

# COUNCIL MEMORANDUM

Council Meeting Date: February 13, 2014



## FOR DISCUSSION

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

**SUBJECT:** Financial Report – Three Months Ending December 31, 2013

**REQUEST:** N/A

**AGENDA:** \_\_\_X\_\_\_ Regular                      \_\_\_\_\_ Consent

**SUMMARY:**

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

**PRIOR ACTION:** None

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

**ATTACHMENTS:** (1) Financial Report – Three Months Ending December 31, 2013

**PRESENTATION:** Richard Barker, Jr., Chief Financial Officer

**FINANCIAL REPORT  
THREE MONTHS ENDING DECEMBER 31, 2013**

*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, 2013. 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 downturn in the economy, which has impacted the City since 2007 appears to have begun to subside. Both Half-Cent Sales Tax and Local Option Sales Tax (PFP) revenues have shown growth in excess of 3% from FY 2012 to FY 2013. In addition, Ad Valorem Taxable Valuations have shown positive growth for the first time since FY 2008. While these are positive indicators, both revenues and expenditures are being closely monitored to assure a balanced budget with the goal of no drawdown of fund balance by fiscal year end in the General Fund. In December 2013 City Council adopted a supplemental budget resolution which reduced estimated revenue levels within the Public Service Taxes and the Communication Services Tax within the General Fund. Expenditures in total are in line with budgeted projections. Significant variances from the current approved budget are noted in the individual fund narrative below.

Beginning FY 2014 annual pension payment contributions have been made in a lump sum contribution on October 1 for all required City sponsored defined benefit pension plans. Historically, the contributions have been made on a bi-weekly basis which resulted in the actuarial assumed interest earnings rate to be cut in half on the pension contributions. By making a lump sum contribution, actuarially the City will receive credit for the entire assumed interest rate for each plan. This new methodology will result in a total savings of \$616,400 from what would have been paid in fiscal year 2014, based on the most recent actuarial reports. Therefore, for comparative purposes, the total City pension contributions have been separated out from the Personal Services line items and shown on a separate line item.

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

## **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 the revised budget by \$108,100 or 4.64%. Half-Cent Sales Tax revenue also exceeded budget by \$21,800 or 6.34% as well as Municipal Revenue Sharing revenue which exceeded budget by \$3,900 or 0.70%. Communication Services Tax revenue was below the revised budget by \$34,700 or 6.17%.

Due to issues with the Florida Department of Revenue system, the Business License Tax has not yet been remitted to the City. It is anticipated that this revenue will be received by the second quarterly report.

The revenue for the Saenger Theatre Facilities Fee within Other Revenues showed a negative amount for the prior year. This was due to the accrual reversal from the prior year and the timing of the revenue received from the Saenger Theatre. For FY 2014 that revenue was received during the first quarter. 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 2013 the first of the fiscal year was not held until January.

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. As a result of the economic condition and aforementioned revenue shortfalls, Staff continues to remain cautious and continues to monitor expenditures. Additionally, a selective hiring process continues which allows each hire request to be reviewed and a determination made on each position regarding the necessity to fill at the present time. As mentioned in the FY 2013 fourth quarter report, overall savings within the General Fund were 1.9%. Typical savings range from 2% to 3%. However, that range has become more difficult to maintain with the continued reductions each year. 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 \$1.16 million in unassigned fund balance which was remaining at the close of FY 2013. This has been designated for “unanticipated future net revenue/expenditure shortfalls” in the FY 2014 and FY 2015 Budgets.

### **Tree Planting Trust Fund**

The Tree Planting Trust Fund revenue and expenditures are recorded in the General Fund. For the first quarter the “Tree Planting Trust Fund” account contributions plus interest income equaled \$1,475 and there were no expenditures. The unencumbered balance in the “Tree Planting Trust Fund” at the end of the first quarter was \$658,868.

### **Park Purchases Fund**

The Park Purchases Fund revenue and expenditures are recorded in the General Fund. For the first quarter there was no income in the “Park Purchases Fund”. There were \$37,775 in expenditure/encumbrances for the first quarter. The unencumbered balance in the “Park Purchases Fund” at the end of the first quarter was \$441.

### **Economic Development Incentives Fund**

The Economic Development Incentives Fund revenue and expenditures are recorded in the General Fund. At the end of FY 2013 the Economic Development Incentives Fund had a designated fund balance of \$1 million which was carried forward to FY 2014. Currently the only ongoing revenue is derived from Lease Fees.

For the first quarter the “Economic Development Incentives Fund” account contributions equaled \$29,098 and there were no expenditures and encumbrances. Before any expenditures or encumbrances occur, a plan will be brought before Council for approval. The unencumbered balance in the “Economic Development Incentives Fund” at the end of the first quarter was \$1,029,098.

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

Local Option Gasoline Tax revenue exceeded budget \$6,100 or 2.41% for the first quarter of FY 2014. Fund expenditures will not exceed budget for the fiscal year.

### **Stormwater Utility Fund:**

Total utility fee revenue of \$1,960,100 represents 77.42% of budgeted Stormwater Utility Fee Revenue for the fiscal year. While the revenue from the State Right of Way Maintenance appears to be lower 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. It is anticipated that the issues will be resolved by February.

Fund expenditures are consistent with budget for the first quarter.

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

During first quarter FY 2014, the Golf Course expenditures (including total City sponsored pension costs) exceeded revenues by \$119,100 before the General Fund subsidy of \$22,500. When compared to FY 2013, revenue for this fiscal year is \$13,100 below prior year first quarter revenues. This decline in revenues is due to the cold, wet weather conditions during holiday weeks and weekends in November and December. Normally in this quarter, the usage during the Thanksgiving and Christmas holiday season is greater than what occurred in 2013. The November 2013 compared to 2012 golf course usage dropped 45% and is attributed to weather conditions.

During the first quarter of FY 2013, 5,204 rounds were played plus 1,856 of driving range usage and in the first quarter of FY 2014, 3,798 rounds were played plus 1,027 of driving range usage, a decrease of 1,406 rounds and a decrease of 829 of 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 2014 budget with the exception of Repairs & Maintenance and Maintenance & Repair of Vehicles. Unexpected Repairs and Maintenance expenditures for cooler repairs, walk-in freezer repairs and roll-out door repairs occurred during the first quarter. Expenditures within Maintenance & Repair of Vehicles were due to extensive repairs of two older pickup trucks. These repairs were needed to make these working trucks road-worthy. While the expenditures are relatively fixed, fluctuations are based on usage. Staff continues to monitor expenditures monthly and has restricted expenditures at the Golf Course to essential items only. An increased subsidy over the current budgeted \$90,000 from the General Fund is anticipated by fiscal year end FY 2014 as occurred in FY 2013.

A transfer to the Local Option Sales Tax Fund in the amount of \$50,000 is budgeted to repay the loan to renovate the golf course. It is anticipated that this transfer may not occur due to the decline in revenues.

Daggs Enterprises has continued to struggle to meet the contractual obligation and is currently nine months in arrears, totaling \$14,300. While staff has continued to pursue collection, in all probability, this will not occur. The contract with Daggs Enterprises has been terminated effective December 31, 2013 and RFP's for a food and beverage concessionaire are currently being accepted with a due date of February 12, 2014.

**Inspection Services Fund:**

In total, expenditures (including total City sponsored pension costs) exceeded revenues by \$62,700. Revenues for the first quarter in FY 2014 were \$31,900 more than the same period in FY 2013. Larger construction projects that have been previously permitted are continuing and the trades (plumbing and electrical) are now being permitted to complete the jobs under construction. Staff continues to remain cautiously optimistic with several exciting new projects promised in the next few months.

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 2013, revenues for FY 2014 were \$2,100 greater than last fiscal year. Expenditures are not anticipated to exceed budget by fiscal year end.

The contract for the concessionaire at Roger Scott Tennis Center was terminated in 2012 when the City was unable to reach an agreement for the new contract with the concessionaire. On January 9, 2014 City Council approved a contract with Coastal Concessions to provide food and beverage service at the Roger Scott Tennis Center. The contract with Coastal Concessions is currently in the process of being executed. Coastal Concessions is planning to begin providing services on February 1, 2014.

