

COUNCIL MEMORANDUM

Council Meeting Date: May 14, 2015



FOR DISCUSSION

FROM: Ashton J. Hayward, III, Mayor

SUBJECT: Financial Report – Six Months Ending March 31, 2015

REQUEST: N/A

AGENDA: ___X___ Regular _____ Consent

SUMMARY:

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

PRIOR ACTION:

None

STAFF CONTACT:

Richard Barker, Jr., Chief Financial Officer

ATTACHMENTS:

(1) Financial Report – Six Months Ending March 31, 2015

PRESENTATION:

Richard Barker, Jr., Chief Financial Officer

**FINANCIAL REPORT
SIX MONTHS ENDING MARCH 31, 2015**

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

Attached are financial schedules setting forth the status of the major General Government, Special Revenue, Capital Projects and Proprietary Funds for the City of Pensacola for the six months ending March 31, 2015. The financial schedules compare actual results for the six-month period against the City's budget and against comparable percentages of a year ago. Such comparisons are useful in projecting potential problem areas, allowing management to take early corrective action. The City's debt service and investment schedules are also attached for Council's review.

As reported to Council in the first quarter report the downturn in the economy which has impacted the City of Pensacola since 2007 continues to rebound. Both Half-Cent Sales Tax and Local Option Sales Tax (PFP) revenues have shown growth in excess of 5% from FY 2013 to FY 2014. In addition, Ad Valorem Taxable Valuations continue to show positive growth. While these positive indicators continue, both revenues and expenditures continue to be closely monitored to assure a balanced budget. Expenditures in total are in line with budgeted projections. Significant variances from the current approved budget are noted in the individual fund narrative below.

The Investment Section of this financial report provides a comparison of interest rates for FY 2013 to FY 2015.

The Legal Services and Fees of this financial report provides a listing of legal services and fees paid through the first quarter of FY 2015.

General Fund:

In total, General Fund revenues exceeded budget for the second quarter and are mainly attributed to revenues from Property Tax, Local Business Tax and the transfer from Pensacola Energy, the majority of which were paid during the first quarter. During the first six months of the fiscal year total Franchise Fees and Public Service Tax revenues exceeded budget by \$275,400 or 4.35%. Half-Cent Sales Tax revenue exceeded budget by \$37,700 or 2.34%. Through the second quarter, Communication Services Tax was below budget by \$42,300 or 3.26% and Municipal Revenue Sharing was at the budgeted level.

Within Other Revenues, the Sale of Assets shown in FY 2014 reflects proceeds from an auction that was held in November 2013. In FY 2015 the first auction of the fiscal year will take place during the third quarter.

In total revenues are projected to meet or exceed budget by fiscal year end. Staff will continue to monitor revenues and expenditures and take appropriate actions as necessary in order to assure a balanced budget.

As stated in the first quarter report, the transfer from the General Fund to the Stormwater Capital Projects Fund appears to exceed budget. Since the Stormwater Utility Fee is on the Property Tax bill, the receipts coincide with the Property Tax Revenues and therefore the transfer appears to be higher than budgeted levels.

Second quarter expenditures in total were within budget. As stated in the first quarter report, Staff continues to remain cautious and continues to monitor expenditures. All General Fund capital equipment has been funded in the Penny For Progress and the only savings that can be realized are in operating and personal services. There is \$1.11 million in unassigned fund balance which was remaining at the close of FY 2014. This has been designated for FY 2016 Beginning Fund Balance.

Tree Planting Trust Fund

The Tree Planting Trust Fund revenue and expenditures are recorded in the General Fund. For the second quarter the "Tree Planting Trust Fund" account contributions plus interest income equaled \$59,540 and expenditures and encumbrances equaled \$130,545. The unencumbered balance in the "Tree Planting Trust Fund" at the end of the second quarter was \$596,870.

Local Option Gasoline Tax Fund:

Local Option Gasoline Tax revenue exceeded budget by \$13,300 or 2.18% through the second quarter of FY 2015. Fund expenditures will not exceed budget for the fiscal year.

Stormwater Utility Fund:

Total utility fee revenue of \$2,198,418 represents 86.53% of budgeted revenue for the fiscal year. Fund expenditures are consistent with budget for the second quarter.

Municipal Golf Course Fund:

During the second quarter FY 2015, the Golf Course expenditures (including total City sponsored pension costs) exceeded revenues by \$164,700 before the General Fund subsidy of \$50,000. When compared to FY 2014, revenue for this fiscal year is \$44,500 below prior year second quarter revenues. As stated in the first quarter report, the decline in revenues is due to 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 opened with adjusted play at a reduced rate until the course is fully repaired. The erosion repairs to the Golf Course began March 23, 2015 and the repairs to the Club House are anticipated to begin in June 2015. The Osceola Golf Course and Club House are expected to be fully operational by August 2015.

During the second quarter of fiscal year 2014, 8,066 rounds were played with 2,011 driving range usage and in the second quarter of this fiscal year 6,897 rounds were played with 2,200 driving range usage, a decrease of 1,169 rounds and an increase of 189 in driving range usage. Staff continues to advertise the golf course through local media outlets as well as keeping the golf course's website updated. Staff also continues to monitor revenues and implement various marketing strategies as appropriate.

Expenditures at the Golf Course are consistent with the adopted FY 2015 budget. While the expenditures are relatively fixed, increases are based on usage. Staff continues to monitor expenditures monthly and has restricted expenditures at the Golf Course to essential items only. An increased subsidy over the current budgeted \$100,000 from the General Fund is anticipated by fiscal year end FY 2015.

As has been previously mentioned a three year concessions agreement was executed between the City of Pensacola and Fusion Grill, Inc. on March 28, 2014. Due to Osceola's storm damage and repair schedule, the City and Fusion amended the payment schedule. The Concessionaire 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. That payment has resumed in March 2015 and is anticipated to continue throughout the fiscal year.

Inspection Services Fund:

In total, revenues exceeded expenditures (including total City sponsored pension costs) by \$49,200. When compared to FY 2014, revenue for this fiscal year is \$97,100 above prior year second quarter revenues. Construction projects continue to be underway and permits to complete the jobs continue to be issued.

Expenditures for Inspection Services were consistent with budget.

Roger Scott Tennis Center:

Total revenues for the Roger Scott Tennis Center were consistent with budget. The annual tennis memberships renewed during the second quarter and when compared to the second quarter of FY 2014, revenues for FY 2015 were \$2,200 greater than last fiscal year. Expenditures are not anticipated to exceed budget by fiscal year end.

As reported in the first quarter 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. Through the end of the first quarter, Coastal Concessions, LLC is current with their payments. However, Coastal Concessions, LLC has indicated that they will not be renewing their contract based solely on sales and supply/demand. An RFQ was advertised and responses were opened on March 18, 2015. There was one respondent, The Southern Ladle, Inc. Staff is working diligently to ensure a concession agreement is executed and the new concessionaire can begin May 1, 2015.

Below is a comparison of the activity at Roger Scott Tennis Center between the second quarter for FY's 2014 and 2015.

	<u>2ND QTR FY 2014</u>	<u>2ND QTR FY 2015</u>	<u>DIFF</u>
Daily Participants			
Hard Courts	536	810	274
All Courts (Includes Clay Courts)	1,436	1,382	(54)
Sub-Total	<u>1,972</u>	<u>2,192</u>	<u>220</u>
Playing Members	12,219	13,078	859
Sub-Total	<u>14,191</u>	<u>15,270</u>	<u>1,079</u>
Instructional Students	2,500	3,551	1,051
Rentals/Special Events/Programs	5,962	5,898	(64)
Total Players	<u><u>22,653</u></u>	<u><u>24,719</u></u>	<u><u>2,066</u></u>

Community Maritime Park Management Services Fund:

The City has a Park Management Services Agreement with the Community Maritime Park Associates (CMPA). On January 28, 2015, the CMPA Board approved an amendment and extension of the contract to March 27, 2018 and was subsequently approved by City Council on February 12, 2015. Included in the agreement was a change to the three components in this agreement. The first is the Community Maritime Park Insurance and it is 100% reimbursed by the CMPA. Actual expenditures through the second quarter were \$69,000. Secondly, park maintenance and landscaping services are provided. Originally, the CMPA pays the City on an annual basis actual costs incurred up to a maximum amount of \$248,945. That amount has been reduced to \$200,000. Through the second quarter of FY 2015, \$101,800 in expenditures for these services have been incurred which will be billed to the CMPA by fiscal year-end. The final component to the agreement deals with event scheduling and planning, management of outside kiosk sales, rentals, food service and other vendor services, and parking management. The amount charged for these services is reduced by revenues earned. If revenues earned are not sufficient to cover its costs, the maximum amount payable by the CMPA is \$100,000 (a reduction from the original amount of \$256,054). Through the second quarter of FY 2015, expenditures were above revenues by \$10,500. A final accounting will be made at fiscal year-end based on the terms of the contract.

Revenues and expenditures related to the Employee Leasing function are accounted for in the Community Maritime Park Management Services Fund. Expenditures exceeded revenues by \$12,100 through the second quarter of FY 2015. By fiscal year end, revenues will equal expenditures.

Local Option Sales Tax Fund:

Second quarter revenues exceeded budget by \$132,200 or 4.69%. Expenditures in total were consistent with budget for the first quarter.

As in previous fiscal years, a draw upon the City's pooled cash to cover cash shortfalls in the fund has occurred and continues. Fund balance is anticipated to continue to be negative through FY 2017.

Stormwater Capital Projects Fund:

The \$2,202,272 transfer from the General Fund to the Stormwater Capital Projects Fund equaled the revenue fee collection in the Stormwater Utility Fund. Second quarter expenditures were within budget.

Gas Utility Fund:

Appropriated fund balance in the amount of \$587,300 and operating revenue exceeded gas operating expenses and encumbrances (including total City sponsored pension costs) by \$2,873,000 for the second quarter. This was due mainly to winter revenues exceeding budget estimates for the 2nd quarter of FY 2014, and expenditures lower than anticipated for contractor labor projects which will occur mainly over the summer months. Pensacola Energy has also experienced a year to date decrease in cost of gas. However, gas costs are expected to increase with the pending Gulf South rate case effective May 1.

Second quarter FY 2015 revenues were \$2,059,000 below second quarter FY 2014 revenues. This decline was mainly in Residential and Commercial User Fees as well as Infrastructure Cost Recovery. This decline is a result of a 4.3% decrease in gas purchases over last year as well as a 15% decrease in gas costs compared to this time last year.

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. At the end of March, 2015, the additional \$0.10 per Ccf collected has amounted to \$1,246,067 which is included in the aforementioned revenue. This recovery of 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 FY 2013. This fee is charged for expenses that were made in the prior fiscal year. For the second quarter of FY 2015, \$792,928 has been received from Infrastructure Cost Recovery Revenue.

Sanitation Fund:

In total, appropriated fund balance in the amount of \$175,000 and operating revenue were below expenses and encumbrances (including total City sponsored pension costs) by \$389,100 for the second quarter. Sanitation Fund revenues were consistent with budget and were slightly above prior year revenues.

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

Port Fund:

Second quarter Port appropriated fund balance of \$1,084,800 and operating revenue exceeded operating expenses and encumbrances (including total City sponsored pension costs) by \$1,052,500. Operating revenues for FY 2015 were \$270,700 above the FY 2014 operating revenues for the same time period. The majority of this increase is attributed to an increase in dockage and rent revenue. The increase in dockage is the result of a vessel activity surge leading up to the end of the calendar year combined with a longer than expected Port stay by Global 1200. The increase in rent revenue is the result of the Offshore Inland/DeepFlex facility becoming subject to monthly rent effective August 2014.

Port expenses, in total, were at or below budget and were slightly less than FY 2014 expenses for the same time period. With the revenue fluctuations experienced, staff continues to operate at minimal costs in order to meet revenues.

All Port lease payments have been paid and are current with exception of Martin Marietta who has a balance of \$3,877 that is less than 60 days past due. Lease payments due from Offshore Inland Marine of \$15,486 also are less than 60 days past due. Dockage and other vessel fees, which Offshore Inland recovers from its customers then remits to the port, continue to be slower to pay. As of March 31, this account had an outstanding balance of \$284,953 which was more than 60 days past due. Of this amount, \$224,442 is over 120 days past due, which is concerning given that these invoices extend beyond the normal 90- to 120-day payment cycles typically experienced in the international marketplace.

All Port customers, including non-lease general cargo shippers, continue to be subject to standard payment terms and collection practices, which are in line with those of competing ports. This includes regular issuance of past due notices and, in cases of extreme or excessive abuse of credit privileges, assessment of late payment penalties. Account statements are sent monthly to all tenants, users and shippers with any invoice outstanding more than 60 days. Additionally, the Port Director makes personal contact with all customers having invoices outstanding 120 days or more.

Along these lines, the Port Director has been closely monitoring Offshore Inland's account receivables and has recently met with company officials, including the President/CEO and Chief Financial Officer. As a result of these efforts, the company has indicated to the Port Director that they have a plan in place internally to clear all past due invoices and to prevent future invoices from becoming seriously delinquent. Additionally, Offshore Inland has remitted nearly \$134,000 in payments to the Port since March 31 and has brought all rent current, including the \$15,486 in outstanding rent owed on the Offshore Inland/DeepFlex development parcel referenced earlier.

Airport Fund:

In total appropriated fund balance of \$1,925,400 and operating revenue exceeded operating expenses and encumbrances (including total City sponsored pension costs) by \$2,185,500 for the second quarter. By fiscal year end revenues are projected to meet expenses.

When compared to the second quarter of FY 2014, passenger traffic at Pensacola International Airport has decreased by 1.6%. This decrease in passenger traffic is primarily due to the cancelled flights associated with the winter experienced in February and March.

Overall Airport operating revenues were \$1,352,700 above the FY 2014 operating revenue for the same time period. Air Carrier Landing Fees revenue increased over the second quarter of FY 2014 due to an approved adjustment as a result of last year's airline negotiations as well as larger planes with increased seating capacity landing at the airport. It should be noted that the Airport's agreement with the airlines provides for the airlines to fund any shortfall, excluding incentives, should that occur.

Expenses for the quarter are consistent with budget.

Insurance Retention Fund / Central Services Fund:

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

Natural Disaster Fund (Formerly Hurricane Damage Fund)

This fund is categorized as a special revenue fund that accounts for any disaster-related activity. Historically, this fund has been named the Hurricane Damage Fund because up until the April 2014 flooding the disasters that have involved FEMA have been hurricanes. The renaming of this fund to the Natural Disaster Fund will more appropriately describe the purpose of this fund. 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.

The negative revenues are due to accrual reversals from the previous fiscal year. Repairs continue and as expenditures are made, request for reimbursements will continue to be submitted.

