

# COUNCIL MEMORANDUM

Council Meeting Date: February 12, 2015



## FOR DISCUSSION

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

**SUBJECT:** Financial Report – Three Months Ending December 31, 2014

**REQUEST:** N/A

**AGENDA:**  Regular  Workshop

### **SUMMARY:**

The highlights of the City's first quarter financial report will be presented and Staff will be available to respond to questions at the Council Meeting.

### **PRIOR ACTION:**

None

### **STAFF CONTACT:**

Richard Barker, Jr., CFO, Interim City Administrator

### **ATTACHMENTS:**

1) Financial Report – Three Months Ending December 31, 2014

### **PRESENTATION:**

Richard Barker, Jr., CFO, Interim City Administrator

**FINANCIAL REPORT  
THREE MONTHS ENDING DECEMBER 31, 2014**

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

Attached are financial schedules setting forth the status of the major General Government, Special Revenue, Capital Projects and Proprietary Funds for the City of Pensacola for the three months ended December 31, 2014. 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 economy continues to rebound from the downturn of 2007. Both Half-Cent Sales Tax and Local Option Sales Tax (PFP) revenues have shown growth in excess of 5% from FY 2013 to FY 2014. In addition, Ad Valorem Taxable Valuations continue to show positive growth. While these are positive indicators, both revenues and expenditures continue to be closely monitored to assure a balanced budget. Expenditures in total are in line with budgeted projections. Significant variances from the current approved budget are noted in the individual fund narrative below.

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

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

**General Fund:**

In total, General Fund revenues exceeded the budget for the first quarter and are mainly attributed to revenues from Property Tax, Local Business Tax and the transfer from Pensacola Energy the majority of which were paid during the first quarter. During the first quarter total Franchise Fees and Public Service Tax revenues exceeded budget by \$238,200 or 10.12%. Half-Cent Sales Tax revenue also exceeded budget by \$22,100 or 3.46%. Communication Services Tax revenue was below budget by \$27,200 or 5.20% and Municipal Revenue Sharing revenue was at the budgeted level.

Additionally, within Other Revenues the Sale of Assets shown in FY 2014 reflects proceeds from an auction that was held in November 2013. In FY 2015 the first auction of the fiscal year is anticipated to occur before the end of the second quarter.

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

The Transfer from the General Fund to the Stormwater Capital Projects Fund appears to exceed budget. Since the Stormwater Utility Fee is on the Property Tax bill, the receipts coincide with the Property Tax Revenues.

First quarter expenditures in total were within budget. Staff continues to remain cautious and continues to monitor expenditures. Management continues to emphasize 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 the only savings that can be realized are in operating and personal services. There is \$1.11 million in unassigned fund balance which was remaining at the close of FY 2014. This has been designated for pension reform costs in the FY 2016 Beginning Fund Balance.

#### **Tree Planting Trust Fund**

The Tree Planting Trust Fund revenue and expenditures are recorded in the General Fund. For the first quarter the "Tree Planting Trust Fund" account contributions plus interest income equaled \$2,531 and expenditures and encumbrances equaled \$106,100. The unencumbered balance in the "Tree Planting Trust Fund" at the end of the first quarter was \$564,323.

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

Local Option Gasoline Tax revenue was below budget \$3,700 or 1.46% for the first quarter of FY 2015. Fund expenditures will not exceed budget for the fiscal year.

#### **Stormwater Utility Fund:**

Total utility fee revenue of \$1,946,700 represents 76.48% of budgeted Stormwater Utility Fee Revenue for the fiscal year. While the revenue from the State Right of Way Maintenance appears to be higher than the previous fiscal year, this is due to a change in Transfield's (FDOT Subcontractor) invoicing processing as well as a change in their accounting services in FY 2014.

Fund expenditures are consistent with budget for the first quarter.

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

During first quarter FY 2015, the Golf Course expenditures (including total City sponsored pension costs) exceeded revenues by \$135,200 before the General Fund subsidy of \$25,000. When compared to FY 2014, revenue for this fiscal year is \$31,500 below prior year first quarter revenues. This decline in revenues is due to the April 2014 flood event which resulted in the partial closure of the Golf Course (9 holes were closed). Through some temporary repairs, all 18 holes are currently opened with adjusted play at a reduced rate until the course is fully repaired. It is anticipated that the erosion repairs to the Golf Course will begin in March 2015 and the repairs to the Club House are anticipated to begin in April 2015. The Osceola Golf Course and Club House are expected to be fully operational by June 2015.

During the first quarter of FY 2014, 3,798 rounds were played plus 1,027 of driving range usage and in the first quarter of FY 2015, 3,815 rounds were played plus 983 of driving range usage, an increase of 17 rounds and a decrease of 44 driving range usage. 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.

Expenditures at the Golf Course are consistent with the adopted FY 2015 budget. An increased subsidy over the current budgeted \$100,000 from the General Fund may be necessary by fiscal year end FY 2015 as occurred in FY 2014.

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

#### **Inspection Services Fund:**

In total, expenditures (including total City sponsored pension costs) exceeded revenues by \$70,500. Revenues for the first quarter in FY 2015 were \$30,200 more than the same period in FY 2014. Large construction projects continue to be underway and permits to complete the jobs continue to be issued.

Expenditures for Inspection Services were consistent with budget.

#### **Roger Scott Tennis Center:**

Total revenues for the Roger Scott Tennis Center were below budget mainly because the annual tennis memberships renew during the second quarter and first quarter revenues are historically below budget. Compared to the first quarter of FY 2014, revenues for FY 2015 were \$2,300 greater than last fiscal year. Expenditures are not anticipated to exceed budget by fiscal year end.

On February 6, 2014 a one year concession agreement was executed between the City of Pensacola and Coastal Concessions, LLC with a minimum flat rate level of \$500 per month. Through the end of the first quarter, Coastal Concessions, LLC is current with their payments. However, Coastal Concessions, LLC has indicated that they will not be renewing their contract based solely on sales and supply/demand. Therefore, Staff has begun the RFP process to find a replacement concessionaire. Coastal Concessions has indicated they will work with Staff during the transition period.

A comparison of the activity at Roger Scott Tennis Center between the first quarter for FYs 2014 and 2015 is on the following page.

	<u>1ST QTR FY 2014</u>	<u>1ST QTR FY 2015</u>	<u>DIFF</u>
Daily Participants			
Hard Courts	283	389	106
All Courts (Includes Clay Courts)	706	604	(102)
Sub-Total	<u>989</u>	<u>993</u>	<u>4</u>
Playing Members	<u>6,248</u>	<u>6,074</u>	<u>(174)</u>
<b>Sub-Total</b>	<b><u>7,237</u></b>	<b><u>7,067</u></b>	<b><u>(170)</u></b>
Instructional Students	1,218	1,690	472
Rentals/Special Events/Programs	2,862	2,897	35
<b>Total Players</b>	<b><u>11,317</u></b>	<b><u>11,654</u></b>	<b><u>337</u></b>

**Community Maritime Park Management Services Fund:**

The City has a Park Management Services Agreement with the Community Maritime Park Associates (CMPA). There are three components in this agreement. The first is the Community Maritime Park Insurance and it is 100% reimbursed by the CMPA. Actual expenditures through the first quarter were \$35,300. Secondly, park maintenance and landscaping services are provided. Annually, the CMPA pays the City actual costs incurred up to a maximum amount of \$248,945. Through the first quarter of FY 2015, \$40,800 in expenditures for these services have been incurred which will be billed to the CMPA by fiscal year-end. The final component to the agreement deals with event scheduling and planning, management of outside kiosk sales, rentals, food service and other vendor services, and parking management. The fees charged by the City for these services are reduced by revenues earned by the City. If revenues earned by the City are not sufficient to cover its costs, the maximum amount payable by the CMPA is \$256,054. Through the first quarter of FY 2015, revenues were below expenditures by \$11,000. A final accounting will be made at fiscal year-end based on the terms of the contract.

On January 28, 2015, the CMPA Board approved an amendment and extension of the contract to March 27, 2018. This will be presented to City Council in February 2015 for their approval.

Revenues and expenditures related to the Employee Leasing function are accounted for in the Community Maritime Park Management Services Fund. Expenditures exceeded revenues by \$15,900 through the first quarter of FY 2015. By fiscal year end, revenues will equal expenditures.

**Local Option Sales Tax Fund:**

First quarter revenues exceeded budget by \$58,500 or 5.09%. Expenditures in total were consistent with budget for the first quarter.

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

**Stormwater Capital Projects Fund:**

The \$1,946,700 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:**

Appropriated fund balance in the amount of \$587,300 and operating revenue were below gas operating expenses and encumbrances (including total City sponsored pension costs) by \$6.3 million for the first quarter. The majority of capital outlay, debt service and transfer expenditures occurred in the first quarter but will levelize over the remainder of the fiscal year.

First quarter FY 2015 revenues are above first quarter FY 2014 revenues. The next three months of the winter season are critical to the budget. Pensacola Energy staff is closely monitoring revenues and expenses.

Pensacola Energy has included 10¢ in the Purchase Gas Adjustment (PGA) calculation to restore the Pensacola Energy reserve. By the end of Fiscal Year 2014 that reserve was down by \$4.1 million, based on the reserve requirements recommended by Black & Veatch in the FYE 2012 Gas System Annual Report. At the end of December, 2014, the additional \$0.10 per Ccf collected has amounted to \$434,839 which is included in the aforementioned revenue. This recovery of reserve is a multi-year endeavor to recoup the shortfall experienced in prior years.

As reflected in the rate study and in accordance with the plan that Pensacola Energy submitted to the state Public Service Commission for the replacement of cast iron and steel pipes, the Infrastructure Cost Recovery began in FY 2013. This fee is charged for expenses that were made in the prior fiscal year. For the first quarter of FY 2015, \$257,660 has been received from Infrastructure Cost Recovery Revenue.

**Sanitation Fund:**

In total, appropriated fund balance in the amount of \$175,000 and operating revenue were below operating expenses and encumbrances (including total City sponsored pension costs) by \$797,900 for the first quarter. Sanitation Fund revenues were consistent with budget and were slightly below prior year revenues. 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.

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

**Port Fund:**

First quarter Port appropriated fund balance of \$972,458 and operating revenue exceeded operating expenses and encumbrances (including total City sponsored pension costs) by \$908,600. Operating revenues for FY 2015 were \$223,800 above the FY 2014 operating revenues for the same time period. The majority of this increase is due to an increase in dockage and rent revenue. The increase in dockage is the result of a vessel activity surge leading up to the end of the calendar year combined with a longer than expected Port stay by Global 1200. The increase in rent revenue is the result of the Offshore Inland/DeepFlex facility coming on line in August 2014.

Port expenses, in total, were at or below budget and were \$38,100 greater than FY 2014 expenses for the same time period. With the revenue fluctuations in prior years, staff continues to operate at minimal costs in order to meet revenues.

All Port lease payments have been paid and are current with exception of CEMEX, Sine Qua Non Holdings, LLC and Offshore Inland Marine. Both CEMEX and Sine Qua Non Holdings, LLC, had balances that were less than 60 days past due with \$18,447 due from CEMEX and \$2,945 due from Sine Qua Non Holdings, LLC. The lease payments due from Offshore Inland Marine of \$23,770 are less than 60 days past due. However, dockage and other vessel fees, which Offshore Inland recovers from its customers and then remits to the port, continue to be slower to pay. Currently this account had an outstanding balance of \$336,779 which was more than 60 days past due. Typical payment cycles of the international marketplace can routinely run 90-120 days. Given this, combined with our customer's need to recover vessel fees and charges from their customers, Port Staff typically does not become overly concerned until invoices hit the 120+ column. Currently, there is \$199,028 over 120 days past due from Offshore Inland. The majority of this amount (nearly \$146,000) is attributable to vessel charges assessed against a single vessel. Offshore Inland has advised that they are in discussions with the subject vessel owner to secure payment of their outstanding amount owed to Offshore Inland, which in total is significantly more than just the amount outstanding to the Port. Payment is expected to be forthcoming by the end of February 2015.

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

**Airport Fund:**

Appropriated fund balance of \$1.9 million and operating revenue were below operating expenses and encumbrances (including total City sponsored pension costs) by \$267,900 for the first quarter. This is mainly due to a \$2.1 million scheduled principal payment that was made in the first quarter of the fiscal year. By fiscal year end revenues are projected to meet expenses. Passenger traffic at Pensacola International Airport increased by 2.2%, when compared to the first quarter of FY 2014. This increase in passenger traffic is due, in part, to the airlines' modification of their schedules and types of aircraft serving the Pensacola market. Overall Airport operating revenues were \$606,800 above the FY 2014 operating revenue for the same time period mainly attributed to Airline Revenues. Southwest Airlines replaced AirTran Airways in November 2013. Southwest is currently under a two-year incentive plan which will expire in November 2015, reducing revenues that would have otherwise been received from AirTran. It should be noted that the Airport's agreement with the airlines provides for the airlines to fund any shortfall, excluding incentives, should that occur.

Expenses for the quarter are consistent with budget.

**Insurance Retention Fund / Central Services Fund:**

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

**Natural Disaster Fund (Formerly Hurricane Damage Fund)**

This fund is categorized as a special revenue fund that accounts for any disaster-related activity. Historically, this fund has been named the Hurricane Damage Fund because up until the April 2014 flooding the disasters that have involved FEMA have been hurricanes. The renaming of this fund to the Natural Disaster Fund will more appropriately describe the purpose of this fund. The Hurricane Damage Fund receives revenues from Federal and State agencies on a reimbursement basis. For the April 2014 Flooding, the Federal Government is providing 75% and the State of Florida is providing 12.5% of obligated projects with the City of Pensacola responsible for the balance of the expenditures.

