



Bay County Board of County Commissioners 2024 Budget Summary





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INTRODUCTION



A Message from the County Manager

Bob Majka - County Manager

This 2024 Budget Summary aims to assist the public in understanding the budget adopted by the Bay County Board of County Commissioners in September 2023. This year, we are moving the publication entirely online, and we hope that the new format will make the document more concise, easier to understand and navigate, and ultimately allow us to more quickly and efficiently provide budgetary information to the public.

Our intention is to condense and succinctly communicate where the revenue that funds Bay County government comes from and how it is expended. The budgeting process is always challenging, and we continually strive to ensure that we are diligent stewards of taxpayers' dollars.

As Bay County's manager, I am proud of the job our staff does every day to make our home a wonderful place to live, work, and visit. Our team is focused on being as results and customer oriented as possible while responsibly managing the money afforded us to run this government. Every member of this organization is committed to excellence and efficiency in government, and we work every day to make sure that we are transparent and accountable to the citizens we serve. Our doors are always open to the public, and we welcome input and feedback about how we can do and be better for the people of Bay County.



About the Commission

The Bay County Board of County Commissioners is a five-member governing board elected at-large to represent the citizens of Bay County. The board defines the role and guides the actions of the organization in ensuring the future of Bay County. The commission hires a county manager to implement policies established by the board and to manage the operations of the county. The commission annually adopts the millage rate and approves the budget, which determines the revenue and expenditures necessary to operate all county departments. The powers and duties of the county commission are established by Florida Statutes, Chapter 125.

The majority of offices of the Bay County Commission are located at the Bay County Government Center at 840 W. 11th St., Panama City. The campus also houses the offices of the Bay County Supervisor of Elections, the Tax Collector and the Property Appraiser.



The County Districts

The Board of County Commissioners is a five-member governing board elected at-large to represent the citizens of Bay County. The Board defines the role and guides the actions of the organization in ensuring the future of Bay County.

Tommy Hamm - Chairman District 1
Robert Carroll - District 2
William Dozier - District 3
Doug Moore - Vice Chairman District 4
Clair Pease - District 5



Why do we budget?

This document aims to make Bay County's budget accessible and understandable, with a goal of succinctly communicating where the revenue that funds Bay County government comes from and how it is expended. A copy of the detailed budget for the Board of County Commissioners is available online at www.baycountyfl.gov.

The Bay County Board of County Commissioners is one of several taxing authorities in the county, including the Bay County School District and the county's seven municipalities. Bay County generates revenue through multiple sources, including ad valorem, or, property taxes. A common misperception is that all of Bay County's budget is funded through property taxes. Actually, property taxes comprise just 25.77 percent of the county's overall \$560.9 million budget (net of interfund transfers). Other revenue sources include non-ad valorem assessments; charges/ fees for services; federal and state grants; gas taxes; impact fees; and other sources. Other revenue makes up 73.66 percent of the overall budget.

While the property tax rate is determined by the Bay County Board of County Commissioners, the value at which a property is taxed is determined by the Bay County Property Appraiser. The Property Appraiser is responsible for identifying, locating, and fairly valuing all property in the county. The value of a property is based on the current real estate market, and the property appraiser has the legal responsibility to study real estate transactions and appraise properties accordingly.

Several factors influence the amount of property tax an owner pays: the assessed value of the properties a citizen owns; the millage rate set by each taxing authority; the number of taxing authorities a property is subject to; and the exemptions an individual citizen receives, such as military personnel or homestead.

Bay County's budget consists of multiple funds. Governments and nonprofit organizations come under the Governmental Accounting Standards Board, are independently audited annually, and require separate accounting for specific categories. The Bay County Board of County Commissioners, through property taxes, also funds portions of the county's constitutional offices, including the Bay County Sheriff's Office/ Jail, the Supervisor of Elections, the Clerk of the Court, the Property Appraiser, the Tax Collector's Office, State Attorney's Office, Public Defender, court services, etc.



Population Overview



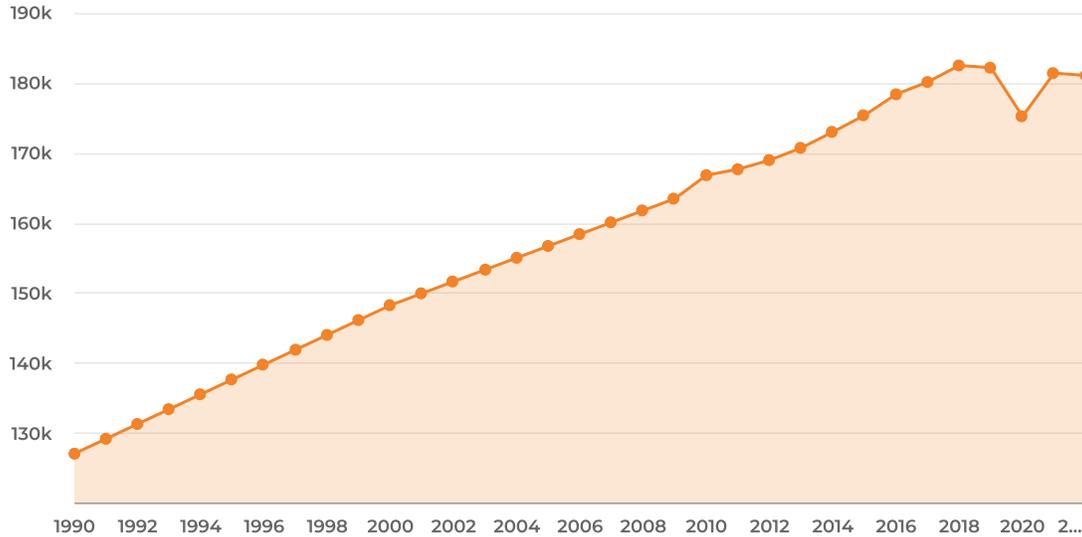
TOTAL POPULATION

181,055

▼ **.2%**
vs. 2021

GROWTH RANK

51 out of **67**
Counties in Florida



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



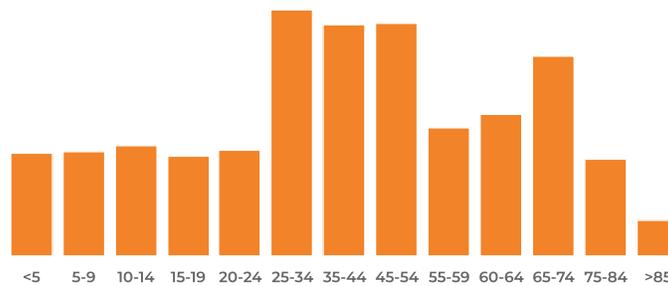
DAYTIME POPULATION

184,080

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

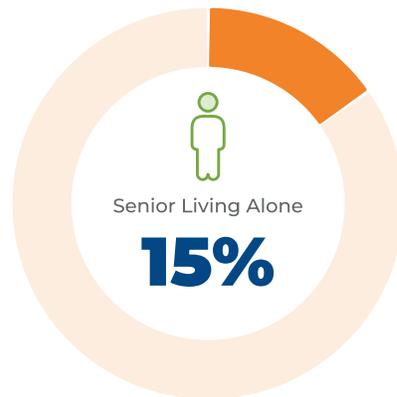
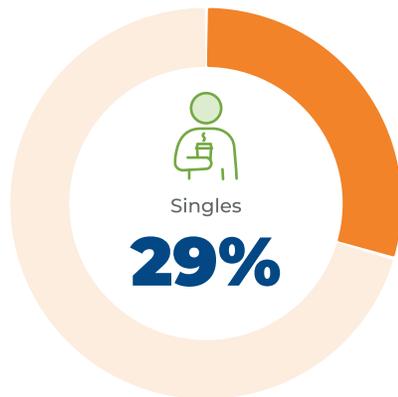
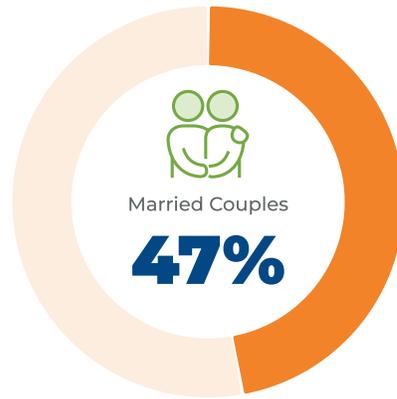
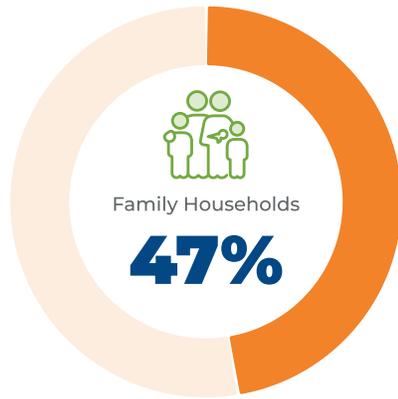
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

74,678

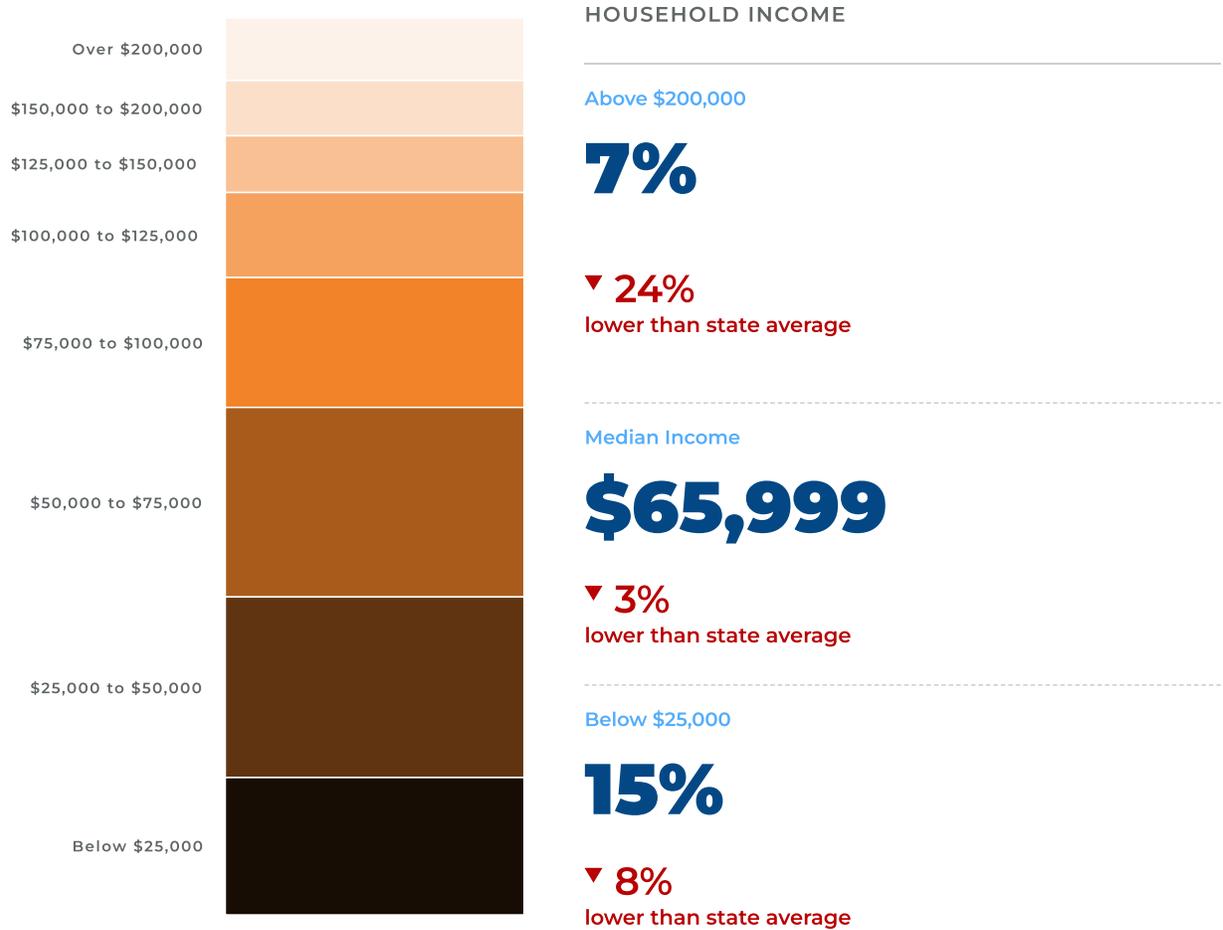
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



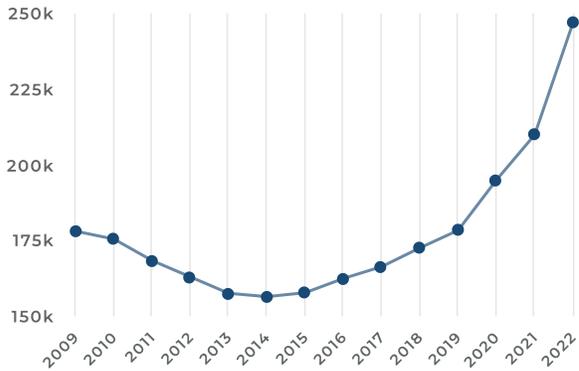
* Data Source: American Community Survey 5-year estimates



Housing Overview

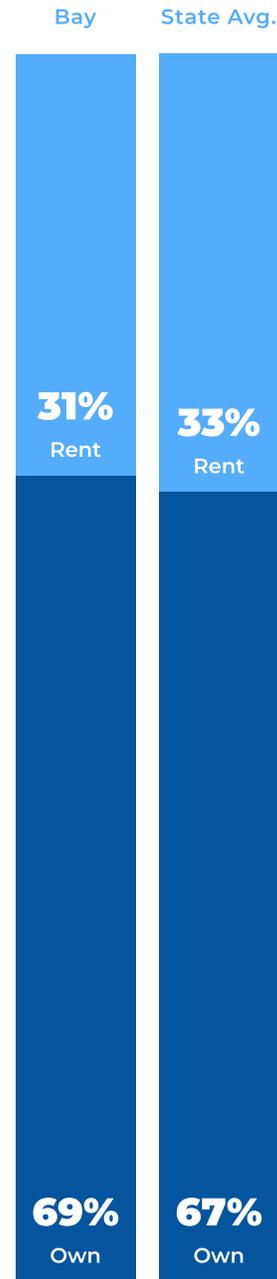


2022 MEDIAN HOME VALUE
\$246,800



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



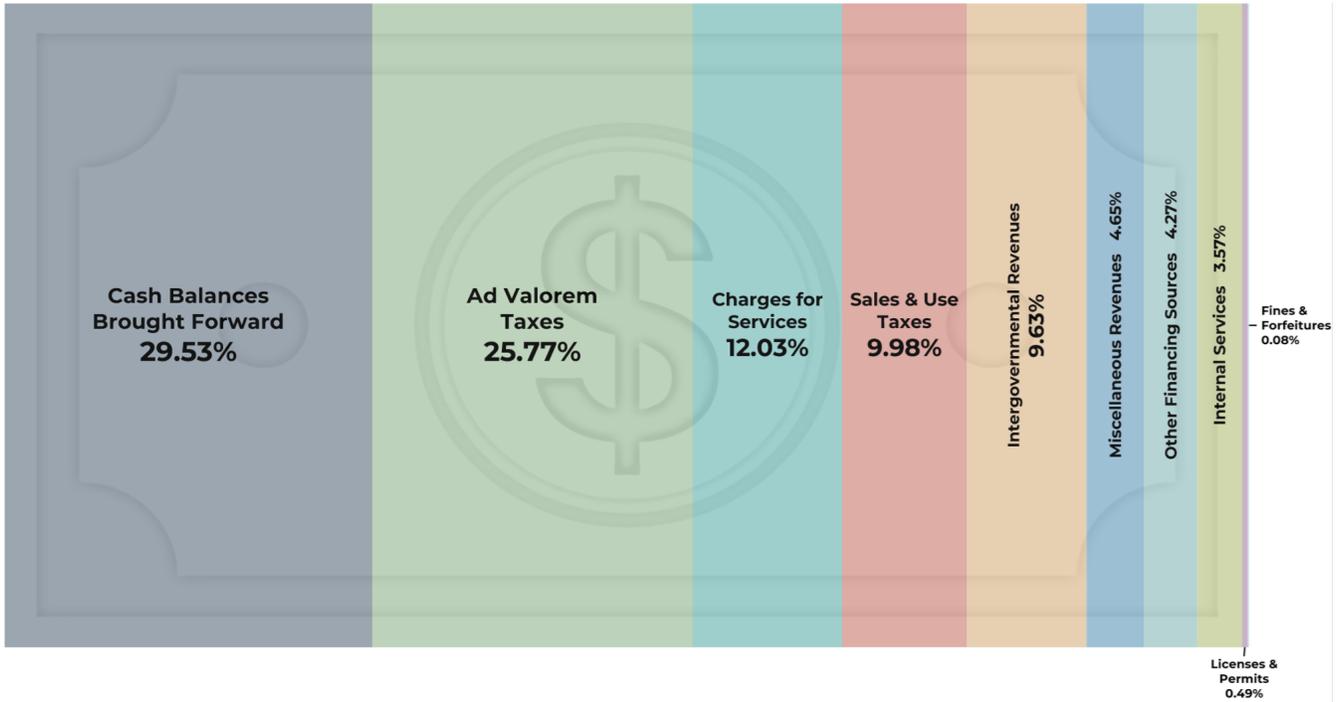
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



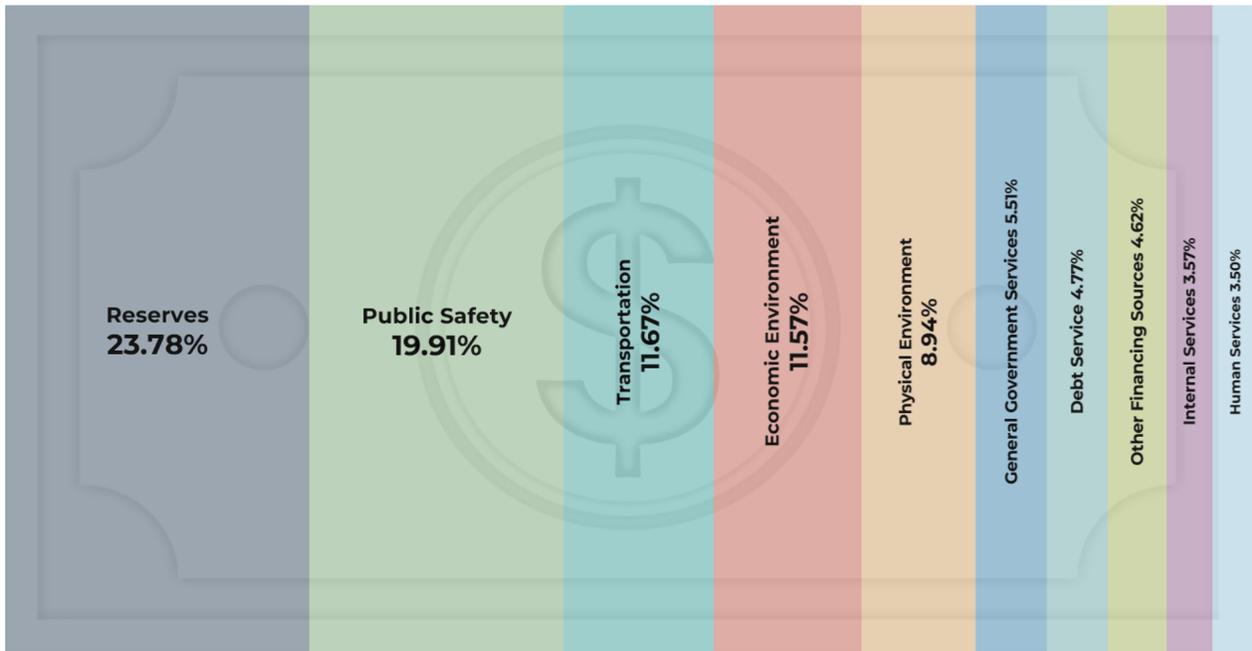
Balancing the Bay County budget

Florida law states that a county must have a balanced budget. This means that the amount of proposed revenue must equal the anticipated expenditures in every fund. When it is said that the budget is balanced, this means that all revenue equals all expenditures and there is no budget deficit.

Where The Money Comes From...



Where The Money Goes...



FUNDING SOURCES



Funding Sources

Bay County's revenues and expenditures are separated into the following funds:

GENERAL FUND – Accounts for all financial resources and transactions not accounted for in other funds. Property tax revenues and expenses fall under this fund.

SPECIAL REVENUE FUNDS – Account for the proceeds of specific revenue sources, such as Transportation, Mosquito Control, Half-Cent Infrastructure Surtax, and the Tourist Development Council.

ENTERPRISE FUNDS – Account for any activity for which a fee is charged to external users for goods or services, such as Solid Waste, Builders Services, and Utilities Services.

INTERNAL SERVICE FUNDS – Account for goods or services provided to one county department by another on a cost-reimbursement basis, such as Facilities Maintenance.

General Fund

Where The Money Comes From...



Where The Money Goes...

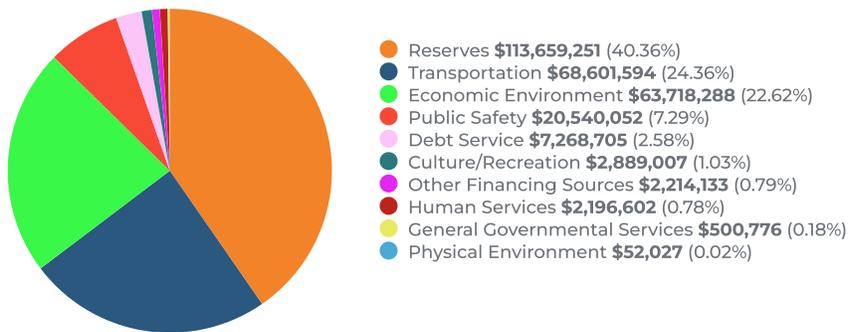


Special Revenue Funds

Where The Money Comes From...



Where The Money Goes...

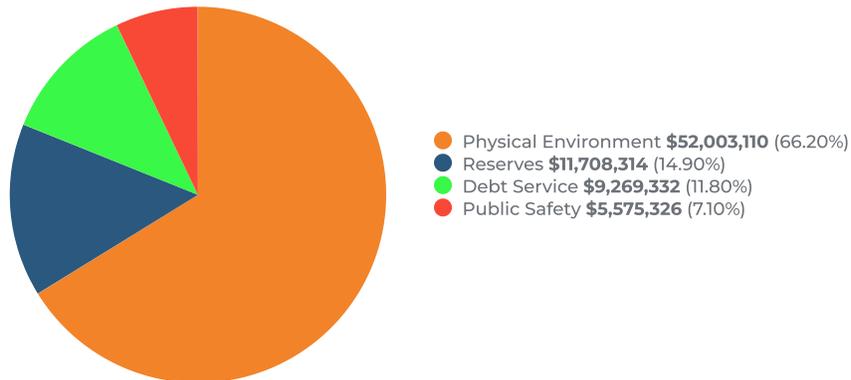


Enterprise Funds

Where The Money Comes From...



Where The Money Goes...

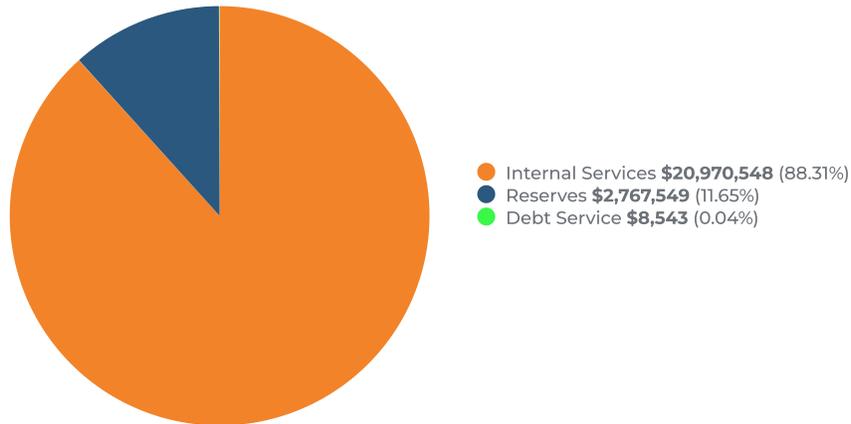


Internal Service Funds

Where The Money Comes From...



Where The Money Goes...



DEPARTMENTS



County Commissioners

The Board of County Commissioners is a five-member governing board elected at-large to represent the citizens of Bay County. The commission establishes policies and appoints a county manager to implement the policies and manage the operations of the county. They also appoint a county attorney to handle legal matters. The board annually adopts a millage rate and approves the budget, which determines the revenue and expenditures necessary to operate all county departments. The powers and duties of the county commission are established by Florida Statutes, Chapter 125. Funds associated with the safety of people and property include payments for the jail debt service, payments to the state for the Department of Juvenile Justice, and the Law Enforcement Trust (Florida State Statute, Chapter 932.7055).

Funding for economic development includes payments to local community redevelopment agencies (\$23,621,344) and the Bay County Economic Development Alliance (\$160,395).

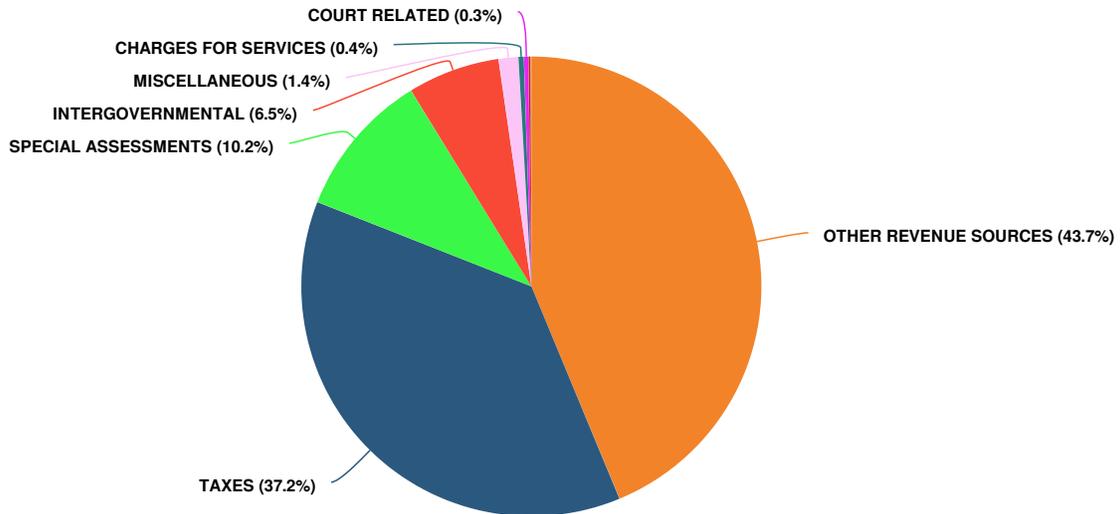
The county's general government departments provide funds for many human service assistance agencies and programs, such as the State Medicaid Program (\$2,710,432), the Health Department (\$1,046,345), public transportation (\$190,000), and state-mandated contributions (\$694,335). The Community Action Agency, administered by Bay County Council on Aging, provides match dollars for services. Also, Community Development Block Grant (CDBG) funds and State Housing Initiative Program (SHIP) grants enable Bay County to provide affordable housing, infrastructure development, rental assistance, home purchase assistance, and home repair assistance to low-income citizens.

ABOUT CONSTITUTIONAL OFFICERS

The Bay County Board of County Commissioners and the offices of the Clerk of Court, Sheriff, Supervisor of Elections, Tax Collector, and Property Appraiser are operated as separate county agencies. The Tax Collector operates on a fee system, whereby the officer retains fees, commissions, and other revenues to pay all operating expenses, including statutory compensation. Excess income is submitted to the county after the end of the fiscal year. The offices of the Sheriff, Supervisor of Elections, Clerk of Court, and Property Appraiser operate on a budget system appropriated by the Bay County Commission. Any unexpended funds at the end of the year are returned to the county.

Revenue

County Commissioners

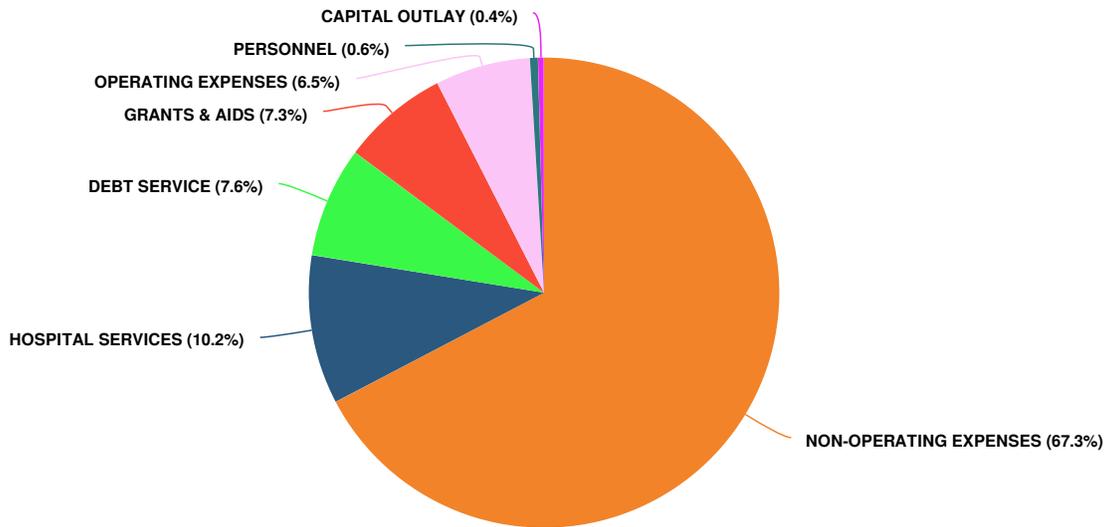


Name	FY2024 Budgeted
Revenue Source	
TAXES	\$47,262,903
INTERGOVERNMENTAL	\$8,222,086
CHARGES FOR SERVICES	\$502,827
COURT RELATED	\$400,000
FINES & FORFEITS	\$45,000
MISCELLANEOUS	\$1,751,469
INTEREST EARNINGS	\$200,000
SPECIAL ASSESSMENTS	\$13,000,000
OTHER REVENUE SOURCES	\$55,510,913
Total Revenue Source:	\$126,895,198



Expenditures

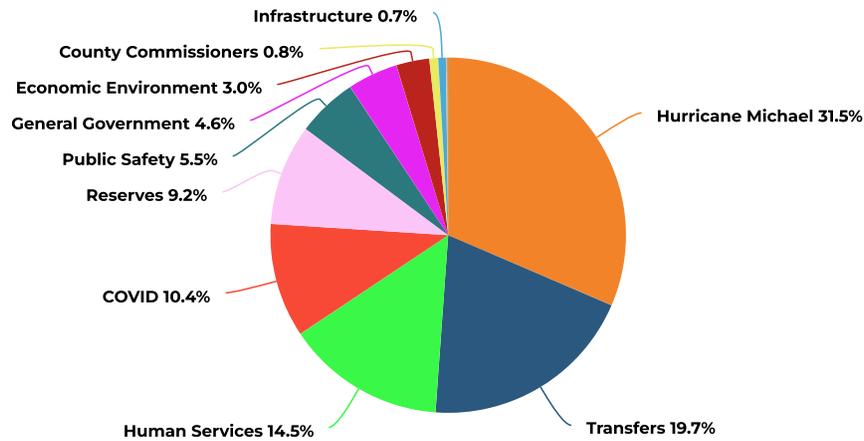
County Commissioners



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$649,996	\$671,958	\$719,218	\$706,321	\$34,363
OPERATING EXPENSES	\$7,731,634	\$7,725,860	\$7,727,173	\$8,280,692	\$554,832
CAPITAL OUTLAY	\$331,600	\$445,000	\$4,180,489	\$520,000	\$75,000
NON-OPERATING EXPENSES	\$15,828,236	\$50,955,992	\$50,005,036	\$85,430,933	\$34,474,941
HOSPITAL SERVICES	\$10,209,285	\$0	\$0	\$13,000,000	\$13,000,000
GRANTS & AIDS	\$30,827,827	\$6,361,737	\$6,461,237	\$9,311,984	\$2,950,247
DEBT SERVICE	\$6,614,062	\$5,870,612	\$5,870,612	\$9,645,268	\$3,774,656
Total Expense Objects:	\$72,192,639	\$72,031,159	\$74,963,765	\$126,895,198	\$54,864,039

Expenditures by Department

County Commissioners



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expenditures					
COUNTY COMMISSION					
GENERAL GOVERNMENT	\$6,067,249	\$5,271,186	\$5,331,675	\$5,811,344	\$540,158
PUBLIC SAFETY	\$3,140,502	\$3,713,930	\$3,713,930	\$6,983,925	\$3,269,995
PHYSICAL ENVIRONMENT	\$218,413	\$4,000	\$4,000	\$6,500	\$2,500
ECONOMIC ENVIRONMENT	\$1,869,825	\$2,405,639	\$6,080,639	\$3,786,383	\$1,380,744
HUMAN SERVICE	\$15,472,225	\$5,088,254	\$5,088,254	\$18,367,848	\$13,279,594
COUNTY COMMISSIONERS	\$912,542	\$922,862	\$970,122	\$989,336	\$66,474
COMMUNITY ACTION AGENCY	\$99,500	\$0	\$99,500	\$99,500	\$99,500
LAW ENFORCEMENT	\$159,165	\$100,000	\$117,700	\$100,000	\$0
INFRASTRUCTURE	\$641,994	\$592,096	\$593,409	\$905,047	\$312,951
HURRICANE MICHAEL	\$20,246,962	\$2,333,251	\$2,333,251	\$40,000,000	\$37,666,749
COVID	\$8,906,572	\$24,566,449	\$24,566,449	\$13,154,042	(\$11,412,407)
TRANSFERS	\$14,457,690	\$17,441,438	\$17,441,438	\$24,966,773	\$7,525,335
REFUNDS	\$0	\$15,000	\$15,000	\$15,000	\$0
RESERVES	\$0	\$9,577,054	\$8,608,398	\$11,709,500	\$2,132,446
Total COUNTY COMMISSION:	\$72,192,639	\$72,031,159	\$74,963,765	\$126,895,198	\$54,864,039
Total Expenditures:	\$72,192,639	\$72,031,159	\$74,963,765	\$126,895,198	\$54,864,039

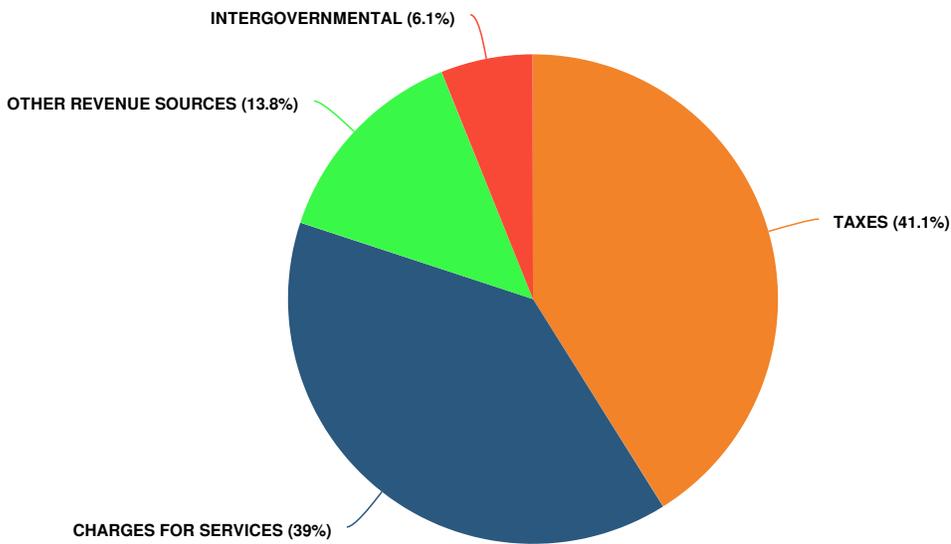


Clerk of the Court

The Office of the Clerk performs a range of record keeping, all information management, and financial management tasks in the judicial system and county government. In addition, the Clerk of the Circuit Court is responsible for issuing marriage licenses, recording birth certificates (when requested to do so), recording homeowner deeds, mortgage information, and closing estates after death (through the probate division). In addition, the Clerk is responsible for receiving payments for fines, court costs, and victim restitution.

