

COUNCIL MEMORANDUM

Council Meeting Date: August 28, 2014



FOR DISCUSSION

FROM: Ashton J. Hayward, III, Mayor

SUBJECT: Financial Report – Nine Months Ending June 30, 2014

REQUEST: N/A

AGENDA: Regular Consent

SUMMARY:

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

PRIOR ACTION: None

STAFF CONTACT: Richard Barker, Jr., Chief Financial Officer

ATTACHMENTS: (1) Financial Report – Nine Months Ending June 30, 2014

PRESENTATION: Richard Barker, Jr., Chief Financial Officer

**FINANCIAL REPORT
NINE MONTHS ENDING JUNE 30, 2014**

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).

Attached are financial schedules setting forth the status of the major General Government, Special Revenue, Capital Projects and Proprietary Funds for the City of Pensacola for the nine months ended June 30, 2014. The financial schedules compare actual results for the nine-month period against the City's budget and against comparable percentages of a year ago. Such comparisons are useful in projecting potential problem areas, allowing management to take early corrective action. The City's debt service and investment schedules are also attached for Council's review.

A schedule of legal costs paid directly to attorneys and/or firms who have provided services to the City has also been included in the quarterly report. This schedule lists the payee, the amount paid and the nature of the services provided to the City. This schedule will be reported to Council on a quarterly basis.

As previously reported to Council the downturn in the economy which has impacted the City of Pensacola since 2007 appears to have begun to subside. The Half-Cent Sales Tax and Local Option Sales Tax revenues continue to show growth. While these positive indicators continue, both revenues and expenditures continue to be closely monitored to assure a balanced budget with the goal of no drawdown of fund balance by fiscal year end in the General Fund.

In December 2013 City Council adopted a supplemental budget resolution which reduced estimated revenue levels, mainly the Communication Services Tax and Electric Public Service Taxes within the General Fund. Expenditures in total are in line with budgeted projections; however, a supplemental budget resolution is being brought before City Council at the August 2014 meeting to address variances in revenues as well as address individual expenditure issues such as liability insurance and allocated overhead. Significant variances from budget are noted in the individual fund narrative below. The Liability Insurance line item includes charges for Risk Management Services, property insurance premiums and automobile and general liability claims.

Due to the extremely cold winter and spring we have experienced, a supplemental budget resolution was adopted by City Council in May 2014 to appropriate additional revenue and expense within the Gas Utility Fund to provide sufficient appropriations for the purchase of natural gas within Pensacola Energy.

As previously mentioned, beginning in FY 2014 annual pension payment contributions have been made in a lump sum contribution on October 1 for all required City sponsored defined benefit pension plans. Historically, the contributions have been made on a bi-weekly basis which resulted in the actuarial assumed interest earnings rate to be cut in half on the pension contributions. Therefore, for comparative purposes, the total City pension contributions have been separated out from the Personal Services line items and shown on a separate line item.

Allocated Overhead/(Cost Recovery) charges have been revised to be based on the most recent cost allocation study. A supplemental budget resolution is being brought before City Council at the August meeting to adjust the appropriations for Allocated Overhead/(Cost Recovery).

The Investment Section of this financial report provides a comparison of interest rates for FY 2012 to FY 2014. Interest rates continue to decline and therefore interest income in most funds will be below the prior year amounts.

The Legal Services and Fees of this financial report provides a listing of legal services and fees paid through the third quarter of FY 2014.

General Fund:

In total, General Fund revenues exceeded budget for the third quarter. However, as mentioned in previous quarterly reports, this is mainly attributed to Property Tax and Local Business Tax Revenues, the majority of which were paid during the first quarter. The final Property Tax payment from the Escambia County Tax Collector and revenues exceed the budgeted level. Additionally State Traffic Signal and Street Light maintenance have exceeded budget and are a result of the contractual agreement between the City of Pensacola and the State of Florida. Franchise Fees and Public Service Tax revenues exceeded the revised budget by \$1.0 million or 11.86%. Half Cent Sales Tax revenue exceeded budget by \$61,800 or 2.47% as well as the Municipal Revenue sharing revenue which exceeded budget by \$11,600 or .70%. However, the Communication Services Tax was below budget by \$269,500 or 11.45%. These revenues are addressed in the supplemental budget resolution. Staff continues to monitor revenues and expenditures and will take appropriate actions as necessary to assure a balanced budget.

Since the Stormwater Utility Fee is on the Property Tax bill, the receipts coincide with the Property Tax Revenues therefore with the final receipt collected, the transfer exceeds budgeted levels. The budget will be adjusted on the supplemental budget resolution.

Expenditures through the third quarter, in total, were within budget with the exception of the Liability Insurance line item which exceeds original budget estimates. Budget adjustments have been addressed on the supplemental budget resolution. Staff continues to monitor expenditures and a selective hiring process continues which allows each hire request to be reviewed and a determination made on each position regarding the necessity to fill. All General Fund capital equipment has been funded in the Penny For Progress, therefore the only savings that can be realized are in operating and personal services.

Tree Planting Trust Fund

The Tree Planting Trust Fund revenue and expenditures are recorded in the General Fund. For the third quarter the “Tree Planting Trust Fund” account contributions plus interest income equaled \$4,288 and there were no expenditures/encumbrances. Funds are anticipated to be expended during the fourth quarter to complete the projects budgeted in FY 2014. The unencumbered balance in the “Tree Planting Trust Fund” at the end of the third quarter was \$663,231.

Park Purchases Fund

The Park Purchases Fund revenue and expenditures are recorded in the General Fund. Through the third quarter the “Park Purchases Fund” interest income equaled \$51 and there were \$38,217 in expenditures/encumbrances. The unencumbered balance in the “Park Purchases Fund” at the fiscal year end is projected to be zero.

Economic Development Incentives Fund

The Economic Development Incentives Fund revenue and expenditures are recorded in the General Fund. For the third quarter the “Economic Development Incentives Fund” account contributions plus interest income equaled \$88,635. The unencumbered balance in the “Economic Development Incentives Fund” at the end of the third quarter was \$1,117,733.

Local Option Gasoline Tax Fund:

Local Option Gasoline Tax revenue was below budget by \$6,200 or 0.62% through the third quarter of FY 2014. Fund expenditures will not exceed budget by fiscal year end.

Stormwater Utility Fund:

Total utility fee revenue of \$2,593,410 represents 102.44% of budgeted revenue for the fiscal year. Fund expenditures are consistent with budget for the third quarter.

Municipal Golf Course Fund:

Golf Course expenditures (including total City sponsored pension costs) exceeded revenues by \$210,900 before the General Fund subsidy of \$67,500 through the third quarter. When compared to FY 2013, revenue for this fiscal year is \$144,100 below prior year third quarter revenues. As stated in previous quarterly reports, the decline in revenues is due to the cold, wet weather conditions during the holidays in November and December compounded by the flooding that occurred during April, 2014. With the impact of the flooding, it is anticipated an additional \$250,000 subsidy from the General Fund will be necessary to finish out the fiscal year in the Golf Course Fund and the transfer to the Local Option Sales Tax Fund will not be possible. These changes are addressed in the supplemental budget resolution.

Through the third quarter of FY 2013, 16,763 rounds were played with 5,438 driving range usage and through the third quarter of this fiscal year 11,346 rounds were played with 3,078 driving range usage, a decrease of 5,417 rounds and a decrease of 2,360 driving range usage. Staff continues to advertise the golf course through local media outlets as well as keeping the golf course's website updated. Staff also continues to monitor revenues and implement various marketing strategies as appropriate to increase rounds of play with a partially opened course.

The Golf Course was severely damaged by the April 2014 flood event which resulted in the partial closure of the Golf Course (9 holes are closed) and a significant decrease in rounds of golf played and the number of golfers utilizing the restaurant facility. It is anticipated that the Golf Course will resume full operations in December 2014 or January 2015.

Expenditures at the Golf Course are consistent with the adopted FY 2014 budget. While the expenditures are relatively fixed, increases are based on usage. Staff continues to monitor expenditures and stay within budget.

On March 28, 2014 a three year concessions agreement was executed between the City of Pensacola and Fusion Grill, Inc. Due to Osceola's storm damage and repair schedule, the City and Fusion have amended the payment schedule. The Concessionaire has agreed to continue to operate a restaurant facility with reduced hours on the premises during the partial closure in exchange for a temporary suspension of the concession payment due. The first payment to the City will be due April, 2015.

Inspection Services Fund:

In total, revenues exceeded expenditures (including total City sponsored pension costs) by \$199,600. When compared to FY 2013, revenue for this fiscal year is \$162,200 above prior year third quarter revenues. Larger construction projects continue to be underway and permits to complete the jobs continue.

Expenditures for the remainder of the year are anticipated to be within budgeted levels by fiscal year end.

Roger Scott Tennis Center:

Total revenues for the Roger Scott Tennis Center were consistent with budget. The annual tennis memberships renewed during the second quarter and when compared to the third quarter of FY 2013, revenues for FY 2014 were \$20,500 greater than last fiscal year. Expenditures are not anticipated to exceed budget by fiscal year end.

On February 6, 2014 a one year concession agreement was executed between the City of Pensacola and Coastal Concessions, LLC. The City has received 5 monthly rental payments at the contract's minimum flat rate level of \$500 per month. Coastal Concession sales include food and beverage services.

The Tennis Center suffered storm damage from the April 2014 flood with the erosion washout in the parking lot and walkways, and court damages being major factors. Roger Scott Tennis Center was closed for 3 days due to the storm. Storm repairs are underway on the sidewalks and fencing; bids for clay court repairs are scheduled to close August 21, 2014; and parking lot repairs will begin soon.

Following is a comparison of the activity at Roger Scott Tennis Center between the third quarter for FY's 2013 and 2014.

	<u>3RD QTR FY 2013</u>	<u>3RD QTR FY 2014</u>	<u>DIFF</u>
Daily Participants			
Hard Courts	885	952	67
All Courts (Includes Clay Courts)	<u>2,136</u>	<u>2,078</u>	<u>(58)</u>
Sub-Total	<u>3,021</u>	<u>3,030</u>	<u>9</u>
Playing Members	<u>18,855</u>	<u>18,116</u>	<u>(739)</u>
Sub-Total	<u>21,876</u>	<u>21,146</u>	<u>(730)</u>
Instructional Students	4,125	4,091	(34)
Rentals/Special Events/Programs	9,302	9,532	230
Total Players	<u>35,303</u>	<u>34,769</u>	<u>(534)</u>

Community Maritime Park Management Services Fund:

The City has 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. Actual expenditures through the third quarter were \$120,200. 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. Through the third quarter of FY 2014, \$94,600 in expenditures for these services have been incurred which will be billed to the CMPA by fiscal year-end. 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. The amount charged for these services is reduced by revenues earned. If revenues earned are not sufficient to cover its costs, the maximum amount payable by the CMPA is \$256,054. Through the third quarter of FY 2014, Event Management Fee revenues were above expenditures by \$25,900. A final accounting will be made at fiscal year-end based on the terms of the contract.

Since all related construction funds at the Maritime Park have been disbursed to CMPA the Maritime Park Construction Fund was closed as of October 1, 2013. Therefore, the revenues and expenditures related to the Employee Leasing function are now being accounted for in the Community Maritime Park Management Services Fund.

Local Option Sales Tax Fund:

Third quarter revenues exceeded budget by \$187,200 or 4.32%. Expenditures in total were consistent with budget for the third quarter.

It has been mentioned in previous quarterly reports that it may be necessary from time to time to draw upon the City's pooled cash to cover cash shortfalls in the fund. This has occurred in previous fiscal years and fund balance is anticipated to continue to be negative for the next few years.

The current Local Option Sales Tax issue expires December 31, 2017. It was anticipated that a referendum to extend the current Local Option Sales Tax was to occur in August 2014. However, the Escambia County Board of County Commissioners voted to not include it on the August 2014 Ballot due to the recent flooding issues. They plan to re-evaluate the projects and will make a determination at a later date when to bring the extension of the LOST before the voters.

Stormwater Capital Projects Fund:

The \$2,597,117 transfer from the General Fund to the Stormwater Capital Projects Fund equaled the revenue fee collection in the Stormwater Utility Fund. The additional transfer of \$55,417 will be addressed on the supplemental budget resolution. Third quarter expenditures were within budget.

Gas Utility Fund:

Gas expenses and encumbrances (including total City sponsored pension costs) were below revenue and fund balance by \$3.1 million for the third quarter mainly due to the extremely cold weather experienced in the first three months of calendar year 2014. A supplemental budget resolution was brought before City Council in May to provide appropriations to address the additional gas costs associated with the cold winter. Additional adjustments are included in the supplemental budget resolution to address further changes in revenue as well as provide appropriations for increased Liability Insurance costs.

Pensacola Energy included 10¢ per ccf in the Purchase Gas Adjustment (PGA) calculation to restore the Pensacola Energy reserve. By the end of FY 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. Thru June the additional \$0.10 per Ccf collected has amounted to \$1,833,986. This recovery of the reserve is a multi-year endeavor to recoup the shortfall experienced in prior years.

As reflected in the rate study and in accordance with the plan that Pensacola Energy submitted to the State Public Service Commission for the replacement of cast iron and steel pipes, the Infrastructure Cost Recovery began in FY 2013. This fee is charged for expenses that were made in the prior fiscal year. For the third quarter of FY 2014 \$1,467,707 has been received from Infrastructure Cost Recovery Revenue.

Sanitation Fund:

In total, fund operating revenue and fund balance exceeded expenses and encumbrances (including total City sponsored pension costs) by \$243,600 for the third quarter. Overall, Sanitation Fund revenues were consistent with budget and exceeded prior year revenues.

As previously reported, the last day recycling materials were sent to West Florida Recycling for processing was April 14, 2014. Staff immediately began exploring various options for processing that would enable the City to continue recycling. With the absence of a recycling processor in the County, items were temporarily redirected to the Escambia County Landfill until a processor could be located. Beginning May 28, 2014 all recyclables collected by the City Sanitation Department have been transported to Infinitus Energy in Montgomery, Alabama, the closest recycling plant that has the capacity to handle the volume of recyclables. While the cost to the City of hauling recyclables to Montgomery is higher than expected with West Florida Recycling, it is still less than the costs of directing the material to the landfill. In June 2014 City Council adopted a supplemental budget resolution appropriating funds for the purchase of a truck tractor and transfer trailers which was necessary to provide adequate equipment for the transportation of recyclables to the processing plant in Montgomery, Alabama. The Mayor's Office continues to work with other local officials on a longer-term solution for processing recyclables closer to the Pensacola area. Beginning July 7, 2014 the City began delivering test loads to Tarpon Paper in Loxley, Alabama to ensure they have the capacity to handle the volume of recyclables from the City. Once it has been determined that Tarpon Paper can accommodate the City's capacity, then an agreement will be pursued.

In total, third quarter Sanitation expenses were consistent with budget.

Port Fund:

Through the first nine months of fiscal year 2014, O & M expenses and encumbrances (including total City sponsored pension costs) were below operating revenues and fund balance by \$116,600. Operating revenues for FY 2014 were \$187,700 below the FY 2013 operating revenues for the same time period. The majority of this decrease is attributed to a decline in rent revenue with the closure of the Port's liquid asphalt terminal. The Port's new lease with Offshore Inland Marine will restore \$173,000 in rent to the Port's annual revenue stream. It is anticipated that the City's master real estate marketing contract with CBRE will result in additional land rent opportunities for the Port. Adjustments to revenues and expenses have been addressed on the supplemental budget resolution.

Port expenses, in total, were at or below budget and were \$252,600 less than FY 2013 expenses for the same time period. With the revenue fluctuations experienced, staff continues to operate at minimal costs in order to meet revenues.

All Port lease payments have been paid and are current with exception of CEMEX, who as of August 4, 2014 had an outstanding balance of \$18,447 which was less than 60 days past due. Offshore Inland Marine's lease payments (rent) are current but dockage and other vessel fees, which Offshore Inland recovers from its customers and then remits to the port, continue to be slower to pay. As of the same date, this account had an outstanding balance of \$230,276.65 of

which \$190,462.47 was more than 60 days past due. However, typical payment cycles of the international marketplace can routinely run 90-120 days. Given this, combined with our customer's need to recover vessel fees and charges from their customers, Port Staff typically does not become overly concerned until invoices hit the 120+ column. With that column currently at just over \$83,000, the Port Director has sent a notice to the customer advising them that if the account is not brought current, they will be placed on payment-in-advance terms. All port customers, including non-lease general cargo shippers, continue to be subject to standard collection practices, including assessment of late payment penalties and regular issuance of past-due notices.