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

**Investment Schedule / Debt Service Schedule:**

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

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

	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>
October	0.24%	0.20%	0.25%
November	0.22%	0.20%	0.26%
December	0.18%	0.16%	0.23%

**Legal Costs Schedule:**

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



**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2014  
(Unaudited)**

	FY 2015				% OF BUDGET 12/14	FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14		ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 1,100,000	2,072,834	2,072,834	2,072,834	100.00%	1,475,997	100.00%	558,297	100.00%
REVENUES:									
GENERAL PROPERTY TAXES									
Current Taxes	12,525,400	12,525,400	12,525,400	9,542,340	76.18%	9,397,327	78.01%	12,170,283	100.00%
Delinquent Taxes	30,000	30,000	30,000	1,245	4.15%	3,764	12.55%	62,311	750.73%
Sub-Total	<u>12,555,400</u>	<u>12,555,400</u>	<u>12,555,400</u>	<u>9,543,585</u>	76.01%	<u>9,401,091</u>	77.85%	<u>12,232,594</u>	100.44%
FRANCHISE FEE									
Gulf Power - Electricity	5,530,500	5,530,500	5,530,500	937,447	16.95%	885,431	17.10%	5,792,684	100.29%
City of Pensacola - Gas	981,100	981,100	981,100	167,653	17.09%	148,144	17.74%	990,787	99.81%
ECUA - Water and Sewer	1,565,500	1,565,500	1,565,500	269,174	17.19%	253,806	16.98%	1,512,125	100.00%
Sub-Total	<u>8,077,100</u>	<u>8,077,100</u>	<u>8,077,100</u>	<u>1,374,274</u>	17.01%	<u>1,287,382</u>	17.15%	<u>8,295,596</u>	100.18%
PUBLIC SERVICE TAX									
Gulf Power - Electricity	5,398,000	5,398,000	5,398,000	893,837	16.56%	855,220	17.05%	5,648,698	99.70%
City of Pensacola - Gas	735,000	735,000	735,000	155,722	21.19%	136,344	20.66%	811,968	99.84%
ECUA - Water	950,000	950,000	950,000	167,857	17.67%	156,722	16.95%	939,575	100.00%
Miscellaneous	10,000	10,000	10,000	5,190	51.90%	6,280	62.80%	24,416	100.07%
Sub-Total	<u>7,093,000</u>	<u>7,093,000</u>	<u>7,093,000</u>	<u>1,222,606</u>	17.24%	<u>1,154,565</u>	17.47%	<u>7,424,657</u>	99.76%
LOCAL BUSINESS TAX									
Local Business Tax	900,000	900,000	900,000	843,147	93.68%	845,567	95.53%	914,239	100.73%
Local Business Tax Penalty	6,500	6,500	6,500	6,614	101.75%	5,713	87.90%	12,788	66.10%
Sub-Total	<u>906,500</u>	<u>906,500</u>	<u>906,500</u>	<u>849,761</u>	93.74%	<u>851,280</u>	95.48%	<u>927,027</u>	100.01%

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2014  
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
LICENSES, PERMITS & PENALTIES									
Special Permits (Planning)	35,000	35,000	35,000	8,700	24.86%	12,355	35.30%	48,905	102.74%
Taxi Permits	7,000	7,000	7,000	6,612	94.46%	1,982	28.31%	7,522	100.01%
Fire Permits	23,000	23,000	23,000	3,400	14.78%	3,070	13.35%	21,120	100.00%
Sub-Total	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>18,712</u>	28.79%	<u>17,407</u>	26.78%	<u>77,547</u>	101.71%
INTERGOVERNMENTAL									
FEDERAL									
Payment in Lieu of Taxes	16,600	16,600	16,600	17,040	102.65%	17,708	106.67%	17,708	50.96%
STATE									
1/2 Cent Sales Tax	4,175,600	4,175,600	4,175,600	660,710	15.82%	619,979	15.98%	4,053,658	100.00%
Beverage License Tax	89,600	89,600	89,600	88,439	98.70%	0	0.00%	92,862	100.00%
Mobile Home Tax	7,000	7,000	7,000	2,015	28.79%	2,176	31.08%	7,292	100.01%
Communication Services Tax	3,084,800	3,084,800	3,084,800	488,044	15.82%	527,768	15.21%	3,115,591	100.00%
State Rev Sharing - Motor Fuel Tax	650,700	650,700	650,700	140,523	21.60%	144,873	24.34%	582,230	100.00%
State Rev Sharing - Sales Tax	1,633,200	1,633,200	1,633,200	424,508	25.99%	417,305	25.17%	1,690,480	100.00%
Gas Rebate Municipal Vehicles	14,200	14,200	14,200	3,333	23.47%	4,688	33.01%	15,552	100.00%
Fire Fighter Supplemental Compensation	34,600	34,600	34,600	10,120	29.25%	9,124	26.37%	37,633	108.77%
Sub-Total	<u>9,706,300</u>	<u>9,706,300</u>	<u>9,706,300</u>	<u>1,834,733</u>	18.90%	<u>1,743,620</u>	17.86%	<u>9,613,007</u>	99.85%

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2014  
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
OTHER CHARGES FOR SERVICES									
Swimming Pool Fees	0	0	0	59	----	117	----	5,637	100.02%
Boat Launch Fees	23,000	23,000	23,000	3,082	13.40%	2,307	8.87%	19,624	99.99%
Esc. School Board - SRO	240,000	240,000	240,000	0	0.00%	0	0.00%	254,812	100.00%
ECSD - 911 Calltakers	245,000	245,000	245,000	63,298	25.84%	48,579	17.66%	232,331	100.01%
State Traffic Signal Maintenance	131,900	131,900	131,900	0	0.00%	0	0.00%	134,792	100.00%
State Street Light Maintenance	236,200	236,200	236,200	0	0.00%	0	0.00%	283,943	100.00%
Pensacola Fire Academy	26,000	26,000	26,000	0	0.00%	0	0.00%	0	----
Miscellaneous	17,000	17,000	17,000	9,362	55.07%	9,191	54.07%	42,881	100.00%
Sub-Total	<u>919,100</u>	<u>919,100</u>	<u>919,100</u>	<u>75,801</u>	<u>8.25%</u>	<u>60,194</u>	<u>6.39%</u>	<u>974,020</u>	<u>100.00%</u>
FINES, FORFEITURES & PENALTIES									
POLICE									
Court Fines	7,900	7,900	7,900	3,464	43.85%	3,738	47.32%	14,688	100.01%
Traffic Fines	115,000	115,000	115,000	16,763	14.58%	22,897	26.56%	118,009	100.00%
OTHER FINES									
Miscellaneous	9,900	9,900	9,900	3,872	39.11%	1,334	13.48%	14,578	97.27%
Sub-Total	<u>132,800</u>	<u>132,800</u>	<u>132,800</u>	<u>24,099</u>	<u>18.15%</u>	<u>27,970</u>	<u>26.89%</u>	<u>147,275</u>	<u>99.72%</u>

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2014  
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
INTEREST									
Investments and Deposits *	8,000	8,000	8,000	4,138	51.73%	(129)	-1.29%	18,633	186.33%
Sub-Total	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>4,138</u>	51.73%	<u>(129)</u>	-1.29%	<u>18,633</u>	186.33%
OTHER REVENUES									
Miscellaneous	325,000	325,000	325,000	76,645	23.58%	72,810	18.20%	422,659	93.10%
Miscellaneous - Saenger Facility Fee	58,000	58,000	58,000	0	0.00%	0	0.00%	62,152	100.00%
Sale of Assets	50,000	50,000	50,000	92	0.18%	47,571	95.14%	47,571	100.00%
Sub-Total	<u>433,000</u>	<u>433,000</u>	<u>433,000</u>	<u>76,737</u>	17.72%	<u>120,382</u>	23.60%	<u>532,382</u>	94.44%
Sub-Total Revenues	<u>39,896,200</u>	<u>39,896,200</u>	<u>39,896,200</u>	<u>15,024,445</u>	37.66%	<u>14,663,762</u>	38.11%	<u>40,242,737</u>	100.04%
TRANSFERS IN									
Gas Utility Fund	8,000,000	8,000,000	8,000,000	4,000,000	50.00%	4,000,000	50.00%	8,000,000	100.00%
Sub-Total	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>4,000,000</u>	50.00%	<u>4,000,000</u>	50.00%	<u>8,000,000</u>	100.00%
TOTAL REVENUES	<u>47,896,200</u>	<u>47,896,200</u>	<u>47,896,200</u>	<u>19,024,445</u>	39.72%	<u>18,663,761</u>	40.15%	<u>48,242,737</u>	100.03%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 48,996,200</u>	<u>49,969,034</u>	<u>49,969,034</u>	<u>21,097,279</u>	42.22%	<u>20,139,758</u>	42.00%	<u>48,801,034</u>	100.03%

\* Net of interest income being posted to Council Reserve.

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2014  
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>EXPENDITURES:</b>									
<b>CITY COUNCIL</b>									
Personal Services	\$ 377,100	400,013	400,013	80,944	20.24%	78,737	20.24%	366,187	94.11%
Operating Expenses	289,000	501,573	501,573	166,763	33.25%	124,787	25.12%	284,141	57.20%
Sub-Total	666,100	901,586	901,586	247,707	27.47%	203,524	22.98%	650,328	73.42%
Allocated O/H-Cost Recovery	(302,100)	(302,100)	(302,100)	(75,525)	25.00%	(64,450)	25.00%	(302,100)	100.00%
Sub-Total	364,000	599,486	599,486	172,182	28.72%	139,074	22.15%	348,228	59.66%
<b>MAYOR</b>									
Personal Services	851,600	851,600	851,500	185,680	21.81%	201,050	24.02%	938,418	100.00%
City Sponsored Pensions	78,000	78,000	78,100	78,015	99.89%	78,016	99.89%	78,069	100.00%
Sub-Total	929,600	929,600	929,600	263,695	28.37%	279,066	30.50%	1,016,487	100.00%
Operating Expenses	408,700	408,800	408,800	95,159	23.28%	95,223	20.03%	417,088	98.42%
Sub-Total	1,338,300	1,338,400	1,338,400	358,854	26.81%	374,289	26.92%	1,433,575	99.53%
Allocated O/H-Cost Recovery	(728,400)	(728,400)	(728,400)	(182,100)	25.00%	(153,150)	25.00%	(728,400)	100.00%
Sub-Total	609,900	610,000	610,000	176,754	28.98%	221,139	28.44%	705,175	99.06%
<b>CITY CLERK</b>									
Personal Services	175,200	175,200	274,600	60,912	22.18%	39,500	22.60%	183,060	100.00%
City Sponsored Pensions	30,200	30,200	30,200	30,200	100.00%	30,200	100.00%	30,200	100.00%
Sub-Total	205,400	205,400	304,800	91,112	29.89%	69,700	34.00%	213,260	100.00%
Operating Expenses	37,400	37,400	39,900	20,185	50.59%	14,376	47.60%	32,660	96.65%
Sub-Total	242,800	242,800	344,700	111,297	32.29%	84,076	35.75%	245,920	99.54%
Allocated O/H-Cost Recovery	(65,000)	(65,000)	(65,000)	(16,250)	25.00%	(18,675)	25.00%	(65,000)	100.00%
Sub-Total	177,800	177,800	279,700	95,047	33.98%	65,400	40.75%	180,920	99.38%

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

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2014  
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
LEGAL									
Personal Services	255,900	255,900	255,870	56,705	22.16%	54,911	22.55%	251,839	99.95%
City Sponsored Pensions	22,200	22,200	22,230	22,209	99.91%	22,209	98.62%	22,241	100.00%
Sub-Total	278,100	278,100	278,100	78,914	28.38%	77,120	28.99%	274,080	99.96%
Operating Expenses	250,700	346,850	346,850	89,395	25.77%	168,750	67.77%	272,092	99.38%
Sub-Total	528,800	624,950	624,950	168,309	26.93%	245,870	47.74%	546,172	99.67%
Allocated O/H-Cost Recovery	(194,500)	(194,500)	(194,500)	(48,625)	25.00%	(47,575)	25.00%	(194,500)	100.00%
Sub-Total	334,300	430,450	430,450	119,685	27.80%	198,295	61.07%	351,672	99.48%
HUMAN RESOURCES									
Personal Services	517,730	517,730	418,466	83,575	19.97%	101,937	22.73%	465,507	99.73%
City Sponsored Pensions	120,670	120,670	120,534	120,529	100.00%	120,538	99.89%	120,654	99.99%
Sub-Total	638,400	638,400	539,000	204,104	37.87%	222,475	39.09%	586,161	99.78%
Operating Expenses	120,800	153,697	151,197	59,965	39.66%	32,971	25.60%	103,552	80.40%
Sub-Total	759,200	792,097	690,197	264,069	38.26%	255,446	36.60%	689,713	96.30%
Allocated O/H-Cost Recovery	(297,000)	(297,000)	(297,000)	(74,250)	25.00%	(76,800)	25.00%	(297,000)	100.00%
Sub-Total	462,200	495,097	393,197	189,819	48.28%	178,646	45.72%	392,713	93.67%
NON-DEPARTMENTAL FUNDING									
Operating Expenses	2,360,200	2,536,406	2,536,406	1,808,798	71.31%	1,657,158	70.08%	2,209,089	93.34%
Sub-Total	2,360,200	2,536,406	2,536,406	1,808,798	71.31%	1,657,158	70.08%	2,209,089	93.34%
FINANCIAL SERVICES									
Personal Services	1,279,700	1,279,700	1,279,700	276,168	21.58%	280,483	23.03%	1,209,002	100.00%
City Sponsored Pensions	301,200	301,200	301,200	300,728	99.84%	300,726	99.84%	301,167	100.00%
Sub-Total	1,580,900	1,580,900	1,580,900	576,896	36.49%	581,209	38.26%	1,510,169	100.00%
Operating Expenses	306,600	414,577	414,577	121,559	29.32%	92,449	23.05%	301,564	73.53%
Sub-Total	1,887,500	1,995,477	1,995,477	698,455	35.00%	673,658	35.08%	1,811,733	94.35%
Allocated O/H-Cost Recovery	(1,235,500)	(1,235,500)	(1,235,500)	(308,875)	25.00%	(307,700)	25.00%	(1,235,500)	100.00%
Sub-Total	652,000	759,977	759,977	389,580	51.26%	365,958	53.08%	576,233	84.15%

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

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2014  
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
PLANNING SERVICES									
Personal Services	401,500	401,500	401,500	75,672	18.85%	92,128	22.28%	349,730	100.00%
City Sponsored Pensions	60,200	60,200	60,200	60,200	100.00%	60,200	100.00%	60,200	100.00%
Sub-Total	461,700	461,700	461,700	135,872	29.43%	152,328	32.16%	409,930	100.00%
Operating Expenses	181,000	181,001	181,001	29,817	16.47%	85,498	46.71%	168,883	99.78%
Sub-Total	642,700	642,701	642,701	165,689	25.78%	237,826	36.22%	578,813	99.93%
NEIGHBORHOOD SERVICES									
Personal Services	2,493,900	2,493,900	2,493,285	499,434	20.03%	469,054	20.22%	2,247,335	98.09%
City Sponsored Pensions	716,700	716,700	717,315	716,836	99.93%	716,833	99.96%	717,298	100.00%
Sub-Total	3,210,600	3,210,600	3,210,600	1,216,270	37.88%	1,185,887	39.05%	2,964,633	98.54%
Operating Expenses	2,368,500	2,488,583	2,488,583	552,500	22.20%	595,069	24.17%	2,337,946	90.40%
Sub-Total	5,579,100	5,699,183	5,699,183	1,768,770	31.04%	1,780,956	32.39%	5,302,579	94.78%
Allocated O/H-Cost Recovery	(17,900)	(17,900)	(17,900)	(4,475)	25.00%	(4,850)	25.00%	(17,900)	100.00%
Sub-Total	5,561,200	5,681,283	5,681,283	1,764,295	31.05%	1,776,106	32.42%	5,284,679	94.76%
PUBLIC WORKS & FACILITIES									
Personal Services	1,581,700	1,561,700	1,561,265	310,062	19.86%	318,294	22.03%	1,459,840	97.78%
City Sponsored Pensions	320,300	340,300	340,735	340,400	99.90%	340,402	99.90%	340,747	99.99%
Sub-Total	1,902,000	1,902,000	1,902,000	650,462	34.20%	658,696	36.89%	1,800,587	98.19%
Operating Expenses	2,153,800	2,289,644	2,289,644	570,923	24.93%	552,881	25.41%	2,111,778	94.82%
Sub-Total	4,055,800	4,191,644	4,191,644	1,221,385	29.14%	1,211,577	30.59%	3,912,365	96.34%
Allocated O/H-Cost Recovery	(182,000)	(182,000)	(182,000)	(45,500)	25.00%	(50,000)	25.00%	(182,000)	100.00%
Sub-Total	3,873,800	4,009,644	4,009,644	1,175,884	29.33%	1,161,577	30.88%	3,730,365	96.17%

