



COUNCIL MEMORANDUM

Council Meeting Date: December 12, 2013

FOR INFORMATION

FROM: Ashton J. Hayward, III, Mayor *ome for*

SUBJECT: Financial Report – Twelve Months Ending September 30, 2013

SUMMARY:

Chief Financial Officer Richard Barker, Jr., will present the highlights of the City's fourth quarter financial report and respond to questions at the Council Meeting.

PRIOR ACTION:

None.

STAFF CONTACT:

Colleen M. Castille, City Administrator; Richard Barker, Jr., Chief Financial Officer

ATTACHMENTS:

1) Financial Report – Twelve Months Ending September 30, 2013

PRESENTATION:

Yes; Richard Barker, Jr., Chief Financial Officer

**PRELIMINARY FINANCIAL REPORT
TWELVE MONTHS ENDING SEPTEMBER 30, 2013
(UNAUDITED)**

These statements are unaudited and are not the official financial statements of the City but rather are a review of the progress to date each quarter as it relates to the budget. The official financial statements of the City are included in the Comprehensive Annual Financial Report (CAFR) and will be presented to the City Council in the first quarter of each calendar year following the end of each fiscal year (September 30th).

The preliminary financial report for Fiscal Year 2013 is presented herein. Unaudited schedules setting forth the status of the major General Government, Special Revenue, Capital Projects, Enterprise and Internal Service Funds of the City of Pensacola for the twelve months ending September 30, 2013 are attached to this preliminary report. The Fiscal Year 2013 budget included estimated grant revenues. Due to the nature of grants, however, they are not reflected in the preliminary financial report.

Significant variances from budget are noted in the individual fund narrative that follows. The City's debt service and investment schedules are also attached for Council's review. At fiscal year end, encumbrances net of contracts payable are reported separately from actual expenditures/expenses in the financial schedules. (During the fiscal year actual expenditures/expenses and encumbered purchase orders are combined and reported together.) Encumbrances net of contracts payable and corresponding Fiscal Year 2013 appropriations are carried forward to Fiscal Year 2014 in a supplemental budget resolution.

As previously reported to Council the City of Pensacola continues to be affected by the downturn in the economy. In December 2012 City Council adopted a supplemental budget resolution which reduced estimated revenue levels, mainly Franchise Fees and Public Service Taxes within the General Fund. Additionally, City Council adopted a supplemental resolution effective March 29, 2013 which reduced various personal service and operating accounts within the General Fund as well as various budgeted revenues and expenses within the Gas Utility Fund and the Airport Fund to address the downturn in revenues. Expenditures in total are in line with budgeted projections and in some instances were below budgeted projections which helped to offset the decline in some revenues which contributed to a balanced budget by fiscal year end. Significant variances from budget are noted in the individual fund narrative below.

General Fund

Expenditures and encumbrances totaling \$46,506,300 were within total revenues of \$46,507,700. Total Fiscal Year 2013 revenue decreased from Fiscal Year 2012 (excluding transfers and sale of Army Reserve Property and transfer from the Stormwater Capital Projects Fund) by \$422,500 or 0.9% primarily as a result of the decreased Property Tax and Franchise Fee Revenues from Fiscal Year 2012. Total revenues were \$1,720,100 below the beginning budget of \$48,227,800. The main component of this decrease was the significant reduction in Franchise Fee Revenues received from Gulf Power due to their change in utilizing natural gas to generate electricity.

Communication Services Tax (CST) revenue of \$3,468,800 was below the Fiscal Year 2012 revenue by \$125,100 or 3.5%. Total franchise fees and public service utility taxes were below prior year revenues by \$199,700 or 1.4%. Half Cent Sales Tax revenues experienced growth of \$92,200 or 2.5% over the Fiscal Year 2012 level. Swimming Pool Fees were \$101,000 less than Fiscal Year 2012 due to the recent agreement with the YMCA to oversee the operations of both the Cecil T. Hunter and Roger Scott swimming pools. However, the savings in operations of the swimming pools offset the decrease in revenue.

The sale of the Army Reserve Property occurred during Fiscal Year 2012 and the entire \$3.3 million was paid instead of the initial installment of \$2.65 million as originally budgeted. The remaining \$650,000 budget was reduced in Fiscal Year 2013 on a supplemental budget resolution.

Generally, departmental expenditures including encumbrances were within final approved appropriations; overall, expenditures were 1.9% or \$894,700 lower than appropriations. From the Fiscal Year 2013 Beginning Budget, expenditures and encumbrances came in \$1,721,500 or 3.6% below the beginning budgeted level.

Key to building General Fund reserves is the amount available in fund balance. The five major categories of fund balance are: (1) non-spendable, (2) restricted, (3) committed, (4) assigned and (5) unassigned. Non-Spendable Fund Balances are those amounts that are not in a spendable form (such as pre-paid insurance). Restricted Fund Balances are those amounts that can be spent only for the specific purpose stipulated by external resource providers, external contractual obligations (such as encumbrances), or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers. Committed Fund Balances are those amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision making authority (such as ordinances and resolutions). Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally. Assigned Fund Balances are those amounts the City intends to use for a specific purpose. Unassigned Fund Balances are the residual classification for the general fund and includes amounts that are not contained in the other classifications. Unassigned amounts are the portion of fund balance which is not obligated or specifically designated and is available for any purpose. All categories of fund balance require appropriation by Council before funds can be expended. The components of FYE 2013 General Fund non-spendable, restricted, committed, assigned and unassigned fund balance are:

Amount	Description
<u>Non-Spendable</u>	
\$ 34,000	- Prepaid Expenses
<u>34,000</u>	Sub-Total Non-Spendable
<u>Restricted</u>	
158,400	- Saenger Theatre Capital
<u>223,200</u>	- Encumbrances
<u>381,600</u>	Sub-Total Restricted
<u>Committed</u>	
7,766,700	- Council Reserve (see detail below)
38,200	- FY 2014 Park Purchases (Carryforward Appropriation)
192,200	- FY 2014 Economic Devel Incentives (Carryforward Appropriation)
200	- FY 2014 Pensacola Fire Academy (Carryforward Appropriation)
<u>657,400</u>	- FY 2013 Tree Planting Trust Fund
<u>8,654,700</u>	Sub-Total Committed
<u>Assigned</u>	
807,800	- FY 2013 Designation for Economic Development Incentives
1,094,200	- FY 2014 Departmental Unencumbered Carryforward Appropriation
216,900	- Special Assessments
<u>77,200</u>	- FY 2013 Designation for Lien Amnesty
<u>2,196,100</u>	Sub-Total Assigned
<u>Unassigned</u>	
<u>1,160,600</u>	- FY 2014 & 2015 Fund Balance (Net Revenue/Expenditure Shortfall)
<u>1,160,600</u>	Sub-Total Unassigned
<u>\$ 12,427,000</u>	Total Fund Balance

The \$7.767 million reserve experienced an increase of \$15,300 in interest earnings as well as \$66,400 from the sale of property at Camelot Park. This reserve amount represents 16.56% of Fiscal Year 2014 General Fund Beginning Budgeted Revenues which is in accordance with the minimum reserve of 15% as provided for in the Financial Planning and Administration Policy.

The \$1.2 million in unassigned fund balance at the close of Fiscal Year 2013 remained at the same level as the prior fiscal year. This has been identified for “unanticipated future net revenue/expenditure shortfalls” in the Fiscal Year 2014 and Fiscal Year 2015 Budgets. The Fiscal Year 2014 Beginning Budget continues with the philosophy that ongoing revenues are used to fund ongoing expenditures and therefore, no fund balance was appropriated in the Fiscal Year 2014 Beginning Budget.

Tree Planting Trust Fund

The Tree Planting Trust Fund revenue and expenditures are recorded in the General Fund. For Fiscal Year 2013 the “Tree Planting Trust Fund” account contributions plus interest income equaled \$41,900 and expenditures and encumbrances equaled \$40,400. The total balance in the “Tree Planting Trust Fund” at the end of Fiscal Year 2013 was \$657,400.

Park Purchases Fund

The Park Purchases Fund revenue and expenditures are recorded in the General Fund. For Fiscal Year 2013 the “Park Purchases Fund” account contributions plus interest income equaled \$100 and there were no expenditures and encumbrances. The unencumbered balance in the “Park Purchases Fund” at the end of Fiscal Year 2013 was \$38,200.

Economic Development Incentives Fund

The Economic Development Incentives Fund revenue and expenditures are recorded in the General Fund. For Fiscal Year 2013 the “Economic Development Incentives Fund” account contributions plus interest income equaled \$180,598 with no expenditures made. Before any expenditures or encumbrances occur, a plan will be brought before Council for approval. The unencumbered balance in the “Economic Development Incentives Fund” at the end of Fiscal Year 2013 was \$1.0 million. In the Fiscal Year 2013 Budget City Council approved the establishment of a \$1.0 million Economic Development Incentives Fund. Therefore, unappropriated fund balance in the amount of \$636,300 was assigned to the Economic Development Incentives Fund in accordance with the Fiscal Year 2013 Budget.

Local Option Gasoline Tax Fund

The Local Option Gasoline Tax revenue is a tax that is levied per gallon of motor fuel and is not based on the cost per gallon of gasoline. Therefore, with the trend of reduced usage, this revenue will continue to decline. Currently the City of Pensacola receives 18.22%, the Town of Century receives 0.63% and Escambia County receives 81.15% of the Local Option Gasoline Tax revenue. The proportions are calculated every ten years based on the transportation expenditures of the immediately preceding five years. The next calculation will occur in Fiscal Year 2017, if the Local Option Gasoline Tax is extended by the Escambia County Commissioners. The total gasoline tax and interest income revenue of \$1,526,700 exceeded the beginning budgeted level of \$1,522,000 by \$4,700. Total revenues and appropriated fund balance of \$2,574,400 exceeded total expenditures and encumbrances of \$2,059,100 by \$515,300.

Ending restricted fund balance excluding encumbrances of \$515,300 will be carried forward. The current Local Option Gasoline Tax will expire on August 31, 2016.

West Florida Public Library Fund

Total revenues and appropriated fund balance of \$5,432,700 exceeded total expenditures of \$5,237,500 by \$195,200.

The Escambia County Board of County Commissioners approved a MSTU to begin in FY 2014 to provide a dedicated funding source for the West Florida Public Library System. The City Council approved the MSTU to be levied on properties within the city limits and that the funds collected be used to operate the West Florida Public Library System. This change includes the transference of the running of the library system to Escambia County. The Escambia/Pensacola Library ended the fiscal year with a total restricted fund balance excluding encumbrances of \$583,500 of which \$431,500 will be paid to Escambia County per the interlocal agreement and \$152,000 will be paid to Escambia County for the leave balances carried over by the Library employees.

Stormwater Utility Fund

Total stormwater utility fees including penalties were \$2,515,700. The State Right of Way Maintenance Contract awarded to the Public Works Department provided revenue in the amount of \$99,700 for Fiscal Year 2013. Total revenues for the Stormwater Utility Fund of \$2,616,900 were slightly below the \$2,619,100 budget by \$2,200. Total expenditures and encumbrances of \$2,649,500 for the fiscal year were well within the \$2,729,800 budget. At fiscal year end the Stormwater Utility Fund committed fund balance was \$240,900 which is available for appropriations in future years.

Municipal Golf Course Fund

Revenues of \$602,800 exceeded final budget estimates by \$1,900. Expenditures and encumbrances of \$720,100 were \$31,800 under budget. Revenues, including the Capital Surcharge of \$37,300 were \$117,400 less than total expenditures. The budgeted subsidy of \$125,000 from the General Fund was increased from the beginning budgeted level of \$100,000 due to the shortfall in revenue. At the end of Fiscal Year 2013, Committed Fund Balance was \$11,100 after the additional \$25,000 subsidy and also includes the billed revenue from the concessionaire.

During Fiscal Year 2012, 24,270 rounds were played with 8,526 driving range usage and through the end of Fiscal Year 2013 21,585 rounds were played with 6,997 driving range usage, a decrease of 2,685 rounds and a 1,529 decrease of driving range usage.

Osceola's concessionaire continues to struggle to catch up on his contractual monthly payments. He continues to make partial payments however, as of September 30, 2013 the concessionaire was 6.5 months behind totaling \$10,925 and it appears that he will not be able to fulfill his contractual obligation. Therefore, staff is currently preparing an RFP for a new concessionaire and the current contract will be terminated December 31, 2013.

Inspection Services Fund

Inspection Services revenues of \$997,100 exceeded final budget estimates by \$200. Expenditures of \$902,000 were \$8,900 under budget. Revenues exceeded expenditures by \$95,100. At the end of Fiscal Year 2012, restricted fund balance excluding encumbrances was \$274,400 which is available for appropriation in future years.

Roger Scott Tennis Center

Revenues of \$219,200 were \$1,400 over final budget estimates. Expenditures and encumbrances of \$220,300 were below budget by \$23,100. Total revenues and fund balance exceeded expenditures and encumbrances by \$24,500. Committed Fund Balance at the end of Fiscal Year 2013 was \$55,900 which is available for appropriation in future years.

Below is a comparison of the activity at Roger Scott Tennis Center between Fiscal Years 2012 and 2013.

	<u>FYE 2012</u>	<u>FYE 2013</u>	<u>DIFF</u>
Daily Participants			
Hard Courts	1,230	1,153	(77)
All Courts (Includes Clay Courts)	2,968	2,801	(167)
Sub-Total	<u>4,198</u>	<u>3,954</u>	<u>(244)</u>
Playing Members	<u>27,146</u>	<u>25,628</u>	<u>(1,518)</u>
Sub-Total	<u>31,344</u>	<u>29,582</u>	<u>(1,762)</u>
Instructional Students	5,247	5,439	192
Rentals/Special Events/Programs	9,607	11,643	2,036
Total Players	<u>46,198</u>	<u>46,664</u>	<u>466</u>

The contract for the concessionaire at Roger Scott Tennis Center was terminated in 2012 when the City was unable to reach an agreement for the new contract with the concessionaire. As previously reported, the City was preparing to operate the concession area in-house and obtaining permitting by the Alcohol Beverage Division of the State of Florida continues to delay this transition. Also, roof issues delayed this further as significant water damage and leaks necessitated a new roof. After further discussions with the City Administrator, plans to operate the concession area in-house changed. The City put out an RFP in October 2013 to manage the concessions at Roger Scott Tennis Center with submittals due in November 2013.

Community Maritime Park Management Services Fund

On March 27, 2012, the City entered into a Park Management Services Agreement with the Community Maritime Park Associates (CMPA). There are three components in this agreement. The first is the Community Maritime Park Insurance and it is 100% reimbursed by the CMPA based on actual expenditures. Secondly, park maintenance and landscaping services are provided. Annually, the CMPA pays the City actual costs incurred up to a maximum amount of \$248,945. For Fiscal Year 2013, CMPA paid the City \$167,320 for these services. The final component to the agreement deals with event scheduling and planning, management of outside kiosk sales, rentals, food service and other vendor services, and parking management which is provided by the Neighborhood Services Department. The fees charged by the City for these services are reduced by revenues earned by the City. If revenues earned by the City are not sufficient to cover its costs, the maximum amount payable by the CMPA is \$256,054. For Fiscal Year 2013, revenues exceeded expenditures by \$41,805 which was paid to CMPA under this contract.

Notwithstanding the aforementioned, the CRA, through a miscellaneous appropriations agreement had appropriated up to \$300,000 to provide funding to the CMPA for the operation of public amenities and public space at the Maritime Park. In total, only \$169,100 was paid at the end of Fiscal Year 2013.

Tax and Franchise Fee Debt Service Fund

FY 2012 was the last year there was a transfer from the General Fund to pay the debt service payment. The final debt service payment was made on October 1, 2012 and came from debt service reserves.

Local Option Sales Tax Fund

Revenues of \$6,709,100 fell \$6,700 below budget in the Local Option Sales Tax Fund (LOST) and is due to Interest Income. Total expenditures and encumbrances of \$12,415,900 were well within the \$15,675,800 budget. Local Option Sales Tax collections increased by 4.1% from Fiscal Year 2012.

Restricted fund balance excluding encumbrances further decreased from (\$3,125,600) to (\$7,535,600) in Fiscal Year 2013. The current unrestricted cash balance has been eliminated, however projected future revenue collections are sufficient to complete projects underway and debt service payments. As mentioned in prior reports, the need to draw from the City's Pooled Cash may be necessary. At the end of Fiscal Year 2013 \$6,462,700 was needed. The Local Option Sales Tax (Penny for Progress) expires on December 31, 2017.

