

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

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>ORIGINAL</u>	<u>AMENDED</u>	<u>ADOPTED</u>
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
		<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
312.41-00	Local Option Fuel Taxes	\$319,000	\$315,000	\$315,000
312.60-00	Local Discretionary 1/2 Sales Surtax	\$2,472,000	\$2,530,000	\$2,530,000
314.10-00	Utility Taxes Electricity	\$4,635,000	\$4,300,000	\$4,429,000
314.40-00	Utility Taxes Gas	\$153,000	\$200,000	\$206,000
315.00-00	Local Communications Services Tax	\$1,071,000	\$1,100,000	\$1,122,000
316.10-00	Business Tax Receipts	\$17,789,000	\$17,789,000	\$17,789,000
316.15-00	Business Tax Receipts Pier Park	\$2,627,000	\$2,200,000	\$2,540,000
322.00-00	Building Permits	\$859,000	\$820,000	\$828,000
322.20-00	Building Permits Private Provider	\$101,000	\$180,000	\$182,000
322.25-00	Building Permits Private Provider Discount	(\$30,000)	(\$50,000)	(\$51,000)
323.10-00	Franchise Fees Electricity	\$3,605,000	\$3,150,000	\$3,245,000
323.40-00	Franchise Fees Gas	\$93,000	\$130,000	\$134,000
323.70-00	Franchise Fees Solid Waste	\$40,000	\$50,000	\$51,000
324.12-11 : 34	Police Impact Fees	\$244,000	\$321,000	\$333,000
324.13-11 : 34	Fire Impact Fees	\$361,000	\$364,000	\$377,000
324.14-11 : 34	Rec Impact Fees	\$142,000	\$162,000	\$169,000
324.15-11 : 24	Library Impact Fees	\$11,000	\$13,000	\$13,000
325.00-00	Doggie Dining Permits	\$1,100	\$1,100	\$1,100
325.20-00	Fire Rescue Assessments	\$6,038,765	\$6,038,765	\$7,496,741
325.25-00	Nuisance Abatement Assessments	\$0	\$24,700	\$0
329.20-00	Plan Review	\$100,000	\$140,000	\$140,000
329.25-00	Fire Suppression Plan Review	\$9,000	\$10,000	\$10,000
329.27-00	Life Safety Inspections	\$100,000	\$600,000	\$606,000
329.28-00	Beachside Fire Permit	\$40,000	\$40,000	\$40,000
329.29-00	Hydrant Flow Test	\$1,000	\$1,500	\$1,500
329.40-00	Zoning / Variance / Annexation Fees	\$6,000	\$6,100	\$6,000
329.45-00	Fire Reinspection Fees	\$0	\$50	\$50
329.50-00	Development Order / DRI Fees	\$33,000	\$40,000	\$40,000
329.80-00	Intrusion Alarm	\$0	\$120	\$0
331.20-20	Federal Grants FBP Safe Room HMGP	\$2,215,500	\$0	\$2,215,500
331.20-36	Federal Grants JAG Rapid ID Readers	\$0	\$11,510	\$0
331.20-39	Federal Grants JAG Ballistic Plates	\$0	\$2,740	\$0
331.20-40	Federal Grants Aggressive Driving	\$0	\$50,000	\$0
331.20-41	Federal Grants East End Substation HMGP	\$596,000	\$11,000	\$596,000
331.20-50	Federal Grants DOJ Bulletproof Vests	\$0	\$14,150	\$0
331.20-51	Federal Grants DOJ De-escalation Simulator	\$0	\$0	\$249,200
331.30-01	Federal Grants PW Safe Room Retrofit HMGP	\$392,000	\$20,920	\$407,080
331.49-25	Federal Grants FDOT LAP R Jackson Ph II	\$0	\$0	\$850,000
331.61-00	FEMA Grant AFG Mental Health	\$0	\$0	\$248,810
331.80-00	Federal Grants Mutual Aid	\$0	\$150,200	\$0
331.81-00	FEMA Grant AFG Lifepak	\$0	\$83,230	\$0
331.82-00	FEMA Grant AFG Air Tanks	\$0	\$54,800	\$0
334.20-15	State Grants Public Safety FDLE FIBRS	\$0	\$59,436	\$0
334.20-50	State Grants Fire Training Tower	\$196,000	\$196,000	\$0
334.49-20	State Grants FDOT Gayle's Trails	\$0	\$2,623,080	\$0
334.60-00	State Appropriation Fire Station 32	\$3,423,100	\$3,423,100	\$0
334.61-00	State Appropriation K-9 Facility	\$1,000,000	\$0	\$1,000,000

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

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>ORIGINAL</u>	<u>AMENDED</u>	<u>ADOPTED</u>
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
		<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
335.01-00	Fuel Tax Refunds	\$26,000	\$30,000	\$30,300
335.12-00	State Revenue Sharing	\$867,000	\$867,000	\$893,000
335.14-00	Mobile Home License	\$4,000	\$4,000	\$4,000
335.15-00	Alcoholic Beverage License	\$96,000	\$100,000	\$100,000
335.18-00	Half-Cent Sales Tax	\$2,472,000	\$2,500,000	\$2,575,000
335.23-00	Firefighters Supplemental	\$6,000	\$6,000	\$6,000
337.21-00	TDC Public Safety	\$1,013,000	\$1,135,200	\$1,313,000
337.77-00	CVB Tournament / Chemicals / SeeLife Contributi	\$125,000	\$252,700	\$100,000
342.10-00	Miscellaneous Police / Public Safety	\$18,000	\$18,000	\$18,000
342.21-00	Public Safety Charges Hydrant Flow Test	\$1,000	\$1,000	\$1,000
342.40-00	Public Safety Charges Special Events	\$65,000	\$65,000	\$0
342.90-00	Public Safety Charges Beach Safety Services	\$81,000	\$81,000	\$83,000
344.90-10	Maintenance Contract ROW	\$59,700	\$59,700	\$61,000
344.90-20	State of FL Maintenance Contract Street Lighting	\$167,000	\$167,000	\$172,055
344.90-60	Air Rights Fees	\$24,500	\$24,900	\$25,600
344.90-70	Charges for Printed Materials	\$1,000	\$500	\$500
347.20-20	Sports Advertising	\$22,000	\$26,000	\$27,000
347.20-30	Tournament Fees	\$2,000	\$25,000	\$26,000
347.20-70	Athletic Registration Fees	\$114,000	\$114,000	\$117,000
347.20-81	ABP Lessons	\$500	\$500	\$500
347.20-82	Adult Sports Leagues	\$22,000	\$24,000	\$24,000
347.20-83	Tennis Lessons	\$5,000	\$1,000	\$1,000
347.20-84	Community Center / Lyndell Lessons	\$10,000	\$14,000	\$14,000
347.20-87	FBP Event Sponsors	\$24,000	\$24,000	\$24,000
347.20-88	ABP Event Sponsors	\$35,000	\$31,000	\$31,000
347.20-90	Field Rental	\$54,000	\$70,000	\$72,000
347.20-95	Concession Stand Rental	\$61,500	\$61,500	\$61,500
347.20-96	D-Bat FBP Rental	\$0	\$0	\$50,000
347.40-00	ABP Facilities Fee	\$31,000	\$31,000	\$32,000
347.50-35	Summer Camps/Programs	\$25,000	\$50,000	\$51,500
347.50-75	Vendor Sales	\$300	\$100	\$100
347.59-10	Community Center Rental	\$19,000	\$18,000	\$19,000
347.59-50	Lyndell Rental	\$16,000	\$25,000	\$26,000
347.59-55	Festival Site Rental	\$48,000	\$50,000	\$52,000
347.59-57	ABP Rental	\$46,000	\$46,000	\$47,000
347.59-60	Cleanup / Setup Fees	\$9,000	\$10,000	\$10,000
347.90-15	Event Security Fees	\$0	\$1,000	\$1,000
351.10-00	Fines and Forfeitures	\$75,000	\$80,000	\$80,000
354.10-00	Code Enforcement Fines	\$0	\$100,000	\$0
354.20-00	Beach Services Fines	\$0	\$30,000	\$0
354.50-00	Fire Alarm Fines	\$0	\$500	\$0
359.70-00	Penalties / Late Payments	\$55,000	\$60,000	\$60,000
359.75-00	Late Payment Fees Pier Park	\$0	\$2,000	\$2,000

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

<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>ORIGINAL BUDGET 2023-2024</u>	<u>AMENDED BUDGET 2023-2024</u>	<u>ADOPTED BUDGET 2024-2025</u>
361.10-00	Interest Earnings Unrestricted	\$927,000	\$1,700,000	\$1,199,000
361.11-00	Interest Earnings Restricted	\$115,000	\$260,000	\$207,000
362.10-00	Antenna Space Rental	\$12,300	\$20,000	\$20,200
362.40-00	FBP Verizon	\$8,000	\$7,780	\$7,900
364.10-00	Proceeds from Sales	\$50,000	\$121,000	\$50,000
365.10-00	Scrap Sales	\$0	\$3,300	\$0
366.10-00	Voluntary Park Contributions	\$100	\$1,000	\$100
366.20-00	Contributions (3rd Party)	\$3,000	\$3,000	\$3,000
367.10-00	Licenses Taxis / Jet Skis / Etc.	\$15,000	\$21,000	\$21,000
367.20-00	Licenses Competency Cards (Bldg Contractors)	\$4,000	\$4,000	\$4,000
369.01-00	Administrative Fees	\$14,000	\$16,000	\$16,000
369.02-00	Engineering Review Fees Plats	\$6,000	\$8,000	\$8,000
369.06-00	NCourt Fees	\$0	\$50,000	\$50,000
369.07-00	Citation Admin Fees	\$0	\$300	\$0
369.20-00	Fire Inspection Lock Out Fees	\$0	\$200	\$0
369.30-10	Insurance Proceeds	\$0	\$48,074	\$0
369.90-00	Miscellaneous	\$15,000	\$10,000	\$10,000
381.00-00	Interfund Transfers	\$152,000	\$165,000	\$204,000
382.00-00	Interfund Transfers	\$1,042,000	\$1,128,000	\$1,403,000
389.41-00	Grants and Donations FMIT	\$7,100	\$5,150	\$4,050
389.90-10	Cash Carry Forward Unrestricted	\$38,150,528	\$50,016,540	\$39,197,404
389.90-70	Cash Carry Forward Restricted	\$9,150,236	\$13,486,894	\$11,951,344
<b><u>TOTAL INCOME AND NON-REVENUE</u></b>		<b><u>\$104,015,229</u></b>	<b><u>\$120,458,339</u></b>	<b><u>\$108,687,034</u></b>
			15.8%	-9.8%
				4.5%

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

	<u>ORIGINAL</u> <u>BUDGET</u> <u>2023-2024</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>
001-1100-511			
<b><u>PERSONNEL SERVICES</u></b>			
.12-10 Salaries Regular	\$125,000	\$125,000	\$125,000
.13-10 Salaries Other	\$0	\$9,200	\$0
.15-10 Salaries Special	\$2,050	\$2,050	\$1,250
.15-20 Vehicle Expense	\$27,000	\$27,000	\$27,000
.21-10 Matching FICA	\$11,800	\$12,430	\$11,800
.23-10 Health Insurance	\$40,000	\$36,000	\$39,000
.23-20 Dental Insurance	\$2,000	\$2,000	\$2,000
.23-30 Life Insurance	\$800	\$200	\$200
<b><u>TOTAL PERSONNEL SERVICES</u></b>	<b><u>\$208,650</u></b>	<b><u>\$213,880</u></b>	<b><u>\$206,250</u></b>
		2.5%	-3.6%
<b><u>OPERATING EXPENSES</u></b>			
.31-20 Professional Medical	\$200	\$200	\$100
.31-60 Professional Other	\$173,000	\$173,000	\$175,000
.31-80 IT Services	\$21,000	\$17,600	\$31,100
.34-10 Other Contractual Services	\$11,200	\$11,200	\$1,500
.40-10 Travel and Per Diem	\$28,900	\$28,900	\$30,000
.41-10 Communication	\$8,100	\$8,100	\$8,800
.42-10 Shipping and Postage	\$0	\$4,100	\$0
.47-10 Printing and Binding	\$900	\$1,000	\$500
.49-10 Other Current Charges	\$700	\$700	\$800
.49-60 Election Qualifying Fees	\$750	\$750	\$0
.51-10 Office Supplies	\$1,100	\$1,100	\$1,200
.52-10 Operating Supplies	\$20,000	\$22,000	\$16,000
.54-10 Books, Pubs and Memberships	\$1,500	\$1,500	\$1,600
.55-10 Training and Education	\$10,000	\$10,000	\$10,300
<b><u>TOTAL OPERATING EXPENSES</u></b>	<b><u>\$277,350</u></b>	<b><u>\$280,150</u></b>	<b><u>\$276,900</u></b>
		1.0%	-1.2%
<b><u>CAPITAL OUTLAY</u></b>			
.64-20 Machinery and Equipment	\$1,000	\$0	\$0
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b><u>\$1,000</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b><u>TOTAL BUDGET</u></b>	<b><u>\$487,000</u></b>	<b><u>\$494,030</u></b>	<b><u>\$483,150</u></b>
		1.4%	-2.2%
			-0.8%

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

	<u>ORIGINAL</u> <u>BUDGET</u> <u>2023-2024</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>
001-1200-512			
<b><u>PERSONNEL SERVICES</u></b>			
.12-10 Salaries Regular	\$503,000	\$534,740	\$593,000
.13-10 Salaries No Pension	\$8,000	\$8,000	\$0
.15-10 Salaries Special	\$5,700	\$5,700	\$6,000
.15-20 Vehicle Expense	\$10,800	\$10,800	\$10,800
.21-10 Matching FICA	\$40,400	\$41,640	\$46,700
.22-10 Retirement	\$44,000	\$46,180	\$55,000
.23-10 Health Insurance	\$24,000	\$22,000	\$31,000
.23-20 Dental Insurance	\$1,000	\$1,000	\$2,000
.23-30 Life Insurance	\$3,200	\$3,200	\$3,800
<b><u>TOTAL PERSONNEL SERVICES</u></b>	<b><u>\$640,100</u></b>	<b><u>\$673,260</u></b>	<b><u>\$748,300</u></b>
		5.2%	11.1%
<b><u>OPERATING EXPENSES</u></b>			
.31-20 Professional Medical	\$100	\$100	\$200
.31-60 Professional Other	\$1,000	\$1,000	\$2,000
.31-80 IT Services	\$12,000	\$10,600	\$18,800
.32-10 Accounting and Auditing	\$800	\$800	\$900
.34-10 Other Contractual Services	\$26,000	\$26,000	\$20,000
.40-10 Travel and Per Diem	\$23,000	\$23,000	\$27,900
.41-10 Communication	\$63,000	\$63,000	\$64,000
.42-10 Postage and Freight	\$500	\$500	\$600
.43-10 Utilities Electric	\$11,000	\$11,000	\$11,400
.43-20 Utilities Waste Disposal	\$800	\$800	\$900
.44-10 Rentals and Leases	\$5,200	\$5,200	\$4,200
.45-10 Insurance Liability, Property, Etc.	\$9,800	\$9,800	\$10,800
.46-50 Repairs and Maintenance Other	\$4,000	\$5,500	\$9,000
.47-10 Printing and Binding	\$500	\$500	\$600
.48-30 Promotional Activities	\$1,000	\$1,000	\$1,100
.49-10 Other Current Charges	\$4,000	\$4,000	\$2,000
.51-10 Office Supplies	\$5,000	\$5,000	\$6,000
.52-10 Operating Supplies	\$29,000	\$29,000	\$25,000
.54-10 Books, Pubs and Memberships	\$36,000	\$36,000	\$45,000
.55-10 Training and Education	\$10,000	\$10,000	\$11,000
<b><u>TOTAL OPERATING EXPENSES</u></b>	<b><u>\$242,700</u></b>	<b><u>\$242,800</u></b>	<b><u>\$261,400</u></b>
		0.0%	7.7%
<b><u>CAPITAL OUTLAY</u></b>			
.63-10 Improvements	\$4,000	\$0	\$4,000
.64-20 Machinery and Equipment	\$1,000	\$0	\$37,000
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b><u>\$5,000</u></b>	<b><u>\$0</u></b>	<b><u>\$41,000</u></b>
<b><u>TOTAL BUDGET</u></b>	<b><u>\$887,800</u></b>	<b><u>\$916,060</u></b>	<b><u>\$1,050,700</u></b>
			18.3%

