298,500.00</b>
<b>DEBT SERVICE</b>						
71-70	Principal / 2006/2015 Bonds	\$0.00	\$2,095,000.00	\$0.00	\$0.00	\$2,095,000.00
72-70	Interest / 2006/2015 Bonds	\$0.00	\$1,302,000.00	\$0.00	\$0.00	\$1,302,000.00
73-50	Refunded Debt Escrow Agent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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>\$3,397,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,397,000.00</b>
<b>TOTAL BUDGET</b>		<b>\$367,433.00</b>	<b>\$13,191,434.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,558,867.00</b>

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**RESOLUTION NO. 15-XX**  
**A RESOLUTION AMENDING 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

**PIER FUND**

<b><u>CASH BALANCES BROUGHT FORWARD</u></b>	<b><u>\$1,241,847.00</u></b>
<b><u>ESTIMATED INCOME</u></b>	<b><u>\$1,082,845.00</u></b>
<b><u>TOTAL ESTIMATED INCOME AND BALANCES</u></b>	<b><u>\$2,324,692.00</u></b>
<b><u>EXPENDITURES</u></b>	<b><u>\$676,993.00</u></b>
<b><u>INTERFUND TRANSFER TO AQUATIC CTR FUND</u></b>	<b><u>\$350,000.00</u></b>
<b><u>RESERVES RENEWAL AND REPLACEMENT</u></b>	<b><u>\$750,000.00</u></b>
<b><u>RESERVES AVAILABLE FOR EXPENDITURES</u></b>	<b><u>\$547,699.00</u></b>
<b><u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u></b>	<b><u>\$2,324,692.00</u></b>



**RESOLUTION NO. 15-XX**  
**A RESOLUTION ESTABLISHING THE BUDGET FOR THE CITY OF**  
**PANAMA CITY BEACH, FLORIDA FOR THE FISCAL YEAR 2015-2016**  
**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, 2015, and ending 30 September, 2016

**PIER FUND**

<b><u>CASH BALANCES BROUGHT FORWARD</u></b>	<b><u>\$1,297,699.00</u></b>
<b><u>ESTIMATED INCOME</u></b>	<b><u>\$1,034,500.00</u></b>
<b><u>TOTAL ESTIMATED INCOME AND BALANCES</u></b>	<b><u>\$2,332,199.00</u></b>
<b><u>EXPENDITURES</u></b>	<b><u>\$817,940.00</u></b>
<b><u>INTERFUND TRANSFER TO AQUATIC CTR FUND</u></b>	<b><u>\$450,000.00</u></b>
<b><u>RESERVES RENEWAL AND REPLACEMENT</u></b>	<b><u>\$650,000.00</u></b>
<b><u>RESERVES AVAILABLE FOR EXPENDITURES</u></b>	<b><u>\$414,259.00</u></b>
<b><u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u></b>	<b><u>\$2,332,199.00</u></b>

