

PANAMA CITY BEACH CITY COUNCIL BUDGET WORKSHOP 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.

SPECIAL MEETING DATE: July 25, 2019

MEETING TIME: 10:00 a.m.

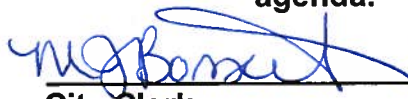
Or immediately after the adjournment of the Regular City Council meeting, whichever comes last.

- I. INVOCATION- COUNCILMAN CASTO
- II. PLEDGE OF ALLEGIANCE- COUNCILMAN CASTO
- III. PUBLIC HEARING
 - 1 CRA FUND, AGENCY AND SPECIAL REVENUE FUND
 - 2 PIER FUND
 - 3 AQUATIC CENTER FUND
 - 4 CITY WIDE SALARY DISCUSSION
 - 5 GENERAL FUND – REVENUE
 - 6 ADDITIONAL BUDGET MATTERS

VI. ADJOURNMENT

PAUL CASTO	<u> X </u>
PHIL CHESTER	<u> X </u>
GEOFF MCCONNELL	<u> X </u>
HECTOR SOLIS	<u> X </u>
MIKE THOMAS	<u> X </u>

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


City Clerk

7/22/19
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 to interested parties and posted on the website on: 07/22/2019, 4 p.m.

NOTE: COPIES OF THE AGENDA ITEMS ARE POSTED ON THE CITY'S WEBSITE

WWW.PCBGOV.COM.

THIS MEETING WILL BE LIVE-STREAMED ON THE CITY WEBSITE AND CITY FACEBOOK PAGE "CITY OF PANAMA CITY BEACH-GOVERNMENT".

NOTE: ONE OF MORE MEMBERS OF OTHER CITY BOARDS MAY APPEAR AND SPEAK AT THIS MEETING.

If a person decides to appeal any decision made by the City Council with respect to any matter considered at the meeting, if an appeal is available, such person will need a record of the proceeding, and such person may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is based. Sec. 286.0105, FS (1995)

**The Panama City Beach Community Redevelopment Agency
Budget
Fiscal Year October 1, 2018 through September 30, 2019
Fiscal Year October 1, 2019 through September 30, 2020**

	Adopted Budget 2018-2019	Amended Budget 2018-2019	Proposed Budget 2019-2020
<u>REVENUE AND CASH BALANCE BROUGHT FORWARD</u>	<u>\$11,161,188.00</u>	<u>\$10,649,961.00</u>	<u>\$11,661,696.00</u>
<u>EXPENDITURES AND RESERVES</u>	<u>\$11,161,188.00</u>	<u>\$10,649,961.00</u>	<u>\$11,661,696.00</u>

The Panama City Beach Community Redevelopment Agency
Front Beach Road Project
Budget Summary
Fiscal Year October 1, 2018 through September 30, 2019
Fiscal Year October 1, 2019 through September 30, 2020

Exhibit A

	Adopted Budget 2018-2019	Amended Budget 2018-2019	Proposed Budget 2019-2020
REVENUE AND CASH BALANCE <u>BROUGHT FORWARD</u>	<u>\$10,676,350.00</u>	<u>\$10,187,151.00</u>	<u>\$11,201,129.00</u>
<u>EXPENDITURES AND RESERVES</u>	<u>\$10,676,350.00</u>	<u>\$10,187,151.00</u>	<u>\$11,201,129.00</u>

**The Panama City Beach Community Redevelopment Agency
Front Beach Road Project
Budget
Fiscal Year October 1, 2018 through September 30, 2019
Fiscal Year October 1, 2019 through September 30, 2020**

Exhibit B

	Adopted Budget 2018-2019	Amended Budget 2018-2019	Proposed Budget 2019-2020
<u>CASH BALANCE BROUGHT FORWARD</u>	\$50.00	\$128.00	\$51.00
<u>REVENUE</u>			
Tax Increment (from Bay County)	10,676,300.00	10,185,420.00	11,201,078.00
Interest Earnings	0.00	1,603.00	0.00
<u>TOTAL REVENUE</u>	10,676,300.00	10,187,023.00	11,201,078.00
<u>TOTAL REVENUE AND CASH BALANCE BROUGHT FORWARD</u>	<u>\$10,676,350.00</u>	<u>\$10,187,151.00</u>	<u>\$11,201,129.00</u>
<u>EXPENDITURES</u>			
Transfer to City of Panama City Beach Special Revenue Fund for Operating, Capital Outlay and Debt Service Expenses	\$10,676,300.00	\$10,187,100.00	\$11,201,078.00
Bank Charges	0.00	0.00	0.00
<u>TOTAL EXPENDITURES</u>	10,676,300.00	10,187,100.00	11,201,078.00
Funds Appropriated and Reserved for Road Projects including Land Purchases	50.00	51.00	51.00
<u>TOTAL RESERVES</u>	50.00	51.00	51.00
<u>TOTAL EXPENDITURES AND RESERVES</u>	<u>\$10,676,350.00</u>	<u>\$10,187,151.00</u>	<u>\$11,201,129.00</u>

The Panama City Beach Community Redevelopment Agency
Pier Park Project
Budget Summary
Fiscal Year October 1, 2018 through September 30, 2019
Fiscal Year October 1, 2019 through September 30, 2020

Exhibit C

	Adopted Budget 2018-2019	Amended Budget 2018-2019	Proposed Budget 2019-2020
REVENUE AND CASH BALANCE <u>BROUGHT FORWARD</u>	<u>\$484,838.00</u>	<u>\$462,810.00</u>	<u>\$460,567.00</u>
<u>EXPENDITURES AND RESERVES</u>	<u>\$484,838.00</u>	<u>\$462,810.00</u>	<u>\$460,567.00</u>

**The Panama City Beach Community Redevelopment Agency
Pier Park Project
Budget
Fiscal Year October 1, 2018 through September 30, 2019
Fiscal Year October 1, 2019 through September 30, 2020**

Exhibit D

	Adopted Budget 2018-2019	Amended Budget 2018-2019	Proposed Budget 2019-2020
<u>CASH BALANCE BROUGHT FORWARD</u>	61.00	61.00	50.00
<u>REVENUE</u>			
Tax Increment (from Bay County)	484,777.00	462,487.00	460,517.00
Interest Earnings	0.00	262.00	0.00
<u>TOTAL REVENUE</u>	484,777.00	462,749.00	460,517.00
<u>TOTAL REVENUE AND CASH BALANCE BROUGHT FORWARD</u>	484,838.00	462,810.00	460,567.00
<u>EXPENDITURES</u>			
Payment to Community Development District for Debt Obligations	484,777.00	462,487.00	460,517.00
Transfer to City of Panama City Beach Special Revenue Fund for Operating	0.00	273.00	0.00
Bank Charges	0.00	0.00	0.00
<u>TOTAL EXPENDITURES</u>	484,777.00	462,760.00	460,517.00
Funds Designated for Operating Expenses	61.00	50.00	50.00
Funds Designated for Land Purchase	0.00	0.00	0.00
Funds Designated for Future Projects	0.00	0.00	0.00
<u>TOTAL RESERVES</u>	61.00	50.00	50.00
<u>TOTAL EXPENDITURES AND RESERVES</u>	484,838.00	462,810.00	460,567.00

Front Beach Road CRA
County Tax Increment Calculations

ACTUAL

2019 TIF- Front Beach Road CRA

	2018 Tax Value of FBR CRA	3,033,426,782.00	
	TOTAL	3,033,426,782.00	
Minus	2000 Tax Base Year	616,607,224.00	616,607,224
	TOTAL	2,416,819,558.00	
X Formula		0.95	95%
	TOTAL	2,295,978,580.10	585,776,863
X Millage	2018 County Millage Rate	0.0044362	0.0046500
	TOTAL COUNTY OWES (FROM ANY SOURCE)	10,185,420.18	2,723,862.41

Installment payments received from County in fy 2019:

	01/02/19	2,546,355.04
	03/25/19	2,546,355.04
	06/25/19	2,546,355.04
		<u>7,639,065.12</u>
expected	Sept '19	2,546,355.04
		<u>0.00</u>
		<u>10,185,420.16</u>
Amount calculated above		10,185,420.16
Adjustment for changes in taxable value		<u>0.00</u>
		<u>10,185,420.16</u>

See attached letter from Bay County dated XX/XX/XX with revised calculation for fy 2019 and intention to deduct amount owed from the City from the final installment - \$XXX.XX

