

Bay County Florida Executive Brief

July 15, 2015

Fiscal Year 2015 - 2016

Summary of All Funds

Fund #	Fund Name	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Adopted Budget	FY15-16 Tentative Budget	FY16 / FY15 (+)/(-)
001	General Fund	76,113,439	77,529,512	78,606,937	99,391,200	105,338,155	5.98%
101	Transportation Trust	19,721,674	15,003,628	19,714,161	21,092,698	20,022,704	-5.07%
110	Participating Paving*	568,607	0	0	0	0	0.00%
111	Road Impact-Beach/Airport	1,196	1,073	204	189,047	189,075	0.01%
112	Road Impact-East Bay County	1,950	1,750	333	308,204	308,250	0.01%
113	Road Impact-Panama City	1,430	918	29	26,386	26,391	0.02%
114	Road Impact-S. Port / S. Hills	1,351	1,219	231	213,567	213,600	0.02%
118	Transit	0	0	4,059,967	3,760,427	4,775,125	26.98%
120	Library	2,665,115	2,639,522	3,350,547	3,315,681	3,126,467	-5.71%
125	Tourist Development	8,781,815	9,401,367	10,076,272	9,268,761	10,750,000	15.98%
126	TDC - Mexico Beach	435,364	455,017	509,220	549,866	538,420	-2.08%
127	TDC - Beach Nourishment	3,839,607	3,284,741	3,421,411	27,538,670	27,906,500	1.34%
128	TDC - 5th Cent	2,916,980	3,139,118	3,359,154	2,974,545	3,350,000	12.62%
129	TDC - Panama City	0	0	0	0	1,330,000	100.00%
130	Public Safety 911	909,405	896,975	819,939	3,090,052	1,890,052	-38.83%
133	Inter. Gov't Radio Comm.	1,364,905	621,871	631,069	1,205,713	968,589	-19.67%
140	Mosquito Control	936,913	887,060	950,054	1,384,879	1,420,066	2.54%
145	M.S.T.U.	5,999,732	5,738,085	6,043,176	7,405,922	8,244,934	11.33%
167	MSBU	55,323	44,531	106,666	40,406	76,896	90.31%
195	Utility Regulatory Authority	159,946	0	0	0	0	0.00%
401	Water Sys. Revenue	16,220,944	16,855,457	18,009,674	24,980,432	28,466,563	13.96%
412	MPAWTF/Joint Venture	6,709,730	7,358,602	7,234,081	7,955,363	8,532,460	7.25%
420	Retail Water/Wastewater	7,133,511	7,995,636	9,029,729	12,503,999	11,144,678	-10.87%
425	Industrial Wastewater**	3,547,393	940,622	0	0	0	0.00%
430	Solid Waste	26,174,715	44,449,346	22,891,846	20,109,000	18,260,529	-9.19%
440	Builders Services	1,223,259	1,057,907	1,284,925	5,454,090	4,955,840	-9.14%
450	EMS	0	104	7,039,262	7,500,000	7,712,599	2.83%
501	Internal Service	4,981,711	4,818,020	4,769,569	5,191,727	5,243,045	0.99%
505	Workers' Compensation	739,431	777,494	685,076	1,213,205	1,204,381	-0.73%
506	Insurance	2,302,529	2,631,860	2,825,639	3,126,095	3,425,986	9.59%
510	Utility Admin	1,464,080	1,250,788	1,259,843	1,491,555	1,517,769	1.76%
	Total all Funds	194,972,055	207,782,223	206,679,014	271,281,490	280,939,074	3.56%
	Interfund Transfers	<u>-5,747,033</u>	<u>-3,089,289</u>	<u>-4,270,310</u>	<u>-5,287,544</u>	<u>-5,279,299</u>	-0.16%
	Total all Funds Less Interfund Transfers	189,225,022	204,692,934	202,408,704	265,993,946	275,659,775	3.63%