Airport Fund:

In total, the Airport revenue was below expenses and encumbrances (including total City sponsored pension costs) by \$717,700 for the third quarter. Revenues are not anticipated to meet budget. Reductions to both revenues and expenses have been addressed on the supplemental budget resolution.

When compared to the third quarter of FY 2013, passenger traffic at Pensacola International Airport has decreased by 0.30%. However, for the three months that comprised the third quarter of FY 2014 (April, May and June), the number of passengers actually increased by 2.20% over the same period in FY 2013. The increase for April, May and June is partially attributable to an increase in the number of seats available as a result of the American Airlines MD80 service and the use of 737s by Southwest Airlines.

Overall Airport operating revenues were \$560,400 below the FY 2013 operating revenue for the same time period mainly attributed to Airline Revenues. Southwest Airlines replaced AirTran Airways in November 2013. Southwest is currently under a two-year incentive plan, reducing revenues that would have otherwise been received from AirTran. It should be noted that the Airport's agreement with the airlines provides for the airlines to fund any shortfall, excluding incentives, should that occur.

Expenses for the quarter are consistent with budget.

Insurance Retention Fund / Central Services Fund:

These funds are categorized as internal service funds. They provide a service to the City's other operating funds. Revenues and expenses in these funds were consistent with budgeted levels.

Investment Schedule / Debt Service Schedule:

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

The weighted interest rates received on investments during the third quarter of the last three fiscal years are as follows:

	<u>FY 2014</u>	<u>FY 2013</u>	<u>FY 2012</u>
April	0.20%	0.18%	0.23%
May	0.19%	0.19%	0.23%
June	0.18%	0.18%	0.25%

Legal Costs Schedule:

A schedule of legal costs paid directly to attorneys and/or firms who have provided services to the City has also been included in the quarterly report. This schedule lists the payee, the amount paid and the nature of the services provided to the City.

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)**

	FY 2014				% OF BUDGET 6/14	FY 2013			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14		ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,475,997	1,475,997	1,475,997	100.00%	1,838,759	100.00%	886,190	100.00%
REVENUES:									
GENERAL PROPERTY TAXES									
Current Taxes	12,045,800	12,045,800	12,045,800	12,170,283	101.03%	12,055,999	100.93%	12,055,999	100.00%
Delinquent Taxes	30,000	30,000	30,000	8,296	27.65%	20,221	28.89%	40,546	200.72%
Sub-Total	<u>12,075,800</u>	<u>12,075,800</u>	<u>12,075,800</u>	<u>12,178,579</u>	100.85%	<u>12,076,220</u>	100.51%	<u>12,096,545</u>	100.17%
FRANCHISE FEE									
Gulf Power - Electricity	5,176,800	5,176,800	5,176,800	3,514,449	67.89%	3,132,029	56.42%	5,152,478	100.00%
City of Pensacola - Gas	834,900	834,900	834,900	782,975	93.78%	669,422	82.45%	890,178	100.00%
ECUA - Water and Sewer	<u>1,494,600</u>	<u>1,494,600</u>	<u>1,494,600</u>	<u>972,542</u>	65.07%	<u>949,141</u>	63.07%	<u>1,475,900</u>	100.00%
Sub-Total	<u>7,506,300</u>	<u>7,506,300</u>	<u>7,506,300</u>	<u>5,269,966</u>	70.21%	<u>4,750,593</u>	60.38%	<u>7,518,556</u>	100.00%
PUBLIC SERVICE TAX									
Gulf Power - Electricity	5,339,700	5,015,700	5,015,700	3,443,462	68.65%	3,044,939	61.48%	5,015,463	100.00%
City of Pensacola - Gas	660,000	660,000	660,000	641,833	97.25%	518,468	91.23%	682,054	100.00%
ECUA - Water	924,800	924,800	924,800	577,215	62.42%	583,299	61.36%	923,449	100.00%
Miscellaneous	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>19,156</u>	191.56%	<u>15,042</u>	150.42%	<u>21,019</u>	100.09%
Sub-Total	<u>6,934,500</u>	<u>6,610,500</u>	<u>6,610,500</u>	<u>4,681,666</u>	70.82%	<u>4,161,747</u>	64.21%	<u>6,641,985</u>	100.00%
LOCAL BUSINESS TAX									
Local Business Tax	885,100	885,100	885,100	898,268	101.49%	894,384	99.38%	902,106	99.68%
Local Business Tax Penalty	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>9,784</u>	150.52%	<u>11,777</u>	235.54%	<u>11,921</u>	100.18%
Sub-Total	<u>891,600</u>	<u>891,600</u>	<u>891,600</u>	<u>908,052</u>	101.85%	<u>906,161</u>	100.13%	<u>914,027</u>	99.69%

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
LICENSES, PERMITS & PENALTIES									
Special Permits (Planning)	35,000	35,000	35,000	35,135	100.39%	28,907	82.59%	46,132	100.07%
Taxi Permits	7,000	7,000	7,000	4,584	65.49%	5,912	71.23%	8,902	100.02%
Fire Permits	23,000	23,000	23,000	14,550	63.26%	15,760	94.37%	20,560	100.29%
Sub-Total	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>54,269</u>	83.49%	<u>50,579</u>	84.30%	<u>75,594</u>	100.12%
INTERGOVERNMENTAL									
FEDERAL									
Payment in Lieu of Taxes	16,600	16,600	16,600	17,708	106.67%	14,554	104.71%	14,554	100.37%
STATE									
1/2 Cent Sales Tax	3,879,500	3,879,500	3,879,500	2,568,964	66.22%	2,484,655	66.21%	3,844,693	100.00%
Beverage License Tax	89,600	89,600	89,600	91,467	102.08%	89,694	107.94%	90,736	100.04%
Mobile Home Tax	7,000	7,000	7,000	6,335	90.50%	5,364	69.66%	6,458	100.91%
Communication Services Tax	3,600,000	3,470,000	3,470,000	2,084,729	60.08%	2,350,116	65.39%	3,468,827	100.00%
State Rev Sharing - Motor Fuel Tax	595,100	595,100	595,100	434,620	73.03%	446,648	74.93%	597,592	100.00%
State Rev Sharing - Sales Tax	1,658,000	1,658,000	1,658,000	1,251,916	75.51%	1,231,217	75.00%	1,659,498	100.00%
Gas Rebate Municipal Vehicles	14,200	14,200	14,200	13,138	92.52%	10,116	66.99%	20,346	100.23%
Fire Fighter Supplemental Compensation	34,600	34,600	34,600	27,733	80.15%	25,190	78.47%	34,040	106.04%
Sub-Total	<u>9,894,600</u>	<u>9,764,600</u>	<u>9,764,600</u>	<u>6,496,611</u>	66.53%	<u>6,657,554</u>	68.38%	<u>9,736,744</u>	100.02%

**CITY OF PENSACOLA
GENERAL FUND
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For the Nine Months Ended June 30, 2014
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
OTHER CHARGES FOR SERVICES									
Swimming Pool Fees	0	0	0	3,733	----	5,681	4.14%	7,090	99.86%
Boat Launch Fees	26,000	26,000	26,000	14,918	57.38%	17,133	55.81%	22,868	99.86%
Esc. School Board - SRO	240,000	240,000	240,000	254,812	106.17%	235,735	88.96%	235,735	100.00%
ECSD - 911 Calltakers	275,000	275,000	275,000	159,250	57.91%	180,599	69.46%	241,281	100.00%
State Traffic Signal Maintenance	129,300	129,300	129,300	134,792	104.25%	133,669	103.38%	133,669	100.05%
State Street Light Maintenance	229,300	229,300	229,300	283,943	123.83%	234,579	102.30%	234,579	100.03%
Pensacola Fire Academy	0	25,200	25,200	0	0.00%	0	----	24,250	100.00%
Miscellaneous	17,000	17,000	17,000	31,081	182.83%	34,513	219.83%	18,767	87.70%
Sub-Total	<u>916,600</u>	<u>941,800</u>	<u>941,800</u>	<u>882,529</u>	<u>93.71%</u>	<u>841,910</u>	<u>78.89%</u>	<u>918,238</u>	<u>99.73%</u>
FINES, FORFEITURES & PENALTIES									
POLICE									
Court Fines	7,900	7,900	7,900	11,277	142.75%	11,664	102.32%	13,977	100.55%
Traffic Fines	86,200	86,200	86,200	82,205	95.37%	67,800	77.93%	111,714	100.01%
OTHER FINES									
Miscellaneous	9,900	9,900	9,900	12,562	126.89%	6,034	55.36%	7,428	94.03%
Sub-Total	<u>104,000</u>	<u>104,000</u>	<u>104,000</u>	<u>106,044</u>	<u>101.97%</u>	<u>85,498</u>	<u>78.22%</u>	<u>133,119</u>	<u>99.71%</u>

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)**

	FY 2014					FY 2013			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
INTEREST									
Investments and Deposits *	10,000	10,000	10,000	14,272	142.72%	17,564	175.64%	7,928	79.28%
Sub-Total	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>14,272</u>	<u>142.72%</u>	<u>17,564</u>	<u>175.64%</u>	<u>7,928</u>	<u>79.28%</u>
OTHER REVENUES									
Miscellaneous	400,000	400,000	400,000	317,512	79.38%	227,146	45.43%	338,027	93.90%
Miscellaneous - Saenger Facility Fee	60,000	60,000	60,000	0	0.00%	0	0.00%	60,494	100.00%
Sale of Assets	50,000	50,000	50,000	47,571	95.14%	66,400	132.80%	66,400	100.00%
Sub-Total	<u>510,000</u>	<u>510,000</u>	<u>510,000</u>	<u>365,083</u>	<u>71.58%</u>	<u>293,546</u>	<u>48.44%</u>	<u>464,921</u>	<u>95.49%</u>
Sub-Total Revenues	<u>38,908,400</u>	<u>38,479,600</u>	<u>38,479,600</u>	<u>30,957,070</u>	<u>80.45%</u>	<u>29,841,372</u>	<u>76.80%</u>	<u>38,507,657</u>	<u>99.98%</u>
TRANSFERS IN									
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>	<u>100.00%</u>	<u>8,000,000</u>	<u>100.00%</u>	<u>8,000,000</u>	<u>100.00%</u>
TOTAL REVENUES	<u>46,908,400</u>	<u>46,479,600</u>	<u>46,479,600</u>	<u>38,957,070</u>	<u>83.82%</u>	<u>37,841,372</u>	<u>80.76%</u>	<u>46,507,657</u>	<u>99.98%</u>
TOTAL REVENUES AND FUND BALANCE	<u>\$ 46,908,400</u>	<u>47,955,597</u>	<u>47,955,597</u>	<u>40,433,067</u>	<u>84.31%</u>	<u>39,680,131</u>	<u>81.48%</u>	<u>47,393,847</u>	<u>99.98%</u>

* Net of interest income being posted to Council Reserve.

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES:									
CITY COUNCIL									
Personal Services	\$ 389,100	389,100	389,100	266,323	68.45%	224,819	64.01%	316,145	98.03%
Operating Expenses	297,600	496,713	496,713	308,686	62.15%	313,315	55.89%	365,570	76.06%
Sub-Total	686,700	885,813	885,813	575,009	64.91%	538,134	59.02%	681,715	83.83%
Allocated O/H-Cost Recovery	(257,800)	(257,800)	(257,800)	(193,350)	75.00%	(215,550)	76.11%	(294,200)	100.00%
Sub-Total	428,900	628,013	628,013	381,659	60.77%	322,584	51.32%	387,515	76.13%
MAYOR									
Personal Services	814,900	814,900	885,275	644,477	72.80%	490,136	63.89%	697,546	93.41%
City Sponsored Pensions	78,100	78,100	78,100	78,050	99.94%	77,925	102.00%	77,925	100.00%
Sub-Total	893,000	893,000	963,375	722,527	75.00%	568,061	67.35%	775,471	94.16%
Operating Expenses	435,600	497,286	426,911	315,865	73.99%	540,222	81.44%	571,736	88.13%
Sub-Total	1,328,600	1,390,286	1,390,286	1,038,392	74.69%	1,108,283	73.55%	1,347,207	91.42%
Allocated O/H-Cost Recovery	(612,600)	(612,600)	(612,600)	(459,450)	75.00%	(497,625)	77.16%	(663,500)	100.00%
Sub-Total	716,000	777,686	777,686	578,942	74.44%	610,658	70.85%	683,707	84.68%
CITY CLERK									
Personal Services	172,800	172,800	174,800	126,533	72.39%	125,827	72.82%	173,361	99.97%
City Sponsored Pensions	30,200	30,200	30,200	30,200	100.00%	30,644	93.71%	30,644	95.29%
Sub-Total	203,000	203,000	205,000	156,733	76.46%	156,471	76.14%	204,005	99.24%
Operating Expenses	30,200	30,200	30,200	26,382	87.36%	23,472	61.14%	29,687	77.44%
Sub-Total	233,200	233,200	235,200	183,115	77.86%	179,943	73.78%	233,692	95.81%
Allocated O/H-Cost Recovery	(74,700)	(74,700)	(74,700)	(56,025)	75.00%	(60,000)	75.47%	(80,000)	100.00%
Sub-Total	158,500	158,500	160,500	127,090	79.18%	119,943	72.96%	153,692	93.77%

Beginning in FY 2014, the City's general, fire and police pension fund annual contributions were paid in a lump sum contribution on October 1st which have been separated from personal services. Therefore, for comparison purposes, FY 2013 pension contributions have been reported in a similar manner.

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
LEGAL									
Personal Services	215,380	215,380	251,680	181,589	72.15%	146,643	74.44%	201,551	94.85%
City Sponsored Pensions	22,520	22,520	22,520	22,230	98.71%	20,811	100.05%	20,811	96.70%
Sub-Total	237,900	237,900	274,200	203,819	74.33%	229,074	105.18%	222,362	95.02%
Operating Expenses	249,000	249,000	240,800	222,121	92.24%	234,040	83.32%	264,264	99.84%
Sub-Total	486,900	486,900	515,000	425,940	82.71%	463,114	92.86%	486,626	97.58%
Allocated O/H-Cost Recovery	(190,300)	(190,300)	(190,300)	(142,725)	75.00%	(154,875)	68.02%	(206,500)	100.00%
Sub-Total	296,600	296,600	324,700	283,215	87.22%	308,239	113.74%	280,126	95.87%
HUMAN RESOURCES									
Personal Services	448,430	448,430	522,930	343,758	65.74%	349,380	72.62%	480,552	90.65%
City Sponsored Pensions	120,670	120,670	120,670	120,619	99.96%	114,414	99.75%	114,414	99.62%
Sub-Total	569,100	569,100	643,600	464,376	72.15%	463,794	77.84%	594,966	92.25%
Operating Expenses	128,800	128,800	128,800	80,581	62.56%	94,686	64.41%	119,054	99.99%
Sub-Total	697,900	697,900	772,400	544,957	70.55%	558,480	75.19%	714,020	93.45%
Allocated O/H-Cost Recovery	(307,200)	(307,200)	(307,200)	(230,400)	75.00%	(252,750)	63.19%	(337,000)	100.00%
Sub-Total	390,700	390,700	465,200	314,557	67.62%	305,730	89.19%	377,020	88.29%
NON-DEPARTMENTAL FUNDING									
Operating Expenses	2,187,000	2,364,578	2,364,578	1,901,775	80.43%	2,945,990	80.68%	3,563,663	96.47%
Sub-Total	2,187,000	2,364,578	2,364,578	1,901,775	80.43%	2,945,990	80.68%	3,563,663	96.47%
FINANCIAL SERVICES									
Personal Services	1,218,000	1,218,000	1,212,800	870,064	71.74%	868,776	67.49%	1,225,926	98.51%
City Sponsored Pensions	301,200	301,200	301,200	301,010	99.94%	279,684	96.58%	279,684	99.92%
Sub-Total	1,519,200	1,519,200	1,514,000	1,171,074	77.35%	1,148,460	72.83%	1,505,610	98.77%
Operating Expenses	301,100	401,100	406,300	234,009	57.60%	257,607	74.24%	323,209	94.14%
Sub-Total	1,820,300	1,920,300	1,920,300	1,405,083	73.17%	1,406,067	73.08%	1,828,819	97.92%
Allocated O/H-Cost Recovery	(1,230,800)	(1,230,800)	(1,230,800)	(923,100)	75.00%	(923,175)	64.83%	(1,224,100)	100.00%
Sub-Total	589,500	689,500	689,500	481,983	69.90%	482,892	96.62%	604,719	93.96%

Beginning in FY 2014, the City's general, fire and police pension fund annual contributions were paid in a lump sum contribution on October 1st which have been separated from personal services. Therefore, for comparison purposes, FY 2013 pension contributions have been reported in a similar manner.