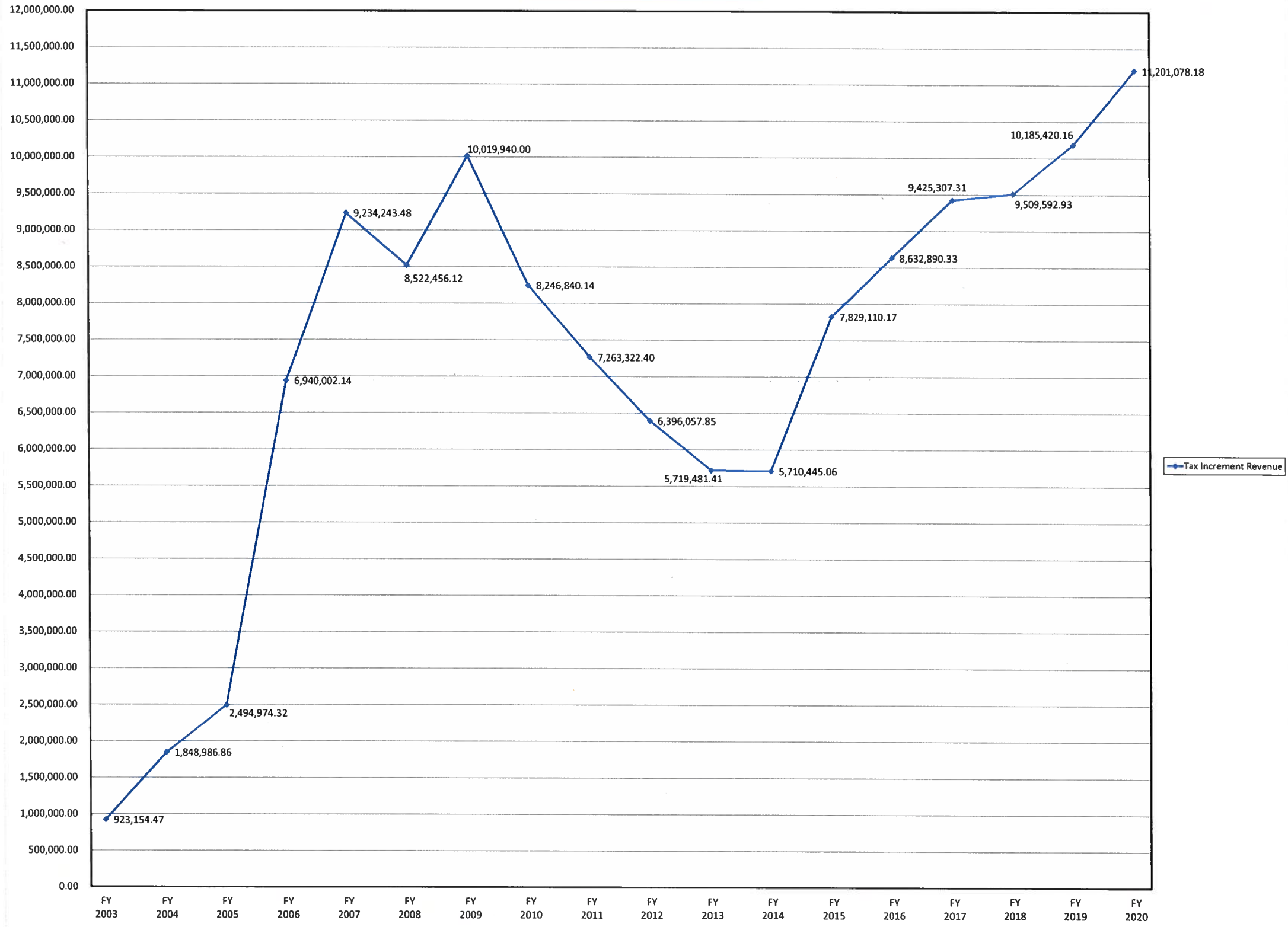
ESTIMATED

2020 TIF- Front Beach Road CRA

	2019 Tax Value of FBR CRA	3,274,424,413.00	
	TOTAL	3,274,424,413.00	
Minus	2000 Tax Base Year	616,607,224.00	616,607,224
	TOTAL	2,657,817,189.00	
X Formula		0.95	95%
	TOTAL	2,524,926,329.55	585,776,863
X Millage	2019 County Millage Rate	0.0044362	0.0044362
	TOTAL COUNTY OWES (FROM ANY SOURCE)	11,201,078.18	2,598,623.32 County



FBR COMMUNITY REDEVELOPMENT AREA



Pier Park CRA
County Tax Increment Calculations

ACTUAL

2019 TIF- Pier Park CRA

	2018 Tax Value of Pier Park CRA	112,968,515.00	
	TOTAL	<u>112,968,515.00</u>	
Minus	2000 Tax Base Year	3,228,452.00	3,228,452
	TOTAL	<u>109,740,063.00</u>	
X Formula		0.95	95%
	TOTAL	<u>104,253,059.85</u>	3,067,029
X Millage	2018 County Millage Rate	0.0044362	0.0043620
	TOTAL COUNTY OWES	<u>462,487.42</u>	13,378.38 County Keeps
	Amount calculated above	462,487.42	
	Less, overpayment from prior year deducted	<u>0.00</u>	
		<u>462,487.42</u>	
Received from Bay County	01/14/19	462,487.43	
Returned to Bay County		<u>0.00</u>	
		<u>462,487.43</u>	

ESTIMATED

2020 TIF- Pier Park CRA

	2019 Tax Value of Pier Park CRA	112,500,978.00	
	TOTAL	<u>112,500,978.00</u>	
Minus	2000 Tax Base Year	3,228,452.00	3,228,452
	TOTAL	<u>109,272,526.00</u>	
X Formula		0.95	95%
	TOTAL	<u>103,808,899.70</u>	3,067,029
X Millage	2019 County Millage Rate	0.0044362	0.0044362
	TOTAL COUNTY OWES	<u>460,517.04</u>	13,605.96 County Keeps
	Amount calculated above	460,517.04	
	Less, overpayment from prior year deducted	<u>0.00</u>	
		<u>460,517.04</u>	

RESOLUTION NO. 19-XXX

**A RESOLUTION AMENDING THE BUDGET FOR THE CITY OF
PANAMA CITY BEACH, FLORIDA FOR THE FISCAL YEAR 2018-2019
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, 2018, and ending 30 September, 2019

FRONT BEACH ROAD CRA SPECIAL REVENUE FUND

<u>CASH BALANCES BROUGHT FORWARD</u>	<u>\$24,430,966.00</u>
<u>ESTIMATED INCOME</u>	<u>\$10,929,009.00</u>
<u>TOTAL ESTIMATED INCOME AND BALANCES</u>	<u>\$35,359,975.00</u>
<u>EXPENDITURES</u>	<u>\$15,436,955.00</u>
<u>RESERVES/APPROPRIATIONS CONSTRUCTION/ LAND PURCHASES/ETC</u>	<u>\$12,862,654.00</u>
<u>RESERVES RESTRICTED FUNDS</u>	<u>\$7,060,366.00</u>
<u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u>	<u>\$35,359,975.00</u>

RESOLUTION NO. 19-XXX
A RESOLUTION ESTABLISHING THE BUDGET FOR THE CITY OF
PANAMA CITY BEACH, FLORIDA FOR THE FISCAL YEAR 2019-2020
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, 2019, and ending 30 September, 2020

FRONT BEACH ROAD CRA SPECIAL REVENUE FUND

<u>CASH BALANCES BROUGHT FORWARD</u>	<u>\$19,923,020.00</u>
<u>ESTIMATED INCOME</u>	<u>\$13,465,916.00</u>
<u>TOTAL ESTIMATED INCOME AND BALANCES</u>	<u>\$33,388,936.00</u>
<u>EXPENDITURES</u>	<u>\$18,817,621.00</u>
<u>RESERVES RESTRICTED FUNDS</u>	<u>\$14,571,315.00</u>
<u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u>	<u>\$33,388,936.00</u>