*Merged into Fund 101 FY13 - **Fund Dissolved in FY13

Positions by Fund/Department

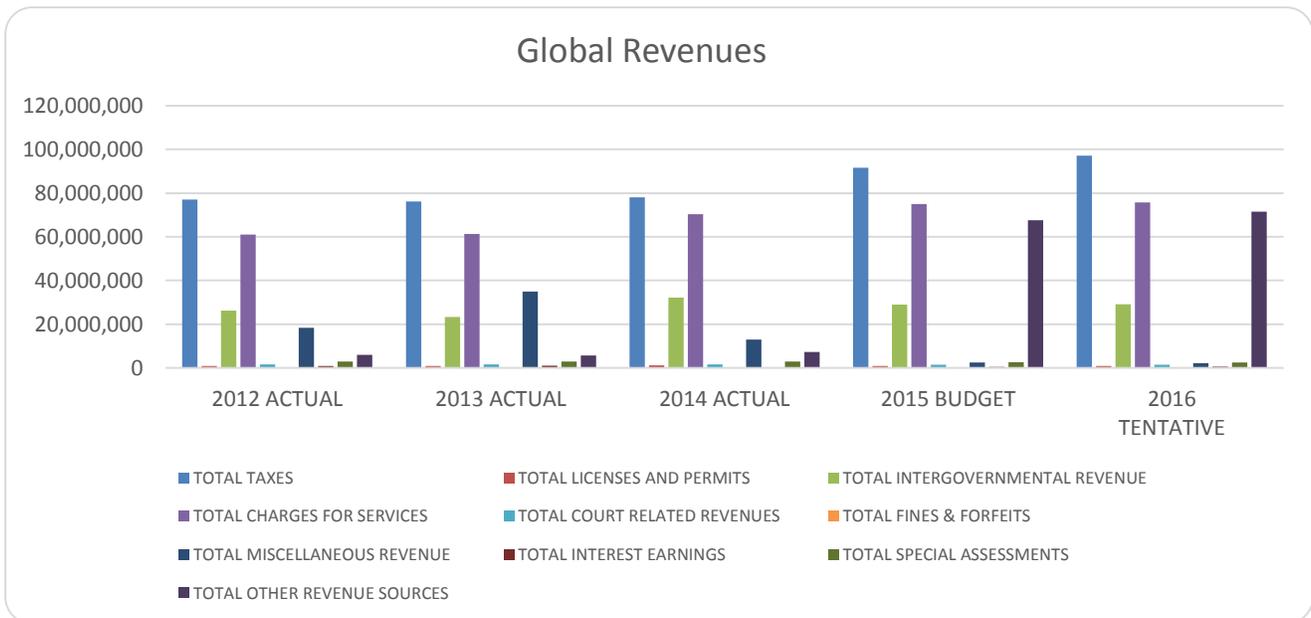
Fund	Dept. #	Department Name	FY 2015 Adopted	FY 2015 Current	FY 2016 Tentative
001	0095	Board of County Commissioners	5.00	5.00	5.00
001	0119	Code Enforcement	5.30	7.30	9.30
001	0123	County Attorney	5.00	5.00	5.00
001	0125	County Administration	7.00	7.00	7.00
001	0127	Human Resources	6.00	6.00	6.00
001	0130	Budget Office	3.00	3.00	3.00
001	0135	Planning & Zoning	5.30	5.30	5.30
001	0136	GIS	5.50	5.50	5.50
001	0154	Animal Control	16.00	16.00	16.00
001	0166	Information Technology	6.50	6.50	6.50
001	0180	Parks & Recreation	26.00	26.00	27.00
001	0186	Pier	6.00	6.00	6.00
001	0195	Co-op Extension	5.00	5.00	5.00
001	0205	Veteran's	5.00	5.00	5.00
001	0210	Emergency Management	12.60	20.60	21.60
001	0211	Emergency Assistance	1.24	2.24	2.24
001	0605	Public Information/Court Efficiency	2.00	2.00	2.00
001	0623	Pretrial Release	1.50	1.50	1.50
001	0713	Technology	1.00	1.00	1.00
001	0715	Innovative Court	1.00	1.00	1.00
001	0717	Teen Court	2.00	2.00	2.00
001	0718	Law Library	1.00	1.00	1.00
001	0732	Bay County Work Program	1.50	1.50	1.50
101	0220	Engineering	23.75	23.75	23.75
101	0225	Roads & Bridges	101.50	101.50	101.50
101	0229	Intelligent Transportation System	4.50	4.50	4.50
101	0230	Traffic Engineering	11.50	13.50	13.50
118	0258	Transit	2.00	3.00	3.00
120	0360	Bay County Library - PTE	6.00	5.00	5.00
120	0360	Bay County Library - FTE	24.03	24.03	24.03
120	0361	Gulf County Library - PTE	6.00	6.00	6.00
120	0361	Gulf County Library - FTE	2.00	2.00	2.00
120	0362	Liberty County Library - PTE	4.00	4.00	4.00
120	0362	Liberty County Library - FTE	1.50	1.50	1.50
120	0363	Panama City Beach Library - PTE	5.00	5.00	5.00