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
PLANNING SERVICES									
Personal Services	448,500	448,500	346,370	255,749	73.84%	298,023	74.47%	418,753	98.92%
City Sponsored Pensions	60,200	60,200	60,200	60,200	100.00%	61,926	99.40%	61,926	98.03%
Sub-Total	508,700	508,700	406,570	315,949	77.71%	359,949	77.83%	480,679	98.86%
Operating Expenses	176,600	178,100	175,630	146,171	83.23%	129,176	49.93%	201,808	97.72%
Sub-Total	685,300	686,800	582,200	462,120	79.37%	489,125	67.82%	682,487	98.51%
* NEIGHBORHOOD SERVICES									
Personal Services	2,294,995	2,299,992	2,236,755	1,564,591	69.95%	1,742,865	67.74%	2,340,998	99.15%
City Sponsored Pensions	717,105	717,108	717,263	717,133	99.98%	721,826	99.46%	721,826	99.46%
Sub-Total	3,012,100	3,017,100	2,954,018	2,281,724	77.24%	2,464,691	74.74%	3,062,824	99.22%
Operating Expenses	2,360,600	2,481,130	2,419,212	1,633,873	67.54%	1,757,138	63.20%	2,252,446	96.86%
Sub-Total	5,372,700	5,498,230	5,373,230	3,915,597	72.87%	4,221,830	69.46%	5,315,270	98.19%
Allocated O/H-Cost Recovery	(19,400)	(19,400)	(19,400)	(14,550)	75.00%	(21,450)	47.35%	(28,600)	100.00%
Sub-Total	5,353,300	5,478,830	5,353,830	3,901,047	72.86%	4,200,380	69.63%	5,286,670	98.18%
* PUBLIC WORKS & FACILITIES									
Personal Services	1,431,748	1,444,748	1,468,270	1,079,343	73.51%	1,023,092	75.30%	1,371,702	97.80%
City Sponsored Pensions	340,752	340,752	340,767	340,634	99.96%	304,312	101.75%	304,312	99.99%
Sub-Total	1,772,500	1,785,500	1,809,037	1,419,977	78.49%	1,327,404	80.07%	1,676,014	98.19%
Operating Expenses	2,083,100	2,175,787	2,277,250	1,656,210	72.73%	1,500,309	68.65%	1,959,333	96.30%
Sub-Total	3,855,600	3,961,287	4,086,287	3,076,187	75.28%	2,827,714	73.58%	3,635,347	97.16%
Allocated O/H-Cost Recovery	(200,000)	(200,000)	(200,000)	(150,000)	75.00%	(137,325)	62.11%	(183,100)	100.00%
Sub-Total	3,655,600	3,761,287	3,886,287	2,926,187	75.30%	2,690,389	74.28%	3,452,247	97.02%

* For comparative purposes prior year expenditures for Parks Activity included in Neighborhood Services.

Beginning in FY 2014, the City's general, fire and police pension fund annual contributions were paid in a lump sum contribution on October 1st which have been separated from personal services. Therefore, for comparison purposes, FY 2013 pension contributions have been reported in a similar manner.

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
FIRE									
Personal Services	6,456,865	6,506,865	6,515,165	4,757,245	73.02%	4,493,588	69.25%	6,230,870	99.49%
City Sponsored Pensions	2,934,335	2,934,335	2,934,335	2,929,663	99.84%	2,435,674	83.70%	2,435,674	99.99%
Sub-Total	9,391,200	9,441,200	9,449,500	7,686,908	81.35%	6,929,262	73.73%	8,666,544	99.63%
Operating Expenses	1,048,500	1,075,419	1,067,119	934,590	87.58%	872,671	75.21%	1,096,746	97.78%
Sub-Total	10,439,700	10,516,619	10,516,619	8,621,498	81.98%	7,801,933	73.89%	9,763,290	99.42%
POLICE									
Personal Services	11,875,080	11,905,080	11,905,080	8,757,639	73.56%	8,899,519	74.18%	12,022,795	99.71%
City Sponsored Pensions	4,278,420	4,278,420	4,278,420	4,276,975	99.97%	2,932,321	85.94%	2,932,321	98.05%
Sub-Total	16,153,500	16,183,500	16,183,500	13,034,614	80.54%	11,831,840	76.78%	14,955,116	99.38%
Operating Expenses	3,222,100	3,391,284	3,391,284	2,622,631	77.33%	2,586,568	77.77%	3,452,173	99.78%
Sub-Total	19,375,600	19,574,784	19,574,784	15,657,245	79.99%	14,418,408	76.96%	18,407,289	99.46%
TRANSFERS OUT									
Municipal Golf Course Fund	90,000	90,000	90,000	67,500	75.00%	75,000	75.00%	125,000	100.00%
Stormwater Capital Projects Fund	2,541,700	2,541,700	2,541,700	2,597,117	102.18%	2,517,825	99.40%	2,515,652	99.91%
Sub-Total	2,631,700	2,631,700	2,631,700	2,664,617	101.25%	2,592,825	98.48%	2,640,652	99.92%
TOTAL EXPENDITURES	\$ 46,908,400	47,955,597	47,955,597	38,301,936	79.87%	37,289,097	76.54%	46,283,077	98.11%

Beginning in FY 2014, the City's general, fire and police pension fund annual contributions were paid in a lump sum contribution on October 1st which have been separated from personal services. Therefore, for comparison purposes, FY 2013 pension contributions have been reported in a similar manner.

CITY OF PENSACOLA
TREE PLANTING TRUST - GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 128,500	128,500	128,500	128,500	100.00%	157,319	100.00%	22,294	100.00%
REVENUES:									
Tree Trust Fund	10,000	10,000	10,000	3,375	33.75%	15,275	218.21%	18,225	100.00%
Interest	0	0	0	913	----	759	---	1,365	----
TOTAL REVENUES	10,000	10,000	10,000	4,288	42.88%	16,034	229.06%	19,590	107.49%
TOTAL REVENUES AND FUND BALANCE	\$ 138,500	138,500	138,500	132,788	95.88%	173,353	105.50%	41,884	103.37%
EXPENDITURES:									
Operating Expenses	\$ 28,500	28,500	28,500	0	0.00%	40,441	24.64%	40,441	99.81%
Capital Outlay	110,000	110,000	110,000	0	0.00%	0	0.00%	0	----
Sub-Total	138,500	138,500	138,500	0	0.00%	40,441	24.61%	40,441	99.81%
TOTAL EXPENDITURES	\$ 138,500	138,500	138,500	0	0.00%	40,441	24.61%	40,441	99.81%

CITY OF PENSACOLA
PARK PURCHASES - GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	38,217	38,217	38,217	100.00%	38,141	100.00%	38,141	100.00%
REVENUES:									
Park Purchases Fund	0	0	0	0	----	0	----	0	----
Interest	0	0	0	51	----	60	----	76	----
TOTAL REVENUES	0	0	0	51	----	60	----	76	----
TOTAL REVENUES AND FUND BALANCE	\$ 0	38,217	38,217	38,268	100.13%	38,201	100.16%	38,217	100.20%
EXPENDITURES:									
Operating Expenses	\$ 0	0	0	0	----	0	0.00%	0	0.00%
Capital Outlay	0	38,217	38,217	38,217	100.00%	0	----	0	----
Sub-Total	0	38,217	38,217	38,217	100.00%	0	0.00%	0	0.00%
TOTAL EXPENDITURES	\$ 0	38,217	38,217	38,217	100.00%	0	0.00%	0	0.00%

CITY OF PENSACOLA
ECONOMIC DEVELOPMENT INCENTIVE - GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)

	FY 2014					FY 2013			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 192,200	1,000,000	1,000,000	1,000,000	100.00%	183,125	100.00%	(180,000)	100.00%
REVENUES:									
FINES, FORFEITURES & PENALTIES									
Traffic Fines	530,000	0	0	0	----	0	0.00%	0	----
OTHER REVENUE									
Lease Fees	237,800	237,800	237,800	87,293	36.71%	102,698	64.59%	159,181	100.11%
Interest Income	0	0	0	1,342	----	287	----	364	----
Sale of Asset	40,000	0	0	0	----	0	0.00%	21,000	100.00%
Sub-Total	<u>277,800</u>	<u>237,800</u>	<u>237,800</u>	<u>88,635</u>	37.27%	<u>102,985</u>	51.49%	<u>180,545</u>	100.30%
TOTAL REVENUES	<u>807,800</u>	<u>237,800</u>	<u>237,800</u>	<u>88,635</u>	37.27%	<u>102,985</u>	12.61%	<u>180,545</u>	100.30%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,000,000</u>	<u>1,237,800</u>	<u>1,237,800</u>	<u>1,088,635</u>	87.95%	<u>286,110</u>	28.61%	<u>545</u>	----
EXPENDITURES:									
Operating Expenses	\$ 1,000,000	1,237,800	1,237,800	0	0.00%	0	0.00%	0	----
Sub-Total	<u>1,000,000</u>	<u>1,237,800</u>	<u>1,237,800</u>	<u>0</u>	0.00%	<u>0</u>	0.00%	<u>0</u>	----
TOTAL EXPENDITURES	<u>\$ 1,000,000</u>	<u>1,237,800</u>	<u>1,237,800</u>	<u>0</u>	0.00%	<u>0</u>	0.00%	<u>0</u>	----

CITY OF PENSACOLA
LOCAL OPTION GASOLINE TAX FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,537,244	1,537,244	1,537,244	100.00%	1,047,662	100.00%	1,047,662	100.00%
REVENUES:									
Gasoline Tax (6 cent local)	1,532,600	1,532,600	1,532,600	992,237	64.74%	993,331	65.28%	1,524,736	100.00%
Interest	400	400	400	1,201	300.25%	1,077	269.18%	1,981	100.00%
Sub-Total	<u>1,533,000</u>	<u>1,533,000</u>	<u>1,533,000</u>	<u>993,439</u>	64.80%	<u>994,408</u>	62.66%	<u>1,526,717</u>	100.00%
TOTAL REVENUES	<u>1,533,000</u>	<u>1,533,000</u>	<u>1,533,000</u>	<u>993,439</u>	64.80%	<u>994,408</u>	62.66%	<u>1,526,717</u>	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,533,000</u>	<u>3,070,244</u>	<u>3,070,244</u>	<u>2,530,683</u>	82.43%	<u>2,042,070</u>	77.51%	<u>2,574,379</u>	100.00%
EXPENDITURES:									
Personal Services	\$ 0	0	0	0	----	724	99.18%	28,238	99.99%
Operating Expenses	0	14,000	6,038	6,038	99.99%	7,000	100.00%	853	99.99%
Capital Outlay	1,501,100	3,024,344	3,032,306	1,520,497	50.14%	1,014,222	38.89%	978,543	79.46%
Allocated Overhead	31,900	31,900	31,900	23,925	75.00%	22,125	117.69%	29,500	100.00%
TOTAL EXPENDITURES	<u>\$ 1,533,000</u>	<u>3,070,244</u>	<u>3,070,244</u>	<u>1,550,459</u>	50.50%	<u>1,044,071</u>	39.63%	<u>1,037,134</u>	79.99%

**CITY OF PENSACOLA
STORMWATER UTILITY FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	13,224	13,224	13,224	100.00%	110,683	100.00%	110,683	100.00%
REVENUES:									
Stormwater Utility Fees	2,531,700	2,531,700	2,531,700	2,593,410	102.44%	2,513,327	99.62%	2,513,327	99.99%
Delinquent Stormwater Utility Fee	10,000	10,000	10,000	3,707	37.07%	4,498	44.98%	2,325	51.68%
CHARGES FOR SERVICES:									
State Right of Way Maintenance	99,600	99,600	99,600	49,824	50.02%	58,198	58.43%	99,717	100.12%
Interest Income	0	0	0	1,298	----	1,305	----	1,509	100.07%
TOTAL REVENUES	<u>2,641,300</u>	<u>2,641,300</u>	<u>2,641,300</u>	<u>2,648,239</u>	100.26%	<u>2,577,328</u>	97.90%	<u>2,616,878</u>	99.91%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,641,300</u>	<u>2,654,524</u>	<u>2,654,524</u>	<u>2,661,463</u>	100.26%	<u>2,688,011</u>	97.99%	<u>2,727,561</u>	99.92%
EXPENDITURES:									
STORMWATER O & M									
Personal Services	\$ 790,270	790,270	790,270	534,147	67.59%	580,665	72.27%	780,871	98.06%
City Sponsored Pensions	<u>305,530</u>	<u>305,530</u>	<u>305,530</u>	<u>305,423</u>	99.96%	<u>289,475</u>	102.07%	<u>289,475</u>	100.00%
Sub-Total	<u>1,095,800</u>	<u>1,095,800</u>	<u>1,095,800</u>	<u>839,570</u>	76.62%	<u>870,140</u>	80.04%	<u>1,070,346</u>	98.58%
Operating Expenses	541,400	554,624	554,624	262,219	47.28%	262,136	57.02%	330,656	91.39%
Capital Outlay	0	0	0	0	----	16,380	81.90%	16,380	81.90%
Allocated Overhead	<u>192,500</u>	<u>192,500</u>	<u>192,500</u>	<u>144,375</u>	75.00%	<u>137,925</u>	90.21%	<u>183,900</u>	100.00%
Sub-Total	<u>1,829,700</u>	<u>1,842,924</u>	<u>1,842,924</u>	<u>1,246,163</u>	67.62%	<u>1,286,581</u>	74.81%	<u>1,601,282</u>	96.91%
STREET CLEANING									
Personal Services	388,000	388,000	386,880	262,259	67.79%	259,468	68.95%	370,075	97.30%
City Sponsored Pensions	<u>78,700</u>	<u>78,700</u>	<u>78,810</u>	<u>78,789</u>	99.97%	<u>78,311</u>	101.99%	<u>78,311</u>	99.95%
Sub-Total	<u>466,700</u>	<u>466,700</u>	<u>465,690</u>	<u>341,048</u>	73.23%	<u>337,779</u>	74.55%	<u>448,386</u>	97.75%
Operating Expenses	264,800	264,800	265,810	198,264	74.59%	208,038	78.32%	302,250	95.68%
Capital Outlay	0	0	0	0	----	218,928	93.16%	218,928	98.78%
Allocated Overhead	<u>80,100</u>	<u>80,100</u>	<u>80,100</u>	<u>60,075</u>	75.00%	<u>50,700</u>	72.64%	<u>67,600</u>	100.00%
Sub-Total	<u>811,600</u>	<u>811,600</u>	<u>811,600</u>	<u>599,387</u>	73.85%	<u>815,445</u>	79.67%	<u>1,037,164</u>	97.49%
TOTAL EXPENDITURES	<u>\$ 2,641,300</u>	<u>2,654,524</u>	<u>2,654,524</u>	<u>1,845,550</u>	69.52%	<u>2,102,026</u>	76.63%	<u>2,638,446</u>	97.14%

Beginning in FY 2014, the City's general, fire and police pension fund annual contributions were paid in a lump sum contribution on October 1st which have been separated from personal services. Therefore, for comparison purposes, FY 2013 pension contributions have been reported in a similar manner.

