

COUNCIL MEMORANDUM

Council Meeting Date: December 11, 2014



FOR DISCUSSION

FROM: Ashton J. Hayward, III, Mayor

SUBJECT: Financial Report – Twelve Months Ending September 30, 2014

REQUEST: N/A

AGENDA: ___X___ Regular _____ Consent

SUMMARY:

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

PRIOR ACTION: None

STAFF CONTACT: Richard Barker, Jr., CFO, Interim City Administrator

ATTACHMENTS: (1) Financial Report – Twelve Months Ending September 30, 2014

PRESENTATION: Richard Barker, Jr., CFO, Interim City Administrator

**PRELIMINARY FINANCIAL REPORT
TWELVE MONTHS ENDING SEPTEMBER 30, 2014
(UNAUDITED)**

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

The preliminary financial report for Fiscal Year 2014 is presented herein. Unaudited schedules setting forth the status of the major General Government, Special Revenue, Capital Projects, Enterprise and Internal Service Funds of the City of Pensacola for the twelve months ending September 30, 2014 are attached to this preliminary report. The Fiscal Year 2014 budget included estimated grant revenues. Due to the nature of grants, however, they are not reflected in the preliminary financial report.

Significant variances from budget are noted in the individual fund narrative that follows. The City's debt service and investment schedules are also attached for Council's review. At fiscal year end, encumbrances net of contracts payable are reported separately from actual expenditures/expenses in the financial schedules. (During the fiscal year actual expenditures/expenses and encumbered purchase orders are combined and reported together.) Encumbrances net of contracts payable and corresponding Fiscal Year 2014 appropriations are carried forward to Fiscal Year 2015 in a supplemental budget resolution.

As previously reported to Council the downturn in the economy which has impacted the City of Pensacola since 2007 appears to continue to subside. The Half-Cent Sales and Local Option Sales Tax revenues continue to show growth. In August 2014 City Council adopted a supplemental budget resolution which increased estimated revenue levels, mainly Franchise Fees, Public Service Taxes, Half-Cent Sales Tax and Property Taxes within the General Fund. Expenditures in total are in line with budgeted projections and in some instances were below budgeted projections by fiscal year end. Significant variances from budget are noted in the individual fund narrative below.

General Fund

Expenditures and encumbrances totaling \$47,850,300 were within total revenues of \$48,242,700. Total Fiscal Year 2014 revenue increased from Fiscal Year 2013 by \$1,735,100 or 3.7% primarily as a result of the increased revenues previously mentioned. Total revenues exceeded the beginning budget of \$46,908,400 by \$1,334,300. The main component of this increase was the significant increase in Franchise Fee and Public Service Taxes received due to the extremely cold winter and spring experienced.

Communication Services Tax (CST) revenue of \$3,115,600 was below the Fiscal Year 2013 revenue by \$353,200 or 10.2%. Total franchise fees and public service utility taxes exceeded prior year revenues by \$1,559,700 or 11.0%. Half Cent Sales Tax revenues experienced growth of \$209,000 or 5.4% over the Fiscal Year 2013 level.

Generally, departmental expenditures including encumbrances were within final approved appropriations; overall, expenditures and encumbrances were 1.9% or \$935,500 lower than appropriations.

Key to building General Fund reserves is the amount available in fund balance. The five major categories of fund balance are: (1) non-spendable, (2) restricted, (3) committed, (4) assigned and (5) unassigned. Non-Spendable Fund Balances are those amounts that are not in a spendable form (such as pre-paid insurance). Restricted Fund Balances are those amounts that can be spent only for the specific purpose stipulated by external resource providers, external contractual obligations (such as encumbrances), or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers. Committed Fund Balances are those amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision making authority (such as ordinances and resolutions). Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally. Assigned Fund Balances are those amounts the City intends to use for a specific purpose. Unassigned Fund Balances are the residual classification for the general fund and includes amounts that are not contained in the other classifications. Unassigned amounts are the portion of fund balance which is not obligated or specifically designated and is available for any purpose. All categories of fund balance require appropriation by Council before funds can be expended. The components of FYE 2014 General Fund non-spendable, restricted, committed, assigned and unassigned fund balance are:

Amount	Description
<u>Non-Spendable</u>	
\$ 37,500	- Prepaid Expenses
<u>37,500</u>	Sub-Total Non-Spendable
<u>Restricted</u>	
155,300	- Saenger Theatre Capital
<u>292,100</u>	- Encumbrances
<u>447,400</u>	Sub-Total Restricted
<u>Committed</u>	
7,766,700	- Council Reserve
450,000	- Additional Revenue to be added to Council Reserve
14,200	- Interest Income
<u>586,100</u>	- FY 2014 Tree Planting Trust Fund
<u>8,817,000</u>	Sub-Total Committed
<u>Assigned</u>	
1,100,000	- FY 2015 Appropriated Fund Balance
1,000,000	- FY 2014 Designation for Economic Development Incentives
607,300	- FY 2014 Departmental Unencumbered Carryforward Appropriation
200	- FY 2014 Pensacola Fire Academy
236,300	- Special Assessments
<u>42,600</u>	- FY 2014 Designation for Lien Amnesty
<u>2,986,400</u>	Sub-Total Assigned
<u>Unassigned</u>	
1,100,000	- FY 2016 Projected Beginning Fund Balance
<u>10,600</u>	- Available Balance
<u>1,110,600</u>	Sub-Total Unassigned
<u>\$ 13,398,900</u>	Total Fund Balance

The \$8.231 million reserve experienced an increase of \$14,200 in interest earnings as well as \$450,000 from additional revenue received during Fiscal Year 2014. This reserve amount represents 17.18% of Fiscal Year 2015 General Fund Beginning Budgeted Revenues which exceeds the minimum reserve of 15% as provided for in the Financial Planning and Administration Policy. In addition, the reserve amount represents approximately two months of FY 2015 General Fund Budgeted Expenditures.

The \$1,110,600 in unassigned fund balance at the close of Fiscal Year 2014 is comprised of a projected \$1.1 million Fiscal Year 2016 Beginning Fund Balance and an available amount of \$10,600. The Fiscal Year 2015 Beginning Budget continues with the philosophy that ongoing revenues are used to fund ongoing expenditures, with the exception of an anticipated drawdown of \$1.1 million to address increases in pension costs. The fund balance drawdown has been planned for Fiscal Years 2015 and 2016 with the realization that the costs for the Fire Pension Plan are projected to decrease approximately \$2.0 million in Fiscal Year 2017.

Tree Planting Trust Fund

The Tree Planting Trust Fund revenue and expenditures are recorded in the General Fund. For Fiscal Year 2014 the "Tree Planting Trust Fund" account contributions plus interest income equaled \$13,500 and expenditures and encumbrances equaled \$84,800. The total balance in the "Tree Planting Trust Fund" at the end of Fiscal Year 2014 was \$586,100.

Park Purchases Fund

The Park Purchases Fund revenue and expenditures are recorded in the General Fund. For Fiscal Year 2014 the "Park Purchases Fund" account contributions plus interest income equaled \$51 and expenditures and encumbrances equaled \$38,300. The unencumbered balance in the "Park Purchases Fund" at the end of Fiscal Year 2014 was zero.

Economic Development Incentives Fund

The Economic Development Incentives Fund revenue and expenditures are recorded in the General Fund. For Fiscal Year 2014 the "Economic Development Incentives Fund" account contributions plus interest income equaled \$132,800 with no expenditures. Before any expenditures or encumbrances occur, a plan will be brought before Council for approval.

The unencumbered balance in the "Economic Development Incentives Fund" at the end of Fiscal Year 2014 was \$1.0 million. This balance is comprised of \$496,400 of actual life to date contributions from designated revenue sources plus Interest Income as well as \$503,600 of assigned Fund Balance within the General Fund. In the FY 2013 Budget, City Council approved the establishment of a \$1.0 million Economic Development Incentives Fund.

Local Option Gasoline Tax Fund

The Local Option Gasoline Tax revenue is a tax that is levied per gallon of motor fuel and is not based on the cost per gallon of gasoline. Therefore, with the trend of reduced usage, this revenue will continue to decline. Currently the City of Pensacola receives 18.22%, the Town of Century receives 0.63% and Escambia County receives 81.15% of the Local Option Gasoline Tax revenue. The proportions are calculated every ten years based on the transportation expenditures of the immediately preceding five years. The next calculation will occur in Fiscal Year 2017, if the Local Option Gasoline Tax is extended by the Escambia County Commissioners. The total gasoline tax and interest income revenue of \$1,555,800 exceeded the beginning budgeted level of \$1,533,000 by \$22,800. Total revenues and appropriated fund balance of \$3,093,000 exceeded total expenditures and encumbrances of \$2,527,900 by \$565,100.

Ending restricted fund balance excluding encumbrances of \$565,100 will be carried forward. The current Local Option Gasoline Tax will expire on August 31, 2016.

Stormwater Utility Fund

Total stormwater utility fees including penalties were \$2,597,100. The State Right of Way Maintenance Contract awarded to the Public Works Department provided revenue in the amount of \$99,600 for Fiscal Year 2014. Total revenues for the Stormwater Utility Fund of \$2,698,400 were slightly above the \$2,696,700 budget by \$1,600. Total expenditures and encumbrances of \$2,443,000 for the fiscal year were well within the \$2,709,900 budget. At fiscal year end the Stormwater Utility Fund committed fund balance was \$508,700 which is available for appropriations in future years.

Municipal Golf Course Fund

Revenues of \$394,000 exceeded final budget estimates by \$12,400. Expenditures and encumbrances of \$671,300 were \$30,300 under budget. Revenues, including the Capital Surcharge of \$24,000 were \$277,300 less than total expenditures. The budgeted subsidy of \$320,000 from the General Fund was increased from the beginning budgeted level of \$90,000. 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, the transfer to the Local Option Sales Tax Fund will not be possible. These changes were addressed in the August 2014 supplemental budget resolution. At the end of Fiscal Year 2014, Committed Fund Balance was \$51,900 after the additional \$230,000 subsidy.

During Fiscal Year 2013, 21,585 rounds were played with 6,997 driving range usage and through the end of Fiscal Year 2014 16,292 rounds were played with 4,116 driving range usage, a decrease of 5,293 rounds and a 2,881 decrease of driving range usage.

The Golf Course was severely damaged by the April 2014 flood event which resulted in the partial closure of the Golf Course (9 holes were closed). Through some temporary repairs, all 18 holes are currently open with adjusted play at a reduced rate until the course is fully repaired. It is anticipated that the Golf Course will resume full operations in January or February 2015.

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

Inspection Services revenues of \$1.2 million exceeded beginning budget estimates by \$283,300. Expenditures of \$903,200 were \$58,700 under budget. Revenues exceeded expenditures by \$298,100. At the end of Fiscal Year 2014, restricted fund balance excluding encumbrances was \$579,300 which is available for appropriation in future years.

Roger Scott Tennis Center

Revenues of \$223,300 were \$11,100 over final budget estimates. Expenditures of \$200,200 were below budget by \$22,000. Total revenues exceeded expenditures by \$33,000. Committed Fund Balance at the end of Fiscal Year 2014 was \$102,400 which is available for appropriation in future years.

On February 6, 2014 a one year concession agreement was executed between the City of Pensacola and Coastal Concessions, LLC with a minimum flat rate level of \$500 per month. During Fiscal Year 2014 the City received \$3,700. 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 three days due to the storm. Storm repairs on the sidewalks and fencing and clay court have been completed. The bid for the parking lot repair has been awarded and work should begin soon.

Below is a comparison of the activity at Roger Scott Tennis Center between Fiscal Years 2013 and 2014.

	<u>FYE 2013</u>	<u>FYE 2014</u>	<u>DIFF</u>
Daily Participants			
Hard Courts	1,153	1,301	148
All Courts (Includes Clay Courts)	2,801	2,678	(123)
Sub-Total	<u>3,954</u>	<u>3,979</u>	<u>25</u>
Playing Members	25,628	24,554	(1,074)
Sub-Total	<u>29,582</u>	<u>28,533</u>	<u>(1,049)</u>
Instructional Students	5,439	5,858	419
Rentals/Special Events/Programs	11,643	11,734	91
Total Players	<u>46,664</u>	<u>46,125</u>	<u>(539)</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 based on actual expenditures. Secondly, park maintenance and landscaping services are provided. Annually, the CMPA pays the City actual costs incurred up to a maximum amount of \$248,945. For Fiscal Year 2014, CMPA paid the City \$147,300 for these services. The final component to the agreement deals with event scheduling and planning, management of outside kiosk sales, rentals, food service and other vendor services, and parking management which is provided by the Neighborhood Services Department. The fees charged by the City for these services are reduced by revenues earned by the City. If revenues earned by the City are not sufficient to cover its costs, the maximum amount payable by the CMPA is \$256,054. For Fiscal Year 2014, revenues exceeded expenditures by \$2,303 which was paid to CMPA under this contract.

Notwithstanding the aforementioned, the CRA, through a miscellaneous appropriations agreement had appropriated up to \$320,000 to provide funding to the CMPA for the operation of public amenities and public space at the Maritime Park. In total, only \$173,000 was paid at the end of Fiscal Year 2014. The balance of \$147,000 will be carried forward to Fiscal Year 2015.

Local Option Sales Tax Fund

Revenues of \$7,020,000 fell \$18,400 below budget in the Local Option Sales Tax Fund (LOST) and is due to Interest Income. Total expenditures and encumbrances of \$7,979,000 were well within the \$10,883,000 budget. Local Option Sales Tax collections increased by 5.2% from Fiscal Year 2013.

Restricted fund balance excluding encumbrances further increased from (\$7,535,600) to (\$6,884,300) in Fiscal Year 2014. The current unrestricted cash balance has been eliminated; however projected future revenue collections are sufficient to complete projects underway and to make debt service payments. As mentioned in prior reports, the need to draw from the City's Pooled Cash may be necessary. At the end of Fiscal Year 2014 \$6,588,100 was needed. The current Local Option Sales Tax (Penny for Progress) expires on December 31, 2017. On November 4, 2014, the citizens of Escambia County voted to extend the Local Option Sales Tax through December 31, 2028.

Stormwater Capital Projects Fund

As provided in City Council's Financial Planning and Administration Policy, the transfer of \$2,597,100 to the Stormwater Capital Project Fund equaled the revenue fee collection in the Stormwater Utility Fund. Total revenues and appropriated fund balance of \$7,110,700 exceeded total expenditures and encumbrances of \$3,926,500. As approved on the final Fiscal Year 2014 supplemental budget resolution, a \$1.0 million transfer to the Hurricane Damage Fund was made for various stormwater repair projects as a result of the April 2014 flooding. At fiscal year end the committed fund balance was \$3,880,300 which has been carried forward for Council approved stormwater capital projects.