Below is a comparison of the activity at Roger Scott Tennis Center between the first quarter for FYs 2013 and 2014.

	<u>1ST QTR</u> <u>FY 2013</u>	<u>1ST QTR</u> <u>FY 2014</u>	<u>DIFF</u>
Daily Participants			
Hard Courts	207	283	76
All Courts (Includes Clay Courts)	670	706	36
Sub-Total	<u>877</u>	<u>989</u>	<u>112</u>
Playing Members	6,167	6,248	81
<b>Sub-Total</b>	<u><b>7,044</b></u>	<u><b>7,237</b></u>	<u><b>193</b></u>
Instructional Students	992	1,218	226
Rentals/Special Events/Programs	2,917	2,862	(55)
<b>Total Players</b>	<u><b>10,953</b></u>	<u><b>11,317</b></u>	<u><b>364</b></u>

### **Community Maritime Park Management Services Fund:**

The City has a Park Management Services Agreement with the Community Maritime Park Associates (CMPA). There are three components in this agreement. The first is the Community Maritime Park Insurance and it is 100% reimbursed by the CMPA. Actual expenditures through the first quarter were \$34,400. 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 2014, \$79,600 in expenditures for these services have been incurred which will be billed to the CMPA by fiscal year-end. The final component to the agreement deals with event scheduling and planning, management of outside kiosk sales, rentals, food service and other vendor services, and parking management. The amount charged for these services is reduced by revenues earned. If revenues earned are not sufficient to cover its costs, the maximum amount payable by the CMPA is \$256,054. Through the first quarter of FY 2014, revenues were below expenditures by \$23,600 mainly due to the aforementioned reduction of revenues earned. A final accounting will be made at fiscal year-end based on the terms of the contract.

All related construction activity at the Maritime Park has been completed and the Maritime Park Construction Fund was closed as of October 1, 2013. Therefore, the revenues and expenditures related to the Employee Leasing function with the Maritime Park Construction Fund are being accounted for in the Community Maritime Park Management Services Fund.

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

First quarter revenues exceeded budget by \$52,700 or 4.9%. Expenditures in total were consistent with budget for the first quarter.

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

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

The \$1,961,227 transfer from the General Fund to the Stormwater Capital Projects Fund equaled the revenue fee collection in the Stormwater Utility Fund. First quarter expenditures were within budget.

### **Gas Utility Fund:**

Gas expenses and encumbrances (including total City sponsored pension costs) exceeded revenue and fund balance by \$7.6 million for the first quarter due to several large encumbrances (approximately \$1.5 million) rolling over from FY 2013 for Infrastructure Recovery projects and the construction of the CNG station. In FY 2014, the cost per unit of gas has increased from last year and there was one more monthly payment for the purchase of gas when compared to FY 2013 at this same time. In addition 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.

Excluding revenue associated with the purchase of gas, first quarter FY 2014 revenues are above first quarter FY 2013 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 2013 that reserve was down by \$5.3 million, based on the reserve requirements recommended by Black & Veatch in the FYE 2012 Gas System Annual Report. Thru December the additional \$0.10 per Ccf collected has amounted to \$436,754 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 2014, \$388,970 has been received from Infrastructure Cost Recovery Revenue.

Gas Construction costs have been separated out from operating costs to provide accounting of the Gas Construction Note expenses. The Gas Construction Note expenditures were fully expended in FY 2013.

#### **Sanitation Fund:**

In total, fund operating revenue and fund balance were below expenses and encumbrances (including total City sponsored pension costs) by \$564,500 for the first quarter. Sanitation Fund revenues were consistent with budget and were slightly above 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 revenue and fund balance were below O & M expenses and encumbrances (including total City sponsored pension costs) by \$219,500. Operating revenues for FY 2014 were \$214,200 below the FY 2013 operating revenues for the same time period. The majority of this decrease is primarily due to a decline in rent revenue resultant from closure of the Port's liquid asphalt terminal. Staff is currently in discussions with several potential new port users in order to close this revenue gap.

Port expenses, in total, were at or below budget and were \$353,300 less than FY 2013 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 Offshore Inland Marine who, as of January 27<sup>th</sup> had an outstanding balance of \$13,656 of which \$2,500 was more than 60 days past due.

**Airport Fund:**

In total fund expenses and encumbrances exceeds (including total City sponsored pension costs) revenue and fund balance by \$1.9 million for the first quarter. This is due to a \$2 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 2.4%, when compared to the first quarter of FY 2013. 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 \$318,100 below the FY 2013 operating revenue for the same time period mainly attributed to Airline Revenues. Southwest Airlines replaced AirTran Airways in November 2013. Southwest is currently under a two-year incentive plan, reducing revenues that would have otherwise been received from AirTran. It should be noted that the Airport's agreement with the airlines provides for the airlines to fund any shortfall, excluding incentives, should that occur.

Expenses for the quarter are consistent with budget.

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

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

**Investment Schedule / Debt Service Schedule:**

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

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

	<u>FY 2014</u>	<u>FY 2013</u>	<u>FY 2012</u>
October	0.20%	0.25%	0.24%
November	0.20%	0.26%	0.18%
December	0.16%	0.23%	0.12%

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2013  
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,475,997	1,475,997	1,475,997	100.00%	2,624,759	100.00%	886,190	100.00%
REVENUES:									
GENERAL PROPERTY TAXES									
Current Taxes	12,045,800	12,045,800	12,045,800	9,397,327	78.01%	9,490,849	79.45%	12,055,999	100.00%
Delinquent Taxes	30,000	30,000	30,000	3,764	12.55%	11,051	15.79%	40,546	200.72%
Sub-Total	<u>12,075,800</u>	<u>12,075,800</u>	<u>12,075,800</u>	<u>9,401,091</u>	77.85%	<u>9,501,900</u>	79.08%	<u>12,096,545</u>	100.17%
FRANCHISE FEE									
Gulf Power - Electricity	5,176,800	5,176,800	5,176,800	885,431	17.10%	829,493	14.94%	5,152,478	100.00%
City of Pensacola - Gas	834,900	834,900	834,900	148,144	17.74%	143,596	17.69%	1,475,900	100.00%
ECUA - Water and Sewer	1,494,600	1,494,600	1,494,600	253,806	16.98%	244,144	16.22%	890,178	100.00%
Sub-Total	<u>7,506,300</u>	<u>7,506,300</u>	<u>7,506,300</u>	<u>1,287,382</u>	17.15%	<u>1,217,233</u>	15.47%	<u>7,518,556</u>	100.00%
PUBLIC SERVICE TAX									
Gulf Power - Electricity	5,339,700	5,015,700	5,015,700	855,220	17.05%	801,180	16.18%	5,015,463	100.00%
City of Pensacola - Gas	660,000	660,000	660,000	136,344	20.66%	128,187	22.56%	923,449	100.00%
ECUA - Water	924,800	924,800	924,800	156,722	16.95%	160,214	16.85%	682,054	100.00%
Miscellaneous	10,000	10,000	10,000	6,280	62.80%	5,564	55.64%	21,019	100.09%
Sub-Total	<u>6,934,500</u>	<u>6,610,500</u>	<u>6,610,500</u>	<u>1,154,565</u>	17.47%	<u>1,095,145</u>	16.90%	<u>6,641,985</u>	100.00%
LOCAL BUSINESS TAX									
Local Business Tax	885,100	885,100	885,100	845,567	95.53%	838,021	93.11%	902,106	99.68%
Local Business Tax Penalty	6,500	6,500	6,500	5,713	87.90%	5,660	113.20%	11,921	100.18%
Sub-Total	<u>891,600</u>	<u>891,600</u>	<u>891,600</u>	<u>851,280</u>	95.48%	<u>843,681</u>	93.22%	<u>914,027</u>	99.69%