CITY OF PENSACOLA
MUNICIPAL GOLF COURSE FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	25,997	100.00%
REVENUES:									
GOLF COURSE CHARGES									
Green Fees	418,500	418,500	418,500	204,818	48.94%	313,534	75.84%	397,440	100.08%
Electric Cart Rentals	75,000	75,000	75,000	39,396	52.53%	52,126	57.92%	70,370	100.00%
Pull Cart Rentals	500	500	500	50	10.00%	275	54.90%	365	73.00%
Concessions	20,000	20,000	20,000	3,653	18.26%	8,923	49.57%	12,190	110.30%
Pro Shop Sales	18,000	18,000	18,000	7,913	43.96%	10,761	71.74%	14,020	100.00%
Tournaments	28,000	28,000	28,000	23,073	82.40%	21,116	32.49%	31,661	100.00%
Driving Range	45,000	45,000	45,000	18,796	41.77%	29,424	58.85%	38,891	100.00%
Interest Income	0	0	0	0	----	48	----	58	----
Capital Surcharge	50,000	50,000	50,000	23,067	46.13%	28,486	----	37,273	100.00%
Miscellaneous	5,000	5,000	5,000	156	3.12%	270	----	492	----
Interest Income	0	0	0	(71)	----	0	----	0	----
SUB-TOTAL REVENUES	660,000	660,000	660,000	320,851	48.61%	464,962	71.32%	602,760	100.31%
TRANSFERS IN GENERAL FUND	90,000	90,000	90,000	67,500	75.00%	75,000	75.00%	125,000	100.00%
TOTAL REVENUES	750,000	750,000	750,000	388,351	51.78%	539,962	71.81%	727,760	100.26%
TOTAL REVENUES AND FUND BALANCE	\$ 750,000	750,000	750,000	388,351	51.78%	539,962	71.81%	753,757	100.25%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 313,100	313,100	315,072	225,848	71.68%	248,986	73.64%	350,105	98.52%
City Sponsored Pensions	53,100	53,100	53,105	53,104	100.00%	52,802	100.00%	52,802	100.00%
Sub-Total	366,200	366,200	368,177	278,952	75.77%	301,788	77.20%	402,907	98.71%
Operating Expenses	333,800	333,800	331,823	252,793	76.18%	240,384	66.59%	317,213	92.28%
Sub-Total	700,000	700,000	700,000	531,746	75.96%	542,172	72.11%	720,120	95.77%
TRANSFERS OUT									
Local Option Sales Tax Fund	50,000	50,000	50,000	0	0.00%	0	----	0	----
TOTAL EXPENDITURES	\$ 750,000	750,000	750,000	531,746	70.90%	542,172	72.11%	720,120	95.77%

Beginning in FY 2014, the City's general, fire and police pension fund annual contributions were paid in a lump sum contribution on October 1st which have been separated from personal services. Therefore, for comparison purposes, FY 2013 pension contributions have been reported in a similar manner.

CITY OF PENSACOLA
INSPECTION SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	(86,019)	100.00%
REVENUES:									
Building Permits	416,600	416,600	416,600	471,998	113.30%	364,245	87.71%	479,170	100.00%
Electrical Permits	134,300	134,300	134,300	123,482	91.94%	107,012	80.46%	152,680	100.05%
Gas Permits	25,600	25,600	25,600	19,600	76.56%	20,075	83.65%	26,275	100.00%
Plumbing Permits	68,200	68,200	68,200	75,518	110.73%	57,931	86.46%	84,248	100.06%
Mechanical Permits	49,300	49,300	49,300	43,714	88.67%	37,611	75.22%	49,656	100.00%
Zoning Review & Inspection Fees	58,400	58,400	58,400	23,350	39.98%	33,050	57.88%	38,250	100.00%
Miscellaneous Permits	9,400	9,400	9,400	7,455	79.31%	3,931	41.38%	5,289	100.00%
Permit Application Fee	156,200	156,200	156,200	134,979	86.41%	114,304	73.74%	160,975	100.05%
Interest Income	0	0	0	544	----	304	----	581	100.00%
TOTAL REVENUES	<u>918,000</u>	<u>918,000</u>	<u>918,000</u>	<u>900,640</u>	<u>98.11%</u>	<u>738,462</u>	<u>81.07%</u>	<u>997,124</u>	<u>100.02%</u>
TOTAL REVENUES AND FUND BALANCE	<u>\$ 918,000</u>	<u>918,000</u>	<u>918,000</u>	<u>900,640</u>	<u>98.11%</u>	<u>738,462</u>	<u>81.07%</u>	<u>911,105</u>	<u>100.02%</u>
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 591,200	591,200	622,498	444,253	71.37%	448,095	74.87%	604,910	98.89%
City Sponsored Pensions	149,000	149,000	149,058	149,054	100.00%	148,319	101.59%	148,319	99.99%
Sub-Total	<u>740,200</u>	<u>740,200</u>	<u>771,556</u>	<u>593,307</u>	<u>76.90%</u>	<u>596,414</u>	<u>80.11%</u>	<u>753,229</u>	<u>99.10%</u>
Operating Expenses	<u>177,800</u>	<u>177,800</u>	<u>146,444</u>	<u>107,708</u>	<u>73.55%</u>	<u>122,633</u>	<u>73.70%</u>	<u>148,764</u>	<u>98.62%</u>
TOTAL EXPENDITURES	<u>\$ 918,000</u>	<u>918,000</u>	<u>918,000</u>	<u>701,015</u>	<u>76.36%</u>	<u>719,047</u>	<u>78.94%</u>	<u>901,993</u>	<u>99.02%</u>

Beginning in FY 2014, the City's general, fire and police pension fund annual contributions were paid in a lump sum contribution on October 1st which have been separated from personal services. Therefore, for comparison purposes, FY 2013 pension contributions have been reported in a similar manner.

CITY OF PENSACOLA
ROGER SCOTT TENNIS CENTER
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	13,485	13,485	13,485	100.00%	54,857	100.00%	25,554	100.00%
REVENUES:									
CHARGES FOR SERVICES									
Scott Tennis Court Fees	172,700	172,700	172,700	151,887	87.95%	135,088	80.89%	200,673	100.00%
Scott Tennis Concession Fees	4,000	4,000	4,000	2,095	52.38%	60	1.33%	131	100.77%
Scott Tennis Pro Revenue	14,000	14,000	14,000	9,918	70.84%	8,229	58.78%	15,208	108.63%
Scott Tennis Pro Shop Lease	3,000	3,000	3,000	2,073	69.10%	2,073	69.11%	3,109	103.63%
Interest Income	0	0	0	102	----	73	----	124	----
TOTAL REVENUES	193,700	193,700	193,700	166,075	85.74%	145,523	77.20%	219,245	100.66%
TOTAL REVENUES AND FUND BALANCE	\$ 193,700	207,185	207,185	179,560	86.67%	200,380	82.34%	244,799	100.59%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 90,000	90,000	90,000	77,498	86.11%	74,827	83.14%	102,994	99.61%
Operating Expenses	103,700	117,185	117,185	74,897	63.91%	95,759	62.44%	103,778	83.78%
TOTAL EXPENDITURES	\$ 193,700	207,185	207,185	152,394	73.55%	170,587	70.10%	206,772	90.51%

CITY OF PENSACOLA
COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
CMP INSURANCE:									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	----
REVENUES:									
CMPA INSURANCE REIMBURSEMENT	156,900	156,900	156,900	0	0.00%	0	0.00%	157,058	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 156,900</u>	<u>156,900</u>	<u>156,900</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	<u>157,058</u>	<u>100.00%</u>
EXPENDITURES:									
Operating Expenses	\$ 156,900	156,900	156,900	120,181	76.60%	120,454	64.59%	157,058	100.00%
TOTAL INSURANCE EXPENDITURES	<u>\$ 156,900</u>	<u>156,900</u>	<u>156,900</u>	<u>120,181</u>	<u>76.60%</u>	<u>120,454</u>	<u>64.59%</u>	<u>157,058</u>	<u>100.00%</u>
PARK MAINTENANCE:									
APPROPRIATED FUND BALANCE	\$ 0	2,373	2,373	2,373	100.00%	80,000	100.00%	80,000	100.00%
REVENUES:									
CMPA PARK MAINTENANCE	249,000	249,000	249,000	0	0.00%	0	0.00%	167,319	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 249,000</u>	<u>251,373</u>	<u>251,373</u>	<u>2,373</u>	<u>0.94%</u>	<u>80,000</u>	<u>24.32%</u>	<u>247,319</u>	<u>100.00%</u>
EXPENDITURES:									
AMPHITHEATRE MAINTENANCE									
Operating Expenses	\$ 24,200	24,200	24,200	892	3.69%	2,541	10.58%	3,354	13.96%
SUB-TOTAL AMPHITHEATRE MAINTENANCE	<u>24,200</u>	<u>24,200</u>	<u>24,200</u>	<u>892</u>	<u>3.69%</u>	<u>2,541</u>	<u>10.58%</u>	<u>3,354</u>	<u>13.96%</u>
PARKS & PLAZAS MAINTENANCE									
Operating Expenses	212,800	215,173	213,138	89,558	42.02%	157,782	67.78%	162,470	79.68%
SUB-TOTAL PARKS & PLAZAS MAINTENANCE	<u>212,800</u>	<u>215,173</u>	<u>213,138</u>	<u>89,558</u>	<u>42.02%</u>	<u>157,782</u>	<u>67.78%</u>	<u>162,470</u>	<u>79.68%</u>
SECURITY									
Operating Expenses	0	0	0	0	----	0	0.00%	0	0.00%
SUB-TOTAL SECURITY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>----</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
BULKHEAD									
Operating Expenses	12,000	12,000	12,000	4,150	34.58%	0	0.00%	1,495	12.46%
SUB-TOTAL BULKHEAD	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>4,150</u>	<u>34.58%</u>	<u>0</u>	<u>0.00%</u>	<u>1,495</u>	<u>12.46%</u>
TOTAL PARK MAINTENANCE EXPENDITURES	<u>\$ 249,000</u>	<u>251,373</u>	<u>249,338</u>	<u>94,600</u>	<u>37.94%</u>	<u>160,324</u>	<u>48.73%</u>	<u>167,319</u>	<u>69.74%</u>

CITY OF PENSACOLA
COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EVENT MANAGEMENT:									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	0.00%
REVENUES:									
RENTALS	33,000	33,000	33,000	30,659	92.91%	34,031	56.72%	33,801	100.00%
PARKING	158,000	158,000	158,000	88,658	56.11%	98,597	197.19%	122,657	100.05%
VENDING/KIOSK SALES	2,000	2,000	2,000	570	28.51%	1,548	6.19%	1,791	105.35%
DONATIONS	0	0	0	10,500	----	0	----	8,750	100.00%
CMPA EVENT MANAGEMENT SERVICES	186,500	186,500	186,500	4,304	2.31%	250	0.10%	250	100.00%
SPECIAL EVENTS	5,000	5,000	5,000	0	0.00%	2,877	2.88%	2,877	100.00%
CMPA RETURN OF PROFIT	0	0	0	0	----	0	----	(41,805)	----
MISCELLANEOUS REVENUE	0	0	0	0	----	6,574	----	0	----
INTEREST	0	0	0	0	----	0	----	0	----
TOTAL REVENUES AND FUND BALANCE	<u>\$ 384,500</u>	<u>384,500</u>	<u>384,500</u>	<u>134,691</u>	<u>35.03%</u>	<u>143,878</u>	<u>29.30%</u>	<u>128,321</u>	<u>78.62%</u>
EXPENDITURES:									
EVENT SCHEDULING MANAGEMENT									
Personal Services	\$ 92,800	92,800	92,800	33,122	35.69%	34,434	19.86%	43,291	52.60%
Operating Expenses	261,700	261,700	228,497	61,445	26.89%	39,470	14.76%	51,826	88.17%
Capital Outlay	0	0	0	0	----	0	0.00%	0	88.17%
SUB-TOTAL EVENT SCHEDULING MGT	<u>354,500</u>	<u>354,500</u>	<u>321,297</u>	<u>94,567</u>	<u>29.43%</u>	<u>73,904</u>	<u>14.33%</u>	<u>95,117</u>	<u>68.22%</u>
VENDORS/KIOSKS MANAGEMENT									
Operating Expenses	<u>500</u>	<u>500</u>	<u>476</u>	<u>0</u>	<u>0.00%</u>	<u>719</u>	<u>55.30%</u>	<u>719</u>	<u>55.31%</u>
SUB-TOTAL VENDORS/KIOSKS MANAGEMENT	<u>500</u>	<u>500</u>	<u>476</u>	<u>0</u>	<u>0.00%</u>	<u>719</u>	<u>55.30%</u>	<u>719</u>	<u>55.31%</u>
PARKING MANAGEMENT									
Personal Services	29,000	29,000	29,000	7,553	26.04%	15,606	78.03%	28,773	98.03%
Operating Expenses	<u>500</u>	<u>500</u>	<u>24,821</u>	<u>6,651</u>	<u>26.80%</u>	<u>3,574</u>	<u>89.78%</u>	<u>3,712</u>	<u>93.27%</u>
SUB-TOTAL PARKING MANAGEMENT	<u>29,500</u>	<u>29,500</u>	<u>53,821</u>	<u>14,204</u>	<u>26.39%</u>	<u>19,180</u>	<u>79.98%</u>	<u>32,485</u>	<u>97.46%</u>
TOTAL EVENT MGT EXPENDITURES	<u>\$ 384,500</u>	<u>384,500</u>	<u>375,594</u>	<u>108,771</u>	<u>28.96%</u>	<u>93,804</u>	<u>17.34%</u>	<u>128,321</u>	<u>70.50%</u>

CITY OF PENSACOLA
COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EMPLOYEE LEASING *									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	16,120	100.00%
REVENUES:									
Employee Leasing	\$ 0	133,800	133,800	60,103	44.92%	69,005	51.57%	110,677	100.00%
Miscellaneous	0	0	0	8,940	----	2,997	42.81%	6,251	----
TOTAL REVENUES AND FUND BALANCE	\$ 0	133,800	133,800	69,043	51.60%	72,002	51.14%	133,048	100.00%
EXPENDITURES:									
Personal Services	\$ 0	133,800	132,724	67,535	50.88%	82,751	61.91%	110,677	88.58%
Operating Expenses	0	0	12,017	9,388	78.13%	4,862	69.46%	1,260	68.13%
TOTAL EMPLOYEE EXPENDITURES	\$ 0	133,800	144,741	76,924	53.15%	87,613	62.28%	111,938	88.28%
NON-AGREEMENT:									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	5,000	100.00%	5,000	100.00%
REVENUES:									
VENDING/KIOSK SALES	0	0	0	0	----	69	----	69	----
DONATIONS	0	0	0	0	----	52,000	86.67%	52,000	100.00%
TOTAL REVENUES AND FUND BALANCE	\$ 0	0	0	0	----	57,069	87.80%	57,069	100.12%
EXPENDITURES:									
Personal Services	\$ 0	0	0	0	----	574	----	574	100.00%
Operating Expenses	0	0	0	0	----	23,844	36.68%	12,718	22.54%
TOTAL NON-AGREEMENT EXPENDITURES	\$ 0	0	0	0	----	24,418	37.57%	13,292	23.32%
TOTAL FUND:									
TOTAL REVENUES AND FUND BALANCE	\$ 790,400	926,573	926,573	206,107	22.24%	352,949	29.11%	722,815	94.92%
TOTAL EXPENSES	\$ 790,400	926,573	926,573	400,475	43.22%	486,613	38.55%	577,928	76.48%

* In FY 2013, the Employee Leasing Grant was included in the Maritime Community Park Construction Fund (330). FY 2013 figures are shown for comparison purposes only.