Positions by Fund/Department

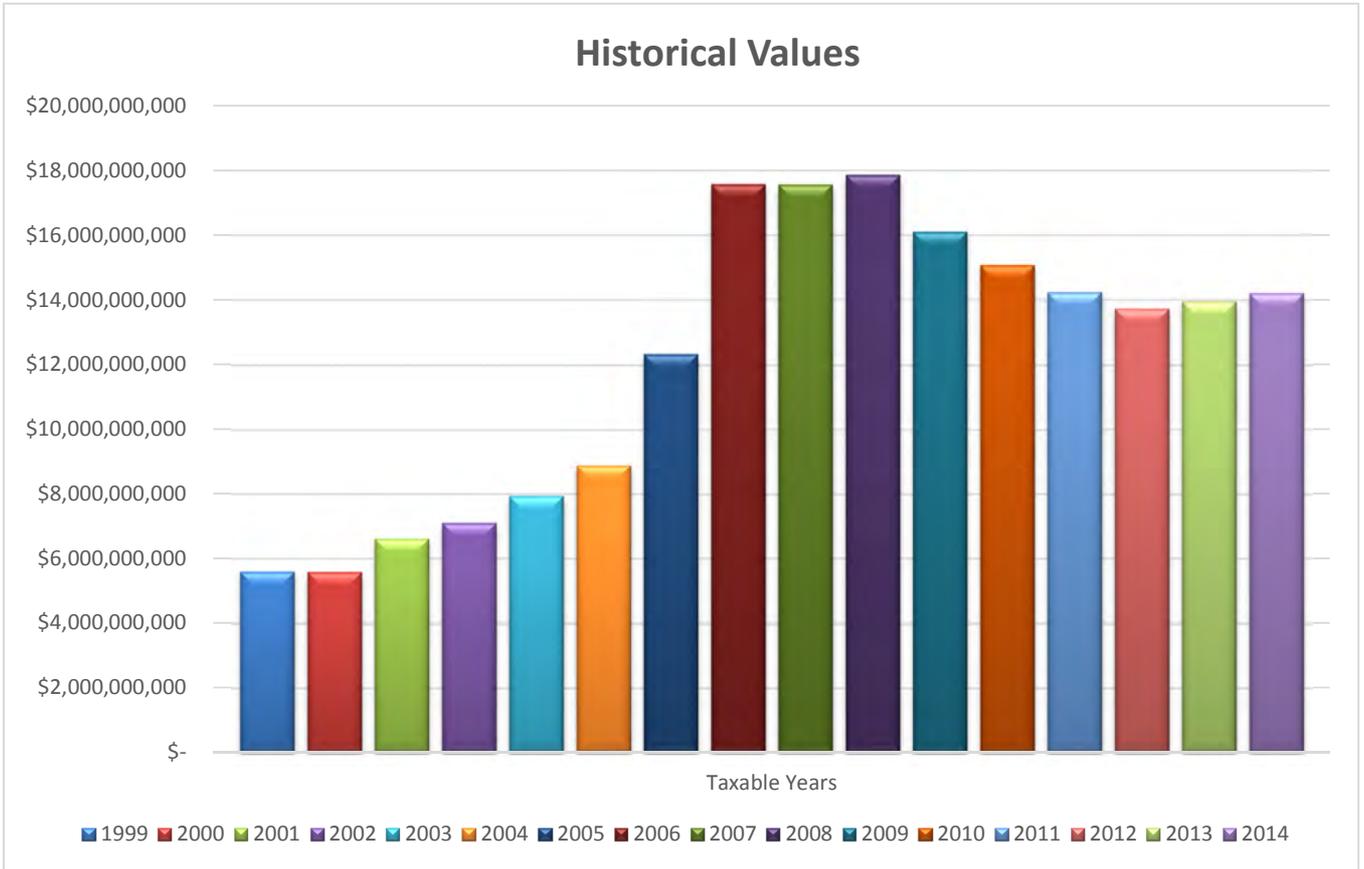
Fund	Dept. #	Department Name	FY 2015 Adopted	FY 2015 Current	FY 2016 Proposed
120	0363	Panama City Beach Library - FTE	2.00	2.00	2.00
120	0364	Parker Library	0.67	0.67	0.67
120	0365	Multi-County Library	3.80	3.80	3.80
125	0275	TDC	1.00	1.00	1.00
126	0286	TDC-Mexico Beach	1.00	1.00	1.00
130	0301	Public Safety	2.53	2.45	2.45
133	0303	Intergovernmental Radio Communications	1.00	1.00	1.00
140	0315	Mosquito Control	14.25	14.25	14.25
145	0320	MSTU (Fire)	60.13	60.21	60.21
401	0405	Water Plant Operations	26.50	25.50	27.50
420	0430	Retail Wastewater	31.00	33.00	34.00
420	0445	Retail Water	9.50	9.50	9.50
430	0501	Landfill	15.00	15.00	15.00
430	0505	Waste-to-Energy	2.00	2.00	2.00
430	0506	Solid Waste Administration	5.00	5.00	5.00
430	0508	Hazardous Waste Environmental Compliance	3.00	3.00	3.00
440	0470	Builder's Services	20.40	20.40	20.40
450	0527	Emergency Medical Services	89.00	81.00	81.00
501	0522	Facilities	13.00	14.00	15.00
501	0525	Purchasing	5.00	4.00	4.00
505	0530	Worker's Compensation	2.00	2.00	2.00
506	0536	Risk	2.00	2.00	2.00
510	0524	Utilities Administration	13.00	14.00	14.00
BOCC		Total Employees	645	652	660
BOCC		Total Part-time Employees	21	21	20
Constitutionals					
		Clerk of Court (Board Finance)			16
		Property Appraiser			38
		Sheriff (Includes Jail)			479
		Supervisor of Elections			11
		Tax Collector			51
Total Constitutionals					595
Total BOCC & Constitutionals					1255

Global Revenues

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Taxes	77,083,648	76,104,050	77,988,345	91,590,910	97,069,568
Total Licenses & Permits	900,713	825,785	1,158,563	897,247	896,685
Total Intergovernmental Revenue	26,157,986	23,309,829	32,132,664	29,022,483	29,136,547
Total Charges for Services	60,950,836	61,305,703	70,267,415	75,042,894	75,713,530
Total Court Related Revenues	1,545,526	1,540,094	1,516,158	1,467,050	1,467,025
Total Fines & Forfeits	259,584	151,327	300,640	135,140	135,140
Total Miscellaneous Revenue	18,371,914	35,006,348	12,968,356	2,436,909	2,125,176
Total Interest Earnings	901,624	939,888	306,931	483,580	508,190
Total Special Assessments	2,889,303	2,967,715	2,832,397	2,678,574	2,464,857
Total Other Revenue Sources	5,910,921	5,631,484	7,207,542	67,526,703	71,422,356
Total	194,972,055	207,782,223	206,679,011	271,281,490	280,939,074