Gas Utility Fund

Fiscal Year 2014 revenue of \$50,285,100 exceeded total gas expenses of \$46,851,700 by \$3.4 million. Pensacola Energy has included 10¢ in the Purchase Gas Adjustment (PGA) calculation to restore the Pensacola Energy reserve. By the end of Fiscal Year 2014 that reserve was down by \$4.1 million, based on the reserve requirements recommended by Black & Veatch in the FYE 2012 Gas System Annual Report. The recovery of the reserve is a multi-year endeavor.

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 Fiscal Year 2013. This fee is charged for expenses that were made in the prior fiscal year. By the end of Fiscal Year 2014 \$1,467,700 has been received from Infrastructure Cost Recovery Revenue.

An enterprise fund's results of operations can be measured by its "net current assets" balance and "total fund equity less required bond reserves." Net current assets is a measurement of assets having a life of one year or less minus liabilities (obligations) payable within one year. Total fund equity less required bond reserves is a measurement of total assets minus total liabilities excluding required bond reserves.

Pensacola Energy's net current assets at the beginning of Fiscal Year 2014 were \$8.8 million. At fiscal year end net current assets were \$8.1 million, a \$700,000 decrease, the majority of which is a result of the reserve recovery previously mentioned as well as the construction of the CNG facilities. Total fund equity less bond reserves at the beginning of Fiscal Year 2014 were \$33.9 million. At fiscal year end that amount increased by \$6.6 million to \$40.5 million.

Sanitation Fund

Sanitation revenues of \$5,782,900 were below Sanitation Operations expenses (excluding Code Enforcement) of \$5,962,500 by \$179,600. This is mainly attributed to one-time capital equipment purchases of \$274,500 during Fiscal Year 2014.

Due to the historically large discrepancy between Lot Cleaning billings and collections, Lot Cleaning revenue is reported on a cash basis. Fiscal year billings are footnoted on the financial schedules. Code Enforcement revenue of \$1,326,700 exceeded total Code Enforcement expenses by \$124,900.

Net current assets, excluding Code Enforcement and Lot Cleaning at the beginning of Fiscal Year 2014 were \$1,985,900. At fiscal year end net current assets were \$1,729,200, a decrease of \$256,700. Total fund equity less bond reserves decreased by \$24,100 ending the fiscal year with a \$2.4 million balance.

Port Fund

Expenses of \$1,796,000 were below Port operating revenues of \$1,930,600 by \$134,600 at fiscal year end.

At the beginning of Fiscal Year 2014 the Port reserve was \$1,227,800 and increased by \$134,600 at the end of Fiscal Year 2014 for a total balance of \$1,362,400. Net current assets, at the beginning of Fiscal Year 2014, were \$1,227,800 and by fiscal year end totaled \$1,362,400 an increase of \$134,600. Total fund equity less bond reserves at the end of Fiscal Year 2014 were \$13.0 million, a decrease of \$773,900 from beginning Fiscal Year 2014.

All Port lease payments have been paid and are current with the exception of CEMEX and Sine Qua Non Holdings, LLC, who as of December 1, 2014 had outstanding balances which were 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 \$266,984.54 which 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. 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

Revenues of \$18.96 million were \$352,300 below revised budget estimates. Compared to Fiscal Year 2013, revenues for Fiscal Year 2014 increased slightly by \$86,500. Airport expenses of \$16.3 million were \$3.4 million less than budget. Total fund expenses were below revenues by \$2.6 million. 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.

Net current assets at the beginning of Fiscal Year 2014 were \$6.7 million. At fiscal year end they totaled \$8.3 million, an increase of \$1.6 million. The majority of which is related to decreased operating and capital spending. Total fund equity less required bond reserves decreased by \$119,000 from a beginning balance of \$109.6 million to \$109.5 million.

Risk Management / Central Services Funds

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

Hurricane Damage Fund

This fund is categorized as a special revenue fund that accounts for any disaster-related activity. This is being provided as a fiscal year end reporting of the activity associated with the April 2014 flooding. The Hurricane Damage Fund receives revenues from Federal and State agencies on a reimbursement basis. For the April 2014 Flooding, the Federal Government is providing 75% and the State of Florida is providing 12.5% of obligated projects with the City of Pensacola responsible for the balance of the expenditures. As approved on the final Fiscal Year 2014 supplemental budget resolution, a \$1.0 million transfer to the Hurricane Damage Fund was made for various stormwater repair projects as a result of the April 2014

flooding. In addition, the enterprise funds made transfers into the Hurricane Damage Fund for their required match.

Revenues of \$2,969,400 were less than expenditures of \$4,775,500 by \$1,806,100 at fiscal year end.

At the end of Fiscal Year 2014 restricted fund balance before encumbrances was \$1,056,400.

Investment/Debt Schedules

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

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

	<u>FY 2014</u>	<u>FY 2013</u>	<u>FY 2012</u>
July	0.18%	0.18%	0.25%
August	0.23%	0.18%	0.25%
September	0.17%	0.18%	0.22%

Legal Costs Schedule

A schedule of legal costs paid 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.

Police/Fire/General Pension Plans

The current interest investment rate net of fees for the three pension plans have been reported to the City Pension Boards. The General Pension Plan experienced a gain of 11.3%, the Fire Pension Plan gain was 10.20% and the Police Pension Plan gain was 9.0% for Fiscal Year 2014. The current actuarial assumed earnings rate for both the General Pension Plan and the Fire Pension Plan is 8%. The current actuarial assumed earnings rate for the Police Pension Plan is 7.75%. The plans did achieve these rates for Fiscal Year 2014.

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

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES *	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	558,297	558,297	558,297		100.00%	886,190	100.00%	886,190	100.00%
REVENUES:										
GENERAL PROPERTY TAXES										
Current Taxes	12,045,800	12,170,200	12,170,200	12,170,283		100.00%	12,055,999	100.00%	12,055,999	100.00%
Delinquent Taxes	30,000	8,300	8,300	62,311		750.73%	40,546	200.72%	40,546	200.72%
Sub-Total	12,075,800	12,178,500	12,178,500	12,232,594		100.44%	12,096,545	100.17%	12,096,545	100.17%
FRANCHISE FEE										
Gulf Power - Electricity	5,176,800	5,775,860	5,775,860	5,792,684		100.29%	5,152,478	100.00%	5,152,478	100.00%
City of Pensacola - Gas	834,900	992,658	992,658	990,787		99.81%	890,178	100.00%	890,178	100.00%
ECUA - Water and Sewer	1,494,600	1,512,125	1,512,125	1,512,125		100.00%	1,475,900	100.00%	1,475,900	100.00%
Sub-Total	7,506,300	8,280,643	8,280,643	8,295,596		100.18%	7,518,556	100.00%	7,518,556	100.00%
PUBLIC SERVICE TAX										
Gulf Power - Electricity	5,339,700	5,665,521	5,665,521	5,648,698		99.70%	5,015,463	100.00%	5,015,463	100.00%
City of Pensacola - Gas	660,000	813,264	813,264	811,968		99.84%	682,054	100.00%	682,054	100.00%
ECUA - Water	924,800	939,575	939,575	939,575		100.00%	923,449	100.00%	923,449	100.00%
Miscellaneous	10,000	24,400	24,400	24,416		100.07%	21,019	100.09%	21,019	100.09%
Sub-Total	6,934,500	7,442,760	7,442,760	7,424,657		99.76%	6,641,985	100.00%	6,641,985	100.00%
LOCAL BUSINESS TAX										
Local Business Tax	885,100	907,600	907,600	914,239		100.73%	902,106	99.68%	902,106	99.68%
Local Business Tax Penalty	6,500	19,347	19,347	12,788		66.10%	11,921	100.18%	11,921	100.18%
Sub-Total	891,600	926,947	926,947	927,027		100.01%	914,027	99.69%	914,027	99.69%

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES *	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)										
LICENSES, PERMITS & PENALTIES										
Special Permits (Planning)	35,000	47,600	47,600	48,905		102.74%	46,132	100.07%	46,132	100.07%
Taxi Permits	7,000	7,521	7,521	7,522		100.01%	8,902	100.02%	8,902	100.02%
Fire Permits	23,000	21,120	21,120	21,120		100.00%	20,560	100.29%	20,560	100.29%
Sub-Total	<u>65,000</u>	<u>76,241</u>	<u>76,241</u>	<u>77,547</u>		101.71%	<u>75,594</u>	100.12%	<u>75,594</u>	100.12%
INTERGOVERNMENTAL										
FEDERAL										
Payment in Lieu of Taxes	16,600	34,748	34,748	17,708		50.96%	14,554	100.37%	14,554	100.37%
STATE										
1/2 Cent Sales Tax	3,879,500	4,053,658	4,053,658	4,053,658		100.00%	3,844,693	100.00%	3,844,693	100.00%
Beverage License Tax	89,600	92,861	92,861	92,862		100.00%	90,736	100.04%	90,736	100.04%
Mobile Home Tax	7,000	7,291	7,291	7,292		100.01%	6,458	100.91%	6,458	100.91%
Communication Services Tax	3,600,000	3,115,590	3,115,590	3,115,591		100.00%	3,468,827	100.00%	3,468,827	100.00%
State Rev Sharing - Motor Fuel Tax	595,100	582,230	582,230	582,230		100.00%	597,592	100.00%	597,592	100.00%
State Rev Sharing - Sales Tax	1,658,000	1,690,480	1,690,480	1,690,480		100.00%	1,659,498	100.00%	1,659,498	100.00%
Gas Rebate Municipal Vehicles	14,200	15,552	15,552	15,552		100.00%	20,346	100.23%	20,346	100.23%
Fire Fighter Supplemental Compensation	34,600	34,600	34,600	37,633		108.77%	34,040	106.04%	34,040	106.04%
Sub-Total	<u>9,894,600</u>	<u>9,627,010</u>	<u>9,627,010</u>	<u>9,613,007</u>		99.85%	<u>9,736,744</u>	100.02%	<u>9,736,744</u>	100.02%

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES *	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)										
OTHER CHARGES FOR SERVICES										
Swimming Pool Fees	0	5,636	5,636	5,637		100.02%	7,090	99.86%	7,090	99.86%
Boat Launch Fees	26,000	19,625	19,625	19,624		99.99%	22,868	99.86%	22,868	99.86%
Esc. School Board - SRO	240,000	254,812	254,812	254,812		100.00%	235,735	100.00%	235,735	100.00%
ECSD - 911 Calltakers	275,000	232,300	232,300	232,331		100.01%	241,281	100.00%	241,281	100.00%
State Traffic Signal Maintenance	129,300	134,791	134,791	134,792		100.00%	133,669	100.05%	133,669	100.05%
State Street Light Maintenance	229,300	283,943	283,943	283,943		100.00%	234,579	100.03%	234,579	100.03%
Pensacola Fire Academy	0	0	0	0		----	24,250	100.00%	24,250	100.00%
Miscellaneous	17,000	42,880	42,880	42,881		100.00%	18,767	41.11%	18,767	87.70%
Sub-Total	<u>916,600</u>	<u>973,987</u>	<u>973,987</u>	<u>974,020</u>		100.00%	<u>918,238</u>	97.17%	<u>918,238</u>	99.73%
FINES, FORFEITURES & PENALTIES										
POLICE										
Court Fines	7,900	14,687	14,687	14,688		100.01%	13,977	100.55%	13,977	100.55%
Traffic Fines	86,200	118,009	118,009	118,009		100.00%	111,714	100.01%	111,714	100.01%
OTHER FINES										
Miscellaneous	9,900	14,987	14,987	14,578		97.27%	7,428	94.03%	7,428	94.03%
Sub-Total	<u>104,000</u>	<u>147,683</u>	<u>147,683</u>	<u>147,275</u>		99.72%	<u>133,119</u>	99.71%	<u>133,119</u>	99.71%

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES *	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)										
INTEREST										
Investments and Deposits *	10,000	10,000	10,000	18,633		186.33%	7,928	79.28%	7,928	79.28%
Sub-Total	10,000	10,000	10,000	18,633		186.33%	7,928	79.28%	7,928	79.28%
OTHER REVENUES										
Miscellaneous	400,000	454,000	454,000	422,659		93.10%	338,027	93.90%	338,027	93.90%
Miscellaneous - Saenger Facility Fee	60,000	62,152	62,152	62,152		100.00%	60,494	100.00%	60,494	100.00%
Sale of Assets	50,000	47,572	47,572	47,571		100.00%	66,400	100.00%	66,400	100.00%
Sub-Total	510,000	563,724	563,724	532,382		94.44%	464,921	95.49%	464,921	95.49%
Sub-Total Revenues	38,908,400	40,227,495	40,227,495	40,242,737		100.04%	38,507,657	99.92%	38,507,657	99.98%
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	8,000,000	8,000,000	8,000,000	8,000,000		100.00%	8,000,000	100.00%	8,000,000	100.00%
TOTAL REVENUES	46,908,400	48,227,495	48,227,495	48,242,737		100.03%	46,507,657	99.93%	46,507,657	99.98%
TOTAL REVENUES AND FUND BALANCE	\$ 46,908,400	48,785,792	48,785,792	48,801,034		100.03%	47,393,847	99.93%	47,393,847	99.98%

* 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 Twelve Months Ended September 30, 2014
(Unaudited)**

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET FYE	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES:										
CITY COUNCIL										
Personal Services	\$ 389,100	389,100	389,100	366,187		94.11%	316,145	98.03%	316,145	98.03%
Operating Expenses	297,600	496,713	496,713	284,141	96,775	57.20%	365,570	62.04%	365,570	76.06%
Sub-Total	686,700	885,813	885,813	650,328	96,775	73.42%	681,715	74.77%	681,715	83.83%
Allocated O/H-Cost Recovery	(257,800)	(302,100)	(302,100)	(302,100)		100.00%	(294,200)	100.00%	(294,200)	100.00%
Sub-Total	428,900	583,713	583,713	348,228	96,775	59.66%	387,515	62.75%	387,515	76.13%
MAYOR										
Personal Services	814,900	814,900	938,429	938,418		100.00%	697,546	93.55%	697,546	93.41%
City Sponsored Pensions	78,100	78,100	78,070	78,069		100.00%	77,925	100.00%	77,925	100.00%
Sub-Total	893,000	893,000	1,016,499	1,016,487		100.00%	775,471	94.16%	775,471	94.16%
Operating Expenses	435,600	497,286	423,787	417,088	100	98.42%	571,736	83.68%	571,736	88.13%
Sub-Total	1,328,600	1,390,286	1,440,286	1,433,575	100	99.53%	1,347,207	89.41%	1,347,207	91.42%
Allocated O/H-Cost Recovery	(612,600)	(728,400)	(728,400)	(728,400)		100.00%	(663,500)	100.00%	(663,500)	100.00%
Sub-Total	716,000	661,886	711,886	705,175	100	99.06%	683,707	81.08%	683,707	84.68%
CITY CLERK										
Personal Services	172,800	172,800	183,063	183,060		100.00%	173,361	99.97%	173,361	99.97%
City Sponsored Pensions	30,200	30,200	30,200	30,200		100.00%	30,644	95.29%	30,644	95.29%
Sub-Total	203,000	203,000	213,263	213,260		100.00%	204,005	99.24%	204,005	99.24%
Operating Expenses	30,200	35,900	33,792	32,660		96.65%	29,687	77.44%	29,687	77.44%
Sub-Total	233,200	238,900	247,055	245,920		99.54%	233,692	95.81%	233,692	95.81%
Allocated O/H-Cost Recovery	(74,700)	(65,000)	(65,000)	(65,000)		100.00%	(80,000)	100.00%	(80,000)	100.00%
Sub-Total	158,500	173,900	182,055	180,920		99.38%	153,692	93.77%	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.