Stormwater Capital Projects Fund

As provided in City Council's Financial Planning and Administration Policy, the transfer of \$2,515,700 to the Stormwater Capital Project Fund equaled the revenue fee collection in the Stormwater Utility Fund. Total revenues and appropriated fund balance of \$6,366,500 exceeded total expenditures and encumbrances of \$1,694,100. At fiscal year end the committed fund balance was \$4,070,600. Committed fund balance has been carried forward for Council approved stormwater capital projects.

Gas Utility Fund

Fiscal Year 2013 revenue of \$44,102,000 exceeded total gas expenses of \$40,280,400 by \$3.8 million. Pensacola Energy has included 10¢ in the Purchase Gas Adjustment (PGA) calculation to restore the Pensacola Energy reserve. By the end of Fiscal Year 2013 that reserve was down by \$5.3 million, based on the reserve requirements recommended by Black & Veatch in the FYE 2012 Gas System Annual Report. The recovery of the reserve is a multi-year endeavor. In addition, the Weather Normalization Adjustment (WNA) charge was extended through May due to a warmer than normal winter.

Gas construction costs have been separated out from operating cost to provide clearer accounting of the gas construction note expenditure (bond proceeds). The total proceeds have been spent by fiscal year end.

An enterprise fund's results of operations can be measured by its "net current assets" balance and "total fund equity less required bond reserves." Net current assets is a measurement of assets having a life of one year or less minus liabilities (obligations) payable within one year. Total fund equity less required bond reserves is a measurement of total assets minus total liabilities excluding required bond reserves. **(NOTE: The total fund equity less bond reserves was not available at the time of this report.)**

Pensacola Energy's net current assets at the beginning of Fiscal Year 2013 were \$4.9 million. At fiscal year end net current assets were \$8.7 million, a \$3.7 million increase, the majority of which is a result of the reserve recovery previously mentioned as well as the construction of the CNG facilities and the acquisition of the Gulf South Pipeline providing natural gas service to the Navy facilities.

Sanitation Fund

Sanitation revenues of \$5,785,800 were more than Sanitation Operations expenses (excluding Code Enforcement) of \$5,200,100 by \$585,700.

Due to the historically large discrepancy between Lot Cleaning billings and collections, Lot Cleaning revenue is reported on a cash basis. Fiscal year billings are footnoted on the financial schedules. Code Enforcement revenue of \$1,254,900 exceeded total Code Enforcement expenses by \$122,300.

Net current assets, excluding Code Enforcement and Lot Cleaning at the beginning of Fiscal Year 2013 were \$1,509,800. At fiscal year end net current assets were \$1,986,900, an increase of \$477,100.

Port Fund

Expenses of \$1,965,100 exceeded Port operating revenues of 1,831,400 at fiscal year end by \$133,700.

At the beginning of Fiscal Year 2013 the Port reserve was \$1,364,800 and decreased by \$99,300 at the end of Fiscal Year 2013 for a total balance of \$1,265,500. Net current assets, at the beginning of Fiscal Year 2013, were 1,364,800 and by fiscal year end totaled \$1,265,500 a decrease of \$99,300.

All Port lease payments have been paid and are current with the exception of General Electric, Sine Qua Non Holdings and Offshore Inland Marine. General Electric has an outstanding balance of \$10,500 however this is due to a discrepancy between their system and the City's system. Staff is currently working with them to determine whether or not the amount has been paid. Sine Qua Non Holdings's outstanding balance of \$2,115 is for the rent on the Cedar Street Parking Lot. Staff is currently working with them and believes this balance may be the result of either an invoice recording error on the tenant's part or a receivables recording error on the City's part when the lease was transferred from CRA to Port. The outstanding balance for Offshore Inland is \$59,918. The Port Director is currently in communication with Offshore Inland and has communicated the City's expectation to maintain a current status.

Airport Fund

Revenues of \$18.9 million were \$679,800 below revised budget estimates. Compared to Fiscal Year 2012, revenues for Fiscal Year 2013 increased by \$861,500, the majority of which is from Air Carrier Landing Fees. Airport expenses of \$17.83 million were \$4.9 million less than budget. Total fund expenses were below revenues by \$1.0 million the majority of which is restricted CFC Funds. It should be noted that the Airport's agreement with the airlines provides for the airlines to fund any shortfall that may occur.

Net current assets at the beginning of Fiscal Year 2013 were \$1.8 million. At fiscal year end they totaled \$10.1 million, an increase of \$8.3 million. The majority of which is related to federal funding which provided additional cash to the Airport.

Risk Management / Central Services Funds

These funds are categorized as internal service funds. They provide services to the City's other operating funds. Revenues and expenses in each fund were below the budgeted level.

Investment/Debt Schedules

Also provided for information is a listing of City investments and a listing of the City's various debt issues.

A comparison of the weighted interest rates received on investments during the fourth quarter of the last three fiscal years is as follows:

	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>
July	0.18%	0.25%	0.22%
August	0.18%	0.25%	0.20%
September	0.18%	0.22%	0.20%

Police/Fire/General Pension Plans

The current interest investment rate net of fees for the three pension plans have been reported to the City Pension Boards. The General Pension Plan experienced a gain of 14.9%, the Fire Pension Plan gain was 14.0% and the Police Pension Plan gain was 14.6% for Fiscal Year 2013. The current actuarial assumed earnings rate for both the General Pension Plan and the Fire Pension Plan is 8%. The current actuarial assumed earnings rate for the Police Pension Plan is 7.75%. The plans did achieve these rates for Fiscal Year 2013.

All general employees hired on or after June 18, 2007 are participating in FRS and the General Pension Plan is closed to new participants. All sworn police officer employees hired on or after April 1, 2013 are participating in FRS and the Police Pension Plan is closed to new participants.

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013				FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	886,190	886,190	886,190	100.00%	927,187	100.00%	927,187	100.00%
REVENUES:									
GENERAL PROPERTY TAXES									
Current Taxes	11,945,300	12,055,900	12,055,900	12,055,999	100.00%	12,279,754	100.00%	12,279,754	100.00%
Delinquent Taxes	70,000	20,200	20,200	40,546	200.72%	31,847	100.15%	31,847	100.15%
Sub-Total	<u>12,015,300</u>	<u>12,076,100</u>	<u>12,076,100</u>	<u>12,096,545</u>	100.17%	<u>12,311,601</u>	100.00%	<u>12,311,601</u>	100.00%
FRANCHISE FEE									
Gulf Power - Electricity	6,190,800	5,152,478	5,152,478	5,152,478	100.00%	5,504,301	100.00%	5,504,301	100.00%
ECUA - Water and Sewer	1,544,800	1,475,900	1,475,900	1,475,900	100.00%	1,458,344	100.00%	1,458,344	100.00%
City of Pensacola - Gas	811,900	890,178	890,178	890,178	100.00%	811,531	100.00%	811,531	100.00%
Sub-Total	<u>8,547,500</u>	<u>7,518,556</u>	<u>7,518,556</u>	<u>7,518,556</u>	100.00%	<u>7,774,176</u>	100.00%	<u>7,774,176</u>	100.00%
PUBLIC SERVICE TAX									
Gulf Power - Electricity	4,952,600	5,015,462	5,015,462	5,015,463	100.00%	4,916,612	100.00%	4,916,612	100.00%
ECUA - Water	1,009,600	923,449	923,449	923,449	100.00%	922,324	100.00%	922,324	100.00%
City of Pensacola - Gas	568,300	682,054	682,054	682,054	100.00%	627,347	100.01%	627,347	100.01%
Miscellaneous	10,000	21,000	21,000	21,019	100.09%	12,387	99.90%	12,387	99.90%
Sub-Total	<u>6,540,500</u>	<u>6,641,965</u>	<u>6,641,965</u>	<u>6,641,985</u>	100.00%	<u>6,478,670</u>	100.00%	<u>6,478,670</u>	100.00%
LOCAL BUSINESS TAX									
Local Business Tax	900,000	905,000	905,000	902,106	99.68%	885,161	100.55%	885,161	100.55%
Local Business Tax Penalty	5,000	11,900	11,900	11,921	100.18%	8,011	160.22%	8,011	160.22%
Sub-Total	<u>905,000</u>	<u>916,900</u>	<u>916,900</u>	<u>914,027</u>	99.69%	<u>893,172</u>	100.89%	<u>893,172</u>	100.89%
LICENSES AND PERMITS									
Special Permits	35,000	46,100	46,100	46,132	100.07%	31,182	89.09%	31,182	89.09%
Taxi Permits	8,300	8,900	8,900	8,902	100.02%	6,740	84.25%	6,740	84.25%
Fire Permits	16,700	20,500	20,500	20,560	100.29%	23,510	140.78%	23,510	140.78%
Sub-Total	<u>60,000</u>	<u>75,500</u>	<u>75,500</u>	<u>75,594</u>	100.12%	<u>61,432</u>	102.90%	<u>61,432</u>	102.90%

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013				FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
INTERGOVERNMENTAL									
FEDERAL									
Payment in Lieu of Taxes	13,900	14,500	14,500	14,554	100.37%	16,581	120.15%	16,581	120.15%
STATE									
State Rev Sharing - Motor Fuel Tax	634,100	597,591	597,591	597,592	100.00%	623,125	100.00%	623,125	100.00%
State Rev Sharing - Sales Tax	1,584,600	1,659,497	1,659,497	1,659,498	100.00%	1,622,008	100.00%	1,622,008	100.00%
Gas Rebate Muni. Vehicles	15,100	20,300	20,300	20,346	100.23%	14,201	118.34%	14,201	118.34%
Fire Fighter Supp Comp	32,100	32,100	32,100	34,040	106.04%	34,679	115.60%	34,679	115.60%
Beverage License Rebate	83,100	90,700	90,700	90,736	100.04%	89,559	105.36%	89,559	105.36%
Mobile Home Rebate	7,700	6,400	6,400	6,458	100.91%	7,047	93.96%	7,047	93.96%
Communication Services Tax	3,593,900	3,468,826	3,468,826	3,468,827	100.00%	3,600,306	100.00%	3,600,306	100.00%
Sales Tax	3,752,500	3,844,693	3,844,693	3,844,693	100.00%	3,715,814	100.00%	3,715,814	100.00%
Sub-Total	<u>9,717,000</u>	<u>9,734,607</u>	<u>9,734,607</u>	<u>9,736,744</u>	100.02%	<u>9,723,320</u>	100.14%	<u>9,723,320</u>	100.14%
OTHER CHARGES FOR SERVICES									
Swimming Pool Fees	137,200	7,100	7,100	7,090	99.86%	108,136	99.48%	108,136	99.48%
Boat Launch Fees	30,700	22,900	22,900	22,868	99.86%	24,436	93.98%	24,436	93.98%
State Traffic Signal Maintenance	129,300	133,600	133,600	133,669	100.05%	129,270	100.05%	129,270	100.05%
State Street Light Maintenance	229,300	234,500	234,500	234,579	100.03%	227,748	100.02%	227,748	100.02%
Esc. School Board - SRO	265,000	235,735	235,735	235,735	100.00%	245,626	94.47%	245,626	94.47%
ECSD - 911 Calltakers	260,000	241,281	241,281	241,281	100.00%	274,190	100.00%	274,190	100.00%
Zoning/Housing Code Enforcement	0	0	0	0	----	0	----	0	----
Code Enforcement Violations	0	0	0	0	----	0	----	0	----
Miscellaneous	15,700	45,650	45,650	43,017	94.23%	16,868	110.25%	16,868	110.25%
Sub-Total	<u>1,067,200</u>	<u>920,766</u>	<u>920,766</u>	<u>918,238</u>	99.73%	<u>1,026,274</u>	98.58%	<u>1,026,274</u>	98.58%

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013				% OF BUDGET F.Y.E.	FY 2012			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.		ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
FINES, FORFEITURES & PENALTIES									
POLICE									
Court Fines	11,400	13,900	13,900	13,977	100.55%	7,876	65.63%	7,876	65.63%
Parking and Traffic Fines	87,000	111,700	111,700	111,714	100.01%	86,201	105.51%	86,201	105.51%
OTHER FINES									
Miscellaneous	10,900	7,900	7,900	7,428	94.03%	9,932	141.89%	9,932	141.89%
Sub-Total	<u>109,300</u>	<u>133,500</u>	<u>133,500</u>	<u>133,119</u>	99.71%	<u>104,009</u>	103.29%	<u>104,009</u>	103.29%
INTEREST									
Investments and Deposits *	10,000	10,000	10,000	7,928	79.28%	13,128	42.76%	13,128	42.76%
Sub-Total	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>7,928</u>	79.28%	<u>13,128</u>	42.76%	<u>13,128</u>	42.76%
OTHER REVENUE									
Miscellaneous **	500,000	360,000	360,000	338,027	93.90%	385,358	77.07%	385,358	106.51%
Miscellaneous - Saenger	56,000	60,494	60,494	60,494	100.00%	60,455	100.76%	60,455	100.76%
Sale of Assets	50,000	66,400	66,400	66,400	100.00%	98,532	100.03%	98,532	100.03%
Sale of Assets (Transfer of Army Rsv Property)	650,000	0	0	0	----	3,300,000	100.00%	3,300,000	100.00%
Sub-Total	<u>1,256,000</u>	<u>486,894</u>	<u>486,894</u>	<u>464,921</u>	95.49%	<u>3,844,345</u>	97.12%	<u>3,844,345</u>	100.83%
Sub-Total Revenues	<u>40,227,800</u>	<u>38,514,788</u>	<u>38,514,788</u>	<u>38,507,657</u>	99.98%	<u>42,230,127</u>	99.72%	<u>42,230,127</u>	100.07%
TRANSFERS IN									
Stormwater Capital Projects Fund	0	0	0	0	----	3,495,507	97.10%	3,495,507	97.10%
Gas Utility Fund	8,000,000	8,000,000	8,000,000	8,000,000	100.00%	8,000,000	100.00%	8,000,000	100.00%
Sub-Total	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	100.00%	<u>11,495,507</u>	99.10%	<u>11,495,507</u>	99.10%
TOTAL REVENUES	<u>48,227,800</u>	<u>46,514,788</u>	<u>46,514,788</u>	<u>46,507,657</u>	99.98%	<u>53,725,634</u>	99.58%	<u>53,725,634</u>	99.86%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 48,227,800</u>	<u>47,400,978</u>	<u>47,400,978</u>	<u>47,393,847</u>	99.98%	<u>54,652,821</u>	99.59%	<u>54,652,821</u>	99.86%

* Net of interest income being posted to Council Reserve.