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

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2014  
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
FIRE									
Personal Services	7,160,865	7,168,300	6,401,800	1,402,817	21.91%	1,529,467	23.51%	6,577,199	99.62%
City Sponsored Pensions	2,934,335	2,926,900	3,693,400	3,692,243	99.97%	2,927,794	99.78%	2,930,700	100.00%
Sub-Total	10,095,200	10,095,200	10,095,200	5,095,060	50.47%	4,457,260	47.21%	9,507,899	99.74%
Operating Expenses	1,110,800	1,160,800	1,160,800	356,563	30.72%	378,160	35.16%	1,204,537	99.92%
Sub-Total	11,206,000	11,256,000	11,256,000	5,451,623	48.43%	4,835,420	45.98%	10,712,436	99.76%
POLICE									
Personal Services	12,405,900	12,405,900	12,400,860	2,666,495	21.50%	2,718,442	22.83%	12,058,114	100.00%
City Sponsored Pensions	4,236,600	4,236,600	4,241,640	4,237,613	99.91%	4,274,742	99.91%	4,278,182	100.00%
Sub-Total	16,642,500	16,642,500	16,642,500	6,904,108	41.48%	6,993,184	43.21%	16,336,296	100.00%
Operating Expenses	3,464,100	3,482,190	3,482,190	1,104,053	31.71%	936,603	27.62%	3,316,326	95.93%
Sub-Total	20,106,600	20,124,690	20,124,690	8,008,161	39.79%	7,929,787	40.51%	19,652,622	99.29%
TRANSFERS OUT									
Municipal Golf Course Fund	100,000	100,000	100,000	25,000	25.00%	22,500	25.00%	320,000	100.00%
Stormwater Capital Projects Fund	2,545,500	2,545,500	2,545,500	1,946,710	76.48%	1,961,227	77.16%	2,597,117	100.00%
Sub-Total	2,645,500	2,645,500	2,645,500	1,971,710	74.53%	1,983,727	75.38%	2,917,117	100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 48,996,200</b>	<b>49,969,034</b>	<b>49,969,034</b>	<b>21,489,227</b>	<b>43.01%</b>	<b>20,750,114</b>	<b>43.27%</b>	<b>47,640,062</b>	<b>97.65%</b>

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



**CITY OF PENSACOLA**  
**TREE PLANTING TRUST - GENERAL FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2014**  
**(Unaudited)**

	FY 2015				% OF BUDGET 12/14	FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14		ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 49,400	184,935	184,935	184,935	100.00%	128,500	100.00%	117,275	100.00%
REVENUES:									
Tree Trust Fund	10,000	10,000	10,000	2,175	21.75%	1,475	14.75%	12,250	57.71%
Interest	0	0	0	356	----	0	---	1,231	----
TOTAL REVENUES	10,000	10,000	10,000	2,531	25.31%	1,475	14.75%	13,481	63.51%
TOTAL REVENUES AND FUND BALANCE	\$ 59,400	194,935	194,935	187,466	96.17%	129,975	93.84%	130,756	94.41%
EXPENDITURES:									
Operating Expenses	\$ 59,400	84,935	84,935	24,310	28.62%	0	0.00%	2,966	10.41%
Capital Outlay	0	110,000	110,000	81,807	74.37%	0	0.00%	0	0.00%
Sub-Total	59,400	194,935	194,935	106,117	54.44%	0	0.00%	2,966	2.14%
TOTAL EXPENDITURES	\$ 59,400	194,935	194,935	106,117	54.44%	0	0.00%	2,966	2.14%

**CITY OF PENSACOLA**  
**LOCAL OPTION GASOLINE TAX FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2014**  
**(Unaudited)**

	FY 2015				% OF BUDGET 12/14	FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14		ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,604,539	1,604,539	1,604,539	100.00%	1,537,244	100.00%	1,537,244	100.00%
REVENUES:									
Gasoline Tax (6 cent local)	1,532,600	1,532,600	1,532,600	252,308	81.90%	259,594	16.94%	1,553,809	80.79%
Interest	400	400	400	752	300.25%	0	0.00%	1,952	61.53%
Miscellaneous	0	0	0	0	---	0	0.00%	0	0.00%
Sub-Total	<u>1,533,000</u>	<u>1,533,000</u>	<u>1,533,000</u>	<u>253,060</u>	81.96%	<u>259,594</u>	16.93%	<u>1,555,761</u>	80.76%
TOTAL REVENUES	<u>1,533,000</u>	<u>1,533,000</u>	<u>1,533,000</u>	<u>253,060</u>	81.96%	<u>259,594</u>	16.93%	<u>1,555,761</u>	80.76%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,533,000</u>	<u>3,137,539</u>	<u>3,137,539</u>	<u>1,857,599</u>	91.19%	<u>1,796,838</u>	58.52%	<u>3,093,005</u>	90.32%
EXPENDITURES:									
Personal Services	\$ 0	0	0	0	----	0	----	0	----
Operating Expenses	0	0	0	0	----	13,038	65.06%	6,038	100.00%
Capital Outlay	1,501,500	3,106,039	3,106,039	971,310	31.27%	1,456,691	48.26%	1,461,278	47.83%
Allocated Overhead	31,500	31,500	31,500	7,875	25.00%	7,975	25.00%	31,500	100.00%
TOTAL EXPENDITURES	<u>\$ 1,533,000</u>	<u>3,137,539</u>	<u>3,137,539</u>	<u>979,185</u>	31.21%	<u>1,477,703</u>	48.13%	<u>1,498,816</u>	48.46%

**CITY OF PENSACOLA  
STORMWATER UTILITY FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2014  
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	19,223	19,223	19,223	100.00%	13,224	100.00%	13,224	100.00%
REVENUES:									
Stormwater Utility Fees	2,540,500	2,540,500	2,540,500	1,943,558	76.50%	1,960,100	77.42%	2,593,410	100.00%
Delinquent Stormwater Utility Fee	5,000	5,000	5,000	3,152	63.04%	1,127	11.27%	3,707	100.00%
CHARGES FOR SERVICES:									
State Right of Way Maintenance	99,600	99,600	99,600	16,608	16.67%	8,304	8.34%	99,647	100.05%
Interest Income	0	0	0	747	----	0	----	1,594	----
TOTAL REVENUES	<u>2,645,100</u>	<u>2,645,100</u>	<u>2,645,100</u>	<u>1,964,065</u>	74.25%	<u>1,969,531</u>	74.57%	<u>2,698,358</u>	100.06%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,645,100</u>	<u>2,664,323</u>	<u>2,664,323</u>	<u>1,983,288</u>	74.44%	<u>1,982,755</u>	74.69%	<u>2,711,582</u>	100.06%
EXPENDITURES:									
STORMWATER O & M									
Personal Services	\$ 754,100	754,100	753,670	152,731	20.26%	161,034	20.38%	738,897	93.50%
City Sponsored Pensions	305,100	305,100	305,530	305,192	99.89%	305,200	99.89%	305,540	99.99%
Sub-Total	<u>1,059,200</u>	<u>1,059,200</u>	<u>1,059,200</u>	<u>457,923</u>	43.23%	<u>466,234</u>	42.55%	<u>1,044,437</u>	95.31%
Operating Expenses	<u>554,900</u>	<u>574,123</u>	<u>574,123</u>	<u>87,043</u>	15.16%	<u>99,783</u>	17.99%	<u>333,716</u>	60.72%
Capital Outlay	0	0	0	0	----	0	----	0	----
Allocated Overhead	<u>190,600</u>	<u>190,600</u>	<u>190,600</u>	<u>47,650</u>	25.00%	<u>48,125</u>	25.00%	<u>190,600</u>	100.00%
Sub-Total	<u>1,804,700</u>	<u>1,823,923</u>	<u>1,823,923</u>	<u>592,616</u>	32.49%	<u>614,143</u>	33.32%	<u>1,568,753</u>	85.44%
STREET CLEANING									
Personal Services	391,400	391,400	391,270	83,883	21.44%	94,182	24.28%	365,141	95.94%
City Sponsored Pensions	78,700	78,700	78,830	78,727	99.87%	78,727	99.89%	78,819	99.99%
Sub-Total	<u>470,100</u>	<u>470,100</u>	<u>470,100</u>	<u>162,610</u>	34.59%	<u>172,909</u>	37.05%	<u>443,960</u>	96.64%
Operating Expenses	<u>266,400</u>	<u>266,400</u>	<u>266,400</u>	<u>64,516</u>	24.22%	<u>77,215</u>	29.16%	<u>307,128</u>	98.90%
Capital Outlay	0	0	0	0	----	0	----	0	----
Allocated Overhead	<u>103,900</u>	<u>103,900</u>	<u>103,900</u>	<u>25,975</u>	25.00%	<u>20,025</u>	25.00%	<u>103,900</u>	100.00%
Sub-Total	<u>840,400</u>	<u>840,400</u>	<u>840,400</u>	<u>253,101</u>	30.12%	<u>270,150</u>	33.29%	<u>854,988</u>	97.84%
TOTAL EXPENDITURES	<u>\$ 2,645,100</u>	<u>2,664,323</u>	<u>2,664,323</u>	<u>845,717</u>	31.74%	<u>884,292</u>	33.31%	<u>2,423,741</u>	89.44%

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

**CITY OF PENSACOLA  
MUNICIPAL GOLF COURSE FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2014  
(Unaudited)**

	FY 2015					FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	51	51	51	100.00%	0	----	0	----
REVENUES:									
GOLF COURSE CHARGES									
Green Fees	400,000	400,000	400,000	75,136	18.78%	67,943	16.23%	266,228	104.29%
Electric Cart Rentals	70,000	70,000	70,000	55	0.08%	17,717	23.62%	39,416	100.04%
Pull Cart Rentals	400	400	400	35	8.75%	25	4.90%	50	50.00%
Concessions	18,000	18,000	18,000	0	0.00%	3,653	18.27%	3,653	98.72%
Pro Shop Sales	15,000	15,000	15,000	2,424	16.16%	4,213	23.41%	8,891	102.20%
Tournaments	30,500	30,500	30,500	3,702	12.14%	13,180	47.07%	26,603	100.00%
Driving Range	38,800	38,800	38,800	5,898	15.20%	6,238	13.86%	25,024	104.17%
Capital Surcharge	50,000	50,000	50,000	3,575	7.15%	9,351	18.70%	24,027	101.35%
Miscellaneous	500	500	500	0	0.00%	0	0.00%	156	156.00%
Interest Income	0	0	0	2	----	0	----	(72)	----
SUB-TOTAL REVENUES	<u>623,200</u>	<u>623,200</u>	<u>623,200</u>	<u>90,827</u>	14.57%	<u>122,319</u>	18.53%	<u>393,976</u>	103.24%
TRANSFERS IN GENERAL FUND	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>25,000</u>	25.00%	<u>22,500</u>	25.00%	<u>320,000</u>	100.00%
TOTAL REVENUES	<u>723,200</u>	<u>723,200</u>	<u>723,200</u>	<u>115,827</u>	16.02%	<u>144,819</u>	19.31%	<u>713,976</u>	101.76%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 723,200</u>	<u>723,251</u>	<u>723,251</u>	<u>115,878</u>	16.02%	<u>144,819</u>	19.31%	<u>713,976</u>	101.76%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 340,900	340,900	340,895	65,034	19.08%	71,114	22.71%	307,093	97.47%
City Sponsored Pensions	53,100	53,100	53,105	53,100	99.99%	53,104	100.00%	53,104	100.00%
Sub-Total	<u>394,000</u>	<u>394,000</u>	<u>394,000</u>	<u>118,134</u>	29.98%	<u>124,218</u>	33.92%	<u>360,197</u>	97.83%
Operating Expenses	<u>329,200</u>	<u>329,251</u>	<u>329,251</u>	<u>107,869</u>	32.76%	<u>117,155</u>	35.10%	<u>311,070</u>	93.30%
Sub-Total	<u>723,200</u>	<u>723,251</u>	<u>723,251</u>	<u>226,003</u>	31.25%	<u>241,373</u>	34.48%	<u>671,267</u>	95.68%
TOTAL EXPENDITURES	<u>\$ 723,200</u>	<u>723,251</u>	<u>723,251</u>	<u>226,003</u>	31.25%	<u>241,373</u>	32.18%	<u>671,267</u>	95.68%

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

**CITY OF PENSACOLA**  
**INSPECTION SERVICES FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2014**  
**(Unaudited)**

	FY 2015					FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	(239,448)	----
REVENUES:									
Building Permits	436,000	436,000	436,000	154,287	35.39%	142,869	34.29%	609,944	100.00%
Electrical Permits	154,000	154,000	154,000	43,707	28.38%	37,548	27.96%	169,088	100.00%
Gas Permits	26,300	26,300	26,300	8,750	33.27%	6,600	25.78%	28,400	100.00%
Plumbing Permits	70,700	70,700	70,700	22,896	32.38%	25,734	37.73%	100,304	100.00%
Mechanical Permits	50,300	50,300	50,300	14,318	28.47%	10,716	21.74%	60,449	100.00%
Zoning Review & Inspection Fees	59,400	59,400	59,400	15,800	26.60%	9,450	16.18%	37,450	100.00%
Miscellaneous Permits	10,500	10,500	10,500	2,554	24.32%	1,436	15.28%	8,822	99.99%
Permit Application Fee	159,500	159,500	159,500	43,523	27.29%	41,580	26.62%	185,974	100.00%
Interest Income	0	0	0	290	----	0	----	918	100.00%
TOTAL REVENUES	<u>966,700</u>	<u>966,700</u>	<u>966,700</u>	<u>306,125</u>	31.67%	<u>275,932</u>	30.06%	<u>1,201,349</u>	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 966,700</u>	<u>966,700</u>	<u>966,700</u>	<u>306,125</u>	31.67%	<u>275,932</u>	30.06%	<u>961,901</u>	100.00%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 680,100	680,100	680,093	149,319	21.96%	132,529	22.42%	622,151	95.67%
City Sponsored Pensions	149,000	149,000	149,017	149,017	100.00%	149,016	100.00%	149,074	100.00%
Sub-Total	<u>829,100</u>	<u>829,100</u>	<u>829,110</u>	<u>298,336</u>	35.98%	<u>281,545</u>	38.04%	<u>771,225</u>	96.48%
Operating Expenses	<u>137,600</u>	<u>137,600</u>	<u>137,590</u>	<u>78,314</u>	56.92%	<u>57,091</u>	32.11%	<u>131,984</u>	81.20%
TOTAL EXPENDITURES	<u>\$ 966,700</u>	<u>966,700</u>	<u>966,700</u>	<u>376,650</u>	38.96%	<u>338,636</u>	36.89%	<u>903,209</u>	93.90%