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

<b>Amended 2023-2024</b>		<b>1300</b>	<b>1303</b>	<b>1304</b>	
		<b>ADMIN</b>	<b>HR</b>	<b>FACILITIES</b>	<b>TOTAL</b>
<b>PERSONNEL SERVICES</b>					
.12-10	Salaries Regular	\$975,120	\$291,505	\$0	\$1,266,625
.13-10	Salaries No Pension	\$39,000	\$0	\$0	\$39,000
.14-10	Salaries Overtime	\$30,000	\$5,000	\$0	\$35,000
.15-10	Salaries Special	\$6,800	\$500	\$0	\$7,300
.15-20	Vehicle Expense	\$10,800	\$5,400	\$0	\$16,200
.15-30	Incentive Pay	\$13,000	\$2,520	\$0	\$15,520
.15-50	Housing / Moving Allowance	\$5,000	\$4,975	\$0	\$9,975
.15-60	Hiring Incentive / Referral	\$1,000	\$1,000	\$0	\$2,000
.21-10	Matching FICA	\$82,450	\$23,800	\$0	\$106,250
.22-10	Retirement	\$141,070	\$42,000	\$0	\$183,070
.23-10	Health Insurance	\$80,000	\$27,000	\$0	\$107,000
.23-20	Dental Insurance	\$4,330	\$1,400	\$0	\$5,730
.23-30	Life Insurance	\$6,400	\$2,000	\$0	\$8,400
.25-10	Unemployment	\$1,000	\$0	\$0	\$1,000
<b>TOTAL PERSONNEL SERVICES</b>		<b><u>\$1,395,970</u></b>	<b><u>\$407,100</u></b>	<b><u>\$0</u></b>	<b><u>\$1,803,070</u></b>
<b>OPERATING EXPENSES</b>					
.31-20	Professional Medical	\$500	\$500	\$0	\$1,000
.31-60	Professional Other	\$64,000	\$55,000	\$0	\$119,000
.31-80	IT Services	\$39,500	\$17,000	\$0	\$56,500
.32-10	Accounting and Auditing	\$2,000	\$800	\$0	\$2,800
.34-10	Other Contractual Services	\$61,000	\$68,500	\$0	\$129,500
.40-10	Travel and Per Diem	\$36,500	\$7,500	\$0	\$44,000
.41-10	Communication	\$35,000	\$12,000	\$0	\$47,000
.42-10	Postage and Freight	\$1,000	\$500	\$0	\$1,500
.43-10	Utilities Electric	\$33,000	\$11,000	\$0	\$44,000
.43-20	Utilities Waste Disposal	\$2,000	\$800	\$0	\$2,800
.44-10	Rentals and Leases	\$79,400	\$4,200	\$0	\$83,600
.45-10	Insurance Liability, Property, Etc.	\$24,500	\$11,200	\$0	\$35,700
.46-50	Repairs and Maintenance Other	\$18,200	\$5,000	\$0	\$23,200
.47-10	Printing and Binding	\$2,000	\$500	\$0	\$2,500
.48-30	Promotional Activities	\$20,000	\$5,000	\$0	\$25,000
.49-10	Other Current Charges	\$11,000	\$5,000	\$0	\$16,000
.51-10	Office Supplies	\$15,000	\$2,000	\$0	\$17,000
.52-10	Operating Supplies	\$66,000	\$24,000	\$0	\$90,000
.52-20	Fuel, Oil and Lubricants	\$0	\$1,500	\$0	\$1,500
.55-11	Citizens Academy	\$0	\$0	\$0	\$0
.54-10	Books, Pubs and Memberships	\$4,000	\$5,000	\$0	\$9,000
.55-10	Training and Education	\$25,000	\$17,000	\$0	\$42,000
.56-30	Permits and Registration Fees	\$1,000	\$0	\$0	\$1,000
<b>TOTAL OPERATING EXPENSES</b>		<b><u>\$540,600</u></b>	<b><u>\$254,000</u></b>	<b><u>\$0</u></b>	<b><u>\$794,600</u></b>
<b>CAPITAL OUTLAY</b>					
.63-10	Improvements	\$224,800	\$0	\$0	\$224,800
.64-20	Machinery and Equipment	\$0	\$0	\$0	\$0
.65-44	Accessory Building @ Station 31	\$0	\$0	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>		<b><u>\$224,800</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$224,800</u></b>
<b>TOTAL BUDGET</b>		<b><u>\$2,161,370</u></b>	<b><u>\$661,100</u></b>	<b><u>\$0</u></b>	<b><u>\$2,822,470</u></b>

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

<b>ADOPTED 2024-2025</b>		<b>1300</b>	<b>1303</b>	<b>1304</b>	
		<b>ADMIN</b>	<b>HR</b>	<b>FACILITIES</b>	<b>TOTAL</b>
<b>PERSONNEL SERVICES</b>					
.12-10	Salaries Regular	\$785,000	\$419,000	\$175,000	\$1,379,000
.13-10	Salaries No Pension	\$4,000	\$28,000	\$0	\$32,000
.14-10	Salaries Overtime	\$25,000	\$10,000	\$5,000	\$40,000
.15-10	Salaries Special	\$3,400	\$2,400	\$1,200	\$7,000
.15-20	Vehicle Expense	\$10,800	\$5,400	\$0	\$16,200
.15-30	Incentive Pay	\$0	\$0	\$0	\$0
.15-50	Housing / Moving Allowance	\$0	\$0	\$0	\$0
.15-60	Hiring Incentive / Referral	\$1,000	\$1,000	\$0	\$2,000
.21-10	Matching FICA	\$63,500	\$35,700	\$13,900	\$113,100
.22-10	Retirement	\$112,000	\$60,000	\$25,000	\$197,000
.23-10	Health Insurance	\$72,000	\$43,000	\$21,000	\$136,000
.23-20	Dental Insurance	\$3,300	\$2,000	\$1,000	\$6,300
.23-30	Life Insurance	\$5,000	\$2,700	\$1,200	\$8,900
.25-10	Unemployment	\$0	\$0	\$0	\$0
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$1,085,000</b>	<b>\$609,200</b>	<b>\$243,300</b>	<b>\$1,937,500</b>
<b>OPERATING EXPENSES</b>					
.31-20	Professional Medical	\$600	\$500	\$100	\$1,200
.31-60	Professional Other	\$64,000	\$56,000	\$1,000	\$121,000
.31-80	IT Services	\$57,500	\$30,100	\$12,600	\$100,200
.32-10	Accounting and Auditing	\$2,100	\$900	\$800	\$3,800
.34-10	Other Contractual Services	\$64,000	\$48,000	\$7,000	\$119,000
.40-10	Travel and Per Diem	\$33,000	\$10,400	\$3,000	\$46,400
.41-10	Communication	\$48,000	\$13,500	\$8,000	\$69,500
.42-10	Postage and Freight	\$1,100	\$500	\$0	\$1,600
.43-10	Utilities Electric	\$34,000	\$11,000	\$4,000	\$49,000
.43-20	Utilities Waste Disposal	\$4,100	\$800	\$600	\$5,500
.44-10	Rentals and Leases	\$78,100	\$2,100	\$2,300	\$82,500
.45-10	Insurance Liability, Property, Etc.	\$27,000	\$12,400	\$8,000	\$47,400
.46-50	Repairs and Maintenance Other	\$31,900	\$8,400	\$10,000	\$50,300
.47-10	Printing and Binding	\$2,100	\$800	\$0	\$2,900
.48-30	Promotional Activities	\$10,000	\$5,000	\$0	\$15,000
.49-10	Other Current Charges	\$11,000	\$5,000	\$1,000	\$17,000
.51-10	Office Supplies	\$16,000	\$2,300	\$1,000	\$19,300
.52-10	Operating Supplies	\$63,000	\$28,000	\$22,000	\$113,000
.52-20	Fuel, Oil and Lubricants	\$0	\$0	\$2,000	\$2,000
.55-11	Citizens Academy	\$40,000	\$0	\$0	\$40,000
.54-10	Books, Pubs and Memberships	\$4,000	\$5,000	\$0	\$9,000
.55-10	Training and Education	\$18,000	\$40,000	\$1,000	\$59,000
.56-30	Permits and Registration Fees	\$1,100	\$0	\$100	\$1,200
<b>TOTAL OPERATING EXPENSES</b>		<b>\$610,600</b>	<b>\$280,700</b>	<b>\$84,500</b>	<b>\$975,800</b>
<b>CAPITAL OUTLAY</b>					
.63-10	Improvements	\$712,000	\$4,000	\$1,000	\$717,000
.64-20	Machinery and Equipment	\$7,000	\$3,000	\$1,000	\$11,000
.65-44	Accessory Building @ Station 31	\$0	\$0	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$719,000</b>	<b>\$7,000</b>	<b>\$2,000</b>	<b>\$728,000</b>
<b>TOTAL BUDGET</b>		<b>\$2,414,600</b>	<b>\$896,900</b>	<b>\$329,800</b>	<b>\$3,641,300</b>

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET****DIVISION: ADMINISTRATION**

	<u>ORIGINAL</u> <u>BUDGET</u> <u>2023-2024</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>
001-1300-513			
<b><u>PERSONNEL SERVICES</u></b>			
.12-10 Salaries Regular	\$934,000	\$975,120	\$785,000
.13-10 Salaries No Pension	\$27,000	\$39,000	\$4,000
.14-10 Salaries Overtime	\$30,000	\$30,000	\$25,000
.15-10 Salaries Special	\$6,800	\$6,800	\$3,400
.15-20 Vehicle Expense	\$10,800	\$10,800	\$10,800
.15-30 Incentive Pay	\$0	\$13,000	\$0
.15-50 Housing / Moving Allowance	\$0	\$5,000	\$0
.15-60 Hiring Incentive / Referral	\$1,000	\$1,000	\$1,000
.21-10 Matching FICA	\$77,300	\$82,450	\$63,500
.22-10 Retirement	\$132,000	\$141,070	\$112,000
.23-10 Health Insurance	\$95,000	\$80,000	\$72,000
.23-20 Dental Insurance	\$4,100	\$4,330	\$3,300
.23-30 Life Insurance	\$6,000	\$6,400	\$5,000
.25-10 Unemployment	\$0	\$1,000	\$0
<b><u>TOTAL PERSONNEL SERVICES</u></b>	<b><u>\$1,324,000</u></b>	<b><u>\$1,395,970</u></b>	<b><u>\$1,085,000</u></b>
		5.4%	-22.3%
<b><u>OPERATING EXPENSES</u></b>			
.31-20 Professional Medical	\$500	\$500	\$600
.31-60 Professional Other	\$14,000	\$64,000	\$64,000
.31-80 IT Services	\$45,000	\$39,500	\$57,500
.32-10 Accounting and Auditing	\$2,000	\$2,000	\$2,100
.34-10 Other Contractual Services	\$82,000	\$61,000	\$64,000
.40-10 Travel and Per Diem	\$36,500	\$36,500	\$33,000
.41-10 Communication	\$35,000	\$35,000	\$48,000
.42-10 Postage and Freight	\$1,000	\$1,000	\$1,100
.43-10 Utilities Electric	\$33,000	\$33,000	\$34,000
.43-20 Utilities Waste Disposal	\$2,000	\$2,000	\$4,100
.44-10 Rentals and Leases	\$8,900	\$79,400	\$78,100
.45-10 Insurance Liability, Property, Etc.	\$24,500	\$24,500	\$27,000
.46-50 Repairs and Maintenance Other	\$13,200	\$18,200	\$31,900
.47-10 Printing and Binding	\$2,000	\$2,000	\$2,100
.48-30 Promotional Activities	\$20,000	\$20,000	\$10,000
.49-10 Other Current Charges	\$11,000	\$11,000	\$11,000
.51-10 Office Supplies	\$15,000	\$15,000	\$16,000
.52-10 Operating Supplies	\$66,000	\$66,000	\$63,000
.52-20 Fuel, Oil and Lubricants	\$0	\$0	\$0
.52-21 Citizens Academy	\$0	\$0	\$40,000
.54-10 Books, Pubs and Memberships	\$4,000	\$4,000	\$4,000
.55-10 Training and Education	\$25,000	\$25,000	\$18,000
.56-30 Permits and Registration Fees	\$1,000	\$1,000	\$1,100
<b><u>TOTAL OPERATING EXPENSES</u></b>	<b><u>\$441,600</u></b>	<b><u>\$540,600</u></b>	<b><u>\$610,600</u></b>
		22.4%	12.9%
<b><u>CAPITAL OUTLAY</u></b>			
.63-10 Improvements	\$13,000	\$224,800	\$712,000
.64-20 Machinery and Equipment	\$2,000	\$0	\$7,000
.65-44 Accessory Building @ Station 31	\$87,000	\$0	\$0
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b><u>\$102,000</u></b>	<b><u>\$224,800</u></b>	<b><u>\$719,000</u></b>
<b><u>TOTAL BUDGET</u></b>	<b><u>\$1,867,600</u></b>	<b><u>\$2,161,370</u></b>	<b><u>\$2,414,600</u></b>
		15.7%	11.7%
			29.3%



**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET****DIVISION: HR**

	<u>ORIGINAL BUDGET 2023-2024</u>	<u>AMENDED BUDGET 2023-2024</u>	<u>ADOPTED BUDGET 2024-2025</u>
001-1303-513			
<b><u>PERSONNEL SERVICES</u></b>			
.12-10 Salaries Regular	\$300,000	\$291,505	\$419,000
.13-10 Salaries No Pension	\$0	\$0	\$28,000
.14-10 Salaries Overtime	\$4,000	\$5,000	\$10,000
.15-10 Salaries Special	\$500	\$500	\$2,400
.15-20 Vehicle Expense	\$5,400	\$5,400	\$5,400
.15-30 Incentive Pay	\$0	\$2,520	\$0
.15-50 Housing Allowance	\$0	\$4,975	\$0
.15-60 Hiring Incentive / Referral	\$1,000	\$1,000	\$1,000
.21-10 Matching FICA	\$23,800	\$23,800	\$35,700
.22-10 Retirement	\$42,000	\$42,000	\$60,000
.23-10 Health Insurance	\$32,000	\$27,000	\$43,000
.23-20 Dental Insurance	\$1,400	\$1,400	\$2,000
.23-30 Life Insurance	\$2,000	\$2,000	\$2,700
.25-10 Unemployment	\$0	\$0	\$0
<b><u>TOTAL PERSONNEL SERVICES</u></b>	<b><u>\$412,100</u></b>	<b><u>\$407,100</u></b>	<b><u>\$609,200</u></b>
			49.6%
<b><u>OPERATING EXPENSES</u></b>			
.31-20 Professional Medical	\$500	\$500	\$500
.31-60 Professional Other	\$63,000	\$55,000	\$56,000
.31-80 IT Services	\$12,000	\$17,000	\$30,100
.32-10 Accounting and Auditing	\$800	\$800	\$900
.34-10 Other Contractual Services	\$83,000	\$68,500	\$48,000
.40-10 Travel and Per Diem	\$7,500	\$7,500	\$10,400
.41-10 Communication	\$12,000	\$12,000	\$13,500
.42-10 Postage and Freight	\$500	\$500	\$500
.43-10 Utilities Electric	\$11,000	\$11,000	\$11,000
.43-20 Utilities Waste Disposal	\$800	\$800	\$800
.44-10 Rentals and Leases	\$4,200	\$4,200	\$2,100
.45-10 Insurance Liability, Property, Etc.	\$11,200	\$11,200	\$12,400
.46-50 Repairs and Maintenance Other	\$4,000	\$5,000	\$8,400
.47-10 Printing and Binding	\$500	\$500	\$800
.48-30 Promotional Activities	\$5,000	\$5,000	\$5,000
.49-10 Other Current Charges	\$5,000	\$5,000	\$5,000
.51-10 Office Supplies	\$2,000	\$2,000	\$2,300
.52-10 Operating Supplies	\$24,000	\$24,000	\$28,000
.52-20 Fuel, Oil and Lubricants	\$1,500	\$1,500	\$0
.54-10 Books, Pubs and Memberships	\$5,000	\$5,000	\$5,000
.55-10 Training and Education	\$17,000	\$17,000	\$40,000
.56-30 Permits and Registration Fees	\$0	\$0	\$0
<b><u>TOTAL OPERATING EXPENSES</u></b>	<b><u>\$270,500</u></b>	<b><u>\$254,000</u></b>	<b><u>\$280,700</u></b>
			10.5%
<b><u>CAPITAL OUTLAY</u></b>			
.63-10 Improvements	\$4,000	\$0	\$4,000
.64-20 Machinery and Equipment	\$20,000	\$0	\$3,000
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b><u>\$24,000</u></b>	<b><u>\$0</u></b>	<b><u>\$7,000</u></b>
<b><u>TOTAL BUDGET</u></b>	<b><u>\$706,600</u></b>	<b><u>\$661,100</u></b>	<b><u>\$896,900</u></b>
			35.7%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET****DIVISION: FACILITIES**

	<u>ORIGINAL</u>	<u>AMENDED</u>	<u>ADOPTED</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
001-1304-513	<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
<b><u>PERSONNEL SERVICES</u></b>			
.12-10 Salaries Regular	\$0	\$0	\$175,000
.14-10 Salaries Overtime	\$0	\$0	\$5,000
.15-10 Salaries Special	\$0	\$0	\$1,200
.21-10 Matching FICA	\$0	\$0	\$13,900
.22-10 Retirement	\$0	\$0	\$25,000
.23-10 Health Insurance	\$0	\$0	\$21,000
.23-20 Dental Insurance	\$0	\$0	\$1,000
.23-30 Life Insurance	\$0	\$0	\$1,200
<b><u>TOTAL PERSONNEL SERVICES</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$243,300</u></b>
<b><u>OPERATING EXPENSES</u></b>			
.31-20 Professional Medical	\$0	\$0	\$100
.31-60 Professional Other	\$0	\$0	\$1,000
.31-80 IT Services	\$0	\$0	\$12,600
.32-10 Accounting and Auditing	\$0	\$0	\$800
.34-10 Other Contractual Services	\$0	\$0	\$7,000
.40-10 Travel and Per Diem	\$0	\$0	\$3,000
.41-10 Communication	\$0	\$0	\$8,000
.43-10 Utilities Electric	\$0	\$0	\$4,000
.43-20 Utilities Waste Disposal	\$0	\$0	\$600
.44-10 Rentals and Leases	\$0	\$0	\$2,300
.45-10 Insurance Liability, Property, Etc.	\$0	\$0	\$8,000
.46-50 Repairs and Maintenance Other	\$0	\$0	\$10,000
.49-10 Other Current Charges	\$0	\$0	\$1,000
.51-10 Office Supplies	\$0	\$0	\$1,000
.52-10 Operating Supplies	\$0	\$0	\$22,000
.52-20 Fuel, Oil and Lubricants	\$0	\$0	\$2,000
.55-10 Training and Education	\$0	\$0	\$1,000
.56-30 Permits and Registration Fees	\$0	\$0	\$100
<b><u>TOTAL OPERATING EXPENSES</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$84,500</u></b>
<b><u>CAPITAL OUTLAY</u></b>			
.63-10 Improvements	\$0	\$0	\$1,000
.64-20 Machinery and Equipment	\$0	\$0	\$1,000
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$2,000</u></b>
<b><u>TOTAL BUDGET</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$329,800</u></b>