Real Property Taxable Value



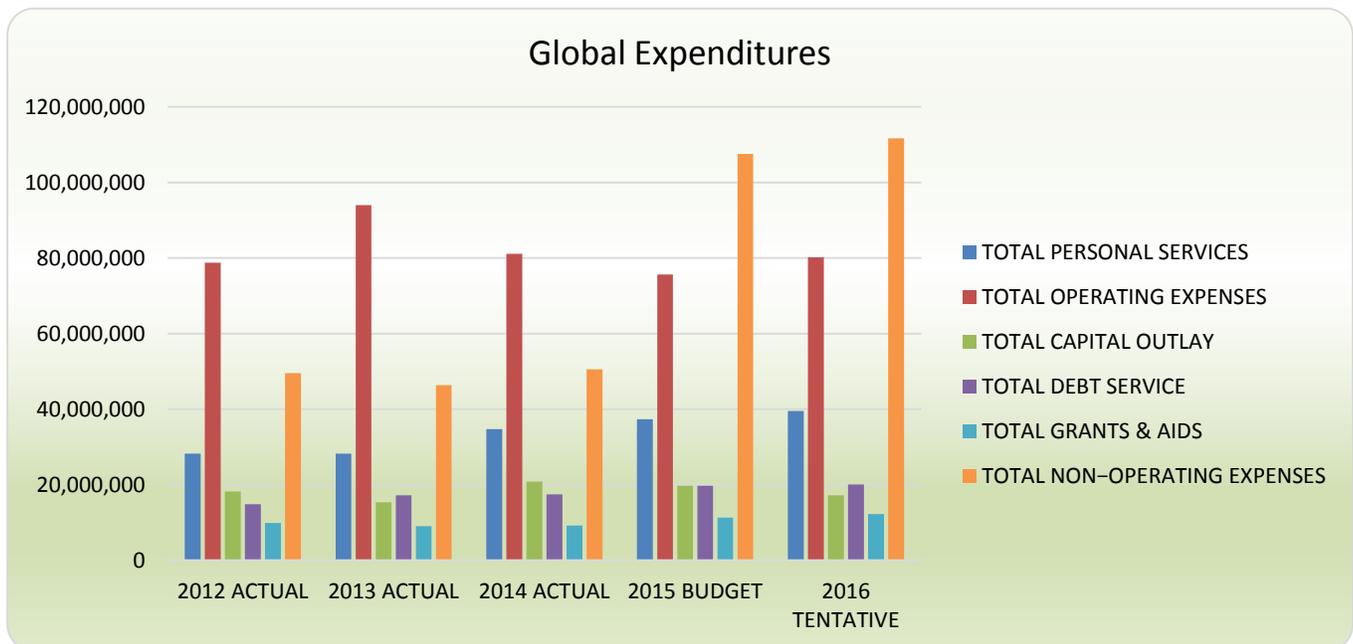
Fund Performance Levels

A summary table of expenditures and position counts by fund for Fiscal Year 2015 - 2016 is listed below.

Funds		Personal	Operating Expenses	Capital	Debt Service	Grants & Aids	Non-Operating Expenses	Total	Total # Personnel
001	General Fund	8,608,415	14,729,442	1,017,026	5,299,213	11,882,447	63,801,612	105,338,155	145.44
101	Transportation Trust	8,270,925	3,997,251	7,360,461	0	0	394,067	20,022,704	143.25
111	Road Impact-Beach/Airport	0	0	0	0	0	189,075	189,075	0
112	Road Impact-East Bay County	0	0	0	0	0	308,250	308,250	0
113	Road Impact-Panama City District	0	0	0	0	0	26,391	26,391	0
114	Road Impact-Southport/Sand Hills	0	0	0	0	0	213,600	213,600	0
118	Transit	219,896	3,815,189	607,033	0	133,007	0	4,775,125	3
120	Library	1,877,205	730,125	426,599	0	0	92,538	3,126,467	54
125	Tourist Development	66,804	9,890,696	12,500	0	50,000	730,000	10,750,000	1
126	TDC - Mexico Beach	66,453	446,967	0	0	0	25,000	538,420	1
127	TDC - Beach Nourishment	0	536,369	0	0	0	27,370,131	27,906,500	0
128	TDC - 5th Cent	0	3,350,000	0	0	0	0	3,350,000	0
129	TDC - Panama City	0	1,130,000	0	0	0	200,000	1,330,000	0
130	Public Safety 911	207,318	302,919	43,700	0	0	1,336,115	1,890,052	2.45
133	Intergovernmental Radio Communications	84,410	635,316	7,500	0	0	241,363	968,589	1
140	Mosquito Control	792,002	480,767	2,000	0	60,397	84,900	1,420,066	14.25
145	M.S.T.U.	4,491,302	1,488,024	523,675	649,084	0	1,092,849	8,244,934	60.21
167	MSBU	0		1,500	75,396	0	0	76,896	0
401	Water Systems Revenue	1,810,646	7,190,139	6,154,470	5,126,904	260,745	7,923,659	28,466,563	27.5
412	MPAWTF/Joint Venture	0	4,007,422	503,938	3,557,128	0	463,972	8,532,460	0
420	Retail Water/Wastewater	2,706,970	5,431,230	170,650	2,418,220	0	417,608	11,144,678	43.5
430	Solid Waste	1,404,832	11,547,850	166,020	2,632,066	0	2,509,761	18,260,529	25
440	Builders Services	1,276,803	259,649	18,200	0	0	3,401,188	4,955,840	20.4
450	EMS	5,189,679	2,076,920	116,000	330,000	0	0	7,712,599	81
501	Internal Services	1,138,664	4,047,581	56,800	0	0	0	5,243,045	19
505	Workers' Compensation	140,898	872,771	3,500	0	0	187,212	1,204,381	2
506	Insurance	119,886	2,756,702	0	0	0	549,398	3,425,986	2
510	Utility Administration	1,014,737	445,372	31,700	0	0	25,960	1,517,769	14
Grand Totals		39,487,845	80,168,701	17,223,272	20,088,011	12,386,596	111,584,649	280,939,074	660

Global Expenditures History

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	28,252,232	28,218,119	34,752,774	37,293,089	39,487,845
Total Operating Expenses	78,728,751	93,983,230	81,090,631	75,634,698	80,168,701
Total Capital Outlay	18,214,888	15,361,813	20,801,675	19,715,103	17,223,272
Total Debt Service	14,837,520	17,234,551	17,441,430	19,755,188	20,088,011
Total Grants & Aids	9,833,486	9,052,615	9,195,779	11,331,316	12,253,589
Total Non-Operating Expenses	49,545,968	46,355,126	50,571,187	107,552,096	111,717,656
Total	199,412,845	210,205,454	213,853,476	271,281,490	280,939,074