**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 2018-2019</u>	<u>AMENDED BUDGET 2018-2019</u>	<u>PROPOSED BUDGET 2019-2020</u>
160-0000-325.25-00	<u>Nuisance Abatement Assessments</u>	\$0.00	\$715.00	\$0.00
160-0000-325.28-00	<u>Right-of-Way Maintenance Assessments</u>	\$0.00	\$0.00	\$542,500.00
160-0000-331.49-15	<u>TRIP FBR Segment 4.1</u>	\$380,000.00	\$68,467.00	\$583,228.00
160-0000-338.10-00	<u>Reimbursement from CRA Trust Fund</u>	\$10,676,300.00	\$10,187,373.00	\$11,201,078.00
160-0000-344.90-40	<u>Public Parking Fees</u>	\$100,000.00	\$100,000.00	\$100,000.00
160-0000-347.59-70	<u>Rental Pizza Hut FBR 3</u>	\$0.00	\$33,059.00	\$33,810.00
160-0000-347.59-75	<u>Rental Billboard Barnacle Bay</u>	\$4,800.00	\$5,880.00	\$4,800.00
160-0000-354.10-00	<u>Code Enforcement Fines</u>	\$500.00	\$10,340.00	\$500.00
160-0000-363.24-10	<u>Transportation Proportionate Share Payments</u>	\$200,000.00	\$520,000.00	\$1,000,000.00
160-0000-364.10-00	<u>Proceeds from Sales</u>	\$0.00	\$3,150.00	\$0.00
160-0000-369.90-10	<u>Miscellaneous-Other</u>	\$0.00	\$25.00	\$0.00
160-0000-389.90-10	<u>Cash Carry Forward Unrestricted</u>	\$0.00	\$16,775.00	\$0.00
160-0000-389.90-70	<u>Cash Carry Forward Restricted - TIF</u>	\$14,546,493.00	\$17,605,089.00	\$12,862,654.00
160-0000-389.90-70	<u>Cash Carry Forward Restricted - Other</u>	\$7,092,959.00	\$6,809,102.00	\$7,060,366.00
<u>TOTAL INCOME AND NON-REVENUE</u>		<u>\$33,001,052.00</u>	<u>\$35,359,975.00</u>	<u>\$33,388,936.00</u>
			7.15%	-5.57%
				1.18%

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

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2018-2019</u>	<u>AMENDED BUDGET 2018-2019</u>	<u>PROPOSED BUDGET 2019-2020</u>
PERSONAL SERVICES				
.12-10	Salaries Regular	\$305,000.00	\$302,000.00	\$381,000.00
.13-10	Salaries Other	\$0.00	\$115.00	\$0.00
.14-10	Salaries-Overtime	\$2,000.00	\$5,000.00	\$3,000.00
.15-10	Salaries Special	\$1,400.00	\$1,310.00	\$1,695.00
.15-20	Vehicle Expense	\$2,160.00	\$6,600.00	\$7,560.00
.15-30	Incentive Pay	\$8,200.00	\$5,100.00	\$4,800.00
.21-10	Matching FICA	\$24,385.00	\$24,490.00	\$30,451.00
.22-00	Retirement	\$34,826.00	\$31,645.00	\$31,240.00
.23-10	Health Insurance	\$27,500.00	\$29,120.00	\$40,200.00
.23-20	Dental Insurance	\$1,450.00	\$1,350.00	\$1,950.00
.23-30	Life Insurance	\$515.00	\$425.00	\$675.00
TOTAL PERSONAL SERVICES		\$407,436.00	\$407,155.00	\$502,571.00
				23.43%
OPERATING EXPENSES				
.31-10	Professional Legal	\$65,000.00	\$65,000.00	\$65,000.00
.31-20	Professional Medical	\$1,000.00	\$1,000.00	\$1,000.00
.31-30	Professional Engineering & Architect	\$0.00	\$0.00	\$0.00
.31-60	Professional Other	\$30,500.00	\$175,500.00	\$57,000.00
.32-10	Accounting and Auditing	\$10,350.00	\$9,950.00	\$8,050.00
.34-10	Contractual Services	\$229,000.00	\$45,000.00	\$107,000.00
.40-10	Travel and Per Diem	\$4,500.00	\$4,500.00	\$4,500.00
.41-10	Communication Telephone	\$6,500.00	\$4,500.00	\$5,500.00
.41-20	Communication Other	\$6,500.00	\$6,000.00	\$7,000.00
.42-10	Communication Postage	\$325.00	\$300.00	\$10,600.00
.42-20	Communication Freight and Ex	\$530.00	\$500.00	\$500.00
.43-10	Utilities Electricity	\$15,800.00	\$11,000.00	\$12,000.00
.43-20	Utilities Waste Disposal	\$3,500.00	\$2,200.00	\$1,850.00
.44-10	Rentals and Leases	\$6,000.00	\$5,000.00	\$5,000.00
.45-10	Insurance Liability, Property, Etc.	\$6,350.00	\$4,800.00	\$5,000.00
.45-30	Insurance Windstorm	\$2,500.00	\$500.00	\$500.00
.46-10	Repairs and Mte Building	\$2,000.00	\$2,000.00	\$2,000.00
.46-20	Repairs and Mte Mach and Eq	\$15,000.00	\$10,300.00	\$10,000.00
.46-50	Repairs and Mte Other	\$183,000.00	\$184,700.00	\$233,000.00
.47-10	Printing and Binding	\$1,050.00	\$1,500.00	\$13,500.00
.49-10	Other Current Charges	\$4,500.00	\$5,500.00	\$5,500.00
.51-10	Office Supplies	\$4,000.00	\$4,000.00	\$4,000.00
.52-10	Operating Supplies	\$12,000.00	\$8,500.00	\$9,500.00
.52-20	Fuel, Oil and Lubricants	\$7,500.00	\$4,500.00	\$6,000.00
.52-91	Hurricane Michael	\$0.00	\$0.00	\$0.00
.54-10	Books, Pubs and Memberships	\$3,800.00	\$3,800.00	\$3,800.00
.55-10	Training and Education	\$4,500.00	\$4,500.00	\$4,500.00
.56-20	Licenses	\$600.00	\$600.00	\$0.00
.56-30	Permits & Registration Fees	\$600.00	\$600.00	\$0.00
TOTAL OPERATING EXPENSES		\$626,905.00	\$566,250.00	\$582,300.00
				2.83%
CAPITAL OUTLAY				
.60-00	Capital Outlay < \$5,000	\$12,500.00	\$12,500.00	\$12,500.00
.61-10	Land	\$6,000,000.00	\$4,500,000.00	\$3,000,000.00
.63-10	Improvements	\$0.00	\$0.00	\$0.00
.64-20	Machinery & Equipment	\$45,000.00	\$0.00	\$315,000.00
.65-69	Arnold Road	\$0.00	\$0.00	\$0.00
.65-72	Alf Coleman	\$0.00	\$150,000.00	\$770,000.00
.65-74	Front Beach Road Segment 3	\$1,750,000.00	\$470,000.00	\$6,600,000.00
.65-78	Powell Adams	\$0.00	\$0.00	\$950,000.00
.65-82	Front Beach Road Segment 2	\$3,000,000.00	\$5,250,000.00	\$0.00
.65-89	Front Beach Road Segment 4.1	\$760,000.00	\$650,000.00	\$2,650,000.00
.65-90	Other	\$0.00	\$0.00	\$0.00
TOTAL CAPITAL OUTLAY		\$11,567,500.00	\$11,032,500.00	\$14,297,500.00
				29.59%
DEBT SERVICE				
.71-70	Principal / 2006 Bonds	\$2,375,000.00	\$2,375,000.00	\$2,445,000.00
.72-70	Interest / 2006 Bonds	\$1,056,050.00	\$1,056,050.00	\$990,250.00
TOTAL DEPT SERVICE		\$3,431,050.00	\$3,431,050.00	\$3,435,250.00
				0.12%
TOTAL BUDGET		\$16,032,891.00	\$15,436,955.00	\$18,817,621.00
				-3.72%
				21.90%
				17.37%