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2013  
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
LICENSES, PERMITS & PENALTIES									
Special Permits (Planning)	35,000	35,000	35,000	12,355	35.30%	9,932	28.38%	46,132	100.07%
Taxi Permits	7,000	7,000	7,000	1,982	28.31%	3,540	42.65%	8,902	100.02%
Fire Permits	23,000	23,000	23,000	3,070	13.35%	4,525	27.10%	20,560	100.29%
Sub-Total	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>17,407</u>	26.78%	<u>17,997</u>	30.00%	<u>75,594</u>	100.12%
INTERGOVERNMENTAL									
FEDERAL									
Payment in Lieu of Taxes	16,600	16,600	16,600	17,708	106.67%	14,554	104.71%	14,554	100.37%
STATE									
1/2 Cent Sales Tax	3,879,500	3,879,500	3,879,500	619,979	15.98%	592,817	15.80%	3,844,693	100.00%
Beverage License Tax	89,600	89,600	89,600	0	0.00%	75,351	90.68%	90,736	100.04%
Mobile Home Tax	7,000	7,000	7,000	2,176	31.08%	1,667	21.65%	6,458	100.91%
Communication Services Tax	3,600,000	3,470,000	3,470,000	527,768	15.21%	553,730	15.41%	3,468,827	100.00%
State Rev Sharing - Motor Fuel Tax	595,100	595,100	595,100	144,873	24.34%	148,883	24.98%	597,592	100.00%
State Rev Sharing - Sales Tax	1,658,000	1,658,000	1,658,000	417,305	25.17%	410,406	25.00%	1,659,498	100.00%
Gas Rebate Municipal Vehicles	14,200	14,200	14,200	4,688	33.01%	3,627	24.02%	20,346	100.23%
Fire Fighter Supplemental Compensation	34,600	34,600	34,600	9,124	26.37%	8,910	27.76%	34,040	106.04%
Sub-Total	<u>9,894,600</u>	<u>9,764,600</u>	<u>9,764,600</u>	<u>1,743,620</u>	17.86%	<u>1,809,945</u>	18.59%	<u>9,736,744</u>	100.02%

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2013  
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
OTHER CHARGES FOR SERVICES									
Swimming Pool Fees	0	0	0	117	----	684	0.50%	7,090	99.86%
Boat Launch Fees	26,000	26,000	26,000	2,307	8.87%	3,308	10.78%	22,868	99.86%
Esc. School Board - SRO	240,000	240,000	240,000	0	0.00%	0	0.00%	235,735	100.00%
ECSD - 911 Calltakers	275,000	275,000	275,000	48,579	17.66%	58,228	22.40%	241,281	100.00%
State Traffic Signal Maintenance	129,300	129,300	129,300	0	0.00%	0	0.00%	133,669	100.05%
State Street Light Maintenance	229,300	229,300	229,300	0	0.00%	0	0.00%	234,579	100.03%
Pensacola Fire Academy	0	25,200	25,200	0	0.00%	0	----	24,250	100.00%
Miscellaneous	17,000	17,000	17,000	9,191	54.07%	4,208	26.80%	18,767	87.70%
Sub-Total	<u>916,600</u>	<u>941,800</u>	<u>941,800</u>	<u>60,194</u>	6.39%	<u>66,428</u>	6.22%	<u>918,238</u>	99.73%
FINES, FORFEITURES & PENALTIES									
POLICE									
Court Fines	7,900	7,900	7,900	3,738	47.32%	4,280	37.54%	13,977	100.55%
Traffic Fines	86,200	86,200	86,200	22,897	26.56%	13,654	15.69%	111,714	100.01%
OTHER FINES									
Miscellaneous	9,900	9,900	9,900	1,334	13.48%	1,750	16.05%	7,428	94.03%
Sub-Total	<u>104,000</u>	<u>104,000</u>	<u>104,000</u>	<u>27,970</u>	26.89%	<u>19,684</u>	18.01%	<u>133,119</u>	99.71%

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2013  
(Unaudited)**

	FY 2014					FY 2013			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
INTEREST									
Investments and Deposits *	10,000	10,000	10,000	(129)	-1.29%	(25,181)	-251.81%	7,928	79.28%
Sub-Total	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>(129)</u>	<u>-1.29%</u>	<u>(25,181)</u>	<u>-251.81%</u>	<u>7,928</u>	<u>79.28%</u>
OTHER REVENUES									
Miscellaneous	400,000	400,000	400,000	72,810	18.20%	79,498	15.90%	338,027	93.90%
Miscellaneous - Saenger Facility Fee	60,000	60,000	60,000	0	0.00%	(60,455)	-107.96%	60,494	100.00%
Sale of Assets	50,000	50,000	50,000	47,571	95.14%	0	0.00%	66,400	100.00%
Sub-Total	<u>510,000</u>	<u>510,000</u>	<u>510,000</u>	<u>120,382</u>	<u>23.60%</u>	<u>19,043</u>	<u>3.14%</u>	<u>464,921</u>	<u>95.49%</u>
Sub-Total Revenues	<u>38,908,400</u>	<u>38,479,600</u>	<u>38,479,600</u>	<u>14,663,761</u>	<u>38.11%</u>	<u>14,565,875</u>	<u>37.49%</u>	<u>38,507,657</u>	<u>99.98%</u>
TRANSFERS IN									
Gas Utility Fund	8,000,000	8,000,000	8,000,000	4,000,000	50.00%	2,000,000	25.00%	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>	<u>50.00%</u>	<u>2,000,000</u>	<u>25.00%</u>	<u>8,000,000</u>	<u>100.00%</u>
TOTAL REVENUES	<u>46,908,400</u>	<u>46,479,600</u>	<u>46,479,600</u>	<u>18,663,761</u>	<u>40.15%</u>	<u>16,565,875</u>	<u>35.35%</u>	<u>46,507,657</u>	<u>99.98%</u>
TOTAL REVENUES AND FUND BALANCE	<u>\$ 46,908,400</u>	<u>47,955,597</u>	<u>47,955,597</u>	<u>20,139,758</u>	<u>42.00%</u>	<u>19,190,635</u>	<u>38.78%</u>	<u>47,393,847</u>	<u>99.98%</u>

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

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2013  
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>EXPENDITURES:</b>									
<b>CITY COUNCIL</b>									
Personal Services	\$ 389,100	389,100	389,100	78,737	20.24%	62,628	15.38%	316,145	98.03%
Operating Expenses	297,600	496,713	496,713	124,787	25.12%	146,119	28.96%	365,570	76.06%
Sub-Total	686,700	885,813	885,813	203,524	22.98%	208,747	22.89%	681,715	83.83%
Allocated O/H-Cost Recovery	(257,800)	(257,800)	(257,800)	(64,450)	25.00%	(70,800)	25.00%	(294,200)	100.00%
Sub-Total	428,900	628,013	628,013	139,074	22.15%	137,947	21.95%	387,515	76.13%
<b>MAYOR</b>									
Personal Services	814,900	814,900	836,900	201,050	24.02%	131,293	17.15%	697,546	93.41%
City Sponsored Pensions	78,100	78,100	78,100	78,016	99.89%	77,925	99.90%	77,925	100.00%
Sub-Total	893,000	893,000	915,000	279,066	30.50%	209,218	24.80%	775,471	94.16%
Operating Expenses	435,600	497,286	475,286	95,223	20.03%	257,531	38.83%	571,736	88.13%
Sub-Total	1,328,600	1,390,286	1,390,286	374,289	26.92%	466,749	30.98%	1,347,207	91.42%
Allocated O/H-Cost Recovery	(612,600)	(612,600)	(612,600)	(153,150)	25.00%	(161,225)	25.00%	(663,500)	100.00%
Sub-Total	716,000	777,686	777,686	221,139	28.44%	305,524	35.45%	683,707	84.68%
<b>CITY CLERK</b>									
Personal Services	172,800	172,800	174,800	39,500	22.60%	39,735	22.99%	173,361	99.97%
City Sponsored Pensions	30,200	30,200	30,200	30,200	100.00%	30,644	93.71%	30,644	95.29%
Sub-Total	203,000	203,000	205,000	69,700	34.00%	70,379	34.25%	204,005	99.24%
Operating Expenses	30,200	30,200	30,200	14,376	47.60%	7,390	19.25%	29,687	77.44%
Sub-Total	233,200	233,200	235,200	84,076	35.75%	77,769	31.89%	233,692	95.81%
Allocated O/H-Cost Recovery	(74,700)	(74,700)	(74,700)	(18,675)	25.00%	(19,875)	25.00%	(80,000)	100.00%
Sub-Total	158,500	158,500	160,500	65,400	40.75%	57,894	35.22%	153,692	93.77%