CITY OF PENSACOLA
LOCAL OPTION SALES TAX FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	4,491,126	4,491,126	4,491,126	100.00%	9,196,362	100.00%	8,959,926	100.00%
REVENUES:									
1-CT Local Option Sales Tax	6,636,800	6,636,800	6,636,800	4,519,045	68.09%	4,350,803	67.72%	6,665,836	100.00%
Interest	5,000	5,000	5,000	(5,829)	-116.58%	(2,494)	-49.87%	(6,700)	----
Contributions	0	0	0	0	----	0	----	50,000	100.00%
Rebates	0	0	0	13,996	----	0	----	0	----
Transfers in Golf Course Fund	50,000	50,000	50,000	0	0.00%	0	----	0	----
TOTAL REVENUES	6,691,800	6,691,800	6,691,800	4,527,212	67.65%	4,348,308	67.63%	6,709,136	99.90%
TOTAL REVENUES AND FUND BALANCE	\$ 6,691,800	11,182,926	11,182,926	9,018,338	80.64%	13,544,670	86.68%	15,669,062	99.96%
EXPENDITURES:									
COMMUNITY RESOURCE CENTER									
Personal Services	\$ 173,600	173,600	173,600	56,974	32.82%	0	----	0	----
Operating Expenses	126,400	126,400	126,400	70,019	55.40%	0	----	0	----
Capital Outlay	0	0	0	0	----	0	----	0	----
Sub-Total	300,000	300,000	300,000	126,993	42.33%	0	----	0	----
CAPITAL PROJECTS									
Operating Expenses	\$ 0	8,582	60,731	67,050	110.41%	150,429	289.25%	178,206	100.00%
Capital Outlay	2,242,700	6,725,244	6,673,095	3,246,616	48.65%	7,730,448	67.58%	7,046,276	78.32%
Sub-Total	2,242,700	6,733,826	6,733,826	3,313,666	49.21%	7,880,877	68.49%	7,224,482	78.56%
DEBT SERVICE									
Principal	3,440,800	3,440,800	3,440,800	2,805,000	81.52%	2,695,000	81.73%	2,695,000	76.43%
Interest	708,300	708,300	708,300	708,216	99.99%	821,653	99.99%	821,653	99.99%
Sub-Total	4,149,100	4,149,100	4,149,100	3,513,216	84.67%	3,516,653	85.38%	3,516,653	80.88%
TOTAL EXPENDITURES	\$ 6,691,800	11,182,926	11,182,926	6,953,875	62.18%	11,397,530	72.94%	10,741,135	79.20%

CITY OF PENSACOLA
STORMWATER CAPITAL PROJECTS FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	4,504,186	4,504,186	4,504,186	100.00%	3,240,700	100.00%	3,240,700	100.00%
REVENUES:									
Interest	1,000	1,000	1,000	6,704	670.40%	5,210	520.95%	8,366	100.01%
Transfer In From General Fund	2,541,700	2,541,700	2,541,700	2,597,117	102.18%	2,517,825	99.40%	2,515,652	99.91%
TOTAL REVENUES	<u>2,542,700</u>	<u>2,542,700</u>	<u>2,542,700</u>	<u>2,603,821</u>	102.40%	<u>2,523,035</u>	99.57%	<u>2,524,018</u>	99.91%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,542,700</u>	<u>7,046,886</u>	<u>7,046,886</u>	<u>7,108,007</u>	100.87%	<u>5,763,735</u>	99.81%	<u>5,764,718</u>	99.96%
EXPENDITURES:									
CAPITAL PROJECTS									
Operating Expenses	\$ 362,800	573,587	509,610	323,658	63.51%	379,973	69.71%	419,503	70.53%
Capital Outlay	2,093,400	6,386,799	6,450,776	2,104,192	32.62%	829,942	16.13%	761,227	23.46%
Sub-Total	<u>2,456,200</u>	<u>6,960,386</u>	<u>6,960,386</u>	<u>2,427,851</u>	34.88%	<u>1,209,915</u>	21.27%	<u>1,180,730</u>	28.39%
ALLOCATED OVERHEAD									
General Fund	<u>86,500</u>	<u>86,500</u>	<u>86,500</u>	<u>64,875</u>	75.00%	<u>59,850</u>	70.08%	<u>79,800</u>	100.00%
TOTAL EXPENDITURES	<u>\$ 2,542,700</u>	<u>7,046,886</u>	<u>7,046,886</u>	<u>2,492,726</u>	35.37%	<u>1,269,765</u>	21.99%	<u>1,260,530</u>	29.38%

**CITY OF PENSACOLA
GAS UTILITY FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
GAS OPERATIONS:									
APPROPRIATED FUND BALANCE	\$ 0	1,606,537	1,606,537	1,606,537	100.00%	1,200,656	100.00%	(3,045,792)	100.00%
REVENUES:									
GAS									
Residential User Fees	23,113,700	26,463,506	26,463,506	19,936,873	75.34%	16,905,705	77.80%	21,100,203	97.11%
Commercial User Fees	11,444,400	13,092,615	13,092,615	9,942,966	75.94%	9,038,883	78.67%	12,157,894	105.81%
Municipal User Fees	165,600	190,775	190,775	248,536	130.28%	193,417	72.41%	255,966	95.83%
Interruptible User Fees	3,253,200	3,747,769	3,747,769	4,727,093	126.13%	4,143,236	147.14%	5,760,340	94.64%
Transportation User Fees	1,360,200	1,566,985	1,566,985	2,575,826	164.38%	1,648,004	114.59%	2,330,856	140.14%
CNG	109,200	109,200	109,200	433,006	396.53%	321,386	86.67%	458,748	99.99%
Gas Piping Fees	132,000	132,000	132,000	169,598	128.48%	159,774	22.23%	214,130	29.80%
Navy Projects	0	0	0	0	----	211,591	104.44%	211,591	104.44%
Infrastructure Cost Recovery	1,200,000	1,200,000	1,200,000	1,467,707	122.31%	140,359	358.06%	162,951	99.97%
Miscellaneous Charges	300,600	300,600	300,600	298,070	99.16%	285,144	108.26%	369,544	140.30%
New Accounts/Turn-on Fees	638,100	638,100	638,100	452,470	70.91%	414,080	81.00%	532,255	104.12%
Interest Income	8,000	8,000	8,000	63,051	788.14%	48,130	962.61%	73,849	100.00%
Cookbooks	0	0	0	1,342	----	1,606	----	1,632	----
Sale of Asset	0	0	0	15,628	----	2,000	----	2,000	----
Rebates	0	0	0	29,492	----	0	----	0	----
TOTAL REVENUES	41,725,000	47,449,550	47,449,550	40,361,658	85.06%	33,513,315	84.10%	44,101,959	100.01%
TOTAL REVENUES AND FUND BALANCE	\$ 41,725,000	49,056,087	49,056,087	41,968,195	85.55%	34,713,971	84.56%	41,056,167	100.01%
EXPENSES:									
GAS OPERATION & MAINTENANCE									
Personal Services	\$ 6,749,600	6,749,600	6,728,200	4,595,634	68.30%	4,477,306	71.08%	5,571,688	97.35%
City Sponsored Pensions	1,578,200	1,578,200	1,580,700	1,579,747	99.94%	1,298,104	82.47%	1,298,104	97.58%
Sub-Total	8,327,800	8,327,800	8,308,900	6,175,382	74.32%	5,775,410	73.36%	6,869,792	97.39%
Operating Expenses	21,453,200	27,274,152	27,293,052	20,867,236	76.46%	16,304,199	77.12%	20,992,400	98.95%
Capital Outlay	505,000	1,027,335	1,027,335	788,326	76.74%	1,214,091	89.73%	1,073,481	91.20%
Sub-Total	30,286,000	36,629,287	36,629,287	27,830,944	75.98%	23,293,700	76.71%	28,935,673	98.23%
TRANSFERS OUT									
General 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%
Hurricane Damage Fund	0	987,800	987,800	0	----	0	----	0	----
Sub-Total	8,000,000	8,987,800	8,987,800	8,000,000	89.01%	8,000,000	100.00%	8,000,000	100.00%
OVERHEAD EXPENSE	1,150,100	1,150,100	1,150,100	862,575	75.00%	795,450	69.46%	1,060,600	100.00%

Beginning in FY 2014, the City's general, fire and police pension fund annual contributions were paid in a lump sum contribution on October 1st which have been separated from personal services. Therefore, for comparison purposes, FY 2013 pension contributions have been reported in a similar manner.

**CITY OF PENSACOLA
GAS UTILITY FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENSES: (continued)									
DEBT SERVICE									
Interest	333,900	333,900	333,900	214,543	64.25%	246,809	63.41%	389,118	99.98%
Principal	<u>1,955,000</u>	<u>1,955,000</u>	<u>1,955,000</u>	<u>1,955,000</u>	100.00%	<u>1,895,000</u>	100.00%	<u>1,895,000</u>	100.00%
Sub-Total	<u>2,288,900</u>	<u>2,288,900</u>	<u>2,288,900</u>	<u>2,169,543</u>	94.79%	<u>2,141,809</u>	93.77%	<u>2,284,118</u>	100.00%
TOTAL GAS OPERATIONS EXPENSES	<u>\$ 41,725,000</u>	<u>49,056,087</u>	<u>49,056,087</u>	<u>38,863,062</u>	79.22%	<u>34,230,959</u>	81.90%	<u>40,280,391</u>	98.72%
GAS CONSTRUCTION:									
APPROPRIATED FUND BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>	---	<u>1,734,749</u>	100.00%	<u>1,734,749</u>	100.00%
EXPENSES:									
GAS CONSTRUCTION NOTE									
Personal Services	0	0	0	0	---	466,043	87.59%	612,858	100.00%
City Sponsored Pensions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	---	<u>212,692</u>	99.89%	<u>212,692</u>	100.00%
Sub-Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	---	<u>678,735</u>	91.11%	<u>825,550</u>	100.00%
Operating Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	---	<u>440,947</u>	70.23%	<u>619,186</u>	99.87%
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	---	<u>290,013</u>	80.14%	<u>290,013</u>	100.00%
Sub-Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	---	<u>1,409,695</u>	81.26%	<u>1,734,749</u>	99.95%
TOTAL GAS CONSTRUCTION NOTE EXPENSES	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>	---	<u>1,409,695</u>	81.26%	<u>1,734,749</u>	99.95%
TOTAL FUND:									
TOTAL REVENUES AND FUND BALANCE	<u>\$ 41,725,000</u>	<u>49,056,087</u>	<u>49,056,087</u>	<u>41,968,195</u>	85.55%	<u>36,448,720</u>	85.19%	<u>42,790,916</u>	100.01%
TOTAL EXPENSES	<u>\$ 41,725,000</u>	<u>49,056,087</u>	<u>49,056,087</u>	<u>38,863,062</u>	79.22%	<u>35,640,654</u>	81.87%	<u>42,015,140</u>	98.77%

Beginning in FY 2014, the City's general, fire and police pension fund annual contributions were paid in a lump sum contribution on October 1st which have been separated from personal services. Therefore, for comparison purposes, FY 2013 pension contributions have been reported in a similar manner.

CITY OF PENSACOLA
SANITATION FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
SANITATION OPERATIONS:									
APPROPRIATED FUND BALANCE	\$ 95,500	621,624	621,624	621,624	100.00%	122,100	100.00%	0	----
REVENUES:									
SANITATION									
Residential Refuse Container Charges	3,909,600	3,909,600	3,909,600	2,947,009	75.38%	2,945,314	75.34%	3,924,140	100.37%
Bulk Item Collection Charges	125,000	125,000	125,000	96,937	77.55%	92,054	73.64%	128,417	102.73%
Business Refuse Container Charges	162,900	162,900	162,900	116,388	71.45%	121,181	74.39%	160,516	98.54%
New Accounts/Transfer Fees	75,000	75,000	75,000	60,756	81.01%	63,306	84.41%	86,546	115.39%
Fuel Surcharge	500,000	500,000	500,000	259,890	51.98%	259,677	51.94%	346,447	69.29%
County Landfill	1,024,500	1,024,500	1,024,500	814,322	79.48%	813,655	79.42%	1,085,536	105.96%
Recyclable Sales	50,000	50,000	50,000	0	0.00%	9,494	10.55%	9,494	10.55%
Miscellaneous	5,000	5,000	5,000	37,757	755.14%	31,552	631.03%	41,195	823.90%
Interest Income	0	0	0	2,499	----	2,057	---	3,555	----
Sale of Assets	5,000	5,000	5,000	7,268	145.36%	0	0.00%	0	0.00%
SUB-TOTAL SANITATION REVENUES	<u>5,857,000</u>	<u>5,857,000</u>	<u>5,857,000</u>	<u>4,342,826</u>	74.15%	<u>4,338,289</u>	73.57%	<u>5,785,846</u>	98.12%
CODE ENFORCEMENT									
Franchise Fees	998,000	998,000	998,000	549,611	55.07%	523,655	54.98%	1,095,098	114.98%
Lot Cleaning (FY Cash Balance) *	50,000	50,000	50,000	56,218	112.44%	55,658	111.32%	73,019	146.04%
Code Enforcement Violations	30,000	30,000	30,000	73,736	245.79%	37,007	---	51,918	----
Sub-Total	<u>1,078,000</u>	<u>1,078,000</u>	<u>1,078,000</u>	<u>679,565</u>	63.04%	<u>616,319</u>	61.48%	<u>1,220,035</u>	121.71%
Zoning/Housing Code Enforcement	40,000	40,000	40,000	13,956	34.89%	22,273	55.68%	34,900	87.25%
Sub-Total	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>13,956</u>	34.89%	<u>22,273</u>	55.68%	<u>34,900</u>	87.25%
SUB-TOTAL CODE ENFORCEMENT REVENUES	<u>1,118,000</u>	<u>1,118,000</u>	<u>1,118,000</u>	<u>693,521</u>	62.03%	<u>638,594</u>	61.26%	<u>1,254,935</u>	120.39%
SUB-TOTAL REVENUES	<u>6,975,000</u>	<u>6,975,000</u>	<u>6,975,000</u>	<u>5,036,347</u>	136.18%	<u>4,976,883</u>	71.72%	<u>7,040,781</u>	101.46%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 7,070,500</u>	<u>7,596,624</u>	<u>7,596,624</u>	<u>5,657,971</u>	74.48%	<u>5,098,983</u>	72.21%	<u>7,040,781</u>	101.46%

* Actual billings are \$95,573 however collections are typically lower.

CITY OF PENSACOLA
SANITATION FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)

	FY 2014					FY 2013			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
SANITATION OPERATIONS CONTINUED:									
EXPENSES:									
SANITATION SERVICES									
Personal Services	\$ 1,838,100	1,838,100	1,849,408	1,305,925	70.61%	1,251,524	72.41%	1,726,649	96.80%
City Sponsored Pensions	443,100	443,100	445,641	443,518	99.52%	424,051	98.94%	424,051	97.08%
Sub-Total	2,281,200	2,281,200	2,295,049	1,749,443	76.23%	1,675,575	77.68%	2,150,700	96.80%
Operating Expenses	3,015,500	3,015,500	3,001,645	2,014,944	67.13%	1,764,548	57.30%	2,469,957	85.29%
Capital Outlay	0	274,434	274,524	274,524	----	53,288	----	56,490	100.00%
Debt Service	235,600	235,600	235,600	144,389	61.29%	141,661	60.20%	222,994	94.30%
Transfer to Hurricane Damage Fund	0	250,000	250,000	0	0.00%	0	----	0	---
Allocated Overhead	324,700	324,700	324,700	243,525	75.00%	225,000	74.93%	300,000	100.00%
Sub-Total	5,857,000	6,381,434	6,381,518	4,426,824	69.37%	3,860,072	66.26%	5,200,141	91.06%
CODE ENFORCEMENT PROGRAM									
Personal Services	576,800	576,800	578,107	432,774	74.86%	423,076	69.09%	579,969	94.61%
City Sponsored Pensions	242,600	242,600	243,293	242,865	99.82%	215,664	86.58%	215,664	87.17%
Sub-Total	819,400	819,400	821,400	675,639	82.25%	638,740	74.15%	795,633	93.38%
Operating Expenses	256,100	257,790	255,706	205,201	80.25%	178,358	66.41%	229,316	85.32%
Capital Outlay	21,500	21,500	21,500	19,278	89.67%	0	---	0	---
Allocated Overhead	116,500	116,500	116,500	87,375	75.00%	80,775	76.27%	107,700	100.00%
Sub-Total	1,213,500	1,215,190	1,215,106	987,494	81.27%	897,872	72.65%	1,132,649	92.20%
TOTAL EXPENSES SANITATION OPERATIONS	\$ 7,070,500	7,596,624	7,596,624	5,414,318	71.27%	4,757,944	67.38%	6,332,790	91.26%
CNG REFUSE TRUCKS:									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	---	27,145	100.00%
EXPENSES: (continued)									
GAS CONSTRUCTION NOTE									
Capital Outlay	\$ 0	0	0	0	----	0	---	27,145	99.98%
Sub-Total	0	0	0	0	----	0	---	27,145	99.98%
TOTAL CNG EXPENSES	\$ 0	0	0	0	----	0	---	27,145	99.98%
TOTAL FUND:									
TOTAL REVENUES AND FUND BALANCE	\$ 7,070,500	7,596,624	7,596,624	5,657,971	74.48%	5,098,983	72.21%	7,067,926	101.46%
TOTAL EXPENSES	\$ 7,070,500	7,596,624	7,596,624	5,414,318	71.27%	4,757,944	67.38%	6,359,935	91.32%

Beginning in FY 2014, the City's general, fire and police pension fund annual contributions were paid in a lump sum contribution on October 1st which have been separated from personal services. Therefore, for comparison purposes, FY 2013 pension contributions have been reported in a similar manner.

