

# COMMITTEE MEMORANDUM

February 6, 2012



## FOR INFORMATION

**Members:** Maren DeWeese, P.C. Wu, Sam Hall, John Jerrals, Larry B. Johnson, Sherri Myers, Megan B. Pratt, Brian Spencer, Ronald P. Townsend

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

**SUBJECT:** Financial Report – Three Months Ending December 31, 2011

### **SUMMARY:**

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

### **ATTACHMENTS:**

- 1) Financial Report – Three Months Ending December 31, 2011

### **PRESENTATION:**

Yes.

**FINANCIAL REPORT  
THREE MONTHS ENDING DECEMBER 31, 2011**

*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 three months ended December 31, 2011. The financial schedules compare actual results for the three-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.

The City of Pensacola continues to be affected by the downturn in the economy which has impacted the City since 2007. While some revenues appear to exceed budget, it is prudent to remain cautious as it is likely that the downward trend may continue in various revenues throughout the remainder of FY 2012 and most likely through FY 2013. While expenditures in total are in line with budgeted projections, it may be possible that the decline in some revenues may result in requiring expenditure reductions below the budgeted levels in order to accomplish a balanced budget by fiscal year end. Significant variances from the current approved budget are noted in the individual fund narrative below.

During the FY 2012 Budget process, Escambia County mandated a decrease in funding to the West Florida Public Library. Following the funding formula this would have resulted in a decrease in City funding in the amount of \$55,900. Subsequent to the adoption of the FY 2012 Budget, a budget supplemental budget resolution was approved to provide additional funding of \$55,900 for books. This action maintained the funding level from the City of Pensacola at the FY 2011 level.

Also in December, a supplemental budget resolution was approved to increase appropriations in the amount of \$832,500 in accordance with the Fire Union Agreement. Funding for all 9 holidays was provided as well as the payout of PTO for those Fire employees under the Fire Union.

The aforementioned items were included in the Supplemental Budget Resolution approved by City Council in December 2011.

The Investment Section of this financial report provides a comparison of interest rates for FY 2010 to FY 2012. Interest rates continue to decline and therefore interest income in most funds will be below the prior year amounts.

## **General Fund:**

In total, General Fund revenues exceeded the budget for the first quarter and are mainly attributed to Property Tax Revenue. The Tax Collector's office has indicated that they have paid the Property Taxes earlier than in the prior year. Therefore, it is anticipated that the amounts received will meet or slightly exceed budget by fiscal year end. Offsetting the increase in Property Tax Revenue receipts are various decreases in revenues compared to budget. During the first quarter total Franchise Fees and Public Service Tax revenues were below budget by \$263,800 or 10.21% down. Sales Tax revenue was also below budget by \$32,100 or 5.26% down and the Communications Services Tax was below budget by \$48,100 or 7.785 down. The Municipal Revenue Sharing revenue currently exceeds budget by \$7,000 or 1.27%. While the ESCD – 911 Call-Taker Revenue appears to be above budget, in actuality it is inline with budget. For FY 2011, only two months had been billed while FY 2012 includes three months of billings. Had the entire three months been billed in FY 2011, the amount would have shown \$63,359, which is comparable to the amount shown for FY 2012. The full quarterly transfer from Energy Services was not made in its entirety. This is due to the shortfall experienced in FY 2011 but by fiscal year end the entire transfer will be made. In total revenues at fiscal year end are projected to meet or be below 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.

In prior years, the costs associated with the annual audit were identified within the Financial Services Department. However, with the change in the form of government, it was felt that the audit would be more appropriately accounted for within the City Council's budget as the auditors report to City Council. Therefore you will notice an increase in Operating Expenses from prior year and that amount includes the cost for the annual audit.

As previously reported, the City Attorney has opined that the Mayor may exercise his authority under the Charter to take any and all other personnel actions previously administered or undertaken by the Civil Service System/Board. Therefore, the offices of Human Resources and Civil Service have been combined. All remaining budgetary balances from Civil Service have been transferred to Human Resources. Therefore it will appear that 100% of Civil Service Budget has been expended, when, in reality, it has just been transferred over to Human Resources.

Within the Financial Services Department, operating expenditures appear to be greater than budgeted levels. However, these expenditures include a remaining encumbrance balance of \$194,400 for the Disparity Study currently underway.

The Fire Department personal services are greater than prior year, but are attributed to the aforementioned fire union agreement which paid the Fire Union employees their PTO payout as well as retroactive Holiday Pay.

The Transfer from the General Fund to the Stormwater Capital Projects Fund appears to exceed budget. However, since the Stormwater Utility Fee is on the Property Tax bill, the receipts are ahead of schedule due to the timing of receiving revenue compared to last year.

First quarter expenditures in total were below budget with the exception of those areas previously mentioned. However, as a result of the economic condition and aforementioned revenue shortfalls, Staff continues to remain cautious and continues to monitor expenditures. Additionally, a selective hiring process continues which allows each hire request to be reviewed and a determination made on each position regarding the necessity to fill at the present time. As mentioned in the FY 2011 fourth quarter report, overall savings within the General Fund were 1.1%. This is the fifth year in a row that savings have been below the typical 2% to 3% savings. Because the savings have been unusually low, management has emphasized to the departments that they are required to live within their operating budgets without depending on savings in their personal services budgets. All General Fund capital equipment has been funded in Penny For Progress and therefore the only savings that can be realized are in operating and personal services. Therefore, these are the only two expenditure categories that can be affected. There is \$1.1 million in unassigned fund balance which was remaining at the close of FY 2011. This has been designated for “unanticipated future net revenue/expenditure shortfalls” in the FY 2012 and FY 2013 Budgets.

### **Tree Planting Trust Fund**

The Tree Planting Trust Fund revenue and expenditures are recorded in the General Fund. For the first quarter the “Tree Planting Trust Fund” account contributions plus interest income equaled \$1,838 and expenditures and encumbrances equaled \$13,537. The unencumbered balance in the “Tree Planting Trust Fund” at the end of the first quarter was \$680,041.

### **Park Purchases Fund**

The Park Purchases Fund revenue and expenditures are recorded in the General Fund. For the first quarter the “Park Purchases Fund” interest income equaled \$27 and expenditures and encumbrances equaled \$22,064. The unencumbered balance in the “Park Purchases Fund” at the end of the first quarter was \$37,941.

### **Tax and Franchise Fee Debt Service Fund (TFEDSF):**

The transfer in from the General Fund will provide funding to pay the debt service payment.

### **Local Option Gasoline Tax Fund:**

Local Option Gasoline Tax revenue was below budget \$12,500 or 4.6% down for the first quarter of FY 2012. Fund expenditures will not exceed budget for the fiscal year.

### **West Florida Public Library:**

First quarter revenues and expenditures for the Library were consistent with budget. As previously mentioned Escambia County reduced their funding level in FY 2012 for the West Florida Public Library. However, the City chose to not reduce its portion in accordance with the funding formula and therefore an additional \$55,900 was included for books on the Supplemental Budget Resolution adopted by City Council in December 2011.

### **Stormwater Utility Fund:**

Total utility fee revenue of \$1,942,300 represents 80.90% of budgeted Stormwater Utility Fee Revenue for the fiscal year. Two factors contribute to this increase. The majority includes the aforementioned change in the timing of the receipt of revenue from the Tax Collector's office. Since the Stormwater Utility Fee is included on the property tax bill, the fee would also be paid earlier. Another factor contributing to this increase is the increase in the Stormwater Utility Fee in the FY 2012 Budget from \$52.80 to \$68.43 per ESU. The Public Works Department was awarded the street sweeping portion of the State Right of Way Maintenance contract and those revenues and expenditures are now being reported in the Stormwater Utility Fund. However, in the prior year, that contract did not begin until July 1, 2011. Therefore, revenue for the prior year will not begin to show until after the third quarter. Fund expenditures are consistent with budget for the first quarter.

### **Municipal Golf Course Fund:**

During first quarter FY 2012, the Golf Course expenditures exceeded revenues by \$5,600 before the General Fund subsidy of \$27,500. When compared to FY 2011, revenue for this fiscal year is \$34,300 over prior year first quarter revenues. Part of that increase is due to the Capital Surcharge that was implemented to repay a portion of the capital improvements as well as the addition of a driving range. The golf course was closed during part of FY 2011 and was partially reopened in September 2011 with the addition of the driving and fully reopened in October 2011. With these renovations completed, the golf course is fully operational and will now be marketed which should lead to increased play at the golf course. Additionally, the mild winter we are currently experiencing has contributed to the increase in rounds played in FY 2012.

During the first quarter of FY 2011, 7,966 rounds were played and in the first quarter of FY 2012, 8,244 rounds were played, an increase of 278. Staff will continue to advertise the golf course through local media outlets as well as continue to keep the golf course's website updated. Staff will also continue to monitor revenues and implement marketing strategies as appropriate. However, it should be noted that throughout the local area and the Gulf Coast States, rounds of golf continue to be down, in some places as much as 10%.

Expenditures at the Golf Course are consistent with the adopted FY 2012 budget. While the expenditures are relatively fixed, increases are based on usage. Staff continues to monitor expenditures and stay within budget. A \$110,000 subsidy from the General Fund has been budgeted in FY 2012 and no increase in that subsidy is anticipated for this fiscal year.

The new concessionaire, Daggs Enterprise, LLC began operations in September 2011 when the course reopened. They are current on their lease payments and are in compliance with the terms of their agreement at this time.

**Inspection Services Fund:**

In total, revenues exceeded expenditures by \$76,100 with no subsidy from the General Fund. The increase in revenues is directly related to increases in the permit activity, primarily from a boost in the area of commercial construction. While this increase is promising news, staff will continue to remain cautious and closely monitor the Inspection Services operations and make appropriate adjustments to staff levels based on work load.

Expenditures for Inspection Services were consistent with budget.

**Roger Scott Tennis Center:**

Total revenues for the Roger Scott Tennis Center were below budget mainly because the increased annual tennis memberships will renew during the second quarter of this fiscal year. While Personal Services appear to be below prior fiscal year and Operating Expenses appear to be above prior fiscal year, this is due to a change in the contract with the Tennis Pro. Previously the Tennis Pro was paid thru Extra Personal Services. With the contract in place, the Tennis Pro is now being paid thru Other Contractual Services. Also, revenues from the Tennis Pro are now shown within the revenue portion of the statement. Expenditures are not anticipated to exceed budget by fiscal year end.

In June 2011, City Council approved an agreement with Robert W. Pederson to begin operation of a beverage concession stand which pays the City 10% of each month's net sales.

Below is a comparison of the activity at Roger Scott Tennis Center between the first quarter for FYs 2011 and 2012.

	<u>1ST QTR FY 2011</u>	<u>1ST QTR FY 2012</u>	<u>DIFF</u>
Daily Participants			
Hard Courts	285	192	(93)
All Courts (Includes Clay Courts)	379	400	21
Sub-Total	<u>664</u>	<u>592</u>	<u>(72)</u>
Playing Members	<u>5,666</u>	<u>6,473</u>	<u>807</u>
<b>Sub-Total</b>	<b><u>6,330</u></b>	<b><u>7,065</u></b>	<b><u>735</u></b>
Instructional Students	1,141	1,317	176
Rentals/Special Events/Programs	2,833	2,272	(561)
<b>Total Players</b>	<b><u>10,304</u></b>	<b><u>10,654</u></b>	<b><u>350</u></b>

### **Local Option Sales Tax Fund:**

First quarter revenues were below by \$50,600 or 4.64% down. Fiscal Year 2011 is the first time revenues were adjusted since the approval of the Penny For Progress extension of the Local Option Sales Tax. Revenues were increased to more accurately reflect the actual amounts received. Expenditures in total were consistent with budget for the first quarter.

Through the end of the life of the Penny for Progress it may be necessary from time to time, to draw upon the City's pooled cash to cover cash shortfalls in the fund. In addition, fund balance is anticipated to continue to be negative for the next few years based upon current project completion dates.

### **Stormwater Capital Projects Fund:**

The \$1,942,443 transfer from the General Fund to the Stormwater Capital Projects Fund equaled the revenue fee collection in the Stormwater Utility Fund. First quarter expenditures were within budget.

### **Gas Utility Fund:**

Gas expenses and encumbrances exceeded revenue and fund balance by \$1.4 million for the first quarter due to lower gas costs as well as a warmer than normal winter. However, excluding revenue associated with the purchase of gas, first quarter FY 2012 revenue is relatively the same as first quarter FY 2011. As previously mentioned, the full transfer from ESP to the General Fund for the first quarter has not been made due to the shortfall experienced in FY 2011. By fiscal year end the full transfer is projected to be made. The next three months of the winter season are critical to the budget. ESP staff is closely monitoring revenues and expenses.

In addition to the recent base rate adjustments approved in the FY 2012 Budget, an additional \$0.10 per Ccf to the PGA calculation has been added to collect for the drawdown that ESP has made to reserves. Council policy is that an operating reserve of no less than 15% be maintained. Based on that policy the reserve amount should be \$8,193,200. However, due to the prior year shortfalls experienced, the reserve amount is \$4,167,900 which means the reserve amount is short by \$4,025,300. Thru December the additional \$0.10 per Ccf collected has amounted to \$434,500 which is included in the aforementioned revenue for the first quarter. This recovery of reserve is a multi-year endeavor to recoup the shortfall experienced in the reserve balance.

Gas Construction costs have been separated out from operating costs to provide accounting of the Gas Construction Note expenditures. On the December 2011 Supplemental Budget Resolution \$3.7 million was appropriated in the Gas Utility Fund and \$1.3 million was appropriated in the Sanitation Fund for a total of \$5 million to provide funding for gas construction expenses as well as the purchase of Sanitation CNG vehicles. However, the entire \$5 million fund balance is being recognized in the Gas Utility Fund and a transfer out to the Sanitation Fund of \$1.3 million will be made to provide funding to purchase the CNG vehicles. This change will be submitted on a future supplemental budget resolution so that the budget is in accordance with actual.

### **Sanitation Fund:**

In total, fund operating revenue exceeded expenses and encumbrances by \$145,600 for the first quarter. Sanitation Fund revenues were consistent with budget and exceeded prior year revenues due to the rate increase adopted with the FY 2012 Budget. The first quarter financial statement historically reflects minimal Franchise Fee revenue for the current fiscal year. This is due to accrual reversals from the previous fiscal year.

As previously mentioned a future supplemental budget resolution will address the accounting change for the purchase of the CNG Refuse Trucks. A transfer in the amount of approximately \$1.3 million from the Gas Utility Fund will replace the Appropriated Fund Balance and the entire \$5 million will be recognized within the Gas Utility Fund.

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

### **Port Fund:**

First quarter Port revenue exceeded O & M expenses and encumbrances by \$80,100. Operating revenues for FY 2012 were \$133,600 below the FY 2011 operating revenues for the same time period. The majority of this decrease is from two areas: Wharfage and Property Rental. The decrease in Wharfage is primarily due to receiving four poultry vessels in the first quarter of FY 2011 versus just two in the first quarter of FY 2012. However, it appears that poultry export volumes may improve during the second quarter of FY 2012. The decrease in rental income is primarily attributable to Offshore Inland completing a special project which required them to rent additional warehouse space during a portion of FY 2011. Additional project-based expansion of this customer's operating area also is expected during the second quarter of FY 2012.