** Fiscal year 2012 revenue has been adjusted for lease fees restricted for economic development incentive.

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013					FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES:										
CITY COUNCIL										
Personal Services	\$ 407,200	407,200	322,506	316,145		98.03%	218,853	60.15%	218,853	60.15%
Operating Expenses	332,500	504,571	589,265	365,570	82,648	76.06%	247,994	78.50%	247,994	78.50%
Sub-Total	739,700	911,771	911,771	681,715	82,648	83.83%	466,847	70.09%	466,847	70.09%
Allocated O/H-Cost Recovery	(283,200)	(294,200)	(294,200)	(294,200)		100.00%	(290,200)	100.00%	(290,200)	100.00%
Sub-Total	456,500	617,571	617,571	387,515	82,648	76.13%	176,647	52.82%	176,647	52.82%
MAYOR										
Personal Services	1,053,500	1,053,500	823,585	775,471		94.16%	611,661	68.35%	611,661	68.35%
Operating Expenses	408,300	453,300	683,215	571,736	30,358	88.13%	459,964	78.54%	459,964	78.54%
Sub-Total	1,461,800	1,506,800	1,506,800	1,347,207	30,358	91.42%	1,071,625	72.61%	1,071,625	72.61%
Allocated O/H-Cost Recovery	(644,900)	(663,500)	(663,500)	(663,500)		100.00%	(632,700)	100.00%	(632,700)	100.00%
Sub-Total	816,900	843,300	843,300	683,707	30,358	84.68%	438,925	53.47%	438,925	53.47%
CITY CLERK										
Personal Services	205,500	205,500	205,564	204,005		99.24%	206,097	100.00%	206,097	100.00%
Operating Expenses	38,400	38,400	38,336	29,687		77.44%	25,062	99.97%	25,062	99.97%
Sub-Total	243,900	243,900	243,900	233,692	0	95.81%	231,159	99.99%	231,159	99.99%
Allocated O/H-Cost Recovery	(79,500)	(80,000)	(80,000)	(80,000)		100.00%	(79,700)	100.00%	(79,700)	100.00%
Sub-Total	164,400	163,900	163,900	153,692	0	93.77%	151,459	99.99%	151,459	99.99%
LEGAL										
Personal Services	296,800	271,800	234,025	222,362		95.02%	189,892	61.35%	189,892	61.35%
Operating Expenses	226,900	226,900	264,675	264,264		99.84%	272,666	98.92%	272,666	98.92%
Capital Outlay	0	0	0	0		----	1,065	85.20%	1,065	85.20%
Sub-Total	523,700	498,700	498,700	486,626	0	97.58%	463,623	79.06%	463,623	79.06%
Allocated O/H-Cost Recovery	(227,700)	(206,500)	(206,500)	(206,500)		100.00%	(228,400)	100.00%	(228,400)	100.00%
Sub-Total	296,000	292,200	292,200	280,126	0	95.87%	235,223	65.71%	235,223	65.71%
HUMAN RESOURCES										
Personal Services	595,800	595,800	644,966	594,966		92.25%	566,745	98.53%	566,745	98.53%
Operating Expenses	147,000	147,000	119,063	119,054		99.99%	120,406	96.66%	120,406	96.66%
Sub-Total	742,800	742,800	764,029	714,020	0	93.45%	687,151	98.20%	687,151	98.20%
Allocated O/H-Cost Recovery	(400,000)	(337,000)	(337,000)	(337,000)		100.00%	(377,300)	100.00%	(377,300)	100.00%
Sub-Total	342,800	405,800	427,029	377,020	0	88.29%	309,851	96.09%	309,851	96.09%

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013					FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)										
CIVIL SERVICE										
Personal Services	0	0	0	0		----	33,579	99.99%	33,579	99.99%
Operating Expenses	0	0	0	0		----	6,451	99.97%	6,451	99.97%
Sub-Total	0	0	0	0	0	----	40,030	99.99%	40,030	99.99%
Allocated O/H-Cost Recovery	0	0	0	0		----	(24,300)	100.00%	(24,300)	100.00%
Sub-Total	0	0	0	0	0	----	15,730	99.97%	15,730	99.97%
NON-DEPARTMENTAL FUNDING										
Operating Expenses	3,572,100	3,655,744	3,694,194	3,563,663		96.47%	3,530,874	97.74%	3,530,874	97.74%
Sub-Total	3,572,100	3,655,744	3,694,194	3,563,663	0	96.47%	3,530,874	97.74%	3,530,874	97.74%
FINANCIAL SERVICES										
Personal Services	1,664,200	1,541,700	1,524,329	1,505,610		98.77%	1,690,823	99.73%	1,690,823	99.73%
Operating Expenses	297,200	347,200	343,341	323,209		94.14%	467,973	99.99%	467,973	99.99%
Sub-Total	1,961,400	1,888,900	1,867,670	1,828,819	0	97.92%	2,158,796	99.79%	2,158,796	99.79%
Allocated O/H-Cost Recovery	(1,424,100)	(1,224,100)	(1,224,100)	(1,224,100)		100.00%	(1,450,100)	100.00%	(1,450,100)	100.00%
Sub-Total	537,300	664,800	643,570	604,719	0	93.96%	708,696	99.35%	708,696	99.35%
PLANNING SERVICES										
Personal Services	501,600	483,100	486,246	480,679		98.86%	447,040	100.00%	447,040	100.00%
Operating Expenses	161,100	211,200	208,054	201,808	1,500	97.72%	162,774	99.99%	162,774	99.99%
Sub-Total	662,700	694,300	694,300	682,487	1,500	98.51%	609,814	100.00%	609,814	100.00%
Allocated O/H-Cost Recovery	(6,900)	0	0	0		----	(7,000)	100.00%	(7,000)	100.00%
Sub-Total	655,800	694,300	694,300	682,487	1,500	98.51%	602,814	100.00%	602,814	100.00%
* NEIGHBORHOOD SERVICES										
Personal Services	1,975,100	1,860,500	3,086,891	3,062,824		99.22%	1,885,744	98.86%	1,885,744	98.86%
Operating Expenses	1,543,300	1,236,864	2,409,281	2,252,446	81,230	96.86%	1,283,660	88.96%	1,283,660	88.96%
Sub-Total	3,518,400	3,097,364	5,496,172	5,315,270	81,230	98.19%	3,169,404	94.59%	3,169,404	94.59%
Allocated O/H-Cost Recovery	0	0	(28,600)	(28,600)		100.00%	0	88.96%	0	88.96%
Sub-Total	3,518,400	3,097,364	5,467,572	5,286,670	81,230	98.18%	3,169,404	99.13%	3,169,404	99.13%
* PUBLIC WORKS & FACILITIES										
Personal Services	3,179,900	3,067,000	1,706,865	1,676,015		98.19%	3,284,906	98.40%	3,284,906	98.40%
Operating Expenses	3,106,200	3,113,551	2,036,429	1,959,333	1,750	96.30%	3,113,883	99.94%	3,113,883	99.94%
Sub-Total	6,286,100	6,180,551	3,743,294	3,635,348	1,750	97.16%	6,398,789	99.16%	6,398,789	99.16%
Allocated O/H-Cost Recovery	(266,400)	(211,700)	(183,100)	(183,100)		100.00%	(273,900)	100.00%	(273,900)	100.00%
Sub-Total	6,019,700	5,968,851	3,560,194	3,452,248	1,750	97.02%	6,124,889	99.13%	6,124,889	99.13%

* Note: As of April 2013, park administration, maintenance & repair, landscaping, and maintenance shop has been moved to Neighborhood Services. Changes are reflected in the current approved budget, actual F.Y.E. and encumbrances columns. Council beginning budget and council amended budget columns are consistent with approved council budget resolutions.

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013					FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)										
FIRE										
Personal Services	9,658,100	8,745,600	8,698,600	8,666,544		99.63%	9,488,206	99.00%	9,488,206	99.00%
Operating Expenses	1,081,400	1,083,353	1,130,353	1,096,746	8,504	97.78%	1,018,075	96.06%	1,018,075	96.06%
Sub-Total	<u>10,739,500</u>	<u>9,828,953</u>	<u>9,828,953</u>	<u>9,763,290</u>	<u>8,504</u>	99.42%	<u>10,506,281</u>	98.70%	<u>10,506,281</u>	98.70%
POLICE										
Personal Services	15,034,400	15,204,270	15,048,277	14,955,116		99.38%	14,886,410	99.94%	14,886,410	99.94%
Operating Expenses	3,441,100	3,321,100	3,477,093	3,452,173	17,184	99.78%	3,112,214	99.99%	3,112,214	99.99%
Sub-Total	<u>18,475,500</u>	<u>18,525,370</u>	<u>18,525,370</u>	<u>18,407,289</u>	<u>17,184</u>	99.46%	<u>17,998,624</u>	99.95%	<u>17,998,624</u>	99.95%
TRANSFERS OUT										
Municipal Golf Course Fund	100,000	125,000	125,000	125,000		100.00%	110,000	100.00%	110,000	100.00%
TFFDS Fund	0	0	0	0		----	3,069,688	100.00%	3,069,688	100.00%
Stormwater Capital Projects Fund	2,532,900	2,517,825	2,517,825	2,515,652		99.91%	6,032,341	98.35%	6,032,341	98.35%
Sub-Total	<u>2,632,900</u>	<u>2,642,825</u>	<u>2,642,825</u>	<u>2,640,652</u>	<u>0</u>	99.92%	<u>9,212,029</u>	98.91%	<u>9,212,029</u>	98.91%
TOTAL EXPENDITURES	<u>\$ 48,227,800</u>	<u>47,400,978</u>	<u>47,400,978</u>	<u>46,283,078</u>	<u>223,174</u>	98.11%	<u>53,181,446</u>	97.51%	<u>53,181,446</u>	97.51%

CARRYOVERS ARE NOT INCLUDED IN ENCUMBRANCE COLUMN AND CONTRACTS & RETAINAGE PAYABLE ARE BACKED-OUT OF ENCUMBRANCE COLUMN.

CITY OF PENSACOLA
TREE PLANTING TRUST - GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)

	FY 2013				FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 80,000	22,294	22,294	22,294	100.00%	92,301	100.00%	92,301	100.00%
REVENUES:									
Tree Trust Fund	7,000	18,225	18,225	18,225	100.00%	10,000	100.00%	10,000	100.00%
Interest	0	0	0	1,365	----	1,487	----	1,487	----
TOTAL REVENUES	7,000	18,225	18,225	19,590	107.49%	11,487	114.87%	11,487	114.87%
TOTAL REVENUES AND FUND BALANCE	\$ 87,000	40,519	40,519	41,884	103.37%	103,788	101.45%	103,788	101.45%
EXPENDITURES:									
Personal Services	\$ 0	0	0	0	----	1,646	50.44%	1,646	50.44%
Operating Expenses	87,000	40,519	40,519	40,441	99.81%	19,336	22.23%	19,336	22.23%
Capital Outlay	0	0	0	0	----	4,000	33.23%	4,000	33.23%
Sub-Total	87,000	40,519	40,519	40,441	99.81%	24,982	24.42%	24,982	24.42%
TOTAL EXPENDITURES	\$ 87,000	40,519	40,519	40,441	99.81%	24,982	24.42%	24,982	24.42%

CITY OF PENSACOLA
PARK PURCHASES - GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)

	FY 2013					FY 2012			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	38,141	38,141	38,141	100.00%	59,981	100.00%	59,981	100.00%
REVENUES:									
Park Purchases Fund	0	0	0	0	----	0	----	0	----
Interest	0	0	0	76	----	127	----	127	----
TOTAL REVENUES	0	0	0	76	----	127	----	127	----
TOTAL REVENUES AND FUND BALANCE	\$ 0	38,141	38,141	38,217	100.20%	60,108	100.21%	60,108	100.21%
EXPENDITURES:									
Personal Services	\$ 0	0	0	0	----	0	----	0	----
Operating Expenses	0	38,141	38,141	0	0.00%	0	0.00%	0	0.00%
Capital Outlay	0	0	0	0	----	21,964	115.33%	21,964	115.33%
Sub-Total	0	38,141	38,141	0	0.00%	21,964	36.62%	21,964	36.62%
TOTAL EXPENDITURES	\$ 0	38,141	38,141	0	0.00%	21,964	36.62%	21,964	36.62%

CITY OF PENSACOLA
ECONOMIC DEVELOPMENT INCENTIVE - GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)

	FY 2013				FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	(180,000)	(180,000)	(180,000)	100.00%	0	----	0	----
REVENUES:									
FINES AND FORFEITURES									
Traffic Fines	500,000	0	0	0	---	0	----	0	----
OTHER REVENUE									
Lease Fees *	159,000	159,000	159,000	159,181	100.11%	147,182	----	147,182	----
Interest Income	0	0	0	364	---	0	----	0	----
Sale of Asset	41,000	21,000	21,000	21,000	100.00%	0	----	0	----
Sub-Total	<u>200,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,545</u>	100.30%	<u>147,182</u>		<u>147,182</u>	----
MISCELLANEOUS REVENUE	300,000	0	0	0	---		----		----
TOTAL REVENUES	<u>1,000,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,545</u>	100.30%	<u>147,182</u>	----	<u>147,182</u>	----
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,000,000</u>	<u>0</u>	<u>0</u>	<u>545</u>	---	<u>147,182</u>	----	<u>147,182</u>	----
EXPENDITURES:									
Personal Services	\$ 0	0	0	0	----	0	----	0	----
Operating Expenses	1,000,000	0	0	0	----	0	----	0	----
Capital Outlay	0	0	0	0	----	0	----	0	----
Sub-Total	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	----	<u>0</u>	----	<u>0</u>	----
TOTAL EXPENDITURES	<u>\$ 1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	----	<u>0</u>	----	<u>0</u>	----

* Fiscal year 2012 revenue has been adjusted for lease fees originally reported in general fund revenue which were restricted for economic development incentive.

CITY OF PENSACOLA
TAX & FRANCHISE FEE DEBT SERVICE FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)

	FY 2013				% OF BUDGET F.Y.E.	FY 2012			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.		ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 3,304,800	3,304,800	3,304,800	3,304,800	100.00%	226,800	100.00%	226,800	100.00%
REVENUES:									
Transfers in General Fund	0	0	0	0	----	3,069,688	100.00%	3,069,688	100.00%
TOTAL REVENUES	0	0	0	0	----	3,069,688	100.00%	3,069,688	100.00%
TOTAL REVENUES AND FUND BALANCE	\$ 3,304,800	3,304,800	3,304,800	3,304,800	100.00%	3,296,488	100.00%	3,296,488	100.00%
EXPENDITURES:									
DEBT SERVICE									
Interest	\$ 64,800	64,800	64,800	64,800	100.00%	191,513	99.95%	191,513	99.95%
Principal	3,240,000	3,240,000	3,240,000	3,240,000	100.00%	3,105,000	100.00%	3,105,000	100.00%
Sub-Total Debt Service	3,304,800	3,304,800	3,304,800	3,304,800	100.00%	3,296,513	100.00%	3,296,513	100.00%
TOTAL EXPENDITURES	\$ 3,304,800	3,304,800	3,304,800	3,304,800	100.00%	3,296,513	100.00%	3,296,513	100.00%

CITY OF PENSACOLA
LOCAL OPTION GASOLINE TAX FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)

	FY 2013					FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,047,662	1,047,662	1,047,662		100.00%	1,131,470	100.00%	1,131,470	100.00%
REVENUES:										
Gasoline Tax (6 cent local)	1,521,600	1,524,736	1,524,736	1,524,736		100.00%	1,557,013	100.10%	1,557,013	100.10%
Interest	400	1,981	1,981	1,981		100.00%	2,082	520.50%	2,082	520.50%
Contributions	0	0	0	0		----	0	0.00%	0	0.00%
Sub-Total	<u>1,522,000</u>	<u>1,526,717</u>	<u>1,526,717</u>	<u>1,526,717</u>		100.00%	<u>1,559,095</u>	96.19%	<u>1,559,095</u>	96.19%
TRANSFERS IN CENTRAL SERVICES FUND	0	0	0	0		----	500,000	100.00%	500,000	100.00%
TOTAL REVENUES	<u>1,522,000</u>	<u>1,526,717</u>	<u>1,526,717</u>	<u>1,526,717</u>		100.00%	<u>2,059,095</u>	97.09%	<u>2,059,095</u>	97.09%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,522,000</u>	<u>2,574,379</u>	<u>2,574,379</u>	<u>2,574,379</u>		100.00%	<u>3,190,565</u>	98.10%	<u>3,190,565</u>	98.10%
EXPENDITURES:										
Personal Services	\$ 0	0	28,242	28,238		99.99%	25,980	98.96%	25,980	98.96%
Operating Expenses	0	7,000	7,854	853	7,000	99.99%	3,000	100.00%	3,000	100.00%
Capital Outlay	1,503,200	2,537,879	2,508,783	978,543	1,015,000	79.46%	2,094,724	92.38%	2,094,724	92.38%
Allocated Overhead	18,800	29,500	29,500	29,500		100.00%	19,200	100.00%	19,200	100.00%
Sub-Total	<u>1,522,000</u>	<u>2,574,379</u>	<u>2,574,379</u>	<u>1,037,134</u>	<u>1,022,000</u>	79.99%	<u>2,142,904</u>	92.51%	<u>2,142,904</u>	92.51%
TOTAL EXPENDITURES	<u>\$ 1,522,000</u>	<u>2,574,379</u>	<u>2,574,379</u>	<u>1,037,134</u>	<u>1,022,000</u>	79.99%	<u>2,142,904</u>	92.51%	<u>2,142,904</u>	92.51%

CARRYOVERS ARE NOT INCLUDED IN ENCUMBRANCE COLUMN AND CONTRACTS & RETAINAGE PAYABLE ARE BACKED-OUT OF ENCUMBRANCE COLUMN.