CITY OF PANAMA CITY BEACH BUDGET WORKSHEET
DEPARTMENT : COMMUNITY REDEVELOPMENT

ORIGINAL 2018-2019	2400 CODE ENFORCMENT	5901 HWYS AND STS			TOTAL	
PERSONAL SERVICES						
12-10	Salaries Regular	\$56,000.00	\$249,000.00	\$0.00	\$0.00	\$305,000.00
14-10	Salaries Overtime	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$2,000.00
15-10	Salaries Special	\$500.00	\$900.00	\$0.00	\$0.00	\$1,400.00
15-20	Vehicle Expense	\$0.00	\$2,160.00	\$0.00	\$0.00	\$2,160.00
15-30	Incentive Pay	\$1,700.00	\$6,500.00	\$0.00	\$0.00	\$8,200.00
21-10	Matching FICA	\$4,529.00	\$19,856.00	\$0.00	\$0.00	\$24,385.00
22-10	Retirement	\$6,512.00	\$28,314.00	\$0.00	\$0.00	\$34,826.00
23-10	Health Insurance	\$6,500.00	\$21,000.00	\$0.00	\$0.00	\$27,500.00
23-20	Dental Insurance	\$350.00	\$1,100.00	\$0.00	\$0.00	\$1,450.00
23-30	Life Insurance	\$115.00	\$400.00	\$0.00	\$0.00	\$515.00
TOTAL PERSONAL SERVICES		\$77,206.00	\$330,230.00	\$0.00	\$0.00	\$407,436.00
OPERATING EXPENSES						
31-10	Professional Legal	\$15,000.00	\$50,000.00	\$0.00	\$0.00	\$65,000.00
31-20	Professional Medical	\$500.00	\$500.00	\$0.00	\$0.00	\$1,000.00
31-30	Professional Engineering & Arch	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31-60	Professional Other	\$2,500.00	\$28,000.00	\$0.00	\$0.00	\$30,500.00
32-10	Accounting and Auditing	\$1,250.00	\$9,100.00	\$0.00	\$0.00	\$10,350.00
34-10	Contractual Services	\$204,000.00	\$25,000.00	\$0.00	\$0.00	\$229,000.00
40-10	Travel & Per Diem	\$1,500.00	\$3,000.00	\$0.00	\$0.00	\$4,500.00
41-10	Communication Telephone	\$2,500.00	\$4,000.00	\$0.00	\$0.00	\$6,500.00
41-20	Communication Other	\$1,500.00	\$5,000.00	\$0.00	\$0.00	\$6,500.00
42-10	Communication Postage	\$100.00	\$225.00	\$0.00	\$0.00	\$325.00
42.20	Communication Freight / Express	\$200.00	\$330.00	\$0.00	\$0.00	\$530.00
43-10	Utilities Electricity	\$0.00	\$15,800.00	\$0.00	\$0.00	\$15,800.00
43-20	Utilities Waste Disposal	\$0.00	\$3,500.00	\$0.00	\$0.00	\$3,500.00
44-10	Rentals and Leases	\$3,500.00	\$2,500.00	\$0.00	\$0.00	\$6,000.00
45-10	Insurance Liability, Property, Etc.	\$3,000.00	\$3,350.00	\$0.00	\$0.00	\$6,350.00
45-30	Insurance Windstorm	\$1,500.00	\$1,000.00	\$0.00	\$0.00	\$2,500.00
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	\$3,000.00	\$180,000.00	\$0.00	\$0.00	\$183,000.00
47-10	Printing & Binding	\$500.00	\$550.00	\$0.00	\$0.00	\$1,050.00
49-10	Other Current Charges	\$1,500.00	\$3,000.00	\$0.00	\$0.00	\$4,500.00
51-10	Office Supplies	\$1,000.00	\$3,000.00	\$0.00	\$0.00	\$4,000.00
52-10	Operating Supplies	\$3,500.00	\$8,500.00	\$0.00	\$0.00	\$12,000.00
52-20	Fuel, Oil & Lubricants	\$3,000.00	\$4,500.00	\$0.00	\$0.00	\$7,500.00
54-10	Books, Pubs and Memberships	\$300.00	\$3,500.00	\$0.00	\$0.00	\$3,800.00
55-10	Training and Education	\$1,000.00	\$3,500.00	\$0.00	\$0.00	\$4,500.00
56-20	Licenses	\$0.00	\$600.00	\$0.00	\$0.00	\$600.00
56-30	Permits and Registration Fees	\$0.00	\$600.00	\$0.00	\$0.00	\$600.00
TOTAL OPERATING EXPENSES		\$255,850.00	\$371,055.00	\$0.00	\$0.00	\$626,905.00
CAPITAL OUTLAY						
60-10	Capital Outlay < \$5,000	\$2,500.00	\$10,000.00	\$0.00	\$0.00	\$12,500.00
61-10	Land	\$0.00	\$6,000,000.00	\$0.00	\$0.00	\$6,000,000.00
63-10	Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64-20	Machinery & Equipment	\$0.00	\$45,000.00	\$0.00	\$0.00	\$45,000.00
65-69	Arnold Road	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65-72	Alf Coleman	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65-74	Front Beach Road Segment 3	\$0.00	\$1,750,000.00	\$0.00	\$0.00	\$1,750,000.00
65-78	Powell Adams	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65-82	Front Beach Road Segment 2	\$0.00	\$3,000,000.00	\$0.00	\$0.00	\$3,000,000.00
65-89	Front Beach Road Segment 4.1	\$0.00	\$760,000.00	\$0.00	\$0.00	\$760,000.00
65-90	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL CAPITAL OUTLAY		\$2,500.00	\$11,565,000.00	\$0.00	\$0.00	\$11,567,500.00
DEBT SERVICE						
71-70	Principal 2015 Bonds	\$0.00	\$2,375,000.00	\$0.00	\$0.00	\$2,375,000.00
72-70	Interest 2015 Bonds	\$0.00	\$1,056,050.00	\$0.00	\$0.00	\$1,056,050.00
TOTAL DEBT SERVICE		\$0.00	\$3,431,050.00	\$0.00	\$0.00	\$3,431,050.00
TOTAL BUDGET		\$335,556.00	\$15,697,335.00	\$0.00	\$0.00	\$16,032,891.00