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**DEPARTMENT: LEGAL**

	<u>ORIGINAL BUDGET 2023-2024</u>	<u>AMENDED BUDGET 2023-2024</u>	<u>ADOPTED BUDGET 2024-2025</u>
001-1400-514			
<b><u>OPERATING EXPENSES</u></b>			
.31-10 Professional Legal	\$625,000	\$625,000	\$644,000
<b><u>TOTAL OPERATING EXPENSES</u></b>	<b><u>\$625,000</u></b>	<b><u>\$625,000</u></b>	<b><u>\$644,000</u></b>
		0.0%	3.0%
<b><u>TOTAL BUDGET</u></b>	<b><u>\$625,000</u></b>	<b><u>\$625,000</u></b>	<b><u>\$644,000</u></b>
		0.0%	3.0%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET****DEPARTMENT: COMP. PLANNING**

		<u>ORIGINAL</u> <u>BUDGET</u> <u>2023-2024</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>
001-1500-515				
<b><u>PERSONNEL SERVICES</u></b>				
.12-10	Salaries Regular	\$251,100	\$262,600	\$279,200
.13-10	Salaries No Pension	\$840	\$840	\$840
.14-10	Salaries Overtime	\$3,000	\$3,000	\$1,000
.15-10	Salaries Special	\$4,900	\$4,900	\$5,200
.15-20	Vehicle Expense	\$2,700	\$2,700	\$2,700
.21-10	Matching FICA	\$20,100	\$20,980	\$22,200
.22-10	Retirement	\$35,000	\$36,560	\$25,500
.23-10	Health Insurance	\$25,000	\$23,000	\$25,000
.23-20	Dental Insurance	\$1,100	\$1,100	\$1,200
.23-30	Life Insurance	\$1,600	\$1,600	\$1,800
<b><u>TOTAL PERSONNEL SERVICES</u></b>		<b><u>\$345,340</u></b>	<b><u>\$357,280</u></b>	<b><u>\$364,640</u></b>
			3.5%	2.1%
<b><u>OPERATING EXPENSES</u></b>				
.31-60	Professional Other	\$11,000	\$11,000	\$11,000
.31-80	IT Services	\$13,000	\$11,100	\$19,600
.34-10	Other Contractual Services	\$111,000	\$111,000	\$85,000
.40-10	Travel and Per Diem	\$1,500	\$1,500	\$1,500
.41-10	Communication	\$8,000	\$8,000	\$7,900
.42-10	Postage and Freight	\$500	\$500	\$500
.43-10	Utilities Electricity	\$4,400	\$4,400	\$4,400
.43-20	Utilities Waste Disposal	\$600	\$600	\$600
.44-10	Rentals and Leases	\$2,500	\$2,500	\$2,500
.45-10	Insurance Liability, Property, Etc.	\$14,000	\$13,000	\$14,300
.46-50	Repairs and Mte Other	\$3,100	\$3,100	\$3,100
.47-10	Printing and Binding	\$1,000	\$1,000	\$1,000
.49-10	Other Current Charges	\$6,000	\$6,000	\$5,000
.51-10	Office Supplies	\$3,500	\$3,500	\$3,500
.52-10	Operating Supplies	\$13,000	\$13,000	\$11,000
.52-20	Fuel, Oil and Lubricants	\$700	\$700	\$700
.54-10	Books, Pubs and Memberships	\$2,700	\$2,700	\$2,700
.55-10	Training and Education	\$2,200	\$2,200	\$2,200
.56-30	Permits and Registration Fees	\$100	\$100	\$100
<b><u>TOTAL OPERATING EXPENSES</u></b>		<b><u>\$198,800</u></b>	<b><u>\$195,900</u></b>	<b><u>\$176,600</u></b>
			-1.5%	-9.9%
<b><u>CAPITAL OUTLAY</u></b>				
.63-10	Improvements	\$1,100	\$5,300	\$800
.64-20	Machinery and Equipment	\$600	\$0	\$700
<b><u>TOTAL CAPITAL OUTLAY</u></b>		<b><u>\$1,700</u></b>	<b><u>\$5,300</u></b>	<b><u>\$1,500</u></b>
<b><u>TOTAL BUDGET</u></b>		<b><u>\$545,840</u></b>	<b><u>\$558,480</u></b>	<b><u>\$542,740</u></b>
			2.3%	-2.8%
				-0.6%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**DEPARTMENT: LAW ENFORCEMENT**

	<u>ORIGINAL BUDGET 2023-2024</u>	<u>AMENDED BUDGET 2023-2024</u>	<u>ADOPTED BUDGET 2024-2025</u>
001-2101-521			
<b><u>PERSONNEL SERVICES</u></b>			
.12-10 Salaries Regular	\$6,667,000	\$6,812,540	\$7,288,000
.13-10 Salaries Other	\$169,000	\$100,000	\$100,000
.14-10 Salaries Overtime	\$593,000	\$647,840	\$693,000
.15-10 Salaries Special	\$71,000	\$71,000	\$77,000
.15-30 Incentive Pay	\$94,000	\$94,000	\$102,000
.15-40 Clothing Allowance	\$17,250	\$17,250	\$17,250
.15-60 Hiring Incentive / Referral	\$5,000	\$5,000	\$2,000
.21-10 Matching FICA	\$582,800	\$601,200	\$633,500
.22-10 Retirement Non-Sworn	\$150,000	\$153,090	\$172,000
.22-20 Retirement Sworn	\$1,201,200	\$1,233,330	\$1,314,700
.23-10 Health Insurance	\$840,400	\$772,000	\$850,700
.23-20 Dental Insurance	\$36,400	\$36,400	\$39,000
.23-30 Life Insurance	\$42,400	\$42,400	\$46,300
.25-10 Unemployment Compensation	\$2,500	\$2,500	\$2,500
<b><u>TOTAL PERSONNEL SERVICES</u></b>	<b><u>\$10,471,950</u></b>	<b><u>\$10,588,550</u></b>	<b><u>\$11,337,950</u></b>
		1.1%	7.1%
<b><u>OPERATING EXPENSES</u></b>			
.31-20 Professional Medical	\$30,900	\$30,900	\$30,900
.31-60 Professional Other	\$76,000	\$93,500	\$67,000
.31-70 Professional Mutual Aid	\$155,000	\$155,000	\$194,000
.31-80 IT Services	\$424,000	\$376,900	\$669,000
.31-90 Grant Management	\$0	\$5,000	\$20,000
.32-10 Accounting and Auditing	\$13,000	\$13,000	\$14,000
.34-10 Other Contractual Services	\$458,900	\$505,400	\$515,000
.40-10 Travel and Per Diem	\$150,000	\$110,000	\$124,000
.41-10 Communication	\$367,700	\$367,700	\$367,000
.42-10 Postage and Freight	\$7,600	\$7,600	\$7,600
.43-10 Utilities Electricity	\$88,000	\$88,000	\$88,000
.43-20 Utilities Waste Disposal	\$5,400	\$5,400	\$5,400
.44-10 Rentals and Leases	\$18,000	\$18,000	\$19,300
.45-10 Insurance Liability, Property, Etc.	\$700,000	\$575,000	\$620,000
.46-50 Repairs and Mte Other	\$380,000	\$380,000	\$395,000
.47-10 Printing and Binding	\$7,600	\$7,600	\$7,600
.48-30 Promotional Activities	\$2,200	\$2,200	\$7,200
.49-10 Other Current Charges	\$5,400	\$5,400	\$5,400
.51-10 Office Supplies	\$11,800	\$11,800	\$11,800
.52-10 Operating Supplies	\$351,100	\$351,100	\$299,000
.52-20 Fuel, Oil and Lubricants	\$482,320	\$400,000	\$400,000
.52-60 Investigative	\$10,300	\$18,300	\$18,300
.52-70 Filing Fees Clerk of Court	\$19,200	\$19,200	\$19,200
.54-10 Books, Pubs & Memberships	\$6,500	\$6,500	\$6,600
.55-10 Training and Education	\$125,700	\$89,100	\$90,000
.56-30 Permits and Registration Fees	\$8,600	\$8,600	\$8,600
<b><u>TOTAL OPERATING EXPENSES</u></b>	<b><u>\$3,905,220</u></b>	<b><u>\$3,651,200</u></b>	<b><u>\$4,009,900</u></b>
		-6.5%	9.8%
<b><u>CAPITAL OUTLAY</u></b>			
.60-10 Capital Outlay < \$5,000	\$235,400	\$235,400	\$266,400
.60-15 Capital Outlay < \$5,000 Grant	\$0	\$11,510	\$0
.63-10 Improvements	\$15,000	\$198,000	\$75,000
.64-20 Machinery and Equipment	\$1,233,000	\$2,400,500	\$1,366,000
.64-55 Machinery and Equipment Grant	\$0	\$28,036	\$252,000
.65-22 East End Substation	\$1,682,000	\$95,000	\$1,650,000
.65-44 Accessory Building @ Station 31	\$173,000	\$0	\$0
.65-90 K-9 Facility	\$1,589,000	\$35,000	\$1,560,000
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b><u>\$4,927,400</u></b>	<b><u>\$3,003,446</u></b>	<b><u>\$5,169,400</u></b>
<b><u>TOTAL BUDGET</u></b>	<b><u>\$19,304,570</u></b>	<b><u>\$17,243,196</u></b>	<b><u>\$20,517,250</u></b>
		-10.7%	19.0%
			6.3%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET****DEPARTMENT : FIRE RESCUE**

<b>Amended 2023-2024</b>		<b>2201</b>	<b>2202</b>	
		<b>FIRE/EMS</b>	<b>BEACH RESCUE</b>	<b>TOTAL</b>
<b>PERSONNEL SERVICES</b>				
.12-10	Salaries Regular	\$4,081,040	\$495,000	\$4,576,040
.13-10	Salaries Other	\$127,000	\$282,000	\$409,000
.14-10	Salaries Overtime	\$616,000	\$67,000	\$683,000
.15-10	Salaries Special	\$43,000	\$3,000	\$46,000
.15-30	Incentive Pay	\$12,000	\$40,000	\$52,000
.15-60	Hiring Incentive / Referral	\$4,300	\$5,800	\$10,100
.21-10	Matching FICA	\$373,670	\$70,000	\$443,670
.22-10	Retirement GE	\$19,060	\$82,000	\$101,060
.22-25	Retirement FF	\$1,081,110	\$0	\$1,081,110
.23-10	Health Insurance	\$466,000	\$77,800	\$543,800
.23-20	Dental Insurance	\$20,870	\$3,400	\$24,270
.23-30	Life Insurance	\$25,620	\$3,400	\$29,020
.25-10	Unemployment Compensation	\$2,500	\$1,000	\$3,500
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$6,872,170</b>	<b>\$1,130,400</b>	<b>\$8,002,570</b>
<b>OPERATING EXPENSES</b>				
.31-20	Professional Medical	\$29,600	\$3,100	\$32,700
.31-22	Professional Mental Health AFG FEMA	\$0	\$0	\$0
.31-40	Professional Lab Fees	\$5,000	\$0	\$5,000
.31-60	Professional Other	\$98,500	\$6,000	\$104,500
.31-80	IT Services	\$227,900	\$52,800	\$280,700
.32-10	Accounting and Auditing	\$7,000	\$0	\$7,000
.34-10	Contractual Services	\$200,000	\$14,000	\$214,000
.40-10	Travel & Per Diem	\$50,000	\$2,900	\$52,900
.41-10	Communication	\$216,400	\$28,500	\$244,900
.42-10	Postage and Freight	\$1,200	\$100	\$1,300
.43-10	Utilities Electricity	\$60,000	\$0	\$60,000
.43-20	Utilities Waste Disposal	\$14,000	\$0	\$14,000
.44-10	Rentals and Leases	\$26,000	\$5,300	\$31,300
.45-10	Insurance Liability, Property, Etc.	\$450,000	\$53,800	\$503,800
.46-50	Repair and Maintenance/Other	\$178,000	\$42,700	\$220,700
.47-10	Printing & Binding	\$2,200	\$500	\$2,700
.48-30	Promotional Other	\$3,300	\$0	\$3,300
.49-10	Other Current Charges	\$4,400	\$800	\$5,200
.51-10	Office Supplies	\$8,600	\$600	\$9,200
.52-10	Operating Supplies	\$143,200	\$36,300	\$179,500
.52-12	Medical (EMS) Supplies	\$36,000	\$10,300	\$46,300
.52-20	Fuel, Oil & Lubricants	\$80,000	\$32,700	\$112,700
.54-10	Books, Pubs and Memberships	\$5,400	\$2,100	\$7,500
.55-10	Training and Education	\$101,000	\$8,900	\$109,900
.56-30	Permits and Registration Fees	\$5,200	\$1,500	\$6,700
<b>TOTAL OPERATING EXPENSES</b>		<b>\$1,952,900</b>	<b>\$302,900</b>	<b>\$2,255,800</b>
<b>CAPITAL OUTLAY</b>				
.60-10	Capital Outlay < \$5,000	\$124,000	\$25,000	\$149,000
.63-10	Improvements	\$8,400	\$0	\$8,400
.64-20	Machinery & Equipment	\$308,600	\$100,400	\$409,000
.64-57	M&E AFG Grant	\$83,230	\$0	\$83,230
.64-58	M&E AFG Grant	\$57,100	\$0	\$57,100
.65-18	Fire Station 31	\$7,014,000	\$0	\$7,014,000
.65-19	Fire Station 32	\$7,530,000	\$0	\$7,530,000
.65-26	Fire Training Tower	\$852,000	\$0	\$852,000
.65-44	Accessory Building @ Station 31	\$0	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$15,977,330</b>	<b>\$125,400</b>	<b>\$16,102,730</b>
<b>TOTAL BUDGET</b>		<b>\$24,802,400</b>	<b>\$1,558,700</b>	<b>\$26,361,100</b>

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET****DEPARTMENT : FIRE RESCUE**

<b>ADOPTED 2024-2025</b>		<b>2201</b>	<b>2202</b>	
		<b>FIRE/EMS</b>	<b>BEACH RESCUE</b>	<b>TOTAL</b>
<b>PERSONNEL SERVICES</b>				
.12-10	Salaries Regular	\$4,642,000	\$867,000	\$5,509,000
.13-10	Salaries Other	\$151,000	\$0	\$151,000
.14-10	Salaries Overtime	\$676,000	\$117,000	\$793,000
.15-10	Salaries Special	\$48,000	\$2,000	\$50,000
.15-30	Incentive Pay	\$8,000	\$40,000	\$48,000
.15-60	Hiring Incentive / Referral	\$2,000	\$1,000	\$3,000
.21-10	Matching FICA	\$423,400	\$79,000	\$502,400
.22-10	Retirement GE	\$28,000	\$144,000	\$172,000
.22-25	Retirement FF	\$1,185,500	\$0	\$1,185,500
.23-10	Health Insurance	\$521,700	\$144,500	\$666,200
.23-20	Dental Insurance	\$24,000	\$6,600	\$30,600
.23-30	Life Insurance	\$29,500	\$5,600	\$35,100
.25-10	Unemployment Compensation	\$2,500	\$1,000	\$3,500
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$7,741,600</b>	<b>\$1,407,700</b>	<b>\$9,149,300</b>
<b>OPERATING EXPENSES</b>				
.31-20	Professional Medical	\$30,700	\$3,800	\$34,500
.31-22	Professional Mental Health AFG FEMA	\$261,250	\$0	\$261,250
.31-40	Professional Lab Fees	\$1,000	\$0	\$1,000
.31-60	Professional Other	\$77,000	\$8,800	\$85,800
.31-80	IT Services	\$404,100	\$93,600	\$497,700
.32-10	Accounting and Auditing	\$7,300	\$800	\$8,100
.34-10	Contractual Services	\$196,300	\$6,000	\$202,300
.40-10	Travel & Per Diem	\$51,500	\$2,900	\$54,400
.41-10	Communication	\$216,800	\$27,400	\$244,200
.42-10	Postage and Freight	\$1,200	\$100	\$1,300
.43-10	Utilities Electricity	\$90,000	\$12,000	\$102,000
.43-20	Utilities Waste Disposal	\$14,000	\$0	\$14,000
.44-10	Rentals and Leases	\$36,000	\$3,300	\$39,300
.45-10	Insurance Liability, Property, Etc.	\$500,000	\$82,600	\$582,600
.46-50	Repair and Maintenance/Other	\$183,000	\$62,700	\$245,700
.47-10	Printing & Binding	\$2,200	\$500	\$2,700
.48-30	Promotional Other	\$3,300	\$0	\$3,300
.49-10	Other Current Charges	\$4,400	\$500	\$4,900
.51-10	Office Supplies	\$15,000	\$500	\$15,500
.52-10	Operating Supplies	\$185,000	\$64,500	\$249,500
.52-12	Medical (EMS) Supplies	\$38,000	\$10,300	\$48,300
.52-20	Fuel, Oil & Lubricants	\$80,000	\$30,000	\$110,000
.54-10	Books, Pubs and Memberships	\$5,600	\$2,000	\$7,600
.55-10	Training and Education	\$107,700	\$15,000	\$122,700
.56-30	Permits and Registration Fees	\$3,000	\$1,500	\$4,500
<b>TOTAL OPERATING EXPENSES</b>		<b>\$2,514,350</b>	<b>\$428,800</b>	<b>\$2,943,150</b>
<b>CAPITAL OUTLAY</b>				
.60-10	Capital Outlay < \$5,000	\$184,000	\$35,000	\$219,000
.63-10	Improvements	\$31,000	\$0	\$31,000
.64-20	Machinery & Equipment	\$258,000	\$46,000	\$304,000
.64-57	M&E AFG Grant	\$0	\$0	\$0
.64-58	M&E AFG Grant	\$0	\$0	\$0
.65-18	Fire Station 31	\$0	\$0	\$0
.65-19	Fire Station 32	\$0	\$0	\$0
.65-26	Fire Training Tower	\$0	\$0	\$0
.65-44	Accessory Building @ Station 31	\$0	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$473,000</b>	<b>\$81,000</b>	<b>\$554,000</b>
<b>TOTAL BUDGET</b>		<b>\$10,728,950</b>	<b>\$1,917,500</b>	<b>\$12,646,450</b>