Port expenses, in total, were at or below budget, with operating expenses coming in significantly under budget. With the decrease in revenue from the prior year, staff is operating at minimal costs in order to meet revenues.

All Port lease payments have been paid and are current with exception of Northwest Florida Cold Storage. They are currently four months in arrears; however, Port Staff is currently implementing a plan with them to bring their payments current.

### **Airport Fund:**

In total fund expenses and encumbrances exceeds revenue and fund balance by \$1.8 million for the first quarter. This is due to a \$1.9 million increase in scheduled principal payment that was made in FY 2012. By fiscal year end revenues are projected to meet expenses. Passenger traffic at Pensacola Gulf Coast International Airport year-to-date decreased by 4% when compared to the first quarter of FY 2011. This decrease in passenger traffic is due, in part, to the airlines' modification of their schedules and types of aircraft serving the Pensacola market. Recent announcements of improved air service (i.e. American Airlines increased their numbers of flights to Miami and USAirways' introduction of Washington DC service in March of 2012) are indications of greater volumes of seats being added to the market which in turn should result



in increase passenger enplanements. Overall Airport operating revenues were \$12,000 above the FY 2011 operating revenue for the same time period. While an increase in revenue was realized from Air Carrier Landing Fees, Rental Car Service Facility Customer Facility Charge and Commercial Property Rentals, there is a significant decrease in Miscellaneous Revenue from prior year. This decrease is because the Airport was reimbursed \$126,241 in FY 2011 for prior year expenses associated with work which was performed in accordance with the hotel agreement. It should be noted that the Airport's agreement with the airlines provides for the airlines to fund any shortfall, 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 services to the City's other operating funds. Revenues and expenses in these funds were consistent with budgeted levels.

**Investment Schedule / Debt Service Schedule:**

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

Interest rates continue to decline. The weighted interest rates received on investments during the first quarter of the last three fiscal years are as follows:

	<u>FY 2012</u>	<u>FY 2011</u>	<u>FY 2010</u>
October	0.24%	0.25%	1.17%
November	0.18%	0.25%	0.91%
December	0.12%	0.24%	0.72%

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				% OF BUDGET 12/11	FY 2011			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11		ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,339,037	1,339,037	1,339,037	100.00%	(209,755)	100.00%	459,328	100.00%
REVENUES:									
GENERAL PROPERTY TAXES									
Current Taxes	12,062,200	12,062,200	12,062,200	9,524,560	78.96%	7,292,058	55.85%	13,246,835	100.00%
Delinquent Taxes	80,000	80,000	80,000	2,444	3.1%	4,454	7.42%	71,914	119.86%
Sub-Total	<u>12,142,200</u>	<u>12,142,200</u>	<u>12,142,200</u>	<u>9,527,004</u>	78.46%	<u>7,296,512</u>	55.63%	<u>13,318,749</u>	100.09%
FRANCHISE FEE									
Gulf Power - Electricity	6,386,800	6,386,800	6,386,800	892,024	13.97%	1,015,278	15.93%	6,158,610	98.62%
ECUA - Water and Sewer	1,397,500	1,497,500	1,497,500	241,253	16.11%	239,908	18.64%	1,421,828	99.65%
City of Pensacola - Gas	853,400	853,400	853,400	156,612	18.35%	154,042	15.81%	851,824	102.11%
Sub-Total	<u>8,637,700</u>	<u>8,737,700</u>	<u>8,737,700</u>	<u>1,289,889</u>	14.76%	<u>1,409,228</u>	16.32%	<u>8,432,262</u>	99.13%
PUBLIC SERVICE TAX									
Gulf Power - Electricity	5,203,400	5,203,400	5,203,400	742,433	14.27%	818,969	16.29%	5,099,161	98.89%
ECUA - Water	885,500	985,500	985,500	158,538	16.09%	163,579	21.18%	920,718	98.75%
City of Pensacola - Gas	625,000	625,000	625,000	130,249	20.84%	115,018	19.15%	629,433	101.42%
Miscellaneous	10,000	10,000	10,000	2,693	26.93%	2,346	42.65%	11,616	116.16%
Sub-Total	<u>6,723,900</u>	<u>6,823,900</u>	<u>6,823,900</u>	<u>1,033,913</u>	15.15%	<u>1,099,912</u>	17.17%	<u>6,660,928</u>	99.13%
LOCAL BUSINESS TAX									
Local Business Tax	900,000	900,000	900,000	820,386	91.15%	834,840	92.35%	904,327	102.06%
Local Business Tax Penalty	5,000	5,000	5,000	4,368	87.36%	3,950	----	6,701	----
Sub-Total	<u>905,000</u>	<u>905,000</u>	<u>905,000</u>	<u>824,754</u>	91.13%	<u>838,790</u>	92.79%	<u>911,028</u>	102.81%
LICENSES AND PERMITS									
Special Permits	35,000	35,000	35,000	9,025	25.79%	4,975	14.21%	27,900	79.71%
Taxi Permits	8,000	8,000	8,000	3,002	37.53%	1,888	25.51%	8,264	111.68%
Fire Permits	16,700	16,700	16,700	6,040	36.17%	4,835	26.86%	16,310	90.61%
Sub-Total	<u>59,700</u>	<u>59,700</u>	<u>59,700</u>	<u>18,067</u>	30.26%	<u>11,698</u>	46.06%	<u>52,474</u>	86.88%

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
INTERGOVERNMENTAL									
FEDERAL									
Payment in Lieu of Taxes	13,800	13,800	13,800	0	0.00%	0	0.00%	13,864	85.58%
STATE									
State Rev Sharing - Motor Fuel Tax	642,200	642,200	642,200	156,470	24.36%	160,543	25.29%	641,149	100.01%
State Rev Sharing - Sales Tax	1,570,600	1,570,600	1,570,600	399,572	25.44%	392,671	25.22%	1,588,464	100.00%
Gas Rebate Muni. Vehicles	12,000	12,000	12,000	3,635	30.29%	2,642	24.02%	15,114	137.40%
Fire Fighter Supp Comp	30,000	30,000	30,000	8,730	29.10%	8,340	27.80%	32,185	107.28%
Beverage License Rebate	85,000	85,000	85,000	74,024	87.09%	71,133	83.69%	83,066	97.72%
Mobile Home Rebate	7,500	7,500	7,500	1,953	26.04%	1,462	19.49%	7,736	103.15%
Communication Services Tax	3,627,700	3,627,700	3,627,700	570,846	15.74%	618,536	16.16%	3,675,699	101.32%
Sales Tax	3,723,700	3,823,700	3,823,700	579,433	15.15%	587,438	16.94%	3,672,768	100.11%
Sub-Total	<u>9,712,500</u>	<u>9,812,500</u>	<u>9,812,500</u>	<u>1,794,663</u>	<u>18.29%</u>	<u>1,842,765</u>	<u>19.12%</u>	<u>9,730,045</u>	<u>100.56%</u>
OTHER CHARGES FOR SERVICES									
Swimming Pool Fees	170,000	170,000	170,000	4,650	2.74%	5,100	9.59%	133,159	98.64%
Boat Launch Fees	26,000	26,000	26,000	4,142	15.93%	6,555	25.21%	30,693	118.05%
State Traffic Signal Maintenance	125,000	125,000	125,000	0	0.00%	0	0.00%	127,378	100.06%
State Street Light Maintenance	180,000	180,000	180,000	0	0.00%	0	0.00%	155,631	100.02%
Esc. School Board - SRO	260,000	260,000	260,000	0	0.00%	0	0.00%	259,781	100.03%
ECSD - 911 Calltakers	235,000	235,000	235,000	67,098	28.55%	41,509	18.05%	260,786	117.10%
Zoning/Housing Code Enforcement	40,000	40,000	40,000	11,096	27.74%	6,032	---	60,000	100.00%
Code Enforcement Violations	0	0	0	22,070	---	2,167	---	23,673	---
Miscellaneous	15,300	15,300	15,300	3,774	24.67%	2,928	19.52%	15,397	102.65%
Sub-Total	<u>1,051,300</u>	<u>1,051,300</u>	<u>1,051,300</u>	<u>112,830</u>	<u>10.73%</u>	<u>64,291</u>	<u>6.78%</u>	<u>1,066,498</u>	<u>106.51%</u>

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
FINES, FORFEITURES & PENALTIES									
POLICE									
Court Fines	12,000	12,000	12,000	2,412	20.10%	2,608	16.30%	11,419	71.37%
Parking and Traffic Fines	54,300	54,300	54,300	13,231	24.37%	12,661	11.39%	87,028	78.26%
OTHER FINES									
Miscellaneous	7,000	7,000	7,000	1,932	27.60%	2,237	31.96%	10,916	155.94%
Sub-Total	<u>73,300</u>	<u>73,300</u>	<u>73,300</u>	<u>17,575</u>	23.98%	<u>17,506</u>	13.04%	<u>109,363</u>	81.49%
INTEREST									
Investments and Deposits *	35,000	35,000	35,000	(2,098)	-5.99%	8,684	22.85%	14,942	42.69%
Interest Income (Transfer of Army Rsv Property)	3,000	3,000	3,000	0	----	0	----	0	----
Delinquent Taxes	2,000	2,000	2,000	0	0.00%	0	0.00%	0	0.00%
Sub-Total	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>(2,098)</u>	-5.25%	<u>8,684</u>	21.71%	<u>14,942</u>	40.38%
OTHER REVENUE									
Miscellaneous	500,000	500,000	500,000	127,086	25.42%	98,703	28.20%	414,167	118.33%
Miscellaneous - Saenger	56,000	112,000	112,000	0	0.00%	0	----	110,334	182.45%
Sale of Assets	50,000	50,000	50,000	0	0.00%	3,525	7.05%	65,655	131.31%
Sale of Assets (Transfer of Army Rsv Property)	2,650,000	2,650,000	2,650,000	0	0.00%	0	----	0	----
Sub-Total	<u>3,256,000</u>	<u>3,312,000</u>	<u>3,312,000</u>	<u>127,086</u>	3.84%	<u>102,228</u>	6.39%	<u>590,156</u>	128.16%
Sub-Total Revenues	<u>42,601,600</u>	<u>42,957,600</u>	<u>42,957,600</u>	<u>14,743,683</u>	34.32%	<u>12,691,614</u>	30.62%	<u>40,886,445</u>	100.24%
TRANSFERS IN									
Energy Services	8,000,000	8,000,000	8,000,000	2,000,000	25.00%	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>2,000,000</u>	25.00%	<u>4,000,000</u>	50.00%	<u>8,000,000</u>	100.00%
TOTAL REVENUES	<u>50,601,600</u>	<u>50,957,600</u>	<u>50,957,600</u>	<u>16,743,683</u>	32.86%	<u>16,691,614</u>	33.76%	<u>48,886,445</u>	100.20%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 50,601,600</u>	<u>52,296,637</u>	<u>52,296,637</u>	<u>18,082,720</u>	34.58%	<u>16,481,859</u>	33.47%	<u>49,345,773</u>	100.20%

\* 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 Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>EXPENDITURES:</b>									
<b>CITY COUNCIL</b>									
Personal Services	\$ 411,400	411,400	411,400	51,002	12.40%	43,316	10.67%	191,828	80.54%
Operating Expenses	301,700	381,700	381,700	109,804	28.77%	18,604	18.38%	149,300	100.00%
Sub-Total	713,100	793,100	793,100	160,806	20.28%	61,920	12.21%	341,128	90.09%
Allocated O/H-Cost Recovery	(307,000)	(307,000)	(307,000)	(76,750)	25.00%	(73,475)	25.00%	(286,500)	100.00%
Sub-Total	406,100	486,100	486,100	84,056	17.29%	(11,555)	-5.42%	54,628	74.39%
<b>MAYOR</b>									
Personal Services	1,058,700	1,058,700	1,058,700	136,982	12.94%	0	0.00%	547,472	97.67%
Operating Expenses	468,900	468,900	468,900	54,988	11.73%	0	0.00%	274,820	100.00%
Sub-Total	1,527,600	1,527,600	1,527,600	191,970	12.57%	0	0.00%	822,292	98.43%
Allocated O/H-Cost Recovery	(849,600)	(849,600)	(849,600)	(212,400)	25.00%	0	0.00%	(328,600)	100.00%
Sub-Total	678,000	678,000	678,000	(20,430)	-3.01%	0	0.00%	493,692	97.42%
<b>OFFICE OF THE MANAGER</b>									
Personal Services	0	0	0	0	----	111,267	73.69%	186,212	99.32%
Operating Expenses	0	0	0	0	----	79,484	96.74%	80,062	99.99%
Sub-Total	0	0	0	0	----	190,751	81.81%	266,274	99.52%
Allocated O/H-Cost Recovery	0	0	0	0	----	(141,700)	85.77%	(135,200)	100.00%
PTO Payout	0	0	0	0	----	0	----	(55,454)	97.77%
Sub-Total	0	0	0	0	----	49,051	72.17%	75,620	99.99%
<b>CITY CLERK</b>									
Personal Services	201,700	201,700	201,700	49,649	24.62%	44,687	21.20%	201,811	100.00%
Operating Expenses	25,000	25,000	25,000	5,873	23.49%	6,842	24.35%	21,885	99.98%
Sub-Total	226,700	226,700	226,700	55,522	24.49%	51,529	21.57%	223,696	99.99%
Allocated O/H-Cost Recovery	(83,000)	(83,000)	(83,000)	(20,750)	25.00%	(17,675)	25.00%	(83,000)	100.00%
PTO Payout	0	0	0	0	----	0	----	(3,350)	99.91%
Sub-Total	143,700	143,700	143,700	34,772	24.20%	33,854	20.13%	137,346	99.99%
<b>LEGAL</b>									
Personal Services	501,000	501,000	370,500	27,967	7.55%	102,339	23.26%	400,061	95.86%
Operating Expenses	95,400	130,400	260,800	179,591	68.86%	8,340	8.70%	120,158	100.00%
Capital Outlay	0	0	100	63	63.00%	981	----	3,216	99.97%
Sub-Total	596,400	631,400	631,400	207,621	32.88%	111,660	20.84%	523,435	97.00%
Allocated O/H-Cost Recovery	(280,600)	(280,600)	(280,600)	(70,150)	25.00%	(55,375)	25.00%	(280,600)	100.00%
PTO Payout	0	0	0	0	----	0	----	(11,677)	100.86%
Sub-Total	315,800	350,800	350,800	137,471	39.19%	56,285	17.91%	231,158	93.87%