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

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2014-2015</u>	<u>AMENDED BUDGET 2014-2015</u>	<u>PROPOSED BUDGET 2015-2016</u>
402-0000-347.50-00	<u>Pier Passes</u>	<u>\$15,000.00</u>	<u>\$17,000.00</u>	<u>\$17,000.00</u>
402-0000-347.55-00	<u>Pier Admissions</u>	<u>\$675,000.00</u>	<u>\$800,000.00</u>	<u>\$800,000.00</u>
402-0000-347.58-00	<u>Volleyball Court Rental</u>	<u>\$200.00</u>	<u>\$200.00</u>	<u>\$200.00</u>
402-0000-362.30-00	<u>Rent</u>	<u>\$200,000.00</u>	<u>\$235,000.00</u>	<u>\$192,000.00</u>
402-0000-364.10-00	<u>Proceeds from Sales</u>	<u>\$0.00</u>	<u>\$3,245.00</u>	<u>\$0.00</u>
402-0000-366.20-00	<u>Contributions Other</u>	<u>\$25,000.00</u>	<u>\$27,100.00</u>	<u>\$25,000.00</u>
402-0000-369.90-10	<u>Miscellaneous</u>	<u>\$300.00</u>	<u>\$300.00</u>	<u>\$300.00</u>
402-0000-389.41-00	<u>Other Grants and Donations</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
402-0000-389.90-10	<u>Cash Carry Forward Unrestricted</u>	<u>\$415,505.00</u>	<u>\$491,847.00</u>	<u>\$547,699.00</u>
402-0000-389.90-15	<u>Cash Carry Forward Designated</u>			
	<u>Renewal and Replacement</u>	<u>\$750,000.00</u>	<u>\$750,000.00</u>	<u>\$750,000.00</u>
<b>TOTAL INCOME AND NON-REVENUE</b>		<b><u>\$2,081,005.00</u></b>	<b><u>\$2,324,692.00</u></b>	<b><u>\$2,332,199.00</u></b>
			11.71%	0.32%
				12.07%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**PIER**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2014-2015</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>	\$178,000.00	\$188,000.00	\$188,000.00
402-7500-575.13-10	<u>Salaries No Pension</u>	\$71,000.00	\$71,000.00	\$74,000.00
402-7500-575.14-10	<u>Salaries Overtime</u>	\$6,000.00	\$8,000.00	\$8,000.00
402-7500-575.15-10	<u>Salaries Special</u>	\$2,500.00	\$2,463.00	\$2,650.00
402-7500-575.15-20	<u>Vehicle Expense</u>	\$0.00	\$3,510.00	\$3,510.00
402-7500-575.21-10	<u>Matching FICA</u>	\$19,699.00	\$20,882.00	\$21,126.00
402-7500-575.22-10	<u>Retirement</u>	\$24,318.00	\$34,253.00	\$34,434.00
402-7500-575.23-10	<u>Health Insurance</u>	\$33,000.00	\$31,000.00	\$31,000.00
402-7500-575.23-20	<u>Dental Insurance</u>	\$1,500.00	\$1,650.00	\$2,000.00
402-7500-575.23-30	<u>Life Insurance</u>	\$350.00	\$315.00	\$350.00
402-7500-575.25-10	<u>Unemployment Compensation</u>	\$3,500.00	\$0.00	\$3,500.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$339,867.00</b>	<b>\$361,073.00</b>	<b>\$368,570.00</b>
			6.24%	2.08%
<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	\$7,000.00	\$5,000.00
402-7500-575.32-10	<u>Accounting and Auditing</u>	\$3,600.00	\$3,600.00	\$3,720.00
402-7500-575.34-10	<u>Other Contractual Services</u>	\$38,000.00	\$38,000.00	\$42,000.00
402-7500-575.41-10	<u>Communication Telephone</u>	\$1,200.00	\$1,000.00	\$1,200.00
402-7500-575.41-20	<u>Communication Other</u>	\$5,000.00	\$7,000.00	\$6,000.00
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>	\$26,250.00	\$26,250.00	\$27,600.00
402-7500-575.43-20	<u>Utilitites Waste Disposal</u>	\$7,500.00	\$8,000.00	\$8,000.00
402-7500-575.44-10	<u>Rentals and Leases</u>	\$47,000.00	\$47,000.00	\$53,000.00
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>	\$4,200.00	\$4,720.00	\$5,000.00
402-7500-575.46-50	<u>Repairs and Mte Other</u>	\$85,000.00	\$69,000.00	\$150,000.00
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>	\$1,000.00	\$1,000.00	\$1,500.00
402-7500-575.49-10	<u>Other Current Charges</u>	\$500.00	\$600.00	\$500.00
402-7500-575.51-10	<u>Office Supplies</u>	\$1,500.00	\$1,500.00	\$1,200.00
402-7500-575.52-10	<u>Operating Supplies</u>	\$15,000.00	\$21,000.00	\$21,000.00
402-7500-575.52-20	<u>Fuel, Oil and Lubricants</u>	\$1,000.00	\$800.00	\$1,200.00
402-7500-575.54-10	<u>Books, Pubs and Memberships</u>	\$500.00	\$450.00	\$450.00
402-7500-575.55-10	<u>Training and Education</u>	\$1,000.00	\$0.00	\$1,500.00
402-7500-575.56-20	<u>Permits and Licenses</u>	\$550.00	\$550.00	\$550.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$262,750.00</b>	<b>\$256,420.00</b>	<b>\$348,370.00</b>
			-2.41%	35.86%
<b>CAPITAL OUTLAY</b>				
402-7500-575.60-10	<u>Capital Outlay &lt; \$5,000</u>	\$15,000.00	\$12,500.00	\$30,000.00
402-7500-575.64-20	<u>Machinery and Equipment</u>	\$20,000.00	\$47,000.00	\$71,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$35,000.00</b>	<b>\$59,500.00</b>	<b>\$101,000.00</b>
			70.00%	69.75%
<b>TOTAL BUDGET</b>		<b>\$637,617.00</b>	<b>\$676,993.00</b>	<b>\$817,940.00</b>
			6.18%	20.82%
				28.28%

**RESOLUTION NO. 15-XX**  
**A RESOLUTION AMENDING 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

**AQUATIC CENTER FUND**

<b><u>CASH BALANCES BROUGHT FORWARD</u></b>	<b><u>\$236,940.00</u></b>
<b><u>ESTIMATED INCOME</u></b>	<b><u>\$747,960.00</u></b>
<b><u>TOTAL ESTIMATED INCOME AND BALANCES</u></b>	<b><u>\$984,900.00</u></b>
<b><u>EXPENDITURES</u></b>	<b><u>\$851,075.00</u></b>
<b><u>RESERVES AVAILABLE FOR EXPENDITURES</u></b>	<b><u>\$133,825.00</u></b>
<b><u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u></b>	<b><u>\$984,900.00</u></b>