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**DEPARTMENT : FIRE RESCUE**

		<u>ORIGINAL</u>	<u>AMENDED</u>	<u>ADOPTED</u>
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
2201		<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
<b>FIRE/EMS</b>				
<b>PERSONNEL SERVICES</b>				
.12-10	Salaries Regular	\$3,979,000	\$4,081,040	\$4,642,000
.13-10	Salaries Other	\$87,000	\$127,000	\$151,000
.14-10	Salaries Overtime	\$616,000	\$616,000	\$676,000
.15-10	Salaries Special	\$43,000	\$43,000	\$48,000
.15-30	Incentive Pay	\$12,000	\$12,000	\$8,000
.15-60	Hiring Incentive / Referral	\$4,300	\$4,300	\$2,000
.21-10	Matching FICA	\$362,800	\$373,670	\$423,400
.22-10	Retirement GE	\$13,700	\$19,060	\$28,000
.22-25	Retirement FF	\$1,049,900	\$1,081,110	\$1,185,500
.23-10	Health Insurance	\$486,700	\$466,000	\$521,700
.23-20	Dental Insurance	\$20,700	\$20,870	\$24,000
.23-30	Life Insurance	\$25,400	\$25,620	\$29,500
.25-10	Unemployment Compensation	\$2,500	\$2,500	\$2,500
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$6,703,000</b>	<b>\$6,872,170</b>	<b>\$7,741,600</b>
				12.7%
<b>OPERATING EXPENSES</b>				
.31-20	Professional Medical	\$29,600	\$29,600	\$30,700
.31-22	Professional Mental Health AFG FEMA	\$0	\$0	\$261,250
.31-40	Professional Lab Fees	\$5,000	\$5,000	\$1,000
.31-60	Professional Other	\$81,000	\$98,500	\$77,000
.31-80	IT Services	\$247,000	\$227,900	\$404,100
.32-10	Accounting and Auditing	\$7,000	\$7,000	\$7,300
.34-10	Contractual Services	\$216,000	\$200,000	\$196,300
.40-10	Travel & Per Diem	\$50,000	\$50,000	\$51,500
.41-10	Communication	\$171,400	\$216,400	\$216,800
.42-10	Postage and Freight	\$1,200	\$1,200	\$1,200
.43-10	Utilities Electricity	\$60,000	\$60,000	\$90,000
.43-20	Utilities Waste Disposal	\$14,000	\$14,000	\$14,000
.44-10	Rentals and Leases	\$26,000	\$26,000	\$36,000
.45-10	Insurance Liability, Property, Etc.	\$532,000	\$450,000	\$500,000
.46-50	Repair and Maintenance/Other	\$178,000	\$178,000	\$183,000
.47-10	Printing & Binding	\$2,200	\$2,200	\$2,200
.48-30	Promotional Other	\$3,300	\$3,300	\$3,300
.49-10	Other Current Charges	\$4,400	\$4,400	\$4,400
.51-10	Office Supplies	\$8,600	\$8,600	\$15,000
.52-10	Operating Supplies	\$143,200	\$143,200	\$185,000
.52-12	Medical (EMS) Supplies	\$36,000	\$36,000	\$38,000
.52-20	Fuel, Oil & Lubricants	\$87,000	\$80,000	\$80,000
.54-10	Books, Pubs and Memberships	\$5,400	\$5,400	\$5,600
.55-10	Training and Education	\$101,000	\$101,000	\$107,700
.56-30	Permits and Registration Fees	\$5,200	\$5,200	\$3,000
<b>TOTAL OPERATING EXPENSES</b>		<b>\$2,014,500</b>	<b>\$1,952,900</b>	<b>\$2,514,350</b>
				28.7%
<b>CAPITAL OUTLAY</b>				
.60-10	Capital Outlay < \$5,000	\$124,000	\$124,000	\$184,000
.63-10	Improvements	\$38,000	\$8,400	\$31,000
.64-20	Machinery & Equipment	\$98,000	\$308,600	\$258,000
.64-57	M&E AFG Grant	\$0	\$83,230	\$0
.64-58	M&E AFG Grant	\$0	\$57,100	\$0
.65-18	Fire Station 31	\$3,223,000	\$7,014,000	\$0
.65-19	Fire Station 32	\$6,700,000	\$7,530,000	\$0
.65-26	Fire Training Tower	\$320,000	\$852,000	\$0
.65-44	Accessory Building @ Station 31	\$49,000	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$10,552,000</b>	<b>\$15,977,330</b>	<b>\$473,000</b>
<b>TOTAL BUDGET</b>		<b>\$19,269,500</b>	<b>\$24,802,400</b>	<b>\$10,728,950</b>
				-56.7%



**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**DEPARTMENT : BEACH & SURF**

	<u>ORIGINAL</u> <u>BUDGET</u> <u>2023-2024</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>
2202			
<b>BEACH RESCUE</b>			
<b>PERSONNEL SERVICES</b>			
.12-10 Salaries Regular	\$457,000	\$495,000	\$867,000
.13-10 Salaries Other	\$340,000	\$282,000	\$0
.14-10 Salaries Overtime	\$61,000	\$67,000	\$117,000
.15-10 Salaries Special	\$3,000	\$3,000	\$2,000
.15-30 Incentive Pay	\$40,000	\$40,000	\$40,000
.15-60 Hiring Incentive / Referral	\$5,800	\$5,800	\$1,000
.21-10 Matching FICA	\$70,000	\$70,000	\$79,000
.22-10 Retirement GE	\$76,000	\$82,000	\$144,000
.22-25 Retirement FF	\$0	\$0	\$0
.23-10 Health Insurance	\$70,600	\$77,800	\$144,500
.23-20 Dental Insurance	\$3,000	\$3,400	\$6,600
.23-30 Life Insurance	\$3,000	\$3,400	\$5,600
.25-10 Unemployment Compensation	\$1,000	\$1,000	\$1,000
<b>TOTAL PERSONNEL SERVICES</b>	<b><u>\$1,130,400</u></b>	<b><u>\$1,130,400</u></b>	<b><u>\$1,407,700</u></b>
			24.5%
<b>OPERATING EXPENSES</b>			
.31-20 Professional Medical	\$3,100	\$3,100	\$3,800
.31-22 Professional Mental Health AFG FEMA	\$0	\$0	\$0
.31-40 Professional Lab Fees	\$0	\$0	\$0
.31-60 Professional Other	\$6,000	\$6,000	\$8,800
.31-80 IT Services	\$33,000	\$52,800	\$93,600
.32-10 Accounting and Auditing	\$0	\$0	\$800
.34-10 Contractual Services	\$14,000	\$14,000	\$6,000
.40-10 Travel & Per Diem	\$2,900	\$2,900	\$2,900
.41-10 Communication	\$28,500	\$28,500	\$27,400
.42-10 Postage and Freight	\$100	\$100	\$100
.43-10 Utilities Electricity	\$0	\$0	\$12,000
.43-20 Utilities Waste Disposal	\$0	\$0	\$0
.44-10 Rentals and Leases	\$5,300	\$5,300	\$3,300
.45-10 Insurance Liability, Property, Etc.	\$53,800	\$53,800	\$82,600
.46-50 Repair and Maintenance/Other	\$42,700	\$42,700	\$62,700
.47-10 Printing & Binding	\$500	\$500	\$500
.48-30 Promotional Other	\$0	\$0	\$0
.49-10 Other Current Charges	\$800	\$800	\$500
.51-10 Office Supplies	\$600	\$600	\$500
.52-10 Operating Supplies	\$36,300	\$36,300	\$64,500
.52-12 Medical (EMS) Supplies	\$10,300	\$10,300	\$10,300
.52-20 Fuel, Oil & Lubricants	\$37,700	\$32,700	\$30,000
.54-10 Books, Pubs and Memberships	\$2,100	\$2,100	\$2,000
.55-10 Training and Education	\$3,900	\$8,900	\$15,000
.56-30 Permits and Registration Fees	\$1,500	\$1,500	\$1,500
<b>TOTAL OPERATING EXPENSES</b>	<b><u>\$283,100</u></b>	<b><u>\$302,900</u></b>	<b><u>\$428,800</u></b>
			41.6%
<b>CAPITAL OUTLAY</b>			
.60-10 Capital Outlay < \$5,000	\$45,000	\$25,000	\$35,000
.63-10 Improvements	\$1,000	\$0	\$0
.64-20 Machinery & Equipment	\$65,000	\$100,400	\$46,000
.64-57 M&E AFG Grant	\$0	\$0	\$0
.64-58 M&E AFG Grant	\$0	\$0	\$0
.65-18 Fire Station 31	\$0	\$0	\$0
.65-19 Fire Station 32	\$0	\$0	\$0
.65-26 Fire Training Tower	\$0	\$0	\$0
.65-44 Accessory Building @ Station 31	\$0	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b><u>\$111,000</u></b>	<b><u>\$125,400</u></b>	<b><u>\$81,000</u></b>
<b>TOTAL BUDGET</b>	<b><u>\$1,524,500</u></b>	<b><u>\$1,558,700</u></b>	<b><u>\$1,917,500</u></b>
			23.0%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET****DEPARTMENT: PROTECTIVE INSPECTION**

	<u>ORIGINAL BUDGET 2023-2024</u>	<u>AMENDED BUDGET 2023-2024</u>	<u>ADOPTED BUDGET 2024-2025</u>
001-2400-524			
<b><u>PERSONNEL SERVICES</u></b>			
.12-10 Salaries Regular	\$958,000	\$965,870	\$1,030,000
.14-10 Salaries Overtime	\$27,000	\$27,000	\$29,000
.15-10 Salaries Special	\$10,300	\$10,300	\$10,300
.15-20 Vehicle Expense	\$2,700	\$2,700	\$2,700
.15-30 Incentive Pay	\$3,000	\$3,000	\$3,000
.15-60 Hiring Incentive / Referral	\$2,800	\$2,800	\$1,000
.21-10 Matching FICA	\$76,800	\$77,410	\$82,400
.22-10 Retirement	\$135,000	\$136,070	\$126,000
.23-10 Health Insurance	\$124,000	\$114,000	\$127,000
.23-20 Dental Insurance	\$6,000	\$6,000	\$6,000
.23-30 Life Insurance	\$6,100	\$6,100	\$6,600
.25-10 Unemployment Compensation	\$2,000	\$2,000	\$2,000
<b><u>TOTAL PERSONNEL SERVICES</u></b>	<b><u>\$1,353,700</u></b>	<b><u>\$1,353,250</u></b>	<b><u>\$1,426,000</u></b>
		0.0%	4.6%
<b><u>OPERATING EXPENSES</u></b>			
.31-20 Professional Medical	\$600	\$600	\$600
.31-21 Professional Spay Bay	\$0	\$0	\$40,000
.31-60 Professional Other	\$11,000	\$11,000	\$11,000
.31-80 IT Services	\$61,000	\$55,300	\$98,100
.32-10 Accounting and Auditing	\$5,000	\$5,000	\$5,200
.34-10 Other Contractual Services	\$399,000	\$399,000	\$475,000
.34-20 Code Enforcement Abatements	\$30,000	\$26,000	\$30,000
.40-10 Travel and Per Diem	\$10,000	\$14,000	\$14,000
.41-10 Communication	\$47,100	\$47,100	\$57,000
.42-10 Postage and Freight	\$3,000	\$3,000	\$3,000
.43-10 Utilities Electric	\$15,500	\$15,500	\$16,000
.43-20 Utilities Waste Disposal	\$3,000	\$3,000	\$3,000
.44-10 Rentals and Leases	\$7,600	\$7,600	\$7,600
.45-10 Insurance Liability, Property, Etc.	\$40,600	\$40,600	\$44,700
.46-50 Repairs and Mte Other	\$36,600	\$36,600	\$36,600
.47-10 Printing and Binding	\$8,000	\$8,000	\$6,000
.49-10 Other Current Charges	\$10,000	\$10,000	\$7,000
.51-10 Office Supplies	\$7,000	\$7,000	\$7,000
.52-10 Operating Supplies	\$84,000	\$84,000	\$50,000
.52-20 Fuel, Oil and Lubricants	\$20,000	\$20,000	\$20,000
.52-80 Plan Review Costs	\$40,000	\$40,000	\$40,000
.54-10 Books, Pubs and Memberships	\$12,000	\$12,000	\$8,000
.55-10 Training and Education	\$12,000	\$12,000	\$12,000
.56-30 Permits and Registration Fees	\$400	\$400	\$400
<b><u>TOTAL OPERATING EXPENSES</u></b>	<b><u>\$863,400</u></b>	<b><u>\$857,700</u></b>	<b><u>\$992,200</u></b>
		-0.7%	14.5%
<b><u>CAPITAL OUTLAY</u></b>			
.63-10 Improvements	\$7,000	\$34,000	\$5,200
.64-20 Machinery and Equipment	\$118,100	\$116,800	\$18,200
.65-44 Accessory Building @ Station 31	\$40,000	\$0	\$0
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b><u>\$165,100</u></b>	<b><u>\$150,800</u></b>	<b><u>\$23,400</u></b>
<b><u>TOTAL BUDGET</u></b>	<b><u>\$2,382,200</u></b>	<b><u>\$2,361,750</u></b>	<b><u>\$2,441,600</u></b>
		-0.9%	3.4%
			2.5%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**DEPARTMENT: STREET**

	<u>ORIGINAL BUDGET 2023-2024</u>	<u>AMENDED BUDGET 2023-2024</u>	<u>ADOPTED BUDGET 2024-2025</u>
001-4100-541			
<b>PERSONNEL</b>			
.12-10 Salaries Regular	\$958,000	\$957,410	\$1,073,000
.14-10 Salaries Overtime	\$20,000	\$20,000	\$20,000
.15-10 Salaries Special	\$9,000	\$9,000	\$8,000
.15-20 Vehicle Expense	\$1,400	\$1,400	\$1,400
.15-30 Incentive Pay	\$19,600	\$19,600	\$5,000
.15-60 Hiring Incentive / Referral	\$4,200	\$4,200	\$1,000
.21-10 Matching FICA	\$77,500	\$77,810	\$84,800
.22-10 Retirement	\$136,000	\$136,550	\$154,000
.23-10 Health Insurance	\$150,000	\$138,000	\$155,000
.23-20 Dental Insurance	\$7,000	\$7,000	\$7,000
.23-30 Life Insurance	\$6,100	\$6,100	\$6,900
.25-10 Unemployment Compensation	\$1,000	\$1,000	\$1,000
<b>TOTAL PERSONNEL</b>	<b><u>\$1,389,800</u></b>	<b><u>\$1,378,070</u></b>	<b><u>\$1,517,100</u></b>
		-0.8%	10.1%
<b>OPERATING EXPENSES</b>			
.31-20 Professional Medical	\$1,000	\$1,000	\$1,000
.31-50 Professional Surveying / Plat Review	\$6,400	\$6,400	\$6,600
.31-60 Professional Other	\$115,900	\$65,900	\$606,400
.31-80 IT Services	\$79,000	\$68,900	\$122,100
.31-90 Grant Management	\$0	\$5,000	\$10,000
.32-10 Accounting and Auditing	\$4,000	\$4,000	\$4,200
.34-10 Other Contractual Services	\$33,900	\$33,900	\$34,000
.40-10 Travel and Per Diem	\$6,000	\$6,000	\$6,000
.41-10 Communication	\$38,100	\$38,100	\$41,300
.42-10 Postage and Freight	\$600	\$600	\$500
.43-10 Utilities Electricity	\$400,000	\$350,000	\$359,000
.43-20 Utilities Waste Disposal	\$99,700	\$80,000	\$90,000
.44-10 Rentals and Leases	\$10,300	\$10,300	\$6,800
.45-10 Insurance Liability, Property, Etc.	\$246,400	\$200,000	\$220,000
.46-20 Repairs and Mte Mach and Eq	\$150,000	\$82,000	\$120,000
.46-50 Repairs and Mte Other	\$140,000	\$140,000	\$134,700
.46-70 Repairs and Mte Resurfacing	\$1,640,000	\$650,000	\$0
.47-10 Printing and Binding	\$1,100	\$1,100	\$1,000
.49-10 Other Current Charges	\$3,900	\$3,900	\$3,900
.51-10 Office Supplies	\$2,600	\$2,600	\$2,600
.52-10 Operating Supplies	\$107,900	\$115,000	\$114,000
.52-15 Signage Supplies	\$24,000	\$24,000	\$24,800
.52-20 Fuel, Oil and Lubricants	\$84,000	\$80,000	\$84,000
.53-20 Road Materials and Supplies	\$60,000	\$60,000	\$60,000
.54-10 Books, Pubs and Memberships	\$1,200	\$1,200	\$1,200
.55-10 Training and Education	\$10,000	\$10,000	\$10,000
.56-30 Permits and Registration Fees	\$4,700	\$4,700	\$2,500
<b>TOTAL OPERATING EXPENSES</b>	<b><u>\$3,270,700</u></b>	<b><u>\$2,044,600</u></b>	<b><u>\$2,066,600</u></b>
		-37.5%	1.1%
<b>CAPITAL OUTLAY</b>			
.62-10 Buildings	\$0	\$47,000	\$0
.63-10 Improvements	\$33,500	\$4,700	\$64,900
.64-20 Machinery and Equipment	\$360,950	\$559,550	\$183,375
.65-75 PW Safe Room HMGP	\$494,000	\$95,000	\$0
.65-79 North R Jackson Blvd Imps Phase II	\$525,000	\$100,000	\$2,000,000
.65-80 Mandy Lane South	\$0	\$209,900	\$0
.65-90_ N Alf Coleman Sidewalk	\$800,000	\$869,000	\$0
.65-90 Clarence Street	\$0	\$135,000	\$3,450,000
<b>TOTAL CAPITAL OUTLAY</b>	<b><u>\$2,213,450</u></b>	<b><u>\$2,020,150</u></b>	<b><u>\$5,698,275</u></b>
<b>CONTRIBUTIONS &amp; DEBT SERVICE</b>			
.81-20 Bay Co. Transportation Planning Org	\$46,735	\$46,735	\$46,735
<b>TOTAL CONTRIBUTIONS &amp; DEBT SERVICE</b>	<b><u>\$46,735</u></b>	<b><u>\$46,735</u></b>	<b><u>\$46,735</u></b>
<b>TOTAL BUDGET</b>	<b><u>\$6,920,685</u></b>	<b><u>\$5,489,555</u></b>	<b><u>\$9,328,710</u></b>
		-20.7%	69.9%
			34.8%