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

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET FYE	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)										
LEGAL										
Personal Services	215,380	215,380	251,958	251,839		99.95%	201,551	94.85%	201,551	94.85%
City Sponsored Pensions	22,520	22,520	22,242	22,241		100.00%	20,811	96.70%	20,811	96.70%
Sub-Total	237,900	237,900	274,200	274,080		99.96%	222,362	95.02%	222,362	95.02%
Operating Expenses	249,000	249,000	273,800	272,092		99.38%	264,264	99.84%	264,264	99.84%
Sub-Total	486,900	486,900	548,000	546,172		99.67%	486,626	97.58%	486,626	97.58%
Allocated O/H-Cost Recovery	(190,300)	(194,500)	(194,500)	(194,500)		100.00%	(206,500)	100.00%	(206,500)	100.00%
Sub-Total	296,600	292,400	353,500	351,672		99.48%	280,126	95.87%	280,126	95.87%
HUMAN RESOURCES										
Personal Services	448,430	448,430	466,775	465,507		99.73%	480,552	90.65%	480,552	90.65%
City Sponsored Pensions	120,670	120,670	120,670	120,654		99.99%	114,414	99.62%	114,414	99.62%
Sub-Total	569,100	569,100	587,445	586,161		99.78%	594,966	92.25%	594,966	92.25%
Operating Expenses	128,800	128,800	128,800	103,552	16,400	80.40%	119,054	99.99%	119,054	99.99%
Sub-Total	697,900	697,900	716,245	689,713	16,400	96.30%	714,020	93.45%	714,020	93.45%
Allocated O/H-Cost Recovery	(307,200)	(297,000)	(297,000)	(297,000)		100.00%	(337,000)	100.00%	(337,000)	100.00%
Sub-Total	390,700	400,900	419,245	392,713	16,400	93.67%	377,020	88.29%	377,020	88.29%
NON-DEPARTMENTAL FUNDING										
Operating Expenses	2,187,000	2,366,730	2,366,730	2,209,089		93.34%	3,563,663	96.47%	3,563,663	96.47%
Sub-Total	2,187,000	2,366,730	2,366,730	2,209,089		93.34%	3,563,663	96.47%	3,563,663	96.47%
FINANCIAL SERVICES										
Personal Services	1,218,000	1,218,000	1,209,027	1,209,002		100.00%	1,225,926	98.51%	1,225,926	98.51%
City Sponsored Pensions	301,200	301,200	301,171	301,167		100.00%	279,684	99.92%	279,684	99.92%
Sub-Total	1,519,200	1,519,200	1,510,198	1,510,169		100.00%	1,505,610	98.77%	1,505,610	98.77%
Operating Expenses	301,100	401,100	410,101	301,564		73.53%	323,209	94.14%	323,209	94.14%
Sub-Total	1,820,300	1,920,300	1,920,299	1,811,733		94.35%	1,828,819	97.92%	1,828,819	97.92%
Allocated O/H-Cost Recovery	(1,230,800)	(1,235,500)	(1,235,500)	(1,235,500)		100.00%	(1,224,100)	100.00%	(1,224,100)	100.00%
Sub-Total	589,500	684,800	684,800	576,233		84.15%	604,719	93.96%	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.

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

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)										
PLANNING SERVICES										
Personal Services	448,500	448,500	349,738	349,730		100.00%	418,753	98.93%	418,753	98.92%
City Sponsored Pensions	60,200	60,200	60,200	60,200		100.00%	61,926	98.37%	61,926	98.03%
Sub-Total	508,700	508,700	409,938	409,930		100.00%	480,679	98.86%	480,679	98.86%
Operating Expenses	176,600	178,100	169,262	168,883	0	99.78%	201,808	97.00%	201,808	97.72%
Sub-Total	685,300	686,800	579,200	578,813	0	99.93%	682,487	98.30%	682,487	98.51%
* NEIGHBORHOOD SERVICES										
Personal Services	2,294,995	2,411,800	2,291,180	2,247,335		98.09%	2,340,998	99.15%	2,340,998	99.15%
City Sponsored Pensions	717,105	716,700	717,301	717,298		100.00%	721,826	99.46%	721,826	99.46%
Sub-Total	3,012,100	3,128,500	3,008,481	2,964,633		98.54%	3,062,824	99.22%	3,062,824	99.22%
Operating Expenses	2,360,600	2,638,156	2,586,081	2,337,946	48,927	90.40%	2,252,446	93.49%	2,252,446	96.86%
Sub-Total	5,372,700	5,766,656	5,594,562	5,302,579	48,927	94.78%	5,315,270	96.71%	5,315,270	98.19%
Allocated O/H-Cost Recovery	(19,400)	(17,900)	(17,900)	(17,900)		100.00%	(28,600)	100.00%	(28,600)	100.00%
Sub-Total	5,353,300	5,748,756	5,576,662	5,284,679	48,927	94.76%	5,286,670	96.69%	5,286,670	98.18%
* PUBLIC WORKS & FACILITIES										
Personal Services	1,431,748	1,445,200	1,492,982	1,459,840		97.78%	1,371,702	97.80%	1,371,702	97.80%
City Sponsored Pensions	340,752	340,300	340,795	340,747		99.99%	304,312	100.00%	304,312	99.99%
Sub-Total	1,772,500	1,785,500	1,833,777	1,800,587		98.19%	1,676,014	98.19%	1,676,014	98.19%
Operating Expenses	2,083,100	2,186,087	2,227,106	2,111,778	29,966	94.82%	1,959,333	96.21%	1,959,333	96.30%
Sub-Total	3,855,600	3,971,587	4,060,883	3,912,365	29,966	96.34%	3,635,347	97.12%	3,635,347	97.16%
Allocated O/H-Cost Recovery	(200,000)	(182,000)	(182,000)	(182,000)		100.00%	(183,100)	100.00%	(183,100)	100.00%
Sub-Total	3,655,600	3,789,587	3,878,883	3,730,365	29,966	96.17%	3,452,247	96.97%	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.

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

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)										
FIRE										
Personal Services	6,456,865	6,534,300	6,602,138	6,577,199		99.62%	6,230,870	99.49%	6,230,870	99.49%
City Sponsored Pensions	2,934,335	2,926,900	2,930,704	2,930,700		100.00%	2,435,674	99.99%	2,435,674	99.99%
Sub-Total	9,391,200	9,461,200	9,532,842	9,507,899		99.74%	8,666,544	99.63%	8,666,544	99.63%
Operating Expenses	1,048,500	1,221,719	1,205,506	1,204,537		99.92%	1,096,746	97.03%	1,096,746	97.78%
Sub-Total	10,439,700	10,682,919	10,738,348	10,712,436		99.76%	9,763,290	99.33%	9,763,290	99.42%
POLICE										
Personal Services	11,875,080	12,006,580	12,058,453	12,058,114		100.00%	12,022,795	99.71%	12,022,795	99.71%
City Sponsored Pensions	4,278,420	4,278,420	4,278,196	4,278,182		100.00%	2,932,321	98.05%	2,932,321	98.05%
Sub-Total	16,153,500	16,285,000	16,336,649	16,336,296		100.00%	14,955,116	99.38%	14,955,116	99.38%
Operating Expenses	3,222,100	3,511,284	3,457,004	3,316,326	18,090	95.93%	3,452,173	99.28%	3,452,173	99.78%
Sub-Total	19,375,600	19,796,284	19,793,653	19,652,622	18,090	99.29%	18,407,289	99.36%	18,407,289	99.46%
TRANSFERS OUT										
Municipal Golf Course Fund	90,000	320,000	320,000	320,000		100.00%	125,000	100.00%	125,000	100.00%
Stormwater Capital Projects Fund	2,541,700	2,597,117	2,597,117	2,597,117		100.00%	2,515,652	99.91%	2,515,652	99.91%
Sub-Total	2,631,700	2,917,117	2,917,117	2,917,117		100.00%	2,640,652	99.92%	2,640,652	99.92%
TOTAL EXPENDITURES	\$ 46,908,400	48,785,792	48,785,792	47,640,062	210,258	97.65%	46,283,077	97.64%	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.

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

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 128,500	117,275	117,275	117,275		100.00%	22,294	100.00%	22,294	100.00%
REVENUES:										
Tree Trust Fund	10,000	21,225	21,225	12,250		57.71%	18,225	100.00%	18,225	100.00%
Interest	0	0	0	1,231		----	1,365	---	1,365	----
TOTAL REVENUES	10,000	21,225	21,225	13,481		63.51%	19,590	107.49%	19,590	107.49%
TOTAL REVENUES AND FUND BALANCE	\$ 138,500	138,500	138,500	130,756		94.41%	41,884	103.37%	41,884	103.37%
EXPENDITURES:										
Operating Expenses	\$ 28,500	28,500	28,500	2,966	0	10.41%	40,441	99.81%	40,441	99.81%
Capital Outlay	110,000	110,000	110,000	0	81,807	0.00%	0	---	0	----
Sub-Total	138,500	138,500	138,500	2,966	81,807	2.14%	40,441	99.81%	40,441	99.81%
TOTAL EXPENDITURES	\$ 138,500	138,500	138,500	2,966	81,807	2.14%	40,441	99.81%	40,441	99.81%

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	38,269	38,269	38,217		99.86%	38,141	100.00%	38,141	100.00%
REVENUES:										
Park Purchases Fund	0	0	0	0		----	0	----	0	----
Interest	0	0	0	51		----	76	----	76	----
TOTAL REVENUES	0	0	0	51		----	76	----	76	----
TOTAL REVENUES AND FUND BALANCE	\$ 0	38,269	38,269	38,268		100.00%	38,217	100.20%	38,217	100.20%
EXPENDITURES:										
Operating Expenses	\$ 0	38,217	0	0		----	0	0.00%	0	0.00%
Capital Outlay	0	52	38,269	38,268		100.00%	0	----	0	----
Sub-Total	0	38,269	38,269	38,268		100.00%	0	0.00%	0	0.00%
TOTAL EXPENDITURES	\$ 0	38,269	38,269	38,268		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 Twelve Months Ended September 30, 2014
(Unaudited)

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 192,200	(130,940)	(130,940)	(130,940)		100.00%	(180,000)	100.00%	(180,000)	100.00%
REVENUES:										
FINES, FORFEITURES & PENALTIES										
Traffic Fines	530,000	0	0	0		----	0	----	0	----
OTHER REVENUE										
Lease Fees	237,800	130,940	130,940	130,940		100.00%	159,181	100.11%	159,181	100.11%
Interest Income	0	0	0	1,827		----	364	----	364	----
Sale of Asset	40,000	0	0	0		----	21,000	100.00%	21,000	100.00%
Sub-Total	<u>277,800</u>	<u>130,940</u>	<u>130,940</u>	<u>132,767</u>		101.39%	<u>180,545</u>	100.30%	<u>180,545</u>	100.30%
TOTAL REVENUES	<u>807,800</u>	<u>130,940</u>	<u>130,940</u>	<u>132,767</u>		101.39%	<u>180,545</u>	100.30%	<u>180,545</u>	100.30%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,000,000</u>	<u>0</u>	<u>0</u>	<u>1,827</u>		----	<u>545</u>	----	<u>545</u>	----
EXPENDITURES:										
Operating Expenses	\$ 1,000,000	0	0	0		----	0	----	0	----
Sub-Total	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>		----	<u>0</u>	----	<u>0</u>	----
TOTAL EXPENDITURES	<u>\$ 1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>		----	<u>0</u>	----	<u>0</u>	----

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

	FY 2014					% OF BUDGET F.Y.E.	FY 2013			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES		ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	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	1,553,809	1,553,809	1,553,809		80.79%	1,524,736	100.00%	1,524,736	100.00%
Interest	400	1,952	1,952	1,952		61.53%	1,981	99.93%	1,981	100.00%
Miscellaneous	0	0	0	0		---	0	0.00%	0	0.00%
Sub-Total	<u>1,533,000</u>	<u>1,555,761</u>	<u>1,555,761</u>	<u>1,555,761</u>		80.76%	<u>1,526,717</u>	100.00%	<u>1,526,717</u>	100.00%
TOTAL REVENUES	<u>1,533,000</u>	<u>1,555,761</u>	<u>1,555,761</u>	<u>1,555,761</u>		80.76%	<u>1,526,717</u>	100.00%	<u>1,526,717</u>	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,533,000</u>	<u>3,093,005</u>	<u>3,093,005</u>	<u>3,093,005</u>		90.32%	<u>2,574,379</u>	100.00%	<u>2,574,379</u>	100.00%
EXPENDITURES:										
Personal Services	\$ 0	0	0	0		----	28,238	99.99%	28,238	99.99%
Operating Expenses	0	14,000	6,038	6,038		100.00%	853	10.86%	853	99.99%
Capital Outlay	1,501,100	3,047,505	3,055,467	1,461,278	1,029,055	47.83%	978,543	39.00%	978,543	79.46%
Allocated Overhead	31,900	31,500	31,500	31,500		100.00%	29,500	100.00%	29,500	100.00%
TOTAL EXPENDITURES	<u>\$ 1,533,000</u>	<u>3,093,005</u>	<u>3,093,005</u>	<u>1,498,816</u>	<u>1,029,055</u>	48.46%	<u>1,037,134</u>	40.29%	<u>1,037,134</u>	79.99%