Revenue

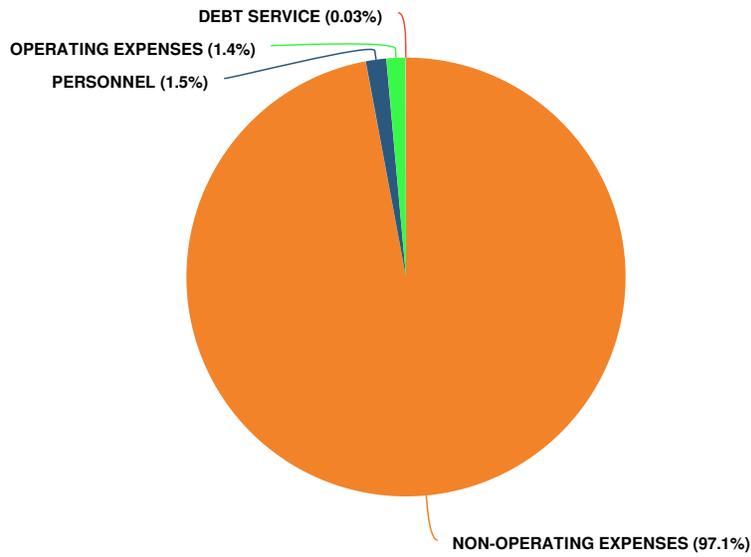
Clerk of the Court



Name	FY2024 Budgeted
Revenue Source	
TAXES	\$960,715
INTERGOVERNMENTAL	\$142,446
CHARGES FOR SERVICES	\$911,499
OTHER REVENUE SOURCES	\$323,643
Total Revenue Source:	\$2,338,303

Expenditures

Clerk of the Court



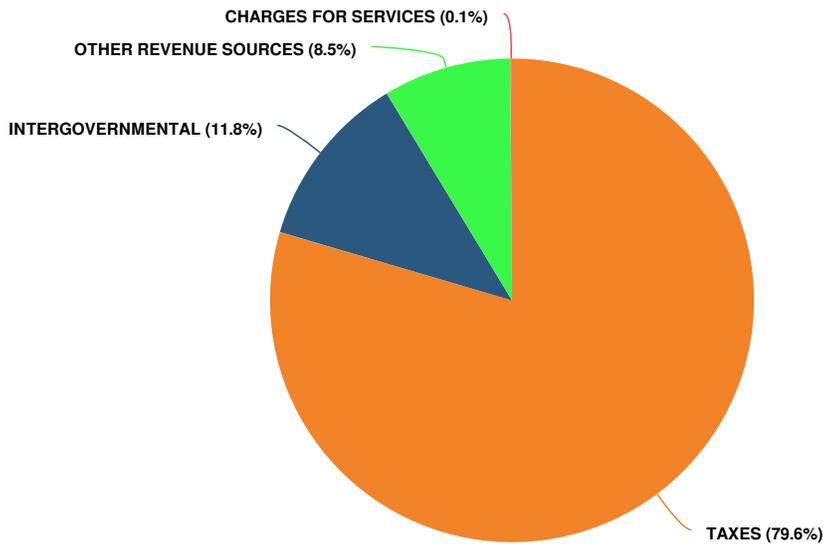
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$0	\$34,196	\$34,196	\$35,219	\$1,023
OPERATING EXPENSES	\$70,527	\$21,065	\$21,065	\$32,504	\$11,439
NON-OPERATING EXPENSES	\$2,309,234	\$2,096,421	\$2,096,421	\$2,269,769	\$173,348
DEBT SERVICE	\$215	\$353	\$353	\$811	\$458
Total Expense Objects:	\$2,379,977	\$2,152,035	\$2,152,035	\$2,338,303	\$186,268

Property Appraiser

The Property Appraiser determines the value of each property within the county based on pre-established guidelines from the state and mails out Truth in Millage (TRIM) notices to the citizens. The office is also responsible for determining whether applicants qualify for the various exemptions and caps available, such as homestead exemption.

Revenue

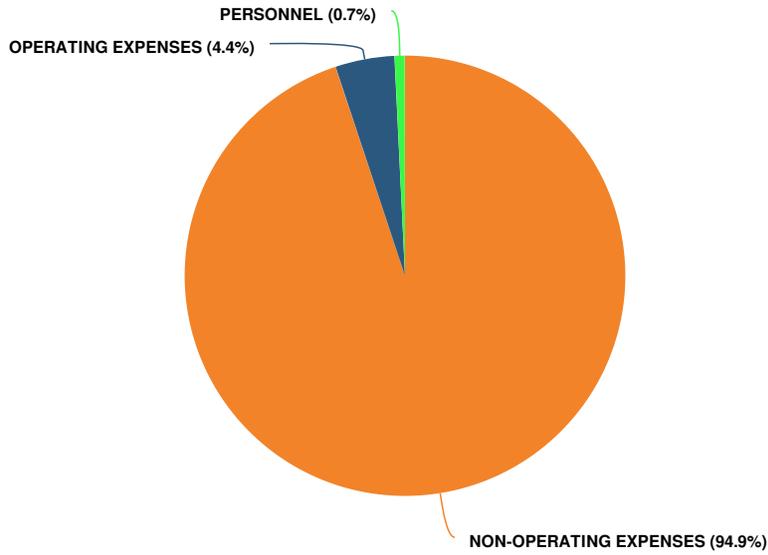
Property Appraiser



Name	FY2024 Budgeted
Revenue Source	
TAXES	\$3,805,432
INTERGOVERNMENTAL	\$564,237
CHARGES FOR SERVICES	\$4,814
OTHER REVENUE SOURCES	\$408,871
Total Revenue Source:	\$4,783,354

Expenditures

Property Appraiser



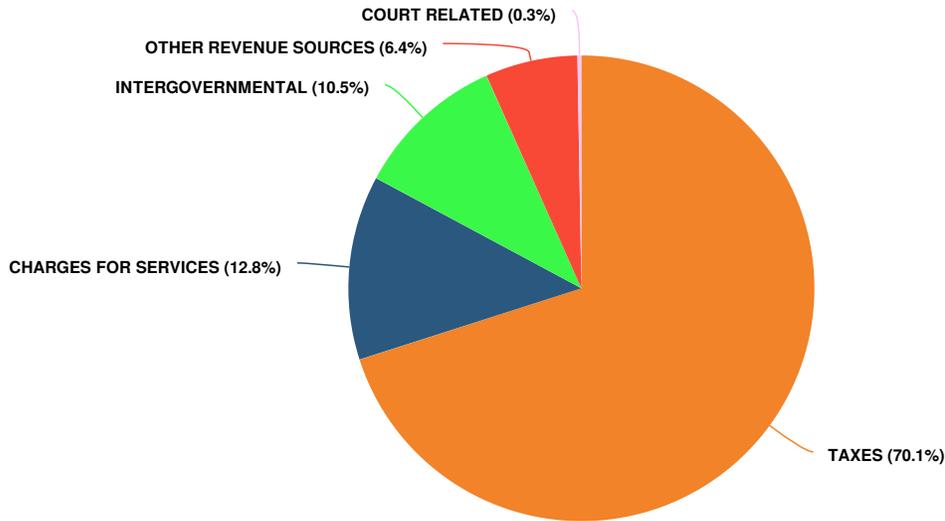
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$31,997	\$30,438	\$30,438	\$35,872	\$5,434
OPERATING EXPENSES	\$192,614	\$188,222	\$188,222	\$208,130	\$19,908
NON-OPERATING EXPENSES	\$4,232,875	\$4,396,513	\$4,484,483	\$4,539,352	\$142,839
DEBT SERVICE	\$8	\$0	\$0	\$0	\$0
Total Expense Objects:	\$4,457,494	\$4,615,173	\$4,703,143	\$4,783,354	\$168,181

Sheriff's Office

The Sheriff is the chief law enforcement officer of the county with jurisdiction throughout the county. Duties of the office include law enforcement, operation of the county's only jail and providing security to the courts.

Revenue

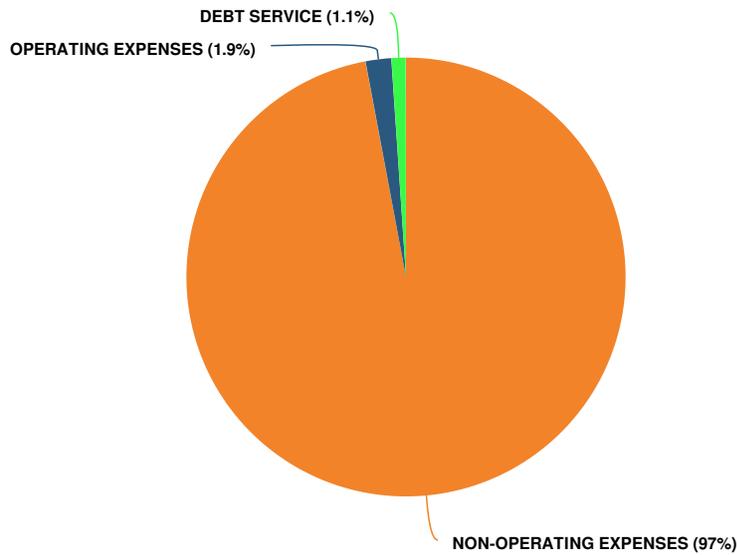
Sheriff's Office



Name	FY2024 Budgeted
Revenue Source	
TAXES	\$26,571,158
INTERGOVERNMENTAL	\$3,973,075
CHARGES FOR SERVICES	\$4,850,011
COURT RELATED	\$100,000
OTHER REVENUE SOURCES	\$2,431,231
Total Revenue Source:	\$37,925,475

Expenditures

Sheriff's Office



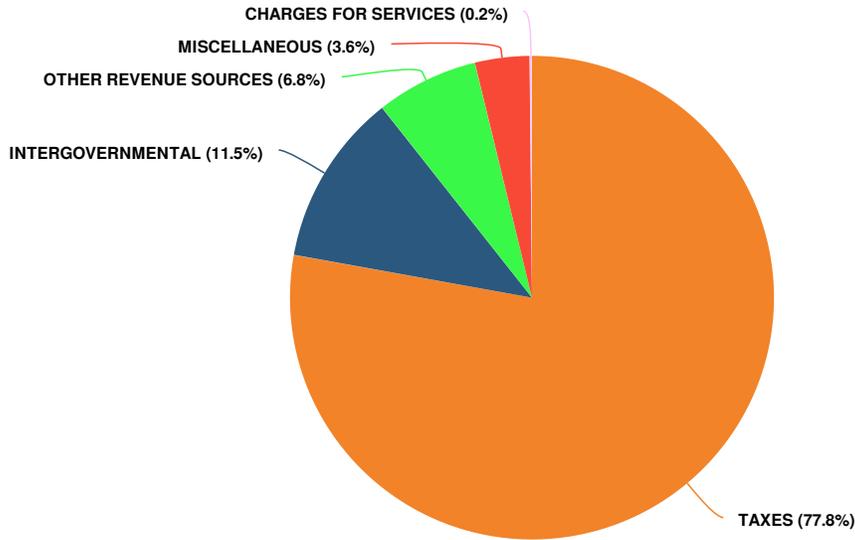
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
OPERATING EXPENSES	\$439,768	\$478,844	\$478,844	\$719,087	\$240,243
CAPITAL OUTLAY	\$62,398	\$0	\$0	\$0	\$0
NON-OPERATING EXPENSES	\$28,982,782	\$32,366,488	\$32,711,244	\$36,805,945	\$4,439,457
GRANTS & AIDS	\$81,000	\$0	\$0	\$0	\$0
DEBT SERVICE	\$5,439	\$7,286	\$227,150	\$400,443	\$393,157
Total Expense Objects:	\$29,571,387	\$32,852,618	\$33,417,238	\$37,925,475	\$5,072,857

Bay County Jail

The Bay County Sheriff's Office Jail Division is the largest division of the Bay County Sheriff's Office.

Revenue

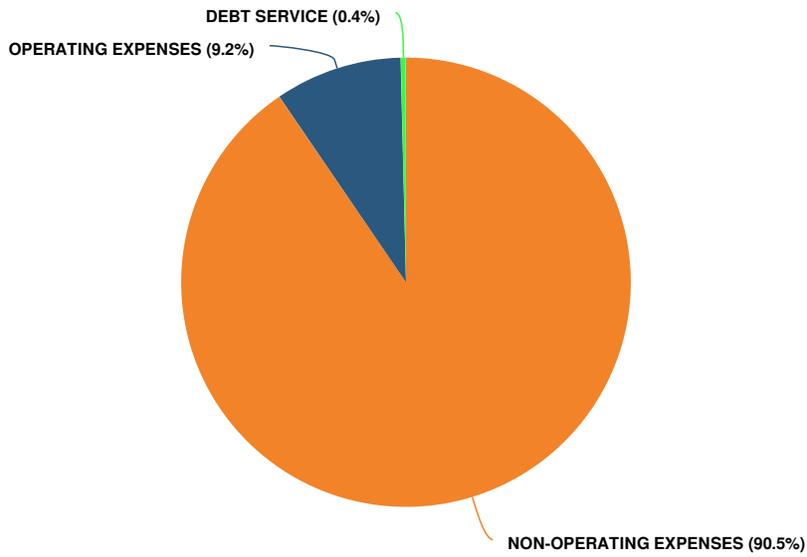
Bay County Jail



Name	FY2024 Budgeted
Revenue Source	
TAXES	\$21,773,696
INTERGOVERNMENTAL	\$3,228,416
CHARGES FOR SERVICES	\$43,109
MISCELLANEOUS	\$1,016,611
OTHER REVENUE SOURCES	\$1,910,324
Total Revenue Source:	\$27,972,155

Expenditures

Bay County Jail



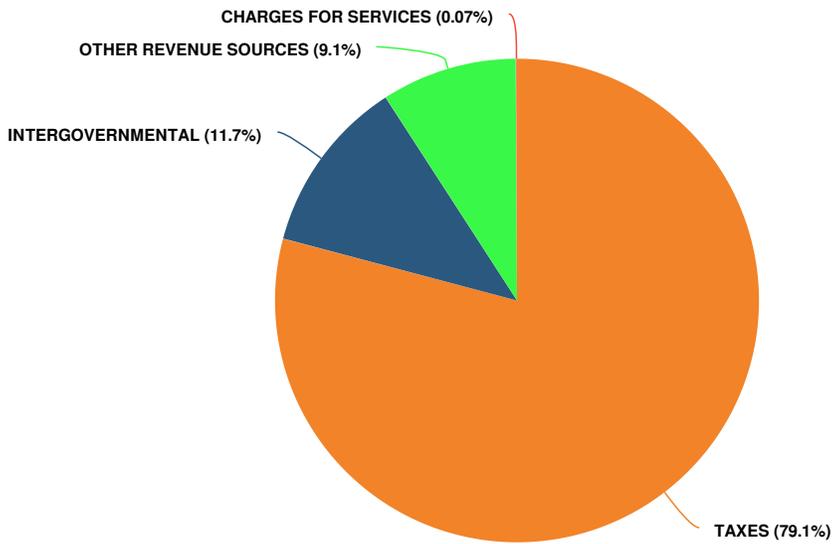
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
OPERATING EXPENSES	\$1,691,970	\$1,938,258	\$1,938,258	\$2,562,339	\$624,081
NON-OPERATING EXPENSES	\$22,407,058	\$22,500,586	\$22,500,586	\$25,307,653	\$2,807,067
DEBT SERVICE	\$60,225	\$85,142	\$85,142	\$102,163	\$17,021
Total Expense Objects:	\$24,159,252	\$24,523,986	\$24,523,986	\$27,972,155	\$3,448,169

Supervisor of Elections

The Supervisor of Elections organizes and monitors the integrity of all elections in the county and certifies the winners and the official results.

Revenue

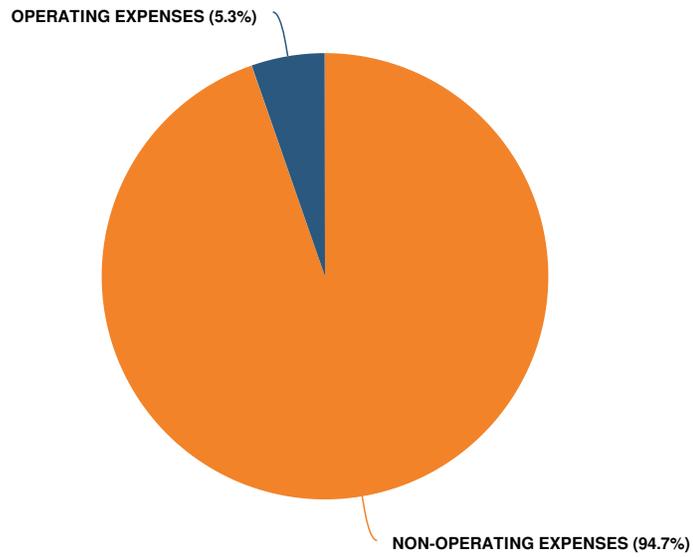
Supervisor of Elections



Name	FY2024 Budgeted
Revenue Source	
TAXES	\$2,243,272
INTERGOVERNMENTAL	\$332,613
CHARGES FOR SERVICES	\$2,072
OTHER REVENUE SOURCES	\$256,814
Total Revenue Source:	\$2,834,771

Expenditures

Supervisor of Elections



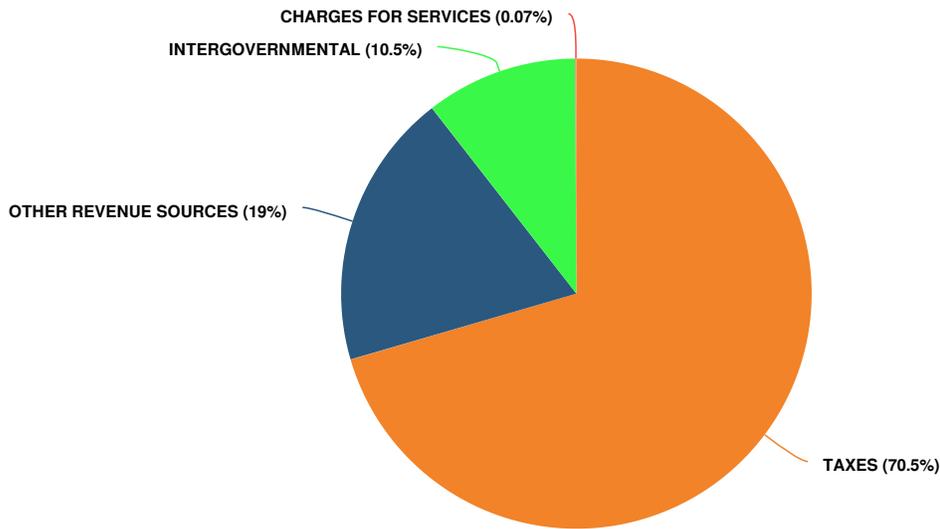
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
OPERATING EXPENSES	\$131,284	\$132,741	\$132,741	\$151,012	\$18,271
NON-OPERATING EXPENSES	\$2,132,771	\$2,214,498	\$2,339,298	\$2,683,759	\$469,261
DEBT SERVICE	\$3	\$0	\$0	\$0	\$0
Total Expense Objects:	\$2,264,058	\$2,347,239	\$2,472,039	\$2,834,771	\$487,532

Tax Collector

The Tax Collector collects various taxes and license fees and reports them to the state, including property taxes, tag fees, driver licenses, and hunting and fishing licenses. The Tax Collector collects various taxes and license fees and reports them to the state, including property taxes, tag fees, driver licenses, and hunting and fishing licenses.

Revenue

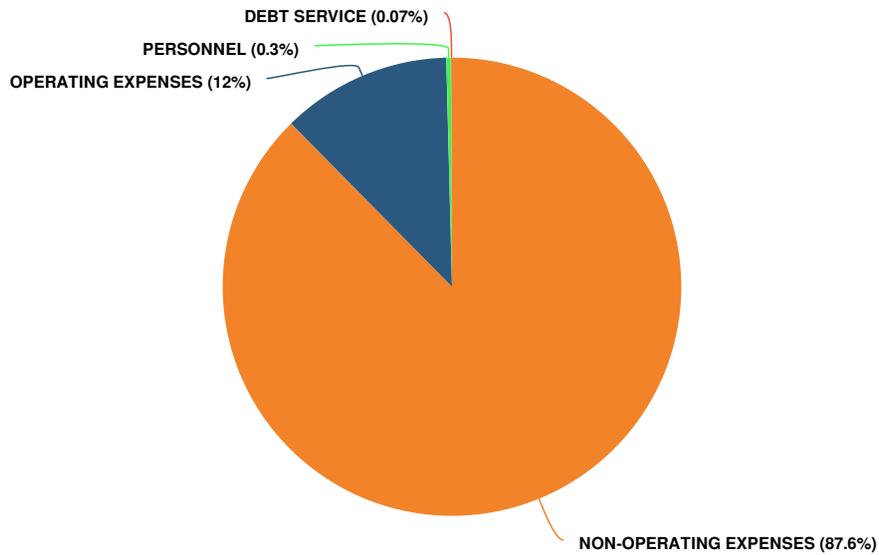
Tax Collector



Name	FY2024 Budgeted
Revenue Source	
TAXES	\$4,122,371
INTERGOVERNMENTAL	\$611,230
CHARGES FOR SERVICES	\$3,807
OTHER REVENUE SOURCES	\$1,111,678
Total Revenue Source:	\$5,849,085

Expenditures

Tax Collector



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$20,942	\$18,434	\$18,434	\$19,001	\$567
OPERATING EXPENSES	\$503,438	\$676,617	\$676,617	\$701,292	\$24,675
CAPITAL OUTLAY	\$859,329	\$0	\$0	\$0	\$0
NON-OPERATING EXPENSES	\$4,411,397	\$4,472,903	\$4,580,401	\$5,124,804	\$651,901
GRANTS & AIDS	\$960	\$0	\$0	\$0	\$0
DEBT SERVICE	\$2,780	\$3,903	\$3,903	\$3,988	\$85
Total Expense Objects:	\$5,798,846	\$5,171,857	\$5,279,355	\$5,849,085	\$677,228

County Manager

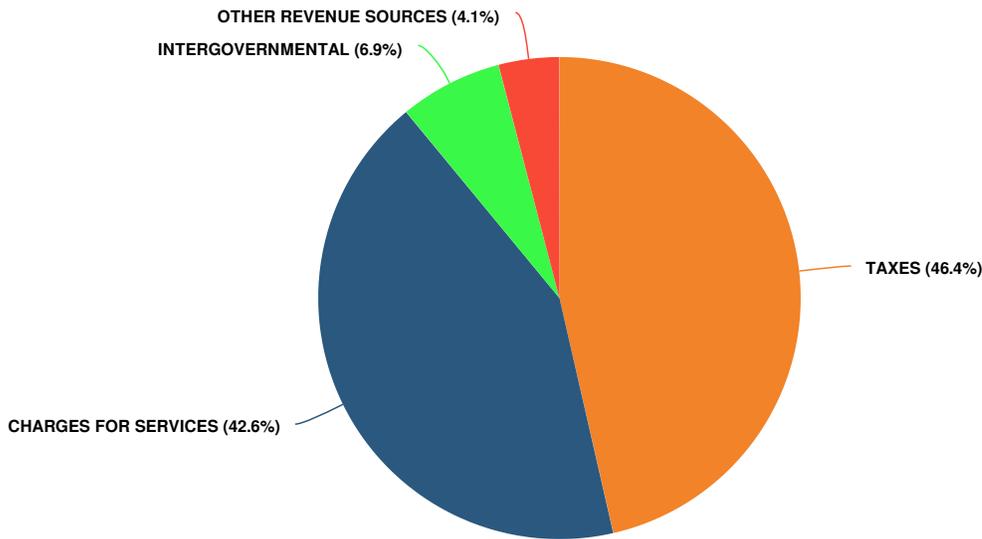
The county manager is selected by the Board of County Commissioners as Bay County government's top appointed official. The county manager assures that all actions, directives, and policies of the Board of County Commissioners are promptly, efficiently, and effectively achieved. The county manager oversees department directors responsible for managing all county programs, facilities and services, undertakes special projects, and provides professional management of county services as well as long-term visioning for county government and the community.

SERVICES PROVIDED

Administration provides key services to the county commission, citizen boards and committees, departments, private and nonprofit groups, and individual citizens of Bay County. Specifically, Administration responds to information and service requests by the commissioners and represents the board as directed. The county manager is selected by the Board of County Commissioners as Bay County government's top appointed official. The county manager assures that all actions, directives, and policies of the Board of County Commissioners are promptly, efficiently, and effectively achieved. The county manager oversees department directors responsible for managing all county programs, facilities and services, undertakes special projects, and provides professional management of county services as well as long-term visioning for county government and the community.

Revenue

County Manager

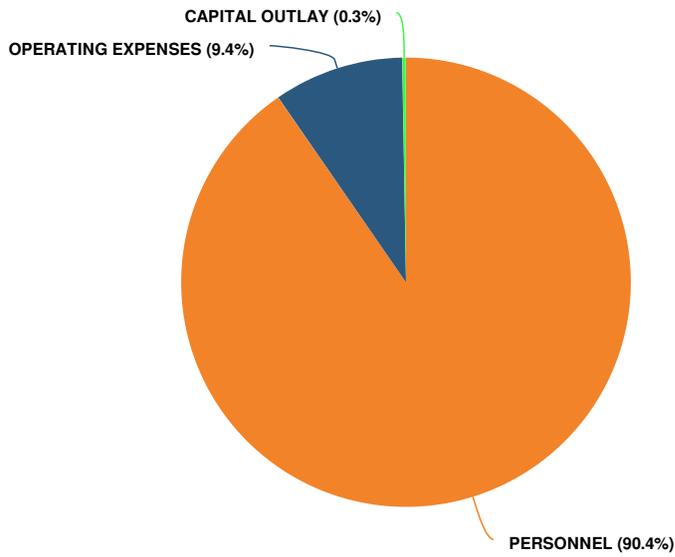


Name	FY2024 Budgeted
Revenue Source	
TAXES	\$498,166
INTERGOVERNMENTAL	\$73,864
CHARGES FOR SERVICES	\$457,488
OTHER REVENUE SOURCES	\$43,707
Total Revenue Source:	\$1,073,224



Expenditures

County Manager



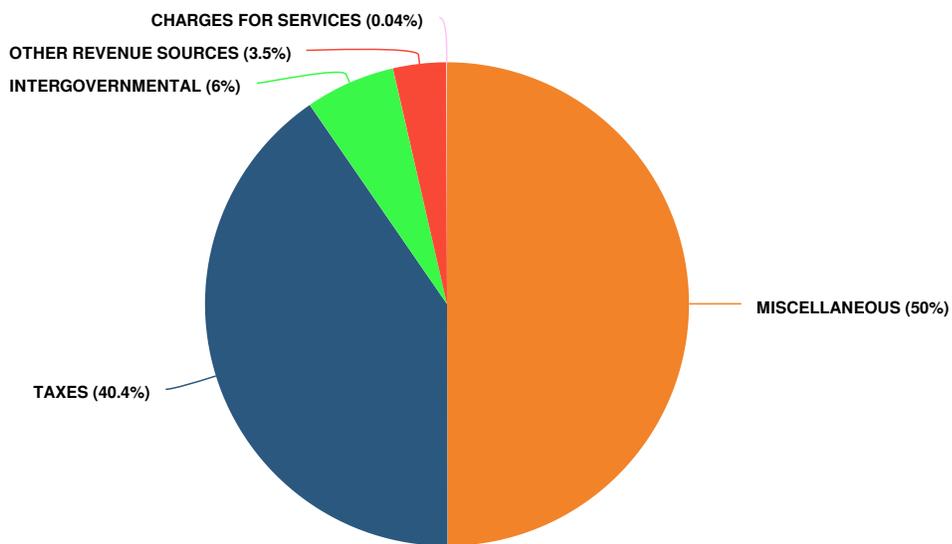
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$852,442	\$907,560	\$907,560	\$970,058	\$62,498
OPERATING EXPENSES	\$102,995	\$101,466	\$101,466	\$100,391	-\$1,075
CAPITAL OUTLAY	\$2,182	\$3,385	\$3,385	\$2,775	-\$610
Total Expense Objects:	\$957,618	\$1,012,411	\$1,012,411	\$1,073,224	\$60,813

County Attorney

The County Attorney represents the Board of County Commissioners in all civil legal matters. The attorneys are responsible for overseeing the prosecution and defense of all civil lawsuits brought by or against the county, representing the county at administrative hearings, and drafting or reviewing ordinances and resolutions as well as approving contracts and other legal instruments. The attorneys also render legal opinions to the board and the county manager. The office provides legal support to the various commissions, boards, authorities, departments, and divisions of county government.

Revenue

County Attorney

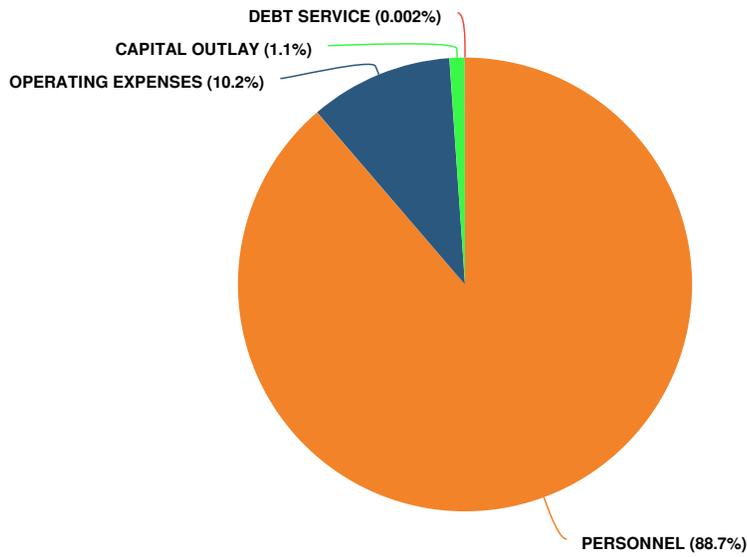


Name	FY2024 Budgeted
Revenue Source	
TAXES	\$369,837
INTERGOVERNMENTAL	\$54,836
CHARGES FOR SERVICES	\$342
MISCELLANEOUS	\$456,946
OTHER REVENUE SOURCES	\$32,448
Total Revenue Source:	\$914,408



Expenditures

County Attorney



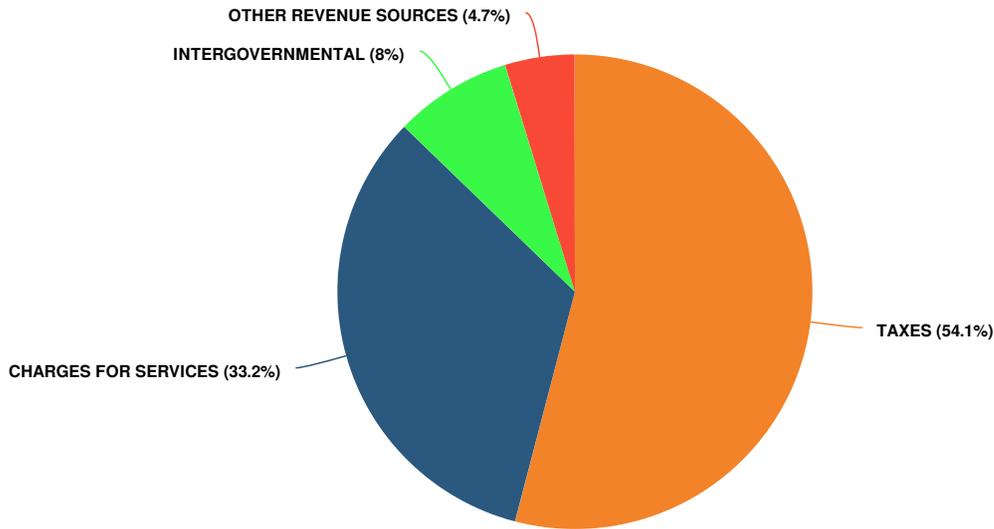
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$716,259	\$772,817	\$772,817	\$811,224	\$38,407
OPERATING EXPENSES	\$58,356	\$86,057	\$86,057	\$93,170	\$7,113
CAPITAL OUTLAY	\$8,311	\$10,000	\$10,000	\$10,000	\$0
DEBT SERVICE	\$4	\$10	\$10	\$14	\$4
Total Expense Objects:	\$782,930	\$868,884	\$868,884	\$914,408	\$45,524

Budget Office

Budget creates, modifies, and monitors the annual budget for the Board of County Commissioners. Working with the county departments to develop the expenditure budget for the board, the office also develops financial projections for the county's revenues. Budget serves as a hub for financial data for the various departments under the board and assists with any financial matters.