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

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2013  
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
LEGAL									
Personal Services	215,380	215,380	243,480	54,911	22.55%	43,927	19.79%	201,551	94.85%
City Sponsored Pensions	22,520	22,520	22,520	22,209	98.62%	20,811	100.05%	20,811	96.70%
Sub-Total	237,900	237,900	266,000	77,120	28.99%	64,738	26.66%	222,362	95.02%
Operating Expenses	249,000	249,000	249,000	168,750	67.77%	162,181	57.74%	264,264	99.84%
Capital Outlay	0	0	0	0	----	(125)	---	0	----
Sub-Total	486,900	486,900	515,000	245,870	47.74%	226,794	43.31%	486,626	97.58%
Allocated O/H-Cost Recovery	(190,300)	(190,300)	(190,300)	(47,575)	25.00%	(56,925)	25.00%	(206,500)	100.00%
Sub-Total	296,600	296,600	324,700	198,295	61.07%	169,869	57.39%	280,126	95.87%
HUMAN RESOURCES									
Personal Services	448,430	448,430	448,430	101,937	22.73%	111,919	23.26%	480,552	90.65%
City Sponsored Pensions	120,670	120,670	120,670	120,538	99.89%	114,414	99.75%	114,414	99.62%
Sub-Total	569,100	569,100	569,100	222,475	39.09%	226,333	37.99%	594,966	92.25%
Operating Expenses	128,800	128,800	128,800	32,971	25.60%	34,716	23.62%	119,054	99.99%
Sub-Total	697,900	697,900	697,900	255,446	36.60%	261,049	35.14%	714,020	93.45%
Allocated O/H-Cost Recovery	(307,200)	(307,200)	(307,200)	(76,800)	25.00%	(100,000)	25.00%	(337,000)	100.00%
Sub-Total	390,700	390,700	390,700	178,646	45.72%	161,049	46.98%	377,020	88.29%
NON-DEPARTMENTAL FUNDING									
Operating Expenses	2,187,000	2,364,578	2,364,578	1,657,158	70.08%	1,954,461	53.53%	3,563,663	96.47%
Sub-Total	2,187,000	2,364,578	2,364,578	1,657,158	70.08%	1,954,461	53.53%	3,563,663	96.47%
FINANCIAL SERVICES									
Personal Services	1,218,000	1,218,000	1,218,000	280,483	23.03%	278,275	20.24%	1,225,926	98.51%
City Sponsored Pensions	301,200	301,200	301,200	300,726	99.84%	279,684	96.58%	279,684	99.92%
Sub-Total	1,519,200	1,519,200	1,519,200	581,209	38.26%	557,959	33.53%	1,505,610	98.77%
Operating Expenses	301,100	401,100	401,100	92,449	23.05%	69,100	23.25%	323,209	94.14%
Sub-Total	1,820,300	1,920,300	1,920,300	673,658	35.08%	627,059	31.97%	1,828,819	97.92%
Allocated O/H-Cost Recovery	(1,230,800)	(1,230,800)	(1,230,800)	(307,700)	25.00%	(356,025)	25.00%	(1,224,100)	100.00%
Sub-Total	589,500	689,500	689,500	365,958	53.08%	271,034	50.44%	604,719	93.96%

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

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2013  
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
PLANNING SERVICES									
Personal Services	448,500	448,500	413,450	92,128	22.28%	86,127	19.64%	418,753	98.92%
City Sponsored Pensions	60,200	60,200	60,200	60,200	100.00%	61,926	96.31%	61,926	98.03%
Sub-Total	508,700	508,700	473,650	152,328	32.16%	148,053	29.45%	480,679	98.86%
Operating Expenses	176,600	178,100	183,050	85,498	46.71%	69,587	29.37%	201,808	97.72%
Sub-Total	685,300	686,800	656,700	237,826	36.22%	217,640	29.42%	682,487	98.51%
Allocated O/H-Cost Recovery	0	0	0	0	----	(1,725)	25.00%	0	----
Sub-Total	685,300	686,800	656,700	237,826	36.22%	215,915	29.46%	682,487	98.51%
* NEIGHBORHOOD SERVICES									
Personal Services	2,294,995	2,299,995	2,319,525	469,054	20.22%	525,236	19.06%	2,340,998	99.15%
City Sponsored Pensions	717,105	717,105	717,105	716,833	99.96%	721,826	99.46%	721,826	99.46%
Sub-Total	3,012,100	3,017,100	3,036,630	1,185,888	39.05%	1,247,062	35.78%	3,062,824	99.22%
Operating Expenses	2,360,600	2,481,130	2,461,600	595,069	24.17%	590,926	21.49%	2,252,446	96.86%
Sub-Total	5,372,700	5,498,230	5,498,230	1,780,957	32.39%	1,837,989	29.48%	5,315,270	98.19%
Allocated O/H-Cost Recovery	(19,400)	(19,400)	(19,400)	(4,850)	25.00%	(11,325)	25.00%	(28,600)	100.00%
Sub-Total	5,353,300	5,478,830	5,478,830	1,776,107	32.42%	1,826,664	29.51%	5,286,670	98.18%
* PUBLIC WORKS & FACILITIES									
Personal Services	1,431,748	1,444,748	1,444,748	318,294	23.56%	327,334	23.87%	1,371,702	97.80%
City Sponsored Pensions	340,752	340,752	340,752	340,402	99.90%	304,312	101.84%	304,312	99.99%
Sub-Total	1,772,500	1,785,500	1,785,500	658,696	36.89%	631,646	37.83%	1,676,014	98.19%
Operating Expenses	2,083,100	2,175,787	2,175,787	552,881	25.41%	549,069	24.98%	1,959,333	96.30%
Sub-Total	3,855,600	3,961,287	3,961,287	1,211,577	30.59%	1,180,716	30.52%	3,635,347	97.16%
Allocated O/H-Cost Recovery	(200,000)	(200,000)	(200,000)	(50,000)	25.00%	(55,275)	25.00%	(183,100)	100.00%
Sub-Total	3,655,600	3,761,287	3,761,287	1,161,577	30.88%	1,125,441	30.86%	3,452,247	97.02%

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

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



**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2013  
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
<b>FIRE</b>									
Personal Services	6,456,865	6,506,865	6,506,865	1,529,467	23.51%	1,429,017	21.18%	6,230,870	99.49%
City Sponsored Pensions	2,934,335	2,934,335	2,934,335	2,927,794	99.78%	2,435,674	83.70%	2,435,674	99.99%
Sub-Total	9,391,200	9,441,200	9,441,200	4,457,260	47.21%	3,864,691	40.02%	8,666,544	99.63%
Operating Expenses	1,048,500	1,075,419	1,075,419	378,160	35.16%	339,910	29.99%	1,096,746	97.78%
Sub-Total	10,439,700	10,516,619	10,516,619	4,835,420	45.98%	4,204,601	38.96%	9,763,290	99.42%
<b>POLICE</b>									
Personal Services	11,875,080	11,905,080	11,905,080	2,718,442	22.83%	2,859,820	23.71%	12,022,795	99.71%
City Sponsored Pensions	4,278,420	4,278,420	4,278,420	4,274,742	99.91%	2,932,321	83.66%	2,932,321	98.05%
Sub-Total	16,153,500	16,183,500	16,183,500	6,993,184	43.21%	5,792,141	37.21%	14,955,116	99.38%
Operating Expenses	3,222,100	3,391,284	3,391,284	936,603	27.62%	964,549	28.03%	3,452,173	99.78%
Sub-Total	19,375,600	19,574,784	19,574,784	7,929,787	40.51%	6,756,690	35.55%	18,407,289	99.46%
<b>TRANSFERS OUT</b>									
Municipal Golf Course Fund	90,000	90,000	90,000	22,500	25.00%	25,000	25.00%	125,000	100.00%
Stormwater Capital Projects Fund	2,541,700	2,541,700	2,541,700	1,961,227	77.16%	1,949,689	76.97%	2,515,652	99.91%
Sub-Total	2,631,700	2,631,700	2,631,700	1,983,727	75.38%	1,974,689	75.00%	2,640,652	99.92%
<b>TOTAL EXPENDITURES</b>	<b>\$ 46,908,400</b>	<b>47,955,597</b>	<b>47,955,597</b>	<b>20,750,114</b>	<b>43.27%</b>	<b>19,161,780</b>	<b>38.72%</b>	<b>46,283,077</b>	<b>98.11%</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.