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

**CITY OF PENSACOLA**  
**ROGER SCOTT TENNIS CENTER**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2014**  
**(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	5,500	5,500	5,500	100.00%	13,485	100.00%	0	----
REVENUES:									
CHARGES FOR SERVICES									
Scott Tennis Court Fees	190,000	190,000	190,000	38,142	20.07%	33,741	19.54%	209,463	104.11%
Scott Tennis Concession Fees	6,000	6,000	6,000	1,536	25.60%	36	0.90%	3,666	91.65%
Scott Tennis Pro Revenue	14,500	14,500	14,500	700	4.83%	1,050	7.50%	16,862	120.44%
Scott Tennis Pro Shop Lease	3,000	3,000	3,000	259	8.63%	518	17.27%	3,109	103.63%
Interest Income	0	0	0	44	----	0	----	158	----
TOTAL REVENUES	213,500	213,500	213,500	40,681	19.05%	35,345	18.25%	233,258	104.98%
TOTAL REVENUES AND FUND BALANCE	\$ 213,500	219,000	219,000	46,181	21.09%	48,830	23.57%	233,258	104.98%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 106,900	106,900	106,900	23,307	21.80%	24,930	27.70%	104,442	98.62%
Operating Expenses	106,600	112,100	112,100	29,620	26.42%	34,943	29.82%	95,770	82.36%
TOTAL EXPENDITURES	\$ 213,500	219,000	219,000	52,927	24.17%	59,874	28.90%	200,212	90.11%

**CITY OF PENSACOLA**  
**COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2014**  
**(Unaudited)**

	FY 2015					FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>CMP INSURANCE:</b>									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	----
REVENUES:									
CMPA INSURANCE REIMBURSEMENT	155,200	155,200	155,200	0	0.00%	0	0.00%	152,237	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 155,200</u>	<u>155,200</u>	<u>155,200</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	<u>152,237</u>	<u>100.00%</u>
EXPENDITURES:									
Operating Expenses	\$ 155,200	155,200	155,200	35,269	22.72%	34,436	21.95%	152,237	100.00%
TOTAL INSURANCE EXPENDITURES	<u>\$ 155,200</u>	<u>155,200</u>	<u>155,200</u>	<u>35,269</u>	<u>22.72%</u>	<u>34,436</u>	<u>21.95%</u>	<u>152,237</u>	<u>100.00%</u>
<b>PARK MAINTENANCE:</b>									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	2,373	100.00%		----
REVENUES:									
CMPA PARK MAINTENANCE	249,000	249,000	249,000	0	0.00%	0	0.00%	147,312	74.17%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 249,000</u>	<u>249,000</u>	<u>249,000</u>	<u>0</u>	<u>0.00%</u>	<u>2,373</u>	<u>0.94%</u>	<u>147,312</u>	<u>74.17%</u>
EXPENDITURES:									
AMPHITHEATRE MAINTENANCE									
Operating Expenses	\$ 24,200	24,200	24,200	350	1.45%	213	0.88%	2,908	96.93%
SUB-TOTAL AMPHITHEATRE MAINTENANCE	<u>24,200</u>	<u>24,200</u>	<u>24,200</u>	<u>350</u>	<u>1.45%</u>	<u>213</u>	<u>0.88%</u>	<u>2,908</u>	<u>96.93%</u>
PARKS & PLAZAS MAINTENANCE									
Operating Expenses	212,800	212,800	212,800	40,444	19.01%	75,219	34.96%	140,254	73.25%
MAINTENANCE	<u>212,800</u>	<u>212,800</u>	<u>212,800</u>	<u>40,444</u>	<u>19.01%</u>	<u>75,219</u>	<u>34.96%</u>	<u>140,254</u>	<u>73.25%</u>
BULKHEAD									
Operating Expenses	12,000	12,000	12,000	0	0.00%	4,150	34.58%	4,150	100.00%
SUB-TOTAL BULKHEAD	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>0</u>	<u>0.00%</u>	<u>4,150</u>	<u>34.58%</u>	<u>4,150</u>	<u>100.00%</u>
TOTAL PARK MAINTENANCE EXPENDITURES	<u>\$ 249,000</u>	<u>249,000</u>	<u>249,000</u>	<u>40,794</u>	<u>16.38%</u>	<u>79,581</u>	<u>31.66%</u>	<u>147,312</u>	<u>74.17%</u>

**CITY OF PENSACOLA**  
**COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2014**  
**(Unaudited)**

	FY 2015					FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>EVENT MANAGEMENT:</b>									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	----
REVENUES:									
RENTALS	60,000	60,000	60,000	7,150	11.92%	9,025	27.35%	37,167	100.00%
PARKING	178,000	178,000	178,000	1,625	0.91%	1,420	0.90%	129,948	99.63%
VENDING/KIOSK SALES	2,000	2,000	2,000	100	5.00%	772	38.60%	1,070	99.91%
DONATIONS	0	0	0	0	----	2,250	----	15,500	----
CMPA EVENT MANAGEMENT SERVICES	150,200	150,200	150,200	100	0.07%	1,289	0.69%	0	----
SPECIAL EVENTS	5,000	5,000	5,000	0	0.00%	0	0.00%	0	----
CMPA RETURN OF PROFIT	0	0	0	0	----	0	----	(2,303)	----
TOTAL REVENUES AND FUND BALANCE	<u>\$ 395,200</u>	<u>395,200</u>	<u>395,200</u>	<u>8,975</u>	<u>2.27%</u>	<u>14,756</u>	<u>3.84%</u>	<u>181,382</u>	<u>98.48%</u>
EXPENDITURES:									
EVENT SCHEDULING MANAGEMENT									
Personal Services	\$ 100,200	100,200	100,200	11,921	11.90%	8,363	9.01%	53,951	99.99%
Operating Expenses	231,600	231,600	231,600	7,741	3.34%	28,078	10.81%	90,419	98.05%
Capital Outlay	0	0	0	0	----	0	----	0	----
SUB-TOTAL EVENT SCHEDULING MGT	<u>331,800</u>	<u>331,800</u>	<u>331,800</u>	<u>19,662</u>	<u>5.93%</u>	<u>36,441</u>	<u>10.34%</u>	<u>144,370</u>	<u>98.77%</u>
VENDORS/KIOSKS MANAGEMENT									
Operating Expenses	500	500	500	0	0.00%	0	0.00%	0	0.00%
SUB-TOTAL VENDORS/KIOSKS MANAGEMENT	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
PARKING MANAGEMENT									
Personal Services	57,400	57,400	57,400	289	0.50%	1,442	4.97%	15,872	96.19%
Operating Expenses	5,500	5,500	5,500	0	0.00%	439	17.54%	21,140	98.65%
SUB-TOTAL PARKING MANAGEMENT	<u>62,900</u>	<u>62,900</u>	<u>62,900</u>	<u>289</u>	<u>0.46%</u>	<u>1,880</u>	<u>5.97%</u>	<u>37,012</u>	<u>97.58%</u>
TOTAL EVENT MGT EXPENDITURES	<u>\$ 395,200</u>	<u>395,200</u>	<u>395,200</u>	<u>19,951</u>	<u>5.05%</u>	<u>38,321</u>	<u>9.97%</u>	<u>181,382</u>	<u>98.48%</u>



**CITY OF PENSACOLA**  
**COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2014**  
**(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>EMPLOYEE LEASING</b>									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	----
REVENUES:									
Employee Leasing	\$ 106,000	106,000	106,000	6,855	6.47%	8,683	6.49%	90,946	98.99%
Miscellaneous	10,000	10,000	10,000	310	3.10%	4,664	----	17,838	----
<b>TOTAL REVENUES AND FUND BALANCE</b>	<u>\$ 116,000</u>	<u>116,000</u>	<u>116,000</u>	<u>7,165</u>	<u>6.18%</u>	<u>13,347</u>	<u>9.98%</u>	<u>108,784</u>	<u>100.13%</u>
EXPENDITURES:									
Personal Services	\$ 106,000	106,000	106,000	21,934	20.69%	25,577	19.27%	102,360	99.99%
Operating Expenses	10,000	10,000	10,000	1,180	11.80%	316	29.38%	6,424	102.36%
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<u>\$ 116,000</u>	<u>116,000</u>	<u>116,000</u>	<u>23,114</u>	<u>19.93%</u>	<u>25,893</u>	<u>19.35%</u>	<u>108,784</u>	<u>100.13%</u>
<b>TOTAL FUND:</b>									
TOTAL REVENUES AND FUND BALANCE	<u>\$ 915,400</u>	<u>915,400</u>	<u>915,400</u>	<u>16,140</u>	<u>1.76%</u>	<u>30,476</u>	<u>3.29%</u>	<u>589,715</u>	<u>91.62%</u>
TOTAL EXPENSES	<u>\$ 915,400</u>	<u>915,400</u>	<u>915,400</u>	<u>119,128</u>	<u>13.01%</u>	<u>178,232</u>	<u>19.24%</u>	<u>589,715</u>	<u>91.62%</u>

**CITY OF PENSACOLA**  
**LOCAL OPTION SALES TAX FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2014**  
**(Unaudited)**

	FY 2015				% OF BUDGET 12/14	FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14		ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	3,200,205	3,200,205	3,200,205	100.00%	4,316,126	100.00%	3,844,492	100.00%
REVENUES:									
1-CT Local Option Sales Tax	7,140,600	7,140,600	7,140,600	1,207,581	16.91%	1,128,892	17.01%	7,015,227	100.00%
Interest	0	0	0	(2,198)	----	0	0.00%	(9,207)	-100.00%
Contributions	0	0	0	0	----	0	----	0	----
Rebates	0	0	0	13,605	----	0	----	13,996	99.97%
TOTAL REVENUES	<u>7,140,600</u>	<u>7,140,600</u>	<u>7,140,600</u>	<u>1,218,988</u>	17.07%	<u>1,128,892</u>	16.87%	<u>7,020,016</u>	99.74%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 7,140,600</u>	<u>10,340,805</u>	<u>10,340,805</u>	<u>4,419,193</u>	42.74%	<u>5,445,018</u>	49.46%	<u>10,864,508</u>	99.83%
EXPENDITURES:									
COMMUNITY RESOURCE CENTER									
Personal Services	\$ 0	0	0	0	----	0	0.00%	0	----
Operating Expenses	0	0	0	0	----	10,074	7.97%	0	----
Capital Outlay	0	0	0	0	----	0	----	0	----
Sub-Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	----	<u>10,074</u>	3.36%	<u>0</u>	----
CAPITAL PROJECTS									
Operating Expenses	\$ 0	22,461	22,461	70,519	313.96%	0	0.00%	199,343	57.47%
Capital Outlay	2,298,500	5,476,244	5,476,244	1,768,242	32.29%	2,522,827	38.48%	3,247,041	50.84%
Sub-Total	<u>2,298,500</u>	<u>5,498,705</u>	<u>5,498,705</u>	<u>1,838,761</u>	33.44%	<u>2,522,827</u>	38.46%	<u>3,446,384</u>	51.18%
DEBT SERVICE									
Principal	4,267,000	4,267,000	4,267,000	2,940,000	68.90%	2,805,000	81.52%	2,805,000	81.52%
Interest	575,100	575,100	575,100	325,181	56.54%	383,034	54.08%	708,216	99.99%
Sub-Total	<u>4,842,100</u>	<u>4,842,100</u>	<u>4,842,100</u>	<u>3,265,181</u>	67.43%	<u>3,188,034</u>	76.84%	<u>3,513,216</u>	84.67%
TOTAL EXPENDITURES	<u>\$ 7,140,600</u>	<u>10,340,805</u>	<u>10,340,805</u>	<u>5,103,943</u>	49.36%	<u>5,720,935</u>	51.97%	<u>6,959,600</u>	63.95%

**CITY OF PENSACOLA**  
**STORMWATER CAPITAL PROJECTS FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2014**  
**(Unaudited)**

	FY 2015					FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	3,902,002	3,902,002	3,902,002	100.00%	4,504,186	100.00%	4,504,186	100.00%
REVENUES:									
Interest	1,000	1,000	1,000	2,356	235.60%	0	0.00%	9,361	93.61%
Transfer In From General Fund	2,545,500	2,545,500	2,545,500	1,946,710	76.48%	1,961,227	77.16%	2,597,117	100.00%
TOTAL REVENUES	<u>2,546,500</u>	<u>2,546,500</u>	<u>2,546,500</u>	<u>1,949,066</u>	76.54%	<u>1,961,227</u>	77.13%	<u>2,606,477</u>	99.98%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,546,500</u>	<u>6,448,502</u>	<u>6,448,502</u>	<u>5,851,068</u>	90.74%	<u>6,465,413</u>	91.75%	<u>7,110,663</u>	99.96%
EXPENDITURES:									
CAPITAL PROJECTS									
Operating Expenses	\$ 364,300	432,553	533,781	360,082	67.46%	277,546	49.25%	456,325	85.51%
Capital Outlay	2,065,000	5,898,749	5,797,521	772,017	13.32%	514,180	8.04%	1,656,810	30.34%
Sub-Total	<u>2,429,300</u>	<u>6,331,302</u>	<u>6,331,302</u>	<u>1,132,099</u>	17.88%	<u>791,726</u>	11.37%	<u>2,113,135</u>	35.25%
TRANSFER OUT									
Natural Disaster Fund	0	0	0	0	----	0	----	1,000,000	----
Sub-Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	----	<u>0</u>	----	<u>1,000,000</u>	----
ALLOCATED OVERHEAD									
General Fund	117,200	117,200	117,200	29,300	25.00%	21,625	25.00%	117,200	100.00%
TOTAL EXPENDITURES	<u>\$ 2,546,500</u>	<u>6,448,502</u>	<u>6,448,502</u>	<u>1,161,399</u>	18.01%	<u>813,351</u>	11.54%	<u>3,230,335</u>	45.43%