Revenue

Budget Office

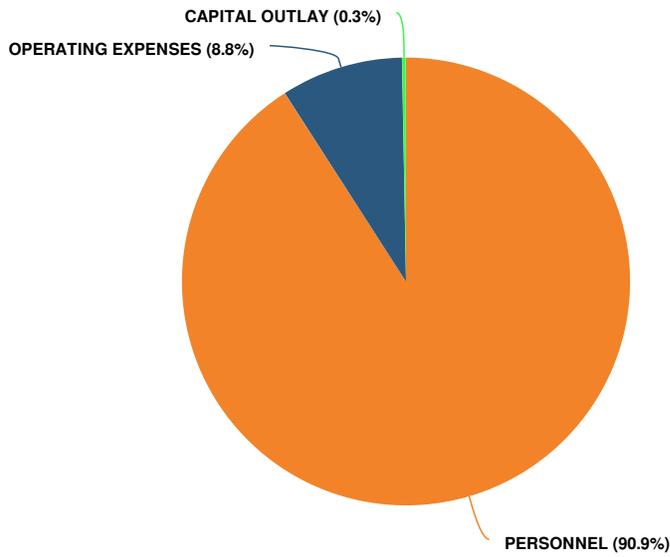


Name	FY2024 Budgeted
Revenue Source	
TAXES	\$345,889
INTERGOVERNMENTAL	\$51,285
CHARGES FOR SERVICES	\$212,287
OTHER REVENUE SOURCES	\$30,347
Total Revenue Source:	\$639,808



Expenditures

Budget Office



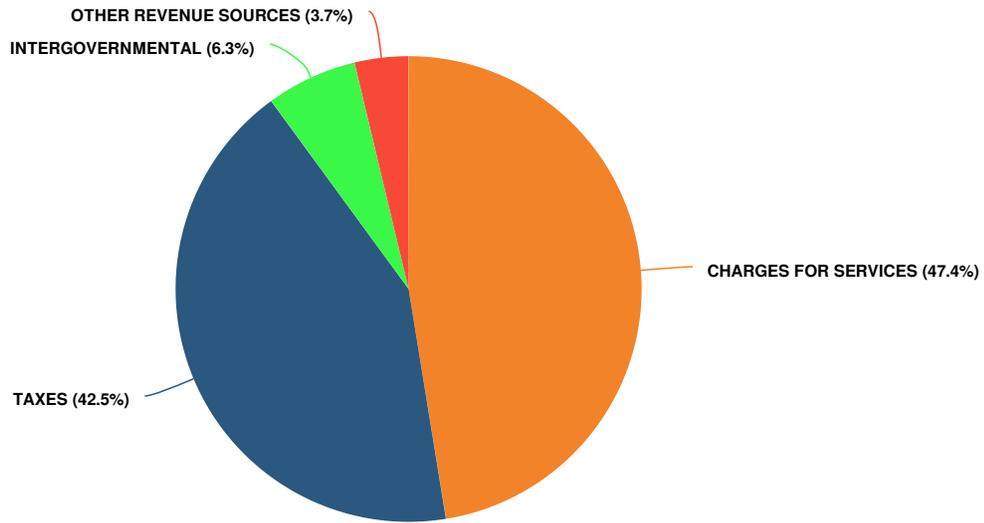
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$424,094	\$488,822	\$488,822	\$581,650	\$92,828
OPERATING EXPENSES	\$37,657	\$53,001	\$53,001	\$56,423	\$3,422
CAPITAL OUTLAY	\$7,205	\$1,381	\$15,481	\$1,735	\$354
DEBT SERVICE	\$3	\$0	\$0	\$0	\$0
Total Expense Objects:	\$468,959	\$543,204	\$557,304	\$639,808	\$96,604

Communications Office

The Bay County Communications Office produces a variety of publications, maintains media relations, and supervises other special projects that help strengthen communication between the Board of County Commissioners and the public. Communications leads in the dissemination of information to the public, news media, and other governmental entities during disaster events.

Revenue

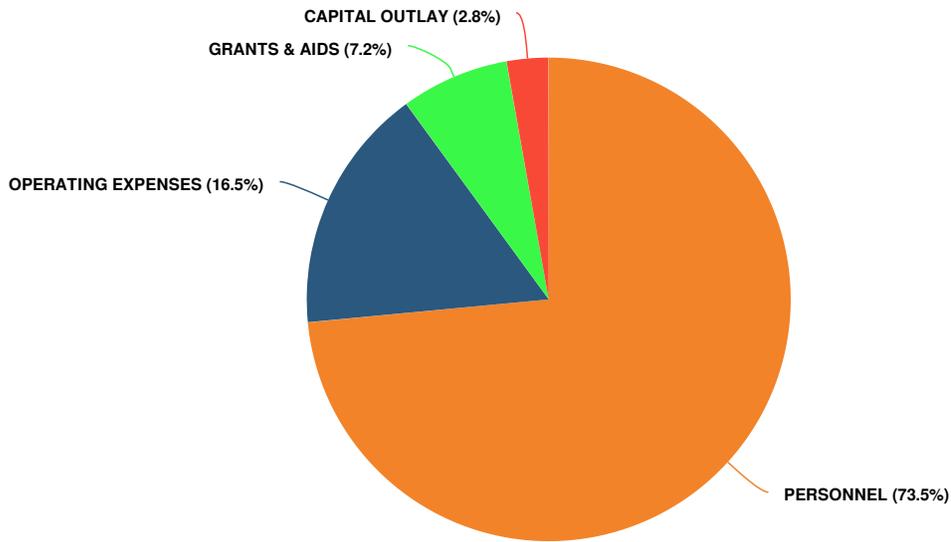
Communications Office



Name	FY2024 Budgeted
Revenue Source	
TAXES	\$117,588
INTERGOVERNMENTAL	\$17,435
CHARGES FOR SERVICES	\$131,180
OTHER REVENUE SOURCES	\$10,317
Total Revenue Source:	\$276,519

Expenditures

Communications Office



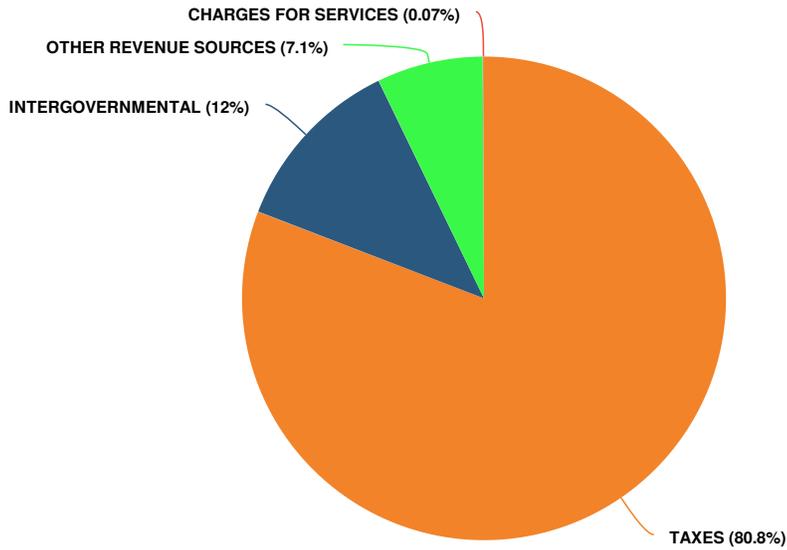
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$159,638	\$179,268	\$179,268	\$203,223	\$23,955
OPERATING EXPENSES	\$39,543	\$42,750	\$42,750	\$45,586	\$2,836
CAPITAL OUTLAY	\$10,517	\$7,212	\$7,212	\$7,710	\$498
GRANTS & AIDS	\$20,000	\$20,000	\$20,000	\$20,000	\$0
Total Expense Objects:	\$229,698	\$249,230	\$249,230	\$276,519	\$27,289

Cooperative Extension

UF/ IFAS Extension Bay County provides educational information through the combined efforts of state and county faculty, staff, volunteers, advisory committees, and local partners. Extension applies research and university expertise to solve problems that relate to horticulture, marine/coastal issues, family and consumer sciences, and 4-H youth development.

Revenue

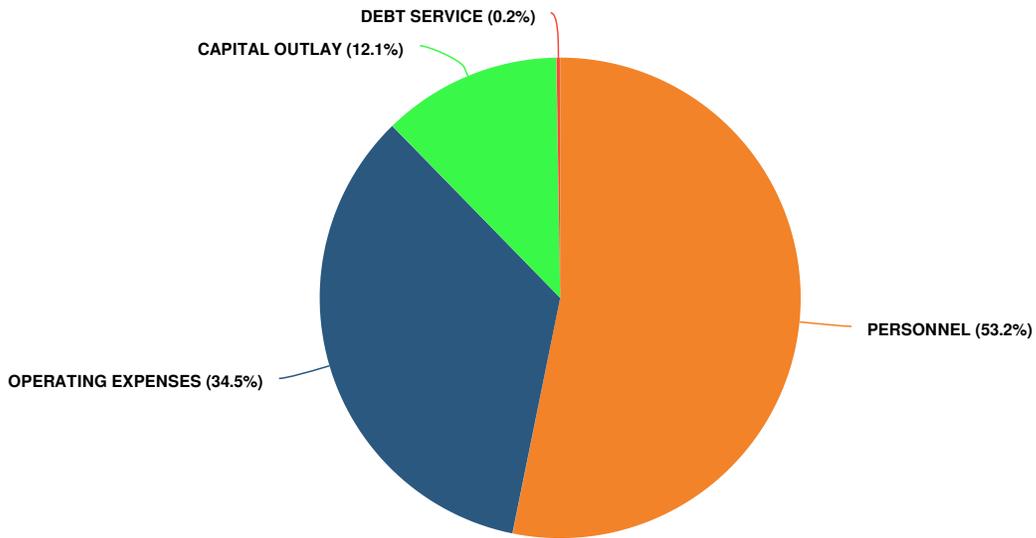
Cooperative Extension



Name	FY2024 Budgeted
Revenue Source	
TAXES	\$426,790
INTERGOVERNMENTAL	\$63,281
CHARGES FOR SERVICES	\$394
OTHER REVENUE SOURCES	\$37,445
Total Revenue Source:	\$527,909

Expenditures

Cooperative Extension



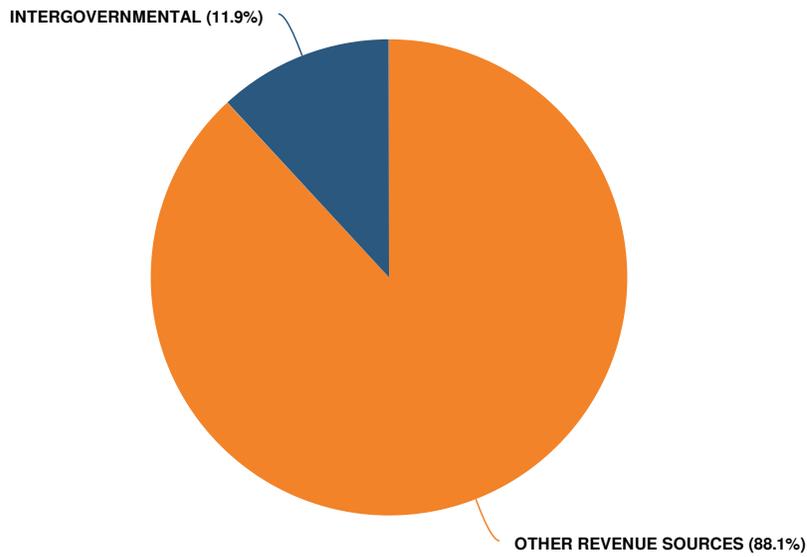
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$210,432	\$272,825	\$272,825	\$280,755	\$7,930
OPERATING EXPENSES	\$92,469	\$145,242	\$145,242	\$182,220	\$36,978
CAPITAL OUTLAY	\$7,164	\$58,374	\$109,723	\$63,670	\$5,296
DEBT SERVICE	\$881	\$1,262	\$1,262	\$1,264	\$2
Total Expense Objects:	\$310,946	\$477,703	\$529,052	\$527,909	\$50,206

Housing Services

Bay County Community Housing offers qualified citizens housing opportunities through the State Housing Initiative Program, Neighborhood Stabilization Act, Hurricane Housing Work Group, and Community Reinvestment Fund.

Revenue

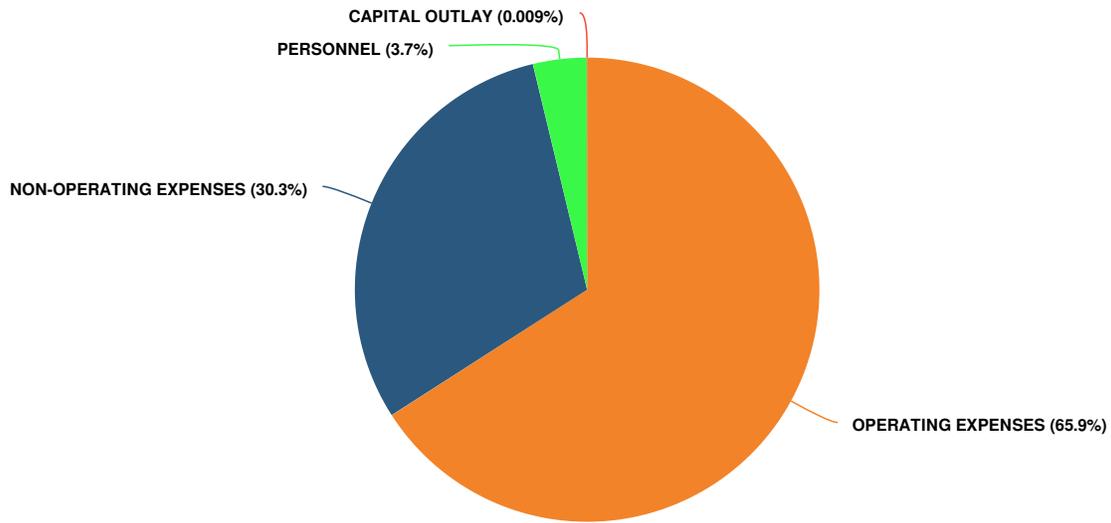
Housing Services



Name	FY2024 Budgeted
Revenue Source	
INTERGOVERNMENTAL	\$1,500,000
OTHER REVENUE SOURCES	\$11,135,829
Total Revenue Source:	\$12,635,829

Expenditures

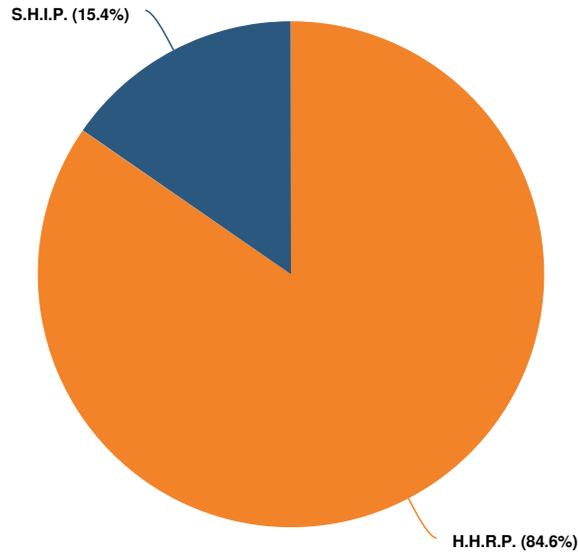
Housing Services



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$296,411	\$446,036	\$446,036	\$472,892	\$26,856
OPERATING EXPENSES	\$8,392,117	\$692,136	\$692,136	\$8,329,232	\$7,637,096
CAPITAL OUTLAY	\$8,198	\$874	\$874	\$1,110	\$236
NON-OPERATING EXPENSES	\$0	\$1,758,954	\$1,758,954	\$3,832,595	\$2,073,641
GRANTS & AIDS	\$50,000	\$0	\$0	\$0	\$0
Total Expense Objects:	\$8,746,726	\$2,898,000	\$2,898,000	\$12,635,829	\$9,737,829

Expenditures by Department

Housing Services



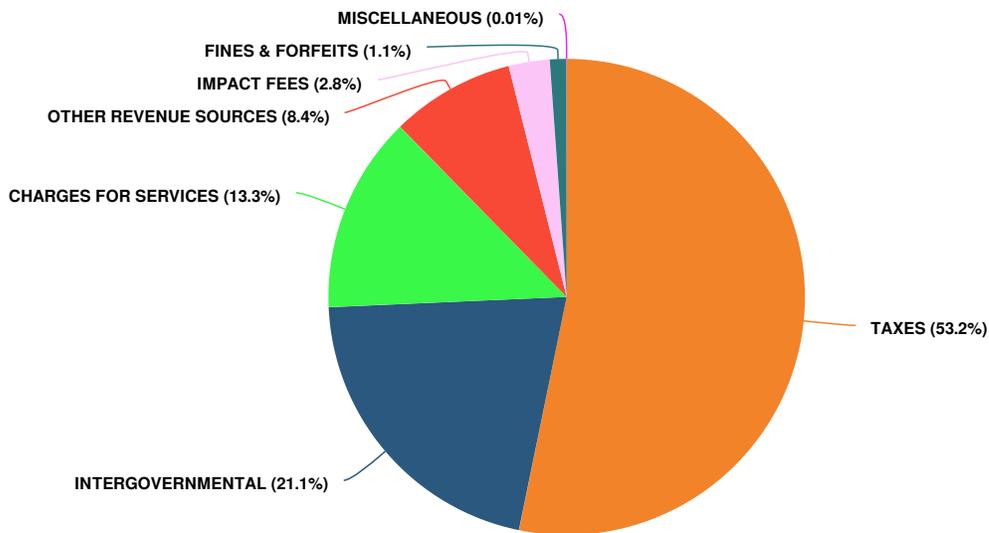
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expenditures					
HOUSING					
N.S.P.	\$41,083	\$27,329	\$27,329	\$0	-\$27,329
H.H.R.P.	\$8,652,295	\$602,992	\$602,992	\$10,695,332	\$10,092,340
S.H.I.P.	\$53,348	\$2,267,679	\$2,267,679	\$1,940,497	-\$327,182
Total HOUSING:	\$8,746,726	\$2,898,000	\$2,898,000	\$12,635,829	\$9,737,829
Total Expenditures:	\$8,746,726	\$2,898,000	\$2,898,000	\$12,635,829	\$9,737,829

Library Services

The Bay County Public Library is the headquarters of the Northwest Regional Library System. NWRLS is a consolidated library system providing multi-county library services through contractual arrangements with Bay, Gulf, and Liberty counties. The Bay County Board of County Commissioners is the governing authority for the system, administered by the library director under the direction of the county manager. The Bay County Public Library, located in Panama City, is the headquarters of the system. Other branches are located in Panama City Beach, Parker, Springfield, Port St. Joe, Wewahitchka, Bristol, and Hosford.

Revenue

Library Services

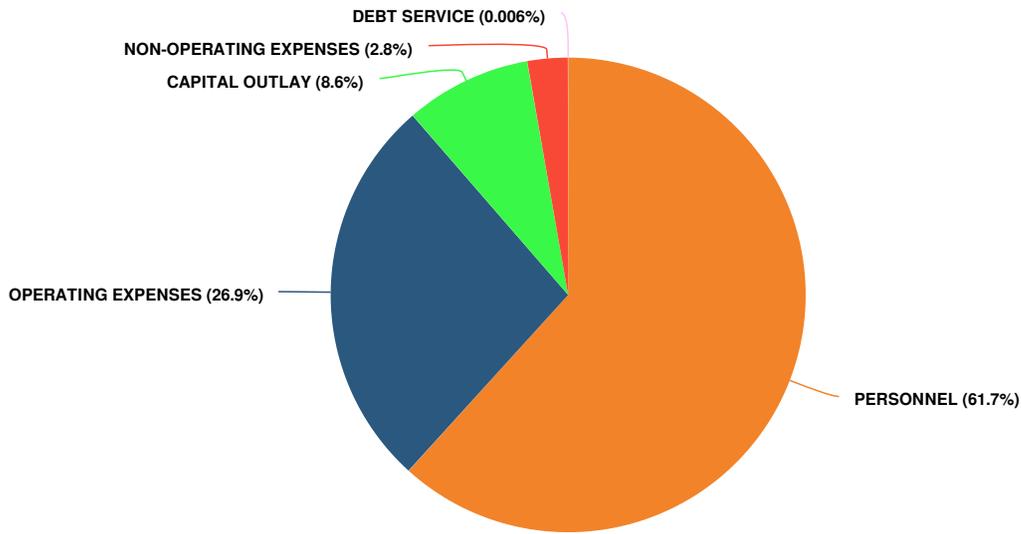


Name	FY2024 Budgeted
Revenue Source	
TAXES	\$2,025,450
INTERGOVERNMENTAL	\$803,753
CHARGES FOR SERVICES	\$508,010
FINES & FORFEITS	\$43,000
MISCELLANEOUS	\$400
IMPACT FEES	\$105,000
OTHER REVENUE SOURCES	\$320,704
Total Revenue Source:	\$3,806,316



Expenditures

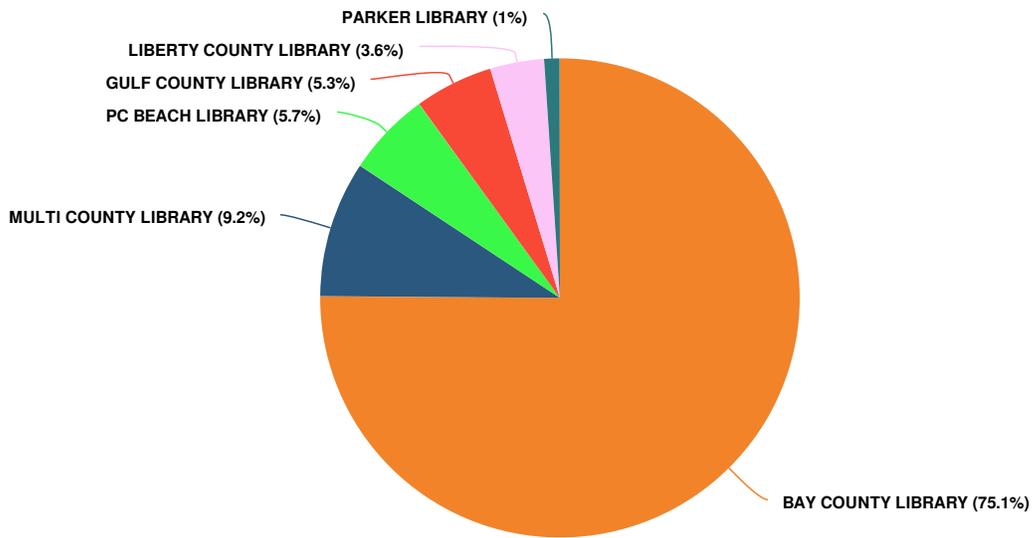
Library Services



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$2,077,131	\$2,220,093	\$2,251,553	\$2,349,489	\$129,396
OPERATING EXPENSES	\$850,357	\$815,873	\$849,153	\$1,024,491	\$208,618
CAPITAL OUTLAY	\$418,169	\$305,525	\$336,498	\$327,126	\$21,601
NON-OPERATING EXPENSES	\$0	\$73,400	\$67,940	\$105,000	\$31,600
GRANTS & AIDS	\$526,122	\$0	\$208,150	\$0	\$0
DEBT SERVICE	\$161	\$210	\$210	\$210	\$0
Total Expense Objects:	\$3,871,941	\$3,415,101	\$3,713,504	\$3,806,316	\$391,215

Expenditures by Department

Library Services



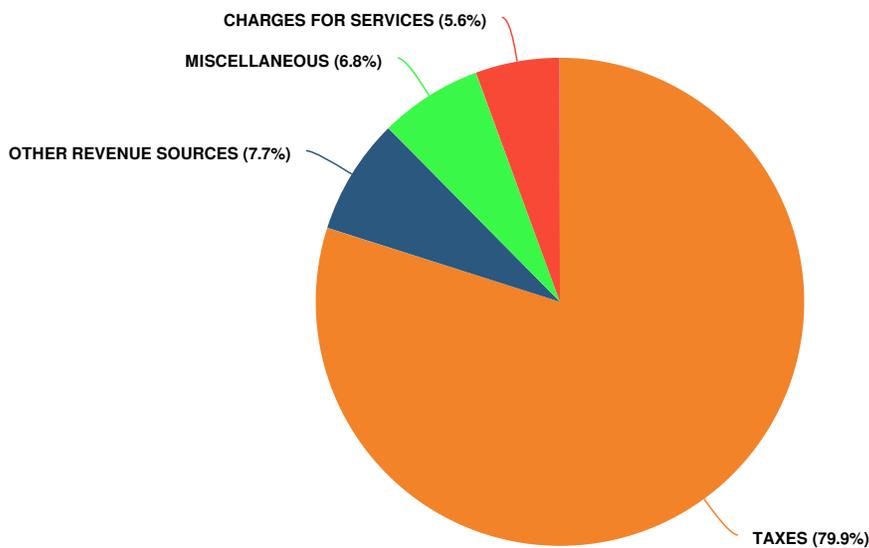
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expenditures					
LIBRARY SERVICES					
BAY COUNTY LIBRARY	\$2,820,088	\$2,501,673	\$2,771,594	\$2,859,373	\$357,700
GULF COUNTY LIBRARY	\$236,101	\$181,922	\$181,922	\$201,653	\$19,731
LIBERTY COUNTY LIBRARY	\$146,757	\$149,819	\$149,819	\$138,353	-\$11,466
PC BEACH LIBRARY	\$212,258	\$191,750	\$217,750	\$217,000	\$25,250
PARKER LIBRARY	\$43,053	\$39,937	\$39,937	\$39,937	\$0
MULTI COUNTY LIBRARY	\$413,685	\$350,000	\$352,482	\$350,000	\$0
Total LIBRARY SERVICES:	\$3,871,941	\$3,415,101	\$3,713,504	\$3,806,316	\$391,215
Total Expenditures:	\$3,871,941	\$3,415,101	\$3,713,504	\$3,806,316	\$391,215

Transit Division

The Transit Division oversees two transit programs within Bay County. On behalf of the Transportation Planning Organization (TPO), Transit oversees the fixed-route system, Bayway. The TPO owns the system and includes representation from all the municipalities and Bay County. Transit also oversees the demand response system, Bay Area Transportation (BAT), on behalf of the Bay County Board of County Commissioners who serve as the Community Transportation Coordinator (CTC).

Revenue

Transit Division

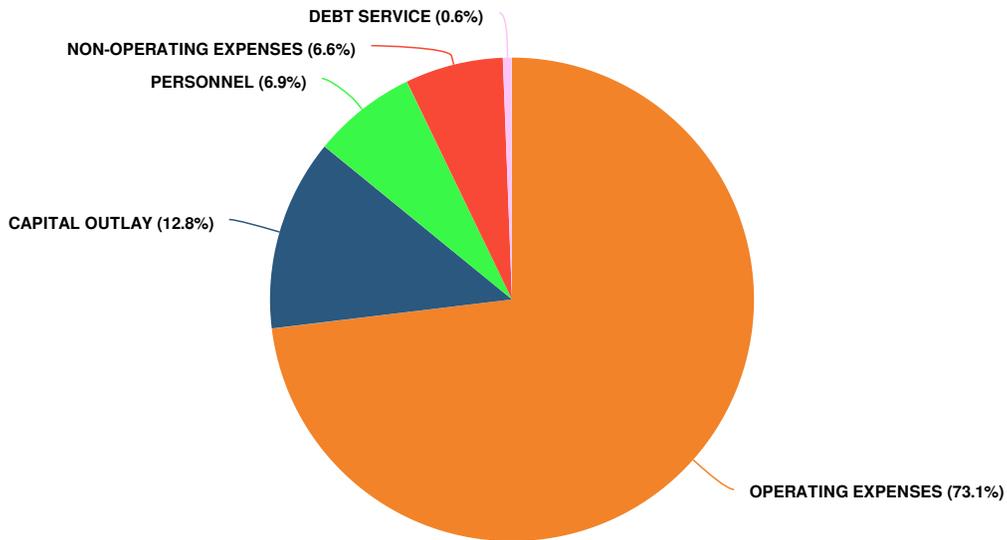


Name	FY2024 Budgeted
Revenue Source	
TAXES	\$6,227,936
CHARGES FOR SERVICES	\$436,410
MISCELLANEOUS	\$528,964
OTHER REVENUE SOURCES	\$600,000
Total Revenue Source:	\$7,793,310



Expenditures

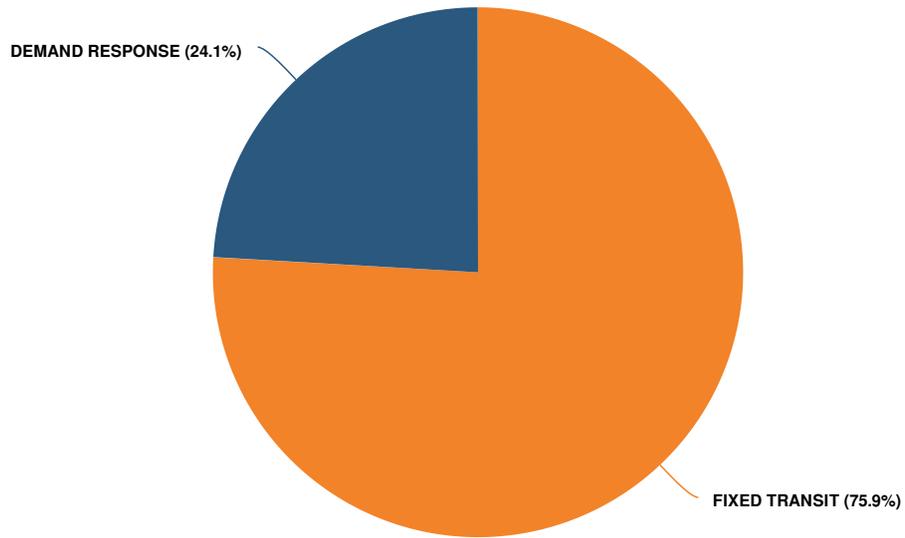
Transit Division



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$391,804	\$419,764	\$419,764	\$541,374	\$121,610
OPERATING EXPENSES	\$4,642,196	\$4,557,278	\$4,557,753	\$5,695,760	\$1,138,482
CAPITAL OUTLAY	\$1,499,151	\$1,785,655	\$3,755,646	\$998,810	-\$786,845
NON-OPERATING EXPENSES	\$0	\$1,671,591	\$1,671,591	\$511,609	-\$1,159,982
GRANTS & AIDS	\$547,632	\$0	\$0	\$0	\$0
DEBT SERVICE	\$14,693	\$12,865	\$12,865	\$45,757	\$32,892
Total Expense Objects:	\$7,095,476	\$8,447,153	\$10,417,619	\$7,793,310	-\$653,843

Expenditures by Department

Transit Division



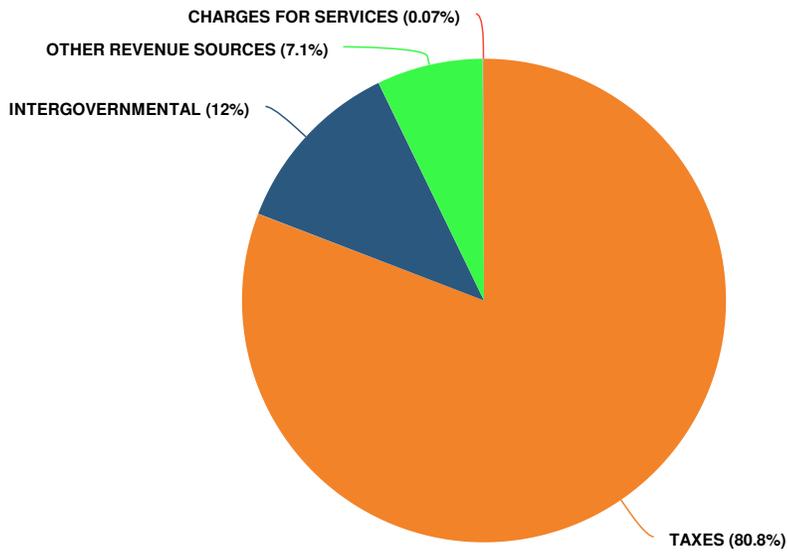
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expenditures					
TRANSIT					
FIXED TRANSIT	\$5,112,627	\$6,738,983	\$7,724,216	\$5,915,951	-\$823,032
DEMAND RESPONSE	\$1,982,848	\$1,708,170	\$2,693,403	\$1,877,359	\$169,189
Total TRANSIT:	\$7,095,476	\$8,447,153	\$10,417,619	\$7,793,310	-\$653,843
Total Expenditures:	\$7,095,476	\$8,447,153	\$10,417,619	\$7,793,310	-\$653,843

Veterans Services

Bay County Veterans Services offers dedicated service to all qualified veterans and their dependents, ensuring that they are provided fair and just treatment in accordance with the laws and regulations governing the Department of Veterans Affairs.