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
<b>HUMAN RESOURCES</b>									
Personal Services	520,800	520,800	661,819	130,294	19.69%	127,006	23.89%	562,311	100.00%
Operating Expenses	76,200	76,200	104,947	17,497	16.67%	15,784	21.71%	64,326	99.99%
Sub-Total	597,000	597,000	766,766	147,791	19.27%	142,790	23.63%	626,637	100.00%
Allocated O/H-Cost Recovery	(355,500)	(355,500)	(435,525)	(88,875)	20.41%	(90,100)	25.00%	(355,500)	100.00%
PTO Payout	0	0	0	0	----	0	----	(10,223)	99.98%
Sub-Total	241,500	241,500	331,241	58,916	17.79%	52,690	21.59%	260,914	100.00%
<b>CIVIL SERVICE</b>									
Personal Services	174,600	174,600	33,581	33,579	99.99%	41,595	23.75%	186,625	100.00%
Operating Expenses	35,200	35,200	6,453	6,451	99.97%	6,942	20.66%	31,909	99.98%
Sub-Total	209,800	209,800	40,034	40,030	99.99%	48,537	23.26%	218,534	100.00%
Allocated O/H-Cost Recovery	(106,700)	(106,700)	(26,675)	(26,675)	100.00%	(24,375)	25.00%	(106,700)	100.00%
PTO Payout	0	0	0	0	----	0	----	(11,591)	99.99%
Sub-Total	103,100	103,100	13,359	13,355	99.97%	24,162	21.73%	100,243	99.99%
<b>NON-DEPARTMENTAL FUNDING</b>									
Operating Expenses	3,365,800	3,544,497	3,544,497	1,989,649	56.13%	2,074,141	59.28%	3,516,566	98.36%
Sub-Total	3,365,800	3,544,497	3,544,497	1,989,649	56.13%	2,074,141	59.28%	3,516,566	98.36%
<b>FINANCIAL SERVICES</b>									
Personal Services	1,703,900	1,703,900	1,703,900	398,921	23.41%	410,971	23.96%	1,780,858	95.90%
Operating Expenses	249,900	444,300	444,300	246,329	55.44%	137,293	31.13%	365,340	99.99%
Sub-Total	1,953,800	2,148,200	2,148,200	645,250	30.04%	548,264	25.43%	2,146,198	96.85%
Allocated O/H-Cost Recovery	(1,487,900)	(1,487,900)	(1,487,900)	(371,975)	25.00%	(389,524)	25.00%	(1,508,400)	100.00%
PTO Payout	0	0	0	0	----	0	----	(70,461)	99.98%
Sub-Total	465,900	660,300	660,300	273,275	41.39%	158,740	26.54%	567,337	90.92%
<b>PLANNING SERVICES</b>									
Personal Services	619,400	619,400	619,400	138,459	22.35%	177,616	24.13%	746,387	100.00%
Operating Expenses	119,300	121,300	121,300	32,116	26.48%	25,412	15.76%	143,753	99.98%
Sub-Total	738,700	740,700	740,700	170,575	23.03%	203,028	22.63%	890,140	99.99%
Allocated O/H-Cost Recovery	(3,800)	(3,800)	(3,800)	(950)	25.00%	(4,550)	25.00%	(3,800)	100.00%
PTO Payout	0	0	0	0	----	0	----	(1,881)	104.27%
Sub-Total	734,900	736,900	736,900	169,625	23.02%	198,478	22.58%	884,459	99.99%

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
<b>NEIGHBORHOOD SERVICES</b>									
Personal Services	2,112,800	2,112,800	2,112,800	423,955	20.07%	841,743	22.94%	3,745,239	99.57%
Operating Expenses	1,360,400	1,437,682	1,437,682	283,914	19.75%	347,255	17.43%	1,745,974	95.73%
Sub-Total	3,473,200	3,550,482	3,550,482	707,869	19.94%	1,188,998	21.00%	5,491,213	98.31%
Allocated O/H-Cost Recovery	0	0	0	0	----	(12,825)	25.00%	(39,200)	100.00%
PTO Payout	0	0	0	0	----	0	----	(60,316)	99.95%
Sub-Total	3,473,200	3,550,482	3,550,482	707,869	19.94%	1,176,173	20.97%	5,391,697	98.28%
<b>PUBLIC WORKS &amp; FACILITIES</b>									
Personal Services	3,562,200	3,562,200	3,562,200	771,800	21.67%	403,952	22.60%	1,748,602	98.21%
Operating Expenses	2,909,700	3,026,943	3,026,943	668,652	22.09%	424,752	20.12%	2,059,404	99.90%
Sub-Total	6,471,900	6,589,143	6,589,143	1,440,452	21.86%	828,704	21.26%	3,808,006	99.12%
Allocated O/H-Cost Recovery	(154,100)	(154,100)	(154,100)	(38,525)	25.00%	(33,025)	25.00%	(114,900)	100.00%
PTO Payout	0	0	0	0	----	0	----	(40,958)	99.69%
Sub-Total	6,317,800	6,435,043	6,435,043	1,401,927	21.79%	795,679	21.12%	3,652,148	97.99%
<b>FIRE</b>									
Personal Services	9,259,000	9,988,318	9,988,318	2,552,592	25.56%	2,089,664	24.42%	8,393,638	99.08%
Operating Expenses	1,039,100	1,059,817	1,059,817	288,364	27.21%	291,963	29.13%	994,248	99.84%
Sub-Total	10,298,100	11,048,135	11,048,135	2,840,956	25.71%	2,381,627	24.91%	9,387,886	99.16%
PTO Payout	0	0	0	0	----	0	----	(43,789)	117.66%
Sub-Total	10,298,100	11,048,135	11,048,135	2,840,956	25.71%	2,381,627	24.91%	9,344,097	99.09%
<b>POLICE</b>									
Personal Services	15,660,100	15,660,100	15,660,100	3,672,281	23.45%	3,531,684	22.60%	15,741,866	99.68%
Operating Expenses	3,006,800	3,067,180	3,067,180	850,232	27.72%	754,591	27.55%	2,741,728	97.44%
Sub-Total	18,666,900	18,727,280	18,727,280	4,522,513	24.15%	4,286,275	23.34%	18,483,594	99.34%
PTO Payout	0	0	0	0	----	0	----	(105,724)	88.98%
Sub-Total	18,666,900	18,727,280	18,727,280	4,522,513	24.15%	4,286,275	23.34%	18,377,870	99.40%
<b>TRANSFERS OUT</b>									
Municipal Golf Course Fund	110,000	110,000	110,000	27,501	25.00%	30,000	25.00%	370,000	100.00%
TFFDS Fund	2,869,800	3,069,800	3,069,800	2,812,016	91.60%	2,814,013	96.15%	2,726,787	100.00%
Inspection Services Fund	0	0	0	0	----	50,000	25.00%	100,000	100.00%
Stormwater Capital Projects Fund	2,411,000	2,411,000	2,411,000	1,942,443	80.57%	901,556	46.93%	1,997,601	100.22%
Sub-Total	5,390,800	5,590,800	5,590,800	4,781,960	85.53%	3,795,569	68.17%	5,194,388	100.08%
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,601,600</b>	<b>52,296,637</b>	<b>52,296,637</b>	<b>16,995,914</b>	<b>32.50%</b>	<b>15,071,169</b>	<b>30.59%</b>	<b>48,282,163</b>	<b>98.92%</b>

**CITY OF PENSACOLA  
TREE PLANTING TRUST FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	93,378	93,378	93,378	100.00%	24,146	100.00%	240,146	100.00%
REVENUES:									
Tree Trust Fund	80,000	0	0	1,500	----	6,500	8.13%	14,352	102.51%
Interest	0	0	0	338	----	0	----	2,027	----
TOTAL REVENUES	80,000	0	0	1,838	----	6,500	8.13%	16,379	116.99%
TOTAL REVENUES AND FUND BALANCE	\$ 80,000	93,378	93,378	95,216	101.97%	30,646	29.43%	256,525	100.94%
EXPENDITURES:									
Personal Services	\$ 80,000	87,000	86,841	7,000	8.06%	0	----	235	15.67%
Operating Expenses	0	0	0	0	----	26,198	32.75%	40,356	42.48%
Capital Outlay	0	6,378	6,537	6,537	100.00%	24,146	100.00%	142,488	90.38%
Sub-Total	80,000	93,378	93,378	13,537	14.50%	50,344	48.34%	183,079	72.04%
TOTAL EXPENDITURES	\$ 80,000	93,378	93,378	13,537	14.50%	50,344	48.34%	183,079	72.04%



**CITY OF PENSACOLA  
PARK PURCHASES FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	59,981	59,981	59,981	100.00%	0	----	208,029	100.00%
REVENUES:									
Park Purchases Fund	0	0	0	0	----	0	----	0	----
Interest	0	0	0	27	----	0	----	491	----
TOTAL REVENUES	0	0	0	27	----	0	----	491	----
TOTAL REVENUES AND FUND BALANCE	\$ 0	59,981	59,981	60,008	100.05%	0	----	208,520	100.24%
EXPENDITURES:									
Personal Services	\$ 0	0	0	0	----	0	----	0	----
Operating Expenses	0	40,936	37,881	0	0.00%	0	----	0	0.00%
Capital Outlay	0	19,045	22,100	22,064	99.84%	0	----	148,542	88.63%
Sub-Total	0	59,981	59,981	22,064	36.78%	0	----	148,542	71.40%
TOTAL EXPENDITURES	\$ 0	59,981	59,981	22,064	36.78%	0	----	148,542	71.40%

**CITY OF PENSACOLA**  
**TAX & FRANCHISE FEE DEBT SERVICE FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2011**  
**(Unaudited)**

	FY 2012					FY 2011			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 426,800	426,800	426,800	426,800	100.00%	361,800	100.00%	561,800	100.00%
REVENUES:									
Transfers in General Fund	2,869,800	2,869,800	2,869,800	2,812,016	97.99%	2,814,013	96.15%	2,726,787	100.00%
TOTAL REVENUES	2,869,800	2,869,800	2,869,800	2,812,016	97.99%	2,814,013	96.15%	2,726,787	100.00%
TOTAL REVENUES AND FUND BALANCE	\$ 3,296,600	3,296,600	3,296,600	3,238,816	98.25%	3,175,813	96.57%	3,288,587	100.00%
EXPENDITURES:									
DEBT SERVICE									
Interest	\$ 191,600	191,600	191,600	126,713	66.13%	191,813	60.20%	318,525	99.98%
Principal	3,105,000	3,105,000	3,105,000	3,105,000	100.00%	2,970,000	100.00%	2,970,000	100.00%
Sub-Total Debt Service	3,296,600	3,296,600	3,296,600	3,231,713	98.03%	3,161,813	96.14%	3,288,525	100.00%
TOTAL EXPENDITURES	\$ 3,296,600	3,296,600	3,296,600	3,231,713	98.03%	3,161,813	96.14%	3,288,525	100.00%

**CITY OF PENSACOLA  
LOCAL OPTION GASOLINE TAX FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,131,470	1,131,470	1,131,470	100.00%	1,371,144	100.00%	1,371,144	100.00%
REVENUES:									
Gasoline Tax (6 cent local)	1,619,000	1,619,000	1,619,000	261,170	16.13%	265,267	17.46%	1,569,013	103.29%
Interest	400	400	400	406	101.50%	714	178.50%	2,036	509.00%
Miscellaneous	0	0	0	0	----	0	----	0	----
Sub-Total	<u>1,619,400</u>	<u>1,619,400</u>	<u>1,619,400</u>	<u>261,576</u>	16.15%	<u>265,981</u>	17.51%	<u>1,571,049</u>	103.40%
TRANSFERS IN CENTRAL SERVICES FUND	0	0	0	0	----	0	----	500,000	----
TOTAL REVENUES	<u>1,619,400</u>	<u>1,619,400</u>	<u>1,619,400</u>	<u>261,576</u>	16.15%	<u>265,981</u>	17.51%	<u>2,071,049</u>	102.56%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,619,400</u>	<u>2,750,870</u>	<u>2,750,870</u>	<u>1,393,046</u>	50.64%	<u>1,637,125</u>	56.64%	<u>3,442,193</u>	101.52%
EXPENDITURES:									
Personal Services	\$ 0	0	7,300	7,240	99.18%	12,144	100.00%	50,284	99.97%
Operating Expenses	0	0	0	0	----	6,539	100.00%	8,784	99.95%
Capital Outlay	1,578,800	2,710,270	2,702,970	535,178	19.80%	737,619	25.92%	2,211,055	73.97%
Allocated Overhead	40,600	40,600	40,600	10,150	25.00%	6,450	25.00%	40,600	100.00%
Sub-Total	<u>1,619,400</u>	<u>2,750,870</u>	<u>2,750,870</u>	<u>552,568</u>	20.09%	<u>762,752</u>	26.39%	<u>2,310,723</u>	74.73%
TOTAL EXPENDITURES	<u>\$ 1,619,400</u>	<u>2,750,870</u>	<u>2,750,870</u>	<u>552,568</u>	20.09%	<u>762,752</u>	26.39%	<u>2,310,723</u>	74.73%

**CITY OF PENSACOLA**  
**WEST FLORIDA PUBLIC LIBRARY FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2011**  
**(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	283,326	283,326	283,326	100.00%	17,837	100.00%	17,837	100.00%
REVENUES:									
INTERGOVERNMENTAL STATE									
Escambia Library Grant	112,000	112,000	112,000	0	0.00%	0	0.00%	112,873	100.06%
COUNTY									
Escambia Library	3,318,400	3,318,400	3,318,400	829,586	25.00%	859,674	25.00%	3,438,696	100.00%
Sub-Total	<u>3,430,400</u>	<u>3,430,400</u>	<u>3,430,400</u>	<u>829,586</u>	24.18%	<u>859,674</u>	24.46%	<u>3,551,569</u>	100.00%
FINES AND FORFEITURES									
Escambia Library Fines	107,700	107,700	107,700	22,707	21.08%	22,925	24.06%	113,990	111.54%
INTEREST INCOME	0	0	0	130	----	0	----	375	----
CONTRIBUTIONS									
Escambia Library	0	0	0	1,100	----	405	----	7,897	101.24%
TRANSFERS IN GENERAL FUND	1,271,400	1,327,300	1,327,300	331,824	25.00%	345,024	25.99%	1,327,304	100.00%
TOTAL REVENUES	<u>4,809,500</u>	<u>4,865,400</u>	<u>4,865,400</u>	<u>1,185,347</u>	24.36%	<u>1,228,028</u>	24.87%	<u>5,001,135</u>	100.25%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 4,809,500</u>	<u>5,148,726</u>	<u>5,148,726</u>	<u>1,468,673</u>	28.52%	<u>1,245,865</u>	25.15%	<u>5,018,972</u>	100.25%
EXPENDITURES:									
ESCAMBIA LIBRARY									
Personal Services	\$ 3,204,100	3,204,100	3,204,100	745,646	23.27%	779,285	22.76%	3,378,687	99.00%
Operating Expenses	1,163,000	1,163,760	1,163,760	370,903	31.87%	282,984	27.80%	916,534	99.53%
Capital Outlay	102,900	441,366	441,366	330,019	74.77%	121,554	76.91%	144,901	98.14%
Allocated Overhead	339,500	339,500	339,500	84,875	25.00%	88,700	25.00%	319,500	100.00%
Sub-Total	<u>4,809,500</u>	<u>5,148,726</u>	<u>5,148,726</u>	<u>1,531,443</u>	29.74%	<u>1,272,523</u>	25.68%	<u>4,759,622</u>	99.09%
PTO Payout	0	0	0	0	----	0	----	(50,937)	99.97%
Sub-Total	<u>4,809,500</u>	<u>5,148,726</u>	<u>5,148,726</u>	<u>1,531,443</u>	29.74%	<u>1,272,523</u>	25.68%	<u>4,708,685</u>	99.08%
TOTAL EXPENDITURES	<u>\$ 4,809,500</u>	<u>5,148,726</u>	<u>5,148,726</u>	<u>1,531,443</u>	29.74%	<u>1,272,523</u>	25.68%	<u>4,708,685</u>	99.08%