General Fund

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	6,649,493	6,385,075	6,960,655	7,672,593	8,608,415
Total Operating Expenses	12,011,936	14,619,182	11,717,059	13,418,286	14,729,442
Total Capital Outlay	2,218,264	2,750,657	3,194,007	865,047	1,017,026
Total Debt Service	4,797,419	5,137,494	5,479,704	5,547,077	5,299,213
Total Grants & Aids	9,068,951	8,152,597	8,419,054	10,621,290	11,882,447
Total Non-Operating Expenses	49,214,062	45,682,076	49,675,233	61,266,907	63,801,612
Total	83,960,125	82,727,080	85,445,711	99,391,200	105,338,155

Transportation

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	7,404,153	7,361,368	7,484,228	8,053,581	8,270,925
Total Operating Expenses	3,924,457	4,079,470	3,884,526	3,843,326	3,997,251
Total Capital Outlay	9,599,602	7,211,918	8,630,926	9,129,913	7,360,461
Total Debt Service	0	0	0	0	0
Total Grants & Aids	375,768	847,545	446,787	0	0
Total Non-Operating Expenses	13,572	0	0	65,878	394,067
Total	21,317,552	19,500,301	20,446,466	21,092,698	20,022,704

Transit

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	0	0	112,037	133,194	219,896
Total Operating Expenses	0	0	3,757,157	3,493,777	3,815,189
Total Capital Outlay	0	0	579,795	500	607,033
Total Debt Service	0	0	0	0	0
Total Grants & Aids	0	0	0	0	0
Total Non-Operating Expenses	0	0	0	132,956	133,007
Total	0	0	4,448,989	3,760,427	4,775,125

Library

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	1,798,041	1,760,103	1,799,519	1,813,498	1,877,205
Total Operating Expenses	644,378	641,056	578,360	665,568	730,125
Total Capital Outlay	315,928	301,763	426,722	690,305	426,599
Total Debt Service	0	0	0	0	0
Total Grants & Aids	0	0	0	0	0
Total Non-Operating Expenses	0	0	0	146,310	92,538
Total	2,758,346	2,702,922	2,804,601	3,315,681	3,126,467

TDC

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	62,183	62,747	64,678	65,884	66,804
Total Operating Expenses	7,487,749	11,667,666	9,221,636	8,116,977	9,890,696
Total Capital Outlay	358,451	2,157,383	163,221	17,500	12,500
Total Debt Service	0	0	0	0	0
Total Grants & Aids	0	0	233,655	338,400	50,000
Total Non-Operating Expenses	0	0	0	730,000	730,000
Total	7,908,384	13,887,796	9,683,190	9,268,761	10,750,000

Mexico Bch TDC

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	53,098	55,441	60,967	62,969	66,453
Total Operating Expenses	473,977	341,850	531,246	481,650	446,967
Total Capital Outlay	0	0	0	0	0
Total Debt Service	0	0	0	0	0
Total Grants & Aids	0	0	0	0	0
Total Non-Operating Expenses	0	0	0	5,247	25,000
Total	527,075	397,291	592,213	549,866	538,420

TDC Beach Nourishment

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	0	0	0	0	0
Total Operating Expenses	484,555	448,842	467,836	416,858	536,369
Total Capital Outlay	829,188	49,946	21,141	45,000	0
Total Debt Service	0	0	0	0	0
Total Grants & Aids	0	0	0	0	0
Total Non-Operating Expenses	0	0	0	27,076,812	27,370,131
Total	1,313,743	498,788	488,977	27,538,670	27,906,500

TDC 5th Cent

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	0	0	0	0	0
Total Operating Expenses	3,001,050	3,373,699	3,276,446	2,974,545	3,350,000
Total Capital Outlay	0	0	0	0	0
Total Debt Service	0	0	0	0	0
Total Grants & Aids	0	0	0	0	0
Total Non-Operating Expenses	0	0	0	0	0
Total	3,001,050	3,373,699	3,276,446	2,974,545	3,350,000

Panama City TDC

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	0	0	0	0	0
Total Operating Expenses	0	0	0	0	1,130,000
Total Capital Outlay	0	0	0	0	0
Total Debt Service	0	0	0	0	0
Total Grants & Aids	0	0	0	0	0
Total Non-Operating Expenses	0	0	0	0	200,000
Total	0	0	0	0	1,330,000

Public Safety

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	110,107	111,327	160,209	198,647	207,318
Total Operating Expenses	462,891	431,020	267,417	381,176	302,919
Total Capital Outlay	4,458	5,736	37,944	16,500	43,700
Total Debt Service	0	0	0	0	0
Total Grants & Aids	0	0	0	0	0
Total Non-Operating Expenses	0	0	0	2,493,729	1,336,115
Total	577,456	548,084	465,570	3,090,052	1,890,052

Radio Communications

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	0	0	0	85,342	84,410
Total Operating Expenses	580,202	602,359	610,695	618,990	635,316
Total Capital Outlay	0	0	27,989	0	7,500
Total Debt Service	779,504	0	0	0	0
Total Grants & Aids	0	0	0	0	0
Total Non-Operating Expenses	0	0	0	501,381	241,363
Total	1,359,706	602,359	638,684	1,205,713	968,589

Mosquito Control

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	668,254	662,947	704,115	756,658	792,002
Total Operating Expenses	482,152	375,106	389,582	420,774	480,767
Total Capital Outlay	60,172	80,939	104,645	1,100	2,000
Total Debt Service	0	0	0	0	0
Total Grants & Aids	38,767	35,778	47,099	61,626	60,397
Total Non-Operating Expenses	0	0	0	144,721	84,900
Total	1,249,345	1,154,770	1,245,442	1,384,879	1,420,066