**RESOLUTION NO. 15-XX**  
**A RESOLUTION ESTABLISHING THE BUDGET FOR THE CITY OF**  
**PANAMA CITY BEACH, FLORIDA FOR THE FISCAL YEAR 2015-2016**  
**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, 2015, and ending 30 September, 2016

**AQUATIC CENTER FUND**

<b><u>CASH BALANCES BROUGHT FORWARD</u></b>	<b><u>\$133,825.00</u></b>
<b><u>ESTIMATED INCOME</u></b>	<b><u>\$1,178,600.00</u></b>
<b><u>TOTAL ESTIMATED INCOME AND BALANCES</u></b>	<b><u>\$1,312,425.00</u></b>
<b><u>EXPENDITURES</u></b>	<b><u>\$1,222,504.00</u></b>
<b><u>RESERVES AVAILABLE FOR EXPENDITURES</u></b>	<b><u>\$89,921.00</u></b>
<b><u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u></b>	<b><u>\$1,312,425.00</u></b>

**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>2014-2015</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
347.50-10	<u>Daily Entry Fees</u>	\$95,000.00	\$100,000.00	\$100,000.00
347.50-12	<u>Daily Entry Fees-Tax Exempt</u>	\$22,150.00	\$22,150.00	\$22,150.00
347.50-15	<u>Membership Passes</u>	\$29,000.00	\$20,000.00	\$20,000.00
347.50-17	<u>20 Visit Passes</u>	\$22,000.00	\$22,000.00	\$22,000.00
347.50-20	<u>Swimming Lessons</u>	\$12,265.00	\$19,500.00	\$19,500.00
347.50-25	<u>Safety Classes/Programs</u>	\$3,645.00	\$730.00	\$2,250.00
347.50-30	<u>Other Aquatic Programs</u>	\$9,000.00	\$11,500.00	\$11,500.00
347.50-35	<u>Summer Swim Camps</u>	\$0.00	\$0.00	\$5,000.00
347.50-40	<u>Sports Advertising</u>	\$2,300.00	\$500.00	\$1,500.00
347.50-45	<u>Swim Team Fees</u>	\$58,000.00	\$60,000.00	\$60,000.00
347.50-50	<u>Private Party Rentals</u>	\$4,620.00	\$6,500.00	\$6,500.00
347.50-60	<u>Birthday Party/Umbrella Rentals</u>	\$7,350.00	\$10,000.00	\$10,000.00
347.50-70	<u>Special Events Gate Fees</u>	\$2,500.00	\$3,000.00	\$3,000.00
347.50-75	<u>Vendor Sales (T-Shirts, Sunscreen, Etc.)</u>	\$100.00	\$100.00	\$100.00
347.50-95	<u>Concession Stand Rental</u>	\$15,000.00	\$15,000.00	\$25,000.00
364.10-00	<u>Proceeds from Sales</u>	\$0.00	\$0.00	\$0.00
366.20-00	<u>Contributions (3rd Party)</u>	\$0.00	\$6,880.00	\$0.00
369.90-10	<u>Miscellaneous</u>	(200.00)	\$100.00	\$100.00
381.00-00	<u>Interfund Transfers</u>	\$450,000.00	\$450,000.00	\$870,000.00
389.90-10	<u>Cash Carry Forward Unrestricted</u>	\$171,446.00	\$236,940.00	\$133,825.00
<b>TOTAL INCOME AND NON-REVENUE</b>		<b>\$904,176.00</b>	<b>\$984,900.00</b>	<b>\$1,312,425.00</b>
			8.93%	33.25%
				45.15%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**AQUATIC CENTER**