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

AMENDED 2018-2019		2400	5901			
		CODE ENFORCMENT	HWYS AND STS			TOTAL
PERSONAL SERVICES						
12-10	Salaries Regular	\$62,000.00	\$240,000.00	\$0.00	\$0.00	\$302,000.00
13-10	Salaries Other	\$0.00	\$115.00	\$0.00	\$0.00	\$115.00
14-10	Salaries Overtime	\$3,000.00	\$2,000.00	\$0.00	\$0.00	\$5,000.00
15-10	Salaries Special	\$500.00	\$810.00	\$0.00	\$0.00	\$1,310.00
15-20	Vehicle Expense	\$0.00	\$6,600.00	\$0.00	\$0.00	\$6,600.00
15-30	Incentive Pay	\$1,700.00	\$3,400.00	\$0.00	\$0.00	\$5,100.00
21-10	Matching FICA	\$5,141.00	\$19,349.00	\$0.00	\$0.00	\$24,490.00
22-10	Retirement	\$6,878.00	\$24,767.00	\$0.00	\$0.00	\$31,645.00
23-10	Health Insurance	\$7,020.00	\$22,100.00	\$0.00	\$0.00	\$29,120.00
23-20	Dental Insurance	\$350.00	\$1,000.00	\$0.00	\$0.00	\$1,350.00
23-30	Life Insurance	\$100.00	\$325.00	\$0.00	\$0.00	\$425.00
TOTAL PERSONAL SERVICES		\$86,689.00	\$320,466.00	\$0.00	\$0.00	\$407,155.00
OPERATING EXPENSES						
31-10	Professional Legal	\$15,000.00	\$50,000.00	\$0.00	\$0.00	\$65,000.00
31-20	Professional Medical	\$500.00	\$500.00	\$0.00	\$0.00	\$1,000.00
31-30	Professional Engineering & Arch	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31-60	Professional Other	\$500.00	\$175,000.00	\$0.00	\$0.00	\$175,500.00
32-10	Accounting and Auditing	\$1,200.00	\$8,750.00	\$0.00	\$0.00	\$9,950.00
34-10	Contractual Services	\$25,000.00	\$20,000.00	\$0.00	\$0.00	\$45,000.00
40-10	Travel & Per Diem	\$1,500.00	\$3,000.00	\$0.00	\$0.00	\$4,500.00
41-10	Communication Telephone	\$1,500.00	\$3,000.00	\$0.00	\$0.00	\$4,500.00
41-20	Communication Other	\$1,500.00	\$4,500.00	\$0.00	\$0.00	\$6,000.00
42-10	Communication Postage	\$100.00	\$200.00	\$0.00	\$0.00	\$300.00
42-20	Communication Freight / Express	\$200.00	\$300.00	\$0.00	\$0.00	\$500.00
43-10	Utilities Electricity	\$0.00	\$11,000.00	\$0.00	\$0.00	\$11,000.00
43-20	Utilities Waste Disposal	\$0.00	\$2,200.00	\$0.00	\$0.00	\$2,200.00
44-10	Rentals and Leases	\$3,000.00	\$2,000.00	\$0.00	\$0.00	\$5,000.00
45-10	Insurance Liability, Property, Etc.	\$1,800.00	\$3,000.00	\$0.00	\$0.00	\$4,800.00
45-30	Insurance Windstorm	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00
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	\$5,300.00	\$0.00	\$0.00	\$10,300.00
46-50	Repair and Maintenance/Other	\$3,000.00	\$181,700.00	\$0.00	\$0.00	\$184,700.00
47-10	Printing & Binding	\$500.00	\$1,000.00	\$0.00	\$0.00	\$1,500.00
49-10	Other Current Charges	\$500.00	\$5,000.00	\$0.00	\$0.00	\$5,500.00
51-10	Office Supplies	\$1,000.00	\$3,000.00	\$0.00	\$0.00	\$4,000.00
52-10	Operating Supplies	\$2,500.00	\$6,000.00	\$0.00	\$0.00	\$8,500.00
52-20	Fuel, Oil & Lubricants	\$2,000.00	\$2,500.00	\$0.00	\$0.00	\$4,500.00
52-91	Hurricane Michael	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
54-10	Books, Pubs and Memberships	\$300.00	\$3,500.00	\$0.00	\$0.00	\$3,800.00
55-10	Training and Education	\$1,000.00	\$3,500.00	\$0.00	\$0.00	\$4,500.00
56-20	Licenses	\$0.00	\$600.00	\$0.00	\$0.00	\$600.00
56-30	Permits and Registration Fees	\$0.00	\$600.00	\$0.00	\$0.00	\$600.00
TOTAL OPERATING EXPENSES		\$67,600.00	\$498,650.00	\$0.00	\$0.00	\$566,250.00
CAPITAL OUTLAY						
60-10	Capital Outlay < \$5,000	\$2,500.00	\$10,000.00	\$0.00	\$0.00	\$12,500.00
61-10	Land	\$0.00	\$4,500,000.00	\$0.00	\$0.00	\$4,500,000.00
63-10	Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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
65-72	Alf Coleman	\$0.00	\$150,000.00	\$0.00	\$0.00	\$150,000.00
65-74	Front Beach Road Segment 3	\$0.00	\$470,000.00	\$0.00	\$0.00	\$470,000.00
65-78	Powell Adams	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65-82	Front Beach Road Segment 2	\$0.00	\$5,250,000.00	\$0.00	\$0.00	\$5,250,000.00
65-89	Front Beach Road Segment 4.1	\$0.00	\$650,000.00	\$0.00	\$0.00	\$650,000.00
TOTAL CAPITAL OUTLAY		\$2,500.00	\$11,030,000.00	\$0.00	\$0.00	\$11,032,500.00
DEBT SERVICE						
71-70	Principal 2015 Bonds	\$0.00	\$2,375,000.00	\$0.00	\$0.00	\$2,375,000.00
72-70	Interest 2015 Bonds	\$0.00	\$1,056,050.00	\$0.00	\$0.00	\$1,056,050.00
TOTAL DEBT SERVICE		\$0.00	\$3,431,050.00	\$0.00	\$0.00	\$3,431,050.00
TOTAL BUDGET		\$156,789.00	\$15,280,166.00	\$0.00	\$0.00	\$15,436,955.00

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

PROPOSED 2019-2020		2400	5901			
		CODE ENFORCMENT	HWYS AND STS			TOTAL
PERSONAL SERVICES						
12-10	Salaries Regular	\$58,000.00	\$323,000.00	\$0.00	\$0.00	\$381,000.00
14-10	Salaries Overtime	\$1,000.00	\$2,000.00	\$0.00	\$0.00	\$3,000.00
15-10	Salaries Special	\$500.00	\$1,195.00	\$0.00	\$0.00	\$1,695.00
15-20	Vehicle Expense	\$0.00	\$7,560.00	\$0.00	\$0.00	\$7,560.00
15-30	Incentive Pay	\$1,700.00	\$3,100.00	\$0.00	\$0.00	\$4,800.00
21-10	Matching FICA	\$4,682.00	\$25,769.00	\$0.00	\$0.00	\$30,451.00
22-10	Retirement	\$4,896.00	\$26,344.00	\$0.00	\$0.00	\$31,240.00
23-10	Health Insurance	\$7,200.00	\$33,000.00	\$0.00	\$0.00	\$40,200.00
23-20	Dental Insurance	\$350.00	\$1,600.00	\$0.00	\$0.00	\$1,950.00
23-30	Life Insurance	\$125.00	\$550.00	\$0.00	\$0.00	\$675.00
TOTAL PERSONAL SERVICES		\$78,453.00	\$424,118.00	\$0.00	\$0.00	\$502,571.00
OPERATING EXPENSES						
31-10	Professional Legal	\$15,000.00	\$50,000.00	\$0.00	\$0.00	\$65,000.00
31-20	Professional Medical	\$500.00	\$500.00	\$0.00	\$0.00	\$1,000.00
31-30	Professional Engineering & Arch	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31-60	Professional Other	\$1,500.00	\$55,500.00	\$0.00	\$0.00	\$57,000.00
32-10	Accounting and Auditing	\$1,000.00	\$7,050.00	\$0.00	\$0.00	\$8,050.00
34-10	Contractual Services	\$85,000.00	\$22,000.00	\$0.00	\$0.00	\$107,000.00
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	\$3,500.00	\$0.00	\$0.00	\$5,500.00
41-20	Communication Other	\$1,500.00	\$5,500.00	\$0.00	\$0.00	\$7,000.00
42-10	Communication Postage	\$100.00	\$10,500.00	\$0.00	\$0.00	\$10,600.00
42-20	Communication Freight / Express	\$200.00	\$300.00	\$0.00	\$0.00	\$500.00
43-10	Utilities Electricity	\$0.00	\$12,000.00	\$0.00	\$0.00	\$12,000.00
43-20	Utilities Waste Disposal	\$0.00	\$1,850.00	\$0.00	\$0.00	\$1,850.00
44-10	Rentals and Leases	\$3,000.00	\$2,000.00	\$0.00	\$0.00	\$5,000.00
45-10	Insurance Liability, Property, Etc.	\$1,900.00	\$3,100.00	\$0.00	\$0.00	\$5,000.00
45-30	Insurance Windstorm	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00
46-10	Repair and Maintenance/Bldg	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00
46-20	Repair and Maintenance/M & E	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$10,000.00
46-50	Repair and Maintenance/Other	\$3,000.00	\$230,000.00	\$0.00	\$0.00	\$233,000.00
47-10	Printing & Binding	\$500.00	\$13,000.00	\$0.00	\$0.00	\$13,500.00
49-10	Other Current Charges	\$500.00	\$5,000.00	\$0.00	\$0.00	\$5,500.00
51-10	Office Supplies	\$1,000.00	\$3,000.00	\$0.00	\$0.00	\$4,000.00
52-10	Operating Supplies	\$2,500.00	\$7,000.00	\$0.00	\$0.00	\$9,500.00
52-20	Fuel, Oil & Lubricants	\$2,000.00	\$4,000.00	\$0.00	\$0.00	\$6,000.00
54-10	Books, Pubs and Memberships	\$300.00	\$3,500.00	\$0.00	\$0.00	\$3,800.00
55-10	Training and Education	\$1,000.00	\$3,500.00	\$0.00	\$0.00	\$4,500.00
56-20	Licenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
56-30	Permits and Registration Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OPERATING EXPENSES		\$129,000.00	\$453,300.00	\$0.00	\$0.00	\$582,300.00
CAPITAL OUTLAY						
60-10	Capital Outlay < \$5,000	\$2,500.00	\$10,000.00	\$0.00	\$0.00	\$12,500.00
61-10	Land	\$0.00	\$3,000,000.00	\$0.00	\$0.00	\$3,000,000.00
63-10	Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64-20	Machinery & Equipment	\$0.00	\$315,000.00	\$0.00	\$0.00	\$315,000.00
65-69	Arnold Road	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65-72	Alf Coleman	\$0.00	\$770,000.00	\$0.00	\$0.00	\$770,000.00
65-74	Front Beach Road Segment 3	\$0.00	\$6,600,000.00	\$0.00	\$0.00	\$6,600,000.00
65-78	Powell Adams	\$0.00	\$950,000.00	\$0.00	\$0.00	\$950,000.00
65-82	Front Beach Road Segment 2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65-89	Front Beach Road Segment 4.1	\$0.00	\$2,650,000.00	\$0.00	\$0.00	\$2,650,000.00
65-90	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL CAPITAL OUTLAY		\$2,500.00	\$14,295,000.00	\$0.00	\$0.00	\$14,297,500.00
DEBT SERVICE						
71-70	Principal / 2006 Bonds	\$0.00	\$2,445,000.00	\$0.00	\$0.00	\$2,445,000.00
72-70	Interest / 2006 Bonds	\$0.00	\$990,250.00	\$0.00	\$0.00	\$990,250.00
TOTAL DEBT SERVICE		\$0.00	\$3,435,250.00	\$0.00	\$0.00	\$3,435,250.00
TOTAL BUDGET		\$209,953.00	\$18,607,668.00	\$0.00	\$0.00	\$18,817,621.00