Fire Services

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	3,584,362	4,019,952	4,224,582	4,203,875	4,491,302
Total Operating Expenses	1,339,082	1,292,063	1,394,084	1,488,157	1,488,024
Total Capital Outlay	327,345	18,873	242,065	518,675	523,675
Total Debt Service	739,794	567,077	563,545	651,017	649,084
Total Grants & Aids	0	16,695	49,184	0	0
Total Non-Operating Expenses	0	0	0	544,198	1,092,849
Total	5,990,583	5,914,659	6,473,458	7,405,922	8,244,934

MSBU

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	0	0	0	0	0
Total Operating Expenses	10,736	10,823	10,889	0	0
Total Capital Outlay	1,497	31,982	690,961	1,500	1,500
Total Debt Service	0	0	38,970	0	75,396
Total Grants & Aids	0	0	0	0	0
Total Non-Operating Expenses	0	0	0	38,906	0
Total	12,233	42,805	740,820	40,406	76,896

Water Plant Operations

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	1,325,791	1,410,738	1,459,098	1,764,855	1,810,646
Total Operating Expenses	4,817,877	4,999,601	5,341,165	6,930,871	7,190,139
Total Capital Outlay	155,886	339,967	5,054,096	6,373,137	6,154,470
Total Debt Service	3,813,320	3,783,687	3,880,739	5,135,025	5,126,904
Total Grants & Aids	0	0	0	310,000	260,745
Total Non-Operating Expenses	0	9,152	9,551	4,466,544	7,923,659
Total	10,112,874	10,543,146	15,744,648	24,980,432	28,466,563

AWT

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	0	0	0	0	0
Total Operating Expenses	2,785,115	2,698,589	3,959,661	3,700,965	4,007,422
Total Capital Outlay	40,840	338,120	130,587	227,550	503,938
Total Debt Service	925,519	3,631,441	2,556,225	3,556,558	3,557,128
Total Grants & Aids	0	0	0	0	0
Total Non-Operating Expenses	0	473,668	0	470,290	463,972
Total	3,751,474	7,141,818	6,646,473	7,955,363	8,532,460

Retail Water/Wastewater

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	1,868,057	2,024,470	2,115,564	2,506,086	2,706,970
Total Operating Expenses	5,428,394	5,485,239	5,771,688	6,132,977	5,431,230
Total Capital Outlay	801,326	315,401	309,129	1,595,000	170,650
Total Debt Service	1,018,871	1,431,982	2,141,650	2,209,375	2,418,220
Total Grants & Aids	0	0	0	0	0
Total Non-Operating Expenses	17,427	148,191	53,487	60,561	417,608
Total	9,134,076	9,405,283	10,391,518	12,503,999	11,144,678

Solid Waste

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	1,383,788	1,425,993	1,397,326	1,414,405	1,404,832
Total Operating Expenses	24,386,750	34,789,188	20,731,601	12,095,894	11,547,850
Total Capital Outlay	3,355,790	1,417,680	542,336	19,250	166,020
Total Debt Service	2,763,093	2,633,713	2,755,401	2,629,736	2,632,066
Total Grants & Aids	0	0	0	0	0
Total Non-Operating Expenses	907	0	0	3,949,715	2,509,761
Total	31,890,328	40,266,575	25,426,665	20,109,000	18,260,529

Builders Services

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	953,555	868,009	970,201	1,209,544	1,276,803
Total Operating Expenses	221,269	213,532	283,620	265,991	259,649
Total Capital Outlay	6,910	2,754	157,644	22,616	18,200
Total Debt Service	0	0	0	0	0
Total Grants & Aids	0	0	0	0	0
Total Non-Operating Expenses	300,000	0	546,000	3,955,939	3,401,188
Total	1,481,734	1,084,294	1,957,465	5,454,090	4,955,840

EMS

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	0	2,294	5,217,397	5,198,376	5,189,679
Total Operating Expenses	0	58,694	1,531,072	1,936,753	2,076,920
Total Capital Outlay	0	282,145	475,973	116,000	116,000
Total Debt Service	0	49,158	25,196	26,400	330,000
Total Grants & Aids	0	0	0	0	0
Total Non-Operating Expenses	0	0	0	222,471	0
Total	0	392,290	7,249,637	7,500,000	7,712,599

Internal Services

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	1,020,127	1,019,970	1,012,621	1,036,930	1,138,664
Total Operating Expenses	3,926,069	3,717,787	3,700,278	4,108,623	4,047,581
Total Capital Outlay	24,254	52,248	1,844	43,510	56,800
Total Debt Service	0	0	0	0	0
Total Grants & Aids	0	0	0	0	0
Total Non-Operating Expenses	0	0	286,917	2,664	0
Total	4,970,450	4,790,004	5,001,660	5,191,727	5,243,045

Worker's Comp

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	113,321	128,036	128,465	137,344	140,898
Total Operating Expenses	597,690	618,146	547,503	859,640	872,771
Total Capital Outlay	3,355	699	608	3,500	3,500
Total Debt Service	0	0	0	0	0
Total Grants & Aids	0	0	0	0	0
Total Non-Operating Expenses	0	0	0	212,721	187,212
Total	714,366	746,881	676,577	1,213,205	1,204,381

Risk Management

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	96,033	113,912	108,895	119,688	119,886
Total Operating Expenses	2,133,655	2,511,205	2,713,866	2,789,333	2,756,702
Total Capital Outlay	2,530	0	0	0	0
Total Debt Service	0	0	0	0	0
Total Grants & Aids	0	0	0	0	0
Total Non-Operating Expenses	0	0	0	217,074	549,398
Total	2,232,218	2,625,117	2,822,761	3,126,095	3,425,986