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

	<u>ORIGINAL</u> <u>BUDGET</u> <u>2023-2024</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>
001-7100-571			
<b><u>OPERATING EXPENSES</u></b>			
.31-60 Professional Other	\$2,100	\$19,600	\$1,800
.34-10 Other Contractual Services	\$230,000	\$230,000	\$236,000
.41-10 Communication	\$1,100	\$1,100	\$1,200
.43-10 Utilities Electric	\$39,200	\$39,200	\$28,000
.45-10 Insurance Liability, Property, Etc.	\$21,000	\$21,000	\$18,000
.46-50 Repairs and Maintenance Other	\$44,000	\$44,000	\$45,000
.49-10 Other Current Charges	\$500	\$500	\$400
.51-10 Office Supplies	\$0	\$0	\$0
.52-10 Operating Supplies	\$400	\$400	\$400
<b><u>TOTAL OPERATING EXPENSES</u></b>	<b><u>\$338,300</u></b>	<b><u>\$355,800</u></b>	<b><u>\$330,800</u></b>
		5.2%	-7.0%
<b><u>CAPITAL OUTLAY</u></b>			
.63-10 Improvements	\$0	\$157,000	\$100,000
.64-20 Machinery & Equipment	\$0	\$0	\$0
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b><u>\$0</u></b>	<b><u>\$157,000</u></b>	<b><u>\$100,000</u></b>
<b><u>TOTAL BUDGET</u></b>	<b><u>\$338,300</u></b>	<b><u>\$512,800</u></b>	<b><u>\$430,800</u></b>
		51.6%	-16.0%
			27.3%

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

<b>Amended 2023-2024</b>		<b>7201</b>	<b>7202</b>	
		<b>RECREATION</b>	<b>PUBLIC ART</b>	<b>TOTAL</b>
<b><u>PERSONNEL SERVICES</u></b>				
.12-10	Salaries Regular	\$1,583,150	\$0	\$1,583,150
.13-10	Salaries No Pension	\$130,000	\$0	\$130,000
.14-10	Salaries Overtime	\$60,000	\$0	\$60,000
.15-10	Salaries Special	\$20,000	\$0	\$20,000
.15-20	Vehicle Expense	\$3,800	\$0	\$3,800
.15-30	Incentive Pay	\$2,000	\$0	\$2,000
.15-60	Hiring Incentive / Referral	\$8,400	\$0	\$8,400
.21-10	Matching FICA	\$138,270	\$0	\$138,270
.22-10	Retirement	\$224,880	\$0	\$224,880
.23-10	Health Insurance	\$219,000	\$0	\$219,000
.23-20	Dental Insurance	\$10,100	\$0	\$10,100
.23-30	Life Insurance	\$9,900	\$0	\$9,900
.25-10	Unemployment Compensation	\$2,000	\$0	\$2,000
<b><u>TOTAL PERSONNEL SERVICES</u></b>		<b><u>\$2,411,500</u></b>	<b><u>\$0</u></b>	<b><u>\$2,411,500</u></b>
<b><u>OPERATING EXPENSES</u></b>				
.31-20	Professional Medical	\$3,000	\$0	\$3,000
.31-40	Professional Laboratory Fees	\$5,200	\$0	\$5,200
.31-60	Professional Other	\$50,500	\$0	\$50,500
.31-80	IT Services	\$107,100	\$0	\$107,100
.31-90	Grant Management	\$10,000	\$0	\$10,000
.32-10	Accounting and Auditing	\$10,000	\$0	\$10,000
.34-10	Other Contractual Services Rec	\$137,000	\$0	\$137,000
.34-15	Contractual Svcs Pier Pk Events	\$66,000	\$0	\$66,000
.40-10	Travel & Per Diem	\$13,200	\$0	\$13,200
.41-10	Communication	\$52,000	\$0	\$52,000
.42-10	Postage and Freight	\$700	\$0	\$700
.43-10	Utilities Electricity	\$288,400	\$0	\$288,400
.43-20	Utilities Waste Disposal	\$15,000	\$0	\$15,000
.44-10	Rentals & Leases	\$42,000	\$0	\$42,000
.45-10	Insurance Liability, Property, Etc.	\$360,000	\$0	\$360,000
.46-50	Repair and Maintenance Other	\$515,000	\$2,600	\$517,600
.46-70	Repair and Maintenance Resurfacing	\$445,000	\$0	\$445,000
.46-80	Repair and Maintenance ABP	\$95,000	\$0	\$95,000
.47-10	Printing & Binding	\$10,700	\$0	\$10,700
.48-30	Promotional Activities	\$15,500	\$0	\$15,500
.49-10	Other Current Charges	\$3,800	\$0	\$3,800
.51-10	Office Supplies	\$7,600	\$0	\$7,600
.52-10	Operating Supplies	\$404,400	\$150	\$404,550
.52-20	Fuel, Oil & Lubricants	\$29,300	\$0	\$29,300
.52-35	Chemicals	\$450,000	\$0	\$450,000
.52-36	Chemicals ABP	\$120,000	\$0	\$120,000
.52-75	Banners	\$9,600	\$0	\$9,600
.54-10	Books, Pubs and Memberships	\$5,300	\$0	\$5,300
.55-10	Training and Education	\$8,900	\$0	\$8,900
.56-30	Permits and Registration Fees	\$6,100	\$0	\$6,100
<b><u>TOTAL OPERATING EXPENSES</u></b>		<b><u>\$3,286,300</u></b>	<b><u>\$2,750</u></b>	<b><u>\$3,289,050</u></b>

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

<b>Amended 2023-2024</b>		<b>7201</b>	<b>7202</b>	
		<b>RECREATION</b>	<b>PUBLIC ART</b>	<b>TOTAL</b>
<b><u>CAPITAL OUTLAY</u></b>				
.63-10	Improvements	\$1,838,000	\$0	\$1,838,000
.64-20	Machinery & Equipment	\$527,500	\$0	\$527,500
.65-21	Gayle's Trails	\$1,156,600	\$0	\$1,156,600
.65-27	FBP Safe Room	\$590,000	\$0	\$590,000
.65-37	FBP Connector Road	\$1,658,500	\$0	\$1,658,500
.65-90	CIP Other	\$60,000	\$0	\$60,000
.65-93	Skate Park	\$200,000	\$0	\$200,000
<b><u>TOTAL CAPITAL OUTLAY</u></b>		<b><u>\$6,030,600</u></b>	<b><u>\$0</u></b>	<b><u>\$6,030,600</u></b>
<b><u>GRANTS AND AIDS</u></b>				
.82-10	Contribution to Boys and Girls Club	\$64,000	\$0	\$64,000
.82-15	Contribution to Senior Center	\$45,000	\$0	\$45,000
<b><u>TOTAL GRANTS AND AIDS</u></b>		<b><u>\$109,000</u></b>	<b><u>\$0</u></b>	<b><u>\$109,000</u></b>
<b><u>TOTAL BUDGET</u></b>		<b><u>\$11,837,400</u></b>	<b><u>\$2,750</u></b>	<b><u>\$11,840,150</u></b>

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

<b>ADOPTED 2024-2025</b>		<b>7201</b>	<b>7202</b>	
		<b>RECREATION</b>	<b>PUBLIC ART</b>	<b>TOTAL</b>
<b><u>PERSONNEL SERVICES</u></b>				
.12-10	Salaries Regular	\$1,681,000	\$0	\$1,681,000
.13-10	Salaries No Pension	\$139,000	\$0	\$139,000
.14-10	Salaries Overtime	\$64,000	\$0	\$64,000
.15-10	Salaries Special	\$21,000	\$0	\$21,000
.15-20	Vehicle Expense	\$3,800	\$0	\$3,800
.15-30	Incentive Pay	\$0	\$0	\$0
.15-60	Hiring Incentive / Referral	\$1,000	\$0	\$1,000
.21-10	Matching FICA	\$146,100	\$0	\$146,100
.22-10	Retirement	\$235,000	\$0	\$235,000
.23-10	Health Insurance	\$241,000	\$0	\$241,000
.23-20	Dental Insurance	\$10,900	\$0	\$10,900
.23-30	Life Insurance	\$10,700	\$0	\$10,700
.25-10	Unemployment Compensation	\$2,000	\$0	\$2,000
<b><u>TOTAL PERSONNEL SERVICES</u></b>		<b><u>\$2,555,500</u></b>	<b><u>\$0</u></b>	<b><u>\$2,555,500</u></b>
<b><u>OPERATING EXPENSES</u></b>				
.31-20	Professional Medical	\$2,000	\$0	\$2,000
.31-40	Professional Laboratory Fees	\$5,200	\$0	\$5,200
.31-60	Professional Other	\$48,000	\$0	\$48,000
.31-80	IT Services	\$189,900	\$0	\$189,900
.31-90	Grant Management	\$50,000	\$0	\$50,000
.32-10	Accounting and Auditing	\$10,300	\$0	\$10,300
.34-10	Other Contractual Services Rec	\$119,000	\$0	\$119,000
.34-15	Contractual Svcs Pier Pk Events	\$75,000	\$0	\$75,000
.40-10	Travel & Per Diem	\$13,200	\$0	\$13,200
.41-10	Communication	\$54,000	\$0	\$54,000
.42-10	Postage and Freight	\$700	\$0	\$700
.43-10	Utilities Electricity	\$297,100	\$0	\$297,100
.43-20	Utilities Waste Disposal	\$15,500	\$0	\$15,500
.44-10	Rentals & Leases	\$42,000	\$0	\$42,000
.45-10	Insurance Liability, Property, Etc.	\$396,000	\$0	\$396,000
.46-50	Repair and Maintenance Other	\$533,000	\$0	\$533,000
.46-70	Repair and Maintenance Resurfacing	\$25,000	\$0	\$25,000
.46-80	Repair and Maintenance ABP	\$95,000	\$0	\$95,000
.47-10	Printing & Binding	\$8,000	\$0	\$8,000
.48-30	Promotional Activities	\$16,000	\$0	\$16,000
.49-10	Other Current Charges	\$3,000	\$0	\$3,000
.51-10	Office Supplies	\$9,000	\$0	\$9,000
.52-10	Operating Supplies	\$440,000	\$0	\$440,000
.52-20	Fuel, Oil & Lubricants	\$30,200	\$0	\$30,200
.52-35	Chemicals	\$463,500	\$0	\$463,500
.52-36	Chemicals ABP	\$123,600	\$0	\$123,600
.52-75	Banners	\$9,600	\$0	\$9,600
.54-10	Books, Pubs and Memberships	\$6,000	\$0	\$6,000
.55-10	Training and Education	\$9,200	\$0	\$9,200
.56-30	Permits and Registration Fees	\$6,100	\$0	\$6,100
<b><u>TOTAL OPERATING EXPENSES</u></b>		<b><u>\$3,095,100</u></b>	<b><u>\$0</u></b>	<b><u>\$3,095,100</u></b>

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

<b>ADOPTED 2024-2025</b>		<b>7201</b>	<b>7202</b>	
		<b>RECREATION</b>	<b>PUBLIC ART</b>	<b>TOTAL</b>
<b><u>CAPITAL OUTLAY</u></b>				
.63-10	Improvements	\$3,473,000	\$0	\$3,473,000
.64-20	Machinery & Equipment	\$253,000	\$0	\$253,000
.65-21	Gayle's Trails	\$0	\$0	\$0
.65-27	FBP Safe Room	\$5,550,000	\$0	\$5,550,000
.65-37	FBP Connector Road	\$0	\$0	\$0
.65-90	CIP Other	\$340,000	\$0	\$340,000
.65-93	Skate Park	\$1,200,000	\$0	\$1,200,000
<b><u>TOTAL CAPITAL OUTLAY</u></b>		<b><u>\$10,816,000</u></b>	<b><u>\$0</u></b>	<b><u>\$10,816,000</u></b>
<b><u>GRANTS AND AIDS</u></b>				
.82-10	Contribution to Boys and Girls Club	\$64,000	\$0	\$64,000
.82-15	Contribution to Senior Center	\$65,000	\$0	\$65,000
<b><u>TOTAL GRANTS AND AIDS</u></b>		<b><u>\$129,000</u></b>	<b><u>\$0</u></b>	<b><u>\$129,000</u></b>
<b><u>TOTAL BUDGET</u></b>		<b><u>\$16,595,600</u></b>	<b><u>\$0</u></b>	<b><u>\$16,595,600</u></b>



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

	<u>ORIGINAL</u> <u>BUDGET</u> <u>2023-2024</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>
001-7201-572			
<b><u>PERSONNEL SERVICES</u></b>			
.12-10 Salaries Regular	\$1,547,000	\$1,583,150	\$1,681,000
.13-10 Salaries No Pension	\$130,000	\$130,000	\$139,000
.14-10 Salaries Overtime	\$60,000	\$60,000	\$64,000
.15-10 Salaries Special	\$20,000	\$20,000	\$21,000
.15-20 Vehicle Expense	\$3,800	\$3,800	\$3,800
.15-30 Incentive Pay	\$2,000	\$2,000	\$0
.15-60 Hiring Incentive / Referral	\$8,400	\$8,400	\$1,000
.21-10 Matching FICA	\$135,500	\$138,270	\$146,100
.22-10 Retirement	\$220,000	\$224,880	\$235,000
.23-10 Health Insurance	\$237,000	\$219,000	\$241,000
.23-20 Dental Insurance	\$10,100	\$10,100	\$10,900
.23-30 Life Insurance	\$9,900	\$9,900	\$10,700
.25-10 Unemployment Compensation	\$2,000	\$2,000	\$2,000
<b><u>TOTAL PERSONNEL SERVICES</u></b>	<b><u>\$2,385,700</u></b>	<b><u>\$2,411,500</u></b>	<b><u>\$2,555,500</u></b>
		1.1%	6.0%
<b><u>OPERATING EXPENSES</u></b>			
.31-20 Professional Medical	\$3,000	\$3,000	\$2,000
.31-40 Professional Laboratory Fees	\$5,200	\$5,200	\$5,200
.31-60 Professional Other	\$108,000	\$50,500	\$48,000
.31-80 IT Services	\$116,000	\$107,100	\$189,900
.31-90 Grant Management	\$0	\$10,000	\$50,000
.32-10 Accounting and Auditing	\$10,000	\$10,000	\$10,300
.34-10 Other Contractual Services Rec	\$137,000	\$137,000	\$119,000
.34-15 Contractual Svcs Pier Pk Events	\$66,000	\$66,000	\$75,000
.40-10 Travel & Per Diem	\$13,200	\$13,200	\$13,200
.41-10 Communication	\$52,000	\$52,000	\$54,000
.42-10 Postage and Freight	\$700	\$700	\$700
.43-10 Utilities Electricity	\$288,400	\$288,400	\$297,100
.43-20 Utilities Waste Disposal	\$60,000	\$15,000	\$15,500
.44-10 Rentals & Leases	\$42,000	\$42,000	\$42,000
.45-10 Insurance Liability, Property, Etc.	\$178,800	\$360,000	\$396,000
.46-50 Repair and Maintenance Other	\$515,000	\$515,000	\$533,000
.46-70 Repair and Maintenance Resurfacing	\$500,000	\$445,000	\$25,000
.46-80 Repair and Maintenance ABP	\$95,000	\$95,000	\$95,000
.47-10 Printing & Binding	\$10,700	\$10,700	\$8,000
.48-30 Promotional Activities	\$15,500	\$15,500	\$16,000
.49-10 Other Current Charges	\$3,200	\$3,800	\$3,000
.51-10 Office Supplies	\$7,600	\$7,600	\$9,000
.52-10 Operating Supplies	\$407,000	\$404,400	\$440,000
.52-20 Fuel, Oil & Lubricants	\$44,300	\$29,300	\$30,200
.52-35 Chemicals	\$450,000	\$450,000	\$463,500
.52-36 Chemicals ABP	\$120,000	\$120,000	\$123,600
.52-75 Banners	\$9,600	\$9,600	\$9,600
.54-10 Books, Pubs and Memberships	\$3,300	\$5,300	\$6,000
.55-10 Training and Education	\$8,900	\$8,900	\$9,200
.56-30 Permits and Registration Fees	\$6,100	\$6,100	\$6,100
<b><u>TOTAL OPERATING EXPENSES</u></b>	<b><u>\$3,276,500</u></b>	<b><u>\$3,286,300</u></b>	<b><u>\$3,095,100</u></b>
		0.3%	-5.8%