**CITY OF PENSACOLA**  
**TREE PLANTING TRUST - GENERAL FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2013**  
**(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 128,500	128,500	128,500	128,500	100.00%	157,319	100.00%	22,294	100.00%
REVENUES:									
Tree Trust Fund	10,000	10,000	10,000	1,475	14.75%	1,575	22.50%	18,225	100.00%
Interest	0	0	0	0	----	0	---	1,365	----
TOTAL REVENUES	10,000	10,000	10,000	1,475	14.75%	1,575	22.50%	19,590	107.49%
TOTAL REVENUES AND FUND BALANCE	\$ 138,500	138,500	138,500	129,975	93.84%	158,894	96.70%	41,884	103.37%
EXPENDITURES:									
Operating Expenses	\$ 28,500	28,500	28,500	0	0.00%	5,295	3.23%	40,441	99.81%
Capital Outlay	110,000	110,000	110,000	0	0.00%	0	---	0	----
Sub-Total	138,500	138,500	138,500	0	0.00%	5,295	3.22%	40,441	99.81%
TOTAL EXPENDITURES	\$ 138,500	138,500	138,500	0	0.00%	5,295	3.22%	40,441	99.81%

**CITY OF PENSACOLA**  
**PARK PURCHASES - GENERAL FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2013**  
**(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	38,217	38,217	38,217	100.00%	38,141	100.00%	38,141	100.00%
REVENUES:									
Park Purchases Fund	0	0	0	0	----	0	----	0	----
Interest	0	0	0	0	----	0	----	76	----
TOTAL REVENUES	0	0	0	0	----	0	----	76	----
TOTAL REVENUES AND FUND BALANCE	\$ 0	38,217	38,217	38,217	100.00%	38,141	100.00%	38,217	100.20%
EXPENDITURES:									
Operating Expenses	\$ 0	38,217	0	0	----	0	0.00%	0	0.00%
Capital Outlay	0	0	38,217	37,775	98.84%	0	----	0	----
Sub-Total	0	38,217	38,217	37,775	98.84%	0	0.00%	0	0.00%
TOTAL EXPENDITURES	\$ 0	38,217	38,217	37,775	98.84%	0	0.00%	0	0.00%

**CITY OF PENSACOLA**  
**ECONOMIC DEVELOPMENT INCENTIVE - GENERAL FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2013**  
**(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 192,200	1,000,000	1,000,000	1,000,000	100.00%	183,125	100.00%	(180,000)	100.00%
REVENUES:									
FINES, FORFEITURES & PENALTIES									
Traffic Fines	530,000	0	0	0	----	0	0.00%	0	----
OTHER REVENUE									
Lease Fees	237,800	237,800	237,800	29,098	12.24%	38,512	24.22%	159,181	100.11%
Interest Income	0	0	0	0	----	0	----	364	----
Sale of Asset	40,000	0	0	0	----	0	0.00%	21,000	100.00%
Sub-Total	<u>277,800</u>	<u>237,800</u>	<u>237,800</u>	<u>29,098</u>	12.24%	<u>38,512</u>	19.26%	<u>180,545</u>	100.30%
MISCELLANEOUS REVENUE	0	0	0	0	----	0	0.00%	0	----
TOTAL REVENUES	<u>807,800</u>	<u>237,800</u>	<u>237,800</u>	<u>29,098</u>	12.24%	<u>38,512</u>	4.71%	<u>180,545</u>	100.30%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,000,000</u>	<u>1,237,800</u>	<u>1,237,800</u>	<u>1,029,098</u>	83.14%	<u>221,637</u>	22.16%	<u>545</u>	----
EXPENDITURES:									
Operating Expenses	\$ 1,000,000	1,237,800	1,237,800	0	0.00%	0	0.00%	0	----
Sub-Total	<u>1,000,000</u>	<u>1,237,800</u>	<u>1,237,800</u>	<u>0</u>	0.00%	<u>0</u>	0.00%	<u>0</u>	----
TOTAL EXPENDITURES	<u>\$ 1,000,000</u>	<u>1,237,800</u>	<u>1,237,800</u>	<u>0</u>	0.00%	<u>0</u>	0.00%	<u>0</u>	----

**CITY OF PENSACOLA**  
**LOCAL OPTION GASOLINE TAX FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2013**  
**(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,537,244	1,537,244	1,537,244	100.00%	1,047,662	100.00%	1,047,662	100.00%
REVENUES:									
Gasoline Tax (6 cent local)	1,532,600	1,532,600	1,532,600	259,594	16.94%	252,189	16.57%	1,524,736	100.00%
Interest	400	400	400	0	0.00%	0	0.00%	1,981	100.00%
Sub-Total	<u>1,533,000</u>	<u>1,533,000</u>	<u>1,533,000</u>	<u>259,594</u>	16.93%	<u>252,189</u>	15.89%	<u>1,526,717</u>	100.00%
TOTAL REVENUES	<u>1,533,000</u>	<u>1,533,000</u>	<u>1,533,000</u>	<u>259,594</u>	16.93%	<u>252,189</u>	15.89%	<u>1,526,717</u>	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,533,000</u>	<u>3,070,244</u>	<u>3,070,244</u>	<u>1,796,838</u>	58.52%	<u>1,299,851</u>	49.34%	<u>2,574,379</u>	100.00%
EXPENDITURES:									
Personal Services	\$ 0	0	0	0	----	724	99.18%	28,238	99.99%
Operating Expenses	0	14,000	20,038	13,038	65.06%	13,450	79.12%	853	99.99%
Capital Outlay	1,501,100	3,024,344	3,018,306	1,456,691	48.26%	874,372	33.65%	978,543	79.46%
Allocated Overhead	31,900	31,900	31,900	7,975	25.00%	4,700	25.00%	29,500	100.00%
TOTAL EXPENDITURES	<u>\$ 1,533,000</u>	<u>3,070,244</u>	<u>3,070,244</u>	<u>1,477,703</u>	48.13%	<u>893,246</u>	33.90%	<u>1,037,134</u>	79.99%