CITY OF PENSACOLA
WEST FLORIDA PUBLIC LIBRARY FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)

	FY 2013				FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	549,956	549,956	549,956	100.00%	283,326	100.00%	283,326	100.00%
REVENUES:									
INTERGOVERNMENTAL STATE									
Escambia Library Grant	112,000	127,804	127,804	127,803	100.00%	128,577	100.06%	128,577	100.06%
COUNTY									
Escambia Library	3,139,000	3,152,425	3,152,425	3,152,427	100.00%	3,443,341	100.00%	3,443,341	100.00%
Sub-Total	<u>3,251,000</u>	<u>3,280,229</u>	<u>3,280,229</u>	<u>3,280,230</u>	100.00%	<u>3,571,918</u>	100.00%	<u>3,571,918</u>	100.00%
FINES AND FORFEITURES									
Escambia Library Fines	107,700	114,638	114,638	114,638	100.00%	131,292	99.99%	131,292	99.99%
INTEREST INCOME	0	1,415	1,415	1,415	100.00%	789	----	789	----
SALE OF ASSET	0	0	0	0	----	3,480	99.43%	3,480	99.43%
MISCELLANEOUS	0	0	0	102	----	19,000	100.00%	19,000	100.00%
CONTRIBUTIONS									
Escambia Library	0	0	0	(925)	----	1,481	105.79%	1,481	105.79%
TRANSFERS IN GENERAL FUND	1,487,300	1,487,300	1,487,300	1,487,300	100.00%	1,327,300	100.00%	1,327,300	100.00%
TOTAL REVENUES	<u>4,846,000</u>	<u>4,883,582</u>	<u>4,883,582</u>	<u>4,882,760</u>	99.98%	<u>5,055,260</u>	100.02%	<u>5,055,260</u>	100.02%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 4,846,000</u>	<u>5,433,538</u>	<u>5,433,538</u>	<u>5,432,716</u>	99.98%	<u>5,338,586</u>	100.02%	<u>5,338,586</u>	100.02%
EXPENDITURES:									
ESCAMBIA LIBRARY									
Personal Services	\$ 3,045,900	3,382,554	3,259,151	3,077,262	94.42%	3,181,523	97.98%	3,181,523	97.98%
Operating Expenses	1,218,500	1,321,332	1,514,662	1,504,350	99.32%	1,007,640	90.45%	1,007,640	90.45%
Capital Outlay	205,600	388,552	318,625	314,763	98.79%	326,865	75.09%	326,865	75.09%
Allocated Overhead	376,000	341,100	341,100	341,100	100.00%	353,500	100.00%	353,500	100.00%
Sub-Total	<u>4,846,000</u>	<u>5,433,538</u>	<u>5,433,538</u>	<u>5,237,475</u>	96.39%	<u>4,869,528</u>	93.93%	<u>4,869,528</u>	93.93%
TOTAL EXPENDITURES	<u>\$ 4,846,000</u>	<u>5,433,538</u>	<u>5,433,538</u>	<u>5,237,475</u>	96.39%	<u>4,869,528</u>	93.93%	<u>4,869,528</u>	93.93%

**CITY OF PENSACOLA
STORMWATER UTILITY FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013					FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 97,300	110,683	110,683	110,683		100.00%	8,000	100.00%	8,000	100.00%
REVENUES:										
Stormwater Utility Fees	2,522,900	2,513,527	2,513,527	2,513,327		99.99%	2,531,603	100.31%	2,531,603	100.31%
State Right of Way Maintenance	99,600	99,600	99,600	99,717		100.12%	99,647	100.05%	99,647	100.05%
Delinquent Stormwater Utility Fee	10,000	4,499	4,499	2,325		51.68%	5,231	52.31%	5,231	52.31%
Interest Income	0	1,508	1,508	1,509		100.07%	1,344	----	1,344	----
Miscellaneous	0	0	0	0		----	23	----	23	----
TOTAL REVENUES	<u>2,632,500</u>	<u>2,619,134</u>	<u>2,619,134</u>	<u>2,616,878</u>		99.91%	<u>2,637,848</u>	100.17%	<u>2,637,848</u>	100.17%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,729,800</u>	<u>2,729,817</u>	<u>2,729,817</u>	<u>2,727,561</u>		99.92%	<u>2,645,848</u>	100.17%	<u>2,645,848</u>	100.17%
EXPENDITURES:										
STORMWATER O & M										
Personal Services	\$ 1,077,100	1,077,100	1,085,812	1,070,346		98.58%	1,008,903	96.34%	1,008,903	96.34%
Operating Expenses	459,000	443,583	376,268	330,656	13,223	91.39%	360,095	66.40%	360,095	66.40%
Capital Outlay	20,000	20,000	20,000	16,380		81.90%	46,229	100.00%	46,229	100.00%
Allocated Overhead	152,900	183,900	183,900	183,900		100.00%	155,300	100.00%	155,300	100.00%
Sub-Total	<u>1,709,000</u>	<u>1,724,583</u>	<u>1,665,980</u>	<u>1,601,282</u>	<u>13,223</u>	96.91%	<u>1,570,527</u>	87.45%	<u>1,570,527</u>	87.45%
STREET CLEANING										
Personal Services	451,300	451,300	458,693	448,386		97.75%	428,535	97.79%	428,535	97.79%
Operating Expenses	264,700	264,700	315,910	302,250		95.68%	302,724	99.95%	302,724	99.95%
Capital Outlay	235,000	221,634	221,634	218,928		98.78%	18,408	100.00%	18,408	100.00%
Allocated Overhead	69,800	67,600	67,600	67,600		100.00%	70,700	100.00%	70,700	100.00%
Sub-Total	<u>1,020,800</u>	<u>1,005,234</u>	<u>1,063,837</u>	<u>1,037,164</u>	<u>0</u>	97.49%	<u>820,367</u>	98.81%	<u>820,367</u>	98.81%
TOTAL EXPENDITURES	<u>\$ 2,729,800</u>	<u>2,729,817</u>	<u>2,729,817</u>	<u>2,638,446</u>	<u>13,223</u>	97.14%	<u>2,390,894</u>	91.02%	<u>2,390,894</u>	91.02%

CARRYOVERS ARE NOT INCLUDED IN ENCUMBRANCE COLUMN AND CONTRACTS & RETAINAGE PAYABLE ARE BACKED-OUT OF ENCUMBRANCE COLUMN.

**CITY OF PENSACOLA
MUNICIPAL GOLF COURSE FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013				% OF BUDGET F.Y.E.	FY 2012			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.		ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	25,997	25,997	25,997	100.00%	20,700	100.00%	20,700	100.00%
REVENUES:									
Green Fees	413,400	397,139	397,139	397,440	100.08%	415,668	100.02%	415,668	100.02%
Electric Cart Rentals	90,000	70,369	70,369	70,370	100.00%	65,553	100.08%	65,553	100.08%
Pull Cart Rentals	500	500	500	365	73.00%	400	100.00%	400	100.00%
Concessions	18,000	11,052	11,052	12,190	110.30%	15,904	112.79%	15,904	112.79%
Pro Shop Sales	15,000	14,020	14,020	14,020	100.00%	15,979	100.50%	15,979	100.50%
Tournaments	65,000	31,660	31,660	31,661	100.00%	18,674	100.40%	18,674	100.40%
Driving Range	50,000	38,890	38,890	38,891	100.00%	39,645	100.11%	39,645	100.11%
Interest Income	0	0	0	58	----	85	----	85	----
Capital Surcharge	0	37,273	37,273	37,273	100.00%	39,265	100.17%	39,265	100.17%
Miscellaneous	0	0	0	492	----	0	----	0	----
SUB-TOTAL REVENUES	651,900	600,903	600,903	602,760	100.31%	611,173	100.37%	611,173	100.37%
TRANSFERS IN GENERAL FUND	100,000	125,000	125,000	125,000	100.00%	110,000	100.00%	110,000	100.00%
TOTAL REVENUES	751,900	725,903	725,903	727,760	100.26%	721,173	100.32%	721,173	100.32%
TOTAL REVENUES AND FUND BALANCE	\$ 751,900	751,900	751,900	753,757	100.25%	741,873	100.31%	741,873	100.31%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 390,900	390,900	408,166	402,907	98.71%	426,563	99.87%	426,563	99.87%
Operating Expenses	361,000	361,000	343,734	317,213	92.28%	312,474	100.00%	312,474	100.00%
Capital Outlay	0	0	0	0	----	0	----	0	----
Sub-Total	751,900	751,900	751,900	720,120	95.77%	739,037	99.92%	739,037	99.92%
TOTAL EXPENDITURES	\$ 751,900	751,900	751,900	720,120	95.77%	739,037	99.92%	739,037	99.92%

CITY OF PENSACOLA
INSPECTION SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)

	FY 2013				% OF BUDGET F.Y.E.	FY 2012			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.		ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	(86,019)	(86,019)	(86,019)	100.00%	(143,500)	100.00%	(143,500)	100.00%
REVENUES:									
Building Permits	415,300	479,168	479,168	479,170	100.00%	518,934	99.99%	518,934	99.99%
Electrical Permits	133,000	152,600	152,600	152,680	100.05%	171,216	99.95%	171,216	99.95%
Gas Permits	24,000	26,275	26,275	26,275	100.00%	30,000	100.00%	30,000	100.00%
Plumbing Permits	67,000	84,200	84,200	84,248	100.06%	76,175	99.97%	76,175	99.97%
Mechanical Permits	50,000	49,656	49,656	49,656	100.00%	65,068	100.10%	65,068	100.10%
Zoning Review & Inspection Fees	57,100	38,250	38,250	38,250	100.00%	47,100	100.00%	47,100	100.00%
Miscellaneous Permits	9,500	5,289	5,289	5,289	100.00%	7,939	100.49%	7,939	100.49%
Permit Application Fee	155,000	160,900	160,900	160,975	100.05%	154,622	100.01%	154,622	100.01%
Interest Income	0	581	581	581	100.00%	480	96.00%	480	96.00%
Sale of Asset	0	0	0	0	----	0	----	0	----
TOTAL REVENUES	<u>910,900</u>	<u>996,919</u>	<u>996,919</u>	<u>997,124</u>	100.02%	<u>1,071,534</u>	99.99%	<u>1,071,534</u>	99.99%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 910,900</u>	<u>910,900</u>	<u>910,900</u>	<u>911,105</u>	100.02%	<u>928,034</u>	99.99%	<u>928,034</u>	99.99%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 744,500	744,500	760,048	753,229	99.10%	755,189	98.63%	755,189	98.63%
Operating Expenses	166,400	166,400	150,852	148,764	98.62%	144,259	88.82%	144,259	88.82%
Capital Outlay	0	0	0	0	----	0	----	0	----
Sub-Total	<u>910,900</u>	<u>910,900</u>	<u>910,900</u>	<u>901,993</u>	99.02%	<u>899,448</u>	96.91%	<u>899,448</u>	96.91%
TOTAL EXPENDITURES	<u>\$ 910,900</u>	<u>910,900</u>	<u>910,900</u>	<u>901,993</u>	99.02%	<u>899,448</u>	96.91%	<u>899,448</u>	96.91%

**CITY OF PENSACOLA
ROGER SCOTT TENNIS CENTER
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013					FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 19,700	25,554	25,554	25,554		100.00%	55,680	100.00%	55,680	100.00%
REVENUES:										
Scott Tennis Court Fees	167,000	200,673	200,673	200,673		100.00%	188,309	103.35%	188,309	103.35%
Scott Tennis Pro Shop Lease	3,000	3,000	3,000	3,109		103.63%	3,109	107.21%	3,109	107.21%
Scott Tennis Food & Beverage	4,500	130	130	131		100.77%	253	126.50%	253	126.50%
Scott Tennis Pro Revenue	14,000	14,000	14,000	15,208		108.63%	12,749	91.06%	12,749	91.06%
Advertising Revenue	0	0	0	0		----	10,000	100.00%	10,000	100.00%
Interest Income	0	0	0	124		----	124	----	124	----
TOTAL REVENUES	188,500	217,803	217,803	219,245		100.66%	214,544	102.51%	214,544	102.51%
TOTAL REVENUES AND FUND BALANCE	\$ 208,200	243,357	243,357	244,799		100.59%	270,224	101.98%	270,224	101.98%
EXPENDITURES:										
OPERATIONS										
Personal Services	\$ 90,000	90,000	103,399	102,994		99.61%	107,566	100.00%	107,566	100.00%
Operating Expenses	118,200	153,357	139,958	103,778	13,485	83.78%	142,111	99.97%	142,111	99.97%
Capital Outlay	0	0	0	0		----	0	----	0	----
Sub-Total	208,200	243,357	243,357	206,772	13,485	90.51%	249,677	99.98%	249,677	99.98%
TOTAL EXPENDITURES	\$ 208,200	243,357	243,357	206,772	13,485	90.51%	249,677	99.98%	249,677	99.98%

CARRYOVERS ARE NOT INCLUDED IN ENCUMBRANCE COLUMN AND CONTRACTS & RETAINAGE PAYABLE ARE BACKED-OUT OF ENCUMBRANCE COLUMN.

CITY OF PENSACOLA
COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)

	FY 2013				FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
CMP INSURANCE:									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	----
REVENUES:									
CMPA INSURANCE REIMBURSEMENT	186,500	157,058	157,058	157,058	100.00%	93,703	100.00%	93,703	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 186,500</u>	<u>157,058</u>	<u>157,058</u>	<u>157,058</u>	100.00%	<u>93,703</u>	100.00%	<u>93,703</u>	100.00%
EXPENSES:									
Operating Expenses	\$ 186,500	157,058	157,058	157,058	100.00%	93,703	0.00%	93,703	0.00%
TOTAL EXPENSES INSURANCE	<u>\$ 186,500</u>	<u>157,058</u>	<u>157,058</u>	<u>157,058</u>	100.00%	<u>93,703</u>	0.00%	<u>93,703</u>	0.00%
PUBLIC WORKS OPERATIONS:									
APPROPRIATED FUND BALANCE	\$	80,000	80,000	80,000	100.00%	0	0.00%	0	0.00%
REVENUES:									
CMPA PARK MAINTENANCE	249,000	167,320	167,320	167,319	100.00%	82,261	50.70%	82,261	50.70%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 249,000</u>	<u>247,320</u>	<u>247,320</u>	<u>247,319</u>	100.00%	<u>82,261</u>	50.70%	<u>82,261</u>	50.70%
EXPENSES:									
AMPHITHEATRE MAINTENANCE									
Operating Expenses	\$ 24,200	24,200	24,025	3,354	13.96%	905	95.31%	905	95.31%
SUB-TOTAL AMPHITHEATRE MAINTENANCE	<u>24,200</u>	<u>24,200</u>	<u>24,025</u>	<u>3,354</u>	13.96%	<u>905</u>	95.31%	<u>905</u>	95.31%
PARKS & PLAZAS MAINTENANCE									
Operating Expenses	152,600	206,720	206,895	162,470	78.53%	81,355	50.37%	81,355	50.37%
SUB-TOTAL PARKS & PLAZAS MAINTENANCE	<u>152,600</u>	<u>206,720</u>	<u>206,895</u>	<u>162,470</u>	78.53%	<u>81,355</u>	50.37%	<u>81,355</u>	50.37%
SECURITY									
Operating Expenses	60,200	0	0	0	----	0	0.00%	0	0.00%
SUB-TOTAL SECURITY	<u>60,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	----	<u>0</u>	0.00%	<u>0</u>	0.00%
BULKHEAD									
Operating Expenses	12,000	12,000	12,000	1,495	12.46%	0	0.00%	0	0.00%
SUB-TOTAL BULKHEAD	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>1,495</u>	12.46%	<u>0</u>	0.00%	<u>0</u>	0.00%
TOTAL EXPENSES PUBLIC WORKS OPERATIONS	<u>\$ 249,000</u>	<u>242,920</u>	<u>242,920</u>	<u>167,319</u>	68.88%	<u>82,261</u>	50.63%	<u>82,261</u>	50.63%

CITY OF PENSACOLA
COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)

	FY 2013				FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
NEIGHBORHOOD SERVICES OPERATIONS:									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	----
REVENUES:									
CONCERTS	100,000	2,870	2,870	2,877	100.25%	0	0.00%	0	0.00%
RENTALS	60,000	33,800	33,800	33,801	100.00%	3,263	98.88%	3,263	98.88%
PARKING	50,000	122,600	122,600	122,657	100.05%	164,130	100.02%	164,130	100.02%
VENDING/KIOSK SALES	25,000	1,700	1,700	1,791	105.35%	825	91.67%	825	91.67%
DONATIONS	50,000	8,750	8,750	8,750	100.00%	0	0.00%	0	0.00%
CMPA EVENT MANAGEMENT SERVICES	256,100	250	250	250	100.00%	0	0.00%	0	0.00%
CMPA RETURN OF PROFIT	0	0	0	(41,805)	----	(75,790)	0.00%	(75,790)	0.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 541,100</u>	<u>169,970</u>	<u>169,970</u>	<u>128,321</u>	75.50%	<u>92,428</u>	135.33%	<u>92,428</u>	135.33%
EXPENSES:									
EVENT SCHEDULING MANAGEMENT									
Personal Services	\$ 193,400	111,650	82,300	43,291	52.60%	27,081	99.00%	27,081	99.00%
Operating Expenses	261,700	51,720	57,440	51,826	90.23%	28,777	100.00%	28,777	100.00%
Capital Outlay	75,000	0	0	0	----	0	0.00%	0	0.00%
SUB-TOTAL EVENT SCHEDULING MANAGEMENT	<u>530,100</u>	<u>163,370</u>	<u>139,740</u>	<u>95,117</u>	68.07%	<u>55,858</u>	0.43%	<u>55,858</u>	0.43%
VENDORS/KIOSKS MANAGEMENT									
Operating Expenses	500	500	1,300	719	55.30%	0	0.00%	0	0.00%
SUB-TOTAL VENDORS/KIOSKS MANAGEMENT	<u>500</u>	<u>500</u>	<u>1,300</u>	<u>719</u>	55.30%	<u>0</u>	0.00%	<u>0</u>	0.00%
PARKING MANAGEMENT									
Personal Services	0	0	29,350	28,773	98.03%	30,163	100.00%	30,163	100.00%
Operating Expenses	10,500	10,500	3,980	3,712	93.27%	6,407	97.00%	6,407	97.00%
SUB-TOTAL PARKING MANAGEMENT	<u>10,500</u>	<u>10,500</u>	<u>33,330</u>	<u>32,485</u>	97.46%	<u>36,570</u>	99.00%	<u>36,570</u>	99.00%
SERVICES OPERATIONS	<u>\$ 541,100</u>	<u>174,370</u>	<u>174,370</u>	<u>128,321</u>	73.59%	<u>92,428</u>	55.04%	<u>92,428</u>	55.04%