Revenue

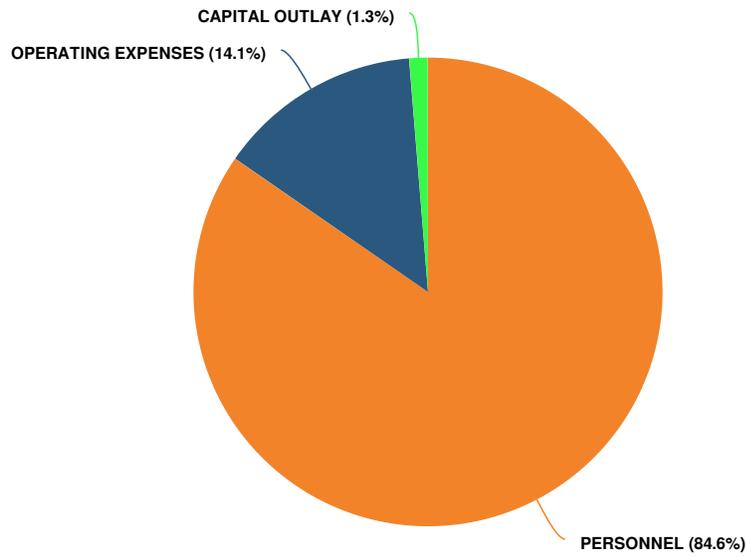
Veterans Service



Name	FY2024 Budgeted
Revenue Source	
TAXES	\$359,831
INTERGOVERNMENTAL	\$53,353
CHARGES FOR SERVICES	\$332
OTHER REVENUE SOURCES	\$31,570
Total Revenue Source:	\$445,086

Expenditures

Veterans Service



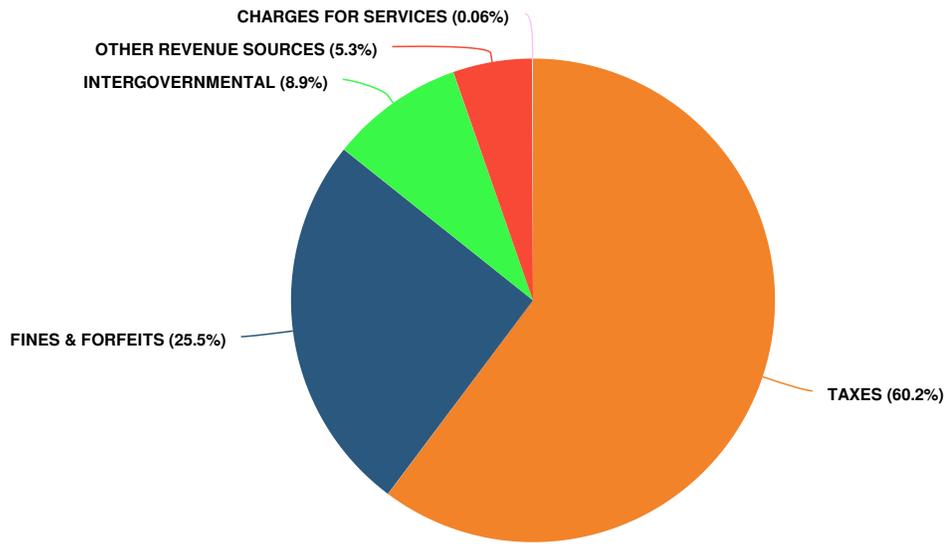
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$305,108	\$344,721	\$344,721	\$376,713	\$31,992
OPERATING EXPENSES	\$49,394	\$60,810	\$60,810	\$62,663	\$1,853
CAPITAL OUTLAY	\$4,897	\$5,224	\$5,224	\$5,710	\$486
Total Expense Objects:	\$359,398	\$410,755	\$410,755	\$445,086	\$34,331

Code Enforcement

Code Enforcement is tasked with enforcing the provisions of the Bay County Nuisance Ordinance and land development regulations. Bay County Code Enforcement staff continues to work both traditional code cases as well as Hurricane Michael-related code cases.

Revenue

Code Enforcement

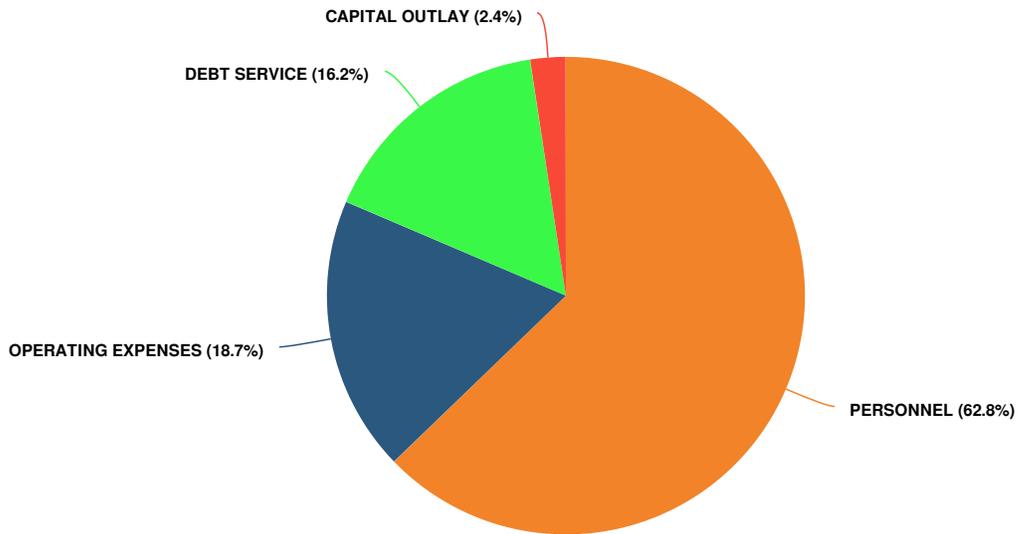


Name	FY2024 Budgeted
Revenue Source	
TAXES	\$944,739
INTERGOVERNMENTAL	\$140,078
CHARGES FOR SERVICES	\$872
FINES & FORFEITS	\$400,000
OTHER REVENUE SOURCES	\$82,887
Total Revenue Source:	\$1,568,576



Expenditures

Code Enforcement



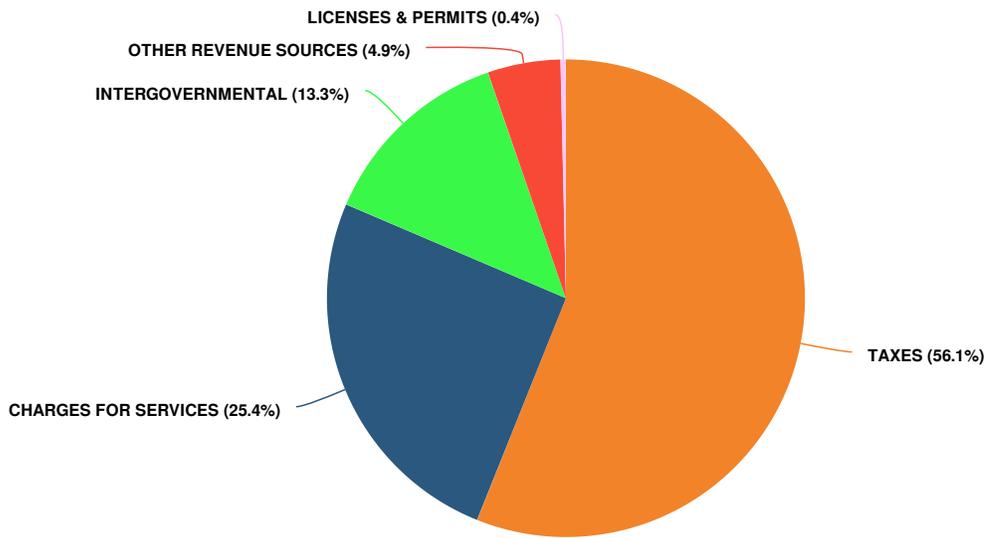
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$856,259	\$915,809	\$915,809	\$984,733	\$68,924
OPERATING EXPENSES	\$265,070	\$278,692	\$278,692	\$292,575	\$13,883
CAPITAL OUTLAY	\$8,271	\$13,837	\$13,837	\$37,555	\$23,718
GRANTS & AIDS	\$1,400	\$0	\$0	\$0	\$0
DEBT SERVICE	\$66,589	\$95,375	\$95,375	\$253,713	\$158,338
Total Expense Objects:	\$1,197,588	\$1,303,713	\$1,303,713	\$1,568,576	\$264,863

Planning & Zoning

The Planning Division’s mission is to encourage orderly and efficient growth that promotes economic development and enhances the environment, aesthetics, and quality of life in Bay County. The division is staffed by certified planners, a Florida-registered professional civil engineer, a certified floodplain manager, a senior planner, and administrative staff dedicated to providing quality examination and review of projects for the citizens of Bay County.

Revenue

Planning & Zoning

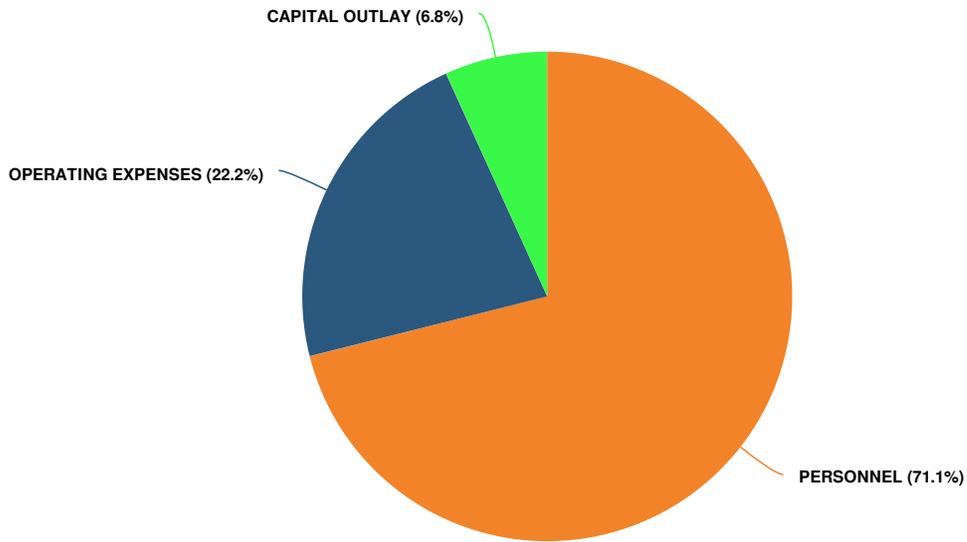


Name	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Revenue Source		
TAXES	\$677,665	\$677,665
LICENSES & PERMITS	\$4,400	\$4,400
INTERGOVERNMENTAL	\$160,478	\$160,478
CHARGES FOR SERVICES	\$306,626	\$306,626
OTHER REVENUE SOURCES	\$59,455	\$59,455
Total Revenue Source:	\$1,208,624	\$1,208,624



Expenditures

Planning & Zoning



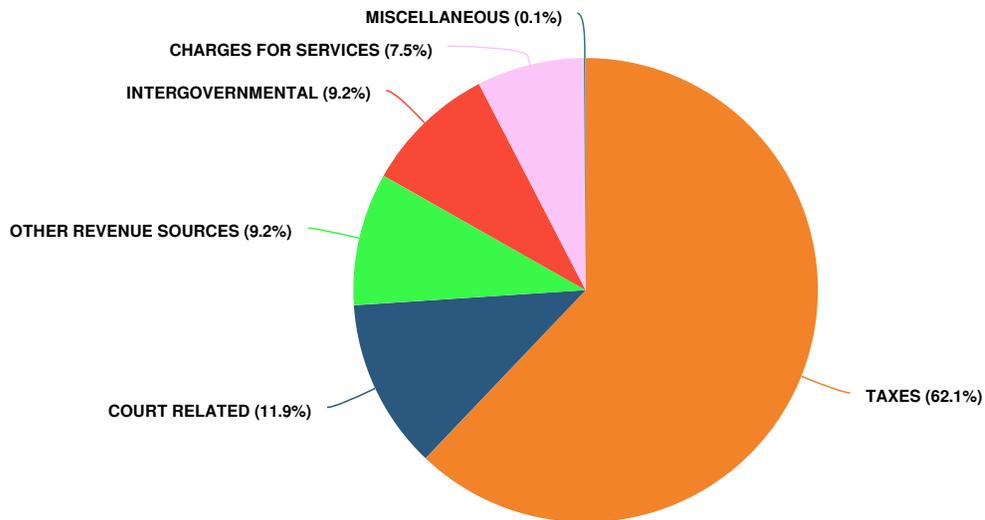
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$555,661	\$814,818	\$562,818	\$859,043	\$44,225
OPERATING EXPENSES	\$119,603	\$209,788	\$461,788	\$267,811	\$58,023
CAPITAL OUTLAY	\$1,223	\$1,534	\$1,534	\$81,770	\$80,236
GRANTS & AIDS	\$54,759	\$826,100	\$826,100	\$0	-\$826,100
Total Expense Objects:	\$731,246	\$1,852,240	\$1,852,240	\$1,208,624	-\$643,616

Court-Related Departments

The Bay County Board of County Commissioners provides funding for several court-related programs and agencies such as the Law Library, Drug Court, Pretrial Release, Guardian Ad Litem, Court Technology, Innovative Court, Legal Aid, Teen Court, and the Bay County Work Program. Bay County is responsible for the repairs and maintenance of the Bay County Courthouse, Court Annex building, and the Unified Family Courthouse. Bay County partially funds some operations of the State Attorney's Office, Public Defender, and Medical Examiner, which are also included in the court-related category.

Revenue

Court-Related Departments

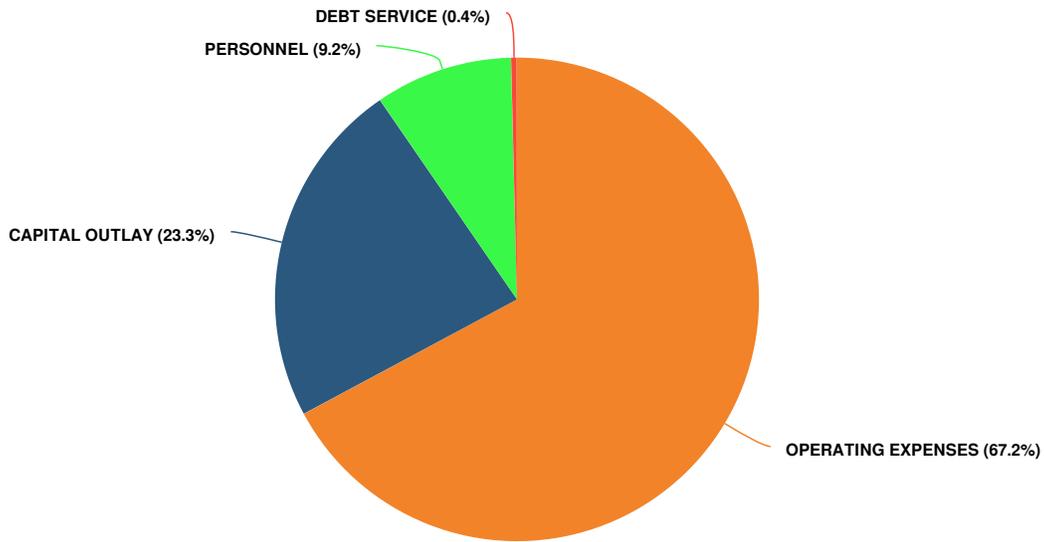


Name	FY2024 Budgeted
Revenue Source	
TAXES	\$4,235,691
INTERGOVERNMENTAL	\$628,032
CHARGES FOR SERVICES	\$509,444
COURT RELATED	\$810,000
MISCELLANEOUS	\$8,000
OTHER REVENUE SOURCES	\$629,262
Total Revenue Source:	\$6,820,429



Expenditures

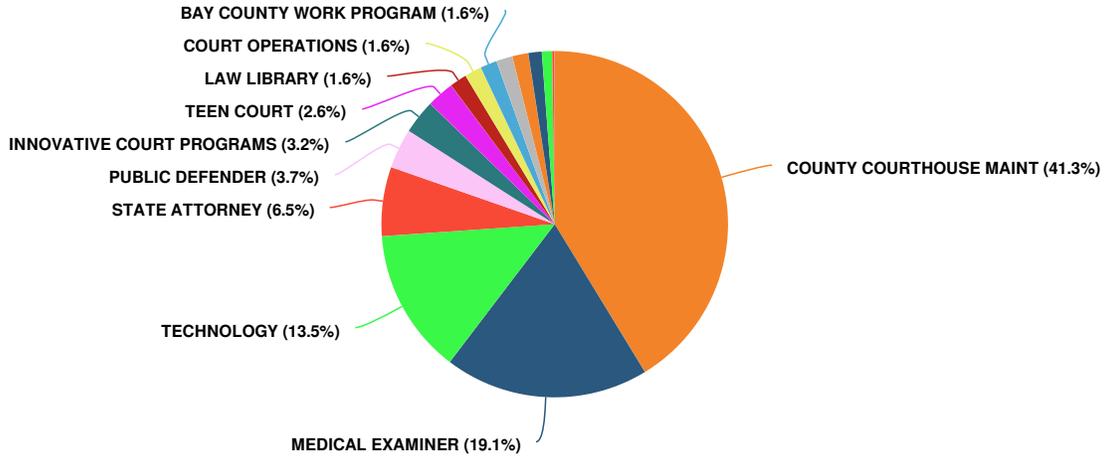
Court-Related Departments



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$580,487	\$627,621	\$627,621	\$626,045	-\$1,576
OPERATING EXPENSES	\$3,490,962	\$4,035,930	\$4,039,633	\$4,580,257	\$544,327
CAPITAL OUTLAY	\$1,591,035	\$534,383	\$14,591,022	\$1,587,748	\$1,053,365
DEBT SERVICE	\$14,584	\$20,517	\$20,517	\$26,379	\$5,862
Total Expense Objects:	\$5,677,068	\$5,218,451	\$19,278,793	\$6,820,429	\$1,601,978

Expenditures by Department

Court Related Departments



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expenditures					
COURT RELATED					
MEDICAL EXAMINER	\$1,301,700	\$1,285,552	\$1,285,552	\$1,302,292	\$16,740
STATE ATTORNEY	\$297,574	\$352,644	\$352,644	\$441,212	\$88,568
PUBLIC DEFENDER	\$159,191	\$183,707	\$183,707	\$252,562	\$68,855
PUBLIC INFO/COURT EFF	\$80,893	\$100,327	\$100,327	\$103,571	\$3,244
COURT OPERATIONS	\$84,153	\$104,801	\$104,801	\$108,332	\$3,531
DRUG COURT	\$33,515	\$86,550	\$86,550	\$86,550	\$0
PRETRIAL RELEASE	\$99,265	\$88,465	\$88,465	\$101,753	\$13,288
CIRCUIT CT-CIVIL	\$100	\$300	\$300	\$300	\$0
GUARDIAN AD LITEM	\$20,757	\$12,961	\$12,961	\$14,946	\$1,985
COUNTY COURTHOUSE MAINT	\$2,318,519	\$1,540,158	\$15,597,547	\$2,815,182	\$1,275,024
TECHNOLOGY	\$758,621	\$833,501	\$836,104	\$921,834	\$88,333
INNOVATIVE COURT PROGRAMS	\$126,805	\$191,454	\$191,454	\$217,544	\$26,090
LEGAL AID	\$66,396	\$65,000	\$65,000	\$65,000	\$0
TEEN COURT	\$157,893	\$170,702	\$170,702	\$174,773	\$4,071
LAW LIBRARY	\$96,840	\$103,934	\$104,284	\$108,443	\$4,509
BAY COUNTY WORK PROGRAM	\$74,847	\$98,395	\$98,395	\$106,135	\$7,740
Total COURT RELATED:	\$5,677,068	\$5,218,451	\$19,278,793	\$6,820,429	\$1,601,978
Total Expenditures:	\$5,677,068	\$5,218,451	\$19,278,793	\$6,820,429	\$1,601,978



Emergency Management

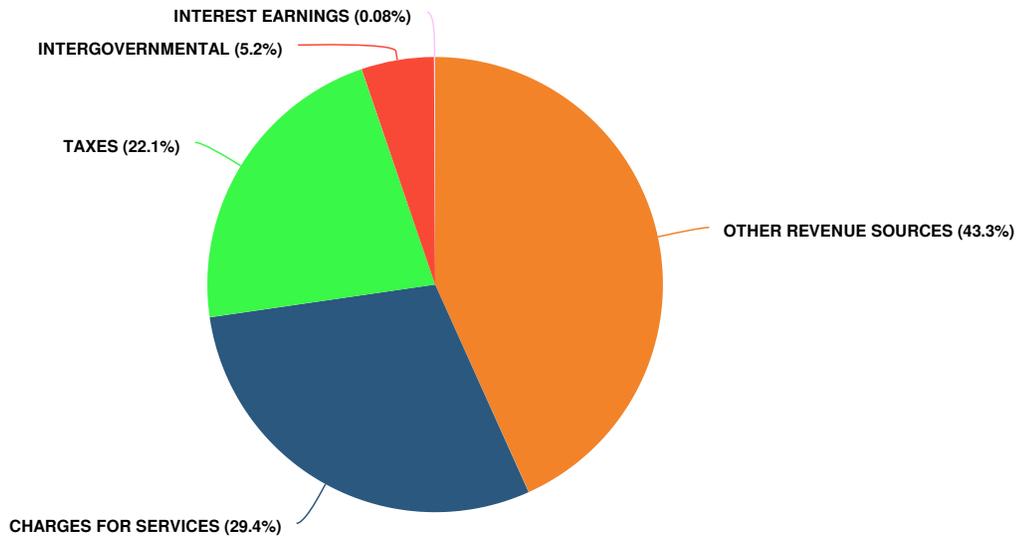
Emergency Management (EM) oversees the county's Emergency Operations Center and coordinates emergency planning before, during, and after emergencies. Emergency Management receives two primary annual non-county funding sources, including Emergency Management Preparedness and Assistance (EMPA) and the federal Emergency Management Performance Grant (EMPG). The funds are used to maintain and enhance the Emergency Management program.

COMMUNICATIONS

The Communications Division operates the county's 24-hour communications center and manages the county's Enhanced 9-1-1 system through Public Safety Answering Points (PSAPs): the Bay County Sheriff's Office, Panama City Police Department, and the Bay County Emergency Services Center.

Revenue

Emergency Management

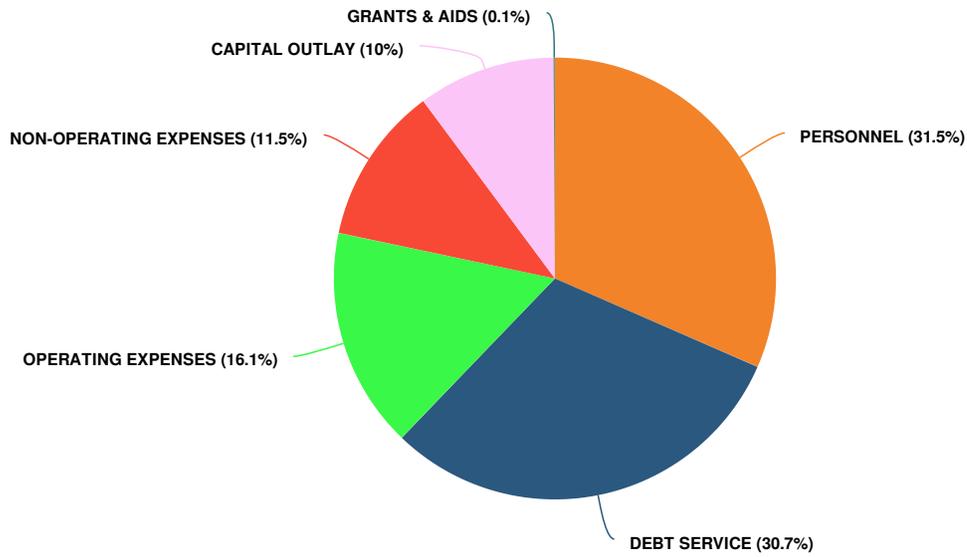


Name	FY2024 Budgeted
Revenue Source	
TAXES	\$2,199,068
INTERGOVERNMENTAL	\$513,902
CHARGES FOR SERVICES	\$2,934,496
INTEREST EARNINGS	\$7,500
OTHER REVENUE SOURCES	\$4,313,365
Total Revenue Source:	\$9,968,331



Expenditures

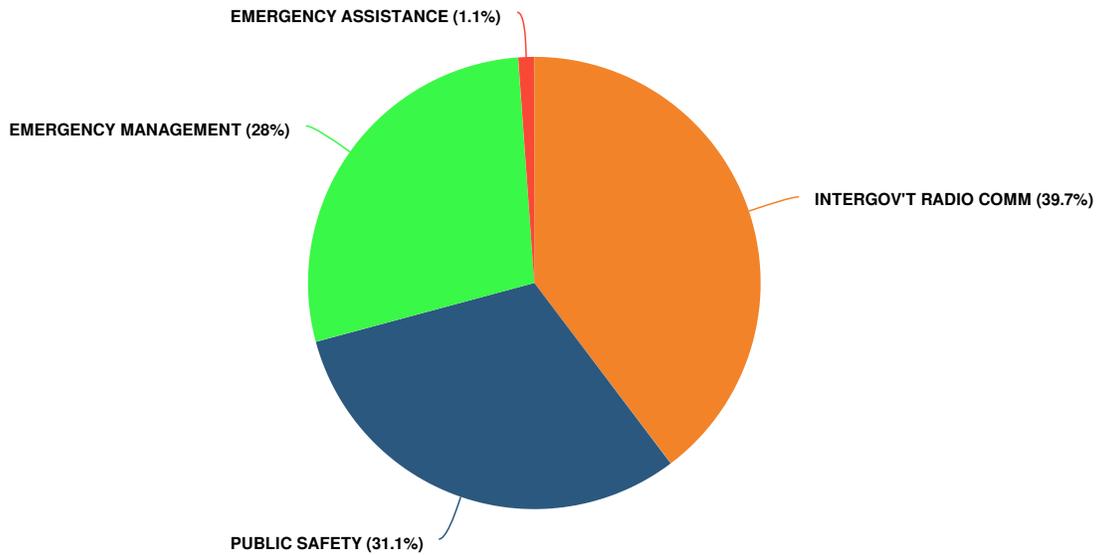
Emergency Management



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$2,406,601	\$2,904,587	\$2,904,587	\$3,144,972	\$240,385
OPERATING EXPENSES	\$1,280,433	\$1,335,277	\$1,335,975	\$1,606,566	\$271,289
CAPITAL OUTLAY	\$5,799,851	\$521,149	\$883,752	\$1,001,280	\$480,131
NON-OPERATING EXPENSES	\$0	\$1,825,877	\$1,825,877	\$1,150,054	-\$675,823
GRANTS & AIDS	\$548,473	\$0	\$0	\$10,000	\$10,000
DEBT SERVICE	\$2,410,203	\$2,415,935	\$2,415,935	\$3,055,459	\$639,524
Total Expense Objects:	\$12,445,560	\$9,002,825	\$9,366,126	\$9,968,331	\$965,506

Expenditures by Department

Emergency Management



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expenditures					
EMERGENCY MANAGEMENT					
EMERGENCY MANAGEMENT	\$2,035,140	\$2,321,267	\$2,390,267	\$2,793,977	\$472,710
EMERGENCY ASSISTANCE	\$214,272	\$224,810	\$224,810	\$113,960	-\$110,850
PUBLIC SAFETY	\$1,969,977	\$2,812,500	\$3,106,801	\$3,102,500	\$290,000
INTERGOV'T RADIO COMM	\$8,226,172	\$3,644,248	\$3,644,248	\$3,957,894	\$313,646
Total EMERGENCY MANAGEMENT:	\$12,445,560	\$9,002,825	\$9,366,126	\$9,968,331	\$965,506
Total Expenditures:	\$12,445,560	\$9,002,825	\$9,366,126	\$9,968,331	\$965,506

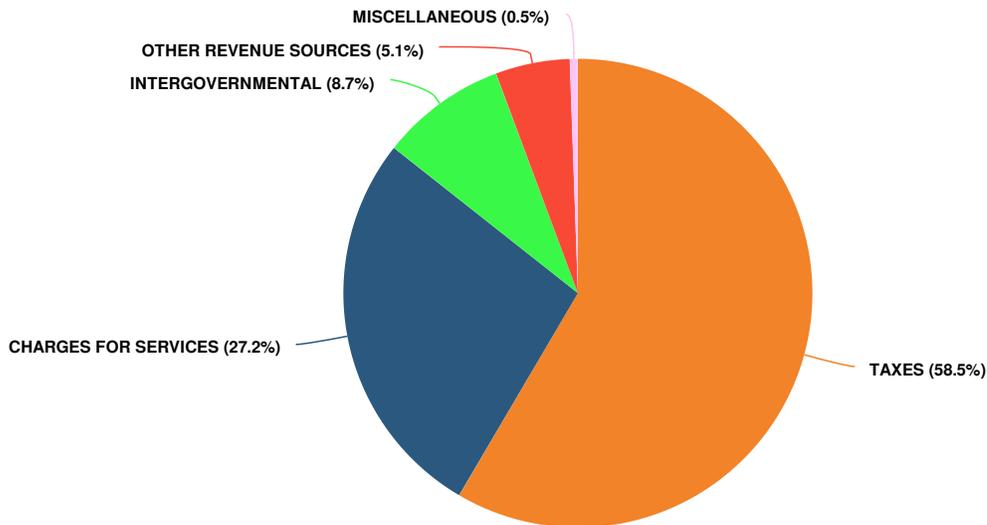
Emergency Medical Services (EMS)

Bay County Emergency Medical Services (EMS) Division is a state-licensed Advanced Life Support (Paramedic Level) service. EMS answers all 9-1-1 emergency calls for service throughout Bay County including the municipalities of Callaway, Lynn Haven, Panama City, Panama City Beach, Parker, Springfield, and in the unincorporated areas, and provides ALS response for Mexico Beach. Bay County EMS is the sole 9-1-1 Mobile Intensive Care transport service for Bay County.

Bay County EMS answers almost 34,000 calls for service each year and provides emergency care, treatment, and transport. EMS operates between seven and 10 mobile intensive-care ambulances along with field operations command staff 24 hours a day, seven days a week from nine stations located throughout Bay County.