**CITY OF PENSACOLA  
STORMWATER UTILITY FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2013  
(Unaudited)**

	FY 2014					FY 2013			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	13,224	13,224	13,224	100.00%	110,683	100.00%	110,683	100.00%
REVENUES:									
Stormwater Utility Fees	2,531,700	2,531,700	2,531,700	1,960,100	77.42%	1,947,850	77.21%	2,513,327	99.99%
Delinquent Stormwater Utility Fee	10,000	10,000	10,000	1,127	11.27%	1,839	18.39%	2,325	51.68%
CHARGES FOR SERVICES:									
State Right of Way Maintenance	99,600	99,600	99,600	8,304	8.34%	16,678	16.74%	99,717	100.12%
Interest Income	0	0	0	0	----	0	----	1,509	100.07%
TOTAL REVENUES	<u>2,641,300</u>	<u>2,641,300</u>	<u>2,641,300</u>	<u>1,969,531</u>	74.57%	<u>1,966,367</u>	74.70%	<u>2,616,878</u>	99.91%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,641,300</u>	<u>2,654,524</u>	<u>2,654,524</u>	<u>1,982,755</u>	74.69%	<u>2,077,050</u>	75.72%	<u>2,727,561</u>	99.92%
EXPENDITURES:									
STORMWATER O & M									
Personal Services	\$ 790,270	790,270	790,270	161,034	20.38%	182,218	22.96%	780,871	98.06%
City Sponsored Pensions	<u>305,530</u>	<u>305,530</u>	<u>305,530</u>	<u>305,200</u>	99.89%	<u>289,475</u>	102.07%	<u>289,475</u>	100.00%
Sub-Total	<u>1,095,800</u>	<u>1,095,800</u>	<u>1,095,800</u>	<u>466,234</u>	42.55%	<u>471,693</u>	43.79%	<u>1,070,346</u>	98.58%
Operating Expenses	541,400	554,624	554,624	99,783	17.99%	72,645	15.38%	330,656	91.39%
Capital Outlay	0	0	0	0	----	16,380	81.90%	16,380	81.90%
Allocated Overhead	<u>192,500</u>	<u>192,500</u>	<u>192,500</u>	<u>48,125</u>	25.00%	<u>38,225</u>	25.00%	<u>183,900</u>	100.00%
Sub-Total	<u>1,829,700</u>	<u>1,842,924</u>	<u>1,842,924</u>	<u>614,143</u>	33.32%	<u>598,943</u>	34.77%	<u>1,601,282</u>	96.91%
STREET CLEANING									
Personal Services	388,000	388,000	387,890	94,182	24.28%	84,896	22.53%	370,075	97.30%
City Sponsored Pensions	<u>78,700</u>	<u>78,700</u>	<u>78,810</u>	<u>78,727</u>	99.89%	<u>78,311</u>	102.64%	<u>78,311</u>	99.95%
Sub-Total	<u>466,700</u>	<u>466,700</u>	<u>466,700</u>	<u>172,909</u>	37.05%	<u>163,207</u>	36.02%	<u>448,386</u>	97.75%
Operating Expenses	264,800	264,800	264,800	77,215	29.16%	66,635	25.34%	302,250	95.68%
Capital Outlay	0	0	0	0	----	0	0.00%	218,928	98.78%
Allocated Overhead	<u>80,100</u>	<u>80,100</u>	<u>80,100</u>	<u>20,025</u>	25.00%	<u>17,450</u>	25.00%	<u>67,600</u>	100.00%
Sub-Total	<u>811,600</u>	<u>811,600</u>	<u>811,600</u>	<u>270,150</u>	33.29%	<u>247,292</u>	24.23%	<u>1,037,164</u>	97.49%
TOTAL EXPENDITURES	<u>\$ 2,641,300</u>	<u>2,654,524</u>	<u>2,654,524</u>	<u>884,292</u>	33.31%	<u>846,235</u>	30.85%	<u>2,638,446</u>	97.14%

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

**CITY OF PENSACOLA  
MUNICIPAL GOLF COURSE FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2013  
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	25,997	100.00%
REVENUES:									
GOLF COURSE CHARGES									
Green Fees	418,500	418,500	418,500	67,943	16.23%	91,159	22.05%	397,440	100.08%
Electric Cart Rentals	75,000	75,000	75,000	17,717	23.62%	16,284	18.09%	70,370	100.00%
Pull Cart Rentals	500	500	500	25	5.00%	42	8.37%	365	73.00%
Concessions	20,000	20,000	20,000	3,653	18.26%	1,773	9.85%	12,190	110.30%
Pro Shop Sales	18,000	18,000	18,000	4,213	23.41%	3,316	22.10%	14,020	100.00%
Tournaments	28,000	28,000	28,000	13,180	47.07%	6,317	9.72%	31,661	100.00%
Driving Range	45,000	45,000	45,000	6,238	13.86%	8,356	16.71%	38,891	100.00%
Interest Income	0	0	0	0	----	0	----	58	----
Capital Surcharge	50,000	50,000	50,000	9,351	18.70%	8,186	----	37,273	100.00%
Miscellaneous	5,000	5,000	5,000	0	0.00%	0	----	492	----
SUB-TOTAL REVENUES	660,000	660,000	660,000	122,319	18.53%	135,432	20.77%	602,760	100.31%
TRANSFERS IN GENERAL FUND	90,000	90,000	90,000	22,500	25.00%	25,000	25.00%	125,000	100.00%
TOTAL REVENUES	750,000	750,000	750,000	144,819	19.31%	160,432	21.34%	727,760	100.26%
TOTAL REVENUES AND FUND BALANCE	\$ 750,000	750,000	750,000	144,819	19.31%	160,432	21.34%	753,757	100.25%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 313,100	313,100	313,095	71,114	22.71%	73,468	21.73%	350,105	98.52%
City Sponsored Pensions	53,100	53,100	53,105	53,104	100.00%	52,802	100.00%	52,802	100.00%
Sub-Total	366,200	366,200	366,200	124,218	33.92%	126,270	32.30%	402,907	98.71%
Operating Expenses	333,800	333,800	333,800	117,155	35.10%	97,178	26.92%	317,213	92.28%
Sub-Total	700,000	700,000	700,000	241,372	34.48%	223,448	29.72%	720,120	95.77%
TRANSFERS OUT									
Local Option Sales Tax Fund	50,000	50,000	50,000	0	0.00%	0	----	0	----
TOTAL EXPENDITURES	\$ 750,000	750,000	750,000	241,372	32.18%	223,448	----	720,120	95.77%

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

**CITY OF PENSACOLA**  
**INSPECTION SERVICES FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2013**  
**(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	(86,019)	100.00%
REVENUES:									
Building Permits	416,600	416,600	416,600	142,869	34.29%	138,364	33.32%	479,170	100.00%
Electrical Permits	134,300	134,300	134,300	37,548	27.96%	32,497	24.43%	152,680	100.05%
Gas Permits	25,600	25,600	25,600	6,600	25.78%	5,000	20.83%	26,275	100.00%
Plumbing Permits	68,200	68,200	68,200	25,734	37.73%	16,436	24.53%	84,248	100.06%
Mechanical Permits	49,300	49,300	49,300	10,716	21.74%	8,520	17.04%	49,656	100.00%
Zoning Review & Inspection Fees	58,400	58,400	58,400	9,450	16.18%	9,450	16.55%	38,250	100.00%
Miscellaneous Permits	9,400	9,400	9,400	1,436	15.28%	908	9.56%	5,289	100.00%
Permit Application Fee	156,200	156,200	156,200	41,580	26.62%	32,809	21.17%	160,975	100.05%
Interest Income	0	0	0	0	----	0	----	581	100.00%
<b>TOTAL REVENUES</b>	<b>918,000</b>	<b>918,000</b>	<b>918,000</b>	<b>275,932</b>	<b>30.06%</b>	<b>243,984</b>	<b>26.78%</b>	<b>997,124</b>	<b>100.02%</b>
<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>\$ 918,000</b>	<b>918,000</b>	<b>918,000</b>	<b>275,932</b>	<b>30.06%</b>	<b>243,984</b>	<b>26.78%</b>	<b>911,105</b>	<b>100.02%</b>
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 591,200	591,200	591,183	132,529	22.42%	144,217	24.10%	604,910	98.89%
City Sponsored Pensions	149,000	149,000	149,017	149,016	100.00%	148,319	101.59%	148,319	99.99%
Sub-Total	740,200	740,200	740,200	281,545	38.04%	292,536	39.29%	753,229	99.10%
Operating Expenses	177,800	177,800	177,800	57,091	32.11%	34,764	20.89%	148,764	98.62%
<b>TOTAL EXPENDITURES</b>	<b>\$ 918,000</b>	<b>918,000</b>	<b>918,000</b>	<b>338,636</b>	<b>36.89%</b>	<b>327,300</b>	<b>35.93%</b>	<b>901,993</b>	<b>99.02%</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.