CITY OF PENSACOLA
COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)

	FY 2013				FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
NON-AGREEMENT:									
APPROPRIATED FUND BALANCE	\$ 0	5,000	5,000	5,000	100.00%	0	----	0	----
REVENUES:									
VENDING/KIOSK SALES	0	0	0	69	----	2,325	101.09%	2,325	101.09%
DONATIONS	60,000	52,000	52,000	52,000	100.00%	48,250	70.34%	48,250	70.34%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 60,000</u>	<u>57,000</u>	<u>57,000</u>	<u>57,069</u>	100.12%	<u>50,575</u>	71.33%	<u>50,575</u>	71.33%
EXPENSES:									
Personal Services	\$ 0	574	574	574	100.00%	0	0.00%	0	0.00%
Operating Expenses	0	56,426	56,426	12,718	22.54%	89,352	125.67%	89,352	125.67%
TOTAL EXPENSES NON-AGREEMENT	<u>\$ 0</u>	<u>57,000</u>	<u>57,000</u>	<u>13,292</u>	23.32%	<u>89,352</u>	125.67%	<u>89,352</u>	125.67%

**CITY OF PENSACOLA
LOCAL OPTION SALES TAX FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013					FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	8,959,926	8,959,926	8,959,926		100.00%	12,097,019	100.00%	12,097,019	100.00%
REVENUES:										
1-CT Local Option Sales Tax	6,424,400	6,665,836	6,665,836	6,665,836		100.00%	6,401,758	100.00%	6,401,758	100.00%
Interest	5,000	0	0	(6,700)		----	883	98.11%	883	98.11%
Contributions	0	50,000	50,000	50,000		100.00%	0	----	0	----
TOTAL REVENUES	6,429,400	6,715,836	6,715,836	6,709,136		99.90%	6,402,641	100.00%	6,402,641	100.00%
TOTAL REVENUES AND FUND BALANCE	\$ 6,429,400	15,675,762	15,675,762	15,669,062		99.96%	18,499,660	100.00%	18,499,660	100.00%
EXPENDITURES:										
CAPITAL PROJECTS										
Personal Services	\$ 0	0	15,000	0		0.00%	0	----	0	----
Operating Expenses	0	1,772	178,208	178,206		100.00%	96,502	95.92%	96,502	95.92%
Capital Outlay	2,310,400	11,554,990	11,134,817	7,046,276	1,674,807	78.32%	8,247,048	55.84%	8,247,048	55.84%
Sub-Total	2,310,400	11,556,762	11,328,025	7,224,482	1,674,807	78.56%	8,343,550	56.08%	8,343,550	56.08%
DEBT SERVICE										
Principal	3,297,300	3,297,300	3,526,037	2,695,000		76.43%	0	0.00%	0	0.00%
Interest	821,700	821,700	821,700	821,653		99.99%	877,238	99.99%	877,238	99.99%
Sub-Total	4,119,000	4,119,000	4,347,737	3,516,653	0	80.88%	877,238	73.81%	877,238	73.81%
TOTAL EXPENDITURES	\$ 6,429,400	15,675,762	15,675,762	10,741,135	1,674,807	79.20%	9,220,788	57.22%	9,220,788	57.22%

CARRYOVERS ARE NOT INCLUDED IN ENCUMBRANCE COLUMN AND CONTRACTS & RETAINAGE PAYABLE ARE BACKED-OUT OF ENCUMBRANCE COLUMN.

**CITY OF PENSACOLA
STORMWATER CAPITAL PROJECTS FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013					FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	3,240,700	3,240,700	3,842,467		118.57%	3,842,467	100.00%	3,842,467	100.00%
REVENUES:										
Interest	1,000	8,365	8,365	8,366		100.01%	6,303	100.05%	6,303	100.05%
Transfer In From General Fund	2,532,900	2,517,825	2,517,825	2,515,652		99.91%	6,032,341	98.35%	6,032,341	98.35%
TOTAL REVENUES	<u>2,533,900</u>	<u>2,526,190</u>	<u>2,526,190</u>	<u>2,524,018</u>		99.91%	<u>6,038,644</u>	98.35%	<u>6,038,644</u>	98.35%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,533,900</u>	<u>5,766,890</u>	<u>5,766,890</u>	<u>6,366,485</u>		110.40%	<u>9,881,111</u>	98.98%	<u>9,881,111</u>	98.98%
EXPENDITURES:										
CAPITAL PROJECTS										
Personal Services	\$ 0	0	0	0		----	10,328	59.55%	10,328	59.55%
Operating Expenses	274,700	413,736	594,791	419,503	433,573	143.42%	341,644	74.24%	341,644	74.24%
Capital Outlay	2,173,800	5,273,354	5,092,299	761,227		14.95%	2,706,829	50.31%	2,706,829	50.31%
Sub-Total	<u>2,448,500</u>	<u>5,687,090</u>	<u>5,687,090</u>	<u>1,180,730</u>	<u>433,573</u>	28.39%	<u>3,058,801</u>	52.14%	<u>3,058,801</u>	52.14%
TRANSFER OUT										
General Fund	0	0	0	0		----	3,495,507	97.10%	3,495,507	97.10%
Sub-Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	----	<u>3,495,507</u>	97.10%	<u>3,495,507</u>	97.10%
ALLOCATED OVERHEAD										
General Fund	85,400	79,800	79,800	79,800		100.00%	86,100	100.00%	86,100	100.00%
TOTAL EXPENDITURES	<u>\$ 2,533,900</u>	<u>5,766,890</u>	<u>5,766,890</u>	<u>1,260,530</u>	<u>433,573</u>	29.38%	<u>6,640,408</u>	68.76%	<u>6,640,408</u>	68.76%

CARRYOVERS ARE NOT INCLUDED IN ENCUMBRANCE COLUMN AND CONTRACTS & RETAINAGE PAYABLE ARE BACKED-OUT OF ENCUMBRANCE COLUMN.

**CITY OF PENSACOLA
GAS UTILITY FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013					FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
GAS OPERATIONS:										
APPROPRIATED FUND BALANCE	\$ 0	(3,045,792)	(3,045,792)	(3,045,792)		100.00%	3,472,921	100.00%	3,472,921	100.00%
REVENUES:										
GAS										
Residential User Fees	28,999,400	21,729,000	21,729,000	21,100,203		97.11%	18,500,738	134.66%	18,500,738	134.66%
Commercial User Fees	15,334,400	11,489,900	11,489,900	12,157,894		105.81%	11,558,955	72.18%	11,558,955	72.18%
Municipal User Fees	267,100	267,100	267,100	255,966		95.83%	255,255	84.86%	255,255	84.86%
Interruptible User Fees	3,758,100	6,086,700	6,086,700	5,760,340		94.64%	4,481,887	88.90%	4,481,887	88.90%
Transportation User Fees	1,919,400	1,663,200	1,663,200	2,330,856		140.14%	1,866,445	100.27%	1,866,445	100.27%
CNG	370,800	458,800	458,800	458,748		99.99%	0	----	0	----
Gas Piping Fees	718,600	718,600	718,600	214,130		29.80%	8,023	----	8,023	----
Navy Projects	202,600	202,600	202,600	211,591		104.44%	9,758	----	9,758	----
Infrastructure Cost Recovery	1,000,000	163,000	163,000	162,951		99.97%	0	----	0	----
Miscellaneous Charges	263,400	263,400	263,400	369,544		140.30%	340,640	148.10%	340,640	148.10%
New Accounts/Turn-on Fees	511,200	511,200	511,200	532,255		104.12%	529,013	99.81%	529,013	99.81%
Interest Income	5,000	73,848	73,848	73,849		100.00%	19,658	393.16%	19,658	393.16%
Cookbooks	0	0	0	1,632		----	2,006	----	2,006	----
Sale of Asset	0	0	0	2,000		----	66,491	----	66,491	----
Sale of Gas Franchise	0	470,000	470,000	470,000		100.00%	0	----	0	----
TOTAL REVENUES	53,350,000	44,097,348	44,097,348	44,101,959		100.01%	37,638,869	99.78%	37,638,869	99.78%
TOTAL REVENUES AND FUND BALANCE	\$ 53,350,000	41,051,556	41,051,556	41,056,167		100.01%	41,111,790	99.80%	41,111,790	99.80%
EXPENSES:										
GAS OPERATION & MAINTENANCE										
Personal Services	\$ 7,108,700	6,752,800	7,053,766	6,869,792		97.39%	6,807,026	95.22%	6,807,026	95.22%
Operating Expenses	32,941,500	21,737,133	21,310,863	20,992,400	93,696	98.95%	16,281,900	93.87%	16,281,900	93.87%
Capital Outlay	0	1,357,323	1,341,327	1,073,481	149,815	91.20%	2,061,236	42.28%	2,061,236	42.28%
Sub-Total	<u>40,050,200</u>	<u>29,847,256</u>	<u>29,705,956</u>	<u>28,935,673</u>	<u>243,511</u>	<u>98.23%</u>	<u>25,150,162</u>	<u>84.49%</u>	<u>25,150,162</u>	<u>84.49%</u>
TRANSFERS OUT										
General Fund	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>		<u>100.00%</u>	<u>8,000,000</u>	<u>100.00%</u>	<u>8,000,000</u>	<u>100.00%</u>
Sub-Total	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>0</u>	<u>100.00%</u>	<u>8,000,000</u>	<u>100.00%</u>	<u>8,000,000</u>	<u>100.00%</u>
OVERHEAD EXPENSE										
	<u>1,145,200</u>	<u>1,060,600</u>	<u>1,060,600</u>	<u>1,060,600</u>		<u>100.00%</u>	<u>1,161,400</u>	<u>100.00%</u>	<u>1,161,400</u>	<u>100.00%</u>

**CITY OF PENSACOLA
GAS UTILITY FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013					FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENSES: (continued)										
DEBT SERVICE										
Interest	364,400	364,400	389,200	389,118		99.98%	420,935	100.00%	420,935	100.00%
Principal	1,779,300	1,779,300	1,895,000	1,895,000		100.00%	1,405,000	100.00%	1,405,000	100.00%
Sub-Total	<u>2,143,700</u>	<u>2,143,700</u>	<u>2,284,200</u>	<u>2,284,118</u>	<u>0</u>	100.00%	<u>1,825,935</u>	100.00%	<u>1,825,935</u>	100.00%
TOTAL GAS OPERATIONS EXPENSES	<u>\$ 51,339,100</u>	<u>41,051,556</u>	<u>41,050,756</u>	<u>40,280,391</u>	<u>243,511</u>	98.72%	<u>36,137,497</u>	88.63%	<u>36,137,497</u>	88.63%
GAS CONSTRUCTION:										
APPROPRIATED FUND BALANCE	<u>\$ 0</u>	<u>1,734,749</u>	<u>1,734,749</u>	<u>1,734,749</u>		100.00%	<u>3,700,000</u>	100.00%	<u>3,700,000</u>	100.00%
EXPENSES:										
GAS CONSTRUCTION NOTE										
Personal Services	939,900	744,486	825,560	825,550		100.00%	858,157	87.21%	858,157	87.21%
Operating Expenses	587,800	628,399	619,972	619,186		99.87%	599,361	29.79%	599,361	29.79%
Capital Outlay	483,200	361,864	290,017	290,013		100.00%	475,915	85.00%	475,915	85.00%
Sub-Total	<u>2,010,900</u>	<u>1,734,749</u>	<u>1,735,549</u>	<u>1,734,749</u>	<u>0</u>	99.95%	<u>1,933,433</u>	53.54%	<u>1,933,433</u>	53.54%
TOTAL GAS CONSTRUCTION NOTE EXPENSES	<u>\$ 2,010,900</u>	<u>1,734,749</u>	<u>1,735,549</u>	<u>1,734,749</u>	<u>0</u>	99.95%	<u>1,933,433</u>	53.54%	<u>1,933,433</u>	53.54%
TOTAL FUND:										
TOTAL REVENUES AND FUND BALANCE	<u>\$ 53,350,000</u>	<u>42,786,305</u>	<u>42,786,305</u>	<u>42,790,916</u>	<u>0</u>	100.01%	<u>44,811,790</u>	99.82%	<u>44,811,790</u>	99.82%
TOTAL EXPENSES	<u>\$ 53,350,000</u>	<u>42,786,305</u>	<u>42,786,305</u>	<u>42,015,140</u>	<u>243,511</u>	98.77%	<u>38,070,930</u>	85.74%	<u>38,070,930</u>	85.74%

CARRYOVERS ARE NOT INCLUDED IN ENCUMBRANCE COLUMN AND CONTRACTS & RETAINAGE PAYABLE ARE BACKED-OUT OF ENCUMBRANCE COLUMN.

**CITY OF PENSACOLA
SANITATION FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013					FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
SANITATION OPERATIONS:										
APPROPRIATED FUND BALANCE	\$ 122,100	0	0	0		----	145,000	100.00%	145,000	100.00%
REVENUES:										
SANITATION										
Residential Refuse Container Charges	3,909,600	3,909,600	3,909,600	3,924,140		100.37%	3,890,440	100.45%	3,890,440	100.45%
Bulk Item Collection Charges	125,000	125,000	125,000	128,417		102.73%	127,040	101.63%	127,040	101.63%
Business Refuse Container Charges	162,900	162,900	162,900	160,516		98.54%	169,121	82.50%	169,121	82.50%
New Accounts/Transfer Fees	75,000	75,000	75,000	86,546		115.39%	83,032	110.71%	83,032	110.71%
Fuel Surcharge	500,000	500,000	500,000	346,447		69.29%	343,890	68.78%	343,890	68.78%
Landfill Fees	1,024,500	1,024,500	1,024,500	1,085,536		105.96%	1,077,522	105.06%	1,077,522	105.06%
Recyclable Sales	90,000	90,000	90,000	9,494		10.55%	50,561	----	50,561	----
Miscellaneous	5,000	5,000	5,000	41,195		823.90%	40,014	200.07%	40,014	200.07%
Interest Income	0	0	0	3,555		----	6,138	----	6,138	----
Sale of Assets	5,000	5,000	5,000	0		0.00%	7,583	75.83%	7,583	75.83%
SUB-TOTAL SANITATION REVENUES	<u>5,897,000</u>	<u>5,897,000</u>	<u>5,897,000</u>	<u>5,785,846</u>		98.12%	<u>5,795,341</u>	99.34%	<u>5,795,341</u>	99.34%
CODE ENFORCEMENT										
Franchise Fees	952,400	952,400	952,400	1,095,098		114.98%	922,247	90.92%	922,247	90.92%
Lot Cleaning (FY Cash Balance) *	50,000	50,000	50,000	73,019		146.04%	56,827	177.58%	56,827	177.58%
Sub-Total	<u>1,002,400</u>	<u>1,002,400</u>	<u>1,002,400</u>	<u>1,168,117</u>		116.53%	<u>979,074</u>	93.57%	<u>979,074</u>	93.57%
Zoning/Housing Code Enforcement	40,000	40,000	40,000	34,900		87.25%	40,000	100.00%	40,000	100.00%
Code Enforcement Violations	0	0	0	51,918		----	129,772	----	129,772	----
Sub-Total	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>86,818</u>		217.05%	<u>169,772</u>	424.43%	<u>169,772</u>	424.43%
SUB-TOTAL CODE ENFORCEMENT REVENUES	<u>1,042,400</u>	<u>1,042,400</u>	<u>1,042,400</u>	<u>1,254,935</u>		120.39%	<u>1,148,846</u>	105.76%	<u>1,148,846</u>	105.76%
SUB-TOTAL REVENUES	<u>6,939,400</u>	<u>6,939,400</u>	<u>6,939,400</u>	<u>7,040,781</u>		101.46%	<u>6,944,187</u>	100.35%	<u>6,944,187</u>	100.35%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 7,061,500</u>	<u>6,939,400</u>	<u>6,939,400</u>	<u>7,040,781</u>		101.46%	<u>7,089,187</u>	100.34%	<u>7,089,187</u>	100.34%

* Actual billings are \$182,375 however collections are typically lower.

