

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: September 22, 2015
MEETING TIME: 9:00 A.M.

ITEM 1 2015-2016 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.

Jim B. Lake 17 Sep 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.

E-mailed and/or Faxed to following interested parties on: 9/21/15 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

MEMO

TO: Mario Gisbert, City Manager
CC: Diane Fowler, City Clerk / Human Resources
FROM: Holly White, Finance Director

At the September 10, 2015 regularly scheduled Council meeting, the Council requested that staff determine the total cost associated with an across the board \$1.00 per hour raise for City employees. I have prepared the requested information which is summarized by fund below:

| | |
|----------------|---------------------|
| General | \$496,035.00 |
| CRA | \$6,635.00 |
| Utility | \$238,950.00 |
| Pier | \$14,970.00 |
| Aquatic Center | <u>\$12,075.00</u> |
| | <u>\$768,665.00</u> |

Additionally, the Council requested that the total cost for a raise of \$0.50 be determined. This is summarized below by fund:

| | |
|----------------|---------------------|
| General | \$248,017.50 |
| CRA | \$3,317.50 |
| Utility | \$119,475.00 |
| Pier | \$7,485.00 |
| Aquatic Center | <u>\$6,037.50</u> |
| | <u>\$384,332.50</u> |

| | |
|--|-------------------|
| Total budgeted salaries - regular and overtime FY 2016 | <u>12,200,815</u> |
| On average 3% pay increase | <u>366,024</u> |
| On average 4% pay increase | <u>488,033</u> |

A number of questions arose as we were going through the calculations to arrive at the above. Although I was able to prepare the budget amendments with specific direction on some of these issues, staff will need direction from the Council prior to implementation.

- 1 The City Manager and City Clerk have contracts which provide that they receive cost of living raises at the same rate as all other City employees. Since this is not a cost of living raise, we need direction from the Council regarding these two positions.

- 2 Staff assumed the increase was applicable to all full time employees and not to part time or seasonal employees but we need confirmation regarding this assumption
- 3 As part of the pay plan implementation last February, you may recall that we set a maximum cap on the raise given at that time and indicated that approximately 15 employees did not receive the entire amount contemplated under the pay plan and would be adjusted in this year
 - a Do we adjust the pay of these employees by the pay plan amount still due
 - b Do we adjust the pay of these employees by the pay plan amount still due plus \$1
 - c Do we ignore pay plan adjustment and give \$1
 - d Do we direct departments heads in conjunction with City manager to make a determination regarding these employees - 13 police, 1 fire and 1 waste water
- 4 The regular work year equates to 2,080 hours for all employees except certified firefighters who work 2,756 hours per year. As such, a set amount per hour will result in a greater annual raise for firefighters than for all other employees- is this your intent?
- 5 What about new employees - we could potentially have a situation where we hire two employees for same job - one 09/15 and one 10/15 - the 09/15 hire would receive the increase effective 10/01 thereby creating a scenario where 2 employees hired a month apart have a pay separation of \$1 - is this your intent?