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

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	13,224	13,224	13,224		100.00%	110,683	100.00%	110,683	100.00%
REVENUES:										
Stormwater Utility Fees	2,531,700	2,593,410	2,593,410	2,593,410		100.00%	2,513,327	99.99%	2,513,327	99.99%
Delinquent Stormwater Utility Fee	10,000	3,707	3,707	3,707		100.00%	2,325	51.68%	2,325	51.68%
CHARGES FOR SERVICES:										
State Right of Way Maintenance	99,600	99,600	99,600	99,647		100.05%	99,717	100.12%	99,717	100.12%
Interest Income	0	0	0	1,594		----	1,509	----	1,509	100.07%
TOTAL REVENUES	<u>2,641,300</u>	<u>2,696,717</u>	<u>2,696,717</u>	<u>2,698,358</u>		100.06%	<u>2,616,878</u>	99.91%	<u>2,616,878</u>	99.91%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,641,300</u>	<u>2,709,941</u>	<u>2,709,941</u>	<u>2,711,582</u>		100.06%	<u>2,727,561</u>	99.92%	<u>2,727,561</u>	99.92%
EXPENDITURES:										
STORMWATER O & M										
Personal Services	\$ 790,270	790,270	790,264	738,897		93.50%	780,871	98.06%	780,871	98.06%
City Sponsored Pensions	305,530	305,530	305,568	305,540		99.99%	289,475	100.00%	289,475	100.00%
Sub-Total	<u>1,095,800</u>	<u>1,095,800</u>	<u>1,095,832</u>	<u>1,044,437</u>		95.31%	<u>1,070,346</u>	98.58%	<u>1,070,346</u>	98.58%
Operating Expenses	<u>541,400</u>	<u>588,141</u>	<u>549,642</u>	<u>333,716</u>	<u>19,222</u>	60.72%	<u>330,656</u>	87.88%	<u>330,656</u>	91.39%
Capital Outlay	0	0	0	0		----	16,380	81.90%	16,380	81.90%
Allocated Overhead	<u>192,500</u>	<u>190,600</u>	<u>190,600</u>	<u>190,600</u>		100.00%	<u>183,900</u>	100.00%	<u>183,900</u>	100.00%
Sub-Total	<u>1,829,700</u>	<u>1,874,541</u>	<u>1,836,074</u>	<u>1,568,753</u>	<u>19,222</u>	85.44%	<u>1,601,282</u>	96.12%	<u>1,601,282</u>	96.91%
STREET CLEANING										
Personal Services	388,000	388,000	380,583	365,141		95.94%	370,075	97.30%	370,075	97.30%
City Sponsored Pensions	78,700	78,700	78,825	78,819		99.99%	78,311	99.95%	78,311	99.95%
Sub-Total	<u>466,700</u>	<u>466,700</u>	<u>459,408</u>	<u>443,960</u>		96.64%	<u>448,386</u>	97.75%	<u>448,386</u>	97.75%
Operating Expenses	<u>264,800</u>	<u>264,800</u>	<u>310,559</u>	<u>307,128</u>		98.90%	<u>302,250</u>	95.68%	<u>302,250</u>	95.68%
Capital Outlay	0	0	0	0		----	218,928	98.78%	218,928	98.78%
Allocated Overhead	<u>80,100</u>	<u>103,900</u>	<u>103,900</u>	<u>103,900</u>		100.00%	<u>67,600</u>	100.00%	<u>67,600</u>	100.00%
Sub-Total	<u>811,600</u>	<u>835,400</u>	<u>873,867</u>	<u>854,988</u>		97.84%	<u>1,037,164</u>	97.49%	<u>1,037,164</u>	97.49%
TOTAL EXPENDITURES	<u>\$ 2,641,300</u>	<u>2,709,941</u>	<u>2,709,941</u>	<u>2,423,741</u>	<u>19,222</u>	89.44%	<u>2,638,446</u>	96.65%	<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.

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

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0		----	25,997	100.00%	25,997	100.00%
REVENUES:										
GOLF COURSE CHARGES										
Green Fees	418,500	255,269	255,269	266,228		104.29%	397,440	100.08%	397,440	100.08%
Electric Cart Rentals	75,000	39,400	39,400	39,416		100.04%	70,370	100.00%	70,370	100.00%
Pull Cart Rentals	500	100	100	50		50.00%	365	72.90%	365	73.00%
Concessions	20,000	3,700	3,700	3,653		98.72%	12,190	110.30%	12,190	110.30%
Pro Shop Sales	18,000	8,700	8,700	8,891		102.20%	14,020	100.00%	14,020	100.00%
Tournaments	28,000	26,602	26,602	26,603		100.00%	31,661	100.00%	31,661	100.00%
Driving Range	45,000	24,023	24,023	25,024		104.17%	38,891	100.00%	38,891	100.00%
Capital Surcharge	50,000	23,706	23,706	24,027		101.35%	37,273	100.00%	37,273	100.00%
Miscellaneous	5,000	100	100	156		156.00%	492	----	492	----
Interest Income	0	0	0	(72)		----	58	----	58	----
SUB-TOTAL REVENUES	660,000	381,600	381,600	393,976		103.24%	602,760	100.31%	602,760	100.31%
TRANSFERS IN GENERAL FUND	90,000	320,000	320,000	320,000		100.00%	125,000	100.00%	125,000	100.00%
TOTAL REVENUES	750,000	701,600	701,600	713,976		101.76%	727,760	100.26%	727,760	100.26%
TOTAL REVENUES AND FUND BALANCE	\$ 750,000	701,600	701,600	713,976		101.76%	753,757	100.25%	753,757	100.25%
EXPENDITURES:										
OPERATIONS										
Personal Services	\$ 313,100	313,100	315,072	307,093		97.47%	350,105	98.52%	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	360,197		97.83%	402,907	98.71%	402,907	98.71%
Operating Expenses	333,800	335,400	333,423	311,070	51	93.30%	317,213	92.28%	317,213	92.28%
Sub-Total	700,000	701,600	701,600	671,267	51	95.68%	720,120	95.77%	720,120	95.77%
TRANSFERS OUT										
Local Option Sales Tax Fund	50,000	0	0	0		----	0	----	0	----
TOTAL EXPENDITURES	\$ 750,000	701,600	701,600	671,267	51	95.68%	720,120	95.77%	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.

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

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	(239,448)	(239,448)	(239,448)		----	(86,019)	----	(86,019)	100.00%
REVENUES:										
Building Permits	416,600	609,942	609,942	609,944		100.00%	479,170	100.00%	479,170	100.00%
Electrical Permits	134,300	169,088	169,088	169,088		100.00%	152,680	100.05%	152,680	100.05%
Gas Permits	25,600	28,400	28,400	28,400		100.00%	26,275	100.00%	26,275	100.00%
Plumbing Permits	68,200	100,304	100,304	100,304		100.00%	84,248	100.06%	84,248	100.06%
Mechanical Permits	49,300	60,449	60,449	60,449		100.00%	49,656	100.00%	49,656	100.00%
Zoning Review & Inspection Fees	58,400	37,450	37,450	37,450		100.00%	38,250	100.00%	38,250	100.00%
Miscellaneous Permits	9,400	8,823	8,823	8,822		99.99%	5,289	100.00%	5,289	100.00%
Permit Application Fee	156,200	185,974	185,974	185,974		100.00%	160,975	100.05%	160,975	100.05%
Interest Income	0	918	918	918		100.00%	581	100.00%	581	100.00%
TOTAL REVENUES	918,000	1,201,348	1,201,348	1,201,349		100.00%	997,124	100.02%	997,124	100.02%
TOTAL REVENUES AND FUND BALANCE	\$ 918,000	961,900	961,900	961,901		100.00%	911,105	100.02%	911,105	100.02%
EXPENDITURES:										
OPERATIONS										
Personal Services	\$ 591,200	619,000	650,276	622,151		95.67%	604,910	98.89%	604,910	98.89%
City Sponsored Pensions	149,000	149,000	149,080	149,074		100.00%	148,319	99.99%	148,319	99.99%
Sub-Total	740,200	768,000	799,356	771,225		96.48%	753,229	99.10%	753,229	99.10%
Operating Expenses	177,800	193,900	162,544	131,984		81.20%	148,764	98.62%	148,764	98.62%
TOTAL EXPENDITURES	\$ 918,000	961,900	961,900	903,209		93.90%	901,993	99.02%	901,993	99.02%

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 Twelve Months Ended September 30, 2014
(Unaudited)

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0		----	25,554	100.00%	25,554	100.00%
REVENUES:										
CHARGES FOR SERVICES										
Scott Tennis Court Fees	172,700	201,185	201,185	209,463		104.11%	200,673	100.00%	200,673	100.00%
Scott Tennis Concession Fees	4,000	4,000	4,000	3,666		91.65%	131	100.77%	131	100.77%
Scott Tennis Pro Revenue	14,000	14,000	14,000	16,862		120.44%	15,208	108.63%	15,208	108.63%
Scott Tennis Pro Shop Lease	3,000	3,000	3,000	3,109		103.63%	3,109	103.64%	3,109	103.63%
Interest Income	0	0	0	158		----	124	----	124	----
TOTAL REVENUES	193,700	222,185	222,185	233,258		104.98%	219,245	100.66%	219,245	100.66%
TOTAL REVENUES AND FUND BALANCE	\$ 193,700	222,185	222,185	233,258		104.98%	244,799	100.59%	244,799	100.59%
EXPENDITURES:										
OPERATIONS										
Personal Services	\$ 90,000	105,000	105,900	104,442		98.62%	102,994	99.61%	102,994	99.61%
Operating Expenses	103,700	117,185	116,285	95,770		82.36%	103,778	74.15%	103,778	83.78%
TOTAL EXPENDITURES	\$ 193,700	222,185	222,185	200,212	0	90.11%	206,772	84.97%	206,772	90.51%

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
CMP INSURANCE:										
APPROPRIATED FUND BALANCE	\$ 0	0	0	0		----	0	----	0	----
REVENUES:										
CMPA INSURANCE REIMBURSEMENT	156,900	152,238	152,238	152,237		100.00%	157,058	100.00%	157,058	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 156,900</u>	<u>152,238</u>	<u>152,238</u>	<u>152,237</u>		100.00%	<u>157,058</u>	100.00%	<u>157,058</u>	100.00%
EXPENDITURES:										
Operating Expenses	\$ 156,900	152,238	152,238	152,237		100.00%	157,058	100.00%	157,058	100.00%
TOTAL INSURANCE EXPENDITURES	<u>\$ 156,900</u>	<u>152,238</u>	<u>152,238</u>	<u>152,237</u>		100.00%	<u>157,058</u>	100.00%	<u>157,058</u>	100.00%
PARK MAINTENANCE:										
APPROPRIATED FUND BALANCE	\$ 0					----		0.00%		100.00%
REVENUES:										
CMPA PARK MAINTENANCE	249,000	198,617	198,617	147,312		74.17%	167,319	100.00%	167,319	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 249,000</u>	<u>198,617</u>	<u>198,617</u>	<u>147,312</u>		74.17%	<u>167,319</u>	67.65%	<u>167,319</u>	100.00%
EXPENDITURES:										
AMPHITHEATRE MAINTENANCE										
Operating Expenses	\$ 24,200	3,000	3,000	2,908		96.93%	3,354	13.96%	3,354	13.96%
SUB-TOTAL AMPHITHEATRE MAINTENANCE	<u>24,200</u>	<u>3,000</u>	<u>3,000</u>	<u>2,908</u>		96.93%	<u>3,354</u>	13.96%	<u>3,354</u>	13.96%
PARKS & PLAZAS MAINTENANCE										
Operating Expenses	212,800	191,467	191,467	140,254	22,734	73.25%	162,470	78.53%	162,470	79.68%
MAINTENANCE	<u>212,800</u>	<u>191,467</u>	<u>191,467</u>	<u>140,254</u>	<u>22,734</u>	73.25%	<u>162,470</u>	78.53%	<u>162,470</u>	79.68%
SECURITY										
Operating Expenses	0	0	0	0		----	0	----	0	0.00%
SUB-TOTAL SECURITY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		----	<u>0</u>	----	<u>0</u>	0.00%
BULKHEAD										
Operating Expenses	12,000	4,150	4,150	4,150		100.00%	1,495	12.46%	1,495	12.46%
SUB-TOTAL BULKHEAD	<u>12,000</u>	<u>4,150</u>	<u>4,150</u>	<u>4,150</u>		100.00%	<u>1,495</u>	12.46%	<u>1,495</u>	12.46%
TOTAL PARK MAINTENANCE EXPENDITURES	<u>\$ 249,000</u>	<u>198,617</u>	<u>198,617</u>	<u>147,312</u>	<u>22,734</u>	74.17%	<u>167,319</u>	68.88%	<u>167,319</u>	69.74%

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

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EVENT MANAGEMENT:										
APPROPRIATED FUND BALANCE	\$ 0	0	0	0		----	0	----	0	0.00%
REVENUES:										
RENTALS	33,000	37,167	37,167	37,167		100.00%	33,801	100.00%	33,801	100.00%
PARKING	158,000	130,437	130,437	129,948		99.63%	122,657	100.05%	122,657	100.05%
VENDING/KIOSK SALES	2,000	1,071	1,071	1,070		99.91%	1,791	105.35%	1,791	105.35%
DONATIONS	0	15,500	15,500	15,500		----	8,750	100.00%	8,750	100.00%
CMPA EVENT MANAGEMENT SERVICES	186,500	0	0	0		----	250	100.00%	250	100.00%
SPECIAL EVENTS	5,000	0	0	0		----	2,877	100.24%	2,877	100.00%
CMPA RETURN OF PROFIT	0	0	0	(2,303)		----	(41,805)	----	(41,805)	----
TOTAL REVENUES AND FUND BALANCE	<u>\$ 384,500</u>	<u>184,175</u>	<u>184,175</u>	<u>181,382</u>		<u>98.48%</u>	<u>128,321</u>	<u>75.50%</u>	<u>128,321</u>	<u>78.62%</u>
EXPENDITURES:										
EVENT SCHEDULING MANAGEMENT										
Personal Services	\$ 92,800	53,957	53,957	53,951		99.99%	43,291	52.60%	43,291	52.60%
Operating Expenses	261,700	116,510	92,213	90,419		98.05%	51,826	90.23%	51,826	88.17%
Capital Outlay	0	0	0	0		----	0	----	0	88.17%
SUB-TOTAL EVENT SCHEDULING MGT	<u>354,500</u>	<u>170,467</u>	<u>146,170</u>	<u>144,370</u>		<u>98.77%</u>	<u>95,117</u>	<u>68.07%</u>	<u>95,117</u>	<u>68.22%</u>
VENDORS/KIOSKS MANAGEMENT										
Operating Expenses	500	100	76	0		0.00%	719	55.30%	719	55.31%
SUB-TOTAL VENDORS/KIOSKS MANAGEMENT	<u>500</u>	<u>100</u>	<u>76</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	16,500	16,500	15,872		96.19%	28,773	98.03%	28,773	98.03%
Operating Expenses	500	(2,892)	21,429	21,140		98.65%	3,712	93.25%	3,712	93.27%
SUB-TOTAL PARKING MANAGEMENT	<u>29,500</u>	<u>13,608</u>	<u>37,929</u>	<u>37,012</u>		<u>97.58%</u>	<u>32,485</u>	<u>97.46%</u>	<u>32,485</u>	<u>97.46%</u>
TOTAL EVENT MGT EXPENDITURES	<u>\$ 384,500</u>	<u>184,175</u>	<u>184,175</u>	<u>181,382</u>		<u>98.48%</u>	<u>128,321</u>	<u>73.59%</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 Twelve Months Ended September 30, 2014
(Unaudited)