Investment Schedule / Debt Service Schedule:

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

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

	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>
January	0.18%	0.15%	0.23%
February	0.27%	0.17%	0.19%
March	0.25%	0.16%	0.18%

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.

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 1,100,000	2,320,881	2,320,881	2,320,881	100.00%	1,475,997	100.00%	558,297	100.00%
REVENUES:									
GENERAL PROPERTY TAXES									
Current Taxes	12,525,400	12,525,400	12,525,400	10,827,439	86.44%	10,202,237	84.70%	12,170,283	100.00%
Delinquent Taxes	30,000	30,000	30,000	20,937	69.79%	4,534	15.11%	62,311	750.73%
Sub-Total	<u>12,555,400</u>	<u>12,555,400</u>	<u>12,555,400</u>	<u>10,848,376</u>	86.40%	<u>10,206,772</u>	84.52%	<u>12,232,594</u>	100.44%
FRANCHISE FEE									
Gulf Power - Electricity	5,530,500	5,530,500	5,530,500	2,319,187	41.93%	2,278,222	44.01%	5,792,684	100.29%
City of Pensacola - Gas	981,100	981,100	981,100	543,984	55.45%	566,900	67.90%	990,787	99.81%
ECUA - Water and Sewer	1,565,500	1,565,500	1,565,500	623,084	39.80%	614,214	41.10%	1,512,125	100.00%
Sub-Total	<u>8,077,100</u>	<u>8,077,100</u>	<u>8,077,100</u>	<u>3,486,255</u>	43.16%	<u>3,459,336</u>	46.09%	<u>8,295,596</u>	100.18%
PUBLIC SERVICE TAX									
Gulf Power - Electricity	5,398,000	5,398,000	5,398,000	2,271,588	42.08%	2,252,887	44.92%	5,648,698	99.70%
City of Pensacola - Gas	735,000	735,000	735,000	468,510	63.74%	473,948	71.81%	811,968	99.84%
ECUA - Water	950,000	950,000	950,000	379,371	39.93%	369,866	39.99%	939,575	100.00%
Miscellaneous	10,000	10,000	10,000	10,068	100.68%	13,144	131.44%	24,416	100.07%
Sub-Total	<u>7,093,000</u>	<u>7,093,000</u>	<u>7,093,000</u>	<u>3,129,537</u>	44.12%	<u>3,109,844</u>	47.04%	<u>7,424,657</u>	99.76%
LOCAL BUSINESS TAX									
Local Business Tax	900,000	900,000	900,000	875,680	97.30%	880,045	99.43%	914,239	100.73%
Local Business Tax Penalty	6,500	6,500	6,500	10,514	161.75%	8,081	124.32%	12,788	66.10%
Sub-Total	<u>906,500</u>	<u>906,500</u>	<u>906,500</u>	<u>886,194</u>	97.76%	<u>888,126</u>	99.61%	<u>927,027</u>	100.01%

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
LICENSES, PERMITS & PENALTIES									
Special Permits (Planning)	35,000	35,000	35,000	22,150	63.29%	24,480	69.94%	48,905	102.74%
Taxi Permits	7,000	7,000	7,000	4,186	59.80%	3,410	48.71%	7,522	100.01%
Fire Permits	23,000	23,000	23,000	8,550	37.17%	8,930	38.83%	21,120	100.00%
Sub-Total	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>34,886</u>	53.67%	<u>36,820</u>	56.65%	<u>77,547</u>	101.71%
INTERGOVERNMENTAL									
FEDERAL									
Payment in Lieu of Taxes	16,600	16,600	16,600	17,040	102.65%	17,708	106.67%	17,708	50.96%
STATE									
1/2 Cent Sales Tax	4,175,600	4,175,600	4,175,600	1,647,614	39.46%	1,562,900	40.29%	4,053,658	100.00%
Beverage License Tax	89,600	89,600	89,600	96,438	107.63%	89,210	99.56%	92,862	100.00%
Mobile Home Tax	7,000	7,000	7,000	5,006	71.51%	4,990	71.29%	7,292	100.01%
Communication Services Tax	3,084,800	3,084,800	3,084,800	1,246,307	40.40%	1,306,518	37.65%	3,115,591	100.00%
State Rev Sharing - Motor Fuel Tax	650,700	650,700	650,700	281,046	43.19%	289,747	48.69%	582,230	100.00%
State Rev Sharing - Sales Tax	1,633,200	1,633,200	1,633,200	849,016	51.98%	834,610	50.34%	1,690,480	100.00%
Gas Rebate Municipal Vehicles	14,200	14,200	14,200	11,077	78.01%	10,179	71.68%	15,552	100.00%
Fire Fighter Supplemental Compensation	34,600	34,600	34,600	20,570	59.45%	18,364	53.08%	37,633	108.77%
Sub-Total	<u>9,706,300</u>	<u>9,706,300</u>	<u>9,706,300</u>	<u>4,174,115</u>	43.00%	<u>4,134,226</u>	42.34%	<u>9,613,007</u>	99.85%

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
OTHER CHARGES FOR SERVICES									
Swimming Pool Fees	0	0	0	78	----	251	----	5,637	100.02%
Boat Launch Fees	23,000	23,000	23,000	6,682	29.05%	8,621	33.16%	19,624	99.99%
Esc. School Board - SRO	240,000	240,000	240,000	146,152	60.90%	127,406	53.09%	254,812	100.00%
ECSD - 911 Calltakers	245,000	245,000	245,000	130,993	53.47%	107,362	39.04%	232,331	100.01%
State Traffic Signal Maintenance	131,900	131,900	131,900	0	0.00%	0	0.00%	134,792	100.00%
State Street Light Maintenance	236,200	236,200	236,200	0	0.00%	0	0.00%	283,943	100.00%
Pensacola Fire Academy	26,000	26,000	26,000	0	0.00%	0	0.00%	0	----
Miscellaneous	17,000	17,000	17,000	19,361	113.89%	19,872	116.89%	42,881	100.00%
Sub-Total	<u>919,100</u>	<u>919,100</u>	<u>919,100</u>	<u>303,266</u>	<u>33.00%</u>	<u>263,512</u>	<u>27.98%</u>	<u>974,020</u>	<u>100.00%</u>
FINES, FORFEITURES & PENALTIES									
POLICE									
Court Fines	7,900	7,900	7,900	7,204	91.19%	7,526	95.27%	14,688	100.01%
Traffic Fines	115,000	115,000	115,000	43,738	38.03%	53,817	62.43%	118,009	100.00%
OTHER FINES									
Miscellaneous	9,900	9,900	9,900	6,125	61.87%	5,948	60.08%	14,578	97.27%
Sub-Total	<u>132,800</u>	<u>132,800</u>	<u>132,800</u>	<u>57,067</u>	<u>42.97%</u>	<u>67,291</u>	<u>64.70%</u>	<u>147,275</u>	<u>99.72%</u>

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)**

	FY 2015				% OF BUDGET 3/15	FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15		ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
INTEREST									
Investments and Deposits *	8,000	8,000	8,000	10,943	136.79%	11,451	114.51%	18,633	186.33%
Sub-Total	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>10,943</u>	136.79%	<u>11,451</u>	114.51%	<u>18,633</u>	186.33%
OTHER REVENUES									
Miscellaneous	325,000	325,000	325,000	219,914	67.67%	236,185	59.05%	422,659	93.10%
Miscellaneous - Saenger Facility Fee	58,000	58,000	58,000	0	0.00%	0	0.00%	62,152	100.00%
Sale of Assets	50,000	50,000	50,000	92	0.18%	47,571	95.14%	47,571	100.00%
Sub-Total	<u>433,000</u>	<u>433,000</u>	<u>433,000</u>	<u>220,006</u>	50.81%	<u>283,757</u>	55.64%	<u>532,382</u>	94.44%
Sub-Total Revenues	<u>39,896,200</u>	<u>39,896,200</u>	<u>39,896,200</u>	<u>23,150,645</u>	58.03%	<u>22,461,135</u>	58.37%	<u>40,242,737</u>	100.04%
TRANSFERS IN									
Gas Utility Fund	8,000,000	8,000,000	8,000,000	4,000,000	50.00%	4,000,000	50.00%	8,000,000	100.00%
Sub-Total	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>4,000,000</u>	50.00%	<u>4,000,000</u>	50.00%	<u>8,000,000</u>	100.00%
TOTAL REVENUES	<u>47,896,200</u>	<u>47,896,200</u>	<u>47,896,200</u>	<u>27,150,645</u>	56.69%	<u>26,461,135</u>	56.93%	<u>48,242,737</u>	100.03%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 48,996,200</u>	<u>50,217,081</u>	<u>50,217,081</u>	<u>29,471,526</u>	58.69%	<u>27,937,132</u>	58.26%	<u>48,801,034</u>	100.03%

* 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 Six Months Ended March 31, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES:									
CITY COUNCIL									
Personal Services	\$ 377,100	400,013	356,900	175,449	49.16%	172,194	44.25%	366,187	94.11%
Operating Expenses	289,000	501,573	544,686	346,426	63.60%	171,930	34.61%	284,141	57.20%
Sub-Total	666,100	901,586	901,586	521,875	57.88%	344,125	38.85%	650,328	73.42%
Allocated O/H-Cost Recovery	(302,100)	(302,100)	(302,100)	(151,050)	50.00%	(128,900)	50.00%	(302,100)	100.00%
Sub-Total	364,000	599,486	599,486	370,825	61.86%	215,225	34.27%	348,228	59.66%
MAYOR									
Personal Services	851,600	851,600	851,500	435,106	51.10%	456,494	51.86%	938,418	100.00%
City Sponsored Pensions	78,000	78,000	78,100	78,032	99.91%	78,034	99.92%	78,069	100.00%
Sub-Total	929,600	929,600	929,600	513,138	55.20%	534,528	55.77%	1,016,487	100.00%
Operating Expenses	408,700	408,800	408,800	204,503	50.03%	258,378	59.82%	417,088	98.42%
Sub-Total	1,338,300	1,338,400	1,338,400	717,641	53.62%	792,906	57.03%	1,433,575	99.53%
Allocated O/H-Cost Recovery	(728,400)	(728,400)	(728,400)	(364,200)	50.00%	(306,300)	50.00%	(728,400)	100.00%
Sub-Total	609,900	610,000	610,000	353,441	57.94%	486,606	62.57%	705,175	99.06%
CITY CLERK									
Personal Services	175,200	175,200	274,600	134,470	48.97%	86,364	49.41%	183,060	100.00%
City Sponsored Pensions	30,200	30,200	30,200	30,200	100.00%	30,200	100.00%	30,200	100.00%
Sub-Total	205,400	205,400	304,800	164,670	54.03%	116,564	56.86%	213,260	100.00%
Operating Expenses	37,400	37,400	39,900	25,434	63.74%	20,109	66.59%	32,660	96.65%
Sub-Total	242,800	242,800	344,700	190,104	55.15%	136,673	58.11%	245,920	99.54%
Allocated O/H-Cost Recovery	(65,000)	(65,000)	(65,000)	(32,500)	50.00%	(37,350)	50.00%	(65,000)	100.00%
Sub-Total	177,800	177,800	279,700	157,604	56.35%	99,323	61.88%	180,920	99.38%

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.

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
LEGAL									
Personal Services	255,900	255,900	293,770	128,413	43.71%	123,205	48.95%	251,839	99.95%
City Sponsored Pensions	22,200	22,200	22,230	22,220	99.96%	22,220	98.67%	22,241	100.00%
Sub-Total	278,100	278,100	316,000	150,633	47.67%	145,425	53.04%	274,080	99.96%
Operating Expenses	250,700	346,850	241,650	145,433	60.18%	200,692	83.34%	272,092	99.38%
Sub-Total	528,800	624,950	557,650	296,066	53.09%	346,117	67.21%	546,172	99.67%
Allocated O/H-Cost Recovery	(194,500)	(194,500)	(194,500)	(97,250)	50.00%	(95,150)	50.00%	(194,500)	100.00%
Sub-Total	334,300	430,450	363,150	198,816	54.75%	250,967	77.29%	351,672	99.48%
HUMAN RESOURCES									
Personal Services	517,900	517,900	418,381	189,870	45.38%	230,828	44.14%	465,507	99.73%
City Sponsored Pensions	120,500	120,500	120,619	120,564	99.95%	120,584	99.93%	120,654	99.99%
Sub-Total	638,400	638,400	539,000	310,434	57.59%	351,411	54.60%	586,161	99.78%
Operating Expenses	120,800	153,697	151,197	76,448	50.56%	63,305	49.15%	103,552	80.40%
Sub-Total	759,200	792,097	690,197	386,881	56.05%	414,716	53.69%	689,713	96.30%
Allocated O/H-Cost Recovery	(297,000)	(297,000)	(297,000)	(148,500)	50.00%	(153,600)	50.00%	(297,000)	100.00%
Sub-Total	462,200	495,097	393,197	238,381	60.63%	261,116	56.13%	392,713	93.67%
NON-DEPARTMENTAL FUNDING									
Operating Expenses	2,360,200	2,536,406	2,536,406	1,947,609	76.79%	1,771,352	74.91%	2,209,089	93.34%
Sub-Total	2,360,200	2,536,406	2,536,406	1,947,609	76.79%	1,771,352	74.91%	2,209,089	93.34%
FINANCIAL SERVICES									
Personal Services	1,280,300	1,280,300	1,347,000	611,236	45.38%	595,259	48.87%	1,209,002	100.00%
City Sponsored Pensions	300,600	300,600	301,200	300,882	99.89%	300,879	99.89%	301,167	100.00%
Sub-Total	1,580,900	1,580,900	1,648,200	912,119	55.34%	896,138	58.99%	1,510,169	100.00%
Operating Expenses	306,600	414,577	414,577	171,761	41.43%	162,493	40.51%	301,564	73.53%
Sub-Total	1,887,500	1,995,477	2,062,777	1,083,879	52.54%	1,058,631	55.13%	1,811,733	94.35%
Allocated O/H-Cost Recovery	(1,235,500)	(1,235,500)	(1,235,500)	(617,750)	50.00%	(615,400)	50.00%	(1,235,500)	100.00%
Sub-Total	652,000	759,977	827,277	466,129	56.34%	443,230	64.28%	576,233	84.15%

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.