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

No. BA # 1

| FUND | GENERAL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | APPROVED BUDGET | BUDGET ADJUSTMENT | NEW BUDGET BALANCE |
|------|------------------------|-------------------------------------|-----------------|-------------------|--------------------|
| TO | 001-1300-513.12-10 | Salaries Regular | 465,000.00 | 14,600.00 | 479,600.00 |
| TO | 001-1300-513.14-10 | Salaries Overtime | 2,500.00 | 100.00 | 2,600.00 |
| TO | 001-1300-513.21-10 | Matching FICA | 36,793.00 | 1,125.00 | 37,918.00 |
| TO | 001-1300-513.22-10 | Retirement | 71,376.00 | 2,050.00 | 73,426.00 |
| TO | 001-1500-515.12-10 | Salaries Regular | 140,000.00 | 16,500.00 | 156,500.00 |
| TO | 001-1500-515.21-10 | Matching FICA | 11,102.00 | 1,250.00 | 12,352.00 |
| TO | 001-1500-515.22-10 | Retirement | 24,726.00 | 2,300.00 | 27,026.00 |
| TO | 001-2400-524.12-10 | Salaries Regular | 412,000.00 | 4,400.00 | 416,400.00 |
| TO | 001-2400-524.21-10 | Matching FICA | 34,374.00 | 340.00 | 34,714.00 |
| TO | 001-2400-524.22-10 | Retirement | 45,044.00 | 615.00 | 45,659.00 |
| TO | 001-2101-521.12-10 | Salaries Regular | 3,315,000.00 | 156,000.00 | 3,471,000.00 |
| TO | 001-2101-521.14-10 | Salaries Overtime | 550,000.00 | 25,900.00 | 575,900.00 |
| TO | 001-2101-521.21-10 | Matching FICA | 303,078.00 | 13,925.00 | 317,003.00 |
| TO | 001-2101-521.22-10 | Retirement Non-Sworn | 115,000.00 | 5,000.00 | 120,000.00 |
| TO | 001-2101.521.22-20 | Retirement Sworn | 575,000.00 | 28,100.00 | 603,100.00 |
| TO | 001-2200-522.12-10 | Salaries Regular | 1,895,000.00 | 88,920.00 | 1,983,920.00 |
| TO | 001-2200-522.14-10 | Salaries Overtime | 316,000.00 | 14,830.00 | 330,830.00 |
| TO | 001-2200-522.21-10 | Matching FICA | 172,236.00 | 7,950.00 | 180,186.00 |
| TO | 001-2200-522.22-10 | Retirement | 432,948.00 | 25,420.00 | 458,368.00 |
| TO | 001-4100-541.12-10 | Salaries Regular | 460,000.00 | 22,600.00 | 482,600.00 |
| TO | 001-4100-541.14-10 | Salaries Overtime | 58,000.00 | 2,850.00 | 60,850.00 |
| TO | 001-4100-541.21-10 | Matching FICA | 43,133.00 | 1,950.00 | 45,083.00 |
| TO | 001-4100-541.22-10 | Retirement | 82,117.00 | 3,550.00 | 85,667.00 |
| TO | 001-7201-572.12-10 | Salaries Regular | 765,000.00 | 45,150.00 | 810,150.00 |
| TO | 001-7201-572.14-10 | Salaries Overtime | 12,000.00 | 700.00 | 12,700.00 |
| TO | 001-7201-572.21-10 | Matching FICA | 77,681.00 | 3,510.00 | 81,191.00 |
| TO | 001-7201-572.22-10 | Retirement | 132,657.00 | 6,400.00 | 139,057.00 |
| TO | 001-8100-999.96-00 | Reserves Available for Expenditures | 7,207,732.00 | (496,035.00) | 6,711,697.00 |
| | | | | | |
| | | | | | |
| | | Check Adjustment Totals: | 17,755,497.00 | 0.00 | 17,755,497.00 |

BRIEF JUSTIFICATION FOR BUDGET ADJUSTMENT:

To amend the budget to reflect \$1 per hour across the board raise

ROUTING FOR APPROVAL

DEPARTMENT HEAD _____ DATE _____

CITY MANAGER _____ DATE _____

CITY CLERK _____ DATE _____

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

No. BA # 1

| FUND | CRA ACCOUNT NUMBER | ACCOUNT DESCRIPTION | APPROVED BUDGET | BUDGET ADJUSTMENT | NEW BUDGET BALANCE |
|------|-----------------------|--------------------------|--------------------|----------------------|-----------------------|
| TO | 160-2400-524.12-10 | Salaries Regular | 48,000.00 | 2,080.00 | 50,080.00 |
| TO | 160-2400-524.21-10 | Matching FICA | 3,997.00 | 160.00 | 4,157.00 |
| TO | 160-2400-524.22-10 | Retirement | 9,071.00 | 290.00 | 9,361.00 |
| TO | 160-5901-559.12-10 | Salaries Regular | 109,000.00 | 3,225.00 | 112,225.00 |
| TO | 160-5901-559.14-10 | Salaries Overtime | 5,000.00 | 150.00 | 5,150.00 |
| TO | 160-5901-559.21-10 | Matching FICA | 9,144.00 | 260.00 | 9,404.00 |
| TO | 160-5901-559.22-10 | Retirement | 20,140.00 | 470.00 | 20,610.00 |
| TO | 160-5901-559.95-00 | Reserves Restricted | 12,640,922.00 | (6,635.00) | 12,634,287.00 |
| | | Check Adjustment Totals: | 12,845,274.00 | 0.00 | 12,845,274.00 |