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBERANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EMPLOYEE LEASING *										
APPROPRIATED FUND BALANCE	\$ 0	0	0	0		----		0.00%		100.00%
REVENUES:										
Employee Leasing	\$ 0	91,870	91,870	90,946		98.99%	110,677	100.00%	110,677	100.00%
Miscellaneous	0	16,772	16,772	17,838		----	6,251	----	6,251	----
TOTAL REVENUES AND FUND BALANCE	<u>\$ 0</u>	<u>108,642</u>	<u>108,642</u>	<u>108,784</u>		100.13%	<u>116,928</u>	92.21%	<u>116,928</u>	100.00%
EXPENDITURES:										
Personal Services	\$ 0	113,642	102,366	102,360		99.99%	110,677	88.58%	110,677	88.58%
Operating Expenses	0	(5,000)	6,276	6,424		102.36%	1,260	68.11%	1,260	68.13%
TOTAL EMPLOYEE EXPENDITURES	<u>\$ 0</u>	<u>108,642</u>	<u>108,642</u>	<u>108,784</u>		100.13%	<u>111,938</u>	88.28%	<u>111,938</u>	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	100.00%	52,000	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>		----	<u>57,069</u>	100.12%	<u>57,069</u>	100.12%
EXPENDITURES:										
Personal Services	\$ 0	0	0	0		----	574	100.00%	574	100.00%
Operating Expenses	0	0	0	0		----	12,718	22.54%	12,718	22.54%
TOTAL NON-AGREEMENT EXPENDITURES	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>		----	<u>13,292</u>	23.32%	<u>13,292</u>	23.32%
TOTAL FUND:										
TOTAL REVENUES AND FUND BALANCE	<u>\$ 790,400</u>	<u>643,672</u>	<u>643,672</u>	<u>589,715</u>		91.62%	<u>626,695</u>	82.66%	<u>626,695</u>	94.92%
TOTAL EXPENSES	<u>\$ 790,400</u>	<u>643,672</u>	<u>643,672</u>	<u>589,715</u>	<u>22,734</u>	91.62%	<u>577,928</u>	76.23%	<u>577,928</u>	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 Twelve Months Ended September 30, 2014
(Unaudited)

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	3,844,492	3,844,492	3,844,492		100.00%	8,959,926	100.00%	8,959,926	100.00%
REVENUES:										
1-CT Local Option Sales Tax	6,636,800	7,015,227	7,015,227	7,015,227		100.00%	6,665,836	100.00%	6,665,836	100.00%
Interest	5,000	9,207	9,207	(9,207)		-100.00%	(6,700)	----	(6,700)	----
Contributions	0	0	0	0		----	50,000	100.00%	50,000	100.00%
Rebates	0	14,000	14,000	13,996		99.97%	0	----	0	----
Transfers in Golf Course Fund	50,000	0	0	0		----	0	----	0	----
TOTAL REVENUES	6,691,800	7,038,434	7,038,434	7,020,016		99.74%	6,709,136	99.90%	6,709,136	99.90%
TOTAL REVENUES AND FUND BALANCE	\$ 6,691,800	10,882,926	10,882,926	10,864,508		99.83%	15,669,062	99.96%	15,669,062	99.96%
EXPENDITURES:										
COMMUNITY RESOURCE CENTER										
Personal Services	\$ 173,600	0	0	0		----	0	----	0	----
Operating Expenses	126,400	0	0	0		----	0	----	0	----
Capital Outlay	0	0	0	0		----	0	----	0	----
Sub-Total	300,000	0	0	0		----	0	----	0	----
CAPITAL PROJECTS										
Operating Expenses	\$ 0	237,320	346,848	199,343	3,750	57.47%	178,206	100.00%	178,206	100.00%
Capital Outlay	2,242,700	6,496,506	6,386,978	3,247,041	1,015,623	50.84%	7,046,276	63.28%	7,046,276	78.32%
Sub-Total	2,242,700	6,733,826	6,733,826	3,446,384	1,019,373	51.18%	7,224,482	63.78%	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	76.43%	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	80.88%	3,516,653	80.88%
TOTAL EXPENDITURES	\$ 6,691,800	10,882,926	10,882,926	6,959,600	1,019,373	63.95%	10,741,135	68.52%	10,741,135	79.20%

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

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	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	10,000	10,000	9,361		93.61%	8,366	99.96%	8,366	100.01%
Transfer In From General Fund	2,541,700	2,597,117	2,597,117	2,597,117		100.00%	2,515,652	99.91%	2,515,652	99.91%
TOTAL REVENUES	2,542,700	2,607,117	2,607,117	2,606,477		99.98%	2,524,018	99.91%	2,524,018	99.91%
TOTAL REVENUES AND FUND BALANCE	\$ 2,542,700	7,111,303	7,111,303	7,110,663		99.99%	5,764,718	99.96%	5,764,718	99.96%
EXPENDITURES:										
CAPITAL PROJECTS										
Operating Expenses	\$ 362,800	573,587	533,667	456,325		85.51%	419,503	70.53%	419,503	70.53%
Capital Outlay	2,093,400	5,420,516	5,460,436	1,656,810	696,162	30.34%	761,227	14.95%	761,227	23.46%
Sub-Total	2,456,200	5,994,103	5,994,103	2,113,135	696,162	35.25%	1,180,730	20.76%	1,180,730	28.39%
TRANSFER OUT										
Hurricane Damage Fund	0	1,000,000	1,000,000	1,000,000		----	0	----	0	----
Sub-Total	0	1,000,000	1,000,000	1,000,000		----	0	----	0	----
ALLOCATED OVERHEAD										
General Fund	86,500	117,200	117,200	117,200		100.00%	79,800	100.00%	79,800	100.00%
TOTAL EXPENDITURES	\$ 2,542,700	7,111,303	7,111,303	3,230,335	696,162	45.43%	1,260,530	21.86%	1,260,530	29.38%

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

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
GAS OPERATIONS:										
APPROPRIATED FUND BALANCE	\$ 0	(1,712,149)	(1,712,149)	(1,712,149)		100.00%	(3,045,792)	100.00%	(3,045,792)	100.00%
REVENUES:										
GAS										
Residential User Fees	23,113,700	23,914,900	23,914,900	23,914,745		100.00%	21,100,203	97.11%	21,100,203	97.11%
Commercial User Fees	11,444,400	12,689,600	12,689,600	12,699,586		100.08%	12,157,894	105.81%	12,157,894	105.81%
Municipal User Fees	165,600	302,431	302,431	304,472		100.67%	255,966	95.83%	255,966	95.83%
Interruptible User Fees	3,253,200	6,339,599	6,339,599	6,354,593		100.24%	5,760,340	94.64%	5,760,340	94.64%
Transportation User Fees	1,360,200	3,474,700	3,474,700	3,484,651		100.29%	2,330,856	140.14%	2,330,856	140.14%
CNG	109,200	605,600	605,600	605,501		99.98%	458,748	99.99%	458,748	99.99%
Gas Piping Fees	132,000	193,200	193,200	193,219		100.01%	214,130	29.80%	214,130	29.80%
Navy Projects	0	0	0	0		----	211,591	104.44%	211,591	104.44%
Infrastructure Cost Recovery	1,200,000	1,467,707	1,467,707	1,467,707		100.00%	162,951	99.97%	162,951	99.97%
Miscellaneous Charges	300,600	381,300	381,300	381,369		100.02%	369,544	140.30%	369,544	140.30%
New Accounts/Turn-on Fees	638,100	564,500	564,500	564,420		99.99%	532,255	104.12%	532,255	104.12%
Interest Income	8,000	80,707	80,707	80,708		100.00%	73,849	100.01%	73,849	100.00%
Cookbooks	0	0	0	1,342		----	1,632	----	1,632	----
Sale of Asset	0	0	0	15,628		----	2,000	----	2,000	----
Rebates	0	29,492	29,492	217,166		736.36%	0	----	0	----
Sale of Gas Franchise	0	0	0	0		----	470,000	100.01%	470,000	100.00%
TOTAL REVENUES	41,725,000	50,043,736	50,043,736	50,285,107		100.48%	44,101,959	100.01%	44,101,959	100.01%
TOTAL REVENUES AND FUND BALANCE	\$ 41,725,000	48,331,587	48,331,587	48,572,958		100.50%	41,056,167	100.01%	41,056,167	100.01%
EXPENSES:										
GAS OPERATION & MAINTENANCE										
Personal Services	\$ 6,749,600	6,749,600	6,651,300	6,362,924		95.66%	5,571,688	87.93%	5,571,688	97.35%
City Sposored Pensions	1,578,200	1,578,200	1,580,900	1,580,288		99.96%	1,298,104	84.13%	1,298,104	97.58%
Sub-Total	8,327,800	8,327,800	8,232,200	7,943,212		96.49%	6,869,792	87.19%	6,869,792	97.39%
Operating Expenses	21,453,200	27,274,152	27,369,752	26,694,734	159,754	98.12%	20,992,400	98.51%	20,992,400	98.95%
Capital Outlay	505,000	1,123,735	1,123,735	607,909	294,338	80.29%	1,073,481	80.03%	1,073,481	91.20%
Sub-Total	30,286,000	36,725,687	36,725,687	35,245,855	454,092	97.21%	28,935,673	94.77%	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	105,100	105,100	105,100		100.00%	0	----	0	----
Sub-Total	8,000,000	8,105,100	8,105,100	8,105,100		100.00%	8,000,000	100.00%	8,000,000	100.00%
OVERHEAD EXPENSE	1,150,100	1,211,900	1,211,900	1,211,900		100.00%	1,060,600	100.00%	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.

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

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENSES: (continued)										
DEBT SERVICE										
Interest	333,900	333,900	333,900	333,887		100.00%	389,118	99.98%	389,118	99.98%
Principal	1,955,000	1,955,000	1,955,000	1,955,000		100.00%	1,895,000	100.00%	1,895,000	100.00%
Sub-Total	2,288,900	2,288,900	2,288,900	2,288,887		100.00%	2,284,118	100.00%	2,284,118	100.00%
TOTAL GAS OPERATIONS EXPENSES	<u>\$ 41,725,000</u>	<u>48,331,587</u>	<u>48,331,587</u>	<u>46,851,742</u>	<u>454,092</u>	97.88%	<u>40,280,391</u>	96.19%	<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		---	612,858	100.00%	612,858	100.00%
City Sponsored Pensions	0	0	0	0		---	212,692	100.00%	212,692	100.00%
Sub-Total	0	0	0	0		---	825,550	100.00%	825,550	100.00%
Operating Expenses	0	0	0	0		---	619,186	99.87%	619,186	99.87%
Capital Outlay	0	0	0	0		---	290,013	100.00%	290,013	100.00%
Sub-Total	0	0	0	0		---	1,734,749	99.95%	1,734,749	99.95%
TOTAL GAS CONSTRUCTION NOTE EXPENSES	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>		---	<u>1,734,749</u>	99.95%	<u>1,734,749</u>	99.95%
TOTAL FUND:										
TOTAL REVENUES AND FUND BALANCE	<u>\$ 41,725,000</u>	<u>48,331,587</u>	<u>48,331,587</u>	<u>48,572,958</u>		100.50%	<u>42,790,916</u>	100.01%	<u>42,790,916</u>	100.01%
TOTAL EXPENSES	<u>\$ 41,725,000</u>	<u>48,331,587</u>	<u>48,331,587</u>	<u>46,851,742</u>	<u>454,092</u>	97.88%	<u>42,015,140</u>	96.34%	<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.

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

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
SANITATION OPERATIONS:										
APPROPRIATED FUND BALANCE	\$ 95,500	154,924	154,924	154,924		100.00%	0	---	0	----
REVENUES:										
SANITATION										
Residential Refuse Container Charges	3,909,600	3,909,600	3,909,600	3,925,985		100.42%	3,924,140	100.37%	3,924,140	100.37%
Bulk Item Collection Charges	125,000	125,000	125,000	129,077		103.26%	128,417	102.73%	128,417	102.73%
Business Refuse Container Charges	162,900	162,900	162,900	155,023		95.16%	160,516	98.54%	160,516	98.54%
New Accounts/Transfer Fees	75,000	75,000	75,000	83,371		111.16%	86,546	115.39%	86,546	115.39%
Fuel Surcharge	500,000	500,000	500,000	346,463		69.29%	346,447	69.29%	346,447	69.29%
County Landfill	1,024,500	1,024,500	1,024,500	1,085,583		105.96%	1,085,536	105.96%	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	46,486		929.72%	41,195	823.89%	41,195	823.90%
Interest Income	0	0	0	3,692		----	3,555	---	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>5,782,948</u>		98.74%	<u>5,785,846</u>	98.12%	<u>5,785,846</u>	98.12%
CODE ENFORCEMENT										
Franchise Fees	998,000	1,128,000	1,128,000	1,130,957		100.26%	1,095,098	114.98%	1,095,098	114.98%
Lot Cleaning (FY Cash Balance) *	50,000	50,000	50,000	77,151		154.30%	73,019	146.04%	73,019	146.04%
Code Enforcement Violations	30,000	75,000	75,000	83,584		111.45%	51,918	---	51,918	----
Sub-Total	<u>1,078,000</u>	<u>1,253,000</u>	<u>1,253,000</u>	<u>1,291,692</u>		103.09%	<u>1,220,034</u>	121.71%	<u>1,220,035</u>	121.71%
Zoning/Housing Code Enforcement	40,000	40,000	40,000	35,000		87.50%	34,900	87.25%	34,900	87.25%
Sub-Total	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>35,000</u>		87.50%	<u>34,900</u>	87.25%	<u>34,900</u>	87.25%
SUB-TOTAL CODE ENFORCEMENT REVENUES	<u>1,118,000</u>	<u>1,293,000</u>	<u>1,293,000</u>	<u>1,326,692</u>		102.61%	<u>1,254,935</u>	120.39%	<u>1,254,935</u>	120.39%
SUB-TOTAL REVENUES	<u>6,975,000</u>	<u>7,150,000</u>	<u>7,150,000</u>	<u>7,109,640</u>		99.44%	<u>7,040,781</u>	101.46%	<u>7,040,781</u>	101.46%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 7,070,500</u>	<u>7,304,924</u>	<u>7,304,924</u>	<u>7,264,564</u>		99.45%	<u>7,040,781</u>	101.46%	<u>7,040,781</u>	101.46%

* Actual billings are \$176,828 however collections are typically lower.