Revenue

Emergency Medical Services (EMS)

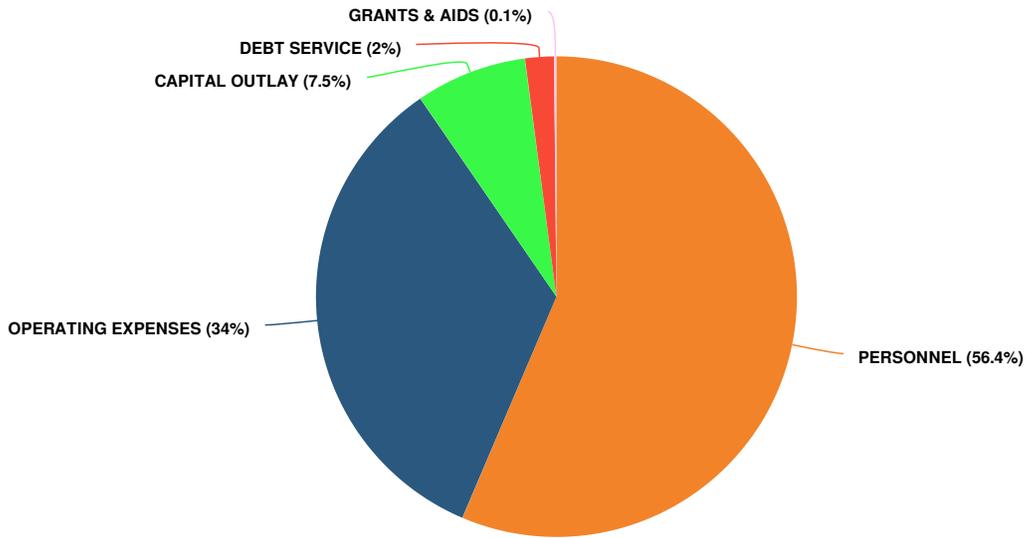


Name	FY2024 Budgeted
Revenue Source	
TAXES	\$8,850,897
INTERGOVERNMENTAL	\$1,312,335
CHARGES FOR SERVICES	\$4,118,174
MISCELLANEOUS	\$82,588
OTHER REVENUE SOURCES	\$776,537
Total Revenue Source:	\$15,140,531



Expenditures

Emergency Medical Services (EMS)



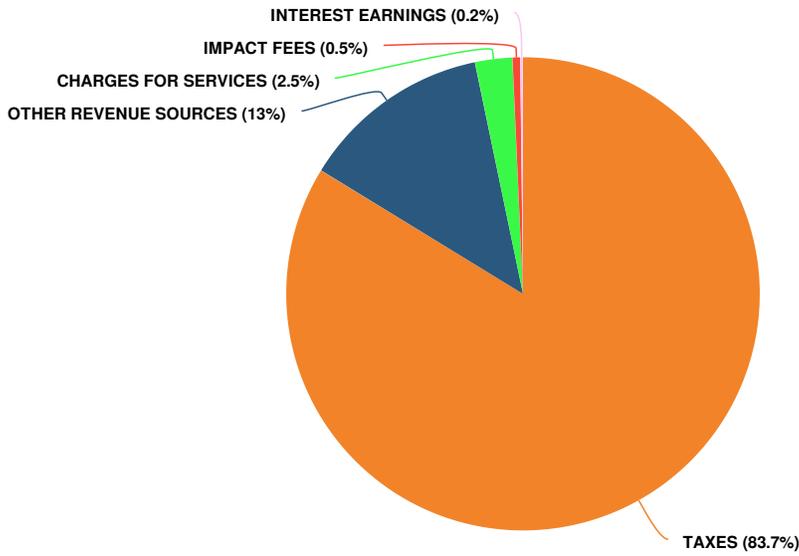
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$5,864,584	\$7,434,874	\$7,434,874	\$8,539,889	\$1,105,015
OPERATING EXPENSES	\$3,685,445	\$4,444,588	\$4,451,461	\$5,150,645	\$706,057
CAPITAL OUTLAY	\$388,599	\$1,041,640	\$1,422,843	\$1,132,958	\$91,318
GRANTS & AIDS	\$30,327	\$18,000	\$18,000	\$21,465	\$3,465
DEBT SERVICE	\$667,799	\$295,550	\$295,550	\$295,574	\$24
Total Expense Objects:	\$10,636,753	\$13,234,652	\$13,622,728	\$15,140,531	\$1,905,879

Fire Rescue

Bay County Fire Rescue (BCFR) serves the rural and suburban unincorporated areas of Bay County, responding to structure and wildland fires as well as first responder calls to Bay County Emergency Medical Services. BCFR also responds to mutual aid and automatic aid calls with county municipal fire departments. The Bay County Hazardous Materials Team is operated by Fire Rescue and assists fire departments and law enforcement agencies throughout the region with hazardous materials issues.

Revenue

Fire Rescue

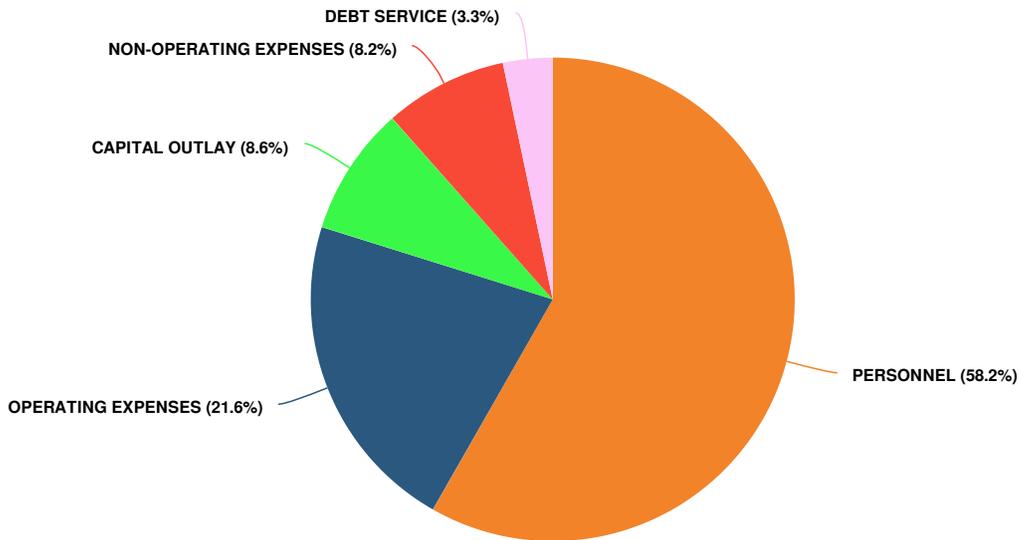


Name	FY2024 Budgeted
Revenue Source	
TAXES	\$14,167,759
CHARGES FOR SERVICES	\$430,000
INTEREST EARNINGS	\$30,000
IMPACT FEES	\$90,000
OTHER REVENUE SOURCES	\$2,200,000
Total Revenue Source:	\$16,917,759



Expenditures

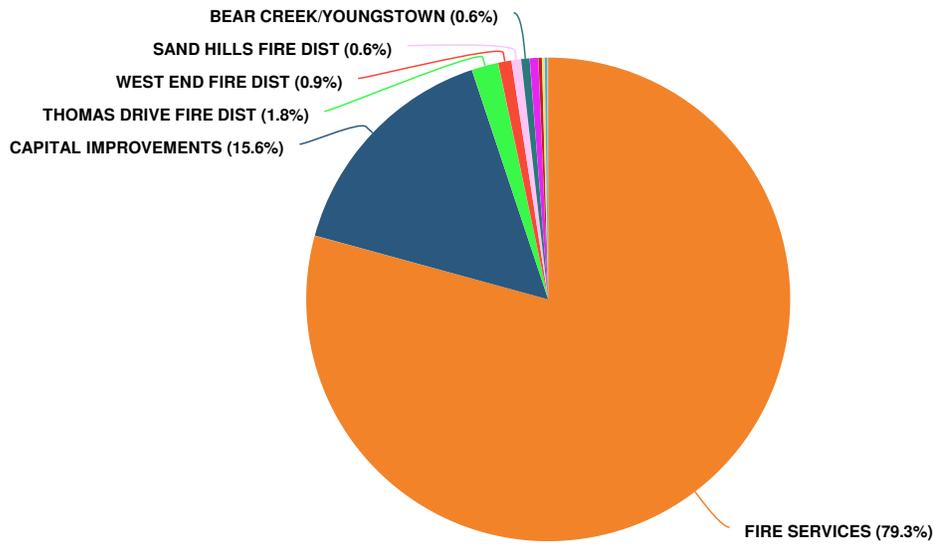
Fire Rescue



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$8,352,289	\$8,673,777	\$8,673,777	\$9,853,615	\$1,179,838
OPERATING EXPENSES	\$2,465,845	\$2,986,326	\$2,981,855	\$3,653,381	\$667,055
CAPITAL OUTLAY	\$757,160	\$164,248	\$1,101,182	\$1,459,020	\$1,294,772
NON-OPERATING EXPENSES	\$0	\$2,030,823	\$1,524,142	\$1,393,912	-\$636,911
GRANTS & AIDS	\$231,835	\$0	\$0	\$0	\$0
DEBT SERVICE	\$509,941	\$556,879	\$556,879	\$557,831	\$952
Total Expense Objects:	\$12,317,070	\$14,412,053	\$14,837,835	\$16,917,759	\$2,505,706

Expenditures by Department

Fire Rescue



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expenditures					
FIRE SERVICES					
WILDFIRE RESPONSE	\$231,835	\$0	\$0	\$0	\$0
FIRE SERVICES	\$10,847,864	\$11,450,028	\$11,495,637	\$13,408,994	\$1,958,966
THOMAS DRIVE FIRE DIST	\$71,985	\$223,847	\$223,847	\$302,129	\$78,282
WEST END FIRE DIST	\$66,644	\$136,343	\$136,343	\$149,994	\$13,651
WEST BAY/WOODVILLE FIRE	\$935	\$4,800	\$4,800	\$95,600	\$90,800
NORTHWEST SIDE FIRE DIST	\$2,669	\$2,380	\$2,380	\$2,080	-\$300
SOUTHPORT FIRE DIST	\$24,114	\$30,583	\$30,583	\$41,994	\$11,411
SAND HILLS FIRE DIST	\$46,622	\$97,459	\$97,459	\$106,315	\$8,856
GREEN HILLS FIRE DIST	\$4,226	\$6,600	\$6,600	\$6,560	-\$40
BEAR CREEK/YOUNGSTOWN	\$55,780	\$106,938	\$106,938	\$98,185	-\$8,753
BAYOU GEORGE FIRE DIST	\$12,312	\$32,133	\$32,133	\$29,645	-\$2,488
HILAND PARK FIRE DIST	\$15,459	\$22,005	\$22,005	\$29,570	\$7,565
CAPITAL IMPROVEMENTS	\$936,625	\$2,298,937	\$2,679,110	\$2,646,693	\$347,756
Total FIRE SERVICES:	\$12,317,070	\$14,412,053	\$14,837,835	\$16,917,759	\$2,505,706
Total Expenditures:	\$12,317,070	\$14,412,053	\$14,837,835	\$16,917,759	\$2,505,706

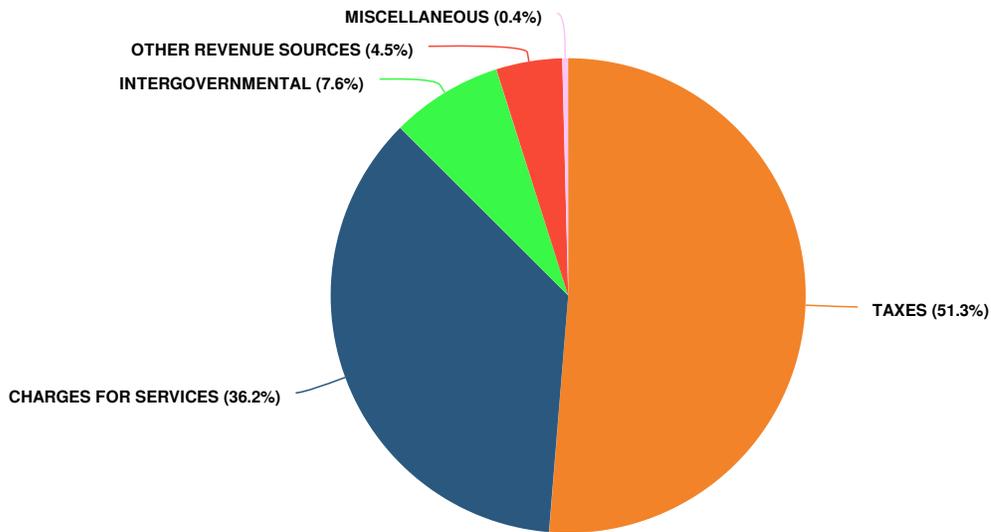


Animal Services

Bay County Animal Control (BCAC) is responsible for protecting public health and safety by enforcing state and county laws related to animal issues and owners' responsibility for animals. Services are provided to all of the municipalities in Bay County, except Lynn Haven, through interlocal agreements. BCAC's goal is to protect the interest of animals, owners, and non-owners alike. BCAC is also responsible for the operation of Bay County's only open-admission animal shelter providing daily care of these animals while working to reunite them with their owners or find them a new home.

Revenue

Animal Services

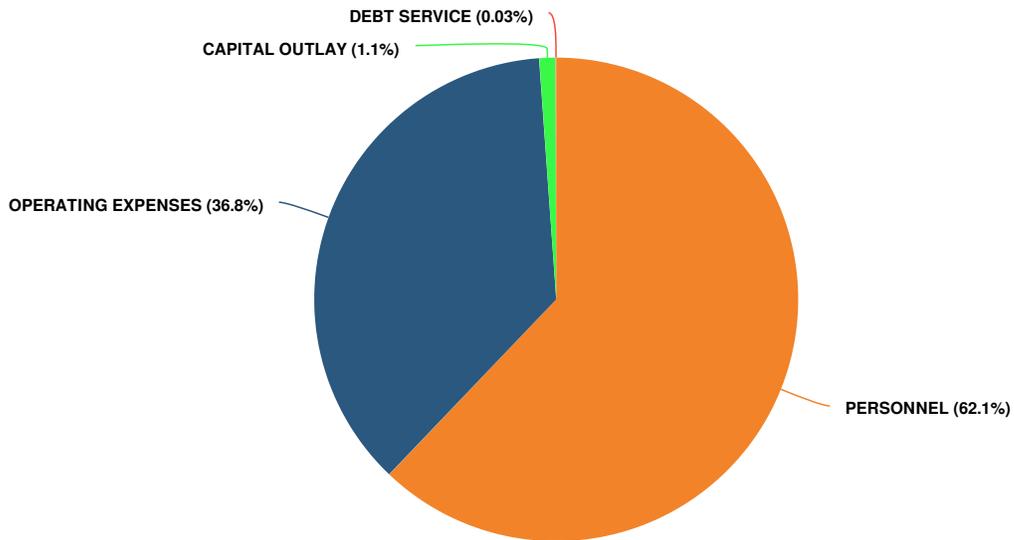


Name	FY2024 Budgeted
Revenue Source	
TAXES	\$1,043,668
INTERGOVERNMENTAL	\$154,746
CHARGES FOR SERVICES	\$736,864
MISCELLANEOUS	\$8,000
OTHER REVENUE SOURCES	\$91,567
Total Revenue Source:	\$2,034,845



Expenditures

Animal Services



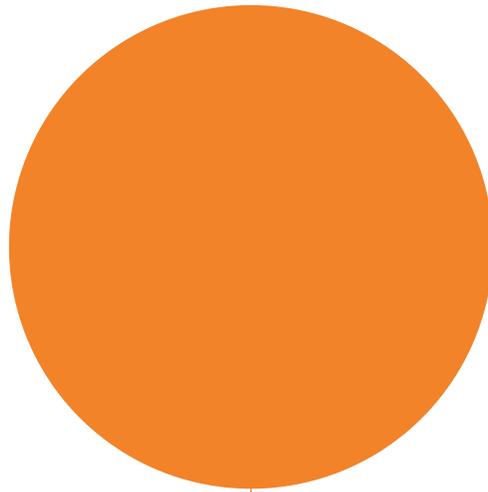
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$900,156	\$1,126,476	\$1,126,476	\$1,264,172	\$137,696
OPERATING EXPENSES	\$440,229	\$605,102	\$605,102	\$747,928	\$142,826
CAPITAL OUTLAY	\$65,270	\$21,280	\$77,825	\$22,110	\$830
DEBT SERVICE	\$167	\$242	\$242	\$635	\$393
Total Expense Objects:	\$1,405,822	\$1,753,100	\$1,809,645	\$2,034,845	\$281,745

Facilities Management

Facilities Management provides maintenance of all county facilities and grounds, ensuring all county departments and constitutional offices have the facilities necessary to provide first-class service to the citizens of Bay County. The scope of these services include some 118 buildings/ structures that total more than 1.2 million square feet, requiring repair and preventive building maintenance, custodial services, project management for facility upgrades, and grounds maintenance.

Revenue

Facilities Management

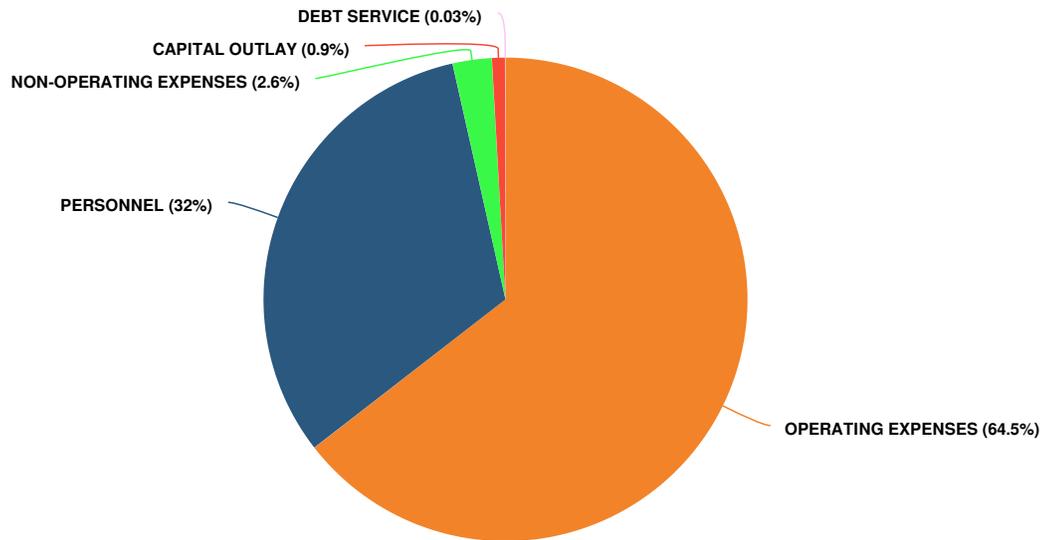


CHARGES FOR SERVICES (100%)

Name	FY2024 Budgeted
Revenue Source	
CHARGES FOR SERVICES	\$4,081,228
Total Revenue Source:	\$4,081,228

Expenditures

Facilities Management



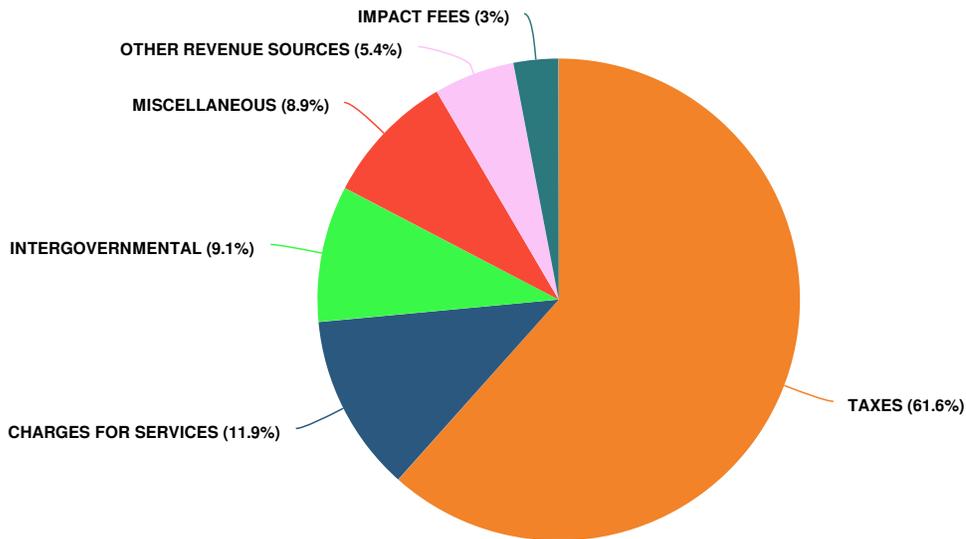
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$1,114,088	\$1,229,359	\$1,229,359	\$1,305,183	\$75,824
OPERATING EXPENSES	\$1,376,469	\$2,203,369	\$2,203,369	\$2,632,684	\$429,315
CAPITAL OUTLAY	\$19,784	\$91,200	\$91,200	\$35,682	-\$55,518
NON-OPERATING EXPENSES	\$0	\$0	\$0	\$106,505	\$106,505
DEBT SERVICE	\$733	\$1,011	\$1,011	\$1,174	\$163
Total Expense Objects:	\$2,511,074	\$3,524,939	\$3,524,939	\$4,081,228	\$556,289

Parks and Recreation

The Parks and Recreation Division maintains all recreational facilities within the unincorporated county, including recreational parks, boat ramps, beach accesses, the county pier, and a shooting range. The maintenance and upkeep of these facilities are provided by park staff. Parks also operates the county's Lifeguard Program.

Revenue

Parks and Recreation

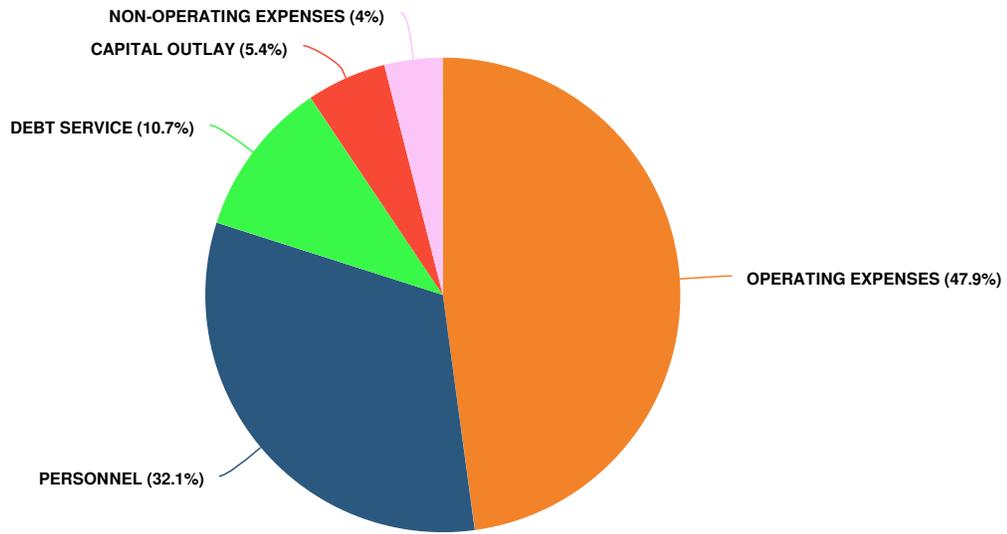


Name	FY2024 Budgeted
Revenue Source	
TAXES	\$4,590,172
INTERGOVERNMENTAL	\$680,591
CHARGES FOR SERVICES	\$889,839
MISCELLANEOUS	\$665,000
IMPACT FEES	\$225,000
OTHER REVENUE SOURCES	\$402,721
Total Revenue Source:	\$7,453,323



Expenditures

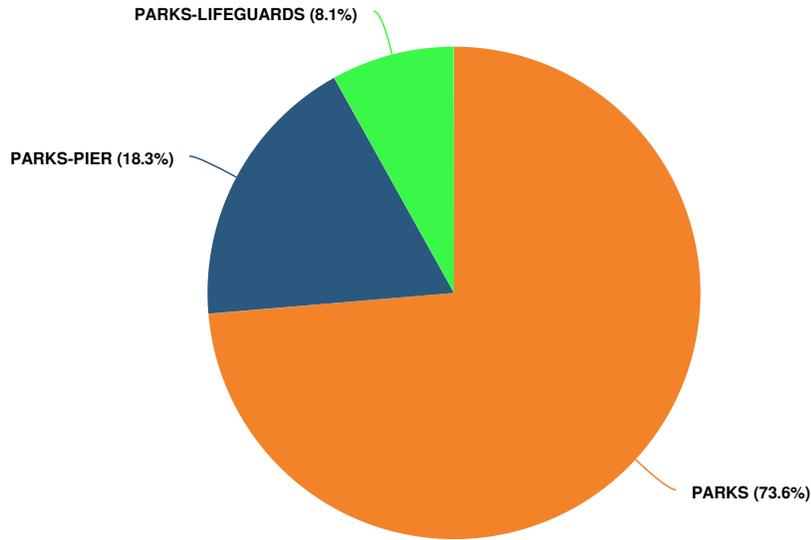
Parks and Recreation



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$1,875,853	\$2,239,979	\$2,239,979	\$2,391,733	\$151,754
OPERATING EXPENSES	\$1,853,723	\$3,028,703	\$3,032,203	\$3,566,725	\$538,022
CAPITAL OUTLAY	\$744,173	\$302,780	\$11,562,590	\$405,362	\$102,582
NON-OPERATING EXPENSES	\$0	\$150,000	\$150,000	\$295,000	\$145,000
DEBT SERVICE	\$107,526	\$755,788	\$755,788	\$794,503	\$38,715
Total Expense Objects:	\$4,581,275	\$6,477,250	\$17,740,560	\$7,453,323	\$976,073

Expenditures by Department

Parks and Recreation



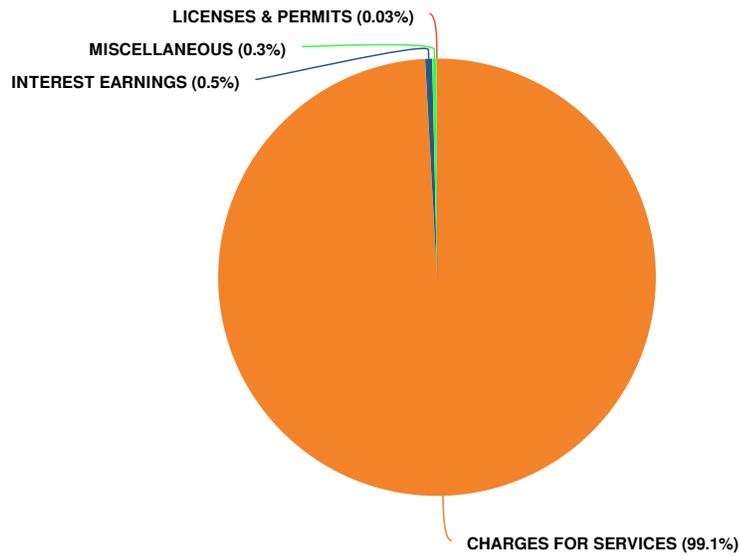
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expenditures					
PARKS & RECREATION					
PARKS	\$3,265,581	\$4,682,750	\$15,946,060	\$5,489,300	\$806,550
PARKS-PIER	\$983,240	\$1,042,025	\$1,042,025	\$1,362,196	\$320,171
PARKS-LIFEGUARDS	\$332,454	\$752,475	\$752,475	\$601,827	-\$150,648
Total PARKS & RECREATION:	\$4,581,275	\$6,477,250	\$17,740,560	\$7,453,323	\$976,073
Total Expenditures:	\$4,581,275	\$6,477,250	\$17,740,560	\$7,453,323	\$976,073

Solid Waste

The Bay County Solid Waste Division provides solid waste disposal throughout Bay County. The division includes the Steelfield Landfill, Recycling, Household Hazardous Waste, and the Small-Quantity Generator programs. Solid Waste is also responsible for the long-term care and environmental monitoring of Majette Park, which is a closed landfill.

Revenue

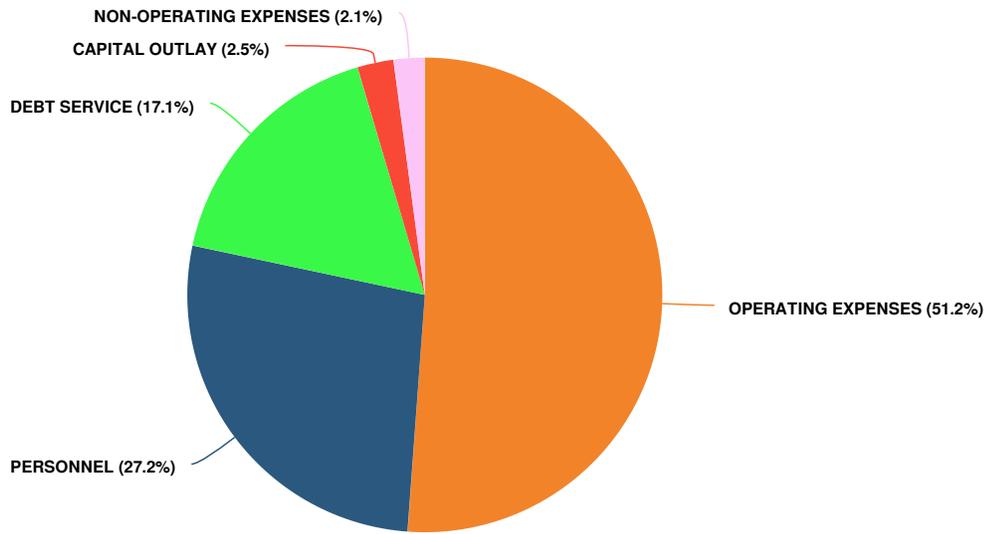
Solid Waste



Name	FY2024 Budgeted
Revenue Source	
LICENSES & PERMITS	\$2,700
CHARGES FOR SERVICES	\$9,280,000
MISCELLANEOUS	\$28,500
INTEREST EARNINGS	\$50,000
Total Revenue Source:	\$9,361,200

Expenditures

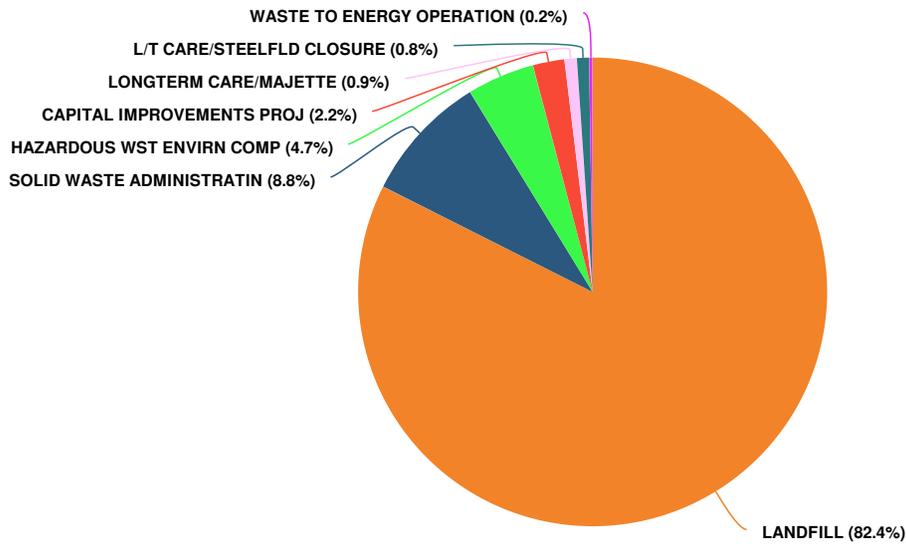
Solid Waste



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$1,952,319	\$2,412,633	\$2,412,633	\$2,544,855	\$132,222
OPERATING EXPENSES	\$4,120,877	\$3,612,043	\$4,232,915	\$4,790,219	\$1,178,176
CAPITAL OUTLAY	\$603,982	\$1,333,451	\$712,579	\$231,761	-\$1,101,690
NON-OPERATING EXPENSES	\$0	\$100,000	\$100,000	\$196,839	\$96,839
GRANTS & AIDS	\$38	\$0	\$0	\$0	\$0
DEBT SERVICE	\$4,105,273	\$4,091,088	\$4,091,088	\$1,597,526	-\$2,493,562
Total Expense Objects:	\$10,782,488	\$11,549,215	\$11,549,215	\$9,361,200	-\$2,188,015

Expenditures by Department

Solid Waste



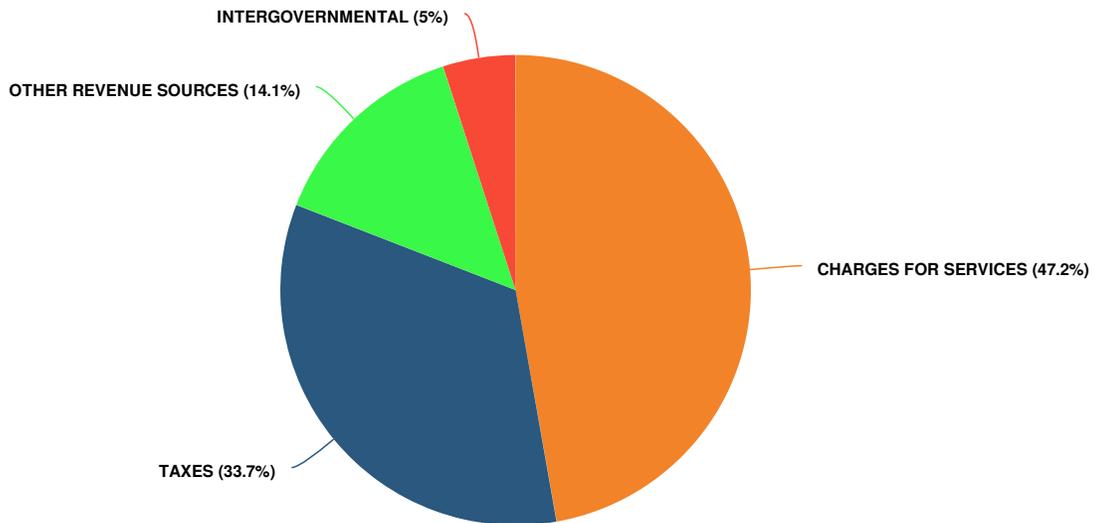
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expenditures					
SOLID WASTE					
LANDFILL	\$5,971,363	\$6,489,639	\$7,110,511	\$7,715,230	\$1,225,591
LONGTERM CARE/MAJETTE	\$39,092	\$126,655	\$126,655	\$79,681	-\$46,974
WASTE TO ENERGY OPERATION	\$3,250,971	\$2,649,466	\$2,649,466	\$21,440	-\$2,628,026
SOLID WASTE ADMINISTRATIN	\$665,703	\$722,767	\$722,767	\$826,780	\$104,013
L/T CARE/STEELFLD CLOSURE	\$63,776	\$125,772	\$125,772	\$78,784	-\$46,988
HAZARDOUS WST ENVIRN COMP	\$246,700	\$352,914	\$352,914	\$435,432	\$82,518
CAPITAL IMPROVEMENTS PROJ	\$544,883	\$1,082,002	\$461,130	\$203,853	-\$878,149
Total SOLID WASTE:	\$10,782,488	\$11,549,215	\$11,549,215	\$9,361,200	-\$2,188,015
Total Expenditures:	\$10,782,488	\$11,549,215	\$11,549,215	\$9,361,200	-\$2,188,015

Human Resources

The Human Resources Department (HR) provides employment services that meet the goals and objectives of the Board of County Commissioners as well as training and administrative functions, providing services to around 650 employees.