BRIEF JUSTIFICATION FOR BUDGET ADJUSTMENT:

To amend the budget to reflect \$1 per hour across the board raise

ROUTING FOR APPROVAL

_____ DEPARTMENT HEAD _____ DATE _____ CITY MANAGER _____ DATE

_____ CITY CLERK _____ DATE

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

No. BA # 1

| FUND | UTILITY ACCOUNT NUMBER | ACCOUNT DESCRIPTION | APPROVED BUDGET | BUDGET ADJUSTMENT | NEW BUDGET BALANCE |
|------|---------------------------|-----------------------------------|--------------------|----------------------|-----------------------|
| TO | 401-3300-533.12-10 | Salaries Regular | 1,635,000.00 | 72,000.00 | 1,707,000.00 |
| TO | 401-3300-533.14-10 | Salaries Overtime | 90,000.00 | 3,970.00 | 93,970.00 |
| TO | 401-3300-533.21-10 | Matching FICA | 134,036.00 | 5,815.00 | 139,851.00 |
| TO | 401-3300-533.22-10 | Retirement | 263,594.00 | 10,590.00 | 274,184.00 |
| TO | 401-3500-535.12-10 | Salaries Regular | 1,905,000.00 | 99,650.00 | 2,004,650.00 |
| TO | 401-3500-535.14-10 | Salaries Overtime | 125,000.00 | 6,550.00 | 131,550.00 |
| TO | 401-3500-535.21-10 | Matching FICA | 158,432.00 | 8,125.00 | 166,557.00 |
| TO | 401-3500-535.22-10 | Retirement | 324,866.00 | 14,805.00 | 339,671.00 |
| TO | 401-3800-538.12-10 | Salaries Regular | 280,000.00 | 13,520.00 | 293,520.00 |
| TO | 401-3800-538.14-10 | Salaries Overtime | 16,850.00 | 825.00 | 17,675.00 |
| TO | 401-3800-538.21-10 | Matching FICA | 23,095.00 | 1,100.00 | 24,195.00 |
| TO | 401-3800-538.22-10 | Retirement | 52,219.00 | 2,000.00 | 54,219.00 |
| FROM | 401-8100-999.96-00 | Rserve Available for Expenditures | 41,739,198.00 | (238,950.00) | 41,500,248.00 |
| | | | | | |
| | | Check Adjustment Totals: | 46,747,290.00 | 0.00 | 46,747,290.00 |

BRIEF JUSTIFICATION FOR BUDGET ADJUSTMENT:

To amend the budget to reflect \$1 per hour across the board raise

ROUTING FOR APPROVAL

_____ DEPARTMENT HEAD _____ DATE _____ CITY MANAGER _____ DATE

_____ CITY CLERK _____ DATE

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

No. BA # 1

| FUND | PIER ACCOUNT NUMBER | ACCOUNT DESCRIPTION | APPROVED BUDGET | BUDGET ADJUSTMENT | NEW BUDGET BALANCE |
|------|------------------------|-----------------------------------|--------------------|----------------------|-----------------------|
| TO | 402-7500-575.12-10 | Salaries Regular | 188,000.00 | 11,800.00 | 199,800.00 |
| TO | 402-7500-575.14-10 | Salaries Overtime | 8,000.00 | 505.00 | 8,505.00 |
| TO | 402-7500-575.21-10 | Matching FICA | 21,126.00 | 950.00 | 22,076.00 |
| FROM | 402-7500-575.22-10 | Retirement | 34,434.00 | 1,715.00 | 36,149.00 |
| FROM | 402-7500-575.96-00 | Rserve Available for Expenditures | 414,259.00 | (14,970.00) | 399,289.00 |
| | | | | | |
| | | Check Adjustment Totals: | 665,819.00 | 0.00 | 665,819.00 |

BRIEF JUSTIFICATION FOR BUDGET ADJUSTMENT:

To amend the budget to reflect \$1 per hour across the board raise

ROUTING FOR APPROVAL

_____ DEPARTMENT HEAD _____ DATE _____ CITY MANAGER _____ DATE

_____ CITY CLERK _____ DATE

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

No. BA # 1

| FUND | AQUATIC CENTER ACCOUNT NUMBER | ACCOUNT DESCRIPTION | APPROVED BUDGET | BUDGET ADJUSTMENT | NEW BUDGET BALANCE |
|------|----------------------------------|-------------------------------------|--------------------|----------------------|-----------------------|
| TO | 403-0000-572.12-10 | Salaries Regular | 161,500.00 | 9,700.00 | 171,200.00 |
| TO | 403-0000-572.14-10 | Salaries Overtime | 3,800.00 | 230.00 | 4,030.00 |
| TO | 403-0000-572.21-10 | Matching FICA | 24,705.00 | 760.00 | 25,465.00 |
| FROM | 403-0000-572.22-10 | Retirement | 29,639.00 | 1,385.00 | 31,024.00 |
| FROM | 403-0000-999.96-00 | Rservees Available for Expenditures | 89,966.00 | (12,075.00) | 77,891.00 |
| | | | | | |
| | | Check Adjustment Totals: | 309,610.00 | 0.00 | 309,610.00 |

BRIEF JUSTIFICATION FOR BUDGET ADJUSTMENT:

To amend the budget to reflect \$1 per hour across the board raise

ROUTING FOR APPROVAL

_____ DEPARTMENT HEAD _____ DATE _____ CITY MANAGER _____ DATE

_____ CITY CLERK _____ DATE

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

No. BA # 1A

| FUND | GENERAL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | APPROVED BUDGET | BUDGET ADJUSTMENT | NEW BUDGET BALANCE |
|------|------------------------|-------------------------------------|-----------------|-------------------|--------------------|
| TO | 001-1300-513.12-10 | Salaries Regular | 465,000.00 | 7,300.00 | 472,300.00 |
| TO | 001-1300-513.14-10 | Salaries Overtime | 2,500.00 | 50.00 | 2,550.00 |
| TO | 001-1300-513.21-10 | Matching FICA | 36,793.00 | 562.50 | 37,355.50 |
| TO | 001-1300-513.22-10 | Retirement | 71,376.00 | 1,025.00 | 72,401.00 |
| TO | 001-1500-515.12-10 | Salaries Regular | 140,000.00 | 8,250.00 | 148,250.00 |
| TO | 001-1500-515.21-10 | Matching FICA | 11,102.00 | 625.00 | 11,727.00 |
| TO | 001-1500-515.22-10 | Retirement | 24,726.00 | 1,150.00 | 25,876.00 |
| TO | 001-2400-524.12-10 | Salaries Regular | 412,000.00 | 2,200.00 | 414,200.00 |
| TO | 001-2400-524.21-10 | Matching FICA | 34,374.00 | 170.00 | 34,544.00 |
| TO | 001-2400-524.22-10 | Retirement | 45,044.00 | 307.50 | 45,351.50 |
| TO | 001-2101-521.12-10 | Salaries Regular | 3,315,000.00 | 78,000.00 | 3,393,000.00 |
| TO | 001-2101-521.14-10 | Salaries Overtime | 550,000.00 | 12,950.00 | 562,950.00 |
| TO | 001-2101-521.21-10 | Matching FICA | 303,078.00 | 6,962.50 | 310,040.50 |
| TO | 001-2101-521.22-10 | Retirement Non-Sworn | 115,000.00 | 2,500.00 | 117,500.00 |
| TO | 001-2101.521.22-20 | Retirement Sworn | 575,000.00 | 14,050.00 | 589,050.00 |
| TO | 001-2200-522.12-10 | Salaries Regular | 1,895,000.00 | 44,460.00 | 1,939,460.00 |
| TO | 001-2200-522.14-10 | Salaries Overtime | 316,000.00 | 7,415.00 | 323,415.00 |
| TO | 001-2200-522.21-10 | Matching FICA | 172,236.00 | 3,975.00 | 176,211.00 |
| TO | 001-2200-522.22-10 | Retirement | 432,948.00 | 12,710.00 | 445,658.00 |
| TO | 001-4100-541.12-10 | Salaries Regular | 460,000.00 | 11,300.00 | 471,300.00 |
| TO | 001-4100-541.14-10 | Salaries Overtime | 58,000.00 | 1,425.00 | 59,425.00 |
| TO | 001-4100-541.21-10 | Matching FICA | 43,133.00 | 975.00 | 44,108.00 |
| TO | 001-4100-541.22-10 | Retirement | 82,117.00 | 1,775.00 | 83,892.00 |
| TO | 001-7201-572.12-10 | Salaries Regular | 765,000.00 | 22,575.00 | 787,575.00 |
| TO | 001-7201-572.14-10 | Salaries Overtime | 12,000.00 | 350.00 | 12,350.00 |
| TO | 001-7201-572.21-10 | Matching FICA | 77,681.00 | 1,755.00 | 79,436.00 |
| TO | 001-7201-572.22-10 | Retirement | 132,657.00 | 3,200.00 | 135,857.00 |
| TO | 001-8100-999.96-00 | Reserves Available for Expenditures | 7,207,732.00 | (248,017.50) | 6,959,714.50 |
| | | | | | |
| | | | | | |
| | | Check Adjustment Totals: | 17,755,497.00 | 0.00 | 17,755,497.00 |