**CITY OF PENSACOLA**  
**STORMWATER UTILITY FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2011**  
**(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	8,000	8,000	8,000	100.00%	62,500	100.00%	62,500	100.00%
REVENUES:									
Stormwater Utility Fees	2,401,000	2,401,000	2,401,000	1,942,306	80.90%	900,761	47.13%	1,988,895	100.00%
State Right of Way Maintenance	99,600	99,600	99,600	16,608	16.67%	0	0.00%	99,647	100.05%
Delinquent Stormwater Utility Fee	10,000	10,000	10,000	137	1.37%	795	7.95%	8,706	116.08%
Interest Income	0	0	0	526	----	(8)	----	736	----
Miscellaneous	0	0	0	23	----	0	----	0	----
SUB-TOTAL REVENUES	<u>2,510,600</u>	<u>2,510,600</u>	<u>2,510,600</u>	<u>1,959,600</u>	<u>78.05%</u>	<u>901,548</u>	<u>45.17%</u>	<u>2,097,984</u>	<u>100.10%</u>
TRANSFERS IN GENERAL FUND	0	0	0	0	----	100,000	25.00%	0	----
TOTAL REVENUES	<u>2,510,600</u>	<u>2,510,600</u>	<u>2,510,600</u>	<u>1,959,600</u>	<u>78.05%</u>	<u>1,001,548</u>	<u>41.80%</u>	<u>2,097,984</u>	<u>100.10%</u>
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,510,600</u>	<u>2,518,600</u>	<u>2,518,600</u>	<u>1,967,600</u>	<u>78.12%</u>	<u>1,064,048</u>	<u>43.28%</u>	<u>2,160,484</u>	<u>100.10%</u>
EXPENDITURES:									
STORMWATER O & M									
Personal Services	\$ 1,149,500	1,149,500	1,149,500	268,237	23.34%	265,887	23.36%	980,144	96.05%
Operating Expenses	413,200	421,200	421,200	83,606	19.85%	97,380	31.58%	288,081	87.48%
Capital Outlay	0	0	0	0	----	0	----	0	----
Allocated Overhead	140,500	140,500	140,500	35,125	25.00%	33,975	25.00%	140,500	100.00%
Sub-Total	<u>1,703,200</u>	<u>1,711,200</u>	<u>1,711,200</u>	<u>386,968</u>	<u>22.61%</u>	<u>397,242</u>	<u>25.10%</u>	<u>1,408,725</u>	<u>94.51%</u>
PTO Payout	0	0	0	0	----	0	----	(19,218)	100.50%
Sub-Total	<u>1,703,200</u>	<u>1,711,200</u>	<u>1,711,200</u>	<u>386,968</u>	<u>22.61%</u>	<u>397,242</u>	<u>25.10%</u>	<u>1,389,507</u>	<u>94.43%</u>
STREET CLEANING									
Personal Services	455,200	455,200	455,200	105,920	23.27%	185,165	36.36%	448,405	96.85%
Operating Expenses	270,700	270,700	270,700	46,973	17.35%	25,254	8.73%	145,761	99.25%
Capital Outlay	0	0	0	0	----	0	----	0	----
Allocated Overhead	81,500	81,500	81,500	20,375	25.00%	19,350	25.00%	81,500	100.00%
Sub-Total	<u>807,400</u>	<u>807,400</u>	<u>807,400</u>	<u>173,268</u>	<u>21.46%</u>	<u>229,769</u>	<u>26.24%</u>	<u>675,666</u>	<u>97.73%</u>
PTO Payout	0	0	0	0	----	0	----	(7,771)	99.95%
Sub-Total	<u>807,400</u>	<u>807,400</u>	<u>807,400</u>	<u>173,268</u>	<u>21.46%</u>	<u>229,769</u>	<u>26.24%</u>	<u>667,895</u>	<u>97.71%</u>
TOTAL EXPENDITURES	<u>\$ 2,510,600</u>	<u>2,518,600</u>	<u>2,518,600</u>	<u>560,236</u>	<u>22.24%</u>	<u>627,011</u>	<u>25.50%</u>	<u>2,057,402</u>	<u>95.47%</u>

**CITY OF PENSACOLA  
MUNICIPAL GOLF COURSE FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012					FY 2011			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	3,100	3,100	3,100	----	140,000	100.00%	0	----
REVENUES:									
Green Fees	382,700	382,700	382,700	109,903	28.72%	93,324	33.33%	171,580	95.32%
Electric Cart Rentals	90,000	90,000	90,000	13,359	14.84%	14,829	26.15%	27,519	86.81%
Pull Cart Rentals	400	400	400	130	32.50%	37	12.33%	46	15.33%
Concessions	18,000	18,000	18,000	4,425	24.58%	1,605	13.38%	6,421	91.73%
Pro Shop Sales	15,000	15,000	15,000	4,135	27.57%	2,368	17.80%	4,339	100.91%
Tournaments	65,000	65,000	65,000	5,107	7.86%	9,093	22.73%	14,498	72.49%
Driving Range	50,000	50,000	50,000	8,933	17.87%	921	9.21%	2,930	73.25%
Interest Income	0	0	0	22	----	28	----	20	----
Capital Surcharge	0	0	0	10,465	----	0	----	0	----
Miscellaneous	0	0	0	0	----	0	----	138	----
SUB-TOTAL REVENUES	<u>621,100</u>	<u>621,100</u>	<u>621,100</u>	<u>156,479</u>	25.19%	<u>122,205</u>	29.64%	<u>227,491</u>	91.99%
TRANSFERS IN GENERAL FUND	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>27,501</u>	25.00%	<u>30,000</u>	25.00%	<u>370,000</u>	100.00%
TOTAL REVENUES	<u>731,100</u>	<u>731,100</u>	<u>731,100</u>	<u>183,980</u>	25.16%	<u>152,205</u>	28.59%	<u>597,491</u>	96.79%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 731,100</u>	<u>734,200</u>	<u>734,200</u>	<u>187,080</u>	25.48%	<u>292,205</u>	43.46%	<u>597,491</u>	96.79%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 383,300	383,300	383,300	92,126	24.03%	95,316	24.26%	371,130	99.19%
Operating Expenses	347,800	350,900	350,900	70,145	19.99%	44,403	15.89%	239,709	96.11%
Capital Outlay	0	0	0	0	----	0	----	0	----
Sub-Total	<u>731,100</u>	<u>734,200</u>	<u>734,200</u>	<u>162,271</u>	22.10%	<u>139,719</u>	20.78%	<u>610,839</u>	97.95%
PTO Payout	0	0	0	0	----	0	----	(8,643)	99.97%
Sub-Total	<u>731,100</u>	<u>734,200</u>	<u>734,200</u>	<u>162,271</u>	22.10%	<u>139,719</u>	20.78%	<u>602,196</u>	97.92%
TOTAL EXPENDITURES	<u>\$ 731,100</u>	<u>734,200</u>	<u>734,200</u>	<u>162,271</u>	22.10%	<u>139,719</u>	20.78%	<u>602,196</u>	97.92%

**CITY OF PENSACOLA  
INSPECTION SERVICES FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012					FY 2011			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	50,000	100.00%
REVENUES:									
Building Permits	415,000	415,000	415,000	132,121	31.84%	81,136	30.43%	312,633	105.62%
Electrical Permits	133,000	133,000	133,000	34,953	26.28%	26,291	30.93%	101,928	104.01%
Gas Permits	24,000	24,000	24,000	9,000	37.50%	6,980	46.53%	19,314	99.05%
Plumbing Permits	67,000	67,000	67,000	19,562	29.20%	15,963	37.12%	61,329	109.52%
Mechanical Permits	62,000	62,000	62,000	21,843	35.23%	11,571	28.93%	39,042	104.11%
Zoning Review & Inspection Fees	78,700	78,700	78,700	19,700	25.03%	14,200	18.04%	47,600	95.20%
Miscellaneous Permits	3,800	3,800	3,800	1,964	51.68%	3,605	94.87%	9,416	108.23%
Permit Application Fee	144,600	144,600	144,600	38,666	26.74%	43,473	30.06%	148,214	108.19%
Interest Income	0	0	0	67	----	87	----	316	----
Sale of Asset	0	0	0	0	----	0	----	0	----
SUB-TOTAL REVENUES	928,100	928,100	928,100	277,876	29.94%	203,306	30.04%	739,792	105.28%
TRANSFERS IN GENERAL FUND	0	0	0	0	----	50,000	25.00%	100,000	100.00%
TOTAL REVENUES	928,100	928,100	928,100	277,876	29.94%	253,306	28.89%	839,792	104.62%
TOTAL REVENUES AND FUND BALANCE	\$ 928,100	928,100	928,100	277,876	29.94%	253,306	28.89%	889,792	104.35%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 766,200	766,200	766,200	176,890	23.09%	169,829	24.00%	739,473	99.79%
Operating Expenses	161,900	161,900	161,900	24,919	15.39%	16,325	9.65%	111,940	86.71%
Capital Outlay	0	0	0	0	----	0	----	0	----
Sub-Total	928,100	928,100	928,100	201,809	21.74%	186,154	21.23%	851,413	97.85%
PTO Payout	0	0	0	0	----	0	----	(17,428)	99.97%
Sub-Total	928,100	928,100	928,100	201,809	21.74%	186,154	21.23%	833,985	97.81%
TOTAL EXPENDITURES	\$ 928,100	928,100	928,100	201,809	21.74%	186,154	21.23%	833,985	97.81%

**CITY OF PENSACOLA  
ROGER SCOTT TENNIS CENTER  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				% OF BUDGET 12/11	FY 2011			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11		ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	380	380	380	----	2,850	100.00%	22,850	100.00%
REVENUES:									
Scott Tennis Court Fees	167,000	167,000	167,000	24,893	14.91%	30,439	19.28%	189,684	120.13%
Scott Tennis Pro Shop Lease	3,000	3,000	3,000	518	17.27%	557	18.57%	3,128	104.27%
Scott Tennis Food & Beverage	4,500	4,500	4,500	65	1.44%	29	0.12%	42	0.17%
Scott Tennis Pro Revenue	14,000	14,000	14,000	350					
Interest Income	0	0	0	28	----	26	----	149	----
TOTAL REVENUES	188,500	188,500	188,500	25,854	13.72%	31,051	14.55%	193,003	103.82%
TOTAL REVENUES AND FUND BALANCE	\$ 188,500	188,880	188,880	26,234	13.89%	33,901	15.68%	215,853	103.40%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 84,500	84,500	84,500	20,615	24.40%	36,735	40.31%	105,974	99.28%
Operating Expenses	104,000	104,380	104,380	36,627	35.09%	21,519	22.05%	96,865	95.33%
Capital Outlay	0	0	0	0	----	0	----	0	----
Sub-Total	188,500	188,880	188,880	57,242	30.31%	58,254	30.86%	202,839	97.35%
TOTAL EXPENDITURES	\$ 188,500	188,880	188,880	57,242	30.31%	58,254	30.86%	202,839	97.35%



**CITY OF PENSACOLA**  
**LOCAL OPTION SALES TAX FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2011**  
**(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	11,735,019	11,735,019	11,735,019	100.00%	12,986,808	100.00%	17,051,957	100.00%
REVENUES:									
1-CT Local Option Sales Tax	6,424,400	6,424,400	6,424,400	1,040,057	16.19%	1,073,440	18.91%	6,323,106	100.04%
Interest	25,000	25,000	25,000	1,566	6.26%	4,848	19.39%	12,383	49.53%
Contributions	46,700	0	0	0	----	0	0.00%	29,700	100.00%
Donations	0	0	0	0	----	0	----	0	----
Bond Proceeds	0	0	0	0	----	0	----	0	----
TOTAL REVENUES	6,496,100	6,449,400	6,449,400	1,041,623	16.15%	1,078,288	18.76%	6,365,189	99.84%
TOTAL REVENUES AND FUND BALANCE	\$ 6,496,100	18,184,419	18,184,419	12,776,642	70.26%	14,065,096	75.08%	23,417,146	99.96%
EXPENDITURES:									
Personal Services	\$ 0	0	642	642	100.00%	15,175	100.00%	30,096	99.80%
Operating Expenses	0	1,772	1,772	0	0.00%	41,837	95.94%	163,457	98.93%
Capital Outlay	2,629,400	16,906,686	16,906,044	4,817,039	28.49%	4,368,116	26.00%	8,728,447	59.58%
Sub-Total	2,629,400	16,908,458	16,908,458	4,817,681	28.49%	4,425,128	26.25%	8,922,000	59.93%
DEBT SERVICE									
Principal	2,989,400	398,661	398,661	0	0.00%	0	0.00%	0	0.00%
Interest	877,300	877,300	877,300	438,619	50.00%	3,221	0.57%	562,894	100.00%
Sub-Total	3,866,700	1,275,961	1,275,961	438,619	34.38%	3,221	0.17%	562,894	52.17%
TOTAL EXPENDITURES	\$ 6,496,100	18,184,419	18,184,419	5,256,300	28.91%	4,428,349	23.64%	9,484,894	59.57%

**CITY OF PENSACOLA  
STORMWATER CAPITAL PROJECTS FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	3,842,467	3,842,467	3,842,467	100.00%	5,084,683	100.00%	5,084,683	100.00%
REVENUES:									
Interest	1,000	1,000	1,000	1,766	176.60%	2,840	284.00%	9,727	972.70%
Transfer In From General Fund	2,411,000	2,411,000	2,411,000	1,942,443	80.57%	901,556	46.93%	1,997,601	100.22%
Transfer In From Local Option Sales Tax Fund	0	0	0	0	----	0	----	0	----
TOTAL REVENUES	<u>2,412,000</u>	<u>2,412,000</u>	<u>2,412,000</u>	<u>1,944,209</u>	80.61%	<u>904,396</u>	47.05%	<u>2,007,328</u>	100.65%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,412,000</u>	<u>6,254,467</u>	<u>6,254,467</u>	<u>5,786,676</u>	92.52%	<u>5,989,079</u>	85.47%	<u>7,092,011</u>	100.18%
EXPENDITURES:									
Personal Services	\$ 0	0	2,412	2,412	100.00%	9,018	100.00%	170,519	99.99%
Operating Expenses	286,000	375,229	375,229	233,764	62.30%	181,921	56.50%	165,566	71.55%
Capital Outlay	2,044,200	5,797,438	5,795,026	1,143,882	19.74%	1,854,503	28.14%	2,841,669	59.44%
Sub-Total	<u>2,330,200</u>	<u>6,172,667</u>	<u>6,172,667</u>	<u>1,380,058</u>	22.36%	<u>2,045,442</u>	29.55%	<u>3,177,754</u>	60.87%
ALLOCATED OVERHEAD									
General Fund	<u>81,800</u>	<u>81,800</u>	<u>81,800</u>	<u>20,450</u>	25.00%	<u>21,350</u>	25.00%	<u>71,800</u>	100.00%
TOTAL EXPENDITURES	<u>\$ 2,412,000</u>	<u>6,254,467</u>	<u>6,254,467</u>	<u>1,400,508</u>	22.39%	<u>2,066,792</u>	29.50%	<u>3,249,554</u>	61.27%