Revenue

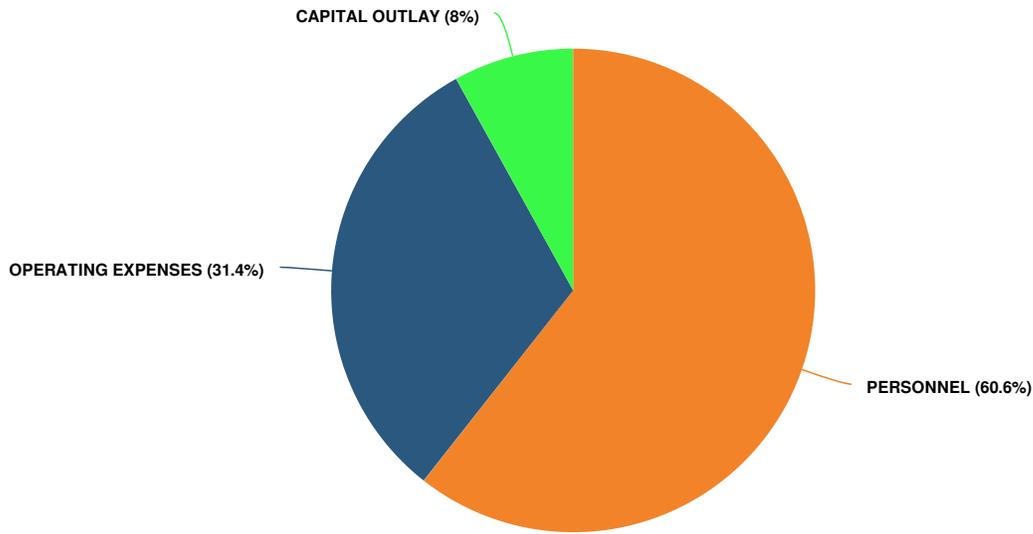
Human Resources



Name	FY2024 Budgeted
Revenue Source	
TAXES	\$450,312
INTERGOVERNMENTAL	\$66,768
CHARGES FOR SERVICES	\$631,403
OTHER REVENUE SOURCES	\$188,508
Total Revenue Source:	\$1,336,991

Expenditures

Human Resources



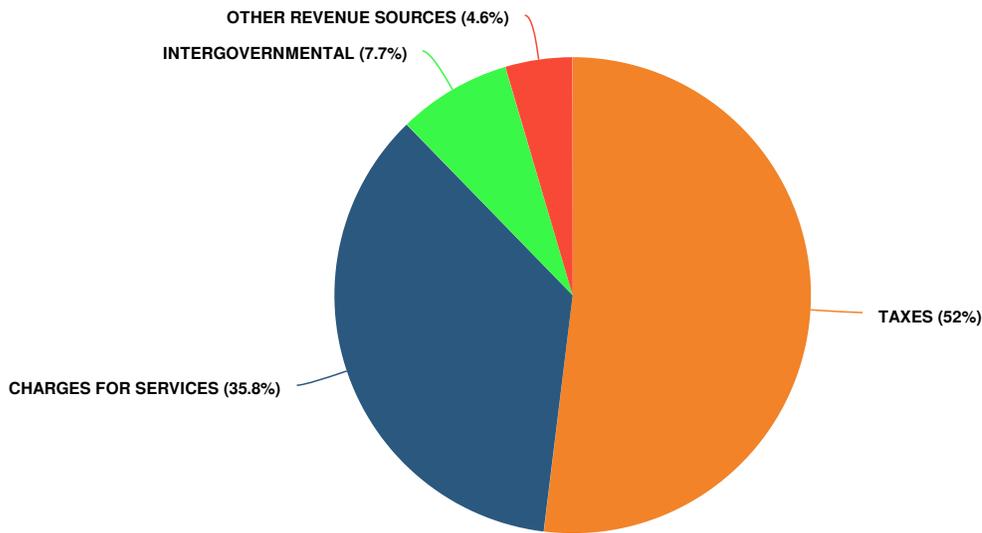
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$602,650	\$732,691	\$732,691	\$810,326	\$77,635
OPERATING EXPENSES	\$343,186	\$393,944	\$443,104	\$419,361	\$25,417
CAPITAL OUTLAY	\$54,857	\$79,606	\$79,606	\$107,304	\$27,698
Total Expense Objects:	\$1,000,693	\$1,206,241	\$1,255,401	\$1,336,991	\$130,750

Information Technology

The Information Technology Division (IT) provides reliable and stable infrastructure for telecommunications and data management, maintaining all computers, video security systems, access control, mobile devices, and other electronic-related systems. IT also assists with various websites and is responsible for network connectivity, software deployment, database creation and management, email services, and overall information security.

Revenue

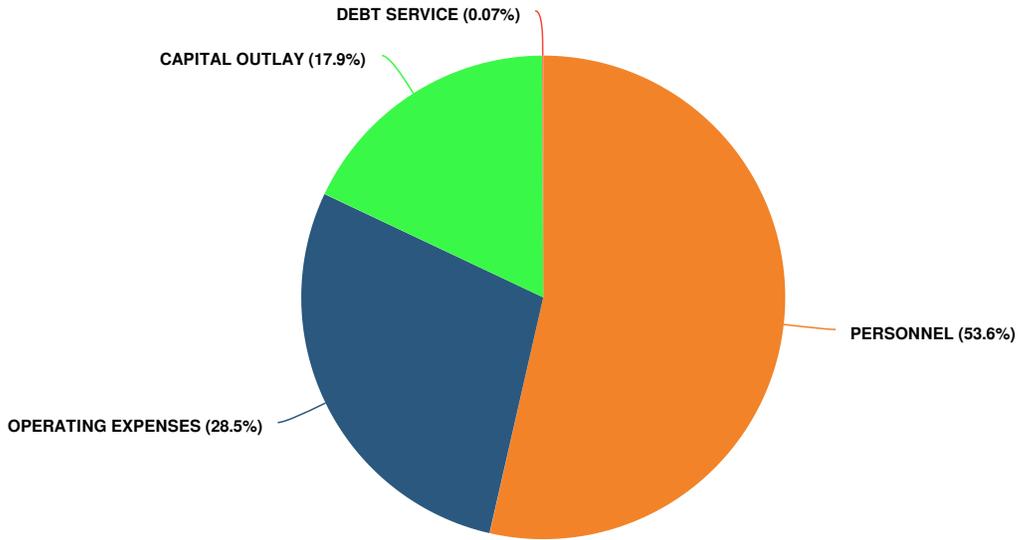
Information Technology



Name	FY2024 Budgeted
Revenue Source	
TAXES	\$796,837
INTERGOVERNMENTAL	\$118,148
CHARGES FOR SERVICES	\$548,909
OTHER REVENUE SOURCES	\$69,911
Total Revenue Source:	\$1,533,805

Expenditures

Information Technology



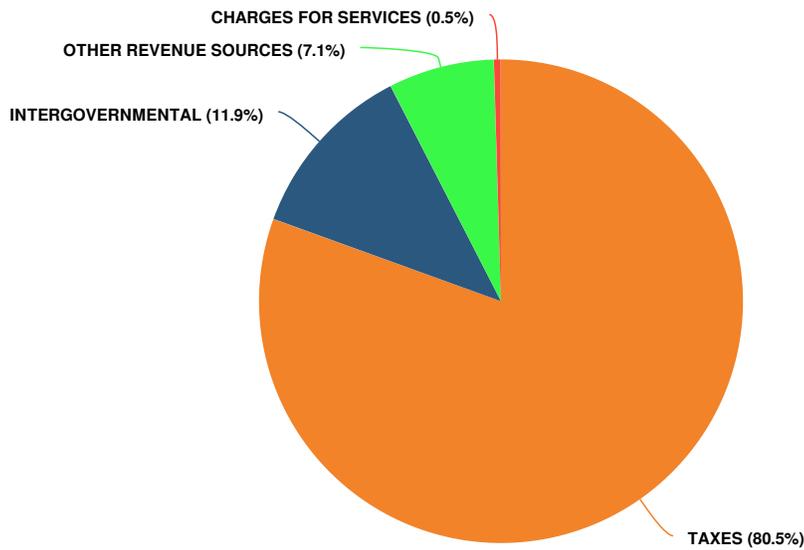
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$717,466	\$776,256	\$776,256	\$821,743	\$45,487
OPERATING EXPENSES	\$223,071	\$419,173	\$419,895	\$436,627	\$17,454
CAPITAL OUTLAY	\$168,471	\$260,267	\$298,605	\$274,385	\$14,118
GRANTS & AIDS	\$114	\$0	\$0	\$0	\$0
DEBT SERVICE	\$774	\$1,050	\$1,050	\$1,050	\$0
Total Expense Objects:	\$1,109,895	\$1,456,746	\$1,495,806	\$1,533,805	\$77,059

Geographic Information Systems

The Geographic Information Systems (GIS) staff maintains core GIS services such as base layer maintenance, GIS application hosting, system administration, data management, imagery acquisition, and user training. Geospatial support services, including customer assistance, mapping, spatial analysis, data integration, application development, and project management, are provided to the public, county departments, municipalities, and a variety of other agencies

Revenue

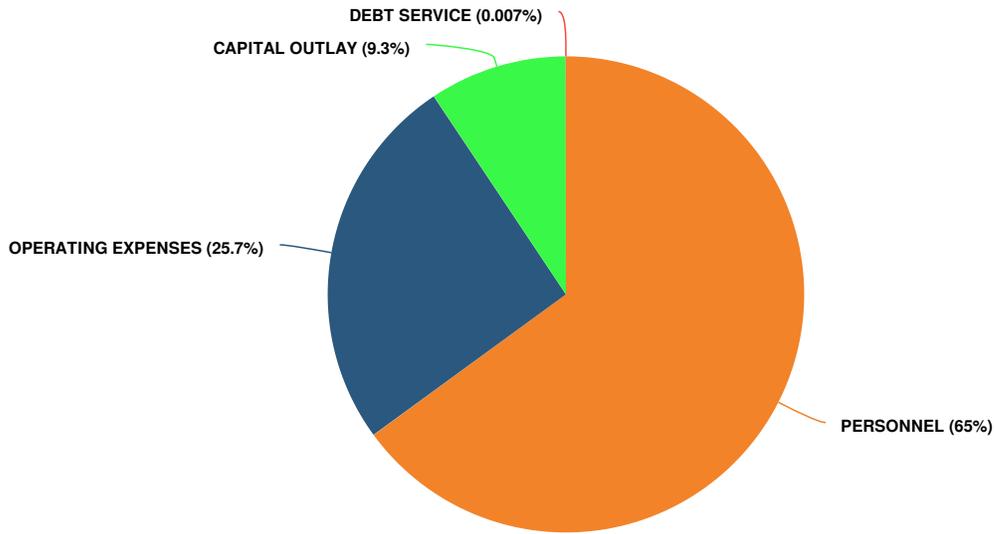
Geographic Information Systems



Name	FY2024 Budgeted
Revenue Source	
TAXES	\$812,052
INTERGOVERNMENTAL	\$120,404
CHARGES FOR SERVICES	\$4,750
OTHER REVENUE SOURCES	\$71,246
Total Revenue Source:	\$1,008,452

Expenditures

Geographic Information Systems



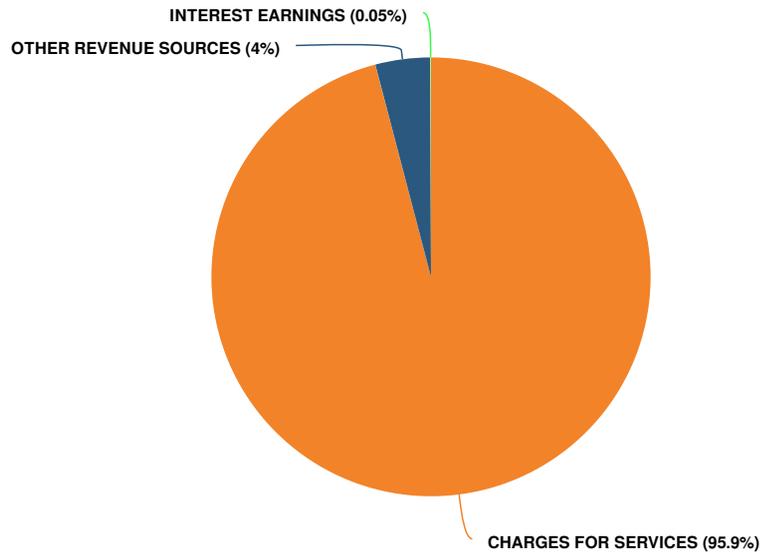
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$407,720	\$630,598	\$630,598	\$655,101	\$24,503
OPERATING EXPENSES	\$113,709	\$259,835	\$271,290	\$259,066	-\$769
CAPITAL OUTLAY	\$112,170	\$87,695	\$88,495	\$94,215	\$6,520
DEBT SERVICE	\$41	\$70	\$70	\$70	\$0
Total Expense Objects:	\$633,640	\$978,198	\$990,453	\$1,008,452	\$30,254

Purchasing

The Purchasing Department is responsible for coordinating the county's central procurement system, promoting efficiency, economy, and fair and open competition. The foremost objective of the Purchasing Department is to abide by, uphold, and adhere to the county's procurement code and procurement manual to guard against the misuse or misinterpretation of rules and regulations.

Revenue

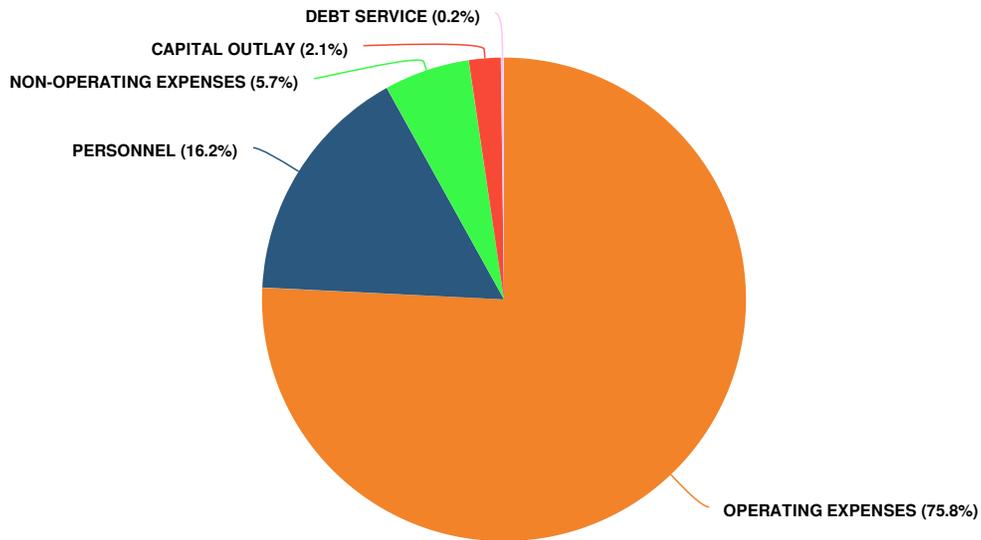
Purchasing



Name	FY2024 Budgeted
Revenue Source	
CHARGES FOR SERVICES	\$3,569,595
INTEREST EARNINGS	\$2,000
OTHER REVENUE SOURCES	\$150,000
Total Revenue Source:	\$3,721,595

Expenditures

Purchasing



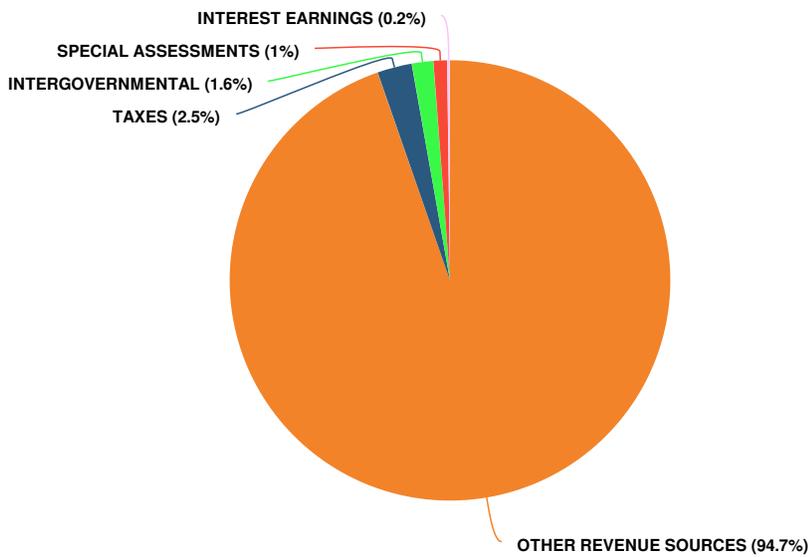
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$420,686	\$539,396	\$539,396	\$601,693	\$62,297
OPERATING EXPENSES	\$2,820,976	\$3,744,445	\$3,744,445	\$2,820,572	-\$923,873
CAPITAL OUTLAY	\$29,606	\$31,737	\$31,737	\$79,297	\$47,560
NON-OPERATING EXPENSES	\$0	\$547,300	\$547,300	\$212,914	-\$334,386
DEBT SERVICE	\$1,824	\$2,762	\$2,762	\$7,119	\$4,357
Total Expense Objects:	\$3,273,093	\$4,865,640	\$4,865,640	\$3,721,595	-\$1,144,045

Engineering

Engineering staff provides quality surveying, transportation and stormwater engineering, and construction management. The stormwater specialists provide engineering, surveying, permitting, inspection, and project management services in support of maintenance and repair for the County Stormwater Program. A Municipal Services Benefit Unit (MSBU) within Engineering finances public improvements and services to properties via special assessments levied in accordance with Chapter 125, Florida Statutes.

Revenue

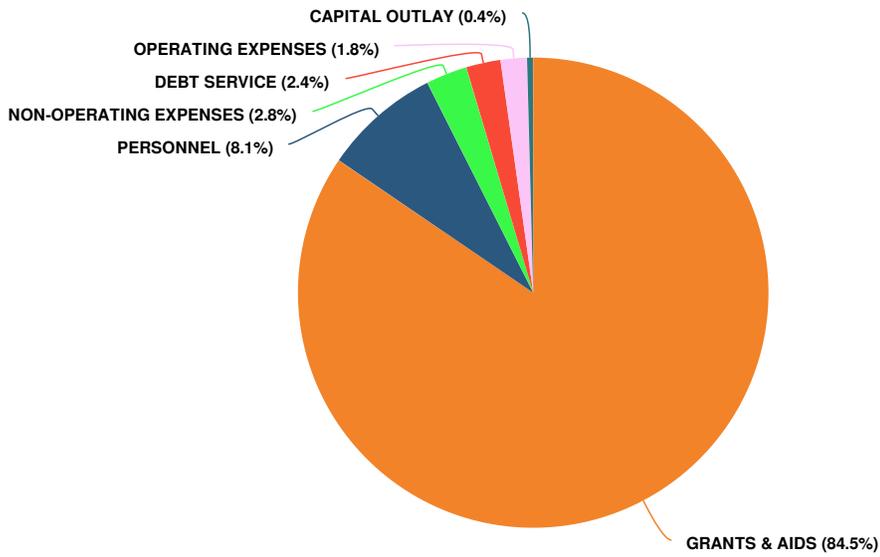
Engineering



Name	FY2024 Budgeted
Revenue Source	
TAXES	\$710,645
INTERGOVERNMENTAL	\$441,494
INTEREST EARNINGS	\$54,250
SPECIAL ASSESSMENTS	\$281,786
OTHER REVENUE SOURCES	\$26,459,197
Total Revenue Source:	\$27,947,373

Expenditures

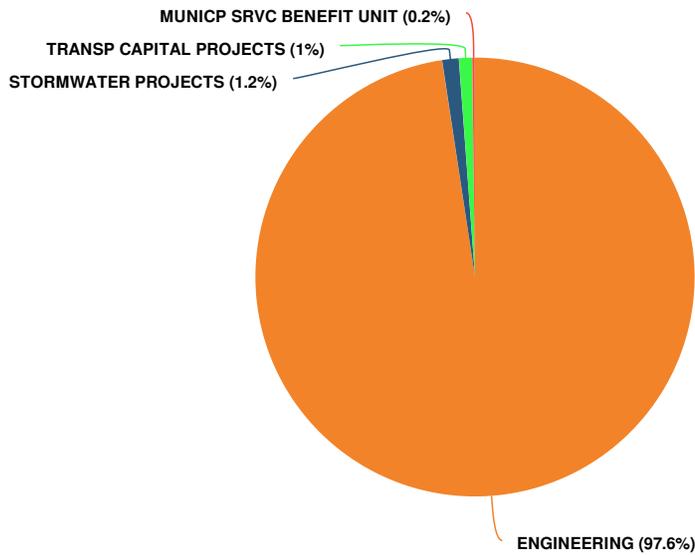
Engineering



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$1,757,916	\$2,093,023	\$2,013,023	\$2,251,430	\$158,407
OPERATING EXPENSES	\$450,950	\$485,209	\$485,209	\$500,593	\$15,384
CAPITAL OUTLAY	\$37,612	\$42,211	\$122,657	\$117,317	\$75,106
NON-OPERATING EXPENSES	\$0	\$30	\$30	\$793,310	\$793,280
GRANTS & AIDS	\$13,376,538	\$16,167,388	\$16,167,388	\$23,621,344	\$7,453,956
DEBT SERVICE	\$364,468	\$393,954	\$393,954	\$663,379	\$269,425
Total Expense Objects:	\$15,987,484	\$19,181,815	\$19,182,261	\$27,947,373	\$8,765,558

Expenditures by Department

Engineering



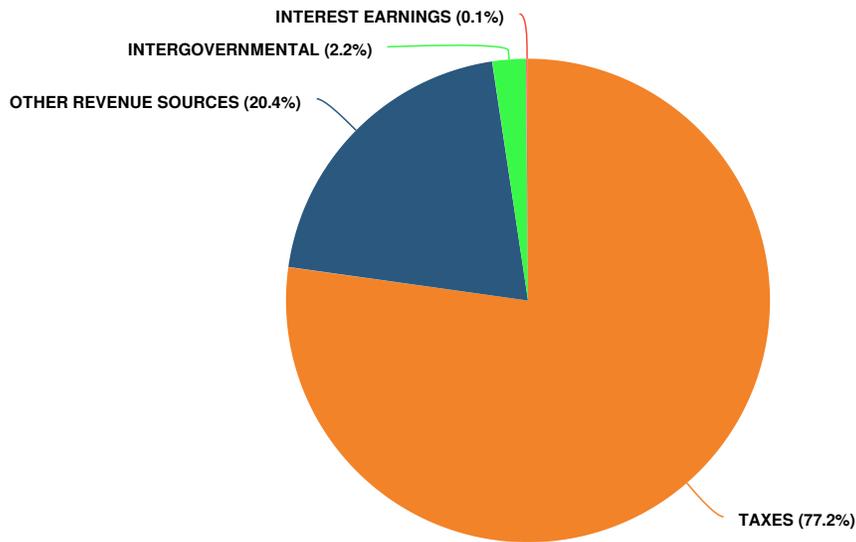
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expenditures					
ENGINEERING					
ENGINEERING	\$15,610,196	\$18,773,656	\$18,773,656	\$27,276,350	\$8,502,694
TRANSP CAPITAL PROJECTS	\$78,570	\$8,679	\$8,679	\$273,813	\$265,134
STORMWATER PROJECTS	\$242,930	\$339,430	\$339,430	\$343,960	\$4,530
MUNICP SRVC BENEFIT UNIT	\$55,787	\$60,050	\$60,496	\$53,250	-\$6,800
Total ENGINEERING:	\$15,987,484	\$19,181,815	\$19,182,261	\$27,947,373	\$8,765,558
Total Expenditures:	\$15,987,484	\$19,181,815	\$19,182,261	\$27,947,373	\$8,765,558

Mosquito Control

Mosquito Control aims to protect the health, safety, and welfare of the citizens of Bay County through a robust year round effort to identify, inspect, and treat potential mosquito breeding areas throughout the county.

Revenue

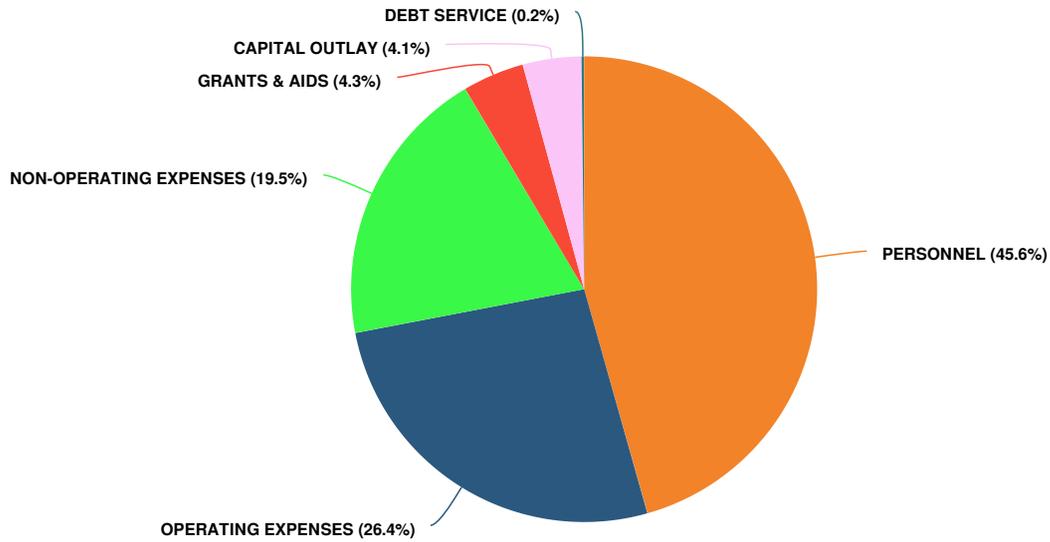
Mosquito Control



Name	FY2024 Budgeted
Revenue Source	
TAXES	\$1,891,122
INTERGOVERNMENTAL	\$54,944
INTEREST EARNINGS	\$3,000
OTHER REVENUE SOURCES	\$500,000
Total Revenue Source:	\$2,449,066

Expenditures

Mosquito Control



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$965,216	\$1,088,179	\$1,088,179	\$1,117,356	\$29,177
OPERATING EXPENSES	\$446,906	\$612,083	\$631,143	\$646,103	\$34,020
CAPITAL OUTLAY	\$195,120	\$27,951	\$113,951	\$99,526	\$71,575
NON-OPERATING EXPENSES	\$0	\$413,967	\$336,967	\$477,054	\$63,087
GRANTS & AIDS	\$53,646	\$79,333	\$79,333	\$104,617	\$25,284
DEBT SERVICE	\$3,128	\$4,410	\$4,410	\$4,410	\$0
Total Expense Objects:	\$1,664,016	\$2,225,923	\$2,253,983	\$2,449,066	\$223,143

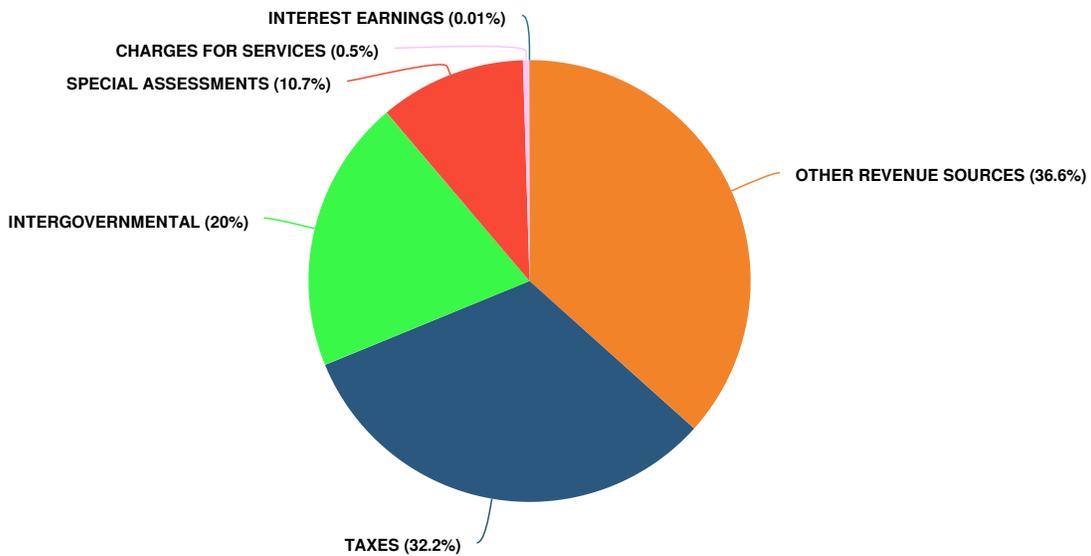
Roads and Bridges

The Bay County Roads and Bridges Division is staffed by licensed construction operators and truck drivers, skilled craftsman, maintenance workers, customer service representatives, resource accountants, and program managers.

Roads and Bridges maintains and repairs Bay County transportation and stormwater infrastructure, making improvements that increase capacity and protect the environment. Work is identified through route maintenance schedules, routine and special inspections, customer service work requests, and state inspections as possible and regulatory requirements.

Revenue

Roads and Bridges

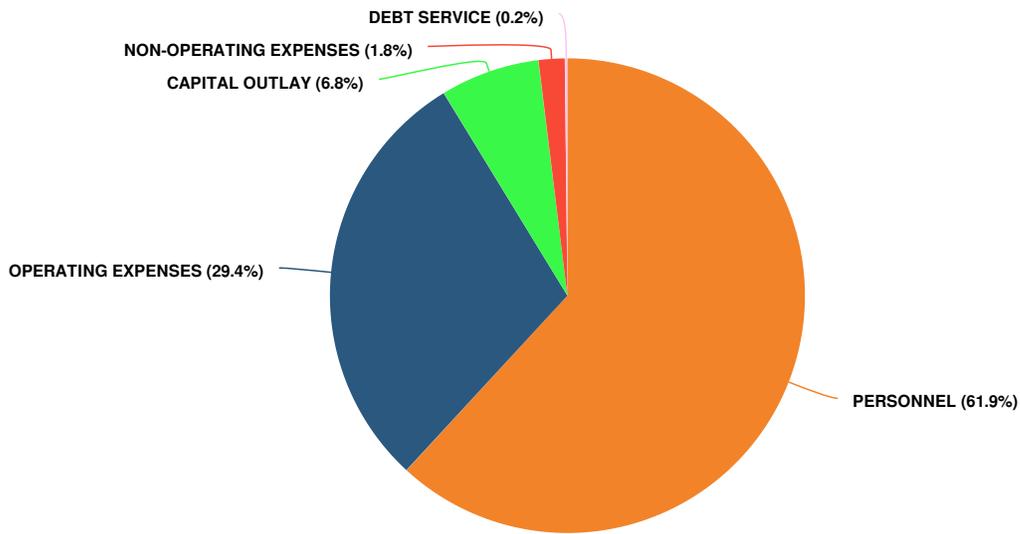


Name	FY2024 Budgeted
Revenue Source	
TAXES	\$4,249,178
INTERGOVERNMENTAL	\$2,639,836
CHARGES FOR SERVICES	\$60,000
INTEREST EARNINGS	\$1,500
SPECIAL ASSESSMENTS	\$1,415,819
OTHER REVENUE SOURCES	\$4,836,789
Total Revenue Source:	\$13,203,122



Expenditures

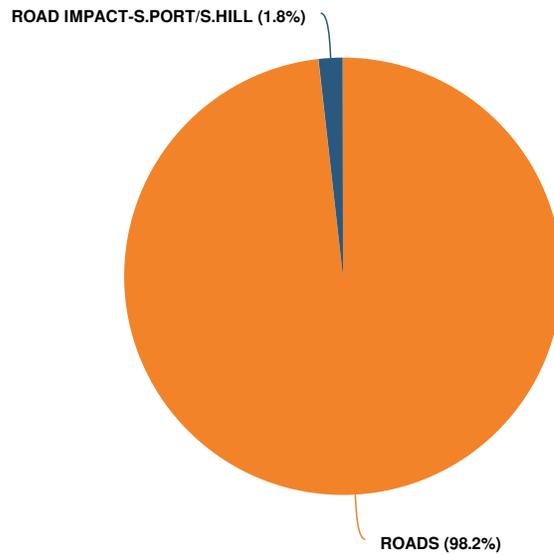
Roads and Bridges



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$6,360,302	\$7,703,618	\$7,703,618	\$8,166,960	\$463,342
OPERATING EXPENSES	\$3,610,843	\$3,288,238	\$3,144,436	\$3,885,216	\$596,978
CAPITAL OUTLAY	\$700,918	\$422,437	\$656,823	\$892,837	\$470,400
NON-OPERATING EXPENSES	\$28,382	\$720,373	\$720,373	\$236,500	-\$483,873
DEBT SERVICE	\$10,117	\$12,070	\$12,070	\$21,609	\$9,539
Total Expense Objects:	\$10,710,562	\$12,146,736	\$12,237,320	\$13,203,122	\$1,056,386

Expenditures by Department

Roads and Bridges



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expenditures					
ROADS & BRIDGES					
ROADS	\$10,682,180	\$11,549,794	\$11,640,378	\$12,966,622	\$1,416,828
ROAD IMPACT-EAST BAY CTY	\$0	\$335,748	\$335,748	\$0	-\$335,748
ROAD IMPACT-PANAMA CITY	\$28,382	\$28,747	\$28,747	\$0	-\$28,747
ROAD IMPACT-S.PORT/S.HILL	\$0	\$232,447	\$232,447	\$236,500	\$4,053
Total ROADS & BRIDGES:	\$10,710,562	\$12,146,736	\$12,237,320	\$13,203,122	\$1,056,386
Total Expenditures:	\$10,710,562	\$12,146,736	\$12,237,320	\$13,203,122	\$1,056,386

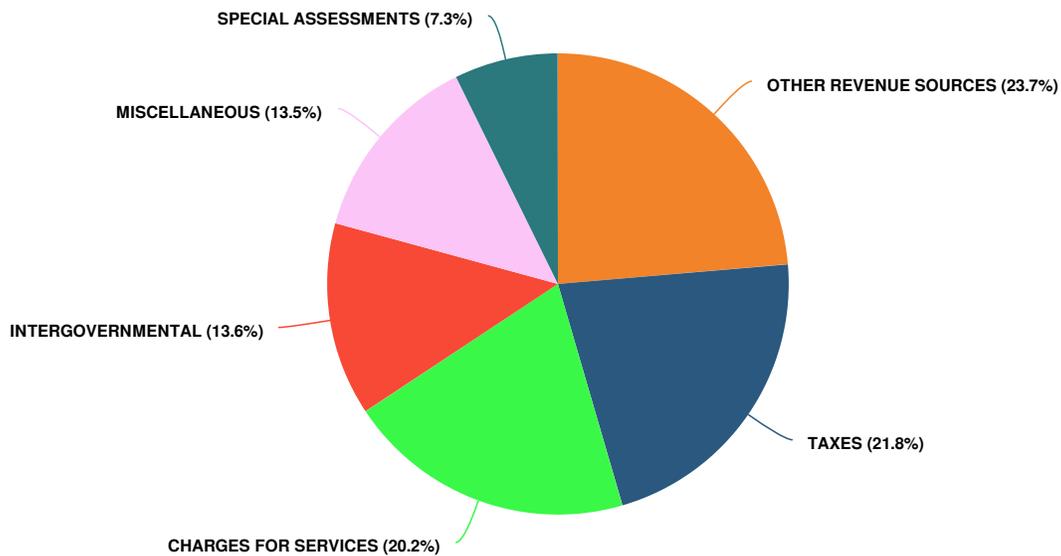
Traffic Engineering

The Traffic Engineering Division is staffed by licensed professional engineers, licensed/certified traffic signal technicians, certified fiber optic technicians, certified sign and striping technicians, and administrative, customer service, and accounting staff.