**CITY OF PENSACOLA
SANITATION FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013					FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
SANITATION OPERATIONS CONTINUED:										
EXPENSES:										
SANITATION SERVICES										
Personal Services	\$ 2,123,900	2,123,900	2,221,857	2,150,700		96.80%	2,117,686	98.28%	2,117,686	98.28%
Operating Expenses	3,176,700	3,054,900	2,896,080	2,469,957		85.29%	2,564,392	89.92%	2,564,392	89.92%
Capital Outlay	0	0	56,491	56,490		100.00%	16,700	4.68%	16,700	4.68%
Debt Service	235,300	235,300	236,462	222,994		94.30%	89,392	84.95%	89,392	84.95%
Allocated Overhead	300,300	300,000	300,000	300,000		100.00%	304,700	100.00%	304,700	100.00%
Sub-Total	<u>5,836,200</u>	<u>5,714,100</u>	<u>5,710,890</u>	<u>5,200,141</u>	<u>0</u>	91.06%	<u>5,092,870</u>	88.21%	<u>5,092,870</u>	88.21%
CODE ENFORCEMENT PROGRAM										
Personal Services	856,300	856,300	852,040	795,633		93.38%	856,374	98.19%	856,374	98.19%
Operating Expenses	263,100	261,300	268,765	229,316		85.32%	228,913	75.17%	228,913	75.17%
Capital Outlay	0	0	0	0		----	7,846	100.00%	7,846	100.00%
Allocated Overhead	105,900	107,700	107,700	107,700		100.00%	107,200	100.00%	107,200	100.00%
Sub-Total	<u>1,225,300</u>	<u>1,225,300</u>	<u>1,228,505</u>	<u>1,132,649</u>	<u>0</u>	92.20%	<u>1,200,333</u>	92.92%	<u>1,200,333</u>	92.92%
TOTAL EXPENSES SANITATION OPERATIONS	<u>\$ 7,061,500</u>	<u>6,939,400</u>	<u>6,939,395</u>	<u>6,332,790</u>	<u>0</u>	91.26%	<u>6,293,203</u>	89.08%	<u>6,293,203</u>	89.08%
CNG REFUSE TRUCKS:										
APPROPRIATED FUND BALANCE	\$ 0	27,145	27,145	27,145		100.00%	1,300,000	100.00%	1,300,000	100.00%
EXPENSES: (continued)										
GAS CONSTRUCTION NOTE										
Capital Outlay	\$ 0	27,145	27,150	27,145	1,689	106.20%	1,272,855	97.91%	1,272,855	97.91%
Sub-Total	<u>0</u>	<u>27,145</u>	<u>27,150</u>	<u>27,145</u>	<u>1,689</u>	106.20%	<u>1,272,855</u>	97.91%	<u>1,272,855</u>	97.91%
TOTAL CNG EXPENSES	<u>\$ 0</u>	<u>27,145</u>	<u>27,150</u>	<u>27,145</u>	<u>1,689</u>	106.20%	<u>1,272,855</u>	97.91%	<u>1,272,855</u>	97.91%
TOTAL FUND:										
TOTAL REVENUES AND FUND BALANCE	<u>\$ 7,061,500</u>	<u>6,966,545</u>	<u>6,966,545</u>	<u>7,067,926</u>		101.46%	<u>8,389,187</u>	100.29%	<u>8,389,187</u>	100.29%
TOTAL EXPENSES	<u>\$ 7,061,500</u>	<u>6,966,545</u>	<u>6,966,545</u>	<u>6,359,935</u>	<u>1,689</u>	91.32%	<u>7,566,058</u>	90.45%	<u>7,566,058</u>	90.45%

CARRYOVERS ARE NOT INCLUDED IN ENCUMBRANCE COLUMN AND CONTRACTS & RETAINAGE PAYABLE ARE BACKED-OUT OF ENCUMBRANCE COLUMN.

**CITY OF PENSACOLA
PORT FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013					FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 287,800	154,371	154,371	154,371		100.00%	32,004	100.00%	32,004	100.00%
REVENUES:										
PORT										
Handling	16,200	16,200	16,200	26,037		160.72%	13,361	106.04%	13,361	106.04%
Wharfage	378,500	378,500	378,500	368,119		97.26%	398,441	91.32%	398,441	91.32%
Storage	115,200	115,200	115,200	221,366		192.16%	194,977	175.18%	194,977	175.18%
Dockage	561,700	361,700	361,700	348,338		96.31%	799,382	147.77%	799,382	147.77%
Water Sales	16,000	16,000	16,000	6,440		40.25%	23,677	295.96%	23,677	295.96%
Property Rental	921,600	721,600	721,600	699,906		96.99%	805,132	85.19%	805,132	85.19%
Stevedore Fees	52,700	52,700	52,700	35,941		68.20%	30,598	50.83%	30,598	50.83%
Harbor	33,900	33,900	33,900	34,050		100.44%	30,950	170.05%	30,950	170.05%
Security Fees	62,800	62,800	62,800	37,214		59.26%	62,511	179.11%	62,511	179.11%
Interior Lighting	0	0	0	13,840		----	0	0.00%	0	0.00%
Miscellaneous/Billed	25,000	25,000	25,000	23,702		94.81%	9,840	19.68%	9,840	19.68%
Miscellaneous/Non-Billed	0	0	0	7,789		----	29,216	116.86%	29,216	116.86%
Interest Income	0	0	0	1,394		----	1,975	----	1,975	----
Donations	0	0	0	7,293		----	0	----	0	----
Sale of Asset						----	0	----	0	----
Cedar Street Lease	32,900	32,900	32,900	0		0.00%	32,875	119.98%	32,875	119.98%
TOTAL REVENUES	<u>2,216,500</u>	<u>1,816,500</u>	<u>1,816,500</u>	<u>1,831,429</u>		100.82%	<u>2,432,935</u>	101.76%	<u>2,432,935</u>	101.76%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,504,300</u>	<u>1,970,871</u>	<u>1,970,871</u>	<u>1,985,800</u>		100.76%	<u>2,464,939</u>	101.73%	<u>2,464,939</u>	101.73%
EXPENSES:										
OPERATIONS & MAINTENANCE										
Personal Services	\$ 929,600	904,778	870,528	866,976		99.59%	900,637	96.81%	900,637	96.81%
Operating Expenses	732,100	655,425	689,675	682,717	4,885	99.70%	657,706	82.75%	657,706	82.75%
Capital Outlay	753,500	332,468	332,468	307,218	25,246	100.00%	181,025	88.96%	181,025	88.96%
Sub-Total	<u>2,415,200</u>	<u>1,892,671</u>	<u>1,892,671</u>	<u>1,856,911</u>	<u>30,131</u>	99.70%	<u>1,739,368</u>	89.96%	<u>1,739,368</u>	89.96%
OVERHEAD										
General Fund	89,100	78,200	78,200	78,200		100.00%	90,300	100.00%	90,300	100.00%
TOTAL EXPENSES	<u>\$ 2,504,300</u>	<u>1,970,871</u>	<u>1,970,871</u>	<u>1,935,111</u>	<u>30,131</u>	99.71%	<u>1,829,668</u>	90.33%	<u>1,829,668</u>	90.33%

CARRYOVERS ARE NOT INCLUDED IN ENCUMBRANCE COLUMN AND CONTRACTS & RETAINAGE PAYABLE ARE BACKED-OUT OF ENCUMBRANCE COLUMN.

CITY OF PENSACOLA
AIRPORT FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)

	FY 2013					FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	3,253,607	3,253,607	3,253,607		100.00%	4,566,910	100.00%	4,566,910	100.00%
REVENUES:										
AIRPORT										
Air Carrier Landing Fees	2,533,400	1,950,000	1,950,000	1,908,266		97.86%	1,360,391	183.12%	1,360,391	183.12%
U.S.Government - FASCO	250,000	250,000	250,000	248,002		99.20%	248,002	99.20%	248,002	99.20%
Rental Cars	3,500,000	3,044,000	3,044,000	2,989,789		98.22%	2,976,980	63.50%	2,976,980	63.50%
Rental Car Customer Facility Charge (Garage)	750,000	926,000	926,000	719,259		77.67%	719,632	119.94%	719,632	119.94%
CFC - Rental Car Svc Facility	3,000,000	1,980,000	1,980,000	2,059,697		104.03%	2,060,765	84.11%	2,060,765	84.11%
Rental Car Service Facility Rent	450,000	213,000	213,000	227,844		106.97%	198,110	0.44%	198,110	0.44%
Fixed Base Operators	280,000	137,000	137,000	142,856		104.27%	110,581	41.42%	110,581	41.42%
Restaurant and Lounge	400,000	290,000	290,000	296,384		102.20%	291,953	72.99%	291,953	72.99%
Advertising	100,000	48,000	48,000	52,116		108.58%	46,898	46.90%	46,898	46.90%
Hangers/Ground Lease Rentals	155,400	135,000	135,000	119,273		88.35%	133,991	86.22%	133,991	86.22%
Parking Lot	5,500,000	5,157,000	5,157,000	4,842,025		93.89%	4,778,365	79.64%	4,778,365	79.64%
Airline Rentals	3,400,000	3,024,000	3,024,000	2,972,484		98.30%	2,909,056	90.91%	2,909,056	90.91%
Gift Shop	350,000	350,000	350,000	320,488		91.57%	321,847	91.96%	321,847	91.96%
Taxi Permits	50,000	50,000	50,000	58,370		116.74%	60,645	121.29%	60,645	121.29%
Commercial Property Rentals	651,900	300,000	300,000	352,670		117.56%	378,651	58.08%	378,651	58.08%
Miscellaneous	300,000	528,000	528,000	461,420		87.39%	348,601	116.20%	348,601	116.20%
Apron Area Rental	1,200,000	915,000	915,000	828,486		90.54%	912,847	75.76%	912,847	75.76%
Loading Bridges Fees	300,000	238,000	238,000	247,254		103.89%	140,162	70.08%	140,162	70.08%
Interest Income	100,000	15,000	15,000	24,641		164.27%	12,300	6.15%	12,300	6.15%
SUB-TOTAL REVENUE	23,270,700	19,550,000	19,550,000	18,871,324		96.53%	18,009,777	81.41%	18,009,777	81.41%
TOTAL OPERATING REVENUES	23,270,700	19,550,000	19,550,000	18,871,324		96.53%	18,009,777	81.41%	18,009,777	81.41%
TOTAL REVENUES AND FUND BALANCE	\$ 23,270,700	22,803,607	22,803,607	22,124,931		97.02%	22,576,687	84.59%	22,576,687	84.59%

**CITY OF PENSACOLA
AIRPORT FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013					FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENSES:										
OPERATION & MAINTENANCE										
Personal Services	\$ 4,904,600	4,632,878	4,694,526	4,646,758		98.98%	4,885,898	98.83%	4,885,898	98.83%
Operating Expenses	9,119,300	8,313,268	8,282,720	7,433,044	312,724	93.52%	7,921,723	96.56%	7,921,723	96.56%
Capital Outlay (a)	2,220,000	2,976,261	2,945,161	1,686,759	192,895	63.82%	872,560	55.36%	872,560	55.36%
Sub-Total	<u>16,243,900</u>	<u>15,922,407</u>	<u>15,922,407</u>	<u>13,766,561</u>	<u>505,619</u>	89.64%	<u>13,680,181</u>	92.40%	<u>13,680,181</u>	92.40%
DEBT SERVICE GARB										
Interest	1,676,500	1,676,500	1,676,500	1,362,464		81.27%	1,255,804	80.18%	1,255,804	80.18%
Principal	2,656,600	2,656,600	2,656,600	2,040,000		76.79%	1,980,000	56.98%	1,980,000	56.98%
Sub-Total	<u>4,333,100</u>	<u>4,333,100</u>	<u>4,333,100</u>	<u>3,402,464</u>	<u>0</u>	78.52%	<u>3,235,804</u>	64.19%	<u>3,235,804</u>	64.19%
DEBT SERVICE CFC										
Interest	819,400	819,400	819,400	113,823		13.89%	142,568	13.87%	142,568	13.87%
Principal	1,180,600	1,180,600	1,180,600	0		0.00%	3,000,000	100.00%	3,000,000	100.00%
Sub-Total	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>113,823</u>	<u>0</u>	5.69%	<u>3,142,568</u>	78.02%	<u>3,142,568</u>	78.02%
OVERHEAD										
General Fund	<u>693,700</u>	<u>548,100</u>	<u>548,100</u>	<u>548,100</u>		100.00%	<u>703,300</u>	100.00%	<u>703,300</u>	100.00%
TOTAL OPERATING EXPENSES	<u>\$ 23,270,700</u>	<u>22,803,607</u>	<u>22,803,607</u>	<u>17,830,948</u>	<u>505,619</u>	80.41%	<u>20,761,853</u>	80.42%	<u>20,761,853</u>	80.42%

(a) Does not include \$5,984,847 credit received from FAA grant which reimbursed prior year expenses.

CARRYOVERS ARE NOT INCLUDED IN ENCUMBRANCE COLUMN AND CONTRACTS & RETAINAGE PAYABLE ARE BACKED-OUT OF ENCUMBRANCE COLUMN.

CITY OF PENSACOLA
RISK MANAGEMENT SERVICES
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)

	FY 2013					FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0		----	28,114	100.00%	28,114	100.00%
REVENUES:										
Service Fees	1,341,800	1,341,800	1,341,800	1,198,153		89.29%	1,187,538	95.38%	1,187,538	95.38%
TOTAL REVENUES	1,341,800	1,341,800	1,341,800	1,198,153		89.29%	1,187,538	95.38%	1,187,538	95.38%
TOTAL REVENUES AND FUND BALANCE	\$ 1,341,800	1,341,800	1,341,800	1,198,153		89.29%	1,215,652	95.48%	1,215,652	95.48%
EXPENSES:										
RISK MANAGEMENT										
Personal Services	\$ 498,800	498,800	540,661	507,924		93.95%	467,322	95.19%	467,322	95.19%
Operating Expenses	582,700	582,700	539,439	530,558	8,875	100.00%	476,265	91.14%	476,265	91.14%
Capital Outlay	0	0	0	0		----	0	----	0	----
Sub-Total	1,081,500	1,081,500	1,080,100	1,038,482	8,875	96.97%	943,587	93.10%	943,587	93.10%
CITY CLINIC										
Personal Services	\$ 129,600	129,600	131,389	131,385		100.00%	130,654	100.00%	130,654	100.00%
Operating Expenses	30,700	30,700	30,311	30,307		99.99%	29,031	99.98%	29,031	99.98%
Capital Outlay	0	0	0	0		----	0	----	0	----
Sub-Total	160,300	160,300	161,700	161,692	0	100.00%	159,685	99.99%	159,685	99.99%
ADA										
Personal Services	\$ 0	0	0	0		----	0	----	0	----
Operating Expenses	100,000	100,000	17,467	250		1.43%	0	0.00%	0	0.00%
Capital Outlay	0	0	82,533	0	82,524	99.99%	84,296	91.13%	84,296	91.13%
Sub-Total	100,000	100,000	100,000	250	82,524	82.77%	84,296	84.30%	84,296	84.30%
TOTAL EXPENSES	\$ 1,341,800	1,341,800	1,341,800	1,200,424	91,399	96.28%	1,187,568	93.27%	1,187,568	93.27%

CARRYOVERS ARE NOT INCLUDED IN ENCUMBRANCE COLUMN AND CONTRACTS & RETAINAGE PAYABLE ARE BACKED-OUT OF ENCUMBRANCE COLUMN.