**CITY OF PENSACOLA**  
**GAS UTILITY FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2011**  
**(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>GAS OPERATIONS:</b>									
APPROPRIATED FUND BALANCE	\$ 0	145,563	145,563	145,563	100.00%	753,539	100.00%	2,876,058	100.00%
REVENUES:									
GAS									
Residential User Fees	30,638,800	30,638,800	30,638,800	3,479,960	11.36%	3,916,657	14.71%	20,681,912	98.92%
Commercial User Fees	16,013,700	16,013,700	16,013,700	2,225,669	13.90%	2,427,542	15.20%	11,351,554	99.85%
Municipal User Fees	300,800	300,800	300,800	84,676	28.15%	32,167	9.78%	686,265	208.59%
Interruptible User Fees	5,041,300	5,041,300	5,041,300	927,322	18.39%	999,301	13.09%	4,827,893	87.24%
Transportation User Fees	1,861,500	1,861,500	1,861,500	453,022	24.34%	249,193	8.23%	1,882,411	75.91%
Gas Piping Fees	0	0	0	115	----	415	----	415	----
Navy Projects	0	0	0	0	----	0	----	0	----
Miscellaneous Charges	230,000	230,000	230,000	102,441	44.54%	49,039	20.87%	300,746	127.98%
New Accounts/Turn-on Fees	530,000	530,000	530,000	145,955	27.54%	164,090	22.89%	561,335	78.29%
Interest Income	5,000	5,000	5,000	2,503	50.06%	1,163	10.11%	5,981	52.01%
Cookbooks	0	0	0	679	----	2,688	----	5,002	----
Sale of Asset	0	0	0	0	----	0	----	21,510	----
TOTAL REVENUES	54,621,100	54,621,100	54,621,100	7,422,342	13.59%	7,842,255	14.38%	40,325,024	96.97%
TOTAL REVENUES AND FUND BALANCE	\$ 54,621,100	54,766,663	54,766,663	7,567,905	13.82%	8,595,794	15.54%	43,201,082	97.17%
EXPENSES:									
GAS OPERATION & MAINTENANCE									
Personal Services	\$ 8,095,500	8,095,500	7,138,400	1,606,523	22.51%	1,914,287	21.72%	8,785,243	97.91%
Operating Expenses	34,901,300	34,953,612	34,383,233	3,513,324	10.22%	3,680,428	10.47%	22,783,089	94.72%
Capital Outlay	559,800	653,051	2,180,530	93,251	4.28%	250,998	59.74%	595,675	100.00%
Sub-Total	43,556,600	43,702,163	43,702,163	5,213,098	11.93%	5,845,713	13.17%	32,164,007	95.68%
PTO Payout	0	0	0	0	----	0	----	(157,299)	102.24%
Sub-Total	43,556,600	43,702,163	43,702,163	5,213,098	11.93%	5,845,713	13.17%	32,006,708	95.65%
TRANSFERS OUT									
General Fund	8,000,000	8,000,000	8,000,000	2,000,000	25.00%	4,000,000	50.00%	8,000,000	100.00%
Sub-Total	8,000,000	8,000,000	8,000,000	2,000,000	25.00%	4,000,000	50.00%	8,000,000	100.00%
OVERHEAD EXPENSE									
General Fund	1,321,200	1,321,200	1,321,200	330,300	25.00%	280,375	25.00%	1,055,400	100.00%

**CITY OF PENSACOLA  
GAS UTILITY FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENSES: (continued)									
DEBT SERVICE									
Interest	338,300	338,300	338,300	0	0.00%	0	0.00%	381,119	99.98%
Principal	1,405,000	1,405,000	1,405,000	1,405,000	100.00%	1,405,000	100.00%	1,405,000	100.00%
Sub-Total	<u>1,743,300</u>	<u>1,743,300</u>	<u>1,743,300</u>	<u>1,405,000</u>	80.59%	<u>1,405,000</u>	78.66%	<u>1,786,119</u>	100.00%
GAS CONSTRUCTION NAVY	0	0	0	0	----	1,289	----	1,526	100.00%
TOTAL GAS OPERATIONS EXPENSES	<u>54,621,100</u>	<u>54,766,663</u>	<u>54,766,663</u>	<u>8,948,398</u>	16.34%	<u>11,532,377</u>	20.85%	<u>42,849,753</u>	96.71%
<b>GAS CONSTRUCTION:</b>									
APPROPRIATED FUND BALANCE	<u>\$ 0</u>	<u>3,700,000</u>	<u>3,700,000</u>	<u>5,000,000</u>	135.14%	<u>0</u>	----	<u>0</u>	----
EXPENSES:									
GAS CONSTRUCTION NOTE									
Personal Services	0	957,100	957,100	209,095	21.85%	0	----	0	----
Operating Expenses	0	2,183,100	2,183,100	130,540	5.98%	0	----	0	----
Capital Outlay	0	559,800	559,800	242,165	43.26%	0	----	0	----
Sub-Total	<u>0</u>	<u>3,700,000</u>	<u>3,700,000</u>	<u>581,800</u>	15.72%	<u>0</u>	----	<u>0</u>	----
TRANSFERS OUT									
Sanitation Fund	0	0	0	0	----	0	----	0	----
Sub-Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	----	<u>0</u>	----	<u>0</u>	----
TOTAL GAS CONSTRUCTION NOTE EXPENSES	<u>0</u>	<u>3,700,000</u>	<u>3,700,000</u>	<u>581,800</u>	15.72%	<u>0</u>	----	<u>0</u>	----
<b>TOTAL FUND:</b>									
TOTAL REVENUES AND FUND BALANCE	<u>\$ 54,621,100</u>	<u>58,466,663</u>	<u>58,466,663</u>	<u>12,567,905</u>	21.50%	<u>8,595,794</u>	15.54%	<u>43,201,082</u>	97.17%
TOTAL EXPENSES	<u>\$ 54,621,100</u>	<u>58,466,663</u>	<u>58,466,663</u>	<u>9,530,198</u>	16.30%	<u>11,532,377</u>	20.85%	<u>42,849,753</u>	96.71%

**CITY OF PENSACOLA  
SANITATION FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>SANITATION OPERATIONS:</b>									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	(42,500)	100.00%	9,509	100.00%
REVENUES:									
SANITATION									
Residential Refuse Container Charges	3,873,100	3,873,100	3,873,100	967,812	24.99%	1,186,011	24.73%	4,257,065	88.78%
Bulk Item Collection Charges	125,000	125,000	125,000	32,501	26.00%	23,990	15.99%	133,255	88.84%
Business Refuse Container Charges	205,000	205,000	205,000	43,499	21.22%	52,216	26.11%	194,025	97.01%
New Accounts/Transfer Fees	75,000	75,000	75,000	18,760	25.01%	19,600	26.13%	75,227	100.30%
Fuel Surcharge	500,000	500,000	500,000	85,480	17.10%	73,739	14.75%	364,416	72.88%
Landfill Fees	1,025,600	1,025,600	1,025,600	267,839	26.12%	0	----	520,168	----
Recyclable Sales	0	0	0	16,211	----	0	----	31,097	----
Miscellaneous	20,000	20,000	20,000	11,397	56.99%	10,871	60.39%	37,130	206.28%
Interest Income	0	0	0	425	----	564	----	2,064	----
Sale of Assets	10,000	10,000	10,000	0	0.00%	0	0.00%	11,520	115.20%
SUB-TOTAL SANITATION REVENUES	<u>5,833,700</u>	<u>5,833,700</u>	<u>5,833,700</u>	<u>1,443,924</u>	<u>24.75%</u>	<u>1,366,991</u>	<u>23.78%</u>	<u>5,625,967</u>	<u>97.88%</u>
CODE ENFORCEMENT									
Franchise Fees	1,095,500	1,014,300	1,014,300	2,147	0.21%	(3,275)	-0.43%	650,316	84.46%
Lot Cleaning (FY Cash Balance) *	32,000	32,000	32,000	14,956	46.74%	17,520	35.04%	47,044	94.09%
Sub-Total	<u>1,127,500</u>	<u>1,046,300</u>	<u>1,046,300</u>	<u>17,103</u>	<u>1.63%</u>	<u>14,245</u>	<u>1.74%</u>	<u>697,360</u>	<u>85.04%</u>
Code Enforcement Violations	0	0	0	2,299	----	0	----	31,039	----
Sub-Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,299</u>	<u>----</u>	<u>0</u>	<u>----</u>	<u>31,039</u>	<u>----</u>
SUB-TOTAL CODE ENFORCEMENT REVENUES	<u>1,127,500</u>	<u>1,046,300</u>	<u>1,046,300</u>	<u>19,402</u>	<u>1.85%</u>	<u>14,245</u>	<u>1.74%</u>	<u>728,399</u>	<u>88.83%</u>
SUB-TOTAL REVENUES	<u>6,961,200</u>	<u>6,880,000</u>	<u>6,880,000</u>	<u>1,463,326</u>	<u>21.27%</u>	<u>1,381,236</u>	<u>21.03%</u>	<u>6,354,366</u>	<u>96.75%</u>
TOTAL REVENUES AND FUND BALANCE	<u>\$ 6,961,200</u>	<u>6,880,000</u>	<u>6,880,000</u>	<u>1,463,326</u>	<u>21.27%</u>	<u>1,338,736</u>	<u>20.52%</u>	<u>6,363,875</u>	<u>96.75%</u>

\* Actual billings are \$39,797 however collections are typically lower.

**CITY OF PENSACOLA  
SANITATION FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>SANITATION OPERATIONS CONTINUED:</b>									
EXPENSES:									
SANITATION SERVICES									
Personal Services	\$ 2,125,900	2,125,900	2,126,342	500,502	23.54%	501,437	23.43%	2,132,417	94.30%
Operating Expenses	2,893,500	2,893,500	2,893,009	496,016	17.15%	475,213	16.33%	2,665,595	93.47%
Capital Outlay	355,000	355,000	355,000	0	0.00%	0	----	0	----
Debt Service	97,300	97,300	97,300	0	0.00%	0	----	81,843	82.17%
Allocated Overhead	362,000	362,000	362,000	90,500	25.00%	80,275	25.00%	342,000	100.00%
Sub-Total	<u>5,833,700</u>	<u>5,833,700</u>	<u>5,833,651</u>	<u>1,087,018</u>	<u>18.63%</u>	<u>1,056,925</u>	<u>19.32%</u>	<u>5,221,855</u>	<u>94.01%</u>
PTO Payout	0	0	0	0	----	0	----	(40,438)	101.36%
Sub-Total	<u>5,833,700</u>	<u>5,833,700</u>	<u>5,833,651</u>	<u>1,087,018</u>	<u>18.63%</u>	<u>1,056,925</u>	<u>19.32%</u>	<u>5,181,417</u>	<u>93.95%</u>
SUB-TOTAL SANITATION O & M	<u>5,833,700</u>	<u>5,833,700</u>	<u>5,833,651</u>	<u>1,087,018</u>	<u>18.63%</u>	<u>1,056,925</u>	<u>19.32%</u>	<u>5,181,417</u>	<u>93.95%</u>
CODE ENFORCEMENT PROGRAM									
Personal Services	713,400	713,400	713,400	169,783	23.80%	169,578	20.97%	737,307	89.13%
Operating Expenses	333,600	252,400	252,449	42,593	16.87%	60,335	33.19%	175,651	97.05%
Capital Outlay	7,300	7,300	7,300	0	0.00%	0	----	0	----
Allocated Overhead	73,200	73,200	73,200	18,300	25.00%	16,325	25.00%	73,200	100.00%
Sub-Total	<u>1,127,500</u>	<u>1,046,300</u>	<u>1,046,349</u>	<u>230,676</u>	<u>22.05%</u>	<u>246,238</u>	<u>23.33%</u>	<u>986,158</u>	<u>91.19%</u>
PTO Payout	0	0	0	0	----	0	----	(18,732)	99.98%
Sub-Total	<u>1,127,500</u>	<u>1,046,300</u>	<u>1,046,349</u>	<u>230,676</u>	<u>22.05%</u>	<u>246,238</u>	<u>23.33%</u>	<u>967,426</u>	<u>91.04%</u>
SUB-TOTAL CODE ENFORCEMENT	<u>1,127,500</u>	<u>1,046,300</u>	<u>1,046,349</u>	<u>230,676</u>	<u>22.05%</u>	<u>246,238</u>	<u>23.33%</u>	<u>967,426</u>	<u>91.04%</u>
TOTAL EXPENSES SANITATION OPERATIONS	<u>\$ 6,961,200</u>	<u>6,880,000</u>	<u>6,880,000</u>	<u>1,317,694</u>	<u>19.15%</u>	<u>1,303,163</u>	<u>19.97%</u>	<u>6,148,843</u>	<u>93.48%</u>

**CITY OF PENSACOLA  
SANITATION FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>CNG REFUSE TRUCKS:</b>									
APPROPRIATED FUND BALANCE	\$ 0	1,300,000	1,300,000	0	0.00%	0	----	0	----
REVENUES:									
TRANSFERS IN									
Gas Utility Fund	0	0	0	0	----	0	----	0	----
SUB-TOTAL TRANSFERS IN	0	0	0	0	----	0	----	0	----
TOTAL REVENUES AND FUND BALANCE	<u>\$ 0</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>0</u>	0.00%	<u>0</u>	----	<u>0</u>	----
EXPENSES: (continued)									
GAS CONSTRUCTION NOTE									
Capital Outlay	\$ 0	1,300,000	1,300,000	0	0.00%	0	----	0	----
Sub-Total	0	1,300,000	1,300,000	0	0.00%	0	----	0	----
TOTAL CNG EXPENSES	<u>\$ 0</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>0</u>	0.00%	<u>0</u>	----	<u>0</u>	----
<b>TOTAL FUND:</b>									
TOTAL REVENUES AND FUND BALANCE	<u>\$ 6,961,200</u>	<u>8,180,000</u>	<u>8,180,000</u>	<u>1,463,326</u>	17.89%	<u>1,338,736</u>	20.52%	<u>6,363,875</u>	96.75%
TOTAL EXPENSES	<u>\$ 6,961,200</u>	<u>8,180,000</u>	<u>8,180,000</u>	<u>1,317,694</u>	16.11%	<u>1,303,163</u>	19.97%	<u>6,148,843</u>	93.48%