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2014-2015</u>	<u>AMENDED BUDGET 2014-2015</u>	<u>PROPOSED BUDGET 2015-2016</u>
<b>PERSONAL SERVICES</b>				
403-0000-572.12-10	<u>Salaries Regular</u>	\$125,000.00	\$121,500.00	\$161,500.00
403-0000-572.13-10	<u>Salaries No Pension</u>	\$165,000.00	\$178,000.00	\$148,000.00
403-0000-572.14-10	<u>Salaries Overtime</u>	\$500.00	\$3,800.00	\$3,800.00
403-0000-572.15-10	<u>Salaries Special</u>	\$1,850.00	\$1,263.00	\$1,715.00
403-0000-572.15-20	<u>Vehicle Expense</u>	\$2,700.00	\$3,510.00	\$3,510.00
403-0000-572.15-30	<u>Incentive Pay</u>	\$4,420.00	\$4,420.00	\$4,420.00
403-0000-572.21-10	<u>Matching FICA</u>	\$22,909.00	\$23,906.00	\$24,705.00
403-0000-572.22-10	<u>Retirement</u>	\$22,713.00	\$22,661.00	\$29,639.00
403-0000-572.23-10	<u>Health Insurance</u>	\$16,500.00	\$13,400.00	\$22,600.00
403-0000-572.23-20	<u>Dental Insurance</u>	\$700.00	\$610.00	\$1,200.00
403-0000-572.23-30	<u>Life Insurance</u>	\$205.00	\$180.00	\$300.00
403-0000-572.25-10	<u>Unemployment Compensation</u>	\$5,000.00	\$0.00	\$5,000.00
<b>TOTAL PERSONAL SERVICES</b>		<b>\$367,497.00</b>	<b>\$373,250.00</b>	<b>\$406,389.00</b>
				8.88%
<b>OPERATING EXPENSES</b>				
403-0000-572.31-10	<u>Professional Legal</u>	\$2,000.00	\$1,500.00	\$1,500.00
403-0000-572.31-20	<u>Professional Medical</u>	\$1,800.00	\$2,100.00	\$2,100.00
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>	\$3,570.00	\$3,570.00	\$3,720.00
403-0000-572.34-10	<u>Other Contractual Services</u>	\$4,500.00	\$7,000.00	\$7,000.00
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>	\$4,000.00	\$4,000.00	\$4,000.00
403-0000-572.41-20	<u>Communication Other</u>	\$4,000.00	\$6,500.00	\$4,200.00
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>	\$131,500.00	\$135,000.00	\$142,000.00
403-0000-572.44-10	<u>Rentals and Leases</u>	\$11,500.00	\$9,000.00	\$11,000.00
403-0000-572.45-10	<u>Insurance Liability, Property, Etc</u>	\$20,000.00	\$20,000.00	\$20,200.00
403-0000-572.45-20	<u>Insurance Windstorm</u>	\$2,900.00	\$1,220.00	\$2,100.00
403-0000-572.46-50	<u>Repairs and Mte Other</u>	\$70,000.00	\$57,000.00	\$70,000.00
403-0000-572.47-10	<u>Printing and Binding</u>	\$1,200.00	\$3,200.00	\$3,200.00
403-0000-572.48-30	<u>Promotional Activities</u>	\$1,100.00	\$1,100.00	\$1,100.00
403-0000-572.49-10	<u>Other Current Charges</u>	\$300.00	\$600.00	\$500.00
403-0000-572.51-10	<u>Office Supplies</u>	\$2,000.00	\$1,500.00	\$1,500.00
403-0000-572.52-10	<u>Operating Supplies</u>	\$25,000.00	\$28,000.00	\$29,000.00
403-0000-572.52-35	<u>Chemicals</u>	\$45,000.00	\$45,000.00	\$55,000.00
403-0000-572.52-75	<u>Banners</u>	\$1,150.00	\$250.00	\$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	\$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>	\$6,000.00	\$3,800.00	\$3,800.00
<b>TOTAL OPERATING EXPENSES</b>		<b>\$345,520.00</b>	<b>\$335,340.00</b>	<b>\$369,070.00</b>
				10.06%
<b>CAPITAL OUTLAY</b>				
403-0000-572.60-10	<u>Capital Outlay &lt; \$5,000</u>	\$30,000.00	\$50,000.00	\$15,000.00
403-0000-572.64-20	<u>Machinery and Equipment</u>	\$25,000.00	\$31,000.00	\$12,000.00
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$55,000.00</b>	<b>\$81,000.00</b>	<b>\$27,000.00</b>
				-66.67%
<b>DEBT SERVICE</b>				
403-0000-572.71-15	<u>Principal Utility Fund</u>	\$36,000.00	\$36,000.00	\$420,000.00
403-0000-572.72-15	<u>Interest Utility Fund</u>	\$16,355.00	\$25,485.00	\$45.00
<b>TOTAL DEBT SERVICE</b>		<b>\$52,355.00</b>	<b>\$61,485.00</b>	<b>\$420,045.00</b>
<b>TOTAL BUDGET</b>		<b>\$820,372.00</b>	<b>\$851,075.00</b>	<b>\$1,222,504.00</b>
			3.74%	43.64%
				49.02%