**CITY OF PENSACOLA
PORT FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	FY 2014 CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	42,632	42,632	42,632	100.00%	689,943	100.00%	154,371	100.00%
REVENUES:									
PORT									
Handling	48,200	48,200	48,200	22,187	46.03%	17,042	105.19%	26,037	160.72%
Wharfage	415,800	415,800	415,800	178,142	42.84%	285,568	75.45%	368,119	97.26%
Storage	120,600	120,600	120,600	132,454	109.83%	140,590	122.04%	221,366	192.16%
Dockage	463,600	463,600	463,600	392,636	84.69%	238,774	42.51%	348,338	96.31%
Water Sales	25,000	25,000	25,000	6,240	24.96%	3,526	22.04%	6,440	40.25%
Property Rental	500,600	500,600	500,600	312,354	62.40%	564,510	61.25%	699,906	96.99%
Stevedore Fees	55,000	55,000	55,000	22,206	40.37%	24,245	46.01%	35,941	68.20%
Harbor	51,100	51,100	51,100	23,150	45.30%	24,750	73.01%	34,050	100.44%
Security Fees	61,000	61,000	61,000	40,584	66.53%	25,064	39.91%	37,214	59.26%
Interior Lighting	25,000	25,000	25,000	10,199	40.80%	4,187	---	13,840	---
Miscellaneous/Billed	25,000	25,000	25,000	9,047	36.19%	21,012	84.05%	23,702	94.81%
Miscellaneous/Non-Billed	0	0	0	936	---	13,888	---	7,789	---
Interest Income	0	0	0	1,017	---	1,280	---	1,394	---
Donations	0	0	0	0	---	0	---	7,293	---
Sale of Asset	0	0	0	950	---	0	---	0	---
Cedar Street Lease/Parking Lot	32,700	32,700	32,700	24,610	75.26%	0	0.00%	0	0.00%
TOTAL REVENUES	1,823,600	1,823,600	1,823,600	1,176,712	64.53%	1,364,436	61.56%	1,831,429	100.82%
TOTAL REVENUES AND FUND BALANCE	\$ 1,823,600	1,866,232	1,866,232	1,219,344	65.34%	2,054,379	70.68%	1,985,800	100.76%
EXPENSES:									
OPERATIONS & MAINTENANCE									
Personal Services	\$ 775,500	775,500	781,503	581,179	74.37%	545,523	67.21%	744,354	99.53%
City Sponsored Pensions	131,800	131,800	131,989	131,926	99.95%	122,622	99.13%	122,622	100.00%
Sub-Total	907,300	907,300	913,492	713,105	78.06%	668,145	71.43%	866,976	99.59%
Operating Expenses	760,400	765,285	759,093	534,050	70.35%	522,957	71.53%	682,717	99.70%
Capital Outlay	71,100	96,347	96,347	25,246	26.20%	338,856	29.44%	307,218	100.00%
Sub-Total	1,738,800	1,768,932	1,768,932	1,272,401	71.93%	1,529,958	54.31%	1,856,911	99.70%
OVERHEAD									
General Fund	84,800	84,800	84,800	63,600	75.00%	58,650	65.82%	78,200	100.00%
Transfer to Hurricane Damage Fund	0	12,500	12,500	0	0.00%	58,650	65.82%	78,200	100.00%
TOTAL EXPENSES	\$ 1,823,600	1,866,232	1,866,232	1,336,001	71.59%	1,588,608	54.66%	1,935,111	99.71%

Beginning in FY 2014, the City's general, fire and police pension fund annual contributions were paid in a lump sum contribution on October 1st which have been separated from personal services. Therefore, for comparison purposes, FY 2013 pension contributions have been reported in a similar manner.

CITY OF PENSACOLA
AIRPORT FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)

	FY 2014					FY 2013			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,136,436	1,136,436	1,136,436	100.00%	3,253,607	100.00%	3,253,607	100.00%
REVENUES:									
AIRLINE REVENUES									
Loading Bridges Fees	140,000	140,000	140,000	122,602	87.57%	190,314	79.96%	247,254	103.89%
Air Carrier Landing Fees	1,400,000	1,400,000	1,400,000	1,233,420	88.10%	1,451,635	74.44%	1,908,266	97.86%
Apron Area Rental	915,000	915,000	915,000	380,149	41.55%	648,876	70.91%	828,486	90.54%
Airline Rentals	3,000,000	3,000,000	3,000,000	1,815,657	60.52%	2,255,263	74.58%	2,972,484	98.30%
SUBTOTAL AIRLINE REVENUES	\$ 5,455,000	5,455,000	5,455,000	3,551,828	65.11%	4,546,088	74.20%	5,956,490	97.22%
NON-AIRLINE REVENUES									
U.S.Government - FASCO	250,000	250,000	250,000	186,001	74.40%	186,001	74.40%	248,002	99.20%
Rental Cars	3,090,000	3,090,000	3,090,000	2,281,194	73.83%	2,136,515	70.19%	2,989,789	98.22%
Rental Car Customer Facility Charge (Garage)	925,000	925,000	925,000	458,014	49.52%	453,584	48.98%	719,259	77.67%
CFC - Rental Car Svc Facility	2,015,000	2,015,000	2,015,000	1,311,566	65.09%	1,298,883	65.60%	2,059,697	104.03%
Rental Car Service Facility Rent	225,000	225,000	225,000	228,040	101.35%	156,209	73.34%	227,844	106.97%
Fixed Base Operators	137,000	137,000	137,000	108,206	78.98%	101,802	74.31%	142,856	104.27%
Restaurant and Lounge	290,000	290,000	290,000	182,225	62.84%	197,344	68.05%	296,384	102.20%
Advertising	50,000	50,000	50,000	53,358	106.72%	22,400	46.67%	52,116	108.58%
Hangers Rentals	135,000	135,000	135,000	102,004	75.56%	87,852	65.08%	119,273	88.35%
Commerce Park	200,000	200,000	200,000	81,001	40.50%	0	----	0	----
Parking Lot	5,314,000	5,314,000	5,314,000	3,625,536	68.23%	3,485,358	67.58%	4,842,025	93.89%
Gift Shop	360,000	360,000	360,000	253,098	70.31%	240,940	68.84%	320,488	91.57%
Taxi Permits	50,000	50,000	50,000	25,255	50.51%	26,355	52.71%	58,370	116.74%
LEO/TSA Security	110,000	110,000	110,000	72,480	65.89%	0	----	0	----
Commercial Property Rentals	300,000	300,000	300,000	229,154	76.38%	266,539	88.85%	352,670	117.56%
Miscellaneous	315,000	315,000	315,000	226,221	71.82%	343,973	65.15%	461,420	87.39%
Interest Income	15,000	15,000	15,000	24,326	162.17%	10,080	67.20%	24,641	164.27%
SUB-TOTAL NON-AIRLINE REVENUES	13,781,000	13,781,000	13,781,000	9,447,679	68.56%	9,013,835	67.15%	12,914,834	96.21%
TOTAL OPERATING REVENUES	19,236,000	19,236,000	19,236,000	12,999,507	67.58%	13,559,922	69.36%	18,871,324	96.53%
TOTAL REVENUES AND FUND BALANCE	\$ 19,236,000	20,372,436	20,372,436	14,135,943	69.39%	16,813,529	73.73%	22,124,931	97.02%

**CITY OF PENSACOLA
AIRPORT FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)**

	FY 2014					FY 2013			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENSES:									
OPERATION & MAINTENANCE									
Personal Services	\$ 3,427,100	3,427,100	3,425,613	2,538,453	74.10%	2,764,206	74.24%	3,761,111	99.26%
City Sponsored Pensions	629,200	629,200	630,687	629,845	99.87%	885,647	97.39%	885,647	97.81%
Sub-Total	4,056,300	4,056,300	4,056,300	3,168,298	78.11%	3,649,853	78.78%	4,646,758	98.98%
Operating Expenses	8,590,000	8,917,737	8,872,637	6,169,998	69.54%	6,207,220	76.00%	7,433,044	93.52%
Capital Outlay	640,000	1,348,699	1,393,799	438,746	31.48%	1,089,011	36.59%	1,686,759	63.82%
Sub-Total	13,286,300	14,322,736	14,322,736	9,777,043	68.26%	10,946,084	69.38%	13,766,561	89.64%
DEBT SERVICE GARB									
Interest	1,628,700	1,628,700	1,628,700	1,332,788	81.83%	1,309,938	78.14%	1,362,464	81.27%
Principal	2,600,000	2,600,000	2,600,000	2,080,000	80.00%	2,040,000	76.79%	2,040,000	76.79%
Sub-Total	4,228,700	4,228,700	4,228,700	3,412,788	80.71%	3,349,938	77.31%	3,402,464	78.52%
DEBT SERVICE CFC									
Interest	655,500	655,500	655,500	81,860	12.49%	85,897	10.48%	113,823	13.89%
Principal	471,500	471,500	471,500	0	0.00%	0	0.00%	0	0.00%
Sub-Total	1,127,000	1,127,000	1,127,000	81,860	7.26%	85,897	4.29%	113,823	5.69%
OVERHEAD									
General Fund	594,000	594,000	594,000	445,500	75.00%	411,075	59.26%	548,100	100.00%
Transfer to Hurricane Damage Fund	0	100,000	100,000	0	0.00%	411,075	59.26%	548,100	100.00%
TOTAL OPERATING EXPENSES	\$ 19,236,000	20,372,436	20,372,436	13,717,191	67.33%	14,792,994	64.87%	17,830,948	80.41%

Beginning in FY 2014, the City's general, fire and police pension fund annual contributions were paid in a lump sum contribution on October 1st which have been separated from personal services. Therefore, for comparison purposes, FY 2013 pension contributions have been reported in a similar manner.

CITY OF PENSACOLA
RISK MANAGEMENT SERVICES
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	91,408	91,408	91,408	100.00%	0	----	0	----
REVENUES:									
Service Fees	1,342,500	1,342,500	1,342,500	1,273,115	94.83%	982,529	73.22%	1,198,153	89.29%
TOTAL REVENUES	1,342,500	1,342,500	1,342,500	1,273,115	94.83%	982,529	73.22%	1,198,153	89.29%
TOTAL REVENUES AND FUND BALANCE	\$ 1,342,500	1,433,908	1,433,908	1,364,523	95.16%	982,529	73.22%	1,198,153	89.29%
EXPENSES:									
RISK MANAGEMENT									
Personal Services	\$ 427,300	427,300	461,800	379,537	82.19%	404,944	84.17%	452,396	95.04%
City Sponsored Pensions	57,200	57,200	57,300	57,237	99.89%	55,528	91.33%	55,528	98.45%
Sub-Total	484,500	484,500	519,100	436,774	84.14%	460,472	84.97%	507,924	93.95%
Operating Expenses	595,500	604,375	569,775	538,869	94.58%	418,769	77.61%	530,558	100.00%
Sub-Total	1,080,000	1,088,875	1,088,875	975,643	89.60%	879,241	81.30%	1,038,482	96.97%
CITY CLINIC									
Personal Services	\$ 107,000	107,000	106,950	71,199	66.57%	77,891	73.83%	107,200	100.00%
City Sponsored Pensions	25,800	25,800	25,850	25,836	99.95%	24,185	100.35%	24,185	100.00%
Sub-Total	132,800	132,800	132,800	97,035	73.07%	102,076	78.76%	131,385	100.00%
Operating Expenses	29,700	29,700	29,700	22,258	74.94%	22,646	73.77%	30,307	99.99%
Sub-Total	162,500	162,500	162,500	119,293	73.41%	124,722	77.81%	161,692	100.00%
ADA									
Operating Expenses	100,000	100,000	4,342	0	0.00%	0	0.00%	250	1.43%
Capital Outlay	0	82,533	178,191	178,179	99.99%	0	----	0	----
Sub-Total	100,000	182,533	182,533	178,179	97.61%	0	----	250	82.77%
TOTAL EXPENSES	\$ 1,342,500	1,433,908	1,433,908	1,273,115	88.79%	1,003,963	74.82%	1,200,424	96.28%

Beginning in FY 2014, the City's general, fire and police pension fund annual contributions were paid in a lump sum contribution on October 1st which have been separated from personal services. Therefore, for comparison purposes, FY 2013 pension contributions have been reported in a similar manner.

**CITY OF PENSACOLA
CENTRAL SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)**

	FY 2014				% OF BUDGET 6/14	FY 2013			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14		ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	401,507	401,507	401,507	100.00%	27,098	100.00%	27,098	100.00%
REVENUES:									
Service Fees									
Mail Room	88,200	88,200	88,200	61,381	69.59%	59,053	68.75%	82,858	96.46%
Technology Resources	1,793,100	1,793,100	1,793,100	1,497,016	83.49%	1,700,359	66.30%	2,138,600	83.38%
Engineering	766,200	766,200	766,200	390,736	51.00%	398,474	49.35%	609,503	75.48%
Central Garage	1,445,400	1,445,400	1,445,400	1,272,861	88.06%	964,587	66.98%	1,306,793	90.74%
TOTAL REVENUES	4,092,900	4,092,900	4,092,900	3,221,994	78.72%	3,122,474	63.74%	4,137,754	84.47%
TOTAL REVENUES AND FUND BALANCE	\$ 4,092,900	4,494,407	4,494,407	3,623,501	80.62%	3,149,572	63.94%	4,164,852	84.56%
EXPENSES:									
MAIL ROOM									
Personal Services	\$ 48,800	48,800	48,800	24,824	50.87%	30,051	65.76%	48,622	99.31%
City Sponsored Pensions	20,200	20,200	20,200	20,200	100.00%	20,430	100.15%	20,430	99.90%
Sub-Total	69,000	69,000	69,000	45,024	65.25%	50,481	76.37%	69,052	99.48%
Operating Expenses	19,200	19,200	19,200	16,357	85.19%	14,073	71.08%	15,975	96.88%
Sub-Total	88,200	88,200	88,200	61,381	69.59%	64,553	75.15%	85,027	98.98%
TECHNOLOGY RESOURCES									
Personal Services	979,300	1,019,300	990,521	764,757	77.21%	823,422	65.11%	1,142,248	90.33%
City Sponsored Pensions	204,200	204,200	204,900	204,273	99.69%	197,753	92.28%	197,753	92.24%
Sub-Total	1,183,500	1,223,500	1,195,421	969,030	81.06%	1,021,175	69.05%	1,340,001	90.61%
Operating Expenses	563,200	659,063	657,063	402,662	61.28%	490,686	59.87%	569,569	79.69%
Capital Outlay	46,400	58,064	88,143	83,643	94.89%	240,935	82.13%	211,226	93.79%
Sub-Total	1,793,100	1,940,627	1,940,627	1,455,335	74.99%	1,752,796	67.63%	2,120,796	87.54%
DEBT SERVICE									
Interest	0	36,400	36,400	35,351	97.12%	0	----	0	----
Principal	0	6,400	6,400	6,330	98.91%	0	----	41,681	99.95%
Sub-Total	0	42,800	42,800	41,681	97.39%	0	----	41,681	99.95%
Sub-Total Technology Resources	1,793,100	1,983,427	1,983,427	1,497,016	75.48%	1,752,796	----	2,162,477	87.74%

Beginning in FY 2014, the City's general, fire and police pension fund annual contributions were paid in a lump sum contribution on October 1st which have been separated from personal services. Therefore, for comparison purposes, FY 2013 pension contributions have been reported in a similar manner.