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	0 ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
PLANNING SERVICES									
Personal Services	401,500	401,500	401,500	176,214	43.89%	180,231	52.03%	349,730	100.00%
City Sponsored Pensions	60,200	60,200	60,200	60,203	100.00%	60,200	100.00%	60,200	100.00%
Sub-Total	461,700	461,700	461,700	236,417	51.21%	240,431	59.14%	409,930	100.00%
Operating Expenses	181,000	181,001	349,968	46,877	13.39%	104,480	59.49%	168,883	99.78%
Sub-Total	642,700	642,701	811,668	283,293	34.90%	344,911	59.24%	578,813	99.93%
NEIGHBORHOOD SERVICES									
Personal Services	2,493,900	2,493,900	2,493,738	1,091,265	43.76%	1,049,270	45.20%	2,247,335	98.09%
City Sponsored Pensions	716,700	716,700	717,315	716,986	99.95%	716,994	99.98%	717,298	100.00%
Sub-Total	3,210,600	3,210,600	3,211,053	1,808,251	56.31%	1,766,265	58.13%	2,964,633	98.54%
Operating Expenses	2,368,500	2,488,583	2,319,163	1,043,811	45.01%	1,221,038	49.64%	2,337,946	90.40%
Sub-Total	5,579,100	5,699,183	5,530,216	2,852,062	51.57%	2,987,303	54.33%	5,302,579	94.78%
Allocated O/H-Cost Recovery	(17,900)	(17,900)	(17,900)	(8,950)	50.00%	(9,700)	50.00%	(17,900)	100.00%
Sub-Total	5,561,200	5,681,283	5,512,316	2,843,112	51.58%	2,977,602	54.35%	5,284,679	94.76%
PUBLIC WORKS & FACILITIES									
Personal Services	1,561,700	1,561,700	1,560,740	716,203	45.89%	747,914	51.29%	1,459,840	97.78%
City Sponsored Pensions	340,300	340,300	340,735	340,535	99.94%	340,533	99.94%	340,747	99.99%
Sub-Total	1,902,000	1,902,000	1,901,475	1,056,738	55.57%	1,088,447	60.50%	1,800,587	98.19%
Operating Expenses	2,153,800	2,289,644	2,290,169	1,152,727	50.33%	1,129,199	52.22%	2,111,778	94.82%
Sub-Total	4,055,800	4,191,644	4,191,644	2,209,465	52.71%	2,217,646	55.98%	3,912,365	96.34%
Allocated O/H-Cost Recovery	(182,000)	(182,000)	(182,000)	(91,000)	50.00%	(100,000)	50.00%	(182,000)	100.00%
Sub-Total	3,873,800	4,009,644	4,009,644	2,118,465	52.83%	2,117,646	56.30%	3,730,365	96.17%

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.

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
FIRE									
Personal Services	6,403,800	6,651,847	6,628,847	3,359,175	50.68%	3,284,708	50.48%	6,577,199	99.62%
City Sponsored Pensions	3,691,400	3,691,400	3,704,400	3,695,139	99.75%	2,928,821	99.81%	2,930,700	100.00%
Sub-Total	10,095,200	10,343,247	10,333,247	7,054,314	68.27%	6,213,529	65.81%	9,507,899	99.74%
Operating Expenses	1,110,800	1,160,800	1,170,800	652,085	55.70%	659,524	61.33%	1,204,537	99.92%
Sub-Total	11,206,000	11,504,047	11,504,047	7,706,399	66.99%	6,873,054	65.35%	10,712,436	99.76%
POLICE									
Personal Services	12,405,900	12,405,900	12,400,860	5,941,037	47.91%	5,934,919	49.85%	12,058,114	100.00%
City Sponsored Pensions	4,236,600	4,236,600	4,241,640	4,238,837	99.93%	4,275,964	99.94%	4,278,182	100.00%
Sub-Total	16,642,500	16,642,500	16,642,500	10,179,874	61.17%	10,210,883	63.09%	16,336,296	100.00%
Operating Expenses	3,464,100	3,482,190	3,482,190	1,865,378	53.57%	1,834,123	54.08%	3,316,326	95.93%
Sub-Total	20,106,600	20,124,690	20,124,690	12,045,252	59.85%	12,045,006	61.53%	19,652,622	99.29%
TRANSFERS OUT									
Municipal Golf Course Fund	100,000	100,000	100,000	50,000	50.00%	45,000	50.00%	320,000	100.00%
Stormwater Capital Projects Fund	2,545,500	2,545,500	2,545,500	2,202,272	86.52%	2,126,471	83.66%	2,597,117	100.00%
Sub-Total	2,645,500	2,645,500	2,645,500	2,252,272	85.14%	2,171,471	82.51%	2,917,117	100.00%
TOTAL EXPENDITURES	\$ 48,996,200	50,217,081	50,217,081	30,981,598	61.70%	30,057,510	62.68%	47,640,062	97.65%

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.

CITY OF PENSACOLA
TREE PLANTING TRUST - GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)

	FY 2015				% OF BUDGET 3/15	FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15		ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 49,400	233,185	233,185	233,185	100.00%	128,500	100.00%	117,275	100.00%
REVENUES:									
Tree Trust Fund	10,000	10,000	10,000	59,150	591.50%	1,850	18.50%	12,250	57.71%
Interest	0	0	0	390	----	0	---	1,231	----
TOTAL REVENUES	10,000	10,000	10,000	59,540	595.40%	1,850	18.50%	13,481	63.51%
TOTAL REVENUES AND FUND BALANCE	\$ 59,400	243,185	243,185	292,725	120.37%	130,350	94.12%	130,756	94.41%
EXPENDITURES:									
Operating Expenses	\$ 59,400	133,185	133,185	24,310	18.25%	0	0.00%	2,966	10.41%
Capital Outlay	0	110,000	110,000	106,235	96.58%	0	0.00%	0	0.00%
Sub-Total	59,400	243,185	243,185	130,545	53.68%	0	0.00%	2,966	2.14%
TOTAL EXPENDITURES	\$ 59,400	243,185	243,185	130,545	53.68%	0	0.00%	2,966	2.14%

CITY OF PENSACOLA
LOCAL OPTION GASOLINE TAX FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)

	FY 2015				% OF BUDGET 3/15	FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15		ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,604,539	1,604,539	1,604,539	100.00%	1,537,244	100.00%	1,537,244	100.00%
REVENUES:									
Gasoline Tax (6 cent local)	1,532,600	1,532,600	1,532,600	622,487	40.62%	617,651	40.30%	1,553,809	80.79%
Interest	400	400	400	1,456	364.00%	697	174.25%	1,952	61.53%
Miscellaneous	0	0	0	0	---	0	0.00%	0	0.00%
Sub-Total	<u>1,533,000</u>	<u>1,533,000</u>	<u>1,533,000</u>	<u>623,943</u>	40.70%	<u>618,349</u>	40.34%	<u>1,555,761</u>	80.76%
TOTAL REVENUES	<u>1,533,000</u>	<u>1,533,000</u>	<u>1,533,000</u>	<u>623,943</u>	40.70%	<u>618,349</u>	40.34%	<u>1,555,761</u>	80.76%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,533,000</u>	<u>3,137,539</u>	<u>3,137,539</u>	<u>2,228,482</u>	71.03%	<u>2,155,593</u>	70.21%	<u>3,093,005</u>	90.32%
EXPENDITURES:									
Personal Services	\$ 0	0	0	0	----	0	----	0	----
Operating Expenses	0	0	0	0	----	6,038	99.99%	6,038	100.00%
Capital Outlay	1,501,500	3,106,039	3,106,039	1,009,656	32.51%	1,483,467	48.92%	1,461,278	47.83%
Allocated Overhead	31,500	31,500	31,500	15,750	50.00%	15,950	50.00%	31,500	100.00%
TOTAL EXPENDITURES	<u>\$ 1,533,000</u>	<u>3,137,539</u>	<u>3,137,539</u>	<u>1,025,406</u>	32.68%	<u>1,505,455</u>	49.03%	<u>1,498,816</u>	48.46%

**CITY OF PENSACOLA
STORMWATER UTILITY FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	19,223	19,223	19,223	100.00%	13,224	100.00%	13,224	100.00%
REVENUES:									
Stormwater Utility Fees	2,540,500	2,540,500	2,540,500	2,198,418	86.53%	2,125,043	83.94%	2,593,410	100.00%
Delinquent Stormwater Utility Fee	5,000	5,000	5,000	3,854	77.08%	1,428	14.28%	3,707	100.00%
CHARGES FOR SERVICES:									
State Right of Way Maintenance	99,600	99,600	99,600	41,520	41.69%	33,216	33.35%	99,647	100.05%
Interest Income	0	0	0	1,486	----	767	----	1,594	----
TOTAL REVENUES	<u>2,645,100</u>	<u>2,645,100</u>	<u>2,645,100</u>	<u>2,245,278</u>	84.88%	<u>2,160,454</u>	81.80%	<u>2,698,358</u>	100.06%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,645,100</u>	<u>2,664,323</u>	<u>2,664,323</u>	<u>2,264,501</u>	84.99%	<u>2,173,678</u>	81.89%	<u>2,711,582</u>	100.06%
EXPENDITURES:									
STORMWATER O & M									
Personal Services	\$ 754,100	754,100	753,670	346,844	46.02%	352,040	44.55%	738,897	93.50%
City Sponsored Pensions	305,100	305,100	305,530	305,314	99.93%	305,318	99.93%	305,540	99.99%
Sub-Total	<u>1,059,200</u>	<u>1,059,200</u>	<u>1,059,200</u>	<u>652,158</u>	61.57%	<u>657,358</u>	59.99%	<u>1,044,437</u>	95.31%
Operating Expenses	<u>554,900</u>	<u>574,123</u>	<u>574,123</u>	<u>223,022</u>	38.85%	<u>199,213</u>	35.92%	<u>333,716</u>	60.72%
Capital Outlay	0	0	0	0	----	0	----	0	----
Allocated Overhead	<u>190,600</u>	<u>190,600</u>	<u>190,600</u>	<u>95,300</u>	50.00%	<u>96,250</u>	50.00%	<u>190,600</u>	100.00%
Sub-Total	<u>1,804,700</u>	<u>1,823,923</u>	<u>1,823,923</u>	<u>970,480</u>	53.21%	<u>952,821</u>	51.70%	<u>1,568,753</u>	85.44%
STREET CLEANING									
Personal Services	391,400	391,400	391,270	183,995	47.03%	189,738	48.92%	365,141	95.94%
City Sponsored Pensions	78,700	78,700	78,830	78,760	99.91%	78,759	99.94%	78,819	99.99%
Sub-Total	<u>470,100</u>	<u>470,100</u>	<u>470,100</u>	<u>262,755</u>	55.89%	<u>268,497</u>	57.53%	<u>443,960</u>	96.64%
Operating Expenses	<u>266,400</u>	<u>266,400</u>	<u>266,400</u>	<u>145,886</u>	54.76%	<u>136,311</u>	51.48%	<u>307,128</u>	98.90%
Capital Outlay	0	0	0	0	----	0	----	0	----
Allocated Overhead	<u>103,900</u>	<u>103,900</u>	<u>103,900</u>	<u>51,950</u>	50.00%	<u>40,050</u>	50.00%	<u>103,900</u>	100.00%
Sub-Total	<u>840,400</u>	<u>840,400</u>	<u>840,400</u>	<u>460,592</u>	54.81%	<u>444,858</u>	54.81%	<u>854,988</u>	97.84%
TOTAL EXPENDITURES	<u>\$ 2,645,100</u>	<u>2,664,323</u>	<u>2,664,323</u>	<u>1,431,072</u>	53.71%	<u>1,397,679</u>	52.65%	<u>2,423,741</u>	89.44%

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.

CITY OF PENSACOLA
MUNICIPAL GOLF COURSE FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	51	51	51	100.00%	0	----	0	----
REVENUES:									
GOLF COURSE CHARGES									
Green Fees	400,000	400,000	400,000	154,085	38.52%	144,469	34.52%	266,228	104.29%
Electric Cart Rentals	70,000	70,000	70,000	55	0.08%	33,446	44.59%	39,416	100.04%
Pull Cart Rentals	400	400	400	55	13.75%	40	8.00%	50	50.00%
Concessions	18,000	18,000	18,000	1,500	8.33%	3,653	18.26%	3,653	98.72%
Pro Shop Sales	15,000	15,000	15,000	4,390	29.27%	6,262	34.79%	8,891	102.20%
Tournaments	30,500	30,500	30,500	9,264	30.37%	18,003	64.30%	26,603	100.00%
Driving Range	38,800	38,800	38,800	13,200	34.02%	12,268	27.26%	25,024	104.17%
Capital Surcharge	50,000	50,000	50,000	10,199	20.40%	18,998	38.00%	24,027	101.35%
Miscellaneous	500	500	500	0	0.00%	156	3.12%	156	156.00%
Interest Income	0	0	0	(10)	----	(34)	----	(72)	----
SUB-TOTAL REVENUES	<u>623,200</u>	<u>623,200</u>	<u>623,200</u>	<u>192,738</u>	30.93%	<u>237,261</u>	35.95%	<u>393,976</u>	103.24%
TRANSFERS IN GENERAL FUND	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>50,000</u>	50.00%	<u>45,000</u>	50.00%	<u>320,000</u>	100.00%
TOTAL REVENUES	<u>723,200</u>	<u>723,200</u>	<u>723,200</u>	<u>242,738</u>	33.56%	<u>282,261</u>	37.63%	<u>713,976</u>	101.76%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 723,200</u>	<u>723,251</u>	<u>723,251</u>	<u>242,789</u>	33.57%	<u>282,261</u>	37.63%	<u>713,976</u>	101.76%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 340,900	340,900	340,899	144,407	42.36%	156,614	50.02%	307,093	97.47%
City Sponsored Pensions	<u>53,100</u>	<u>53,100</u>	<u>53,101</u>	<u>53,100</u>	100.00%	<u>53,104</u>	100.00%	<u>53,104</u>	100.00%
Sub-Total	<u>394,000</u>	<u>394,000</u>	<u>394,000</u>	<u>197,507</u>	50.13%	<u>209,718</u>	57.27%	<u>360,197</u>	97.83%
Operating Expenses	<u>329,200</u>	<u>329,251</u>	<u>329,251</u>	<u>159,882</u>	48.56%	<u>193,161</u>	57.87%	<u>311,070</u>	93.30%
Sub-Total	<u>723,200</u>	<u>723,251</u>	<u>723,251</u>	<u>357,389</u>	49.41%	<u>402,879</u>	57.55%	<u>671,267</u>	95.68%
TOTAL EXPENDITURES	<u>\$ 723,200</u>	<u>723,251</u>	<u>723,251</u>	<u>357,389</u>	49.41%	<u>402,879</u>	53.72%	<u>671,267</u>	95.68%

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.