**CITY OF PENSACOLA  
PORT FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	% OF ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 298,200	53,195	53,195	53,195	100.00%	56,631	100.00%	56,631	100.00%
REVENUES:									
PORT									
Handling	12,600	12,600	12,600	1,374	10.90%	4,466	35.44%	17,599	139.67%
Wharfage	436,300	436,300	436,300	38,329	8.79%	116,705	26.75%	339,388	77.79%
Storage	111,300	111,300	111,300	30,900	27.76%	46,510	41.79%	152,947	137.42%
Dockage	328,000	328,000	328,000	159,420	48.60%	138,257	42.15%	338,193	103.11%
Water Sales	8,000	8,000	8,000	5,482	68.53%	1,415	17.69%	5,794	72.43%
Property Rental	945,100	945,100	945,100	202,173	21.39%	236,573	25.03%	863,355	91.35%
Stevedore Fees	60,200	60,200	60,200	3,346	5.56%	16,595	27.57%	35,514	58.99%
Harbor	18,200	18,200	18,200	9,600	52.75%	7,050	38.74%	25,250	138.74%
Security Fees	34,900	34,900	34,900	12,153	34.82%	15,161	43.44%	36,489	104.55%
Interior Lighting	36,000	36,000	36,000	0	0.00%	0	0.00%	0	0.00%
Miscellaneous/Billed	50,000	50,000	50,000	4,667	9.33%	4,349	8.70%	47,207	94.41%
Miscellaneous/Non-Billed	25,000	25,000	25,000	170	0.68%	14,100	56.40%	27,587	110.35%
Interest Income	0	0	0	288	----	330	----	310	----
Cedar Street Lease	27,400	27,400	27,400	0	0.00%	0	0.00%	32,875	119.98%
SUB-TOTAL OPERATING REVENUES	<u>2,093,000</u>	<u>2,093,000</u>	<u>2,093,000</u>	<u>467,902</u>	<u>22.36%</u>	<u>601,511</u>	<u>29.17%</u>	<u>1,922,508</u>	<u>93.24%</u>
TOTAL REVENUES	<u>2,093,000</u>	<u>2,093,000</u>	<u>2,093,000</u>	<u>467,902</u>	<u>22.36%</u>	<u>601,511</u>	<u>29.17%</u>	<u>1,922,508</u>	<u>93.24%</u>
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,391,200</u>	<u>2,146,195</u>	<u>2,146,195</u>	<u>521,097</u>	<u>24.28%</u>	<u>658,142</u>	<u>31.06%</u>	<u>1,979,139</u>	<u>93.42%</u>
EXPENSES:									
OPERATIONS & MAINTENANCE									
Personal Services	\$ 930,300	930,300	930,300	208,960	22.46%	181,238	18.57%	920,091	95.96%
Operating Expenses	682,000	686,995	686,995	146,646	21.35%	125,250	20.33%	604,923	97.29%
Capital Outlay	650,000	400,000	400,000	0	0.00%	25,413	5.75%	75,901	34.80%
Sub-Total	<u>2,262,300</u>	<u>2,017,295</u>	<u>2,017,295</u>	<u>355,606</u>	<u>17.63%</u>	<u>331,901</u>	<u>16.31%</u>	<u>1,600,915</u>	<u>89.03%</u>
PTO Payout	0	0	0	0	----	0	----	(4,078)	99.95%
Sub-Total	<u>2,262,300</u>	<u>2,017,295</u>	<u>2,017,295</u>	<u>355,606</u>	<u>17.63%</u>	<u>331,901</u>	<u>16.31%</u>	<u>1,596,837</u>	<u>89.00%</u>
OVERHEAD									
General Fund	<u>128,900</u>	<u>128,900</u>	<u>128,900</u>	<u>32,225</u>	<u>25.00%</u>	<u>21,075</u>	<u>25.00%</u>	<u>118,900</u>	<u>100.00%</u>
TOTAL EXPENSES	<u>\$ 2,391,200</u>	<u>2,146,195</u>	<u>2,146,195</u>	<u>387,831</u>	<u>18.07%</u>	<u>352,976</u>	<u>16.66%</u>	<u>1,715,737</u>	<u>89.43%</u>



**CITY OF PENSACOLA  
AIRPORT FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,566,910	1,566,910	1,566,910	100.00%	598,276	100.00%	88,902	100.00%
REVENUES:									
AIRPORT									
Air Carrier Landing Fees	742,900	742,900	742,900	318,598	42.89%	142,007	10.93%	1,267,237	75.87%
U.S.Government - FASCO	250,000	250,000	250,000	62,000	24.80%	62,000	24.80%	248,002	99.20%
Rental Cars	5,450,000	5,000,000	5,000,000	711,839	14.24%	711,605	15.99%	3,261,531	73.29%
Customer Facility Charge	600,000	600,000	600,000	115,653	19.28%	98,467	16.41%	744,860	124.14%
CFC - Rental Car Svc Facility	2,000,000	2,450,000	2,450,000	331,174	13.52%	281,954	17.62%	2,026,659	106.67%
Fixed Base Operators	267,000	267,000	267,000	17,775	6.66%	23,248	8.71%	110,979	41.57%
Restaurant and Lounge	400,000	400,000	400,000	58,564	14.64%	61,002	17.43%	302,981	86.57%
Advertising	100,000	100,000	100,000	1,501	1.50%	1,501	1.50%	45,407	45.41%
Hangers/Ground Lease Rentals	155,400	155,400	155,400	49,715	31.99%	31,198	20.08%	129,724	83.48%
Parking Lot	6,000,000	6,000,000	6,000,000	1,115,305	18.59%	1,143,133	18.74%	4,914,614	80.57%
Airline Rentals	3,200,000	3,200,000	3,200,000	723,875	22.62%	723,779	41.01%	2,894,798	108.62%
Gift Shop	350,000	350,000	350,000	78,661	22.47%	78,202	24.06%	321,909	99.05%
Taxi Permits	50,000	50,000	50,000	23,280	46.56%	10,730	21.46%	46,335	92.67%
Commercial Property Rentals	651,900	651,900	651,900	98,432	15.10%	74,248	11.39%	399,304	61.25%
Miscellaneous	300,000	300,000	300,000	76,288	25.43%	213,298	71.10%	476,431	158.81%
Apron Area Rental	1,204,900	1,204,900	1,204,900	220,220	18.28%	217,615	17.41%	869,122	69.53%
Loading Bridges Fees	200,000	200,000	200,000	29,750	14.88%	33,250	33.25%	131,833	131.83%
Sale of Asset	0	0	0	0	----	0	----	7,728	----
Interest Income	200,000	200,000	200,000	4,518	2.26%	9,507	31.69%	21,125	70.42%
SUB-TOTAL REVENUE	22,122,100	22,122,100	22,122,100	4,037,148	18.25%	3,916,744	19.94%	18,220,579	85.89%
TOTAL OPERATING REVENUES	22,122,100	22,122,100	22,122,100	4,037,148	18.25%	3,916,744	19.94%	18,220,579	85.89%
TOTAL REVENUES AND FUND BALANCE	\$ 22,122,100	23,689,010	23,689,010	5,604,058	23.66%	4,515,020	22.31%	18,309,481	85.95%

**CITY OF PENSACOLA  
AIRPORT FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012					FY 2011			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
<b>EXPENSES:</b>									
<b>OPERATION &amp; MAINTENANCE</b>									
Personal Services	\$ 4,699,000	4,802,177	4,802,177	1,228,992	25.59%	1,191,206	23.54%	5,039,746	96.16%
Operating Expenses	8,290,400	8,963,102	8,963,102	3,047,511	34.00%	3,192,771	35.61%	8,493,437	99.58%
Capital Outlay	1,055,500	1,846,531	1,846,531	327,917	17.76%	605,865	39.04%	2,725,724	82.81%
Sub-Total	14,044,900	15,611,810	15,611,810	4,604,420	29.49%	4,989,842	32.03%	16,258,907	95.31%
PTO Payout	0	0	0	0	----	0	----	(59,976)	103.94%
Sub-Total	14,044,900	15,611,810	15,611,810	4,604,420	29.49%	4,989,842	32.03%	16,198,931	95.28%
<b>OTHER EXPENSES</b>									
General Fund Loan-Army Rsv Property	3,000	3,000	3,000	0	----	0	0.00%	0	----
General Fund Loan-Army Rsv Property	1,350,000	1,350,000	1,350,000	0	----	0	0.00%	0	----
Sub-Total	1,353,000	1,353,000	1,353,000	0	----	0	0.00%	0	----
<b>DEBT SERVICE GARB</b>									
Interest	1,566,200	1,566,200	1,566,200	656,174	41.90%	506,610	31.04%	1,311,533	80.35%
Principal	3,475,100	3,475,100	3,475,100	1,980,000	56.98%	100,000	80.00%	100,000	80.00%
Sub-Total	5,041,300	5,041,300	5,041,300	2,636,174	52.29%	606,610	34.52%	1,411,533	80.32%
<b>DEBT SERVICE CFC</b>									
Interest	1,027,700	1,027,700	1,027,700	36,859	3.59%	28,528	2.78%	147,413	14.34%
Principal	0	0	0	0	----	0	----	0	----
Sub-Total	1,027,700	1,027,700	1,027,700	36,859	3.59%	28,528	2.78%	147,413	14.34%
<b>OVERHEAD</b>									
General Fund	655,200	655,200	655,200	163,800	25.00%	168,875	25.00%	630,200	100.00%
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 22,122,100</b>	<b>23,689,010</b>	<b>23,689,010</b>	<b>7,441,253</b>	<b>31.41%</b>	<b>5,793,855</b>	<b>28.62%</b>	<b>18,388,077</b>	<b>90.28%</b>

**CITY OF PENSACOLA  
RISK MANAGEMENT SERVICES  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	28,114	28,114	28,114	100.00%	27,093	100.00%	127,093	100.00%
REVENUES:									
Service Fees	1,245,100	1,245,100	1,245,100	387,038	31.08%	286,212	22.98%	1,047,406	84.10%
TOTAL REVENUES	1,245,100	1,245,100	1,245,100	387,038	31.08%	286,212	22.98%	1,047,406	84.10%
TOTAL REVENUES AND FUND BALANCE	\$ 1,245,100	1,273,214	1,273,214	415,152	32.61%	313,305	24.62%	1,174,499	85.57%
EXPENSES:									
RISK MANAGEMENT									
Personal Services	\$ 492,400	492,400	492,400	199,505	40.52%	175,852	29.69%	456,964	76.21%
Operating Expenses	496,900	525,014	525,014	85,561	16.30%	72,360	13.93%	421,851	81.42%
Capital Outlay	0	0	0	0	----	0	----	0	----
Sub-Total	989,300	1,017,414	1,017,414	285,066	28.02%	248,212	22.32%	878,815	78.63%
PTO Payout	0	0	0	0	----	0	----	(7,282)	99.95%
Sub-Total	989,300	1,017,414	1,017,414	285,066	28.02%	248,212	22.32%	871,533	78.49%
CITY CLINIC									
Personal Services	\$ 129,200	129,200	129,200	31,399	24.30%	30,803	23.32%	129,718	98.20%
Operating Expenses	26,600	26,600	26,600	7,581	28.50%	7,197	25.16%	29,156	96.86%
Capital Outlay	0	0	0	0	----	0	----	0	----
Sub-Total	155,800	155,800	155,800	38,980	25.02%	38,000	23.65%	158,874	97.95%
ADA									
Personal Services	\$ 0	0	0	0	----	0	----	0	----
Operating Expenses	100,000	100,000	7,500	0	0.00%	0	----	0	0.00%
Capital Outlay	0	0	92,500	91,106	----	0	----	0	----
Sub-Total	100,000	100,000	100,000	91,106	91.11%	0	----	0	0.00%
TOTAL EXPENSES	\$ 1,245,100	1,273,214	1,273,214	415,152	32.61%	286,212	22.49%	1,030,407	75.07%

**CITY OF PENSACOLA  
CENTRAL SERVICES FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 55,000	316,166	316,166	316,166	100.00%	30,400	100.00%	715,049	100.00%
REVENUES:									
Service Fees									
Mail Room	121,900	121,900	121,900	20,367	16.71%	30,170	23.19%	112,564	86.52%
MIS - Operating	1,981,100	1,981,100	1,981,100	554,814	28.01%	414,427	23.54%	1,647,384	93.57%
Engineering	942,500	942,500	942,500	249,402	26.46%	193,411	19.52%	1,084,037	109.43%
Central Garage	1,355,300	1,355,300	1,355,300	300,833	22.20%	308,337	21.90%	1,332,742	94.66%
TOTAL REVENUES	4,400,800	4,400,800	4,400,800	1,125,416	25.57%	946,345	22.06%	4,176,727	97.38%
TOTAL REVENUES AND FUND BALANCE	\$ 4,455,800	4,716,966	4,716,966	1,441,582	30.56%	976,745	22.61%	4,891,776	97.75%
EXPENSES:									
MAIL ROOM									
Personal Services	\$ 100,900	100,900	100,900	15,362	15.22%	23,731	21.36%	95,167	83.93%
Operating Expenses	21,000	21,000	21,000	5,005	23.83%	6,439	33.89%	17,217	90.62%
Capital Outlay	0	0	0	0	----	0	----	0	----
Sub-Total	121,900	121,900	121,900	20,367	16.71%	30,170	23.19%	112,384	84.89%
PTO Payout	0	0	0	0	----	0	----	(2,282)	99.91%
Sub-Total	121,900	121,900	121,900	20,367	16.71%	30,170	23.19%	110,102	84.63%
MIS - OPERATING									
Personal Services	1,449,400	1,449,400	1,438,400	324,108	22.53%	304,175	22.52%	1,329,147	98.98%
Operating Expenses	531,700	531,700	542,700	163,761	30.18%	94,652	19.76%	378,641	89.39%
Capital Outlay	55,000	316,166	316,166	66,945	21.17%	15,600	100.00%	248,787	100.00%
Sub-Total	2,036,100	2,297,266	2,297,266	554,814	24.15%	414,427	22.46%	1,956,575	97.14%
PTO Payout	0	0	0	0	----	0	----	(25,289)	105.05%
Sub-Total	2,036,100	2,297,266	2,297,266	554,814	24.15%	414,427	34.39%	1,931,286	97.05%

**CITY OF PENSACOLA  
CENTRAL SERVICES FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2011  
(Unaudited)**

	FY 2012				FY 2011				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/11	% OF BUDGET 12/11	ACTUAL 12/10	% OF BUDGET 12/10	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENSES: (continued)									
ENGINEERING									
Personal Services	796,100	796,100	796,100	190,516	23.93%	174,144	19.83%	746,864	83.09%
Operating Expenses	109,900	109,900	109,900	27,071	24.63%	19,267	16.90%	94,247	61.32%
Capital Outlay	36,500	36,500	36,500	31,815	---	0	---	0	---
Sub-Total	942,500	942,500	942,500	249,402	26.46%	193,411	19.49%	841,111	79.91%
PTO Payout	0	0	0	0	---	0	---	(20,682)	99.95%
Sub-Total	942,500	942,500	942,500	249,402	26.46%	193,411	19.49%	820,429	79.51%
CENTRAL GARAGE									
Personal Services	1,101,300	1,101,300	1,101,300	256,292	23.27%	270,344	24.25%	1,152,236	99.64%
Operating Expenses	239,000	239,000	239,000	44,541	18.64%	37,993	16.01%	179,573	79.40%
Capital Outlay	15,000	15,000	15,000	0	---	0	---	0	---
Sub-Total	1,355,300	1,355,300	1,355,300	300,833	22.20%	308,337	22.81%	1,331,809	96.33%
PTO Payout	0	0	0	0	---	0	---	(30,675)	99.99%
Sub-Total	1,355,300	1,355,300	1,355,300	300,833	22.20%	308,337	22.81%	1,301,134	96.24%
TRANSFERS OUT									
Local Option Gasoline Tax Fund	0	0	0	0	---	0	---	500,000	100.00%
Sub-Total	0	0	0	0	---	0	---	500,000	100.00%
TOTAL EXPENSES	<u>\$ 4,455,800</u>	<u>4,716,966</u>	<u>4,716,966</u>	<u>1,125,416</u>	23.86%	<u>946,345</u>	21.91%	<u>4,662,951</u>	93.22%