**CITY OF PENSACOLA
CENTRAL SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
ENGINEERING									
Personal Services	566,500	566,500	566,417	246,547	43.53%	265,096	44.73%	360,955	60.90%
City Sponsored Pensions	90,000	90,000	90,083	90,058	99.97%	89,562	97.78%	89,562	97.78%
Sub-Total	<u>656,500</u>	<u>656,500</u>	<u>656,500</u>	<u>336,605</u>	51.27%	<u>354,658</u>	51.83%	<u>450,517</u>	65.84%
Operating Expenses	109,700	112,700	112,700	54,131	48.03%	67,436	54.74%	100,133	81.28%
Sub-Total	<u>766,200</u>	<u>769,200</u>	<u>769,200</u>	<u>390,736</u>	50.80%	<u>422,094</u>	52.27%	<u>550,650</u>	68.19%
CENTRAL GARAGE									
Personal Services	893,000	893,000	893,145	636,618	71.28%	632,901	72.36%	836,236	95.34%
City Sponsored Pensions	216,300	216,300	216,955	216,524	99.80%	210,267	97.26%	210,267	96.77%
Sub-Total	<u>1,109,300</u>	<u>1,109,300</u>	<u>1,110,100</u>	<u>853,142</u>	76.85%	<u>843,168</u>	77.29%	<u>1,046,503</u>	95.63%
Operating Expenses	251,100	251,100	250,300	155,473	62.11%	169,053	62.14%	223,158	85.56%
Capital Outlay	85,000	293,180	293,180	264,246	90.13%	25,150	33.53%	24,900	29.29%
Sub-Total	<u>1,445,400</u>	<u>1,653,580</u>	<u>1,653,580</u>	<u>1,272,861</u>	76.98%	<u>1,037,371</u>	72.14%	<u>1,294,561</u>	89.89%
TOTAL EXPENSES	<u>\$ 4,092,900</u>	<u>4,494,407</u>	<u>4,494,407</u>	<u>3,221,995</u>	71.69%	<u>3,276,814</u>	66.56%	<u>4,092,715</u>	85.36%

Beginning in FY 2014, the City's general, fire and police pension fund annual contributions were paid in a lump sum contribution on October 1st which have been separated from personal services. Therefore, for comparison purposes, FY 2013 pension contributions have been reported in a similar manner.

**CITY OF PENSACOLA
HURRICANE DAMAGE FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2014
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL 6/13	% OF BUDGET 6/13	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,161,700	1,161,700	1,161,700	100.00%	0	----	0	----
REVENUES:									
FEMA - April Flood	0	2,941,100	2,941,100	0	0.00%	0	----	0	----
FHWA - Traffic Control Signals	0	264,000	264,000	0	0.00%	0	----	0	----
State - April Flood	0	17,646,400	17,646,400	0	0.00%	0	----	0	----
Interest	0	0	0	2,461	----	2,048	----	4,598	100.01%
Insurance Proceeds	0	969,900	969,900	305,814	31.53%	0	----	0	----
Contributions - ECUA	0	429,000	429,000	0	0.00%	0	----	0	----
Sub-Total	0	22,250,400	22,250,400	308,275	1.39%	2,048	----	4,598	100.01%
TRANSFERS IN									
Transfer In From Gas Utility Fund	0	987,800	987,800	0	0.00%	0	----	0	----
Transfer In From Sanitation Fund	0	250,000	250,000	0	0.00%	0	----	0	----
Transfer In From Port Fund	0	12,500	12,500	0	0.00%	0	----	0	----
Transfer In From Airport Fund	0	100,000	100,000	0	0.00%	0	----	0	----
Sub-Total Transfers In	0	1,350,300	1,350,300	0	0.00%	0	----	0	----
TOTAL REVENUES	0	23,600,700	23,600,700	308,275	1.31%	2,048	----	4,598	100.01%
TOTAL REVENUES AND FUND BALANCE	\$ 0	24,762,400	24,762,400	1,469,975	5.94%	2,048	----	4,598	100.01%
EXPENDITURES:									
Personal Services	\$ 0	0	0	113,663	----	0	----	0	----
Operating Expenses	0	24,498,400	24,498,400	255,022	1.04%	0	----	0	----
Capital Outlay	0	264,000	264,000	3,178,764	1204.08%	0	----	0	----
Sub-Total	0	24,762,400	24,762,400	3,547,449	14.33%	0	----	0	----
TOTAL EXPENDITURES	\$ 0	24,762,400	24,762,400	3,547,449	14.33%	0	----	0	----

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2014
(Unaudited)**

PROGRAM	FY 2014					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2014 ACTUAL 6/14	% OF BUDGET 6/14
AIRPORT						
Airport Administration	\$ 3,234,200	3,946,659	4,189,469	242,810	2,619,972	62.54%
Maintenance	7,632,800	7,939,980	7,648,320	(291,660)	5,277,832	69.01%
Operations	665,600	680,600	716,000	35,400	507,706	70.91%
Security	978,000	978,000	978,050	50	852,639	87.18%
Aircraft Rescue & Firefighting Facility (ARFF)	775,700	777,497	790,897	13,400	518,894	65.61%
Sub-total	<u>13,286,300</u>	<u>14,322,736</u>	<u>14,322,736</u>	<u>-</u>	<u>9,777,043</u>	<u>68.26%</u>
CITY CLERK						
Administration of Legal Documents	71,300	71,300	72,200	900	57,170	79.18%
City Elections/Appointments	23,800	23,800	24,100	300	19,084	79.19%
City Council Meetings Preparation	63,400	63,400	64,200	800	50,836	79.18%
Sub-total	<u>158,500</u>	<u>158,500</u>	<u>160,500</u>	<u>2,000</u>	<u>127,090</u>	<u>79.18%</u>
CITY COUNCIL						
Audit (gross of allocated overhead)	95,900	174,800	174,800	-	106,230	60.77%
Council Election	11,800	17,913	17,913	-	10,886	60.77%
City Council	321,200	435,300	435,300	-	264,542	60.77%
Sub-total	<u>428,900</u>	<u>628,013</u>	<u>628,013</u>	<u>-</u>	<u>381,659</u>	<u>60.77%</u>
COMMUNITY REDEVELOPMENT AGENCY - CRA						
Administration and Planning	79,600	121,708	64,983	(56,725)	41,974	64.59%
Asset Maintenance and Operation	147,300	147,300	204,024	56,724	69,733	34.18%
Non-Capital Projects and Activities	235,500	240,759	240,760	1	240,759	100.00%
Sub-total	<u>462,400</u>	<u>509,767</u>	<u>509,767</u>	<u>-</u>	<u>352,466</u>	<u>69.14%</u>
FINANCIAL SERVICES						
Accounts Payable/Receivable	102,600	102,600	102,600	-	103,583	100.96%
Accounting	102,500	102,533	102,533	-	84,630	82.54%
Budget	72,200	72,178	72,178	-	58,491	81.04%
Payroll	168,200	168,180	168,180	-	144,946	86.19%
Purchasing	144,000	244,010	244,010	-	90,332	37.02%
Sub-total	<u>589,500</u>	<u>689,500</u>	<u>689,501</u>	<u>-</u>	<u>481,983</u>	<u>69.90%</u>
FINANCIAL SERVICES - RISK MANAGEMENT SERVICES						
Business Process Review	62,100	62,100	62,100	-	38,208	61.53%
Risk Management Services	1,117,900	1,209,308	1,209,308	-	1,115,614	92.25%
Sub-total	<u>1,180,000</u>	<u>1,271,408</u>	<u>1,271,408</u>	<u>-</u>	<u>1,153,822</u>	<u>90.75%</u>
FINANCIAL SERVICES - MAIL ROOM						
Mail Room	88,200	88,200	88,200	-	61,382	69.59%
Sub-total	<u>88,200</u>	<u>88,200</u>	<u>88,200</u>	<u>-</u>	<u>61,382</u>	<u>69.59%</u>

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2014
(Unaudited)**

PROGRAM	FY 2014					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2014 ACTUAL 6/14	% OF BUDGET 6/14
FIRE						
Administrative Support	312,000	312,000	314,423	2,423	296,157	94.19%
City Emergency Management	10,900	10,900	10,985	85	10,347	94.19%
Emergency Operations - Fire Suppression	8,443,900	8,495,404	8,497,824	2,420	6,950,853	81.80%
Emergency Operations - Rescue	561,800	561,800	555,380	(6,420)	449,516	80.94%
Facilities and Apparatus Management	684,700	684,700	693,550	8,850	557,178	80.34%
Fire Code Enforcement	288,900	288,900	289,500	600	253,415	87.54%
Technical Support to City	5,500	5,500	5,543	43	5,221	94.19%
Training	132,000	132,000	124,000	(8,000)	98,811	79.69%
Pensacola Fire Academy	-	25,415	25,415	-	-	0.00%
Sub-total	<u>10,439,700</u>	<u>10,516,619</u>	<u>10,516,619</u>	<u>-</u>	<u>8,621,498</u>	81.98%
HOUSING						
HOME	24,900	574,900	574,900	-	94,028	16.36%
SHIP	-	12,592	12,592	-	6,655	52.85%
Sub-total	<u>24,900</u>	<u>587,492</u>	<u>587,492</u>	<u>-</u>	<u>100,683</u>	17.14%
HOUSING - CDBG						
Community Development Block Grant (CDBG) Program	137,700	137,700	137,700	-	86,861	63.08%
Homebuyer Club/Foreclosure Prevention Program	38,300	38,300	38,300	-	26,853	70.11%
Housing Rehabilitation	199,600	199,600	199,600	-	132,731	66.50%
Sub-total	<u>375,600</u>	<u>375,600</u>	<u>375,600</u>	<u>-</u>	<u>246,445</u>	65.61%
HOUSING - SECTION 8						
Section 8 Housing Assistance Payments Program Fund	15,231,900	15,231,900	15,231,900	-	9,461,448	62.12%
Sub-total	<u>15,231,900</u>	<u>15,231,900</u>	<u>15,231,900</u>	<u>-</u>	<u>9,461,448</u>	62.12%
HUMAN RESOURCES						
Administrative Services	54,700	54,700	65,130	10,430	44,040	67.62%
Staffing	156,300	156,300	186,104	29,804	125,839	67.62%
Compensation and Benefits Administration	46,900	46,900	55,843	8,943	37,760	67.62%
Employee Relations	62,500	62,500	74,418	11,918	50,320	67.62%
Training and Development	70,300	70,300	83,705	13,405	56,599	67.62%
Sub-total	<u>390,700</u>	<u>390,700</u>	<u>465,200</u>	<u>74,500</u>	<u>314,557</u>	67.62%
HUMAN RESOURCES - CLINIC						
Clinic	162,500	162,500	162,500	-	119,293	73.41%
Sub-total	<u>162,500</u>	<u>162,500</u>	<u>162,500</u>	<u>-</u>	<u>119,293</u>	73.41%

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2014
(Unaudited)**

PROGRAM	FY 2014					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2014 ACTUAL 6/14	% OF BUDGET 6/14
INSPECTION SERVICES						
Inspection Services	863,400	863,400	863,400	-	656,353	76.02%
Plan Review and Permitting	54,600	54,600	54,600	-	44,662	81.80%
Sub-total	<u>918,000</u>	<u>918,000</u>	<u>918,000</u>	<u>-</u>	<u>701,015</u>	<u>76.36%</u>
LEGAL						
Legal Services	296,600	296,600	324,700	28,100	283,215	87.22%
Sub-total	<u>296,600</u>	<u>296,600</u>	<u>324,700</u>	<u>28,100</u>	<u>283,215</u>	<u>87.22%</u>
MAYOR						
City Administrator/Cabinet	384,900	415,258	501,158	85,900	468,552	93.49%
Office of the Mayor	165,100	165,100	67,900	(97,200)	4,140	6.10%
Communications	166,000	197,328	208,628	11,300	106,251	50.93%
Sub-total	<u>716,000</u>	<u>777,686</u>	<u>777,686</u>	<u>-</u>	<u>578,942</u>	<u>74.44%</u>
NON-DEPARTMENTAL FUNDING						
Agency funding	2,187,000	2,364,578	2,364,578	-	1,901,775	80.43%
Sub-total	<u>2,187,000</u>	<u>2,364,578</u>	<u>2,364,578</u>	<u>-</u>	<u>1,901,775</u>	<u>80.43%</u>
NEIGHBORHOOD SERVICES*						
Aquatics	231,900	239,346	238,102	(1,244)	104,768	44.00%
Athletics Operations	242,100	242,100	268,214	26,114	172,758	64.41%
Athletics Staffing	97,400	97,400	107,906	10,506	69,503	64.41%
Ball field Crew	397,700	401,150	395,794	(5,356)	312,334	78.91%
Community Volunteer Program	97,100	97,100	97,650	550	27,357	28.02%
Neighborhood Enhancement	83,000	83,000	40,474	(42,526)	17,314	42.78%
Office of the Director (Administration)	679,000	679,000	672,006	(6,994)	495,869	73.79%
Pensacola Community Initiative Program	24,900	52,193	94,719	42,526	24,154	25.50%
Recreation/Community Center Administration	454,200	454,200	560,502	106,302	447,949	79.92%
Senior Center	145,500	145,500	142,472	(3,028)	71,044	49.87%
Youth Programs	695,400	695,400	548,776	(146,624)	389,526	70.98%
Park Administration	274,000	274,267	259,240	(15,027)	206,748	79.75%
Park Landscaping	1,151,000	1,226,918	1,217,328	(9,590)	1,058,099	86.92%
Park Maintenance Shop	88,900	88,900	92,000	3,100	73,051	79.40%
Park Repair & Maintenance	691,200	702,356	618,647	(83,709)	430,574	69.60%
Sub-total	<u>5,353,300</u>	<u>5,478,830</u>	<u>5,353,830</u>	<u>(125,000)</u>	<u>3,901,047</u>	<u>72.86%</u>

*For comparative purposes prior year expenditures for Parks Activity included in Neighborhood Services.

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2014
(Unaudited)**

PROGRAM	FY 2014					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2014 ACTUAL 6/14	% OF BUDGET 6/14
NEIGHBORHOOD SERVICES - TENNIS						
Roger Scott Tennis Center	193,700	207,185	207,185	-	152,394	73.55%
Sub-total	<u>193,700</u>	<u>207,185</u>	<u>207,185</u>	<u>-</u>	<u>152,394</u>	73.55%
NEIGHBORHOOD SERVICES - GOLF						
Daily Club House Operations	133,300	133,300	133,300	-	101,260	75.96%
First Tee	5,200	5,200	5,200	-	3,950	75.96%
Golf Course Maintenance	555,800	555,800	555,800	-	422,206	75.96%
Tournaments	5,700	5,700	5,700	-	4,330	75.96%
Sub-total	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>-</u>	<u>531,746</u>	75.96%
PENSACOLA ENERGY						
Administration	541,600	541,600	556,700	15,100	430,049	77.25%
Customer Service	721,600	727,624	729,624	2,000	532,110	72.93%
Gas Construction	2,009,200	2,551,120	2,516,920	(34,200)	1,824,731	72.50%
Gas Cost	14,747,100	20,471,650	20,456,650	(15,000)	15,834,456	77.40%
Gas Marketing	1,920,900	1,920,900	1,887,900	(33,000)	1,237,313	65.54%
Gas Renewal & Replacement	2,283,700	2,283,700	2,300,500	16,800	1,797,021	78.11%
Gas Training	245,600	245,600	227,600	(18,000)	165,620	72.77%
Measurement	818,800	877,546	912,546	35,000	698,883	76.59%
Gas Piping	397,000	397,000	453,000	56,000	268,158	59.20%
Operations	4,152,700	4,164,747	4,119,447	(45,300)	3,358,378	81.52%
Regulatory Activities	764,500	764,500	787,700	23,200	499,111	63.36%
Gas Infrastructure Replacement	1,683,300	1,683,300	1,680,700	(2,600)	1,185,115	70.51%
Sub-total	<u>30,286,000</u>	<u>36,629,287</u>	<u>36,629,287</u>	<u>-</u>	<u>27,830,944</u>	75.98%
PLANNING SERVICES						
Administration	23,800	23,800	-	(23,800)	-	---
Business Licenses	79,800	79,800	42,623	(37,177)	29,171	68.44%
Office of Sustainability	144,500	144,500	41,003	(103,497)	41,723	101.76%
Planning Services	437,200	437,200	445,074	7,874	347,965	78.18%
Zoning/Housing Code Enforcement	-	1,500	53,500	52,000	43,262	80.86%
Sub-total	<u>685,300</u>	<u>686,800</u>	<u>582,200</u>	<u>(104,600)</u>	<u>462,120</u>	79.37%