**CITY OF PENSACOLA**  
**ROGER SCOTT TENNIS CENTER**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2013**  
**(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	13,485	13,485	13,485	100.00%	54,857	100.00%	25,554	100.00%
REVENUES:									
CHARGES FOR SERVICES									
Scott Tennis Court Fees	172,700	172,700	172,700	33,741	19.54%	32,394	19.40%	200,673	100.00%
Scott Tennis Concession Fees	4,000	4,000	4,000	36	0.90%	0	0.00%	131	100.77%
Scott Tennis Pro Revenue	14,000	14,000	14,000	1,050	7.50%	350	2.50%	15,208	108.63%
Scott Tennis Pro Shop Lease	3,000	3,000	3,000	518	17.27%	518	17.27%	3,109	103.63%
Interest Income	0	0	0	0	----	0	----	124	----
TOTAL REVENUES	193,700	193,700	193,700	35,345	18.25%	33,262	17.65%	219,245	100.66%
TOTAL REVENUES AND FUND BALANCE	\$ 193,700	207,185	207,185	48,830	23.57%	88,119	36.21%	244,799	100.59%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 90,000	90,000	90,000	24,930	27.70%	20,968	23.30%	102,994	99.61%
Operating Expenses	103,700	117,185	117,185	34,943	29.82%	47,412	30.92%	103,778	83.78%
TOTAL EXPENDITURES	\$ 193,700	207,185	207,185	59,874	28.90%	68,380	28.10%	206,772	90.51%

**CITY OF PENSACOLA**  
**COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2013**  
**(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	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	156,900	156,900	156,900	0	0.00%	0	0.00%	157,058	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 156,900</u>	<u>156,900</u>	<u>156,900</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	<u>157,058</u>	<u>100.00%</u>
EXPENDITURES:									
Operating Expenses	\$ 156,900	156,900	156,900	34,436	21.95%	46,585	24.98%	157,058	100.00%
TOTAL INSURANCE EXPENDITURES	<u>\$ 156,900</u>	<u>156,900</u>	<u>156,900</u>	<u>34,436</u>	<u>21.95%</u>	<u>46,585</u>	<u>24.98%</u>	<u>157,058</u>	<u>100.00%</u>
<b>PARK MAINTENANCE:</b>									
APPROPRIATED FUND BALANCE	\$ 0	2,373	2,373	2,373	100.00%	80,025	100.00%	80,000	100.00%
REVENUES:									
CMPA PARK MAINTENANCE	249,000	249,000	249,000	0	0.00%	0	0.00%	167,319	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 249,000</u>	<u>251,373</u>	<u>251,373</u>	<u>2,373</u>	<u>0.94%</u>	<u>80,025</u>	<u>24.32%</u>	<u>247,319</u>	<u>100.00%</u>
EXPENDITURES:									
AMPHITHEATRE MAINTENANCE									
Operating Expenses	\$ 24,200	24,200	24,200	213	0.88%	884	3.65%	3,354	13.96%
SUB-TOTAL AMPHITHEATRE MAINTENANCE	<u>24,200</u>	<u>24,200</u>	<u>24,200</u>	<u>213</u>	<u>0.88%</u>	<u>884</u>	<u>3.65%</u>	<u>3,354</u>	<u>13.96%</u>
PARKS & PLAZAS MAINTENANCE									
Operating Expenses	212,800	215,173	215,173	75,219	34.96%	93,806	32.03%	162,470	79.68%
SUB-TOTAL PARKS & PLAZAS MAINTENANCE	<u>212,800</u>	<u>215,173</u>	<u>215,173</u>	<u>75,219</u>	<u>34.96%</u>	<u>93,806</u>	<u>32.03%</u>	<u>162,470</u>	<u>79.68%</u>
BULKHEAD									
Operating Expenses	12,000	12,000	12,000	4,150	34.58%	0	0.00%	1,495	12.46%
SUB-TOTAL BULKHEAD	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>4,150</u>	<u>34.58%</u>	<u>0</u>	<u>0.00%</u>	<u>1,495</u>	<u>12.46%</u>
							----		----
TOTAL PARK MAINTENANCE EXPENDITURES	<u>\$ 249,000</u>	<u>251,373</u>	<u>251,373</u>	<u>79,581</u>	<u>31.66%</u>	<u>94,692</u>	<u>28.78%</u>	<u>167,319</u>	<u>69.74%</u>

**CITY OF PENSACOLA**  
**COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2013**  
**(Unaudited)**

	FY 2014				% OF BUDGET 12/13	FY 2013			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13		ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>EVENT MANAGEMENT:</b>									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	0.00%
REVENUES:									
RENTALS	33,000	33,000	33,000	9,025	27.35%	15,202	25.34%	33,801	100.00%
PARKING	158,000	158,000	158,000	1,420	0.90%	800	1.60%	122,657	100.05%
VENDING/KIOSK SALES	2,000	2,000	2,000	772	38.60%	920	3.68%	1,791	105.35%
DONATIONS	0	0	0	2,250	----	0	0.00%	8,750	100.00%
CMPA EVENT MANAGEMENT SERVICES	186,500	186,500	186,500	1,289	0.69%	0	0.00%	250	100.00%
SPECIAL EVENTS	5,000	5,000	5,000	0	0.00%	2,877	2.88%	2,877	100.00%
CMPA RETURN OF PROFIT	0	0	0	0	----	0	----	(41,805)	----
TOTAL REVENUES AND FUND BALANCE	<u>\$ 384,500</u>	<u>384,500</u>	<u>384,500</u>	<u>14,756</u>	3.84%	<u>19,799</u>	3.66%	<u>128,321</u>	78.62%
EXPENDITURES:									
EVENT SCHEDULING MANAGEMENT									
Personal Services	\$ 92,800	92,800	92,800	8,363	9.01%	16,662	9.61%	43,291	52.60%
Operating Expenses	261,700	261,700	259,700	28,078	10.81%	13,484	4.01%	51,826	88.17%
SUB-TOTAL EVENT SCHEDULING MGT	<u>354,500</u>	<u>354,500</u>	<u>352,500</u>	<u>36,441</u>	10.34%	<u>30,146</u>	5.92%	<u>95,117</u>	68.22%
VENDORS/KIOSKS MANAGEMENT									
Operating Expenses	500	500	500	0	0.00%	567	47.28%	719	55.31%
SUB-TOTAL VENDORS/KIOSKS MANAGEMENT	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>	0.00%	<u>567</u>	47.28%	<u>719</u>	55.31%
PARKING MANAGEMENT									
Personal Services	29,000	29,000	29,000	1,442	4.97%	2,139	10.70%	28,773	98.03%
Operating Expenses	500	500	2,500	439	17.54%	86	0.82%	3,712	93.27%
SUB-TOTAL PARKING MANAGEMENT	<u>29,500</u>	<u>29,500</u>	<u>31,500</u>	<u>1,880</u>	5.97%	<u>2,225</u>	7.30%	<u>32,485</u>	97.46%
TOTAL EVENT MGT EXPENDITURES	<u>\$ 384,500</u>	<u>384,500</u>	<u>384,500</u>	<u>38,321</u>	9.97%	<u>32,939</u>	6.09%	<u>128,321</u>	70.50%

**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, 2013**  
**(Unaudited)**

	FY 2014					FY 2013			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>EMPLOYEE LEASING *</b>									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	16,120	100.00%
REVENUES:									
Employee Leasing	\$ 0	133,800	133,800	8,683	6.49%	11,014	8.23%	110,677	100.00%
Miscellaneous	0	0	0	4,664	----	0	----	0	----
TOTAL REVENUES AND FUND BALANCE	<u>\$ 0</u>	<u>133,800</u>	<u>133,800</u>	<u>13,347</u>	<u>9.98%</u>	<u>11,014</u>	<u>8.23%</u>	<u>126,797</u>	<u>100.00%</u>
EXPENDITURES:									
Personal Services	\$ 0	133,800	132,724	25,577	19.27%	32,030	23.96%	110,677	88.58%
Operating Expenses	0	0	1,076	316	29.38%	134	100.00%	1,260	68.13%
TOTAL EMPLOYEE EXPENDITURES	<u>\$ 0</u>	<u>133,800</u>	<u>133,800</u>	<u>25,893</u>	<u>19.35%</u>	<u>32,164</u>	<u>24.04%</u>	<u>111,938</u>	<u>88.28%</u>
<b>NON-AGREEMENT:</b>									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	5,000	100.00%	5,000	100.00%
REVENUES:									
VENDING/KIOSK SALES	0	0	0	0	----	69	----	69	----
DONATIONS	0	0	0	0	----	2,000	3.33%	52,000	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>----</u>	<u>2,069</u>	<u>3.18%</u>	<u>57,069</u>	<u>100.12%</u>
EXPENDITURES:									
Personal Services	\$ 0	0	0	0	----	574	99.98%	574	100.00%
Operating Expenses	0	0	0	0	----	23,765	36.89%	12,718	22.54%
TOTAL NON-AGREEMENT EXPENDITURES	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>----</u>	<u>24,339</u>	<u>37.44%</u>	<u>13,292</u>	<u>23.32%</u>
<b>TOTAL FUND:</b>									
TOTAL REVENUES AND FUND BALANCE	<u>\$ 790,400</u>	<u>926,573</u>	<u>926,573</u>	<u>30,476</u>	<u>3.29%</u>	<u>112,907</u>	<u>8.99%</u>	<u>716,564</u>	<u>94.92%</u>
TOTAL EXPENSES	<u>\$ 790,400</u>	<u>926,573</u>	<u>926,573</u>	<u>178,232</u>	<u>19.24%</u>	<u>230,718</u>	<u>18.38%</u>	<u>577,928</u>	<u>76.48%</u>