**CITY OF PENSACOLA  
GAS UTILITY FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2014  
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>GAS OPERATIONS:</b>									
APPROPRIATED FUND BALANCE	\$ 0	587,273	587,273	587,273	100.00%	368,737	100.00%	(1,712,149)	100.00%
<b>REVENUES:</b>									
<b>GAS</b>									
Residential User Fees	24,787,200	24,787,200	24,787,200	3,996,532	16.12%	3,585,077	15.51%	23,914,745	100.00%
Commercial User Fees	12,086,200	12,086,200	12,086,200	2,248,154	18.60%	2,180,930	19.06%	12,699,586	100.08%
Municipal User Fees	214,800	214,800	214,800	56,412	26.26%	44,525	26.89%	304,472	100.67%
Interruptible User Fees	3,136,000	3,136,000	3,136,000	1,201,472	38.31%	1,115,906	34.30%	6,354,593	100.24%
Transportation User Fees	1,517,200	1,517,200	1,517,200	615,680	40.58%	485,926	35.72%	3,484,651	100.29%
CNG	598,800	598,800	598,800	162,957	27.21%	129,897	118.95%	605,501	99.98%
Gas Piping Fees	230,100	230,100	230,100	36,250	15.75%	78,881	59.76%	193,219	100.01%
Navy Projects	0	0	0	0	----	0	----	0	----
Infrastructure Cost Recovery	1,550,000	1,550,000	1,550,000	257,660	16.62%	388,970	32.41%	1,467,707	100.00%
Miscellaneous Charges	300,600	300,600	300,600	90,141	29.99%	82,235	27.36%	381,369	100.02%
New Accounts/Turn-on Fees	667,200	667,200	667,200	164,375	24.64%	164,160	25.73%	564,420	99.99%
Interest Income	8,000	8,000	8,000	27,140	339.25%	21,321	266.52%	80,708	100.00%
Cookbooks	0	0	0	332	----	750	----	1,342	----
Sale of Asset	0	0	0	0	----	15,627	----	15,628	----
Rebates	0	0	0	0	----	0	----	217,166	736.36%
Sale of Gas Franchise	0	0	0	0	----	0	----	0	----
<b>TOTAL REVENUES</b>	<b>45,096,100</b>	<b>45,096,100</b>	<b>45,096,100</b>	<b>8,857,105</b>	<b>19.64%</b>	<b>8,294,205</b>	<b>19.88%</b>	<b>50,285,107</b>	<b>100.48%</b>
<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>\$ 45,096,100</b>	<b>45,683,373</b>	<b>45,683,373</b>	<b>9,444,378</b>	<b>20.67%</b>	<b>8,662,942</b>	<b>20.58%</b>	<b>48,572,958</b>	<b>100.50%</b>
<b>EXPENSES:</b>									
<b>GAS OPERATION &amp; MAINTENANCE</b>									
Personal Services	\$ 6,810,400	6,810,400	6,820,000	1,472,140	21.59%	1,384,527	20.52%	6,362,924	95.66%
City Sponsored Pensions	1,578,200	1,578,200	1,581,200	1,578,690	99.84%	1,578,703	99.87%	1,580,288	99.96%
Sub-Total	8,388,600	8,388,600	8,401,200	3,050,830	36.31%	2,963,230	35.58%	7,943,212	96.49%
Operating Expenses	24,611,500	24,840,891	24,840,991	5,779,511	23.27%	6,542,327	30.36%	26,694,734	98.12%
Capital Outlay	597,000	954,882	942,182	561,510	59.60%	462,097	59.45%	607,909	80.29%
Sub-Total	33,597,100	34,184,373	34,184,373	9,391,850	27.47%	9,967,653	32.52%	35,245,855	97.21%
<b>TRANSFERS OUT</b>									
General Fund	8,000,000	8,000,000	8,000,000	4,000,000	50.00%	4,000,000	50.00%	8,000,000	100.00%
Natural Disaster Fund	0	0	0	0	----	0	----	105,100	100.00%
Sub-Total	8,000,000	8,000,000	8,000,000	4,000,000	50.00%	4,000,000	50.00%	8,105,100	100.00%
<b>OVERHEAD EXPENSE</b>	<b>1,211,900</b>	<b>1,211,900</b>	<b>1,211,900</b>	<b>302,975</b>	<b>25.00%</b>	<b>287,525</b>	<b>25.00%</b>	<b>1,211,900</b>	<b>100.00%</b>

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

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

**CITY OF PENSACOLA  
GAS UTILITY FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2014  
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENSES: (continued)									
DEBT SERVICE									
Interest	277,100	277,100	277,100	42,741	15.42%	47,600	14.26%	333,887	100.00%
Principal	2,010,000	2,010,000	2,010,000	2,010,000	100.00%	1,955,000	100.00%	1,955,000	100.00%
Sub-Total	2,287,100	2,287,100	2,287,100	2,052,741	89.75%	2,002,600	87.49%	2,288,887	100.00%
TOTAL GAS OPERATIONS EXPENSES	<u>\$ 45,096,100</u>	<u>45,683,373</u>	<u>45,683,373</u>	<u>15,747,566</u>	34.47%	<u>16,257,778</u>	38.62%	<u>46,851,742</u>	97.88%
<b>TOTAL FUND:</b>									
TOTAL REVENUES AND FUND BALANCE	<u>\$ 45,096,100</u>	<u>45,683,373</u>	<u>45,683,373</u>	<u>9,444,378</u>	20.67%	<u>8,662,942</u>	20.58%	<u>48,572,958</u>	100.50%
TOTAL EXPENSES	<u>\$ 45,096,100</u>	<u>45,683,373</u>	<u>45,683,373</u>	<u>15,747,566</u>	34.47%	<u>16,257,778</u>	38.62%	<u>46,851,742</u>	97.88%

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

**CITY OF PENSACOLA**  
**SANITATION FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2014**  
**(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>SANITATION OPERATIONS:</b>									
APPROPRIATED FUND BALANCE	\$ 175,000	175,000	175,000	175,000	100.00%	97,190	100.00%	154,924	100.00%
REVENUES:									
SANITATION									
Residential Refuse Container Charges	3,925,000	3,925,000	3,925,000	981,404	25.00%	980,725	25.09%	3,925,985	100.42%
Bulk Item Collection Charges	125,000	125,000	125,000	30,814	24.65%	29,486	23.59%	129,077	103.26%
Business Refuse Container Charges	161,000	161,000	161,000	38,026	23.62%	38,906	23.88%	155,023	95.16%
New Accounts/Transfer Fees	85,000	85,000	85,000	22,680	26.68%	19,980	26.64%	83,371	111.16%
Fuel Surcharge	500,000	500,000	500,000	86,790	17.36%	86,488	17.30%	346,463	69.29%
County Landfill	1,061,000	1,061,000	1,061,000	271,942	25.63%	270,997	26.45%	1,085,583	105.96%
Recyclable Sales	0	0	0	0	----	0	0.00%	0	0.00%
Miscellaneous	5,000	5,000	5,000	11,550	231.00%	11,139	222.78%	46,486	929.72%
Interest Income	0	0	0	739	----	0	---	3,692	----
Sale of Assets	5,000	5,000	5,000	0	0.00%	7,268	145.36%	7,268	145.36%
SUB-TOTAL SANITATION REVENUES	<u>5,867,000</u>	<u>5,867,000</u>	<u>5,867,000</u>	<u>1,443,945</u>	<u>24.61%</u>	<u>1,444,989</u>	<u>24.67%</u>	<u>5,782,948</u>	<u>98.74%</u>
CODE ENFORCEMENT									
Franchise Fees	1,095,000	1,095,000	1,095,000	8,461	0.77%	(4,987)	-0.50%	1,130,957	100.26%
Lot Cleaning (FY Cash Balance) *	75,000	75,000	75,000	16,936	22.58%	18,068	36.14%	77,151	154.30%
Code Enforcement Violations	30,000	30,000	30,000	25,328	84.43%	16,235	54.12%	83,584	111.45%
Sub-Total	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>50,725</u>	<u>4.23%</u>	<u>29,315</u>	<u>2.72%</u>	<u>1,291,692</u>	<u>103.09%</u>
Zoning/Housing Code Enforcement	35,000	35,000	35,000	0	0.00%	0	0.00%	35,000	87.50%
Sub-Total	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	<u>35,000</u>	<u>87.50%</u>
SUB-TOTAL CODE ENFORCEMENT REVENUES	<u>1,235,000</u>	<u>1,235,000</u>	<u>1,235,000</u>	<u>50,725</u>	<u>4.11%</u>	<u>29,316</u>	<u>2.62%</u>	<u>1,326,692</u>	<u>102.61%</u>
SUB-TOTAL REVENUES	<u>7,102,000</u>	<u>7,102,000</u>	<u>7,102,000</u>	<u>1,494,670</u>	<u>21.05%</u>	<u>1,474,305</u>	<u>21.14%</u>	<u>7,109,640</u>	<u>99.44%</u>
TOTAL REVENUES AND FUND BALANCE	<u>\$ 7,277,000</u>	<u>7,277,000</u>	<u>7,277,000</u>	<u>1,669,670</u>	<u>22.94%</u>	<u>1,571,495</u>	<u>22.22%</u>	<u>7,264,564</u>	<u>99.45%</u>

\* Actual billings are \$32,036 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, 2014  
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>SANITATION OPERATIONS CONTINUED:</b>									
<b>EXPENSES:</b>									
<b>SANITATION SERVICES</b>									
Personal Services	\$ 1,810,200	1,810,200	1,809,000	385,890	21.33%	403,667	21.99%	1,790,471	97.46%
City Sponsored Pensions	443,100	443,100	444,300	443,231	99.76%	443,229	99.46%	443,668	99.69%
Sub-Total	<u>2,253,300</u>	<u>2,253,300</u>	<u>2,253,300</u>	<u>829,121</u>	36.80%	<u>846,896</u>	37.13%	<u>2,234,139</u>	97.89%
Operating Expenses	2,843,200	2,843,200	2,843,200	640,900	22.54%	549,360	18.22%	2,881,867	97.65%
Capital Outlay	375,000	375,000	375,000	272,601	72.69%	0	----	274,524	100.00%
Debt Service	233,200	233,200	233,200	134,612	57.72%	133,276	56.57%	225,422	95.20%
Transfer to Hurricane Damage Fund	0	0	0	0	----	0	----	9,093	90.93%
Allocated Overhead	337,500	337,500	337,500	84,375	25.00%	81,175	25.00%	337,500	100.00%
Sub-Total	<u>6,042,200</u>	<u>6,042,200</u>	<u>6,042,200</u>	<u>1,961,608</u>	32.47%	<u>1,610,707</u>	27.50%	<u>5,962,547</u>	97.87%
<b>CODE ENFORCEMENT PROGRAM</b>									
Personal Services	621,000	621,000	619,800	130,017	20.98%	133,940	23.25%	598,324	98.65%
City Sponsored Pensions	256,300	256,300	257,500	256,378	99.56%	242,683	99.75%	242,965	99.87%
Sub-Total	<u>877,300</u>	<u>877,300</u>	<u>877,300</u>	<u>386,395</u>	44.04%	<u>376,623</u>	45.96%	<u>841,289</u>	99.00%
Operating Expenses	269,100	269,100	269,100	97,454	36.21%	100,290	38.90%	252,795	99.89%
Capital Outlay	0	0	0	0	----	19,278	89.67%	19,278	89.67%
Allocated Overhead	88,400	88,400	88,400	22,100	25.00%	29,125	25.00%	88,400	100.00%
Sub-Total	<u>1,234,800</u>	<u>1,234,800</u>	<u>1,234,800</u>	<u>505,950</u>	40.97%	<u>525,316</u>	43.23%	<u>1,201,762</u>	99.10%
<b>TOTAL EXPENSES SANITATION OPERATIONS</b>	<u>\$ 7,277,000</u>	<u>7,277,000</u>	<u>7,277,000</u>	<u>2,467,558</u>	33.91%	<u>2,136,024</u>	30.20%	<u>7,164,309</u>	98.08%
<b>TOTAL FUND:</b>									
TOTAL REVENUES AND FUND BALANCE	<u>\$ 7,277,000</u>	<u>7,277,000</u>	<u>7,277,000</u>	<u>1,669,670</u>	22.94%	<u>1,571,495</u>	22.22%	<u>7,264,564</u>	101.46%
TOTAL EXPENSES	<u>\$ 7,277,000</u>	<u>7,277,000</u>	<u>7,277,000</u>	<u>2,467,558</u>	33.91%	<u>2,136,024</u>	30.20%	<u>7,164,309</u>	91.32%

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

**CITY OF PENSACOLA  
PORT FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2014  
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	972,458	972,458	972,458	100.00%	30,132	100.00%	104,532	100.00%
REVENUES:									
PORT									
Handling	56,800	56,800	56,800	6,530	11.50%	5,321	11.04%	35,215	77.06%
Wharfage	513,600	513,600	513,600	34,207	6.66%	46,739	11.24%	393,965	124.75%
Storage	30,000	30,000	30,000	24,286	80.95%	29,712	24.64%	232,946	193.16%
Dockage	461,800	461,800	461,800	200,148	43.34%	59,185	12.77%	635,847	134.26%
Water Sales	25,000	25,000	25,000	5,482	21.93%	1,397	5.59%	9,917	66.11%
Property Rental	593,700	593,700	593,700	193,386	32.57%	109,518	21.88%	409,048	81.71%
Stevedore Fees	61,300	61,300	61,300	4,172	6.81%	6,627	12.05%	30,952	71.98%
Harbor	41,100	41,100	41,100	2,650	6.45%	2,900	5.68%	32,350	63.31%
Security Fees	69,500	69,500	69,500	18,909	27.21%	8,918	14.62%	69,893	114.58%
Interior Lighting	25,000	25,000	25,000	1,707	6.83%	4,018	16.07%	14,159	83.29%
Miscellaneous/Billed	25,000	25,000	25,000	1,032	4.13%	5,074	20.30%	12,042	48.17%
Miscellaneous/Non-Billed	0	0	0	269	----	26	----	2,255	----
Interest Income	0	0	0	417	----	0	----	907	----
Sale of Asset	0	0	0	0	----	950	----	20,975	----
Cedar Street Lease/Parking Lot	32,700	32,700	32,700	10,960	33.52%	0	0.00%	30,090	92.02%
TOTAL REVENUES	1,935,500	1,935,500	1,935,500	504,155	26.05%	280,385	15.38%	1,930,561	113.49%
TOTAL REVENUES AND FUND BALANCE	\$ 1,935,500	2,907,958	2,907,958	1,476,613	50.78%	310,517	16.75%	2,035,093	112.71%
EXPENSES:									
OPERATIONS & MAINTENANCE									
Personal Services	\$ 753,300	753,300	753,300	163,411	21.69%	209,290	26.99%	784,320	99.97%
City Sponsored Pensions	131,800	131,800	131,840	131,834	100.00%	131,851	99.99%	131,967	99.98%
Sub-Total	885,100	885,100	885,140	295,245	33.36%	341,141	37.60%	916,287	99.97%
Operating Expenses	779,700	781,417	781,377	225,299	28.83%	142,397	18.61%	675,819	98.62%
Capital Outlay	166,500	1,137,241	1,137,241	21,442	1.89%	25,246	26.20%	25,246	100.00%
Sub-Total	1,831,300	2,803,758	2,803,758	541,986	19.33%	508,784	28.76%	1,617,352	99.41%
Allocated Overhead	104,200	104,200	104,200	26,050	25.00%	21,200	25.00%	104,200	100.00%
Transfer to Natural Disaster Fund	0	0	0	0	----	0	----	74,400	100.00%
TOTAL EXPENSES	\$ 1,935,500	2,907,958	2,907,958	568,036	19.53%	529,984	28.59%	1,721,552	99.46%