The Traffic Engineering Division operates and maintains the county's Intelligent Transportation System (ITS). This involves all the ownership issues associated with more than 100 miles of underground fiber optic cable. Other components of the ITS include pan/ tilt/ zoom cameras, monitors within the Traffic Management Center (TMC), five dynamic message signs, portable variable message signs, and two remote weather stations (RWIS).

Revenue

Traffic Engineering

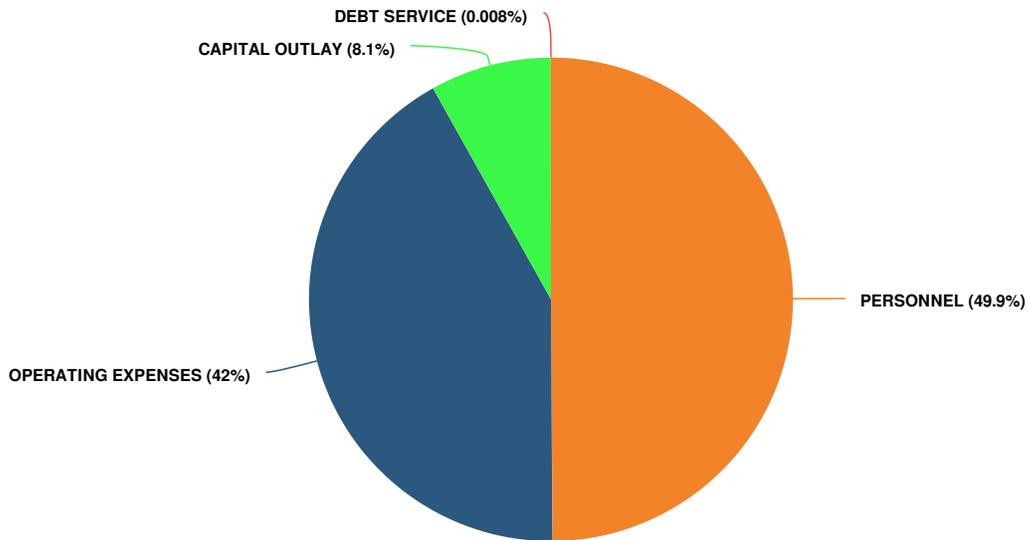


Name	FY2024 Budgeted
Revenue Source	
TAXES	\$811,272
INTERGOVERNMENTAL	\$504,009
CHARGES FOR SERVICES	\$750,000
MISCELLANEOUS	\$500,000
SPECIAL ASSESSMENTS	\$270,315
OTHER REVENUE SOURCES	\$878,594
Total Revenue Source:	\$3,714,190



Expenditures

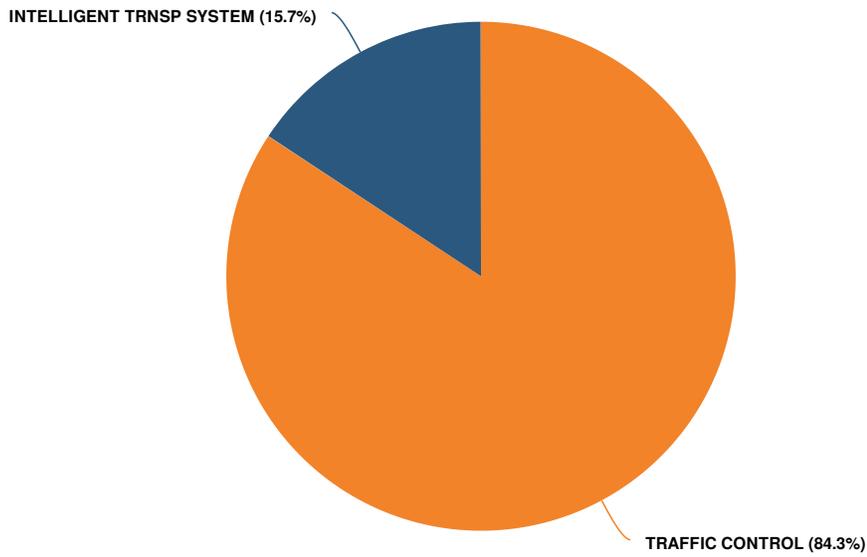
Traffic Engineering



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$1,402,831	\$1,642,400	\$1,642,400	\$1,853,549	\$211,149
OPERATING EXPENSES	\$1,338,411	\$1,291,918	\$1,608,844	\$1,559,991	\$268,073
CAPITAL OUTLAY	\$267,414	\$311,740	\$316,318	\$300,370	-\$11,370
GRANTS & AIDS	\$1,512,176	\$0	\$26,595	\$0	\$0
DEBT SERVICE	\$647	\$879	\$879	\$280	-\$599
Total Expense Objects:	\$4,521,479	\$3,246,937	\$3,595,036	\$3,714,190	\$467,253

Expenditures by Department

Traffic Engineering



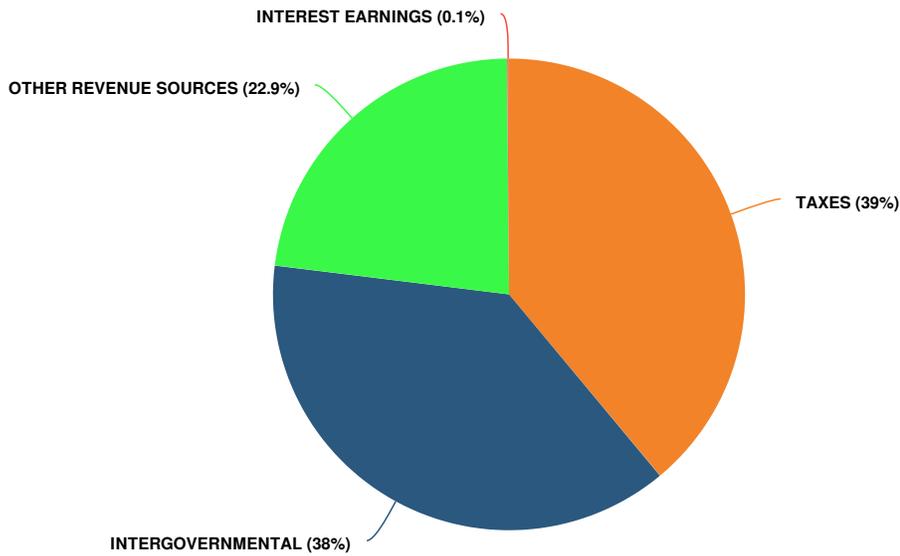
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expenditures					
TRAFFIC					
INTELLIGENT TRNSP SYSTEM	\$945,114	\$580,536	\$661,628	\$583,511	\$2,975
TRAFFIC CONTROL	\$3,576,365	\$2,666,401	\$2,933,408	\$3,130,679	\$464,278
Total TRAFFIC:	\$4,521,479	\$3,246,937	\$3,595,036	\$3,714,190	\$467,253
Total Expenditures:	\$4,521,479	\$3,246,937	\$3,595,036	\$3,714,190	\$467,253

Infrastructure Surtax

The Infrastructure Surtax is for use exclusively in Bay County to repair local roads, increase neighborhood safety with pedestrian paths and sidewalks to schools, reduce neighborhood flooding, and reduce traffic congestion. More information can be found at bayhalfcent.com.

Revenue

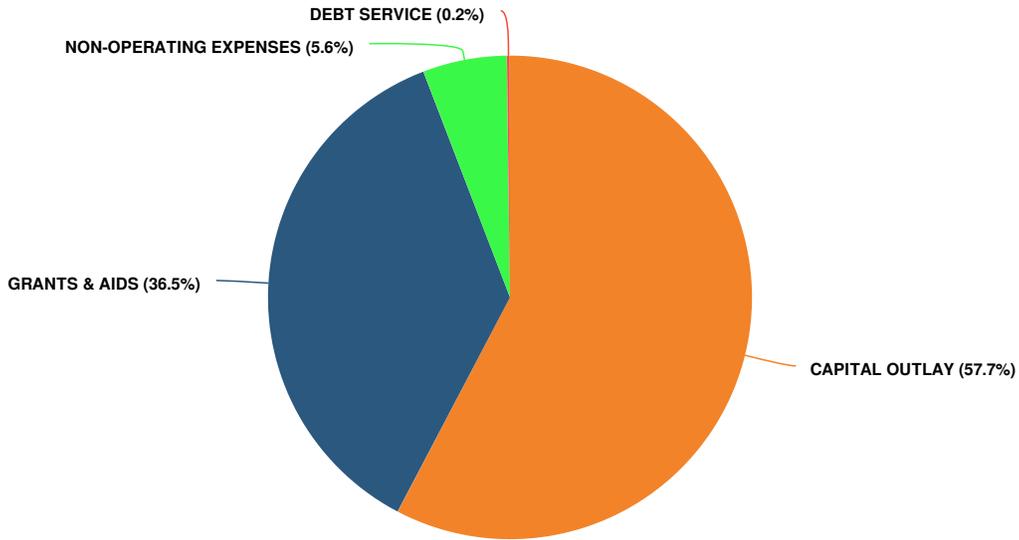
Infrastructure Surtax



Name	FY2024 Budgeted
Revenue Source	
TAXES	\$17,000,000
INTERGOVERNMENTAL	\$16,589,706
INTEREST EARNINGS	\$50,000
OTHER REVENUE SOURCES	\$10,000,000
Total Revenue Source:	\$43,639,706

Expenditures

Infrastructure Surtax



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
CAPITAL OUTLAY	\$17,594,288	\$22,983,152	\$28,320,607	\$25,177,270	\$2,194,118
NON-OPERATING EXPENSES	\$247,392	\$3,273,826	\$3,273,826	\$2,448,084	-\$825,742
GRANTS & AIDS	\$0	\$6,646,036	\$8,091,733	\$15,927,447	\$9,281,411
DEBT SERVICE	\$22,128	\$33,286	\$33,286	\$86,905	\$53,619
Total Expense Objects:	\$17,863,808	\$32,936,300	\$39,719,452	\$43,639,706	\$10,703,406

RESTORE Act

The Restore Act was created to help the Gulf of Mexico's environment and economy recover from the Deepwater Horizon oil disaster and other harmful influences. Signed into law in July 2012, the RESTORE Act (Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act) dedicates 80 percent of all Clean Water Act administrative and civil penalties related to the Deepwater Horizon spill to a Gulf Coast Restoration Trust Fund. Projects in this fund are carried forward until completion.

Expenditures

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
CAPITAL OUTLAY	\$448,015	\$0	\$4,663,272	\$0	\$0
NON-OPERATING EXPENSES	\$0	\$4,818,159	\$0	\$0	-\$4,818,159
Total Expense Objects:	\$448,015	\$4,818,159	\$4,663,272	\$0	-\$4,818,159

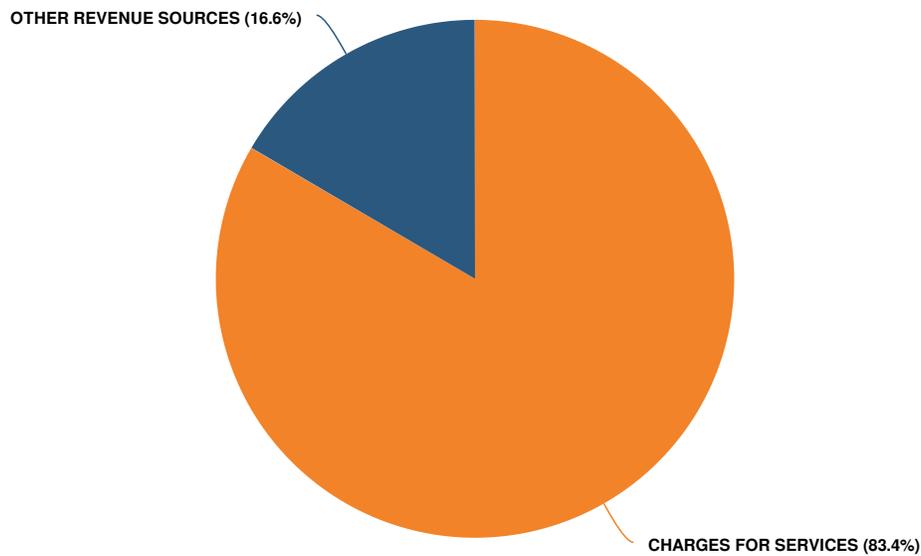


Risk Management

The Risk Management Division identifies and analyzes workplace safety and health, insurance, liability, property, and work-related injuries to protect the assets of the Bay County Commission, four out of five constitutional officers, employees, taxpayers, and the citizens of Bay County. Risk Management handles claims for property, liability, automobile, and workers' compensation losses. This department manages incidents/ accidents, property, casualty, and health insurance negotiations and provides consultation and recommendations on insurance requirements for Bay County contracts and procurement documents.

Revenue

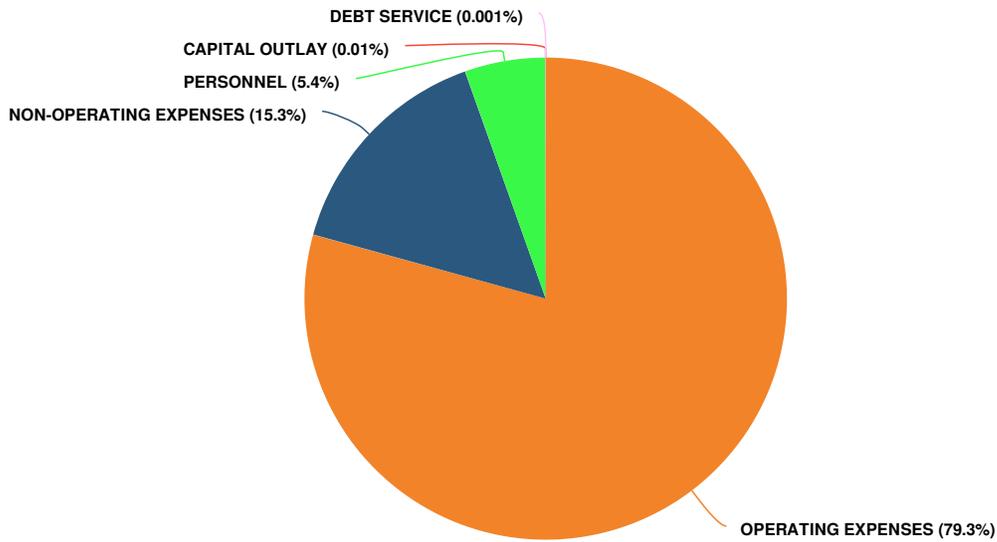
Risk Management



Name	FY2024 Budgeted
Revenue Source	
CHARGES FOR SERVICES	\$10,082,427
OTHER REVENUE SOURCES	\$2,000,000
Total Revenue Source:	\$12,082,427

Expenditures

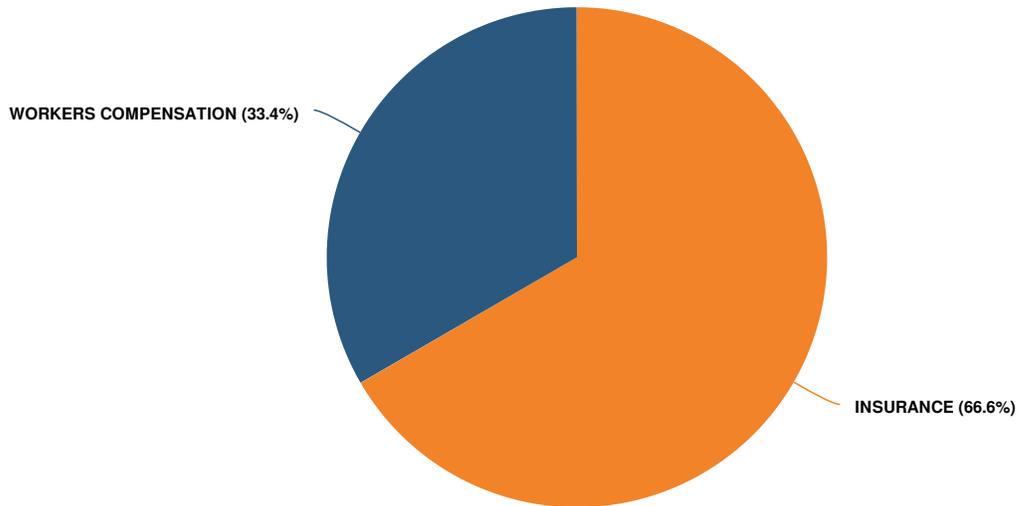
Risk Management



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$474,765	\$607,933	\$607,933	\$652,458	\$44,525
OPERATING EXPENSES	\$8,348,934	\$7,263,900	\$7,669,119	\$9,580,796	\$2,316,896
CAPITAL OUTLAY	\$36,456	\$3,311	\$3,311	\$1,665	-\$1,646
NON-OPERATING EXPENSES	\$0	\$2,528,178	\$2,528,178	\$1,847,368	-\$680,810
DEBT SERVICE	\$125	\$140	\$140	\$140	\$0
Total Expense Objects:	\$8,860,280	\$10,403,462	\$10,808,681	\$12,082,427	\$1,678,965

Expenditures by Department

Risk Management



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expenditures					
RISK MANAGEMENT					
INSURANCE	\$6,265,882	\$6,374,941	\$6,780,160	\$8,051,065	\$1,676,124
WORKERS COMPENSATION	\$2,594,398	\$4,028,521	\$4,028,521	\$4,031,362	\$2,841
Total RISK MANAGEMENT:	\$8,860,280	\$10,403,462	\$10,808,681	\$12,082,427	\$1,678,965
Total Expenditures:	\$8,860,280	\$10,403,462	\$10,808,681	\$12,082,427	\$1,678,965

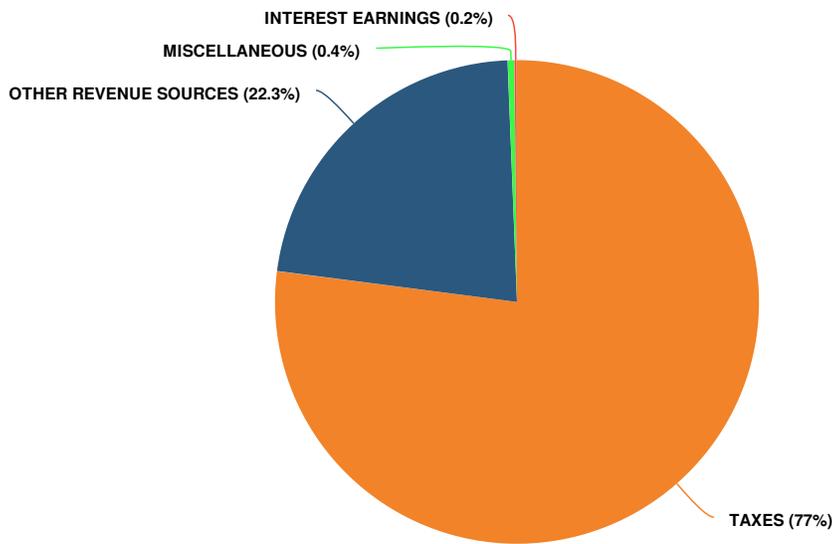
Mexico Beach CDC

The Mexico Beach Community Development Council (CDC) promotes tourism and positive experiences in Mexico Beach. The CDC is funded by tourism bed taxes collected in the Mexico Beach taxing district.

The board of directors is comprised of nine members appointed by the Bay County Board of County Commissioners. Three of the members are collectors of the Tourist Development Tax, two members represent the tourist-related businesses in the area, two members represent Mexico Beach residents, and two members are elected officials.

Revenue

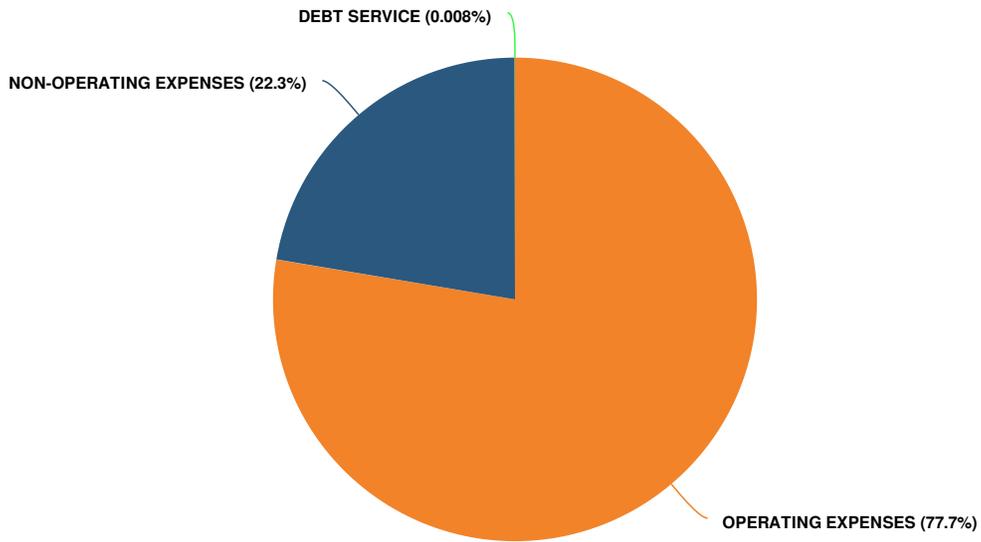
Mexico Beach CDC



Name	FY2024 Budgeted
Revenue Source	
TAXES	\$689,840
MISCELLANEOUS	\$4,000
INTEREST EARNINGS	\$1,500
OTHER REVENUE SOURCES	\$200,000
Total Revenue Source:	\$895,340

Expenditures

Mexico Beach CDC



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
OPERATING EXPENSES	\$428,655	\$511,067	\$611,067	\$695,270	\$184,203
NON-OPERATING EXPENSES	\$0	\$100,081	\$100,081	\$200,000	\$99,919
DEBT SERVICE	\$32	\$70	\$70	\$70	\$0
Total Expense Objects:	\$428,687	\$611,218	\$711,218	\$895,340	\$284,122

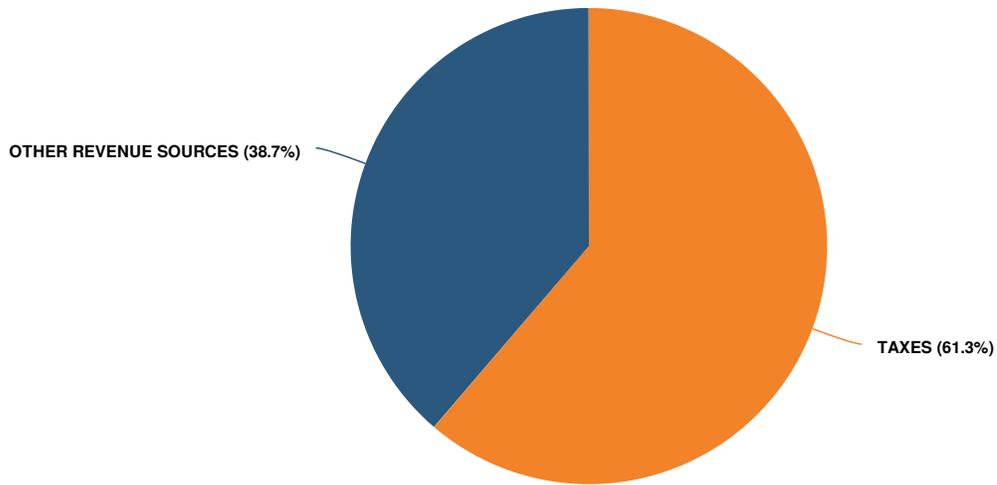
Panama City CDC

The Panama City Community Development Council (CDC) is dedicated to promoting tourism in the Panama City area. The CDC is funded by tourism bed taxes collected in the Panama City taxing district.

The board of directors is comprised of the five Panama City Commissioners.

Revenue

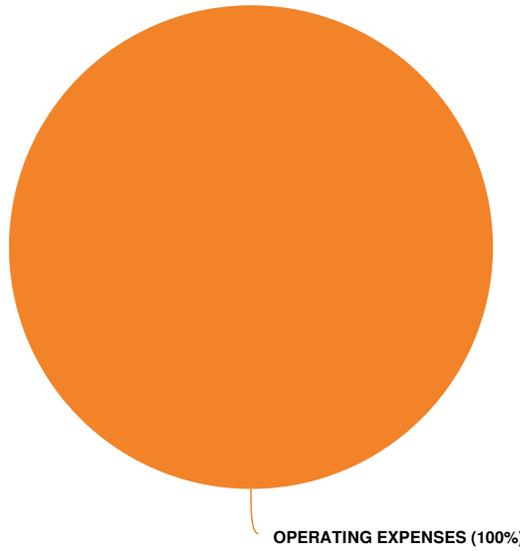
Panama City CDC



Name	FY2024 Budgeted
Revenue Source	
TAXES	\$1,977,606
OTHER REVENUE SOURCES	\$1,250,000
Total Revenue Source:	\$3,227,606

Expenditures

Panama City CDC



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
OPERATING EXPENSES	\$1,914,624	\$2,289,105	\$2,614,105	\$3,227,606	\$938,501
Total Expense Objects:	\$1,914,624	\$2,289,105	\$2,614,105	\$3,227,606	\$938,501

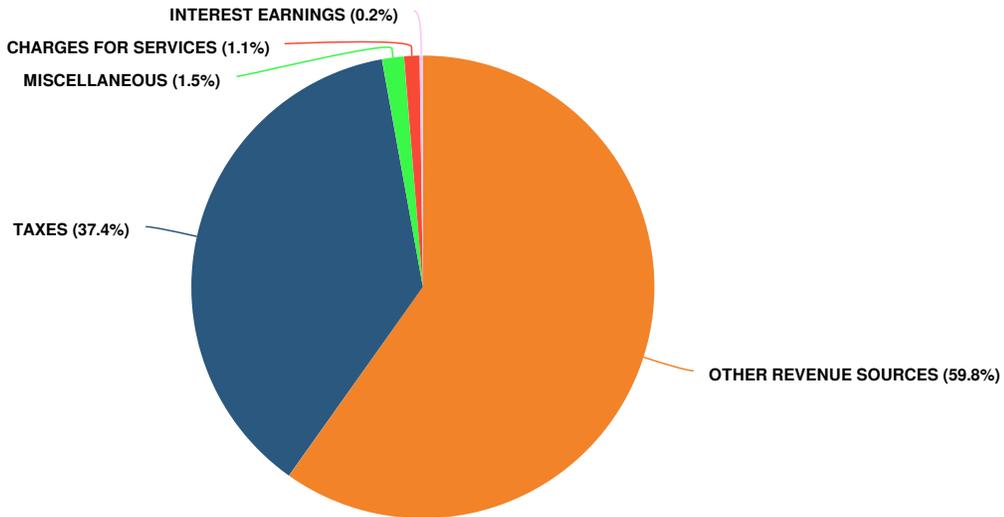
Panama City Beach TDC

The Bay County Tourist Development Council (TDC) contracts marketing and promotional activities with the Panama City Beach Convention & Visitors Bureau (CVB). The TDC is comprised of nine members appointed by the Bay County Board of County Commissioners. Three of the members are collectors of the Tourist Development Tax (TDT); three members represent a tourist-related business; and three members are elected officials.

TDC and CVB activities are funded by the tourist tax, or “bed tax”. Bed taxes fund the marketing and promotional activities performed by the CVB. The tax is also used for beach cleaning and grooming, product improvement, and beach nourishment.

Revenue

Panama City Beach TDC

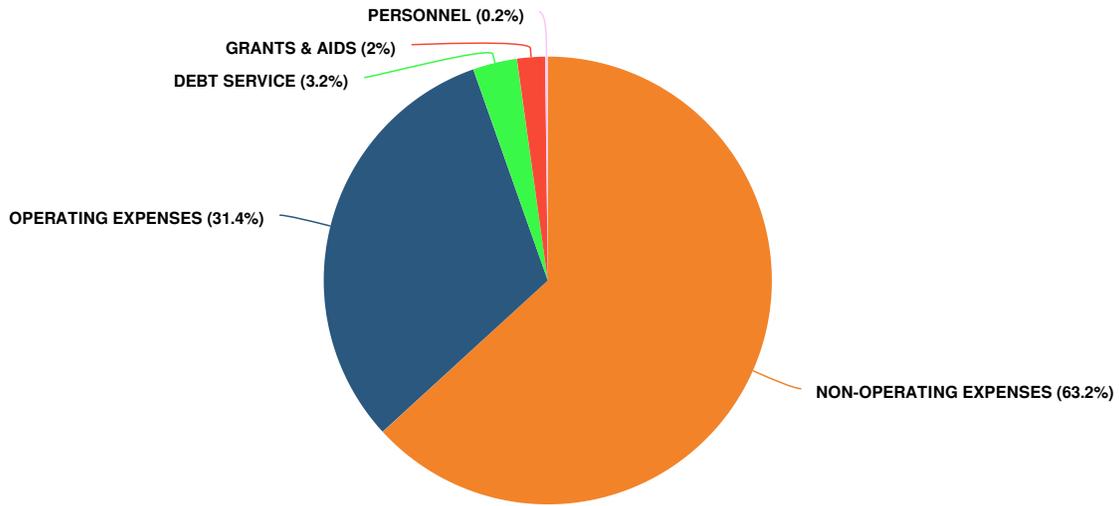


Name	FY2024 Budgeted
Revenue Source	
TAXES	\$33,254,725
CHARGES FOR SERVICES	\$951,976
MISCELLANEOUS	\$1,362,100
INTEREST EARNINGS	\$194,000
OTHER REVENUE SOURCES	\$53,239,897
Total Revenue Source:	\$89,002,698



Expenditures

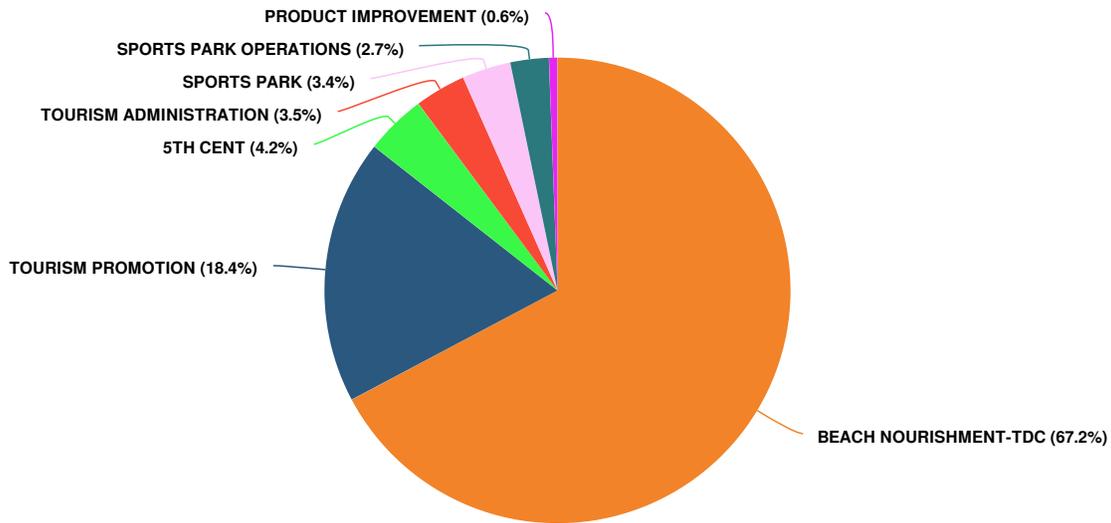
Panama City Beach TDC



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$145,938	\$153,716	\$153,716	\$161,733	\$8,017
OPERATING EXPENSES	\$20,285,980	\$34,734,528	\$47,188,631	\$27,961,873	-\$6,772,655
CAPITAL OUTLAY	\$21,954,577	\$0	\$1,390,755	\$0	\$0
NON-OPERATING EXPENSES	\$0	\$50,493,148	\$50,493,148	\$56,250,606	\$5,757,458
GRANTS & AIDS	\$1,830,757	\$1,735,950	\$1,735,950	\$1,792,950	\$57,000
DEBT SERVICE	\$2,814,098	\$2,833,920	\$2,833,920	\$2,835,536	\$1,616
Total Expense Objects:	\$47,031,350	\$89,951,262	\$103,796,120	\$89,002,698	-\$948,564

Expenditures by Department

Panama City Beach TDC



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expenditures					
PANAMA CITY BEACH TDC					
TOURISM PROMOTION	\$13,727,358	\$22,522,508	\$32,292,363	\$16,343,694	-\$6,178,814
TOURISM ADMINISTRATION	\$3,084,638	\$2,962,879	\$2,967,805	\$3,153,616	\$190,737
PRODUCT IMPROVEMENT	\$266,987	\$354,613	\$354,613	\$517,415	\$162,802
BEACH NOURISHMENT-TDC	\$24,241,004	\$53,562,500	\$53,562,500	\$59,847,500	\$6,285,000
5TH CENT	\$425,152	\$5,777,928	\$8,406,167	\$3,759,215	-\$2,018,713
SPORTS PARK OPERATIONS	\$1,739,795	\$1,866,262	\$1,866,262	\$2,377,973	\$511,711
SPORTS PARK	\$3,546,415	\$2,904,572	\$4,346,410	\$3,003,285	\$98,713
Total PANAMA CITY BEACH TDC:	\$47,031,350	\$89,951,262	\$103,796,120	\$89,002,698	-\$948,564
Total Expenditures:	\$47,031,350	\$89,951,262	\$103,796,120	\$89,002,698	-\$948,564

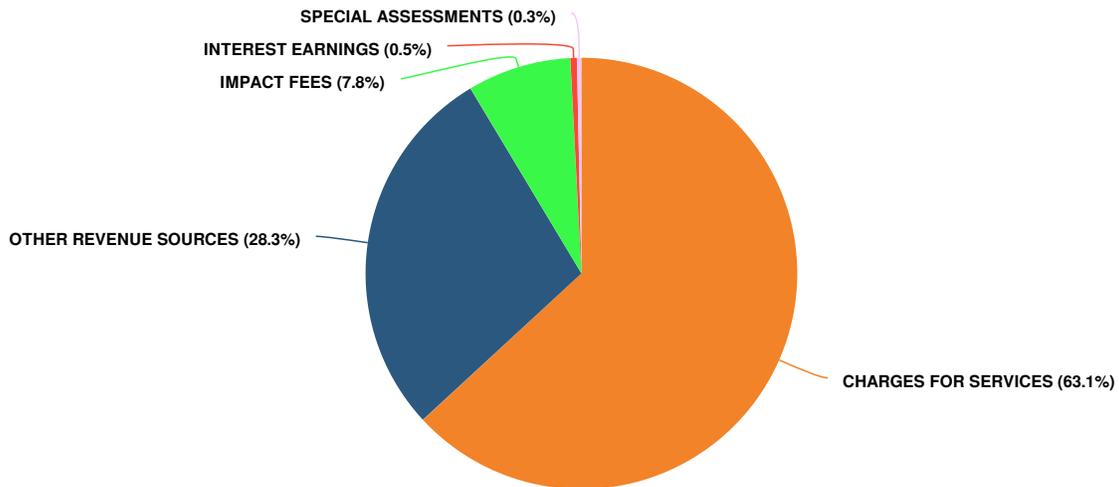


Wholesale Water

Bay County Utility Services aims to provide our community with reliable, economical, and high-quality water services. This is achieved by employing highly trained people and utilizing state-of-the-art equipment while continuing to set industry standards as they relate to procedures, methods, and customer service.