Utilities

FY 2016 Tentative Expenditures

BY CATEGORY

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
Total Personal Services	797,167	727,436	772,216	859,620	1,014,737
Total Operating Expenses	164,577	172,891	403,246	493,567	445,372
Total Capital Outlay	8,617	3,089	10,042	28,500	31,700
Total Debt Service	0	0	0	0	0
Total Grants & Aids	0	0	0	0	0
Total Non-Operating Expenses	0	0	0	109,868	25,960
Total	970,361	903,416	1,185,504	1,491,555	1,517,769

BOCC Salaries by Fund

Fund	Department	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
001	General Fund	\$4,721,802	\$4,407,195	\$4,666,457	\$5,088,723	\$5,551,425
101	Transportation	\$5,481,803	\$5,366,272	\$5,414,920	\$5,596,165	\$5,549,598
110	Participating Paving	\$85,215	\$0	\$0	\$0	\$0
118	Transit	\$0	\$0	\$85,084	\$97,850	\$152,149
120	Library	\$1,435,003	\$1,382,098	\$1,405,950	\$1,345,285	\$1,363,338
125	TDC	\$51,616	\$51,482	\$52,482	\$52,823	\$52,823
126	Mexico Beach	\$42,765	\$41,764	\$45,710	\$46,234	\$47,714
130	Public Safety	\$85,480	\$82,160	\$115,160	\$136,930	\$137,629
133	Intergov't Radio Comm	\$0	\$0	\$0	\$52,000	\$52,000
140	Mosquito Control	\$482,253	\$478,830	\$495,528	\$515,316	\$529,999
145	Fire Services	\$2,297,476	\$2,521,661	\$2,601,614	\$2,460,372	\$2,465,154
401	Water Plant	\$903,252	\$964,977	\$1,001,883	\$1,140,401	\$1,132,654
420	Retail Water/Waste Water	\$1,257,208	\$1,372,462	\$1,429,561	\$1,634,893	\$1,711,319
425	Industrial Wastewater	\$167,451	\$43,803			
430	Solid Waste	\$923,315	\$916,182	\$951,249	\$961,788	\$933,643
440	Builders Services	\$726,413	\$657,107	\$740,337	\$851,155	\$878,052
450	EMS	\$0	\$2,002	\$2,371,250	\$2,593,135	\$2,536,869
501	Internal Services	\$773,261	\$770,615	\$742,824	\$748,214	\$789,218
505	Workers Compensation	\$85,953	\$97,063	\$97,665	\$101,503	\$101,503
506	Insurance	\$84,992	\$96,910	\$93,397	\$97,378	\$97,379
510	Utilities	\$607,024	\$542,185	\$569,318	\$604,887	\$725,059
Grand Totals		\$20,212,283	\$19,794,766	\$22,880,389	\$24,125,142	\$24,754,702

Health Insurance Cost History

Probationary and regular employees are eligible for the group health and life insurance program immediately upon being hired. Each employee electing insurance coverage receives a booklet with pertinent information. The program provides health coverage for the employee, dependents at 75% employer contribution, 25% employee contribution, and basic life insurance for the employee only on the same pro-rata basis. At present the employees of Bay County have a choice of three levels of health insurance.

Both group health and life insurance coverage may be continued while an employee is on approved no-pay leave of absence; however, the employee will pay 100% of the expense for health and life insurance premiums, unless provided otherwise by local, state and federal law. The Board of County Commissioners' group health and life insurance program is continued until the last day of the month in which the employee terminates. However, coverage may be converted to individual policies upon termination in accordance with Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) regulations.

A retired employee may elect to stay under the group coverage by paying 100% of the insurance premium. Dental and vision insurance is provided with 100% of total premium paid by the employee. The Board of County Commission provides worker's compensation insurance for on-the-job injuries.

FIVE-YEAR HISTORICAL DATA SAMPLING

Fund	Department	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
001	General Fund	\$659,515	\$678,995	\$730,471	\$928,326	\$1,245,373
101	Transportation	\$898,925	\$955,376	\$961,707	\$1,179,089	\$1,456,194
118	Transit	\$0	\$0	\$14,872	\$20,045	\$42,368
120	Library	\$165,823	\$189,650	\$188,856	\$238,896	\$288,768
140	Mosquito Control	\$78,132	\$70,175	\$85,625	\$111,887	\$127,440
145	Fire Services	\$383,999	\$476,491	\$509,202	\$520,029	\$739,424
401	Water Plant	\$128,784	\$147,726	\$182,684	\$248,224	\$311,873
420	Retail Water/Waste Water	\$170,055	\$211,148	\$243,534	\$316,444	\$421,355
430	Solid Waste	\$144,450	\$154,869	\$147,733	\$184,127	\$212,702
440	Builders Services	\$115,202	\$105,383	\$102,495	\$158,285	\$18,357
450	EMS	\$0	\$0	\$421,271	\$505,885	\$578,218
501	Internal Services	\$113,721	\$113,069	\$128,918	\$140,356	\$193,007
510	Utilities	\$84,473	\$96,896	\$104,034	\$136,518	\$151,563

Retirement Cost History

FIVE-YEAR HISTORICAL DATA SAMPLING

Fund	Department	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
001	General Fund	\$285,411	\$330,550	\$516,712	\$602,319	\$657,766
101	Transportation	\$279,133	\$329,353	\$431,786	\$464,600	\$458,138
118	Transit	\$0	\$0	\$6,041	\$7,392	\$11,322
120	Library	\$71,913	\$79,586	\$95,312	\$101,999	\$101,834
140	Mosquito Control	\$24,307	\$28,554	\$37,669	\$41,197	\$43,713
145	Fire Services	\$350,631	\$439,198	\$538,909	\$560,516	\$623,479
401	Water Plant	\$48,514	\$59,862	\$74,855	\$90,862	\$88,930
420	Retail Water/Wastewater	\$70,287	\$89,909	\$109,349	\$137,867	\$140,073
430	Solid Waste	\$51,903	\$62,197	\$73,597	\$77,991	\$72,927
440	Builders Services	\$35,894	\$37,757	\$50,173	\$77,510	\$80,840
450	EMS	\$0	\$139	\$653,735	\$595,661	\$631,211
501	Internal Services	\$38,625	\$45,064	\$53,752	\$58,487	\$59,066
510	Utilities	\$30,772	\$31,253	\$39,696	\$45,921	\$54,719