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**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>2014-2015</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
312.41-00	Local Option Fuel Taxes	\$190,000.00	\$219,000.00	\$220,000.00
313.10-00	Franchise Fees Electricity	\$2,435,000.00	\$2,675,000.00	\$2,750,000.00
313.40-00	Franchise Fees Gas	\$62,000.00	\$62,000.00	\$62,000.00
314.10-00	Utility Taxes Electricity	\$2,855,000.00	\$3,115,000.00	\$3,205,000.00
314.40-00	Utility Taxes Gas	\$93,000.00	\$90,000.00	\$90,000.00
315.00-00	Local Communications Services Tax	\$960,000.00	\$955,000.00	\$955,000.00
321.00-00	Competency Cards	\$4,400.00	\$2,200.00	\$2,200.00
322.00-00	Building Permits	\$325,000.00	\$400,000.00	\$400,000.00
322.40-00	Fences and Tree Removal	\$500.00	\$500.00	\$500.00
325.00-00	Doggie Dining Permits	\$150.00	\$150.00	\$150.00
329.10-00	Business Tax Receipts	\$8,750,000.00	\$9,700,000.00	\$10,000,000.00
329.15-00	Business Tax Receipts Pier Park	\$355,240.00	\$355,240.00	\$380,107.00
329.20-00	Plan Review	\$50,000.00	\$50,000.00	\$50,000.00
329.25-00	Fire Suppression Plan Review	\$3,000.00	\$3,000.00	\$3,000.00
329.40-00	Zoning / Variance / Annexation Fees	\$9,500.00	\$9,500.00	\$9,500.00
329.50-00	Development Order / DRI Fees	\$8,000.00	\$8,800.00	\$8,800.00
331.20-10	Federal Grants FEMA AFG	\$0.00	\$719,432.00	\$0.00
331.20-30	Federal Grants Edward Byrne JAG Project 25	\$0.00	\$21,015.00	\$0.00
331.20-31	Federal Grants Edward Byrne JAG Emer Equipmt	\$0.00	\$8,925.00	\$0.00
331.20-40	Federal Grants CTEP Traffic Enforcement	\$0.00	\$102,634.00	\$0.00
331.20-50	Federal Grants DOJ Bulletproof Vests	\$0.00	\$1,769.00	\$0.00
335.01-00	Fuel Tax Refunds	\$24,000.00	\$24,000.00	\$24,000.00
335.12-00	State Revenue Sharing	\$250,000.00	\$300,000.00	\$306,500.00
335.14-00	Mobile Home License	\$3,800.00	\$3,600.00	\$3,600.00
335.15-00	Alcoholic Beverage License	\$67,000.00	\$75,040.00	\$75,100.00
335.18-00	Half-Cent Sales Tax	\$980,000.00	\$1,040,000.00	\$1,040,000.00
335.23-00	Firefighters Supplemental	\$6,720.00	\$7,320.00	\$7,320.00
337.77-00	CVB Tournament Subsidies / Contributions	\$0.00	\$105,150.00	\$0.00
342.10-00	Miscellaneous Police / Public Safety	\$27,000.00	\$47,500.00	\$35,000.00
342.30-00	Beach Patrol	\$0.00	\$210,000.00	\$150,000.00
343.93-00	Leave No Trace	\$0.00	\$100,000.00	\$0.00
344.90-10	Maintenance Contract ROW	\$98,999.00	\$98,999.00	\$98,999.00
344.90-20	State of FL Maintenance Contract Street Lighting	\$87,987.00	\$87,987.00	\$90,627.00
344.90-30	State of FL Maintenance Contract Traffic Signals	\$44,451.00	\$44,451.00	\$70,832.00



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>2014-2015</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
344.90-60	<u>Air Rights Fees</u>	\$19,320.00	\$19,253.00	\$19,253.00
344.90-70	<u>Charges for Printed Materials</u>	\$100.00	\$155.00	\$150.00
347.20-20	<u>Sports Advertising</u>	\$5,500.00	\$7,915.00	\$8,000.00
347.20-30	<u>Tournament Fees</u>	\$4,500.00	\$3,000.00	\$3,000.00
347.20-70	<u>Athletic Registration Fees</u>	\$63,250.00	\$85,000.00	\$85,000.00
347.20-82	<u>Adult Sports Leagues</u>	\$16,000.00	\$25,000.00	\$25,000.00
347.20-83	<u>Tennis Lessons</u>	\$13,000.00	\$16,500.00	\$16,500.00
347.20-84	<u>Community Center / Senior Center Lessons</u>	\$30,000.00	\$42,000.00	\$42,000.00
347.20-85	<u>Lights / Electricity / Internet</u>	\$12,000.00	\$10,000.00	\$10,000.00
347-20-88	<u>Pier Park Event Sponsors</u>	\$40,000.00	\$28,500.00	\$30,000.00
347.20-90	<u>Field Rental</u>	\$29,500.00	\$35,000.00	\$35,000.00
347.20-95	<u>Concession Stand Rental</u>	\$50,000.00	\$73,000.00	\$75,000.00
347.40-00	<u>ABP Facilities Fee</u>	\$10,000.00	\$18,680.00	\$19,000.00
347.59-10	<u>Community Center Rental</u>	\$7,500.00	\$9,300.00	\$9,500.00
347.59-50	<u>Senior Center Rental</u>	\$8,000.00	\$18,500.00	\$18,500.00
347.59-55	<u>Festival Site Rental</u>	\$35,000.00	\$41,500.00	\$41,500.00
347.59-57	<u>Pier Park Rental</u>	\$15,000.00	\$22,000.00	\$22,000.00
347.59-60	<u>Cleanup / Setup Fees</u>	\$6,000.00	\$10,000.00	\$10,000.00
351.10-00	<u>Fines and Forfeitures</u>	\$105,000.00	\$135,000.00	\$135,000.00
354.10-00	<u>Code Enforcement Fines</u>	\$8,000.00	\$5,100.00	\$6,000.00
359.70-00	<u>Penalties / Late Payments</u>	\$0.00	\$252.00	\$0.00
361.10-00	<u>Interest Earnings Unrestricted</u>	\$8,500.00	\$6,400.00	\$6,500.00
361.11-00	<u>Interest Earnings Restricted</u>	\$2,000.00	\$4,000.00	\$2,600.00
362.10-00	<u>Antenna Space Rental</u>	\$10,645.00	\$9,750.00	\$10,645.00
363.22-10	<u>Police Impact Fees</u>	\$13,500.00	\$14,175.00	\$14,850.00
363.22-20	<u>Police Impact Fees Non-Resident</u>	\$75,000.00	\$55,032.00	\$55,000.00
363.22-30	<u>Fire Impact Fees</u>	\$13,000.00	\$13,650.00	\$14,300.00
363.22-40	<u>Fire Impact Fees Non-Resident</u>	\$31,875.00	\$23,389.00	\$23,370.00
363.27-10	<u>Recreation Impact Fees</u>	\$76,300.00	\$80,115.00	\$83,930.00
363.27-20	<u>Library Impact Fees</u>	\$6,500.00	\$6,825.00	\$7,150.00