**CITY OF PENSACOLA  
BUDGET PROGRAMS \*  
FISCAL YEAR 2012  
(Unaudited)**

PROGRAM	FY 2012					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2012 ACTUAL 12/11	% OF BUDGET 12/11
<b>AIRPORT</b>						
Airport Administration	\$ 3,530,900	4,375,442	4,375,442	-	987,001	22.56%
Maintenance	7,324,300	7,943,491	7,943,491	-	2,785,447	35.07%
Operations	848,800	848,800	848,800	-	157,465	18.55%
Security	1,171,100	1,171,100	1,171,100	-	324,710	27.73%
ARFF	1,169,800	1,272,977	1,272,977	-	349,797	27.48%
Sub-total	<u>14,044,900</u>	<u>15,611,810</u>	<u>15,611,810</u>	<u>-</u>	<u>4,604,420</u>	<u>29.49%</u>
<b>CITY CLERK</b>						
Administration of Legal Documents	64,700	64,700	64,700	-	15,647	24.18%
City Elections/Appointments	21,500	21,500	21,500	-	5,216	24.26%
City Council Meetings Preparation	57,500	57,500	57,500	-	13,909	24.19%
Sub-total	<u>143,700</u>	<u>143,700</u>	<u>143,700</u>	<u>-</u>	<u>34,772</u>	<u>24.20%</u>
<b>CITY COUNCIL</b>						
Audit (gross of allocated overhead)	113,000	193,000	193,000	-	35,000	18.13%
City Council	283,400	283,400	283,400	-	47,433	16.74%
Election	9,700	9,700	9,700	-	1,623	16.74%
Sub-total	<u>406,100</u>	<u>486,100</u>	<u>486,100</u>	<u>-</u>	<u>84,056</u>	<u>17.29%</u>
<b>CIVIL SERVICE</b>						
Assessment/Administrative Services	92,800	92,800	12,024	(80,776)	12,021	99.97%
Complaint Resolution	10,300	10,300	1,335	(8,965)	1,334	99.97%
Sub-total	<u>103,100</u>	<u>103,100</u>	<u>13,359</u>	<u>(89,741)</u>	<u>13,355</u>	<u>99.97%</u>
<i>Note: As of December 31, 2011 the Civil Services department has been moved to Human Services</i>						
<b>PLANNING SERVICES</b>						
Administration	31,500	31,500	31,500	-	4,771	15.15%
Business Licenses	60,400	60,400	60,400	-	15,292	25.32%
Office of Substainability	93,700	93,700	93,700	-	21,323	22.76%
Planning Services	366,300	366,300	366,300	-	83,357	22.76%
Zoning/Housing Code Enforcement	183,000	185,000	185,000	-	44,882	24.26%
Sub-total	<u>734,900</u>	<u>736,900</u>	<u>736,900</u>	<u>-</u>	<u>169,625</u>	<u>23.02%</u>
<b>COMMUNITY DEVELOPMENT - CRA</b>						
Administration and Planning	246,600	262,698	226,551	(36,147)	66,122	29.19%
Asset Maintenance and Operation	387,500	510,888	507,194	(3,694)	99,819	19.68%
Non-Capital Projects and Activities	544,100	543,032	543,032	-	346,594	63.83%
Urban Core	-	1,220,000	1,259,841	39,841	-	0.00%
Sub-total	<u>1,178,200</u>	<u>2,536,618</u>	<u>2,536,618</u>	<u>-</u>	<u>512,535</u>	<u>20.21%</u>

\* Represents major budgeted programs as outlined in the approved budget. Does not include capital programs, grants and contributions, debt service, or aid to private agencies.

**CITY OF PENSACOLA  
BUDGET PROGRAMS \*  
FISCAL YEAR 2012  
(Unaudited)**

PROGRAM	FY 2012					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2012 ACTUAL 12/11	% OF BUDGET 12/11
<b>INSPECTION SERVICES</b>						
Inspection Services	862,400	862,400	863,400	1,000	194,509	22.53%
Plan Review and Permitting	65,700	65,700	64,700	(1,000)	7,300	11.28%
Sub-total	<u>928,100</u>	<u>928,100</u>	<u>928,100</u>	<u>-</u>	<u>201,809</u>	21.74%
<b>ENERGY SERVICES OF PENSACOLA</b>						
Administration	558,000	558,000	558,000	-	168,003	30.11%
Customer Service	707,400	719,113	719,113	-	175,592	24.42%
Gas Construction	2,099,600	2,216,348	2,216,348	-	129,066	5.82%
Gas Cost	30,258,600	30,258,600	30,258,600	-	2,314,002	7.65%
Gas Marketing	1,791,600	1,791,600	1,791,600	-	396,835	22.15%
Gas Renewal & Replacement	2,304,800	2,304,800	2,304,800	-	465,403	20.19%
Gas Training	223,700	223,700	223,700	-	45,683	20.42%
Measurement	932,200	941,350	941,350	-	212,132	22.53%
Operations	3,864,600	3,872,552	3,872,552	-	1,146,754	29.61%
Regulatory Activities	816,100	816,100	816,100	-	159,628	19.56%
Sub-total	<u>43,556,600</u>	<u>43,702,163</u>	<u>43,702,163</u>	<u>-</u>	<u>5,213,098</u>	11.93%
<b>ENGINEERING</b>						
Field Survey	264,400	264,400	264,400	-	64,119	24.25%
Plan Review	94,900	94,900	94,900	-	23,260	24.51%
Project Design	191,500	191,500	191,500	-	44,907	23.45%
Project Management	391,700	391,700	391,700	-	117,116	29.90%
Sub-total	<u>942,500</u>	<u>942,500</u>	<u>942,500</u>	<u>-</u>	<u>249,402</u>	26.46%
<b>FINANCIAL SERVICES</b>						
Accounts Payable/Receivable	129,400	129,400	129,400	-	26,006	20.10%
Accounting	36,800	36,800	36,800	-	(3,639)	-9.89%
Budget	51,200	51,200	51,200	-	1,465	2.86%
Payroll	129,700	129,700	129,700	-	28,580	22.04%
Purchasing	118,800	313,200	313,200	-	220,863	70.52%
Sub-total	<u>465,900</u>	<u>660,300</u>	<u>660,300</u>	<u>-</u>	<u>273,275</u>	41.39%
<b>FINANCIAL SERVICES - RISK MANAGEMENT SERVICES</b>						
Business Process Review	40,900	40,900	36,000	(4,900)	13,487	37.46%
Clinic	155,800	155,800	155,800	-	38,980	25.02%
Risk Management Services	1,048,400	1,076,514	1,081,414	4,900	362,685	33.54%
Sub-total	<u>1,245,100</u>	<u>1,273,214</u>	<u>1,273,214</u>	<u>-</u>	<u>415,152</u>	32.61%

\* Represents major budgeted programs as outlined in the approved budget. Does not include capital programs, grants and contributions, debt service, or aid to private agencies.

**CITY OF PENSACOLA  
BUDGET PROGRAMS \*  
FISCAL YEAR 2012  
(Unaudited)**

PROGRAM	FY 2012					% OF BUDGET 12/11
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2012 ACTUAL 12/11	
<b>FINANCIAL SERVICES - MAIL ROOM</b>						
Mail Room	121,900	121,900	121,900	-	20,367	16.71%
Sub-total	121,900	121,900	121,900	-	20,367	16.71%
<b>FIRE</b>						
Administrative Support	393,700	393,700	393,028	(672)	68,902	17.53%
City Emergency Management	10,900	10,900	10,881	(19)	1,908	17.53%
Emergency Operations - Fire Suppression	8,253,300	8,886,243	8,886,243	-	2,267,759	25.52%
Emergency Operations - Rescue	559,500	619,365	619,365	-	170,726	27.56%
Facilities and Apparatus Management	633,800	664,553	664,553	-	186,512	28.07%
Fire Code Enforcement	316,400	339,124	339,824	700	105,651	31.09%
Technical Support to City	5,500	5,500	5,491	(9)	963	17.53%
Training	125,000	128,750	128,750	-	38,536	29.93%
Sub-total	10,298,100	11,048,135	11,048,135	(0)	2,840,956	25.71%
<b>HOUSING</b>						
HOME	32,500	32,500	32,500	-	6,605	20.32%
SHIP	-	34,871	34,871	-	-	0.00%
Sub-total	32,500	67,371	67,371	-	6,605	9.80%
<b>HOUSING</b>						
CDBG	183,600	187,100	187,100	-	36,039	19.26%
Homebuyer Club/Forclosure Prevention Program	42,400	53,600	53,600	-	10,140	18.92%
Housing Rehabilitation	197,500	197,500	197,500	-	43,016	21.78%
Sub-total	423,500	438,200	438,200	-	89,195	20.35%
<b>HOUSING</b>						
Section 8	16,539,000	16,625,900	16,625,900	-	3,189,070	19.18%
Sub-total	16,539,000	16,625,900	16,625,900	-	3,189,070	19.18%
<b>HUMAN RESOURCES</b>						
Administrative	33,700	33,700	46,223	12,523	8,221	17.79%
Administrator/Specialists Duties	96,400	96,400	132,222	35,822	23,518	17.79%
Budget/Security/Records	30,200	30,200	41,422	11,222	7,368	17.79%
Insurance	37,800	37,800	51,846	14,046	9,222	17.79%
Payroll & Personnel Processing	43,400	43,400	59,527	16,127	10,588	17.79%
Sub-total	241,500	241,500	331,241	89,741	58,916	17.79%

Note: As of December 31, 2011 the Civil Services department has been moved to Human Services

\* Represents major budgeted programs as outlined in the approved budget. Does not include capital programs, grants and contributions, debt service, or aid to private agencies.



**CITY OF PENSACOLA  
BUDGET PROGRAMS \*  
FISCAL YEAR 2012  
(Unaudited)**

PROGRAM	FY 2012					% OF BUDGET 12/11
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2012 ACTUAL 12/11	
<b>LEGAL</b>						
Legal Services	315,800	350,800	350,800	-	137,471	39.19%
Sub-total	<u>315,800</u>	<u>350,800</u>	<u>350,800</u>	<u>-</u>	<u>137,471</u>	39.19%
<b>MAYOR</b>						
City Administrator's Office	545,600	545,600	545,600	-	(14,457)	-2.65%
Office of the Mayor	132,400	132,400	132,400	-	(5,973)	-4.51%
Sub-total	<u>678,000</u>	<u>678,000</u>	<u>678,000</u>	<u>-</u>	<u>(20,430)</u>	-3.01%
<b>MANAGEMENT INFORMATION SERVICES</b>						
Capital Accumulation	91,100	314,266	314,266	-	87,740	27.92%
Information Management	808,100	846,100	839,400	(6,700)	157,502	18.76%
Network/System Management	575,500	575,500	528,500	(47,000)	129,964	24.59%
Office of the Administrator	245,300	245,300	287,500	42,200	92,774	32.27%
Public Information	97,300	97,300	108,800	11,500	33,277	30.59%
Public Safety	218,800	218,800	218,800	-	53,557	24.48%
Sub-total	<u>2,036,100</u>	<u>2,297,266</u>	<u>2,297,266</u>	<u>-</u>	<u>554,814</u>	24.15%
<b>NON-DEPARTMENTAL FUNDING</b>						
Agency funding	3,365,800	3,544,497	3,544,497	-	1,989,649	56.13%
Sub-total	<u>3,365,800</u>	<u>3,544,497</u>	<u>3,544,497</u>	<u>-</u>	<u>1,989,649</u>	56.13%
<b>NEIGHBORHOOD SERVICES</b>						
Aquatics	350,900	351,280	351,280	-	41,813	11.90%
Athletics Operations	271,500	272,260	272,260	-	41,777	15.34%
Athletics Staffing	204,700	204,700	204,700	-	44,335	21.66%
Ball field Crew	440,300	440,300	440,300	-	106,336	24.15%
Drop-In Use	182,100	182,100	182,100	-	41,044	22.54%
Neighborhood Enhancement	142,200	167,200	167,200	-	28,283	16.92%
Office of the Director (Administration)	670,000	670,000	670,000	-	147,383	22.00%
Pensacola Community Initiative Program	44,700	95,842	95,842	-	10,119	10.56%
Programs/Classes/Activities	195,400	195,400	195,400	-	42,304	21.65%
Recreation/Community Center Administration	476,000	476,000	476,000	-	103,301	21.70%
Rentals of Facilities	27,600	27,600	27,600	-	4,823	17.47%
Senior Center	118,800	118,800	118,800	-	21,570	18.16%
Youth Programs	349,000	349,000	349,000	-	74,781	21.43%
Sub-total	<u>3,473,200</u>	<u>3,550,482</u>	<u>3,550,482</u>	<u>-</u>	<u>707,869</u>	19.94%

\* Represents major budgeted programs as outlined in the approved budget. Does not include capital programs, grants and contributions, debt service, or aid to private agencies.

**CITY OF PENSACOLA  
BUDGET PROGRAMS \*  
FISCAL YEAR 2012  
(Unaudited)**

PROGRAM	FY 2012					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2012 ACTUAL 12/11	% OF BUDGET 12/11
<b>NEIGHBORHOOD SERVICES - TENNIS</b>						
Roger Scott Tennis Center	188,500	188,880	188,880	-	57,242	30.31%
Sub-total	<u>188,500</u>	<u>188,880</u>	<u>188,880</u>	<u>-</u>	<u>57,242</u>	30.31%
<b>NEIGHBORHOOD SERVICES - GOLF</b>						
Daily Club House Operations	138,600	139,188	139,188	-	30,763	22.10%
First Tee	5,500	5,523	5,523	-	1,221	22.10%
Golf Course Maintenance	581,500	583,966	583,966	-	129,067	22.10%
Tournaments	5,500	5,523	5,523	-	1,221	22.10%
Sub-total	<u>731,100</u>	<u>734,200</u>	<u>734,200</u>	<u>-</u>	<u>162,271</u>	22.10%
<b>POLICE</b>						
Administrative/Fleet Management	292,000	292,000	362,000	70,000	74,693	20.63%
Cadets	355,300	355,300	357,300	2,000	72,546	20.30%
Central Records	422,300	422,300	420,100	(2,200)	80,718	19.21%
Chief's Office	1,314,400	1,314,780	1,246,880	(67,900)	331,345	26.57%
Communications Center	1,603,200	1,603,200	1,601,200	(2,000)	349,872	21.85%
Community Oriented Policing Squad	1,355,400	1,355,400	1,354,500	(900)	203,718	15.04%
Crime Scene Investigation	597,700	597,700	595,540	(2,160)	139,458	23.42%
Criminal Intelligence Unit	125,800	125,800	126,560	760	18,886	14.92%
Investigations Unit	1,861,700	1,861,700	1,865,400	3,700	431,492	23.13%
Property Management	261,700	261,700	261,700	-	48,705	18.61%
School Resource Office (SRO)	589,900	589,900	593,100	3,200	149,194	25.15%
Traffic	963,100	963,100	962,600	(500)	201,424	20.92%
Training/Personnel	554,000	554,000	555,600	1,600	151,979	27.35%
Uniform Patrol	7,682,100	7,742,100	7,736,500	(5,600)	2,119,913	27.40%
Vice & Narcotics	688,300	688,300	688,300	-	148,570	21.59%
Sub-total	<u>18,666,900</u>	<u>18,727,280</u>	<u>18,727,280</u>	<u>-</u>	<u>4,522,513</u>	24.15%
<b>PORT</b>						
Administration	571,900	626,878	626,878	-	126,137	20.12%
Business & Trade Development	118,000	129,344	129,344	-	26,026	20.12%
Operations & Maintenance	567,800	622,384	622,384	-	125,233	20.12%
Seaport Security	354,600	388,689	388,689	-	78,210	20.12%
Sub-total	<u>1,612,300</u>	<u>1,767,295</u>	<u>1,767,295</u>	<u>-</u>	<u>355,606</u>	20.12%

\* Represents major budgeted programs as outlined in the approved budget. Does not include capital programs, grants and contributions, debt service, or aid to private agencies.