BRIEF JUSTIFICATION FOR BUDGET ADJUSTMENT:

To amend the budget to reflect \$0.50 per hour across the board raise

ROUTING FOR APPROVAL

_____ DEPARTMENT HEAD _____ DATE _____ CITY MANAGER _____ DATE

_____ CITY CLERK _____ DATE

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

No. BA # 1A

| FUND | CRA ACCOUNT NUMBER | ACCOUNT DESCRIPTION | APPROVED BUDGET | BUDGET ADJUSTMENT | NEW BUDGET BALANCE |
|------|-----------------------|--------------------------|--------------------|----------------------|-----------------------|
| TO | 160-2400-524.12-10 | Salaries Regular | 48,000.00 | 1,040.00 | 49,040.00 |
| TO | 160-2400-524.21-10 | Matching FICA | 3,997.00 | 80.00 | 4,077.00 |
| TO | 160-2400-524.22-10 | Retirement | 9,071.00 | 145.00 | 9,216.00 |
| TO | 160-5901-559.12-10 | Salaries Regular | 109,000.00 | 1,612.50 | 110,612.50 |
| TO | 160-5901-559.14-10 | Salaries Overtime | 5,000.00 | 75.00 | 5,075.00 |
| TO | 160-5901-559.21-10 | Matching FICA | 9,144.00 | 130.00 | 9,274.00 |
| TO | 160-5901-559.22-10 | Retirement | 20,140.00 | 235.00 | 20,375.00 |
| TO | 160-5901-559.95-00 | Reserves Restricted | 12,640,922.00 | (3,317.50) | 12,637,604.50 |
| | | | | | |
| | | Check Adjustment Totals: | 12,845,274.00 | 0.00 | 12,845,274.00 |

BRIEF JUSTIFICATION FOR BUDGET ADJUSTMENT:

To amend the budget to reflect \$0.50 per hour across the board raise

ROUTING FOR APPROVAL

_____ DEPARTMENT HEAD _____ DATE _____ CITY MANAGER _____ DATE

_____ CITY CLERK _____ DATE

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

No. BA # 1A

| FUND | UTILITY ACCOUNT NUMBER | ACCOUNT DESCRIPTION | APPROVED BUDGET | BUDGET ADJUSTMENT | NEW BUDGET BALANCE |
|------|---------------------------|-----------------------------------|--------------------|----------------------|-----------------------|
| TO | 401-3300-533.12-10 | Salaries Regular | 1,635,000.00 | 36,000.00 | 1,671,000.00 |
| TO | 401-3300-533.14-10 | Salaries Overtime | 90,000.00 | 1,985.00 | 91,985.00 |
| TO | 401-3300-533.21-10 | Matching FICA | 134,036.00 | 2,907.50 | 136,943.50 |
| TO | 401-3300-533.22-10 | Retirement | 263,594.00 | 5,295.00 | 268,889.00 |
| TO | 401-3500-535.12-10 | Salaries Regular | 1,905,000.00 | 49,825.00 | 1,954,825.00 |
| TO | 401-3500-535.14-10 | Salaries Overtime | 125,000.00 | 3,275.00 | 128,275.00 |
| TO | 401-3500-535.21-10 | Matching FICA | 158,432.00 | 4,062.50 | 162,494.50 |
| TO | 401-3500-535.22-10 | Retirement | 324,866.00 | 7,402.50 | 332,268.50 |
| TO | 401-3800-538.12-10 | Salaries Regular | 280,000.00 | 6,760.00 | 286,760.00 |
| TO | 401-3800-538.14-10 | Salaries Overtime | 16,850.00 | 412.50 | 17,262.50 |
| TO | 401-3800-538.21-10 | Matching FICA | 23,095.00 | 550.00 | 23,645.00 |
| TO | 401-3800-538.22-10 | Retirement | 52,219.00 | 1,000.00 | 53,219.00 |
| FROM | 401-8100-999.96-00 | Rserve Available for Expenditures | 41,739,198.00 | (119,475.00) | 41,619,723.00 |
| | | | | | |
| | | Check Adjustment Totals: | 46,747,290.00 | 0.00 | 46,747,290.00 |

BRIEF JUSTIFICATION FOR BUDGET ADJUSTMENT:

To amend the budget to reflect \$0.50 per hour across the board raise

ROUTING FOR APPROVAL

_____ DEPARTMENT HEAD _____ DATE _____ CITY MANAGER _____ DATE

_____ CITY CLERK _____ DATE

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

No. BA # 1A

| FUND | PIER ACCOUNT NUMBER | ACCOUNT DESCRIPTION | APPROVED BUDGET | BUDGET ADJUSTMENT | NEW BUDGET BALANCE |
|------|------------------------|-----------------------------------|--------------------|----------------------|-----------------------|
| TO | 402-7500-575.12-10 | Salaries Regular | 188,000.00 | 5,900.00 | 193,900.00 |
| TO | 402-7500-575.14-10 | Salaries Overtime | 8,000.00 | 252.50 | 8,252.50 |
| TO | 402-7500-575.21-10 | Matching FICA | 21,126.00 | 475.00 | 21,601.00 |
| FROM | 402-7500-575.22-10 | Retirement | 34,434.00 | 857.50 | 35,291.50 |
| FROM | 402-7500-575.96-00 | Rserve Available for Expenditures | 414,259.00 | (7,485.00) | 406,774.00 |
| | | | | | |
| | | Check Adjustment Totals: | 665,819.00 | 0.00 | 665,819.00 |

BRIEF JUSTIFICATION FOR BUDGET ADJUSTMENT:

To amend the budget to reflect \$0.50 per hour across the board raise

ROUTING FOR APPROVAL

_____ DEPARTMENT HEAD _____ DATE _____ CITY MANAGER _____ DATE

_____ CITY CLERK _____ DATE

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

No. BA # 1A

| FUND | AQUATIC CENTER ACCOUNT NUMBER | ACCOUNT DESCRIPTION | APPROVED BUDGET | BUDGET ADJUSTMENT | NEW BUDGET BALANCE |
|------|----------------------------------|-----------------------------------|--------------------|----------------------|-----------------------|
| TO | 403-0000-572.12-10 | Salaries Regular | 161,500.00 | 4,850.00 | 166,350.00 |
| TO | 403-0000-572.14-10 | Salaries Overtime | 3,800.00 | 115.00 | 3,915.00 |
| TO | 403-0000-572.21-10 | Matching FICA | 24,705.00 | 380.00 | 25,085.00 |
| FROM | 403-0000-572.22-10 | Retirement | 29,639.00 | 692.50 | 30,331.50 |
| FROM | 403-0000-999.96-00 | Rserve Available for Expenditures | 89,966.00 | (6,037.50) | 83,928.50 |
| | | | | | |
| | | Check Adjustment Totals: | 309,610.00 | 0.00 | 309,610.00 |

BRIEF JUSTIFICATION FOR BUDGET ADJUSTMENT:

To amend the budget to reflect \$0.50 per hour across the board raise

ROUTING FOR APPROVAL

_____ DEPARTMENT HEAD _____ DATE _____ CITY MANAGER _____ DATE

_____ CITY CLERK _____ DATE