Revenue

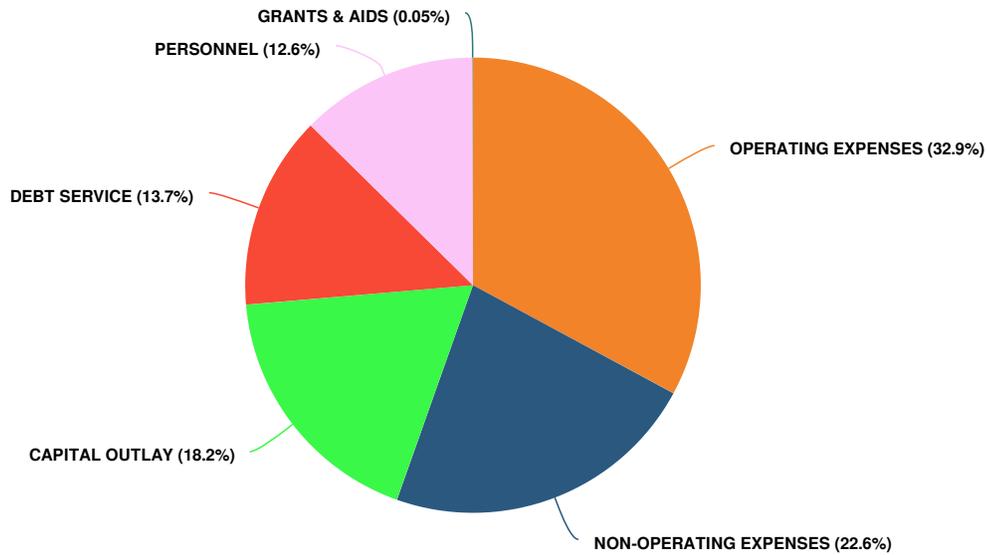
Wholesale Water



Name	FY2024 Budgeted
Revenue Source	
CHARGES FOR SERVICES	\$21,800,134
INTEREST EARNINGS	\$167,900
IMPACT FEES	\$2,683,932
SPECIAL ASSESSMENTS	\$113,787
OTHER REVENUE SOURCES	\$9,761,137
Total Revenue Source:	\$34,526,890

Expenditures

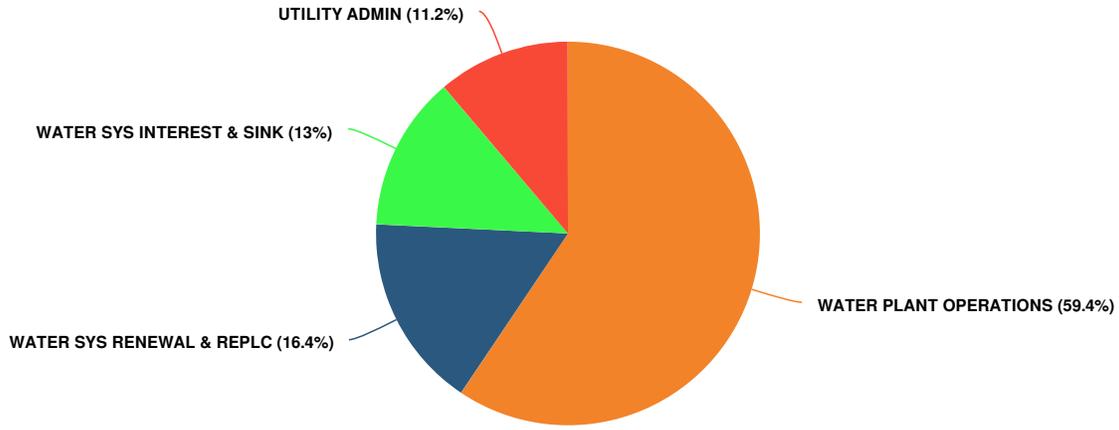
Wholesale Water



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$3,310,291	\$4,038,592	\$4,042,207	\$4,340,226	\$301,634
OPERATING EXPENSES	\$9,491,188	\$9,602,670	\$10,638,816	\$11,349,631	\$1,746,961
CAPITAL OUTLAY	\$2,925,855	\$6,066,079	\$14,240,389	\$6,287,293	\$221,214
NON-OPERATING EXPENSES	\$1,334	\$6,780,607	\$6,013,322	\$7,788,990	\$1,008,383
GRANTS & AIDS	\$0	\$113,787	\$113,787	\$16,409	-\$97,378
DEBT SERVICE	\$4,041,453	\$4,583,778	\$4,583,778	\$4,744,341	\$160,563
Total Expense Objects:	\$19,770,122	\$31,185,513	\$39,632,299	\$34,526,890	\$3,341,377

Expenditures by Department

Wholesale Water



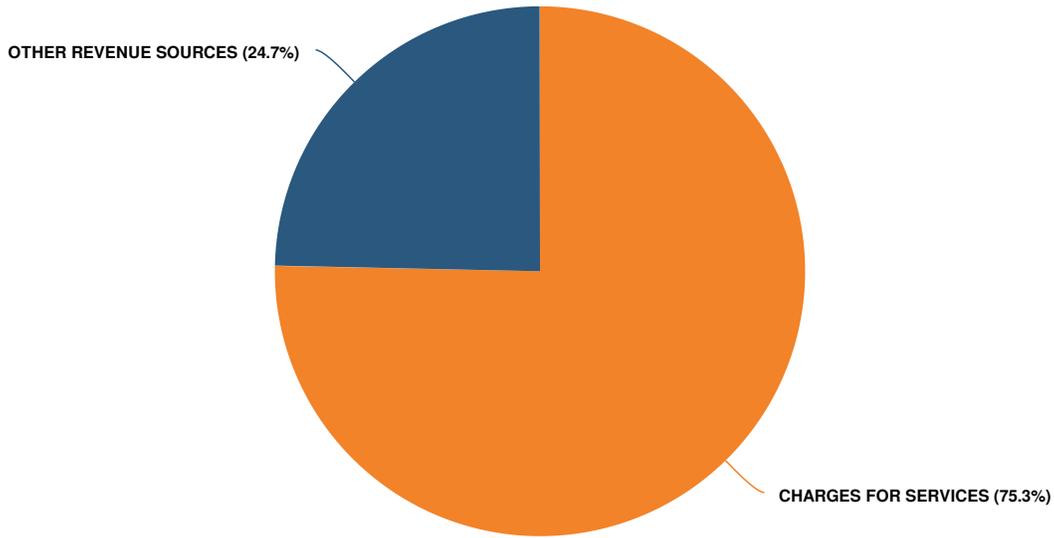
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expenditures					
WATER & ADMINISTRATION					
WATER PLANT OPERATIONS	\$11,130,063	\$16,578,573	\$17,104,552	\$20,510,881	\$3,932,308
WATER SYS RENEWAL & REPLC	\$2,510,073	\$6,547,500	\$14,425,122	\$5,649,000	-\$898,500
WATER SYS INTEREST & SINK	\$3,970,929	\$4,511,969	\$4,511,969	\$4,505,619	-\$6,350
UTILITY ADMIN	\$2,159,057	\$3,547,471	\$3,590,656	\$3,861,390	\$313,919
Total WATER & ADMINISTRATION:	\$19,770,122	\$31,185,513	\$39,632,299	\$34,526,890	\$3,341,377
Total Expenditures:	\$19,770,122	\$31,185,513	\$39,632,299	\$34,526,890	\$3,341,377

Advanced Wastewater Treatment

Bay County is the operator of the Military Point Advanced Wastewater Treatment Facility (MPAWTF) which maintains six Master Pump Stations to serve the long-term wastewater treatment and disposal needs of Callaway, Parker, Springfield, areas of unincorporated Bay County, Tyndall Air Force Base, and Mexico Beach.

Revenue

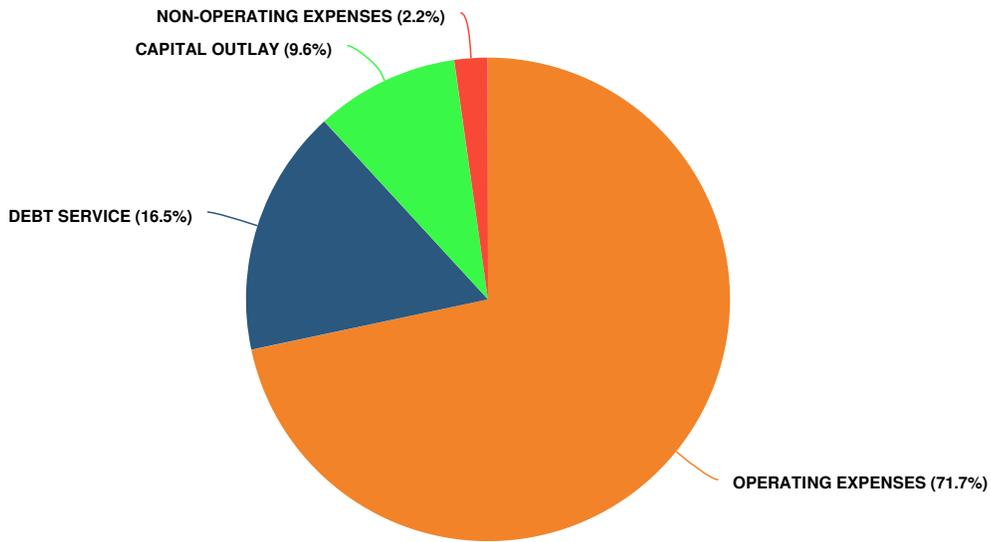
Advanced Wastewater Treatment



Name	FY2024 Budgeted
Revenue Source	
CHARGES FOR SERVICES	\$5,543,606
OTHER REVENUE SOURCES	\$1,815,182
Total Revenue Source:	\$7,358,788

Expenditures by Expense Type

Advanced Wastewater Treatment

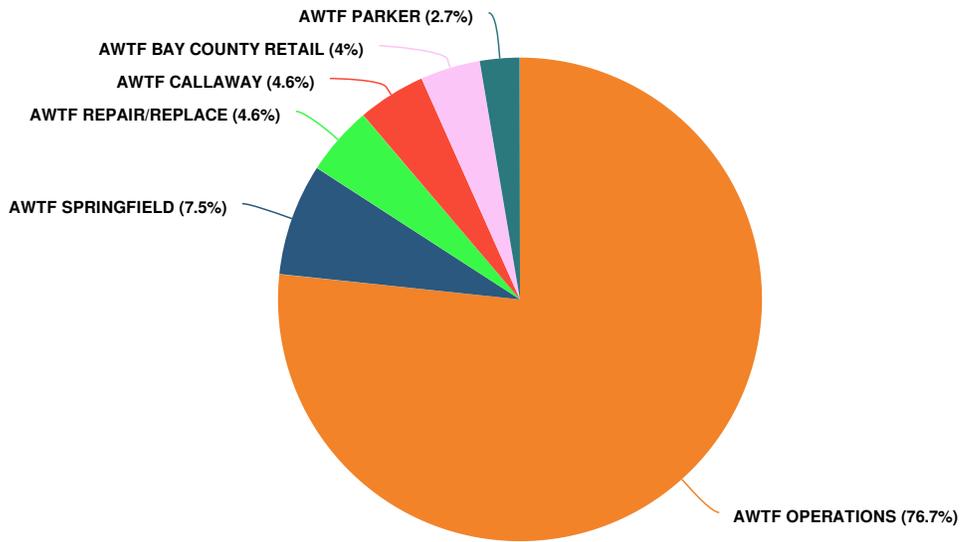


Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
OPERATING EXPENSES	\$4,221,086	\$5,002,729	\$5,002,729	\$5,273,265	\$270,536
CAPITAL OUTLAY	\$112,840	\$1,293,710	\$1,293,710	\$704,910	-\$588,800
NON-OPERATING EXPENSES	\$1,009,169	\$1,477,785	\$1,477,785	\$164,056	-\$1,313,729
GRANTS & AIDS	\$53,907	\$2,218,681	\$2,218,681	\$0	-\$2,218,681
DEBT SERVICE	\$1,222,205	\$1,222,817	\$1,222,817	\$1,216,557	-\$6,260
Total Expense Objects:	\$6,619,207	\$11,215,722	\$11,215,722	\$7,358,788	-\$3,856,934



Expenditures by Department

Advanced Wastewater Treatment



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expenditures					
AWT					
AWTF OPERATIONS	\$4,038,677	\$8,328,921	\$8,328,921	\$5,643,049	-\$2,685,872
AWTF REPAIR/REPLACE	\$1,198,899	\$1,504,487	\$1,504,487	\$340,500	-\$1,163,987
AWTF CALLAWAY	\$336,388	\$336,553	\$336,553	\$334,836	-\$1,717
AWTF PARKER	\$196,822	\$196,918	\$196,918	\$195,908	-\$1,010
AWTF SPRINGFIELD	\$552,664	\$552,945	\$552,945	\$550,091	-\$2,854
AWTF BAY COUNTY RETAIL	\$295,757	\$295,898	\$295,898	\$294,404	-\$1,494
Total AWT:	\$6,619,207	\$11,215,722	\$11,215,722	\$7,358,788	-\$3,856,934
Total Expenditures:	\$6,619,207	\$11,215,722	\$11,215,722	\$7,358,788	-\$3,856,934

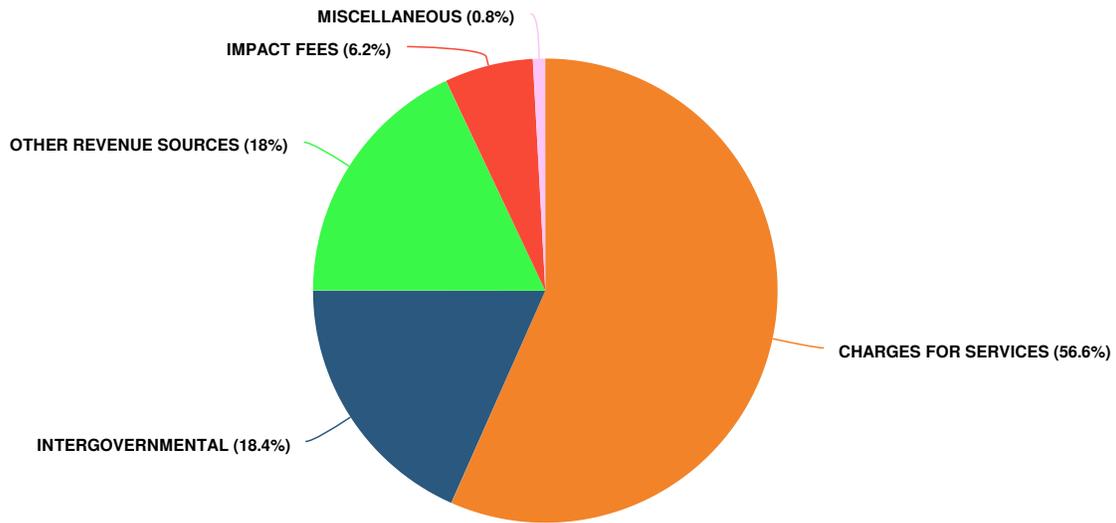


Retail Water/Retail Wastewater

The Retail Water and Retail Wastewater Division treats and distributes drinking water to Tyndall Air Force Base and the county's retail customers in the unincorporated area. The Water Division also provides untreated raw water for industrial users in their cooling processes.

Revenue

Retail Water/Retail Wastewater

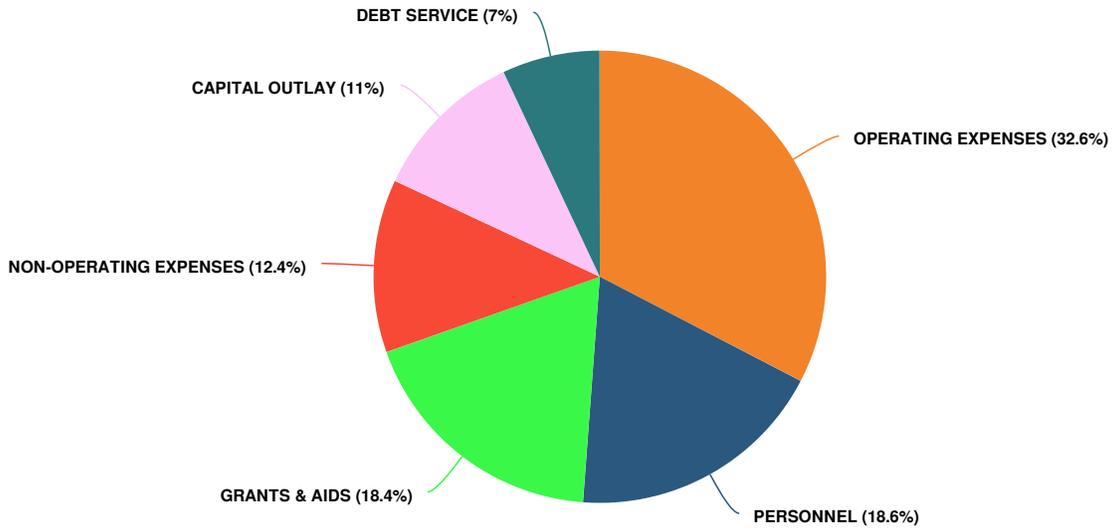


Name	FY2024 Budgeted
Revenue Source	
INTERGOVERNMENTAL	\$4,500,000
CHARGES FOR SERVICES	\$13,856,992
MISCELLANEOUS	\$207,452
IMPACT FEES	\$1,510,000
OTHER REVENUE SOURCES	\$4,392,650
Total Revenue Source:	\$24,467,094



Expenditures

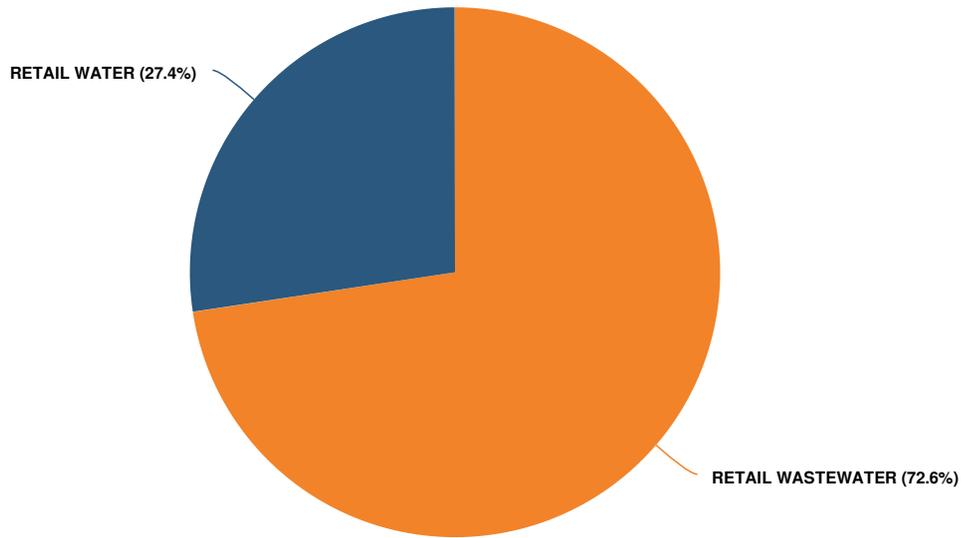
Retail Water/Retail Wastewater



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
PERSONNEL	\$3,530,087	\$4,120,665	\$4,120,665	\$4,544,047	\$423,382
OPERATING EXPENSES	\$6,358,294	\$7,783,059	\$7,848,408	\$7,982,078	\$199,019
CAPITAL OUTLAY	\$1,810,077	\$4,283,624	\$10,245,791	\$2,698,934	-\$1,584,690
NON-OPERATING EXPENSES	\$88,211	\$1,705,250	\$1,702,250	\$3,032,487	\$1,327,237
GRANTS & AIDS	\$0	\$0	\$0	\$4,500,000	\$4,500,000
DEBT SERVICE	\$1,669,631	\$1,699,805	\$1,699,805	\$1,709,548	\$9,743
Total Expense Objects:	\$13,456,300	\$19,592,403	\$25,616,919	\$24,467,094	\$4,874,691

Expenditures by Department

Retail Water/Retail Wastewater



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (\$ Change)
Expenditures					
RETAIL WATER/ WASTEWATER					
RETAIL WASTEWATER	\$8,791,404	\$13,964,421	\$19,953,666	\$17,766,684	\$3,802,263
RETAIL WATER	\$4,664,896	\$5,627,982	\$5,663,253	\$6,700,410	\$1,072,428
Total RETAIL WATER/ WASTEWATER:	\$13,456,300	\$19,592,403	\$25,616,919	\$24,467,094	\$4,874,691
Total Expenditures:	\$13,456,300	\$19,592,403	\$25,616,919	\$24,467,094	\$4,874,691

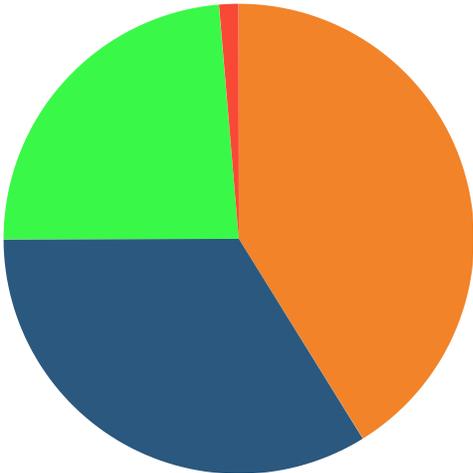
CAPITAL IMPROVEMENTS



Capital Equipment and Projects

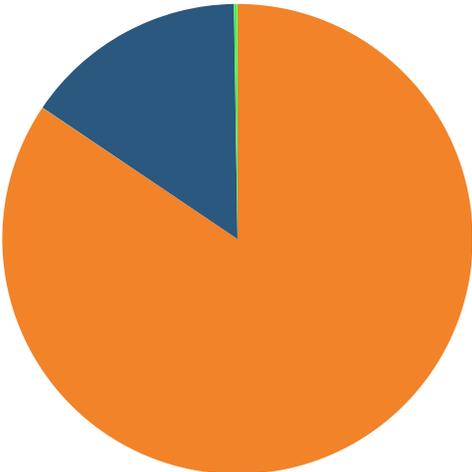
Equipment purchased with an individual cost of \$5,000 or more and an estimated useful life in excess of one year are capitalized. Projects are classified as capital projects when the cost exceeds \$100,000. The cost of normal repairs and maintenance that do not add to the value or life of an asset are not listed here or capitalized

Capital Equipment Requests



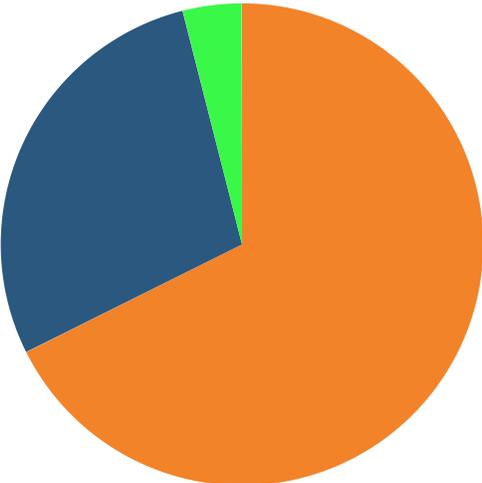
- Enterprise Fund **\$3,203,120** (41.17%)
- General Fund **\$2,629,700** (33.80%)
- Special Revenue Fund **\$1,842,670** (23.68%)
- Internal Service Fund **\$104,500** (1.34%)

Capital Project Requests



- Special Revenue Fund **\$25,777,270** (84.45%)
- Enterprise Fund **\$4,679,000** (15.33%)
- General Fund **\$67,500** (0.22%)

Impact Fees



- Enterprise Fund **\$2,142,650** (67.64%)
- Special Revenue Fund **\$900,000** (28.41%)
- General Fund **\$125,000** (3.95%)

POSITION COUNT



Position Count

Department	2024	2019	2014	2009	2004
County Commissioners	5.00	5.00	5.00	5.00	5.00
County Manager	6.00	6.00	7.00	7.00	7.00
County Attorney	5.00	5.00	5.00	5.00	0.00
Budget Office	6.00	5.00	3.00	5.00	5.00
Transit	6.10	5.00	0.00	0.00	0.00
Cooperative Extension Services	7.05	6.00	5.00	5.00	4.00
Bay County Library	33.55	33.33	29.33	37.82	0.00
Gulf County Library	8.00	8.00	8.00	8.50	0.00
Liberty County Library	5.00	5.50	5.50	5.50	0.00
Panama City Beach Library	6.00	6.00	6.00	5.45	0.00
Parker Library	1.00	0.67	0.67	0.67	0.00
Multi County Library	3.50	3.50	5.50	4.06	0.00
Veterans' Services	5.05	5.00	5.00	5.00	5.00
Community Housing	4.75	0.00	0.00	0.00	0.00
Public Information Office	1.00	1.00	0.00	0.00	0.00
Building Inspection	33.97	20.90	21.90	26.60	27.00
Code Enforcement	10.73	9.80	4.10	6.10	6.50
Planning & Zoning	8.30	5.30	6.00	10.30	9.50
Court & Court-Related	11.00	11.00	9.00	9.00	11.00
Emergency Management	24.56	21.64	10.60	9.25	10.25
Emergency Assistance	1.20	2.20	1.24	1.33	1.33
Public Safety	10.45	8.45	1.53	3.58	2.33
Intergovernmental Radio Communications	2.00	1.00	0.00	0.00	0.00
Fire Services	81.37	73.21	60.13	57.84	30.09
Emergency Medical Services	100.58	93.00	89.00	0.00	0.00
Animal Control	16.00	16.00	14.00	11.00	9.00
Facilities Maintenance	13.50	16.00	14.00	13.00	13.50
CIP Administration	2.00	0.00	0.00	0.00	0.00
Fleet Maintenance	0.00	0.00	0.00	14.00	13.50
Parks	17.50	18.00	16.00	20.00	18.00
Parks-Pier	8.81	8.81	6.00	0.00	0.00
Parks-Lifeguards	5.19	5.19	0.00	0.00	0.00
Harder's Park	0.00	0.00	0.00	0.00	0.00
Landfill	23.00	16.00	15.00	13.00	10.00
Waste-to-Energy Operation	0.00	2.00	2.00	3.00	0.00
Solid Waste Administration	5.00	5.00	5.55	3.00	3.85
Hazardous Waste Compliance	2.00	2.00	3.00	1.00	0.00
Recycling & Education	0.00	0.00	0.00	1.00	1.00
Transfer Station	0.00	0.00	0.00	0.00	11.00
Human Resources	7.00	6.00	5.00	5.00	4.00
Information Services	10.00	7.00	5.50	6.50	4.00
Geographic Information System (GIS)	6.50	4.50	5.50	8.50	10.00
Purchasing	5.34	4.00	4.00	4.00	3.00
Engineering	23.00	23.75	23.75	13.88	10.80
Stormwater - Engineering	0.00	0.00	0.00	10.12	9.20
Mosquito Control	14.25	13.25	14.25	12.00	10.00



Roads & Bridges	108.75	105.50	100.50	68.00	80.64
Stormwater - Roads	0.00	0.00	0.00	37.00	47.36
Participating Paving	0.00	0.00	0.00	3.00	3.00
Traffic Engineering	15.50	13.50	11.50	13.00	14.00
Intelligent Transportation System	5.00	5.00	4.50	2.00	0.00
Workers' Compensation	3.00	3.00	2.00	2.50	2.00
Insurance	3.00	3.00	2.00	2.50	1.00
Panama City Beach - TDC	1.00	2.00	1.00	1.00	2.00
Mexico Beach - CDC	0.00	0.00	1.00	1.00	0.00
Retail Wastewater	37.75	34.25	32.00	20.80	20.73
Retail Water	12.75	11.25	9.50	4.00	0.59
Water Plant Operations	25.75	23.00	25.50	23.00	31.36
Utility Administration	20.25	15.50	12.45	12.00	0.00
Industrial Wastewater Operations	0.00	0.00	0.00	4.20	5.47
North Bay Retail Water	0.00	0.00	0.00	4.50	0.00
North Bay Retail Wastewater	0.00	0.00	0.00	4.50	0.00
Laboratory Services	0.00	0.00	0.00	6.00	6.00
Totals	779.00	705.00	624.00	566.00	469.00



DEBT



Bond Debt & Long-Term Loans

In deciding the type of debt to issue and when, the county first considers all financing alternatives, then determines whether there is adequate revenue coverage to repay the debt. The county also ensures that the term of the debt does not exceed the useful life of the assets financed and that sufficient debt service reserves are maintained. The county's annual debt obligations are fully funded in this budget.

Fund	Original Issue Amount	Unpaid Balance @ 10/1/2023	FY 2024 Principal	FY 2024 Interest	FY 2024 Total	Unpaid Balance @ 09/30/24
General Fund	\$96,896,870	\$84,500,820	\$8,279,320	\$1,932,782	\$10,212,102	\$76,221,500
Special Revenue Funds	\$53,706,915	\$34,040,494	\$5,694,739	\$787,150	\$6,481,889	\$28,345,755
Enterprise Funds	\$103,686,783	\$73,259,533	\$5,317,383	\$2,656,140	\$7,973,523	\$67,942,150
Total	\$254,290,568	\$191,800,847	\$19,291,442	\$5,376,072	\$24,667,514	\$172,509,405
HM Relief Debt	\$150,000,000	\$150,000,000	\$0	\$2,695,000	\$2,695,000	\$150,000,000
Total	\$404,290,568	\$341,800,847	\$19,291,442	\$8,071,072	\$27,362,514	\$322,509,405
Total Annual Debt Payment	Total County Budget		% of County Budget			
\$27,326,514	\$595,618,446		4.59%			



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the



"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.



Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