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

	<u>ORIGINAL</u> <u>BUDGET</u> <u>2023-2024</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>
001-7201-572			
<b><u>CAPITAL OUTLAY</u></b>			
.63-10 Improvements	\$2,543,000	\$1,838,000	\$3,473,000
.64-20 Machinery & Equipment	\$318,000	\$527,500	\$253,000
.65-21 Gayle's Trails	\$0	\$1,156,600	\$0
.65-27 FBP Safe Room	\$5,592,000	\$590,000	\$5,550,000
.65-37 FBP Connector Road	\$623,000	\$1,658,500	\$0
.65-90 CIP Other	\$0	\$60,000	\$340,000
.65-93 Skate Park	\$0	\$200,000	\$1,200,000
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b><u>\$9,076,000</u></b>	<b><u>\$6,030,600</u></b>	<b><u>\$10,816,000</u></b>
<b><u>GRANTS AND AIDS</u></b>			
.82-10 Contribution to Boys and Girls Club	\$64,000	\$64,000	\$64,000
.82-15 Contribution to Senior Center	\$45,000	\$45,000	\$65,000
<b><u>TOTAL GRANTS AND AIDS</u></b>	<b><u>\$109,000</u></b>	<b><u>\$109,000</u></b>	<b><u>\$129,000</u></b>
		0.0%	18.3%
<b><u>TOTAL BUDGET</u></b>	<b><u>\$14,847,200</u></b>	<b><u>\$11,837,400</u></b>	<b><u>\$16,595,600</u></b>
		-20.3%	40.2%
			11.8%

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

		<u>ORIGINAL</u> <u>BUDGET</u> <u>2023-2024</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>
160-0000	<u>ACCOUNT DESCRIPTION</u>			
325.28-00	CRA Assessments	\$900,000	\$900,000	\$953,919
331.32-01	HMGP Utility Mitigation Grant - 4.3	\$3,108,000	\$92,800	\$3,108,000
331.32-02	HMGP Utility Mitigation Grant - 4.1 & 4.2	\$0	\$44,540	\$4,763,000
331.49-50	HMGP Alf Coleman Drainage Grant	\$1,378,000	\$1,378,000	\$0
331.49-60	FDOT LAP Alf Coleman	\$5,819,820	\$5,819,820	\$0
334.20-70	FDEO CDBG - Lighting Grant	\$0	\$1,400,000	\$0
338.10-00	Reimbursement from CRA Trust Fund	\$18,420,920	\$21,890,763	\$21,381,475
344.90-40	Public Parking Fees	\$361,000	\$450,000	\$464,000
347.59-75	Rental Billboard Barnacle Bay	\$7,300	\$6,600	\$6,800
354.30-00	Parking Citations	\$0	\$1,600	\$0
361.10-00	Interest Earnings Unrestricted	\$7,500	\$30,000	\$40,600
361.11-00	Interest Earnings Restricted	\$1,285,000	\$2,200,000	\$1,610,000
363.24-10	Transportation Proportionate Share Payments	\$103,000	\$213,000	\$219,000
366.20-00	Contributions	\$0	\$6,500	\$0
381.00-00	Interfund Transfers In	\$0	\$0	\$100,000
384.00-00	Debt Proceeds	\$40,000,000	\$0	\$40,000,000
389.90-10	Cash Carry Forward Unrestricted	\$746,153	\$1,255,018	\$812,182
389.90-60	Cash Carry Forward Restricted - Prop Share	\$163,728	\$150,736	\$360,461
389.90-70	Cash Carry Forward Restricted - TIF	\$36,512,753	\$39,078,207	\$34,311,908
389.90-70	Cash Carry Forward Restricted - Other	\$25,992,108	\$31,895,171	\$23,348,984
<b><u>TOTAL INCOME AND NON-REVENUE</u></b>		<b><u>\$134,805,282</u></b>	<b><u>\$106,812,755</u></b>	<b><u>\$131,480,329</u></b>
			-20.8%	23.1%
				-2.5%

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

	<u>ORIGINAL</u> <u>BUDGET</u> <u>2023-2024</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>
160-5901-559			
<b><u>PERSONNEL SERVICES</u></b>			
.12-10 Salaries Regular	\$341,900	\$342,150	\$378,200
.14-10 Salaries-Overtime	\$8,000	\$8,000	\$8,900
.15-10 Salaries Special	\$3,000	\$3,000	\$3,000
.15-20 Vehicle Expense	\$1,350	\$1,350	\$1,350
.15-30 Incentive Pay	\$8,000	\$8,000	\$4,000
.15-60 Hiring Incentive / Referral	\$1,000	\$1,000	\$1,000
.21-10 Matching FICA	\$27,800	\$27,820	\$30,300
.22-10 Retirement	\$49,000	\$49,040	\$55,000
.23-10 Health Insurance	\$39,000	\$34,000	\$42,000
.23-20 Dental Insurance	\$2,000	\$2,000	\$2,000
.23-30 Life Insurance	\$2,200	\$2,200	\$2,500
<b><u>TOTAL PERSONNEL SERVICES</u></b>	<b><u>\$483,250</u></b>	<b><u>\$478,560</u></b>	<b><u>\$528,250</u></b>
		-1.0%	10.4%
<b><u>OPERATING EXPENSES</u></b>			
.31-10 Professional Legal	\$100,000	\$100,000	\$80,000
.31-20 Professional Medical	\$1,000	\$1,000	\$1,000
.31-30 Professional Engineering & Architect	\$50,000	\$50,000	\$50,000
.31-60 Professional Other	\$1,154,900	\$1,154,900	\$1,169,000
.31-80 IT Services	\$20,000	\$16,500	\$29,300
.31-90 Grant Management	\$0	\$70,000	\$300,000
.32-10 Accounting and Auditing	\$25,000	\$25,000	\$25,000
.34-10 Contractual Services	\$68,500	\$68,500	\$69,000
.40-10 Travel and Per Diem	\$5,000	\$5,000	\$5,200
.41-10 Communication	\$11,100	\$11,100	\$14,600
.42-10 Postage and Freight	\$5,000	\$5,000	\$1,000
.43-10 Utilities Electricity	\$160,000	\$270,000	\$350,000
.43-20 Utilities Waste Disposal	\$1,600	\$1,600	\$1,000
.44-10 Rentals and Leases	\$11,000	\$11,000	\$6,300
.45-10 Insurance Liability, Property, Etc.	\$27,300	\$27,300	\$30,100
.46-10 Repairs and Mte Building	\$2,300	\$2,300	\$2,400
.46-20 Repairs and Mte Mach and Eq	\$75,000	\$45,000	\$60,000
.46-50 Repairs and Mte Other	\$395,300	\$345,300	\$739,800
.47-10 Printing and Binding	\$26,000	\$26,000	\$10,000
.49-10 Other Current Charges	\$10,700	\$10,700	\$10,700
.51-10 Office Supplies	\$4,400	\$4,400	\$4,400
.52-10 Operating Supplies	\$75,400	\$62,400	\$89,100
.52-20 Fuel, Oil and Lubricants	\$18,600	\$18,600	\$16,000
.54-10 Books, Pubs and Memberships	\$4,400	\$4,400	\$4,000
.55-10 Training and Education	\$5,000	\$5,000	\$5,200
.56-30 Permits & Registration Fees	\$3,000	\$3,000	\$3,000
<b><u>TOTAL OPERATING EXPENSES</u></b>	<b><u>\$2,260,500</u></b>	<b><u>\$2,344,000</u></b>	<b><u>\$3,076,100</u></b>
		3.7%	31.2%

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

	<u>ORIGINAL BUDGET 2023-2024</u>	<u>AMENDED BUDGET 2023-2024</u>	<u>ADOPTED BUDGET 2024-2025</u>
160-5901-559			
<b><u>CAPITAL OUTLAY</u></b>			
.61-10 Land	\$15,000,000	\$17,100,000	\$4,200,000
.63-10 Improvements	\$1,800	\$7,900	\$1,400
.64-20 Machinery & Equipment	\$48,000	\$46,000	\$40,000
.65-10 Front Beach Road Segment 4.3	\$5,540,000	\$990,000	\$3,300,000
.65-29 Front Beach Road Segment 4.2	\$0	\$3,050,000	\$14,850,000
.65-65 FBR & S Thomas Lighting	\$0	\$1,529,000	\$0
.65-71 HMGP Seg 4.3 Util Undergrounding	\$4,090,000	\$0	\$0
.65-72 Alf Coleman	\$2,810,000	\$5,960,000	\$0
.65-73 HMGP Alf Coleman Drainage	\$1,970,000	\$0	\$0
.65-74 Front Beach Road Segment 3	\$8,910,000	\$8,914,000	\$3,000,000
.65-77 Hills Road	\$0	\$1,057,000	\$1,100,000
.65-78 Powell Adams	\$4,610,000	\$1,000	\$3,420,000
.65-79 North RJ Blvd Phase 1	\$0	\$31,000	\$0
.65-82 Front Beach Road Segment 2	\$0	\$50,000	\$0
.65-89 Front Beach Road Segment 4.1	\$4,870,000	\$1,087,000	\$14,850,000
.65-90 CIP - Other	\$0	\$300,000	\$1,400,000
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b><u>\$47,849,800</u></b>	<b><u>\$40,122,900</u></b>	<b><u>\$46,161,400</u></b>
<b><u>DEBT SERVICE</u></b>			
.71-70 Principal / 2015 Bonds	\$2,720,000	\$2,720,000	\$2,795,000
.72-70 Interest / 2015 Bonds	\$708,710	\$708,710	\$633,430
.72-75 Interest / 2020 Bonds	\$1,557,300	\$1,557,300	\$1,557,300
.72-76 Interest / 2024 Bonds	\$806,880	\$0	\$1,936,500
.73-70 Other Debt Svc Costs	\$1,000	\$750	\$400,000
<b><u>TOTAL DEPT SERVICE</u></b>	<b><u>\$5,793,890</u></b>	<b><u>\$4,986,760</u></b>	<b><u>\$7,322,230</u></b>
		-13.9%	46.8%
<b><u>TOTAL BUDGET</u></b>	<b><u>\$56,387,440</u></b>	<b><u>\$47,932,220</u></b>	<b><u>\$57,087,980</u></b>
		-15.0%	19.1%
			1.2%

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

		<u>ORIGINAL</u> <u>BUDGET</u> <u>2023-2024</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>
180-0000	<u>ACCOUNT DESCRIPTION</u>			
329.60-00	Driveway Connections	\$6,400	\$6,400	\$6,600
331.30-02	Federal Grants PW Safe Room HMGP	\$201,000	\$9,850	\$191,150
331.39-20	Federal Grants Outfall	\$20,726,000	\$0	\$21,330,000
331.39-30	Federal Grants Vestavia & San Souci	\$0	\$0	\$347,000
331.39-40	Federal Grants Lullwater Lake	\$3,000,000	\$0	\$1,500,000
343.90-00	Stormwater Fees	\$3,664,000	\$3,664,000	\$4,404,636
361.10-00	Unrestricted Interest	\$30,000	\$130,000	\$98,000
364.10-00	Proceeds from Asset Dispositions	\$0	\$12,000	\$0
369.04-00	Engineering Review Fees SW	\$13,000	\$12,000	\$12,600
369.90-10	Miscellaneous	\$0	\$900	\$0
381.00-00	Interfund Transfers	\$85,000	\$85,000	\$100,000
389.90-70	Cash Carry Forward Restricted	\$1,174,476	\$3,853,171	\$3,242,251
	<b><u>TOTAL INCOME AND NON-REVENUE</u></b>	<b><u>\$28,899,876</u></b>	<b><u>\$7,773,321</u></b>	<b><u>\$31,232,237</u></b>
			-73.1%	301.8%
				8.1%

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

	<u>ORIGINAL BUDGET 2023-2024</u>	<u>AMENDED BUDGET 2023-2024</u>	<u>ADOPTED BUDGET 2024-2025</u>
180-3800-538			
<b>PERSONNEL SERVICES</b>			
.12-10 Salaries Regular	\$812,000	\$795,360	\$853,000
.14-10 Salaries Overtime	\$11,000	\$11,000	\$12,000
.15-10 Salaries Special	\$6,000	\$6,000	\$7,000
.15-20 Vehicle Expense	\$2,700	\$2,700	\$2,700
.15-30 Incentive Pay	\$6,000	\$19,000	\$5,000
.15-60 Hiring Incentive / Referral	\$2,100	\$2,100	\$1,000
.21-10 Matching FICA	\$64,100	\$64,180	\$67,300
.22-10 Retirement	\$112,000	\$112,130	\$121,000
.23-10 Health Insurance	\$104,000	\$99,000	\$108,000
.23-20 Dental Insurance	\$5,000	\$5,000	\$5,000
.23-30 Life Insurance	\$5,200	\$5,200	\$5,500
<b>TOTAL PERSONNEL SERVICES</b>	<b><u>\$1,130,100</u></b>	<b><u>\$1,121,670</u></b>	<b><u>\$1,187,500</u></b>
		-0.7%	5.9%
<b>OPERATING EXPENSES</b>			
.31-10 Professional Legal	\$16,000	\$16,000	\$16,500
.31-20 Professional Medical	\$500	\$500	\$1,000
.31-30 Professional Engineering/Architect	\$95,000	\$93,000	\$95,000
.31-50 Professional Surveying/Plat Review	\$25,000	\$25,000	\$25,800
.31-60 Professional Other	\$54,500	\$129,500	\$53,700
.31-80 IT Services	\$50,000	\$46,800	\$82,900
.31-90 Grant Management	\$0	\$90,000	\$70,000
.32-10 Accounting and Auditing	\$2,800	\$2,800	\$2,900
.34-10 Other Contractual Services	\$100,300	\$99,300	\$122,300
.40-10 Travel and Per Diem	\$10,300	\$10,300	\$10,300
.41-10 Communication	\$17,200	\$17,200	\$26,900
.42-10 Postage and Freight	\$15,000	\$15,000	\$15,500
.43-10 Utilities Electricity	\$5,000	\$5,000	\$6,000
.43-20 Utilities Waste Disposal	\$10,000	\$10,000	\$10,000
.44-10 Rentals and Leases	\$4,300	\$4,300	\$4,700
.45-10 Insurance Liability, Property, Auto	\$63,000	\$63,000	\$69,300
.46-50 Repairs and Mte Other	\$124,000	\$124,000	\$184,000
.46-60 Repairs and Mte Beach Outfalls	\$100,000	\$100,000	\$100,000
.46-90 Repairs and Mte Lullwater Lake	\$0	\$150,000	\$3,076,000
.47-10 Printing and Binding	\$15,800	\$15,800	\$16,300
.49-10 Other Current Charges	\$10,000	\$10,000	\$10,300
.51-10 Office Supplies	\$1,700	\$1,700	\$1,800
.52-10 Operating Supplies	\$56,000	\$56,000	\$48,100
.52-20 Fuel, Oil and Lubricants	\$38,400	\$38,400	\$35,000
.52-45 Stormwater Supplies	\$50,000	\$53,900	\$50,000
.54-10 Books, Pubs and Memberships	\$2,000	\$1,000	\$1,100
.55-10 Training and Education	\$10,000	\$9,000	\$9,300
.56-30 Permits and Fees	\$3,500	\$8,500	\$9,000
<b>TOTAL OPERATING EXPENSES</b>	<b><u>\$880,300</u></b>	<b><u>\$1,196,000</u></b>	<b><u>\$4,153,700</u></b>
		35.9%	247.3%

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

	<u>ORIGINAL</u> <u>BUDGET</u> <u>2023-2024</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>
180-3800-538			
<b><u>CAPITAL OUTLAY</u></b>			
.61-10 Land	\$200,000	\$0	\$125,000
.62-10 Buildings	\$0	\$47,000	\$0
.63-10 Improvements	\$17,000	\$7,200	\$30,000
.64-20 Machinery and Equipment	\$394,000	\$508,200	\$502,000
.65-01 Gardenia Street Drainage Imps (Agave)	\$0	\$137,000	\$0
.65-02 Randy Road Drainage Improvements	\$382,000	\$27,000	\$600,000
.65-04 Vestavia & San Souci St. Drainage Imps	\$0	\$45,000	\$434,000
.65-13 30' Drainage Easement Eagle Dr	\$0	\$409,000	\$0
.65-36 Lullwater Lake	\$3,000,000	\$0	\$0
.65-75 PW Safe Room HMGP	\$248,000	\$45,000	\$0
.65-81 Stormwater Outfalls	\$20,726,000	\$870,000	\$21,500,000
.65-90 CIP Other	\$0	\$0	\$0
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b><u>\$24,967,000</u></b>	<b><u>\$2,095,400</u></b>	<b><u>\$23,191,000</u></b>
<b><u>TOTAL BUDGET</u></b>	<b><u>\$26,977,400</u></b>	<b><u>\$4,413,070</u></b>	<b><u>\$28,532,200</u></b>
		-83.6%	546.5%
			5.8%