**CITY OF PENSACOLA  
BUDGET PROGRAMS \*  
FISCAL YEAR 2012  
(Unaudited)**

PROGRAM	FY 2012					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2012 ACTUAL 12/11	% OF BUDGET 12/11
<b>PUBLIC WORKS &amp; FACILITIES - GENERAL FUND</b>						
Administration Daily Operation	382,200	382,200	382,200	-	88,285	23.10%
Building Maintenance Administration	487,600	487,600	487,600	-	117,485	24.09%
City Facility Maintenance & Repair	868,400	869,920	869,920	-	158,910	18.27%
Inspection Services	20,200	20,200	20,200	-	6,062	30.01%
Landscaping	1,418,600	1,532,803	1,532,803	-	336,996	21.99%
Parades	36,200	36,200	36,200	-	5,107	14.11%
Park Administration	301,800	301,800	301,800	-	49,701	16.47%
Maintenance Shop	145,600	145,600	145,600	-	31,610	21.71%
Park Maintenance & Repair	763,400	763,400	763,400	-	167,185	21.90%
Resource Center Maintenance	126,800	128,320	128,320	-	12,412	9.67%
Street Daily Operation	414,200	414,200	414,200	-	87,160	21.04%
Traffic Miscellaneous	59,500	59,500	59,500	-	13,890	23.34%
Traffic Signage	189,500	189,500	189,500	-	49,015	25.87%
Traffic Signals & Street Lighting	1,055,500	1,055,500	1,055,500	-	267,058	25.30%
Traffic Striping	48,300	48,300	48,300	-	11,051	22.88%
Sub-total	<u>6,317,800</u>	<u>6,435,043</u>	<u>6,435,043</u>	<u>-</u>	<u>1,401,927</u>	<u>21.79%</u>
<b>PUBLIC WORKS &amp; FACILITIES - STORMWATER FUND</b>						
Administration Stormwater/Street Sweeping	314,500	314,500	314,500	-	55,104	17.52%
Stormwater Miscellaneous	84,000	84,000	84,000	-	32,151	38.28%
Stormwater Operation & Maintenance	1,185,100	1,193,100	1,193,100	-	267,414	22.41%
Street Sweeping FDOT Roadways	26,300	26,300	26,300	-	10,666	40.56%
Street Sweeping Operation & Maintenance	678,700	678,700	678,700	-	139,401	20.54%
Sub-total	<u>2,288,600</u>	<u>2,296,600</u>	<u>2,296,600</u>	<u>-</u>	<u>504,736</u>	<u>21.98%</u>
<b>SANITATION SERVICES</b>						
Administration	558,900	558,541	558,534	(7)	99,337	17.79%
Code Enforcement-Administration/Board	337,600	334,896	334,914	17	72,874.85	21.76%
Code Enforcement-Field Enforcement	409,300	406,022	406,043	21	88,352.12	21.76%
Code Enforcement-Lot Crew	214,600	212,881	212,892	11	46,323.88	21.76%
Residential Garbage Collection	2,734,600	2,732,843	2,732,804	(39)	486,038	17.79%
Recycling Collection	466,100	395,800	395,822	22	111,073	28.06%
Yard Trash/Bulk Waste Collection & Transfer Station	1,688,300	1,687,216	1,687,191	(24)	300,072	17.79%
Sub-total	<u>6,409,400</u>	<u>6,328,200</u>	<u>6,328,200</u>	<u>(0)</u>	<u>1,204,070</u>	<u>19.03%</u>
<b>SANITATION SERVICES - GARAGE</b>						
Garage Administration	248,500	248,500	248,500	-	55,159	22.20%
Garage Operations	874,000	874,000	874,000	-	194,000	22.20%
Parts & Fuel Operation	232,800	232,800	232,800	-	51,674	22.20%
Sub-total	<u>1,355,300</u>	<u>1,355,300</u>	<u>1,355,300</u>	<u>-</u>	<u>300,833</u>	<u>22.20%</u>

\* Represents major budgeted programs as outlined in the approved budget. Does not include capital programs, grants and contributions, debt service, or aid to private agencies.

**CITY OF PENSACOLA  
BUDGET PROGRAMS \*  
FISCAL YEAR 2012  
(Unaudited)**

PROGRAM	FY 2012					% OF BUDGET 12/11
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2012 ACTUAL 12/11	
WEST FLORIDA PUBLIC LIBRARY						
Century Branch Library	190,600	190,600	190,600	-	48,761	25.58%
Escambia County Bookmobile	77,300	77,300	77,300	-	20,112	26.02%
Lucia Tryon Branch Library	623,900	623,900	623,900	-	156,446	25.08%
Pensacola Public Library	2,292,000	2,630,846	2,630,846	-	858,110	32.62%
Southwest Branch Library	565,000	565,000	565,000	-	177,489	31.41%
Talking Book Library	84,000	84,000	84,000	-	6,637	7.90%
Westside Branch Library	288,100	288,480	288,480	-	82,274	28.52%
West Florida Genealogy Library	349,100	349,100	349,100	-	96,739	27.71%
Sub-total	<u>4,470,000</u>	<u>4,809,226</u>	<u>4,809,226</u>	<u>-</u>	<u>1,446,568</u>	30.08%
TOTAL	<u>\$ 143,314,400</u>	<u>148,730,580</u>	<u>148,730,580</u>	<u>0</u>	<u>31,301,747</u>	21.05%

\* Represents major budgeted programs as outlined in the approved budget. Does not include capital programs, grants and contributions, debt service, or aid to private agencies.

**City of Pensacola, Florida  
Investment Schedule  
As of December 31, 2011  
(Unaudited)**

<b><u>POOLED INVESTMENTS</u></b>		<b>Invest Type</b>	<b>Purchase Date</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Principal Amount</b>	<b>Market Value</b>
BBVA Compass	2519118540	MM	02/09/10		0.25%	10,000,000.00	<b>10,000,000.00</b>
BBVA Compass	2522705511	MM	04/22/10		0.25%	10,000,000.00	<b>10,000,000.00</b>
RBC	7620029981	MM	06/22/10		0.25%	10,000,000.00	<b>10,000,000.00</b>
BBVA Compass	2530641158	MM	03/15/11		0.25%	10,000,000.00	<b>10,000,000.00</b>
Servis1 Bank	1110103403	MM	11/10/11		0.30%	7,500,000.00	<b>7,500,000.00</b>
<b><u>FUND INVESTMENTS</u></b>							
<b>Fund 503</b>							
S.B.A. Investment Pool, Fund A	251291				0.24%	0.20	<b>0.20</b>
S.B.A. Investment Pool, Fund B	251291				N/A	87,281.19	<b>87,281.19</b>
<b><u>City's- GCA (checking account)</u></b>							
Wells Fargo Bank	Public Now Account			ERC 25%; offset fees		30,053,577.41	<b>30,053,577.41</b>
<b>TOTAL INVESTMENTS</b>						<b>\$ 77,640,858.80</b>	<b>\$ 77,640,858.80</b>

Money Market interest rates are good through December 30, 2011.

Wells Fargo Bank is the City's primary depository, under contract through an RFP process, expires June 2012.

**CITY OF PENSACOLA**  
**DEBT SERVICE SCHEDULE**  
**December 31, 2011**  
**(Unaudited)**

	BALANCE 09/30/11	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 12/30/11	REQUIRED RESERVES <sup>(a)</sup>	FUTURE INTEREST	MATURITY DATE
2004 SALES & EXCISE TAX REFUNDING REVENUE BONDS	6,345,000.00	(3,105,000.00)	3,240,000.00	0.00	129,600.00	10/01/12
2004 REDEVELOPMENT REFUNDING REVENUE NOTE	813,293.72	0.00	813,293.72	0.00	30,447.96	04/01/13
2005A AIRPORT REFUNDING REVENUE BONDS	14,645,000.00	(100,000.00)	14,545,000.00	1,448,325.00	6,347,173.80	10/01/27
2008 AIRPORT TAXABLE CFC REVENUE NOTE	14,800,000.00	0.00	14,800,000.00	0.00	1,027,675.05 <sup>(b)</sup>	12/31/12
2008 AIRPORT REVENUE BONDS	35,175,000.00	(545,000.00)	34,630,000.00	2,659,375.00	37,073,875.00	10/01/38
2009 REDEVELOPMENT REVENUE BONDS (CMP)	45,640,000.00	0.00	45,640,000.00	0.00	59,004,811.92 <sup>(c)</sup>	04/01/40
2010 AIRPORT REVENUE REFUNDING BONDS (97B, 98A AIRPORT)	12,310,000.00	(1,775,000.00)	10,535,000.00	1,231,000.00	923,735.08	10/01/18
2010A-1 CAPITAL FUNDING REVENUE BONDS (2000A LOST)	5,910,000.00	0.00	5,910,000.00	0.00	1,075,693.78	10/01/17
2010A-2 CAPITAL FUNDING REVENUE BONDS (2000B LOST)	12,280,000.00	0.00	12,280,000.00	0.00	2,234,006.28	10/01/17
2010B-1 CAPITAL FUNDING REVENUE BONDS (2008 GAS/AMR)	4,735,000.00	(610,000.00)	4,125,000.00	0.00	574,193.80	10/01/17
2010B-2 CAPITAL FUNDING REVENUE BONDS (1999 GAS)	6,115,000.00	(795,000.00)	5,320,000.00	0.00	714,650.00	10/01/17
2011 GAS SYSTEM REVENUE BONDS	0.00	5,000,000.00	5,000,000.00	0.00	571,893.67	10/01/21
<b>TOTAL</b>	<b>\$ 158,768,293.72</b>	<b>(1,930,000.00)</b>	<b>156,838,293.72</b>	<b>5,338,700.00</b>	<b>109,707,756.34</b>	

(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 \$20,112,664.49 for a net interest on the bonds of \$38,892,147.43.

**CITY OF PENSACOLA**  
**DEBT SERVICE SCHEDULE BY ALLOCATION**  
**December 31, 2011**  
**(Unaudited)**

	BALANCE 09/30/10	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 12/31/11	REQUIRED RESERVES <sup>(a)</sup>	FUTURE INTEREST	MATURITY DATE
<b><u>TAX &amp; FRANCHISE FEE DEBT SERVICE FUND</u></b>						
2004 SALES & EXCISE TAX REFUNDING REVENUE BONDS	6,345,000.00	(3,105,000.00)	3,240,000.00	0.00	129,600.00	10/01/12
TOTAL TAX & FRANCHISE FEE DEBT SERVICE FUND	6,345,000.00	(3,105,000.00)	3,240,000.00	0.00	129,600.00	
<b><u>COMMUNITY REDEVELOPMENT AGENCY</u></b>						
2004 REDEVELOPMENT REFUNDING REVENUE NOTE	813,293.72	0.00	813,293.72	0.00	30,447.96	04/01/13
TOTAL COMMUNITY REDEVELOPMENT AGENCY	813,293.72	0.00	813,293.72	0.00	30,447.96	
<b><u>LOCAL OPTION SALES TAX FUND</u></b>						
2010A-1 CAPITAL FUNDING REVENUE BONDS (2000A LOST)	5,910,000.00	0.00	5,910,000.00	0.00	1,075,693.78	10/01/17
2010A-2 CAPITAL FUNDING REVENUE BONDS (200B LOST)	12,280,000.00	0.00	12,280,000.00	0.00	2,234,006.28	10/01/17
TOTAL LOCAL OPTION SALES TAX FUND	18,190,000.00	0.00	18,190,000.00	0.00	3,309,700.06	
<b><u>MARITIME COMMUNITY PARK CONSTRUCTION FUND</u></b>						
2009 REDEVELOPMENT REVENUE BONDS (CMP)	45,640,000.00	0.00	45,640,000.00	0.00	59,004,811.92 <sup>(c)</sup>	04/01/40
TOTAL MARITIME COMMUNITY PARK CONSTRUCTION FUND	45,640,000.00	0.00	45,640,000.00	0.00	59,004,811.92	
<b><u>GAS UTILITY FUND</u></b>						
2010B-1 CAPITAL FUNDING REVENUE BONDS (2008 GAS/AMR)	4,735,000.00	(610,000.00)	4,125,000.00	0.00	574,193.80	10/01/17
2010B-2 CAPITAL FUNDING REVENUE BONDS (1999 GAS)	6,115,000.00	(795,000.00)	5,320,000.00	0.00	714,650.00	10/01/17
2011 GAS SYSTEM REVENUE BONDS	0.00	5,000,000.00	5,000,000.00	0.00	571,893.67	10/01/21
TOTAL GAS UTILITY FUND	10,850,000.00	3,595,000.00	14,445,000.00	0.00	1,860,737.47	

(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 \$20,112,664.49 for a net interest on the bonds of \$38,892,147.43.

**CITY OF PENSACOLA**  
**DEBT SERVICE SCHEDULE BY ALLOCATION**  
**December 31, 2011**  
**(Unaudited)**

	BALANCE 09/30/10	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 12/31/11	REQUIRED RESERVES (a)	FUTURE INTEREST	MATURITY DATE
<b><u>AIRPORT FUND</u></b>						
2005A AIRPORT REFUNDING REVENUE BONDS	14,645,000.00	(100,000.00)	14,545,000.00	1,448,325.00	6,347,173.80	10/01/27
2008 AIRPORT TAXABLE CFC REVENUE NOTE	14,800,000.00	0.00	14,800,000.00	0.00	1,027,675.05 (b)	12/31/12
2008 AIRPORT REVENUE BONDS	35,175,000.00	(545,000.00)	34,630,000.00	2,659,375.00	37,073,875.00	10/01/38
2010 AIRPORT REVENUE REFUNDING BONDS (97B, 98A AIRPORT)	12,310,000.00	(1,775,000.00)	10,535,000.00	1,231,000.00	923,735.08	10/01/18
TOTAL AIRPORT FUND	<u>76,930,000.00</u>	<u>(2,420,000.00)</u>	<u>74,510,000.00</u>	<u>5,338,700.00</u>	<u>45,372,458.93</u>	
TOTAL	<u>\$ 158,768,293.72</u>	<u>(1,930,000.00)</u>	<u>156,838,293.72</u>	<u>5,338,700.00</u>	<u>109,707,756.34</u>	

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

(b) Estimated

(c) Interest is shown as a gross amount. The federal government subsidy for Build America Bonds is \$20,112,664.49 for a net interest on the bonds of \$38,892,147.43.