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
SANITATION OPERATIONS CONTINUED:										
EXPENSES:										
SANITATION SERVICES										
Personal Services	\$ 1,838,100	1,838,100	1,837,174	1,790,471		97.46%	1,726,649	96.73%	1,726,649	96.80%
City Sponsored Pensions	443,100	443,100	445,043	443,668		99.69%	424,051	97.08%	424,051	97.08%
Sub-Total	<u>2,281,200</u>	<u>2,281,200</u>	<u>2,282,217</u>	<u>2,234,139</u>		97.89%	<u>2,150,700</u>	96.80%	<u>2,150,700</u>	96.80%
Operating Expenses	3,015,500	2,979,100	2,951,146	2,881,867		97.65%	2,469,957	85.29%	2,469,957	85.29%
Capital Outlay	0	274,434	274,524	274,524	0	100.00%	56,490	100.00%	56,490	100.00%
Debt Service	235,600	235,600	236,800	225,422		95.20%	222,994	94.30%	222,994	94.30%
Transfer to Hurricane Damage Fund	0	10,000	10,000	9,093		90.93%	0	---	0	---
Allocated Overhead	324,700	337,500	337,500	337,500		100.00%	300,000	100.00%	300,000	100.00%
Sub-Total	<u>5,857,000</u>	<u>6,117,834</u>	<u>6,092,187</u>	<u>5,962,547</u>	<u>0</u>	97.87%	<u>5,200,141</u>	91.06%	<u>5,200,141</u>	91.06%
CODE ENFORCEMENT PROGRAM										
Personal Services	576,800	576,800	606,496	598,324		98.65%	579,969	95.92%	579,969	94.61%
City Sponsored Pensions	242,600	242,600	243,270	242,965		99.87%	215,664	87.17%	215,664	87.17%
Sub-Total	<u>819,400</u>	<u>819,400</u>	<u>849,766</u>	<u>841,289</u>		99.00%	<u>795,633</u>	93.38%	<u>795,633</u>	93.38%
Operating Expenses	256,100	257,790	253,071	252,795		99.89%	229,316	85.32%	229,316	85.32%
Capital Outlay	21,500	21,500	21,500	19,278		89.67%	0	---	0	---
Allocated Overhead	116,500	88,400	88,400	88,400		100.00%	107,700	100.00%	107,700	100.00%
Sub-Total	<u>1,213,500</u>	<u>1,187,090</u>	<u>1,212,737</u>	<u>1,201,762</u>		99.10%	<u>1,132,649</u>	92.20%	<u>1,132,649</u>	92.20%
TOTAL EXPENSES SANITATION OPERATIONS	<u>\$ 7,070,500</u>	<u>7,304,924</u>	<u>7,304,924</u>	<u>7,164,309</u>	<u>0</u>	98.08%	<u>6,332,790</u>	91.26%	<u>6,332,790</u>	91.26%
CNG REFUSE TRUCKS:										
APPROPRIATED FUND BALANCE	\$ 0	0	0	0		----	27,145	100.00%	27,145	100.00%
EXPENSES: (continued)										
GAS CONSTRUCTION NOTE										
Capital Outlay	\$ 0	0	0	0		----	27,145	99.98%	27,145	99.98%
Sub-Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		----	<u>27,145</u>	99.98%	<u>27,145</u>	99.98%
TOTAL CNG EXPENSES	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>		----	<u>27,145</u>	99.98%	<u>27,145</u>	99.98%
TOTAL FUND:										
TOTAL REVENUES AND FUND BALANCE	<u>\$ 7,070,500</u>	<u>7,304,924</u>	<u>7,304,924</u>	<u>7,264,564</u>		99.45%	<u>7,067,926</u>	101.46%	<u>7,067,926</u>	101.46%
TOTAL EXPENSES	<u>\$ 7,070,500</u>	<u>7,304,924</u>	<u>7,304,924</u>	<u>7,164,309</u>	<u>0</u>	98.08%	<u>6,359,935</u>	91.29%	<u>6,359,935</u>	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.

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

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	104,532	104,532	104,532		100.00%	154,371	100.00%	154,371	100.00%
REVENUES:										
PORT										
Handling	48,200	45,700	45,700	35,215		77.06%	26,037	160.71%	26,037	160.72%
Wharfage	415,800	315,800	315,800	393,965		124.75%	368,119	97.26%	368,119	97.26%
Storage	120,600	120,600	120,600	232,946		193.16%	221,366	192.16%	221,366	192.16%
Dockage	463,600	473,600	473,600	635,847		134.26%	348,338	96.31%	348,338	96.31%
Water Sales	25,000	15,000	15,000	9,917		66.11%	6,440	40.25%	6,440	40.25%
Property Rental	500,600	500,600	500,600	409,048		81.71%	699,906	96.99%	699,906	96.99%
Stevedore Fees	55,000	43,000	43,000	30,952		71.98%	35,941	68.20%	35,941	68.20%
Harbor	51,100	51,100	51,100	32,350		63.31%	34,050	100.44%	34,050	100.44%
Security Fees	61,000	61,000	61,000	69,893		114.58%	37,214	59.26%	37,214	59.26%
Interior Lighting	25,000	17,000	17,000	14,159		83.29%	13,840	---	13,840	---
Miscellaneous/Billed	25,000	25,000	25,000	12,042		48.17%	23,702	94.81%	23,702	94.81%
Miscellaneous/Non-Billed	0	0	0	2,255		---	7,789	---	7,789	---
Interest Income	0	0	0	907		---	1,394	---	1,394	---
Donations	0	0	0	0		---	7,293	---	7,293	---
Sale of Asset	0	0	0	20,975		---	0	---	0	---
Cedar Street Lease/Parking Lot	32,700	32,700	32,700	30,090		92.02%	0	0.00%	0	0.00%
TOTAL REVENUES	1,823,600	1,701,100	1,701,100	1,930,561		113.49%	1,831,429	100.82%	1,831,429	100.82%
TOTAL REVENUES AND FUND BALANCE	\$ 1,823,600	1,805,632	1,805,632	2,035,093		112.71%	1,985,800	100.76%	1,985,800	100.76%
EXPENSES:										
OPERATIONS & MAINTENANCE										
Personal Services	\$ 775,500	752,200	784,543	784,320		99.97%	744,354	99.53%	744,354	99.53%
City Sponsored Pensions	131,800	131,800	131,989	131,967		99.98%	122,622	100.00%	122,622	100.00%
Sub-Total	907,300	884,000	916,532	916,287		99.97%	866,976	99.59%	866,976	99.59%
Operating Expenses	760,400	717,785	685,253	675,819	1,717	98.62%	682,717	98.99%	682,717	99.70%
Capital Outlay	71,100	25,247	25,247	25,246		100.00%	307,218	92.41%	307,218	100.00%
Sub-Total	1,738,800	1,627,032	1,627,032	1,617,352	1,717	99.41%	1,856,911	98.11%	1,856,911	99.70%
OVERHEAD										
General Fund	84,800	104,200	104,200	104,200		100.00%	78,200	100.00%	78,200	100.00%
Transfer to Hurricane Damage Fund	0	74,400	74,400	74,400		100.00%	0	---	0	100.00%
TOTAL EXPENSES	\$ 1,823,600	1,805,632	1,805,632	1,795,952	1,717	99.46%	1,935,111	98.19%	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.

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

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,058,436	1,058,436	1,058,436		100.00%	3,253,607	100.00%	3,253,607	100.00%
REVENUES:										
AIRLINE REVENUES										
Loading Bridges Fees	140,000	159,300	159,300	190,348		119.49%	247,254	103.89%	247,254	103.89%
Air Carrier Landing Fees	1,400,000	2,021,600	2,021,600	2,232,474		110.43%	1,908,266	97.86%	1,908,266	97.86%
Apron Area Rental	915,000	485,400	485,400	509,640		104.99%	828,486	90.53%	828,486	90.54%
Airline Rentals	3,000,000	2,393,100	2,393,100	2,439,737		101.95%	2,972,484	98.30%	2,972,484	98.30%
SUBTOTAL AIRLINE REVENUES	\$ 5,455,000	5,059,400	5,059,400	5,372,199		106.18%	5,956,490	97.22%	5,956,490	97.22%
NON-AIRLINE REVENUES										
U.S.Government - FASCO	250,000	250,000	250,000	231,502		92.60%	248,002	99.20%	248,002	99.20%
Rental Cars	3,090,000	3,192,300	3,192,300	3,279,772		102.74%	2,989,789	98.22%	2,989,789	98.22%
Rental Car Customer Facility Charge (Garage)	925,000	726,300	726,300	769,395		105.93%	719,259	77.67%	719,259	77.67%
CFC - Rental Car Svc Facility	2,015,000	2,079,800	2,079,800	2,203,268		105.94%	2,059,697	104.03%	2,059,697	104.03%
Rental Car Service Facility Rent	225,000	225,000	225,000	291,367		129.50%	227,844	106.97%	227,844	106.97%
Fixed Base Operators	137,000	151,900	151,900	153,764		101.23%	142,856	104.27%	142,856	104.27%
Restaurant and Lounge	290,000	273,700	273,700	294,594		107.63%	296,384	102.20%	296,384	102.20%
Advertising	50,000	124,100	124,100	88,338		71.18%	52,116	108.58%	52,116	108.58%
Hangers Rentals	135,000	138,500	138,500	130,251		94.04%	119,273	88.35%	119,273	88.35%
Commerce Park	200,000	108,000	108,000	108,000		100.00%	0	----	0	----
Parking Lot	5,314,000	5,036,800	5,036,800	4,895,793		97.20%	4,842,025	93.89%	4,842,025	93.89%
Gift Shop	360,000	336,700	336,700	329,942		97.99%	320,488	91.57%	320,488	91.57%
Taxi Permits	50,000	56,000	56,000	43,175		77.10%	58,370	116.74%	58,370	116.74%
LEO/TSA Security	110,000	110,000	110,000	109,080		99.16%	0	----	0	----
Commercial Property Rentals	300,000	303,200	303,200	308,186		101.64%	352,670	117.56%	352,670	117.56%
Miscellaneous	315,000	304,200	304,200	312,751		102.81%	461,420	87.39%	461,420	87.39%
Interest Income	15,000	129,600	129,600	36,375		28.07%	24,641	164.27%	24,641	164.27%
SUB-TOTAL NON-AIRLINE REVENUES	13,781,000	13,546,100	13,546,100	13,585,553		100.29%	12,914,834	96.21%	12,914,834	96.21%
TOTAL OPERATING REVENUES	19,236,000	18,605,500	18,605,500	18,957,752		101.89%	18,871,324	96.53%	18,871,324	96.53%
TOTAL REVENUES AND FUND BALANCE	\$ 19,236,000	19,663,936	19,663,936	20,016,188		101.79%	22,124,931	97.02%	22,124,931	97.02%

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENSES:										
OPERATION & MAINTENANCE										
Personal Services	\$ 3,427,100	3,427,100	3,568,513	3,490,774		97.82%	3,761,111	99.26%	3,761,111	99.26%
City Sponsored Pensions	629,200	629,200	630,267	630,057		99.97%	885,647	97.81%	885,647	97.81%
Sub-Total	4,056,300	4,056,300	4,198,780	4,120,831		98.14%	4,646,758	98.98%	4,646,758	98.98%
Operating Expenses	8,590,000	8,250,737	8,060,157	7,563,403	298,311	93.84%	7,433,044	89.74%	7,433,044	93.52%
Capital Outlay	640,000	1,348,699	1,396,799	485,772	14,555	34.78%	1,686,759	57.27%	1,686,759	63.82%
Sub-Total	13,286,300	13,655,736	13,655,736	12,170,006	312,865	89.12%	13,766,561	86.46%	13,766,561	89.64%
DEBT SERVICE GARB										
Interest	1,628,700	1,628,700	1,628,700	1,305,176		80.14%	1,362,464	81.27%	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	3,385,176		80.05%	3,402,464	78.52%	3,402,464	78.52%
DEBT SERVICE CFC										
Interest	655,500	655,500	655,500	108,806		16.60%	113,823	13.89%	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	108,806		9.65%	113,823	5.69%	113,823	5.69%
OVERHEAD										
General Fund	594,000	630,500	630,500	630,500		100.00%	548,100	100.00%	548,100	100.00%
Transfer to Hurricane Damage Fund	0	22,000	22,000	18,194		82.70%	0	----	0	----
TOTAL OPERATING EXPENSES	\$ 19,236,000	19,663,936	19,663,936	16,312,683	312,865	82.96%	17,830,948	78.19%	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.

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

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	91,408	91,408	91,408		100.00%	0	----	0	----
REVENUES:										
Service Fees	1,442,500	1,476,600	1,478,153	1,504,640		101.79%	1,198,153	89.29%	1,198,153	89.29%
TOTAL REVENUES	1,442,500	1,476,600	1,478,153	1,504,640		101.79%	1,198,153	89.29%	1,198,153	89.29%
TOTAL REVENUES AND FUND BALANCE	\$ 1,442,500	1,568,008	1,569,561	1,596,048		101.69%	1,198,153	89.29%	1,198,153	89.29%
EXPENSES:										
RISK MANAGEMENT										
Personal Services	\$ 427,300	478,900	480,312	480,090		99.95%	452,396	93.42%	452,396	95.04%
City Sponsored Pensions	57,200	57,200	57,300	57,251		99.91%	55,528	98.45%	55,528	98.45%
Sub-Total	484,500	536,100	537,612	537,341		99.95%	507,924	93.95%	507,924	93.95%
Operating Expenses	695,500	686,875	689,217	622,988		90.39%	530,558	98.35%	530,558	100.00%
Sub-Total	1,180,000	1,222,975	1,226,829	1,160,329		94.58%	1,038,482	96.15%	1,038,482	96.97%
CITY CLINIC										
Personal Services	\$ 107,000	107,000	106,221	102,211		96.22%	107,200	100.00%	107,200	100.00%
City Sponsored Pensions	25,800	25,800	25,851	25,850		100.00%	24,185	100.00%	24,185	100.00%
Sub-Total	132,800	132,800	132,072	128,061		96.96%	131,385	100.00%	131,385	100.00%
Operating Expenses	29,700	29,700	29,700	27,868		93.83%	30,307	99.99%	30,307	99.99%
Sub-Total	162,500	162,500	161,772	155,929		96.39%	161,692	100.00%	161,692	100.00%
ADA										
Operating Expenses	100,000	100,000	1,553	1,553		99.98%	250	1.43%	250	1.43%
Capital Outlay	0	82,533	179,407	177,853	0	99.13%	0	0.00%	0	----
Sub-Total	100,000	182,533	180,960	179,406	0	99.14%	250	0.25%	250	82.77%
TOTAL EXPENSES	\$ 1,442,500	1,568,008	1,569,561	1,495,664	0	95.29%	1,200,424	89.46%	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.