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

<u>401-0000</u>	<u>ACCOUNT DESCRIPTION</u>	<u>ORIGINAL BUDGET 2023-2024</u>	<u>AMENDED BUDGET 2023-2024</u>	<u>ADOPTED BUDGET 2024-2025</u>
324.16-11 : 35	Water Impact Fees	\$636,000	\$890,000	\$918,000
324.17-11 : 35	Sewer Impact Fees	\$5,835,000	\$6,265,000	\$6,453,000
331.30-03	HMGP UG Utilities Safe Room	\$531,000	\$0	\$531,000
334.30-00	State Grants Septic to Sewer	\$2,982,000	\$100,000	\$2,900,000
334.36-00	State Grants Grand Lagoon Sewer	\$0	\$47,930	\$0
343.30-00	Water Tap On Fee	\$405,000	\$630,000	\$662,000
343.31-00	Water Sales	\$18,103,000	\$17,540,000	\$17,715,000
343.32-00	Water Sales / Sprinklers	\$2,170,000	\$2,060,000	\$2,081,000
343.50-00	Sewer Tap On Fee	\$180,000	\$150,000	\$153,000
343.51-00	Sewer Sales	\$16,800,000	\$16,850,000	\$17,524,000
343.55-00	Sewer System Supplies	\$100	\$100	\$100
343.56-00	Private LS Pump Outs	\$2,000	\$100	\$100
343.58-00	Reuse Water Sales	\$686,000	\$770,000	\$778,000
343.69-00	Reactivation / Reset Fee	\$140,000	\$125,000	\$125,000
343.91-00	Leachate	\$100,000	\$100,000	\$100,000
359.70-00	Penalties / Late Payments	\$420,000	\$460,000	\$460,000
361.10-00	Interest Earnings Unrestricted	\$1,563,000	\$3,300,000	\$2,412,000
361.11-00	Interest Earnings Restricted	\$370,000	\$600,000	\$541,000
364.10-00	Proceeds Sales	\$25,000	\$0	\$0
364.20-00	Proceeds from Asset Dispositions	\$25,000	\$50,000	\$50,000
365.10-00	Surplus Mat'ls and Scrap	\$6,000	\$6,000	\$6,000
369.01-00	Administrative Fees	\$19,000	\$19,000	\$19,000
369.03-00	Engineering Review Fees Wtr & Swr	\$50,000	\$40,000	\$40,000
369.30-10	Insurance Proceeds	\$0	\$7,000	\$0
369.90-10	Miscellaneous	\$4,000	\$4,000	\$4,000
389.41-00	Contributions FMIT	\$3,000	\$1,500	\$1,500
389.90-10	Cash Carry Forward Unrestricted	\$69,426,451	\$73,534,271	\$70,291,724
389.90-70	Cash Carry Forward Restricted	\$31,155,201	\$31,148,083	\$36,703,270
<b><u>TOTAL INCOME AND NON-REVENUE</u></b>		<b><u>\$151,636,752</u></b>	<b><u>\$154,697,984</u></b>	<b><u>\$160,468,694</u></b>
			2.0%	3.7%
				5.8%

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

401-3300-533

	<u>ORIGINAL</u> <u>BUDGET</u> <u>2023-2024</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>
<b>PERSONNEL SERVICES</b>			
.12-10 Salaries Regular	\$2,567,000	\$2,400,000	\$2,992,000
.13-10 Salaries No Pension	\$35,800	\$10,000	\$45,000
.14-10 Salaries Overtime	\$141,000	\$200,000	\$211,000
.15-10 Salaries Special	\$36,000	\$30,100	\$38,000
.15-20 Vehicle Expense	\$3,800	\$3,800	\$3,800
.15-30 Incentive Pay	\$17,000	\$31,000	\$31,000
.15-60 Hiring Incentive / Referral	\$1,000	\$1,000	\$1,000
.21-10 Matching FICA	\$214,300	\$205,000	\$254,100
.22-10 Retirement	\$353,000	\$357,110	\$424,000
.23-10 Health Insurance	\$335,000	\$280,000	\$375,000
.23-20 Dental Insurance	\$15,000	\$14,000	\$17,000
.23-30 Life Insurance	\$16,300	\$16,300	\$19,000
.25-10 Unemployment Compensation	\$5,000	\$5,000	\$5,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$3,740,200</b>	<b>\$3,553,310</b>	<b>\$4,415,900</b>
		-5.0%	24.3%
<b>OPERATING EXPENSES</b>			
.31-10 Professional Legal	\$26,000	\$26,000	\$26,000
.31-20 Professional Medical	\$3,000	\$3,000	\$3,000
.31-30 Professional Engineering/Architect	\$41,000	\$20,000	\$20,000
.31-40 Professional Laboratory Fees	\$50,000	\$50,000	\$50,000
.31-50 Professional Surveying/Plat Review	\$3,000	\$3,000	\$3,000
.31-60 Professional Other	\$414,000	\$80,000	\$64,000
.31-80 IT Services	\$173,000	\$159,100	\$282,200
.31-90 Grant Management	\$0	\$2,000	\$5,000
.32-10 Accounting and Auditing	\$20,000	\$20,000	\$20,600
.34-10 Other Contractual Services	\$527,000	\$500,000	\$511,000
.40-10 Travel and Per Diem	\$20,000	\$12,000	\$20,000
.41-10 Communication	\$89,100	\$102,000	\$115,000
.42-10 Postage and Freight	\$64,000	\$25,000	\$26,000
.43-10 Utilities Electric	\$460,000	\$440,000	\$460,000
.43-20 Utilities Waste Disposal	\$12,000	\$12,000	\$12,400
.43-40 Utilities Water Purchased fr Bay Cty	\$10,599,000	\$9,800,000	\$10,599,000
.44-10 Rentals and Leases	\$31,000	\$30,000	\$31,500
.45-10 Insurance Liability, Property, Etc.	\$336,000	\$240,000	\$264,000
.46-10 Repairs and Mte Buildings	\$20,000	\$20,000	\$21,000
.46-20 Repairs and Mte Mach and Equipmt	\$60,000	\$60,000	\$70,000
.46-30 Repairs and Mte Meters	\$67,600	\$110,000	\$114,000
.46-40 Repairs and Mte Fleet	\$27,000	\$45,000	\$47,000
.46-50 Repairs and Mte Other	\$276,000	\$240,000	\$276,000
.47-10 Printing and Binding	\$10,000	\$10,000	\$10,000
.49-10 Other Current Charges	\$10,000	\$5,000	\$5,200
.51-10 Office Supplies	\$16,000	\$16,000	\$16,000
.52-10 Operating Supplies	\$224,000	\$220,000	\$224,000
.52-20 Fuel, Oil and Lubricants	\$100,000	\$75,000	\$78,000
.52-30 Water System Supplies	\$260,000	\$275,000	\$284,000
.52-35 Chemicals	\$45,000	\$45,000	\$47,000
.52-40 Meters	\$900,000	\$800,000	\$900,000
.54-10 Books, Pubs and Memberships	\$5,200	\$5,200	\$5,200
.55-10 Training and Education	\$12,000	\$16,000	\$17,000
.56-30 Permits and Fees	\$4,500	\$7,000	\$7,300
<b>TOTAL OPERATING EXPENSES</b>	<b>\$14,905,400</b>	<b>\$13,473,300</b>	<b>\$14,634,400</b>
		-9.6%	8.6%

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

401-3300-533

	<u>ORIGINAL BUDGET 2023-2024</u>	<u>AMENDED BUDGET 2023-2024</u>	<u>ADOPTED BUDGET 2024-2025</u>
<b><u>CAPITAL OUTLAY</u></b>			
.61-10 Land	\$700,000	\$922,000	\$500,000
.62-10 Buildings	\$140,000	\$0	\$140,000
.62-15 Buildings Utilities Admin/Support	\$1,496,000	\$258,000	\$2,274,000
.63-10 Improvements	\$547,400	\$44,000	\$324,000
.64-20 Machinery and Equipment	\$1,301,300	\$1,633,000	\$653,000
.65-10 CRA Seg 4.3 Relo	\$0	\$47,000	\$740,000
.65-11 PCB Pkwy Lantana St. to R. Jackson Blvd.	\$0	\$210,000	\$0
.65-15 SR 79 To West End PS Supply Main	\$2,101,000	\$0	\$309,000
.65-16 PCB Pkwy R. Jackson to Hathaway Bridge	\$440,000	\$0	\$401,000
.65-20 Rose Lane & Ave B and C Wtr Main	\$882,000	\$2,043,000	\$115,000
.65-24 PCB Pkwy Mandy Ln to Argonaut St	\$0	\$64,000	\$64,000
.65-25 West End Ground Storage PS and Tank	\$663,000	\$0	\$663,000
.65-29 Water Service Replacements Phase II	\$0	\$0	\$301,000
.65-32 Woodlawn Water System Imps	\$0	\$25,000	\$229,000
.65-33 Bid A Wee Water System Imps	\$742,000	\$32,000	\$678,000
.65-35 Automated Water Meter Reading	\$1,050,000	\$490,000	\$1,470,000
.65-38 North Lagoon Watermain	\$36,000	\$0	\$60,000
.65-39 Holly St Transmission Main	\$153,000	\$0	\$0
.65-40 Thomas Dr/Beach Dr Utility Relocates	\$10,000	\$74,000	\$0
.65-45 CRA Seg 4.2 Relo	\$30,000	\$76,000	\$490,000
.65-47 Laguna Beach Water System Imps	\$3,382,000	\$2,350	\$0
.65-49 CRA Seg 4.1 Relo	\$348,000	\$72,000	\$465,000
.65-69 UG Utility Safe Room HMGP	\$69,000	\$16,000	\$90,000
.65-74 CRA Seg 3 Relo	\$574,000	\$256,000	\$44,000
.65-78 CRA Powell Adams Relo	\$92,000	\$0	\$122,000
.65-90 System Extensions/Loops/Other Future Projects	\$4,620,000	\$828,000	\$8,376,000
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b><u>\$19,376,700</u></b>	<b><u>\$7,092,350</u></b>	<b><u>\$18,508,000</u></b>
		-63.4%	161.0%
<b><u>TOTAL BUDGET</u></b>	<b><u>\$38,022,300</u></b>	<b><u>\$24,118,960</u></b>	<b><u>\$37,558,300</u></b>
		-36.6%	55.7%
			-1.2%

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

	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>ADOPTED BUDGET</u>
	<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
401-3500-535			
<b><u>PERSONNEL SERVICES</u></b>			
.12-10 Salaries Regular	\$3,297,000	\$3,040,000	\$3,728,000
.13-10 Salaries No Pension	\$15,400	\$10,000	\$19,300
.14-10 Salaries Overtime	\$202,000	\$270,000	\$284,000
.15-10 Salaries Special	\$36,000	\$36,000	\$38,000
.15-20 Vehicle Expense	\$1,700	\$1,700	\$1,700
.15-30 Incentive Pay	\$20,200	\$26,000	\$26,000
.15-60 Hiring Incentive / Referral	\$1,000	\$1,000	\$1,000
.21-10 Matching FICA	\$274,000	\$260,000	\$314,000
.22-10 Retirement	\$467,000	\$473,020	\$536,000
.23-10 Health Insurance	\$434,000	\$370,000	\$503,000
.23-20 Dental Insurance	\$19,000	\$19,000	\$23,000
.23-30 Life Insurance	\$21,000	\$21,000	\$23,700
.25-10 Unemployment Compensation	\$5,000	\$5,000	\$5,000
.29-10 Allocated Salaries/Benefits	\$30,000	\$10,000	\$10,000
<b><u>TOTAL PERSONNEL SERVICES</u></b>	<b><u>\$4,823,300</u></b>	<b><u>\$4,542,720</u></b>	<b><u>\$5,512,700</u></b>
		-5.8%	21.4%
<b><u>OPERATING EXPENSES</u></b>			
.31-10 Professional Legal	\$36,000	\$30,000	\$30,900
.31-20 Professional Medical	\$3,200	\$3,200	\$3,300
.31-30 Professional Engineering/Architect	\$100,000	\$75,000	\$77,300
.31-40 Professional Laboratory Fees	\$130,000	\$150,000	\$154,500
.31-50 Professional Surveying/Plat Review	\$10,000	\$10,000	\$10,000
.31-60 Professional Other	\$226,000	\$340,000	\$61,000
.31-80 IT Services	\$228,000	\$212,800	\$377,400
.31-90 Grant Management	\$0	\$1,000	\$3,000
.32-10 Accounting and Auditing	\$20,000	\$20,000	\$20,600
.34-10 Other Contractual Services	\$336,000	\$270,000	\$277,000
.40-10 Travel and Per Diem	\$10,000	\$10,000	\$10,000
.41-10 Communication	\$100,000	\$115,000	\$183,000
.42-10 Postage and Freight	\$33,000	\$24,000	\$24,800
.43-10 Utilities Electric	\$1,200,000	\$1,200,000	\$1,236,000
.43-20 Utilities Waste Disposal	\$540,000	\$520,000	\$540,000
.44-10 Rentals and Leases	\$109,000	\$70,000	\$72,100
.45-10 Insurance Liability, Property, Etc.	\$400,000	\$370,000	\$407,000
.46-10 Repairs and Mte Buildings	\$150,000	\$132,000	\$150,000
.46-20 Repairs and Mte Mach and Equipmt	\$240,000	\$220,000	\$240,000
.46-30 Repairs and Mte Meters	\$35,000	\$55,000	\$56,700
.46-40 Repairs and Mte Fleet	\$40,000	\$38,000	\$40,000
.46-50 Repairs and Mte Other	\$2,200,000	\$1,900,000	\$2,000,000
.47-10 Printing and Binding	\$8,000	\$8,000	\$8,000
.48-30 Promotional Materials	\$3,000	\$3,000	\$3,000
.49-10 Other Current Charges	\$7,000	\$5,000	\$5,000
.51-10 Office Supplies	\$9,000	\$14,000	\$14,500
.52-10 Operating Supplies	\$450,000	\$432,000	\$450,000
.52-20 Fuel, Oil and Lubricants	\$100,000	\$90,000	\$95,000
.52-30 Sewer System Supplies	\$114,000	\$170,000	\$176,000
.52-35 Chemicals	\$757,000	\$890,000	\$917,000
.52-40 Meters	\$250,000	\$300,000	\$309,000
.54-10 Books, Pubs and Memberships	\$4,000	\$4,000	\$4,000
.55-10 Training and Education	\$21,000	\$21,000	\$21,700
.56-30 Permits and Fees	\$16,000	\$16,000	\$16,500
<b><u>TOTAL OPERATING EXPENSES</u></b>	<b><u>\$7,885,200</u></b>	<b><u>\$7,719,000</u></b>	<b><u>\$7,994,300</u></b>
		-2.1%	3.6%

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

	<u>ORIGINAL BUDGET 2023-2024</u>	<u>AMENDED BUDGET 2023-2024</u>	<u>ADOPTED BUDGET 2024-2025</u>
401-3500-535			
<b><u>CAPITAL OUTLAY</u></b>			
.61-10 Land	\$500,000	\$2,000	\$1,000,000
.62-10 Buildings	\$140,000	\$0	\$60,000
.62-15 Buildings Utilities Admin/Support	\$908,000	\$177,000	\$1,414,000
.63-10 Improvements	\$488,000	\$1,030,000	\$4,569,000
.63-80 WWTP to Griffin Blvd Connection	\$1,394,000	\$35,000	\$0
.64-20 Machinery and Equipment	\$2,936,000	\$2,739,000	\$1,528,000
.65-09 Conservation Park Trail Stabilization	\$560,000	\$0	\$660,000
.65-10 CRA Seg 4.3 Relo	\$0	\$87,000	\$731,000
.65-11 FDOT PCB Pkwy Nautilus St. to R. Jackson Blvd.	\$0	\$140,000	\$0
.65-12 Catwalk & Valve Replacement	\$3,101,000	\$154,000	\$1,425,000
.65-16 PCB Pkwy R. Jackson to Hathaway Bridge	\$84,000	\$0	\$276,000
.65-17 Conservation Park Boardwalk Replacement	\$310,000	\$25,000	\$650,000
.65-24 FDOT PCB Pkwy Mandy Lane to Nautilus Street	\$0	\$54,000	\$54,000
.65-35 Automated Water Meter Reading	\$0	\$210,000	\$630,000
.65-40 Thomas Drive Utility Relocation	\$501,000	\$54,000	\$0
.65-45 CRA Seg 4.2 Relo	\$30,000	\$68,000	\$499,000
.65-46 Odor Control	\$0	\$0	\$550,000
.65-49 CRA Seg 4.1 Relo	\$503,000	\$69,000	\$448,000
.65-51 Jamaican LS #74 Replacement	\$754,000	\$0	\$1,031,000
.65-52 Wildwood LS #19 Replacement	\$165,000	\$49,000	\$389,000
.65-60 Cobb LS #73 Replacement	\$832,000	\$88,000	\$1,762,000
.65-64 Grand Lagoon Septic to Sewer Grant	\$0	\$12,000	\$0
.65-69 UG Utility Sfe Room HMGP	\$52,000	\$4,000	\$75,000
.65-74 CRA Seg 3 Relo	\$498,000	\$400,000	\$35,000
.65-78 CRA Powell Adams Relo	\$137,000	\$0	\$178,000
.65-86 Laguna Beach Sewer Expansion	\$0	\$1,200,000	\$4,900,000
.65-90 Future Projects	\$13,660,000	\$878,000	\$12,790,000
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b><u>\$27,553,000</u></b>	<b><u>\$7,475,000</u></b>	<b><u>\$35,654,000</u></b>
<b><u>TOTAL BUDGET</u></b>	<b><u>\$40,261,500</u></b>	<b><u>\$19,736,720</u></b>	<b><u>\$49,161,000</u></b>
		-51.0%	149.1%
			22.1%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**DEPARTMENT : UTILITY DEBT SERVICE**