CITY OF PENSACOLA
INSPECTION SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	(239,448)	----
REVENUES:									
Building Permits	436,000	436,000	436,000	291,904	66.95%	245,130	58.84%	609,944	100.00%
Electrical Permits	154,000	154,000	154,000	95,321	61.90%	81,098	60.39%	169,088	100.00%
Gas Permits	26,300	26,300	26,300	16,300	61.98%	11,950	46.68%	28,400	100.00%
Plumbing Permits	70,700	70,700	70,700	50,208	71.02%	50,386	73.88%	100,304	100.00%
Mechanical Permits	50,300	50,300	50,300	27,746	55.16%	27,121	55.01%	60,449	100.00%
Zoning Review & Inspection Fees	59,400	59,400	59,400	37,550	63.22%	16,650	28.51%	37,450	100.00%
Miscellaneous Permits	10,500	10,500	10,500	7,387	70.35%	3,646	38.79%	8,822	99.99%
Permit Application Fee	159,500	159,500	159,500	88,646	55.58%	82,435	52.78%	185,974	100.00%
Interest Income	0	0	0	681	----	270	----	918	100.00%
TOTAL REVENUES	966,700	966,700	966,700	615,743	63.70%	518,685	56.50%	1,201,349	100.00%
TOTAL REVENUES AND FUND BALANCE	\$ 966,700	966,700	966,700	615,743	63.70%	518,685	56.50%	961,901	100.00%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 680,100	680,100	647,264	316,154	48.84%	289,869	49.03%	622,151	95.67%
City Sponsored Pensions	149,000	149,000	149,046	149,037	99.99%	149,037	100.00%	149,074	100.00%
Sub-Total	<u>829,100</u>	<u>829,100</u>	<u>796,310</u>	<u>465,191</u>	<u>58.42%</u>	<u>438,906</u>	<u>59.30%</u>	<u>771,225</u>	<u>96.48%</u>
Operating Expenses	<u>137,600</u>	<u>137,600</u>	<u>170,390</u>	<u>101,394</u>	<u>59.51%</u>	<u>75,097</u>	<u>42.24%</u>	<u>131,984</u>	<u>81.20%</u>
TOTAL EXPENDITURES	\$ 966,700	966,700	966,700	566,585	58.61%	514,003	55.99%	903,209	93.90%

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.

CITY OF PENSACOLA
ROGER SCOTT TENNIS CENTER
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	5,500	5,500	5,500	100.00%	13,485	100.00%	0	----
REVENUES:									
CHARGES FOR SERVICES									
Scott Tennis Court Fees	190,000	190,000	190,000	104,410	54.95%	102,752	59.50%	209,463	104.11%
Scott Tennis Concession Fees	6,000	6,000	6,000	2,071	34.52%	565	14.13%	3,666	91.65%
Scott Tennis Pro Revenue	14,500	14,500	14,500	4,598	31.71%	5,614	40.10%	16,862	120.44%
Scott Tennis Pro Shop Lease	3,000	3,000	3,000	1,295	43.17%	1,295	43.17%	3,109	103.63%
Interest Income	0	0	0	98	----	58	----	158	----
TOTAL REVENUES	<u>213,500</u>	<u>213,500</u>	<u>213,500</u>	<u>112,472</u>	<u>52.68%</u>	<u>110,284</u>	<u>56.94%</u>	<u>233,258</u>	<u>104.98%</u>
TOTAL REVENUES AND FUND BALANCE	<u>\$ 213,500</u>	<u>219,000</u>	<u>219,000</u>	<u>117,972</u>	<u>53.87%</u>	<u>123,769</u>	<u>59.74%</u>	<u>233,258</u>	<u>104.98%</u>
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 106,900	106,900	106,900	51,461	48.14%	51,495	57.22%	104,442	98.62%
Operating Expenses	106,600	112,100	112,100	63,649	56.78%	51,147	43.65%	95,770	82.36%
TOTAL EXPENDITURES	<u>\$ 213,500</u>	<u>219,000</u>	<u>219,000</u>	<u>115,110</u>	<u>52.56%</u>	<u>102,643</u>	<u>49.54%</u>	<u>200,212</u>	<u>90.11%</u>

CITY OF PENSACOLA
COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
CMP INSURANCE:									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	----
REVENUES:									
CMPA INSURANCE REIMBURSEMENT	155,200	155,200	155,200	0	0.00%	0	0.00%	152,237	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 155,200</u>	<u>155,200</u>	<u>155,200</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	<u>152,237</u>	<u>100.00%</u>
EXPENDITURES:									
Operating Expenses	\$ 155,200	155,200	155,200	68,973	44.44%	68,827	43.87%	152,237	100.00%
TOTAL INSURANCE EXPENDITURES	<u>\$ 155,200</u>	<u>155,200</u>	<u>155,200</u>	<u>68,973</u>	<u>44.44%</u>	<u>68,827</u>	<u>43.87%</u>	<u>152,237</u>	<u>100.00%</u>
PARK MAINTENANCE:									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	2,373	100.00%		----
REVENUES:				0					
CMPA PARK MAINTENANCE	249,000	249,000	249,000	0	0.00%	0	0.00%	147,312	74.17%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 249,000</u>	<u>249,000</u>	<u>249,000</u>	<u>0</u>	<u>0.00%</u>	<u>2,373</u>	<u>0.94%</u>	<u>147,312</u>	<u>74.17%</u>
EXPENDITURES:									
AMPHITHEATRE MAINTENANCE									
Operating Expenses	\$ 24,200	24,200	24,200	915	3.78%	597	2.47%	2,908	96.93%
SUB-TOTAL AMPHITHEATRE MAINTENANCE	<u>24,200</u>	<u>24,200</u>	<u>24,200</u>	<u>915</u>	<u>3.78%</u>	<u>597</u>	<u>2.47%</u>	<u>2,908</u>	<u>96.93%</u>
PARKS & PLAZAS MAINTENANCE									
Operating Expenses	212,800	212,800	212,800	100,897	47.41%	78,726	36.59%	140,254	73.25%
MAINTENANCE BULKHEAD	212,800	212,800	212,800	100,897	47.41%	78,726	36.59%	140,254	73.25%
Operating Expenses	12,000	12,000	12,000	0	0.00%	4,150	34.58%	4,150	100.00%
SUB-TOTAL BULKHEAD	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>0</u>	<u>0.00%</u>	<u>4,150</u>	<u>34.58%</u>	<u>4,150</u>	<u>100.00%</u>
TOTAL PARK MAINTENANCE EXPENDITURES	<u>\$ 249,000</u>	<u>249,000</u>	<u>249,000</u>	<u>101,812</u>	<u>40.89%</u>	<u>83,473</u>	<u>33.21%</u>	<u>147,312</u>	<u>74.17%</u>

CITY OF PENSACOLA
COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EVENT MANAGEMENT:									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	----
REVENUES:									
RENTALS	60,000	60,000	60,000	27,325	45.54%	25,896	78.47%	37,167	100.00%
PARKING	178,000	178,000	178,000	3,366	1.89%	36,179	22.90%	129,948	99.63%
VENDING/KIOSK SALES	2,000	2,000	2,000	600	30.00%	570	28.51%	1,070	99.91%
DONATIONS	0	0	0	0	----	5,250	----	15,500	----
CMPA EVENT MANAGEMENT SERVICES	150,200	150,200	150,200	200	0.13%	3,853	2.07%	0	----
SPECIAL EVENTS	5,000	5,000	5,000	0	0.00%	0	0.00%	0	----
CMPA RETURN OF PROFIT	0	0	0	0	----	0	----	(2,303)	----
TOTAL REVENUES AND FUND BALANCE	<u>\$ 395,200</u>	<u>395,200</u>	<u>395,200</u>	<u>31,491</u>	<u>7.97%</u>	<u>71,748</u>	<u>18.66%</u>	<u>181,382</u>	<u>98.48%</u>
EXPENDITURES:									
EVENT SCHEDULING MANAGEMENT									
Personal Services	\$ 100,200	100,200	100,200	26,745	26.69%	22,855	24.63%	53,951	99.99%
Operating Expenses	231,600	231,600	231,600	13,898	6.00%	43,646	17.46%	90,419	98.05%
Capital Outlay	0	0	0	0	----	0	----	0	----
SUB-TOTAL EVENT SCHEDULING MGT	<u>331,800</u>	<u>331,800</u>	<u>331,800</u>	<u>40,644</u>	<u>12.25%</u>	<u>66,501</u>	<u>19.40%</u>	<u>144,370</u>	<u>98.77%</u>
VENDORS/KIOSKS MANAGEMENT									
Operating Expenses	500	500	500	0	0.00%	0	0.00%	0	0.00%
SUB-TOTAL VENDORS/KIOSKS MANAGEMENT	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
PARKING MANAGEMENT									
Personal Services	57,400	57,400	57,400	1,301	2.27%	1,766	6.09%	15,872	96.19%
Operating Expenses	5,500	5,500	5,500	0	0.00%	1,043	28.88%	21,140	98.65%
SUB-TOTAL PARKING MANAGEMENT	<u>62,900</u>	<u>62,900</u>	<u>62,900</u>	<u>1,301</u>	<u>2.07%</u>	<u>2,809</u>	<u>8.61%</u>	<u>37,012</u>	<u>97.58%</u>
TOTAL EVENT MGT EXPENDITURES	<u>\$ 395,200</u>	<u>395,200</u>	<u>395,200</u>	<u>41,945</u>	<u>10.61%</u>	<u>69,311</u>	<u>18.44%</u>	<u>181,382</u>	<u>98.48%</u>

CITY OF PENSACOLA
COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EMPLOYEE LEASING									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	----
REVENUES:									
Employee Leasing	\$ 106,000	106,000	106,000	37,014	34.92%	33,584	25.10%	90,946	98.99%
Miscellaneous	10,000	10,000	10,000	2,831	28.31%	7,269	----	17,838	----
TOTAL REVENUES AND FUND BALANCE	\$ 116,000	116,000	116,000	39,845	34.35%	40,853	30.53%	108,784	100.13%
EXPENDITURES:									
Personal Services	\$ 106,000	106,000	106,000	48,460	45.72%	52,534	39.58%	102,360	99.99%
Operating Expenses	10,000	10,000	10,000	3,517	35.17%	8,304	84.93%	6,424	102.36%
TOTAL EMPLOYEE EXPENDITURES	\$ 116,000	116,000	116,000	51,977	44.81%	60,838	42.69%	108,784	100.13%
TOTAL FUND:									
TOTAL REVENUES AND FUND BALANCE	\$ 915,400	915,400	915,400	71,336	7.79%	114,974	12.41%	589,715	91.62%
TOTAL EXPENSES	\$ 915,400	915,400	915,400	264,707	28.92%	282,449	30.48%	589,715	91.62%

CITY OF PENSACOLA
LOCAL OPTION SALES TAX FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)

	FY 2015				% OF BUDGET 3/15	FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15		ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	3,377,741	3,377,741	3,377,741	100.00%	4,316,126	100.00%	3,844,492	100.00%
REVENUES:									
1-CT Local Option Sales Tax	7,140,600	7,140,600	7,140,600	2,952,587	41.35%	2,770,872	41.75%	7,015,227	100.00%
Interest	0	0	0	(4,442)	----	(3,768)	-75.36%	(9,207)	-100.00%
Rebates	0	0	0	13,605	----	0	----	13,996	99.97%
TOTAL REVENUES	<u>7,140,600</u>	<u>7,140,600</u>	<u>7,140,600</u>	<u>2,961,750</u>	41.48%	<u>2,767,104</u>	41.35%	<u>7,020,016</u>	99.74%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 7,140,600</u>	<u>10,518,341</u>	<u>10,518,341</u>	<u>6,339,491</u>	60.27%	<u>7,083,230</u>	64.35%	<u>10,864,508</u>	99.83%
EXPENDITURES:									
COMMUNITY RESOURCE CENTER									
Personal Services	\$ 0	0	0	0	----	22,686	13.07%	0	----
Operating Expenses	0	0	0	0	----	30,074	23.46%	0	----
Capital Outlay	0	0	0	0	----	0	----	0	----
Non-Operating	0	0	0	0	----	0	0.00%	0	----
Sub-Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	----	<u>52,759</u>	11.36%	<u>0</u>	----
CAPITAL PROJECTS									
Operating Expenses	0	22,461	183,270	181,202	98.87%	7,252	26.13%	199,343	57.47%
Capital Outlay	<u>2,298,500</u>	<u>5,653,780</u>	<u>5,492,971</u>	<u>1,965,035</u>	35.77%	<u>3,001,437</u>	47.14%	<u>3,247,041</u>	50.84%
Sub-Total	<u>2,298,500</u>	<u>5,676,241</u>	<u>5,676,241</u>	<u>2,146,238</u>	37.81%	<u>3,008,689</u>	47.05%	<u>3,446,384</u>	51.18%
DEBT SERVICE									
Principal	4,267,000	4,267,000	4,267,000	2,940,000	68.90%	2,805,000	81.52%	2,805,000	81.52%
Interest	<u>575,100</u>	<u>575,100</u>	<u>575,100</u>	<u>575,025</u>	99.99%	<u>708,216</u>	99.99%	<u>708,216</u>	99.99%
Sub-Total	<u>4,842,100</u>	<u>4,842,100</u>	<u>4,842,100</u>	<u>3,515,025</u>	72.59%	<u>3,513,216</u>	84.67%	<u>3,513,216</u>	84.67%
TOTAL EXPENDITURES	<u>\$ 7,140,600</u>	<u>10,518,341</u>	<u>10,518,341</u>	<u>5,661,263</u>	53.82%	<u>6,574,664</u>	59.73%	<u>6,959,600</u>	63.95%

CITY OF PENSACOLA
STORMWATER CAPITAL PROJECTS FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	3,902,002	3,902,002	3,902,002	100.00%	4,504,186	100.00%	4,504,186	100.00%
REVENUES:									
Interest	1,000	1,000	1,000	4,999	499.90%	4,090	409.00%	9,361	93.61%
Transfer In From General Fund	2,545,500	2,545,500	2,545,500	2,202,272	86.52%	2,126,471	83.66%	2,597,117	100.00%
TOTAL REVENUES	<u>2,546,500</u>	<u>2,546,500</u>	<u>2,546,500</u>	<u>2,207,271</u>	86.68%	<u>2,130,562</u>	83.79%	<u>2,606,477</u>	99.98%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,546,500</u>	<u>6,448,502</u>	<u>6,448,502</u>	<u>6,109,273</u>	94.74%	<u>6,634,748</u>	94.15%	<u>7,110,663</u>	99.96%
EXPENDITURES:									
CAPITAL PROJECTS									
Operating Expenses	\$ 364,300	432,553	561,740	461,447	82.15%	292,097	53.25%	456,325	85.51%
Capital Outlay	2,065,000	5,898,749	5,769,562	771,594	13.37%	1,651,680	25.76%	1,656,810	30.34%
Sub-Total	<u>2,429,300</u>	<u>6,331,302</u>	<u>6,331,302</u>	<u>1,233,040</u>	19.48%	<u>1,943,777</u>	27.93%	<u>2,113,135</u>	35.25%
TRANSFER OUT									
Natural Disaster Fund	0	0	0	0	----	0	----	1,000,000	----
Sub-Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	----	<u>0</u>	----	<u>1,000,000</u>	----
ALLOCATED OVERHEAD									
General Fund	117,200	117,200	117,200	58,600	50.00%	43,250	50.00%	117,200	100.00%
TOTAL EXPENDITURES	<u>\$ 2,546,500</u>	<u>6,448,502</u>	<u>6,448,502</u>	<u>1,291,640</u>	20.03%	<u>1,987,027</u>	28.20%	<u>3,230,335</u>	45.43%