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2014
(Unaudited)**

PROGRAM	FY 2014					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2014 ACTUAL 6/14	% OF BUDGET 6/14
POLICE						
Neighborhood Services Division	339,700	399,600	391,960	(7,640)	308,227	78.64%
Cadets	362,500	362,500	273,884	(88,616)	206,768	75.49%
Central Records	399,600	339,700	395,960	56,260	309,271	78.11%
Chief's Office	1,368,200	1,368,200	1,377,098	8,898	1,079,947	78.42%
Communications Center	1,586,100	1,586,100	1,483,929	(102,171)	1,181,823	79.64%
Community Oriented Policing Squad	1,171,000	1,171,000	1,198,880	27,880	937,808	78.22%
Crime Scene Investigation	639,200	639,200	666,874	27,674	525,910	78.86%
Criminal Intelligence Unit	86,100	86,100	85,400	(700)	57,465	67.29%
Investigations Unit	2,015,500	2,015,500	2,002,578	(12,922)	1,563,650	78.08%
Property Management	313,400	313,400	333,730	20,330	261,825	78.45%
School Resource Office (SRO)	619,300	619,300	617,860	(1,440)	497,396	80.50%
Traffic	925,900	939,900	967,631	27,731	756,273	78.16%
Training/Personnel	603,600	606,784	595,310	(11,474)	431,356	72.46%
Uniform Patrol	8,295,900	8,477,900	8,540,555	62,655	7,015,942	82.15%
Vice & Narcotics	649,600	649,600	643,135	(6,465)	523,584	81.41%
Sub-total	19,375,600	19,574,784	19,574,784	-	15,657,245	79.99%
PORT						
Administration	603,700	605,505	605,505	-	451,492	74.56%
Business & Trade Development	145,200	145,634	145,634	-	108,591	74.56%
Operations & Maintenance	584,300	586,047	586,047	-	436,983	74.56%
Seaport Security	334,400	335,400	335,400	-	250,089	74.56%
Sub-total	1,667,600	1,672,585	1,672,585	-	1,247,155	74.56%
PUBLIC WORKS & FACILITIES - GENERAL FUND*						
Administration Daily Operation	304,900	306,434	322,385	15,951	249,118	77.27%
Building Maintenance Administration	510,000	510,267	577,356	67,089	468,847	81.21%
City Facility Maintenance & Repair	802,800	893,736	925,592	31,856	643,093	69.48%
Inspection Services	26,800	26,800	25,945	(855)	17,406	67.09%
Parades	33,900	33,900	34,027	127	34,144	100.34%
Resource Center Maintenance	113,800	115,800	168,355	52,555	103,664	61.57%
Street Daily Operation	470,400	470,850	435,853	(34,997)	323,686	74.26%
Traffic Miscellaneous	59,300	59,300	55,065	(4,235)	33,334	60.54%
Traffic Signage	205,900	205,900	204,117	(1,783)	169,769	83.17%
Traffic Signals & Street Lighting	1,073,500	1,083,500	1,083,226	(274)	843,009	77.82%
Traffic Striping	54,300	54,800	54,366	(434)	40,117	73.79%
Sub-total	3,655,600	3,761,287	3,886,287	125,000	2,926,187	75.30%

*For comparative purposes prior year expenditures for Parks Activity included in Neighborhood Services.

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2014
(Unaudited)**

PROGRAM	FY 2014					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2014 ACTUAL 6/14	% OF BUDGET 6/14
PUBLIC WORKS & FACILITIES - STORMWATER FUND						
Administration Stormwater/Street Sweeping	396,900	396,900	396,900	-	192,831	48.58%
Stormwater Miscellaneous	99,400	99,400	98,920	(480)	59,801	60.45%
Stormwater Operation & Maintenance	1,358,600	1,371,824	1,372,324	500	1,002,600	73.06%
Street Sweeping FDOT Roadways	33,200	33,200	34,964	1,764	27,981	80.03%
Street Sweeping Operation & Maintenance	753,200	753,200	751,416	(1,784)	562,336	74.84%
Sub-total	<u>2,641,300</u>	<u>2,654,524</u>	<u>2,654,524</u>	<u>-</u>	<u>1,845,550</u>	69.52%
PUBLIC WORKS & FACILITIES - CENTAL SERVICES FUND						
Survey Operations Coordination	22,500	22,500	22,400	(100)	13,542	60.46%
Plan Review	75,800	75,800	75,800	-	26,571	35.05%
Project Design	215,900	218,900	243,700	24,800	120,011	49.25%
Project Management	452,000	452,000	427,300	(24,700)	230,612	53.97%
Sub-total	<u>766,200</u>	<u>769,200</u>	<u>769,200</u>	<u>-</u>	<u>390,736</u>	50.80%
SANITATION SERVICES						
Code Enforcement	944,000	945,690	944,690	(1,000)	770,350	81.55%
Code Enforcement-Zoning/Housing	112,200	112,200	113,116	916	96,016	84.88%
Residential Garbage Collection	2,808,700	2,808,700	2,808,784	84	1,849,916	65.86%
Recycling Collection	535,800	535,800	553,800	18,000	421,418	76.10%
Transfer Station	376,900	376,900	358,900	(18,000)	269,104	74.98%
Yard Trash/Bulk Waste Collection	1,575,300	1,575,300	1,575,300	-	1,223,949	77.70%
Sub-total	<u>6,352,900</u>	<u>6,354,590</u>	<u>6,354,590</u>	<u>-</u>	<u>4,630,753</u>	72.87%
SANITATION SERVICES - GARAGE						
Garage Administration	255,547	292,353	292,353	-	225,042	76.98%
Garage Operations	963,645	1,102,442	1,102,442	-	848,616	76.98%
Parts & Fuel Operation	226,205	258,785	258,785	-	199,203	76.98%
Sub-total	<u>1,445,400</u>	<u>1,653,580</u>	<u>1,653,580</u>	<u>-</u>	<u>1,272,861</u>	76.98%

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2014
(Unaudited)**

PROGRAM	FY 2014					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2014 ACTUAL 6/14	% OF BUDGET 6/14
TECHNOLOGY RESOURCES						
Capital Accumulation	46,400	42,800	42,800	-	41,681	97.39%
Information Management	736,400	895,938	895,630	(308)	674,375	75.30%
Network/System Management	615,700	642,689	642,689	-	454,574	70.73%
Office of the Director	195,400	197,800	198,108	308	151,204	76.32%
Public Safety	199,200	204,200	204,200	-	175,183	85.79%
Sub-total	<u>1,793,100</u>	<u>1,983,427</u>	<u>1,983,427</u>	<u>-</u>	<u>1,497,016</u>	75.48%
<i>Note: As of October 1, 2012, the Management Information Systems (MIS) Division's name was changed to Technology Resources</i>						
TOTAL	<u>\$ 126,322,698</u>	<u>136,508,316</u>	<u>136,508,317</u>	<u>-</u>	<u>101,906,445</u>	74.65%

City of Pensacola, Florida
Investment Schedule
As of June 30, 2014
(Unaudited)

<u>POOLED INVESTMENTS</u>		Invest Type	Purchase Date	Maturity Date	Interest Rate	Principal Amount	Market Value
Servis1 Bank	1110103403	MM	11/10/11		0.30%	22,500,000.00	22,500,000.00
Hancock Bank	46947611	MM	02/20/14		0.25%	10,000,000.00	10,000,000.00
Hancock Bank	47820593	MM	04/21/14		0.25%	10,000,000.00	10,000,000.00
Hancock Bank	48067171	MM	05/28/14		0.25%	10,000,000.00	10,000,000.00
<u>FUND INVESTMENTS</u>							
Fund 503							
S.B.A. Investment Pool, Fund A	251291				0.16%	0.16	0.16
S.B.A. Investment Pool, Fund B	251291				N/A	8,772.14	8,772.14
<u>City's- GCA (checking account)</u>							
Wells Fargo Bank	Public Now Account		ERC 25%; offset fees			24,733,797.15	24,733,797.15
TOTAL INVESTMENTS						\$ 77,242,569.45	\$ 77,242,569.45

Money Market interest rates are good through April 30, 2014.

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

**CITY OF PENSACOLA
DEBT SERVICE SCHEDULE
June 30, 2014
(Unaudited)**

	BALANCE 09/30/13	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 06/30/14	REQUIRED RESERVES ^(a)	FUTURE INTEREST	MATURITY DATE
2005A AIRPORT REFUNDING REVENUE BONDS	14,435,000.00	(110,000.00)	14,325,000.00	1,448,325.00	4,848,198.80	10/01/27
2008 AIRPORT TAXABLE CFC REVENUE NOTE	11,800,000.00	0.00	11,800,000.00	0.00	1,037,859.56 ^(b)	12/31/15
2008 AIRPORT REVENUE BONDS	34,060,000.00	(600,000.00)	33,460,000.00	2,659,375.00	31,918,781.25	10/01/38
2009 REDEVELOPMENT REVENUE BONDS (CMP)	45,105,000.00	(560,000.00)	44,545,000.00	0.00	51,367,508.52 ^(c)	04/01/40
2010 AIRPORT REVENUE REFUNDING NOTE (97B, 98A AIRPORT)	8,715,000.00	(1,855,000.00)	6,860,000.00	1,231,000.00	381,683.04	10/01/18
2010A-1 CAPITAL FUNDING REVENUE BONDS (2000A LOST)	5,035,000.00	(910,000.00)	4,125,000.00	0.00	436,009.39	10/01/17
2010A-2 CAPITAL FUNDING REVENUE BONDS (2000B LOST)	10,460,000.00	(1,895,000.00)	8,565,000.00	0.00	905,203.15	10/01/17
2010B-1 CAPITAL FUNDING REVENUE BONDS (2008 GAS/AMR)	3,495,000.00	(650,000.00)	2,845,000.00	0.00	237,240.65	10/01/17
2010B-2 CAPITAL FUNDING REVENUE BONDS (1999 GAS)	4,500,000.00	(840,000.00)	3,660,000.00	0.00	295,275.00	10/01/17
2011 GAS SYSTEM REVENUE NOTE	4,555,000.00	(465,000.00)	4,090,000.00	0.00	351,224.50	10/01/21
2012 AIRPORT REVENUE NOTE	6,300,000.00	0.00	6,300,000.00	0.00	2,171,717.50 ^(b)	10/01/27
TOTAL	\$ 148,460,000.00	(7,885,000.00)	140,575,000.00	5,338,700.00	93,950,701.36	

(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 \$17,667,066.74 for a net interest on the bonds of \$33,700,441.78.

CITY OF PENSACOLA
DEBT SERVICE SCHEDULE BY ALLOCATION
June 30, 2014
(Unaudited)

	BALANCE 09/30/13	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 06/30/214	REQUIRED RESERVES ^(a)	FUTURE INTEREST	MATURITY DATE
<u>COMMUNITY REDEVELOPMENT AGENCY</u>						
2009 REDEVELOPMENT REVENUE BONDS (CMP) ^(d)	45,105,000.00	(560,000.00)	44,545,000.00	0.00	51,367,508.52 ^(c)	04/01/40
TOTAL COMMUNITY REDEVELOPMENT AGENCY	45,105,000.00	(560,000.00)	44,545,000.00	0.00	51,367,508.52	
<u>LOCAL OPTION SALES TAX FUND</u>						
2010A-1 CAPITAL FUNDING REVENUE BONDS (2000A LOST)	5,035,000.00	(910,000.00)	4,125,000.00	0.00	436,009.39	10/01/17
2010A-2 CAPITAL FUNDING REVENUE BONDS (2000B LOST)	10,460,000.00	(1,895,000.00)	8,565,000.00	0.00	905,203.15	10/01/17
TOTAL LOCAL OPTION SALES TAX FUND	15,495,000.00	(2,805,000.00)	12,690,000.00	0.00	1,341,212.54	
<u>GAS UTILITY FUND</u>						
2010B-1 CAPITAL FUNDING REVENUE BONDS (2008 GAS/AMR)	3,495,000.00	(650,000.00)	2,845,000.00	0.00	237,240.65	10/01/17
2010B-2 CAPITAL FUNDING REVENUE BONDS (1999 GAS)	4,500,000.00	(840,000.00)	3,660,000.00	0.00	295,275.00	10/01/17
2011 GAS SYSTEM REVENUE NOTE	4,555,000.00	(465,000.00)	4,090,000.00	0.00	351,224.50	10/01/21
TOTAL GAS UTILITY FUND	12,550,000.00	(1,955,000.00)	10,595,000.00	0.00	883,740.15	
<u>AIRPORT FUND</u>						
2005A AIRPORT REFUNDING REVENUE BONDS	14,435,000.00	(110,000.00)	14,325,000.00	1,448,325.00	4,848,198.80	10/01/27
2008 AIRPORT TAXABLE CFC REVENUE NOTE	11,800,000.00	0.00	11,800,000.00	0.00	1,037,859.56 ^(b)	12/31/15
2008 AIRPORT REVENUE BONDS	34,060,000.00	(600,000.00)	33,460,000.00	2,659,375.00	31,918,781.25	10/01/38
2010 AIRPORT REVENUE REFUNDING NOTE (97B, 98A AIRPORT)	8,715,000.00	(1,855,000.00)	6,860,000.00	1,231,000.00	381,683.04	10/01/18
2012 AIRPORT REVENUE NOTE	6,300,000.00	0.00	6,300,000.00	0.00	2,171,717.50 ^(b)	10/01/27
TOTAL AIRPORT FUND	75,310,000.00	(2,565,000.00)	72,745,000.00	5,338,700.00	40,358,240.15	
TOTAL	\$ 148,460,000.00	(7,885,000.00)	140,575,000.00	5,338,700.00	93,950,701.36	

^(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 \$17,667,066.74 for a net interest on the bonds of \$33,700,441.78.

^(d) In prior years, bond was previously shown in the Maritime Community Park Construction Fund.

CITY OF PENSACOLA
SCHEDULE OF LEGAL COSTS
June 30, 2014
(Unaudited)

ATTORNEY NAME OR FIRM	AMOUNT PAID	NATURE OF SERVICES PROVIDED
ALLEN NORTON & BLUE P A	109,379.91	Administrative, Collective Bargaining and Employee Matters
BEGGS & LANE	202,695.56	Contract and Real Estate Law
COASTAL ASSOCIATION LAW GROUP	3,917.36	Contract and Real Estate Law
COLLEEN CLEARY ORTIZ PA	1,942.50	Police Forfeiture Cases
DAVIDSON & HIERS P A	625.00	Mediation
EDWARDS WILDMAN PALMER LLP	8,791.42	Bond Disclosure Counsel and New Market Tax Credits
GRAY ROBINSON PA	28,520.74	Tax and Pension Plan Compliance
GUNSTER YOAKLEY & STEWART PA	23,243.41	Natural Gas Franchise Fee
HAMMONS, LONGORIA, WHITTAKER PA	3,202.48	Code Enforcement Lien Foreclosures
HARRISON SALE MCLOY & JACKSON	287.50	Review of Council Rules and Procedures
JOLLY & PETERSON PA	33,542.85	Police Liability Claims
LAW OFFICES OF WILLIAM I GAULT	2,500.00	Aviation Bankruptcy Claims
LEWIS LONGMAN & WALKER P A	105,271.16	Environmental Matters and Property Issues
LOCKLIN & SABA PA	3,000.00	Contract and Real Estate Law
MCCARTER & ENGLISH LLP	24,767.97	Natural Gas Industry
MCDONALD FLEMING MOORHEAD	10,445.25	Construction Contract Review and Litigation
MCGUIREWOODS LLP	9,501.00	Bond Counsel
MESSER LAW FIRM PA	130,675.30	City Attorney
MILLER BALIS & O'NEIL PC	12,630.43	Natural Gas Industry
NABORS GIBLIN & NICKERSON P A	861.38	Annual Stormwater Assessment Program
PHILIP A BATES PA	1,990.50	Sanitation Claims
PLAUCHE MASELLI PARKERSON LLP	41,112.57	Utility Litigation
RAY, JR LOUIS F	10,947.50	Code Enforcement Special Magistrate
RUMBERGER KIRK & CALDWELL PA	25,131.71	Police Liability Claims
SCHNADER HARRISON SEGAL &	3,240.58	Aviation Industry
WELLS, WILLIAM D, JR DBA	49,500.00	Administration and Code Enforcement
WILSON HARRELL & FARRINGTON PA	148.50	Claims and Litigation
REPORT TOTAL	<u><u>\$847,872.58</u></u>	