RESOLUTION NO. 19-XXX

**A RESOLUTION AMENDING THE BUDGET FOR THE CITY OF
PANAMA CITY BEACH, FLORIDA FOR THE FISCAL YEAR 2018-2019
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, 2018, and ending 30 September, 2019

PIER FUND

<u>CASH BALANCES BROUGHT FORWARD</u>	<u>\$1,094,123.00</u>
<u>ESTIMATED INCOME</u>	<u>\$1,281,400.00</u>
<u>TOTAL ESTIMATED INCOME AND BALANCES</u>	<u>\$2,375,523.00</u>

<u>EXPENDITURES</u>	<u>\$1,040,921.00</u>
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<u>INTERFUND TRANSFER TO AQUATIC CTR FUND</u>	<u>\$450,000.00</u>
<u>RESERVES RENEWAL AND REPLACEMENT</u>	<u>\$800,000.00</u>
<u>RESERVES AVAILABLE FOR EXPENDITURES</u>	<u>\$84,602.00</u>

<u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u>	<u>\$2,375,523.00</u>
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AQUATIC CENTER FUND

<u>CASH BALANCES BROUGHT FORWARD</u>	<u>\$382,510.00</u>
<u>ESTIMATED INCOME</u>	<u>\$839,650.00</u>
<u>TOTAL ESTIMATED INCOME AND BALANCES</u>	<u>\$1,222,160.00</u>

<u>EXPENDITURES</u>	<u>\$1,005,897.00</u>
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<u>RESERVES AVAILABLE FOR EXPENDITURES</u>	<u>\$216,263.00</u>
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<u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u>	<u>\$1,222,160.00</u>
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RESOLUTION NO. 19-XXX
A RESOLUTION ESTABLISHING THE BUDGET FOR THE CITY OF
PANAMA CITY BEACH, FLORIDA FOR THE FISCAL YEAR 2019-2020
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, 2019, and ending 30 September, 2020

PIER FUND

<u>CASH BALANCES BROUGHT FORWARD</u>	<u>\$884,602.00</u>
<u>ESTIMATED INCOME</u>	<u>\$1,207,500.00</u>
<u>TOTAL ESTIMATED INCOME AND BALANCES</u>	<u>\$2,092,102.00</u>
<u>EXPENDITURES</u>	<u>\$939,500.00</u>
<u>INTERFUND TRANSFER TO AQUATIC CTR FUND</u>	<u>\$250,000.00</u>
<u>RESERVES RENEWAL AND REPLACEMENT</u>	<u>\$800,000.00</u>
<u>RESERVES AVAILABLE FOR EXPENDITURES</u>	<u>\$102,602.00</u>
<u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u>	<u>\$2,092,102.00</u>

AQUATIC CENTER FUND

<u>CASH BALANCES BROUGHT FORWARD</u>	<u>\$216,263.00</u>
<u>ESTIMATED INCOME</u>	<u>\$1,139,600.00</u>
<u>TOTAL ESTIMATED INCOME AND BALANCES</u>	<u>\$1,355,863.00</u>
<u>EXPENDITURES</u>	<u>\$1,268,340.00</u>
<u>RESERVES AVAILABLE FOR EXPENDITURES</u>	<u>\$87,523.00</u>
<u>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</u>	<u>\$1,355,863.00</u>

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

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2018-2019</u>	<u>AMENDED BUDGET 2018-2019</u>	<u>PROPOSED BUDGET 2019-2020</u>
402-0000-337.25-00	<u>TDC Lifeguard Program</u>	<u>\$125,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
402-0000-347.50-00	<u>Pier Passes</u>	<u>\$16,500.00</u>	<u>\$15,000.00</u>	<u>\$16,000.00</u>
402-0000-347.55-00	<u>Pier Admissions</u>	<u>\$975,000.00</u>	<u>\$875,000.00</u>	<u>\$925,000.00</u>
402-0000-347.58-00	<u>Volleyball Court Rental</u>	<u>\$1,600.00</u>	<u>\$1,300.00</u>	<u>\$1,300.00</u>
402-0000-361.10-00	<u>Interest Earnings Unrestricted</u>	<u>\$10,800.00</u>	<u>\$13,100.00</u>	<u>\$13,200.00</u>
402-0000-362.30-00	<u>Rent</u>	<u>\$233,000.00</u>	<u>\$225,000.00</u>	<u>\$225,000.00</u>
402-0000-364.10-00	<u>Proceeds from Sales</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
402-0000-366.20-00	<u>Contributions Other</u>	<u>\$25,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
402-0000-369.01-00	<u>Administrative Fees</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
402-0000-369.90-10	<u>Miscellaneous</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>
402-0000-389.41-00	<u>Private Grants and Donations FMIT</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
402-0000-389.45-00	<u>Local Gov't Grants and Donations</u>			
	<u>TDC/CVB Lifeguard Program</u>	<u>\$0.00</u>	<u>\$125,000.00</u>	<u>\$0.00</u>
402-0000-389.46-00	<u>Local Gov't Grants and Donations</u>			
	<u>TDC/CVB Other</u>	<u>\$0.00</u>	<u>\$10,000.00</u>	<u>\$10,000.00</u>
402-0000-389.50-00	<u>Private Grants and Donations 3rd Party</u>	<u>\$0.00</u>	<u>\$15,000.00</u>	<u>\$15,000.00</u>
402-0000-389.90-10	<u>Cash Carry Forward Unrestricted</u>	<u>\$319,545.00</u>	<u>\$294,123.00</u>	<u>\$84,602.00</u>
402-0000-389.90-15	<u>Cash Carry Forward Designated</u>			
	<u>Renewal and Replacement</u>	<u>\$800,000.00</u>	<u>\$800,000.00</u>	<u>\$800,000.00</u>
<u>TOTAL INCOME AND NON-REVENUE</u>		<u>\$2,508,445.00</u>	<u>\$2,375,523.00</u>	<u>\$2,092,102.00</u>
			-5.30%	-11.93%
				-16.60%