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>2014-2015</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<u>364.10-00</u>	<u>Proceeds from Sales</u>	<u>\$60,000.00</u>	<u>\$80,355.00</u>	<u>\$50,000.00</u>
<u>365.10-00</u>	<u>Surplus Materials and Scrap</u>	<u>\$500.00</u>	<u>\$553.00</u>	<u>\$550.00</u>
<u>366.10-00</u>	<u>Voluntary Park Contributions</u>	<u>\$150.00</u>	<u>\$150.00</u>	<u>\$150.00</u>
<u>366.20-00</u>	<u>Contributions (3rd Party)</u>	<u>\$10,000.00</u>	<u>\$22,150.00</u>	<u>\$10,000.00</u>
<u>369.90-00</u>	<u>Miscellaneous</u>	<u>\$10,000.00</u>	<u>\$6,700.00</u>	<u>\$6,700.00</u>
<u>381.00-00</u>	<u>Interfund Transfers</u>	<u>\$1,020,500.00</u>	<u>\$1,170.00</u>	<u>\$976,150.00</u>
<u>382.00-00</u>	<u>Interfund Transfers</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>
<u>389.90-10</u>	<u>Cash Carry Forward Unrestricted</u>	<u>\$12,800,331.00</u>	<u>\$14,154,850.00</u>	<u>\$18,011,762.00</u>
<u>389.90-70</u>	<u>Cash Carry Forward Restricted</u>	<u>\$4,086,327.00</u>	<u>\$4,146,610.00</u>	<u>\$3,719,181.00</u>
<u>TOTAL INCOME AND NON-REVENUE</u>		<u>\$36,493,545.00</u>	<u>\$39,974,741.00</u>	<u>\$43,741,476.00</u>
			9.54%	9.42%
				19.86%

Table 27. Historical Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W): U. S. city average, all items-Continued

(1982-84=100, unless otherwise noted)