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

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	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	72,706		82.43%	82,858	96.46%	82,858	96.46%
Technology Resources	1,793,100	1,793,100	1,793,100	1,841,339		102.69%	2,138,600	83.38%	2,138,600	83.38%
Engineering	766,200	766,200	766,200	430,825		56.23%	609,503	75.48%	609,503	75.48%
Central Garage	1,445,400	1,445,400	1,445,400	1,501,102		103.85%	1,306,793	90.74%	1,306,793	90.74%
TOTAL REVENUES	4,092,900	4,092,900	4,092,900	3,845,972		93.97%	4,137,754	84.47%	4,137,754	84.47%
TOTAL REVENUES AND FUND BALANCE	\$ 4,092,900	4,494,407	4,494,407	4,247,479		94.51%	4,164,852	84.56%	4,164,852	84.56%
EXPENSES:										
MAIL ROOM										
Personal Services	\$ 48,800	48,800	48,800	34,716		71.14%	48,622	99.31%	48,622	99.31%
City Sponsored Pensions	20,200	20,200	20,200	20,200		100.00%	20,430	99.90%	20,430	99.90%
Sub-Total	69,000	69,000	69,000	54,916		79.59%	69,052	99.48%	69,052	99.48%
Operating Expenses	19,200	19,200	19,200	18,367		95.66%	15,975	96.88%	15,975	96.88%
Sub-Total	88,200	88,200	88,200	73,283		83.09%	85,027	98.98%	85,027	98.98%
TECHNOLOGY RESOURCES										
Personal Services	979,300	1,019,300	1,068,241	1,058,773		99.11%	1,142,248	90.32%	1,142,248	90.33%
City Sponsored Pensions	204,200	204,200	204,303	204,302		100.00%	197,753	92.24%	197,753	92.24%
Sub-Total	1,183,500	1,223,500	1,272,544	1,263,075		99.26%	1,340,001	90.60%	1,340,001	90.61%
Operating Expenses	563,200	659,063	579,940	480,819	47,823	82.91%	569,569	71.50%	569,569	79.69%
Capital Outlay	46,400	58,064	88,143	83,643		94.89%	211,226	76.91%	211,226	93.79%
Sub-Total	1,793,100	1,940,627	1,940,627	1,827,537	47,823	94.17%	2,120,796	83.16%	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%	41,681	----	41,681	99.95%
Sub-Total	0	42,800	42,800	41,681		97.39%	41,681	----	41,681	99.95%
Sub-Total Technology Resources	1,793,100	1,983,427	1,983,427	1,869,218	47,823	94.24%	2,162,477	----	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 Twelve Months Ended September 30, 2014
(Unaudited)**

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
ENGINEERING										
Personal Services	566,500	566,500	566,417	310,385		54.80%	360,955	60.90%	360,955	60.90%
City Sponsored Pensions	90,000	90,000	90,083	90,078		99.99%	89,562	97.78%	89,562	97.78%
Sub-Total	<u>656,500</u>	<u>656,500</u>	<u>656,500</u>	<u>400,463</u>		61.00%	<u>450,517</u>	65.84%	<u>450,517</u>	65.84%
Operating Expenses	109,700	112,700	112,700	68,018		60.35%	100,133	81.28%	100,133	81.28%
Sub-Total	<u>766,200</u>	<u>769,200</u>	<u>769,200</u>	<u>468,481</u>		60.90%	<u>550,650</u>	68.19%	<u>550,650</u>	68.19%
CENTRAL GARAGE										
Personal Services	893,000	893,000	894,945	888,677		99.30%	836,236	95.34%	836,236	95.34%
City Sponsored Pensions	216,300	216,300	216,955	216,611		99.84%	210,267	96.77%	210,267	96.77%
Sub-Total	<u>1,109,300</u>	<u>1,109,300</u>	<u>1,111,900</u>	<u>1,105,288</u>		99.41%	<u>1,046,503</u>	95.63%	<u>1,046,503</u>	95.63%
Operating Expenses	251,100	251,100	246,500	200,172		81.21%	223,158	85.56%	223,158	85.56%
Capital Outlay	85,000	293,180	295,180	222,433	47,313	75.36%	24,900	29.29%	24,900	29.29%
Sub-Total	<u>1,445,400</u>	<u>1,653,580</u>	<u>1,653,580</u>	<u>1,527,893</u>	<u>47,313</u>	92.40%	<u>1,294,561</u>	89.89%	<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>3,938,875</u>	<u>95,136</u>	87.64%	<u>4,092,715</u>	83.09%	<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.

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

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

	FY 2014					FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,159,500	1,159,500	1,159,500		100.00%	0	----	0	----
REVENUES:										
FEMA - April Flood	0	10,813,900	10,813,900	1,178,743		10.90%	0	----	0	----
FHWA - Traffic Control Signals	0	265,000	265,000	0		0.00%	0	----	0	----
FHWA - Main Street	0	197,869	197,869	0		0.00%	0	----	0	----
State - April Flood	0	1,802,300	1,802,300	196,457		10.90%	0	----	0	----
Interest	0	2,300	2,300	2,300		100.00%	4,598	----	4,598	100.01%
Insurance Proceeds	0	969,900	969,900	385,126		39.71%	0	----	0	----
Contributions - ECUA	0	429,000	429,000	0		0.00%	0	----	0	----
Sub-Total	0	14,480,269	14,480,269	1,762,627		12.17%	4,598	----	4,598	100.01%
TRANSFERS IN										
Transfer In From Gas Utility Fund	0	105,100	105,100	105,100		100.00%	0	----	0	----
Transfer In From Sanitation Fund	0	10,000	10,000	9,093		90.93%	0	----	0	----
Transfer In From Port Fund	0	74,400	74,400	74,400		100.00%	0	----	0	----
Transfer In From Airport Fund	0	22,000	22,000	18,194		82.70%	0	----	0	----
Transfer In From Stmwater Cap Fund	0	1,000,000	1,000,000	1,000,000		100.00%	0	----	0	----
Sub-Total Transfers In	0	1,211,500	1,211,500	1,206,787		99.61%	0	----	0	----
TOTAL REVENUES	0	15,691,769	15,691,769	2,969,414		18.92%	4,598	----	4,598	100.01%
TOTAL REVENUES AND FUND BALANCE	\$ 0	16,851,269	16,851,269	4,128,914		24.50%	4,598	----	4,598	100.01%
EXPENDITURES:										
Personal Services	\$ 0	0	170,666	170,515		99.91%	0	----	0	----
City Sponsored Pensions	0	0	8,255	8,223		99.61%	0	----	0	----
Sub-Total	0	0	178,921	178,738		99.90%	0	----	0	----
Operating Expenses	0	15,388,400	10,637,115	3,600,768	239,803	33.85%	0	----	0	----
Capital Outlay	0	1,462,869	6,035,233	995,947	2,352,219	16.50%	0	----	0	----
Sub-Total	0	16,851,269	16,851,269	4,775,453	2,592,021	28.34%	0	----	0	----
TOTAL EXPENDITURES	\$ 0	16,851,269	16,851,269	4,775,453	2,592,021	28.34%	0	----	0	----

* Includes Accounting for April, 2014 Flood Only.

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

**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 F.Y.E	% OF BUDGET F.Y.E
AIRPORT						
Airport Administration	\$ 3,234,200	3,946,659	4,369,532	422,873	3,406,063	77.95%
Maintenance	7,632,800	7,272,980	6,706,130	(566,850)	6,306,393	94.04%
Operations	665,600	680,600	669,561	(11,039)	640,233	95.62%
Security	978,000	978,000	1,119,616	141,616	1,119,167	99.96%
Aircraft Rescue & Firefighting Facility (ARFF)	775,700	777,497	790,897	13,400	698,150	88.27%
Sub-total	<u>13,286,300</u>	<u>13,655,736</u>	<u>13,655,736</u>	<u>-</u>	<u>12,170,006</u>	<u>89.12%</u>
CITY CLERK						
Administration of Legal Documents	71,300	78,228	81,896	3,668	81,386	99.38%
City Elections/Appointments	23,800	26,112	27,337	1,225	27,167	99.38%
City Council Meetings Preparation	63,400	69,560	72,822	3,262	72,368	99.38%
Sub-total	<u>158,500</u>	<u>173,900</u>	<u>182,055</u>	<u>8,155</u>	<u>180,920</u>	<u>99.38%</u>
CITY COUNCIL						
Audit (gross of allocated overhead)	95,900	130,515	130,515	-	77,862	59.66%
Council Election	11,800	16,059	16,059	-	9,581	59.66%
City Council	321,200	437,138	437,138	-	260,785	59.66%
Sub-total	<u>428,900</u>	<u>583,713</u>	<u>583,713</u>	<u>-</u>	<u>348,228</u>	<u>59.66%</u>
COMMUNITY REDEVELOPMENT AGENCY - CRA						
Administration and Planning	79,600	146,708	108,182	(38,526)	39,899	36.88%
Asset Maintenance and Operation	147,300	181,800	220,325	38,525	162,134	73.59%
Non-Capital Projects and Activities	241,200	240,759	240,760	1	240,759	100.00%
Sub-total	<u>468,100</u>	<u>569,267</u>	<u>569,267</u>	<u>-</u>	<u>442,792</u>	<u>77.78%</u>
FINANCIAL SERVICES						
Accounts Payable/Receivable	102,600	150,800	144,190	(6,610)	143,733	99.68%
Accounting	102,500	125,532	150,090	24,558	150,072	99.99%
Budget	72,200	73,246	75,666	2,420	75,572	99.88%
Payroll	168,200	173,670	181,646	7,976	181,632	99.99%
Purchasing	144,000	161,552	133,209	(28,343)	25,225	18.94%
Sub-total	<u>589,500</u>	<u>684,800</u>	<u>684,800</u>	<u>-</u>	<u>576,233</u>	<u>84.15%</u>
FINANCIAL SERVICES - RISK MANAGEMENT SERVICES						
Business Process Review	62,100	42,629	42,629	-	51,009	119.66%
Risk Management Services	1,217,900	1,362,879	1,363,607	728	1,288,726	94.51%
Sub-total	<u>1,280,000</u>	<u>1,405,508</u>	<u>1,406,236</u>	<u>728</u>	<u>1,339,735</u>	<u>95.27%</u>
FINANCIAL SERVICES - MAIL ROOM						
Mail Room	88,200	88,200	88,200	-	73,283	83.09%
Sub-total	<u>88,200</u>	<u>88,200</u>	<u>88,200</u>	<u>-</u>	<u>73,283</u>	<u>83.09%</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 F.Y.E	% OF BUDGET F.Y.E
FIRE						
Administrative Support	312,000	316,750	382,076	65,326	382,052	99.99%
City Emergency Management	10,900	11,066	13,348	2,282	13,347	99.99%
Emergency Operations - Fire Suppression	8,443,900	8,597,204	8,589,098	(8,106)	8,588,908	100.00%
Emergency Operations - Rescue	561,800	566,600	546,289	(20,311)	546,026	99.95%
Facilities and Apparatus Management	684,700	732,000	726,030	(5,970)	726,020	100.00%
Fire Code Enforcement	288,900	295,700	324,948	29,248	324,943	100.00%
Technical Support to City	5,500	5,584	6,735	1,151	6,735	100.00%
Training	132,000	132,600	124,409	(8,191)	124,404	100.00%
Pensacola Fire Academy	-	25,415	25,415	-	-	0.00%
Sub-total	<u>10,439,700</u>	<u>10,682,919</u>	<u>10,738,348</u>	<u>55,429</u>	<u>10,712,436</u>	99.76%
HOUSING						
HOME	24,900	574,900	574,900	-	149,826	26.06%
SHIP	-	12,592	12,592	-	9,601	76.25%
Sub-total	<u>24,900</u>	<u>587,492</u>	<u>587,492</u>	<u>-</u>	<u>159,427</u>	27.14%
HOUSING - CDBG						
Community Development Block Grant (CDBG) Program	137,700	115,734	115,734	-	114,207	98.68%
Homebuyer Club/Foreclosure Prevention Program	38,300	34,769	34,769	-	34,101	98.08%
Housing Rehabilitation	199,600	174,796	174,796	-	170,360	97.46%
Sub-total	<u>375,600</u>	<u>325,299</u>	<u>325,299</u>	<u>-</u>	<u>318,668</u>	97.96%
HOUSING - SECTION 8						
Section 8 Housing Assistance Payments Program Fund	15,231,900	13,036,000	13,036,000	-	13,025,926	99.92%
Sub-total	<u>15,231,900</u>	<u>13,036,000</u>	<u>13,036,000</u>	<u>-</u>	<u>13,025,926</u>	99.92%
HUMAN RESOURCES						
Administrative Services	54,700	56,128	58,697	2,569	54,982	93.67%
Staffing	156,300	160,381	167,719	7,338	157,105	93.67%
Compensation and Benefits Administration	46,900	48,124	50,327	2,203	47,142	93.67%
Employee Relations	62,500	64,132	67,066	2,934	62,822	93.67%
Training and Development	70,300	72,135	75,436	3,301	70,662	93.67%
Sub-total	<u>390,700</u>	<u>400,900</u>	<u>419,245</u>	<u>18,345</u>	<u>392,713</u>	93.67%
HUMAN RESOURCES - CLINIC						
Clinic	162,500	162,500	161,772	(728)	155,929	96.39%
Sub-total	<u>162,500</u>	<u>162,500</u>	<u>161,772</u>	<u>(728)</u>	<u>155,929</u>	96.39%