CITY OF PANAMA CITY BEACH BUDGET WORKSHEET

PIER

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2018-2019</u>	<u>AMENDED BUDGET 2018-2019</u>	<u>PROPOSED BUDGET 2019-2020</u>
PERSONAL SERVICES				
402-7500-575.12-10	Salaries Regular	\$318,000.00	\$320,000.00	\$330,000.00
402-7500-575.13-10	Salaries No Pension	\$150,000.00	\$130,000.00	\$55,000.00
402-7500-575.14-10	Salaries Overtime	\$14,000.00	\$30,000.00	\$20,000.00
402-7500-575.15-10	Salaries Special	\$3,500.00	\$3,255.00	\$3,400.00
402-7500-575.15-20	Vehicle Expense	\$5,130.00	\$5,130.00	\$4,050.00
402-7500-575.21-10	Matching FICA	\$37,533.00	\$36,000.00	\$31,552.00
402-7500-575.22-10	Retirement	\$36,905.00	\$38,836.00	\$28,248.00
402-7500-575.23-10	Health Insurance	\$55,500.00	\$58,750.00	\$62,000.00
402-7500-575.23-20	Dental Insurance	\$3,000.00	\$2,200.00	\$3,000.00
402-7500-575.23-30	Life Insurance	\$1,000.00	\$800.00	\$1,000.00
402-7500-575.25-10	Unemployment Compensation	\$2,200.00	\$4,000.00	\$4,000.00
TOTAL PERSONAL SERVICES		\$626,768.00	\$628,971.00	\$542,250.00
			0.35%	-13.79%
OPERATING EXPENSES				
402-7500-575.31-10	Professional Legal	\$2,500.00	\$2,500.00	\$2,500.00
402-7500-575.31-20	Professional Medical	\$1,200.00	\$2,000.00	\$200.00
402-7500-575.31-50	Professional Surveying and Plat	\$2,000.00	\$2,000.00	\$2,000.00
402-7500-575.31-60	Professional Other	\$3,500.00	\$1,500.00	\$1,000.00
402-7500-575.32-10	Accounting and Auditing	\$3,300.00	\$3,300.00	\$2,400.00
402-7500-575.34-10	Other Contractual Services	\$51,000.00	\$51,000.00	\$55,000.00
402-7500-575.40-10	Travel and Per Diem	\$2,000.00	\$500.00	\$500.00
402-7500-575.41-10	Communication Telephone	\$3,000.00	\$2,500.00	\$2,500.00
402-7500-575.41-20	Communication Other	\$8,000.00	\$9,500.00	\$9,500.00
402-7500-575.42-20	Communication Freight and Ex Chge	\$200.00	\$100.00	\$100.00
402-7500-575.43-10	Utilitites Electricity	\$28,500.00	\$26,000.00	\$27,500.00
402-7500-575.43-20	Utilitites Waste Disposal	\$10,500.00	\$10,500.00	\$11,000.00
402-7500-575.44-10	Rentals and Leases	\$65,000.00	\$62,000.00	\$60,000.00
402-7500-575.45-10	Insurance Liability / Auto / Prop / WC	\$24,000.00	\$36,500.00	\$38,500.00
402-7500-575.45-30	Insurance Windstorm / Flood	\$3,000.00	\$3,000.00	\$3,200.00
402-7500-575.46-50	Repairs and Mte Other	\$75,000.00	\$55,000.00	\$55,000.00
402-7500-575.46-80	Repairs and Mte Beach Access	\$75,000.00	\$50,000.00	\$50,000.00
402-7500-575.47-10	Printing and Binding	\$2,000.00	\$2,000.00	\$2,000.00
402-7500-575.48-30	Promotional Activities	\$1,500.00	\$1,500.00	\$1,500.00
402-7500-575.49-10	Other Current Charges	\$1,500.00	\$1,500.00	\$1,500.00
402-7500-575.51-10	Office Supplies	\$1,500.00	\$1,500.00	\$2,000.00
402-7500-575.52-10	Operating Supplies	\$45,000.00	\$44,500.00	\$37,500.00
402-7500-575.52-20	Fuel, Oil and Lubricants	\$3,700.00	\$3,700.00	\$3,900.00
402-7500-575.52-91	Hurricane Michael	\$0.00	\$11,000.00	\$0.00
402-7500-575.54-10	Books, Pubs and Memberships	\$500.00	\$1,000.00	\$500.00
402-7500-575.55-10	Training and Education	\$2,000.00	\$2,000.00	\$500.00
402-7500-575.56-20	Licenses	\$750.00	\$750.00	\$750.00
402-7500-575.56-20	Permits and Registration Fees	\$200.00	\$1,100.00	\$1,200.00
TOTAL OPERATING EXPENSES		\$416,350.00	\$388,450.00	\$372,250.00
			-6.70%	-4.17%
CAPITAL OUTLAY				
402-7500-575.60-10	Capital Outlay < \$5,000	\$25,000.00	\$18,200.00	\$25,000.00
402-7500-575.64-20	Machinery and Equipment	\$0.00	\$5,300.00	\$0.00
TOTAL CAPITAL OUTLAY		\$25,000.00	\$23,500.00	\$25,000.00
			-6.00%	6.38%
TOTAL BUDGET		\$1,068,118.00	\$1,040,921.00	\$939,500.00
			-2.55%	-9.74%
				-12.04%

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>2018-2019</u>	<u>BUDGET</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>
347.50-10	<u>Daily Entry Fees</u>	<u>\$123,000.00</u>	<u>\$125,000.00</u>	<u>\$125,000.00</u>
347.50-12	<u>Daily Entry Fees-Tax Exempt</u>	<u>\$5,000.00</u>	<u>\$9,500.00</u>	<u>\$9,500.00</u>
347.50-15	<u>Membership Passes</u>	<u>\$35,000.00</u>	<u>\$31,500.00</u>	<u>\$31,500.00</u>
347.50-17	<u>20 Visit Passes</u>	<u>\$24,000.00</u>	<u>\$21,500.00</u>	<u>\$21,500.00</u>
347.50-20	<u>Swimming Lessons</u>	<u>\$36,000.00</u>	<u>\$27,000.00</u>	<u>\$27,000.00</u>
347.50-25	<u>Safety Classes/Programs</u>	<u>\$3,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
347.50-30	<u>Other Aquatic Programs</u>	<u>\$12,000.00</u>	<u>\$14,500.00</u>	<u>\$14,500.00</u>
347.50-35	<u>Summer Swim Camps</u>	<u>\$13,500.00</u>	<u>\$13,000.00</u>	<u>\$13,000.00</u>
347.50-40	<u>Sports Advertising</u>	<u>\$1,400.00</u>	<u>\$900.00</u>	<u>\$900.00</u>
347.50-45	<u>Swim Team Fees</u>	<u>\$90,000.00</u>	<u>\$70,000.00</u>	<u>\$70,000.00</u>
347.50-50	<u>Private Party Rentals</u>	<u>\$10,500.00</u>	<u>\$7,500.00</u>	<u>\$7,500.00</u>
347.50-60	<u>Birthday Party/Umbrella Rentals</u>	<u>\$18,000.00</u>	<u>\$19,000.00</u>	<u>\$19,000.00</u>
347.50-75	<u>Vendor Sales (Concessions, Etc.)</u>	<u>\$48,000.00</u>	<u>\$50,000.00</u>	<u>\$50,000.00</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>\$50.00</u>	<u>\$0.00</u>
369-.01-00	<u>Administrative Fees</u>	<u>\$100.00</u>	<u>\$200.00</u>	<u>\$200.00</u>
369.90-10	<u>Miscellaneous</u>	<u>\$500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
381.00-00	<u>Interfund Transfers</u>	<u>\$450,000.00</u>	<u>\$450,000.00</u>	<u>\$750,000.00</u>
389.90-10	<u>Cash Carry Forward Unrestricted</u>	<u>\$306,930.00</u>	<u>\$382,510.00</u>	<u>\$216,263.00</u>
<u>TOTAL INCOME AND NON-REVENUE</u>		<u>\$1,177,430.00</u>	<u>\$1,222,160.00</u>	<u>\$1,355,863.00</u>
			3.80%	10.94%
				15.15%