Year	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1970	38.0	38.2	38.4	38.7	38.8	39.0	39.2	39.2	39.4	39.6	39.8	40.0
1971	40.0	40.1	40.2	40.4	40.6	40.8	40.9	41.0	41.0	41.1	41.2	41.3
1972	41.4	41.6	41.6	41.7	41.9	42.0	42.1	42.2	42.4	42.5	42.6	42.7
1973	42.9	43.2	43.6	43.9	44.1	44.4	44.5	45.4	45.5	45.9	46.2	46.5
1974	46.9	47.5	48.0	48.3	48.8	49.3	49.7	50.3	50.9	51.4	51.8	52.2
1975	52.4	52.8	53.0	53.2	53.5	53.9	54.5	54.7	54.9	55.3	55.6	55.8
1976	56.0	56.1	56.2	56.5	56.8	57.1	57.4	57.7	57.9	58.2	58.3	58.5
1977	58.9	59.5	59.8	60.3	60.6	61.0	61.3	61.5	61.8	61.9	62.2	62.5
1978	62.8	63.2	63.7	64.3	64.9	65.6	66.0	66.4	66.8	67.4	67.7	68.1
1979	68.7	69.5	70.3	71.1	71.9	72.8	73.7	74.4	75.1	75.7	76.4	77.2
1980	78.3	79.4	80.5	81.4	82.3	83.2	83.3	83.8	84.6	85.3	86.1	86.9
1981	87.5	88.5	89.0	89.6	90.3	91.1	92.2	92.8	93.7	93.9	94.1	94.4
1982	94.7	95.0	94.8	95.2	96.2	97.4	98.0	98.2	98.3	98.6	98.4	98.0
1983	98.1	98.1	98.4	99.0	99.5	99.8	100.1	100.5	101.0	101.2	101.2	101.2
1984	101.6	101.8	101.8	102.1	102.5	102.8	103.2	104.2	104.8	104.8	104.7	104.8
1985	104.9	105.4	105.9	106.3	106.7	107.0	107.1	107.3	107.6	107.9	108.3	108.6
1986	108.9	108.5	107.9	107.6	107.9	108.4	108.4	108.6	109.1	109.1	109.2	109.3
1987	110.0	110.5	111.0	111.6	111.9	112.4	112.7	113.3	113.8	114.1	114.3	114.2
1988	114.5	114.7	115.1	115.7	116.2	116.7	117.2	117.7	118.5	118.9	119.0	119.2
1989	119.7	120.2	120.8	121.8	122.5	122.8	123.2	123.2	123.6	124.2	124.4	124.6
1990	125.9	126.4	127.1	127.3	127.5	128.3	128.7	129.9	131.1	131.9	132.2	132.2
1991	132.8	132.8	133.0	133.3	133.8	134.1	134.3	134.6	135.2	135.4	135.8	135.9
1992	136.0	136.4	137.0	137.3	137.6	138.1	138.4	138.8	139.1	139.6	139.8	139.8
1993	140.3	140.7	141.1	141.6	141.9	142.0	142.1	142.4	142.6	143.3	143.4	143.3
1994	143.6	144.0	144.4	144.7	144.9	145.4	145.8	146.5	146.9	147.0	147.3	147.2
1995	147.8	148.3	148.7	149.3	149.6	149.9	149.9	150.2	150.6	151.0	150.9	150.9
1996	151.7	152.2	152.9	153.6	154.0	154.1	154.3	154.5	155.1	155.5	155.9	155.9
1997	156.3	156.8	157.0	157.2	157.2	157.4	157.5	157.8	158.3	158.5	158.5	158.2
1998	158.4	158.5	158.7	159.1	159.5	159.7	159.8	160.0	160.2	160.6	160.7	160.7
1999	161.0	161.1	161.4	162.7	162.8	162.8	163.3	163.8	164.7	165.0	165.1	165.1
2000	165.6	166.5	167.9	168.0	168.2	169.2	169.4	169.3	170.4	170.6	170.9	170.7
2001	171.7	172.4	172.6	173.5	174.4	174.6	173.8	173.8	174.8	174.0	173.7	172.9
2002	173.2	173.7	174.7	175.8	175.8	175.9	176.1	176.6	177.0	177.3	177.4	177.0
2003	177.7	179.2	180.3	179.8	179.4	179.6	179.6	180.3	181.0	180.7	180.2	179.9
2004	180.9	181.9	182.9	183.5	184.7	185.3	184.9	185.0	185.4	186.5	186.8	186.0
2005	186.3	187.3	188.6	190.2	190.0	190.1	191.0	192.1	195.0	195.2	193.4	192.5
2006	194.0	194.2	195.3	197.2	198.2	198.6	199.2	199.6	198.4	197.0	196.8	197.2
2007	197.559	198.544	200.612	202.130	203.661	203.906	203.700	203.199	203.889	204.338	205.891	205.777
2008	206.744	207.254	209.147	210.698	212.788	215.223	216.304	215.247	214.935	212.182	207.296	204.813
2009	205.700	206.708	207.218	207.925	208.774	210.972	210.526	211.156	211.322	211.549	212.003	211.703
2010	212.568	212.544	213.525	213.958	214.124	213.839	213.898	214.205	214.306	214.623	214.750	215.262
2011	216.400	217.535	220.024	221.743	222.954	222.522	222.686	223.326	223.688	223.043	222.813	222.166
2012	223.216	224.317	226.304	227.012	226.600	226.036	225.568	227.056	228.184	227.974	226.595	225.889
2013	226.520	228.677	229.323	228.949	229.399	230.002	230.084	230.359	230.537	229.735	229.133	229.174
2014	230.040	230.871	232.560	233.443	234.216	234.702	234.525	234.030	234.170	233.229	231.551	229.909
2015	228.294	229.421	231.055	231.520	232.908	-	-	-	-	-	-	-

See footnotes at end of table.

May  $232.908 - 234.216 = (-1.308) = (-.562\%)$

CITY OF PANAMA CITY BEACH  
 CASH CARRYFORWARD  
 CRA  
 10/01/14 AND 10/01/15

**UNRESTRICTED**

	Lyndell	Operating	Total
Cash balances @ 09/30/14	251,749	1,600	253,349

Operating account is comprised of various miscellaneous sources of revenue such as public parking fees, code enforcement fines, etc. It is anticipated that this revenue will be expended as collected and the account balance will be zero at 09/30/15 and 09/30/16.