**CITY OF PENSACOLA
GAS UTILITY FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
GAS OPERATIONS:									
APPROPRIATED FUND BALANCE	\$ 0	587,273	587,273	587,273	100.00%	368,737	100.00%	(1,712,149)	100.00%
REVENUES:									
GAS									
Residential User Fees	24,787,200	24,787,200	24,787,200	14,378,012	58.01%	15,434,076	66.77%	23,914,745	100.00%
Commercial User Fees	12,086,200	12,086,200	12,086,200	6,581,606	54.46%	6,977,185	60.97%	12,699,586	100.08%
Municipal User Fees	214,800	214,800	214,800	181,405	84.45%	177,384	107.12%	304,472	100.67%
Interruptible User Fees	3,136,000	3,136,000	3,136,000	3,109,065	99.14%	3,076,176	94.56%	6,354,593	100.24%
Transportation User Fees	1,517,200	1,517,200	1,517,200	1,507,463	99.36%	1,565,426	115.09%	3,484,651	100.29%
CNG	598,800	598,800	598,800	328,086	54.79%	269,970	247.23%	605,501	99.98%
Gas Piping Fees	230,100	230,100	230,100	64,718	28.13%	126,640	95.94%	193,219	100.01%
Infrastructure Cost Recovery	1,550,000	1,550,000	1,550,000	792,928	51.16%	1,377,509	114.79%	1,467,707	100.00%
Miscellaneous Charges	300,600	300,600	300,600	196,880	65.50%	197,902	65.84%	381,369	100.02%
New Accounts/Turn-on Fees	667,200	667,200	667,200	318,875	47.79%	309,615	48.52%	564,420	99.99%
Interest Income	8,000	8,000	8,000	47,632	595.40%	38,004	475.05%	80,708	100.00%
Cookbooks	0	0	0	680	----	870	----	1,342	----
Sale of Asset	0	0	0	0	----	15,628	----	15,628	----
Rebates	0	0	0	0	----	0	----	217,166	736.36%
TOTAL REVENUES	45,096,100	45,096,100	45,096,100	27,507,350	61.00%	29,566,385	70.86%	50,285,107	100.48%
TOTAL REVENUES AND FUND BALANCE	\$ 45,096,100	45,683,373	45,683,373	28,094,623	61.50%	29,935,122	71.12%	48,572,958	100.50%
EXPENSES:									
GAS OPERATION & MAINTENANCE									
Personal Services	\$ 6,810,400	6,810,400	6,818,000	3,236,681	47.47%	3,145,047	46.61%	6,362,924	95.66%
City Sponsored Pensions	1,578,200	1,578,200	1,581,200	1,579,215	99.87%	1,579,302	99.91%	1,580,288	99.96%
Sub-Total	8,388,600	8,388,600	8,399,200	4,815,896	57.34%	4,724,349	56.73%	7,943,212	96.49%
Operating Expenses	24,611,500	24,840,891	24,848,891	12,937,992	52.07%	16,267,905	75.49%	26,694,734	98.12%
Capital Outlay	597,000	954,882	936,282	708,279	75.65%	498,632	64.15%	607,909	80.29%
Sub-Total	33,597,100	34,184,373	34,184,373	18,462,167	54.01%	21,490,886	70.11%	35,245,855	97.21%
TRANSFERS OUT									
General Fund	8,000,000	8,000,000	8,000,000	4,000,000	50.00%	4,000,000	50.00%	8,000,000	100.00%
Natural Disaster Fund	0	0	0	0	----	0	----	105,100	100.00%
Sub-Total	8,000,000	8,000,000	8,000,000	4,000,000	50.00%	4,000,000	50.00%	8,105,100	100.00%
OVERHEAD EXPENSE	1,211,900	1,211,900	1,211,900	605,950	50.00%	575,050	50.00%	1,211,900	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 Six Months Ended March 31, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENSES: (continued)									
DEBT SERVICE									
Interest	277,100	277,100	277,100	143,500	51.79%	171,803	51.45%	333,887	100.00%
Principal	2,010,000	2,010,000	2,010,000	2,010,000	100.00%	1,955,000	100.00%	1,955,000	100.00%
Sub-Total	2,287,100	2,287,100	2,287,100	2,153,500	94.16%	2,126,803	92.92%	2,288,887	100.00%
TOTAL GAS OPERATIONS EXPENSES	<u>\$ 45,096,100</u>	<u>45,683,373</u>	<u>45,683,373</u>	<u>25,221,617</u>	55.21%	<u>28,192,739</u>	66.98%	<u>46,851,742</u>	97.88%
TOTAL FUND:									
TOTAL REVENUES AND FUND BALANCE	<u>\$ 45,096,100</u>	<u>45,683,373</u>	<u>45,683,373</u>	<u>28,094,623</u>	61.50%	<u>29,935,122</u>	71.12%	<u>48,572,958</u>	100.50%
TOTAL EXPENSES	<u>\$ 45,096,100</u>	<u>45,683,373</u>	<u>45,683,373</u>	<u>25,221,617</u>	55.21%	<u>28,192,739</u>	66.98%	<u>46,851,742</u>	97.88%

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.

CITY OF PENSACOLA
SANITATION FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
SANITATION OPERATIONS:									
APPROPRIATED FUND BALANCE	\$ 175,000	175,000	175,000	175,000	100.00%	97,190	100.00%	154,924	100.00%
REVENUES:									
SANITATION									
Residential Refuse Container Charges	3,925,000	3,925,000	3,925,000	1,969,703	50.18%	1,964,404	50.25%	3,925,985	100.42%
Bulk Item Collection Charges	125,000	125,000	125,000	59,146	47.32%	61,700	49.36%	129,077	103.26%
Business Refuse Container Charges	161,000	161,000	161,000	75,684	47.01%	77,668	47.68%	155,023	95.16%
New Accounts/Transfer Fees	85,000	85,000	85,000	43,311	50.95%	39,356	52.47%	83,371	111.16%
Fuel Surcharge	500,000	500,000	500,000	173,649	34.73%	173,009	34.60%	346,463	69.29%
County Landfill	1,061,000	1,061,000	1,061,000	544,100	51.28%	542,093	52.91%	1,085,583	105.96%
Recyclable Sales	0	0	0	0	----	0	0.00%	0	0.00%
Miscellaneous	5,000	5,000	5,000	24,353	487.06%	23,469	469.38%	46,486	929.72%
Interest Income	0	0	0	1,746	----	1,395	---	3,692	----
Sale of Assets	5,000	5,000	5,000	0	0.00%	7,268	145.36%	7,268	145.36%
SUB-TOTAL SANITATION REVENUES	<u>5,867,000</u>	<u>5,867,000</u>	<u>5,867,000</u>	<u>2,891,692</u>	49.29%	<u>2,890,362</u>	49.35%	<u>5,782,948</u>	98.74%
CODE ENFORCEMENT									
Franchise Fees	1,095,000	1,095,000	1,095,000	302,289	27.61%	270,918	27.15%	1,130,957	100.26%
Lot Cleaning (FY Cash Balance) *	75,000	75,000	75,000	30,743	40.99%	39,587	79.17%	77,151	154.30%
Code Enforcement Violations	30,000	30,000	30,000	56,499	188.33%	34,850	116.17%	83,584	111.45%
Sub-Total	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>389,531</u>	32.46%	<u>345,354</u>	32.04%	<u>1,291,692</u>	103.09%
Zoning/Housing Code Enforcement	35,000	35,000	35,000	15,471	44.20%	13,956	34.89%	35,000	87.50%
Sub-Total	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>15,471</u>	44.20%	<u>13,956</u>	34.89%	<u>35,000</u>	87.50%
SUB-TOTAL CODE ENFORCEMENT REVENUES	<u>1,235,000</u>	<u>1,235,000</u>	<u>1,235,000</u>	<u>405,002</u>	32.79%	<u>359,311</u>	32.14%	<u>1,326,692</u>	102.61%
SUB-TOTAL REVENUES	<u>7,102,000</u>	<u>7,102,000</u>	<u>7,102,000</u>	<u>3,296,694</u>	46.42%	<u>3,249,673</u>	46.59%	<u>7,109,640</u>	99.44%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 7,277,000</u>	<u>7,277,000</u>	<u>7,277,000</u>	<u>3,471,694</u>	47.71%	<u>3,346,863</u>	47.32%	<u>7,264,564</u>	99.45%

* Actual billings are \$44,231 however collections are typically lower.

CITY OF PENSACOLA
SANITATION FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	FY 2015 CURRENT APPROVED BUDGET	% OF ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
SANITATION OPERATIONS CONTINUED:									
EXPENSES:									
SANITATION SERVICES									
Personal Services	\$ 1,810,200	1,810,200	1,809,000	874,852	48.36%	879,103	47.86%	1,790,471	97.46%
City Sponsored Pensions	443,100	443,100	444,300	443,392	99.80%	443,386	99.49%	443,668	99.69%
Sub-Total	<u>2,253,300</u>	<u>2,253,300</u>	<u>2,253,300</u>	<u>1,318,245</u>	58.50%	<u>1,322,489</u>	57.94%	<u>2,234,139</u>	97.89%
Operating Expenses	2,843,200	2,843,200	2,843,200	1,246,064	43.83%	1,201,488	39.86%	2,881,867	97.65%
Capital Outlay	375,000	375,000	375,000	272,601	72.69%	0	----	274,524	100.00%
Debt Service	233,200	233,200	233,200	134,612	57.72%	133,276	56.57%	225,422	95.20%
Transfer to Hurricane Damage Fund	0	0	0	0	----	0	----	9,093	90.93%
Allocated Overhead	337,500	337,500	337,500	168,750	50.00%	162,350	50.00%	337,500	100.00%
Sub-Total	<u>6,042,200</u>	<u>6,042,200</u>	<u>6,042,200</u>	<u>3,140,271</u>	51.97%	<u>2,819,603</u>	48.14%	<u>5,962,547</u>	97.87%
CODE ENFORCEMENT PROGRAM									
Personal Services	621,000	621,000	619,800	285,373	46.04%	293,409	50.93%	598,324	98.65%
City Sponsored Pensions	256,300	256,300	257,500	256,471	99.60%	242,781	99.79%	242,965	99.87%
Sub-Total	<u>877,300</u>	<u>877,300</u>	<u>877,300</u>	<u>541,844</u>	61.76%	<u>536,190</u>	65.44%	<u>841,289</u>	99.00%
Operating Expenses	269,100	269,100	269,100	134,519	49.99%	155,703	60.42%	252,795	99.89%
Capital Outlay	0	0	0	0	----	19,278	89.67%	19,278	89.67%
Allocated Overhead	88,400	88,400	88,400	44,200	50.00%	58,250	50.00%	88,400	100.00%
Sub-Total	<u>1,234,800</u>	<u>1,234,800</u>	<u>1,234,800</u>	<u>720,564</u>	58.35%	<u>769,421</u>	63.32%	<u>1,201,762</u>	99.10%
TOTAL EXPENSES SANITATION OPERATIONS	<u>\$ 7,277,000</u>	<u>7,277,000</u>	<u>7,277,000</u>	<u>3,860,835</u>	53.06%	<u>3,589,024</u>	50.75%	<u>7,164,309</u>	98.08%
TOTAL FUND:									
TOTAL REVENUES AND FUND BALANCE	<u>\$ 7,277,000</u>	<u>7,277,000</u>	<u>7,277,000</u>	<u>3,471,694</u>	47.71%	<u>3,346,863</u>	47.32%	<u>7,264,564</u>	101.46%
TOTAL EXPENSES	<u>\$ 7,277,000</u>	<u>7,277,000</u>	<u>7,277,000</u>	<u>3,860,835</u>	53.06%	<u>3,589,024</u>	50.75%	<u>7,164,309</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.

**CITY OF PENSACOLA
PORT FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)**

	FY 2015					FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,084,836	1,084,836	1,084,836	100.00%	30,132	100.00%	104,532	100.00%
REVENUES:									
PORT									
Handling	56,800	56,800	56,800	16,646	29.31%	12,966	26.90%	35,215	77.06%
Wharfage	513,600	513,600	513,600	110,544	21.52%	104,834	25.21%	393,965	124.75%
Storage	30,000	30,000	30,000	77,626	258.75%	59,707	49.51%	232,946	193.16%
Dockage	461,800	461,800	461,800	307,385	66.56%	206,987	44.65%	635,847	134.26%
Water Sales	25,000	25,000	25,000	6,284	25.14%	4,224	16.90%	9,917	66.11%
Property Rental	593,700	593,700	593,700	340,044	57.28%	204,815	40.91%	409,048	81.71%
Stevedore Fees	61,300	61,300	61,300	10,655	17.38%	13,572	24.68%	30,952	71.98%
Harbor	41,100	41,100	41,100	10,150	24.70%	12,650	24.76%	32,350	63.31%
Security Fees	69,500	69,500	69,500	33,119	47.65%	22,257	36.49%	69,893	114.58%
Interior Lighting	25,000	25,000	25,000	6,448	25.79%	7,345	29.38%	14,159	83.29%
Miscellaneous/Billed	25,000	25,000	25,000	6,119	24.48%	7,161	28.64%	12,042	48.17%
Miscellaneous/Non-Billed	0	0	0	1,291	----	151	----	2,255	----
Interest Income	0	0	0	878	----	636	----	907	----
Sale of Asset	0	0	0	0	----	950	----	20,975	----
Cedar Street Lease/Parking Lot	32,700	32,700	32,700	19,180	58.65%	16,390	50.12%	30,090	92.02%
TOTAL REVENUES	1,935,500	1,935,500	1,935,500	946,369	48.90%	674,645	37.00%	1,930,561	113.49%
TOTAL REVENUES AND FUND BALANCE	\$ 1,935,500	3,020,336	3,020,336	2,031,205	67.25%	704,777	38.02%	2,035,093	112.71%
EXPENSES:									
OPERATIONS & MAINTENANCE									
Personal Services	\$ 753,300	753,300	753,300	350,862	46.58%	405,205	52.25%	784,320	99.97%
City Sponsored Pensions	131,800	131,800	131,955	131,874	99.94%	131,892	99.98%	131,967	99.98%
Sub-Total	885,100	885,100	885,255	482,736	54.53%	537,096	59.19%	916,287	99.97%
Operating Expenses	779,700	781,417	781,262	389,926	49.91%	376,056	49.15%	675,819	98.62%
Capital Outlay	166,500	1,249,619	1,249,619	53,942	4.32%	25,246	26.20%	25,246	100.00%
Sub-Total	1,831,300	2,916,136	2,916,136	926,604	31.78%	938,398	53.05%	1,617,352	99.41%
Allocated Overhead	104,200	104,200	104,200	52,100	50.00%	42,400	50.00%	104,200	100.00%
Transfer to Natural Disaster Fund	0	0	0	0	----	0	----	74,400	100.00%
TOTAL EXPENSES	\$ 1,935,500	3,020,336	3,020,336	978,704	32.40%	980,798	52.91%	1,721,552	99.46%

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.