**CITY OF PENSACOLA
CENTRAL SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013					FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	27,098	27,098	27,098		100.00%	516,166	100.00%	516,166	100.00%
REVENUES:										
Service Fees										
Mail Room	85,900	85,900	85,900	82,858		96.46%	77,950	63.95%	77,950	63.95%
Technology Resources	2,489,700	2,564,800	2,564,800	2,138,600		83.38%	2,319,869	101.70%	2,319,869	101.70%
Engineering	807,500	807,500	807,500	609,503		75.48%	937,251	96.78%	937,251	96.78%
Central Garage	1,440,200	1,440,200	1,440,200	1,306,793		90.74%	1,339,592	98.84%	1,339,592	98.84%
TOTAL REVENUES	4,823,300	4,898,400	4,898,400	4,137,754		84.47%	4,674,662	98.90%	4,674,662	98.90%
TOTAL REVENUES AND FUND BALANCE	\$ 4,823,300	4,925,498	4,925,498	4,164,852		84.56%	5,190,828	99.01%	5,190,828	99.01%
EXPENSES:										
MAIL ROOM										
Personal Services	\$ 66,100	66,100	69,410	69,052		99.48%	63,138	62.57%	63,138	62.57%
Operating Expenses	19,800	19,800	16,490	15,975		96.88%	15,428	73.47%	15,428	73.47%
Capital Outlay	0	0	0	0		----	0	----	0	----
Sub-Total	85,900	85,900	85,900	85,027	0	98.98%	78,566	64.45%	78,566	64.45%
TECHNOLOGY RESOURCES										
Personal Services	1,478,900	1,478,900	1,478,900	1,340,001		90.61%	1,375,081	98.08%	1,375,081	98.08%
Operating Expenses	778,000	825,098	796,648	569,569	65,252	79.69%	541,728	97.05%	541,728	97.05%
Capital Outlay	232,800	287,900	274,650	211,226	46,375	93.79%	177,038	57.25%	177,038	57.25%
Principal on Operating Lease	0	0	41,700	41,681		99.95%				
Sub-Total	2,489,700	2,591,898	2,591,898	2,162,477	111,627	87.74%	2,093,847	92.32%	2,093,847	92.32%
ENGINEERING										
Personal Services	684,300	684,300	684,300	450,517		65.84%	713,255	89.62%	713,255	89.62%
Operating Expenses	123,200	123,200	123,200	100,133		81.28%	106,387	78.23%	106,387	78.23%
Capital Outlay	0	0	0	0		----	31,815	87.16%	31,815	87.16%
Sub-Total	807,500	807,500	807,500	550,650	0	68.19%	851,457	87.92%	851,457	87.92%

**CITY OF PENSACOLA
CENTRAL SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2013
(Unaudited)**

	FY 2013					FY 2012				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
CENTRAL GARAGE										
Personal Services	1,090,400	1,090,400	1,094,375	1,046,503		95.63%	1,091,825	98.95%	1,091,825	98.95%
Operating Expenses	274,800	274,800	260,824	223,158		85.56%	199,403	86.29%	199,403	86.29%
Capital Outlay	75,000	75,000	85,001	24,900		29.29%	20,812	100.00%	20,812	100.00%
Sub-Total	<u>1,440,200</u>	<u>1,440,200</u>	<u>1,440,200</u>	<u>1,294,561</u>	<u>0</u>	89.89%	<u>1,312,040</u>	96.81%	<u>1,312,040</u>	96.81%
TRANSFERS OUT										
Local Option Gasoline Tax Fund	0	0	0	0		----	500,000	100.00%	500,000	100.00%
Sub-Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	----	<u>500,000</u>	100.00%	<u>500,000</u>	100.00%
TOTAL EXPENSES	<u>\$ 4,823,300</u>	<u>4,925,498</u>	<u>4,925,498</u>	<u>4,092,715</u>	<u>111,627</u>	85.36%	<u>4,835,910</u>	92.75%	<u>4,835,910</u>	92.75%

CARRYOVERS ARE NOT INCLUDED IN ENCUMBRANCE COLUMN AND CONTRACTS & RETAINAGE PAYABLE ARE BACKED-OUT OF ENCUMBRANCE COLUMN.

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2013
(Unaudited)**

PROGRAM	FY 2013					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2013 ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
AIRPORT						
Airport Administration	\$ 4,879,400	5,872,159	5,888,858	16,699	4,465,033	75.82%
Maintenance	7,921,300	7,075,124	6,997,669	(77,455)	6,366,797	90.98%
Operations	845,700	733,005	632,575	(100,430)	593,439	93.81%
Security	1,280,800	1,033,419	1,240,379	206,960	1,225,566	98.81%
Aircraft Rescue & Firefighting Facility (ARFF)	1,316,700	1,208,700	1,162,926	(45,774)	1,115,726	95.94%
Sub-total	<u>16,243,900</u>	<u>15,922,407</u>	<u>15,922,407</u>	<u>-</u>	<u>13,766,561</u>	<u>86.46%</u>
CITY CLERK						
Administration of Legal Documents	73,400	73,177	73,177	-	68,619	93.77%
City Elections/Appointments	25,700	25,622	25,622	-	24,026	93.77%
City Council Meetings Preparation	65,300	65,101	65,101	-	61,047	93.77%
Sub-total	<u>164,400</u>	<u>163,900</u>	<u>163,900</u>	<u>-</u>	<u>153,692</u>	<u>93.77%</u>
CITY COUNCIL						
Audit (gross of allocated overhead)	120,000	209,000	182,900	(26,100)	104,000	56.86%
Council Election	13,300	16,149	17,180	1,032	11,206	65.23%
City Council	323,200	392,422	417,491	25,068	272,309	65.23%
Sub-total	<u>456,500</u>	<u>617,571</u>	<u>617,571</u>	<u>-</u>	<u>387,515</u>	<u>62.75%</u>
COMMUNITY REDEVELOPMENT AGENCY - CRA						
Administration and Planning	354,400	365,991	362,490	(3,501)	233,597	64.44%
Asset Maintenance and Operation	165,600	1,185,847	1,285,948	100,101	854,388	66.44%
Non-Capital Projects and Activities	287,000	876,962	780,362	(96,600)	284,982	36.52%
Sub-total	<u>807,000</u>	<u>2,428,800</u>	<u>2,428,800</u>	<u>-</u>	<u>1,372,967</u>	<u>56.53%</u>
FINANCIAL SERVICES						
Accounts Payable/Receivable	166,500	204,531	186,810	(17,721)	174,096	93.19%
Accounting	44,700	20,394	18,981	(1,413)	18,753	98.80%
Budget	56,700	73,915	86,727	12,812	82,076	94.64%
Payroll	144,400	136,400	158,350	21,950	144,690	91.37%
Purchasing	125,000	229,560	192,702	(36,858)	185,104	96.06%
Sub-total	<u>537,300</u>	<u>664,800</u>	<u>643,570</u>	<u>(21,230)</u>	<u>604,719</u>	<u>93.96%</u>
FINANCIAL SERVICES - RISK MANAGEMENT SERVICES						
Business Process Review	44,000	44,000	35,500	(8,500)	45,508	128.19%
Risk Management Services	1,137,500	1,137,500	1,146,000	8,500	993,224	86.67%
Sub-total	<u>1,181,500</u>	<u>1,181,500</u>	<u>1,181,500</u>	<u>-</u>	<u>1,038,732</u>	<u>87.92%</u>
FINANCIAL SERVICES - MAIL ROOM						
Mail Room	85,900	85,900	85,900	-	85,027	98.98%
Sub-total	<u>85,900</u>	<u>85,900</u>	<u>85,900</u>	<u>-</u>	<u>85,027</u>	<u>98.98%</u>

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2013
(Unaudited)**

PROGRAM	FY 2013					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2013 ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
FIRE						
Administrative Support	492,200	388,166	387,293	(873)	385,877	99.63%
City Emergency Management	10,900	8,596	8,577	(19.33)	8,545	99.63%
Emergency Operations - Fire Suppression	8,508,200	7,809,400	7,720,947	(88,453)	7,703,376	99.77%
Emergency Operations - Rescue	593,000	592,300	608,993	16,693	608,598	99.94%
Facilities and Apparatus Management	667,900	640,803	678,165	37,362	644,723	95.07%
Fire Code Enforcement	321,200	241,000	243,700	2,700	242,377	99.46%
Technical Support to City	5,500	4,337	4,328	(10)	4,312	99.63%
Training	140,600	144,350	147,275	2,925	141,447	96.04%
Pensacola Fire Academy	-	-	29,675	29,675	24,035	80.99%
Sub-total	<u>10,739,500</u>	<u>9,828,953</u>	<u>9,828,953</u>	<u>-</u>	<u>9,763,290</u>	99.33%
HOUSING						
HOME	24,500	32,347	32,347	-	27,838	86.06%
SHIP	-	10,896	10,896	-	9,812	90.05%
Sub-total	<u>24,500</u>	<u>43,243</u>	<u>43,243</u>	<u>-</u>	<u>37,650</u>	87.07%
HOUSING - CDBG						
Community Development Block Grant (CDBG) Program	138,100	119,110	119,110	-	119,097	99.99%
Homebuyer Club/Foreclosure Prevention Program	38,400	(10,779)	78,921	89,700	78,917	99.99%
Housing Rehabilitation	197,100	168,767	168,767	-	168,754	99.99%
Sub-total	<u>373,600</u>	<u>277,098</u>	<u>366,798</u>	<u>89,700</u>	<u>366,768</u>	99.99%
<i>Note. CDBG programs excludes grants and aids. Due to this exclusion, the Council amended budget for Homebuyer club/foreclosure prevention program shows as a negative.</i>						
HOUSING - SECTION 8						
Section 8 Housing Assistance Payments Program Fund	14,982,900	14,116,601	14,116,601	-	14,116,585	100.00%
Sub-total	<u>14,982,900</u>	<u>14,116,601</u>	<u>14,116,601</u>	<u>-</u>	<u>14,116,585</u>	100.00%
HUMAN RESOURCES						
Administrative Services	73,500	56,812	59,784	2,972	52,783	88.29%
Staffing	110,000	162,320	170,812	8,492	150,808	88.29%
Compensation and Benefits Administration	32,200	48,696	51,243	2,547	45,242	88.29%
Employee Relations	64,800	64,928	68,325	3,397	60,323	88.29%
Training and Development	62,300	73,044	76,865	3,821	67,864	88.29%
Sub-total	<u>342,800</u>	<u>405,800</u>	<u>427,029</u>	<u>21,229</u>	<u>377,020</u>	88.29%

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2013
(Unaudited)**

PROGRAM	FY 2013					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2013 ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
HUMAN RESOURCES - CLINIC						
Clinic	160,300	160,300	160,300	-	161,692	100.87%
Sub-total	160,300	160,300	160,300	-	161,692	100.87%
INSPECTION SERVICES						
Inspection Services	855,100	855,100	861,540	6,440	854,747	99.21%
Plan Review and Permitting	55,800	55,800	49,360	(6,440)	47,246	95.72%
Sub-total	910,900	910,900	910,900	-	901,993	99.02%
LEGAL						
Legal Services	296,000	292,200	292,200	-	280,126	95.87%
Sub-total	296,000	292,200	292,200	-	280,126	95.87%
MAYOR						
City Administrator's Office	666,200	744,700	744,700	-	605,048	81.25%
Office of the Mayor	150,700	98,600	98,600	-	78,689	79.81%
Sub-total	816,900	843,300	843,300	-	683,737	81.08%
NON-DEPARTMENTAL FUNDING						
Agency funding	3,572,100	3,655,744	3,694,194	38,450	3,563,663	96.47%
Sub-total	3,572,100	3,655,744	3,694,194	38,450	3,563,663	96.47%
NEIGHBORHOOD SERVICES						
Aquatics	357,300	254,700	204,851	(49,849)	196,849	96.09%
Athletics Operations	253,600	201,931	179,373	(22,558)	178,701	99.63%
Athletics Staffing	190,100	151,369	134,459	(16,910)	133,956	99.63%
Ball field Crew	393,600	352,200	340,853	(11,347)	335,909	98.55%
Community Volunteer Program	91,500	91,500	92,981	1,481	92,929	99.94%
Drop-In Use	190,700	186,500	107,913	(78,587)	106,103	98.32%
Neighborhood Enhancement	83,000	18,071	18,071	-	17,562	97.18%
Office of the Director (Administration)	711,000	639,100	615,211	(23,889)	614,437	99.87%
Pensacola Community Initiative Program	24,900	72,593	72,593	-	3,527	4.86%
Programs/Classes/Activities	204,100	200,200	111,859	(88,341)	110,260	98.57%
Recreation/Community Center Administration	525,800	508,800	517,126	8,326	500,083	96.70%
Rentals of Facilities	29,500	28,800	7,898	(20,902)	7,884	99.82%
Senior Center	108,900	98,100	117,977	19,877	116,405	98.67%
Youth Programs	354,400	293,500	499,088	205,588	497,603	99.70%
Landscaping	-	-	1,349,994	1,349,994	1,290,047	95.56%
Park Administration	-	-	283,872	283,872	283,424	99.84%
Maintenance Shop	-	-	89,736	89,736	89,419	99.65%
Park Maintenance & Repair	-	-	723,717	723,717	711,572	98.32%
Sub-total	3,518,400	3,097,364	5,467,572	2,370,208	5,286,670	96.69%

Note: As of April 2013, park administration, maintenance & repair, landscaping, and maintenance shop has been moved to Neighborhood Services. Changes are reflected in the current approved budget, actual F.Y.E. and encumbrances columns. Council beginning budget and council amended budget columns are consistent with approved council budget resolutions.

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2013
(Unaudited)**

PROGRAM	FY 2013					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2013 ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
NEIGHBORHOOD SERVICES - WEST FLORIDA PUBLIC LIBRARY						
Century Branch Library	201,400	217,365	209,515	(7,850)	200,673	95.78%
Escambia County Bookmobile	75,500	75,500	75,108	(392)	74,000	98.52%
Lucia Tryon Branch Library	660,800	702,395	608,870	(93,525)	595,339	97.78%
Pensacola Public Library	2,362,800	2,599,686	2,885,995	286,309	2,802,015	97.09%
Southwest Branch Library	527,100	605,420	472,168	(133,252)	461,324	97.70%
Talking Book Library	18,700	18,700	17,658	(1,042)	17,655	99.98%
Westside Branch Library	325,900	347,358	318,798	(28,560)	305,043	95.69%
West Florida Genealogy Library	297,800	298,453	301,459	3,006	281,454	93.36%
Molino Library	-	227,561	202,867	(24,694)	158,872	78.31%
Sub-total	<u>4,470,000</u>	<u>5,092,438</u>	<u>5,092,438</u>	<u>-</u>	<u>4,896,375</u>	<u>96.15%</u>
NEIGHBORHOOD SERVICES - TENNIS						
Roger Scott Tennis Center	208,200	243,357	243,357	-	206,772	84.97%
Sub-total	<u>208,200</u>	<u>243,357</u>	<u>243,357</u>	<u>-</u>	<u>206,772</u>	<u>84.97%</u>
NEIGHBORHOOD SERVICES - GOLF						
Daily Club House Operations	142,800	142,800	142,800	-	136,764	95.77%
First Tee	5,700	5,700	5,700	-	5,459	95.77%
Golf Course Maintenance	597,700	597,700	597,700	-	572,437	95.77%
Tournaments	5,700	5,700	5,700	-	5,459	95.77%
Sub-total	<u>751,900</u>	<u>751,900</u>	<u>751,900</u>	<u>-</u>	<u>720,120</u>	<u>95.77%</u>
PENSACOLA ENERGY						
Administration	574,300	574,300	545,683	(28,617)	540,830	99.11%
Customer Service	702,500	377,702	643,302	265,600	625,565	97.24%
Gas Construction	2,010,900	3,089,813	3,128,500	38,687	2,721,577	86.99%
Gas Cost	26,838,000	16,133,514	15,706,532	(378,076)	15,617,246	99.43%
Gas Marketing	1,992,900	1,833,400	1,803,700	(29,700)	1,755,678	97.34%
Gas Renewal & Replacement	2,345,100	2,245,100	2,261,410	16,310	2,247,639	99.39%
Gas Training	237,200	237,200	240,800	3,600	203,205	84.39%
Measurement	891,600	866,600	890,340	23,740	821,168	92.23%
Gas Piping	719,700	434,700	306,690	(128,010)	305,845	99.72%
Operations	4,015,900	4,026,917	3,942,240	(84,677)	3,922,317	99.49%
Regulatory Activities	733,000	733,000	725,960	(7,040)	724,800	99.84%
Gas Infrastructure Replacement	1,000,000	1,029,759	1,246,348	216,589	1,184,552	95.04%
Sub-total	<u>42,061,100</u>	<u>31,582,005</u>	<u>31,441,505</u>	<u>(91,594)</u>	<u>30,670,422</u>	<u>97.55%</u>
PLANNING SERVICES						
Administration	40,800	29,200	-	(29,200)	-	----
Business Licenses	74,500	74,500	68,351	(6,149)	67,513	98.77%
Office of Sustainability	166,300	193,191	157,325	(35,867)	149,675	95.14%
Planning Services	374,200	355,409	424,864	69,456	423,040	99.57%
Zoning/Housing Code Enforcement	-	42,000	43,760	1,760	42,259	96.57%
Sub-total	<u>655,800</u>	<u>694,300</u>	<u>694,300</u>	<u>-</u>	<u>682,487</u>	<u>98.30%</u>