Cash balances @ 09/30/14 per above	253,146	(less sales tax payable @ ye)	
Expenditures anticipated from this account in fy '15	(5,647)		
Estimated interest earnings fy '15	0		
Cash balance @ 09/30/15	247,499	Actual cash balances 09/30/14	Lyndell 251,749.08 Operating 1,600.00 253,349.08
Expenditures anticipated from this account in fy '15	(247,499)		
Cash balance @ 09/30/16	0		

**RESTRICTED BALANCES 10/01/14**

TIF Funds	8,170,247
Other:	
Bond Reserve	3,795,063
PCB Parkway	1,079,970
North Thomas Drive	16,000
Powell Adams Road	500,998
Front Beach Road Segmt 2	18,700
Front Beach Road Segmt 4	35,455
2006 Bonds Sinking Fund	2,731,455
	8,177,641

RESTRICTED	Proportionate Share FBR Seg 3	Proportionate Share PCB Parkway	Proportionate Share FBR Seg 2	Proportionate Share North Thomas	Proportionate Share Powell Adams	Proportionate Share FBR Seg 4	2015 Bond Issuance Costs	2006 Bonds Reserve	Sinking Fund	2015 Bond Reserve	Trust Fund	Total	Other Restricted	Trust
Cash balances @ 07/22/15	16,000	1,079,970	0	16,000	187,632	35,455	0	1,923,750	2,622,533	1,880,000	8,734,701	16,496,042		
Accounts payable included in 07/22/15 expenditures but not yet paid	0	0	0	0	0	0	0	0	0	0	0	0		
Transfer from Agency	0	0	0	0	0	0	0	0	0	0	1,954,100	1,954,100		
Proportionate share payments	0	73,600	23,800	16,000	0	0	0	0	0	0	0	113,400		
Expenditures 07/23-09/30/15	0	0	(23,800)	0	0	0	0	0	0	0	(422,907)	(446,707)		
Miscellaneous adjustment to bal	0	0	0	0	0	0	0	0	0	0	41	41		
Estimated balances @ 09/30/15	16,000	1,153,570	0	32,000	187,632	35,455	0	1,923,750	2,622,533	1,880,000	10,265,935	18,116,876	7,850,941	10,265,935
Estimated revenue Oct 15 - Sept 16														
Reimbursement from Agency	0	0	0	0	0	0	0	0	0	0	8,625,739	8,625,739		
Proportionate Share	0	140,000	0	0	0	0	0	0	0	0	0	140,000		
Current year transfers from Res and Tr Fund to Sinking Fund	0	0	0	0	0	0	0	0	3,397,000	0	(3,397,000)	0		
Transfer to General Fund for Loop	0	(1,020,500)	0	0	0	0	0	0	0	0	0	(1,020,500)		
Expenditures Oct 15 - Sept 16	0	0	0	0	0	0	0	0	(3,397,000)	0	(9,868,543)	(13,265,543)		
Estimated balances @ 09/30/16	16,000	273,070	0	32,000	187,632	35,455	0	1,923,750	2,622,533	1,880,000	5,626,131	12,596,572	6,970,441	5,626,131

CITY OF PANAMA CITY BEACH  
 CASH CARRYFORWARD  
 CRA  
 10/01/14 AND 10/01/15

Actual cash balances 09/30/15      0.00      0.00      0.00      0.00      0.00      0.00      0.00      0.00      0.00      0.00      0.00      0.00

Balance in operating account 07/22/15      110,909  
 Miscellaneous income      5  
 Rental billboard Barnacle Bay      800  
 Code enforcement fines      890  
 Public parking      10,091

0.00

Used to pay code enforcement personal services      122,694  
 Balance used for other expenses      (16,691)  
(106,003)

0

Remaining expenditures 07/22/15

division 2400      operating      29,857  
    capital outlay      1,605  
  
 division 5901      personal svcs      46,668  
    operating      105,551  
    capital outlay      263,025

from operating above      0

Balance remaining from restricted funds      446,707

From Parkway Seg 2 prop share      23,800  
 From Trust Fund      422,907

446,707

Operating account fy 2016      public parking      40,000  
    billboard rental      4,800  
    code enforcement      1,000  
    miscellaneous      25

45,825

expenditures      (45,825)

0

Restricted accounts

division 2400      personal svcs      72,433  
    operating      292,500  
    capital outlay      2,500

division 5901      personal svcs      159,759  
    operating      338,675  
    capital outlay      9,296,000

from operating above      (45,825)

Balance remaining from restricted funds      10,116,042

From Lyndell sidewalk      247,499  
 From Trust Fund      9,868,543

10,116,042