CITY OF PENSACOLA
AIRPORT FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 827,600	1,925,403	1,925,403	1,925,403	100.00%	1,036,436	100.00%	1,058,436	100.00%
REVENUES:									
AIRLINE REVENUES									
Loading Bridges Fees	200,000	200,000	200,000	104,092	52.05%	93,962	67.12%	190,348	119.49%
Air Carrier Landing Fees	2,150,000	2,150,000	2,150,000	1,526,918	71.02%	771,757	55.13%	2,232,474	110.43%
Apron Area Rental	850,000	850,000	850,000	257,790	30.33%	253,924	27.75%	509,640	104.99%
Airline Rentals	2,900,000	2,900,000	2,900,000	1,296,536	44.71%	1,213,465	40.45%	2,439,737	101.95%
SUBTOTAL AIRLINE REVENUES	\$ 6,100,000	6,100,000	6,100,000	3,185,336	52.22%	2,333,108	42.77%	5,372,199	106.18%
NON-AIRLINE REVENUES									
U.S.Government - FASCO	250,000	250,000	250,000	140,501	56.20%	124,001	49.60%	231,502	92.60%
Rental Cars	3,200,000	3,200,000	3,200,000	1,448,360	45.26%	1,295,475	41.92%	3,279,772	102.74%
Rental Car Customer Facility Charge (Garage)	885,000	885,000	885,000	283,957	32.09%	242,968	26.27%	769,395	105.93%
CFC - Rental Car Svc Facility	1,940,000	1,940,000	1,940,000	813,132	41.91%	695,756	34.53%	2,203,268	105.94%
Rental Car Service Facility Rent	225,000	225,000	225,000	117,001	52.00%	168,264	74.78%	291,367	129.50%
Fixed Base Operators	137,000	137,000	137,000	70,117	51.18%	67,319	49.14%	153,764	101.23%
Restaurant and Lounge	300,000	300,000	300,000	118,956	39.65%	108,785	37.51%	294,594	107.63%
Advertising	50,000	50,000	50,000	35,191	70.38%	33,406	66.81%	88,338	71.18%
Hangers Rentals	135,000	135,000	135,000	74,701	55.33%	73,157	54.19%	130,251	94.04%
Commerce Park	110,000	110,000	110,000	54,001	49.09%	54,001	27.00%	108,000	100.00%
Parking Lot	4,900,000	4,900,000	4,900,000	2,444,500	49.89%	2,385,279	44.89%	4,895,793	97.20%
Gift Shop	360,000	360,000	360,000	142,092	39.47%	165,325	45.92%	329,942	97.99%
Taxi Permits	60,000	60,000	60,000	32,900	54.83%	19,635	39.27%	43,175	77.10%
LEO/TSA Security	110,000	110,000	110,000	45,300	41.18%	44,880	40.80%	109,080	99.16%
Commercial Property Rentals	350,000	350,000	350,000	151,579	43.31%	154,034	51.34%	308,186	101.64%
Miscellaneous	315,000	315,000	315,000	301,752	95.79%	150,690	47.84%	312,751	102.81%
Interest Income	15,000	15,000	15,000	23,478	156.52%	14,086	93.91%	36,375	28.07%
SUB-TOTAL NON-AIRLINE REVENUES	13,342,000	13,342,000	13,342,000	6,297,518	47.20%	5,797,061	42.07%	13,585,553	100.29%
TOTAL OPERATING REVENUES	19,442,000	19,442,000	19,442,000	9,482,854	48.78%	8,130,168	42.27%	18,957,752	101.89%
TOTAL REVENUES AND FUND BALANCE	\$ 20,269,600	21,367,403	21,367,403	11,408,257	53.39%	9,166,604	45.22%	20,016,188	101.79%

CITY OF PENSACOLA
AIRPORT FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENSES:									
OPERATION & MAINTENANCE									
Personal Services	\$ 3,617,200	3,630,389	3,629,387	1,597,926	44.03%	1,706,003	49.79%	3,490,774	97.82%
City Sponsored Pensions	657,700	657,700	658,702	657,991	99.89%	629,642	99.95%	630,057	99.97%
Sub-Total	<u>4,274,900</u>	<u>4,288,089</u>	<u>4,288,089</u>	<u>2,255,917</u>	52.61%	<u>2,335,645</u>	57.58%	<u>4,120,831</u>	98.14%
Operating Expenses	8,951,100	9,269,415	9,259,862	3,423,069	36.97%	3,970,709	44.53%	7,563,403	93.84%
Capital Outlay	1,067,100	1,833,399	1,842,952	376,775	20.44%	327,106	24.25%	485,772	34.78%
Sub-Total	<u>14,293,100</u>	<u>15,390,903</u>	<u>15,390,903</u>	<u>6,055,762</u>	39.35%	<u>6,633,460</u>	46.31%	<u>12,170,006</u>	89.12%
DEBT SERVICE GARB									
Interest	1,558,600	1,558,600	1,558,600	652,816	41.88%	680,428	41.78%	1,305,176	80.14%
Principal	2,681,300	2,681,300	2,681,300	2,145,000	80.00%	2,080,000	80.00%	2,080,000	80.00%
Sub-Total	<u>4,239,900</u>	<u>4,239,900</u>	<u>4,239,900</u>	<u>2,797,816</u>	65.99%	<u>2,760,428</u>	65.28%	<u>3,385,176</u>	80.05%
DEBT SERVICE CFC									
Interest	655,500	655,500	655,500	53,972	8.23%	54,639	8.34%	108,806	16.60%
Principal	450,600	450,600	450,600	0	0.00%	0	0.00%	0	0.00%
Sub-Total	<u>1,106,100</u>	<u>1,106,100</u>	<u>1,106,100</u>	<u>53,972</u>	4.88%	<u>54,639</u>	4.85%	<u>108,806</u>	9.65%
OVERHEAD									
General Fund	630,500	630,500	630,500	315,250	50.00%	297,000	50.00%	630,500	100.00%
Transfer to Natural Disaster Fund	0	0	0	0	----	0	----	18,194	82.70%
TOTAL OPERATING EXPENSES	<u>\$ 20,269,600</u>	<u>21,367,403</u>	<u>21,367,403</u>	<u>9,222,799</u>	43.16%	<u>9,745,526</u>	48.07%	<u>16,312,683</u>	82.96%

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.

CITY OF PENSACOLA
RISK MANAGEMENT SERVICES
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)

	FY 2015				% OF BUDGET 3/15	FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15		ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	91,408	100.00%	91,408	100.00%
REVENUES:									
Service Fees	1,467,700	1,627,700	1,627,700	849,144	52.17%	921,444	68.64%	1,504,640	101.79%
TOTAL REVENUES	1,467,700	1,627,700	1,627,700	849,144	52.17%	921,444	68.64%	1,504,640	101.79%
TOTAL REVENUES AND FUND BALANCE	\$ 1,467,700	1,627,700	1,627,700	849,144	52.17%	1,012,852	70.64%	1,596,048	101.69%
EXPENSES:									
RISK MANAGEMENT									
Personal Services	\$ 487,100	487,100	487,076	311,686	63.99%	321,960	70.56%	480,090	99.95%
City Sponsored Pensions	57,200	57,200	57,224	57,225	100.00%	57,225	99.87%	57,251	99.91%
Sub-Total	544,300	544,300	544,300	368,911	67.78%	379,185	73.83%	537,341	99.95%
Operating Expenses	649,600	809,600	809,600	380,960	47.06%	350,472	60.92%	622,988	90.39%
Sub-Total	1,193,900	1,353,900	1,353,900	749,871	55.39%	729,657	67.01%	1,160,329	94.58%
CITY CLINIC									
Personal Services	\$ 117,600	143,400	117,535	55,697	47.39%	50,928	47.62%	102,211	96.22%
City Sponsored Pensions	25,800		25,865	25,819	99.82%	25,825	99.90%	25,850	100.00%
Sub-Total	143,400	143,400	143,400	81,516	56.85%	76,753	57.80%	128,061	96.96%
Operating Expenses	30,400	30,400	30,400	13,381	44.02%	14,320	48.22%	27,868	93.83%
Sub-Total	173,800	173,800	173,800	94,898	54.60%	91,073	56.04%	155,929	96.39%
ADA									
Operating Expenses	100,000	100,000	100,000	4,375	4.38%	0	0.00%	1,553	99.98%
Capital Outlay	0	0	0	0	----	101,818	89.15%	177,853	99.13%
Sub-Total	100,000	100,000	100,000	4,375	4.38%	101,818	55.78%	179,406	99.14%
TOTAL EXPENSES	\$ 1,467,700	1,627,700	1,627,700	849,144	52.17%	922,548	64.34%	1,495,664	95.29%

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.

**CITY OF PENSACOLA
CENTRAL SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	195,478	195,478	195,478	100.00%	401,507	100.00%	401,507	100.00%
REVENUES:									
Service Fees									
Mail Room	81,200	81,200	81,200	44,325	54.59%	50,466	57.22%	72,706	82.43%
Technology Resources	2,160,200	2,533,650	2,533,650	1,422,404	56.14%	1,158,359	64.60%	1,841,339	102.69%
Engineering	712,300	712,300	712,300	268,245	37.66%	304,810	39.78%	430,825	56.23%
Central Garage	1,351,700	1,377,135	1,377,135	830,627	60.32%	899,455	62.23%	1,501,102	103.85%
TOTAL REVENUES	4,305,400	4,704,285	4,704,285	2,565,602	54.54%	2,413,090	58.96%	3,845,972	93.97%
TOTAL REVENUES AND FUND BALANCE	\$ 4,305,400	4,899,763	4,899,763	2,761,080	56.35%	2,814,597	62.62%	4,247,479	94.51%
EXPENSES:									
MAIL ROOM									
Personal Services	\$ 40,900	40,900	40,900	17,500	42.79%	16,751	34.33%	34,716	71.14%
City Sponsored Pensions	20,200	20,200	20,200	20,200	100.00%	20,200	100.00%	20,200	100.00%
Sub-Total	61,100	61,100	61,100	37,700	61.70%	36,951	53.55%	54,916	79.59%
Operating Expenses	20,100	20,100	20,100	6,626	32.96%	13,515	70.39%	18,367	95.66%
Sub-Total	81,200	81,200	81,200	44,325	54.59%	50,466	57.22%	73,283	83.09%
TECHNOLOGY RESOURCES									
Personal Services	1,069,400	1,069,400	1,069,321	480,468	44.93%	519,503	51.00%	1,058,773	99.11%
City Sponsored Pensions	204,200	204,200	204,279	204,252	99.99%	204,250	99.68%	204,302	100.00%
Sub-Total	1,273,600	1,273,600	1,273,600	684,719	53.76%	723,753	59.15%	1,263,075	99.26%
Operating Expenses	743,900	1,057,403	1,060,608	593,637	55.97%	339,361	51.49%	480,819	82.91%
Capital Outlay	100,900	309,012	305,807	102,367	33.47%	53,564	92.25%	83,643	94.89%
Sub-Total	2,118,400	2,640,015	2,640,015	1,380,723	52.30%	1,116,678	57.54%	1,827,537	94.17%
DEBT SERVICE									
Interest	4,900	4,900	4,900	4,781	97.57%	35,351	97.12%	35,351	97.12%
Principal	36,900	36,900	36,900	36,900	100.00%	6,330	98.91%	6,330	98.91%
Sub-Total	41,800	41,800	41,800	41,681	99.72%	41,681	97.39%	41,681	97.39%
Sub-Total Technology Resources	2,160,200	2,681,815	2,681,815	1,422,404	53.04%	1,158,359	58.40%	1,869,218	94.24%

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.

**CITY OF PENSACOLA
CENTRAL SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
ENGINEERING									
Personal Services	531,300	531,300	513,000	127,846	24.92%	175,335	30.96%	310,385	54.80%
City Sponsored Pensions	90,000	90,000	90,300	90,038	99.71%	90,040	99.95%	90,078	99.99%
Sub-Total	621,300	621,300	603,300	217,885	36.12%	265,375	40.42%	400,463	61.00%
Operating Expenses	91,000	91,000	109,000	50,361	46.20%	39,435	34.99%	68,018	60.35%
Sub-Total	712,300	712,300	712,300	268,245	37.66%	304,810	39.63%	468,481	60.90%
CENTRAL GARAGE									
Personal Services	894,200	894,200	893,900	432,943	48.43%	431,359	48.30%	888,677	99.30%
City Sponsored Pensions	216,300	216,300	216,600	216,471	99.94%	216,452	99.77%	216,611	99.84%
Sub-Total	1,110,500	1,110,500	1,110,500	649,414	58.48%	647,811	58.36%	1,105,288	99.41%
Operating Expenses	233,700	233,700	233,700	133,900	57.30%	107,231	42.84%	200,172	81.21%
Capital Outlay	7,500	80,248	80,248	47,313	58.96%	144,413	49.26%	222,433	75.36%
Sub-Total	1,351,700	1,424,448	1,424,448	830,627	58.31%	899,455	54.39%	1,527,893	92.40%
TOTAL EXPENSES	\$ 4,305,400	4,899,763	4,899,763	2,565,602	52.36%	2,413,090	53.69%	3,938,875	87.64%

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.