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



**CITY OF PENSACOLA**  
**AIRPORT FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2014**  
**(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	% OF ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 827,600	1,912,214	1,912,214	1,912,214	100.00%	1,036,436	100.00%	1,058,436	100.00%
REVENUES:									
AIRLINE REVENUES									
Loading Bridges Fees	200,000	200,000	200,000	54,230	27.12%	45,120	32.23%	190,348	119.49%
Air Carrier Landing Fees	2,150,000	2,150,000	2,150,000	777,969	36.18%	411,425	29.39%	2,232,474	110.43%
Apron Area Rental	850,000	850,000	850,000	128,970	15.17%	127,181	13.90%	509,640	104.99%
Airline Rentals	2,900,000	2,900,000	2,900,000	646,014	22.28%	621,781	20.73%	2,439,737	101.95%
SUBTOTAL AIRLINE REVENUES	\$ 6,100,000	6,100,000	6,100,000	1,607,183	26.35%	1,205,507	22.10%	5,372,199	106.18%
NON-AIRLINE REVENUES									
U.S.Government - FASCO	250,000	250,000	250,000	12,501	5.00%	62,000	24.80%	231,502	92.60%
Rental Cars	3,200,000	3,200,000	3,200,000	747,156	23.35%	688,215	22.27%	3,279,772	102.74%
Rental Car Customer Facility Charge (Garage)	885,000	885,000	885,000	111,152	12.56%	108,748	11.76%	769,395	105.93%
CFC - Rental Car Svc Facility	1,940,000	1,940,000	1,940,000	318,273	16.41%	311,397	15.45%	2,203,268	105.94%
Rental Car Service Facility Rent	225,000	225,000	225,000	57,000	25.33%	71,212	31.65%	291,367	129.50%
Fixed Base Operators	137,000	137,000	137,000	28,600	20.88%	31,760	23.18%	153,764	101.23%
Restaurant and Lounge	300,000	300,000	300,000	31,454	10.48%	63,363	21.85%	294,594	107.63%
Advertising	50,000	50,000	50,000	12,040	24.08%	10,001	20.00%	88,338	71.18%
Hangers Rentals	135,000	135,000	135,000	45,604	33.78%	44,564	33.01%	130,251	94.04%
Commerce Park	110,000	110,000	110,000	27,001	24.55%	27,001	13.50%	108,000	100.00%
Parking Lot	4,900,000	4,900,000	4,900,000	1,281,734	26.16%	1,047,717	19.72%	4,895,793	97.20%
Gift Shop	360,000	360,000	360,000	72,188	20.05%	82,663	22.96%	329,942	97.99%
Taxi Permits	60,000	60,000	60,000	28,610	47.68%	14,320	28.64%	43,175	77.10%
LEO/TSA Security	110,000	110,000	110,000	0	0.00%	18,300	16.64%	109,080	99.16%
Commercial Property Rentals	350,000	350,000	350,000	73,138	20.90%	75,728	25.24%	308,186	101.64%
Miscellaneous	315,000	315,000	315,000	73,713	23.40%	68,525	21.75%	312,751	102.81%
Interest Income	15,000	15,000	15,000	10,479	69.86%	0	0.00%	36,375	28.07%
SUB-TOTAL NON-AIRLINE REVENUES	13,342,000	13,342,000	13,342,000	2,930,643	21.97%	2,725,514	19.78%	13,585,553	100.29%
TOTAL OPERATING REVENUES	19,442,000	19,442,000	19,442,000	4,537,826	23.34%	3,931,021	20.44%	18,957,752	101.89%
TOTAL REVENUES AND FUND BALANCE	\$ 20,269,600	21,354,214	21,354,214	6,450,040	30.20%	4,967,457	24.50%	20,016,188	101.79%

**CITY OF PENSACOLA**  
**AIRPORT FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2014**  
**(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	% OF ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
<b>EXPENSES:</b>									
<b>OPERATION &amp; MAINTENANCE</b>									
Personal Services	\$ 3,617,200	3,617,200	3,616,213	713,732	19.74%	749,288	21.87%	3,490,774	97.82%
City Sponsored Pensions	657,700	657,700	658,687	657,876	99.88%	629,389	99.93%	630,057	99.97%
Sub-Total	4,274,900	4,274,900	4,274,900	1,371,608	32.09%	1,378,677	33.99%	4,120,831	98.14%
Operating Expenses	8,951,100	9,269,415	9,261,687	2,026,369	21.88%	2,287,966	25.66%	7,563,403	93.84%
Capital Outlay	1,067,100	1,833,399	1,841,127	337,566	18.33%	250,332	18.56%	485,772	34.78%
Sub-Total	14,293,100	15,377,714	15,377,714	3,735,544	24.29%	3,916,975	27.35%	12,170,006	89.12%
<b>DEBT SERVICE GARB</b>									
Interest	1,558,600	1,558,600	1,558,600	652,816	41.88%	680,428	41.78%	1,305,176	80.14%
Principal	2,681,300	2,681,300	2,681,300	2,145,000	80.00%	2,080,000	80.00%	2,080,000	80.00%
Sub-Total	4,239,900	4,239,900	4,239,900	2,797,816	65.99%	2,760,428	65.28%	3,385,176	80.05%
<b>DEBT SERVICE CFC</b>									
Interest	655,500	655,500	655,500	26,978	4.12%	27,647	4.22%	108,806	16.60%
Principal	450,600	450,600	450,600	0	0.00%	0	0.00%	0	0.00%
Sub-Total	1,106,100	1,106,100	1,106,100	26,978	2.44%	27,647	2.45%	108,806	9.65%
<b>OVERHEAD</b>									
General Fund	630,500	630,500	630,500	157,625	25.00%	148,500	25.00%	630,500	100.00%
Transfer to Natural Disaster Fund	0	0	0	0	----	0	----	18,194	82.70%
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 20,269,600</b>	<b>21,354,214</b>	<b>21,354,214</b>	<b>6,717,963</b>	<b>31.46%</b>	<b>6,853,550</b>	<b>33.81%</b>	<b>16,312,683</b>	<b>82.96%</b>

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

**CITY OF PENSACOLA**  
**RISK MANAGEMENT SERVICES**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2014**  
**(Unaudited)**

	FY 2015				% OF BUDGET 12/14	FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14		ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	91,408	100.00%	91,408	100.00%
REVENUES:									
Service Fees	1,467,700	1,627,700	1,627,700	545,364	33.51%	608,224	45.31%	1,504,640	101.79%
TOTAL REVENUES	1,467,700	1,627,700	1,627,700	545,364	33.51%	608,224	45.31%	1,504,640	101.79%
TOTAL REVENUES AND FUND BALANCE	\$ 1,467,700	1,627,700	1,627,700	545,364	33.51%	699,632	48.79%	1,596,048	101.69%
EXPENSES:									
RISK MANAGEMENT									
Personal Services	\$ 487,100	487,100	487,086	251,543	51.64%	249,187	54.85%	480,090	99.95%
City Sponsored Pensions	57,200	57,200	57,214	57,211	99.99%	57,211	99.85%	57,251	99.91%
Sub-Total	544,300	544,300	544,300	308,754	56.72%	306,398	59.89%	537,341	99.95%
Operating Expenses	649,600	809,600	809,600	179,398	22.16%	163,597	28.34%	622,988	90.39%
Sub-Total	1,193,900	1,353,900	1,353,900	488,152	36.06%	469,994	43.16%	1,160,329	94.58%
CITY CLINIC									
Personal Services	\$ 117,600	117,600	117,586	25,012	21.27%	24,180	22.61%	102,211	96.22%
City Sponsored Pensions	25,800	25,800	25,814	25,811	99.99%	25,811	99.85%	25,850	100.00%
Sub-Total	143,400	143,400	143,400	50,823	35.44%	49,991	37.64%	128,061	96.96%
Operating Expenses	30,400	30,400	30,400	6,388	21.01%	5,714	19.24%	27,868	93.83%
Sub-Total	173,800	173,800	173,800	57,211	32.92%	55,705	34.28%	155,929	96.39%
ADA									
Operating Expenses	100,000	100,000	100,000	0	0.00%	0	0.00%	1,553	99.98%
Capital Outlay	0	0	0	0	----	82,525	99.99%	177,853	99.13%
Sub-Total	100,000	100,000	100,000	0	0.00%	82,525	45.21%	179,406	99.14%
TOTAL EXPENSES	\$ 1,467,700	1,627,700	1,627,700	545,364	33.51%	608,224	42.42%	1,495,664	95.29%

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

**CITY OF PENSACOLA  
CENTRAL SERVICES FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2014  
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	195,478	195,478	195,478	100.00%	401,507	100.00%	401,507	100.00%
REVENUES:									
Service Fees									
Mail Room	81,200	81,200	81,200	33,533	41.30%	32,818	37.21%	72,706	82.43%
Technology Resources	2,160,200	2,533,650	2,533,650	1,112,279	43.90%	771,158	43.01%	1,841,339	102.69%
Engineering	712,300	712,300	712,300	187,433	26.31%	190,948	24.92%	430,825	56.23%
Central Garage	1,351,700	1,377,135	1,377,135	537,149	39.00%	610,162	42.21%	1,501,102	103.85%
TOTAL REVENUES	4,305,400	4,704,285	4,704,285	1,870,395	39.76%	1,605,086	39.22%	3,845,972	93.97%
TOTAL REVENUES AND FUND BALANCE	\$ 4,305,400	4,899,763	4,899,763	2,065,873	42.16%	2,006,593	44.65%	4,247,479	94.51%
EXPENSES:									
MAIL ROOM									
Personal Services	\$ 40,900	40,900	40,900	7,735	18.91%	7,234	14.82%	34,716	71.14%
City Sponsored Pensions	20,200	20,200	20,200	20,200	100.00%	20,200	100.00%	20,200	100.00%
Sub-Total	61,100	61,100	61,100	27,935	45.72%	27,434	39.76%	54,916	79.59%
Operating Expenses	20,100	20,100	20,100	5,598	27.85%	5,384	28.04%	18,367	95.66%
Sub-Total	81,200	81,200	81,200	33,533	41.30%	32,818	37.21%	73,283	83.09%
TECHNOLOGY RESOURCES									
Personal Services	1,069,400	1,069,400	1,069,371	218,207	20.41%	233,185	22.89%	1,058,773	99.11%
City Sponsored Pensions	204,200	204,200	204,229	204,223	100.00%	204,222	99.67%	204,302	100.00%
Sub-Total	1,273,600	1,273,600	1,273,600	422,430	33.17%	437,407	35.75%	1,263,075	99.26%
Operating Expenses	743,900	1,057,403	1,060,608	527,784	49.76%	244,000	37.02%	480,819	82.91%
Capital Outlay	100,900	309,012	305,807	125,877	41.16%	53,564	92.25%	83,643	94.89%
Sub-Total	2,118,400	2,640,015	2,640,015	1,076,092	40.76%	734,971	37.87%	1,827,537	94.17%
DEBT SERVICE									
Interest	4,900	4,900	4,900	1,460	29.80%	30,691	84.32%	35,351	97.12%
Principal	36,900	36,900	36,900	34,727	94.11%	5,496	85.87%	6,330	98.91%
Sub-Total	41,800	41,800	41,800	36,187	86.57%	36,187	84.55%	41,681	97.39%
Sub-Total Technology Resources	2,160,200	2,681,815	2,681,815	1,112,279	41.47%	771,158	38.88%	1,869,218	94.24%

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

**CITY OF PENSACOLA  
CENTRAL SERVICES FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2014  
(Unaudited)**

	FY 2015				% OF BUDGET 12/14	FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14		ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
ENGINEERING									
Personal Services	531,300	531,300	531,000	61,589	11.60%	78,475	13.85%	310,385	54.80%
City Sponsored Pensions	<u>90,000</u>	<u>90,000</u>	<u>90,300</u>	<u>90,018</u>	99.69%	<u>90,018</u>	99.93%	<u>90,078</u>	99.99%
Sub-Total	<u>621,300</u>	<u>621,300</u>	<u>621,300</u>	<u>151,607</u>	24.40%	<u>168,493</u>	25.67%	<u>400,463</u>	61.00%
Operating Expenses	<u>91,000</u>	<u>91,000</u>	<u>91,000</u>	<u>35,826</u>	39.37%	<u>22,456</u>	19.93%	<u>68,018</u>	60.35%
Sub-Total	<u>712,300</u>	<u>712,300</u>	<u>712,300</u>	<u>187,433</u>	26.31%	<u>190,948</u>	24.82%	<u>468,481</u>	60.90%
CENTRAL GARAGE									
Personal Services	894,200	894,200	893,900	201,336	22.52%	193,094	21.64%	888,677	99.30%
City Sponsored Pensions	<u>216,300</u>	<u>216,300</u>	<u>216,600</u>	<u>216,378</u>	99.90%	<u>216,369</u>	99.73%	<u>216,611</u>	99.84%
Sub-Total	<u>1,110,500</u>	<u>1,110,500</u>	<u>1,110,500</u>	<u>417,714</u>	37.61%	<u>409,463</u>	36.91%	<u>1,105,288</u>	99.41%
Operating Expenses	<u>233,700</u>	<u>233,700</u>	<u>233,700</u>	<u>72,123</u>	30.86%	<u>56,900</u>	22.66%	<u>200,172</u>	81.21%
Capital Outlay	<u>7,500</u>	<u>80,248</u>	<u>80,248</u>	<u>47,313</u>	58.96%	<u>143,800</u>	49.05%	<u>222,433</u>	75.36%
Sub-Total	<u>1,351,700</u>	<u>1,424,448</u>	<u>1,424,448</u>	<u>537,149</u>	37.71%	<u>610,162</u>	36.90%	<u>1,527,893</u>	92.40%
TOTAL EXPENSES	<u>\$ 4,305,400</u>	<u>4,899,763</u>	<u>4,899,763</u>	<u>1,870,395</u>	38.17%	<u>1,605,086</u>	35.71%	<u>3,938,875</u>	87.64%

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

**CITY OF PENSACOLA  
NATURAL DISASTER FUND\*  
(Formerly Hurricane Damage Fund)  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2014  
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	9,552	9,552	9,552	100.00%	0	----	1,159,500	100.00%
REVENUES:									
FEMA - April Flood	0	1,726,456	1,726,456	(628,604)	-36.41%	0	----	1,178,743	10.90%
FHWA - Traffic Control Signals	0	255,415	255,415	0	0.00%	0	----	0	0.00%
FHWA - Main Street	0	133,252	133,252	65,216	48.94%	0	----	0	0.00%
State - April Flood	0	10,024,394	10,024,394	(117,897)	-1.18%	0	----	196,457	10.90%
Interest	0	0	0	13	----	0	----	2,300	100.00%
Insurance Proceeds	0	0	0	0	----	0	----	385,126	39.71%
Contributions - ECUA	0	0	0	0	----	0	----	0	0.00%
Sub-Total	0	12,139,517	12,139,517	(681,271)	-5.61%	0	----	1,762,626	12.17%
TRANSFERS IN									
Transfer In From Gas Utility Fund	0	0	0	0	----	0	----	105,100	100.00%
Transfer In From Sanitation Fund	0	0	0	0	----	0	----	9,093	90.93%
Transfer In From Port Fund	0	0	0	0	----	0	----	74,400	100.00%
Transfer In From Airport Fund	0	0	0	0	----	0	----	18,194	82.70%
Transfer In From Stmwater Cap Fund	0	0	0	0	----	0	----	1,000,000	100.00%
Sub-Total Transfers In	0	0	0	0	----	0	----	1,206,787	99.61%
TOTAL REVENUES	0	12,139,517	12,139,517	(681,271)	-5.61%	0	----	2,969,414	18.92%
TOTAL REVENUES AND FUND BALANCE	\$ 0	12,149,069	12,149,069	(671,719)	-5.53%	0	----	4,128,914	24.50%
EXPENDITURES:									
Personal Services	\$ 0	0	0	19,079	----	0	----	170,515	99.91%
City Sponsored Pensions	0	0	0	9	----	0	----	8,223	99.91%
Sub-Total	0	0	0	19,088	----	0	----	178,738	99.90%
Operating Expenses	0	9,538,516	9,538,516	632,143	6.63%	0	----	3,600,768	33.85%
Capital Outlay	0	2,610,553	2,610,553	2,467,997	94.54%	0	----	995,947	16.50%
Sub-Total	0	12,149,069	12,149,069	3,119,228	25.67%	0	----	4,775,453	28.34%
TOTAL EXPENDITURES	\$ 0	12,149,069	12,149,069	3,119,228	25.67%	0	----	4,775,453	28.34%

\* Includes Accounting for April, 2014 Flood Only.