Fuel Cost History

FIVE-YEAR HISTORICAL DATA SAMPLING

Fund	Department	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
001	General Fund	\$115,342	\$105,223	\$107,376	\$129,050	\$128,210
101	Transportation	\$1,003,347	\$973,357	\$961,115	\$972,752	\$889,466
118	Transit	\$0	\$0	\$279,422	\$600,000	\$550,000
120	Library	\$2,232	\$2,088	\$2,157	\$2,500	\$2,500
130	Public Safety	\$0	\$185	\$111	\$1,200	\$500
140	Mosquito Control	\$57,522	\$58,160	\$41,728	\$72,142	\$71,750
145	Fire Services	\$141,452	\$132,427	\$150,339	\$133,000	\$133,000
401	Water Plant	\$167,140	\$170,004	\$145,986	\$218,385	\$219,900
420	Retail Water/Wastewater	\$71,393	\$67,259	\$78,035	\$84,620	\$79,370
430	Solid Waste	\$318,988	\$305,362	\$393,758	\$455,500	\$412,500
440	Builders Services	\$23,922	\$19,806	\$21,397	\$25,000	\$25,000
450	EMS	\$0	\$228	\$196,374	\$285,714	\$255,727
501	Internal Services	\$17,041	\$15,573	\$17,239	\$19,600	\$15,400
510	Utilities	\$14,012	\$13,790	\$11,518	\$12,000	\$10,700

Capital Equipment Cost History

FIVE-YEAR HISTORICAL DATA SAMPLING

Fund	Department	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Tentative
001	General Fund	\$2,218,264	\$2,750,657	\$3,194,007	\$865,047	\$1,017,026
101	Transportation	\$9,599,602	\$7,211,918	\$8,630,926	\$9,129,913	\$7,360,461
120	Library	\$315,928	\$301,763	\$426,722	\$690,305	\$426,599
140	Mosquito Control	\$60,172	\$80,939	\$104,645	\$1,100	\$2,000
145	Fire Services	\$327,345	\$18,873	\$242,065	\$518,675	\$523,675
401	Water Plant	\$155,886	\$339,967	\$5,054,096	\$6,373,137	\$6,154,470
420	Retail Water/Waste Water	\$801,326	\$315,401	\$309,129	\$1,595,000	\$170,650
430	Solid Waste	\$3,355,790	\$1,417,680	\$542,336	\$19,250	\$166,020
440	Builders Services	\$6,910	\$2,754	\$157,644	\$22,616	\$18,200
450	EMS	0	\$282,145	\$475,973	\$116,000	\$116,000
501	Internal Services	\$24,254	\$52,248	\$1,844	\$43,510	\$56,800
510	Utilities	\$8,617	\$3,089	\$10,042	\$28,500	\$31,700

In Support of Community Agencies

Nonprofit organizations have played a critical role in helping people in need by providing education, training, residences, counseling, and in-kind and cash support. Rather than depending mostly on private charity and volunteers, some nonprofit service organizations depend on county government for a percentage of their revenues; for many small agencies, county government support comprises their entire budget. County government support of nonprofit service agencies has expanded dramatically over the last few years.

Agency	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Requested
 ABC Alignment Bay County	\$0	\$0	\$0	\$0	\$25,000
 AMI Kids Panama City Marine Institute (PCMI)	\$0	\$0	\$0	\$50,000	\$0
 Bay County TPO	\$50,390	\$48,727	\$48,727	\$48,727	\$48,727
 Bay Defense Alliance-Base Closure	\$8,418	\$8,140	\$9,000	\$9,000	\$9,000
 Bay Economic Development Alliance	\$91,615	\$88,593	\$109,740	\$109,740	\$109,740
 Boys & Girls Club	\$0	\$0	\$0	\$10,000	\$10,000
 Chemical Addictions Recovery Effort, Inc.	\$4,060	\$4,060	\$4,060	\$4,060	\$10,000
 Council on Aging-Transp/Mental Health	\$0	\$7,380	\$7,380	\$7,380	\$7,380
 Council on Aging-Matching Funds	\$98,500	\$98,500	\$98,500	\$98,500	\$99,500
 Department of Health	\$0	\$0	\$0	\$1,318,489	\$1,318,489
 Early Learning Coalition of Northwest Florida	\$0	\$0	\$14,000	\$25,000	\$50,000
 Florida Film Office, Inc.	\$27,713	\$26,798	\$25,000	\$27,000	\$30,000
 Gulf Coast Children's Advocacy Center	\$33,592	\$80,000	\$70,000	\$70,000	\$100,000
 Life Management Center-Baker Act	\$230,943	\$321,000	\$321,000	\$321,000	\$321,000
 Second Chance	\$2,146	\$2,218	\$8,000	\$8,000	\$8,000
 St. Andrew Bay Center	\$9,567	\$9,251	\$9,251	\$9,251	\$14,500
 St. Andrew Community Medical Center, Inc.	\$125,969	\$0	\$50,000	\$180,000	\$200,000
 Tri-County Community Council, Inc.	\$1,260	\$5,278	\$5,000		
 United Way (211 Program)	\$0	\$0	\$0	\$10,000	\$20,000