**CITY OF PENSACOLA
NATURAL DISASTER FUND*
(Formerly Hurricane Damage Fund)
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Six Months Ended March 31, 2015
(Unaudited)**

	FY 2015					FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 3/15	% OF BUDGET 3/15	ACTUAL 3/14	% OF BUDGET 3/14	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	9,552	9,552	9,552	100.00%	0	----	1,159,500	100.00%
REVENUES:									
FEMA - April Flood	0	1,726,456	1,726,456	(628,604)	-36.41%	0	----	1,178,743	10.90%
FHWA - Traffic Control Signals	0	255,415	255,415	79,427	31.10%	0	----	0	0.00%
FHWA - Main Street	0	133,252	133,252	65,216	48.94%	0	----	0	0.00%
State - April Flood	0	10,024,394	10,024,394	(117,897)	-1.18%	0	----	196,457	10.90%
Interest	0	0	0	13	----	0	----	2,300	100.00%
Insurance Proceeds	0	0	0	0	----	0	----	385,126	39.71%
Contributions - ECUA	0	0	0	0	----	0	----	0	0.00%
Sub-Total	0	12,139,517	12,139,517	(601,844)	-4.96%	0	----	1,762,626	12.17%
TRANSFERS IN									
Transfer In From Gas Utility Fund	0	0	0	0	----	0	----	105,100	100.00%
Transfer In From Sanitation Fund	0	0	0	0	----	0	----	9,093	90.93%
Transfer In From Port Fund	0	0	0	0	----	0	----	74,400	100.00%
Transfer In From Airport Fund	0	0	0	0	----	0	----	18,194	82.70%
Transfer In From Stmwater Cap Fund	0	0	0	0	----	0	----	1,000,000	100.00%
Sub-Total Transfers In	0	0	0	0	----	0	----	1,206,787	99.61%
TOTAL REVENUES	0	12,139,517	12,139,517	(601,844)	-4.96%	0	----	2,969,414	18.92%
TOTAL REVENUES AND FUND BALANCE	\$ 0	12,149,069	12,149,069	(592,292)	-4.88%	0	----	4,128,914	24.50%
EXPENDITURES:									
Personal Services	\$ 0	0	0	40,045	----	0	----	170,515	99.91%
City Sponsored Pensions	0	0	0	9	----	0	----	8,223	99.91%
Sub-Total	0	0	0	40,055	----	0	----	178,738	99.90%
Operating Expenses	0	9,538,516	9,538,516	2,501,457	26.22%	0	----	3,600,768	33.85%
Capital Outlay	0	2,610,553	2,610,553	1,278,281	48.97%	0	----	995,947	16.50%
Sub-Total	0	12,149,069	12,149,069	3,819,793	31.44%	0	----	4,775,453	28.34%
TOTAL EXPENDITURES	\$ 0	12,149,069	12,149,069	3,819,793	31.44%	0	----	4,775,453	28.34%

* Includes Accounting for April, 2014 Flood Only.

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2015
(Unaudited)**

PROGRAM	FY 2015					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2015 ACTUAL 3/15	% OF BUDGET 3/15
AIRPORT						
Airport Administration	\$ 2,883,600	2,888,187	2,870,787	(17,400)	1,202,626	41.89%
Maintenance	8,814,600	9,871,365	9,888,765	17,400	3,488,806	35.28%
Operations	722,500	725,762	725,762	-	366,316	50.47%
Security	1,129,300	1,129,300	1,129,300	-	661,848	58.61%
Aircraft Rescue & Firefighting Facility (ARFF)	743,100	776,289	776,289	-	336,166	43.30%
Sub-total	<u>14,293,100</u>	<u>15,390,903</u>	<u>15,390,903</u>	<u>-</u>	<u>6,055,762</u>	<u>39.35%</u>
CITY CLERK						
Administration of Legal Documents	80,000	80,000	125,849	45,849	70,913	56.35%
City Elections/Appointments	26,700	26,700	42,002	15,302	23,667	56.35%
City Council Meetings Preparation	71,100	71,100	111,849	40,749	63,024	56.35%
Sub-total	<u>177,800</u>	<u>177,800</u>	<u>279,700</u>	<u>101,900</u>	<u>157,604</u>	<u>56.35%</u>
CITY COUNCIL						
Audit (gross of allocated overhead)	97,800	186,200	186,200	-	88,400	47.48%
Council Election	10,500	16,302	16,302	-	11,140	68.34%
City Council	255,700	396,984	396,984	-	271,285	68.34%
Sub-total	<u>364,000</u>	<u>599,486</u>	<u>599,486</u>	<u>-</u>	<u>370,825</u>	<u>61.86%</u>
COMMUNITY REDEVELOPMENT AGENCY - CRA						
Administration and Planning	67,200	67,200	43,860	(23,340)	25,950	59.17%
Asset Maintenance and Operation	257,400	288,314	311,654	23,340	138,221	44.35%
Non-Capital Projects and Activities	234,900	237,628	237,628	-	237,628	100.00%
Sub-total	<u>559,500</u>	<u>593,142</u>	<u>593,142</u>	<u>-</u>	<u>401,799</u>	<u>67.74%</u>
FINANCIAL SERVICES						
Accounts Payable/Receivable	169,900	169,900	169,900	-	158,877	93.51%
Accounting	159,000	159,000	226,300	67,300	95,784	42.33%
Budget	87,600	87,600	87,600	-	61,020	69.66%
Payroll	172,900	172,900	172,900	-	113,039	65.38%
Purchasing	62,600	170,577	170,577	-	37,408	21.93%
Sub-total	<u>652,000</u>	<u>759,977</u>	<u>827,277</u>	<u>67,300</u>	<u>466,129</u>	<u>56.34%</u>
FINANCIAL SERVICES - RISK MANAGEMENT SERVICES						
Business Process Review (503.510005.503011)	48,800	48,800	48,800	-	26,334	53.96%
Risk Management Services	1,245,100	1,405,100	1,405,100	-	727,912	51.81%
Sub-total	<u>1,293,900</u>	<u>1,453,900</u>	<u>1,453,900</u>	<u>-</u>	<u>754,246</u>	<u>51.88%</u>
FINANCIAL SERVICES - MAIL ROOM						
Mail Room	81,200	81,200	81,200	-	44,325	54.59%
Sub-total	<u>81,200</u>	<u>81,200</u>	<u>81,200</u>	<u>-</u>	<u>44,325</u>	<u>54.59%</u>

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2015
(Unaudited)**

PROGRAM	FY 2015					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2015 ACTUAL 3/15	% OF BUDGET 3/15
FIRE						
Administrative Support	406,400	406,436	399,976	(6,460)	222,699	55.68%
City Emergency Management	14,200	14,199	13,974	(225)	7,780	55.67%
Emergency Operations - Fire Suppression	8,897,000	9,125,770	9,130,970	5,200	6,270,204	68.67%
Emergency Operations - Rescue	628,000	640,682	642,582	1,900	467,085	72.69%
Facilities and Apparatus Management	733,500	736,037	731,957	(4,080)	403,343	55.10%
Fire Code Enforcement	328,400	332,458	332,458	-	221,492	66.62%
Technical Support to City	7,200	7,165	7,051	(114)	3,926	55.68%
Training	163,300	213,300	213,080	(221)	105,627	49.57%
Marine Operations	2,000	2,000	6,000	4,000	4,242	70.70%
Pensacola Fire Academy	26,000	26,000	26,000	-	-	0.00%
Sub-total	<u>11,206,000</u>	<u>11,504,047</u>	<u>11,504,047</u>	<u>-</u>	<u>7,706,399</u>	<u>66.99%</u>
HOUSING						
HOME	21,800	445,677	445,677	-	116,903	26.23%
SHIP	-	24,019	24,019	-	1,399	5.82%
Sub-total	<u>21,800</u>	<u>469,696</u>	<u>469,696</u>	<u>-</u>	<u>118,302</u>	<u>25.19%</u>
HOUSING - CDBG						
Community Development Block Grant (CDBG) Program	145,700	145,826	145,826	-	70,734	48.51%
Homebuyer Club/Foreclosure Prevention Program	33,200	33,200	33,200	-	19,530	58.83%
Housing Rehabilitation	199,500	199,626	199,626	-	99,461	49.82%
Sub-total	<u>378,400</u>	<u>378,652</u>	<u>378,652</u>	<u>-</u>	<u>189,725</u>	<u>50.11%</u>
HOUSING - SECTION 8						
Section 8 Housing Assistance Payments Program Fund	15,104,500	15,105,724	15,105,724	-	7,625,683	50.48%
Sub-total	<u>15,104,500</u>	<u>15,105,724</u>	<u>15,105,724</u>	<u>-</u>	<u>7,625,683</u>	<u>50.48%</u>
HUMAN RESOURCES						
Administrative Services	64,700	69,305	55,041	(14,264)	33,369	60.63%
Staffing	184,900	198,060	157,296	(40,764)	95,363	60.63%
Compensation and Benefits Administration	55,400	59,343	47,129	(12,214)	28,573	60.63%
Employee Relations	73,800	79,053	62,782	(16,271)	38,063	60.63%
Training and Development	83,400	89,336	70,949	(18,387)	43,014	60.63%
Sub-total	<u>462,200</u>	<u>495,097</u>	<u>393,197</u>	<u>(101,900)</u>	<u>238,381</u>	<u>60.63%</u>
HUMAN RESOURCES - CLINIC						
Clinic	173,800	173,800	173,800	-	94,898	54.60%
Sub-total	<u>173,800</u>	<u>173,800</u>	<u>173,800</u>	<u>-</u>	<u>94,898</u>	<u>54.60%</u>

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2015
(Unaudited)**

PROGRAM	FY 2015					% OF BUDGET 3/15
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2015 ACTUAL 3/15	
INSPECTION SERVICES						
Inspection Services	841,900	841,900	875,600	33,700	515,698	58.90%
Plan Review and Permitting	124,800	124,800	91,100	(33,700)	50,887	55.86%
Sub-total	<u>966,700</u>	<u>966,700</u>	<u>966,700</u>	<u>-</u>	<u>566,585</u>	58.61%
LEGAL						
Legal Services	334,300	430,450	363,150	(67,300)	198,816	54.75%
Sub-total	<u>334,300</u>	<u>430,450</u>	<u>363,150</u>	<u>(67,300)</u>	<u>198,816</u>	54.75%
MAYOR						
City Administrator/Cabinet	354,900	355,000	306,248	(48,752)	227,169	74.18%
Office of the Mayor	116,800	116,800	116,800	-	47,474	40.65%
Communications	138,200	138,200	138,200	-	56,480	40.87%
Constituent Services	-	-	48,752	48,752	22,318	45.78%
Sub-total	<u>609,900</u>	<u>610,000</u>	<u>610,000</u>	<u>-</u>	<u>353,441</u>	57.94%
NON-DEPARTMENTAL FUNDING						
Agency funding	2,360,200	2,536,406	2,536,406	-	1,947,609	76.79%
Sub-total	<u>2,360,200</u>	<u>2,536,406</u>	<u>2,536,406</u>	<u>-</u>	<u>1,947,609</u>	76.79%
NEIGHBORHOOD SERVICES						
Aquatics	226,700	226,700	226,700	-	44,354	19.57%
Athletics Operations	209,900	211,235	210,955	(280)	105,662	50.09%
Athletics Staffing	165,000	166,050	165,830	(220)	83,059	50.09%
Ball field Crew	428,800	428,954	428,954	-	191,838	44.72%
Community Volunteer Program	51,500	51,500	58,800	7,300	25,752	43.80%
Neighborhood Enhancement	83,000	95,575	3,586	(91,989)	3,333	92.94%
Office of the Director (Administration)	713,700	719,085	719,531	446	409,176	56.87%
Pensacola Community Initiative Program	24,900	76,979	1	(76,978)	-	0.00%
Recreation/Community Center Administration	725,800	725,800	715,267	(10,533)	385,909	53.95%
Senior Center	114,400	114,400	114,900	500	52,386	45.59%
Youth Programs	802,900	802,900	798,900	(4,000)	318,416	39.86%
Park Administration	257,900	259,399	259,994	595	156,128	60.05%
Park Landscaping	1,045,300	1,091,306	1,109,336	18,030	701,771	63.26%
Park Maintenance Shop	88,000	88,000	90,700	2,700	52,697	58.10%
Park Repair & Maintenance	623,400	623,400	608,862	(14,538)	312,630	51.35%
Sub-total	<u>5,561,200</u>	<u>5,681,283</u>	<u>5,512,316</u>	<u>(168,967)</u>	<u>2,843,112</u>	51.58%

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2015
(Unaudited)**

PROGRAM	FY 2015					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2015 ACTUAL 3/15	% OF BUDGET 3/15
NEIGHBORHOOD SERVICES - TENNIS						
Roger Scott Tennis Center	213,500	219,000	219,000	-	115,110	52.56%
Sub-total	213,500	219,000	219,000	-	115,110	52.56%
NEIGHBORHOOD SERVICES - GOLF						
Daily Club House Operations	137,700	137,710	137,710	-	68,048	49.41%
First Tee	5,400	5,400	5,400	-	2,669	49.41%
Golf Course Maintenance	574,200	574,240	574,240	-	283,757	49.41%
Tournaments	5,900	5,900	5,900	-	2,916	49.41%
Sub-total	723,200	723,251	723,251	-	357,389	49.41%
PENSACOLA ENERGY						
Administration	567,200	567,200	567,200	-	259,203	45.70%
Customer Service	747,900	748,603	761,403	12,800	466,790	61.31%
Gas Construction	2,134,100	2,493,482	2,524,582	31,100	1,444,753	57.23%
Gas Cost	16,652,400	16,652,400	16,613,700	(38,700)	9,538,362	57.41%
Gas Marketing	2,196,600	2,204,732	2,204,732	-	808,429	36.67%
Gas Renewal & Replacement	2,261,700	2,261,700	2,261,700	-	1,227,118	54.26%
Gas Training	259,900	259,900	259,900	-	131,102	50.44%
Measurement	952,800	952,800	952,800	-	531,108	55.74%
Gas Piping	399,500	399,500	399,500	-	150,738	37.73%
Operations	4,308,900	4,321,458	4,316,058	(5,400)	2,674,038	61.96%
Regulatory Activities	940,700	940,700	940,700	-	343,260	36.49%
Gas Infrastructure Replacement	2,175,400	2,381,898	2,382,098	200	887,267	37.25%
Sub-total	33,597,100	34,184,373	34,184,373	-	18,462,167	54.01%
PLANNING SERVICES						
Business Licenses	40,900	40,900	40,900	-	29,329	71.71%
Office of Sustainability	122,300	122,300	111,500	(10,800)	-	0.00%
Planning Services	479,500	479,501	478,801	(700)	244,490	51.06%
Zoning/Housing Code Enforcement	-	-	11,500	11,500	5,630	48.96%
Neighborhood Enhancement	-	-	91,989	91,989	3,844	4.18%
Pensacola Neighborhood Challenge (PNC)	-	-	76,978	76,978	-	0.00%
Sub-total	642,700	642,701	811,668	168,967	283,293	34.90%