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

PROGRAM	FY 2015					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2015 ACTUAL 12/14	% OF BUDGET 12/14
<b>AIRPORT</b>						
Airport Administration	\$ 2,883,600	2,888,187	2,888,187	-	646,135	22.37%
Maintenance	8,814,600	9,871,365	9,871,365	-	2,293,288	23.23%
Operations	722,500	725,762	725,762	-	240,940	33.20%
Security	1,129,300	1,129,300	1,129,300	-	396,717	35.13%
Aircraft Rescue & Firefighting Facility (ARFF)	743,100	763,100	763,100	-	158,463	20.77%
Sub-total	<u>14,293,100</u>	<u>15,377,714</u>	<u>15,377,714</u>	<u>-</u>	<u>3,735,544</u>	<u>24.29%</u>
<b>CITY CLERK</b>						
Administration of Legal Documents	80,000	80,000	125,849	45,849	42,766	33.98%
City Elections/Appointments	26,700	26,700	42,002	15,302	14,273	33.98%
City Council Meetings Preparation	71,100	71,100	111,849	40,749	38,008	33.98%
Sub-total	<u>177,800</u>	<u>177,800</u>	<u>279,700</u>	<u>101,900</u>	<u>95,047</u>	<u>33.98%</u>
<b>CITY COUNCIL</b>						
Audit (gross of allocated overhead)	97,800	186,200	186,200	-	43,200	23.20%
Council Election	10,500	16,302	16,302	-	5,088	31.21%
City Council	255,700	396,984	396,984	-	123,894	31.21%
Sub-total	<u>364,000</u>	<u>599,486</u>	<u>599,486</u>	<u>-</u>	<u>172,182</u>	<u>28.72%</u>
<b>COMMUNITY REDEVELOPMENT AGENCY - CRA</b>						
Administration and Planning	67,200	67,200	43,860	(23,340)	23,043	52.54%
Asset Maintenance and Operation	257,400	288,314	311,654	23,340	26,259	8.43%
Non-Capital Projects and Activities	234,900	237,628	237,628	-	237,628	100.00%
Sub-total	<u>559,500</u>	<u>593,142</u>	<u>593,142</u>	<u>-</u>	<u>286,930</u>	<u>48.37%</u>
<b>FINANCIAL SERVICES</b>						
Accounts Payable/Receivable	169,900	169,900	169,900	-	156,144	91.90%
Accounting	159,000	159,000	159,000	-	66,581	41.87%
Budget	87,600	87,600	87,600	-	47,263	53.95%
Payroll	172,900	172,900	172,900	-	79,353	45.90%
Purchasing	62,600	170,577	170,577	-	40,239	23.59%
Sub-total	<u>652,000</u>	<u>759,977</u>	<u>759,977</u>	<u>-</u>	<u>389,580</u>	<u>51.26%</u>
<b>FINANCIAL SERVICES - RISK MANAGEMENT SERVICES</b>						
Business Process Review	48,800	48,800	48,800	-	12,396	25.40%
Risk Management Services	1,245,100	1,405,100	1,405,100	-	475,756	33.86%
Sub-total	<u>1,293,900</u>	<u>1,453,900</u>	<u>1,453,900</u>	<u>-</u>	<u>488,152</u>	<u>33.58%</u>
<b>FINANCIAL SERVICES - MAIL ROOM</b>						
Mail Room	81,200	81,200	81,200	-	33,533	41.30%
Sub-total	<u>81,200</u>	<u>81,200</u>	<u>81,200</u>	<u>-</u>	<u>33,533</u>	<u>41.30%</u>

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

PROGRAM	FY 2015					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2015 ACTUAL 12/14	% OF BUDGET 12/14
<b>FIRE</b>						
Administrative Support	406,400	406,436	401,686	(4,750)	145,452	36.21%
City Emergency Management	14,200	14,199	14,033	(166)	5,082	36.21%
Emergency Operations - Fire Suppression	8,897,000	8,897,000	8,899,000	2,000	4,502,860	50.60%
Emergency Operations - Rescue	628,000	628,000	628,000	-	329,429	52.46%
Facilities and Apparatus Management	733,500	733,500	736,500	3,000	232,189	31.53%
Fire Code Enforcement	328,400	328,400	328,400	-	151,760	46.21%
Technical Support to City	7,200	7,165	7,081	(84)	2,564	36.21%
Training	163,300	213,300	213,300	-	81,876	38.39%
Marine Operations	2,000	2,000	2,000	-	411	20.55%
Pensacola Fire Academy	26,000	26,000	26,000	-	-	0.00%
Sub-total	<u>11,206,000</u>	<u>11,256,000</u>	<u>11,256,000</u>	<u>-</u>	<u>5,451,623</u>	<u>48.43%</u>
<b>HOUSING</b>						
HOME	21,800	571,800	571,800	-	134,035	23.44%
SHIP	-	24,019	24,019	-	634	2.64%
Sub-total	<u>21,800</u>	<u>595,819</u>	<u>595,819</u>	<u>-</u>	<u>134,669</u>	<u>22.60%</u>
<b>HOUSING - CDBG</b>						
Community Development Block Grant (CDBG) Program	145,700	145,826	145,826	-	42,819	29.36%
Homebuyer Club/Foreclosure Prevention Program	33,200	33,200	33,200	-	12,489	37.62%
Housing Rehabilitation	199,500	199,626	199,626	-	62,331	31.22%
Sub-total	<u>378,400</u>	<u>378,652</u>	<u>378,652</u>	<u>-</u>	<u>117,639</u>	<u>31.07%</u>
<b>HOUSING - SECTION 8</b>						
Section 8 Housing Assistance Payments Program Fund	15,104,500	15,105,724	15,105,724	-	3,840,040	25.42%
Sub-total	<u>15,104,500</u>	<u>15,105,724</u>	<u>15,105,724</u>	<u>-</u>	<u>3,840,040</u>	<u>25.42%</u>
<b>HUMAN RESOURCES</b>						
Administrative Services	64,700	69,305	55,041	(14,264)	26,571	48.27%
Staffing	184,900	198,060	157,296	(40,764)	75,936	48.28%
Compensation and Benefits Administration	55,400	59,343	47,129	(12,214)	22,752	48.28%
Employee Relations	73,800	79,053	62,782	(16,271)	30,309	48.28%
Training and Development	83,400	89,336	70,949	(18,387)	34,251	48.28%
Sub-total	<u>462,200</u>	<u>495,097</u>	<u>393,197</u>	<u>(101,900)</u>	<u>189,819</u>	<u>48.28%</u>
<b>HUMAN RESOURCES - CLINIC</b>						
Clinic	173,800	173,800	173,800	-	57,210	32.92%
Sub-total	<u>173,800</u>	<u>173,800</u>	<u>173,800</u>	<u>-</u>	<u>57,210</u>	<u>32.92%</u>



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

PROGRAM	FY 2015					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2015 ACTUAL 12/14	% OF BUDGET 12/14
<b>INSPECTION SERVICES</b>						
Inspection Services	841,900	841,900	841,900	-	343,308	40.78%
Plan Review and Permitting	124,800	124,800	124,800	-	33,343	26.72%
Sub-total	<u>966,700</u>	<u>966,700</u>	<u>966,700</u>	<u>-</u>	<u>376,650</u>	<u>38.96%</u>
<b>LEGAL</b>						
Legal Services	334,300	430,450	430,450	-	119,685	27.80%
Sub-total	<u>334,300</u>	<u>430,450</u>	<u>430,450</u>	<u>-</u>	<u>119,685</u>	<u>27.80%</u>
<b>MAYOR</b>						
City Administrator/Cabinet	354,900	355,000	355,000	-	128,284	36.14%
Office of the Mayor	116,800	116,800	116,800	-	25,156	21.54%
Communications	138,200	138,200	138,200	-	23,314	16.87%
Sub-total	<u>609,900</u>	<u>610,000</u>	<u>610,000</u>	<u>-</u>	<u>176,753</u>	<u>28.98%</u>
<b>NON-DEPARTMENTAL FUNDING</b>						
Agency funding	2,360,200	2,536,406	2,536,406	-	1,808,798	71.31%
Sub-total	<u>2,360,200</u>	<u>2,536,406</u>	<u>2,536,406</u>	<u>-</u>	<u>1,808,798</u>	<u>71.31%</u>
<b>NEIGHBORHOOD SERVICES</b>						
Aquatics	226,700	226,700	226,700	-	29,488	13.01%
Athletics Operations	209,900	211,235	211,235	-	63,838	30.22%
Athletics Staffing	165,000	166,050	166,050	-	50,183	30.22%
Ball field Crew	428,800	428,954	428,954	-	125,233	29.19%
Community Volunteer Program	51,500	51,500	51,500	-	13,108	25.45%
Neighborhood Enhancement	83,000	95,575	95,575	-	1,488	1.56%
Office of the Director (Administration)	713,700	719,085	719,085	-	267,202	37.16%
Pensacola Community Initiative Program	24,900	76,979	76,979	-	(1,543)	-2.00%
Recreation/Community Center Administration	725,800	725,800	718,513	(7,287)	243,181	33.85%
Senior Center	114,400	114,400	114,900	500	29,068	25.30%
Youth Programs	802,900	802,900	802,900	-	167,736	20.89%
Park Administration	257,900	259,399	261,994	2,595	99,385	37.93%
Park Landscaping	1,045,300	1,091,306	1,093,871	2,565	432,539	39.54%
Park Maintenance Shop	88,000	88,000	88,000	-	36,350	41.31%
Park Repair & Maintenance	623,400	623,400	625,027	1,627	207,038	33.12%
Sub-total	<u>5,561,200</u>	<u>5,681,283</u>	<u>5,681,283</u>	<u>-</u>	<u>1,764,295</u>	<u>31.05%</u>

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

PROGRAM	FY 2015					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2015 ACTUAL 12/14	% OF BUDGET 12/14
<b>NEIGHBORHOOD SERVICES - TENNIS</b>						
Roger Scott Tennis Center	213,500	219,000	219,000	-	52,927	24.17%
Sub-total	<u>213,500</u>	<u>219,000</u>	<u>219,000</u>	<u>-</u>	<u>52,927</u>	24.17%
<b>NEIGHBORHOOD SERVICES - GOLF</b>						
Daily Club House Operations	137,700	137,710	137,710	-	43,032	31.25%
First Tee	5,400	5,400	5,400	-	1,688	31.25%
Golf Course Maintenance	574,200	574,240	574,240	-	179,440	31.25%
Tournaments	5,900	5,900	5,900	-	1,844	31.25%
Sub-total	<u>723,200</u>	<u>723,251</u>	<u>723,251</u>	<u>-</u>	<u>226,003</u>	31.25%
<b>PENSACOLA ENERGY</b>						
Administration	567,200	567,200	567,200	-	152,685	26.92%
Customer Service	747,900	748,603	748,603	-	313,080	41.82%
Gas Construction	2,134,100	2,493,482	2,493,482	-	1,087,855	43.63%
Gas Cost	16,652,400	16,652,400	16,652,400	-	3,225,256	19.37%
Gas Marketing	2,196,600	2,204,732	2,204,732	-	463,192	21.01%
Gas Renewal & Replacement	2,261,700	2,261,700	2,261,700	-	794,637	35.13%
Gas Training	259,900	259,900	259,900	-	79,449	30.57%
Measurement	952,800	952,800	952,800	-	308,563	32.38%
Gas Piping	399,500	399,500	399,500	-	98,899	24.76%
Operations	4,308,900	4,321,458	4,321,458	-	1,845,721	42.71%
Regulatory Activities	940,700	940,700	940,700	-	177,680	18.89%
Gas Infrastructure Replacement	2,175,400	2,381,898	2,381,898	-	844,833	35.47%
Sub-total	<u>33,597,100</u>	<u>34,184,373</u>	<u>34,184,373</u>	<u>-</u>	<u>9,391,850</u>	27.47%
<b>PLANNING SERVICES</b>						
Administration	-	-	-	-	-	---
Business Licenses	40,900	40,900	40,900	-	27,281	66.70%
Office of Sustainability	122,300	122,300	110,800	(11,500)	-	0.00%
Planning Services	479,500	479,501	479,501	-	135,859	28.33%
Zoning/Housing Code Enforcement	-	-	11,500	11,500	2,549	22.17%
Sub-total	<u>642,700</u>	<u>642,701</u>	<u>642,701</u>	<u>-</u>	<u>165,689</u>	25.78%