CITY OF PANAMA CITY BEACH BUDGET WORKSHEET

AQUATIC CENTER

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET 2018-2019</u>	<u>AMENDED BUDGET 2018-2019</u>	<u>PROPOSED BUDGET 2019-2020</u>
PERSONAL SERVICES				
403-0000-572.12-10	Salaries Regular	\$173,000.00	\$170,000.00	\$199,500.00
403-0000-572.13-10	Salaries No Pension	\$165,000.00	\$150,000.00	\$157,500.00
403-0000-572.14-10	Salaries Overtime	\$10,000.00	\$13,500.00	\$10,750.00
403-0000-572.15-10	Salaries Special	\$1,850.00	\$1,550.00	\$1,900.00
403-0000-572.15-20	Vehicle Expense	\$1,900.00	\$1,900.00	\$3,000.00
403-0000-572.21-10	Matching FICA	\$26,909.00	\$25,777.00	\$28,508.00
403-0000-572.22-10	Retirement	\$20,279.00	\$20,000.00	\$16,932.00
403-0000-572.23-10	Health Insurance	\$30,000.00	\$30,000.00	\$35,500.00
403-0000-572.23-20	Dental Insurance	\$1,600.00	\$1,500.00	\$1,700.00
403-0000-572.23-30	Life Insurance	\$550.00	\$450.00	\$600.00
403-0000-572.25-10	Unemployment Compensation	\$2,500.00	\$1,500.00	\$1,500.00
TOTAL PERSONAL SERVICES		\$433,588.00	\$416,177.00	\$457,390.00
				9.90%
OPERATING EXPENSES				
403-0000-572.31-10	Professional Legal	\$1,500.00	\$2,000.00	\$1,500.00
403-0000-572.31-20	Professional Medical	\$2,000.00	\$2,000.00	\$2,000.00
403-0000-572.31-60	Professional Other	\$5,000.00	\$2,500.00	\$2,500.00
403-0000-572.32-10	Accounting and Auditing	\$2,970.00	\$2,970.00	\$2,400.00
403-0000-572.34-10	Other Contractual Services	\$33,000.00	\$33,000.00	\$35,000.00
403-0000-572.40-10	Travel and Per Diem	\$2,500.00	\$1,000.00	\$1,500.00
403-0000-572.41-10	Communication Telephone	\$3,000.00	\$2,500.00	\$3,000.00
403-0000-572.41-20	Communication Other	\$4,500.00	\$5,000.00	\$6,500.00
403-0000-572.42-10	Communication Postage	\$100.00	\$100.00	\$100.00
403-0000-572.42-20	Communication Freight/Express Chg	\$300.00	\$300.00	\$300.00
403-0000-572.43-10	Utilities Electric	\$130,000.00	\$120,000.00	\$131,500.00
403-0000-572.44-10	Rentals and Leases	\$12,500.00	\$12,500.00	\$12,500.00
403-0000-572.45-10	Insurance Liability, Property, Etc	\$28,500.00	\$23,000.00	\$24,500.00
403-0000-572.45-20	Insurance Windstorm	\$1,700.00	\$4,000.00	\$4,200.00
403-0000-572.46-50	Repairs and Mte Other	\$63,500.00	\$45,000.00	\$50,000.00
403-0000-572.47-10	Printing and Binding	\$3,000.00	\$5,000.00	\$5,000.00
403-0000-572.48-30	Promotional Activities	\$600.00	\$600.00	\$600.00
403-0000-572.49-10	Other Current Charges	\$700.00	\$700.00	\$700.00
403-0000-572.51-10	Office Supplies	\$1,500.00	\$1,500.00	\$1,500.00
403-0000-572.52-10	Operating Supplies	\$45,000.00	\$42,000.00	\$45,000.00
403-0000-572.52-25	Concession Stand Product	\$28,000.00	\$32,000.00	\$32,000.00
403-0000-572.52-35	Chemicals	\$60,000.00	\$58,500.00	\$60,000.00
403-0000-572.52-75	Banners	\$1,000.00	\$1,000.00	\$1,000.00
403-0000-572.54-10	Books, Pubs and Memberships	\$200.00	\$200.00	\$300.00
403-0000-572.55-10	Training and Education	\$3,000.00	\$3,000.00	\$3,000.00
403-0000-572.56-20	Licenses	\$350.00	\$350.00	\$350.00
403-0000-572.56-30	Permits and Fees	\$4,300.00	\$3,000.00	\$4,000.00
TOTAL OPERATING EXPENSES		\$438,720.00	\$403,720.00	\$430,950.00
				6.74%
CAPITAL OUTLAY				
403-0000-572.60-10	Capital Outlay < \$5,000	\$15,000.00	\$20,000.00	\$15,000.00
403-0000-572.63-10	Improvements	\$80,000.00	\$157,500.00	\$365,000.00
403-0000-572.64-20	Machinery and Equipment	\$0.00	\$8,500.00	\$0.00
TOTAL CAPITAL OUTLAY		\$95,000.00	\$186,000.00	\$380,000.00
				104.30%
TOTAL BUDGET		\$967,308.00	\$1,005,897.00	\$1,268,340.00
			3.99%	26.09%
				31.12%

Aquatics Center

Kiddie Pool Fence IMPROVEMENTS
Big Pool Liner I
Men's Lockers
Pump Area Concrete and New Storage
Starting Blocks
Kiddie Pool Large Slide Replacement
Pool Lights
Pump Filter System
Kiddie Pool Play Feature Replacement
Large Pool (1) New Heater each year

2020	\$15,000	
2020	\$350,000	365,000
2021	\$29,000	
2021	\$50,000	
2021	\$30,000	
2021	\$75,000	184,000
2022	\$75,000	
2022	\$170,000	
2022	\$80,000	
2022	\$26,000	351,000

CITY OF PANAMA CITY BEACH
CITYWIDE PERSONNEL COSTS
FISCAL YEAR 2020 PROJECTIONS

GENERAL FUND
DEPARTMENT

SALARIES

Fiscal year 2020 salaries for existing employees at current rates of pay

Proposed COLA adjustment effective 10/01/19 2.0% plus merit pot 2%

Fiscal year 2020 salaries for existing employees including COLA/merit

Fiscal year 2020 salaries for proposed additional personnel

Total FY 2020 salaries

BENEFITS

Social security @ 7.65%

Retirement @ 8% (14% P and 17.5% F)

Insurance (health, dental and life - 7,650 per year per employee)

Total FY 2020 benefits

Total FY 2020 salaries and benefits

Increase in benefits associated with COLA/merit

Increase in benefits associated with add'l personnel

	ADMIN	BLDG/COMP PLAN	POLICE	FIRE	STREET	RECREATION	TOTAL							
Fiscal year 2020 salaries for existing employees at current rates of pay	8.10	543,629	14.16	679,640	88.10	4,177,722	52.22	2,559,242	15.45	605,114	24.85	879,596	9,444,943	203
Proposed COLA adjustment effective 10/01/19 2.0% plus merit pot 2%		18,498		27,457		168,780		103,389		28,808		36,756	383,688	
Fiscal year 2020 salaries for existing employees including COLA/merit		562,127		707,097		4,346,501		2,662,631		633,922		916,353	9,828,631	
Fiscal year 2020 salaries for proposed additional personnel	2	72,883	0.00	0	6.00	241,396	11.00	463,337	1.25	50,643	1.50	53,634	881,893	21.75
Total FY 2020 salaries		635,010		707,097		4,587,897		3,125,968		684,565		969,987	10,710,524	224.63
Social security @ 7.65%		48,578		54,093		350,974		239,137		52,369		74,204	819,355	
Retirement @ 8% (14% P and 17.5% F)		50,801		56,568		598,516		521,386		54,765		77,599	1,359,635	
Insurance (health, dental and life - 7,650 per year per employee)	7,650	77,265		108,324		719,865		466,421		127,755		201,578	1,701,207	
Total FY 2020 benefits		176,644		218,985		1,669,355		1,226,943		234,889		353,380	3,880,197	
Total FY 2020 salaries and benefits		811,654		926,082		6,257,252		4,352,911		919,454		1,323,367	14,590,721	
Increase in benefits associated with COLA/merit		2,895		4,297		36,541		26,002		4,508		5,752	79,996	
Increase in benefits associated with add'l personnel		26,706		0		98,162		183,467		17,488		19,869	345,692	39.20%

General Fund

Salaries and benefits for proposed new personnel

1,227,585

(9) new firefighters (Phase 2 of additional FF post assessment)

(469,353)

758,232

NOTES/ASSUMPTIONS

- 1 Full time employees
- 2 Regular salary (no OT, sick leave payout at retirement, etc)
- 3 Assumed full year of employment
- 4 Assumed all FT employees participate in all benefits (not adjusted for DROP, etc)

	GENERAL FUND	CRA	UTILITY (INCL STORMWATER)	PIER POSITIONS	AQUATIC CENTER	TOTAL
FY 2020 current approved positions	202.88	4.31	103.74	8.31	4.76	324.00
FY 2020 proposed new positions	21.75	1.50	2.25	0.35	0.15	26.00
Total	224.63	5.81	105.99	8.66	4.91	350.00

**GENERAL FUND
DEPARTMENT HEADS PROJECTED NEW POSITIONS IN FIVE YEARS POST FY 2020**

FY 2021	Admin	Assistant City Manager	
	Building/Comp	None	
	Police	(4) Patrol	
	Fire	None	
	Street	(1) Maintenance	7
Recreation	(1) Maintenance		
FY 2022	Admin	Additional HR/Risk Management	
	Building/Comp	None	
	Police	(4) Patrol and (1) Comm	
	Fire	Fire Inspector	
	Street	(1) Maintenance	9
Recreation	(1) Maintenance		
FY 2023	Admin	None	
	Building/Comp	None	
	Police	(4) Patrol	
	Fire	(3) FF - add 3 per year for 3 yrs so by FY 2025 full add'l engine company at central station	
	Street	(1) Maintenance	9
Recreation	(1) Maintenance		
FY 2024	Admin	None	
	Building/Comp	None	
	Police	(4) Patrol and (1) Comm	
	Fire	(3) FF	
	Street	(1) Maintenance	10
Recreation	(1) Maintenance		
FY 2025	Admin	None	
	Building/Comp	None	
	Police	(4) Patrol	
	Fire	(3) FF	
	Street	(1) Maintenance	9
Recreation	(1) Maintenance		