**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 F.Y.E	% OF BUDGET F.Y.E
INSPECTION SERVICES						
Inspection Services	863,400	891,300	885,850	(5,450)	840,080	94.83%
Plan Review and Permitting	54,600	70,600	76,050	5,450	63,129	83.01%
Sub-total	<u>918,000</u>	<u>961,900</u>	<u>961,900</u>	<u>-</u>	<u>903,209</u>	<u>93.90%</u>
LEGAL						
Legal Services	296,600	292,400	353,500	61,100	351,672	99.48%
Sub-total	<u>296,600</u>	<u>292,400</u>	<u>353,500</u>	<u>61,100</u>	<u>351,672</u>	<u>99.48%</u>
MAYOR						
City Administrator/Cabinet	384,900	318,758	523,684	204,926	519,930	99.28%
Office of the Mayor	165,100	193,800	69,174	(124,626)	67,271	97.25%
Communications	166,000	149,328	119,028	(30,300)	117,974	99.11%
Sub-total	<u>716,000</u>	<u>661,886</u>	<u>711,886</u>	<u>50,000</u>	<u>705,175</u>	<u>99.06%</u>
NON-DEPARTMENTAL FUNDING						
Agency funding	2,187,000	2,366,730	2,366,730	-	2,209,089	93.34%
Sub-total	<u>2,187,000</u>	<u>2,366,730</u>	<u>2,366,730</u>	<u>-</u>	<u>2,209,089</u>	<u>93.34%</u>
NEIGHBORHOOD SERVICES*						
Aquatics	231,900	239,346	232,102	(7,244)	218,119	93.98%
Athletics Operations	242,100	242,100	249,105	7,005	233,697	93.81%
Athletics Staffing	97,400	97,400	100,218	2,818	94,019	93.81%
Ball field Crew	397,700	401,150	402,241	1,091	396,259	98.51%
Community Volunteer Program	97,100	97,100	50,356	(46,744)	38,824	77.10%
Neighborhood Enhancement	83,000	125,526	83,000	(42,526)	20,512	24.71%
Office of the Director (Administration)	679,000	679,000	663,250	(15,750)	641,060	96.65%
Pensacola Community Initiative Program	24,900	52,193	94,719	42,526	42,638	45.02%
Recreation/Community Center Administration	454,200	454,200	591,688	137,488	591,412	99.95%
Senior Center	145,500	145,500	106,133	(39,367)	98,130	92.46%
Youth Programs	695,400	921,300	748,310	(172,990)	728,104	97.30%
Park Administration	274,000	274,267	256,349	(17,918)	254,085	99.12%
Park Landscaping	1,151,000	1,228,418	1,319,945	91,527	1,277,644	96.80%
Park Maintenance Shop	88,900	88,900	92,000	3,100	89,841	97.65%
Park Repair & Maintenance	691,200	702,356	587,246	(115,110)	560,334	95.42%
Sub-total	<u>5,353,300</u>	<u>5,748,756</u>	<u>5,576,662</u>	<u>(172,094)</u>	<u>5,284,679</u>	<u>94.76%</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 F.Y.E	% OF BUDGET F.Y.E
NEIGHBORHOOD SERVICES - TENNIS						
Roger Scott Tennis Center	193,700	222,185	222,185	-	200,212	90.11%
Sub-total	<u>193,700</u>	<u>222,185</u>	<u>222,185</u>	<u>-</u>	<u>200,212</u>	90.11%
NEIGHBORHOOD SERVICES - GOLF						
Daily Club House Operations	133,300	133,604.69	133,605	-	127,828	95.68%
First Tee	5,200	5,211.89	5,212	-	4,987	95.68%
Golf Course Maintenance	555,800	557,070.40	557,070	-	532,986	95.68%
Tournaments	5,700	5,713.03	5,713	-	5,466	95.68%
Sub-total	<u>700,000</u>	<u>701,600</u>	<u>701,600</u>	<u>-</u>	<u>671,267</u>	95.68%
PENSACOLA ENERGY						
Administration	541,600	541,600	542,834	1,234	529,572	97.56%
Customer Service	721,600	727,624	699,624	(28,000)	663,389	94.82%
Gas Construction	2,009,200	2,647,520	2,643,320	(4,200)	2,019,214	76.39%
Gas Cost	14,747,100	20,471,650	20,243,450	(228,200)	20,240,054	99.98%
Gas Marketing	1,920,900	1,920,900	1,824,100	(96,800)	1,640,817	89.95%
Gas Renewal & Replacement	2,283,700	2,283,700	2,382,100	98,400	2,291,240	96.19%
Gas Training	245,600	245,600	248,300	2,700	221,646	89.27%
Measurement	818,800	877,546	940,546	63,000	921,544	97.98%
Gas Piping	397,000	397,000	396,000	(1,000)	350,550	88.52%
Operations	4,152,700	4,164,747	4,433,013	268,266	4,374,972	98.69%
Regulatory Activities	764,500	764,500	721,700	(42,800)	684,239	94.81%
Gas Infrastructure Replacement	1,683,300	1,683,300	1,650,700	(32,600)	1,308,619	79.28%
Sub-total	<u>30,286,000</u>	<u>36,725,687</u>	<u>36,725,687</u>	<u>-</u>	<u>35,245,855</u>	95.97%
PLANNING SERVICES						
Administration	23,800	23,800	-	(23,800)	-	---
Business Licenses	79,800	79,800	36,549	(43,251)	36,345	99.44%
Office of Sustainability	144,500	144,500	48,265	(96,235)	48,176	99.82%
Planning Services	437,200	437,200	455,913	18,713	455,822	99.98%
Zoning/Housing Code Enforcement	-	1,500	38,473	36,973	38,470	99.99%
Sub-total	<u>685,300</u>	<u>686,800</u>	<u>579,200</u>	<u>(107,600)</u>	<u>578,813</u>	99.93%

**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 F.Y.E	% OF BUDGET F.Y.E
POLICE						
Neighborhood Services Division	339,700	351,700	421,465	69,765	420,944	99.88%
Cadets	362,500	365,500	254,636	(110,864)	243,081	95.46%
Central Records	399,600	403,700	391,860	(11,840)	389,064	99.29%
Chief's Office	1,368,200	1,375,400	1,403,644	28,244	1,401,988	99.88%
Communications Center	1,586,100	1,609,200	1,519,553	(89,647)	1,518,216	99.91%
Community Oriented Policing Squad	1,171,000	1,180,000	1,164,930	(15,070)	1,152,009	98.89%
Crime Scene Investigation	639,200	643,500	659,040	15,540	657,670	99.79%
Criminal Intelligence Unit	86,100	87,900	71,898	(16,002)	71,087	98.87%
Investigations Unit	2,015,500	2,032,700	1,962,592	(70,108)	1,959,671	99.85%
Property Management	313,400	315,900	325,629	9,729	314,240	96.50%
School Resource Office (SRO)	619,300	624,500	621,546	(2,954)	614,517	98.87%
Traffic	925,900	944,300	957,248	12,948	940,621	98.26%
Training/Personnel	603,600	610,384	596,744	(13,640)	546,641	91.60%
Uniform Patrol	8,295,900	8,590,900	8,783,220	192,320	8,764,438	99.79%
Vice & Narcotics	649,600	660,700	659,648	(1,052)	658,436	99.82%
Sub-total	<u>19,375,600</u>	<u>19,796,284</u>	<u>19,793,653</u>	<u>(2,631)</u>	<u>19,652,622</u>	<u>99.29%</u>
PORT						
Administration	603,700	579,874	579,874	-	576,370	99.40%
Business & Trade Development	145,200	139,469	139,469	-	138,627	99.40%
Operations & Maintenance	584,300	561,239	561,239	-	557,848	99.40%
Seaport Security	334,400	321,202	321,202	-	319,261	99.40%
Sub-total	<u>1,667,600</u>	<u>1,601,785</u>	<u>1,601,785</u>	<u>-</u>	<u>1,592,106</u>	<u>99.40%</u>
PUBLIC WORKS & FACILITIES - GENERAL FUND*						
Administration Daily Operation	304,900	314,134	330,227	16,093	323,449	97.95%
Building Maintenance Administration	510,000	509,667	618,065	108,398	545,855	88.32%
City Facility Maintenance & Repair	802,800	912,336	870,738	(41,598)	849,646	97.58%
Inspection Services	26,800	26,800	25,645	(1,155)	23,699	92.41%
Parades	33,900	33,900	34,011	111	34,580	101.67%
Resource Center Maintenance	113,800	115,800	144,605	28,805	123,450	85.37%
Street Daily Operation	470,400	470,850	416,173	(54,677)	405,750	97.50%
Traffic Miscellaneous	59,300	60,100	53,565	(6,535)	48,251	90.08%
Traffic Signage	205,900	205,900	202,537	(3,363)	199,609	98.55%
Traffic Signals & Street Lighting	1,073,500	1,085,300	1,131,153	45,853	1,126,757	99.61%
Traffic Striping	54,300	54,800	52,164	(2,636)	49,319	94.55%
Sub-total	<u>3,655,600</u>	<u>3,789,587</u>	<u>3,878,883</u>	<u>89,296</u>	<u>3,730,365</u>	<u>96.17%</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 F.Y.E	% OF BUDGET F.Y.E
PUBLIC WORKS & FACILITIES - STORMWATER FUND						
Administration Stormwater/Street Sweeping	396,900	443,317	395,550	(47,767)	263,595	66.64%
Stormwater Miscellaneous	99,400	97,600	96,420	(1,180)	83,429	86.53%
Stormwater Operation & Maintenance	1,358,600	1,380,124	1,380,624	500	1,255,825	90.96%
Street Sweeping FDOT Roadways	33,200	31,200	37,307	6,107	36,890	98.88%
Street Sweeping Operation & Maintenance	753,200	757,700	800,040	42,340	784,002	98.00%
Sub-total	<u>2,641,300</u>	<u>2,709,941</u>	<u>2,709,941</u>	<u>-</u>	<u>2,423,741</u>	89.44%
PUBLIC WORKS & FACILITIES - CENTAL SERVICES FUND						
Survey Operations Coordination	22,500	22,500	22,400	(100)	12,892	57.55%
Plan Review	75,800	75,800	75,800	-	33,058	43.61%
Project Design	215,900	218,900	243,700	24,800	148,364	60.88%
Project Management	452,000	452,000	427,300	(24,700)	274,168	64.16%
Sub-total	<u>766,200</u>	<u>769,200</u>	<u>769,200</u>	<u>-</u>	<u>468,481</u>	60.90%
SANITATION SERVICES						
Code Enforcement	944,000	945,690	965,394	19,704	957,044	99.14%
Code Enforcement-Zoning/Housing	112,200	112,200	118,573	6,373	117,739	99.30%
Residential Garbage Collection	2,808,700	2,742,000	2,657,555	(84,445)	2,580,735	97.11%
Recycling Collection	535,800	566,100	601,278	35,178	577,925	96.12%
Transfer Station	376,900	376,900	359,502	(17,398)	355,442	98.87%
Yard Trash/Bulk Waste Collection	1,575,300	1,575,300	1,615,888	40,588	1,601,904	99.13%
Sub-total	<u>6,352,900</u>	<u>6,318,190</u>	<u>6,318,190</u>	<u>-</u>	<u>6,190,790</u>	97.98%
SANITATION SERVICES - GARAGE						
Garage Administration	255,547	292,353	292,353	-	270,132	92.40%
Garage Operations	963,645	1,102,442	1,102,442	-	1,018,646	92.40%
Parts & Fuel Operation	226,205	258,785	258,785	-	239,115	92.40%
Sub-total	<u>1,445,400</u>	<u>1,653,580</u>	<u>1,653,580</u>	<u>-</u>	<u>1,527,893</u>	92.40%
TECHNOLOGY RESOURCES						
Capital Accumulation	46,400	42,800	42,800	-	41,681	97.39%
Information Management	736,400	895,938	884,153	(11,785)	830,011	93.88%
Network/System Management	615,700	642,689	617,573	(25,116)	568,895	92.12%
Office of the Director	195,400	197,800	211,964	14,164	202,572	95.57%
Public Safety	199,200	204,200	226,937	22,737	226,060	99.61%
Sub-total	<u>1,793,100</u>	<u>1,983,427</u>	<u>1,983,427</u>	<u>-</u>	<u>1,869,218</u>	94.24%
<i>Note: As of October 1, 2012, the Management Information Systems (MIS) Division's name was changed to Technology Resources</i>						
TOTAL	\$ <u>126,428,398</u>	<u>134,438,610</u>	<u>134,438,610</u>	<u>-</u>	<u>128,397,858</u>	95.51%

City of Pensacola, Florida
Investment Schedule
As of September 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%	17,000,000.00	17,000,000.00
Hancock Bank	47820593	MM	04/21/14		0.25%	5,000,000.00	5,000,000.00
Hancock Bank	48067171	MM	05/28/14		0.25%	10,000,000.00	10,000,000.00
BankUnited	9853271666	MM	08/14/14		0.40%	10,000,000.00	10,000,000.00
<u>FUND INVESTMENTS</u>							
Fund 503							
S.B.A. Investment Pool, Fund A	251291				0.16%	0.05	0.05
S.B.A. Investment Pool, Fund B	251291				N/A	0.00	0.00
<u>City's- GCA (checking account)</u>							
Wells Fargo Bank	Public Now Account		ERC 25%; offset fees			33,551,319.16	33,551,319.16
TOTAL INVESTMENTS						\$ 75,551,319.21	\$ 75,551,319.21

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

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

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

	BALANCE 09/30/13	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 09/30/14	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	873,987.05 ^(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	93,786,828.85	

(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
September 30, 2014
(Unaudited)

	BALANCE 09/30/13	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 09/30/214	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	873,987.05 ^(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	40,194,367.64	
TOTAL	\$ 148,460,000.00	(7,885,000.00)	140,575,000.00	5,338,700.00	93,786,828.85	

^(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
 September 30, 2014
 (Unaudited)

ATTORNEY NAME OR FIRM	AMOUNT PAID	NATURE OF SERVICES PROVIDED
ALLEN NORTON & BLUE P A	\$187,351.31	Administrative, Collective Bargaining and Employee Matters
BEGGS & LANE	267,837.31	Contract and Real Estate Law
BONDURANT MIXON & ELMORE LLP	32,960.22	Occupy Pensacola Litigation
BRYANT MILLER OLIVE PA	7,950.91	Economic Development Matters
CLARK PARTINGTON HART LARRY	8,360.07	Aviation Real Estate Closing
COASTAL ASSOCIATION LAW GROUP	3,917.36	Contract and Real Estate Law
COLLEEN CLEARY ORTIZ PA	1,942.50	Police Forfeiture Claim
DAVIDSON & HIERS P A	625.00	Mediation
EDWARDS WILDMAN PALMER LLP	11,291.42	Bond Disclosure Counsel and New Market Tax Credits
GRAY ROBINSON PA	30,070.74	Tax and Pension Plan Compliance
GUNSTER YOAKLEY & STEWART PA	23,996.41	Natural Gas Franchise Fee
HAMMONS, LONGORIA, WHITTAKER PA	7,671.69	Code Enforcement Lien Foreclosures
HARRISON SALE MCLOY & JACKSON	287.50	Review of Council Rules and Procedures
JOLLY & PETERSON PA	45,790.23	Police Liability Claims
LAW OFFICES OF WILLIAM I GAULT	2,812.50	Aviation Bankruptcy Claims
LEWIS LONGMAN & WALKER P A	135,479.82	Environmental Matters and Property Issues
LOCKLIN & SABA PA	3,000.00	Contract and Real Estate Law
MCCARTER & ENGLISH LLP	51,676.03	Natural Gas Industry
MCDONALD FLEMING MOORHEAD	10,445.25	Construction Contract Review and Litigation
MCGUIREWOODS LLP	9,501.00	Bond Counsel
MESSER CAPARELLO PA	15,126.03	Employee Matters
MESSER LAW FIRM PA	168,175.30	City Attorney
MILLER BALIS & O'NEIL PC	12,630.43	Natural Gas Industry
NABORS GIBLIN & NICKERSON P A	1,541.78	Annual Stormwater Assessment Program
PHILIP A BATES PA	2,596.50	Sanitation Claims
PLAUCHE MASELLI PARKERSON LLP	147,947.77	Utility Litigation
QUINTAIROS PRIETO WOOD & BOYER PA	30,156.77	Workers Compensation and Liability Claims
RAY, JR LOUIS F	18,009.00	Code Enforcement Special Magistrate
RODERIC G. MAGIE, PA	50,482.65	Workers Compensation Claims
RUMBERGER KIRK & CALDWELL PA	34,294.81	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	74,718.95	Claims and Litigation
REPORT TOTAL	<u>\$1,451,387.84</u>	