	<u>ORIGINAL BUDGET 2023-2024</u>	<u>AMENDED BUDGET 2023-2024</u>	<u>ADOPTED BUDGET 2024-2025</u>
401-3300-533			
.71-77 Debt Svc Principal 2020A Bonds	\$1,190,000	\$1,190,000	\$1,210,000
.71-85 Debt Svc Principal 2022 Bonds	\$1,175,000	\$1,175,000	\$1,185,000
.71-95 Debt Svc Principal Rev Certificates	\$125,000	\$125,000	\$125,000
.72-77 Debt Svc Interest 2020A Bonds	\$263,430	\$263,430	\$244,980
.72-85 Debt Svc Interest 2022 Bonds	\$154,880	\$154,880	\$138,790
.73-10 Other Debt Svc Costs	\$0	\$0	\$0
<b><u>TOTAL DEBT SERVICE</u></b>	<b><u>\$2,908,310</u></b>	<b><u>\$2,908,310</u></b>	<b><u>\$2,903,770</u></b>
		0.0%	-0.2%
			-0.2%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**PIER FUND INCOME AND NON-REVENUE**

<u>402-0000</u>	<u>ACCOUNT DESCRIPTION</u>	<u>ORIGINAL BUDGET 2023-2024</u>	<u>AMENDED BUDGET 2023-2024</u>	<u>ADOPTED BUDGET 2024-2025</u>
347.50-00	Pier Passes	\$16,000	\$20,000	\$20,400
347.55-00	Pier Admissions	\$1,499,000	\$1,330,000	\$1,330,000
347.58-00	Volleyball Court Rental	\$1,000	\$1,000	\$1,000
361.10-00	Interest Earnings Unrestricted	\$47,000	\$75,000	\$47,000
362.30-00	Rent	\$361,000	\$380,000	\$300,000
369.90-10	Miscellaneous	\$1,000	\$500	\$500
389.90-10	Cash Carry Forward Unrestricted	\$1,726,784	\$1,918,544	\$1,668,924
389.90-15	Cash Carry Forward Designated R & R	\$800,000	\$800,000	\$625,000
<b><u>TOTAL INCOME AND NON-REVENUE</u></b>		<b><u>\$4,451,784</u></b>	<b><u>\$4,525,044</u></b>	<b><u>\$3,992,824</u></b>
			1.65%	-11.76%
				-10.31%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**

**PIER**

402-7500-575

	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>ADOPTED BUDGET</u>
	<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
<b>PERSONNEL SERVICES</b>			
.12-10 Salaries Regular	\$428,400	\$431,170	\$443,100
.13-10 Salaries No Pension	\$65,000	\$65,000	\$66,500
.14-10 Salaries Overtime	\$13,000	\$13,000	\$13,700
.15-10 Salaries Special	\$6,000	\$6,000	\$5,000
.15-20 Vehicle Expense	\$1,350	\$1,350	\$1,350
.15-60 Hiring Incentive / Referral	\$1,000	\$1,000	\$1,000
.21-10 Matching FICA	\$39,400	\$39,620	\$40,600
.22-10 Retirement	\$61,000	\$61,380	\$64,000
.23-10 Health Insurance	\$72,100	\$65,500	\$70,400
.23-20 Dental Insurance	\$3,100	\$3,100	\$3,200
.23-30 Life/STD/LTD Insurance	\$2,800	\$2,800	\$2,900
.25-10 Unemployment Compensation	\$1,000	\$1,000	\$1,000
.29-10 Allocated Wages	\$0	\$0	\$0
<b>TOTAL PERSONNEL SERVICES</b>	<b><u>\$694,150</u></b>	<b><u>\$690,920</u></b>	<b><u>\$712,750</u></b>
		-0.5%	3.2%
<b>OPERATING EXPENSES</b>			
.31-10 Professional Legal	\$12,000	\$12,000	\$12,000
.31-20 Professional Medical	\$400	\$400	\$400
.31-50 Professional Surveying and Plat	\$10,000	\$10,000	\$5,000
.31-60 Professional Other	\$9,600	\$9,600	\$8,400
.31-80 IT Services	\$30,000	\$32,000	\$56,800
.32-10 Accounting and Auditing	\$3,400	\$3,400	\$3,600
.34-10 Other Contractual Services	\$39,400	\$39,400	\$31,200
.40-10 Travel and Per Diem	\$500	\$500	\$500
.41-10 Communication	\$13,900	\$13,900	\$15,100
.42-10 Postage and Freight	\$100	\$500	\$100
.43-10 Utilities Electricity	\$39,200	\$39,200	\$38,000
.43-20 Utilities Waste Disposal	\$12,800	\$12,800	\$12,800
.44-10 Rentals and Leases	\$110,600	\$89,600	\$92,500
.45-10 Insurance Liability / Auto /Etc.	\$56,000	\$48,000	\$53,000
.46-50 Repairs and Mte Other	\$58,300	\$58,300	\$60,100
.46-80 Repairs and Mte Beach Access	\$35,000	\$35,000	\$35,000
.47-10 Printing and Binding	\$2,000	\$2,000	\$2,000
.48-30 Promotional Activities	\$1,500	\$1,500	\$1,500
.49-10 Other Current Charges	\$1,500	\$1,500	\$1,500
.51-10 Office Supplies	\$2,000	\$2,000	\$2,000
.52-10 Operating Supplies	\$71,400	\$69,000	\$83,000
.52-20 Fuel, Oil and Lubricants	\$10,000	\$10,000	\$10,000
.54-10 Books, Pubs and Memberships	\$1,000	\$1,000	\$1,000
.55-10 Training and Education	\$600	\$600	\$600
.56-30 Permits and Registration Fees	\$1,100	\$1,100	\$1,100
<b>TOTAL OPERATING EXPENSES</b>	<b><u>\$522,300</u></b>	<b><u>\$493,300</u></b>	<b><u>\$527,200</u></b>
		-5.6%	6.9%
<b>CAPITAL OUTLAY</b>			
.63-10 Improvements	\$900	\$23,900	\$0
.64-20 Machinery and Equipment	\$19,000	\$19,000	\$191,000
.65-90 Pier Deck Improvements	\$0	\$175,000	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b><u>\$19,900</u></b>	<b><u>\$217,900</u></b>	<b><u>\$191,000</u></b>
<b>CONTRIBUTIONS</b>			
.81-05 TDC Contribution Fireworks	\$10,000	\$10,000	\$10,000
<b>TOTAL CONTRIBUTIONS</b>	<b><u>\$10,000</u></b>	<b><u>\$10,000</u></b>	<b><u>\$10,000</u></b>
<b>TOTAL BUDGET</b>	<b><u>\$1,246,350</u></b>	<b><u>\$1,412,120</u></b>	<b><u>\$1,440,950</u></b>
		13.3%	2.0%
			15.6%



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

		<u>ORIGINAL</u>	<u>AMENDED</u>	<u>ADOPTED</u>
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
403-0000	<u>ACCOUNT DESCRIPTION</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
347.50-10	Daily Entry Fees	\$134,000	\$160,000	\$165,000
347.50-12	Daily Entry Fees-Tax Exempt	\$5,000	\$5,000	\$5,000
347.50-15	Membership Passes	\$49,000	\$52,000	\$55,000
347.50-19	Swim Club Spectator Pass	\$4,000	\$3,000	\$3,000
347.50-20	Swimming Lessons	\$91,000	\$75,000	\$76,000
347.50-25	Safety Classes	\$6,000	\$7,000	\$7,100
347.50-30	Other Aquatic Programs	\$19,000	\$18,000	\$19,000
347.50-35	Summer Swim Camps	\$6,000	\$6,000	\$6,100
347.50-40	Sports Advertising	\$2,100	\$3,000	\$3,000
347.50-45	Swim Team Fees	\$105,000	\$110,000	\$115,000
347.50-50	Private Party Rentals	\$6,000	\$6,000	\$6,100
347.50-60	Birthday Party/Umbrella Rentals	\$10,000	\$10,000	\$10,500
347.50-75	Retail Sales	\$8,000	\$7,000	\$7,200
347.50-80	Concession Sales	\$41,000	\$65,000	\$67,000
361.10-00	Interest	\$11,000	\$14,000	\$6,000
369.30-10	Insurance Proceeds	\$0	\$0	\$0
369.90-10	Miscellaneous	\$0	\$0	\$0
381.00-00	Interfund Transfers	\$750,000	\$750,000	\$1,000,000
389.90-10	Cash Carry Forward Unrestricted	\$345,850	\$464,385	\$207,175
<b><u>TOTAL INCOME AND NON-REVENUE</u></b>		<b><u>\$1,592,950</u></b>	<b><u>\$1,755,385</u></b>	<b><u>\$1,758,175</u></b>
			10.2%	0.2%
				10.4%

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

	<u>ORIGINAL BUDGET 2023-2024</u>	<u>AMENDED BUDGET 2023-2024</u>	<u>ADOPTED BUDGET 2024-2025</u>
403-0000-572			
<b><u>PERSONNEL SERVICES</u></b>			
.12-10 Salaries Regular	\$352,500	\$353,300	\$380,800
.13-10 Salaries No Pension	\$234,900	\$234,900	\$239,000
.14-10 Salaries Overtime	\$15,000	\$20,000	\$21,100
.15-10 Salaries Special	\$7,000	\$7,000	\$6,000
.15-20 Vehicle Expense	\$270	\$270	\$270
.21-10 Matching FICA	\$46,700	\$47,150	\$49,600
.22-10 Retirement	\$50,600	\$51,390	\$56,500
.23-10 Health Insurance	\$51,000	\$47,000	\$50,400
.23-20 Dental Insurance	\$2,200	\$2,200	\$2,300
.23-30 Life Insurance	\$2,300	\$2,300	\$2,500
.25-10 Unemployment Compensation	\$1,000	\$1,000	\$1,000
<b><u>TOTAL PERSONNEL SERVICES</u></b>	<b><u>\$763,470</u></b>	<b><u>\$766,510</u></b>	<b><u>\$809,470</u></b>
		0.4%	5.6%
<b><u>OPERATING EXPENSES</u></b>			
.31-10 Professional Legal	\$1,500	\$1,500	\$1,600
.31-20 Professional Medical	\$2,100	\$2,100	\$2,100
.31-60 Professional Other	\$14,900	\$14,900	\$11,600
.31-80 IT Services	\$27,000	\$22,900	\$40,500
.32-10 Accounting and Auditing	\$3,500	\$3,500	\$3,700
.34-10 Other Contractual Services	\$46,100	\$46,100	\$41,900
.40-10 Travel and Per Diem	\$2,600	\$2,600	\$2,600
.41-10 Communication	\$12,000	\$12,000	\$12,000
.42-10 Postage and Freight	\$400	\$400	\$400
.43-10 Utilities Electric	\$171,000	\$171,000	\$176,200
.44-10 Rentals and Leases	\$15,000	\$15,000	\$15,200
.45-10 Insurance Liability, Property, Etc.	\$49,000	\$60,000	\$66,000
.46-50 Repairs and Mte Other	\$70,000	\$76,000	\$78,300
.47-10 Printing and Binding	\$4,200	\$4,200	\$4,200
.48-30 Promotional Activities	\$700	\$700	\$700
.49-10 Other Current Charges	\$700	\$700	\$500
.51-10 Office Supplies	\$2,100	\$2,100	\$2,200
.52-10 Operating Supplies	\$80,400	\$68,600	\$65,200
.52-20 Fuel	\$500	\$500	\$500
.52-25 Concession Stand Product	\$30,000	\$30,000	\$30,900
.52-35 Chemicals	\$88,000	\$88,000	\$90,700
.52-75 Banners	\$1,100	\$1,100	\$1,200
.54-10 Books, Pubs and Memberships	\$1,000	\$1,000	\$1,000
.55-10 Training and Education	\$4,200	\$5,000	\$5,200
.56-30 Permits and Fees	\$5,100	\$5,100	\$5,100
<b><u>TOTAL OPERATING EXPENSES</u></b>	<b><u>\$633,100</u></b>	<b><u>\$635,000</u></b>	<b><u>\$659,500</u></b>
		0.3%	3.9%
<b><u>CAPITAL OUTLAY</u></b>			
.63-10 Improvements	\$900	\$0	\$100,000
.64-20 Machinery and Equipment	\$43,700	\$83,700	\$29,500
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b><u>\$44,600</u></b>	<b><u>\$83,700</u></b>	<b><u>\$129,500</u></b>
<b><u>TOTAL BUDGET</u></b>	<b><u>\$1,441,170</u></b>	<b><u>\$1,485,210</u></b>	<b><u>\$1,598,470</u></b>
		3.1%	7.6%
			10.9%

**CITY OF PANAMA CITY BEACH BUDGET WORKSHEET**  
**IT INTERNAL SERVICE FUND INCOME AND NON-REVENUE**

	<u>ORIGINAL</u> <u>BUDGET</u> <u>2023-2024</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2024-2025</u>
501-0000			
341.40-00    IT Allocation	\$1,591,000	\$1,474,800	\$2,615,600
341.50-00    IT Demand	\$3,386,400	\$0	\$0
381.00-00    Interfund Transfers	\$0	\$0	\$0
389.90-10    Cash Carry Forward	\$0	\$0	\$0
<b><u>TOTAL INCOME AND NON-REVENUE</u></b>	<b><u>\$4,977,400</u></b>	<b><u>\$1,474,800</u></b>	<b><u>\$2,615,600</u></b>

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

	<u>ORIGINAL BUDGET 2023-2024</u>	<u>AMENDED BUDGET 2023-2024</u>	<u>ADOPTED BUDGET 2024-2025</u>
501-0000-000			
<b><u>PERSONNEL SERVICES</u></b>			
.12-10 Salaries Regular	\$557,000	\$557,000	\$624,000
.13-10 Salaries Other	\$0	\$5,000	\$5,000
.14-10 Salaries Overtime	\$10,000	\$10,000	\$12,000
.15-10 Salaries Special	\$2,400	\$3,500	\$3,700
.15-20 Vehicle Expense	\$5,400	\$5,400	\$5,400
.15-60 Hiring Incentive / Referral	\$500	\$500	\$500
.21-10 Matching FICA	\$44,100	\$44,100	\$49,800
.22-10 Retirement	\$77,000	\$77,000	\$88,000
.23-10 Health Insurance	\$55,000	\$51,000	\$55,000
.23-20 Dental Insurance	\$3,000	\$3,000	\$3,000
.23-30 Life Insurance	\$3,600	\$3,600	\$4,000
<b><u>TOTAL PERSONNEL SERVICES</u></b>	<b><u>\$758,000</u></b>	<b><u>\$760,100</u></b>	<b><u>\$850,400</u></b> 11.9%
<b><u>OPERATING EXPENSES</u></b>			
.31-10 Legal	\$0	\$20,000	\$15,000
.31-20 Professional Medical	\$100	\$100	\$200
.31-60 Professional Other	\$662,000	\$128,000	\$1,115,000
.32-10 Accounting and Auditing	\$1,000	\$1,000	\$1,100
.34-10 Other Contractual Services	\$1,314,000	\$263,000	\$285,000
.40-10 Travel and Per Diem	\$6,000	\$6,000	\$9,000
.41-10 Communication	\$708,000	\$21,000	\$26,000
.42-10 Postage and Freight	\$500	\$500	\$500
.43-10 Utilities Electric	\$20,000	\$10,000	\$12,000
.43-20 Utilities Waste Disposal	\$1,000	\$1,000	\$1,000
.44-10 Rentals and Leases	\$104,000	\$4,000	\$4,000
.45-10 Insurance Liability, Property, Etc.	\$16,800	\$10,000	\$11,000
.46-50 Repairs and Maintenance Other	\$26,000	\$17,000	\$18,000
.47-10 Printing and Binding	\$500	\$500	\$500
.49-10 Other Current Charges	\$1,000	\$1,000	\$1,000
.51-10 Office Supplies	\$5,000	\$5,000	\$5,000
.52-10 Operating Supplies	\$305,000	\$66,000	\$71,000
.52-20 Fuel, Oil and Lubricants	\$1,500	\$1,500	\$1,500
.52-99 IT Inventory	\$0	\$10,000	\$10,300
.54-10 Books, Pubs and Memberships	\$3,000	\$3,000	\$3,000
.55-10 Training and Education	\$18,000	\$18,000	\$27,000
.56-30 Permits & Licenses	\$0	\$100	\$100
<b><u>TOTAL OPERATING EXPENSES</u></b>	<b><u>\$3,193,400</u></b>	<b><u>\$586,700</u></b>	<b><u>\$1,617,200</u></b> 175.6%
<b><u>CAPITAL OUTLAY</u></b>			
.63-10 Improvements	\$555,000	\$13,000	\$5,000
.64-20 Machinery and Equipment	\$421,000	\$58,000	\$73,000
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b><u>\$976,000</u></b>	<b><u>\$71,000</u></b>	<b><u>\$78,000</u></b>
<b><u>TOTAL BUDGET</u></b>	<b><u>\$4,927,400</u></b>	<b><u>\$1,417,800</u></b>	<b><u>\$2,545,600</u></b> 79.5%