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

PROGRAM	FY 2015					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2015 ACTUAL 12/14	% OF BUDGET 12/14
<b>POLICE</b>						
Neighborhood Services Division	370,000	370,000	395,200	25,200	137,122	34.70%
Cadets	345,200	345,200	335,200	(10,000)	99,456	29.67%
Central Records	383,700	383,700	383,800	100	145,280	37.85%
Chief's Office	1,427,400	1,427,400	1,430,620	3,220	548,701	38.35%
Communications Center	1,569,000	1,569,000	1,547,750	(21,250)	580,388	37.50%
Community Oriented Policing Squad	1,288,100	1,288,100	1,280,350	(7,750)	529,826	41.38%
Crime Scene Investigation	667,800	667,800	692,950	25,150	288,000	41.56%
Criminal Intelligence Unit	90,500	90,500	91,500	1,000	32,453	35.47%
Investigations Unit	2,079,300	2,079,300	2,093,599	14,299	846,109	40.41%
Property Management	321,100	321,100	321,150	50	128,460	40.00%
School Resource Office (SRO)	632,500	632,500	632,050	(450)	260,521	41.22%
Traffic	944,600	958,600	963,759	5,159	397,354	41.23%
Training/Personnel	620,100	624,190	622,840	(1,350)	247,270	39.70%
Uniform Patrol	8,752,900	8,752,900	8,718,172	(34,728)	3,543,097	40.64%
Vice & Narcotics	614,400	614,400	615,750	1,350	224,123	36.40%
Sub-total	20,106,600	20,124,690	20,124,690	-	8,008,161	39.79%
<b>PORT</b>						
Administration	610,500	962,564	962,564	-	196,218	20.38%
Business & Trade Development	146,800	231,457	231,457	-	47,182	20.38%
Operations & Maintenance	590,900	931,661	931,661	-	189,918	20.38%
Seaport Security	338,100	533,076	533,076	-	108,667	20.38%
Sub-total	1,686,300	2,658,758	2,658,758	-	541,986	20.38%
<b>PUBLIC WORKS &amp; FACILITIES - GENERAL FUND*</b>						
Administration Daily Operation	325,200	329,191	332,651	3,460	113,212	34.03%
Building Maintenance Administration	628,400	664,770	666,855	2,085	196,570	29.48%
City Facility Maintenance & Repair	856,900	885,500	883,430	(2,070)	287,319	32.52%
Inspection Services	26,600	26,600	26,600	-	5,490	20.64%
Parades	33,900	33,907	33,907	-	5,746	16.95%
Resource Center Maintenance	134,300	196,976	196,961	(15)	64,761	32.88%
Street Daily Operation	395,600	399,800	396,340	(3,460)	98,692	24.90%
Traffic Miscellaneous	59,000	59,000	59,000	-	11,399	19.32%
Traffic Signage	207,400	207,400	207,400	-	85,499	41.22%
Traffic Signals & Street Lighting	1,151,600	1,151,600	1,151,600	-	295,012	25.62%
Traffic Striping	54,900	54,900	54,900	-	12,184	22.19%
Sub-total	3,873,800	4,009,644	4,009,644	-	1,175,884	29.33%

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

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

PROGRAM	FY 2015					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2015 ACTUAL 12/14	% OF BUDGET 12/14
<b>PUBLIC WORKS &amp; FACILITIES - STORMWATER FUND</b>						
Administration Stormwater/Street Sweeping	446,600	446,600	446,600	-	97,421	21.81%
Stormwater Miscellaneous	92,300	92,300	92,300	-	15,857	17.18%
Stormwater Operation & Maintenance	1,307,300	1,326,523	1,326,523	-	487,489	36.75%
Street Sweeping FDOT Roadways	36,200	36,200	36,200	-	7,762	21.44%
Street Sweeping Operation & Maintenance	762,700	762,700	762,700	-	237,189	31.10%
Sub-total	<u>2,645,100</u>	<u>2,664,323</u>	<u>2,664,323</u>	<u>-</u>	<u>845,717</u>	31.74%
<b>PUBLIC WORKS &amp; FACILITIES - CENTAL SERVICES FUND</b>						
Survey Operations Coordination	15,900	15,900	12,900	(3,000)	3,715	28.80%
Plan Review	70,900	70,900	70,900	-	9,376	13.22%
Project Design	203,800	203,800	203,800	-	54,560	26.77%
Project Management	421,700	421,700	424,700	3,000	119,782	28.20%
Sub-total	<u>712,300</u>	<u>712,300</u>	<u>712,300</u>	<u>-</u>	<u>187,433</u>	26.31%
<b>SANITATION SERVICES</b>						
Code Enforcement	1,007,600	1,007,600	1,007,600	-	426,747	42.35%
Code Enforcement-Zoning/Housing	119,500	119,500	119,500	-	52,278	43.75%
Residential Garbage Collection	2,650,600	2,650,600	2,650,600	-	704,716	26.59%
Recycling Collection	493,800	493,800	493,800	-	178,354	36.12%
Transfer Station	349,600	349,600	349,600	-	100,896	28.86%
Yard Trash/Bulk Waste Collection	1,602,500	1,602,500	1,602,500	-	486,054	30.33%
Sub-total	<u>6,223,600</u>	<u>6,223,600</u>	<u>6,223,600</u>	<u>-</u>	<u>1,949,045</u>	31.32%
<b>SANITATION SERVICES - GARAGE</b>						
Garage Administration	239,016	251,880	251,880	-	94,982	37.71%
Garage Operations	901,232	949,737	949,737	-	358,139	37.71%
Parts & Fuel Operation	211,451	222,831	222,831	-	84,028	37.71%
Sub-total	<u>1,351,700</u>	<u>1,424,448</u>	<u>1,424,448</u>	<u>-</u>	<u>537,149</u>	37.71%
<b>TECHNOLOGY RESOURCES</b>						
Capital Accumulation	88,200	41,800	41,800	-	36,187	86.57%
Information Management	864,600	969,603	970,893	1,290	379,186	39.06%
Network/System Management	754,100	1,116,770	1,116,770	-	593,428	53.14%
Office of the Director	207,000	207,000	205,710	(1,290)	50,255	24.43%
Public Safety	246,300	346,642	346,642	-	53,223	15.35%
Sub-total	<u>2,160,200</u>	<u>2,681,815</u>	<u>2,681,815</u>	<u>-</u>	<u>1,112,279</u>	41.47%
<b>TOTAL</b>	<b>\$ <u>133,006,600</u></b>	<b><u>138,634,491</u></b>	<b><u>138,634,491</u></b>	<b><u>-</u></b>	<b><u>48,328,647</u></b>	<b>34.86%</b>

**City of Pensacola, Florida**  
**Investment Schedule**  
**As of December 31, 2014**  
**(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>
Servis1 Bank	1110103403	MM	11/10/11		0.30%	17,000,000.00	<b>17,000,000.00</b>
Hancock Bank	47820593	MM	04/21/14		0.25%	5,000,000.00	<b>5,000,000.00</b>
Hancock Bank	48067171	MM	05/28/14		0.25%	10,000,000.00	<b>10,000,000.00</b>
BankUnited	9853271666	MM	08/14/14		0.40%	10,000,000.00	<b>10,000,000.00</b>
<b><u>City's- GCA (checking account)</u></b>							
Wells Fargo Bank	Public Now Account		ERC 25%; offset fees			30,384,681.85	<b>30,384,681.85</b>
<b>TOTAL INVESTMENTS</b>						<b>\$ 72,384,681.85</b>	<b>\$ 72,384,681.85</b>

Money Market interest rates are good through December 31, 2014.

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

**CITY OF PENSACOLA  
DEBT SERVICE SCHEDULE  
December 31, 2014  
(Unaudited)**

	BALANCE 09/30/14	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 12/31/14	REQUIRED RESERVES <sup>(a)</sup>	FUTURE INTEREST	MATURITY DATE
2005A AIRPORT REFUNDING REVENUE BONDS	14,325,000.00	(125,000.00)	14,200,000.00	1,448,325.00	4,550,988.80	10/01/27
2008 AIRPORT TAXABLE CFC REVENUE NOTE	11,800,000.00	0.00	11,800,000.00	0.00	710,114.54 <sup>(b)</sup>	12/31/15
2008 AIRPORT REVENUE BONDS	33,460,000.00	(630,000.00)	32,830,000.00	2,659,375.00	30,905,462.50	10/01/38
2009 REDEVELOPMENT REVENUE BONDS (CMP)	44,545,000.00	0.00	44,545,000.00	0.00	49,857,667.84 <sup>(c)</sup>	04/01/40
2010 AIRPORT REVENUE REFUNDING NOTE (97B, 98A AIRPORT)	6,860,000.00	(1,900,000.00)	4,960,000.00	1,231,000.00	299,706.04	10/01/18
2010A-1 CAPITAL FUNDING REVENUE BONDS (2000A LOST)	4,125,000.00	(955,000.00)	3,170,000.00	0.00	330,306.26	10/01/17
2010A-2 CAPITAL FUNDING REVENUE BONDS (2000B LOST)	8,565,000.00	(1,985,000.00)	6,580,000.00	0.00	685,725.02	10/01/17
2010B-1 CAPITAL FUNDING REVENUE BONDS (2008 GAS/AMR)	2,845,000.00	(670,000.00)	2,175,000.00	0.00	181,912.52	10/01/17
2010B-2 CAPITAL FUNDING REVENUE BONDS (1999 GAS)	3,660,000.00	(865,000.00)	2,795,000.00	0.00	226,400.00	10/01/17
2011 GAS SYSTEM REVENUE NOTE	4,090,000.00	(475,000.00)	3,615,000.00	0.00	308,484.00	10/01/21
2012 AIRPORT REVENUE NOTE	6,300,000.00	0.00	6,300,000.00	0.00	2,092,967.50 <sup>(b)</sup>	10/01/27
<b>TOTAL</b>	<b>\$ 140,575,000.00</b>	<b>(7,605,000.00)</b>	<b>132,970,000.00</b>	<b>5,338,700.00</b>	<b>90,149,735.02</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 \$17,177,947.19 for a net interest on the bonds of \$31,679,720.65

**CITY OF PENSACOLA**  
**DEBT SERVICE SCHEDULE BY ALLOCATION**  
**December 31, 2014**  
**(Unaudited)**

	BALANCE 09/30/14	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 12/31/214	REQUIRED RESERVES <sup>(a)</sup>	FUTURE INTEREST	MATURITY DATE
<b><u>COMMUNITY REDEVELOPMENT AGENCY</u></b>						
2009 REDEVELOPMENT REVENUE BONDS (CMP) <sup>(d)</sup>	44,545,000.00	0.00	44,545,000.00	0.00	49,857,667.84 <sup>(c)</sup>	04/01/40
TOTAL COMMUNITY REDEVELOPMENT AGENCY	44,545,000.00	0.00	44,545,000.00	0.00	49,857,667.84	
<b><u>LOCAL OPTION SALES TAX FUND</u></b>						
2010A-1 CAPITAL FUNDING REVENUE BONDS (2000A LOST)	4,125,000.00	(955,000.00)	3,170,000.00	0.00	330,306.26	10/01/17
2010A-2 CAPITAL FUNDING REVENUE BONDS (2000B LOST)	8,565,000.00	(1,985,000.00)	6,580,000.00	0.00	685,725.02	10/01/17
TOTAL LOCAL OPTION SALES TAX FUND	12,690,000.00	(2,940,000.00)	9,750,000.00	0.00	1,016,031.28	
<b><u>GAS UTILITY FUND</u></b>						
2010B-1 CAPITAL FUNDING REVENUE BONDS (2008 GAS/AMR)	2,845,000.00	(670,000.00)	2,175,000.00	0.00	181,912.52	10/01/17
2010B-2 CAPITAL FUNDING REVENUE BONDS (1999 GAS)	3,660,000.00	(865,000.00)	2,795,000.00	0.00	226,400.00	10/01/17
2011 GAS SYSTEM REVENUE NOTE	4,090,000.00	(475,000.00)	3,615,000.00	0.00	308,484.00	10/01/21
TOTAL GAS UTILITY FUND	10,595,000.00	(2,010,000.00)	8,585,000.00	0.00	716,796.52	
<b><u>AIRPORT FUND</u></b>						
2005A AIRPORT REFUNDING REVENUE BONDS	14,325,000.00	(125,000.00)	14,200,000.00	1,448,325.00	4,550,988.80	10/01/27
2008 AIRPORT TAXABLE CFC REVENUE NOTE	11,800,000.00	0.00	11,800,000.00	0.00	710,114.54 <sup>(b)</sup>	12/31/15
2008 AIRPORT REVENUE BONDS	33,460,000.00	(630,000.00)	32,830,000.00	2,659,375.00	30,905,462.50	10/01/38
2010 AIRPORT REVENUE REFUNDING NOTE (97B, 98A AIRPORT)	6,860,000.00	(1,900,000.00)	4,960,000.00	1,231,000.00	299,706.04	10/01/18
2012 AIRPORT REVENUE NOTE	6,300,000.00	0.00	6,300,000.00	0.00	2,092,967.50 <sup>(b)</sup>	10/01/27
TOTAL AIRPORT FUND	72,745,000.00	(2,655,000.00)	70,090,000.00	5,338,700.00	38,559,239.38	
TOTAL	<u>\$ 140,575,000.00</u>	<u>(7,605,000.00)</u>	<u>132,970,000.00</u>	<u>5,338,700.00</u>	<u>90,149,735.02</u>	

<sup>(a)</sup> Does not include required O&M and R&R reserves.

<sup>(b)</sup> Estimated.

<sup>(c)</sup> Interest is shown as a gross amount. The federal government subsidy for Build America Bonds is \$17,667,066.74 for a net interest on the bonds of \$33,700,441.78.

<sup>(d)</sup> In prior years, bond was previously shown in the Maritime Community Park Construction Fund.

CITY OF PENSACOLA  
SCHEDULE OF LEGAL COSTS  
December 31, 2014  
(Unaudited)

ATTORNEY NAME OR FIRM	AMOUNT PAID	NATURE OF SERVICES PROVIDED
ALLEN NORTON & BLUE P A	\$10,349.78	Administrative, Collective Bargaining and Employee Matters
BEGGS & LANE	23,418.52	Contract and Real Estate Law
BONDURANT MIXON & ELMORE LLP	36,273.18	Occupy Pensacola Litigation
GRAY ROBINSON PA	10,080.00	Tax and Pension Plan Compliance
GUNSTER YOAKLEY & STEWART PA	18.87	Natural Gas Franchise Fee
HAMMONS, LONGORIA, WHITTAKER PA	408.90	Code Enforcement Lien Foreclosures
JOLLY & PETERSON PA	370.50	Police Liability Claims
LEWIS LONGMAN & WALKER P A	13,835.63	Environmental Matters and Property Issues
MCCARTER & ENGLISH LLP	19,553.74	Natural Gas Industry
MESSER CAPARELLO PA	2,065.00	Employee Matters
MESSER LAW FIRM PA	37,500.00	City Attorney
NABORS GIBLIN & NICKERSON P A	215.96	Annual Stormwater Assessment Program
PHILIP A BATES PA	65.20	Sanitation Claims
QUINTAIROS PRIETO WOOD & BOYER PA	4,031.73	Workers Compensation and Liability Claims
RAY, JR LOUIS F	3,697.50	Code Enforcement Special Magistrate
RODERIC G. MAGIE, PA	12,433.00	Workers Compensation Claims
THE HAMMONS LAW FIRM PA	3,227.40	Code Enforcement Lien Foreclosures
WILSON HARRELL & FARRINGTON PA	99,257.93	Claims and Litigation
REPORT TOTAL	<u>\$276,802.84</u>	