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2013
(Unaudited)**

PROGRAM	FY 2013					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2013 ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
POLICE						
Neighborhood Services Division	301,300	301,300	352,518	51,218	352,153	99.90%
Cadets	334,900	329,900	261,901	(67,999)	261,189	99.73%
Central Records	373,400	373,400	366,674	(6,726)	366,055	99.83%
Chief's Office	1,439,500	1,376,077	1,408,367	32,290	1,407,547	99.94%
Communications Center	1,615,300	1,572,800	1,499,296	(73,504)	1,497,864	99.90%
Community Oriented Policing Squad	1,105,200	1,146,081	1,125,668	(20,413)	1,099,684	97.69%
Crime Scene Investigation	596,200	576,200	568,650	(7,550)	565,357	99.42%
Criminal Intelligence Unit	87,100	87,100	77,319	(9,781)	76,405	98.82%
Investigations Unit	1,902,400	1,928,446	1,975,752	47,306	1,969,474	99.68%
Property Management	343,500	328,500	286,405	(42,095)	277,212	96.79%
School Resource Office (SRO)	517,500	539,163	532,533	(6,630)	515,062	96.72%
Traffic	896,300	923,050	877,673	(45,377)	842,665	96.01%
Training/Personnel	672,400	566,125	564,085	(2,040)	560,247	99.32%
Uniform Patrol	7,711,800	7,868,310	8,071,373	203,063	8,061,349	99.88%
Vice & Narcotics	578,700	608,918	557,156	(51,762)	555,026	99.62%
Sub-total	<u>18,475,500</u>	<u>18,525,370</u>	<u>18,525,370</u>	<u>-</u>	<u>18,407,289</u>	<u>99.36%</u>
PORT						
Administration	614,800	572,464	572,464	-	559,553	97.74%
Business & Trade Development	141,200	131,477	131,477	-	128,512	97.74%
Operations & Maintenance	606,100	564,363	564,363	-	551,635	97.74%
Seaport Security	340,600	317,146	317,146	-	309,993	97.74%
Sub-total	<u>1,702,700</u>	<u>1,585,450</u>	<u>1,585,450</u>	<u>-</u>	<u>1,549,693</u>	<u>97.74%</u>
PUBLIC WORKS & FACILITIES - GENERAL FUND						
Administration Daily Operation	363,500	399,036	385,892	(13,144)	368,998	95.62%
Building Maintenance Administration	506,700	487,518	485,032	(2,486)	480,789	99.13%
City Facility Maintenance & Repair	729,000	732,940	737,927	4,987	725,366	98.30%
Inspection Services	28,000	28,000	25,408	(2,592)	23,571	92.77%
Parades	33,900	33,900	32,117	(1,783)	32,901	102.44%
Landscaping	1,233,900	1,274,439	-	(1,274,439)	-	----
Park Administration	262,200	259,918	-	(259,918)	-	----
Maintenance Shop	89,800	89,500	-	(89,500)	-	----
Park Maintenance & Repair	835,100	779,900	-	(779,900)	-	----
Resource Center Maintenance	137,500	117,500	94,747	(22,753)	87,669	92.53%
Street Daily Operation	417,700	383,800	404,847	21,047	382,431	94.46%
Traffic Miscellaneous	59,400	59,400	58,681	(719)	58,557	99.79%
Traffic Signage	192,900	192,900	209,068	16,168	198,458	94.93%
Traffic Signals & Street Lighting	1,081,600	1,081,600	1,077,061	(4,539)	1,045,753	97.09%
Traffic Striping	48,500	48,500	49,414	914	47,755	96.64%
Sub-total	<u>6,019,700</u>	<u>5,968,851</u>	<u>3,560,194</u>	<u>(2,408,657)</u>	<u>3,452,248</u>	<u>96.97%</u>

Note: As of April 2013, park administration, maintenance & repair, landscaping, and maintenance shop has been moved to Neighborhood Services. Changes are reflected in the current approved budget, actual F.Y.E. and encumbrances columns. Council beginning budget and council amended budget columns are consistent with approved council budget resolutions.

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2013
(Unaudited)**

PROGRAM	FY 2013					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2013 ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
PUBLIC WORKS & FACILITIES - STORMWATER FUND						
Administration Stormwater/Street Sweeping	335,900	313,800	279,823	(33,977)	267,528	95.61%
Stormwater Miscellaneous	85,900	339,234	321,432	(17,802)	310,288	96.53%
Stormwater Operation & Maintenance	1,310,100	1,318,083	1,300,041	(18,042)	1,252,940	96.38%
Street Sweeping FDOT Roadways	26,300	26,300	35,347	9,047	34,810	98.48%
Street Sweeping Operation & Maintenance	971,600	732,400	793,174	60,774	772,880	97.44%
Sub-total	<u>2,729,800</u>	<u>2,729,817</u>	<u>2,729,817</u>	<u>-</u>	<u>2,638,446</u>	96.65%
PUBLIC WORKS & FACILITIES - CENTAL SERVICES FUND						
Survey Operations Coordination	102,300	102,300	94,374	(7,926)	27,807	29.46%
Plan Review	93,800	93,800	93,530	(270)	40,341	43.13%
Project Design	206,800	206,800	236,193	29,393	163,900	69.39%
Project Management	404,600	404,600	383,403	(21,197)	318,602	83.10%
Sub-total	<u>807,500</u>	<u>807,500</u>	<u>807,500</u>	<u>-</u>	<u>550,650</u>	68.19%
<i>Note: As of October 1, 2012, Engineering & Construction Services has been moved to Public Works & Facilities</i>						
SANITATION SERVICES						
Administration	550,000	541,654	541,785	131	504,285	93.08%
Code Enforcement-Administration/Board	319,400	319,400	339,546	20,146	317,125	93.40%
Code Enforcement-Field Enforcement	387,100	387,100	411,515	24,415	384,343	93.40%
Code Enforcement-Lot Crew	206,400	206,400	219,418	13,018	204,930	93.40%
Code Enforcement-Zoning/Housing	187,200	187,200	131,026	(56,174)	99,250	75.75%
Residential Garbage Collection	2,757,800	2,640,170	2,516,108	(124,063)	2,187,834	86.95%
Recycling Collection	457,800	457,800	540,719	82,919	515,522	95.34%
Yard Trash/Bulk Waste Collection & Transfer Station	1,535,000	1,537,875	1,519,325	(18,550)	1,413,015	93.00%
Sub-total	<u>6,400,700</u>	<u>6,277,600</u>	<u>6,219,442</u>	<u>(58,157)</u>	<u>5,626,305</u>	90.46%
SANITATION SERVICES - GARAGE						
Garage Administration	262,300	262,300	262,300	-	235,775	89.89%
Garage Operations	942,800	942,800	942,800	-	847,460	89.89%
Parts & Fuel Operation	235,100	235,100	235,100	-	211,326	89.89%
Sub-total	<u>1,440,200</u>	<u>1,440,200</u>	<u>1,440,200</u>	<u>-</u>	<u>1,294,561</u>	89.89%
TECHNOLOGY RESOURCES						
Capital Accumulation	60,000	60,000	45,600	(14,400)	23,911	52.44%
Information Management	831,900	831,900	987,929	156,029	842,962	85.33%
Network/System Management	720,400	795,500	807,250	11,750	753,360	93.32%
Office of the Director	359,600	359,600	251,919	(107,681)	224,763	89.22%
Public Information Office	273,700	300,798	273,700	(27,098)	101,274	37.00%
Public Safety	244,100	244,100	225,500	(18,600)	216,207	95.88%
Sub-total	<u>2,489,700</u>	<u>2,591,898</u>	<u>2,591,898</u>	<u>-</u>	<u>2,162,477</u>	83.43%
<i>Note: As of October 1, 2012, the Management Information Systems (MIS) Division's name was changed to Technology Resources</i>						
TOTAL	\$ <u>143,427,200</u>	<u>132,987,067</u>	<u>132,878,109</u>	<u>(60,051)</u>	<u>125,806,252</u>	94.68%

**City of Pensacola, Florida
Investment Schedule
As of September 30, 2013
(Unaudited)**

<u>POOLED INVESTMENTS</u>		Invest Type	Purchase Date	Maturity Date	Interest Rate	Principal Amount	Market Value
BBVA Compass	2522705511	MM	04/22/10		0.19%	5,000,000.00	5,000,000.00
BBVA Compass	2530641158	MM	03/15/11		0.19%	5,000,000.00	5,000,000.00
Servis1 Bank	1110103403	MM	11/10/11		0.30%	12,500,000.00	12,500,000.00
BBVA Compass	2531042134	MM	02/14/12		0.24%	5,000,000.00	5,000,000.00
Servis1 Bank	167692	CD	02/19/13	02/19/14	0.38%	10,000,000.00	10,000,000.00
<u>FUND INVESTMENTS</u>							
Fund 503							
S.B.A. Investment Pool, Fund A	251291				0.18%	0.01	0.01
S.B.A. Investment Pool, Fund B	251291				N/A	34,305.12	34,305.12
<u>City's- GCA (checking account)</u>							
Wells Fargo Bank	Public Now Account		ERC 25%; offset fees			37,063,476.00	37,063,476.00
TOTAL INVESTMENTS						\$ 74,597,781.13	\$ 74,597,781.13

Money Market interest rates are good through September 30, 2013.

Wells Fargo Bank is the City's primary depository, expires June 30, 2016.

**CITY OF PENSACOLA
DEBT SERVICE SCHEDULE
September 30, 2013
(Unaudited)**

	BALANCE 09/30/12	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 09/30/13	REQUIRED RESERVES ^(a)	FUTURE INTEREST	MATURITY DATE
2004 SALES & EXCISE TAX REFUNDING REVENUE BONDS	3,240,000.00	(3,240,000.00)	0.00	0.00	0.00	10/01/12
2004 REDEVELOPMENT REFUNDING REVENUE NOTE	414,052.78	(414,052.78)	0.00	0.00	0.00	04/01/13
2005A AIRPORT REFUNDING REVENUE BONDS	14,545,000.00	(110,000.00)	14,435,000.00	1,448,325.00	5,444,818.80	10/01/27
2008 AIRPORT TAXABLE CFC REVENUE NOTE	11,800,000.00	0.00	11,800,000.00	0.00	1,529,477.09 ^(b)	12/31/15
2008 AIRPORT REVENUE BONDS	34,630,000.00	(570,000.00)	34,060,000.00	2,659,375.00	33,960,418.75	10/01/38
2009 REDEVELOPMENT REVENUE BONDS (CMP)	45,640,000.00	(535,000.00)	45,105,000.00	0.00	54,409,589.88 ^(c)	04/01/40
2010 AIRPORT REVENUE REFUNDING NOTE (97B, 98A AIRPORT)	10,535,000.00	(1,820,000.00)	8,715,000.00	1,231,000.00	567,804.30	10/01/18
2010A-1 CAPITAL FUNDING REVENUE LOAN (2000A LOST)	5,910,000.00	(875,000.00)	5,035,000.00	0.00	666,184.40	10/01/17
2010A-2 CAPITAL FUNDING REVENUE LOAN (2000B LOST)	12,280,000.00	(1,820,000.00)	10,460,000.00	0.00	1,383,243.78	10/01/17
2010B-1 CAPITAL FUNDING REVENUE LOAN (2008 GAS/AMR)	4,125,000.00	(630,000.00)	3,495,000.00	0.00	358,053.16	10/01/17
2010B-2 CAPITAL FUNDING REVENUE LOAN (1999 GAS)	5,320,000.00	(820,000.00)	4,500,000.00	0.00	445,625.00	10/01/17
2011 GAS SYSTEM REVENUE NOTE	5,000,000.00	(445,000.00)	4,555,000.00	0.00	441,564.75	10/01/21
2012 AIRPORT REVENUE NOTE	6,300,000.00	0.00	6,300,000.00	0.00	2,329,217.50 ^(b)	10/01/27
TOTAL	\$ 159,739,052.78	(11,279,052.78)	148,460,000.00	5,338,700.00	101,535,997.41	

^(a) Does not include required O&M and R&R reserves.

^(b) Estimated

^(c) Interest is shown as a gross amount. The federal government subsidy for Build America Bonds is \$18,645,305.84 for a net interest on the bonds of \$35,764,284.04.

CITY OF PENSACOLA
DEBT SERVICE SCHEDULE BY ALLOCATION
September 30, 2013
(Unaudited)

	BALANCE 09/30/12	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 09/30/13	REQUIRED RESERVES ^(a)	FUTURE INTEREST	MATURITY DATE
<u>TAX & FRANCHISE FEE DEBT SERVICE FUND</u>						
2004 SALES & EXCISE TAX REFUNDING REVENUE BONDS	3,240,000.00	(3,240,000.00)	0.00	0.00	0.00	10/01/12
TOTAL TAX & FRANCHISE FEE DEBT SERVICE FUND	3,240,000.00	(3,240,000.00)	0.00	0.00	0.00	
<u>COMMUNITY REDEVELOPMENT AGENCY</u>						
2004 REDEVELOPMENT REFUNDING REVENUE NOTE	414,052.78	(414,052.78)	0.00	0.00	0.00	04/01/13
TOTAL COMMUNITY REDEVELOPMENT AGENCY	414,052.78	(414,052.78)	0.00	0.00	0.00	
<u>LOCAL OPTION SALES TAX FUND</u>						
2010A-1 CAPITAL FUNDING REVENUE BONDS (2000A LOST)	5,910,000.00	(875,000.00)	5,035,000.00	0.00	666,184.40	10/01/17
2010A-2 CAPITAL FUNDING REVENUE BONDS (2000B LOST)	12,280,000.00	(1,820,000.00)	10,460,000.00	0.00	1,383,243.78	10/01/17
TOTAL LOCAL OPTION SALES TAX FUND	18,190,000.00	(2,695,000.00)	15,495,000.00	0.00	2,049,428.18	
<u>MARITIME COMMUNITY PARK CONSTRUCTION FUND</u>						
2009 REDEVELOPMENT REVENUE BONDS (CMP)	45,640,000.00	(535,000.00)	45,105,000.00	0.00	54,409,589.88 ^(c)	04/01/40
TOTAL MARITIME COMMUNITY PARK CONSTRUCTION FUND	45,640,000.00	(535,000.00)	45,105,000.00	0.00	54,409,589.88	
<u>GAS UTILITY FUND</u>						
2010B-1 CAPITAL FUNDING REVENUE BONDS (2008 GAS/AMR)	4,125,000.00	(630,000.00)	3,495,000.00	0.00	358,053.16	10/01/17
2010B-2 CAPITAL FUNDING REVENUE BONDS (1999 GAS)	5,320,000.00	(820,000.00)	4,500,000.00	0.00	445,625.00	10/01/17
2011 GAS SYSTEM REVENUE BONDS	5,000,000.00	(445,000.00)	4,555,000.00	0.00	441,564.75	10/01/21
TOTAL GAS UTILITY FUND	14,445,000.00	(1,895,000.00)	12,550,000.00	0.00	1,245,242.91	

(a) Does not include required O&M and R&R reserves.

(b) Estimated

(c) Interest is shown as a gross amount. The federal government subsidy for Build America Bonds is \$18,645,305.84 for a net interest on the bonds of \$35,764,284.04.

**CITY OF PENSACOLA
DEBT SERVICE SCHEDULE BY ALLOCATION
September 30, 2013
(Unaudited)**

	BALANCE 09/30/12	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 09/30/13	REQUIRED RESERVES (a)	FUTURE INTEREST	MATURITY DATE
<u>AIRPORT FUND</u>						
2005A AIRPORT REFUNDING REVENUE BONDS	14,545,000.00	(110,000.00)	14,435,000.00	1,448,325.00	5,444,818.80	10/01/27
2008 AIRPORT TAXABLE CFC REVENUE NOTE	11,800,000.00	0.00	11,800,000.00	0.00	1,529,477.09 (b)	12/31/15
2008 AIRPORT REVENUE BONDS	34,630,000.00	(570,000.00)	34,060,000.00	2,659,375.00	33,960,418.75	10/01/38
2010 AIRPORT REVENUE REFUNDING BONDS (97B, 98A AIRPORT)	10,535,000.00	(1,820,000.00)	8,715,000.00	1,231,000.00	567,804.30	10/01/18
2012 AIRPORT REVENUE NOTE	6,300,000.00	0.00	6,300,000.00	0.00	2,329,217.50 (b)	10/01/27
TOTAL AIRPORT FUND	<u>77,810,000.00</u>	<u>(2,500,000.00)</u>	<u>75,310,000.00</u>	<u>5,338,700.00</u>	<u>43,831,736.44</u>	
TOTAL	<u>\$ 159,739,052.78</u>	<u>(11,279,052.78)</u>	<u>148,460,000.00</u>	<u>5,338,700.00</u>	<u>101,535,997.41</u>	

(a) Does not include required O&M and R&R reserves.

(b) Estimated

(c) Interest is shown as a gross amount. The federal government subsidy for Build America Bonds is \$18,645,305.84 for a net interest on the bonds of \$35,764,284.04.