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2015
(Unaudited)**

PROGRAM	FY 2015					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2015 ACTUAL 3/15	% OF BUDGET 3/15
POLICE						
Neighborhood Services Division	370,000	370,000	406,300	36,300	238,302	58.65%
Cadets	345,200	345,200	331,801	(13,399)	145,997	44.00%
Central Records	383,700	383,700	376,800	(6,900)	232,474	61.70%
Chief's Office	1,427,400	1,427,400	1,419,040	(8,360)	882,891	62.22%
Communications Center	1,569,000	1,569,000	1,547,150	(21,850)	924,790	59.77%
Community Oriented Policing Squad	1,288,100	1,288,100	1,274,280	(13,820)	713,455	55.99%
Crime Scene Investigation	667,800	667,800	701,108	33,308	418,287	59.66%
Criminal Intelligence Unit	90,500	90,500	91,700	1,200	49,484	53.96%
Investigations Unit	2,079,300	2,079,300	2,097,981	18,681	1,280,456	61.03%
Property Management	321,100	321,100	344,150	23,050	189,731	55.13%
School Resource Office (SRO)	632,500	632,500	632,640	140	386,048	61.02%
Traffic	944,600	958,600	961,161	2,561	589,505	61.33%
Training/Personnel	620,100	624,190	632,090	7,900	381,898	60.42%
Uniform Patrol	8,752,900	8,752,900	8,691,689	(61,211)	5,254,698	60.46%
Vice & Narcotics	614,400	614,400	616,800	2,400	357,236	57.92%
Sub-total	<u>20,106,600</u>	<u>20,124,690</u>	<u>20,124,690</u>	<u>-</u>	<u>12,045,252</u>	<u>59.85%</u>
PORT						
Administration	663,000	1,055,752	1,055,752	-	335,466	31.78%
Business & Trade Development	159,400	253,826	253,826	-	80,653	31.77%
Operations & Maintenance	641,700	1,021,834	1,021,834	-	324,688	31.78%
Seaport Security	367,200	584,724	584,724	-	185,796	31.77%
Sub-total	<u>1,831,300</u>	<u>2,916,136</u>	<u>2,916,136</u>	<u>-</u>	<u>926,604</u>	<u>31.78%</u>
PUBLIC WORKS & FACILITIES - GENERAL FUND*						
Administration Daily Operation	325,200	329,191	345,713	16,522	182,394	52.76%
Building Maintenance Administration	628,400	664,770	650,474	(14,296)	387,385	59.55%
City Facility Maintenance & Repair	856,900	885,500	899,811	14,311	489,639	54.42%
Inspection Services	26,600	26,600	26,600	-	11,772	44.26%
Parades	33,900	33,907	33,907	-	32,307	95.28%
Resource Center Maintenance	134,300	196,976	196,961	(15)	78,806	40.01%
Street Daily Operation	395,600	399,800	383,278	(16,522)	209,910	54.77%
Traffic Miscellaneous	59,000	59,000	59,000	-	23,171	39.27%
Traffic Signage	207,400	207,400	207,400	-	120,139	57.93%
Traffic Signals & Street Lighting	1,151,600	1,151,600	1,151,600	-	558,276	48.48%
Traffic Striping	54,900	54,900	54,900	-	24,667	44.93%
Sub-total	<u>3,873,800</u>	<u>4,009,644</u>	<u>4,009,644</u>	<u>-</u>	<u>2,118,465</u>	<u>52.83%</u>

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

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2015
(Unaudited)**

PROGRAM	FY 2015					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2015 ACTUAL 3/15	% OF BUDGET 3/15
PUBLIC WORKS & FACILITIES - STORMWATER FUND						
Administration Stormwater/Street Sweeping	446,600	446,600	437,997	(8,603)	154,353	35.24%
Stormwater Miscellaneous	92,300	92,300	92,300	-	52,118	56.47%
Stormwater Operation & Maintenance	1,307,300	1,326,523	1,335,097	8,574	781,498	58.53%
Street Sweeping FDOT Roadways	36,200	36,200	36,200	-	17,713	48.93%
Street Sweeping Operation & Maintenance	762,700	762,700	762,729	29	425,390	55.77%
Sub-total	<u>2,645,100</u>	<u>2,664,323</u>	<u>2,664,323</u>	<u>-</u>	<u>1,431,072</u>	53.71%
PUBLIC WORKS & FACILITIES - CENTAL SERVICES FUND						
Survey Operations Coordination	15,900	15,900	14,500	(1,400)	6,361	43.87%
Plan Review	70,900	70,900	70,900	-	18,771	26.48%
Project Design	203,800	203,800	187,800	(16,000)	80,755	43.00%
Project Management	421,700	421,700	439,100	17,400	162,359	36.98%
Sub-total	<u>712,300</u>	<u>712,300</u>	<u>712,300</u>	<u>-</u>	<u>268,245</u>	37.66%
SANITATION SERVICES						
Code Enforcement	1,007,600	1,007,600	1,007,600	-	598,003	59.35%
Code Enforcement-Zoning/Housing	119,500	119,500	119,500	-	68,711	57.50%
Residential Garbage Collection	2,650,600	2,650,600	2,650,600	-	1,285,684	48.51%
Recycling Collection	493,800	493,800	493,800	-	307,149	62.20%
Transfer Station	349,600	349,600	349,600	-	186,851	53.45%
Yard Trash/Bulk Waste Collection	1,602,500	1,602,500	1,602,500	-	784,626	48.96%
Sub-total	<u>6,223,600</u>	<u>6,223,600</u>	<u>6,223,600</u>	<u>-</u>	<u>3,231,022</u>	51.92%
SANITATION SERVICES - GARAGE						
Garage Administration	239,016	251,880	251,880	-	146,877	58.31%
Garage Operations	901,232	949,737	949,737	-	553,812	58.31%
Parts & Fuel Operation	211,451	222,831	222,831	-	129,938	58.31%
Sub-total	<u>1,351,700</u>	<u>1,424,448</u>	<u>1,424,448</u>	<u>-</u>	<u>830,627</u>	58.31%
TECHNOLOGY RESOURCES						
Capital Accumulation	88,200	41,800	41,800	-	41,681	99.72%
Information Management	864,600	969,603	963,393	(6,210)	493,365	51.21%
Network/System Management	754,100	1,116,770	1,116,770	-	705,682	63.19%
Office of the Director	207,000	207,000	213,210	6,210	74,003	34.71%
Public Safety	246,300	346,642	346,642	-	107,674	31.06%
Sub-total	<u>2,160,200</u>	<u>2,681,815</u>	<u>2,681,815</u>	<u>-</u>	<u>1,422,404</u>	53.04%
TOTAL	\$ <u>133,151,600</u>	<u>139,026,982</u>	<u>139,026,982</u>	<u>-</u>	<u>76,521,667</u>	55.04%

City of Pensacola, Florida
Investment Schedule
As of March 31, 2015
(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%	20,000,000.00	20,000,000.00
Hancock Bank	47820593	MM	04/21/14		0.30%	5,000,000.00	5,000,000.00
Hancock Bank	48067171	MM	05/28/14		0.30%	10,000,000.00	10,000,000.00
Hancock Bank	48104344	MM	02/19/15		0.35%	5,000,000.00	5,000,000.00
BankUnited	9853271666	MM	08/14/14		0.40%	20,000,000.00	20,000,000.00
<u>City's- GCA (checking account)</u>							
Wells Fargo Bank	Public Now Account		ERC 25%; offset fees			20,299,569.64	20,299,569.64
TOTAL INVESTMENTS						\$ 80,299,569.64	\$ 80,299,569.64

Money Market interest rates are good through March 31, 2015.

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

**CITY OF PENSACOLA
DEBT SERVICE SCHEDULE
March 31, 2015
(Unaudited)**

	BALANCE 09/30/14	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 03/31/15	REQUIRED RESERVES (a)	FUTURE INTEREST	MATURITY DATE
2005A AIRPORT REFUNDING REVENUE BONDS	14,325,000.00	(125,000.00)	14,200,000.00	1,448,325.00	4,550,988.80	10/01/27
2008 AIRPORT TAXABLE CFC REVENUE NOTE	11,800,000.00	0.00	11,800,000.00	0.00	546,242.03 (b)	12/31/15
2008 AIRPORT REVENUE BONDS	33,460,000.00	(630,000.00)	32,830,000.00	2,659,375.00	30,905,462.50	10/01/38
2009 REDEVELOPMENT REVENUE BONDS (CMP)	44,545,000.00	0.00	44,545,000.00	0.00	49,857,667.84 (c)	04/01/40
2010 AIRPORT REVENUE REFUNDING NOTE (97B, 98A AIRPORT)	6,860,000.00	(1,900,000.00)	4,960,000.00	1,231,000.00	299,706.04	10/01/18
2010A-1 CAPITAL FUNDING REVENUE BONDS (2000A LOST)	4,125,000.00	(955,000.00)	3,170,000.00	0.00	330,306.26	10/01/17
2010A-2 CAPITAL FUNDING REVENUE BONDS (2000B LOST)	8,565,000.00	(1,985,000.00)	6,580,000.00	0.00	685,725.02	10/01/17
2010B-1 CAPITAL FUNDING REVENUE BONDS (2008 GAS/AMR)	2,845,000.00	(670,000.00)	2,175,000.00	0.00	181,912.52	10/01/17
2010B-2 CAPITAL FUNDING REVENUE BONDS (1999 GAS)	3,660,000.00	(865,000.00)	2,795,000.00	0.00	226,400.00	10/01/17
2011 GAS SYSTEM REVENUE NOTE	4,090,000.00	(475,000.00)	3,615,000.00	0.00	308,484.00	10/01/21
2012 AIRPORT REVENUE NOTE	6,300,000.00	0.00	6,300,000.00	0.00	2,092,967.50 (b)	10/01/27
TOTAL	\$ 140,575,000.00	(7,605,000.00)	132,970,000.00	5,338,700.00	89,985,862.51	

(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 \$17,177,947.19 for a net interest on the bonds of \$31,679,720.65

CITY OF PENSACOLA
DEBT SERVICE SCHEDULE BY ALLOCATION
March 31, 2015
(Unaudited)

	BALANCE 09/30/14	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 03/31/15	REQUIRED RESERVES ^(a)	FUTURE INTEREST	MATURITY DATE
<u>COMMUNITY REDEVELOPMENT AGENCY</u>						
2009 REDEVELOPMENT REVENUE BONDS (CMP) ^(d)	44,545,000.00	0.00	44,545,000.00	0.00	49,857,667.84 ^(c)	04/01/40
TOTAL COMMUNITY REDEVELOPMENT AGENCY	44,545,000.00	0.00	44,545,000.00	0.00	49,857,667.84	
<u>LOCAL OPTION SALES TAX FUND</u>						
2010A-1 CAPITAL FUNDING REVENUE BONDS (2000A LOST)	4,125,000.00	(955,000.00)	3,170,000.00	0.00	330,306.26	10/01/17
2010A-2 CAPITAL FUNDING REVENUE BONDS (2000B LOST)	8,565,000.00	(1,985,000.00)	6,580,000.00	0.00	685,725.02	10/01/17
TOTAL LOCAL OPTION SALES TAX FUND	12,690,000.00	(2,940,000.00)	9,750,000.00	0.00	1,016,031.28	
<u>GAS UTILITY FUND</u>						
2010B-1 CAPITAL FUNDING REVENUE BONDS (2008 GAS/AMR)	2,845,000.00	(670,000.00)	2,175,000.00	0.00	181,912.52	10/01/17
2010B-2 CAPITAL FUNDING REVENUE BONDS (1999 GAS)	3,660,000.00	(865,000.00)	2,795,000.00	0.00	226,400.00	10/01/17
2011 GAS SYSTEM REVENUE NOTE	4,090,000.00	(475,000.00)	3,615,000.00	0.00	308,484.00	10/01/21
TOTAL GAS UTILITY FUND	10,595,000.00	(2,010,000.00)	8,585,000.00	0.00	716,796.52	
<u>AIRPORT FUND</u>						
2005A AIRPORT REFUNDING REVENUE BONDS	14,325,000.00	(125,000.00)	14,200,000.00	1,448,325.00	4,550,988.80	10/01/27
2008 AIRPORT TAXABLE CFC REVENUE NOTE	11,800,000.00	0.00	11,800,000.00	0.00	546,242.03 ^(b)	12/31/15
2008 AIRPORT REVENUE BONDS	33,460,000.00	(630,000.00)	32,830,000.00	2,659,375.00	30,905,462.50	10/01/38
2010 AIRPORT REVENUE REFUNDING NOTE (97B, 98A AIRPORT)	6,860,000.00	(1,900,000.00)	4,960,000.00	1,231,000.00	299,706.04	10/01/18
2012 AIRPORT REVENUE NOTE	6,300,000.00	0.00	6,300,000.00	0.00	2,092,967.50 ^(b)	10/01/27
TOTAL AIRPORT FUND	72,745,000.00	(2,655,000.00)	70,090,000.00	5,338,700.00	38,395,366.87	
TOTAL	\$ 140,575,000.00	(7,605,000.00)	132,970,000.00	5,338,700.00	89,985,862.51	

(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
March 31, 2015
(Unaudited)

ATTORNEY NAME OR FIRM	AMOUNT PAID	NATURE OF SERVICES PROVIDED
ALLEN NORTON & BLUE P A	\$24,649.82	Administrative, Collective Bargaining and Employee Matters
BEGGS & LANE	74,557.55	Contract and Real Estate Law
BONDURANT MIXON & ELMORE LLP	36,301.18	Occupy Pensacola Litigation
BRYANT MILLER OLIVE PA	7,139.55	Bond Counsel
GRAY ROBINSON PA	13,190.05	Tax and Pension Plan Compliance
GUNSTER YOAKLEY & STEWART PA	18.87	Natural Gas Franchise Fee
HAMMONS, LONGORIA, WHITTAKER PA	408.90	Code Enforcement Lien Foreclosures
JOLLY & PETERSON PA	4,830.85	Police Liability Claims
LAW OFFICES OF WILLIAM I GAULT	62.50	Aviation Bankruptcy Claims
LEWIS LONGMAN & WALKER P A	41,597.52	Environmental Matters and Property Issues
MCCARTER & ENGLISH LLP	36,049.68	Natural Gas Industry
MESSER CAPARELLO PA	2,065.00	Employee Matters
MESSER LAW FIRM PA	75,000.00	City Attorney
NABORS GIBLIN & NICKERSON P A	215.96	Annual Stormwater Assessment Program
PHILIP A BATES PA	65.20	Sanitation Claims
QUINTAIROS PRIETO WOOD & BOYER PA	8,731.86	Workers Compensation and Liability Claims
RAY, JR LOUIS F	12,470.00	Code Enforcement Special Magistrate
RODERIC G. MAGIE, PA	25,934.73	Workers Compensation Claims
THE HAMMONS LAW FIRM PA	10,826.91	Code Enforcement Lien Foreclosures
WILSON HARRELL & FARRINGTON PA	108,513.24	Claims and Litigation
REPORT TOTAL	<u>\$482,629.37</u>	