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

**CITY OF PENSACOLA**  
**LOCAL OPTION SALES TAX FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2013**  
**(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	4,316,126	4,316,126	4,316,126	100.00%	9,196,362	100.00%	8,959,926	100.00%
<b>REVENUES:</b>									
1-CT Local Option Sales Tax	6,636,800	6,636,800	6,636,800	1,128,892	17.01%	1,080,895	16.82%	6,665,836	100.00%
Interest	5,000	5,000	5,000	0	0.00%	0	0.00%	(6,700)	----
Contributions	0	0	0	0	----	0	----	50,000	100.00%
Transfers in Golf Course Fund	50,000	50,000	50,000	0	0.00%	0	----	0	----
<b>TOTAL REVENUES</b>	<b>6,691,800</b>	<b>6,691,800</b>	<b>6,691,800</b>	<b>1,128,892</b>	<b>16.87%</b>	<b>1,080,895</b>	<b>16.81%</b>	<b>6,709,136</b>	<b>99.90%</b>
<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>\$ 6,691,800</b>	<b>11,007,926</b>	<b>11,007,926</b>	<b>5,445,018</b>	<b>49.46%</b>	<b>10,277,257</b>	<b>65.77%</b>	<b>15,669,062</b>	<b>99.96%</b>
<b>EXPENDITURES:</b>									
<b>COMMUNITY RESOURCE CENTER</b>									
Personal Services	\$ 173,600	173,600	173,600	0	0.00%	0	----	0	----
Operating Expenses	126,400	126,400	126,400	10,074	7.97%	0	----	0	----
Capital Outlay	0	0	0	0	----	0	----	0	----
Sub-Total	300,000	300,000	300,000	10,074	3.36%	0	----	0	----
<b>CAPITAL PROJECTS</b>									
Operating Expenses	\$ 0	1,773	1,773	0	0.00%	0	0.00%	178,206	100.00%
Capital Outlay	2,242,700	6,557,053	6,557,053	2,522,827	38.48%	6,778,159	58.91%	7,046,276	78.32%
Sub-Total	2,242,700	6,558,826	6,558,826	2,522,827	38.46%	6,778,159	58.91%	7,224,482	78.56%
<b>DEBT SERVICE</b>									
Principal	3,440,800	3,440,800	3,440,800	2,805,000	81.52%	2,695,000	81.73%	2,695,000	76.43%
Interest	708,300	708,300	708,300	383,034	54.08%	438,619	53.38%	821,653	99.99%
Sub-Total	4,149,100	4,149,100	4,149,100	3,188,034	76.84%	3,133,619	76.08%	3,516,653	80.88%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,691,800</b>	<b>11,007,926</b>	<b>11,007,926</b>	<b>5,720,935</b>	<b>51.97%</b>	<b>9,911,778</b>	<b>63.43%</b>	<b>10,741,135</b>	<b>79.20%</b>

**CITY OF PENSACOLA**  
**STORMWATER CAPITAL PROJECTS FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2013**  
**(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	4,504,186	4,504,186	4,504,186	100.00%	3,240,700	100.00%	3,240,700	100.00%
REVENUES:									
Interest	1,000	1,000	1,000	0	0.00%	0	0.00%	8,366	100.01%
Transfer In From General Fund	2,541,700	2,541,700	2,541,700	1,961,227	77.16%	1,949,689	76.97%	2,515,652	99.91%
TOTAL REVENUES	<u>2,542,700</u>	<u>2,542,700</u>	<u>2,542,700</u>	<u>1,961,227</u>	77.13%	<u>1,949,689</u>	76.94%	<u>2,524,018</u>	99.91%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,542,700</u>	<u>7,046,886</u>	<u>7,046,886</u>	<u>6,465,413</u>	91.75%	<u>5,190,389</u>	89.88%	<u>5,764,718</u>	99.96%
EXPENDITURES:									
CAPITAL PROJECTS									
Operating Expenses	\$ 362,800	573,587	563,587	277,546	49.25%	287,047	59.34%	419,503	70.53%
Capital Outlay	2,093,400	6,386,799	6,396,799	514,180	8.04%	280,496	5.39%	761,227	23.46%
Sub-Total	<u>2,456,200</u>	<u>6,960,386</u>	<u>6,960,386</u>	<u>791,726</u>	11.37%	<u>567,543</u>	9.98%	<u>1,180,730</u>	28.39%
ALLOCATED OVERHEAD									
General Fund	86,500	86,500	86,500	21,625	25.00%	21,350	25.00%	79,800	100.00%
TOTAL EXPENDITURES	<u>\$ 2,542,700</u>	<u>7,046,886</u>	<u>7,046,886</u>	<u>813,351</u>	11.54%	<u>588,893</u>	10.20%	<u>1,260,530</u>	29.38%

**CITY OF PENSACOLA  
GAS UTILITY FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2013  
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>GAS OPERATIONS:</b>									
APPROPRIATED FUND BALANCE	\$ 0	368,737	368,737	368,737	100.00%	2,887,942	100.00%	(3,045,792)	100.00%
REVENUES:									
GAS									
Residential User Fees	23,113,700	23,113,700	23,113,700	3,585,077	15.51%	3,369,008	11.62%	21,100,203	97.11%
Commercial User Fees	11,444,400	11,444,400	11,444,400	2,180,930	19.06%	2,077,862	13.55%	12,157,894	105.81%
Municipal User Fees	165,600	165,600	165,600	44,525	26.89%	43,191	16.17%	255,966	95.83%
Interruptible User Fees	3,253,200	3,253,200	3,253,200	1,115,906	34.30%	1,123,515	29.90%	5,760,340	94.64%
Transportation User Fees	1,360,200	1,360,200	1,360,200	485,926	35.72%	418,760	21.82%	2,330,856	140.14%
CNG	109,200	109,200	109,200	129,897	118.95%	87,175	23.51%	458,748	99.99%
Gas Piping Fees	132,000	132,000	132,000	78,881	59.76%	24,558	3.42%	214,130	29.80%
Navy Projects	0	0	0	0	----	7,500	3.70%	211,591	104.44%
Infrastructure Cost Recovery	1,200,000	1,200,000	1,200,000	388,970	32.41%	37,472	3.75%	162,951	99.97%
Miscellaneous Charges	300,600	300,600	300,600	82,235	27.36%	87,820	33.34%	369,544	140.30%
New Accounts/Turn-on Fees	638,100	638,100	638,100	164,160	25.73%	134,625	26.34%	532,255	104.12%
Interest Income	8,000	8,000	8,000	21,321	266.51%	17,035	340.70%	73,849	100.00%
Cookbooks	0	0	0	750	----	725	----	1,632	----
Sale of Asset	0	0	0	15,627	----	0	----	2,000	----
Sale of Gas Franchise	0	0	0	0	----	0	----	470,000	100.00%
TOTAL REVENUES	41,725,000	41,725,000	41,725,000	8,294,205	19.88%	7,429,246	13.93%	44,101,959	100.01%
TOTAL REVENUES AND FUND BALANCE	\$ 41,725,000	42,093,737	42,093,737	8,662,942	20.58%	10,317,188	18.35%	41,056,167	100.01%
EXPENSES:									
GAS OPERATION & MAINTENANCE									
Personal Services	\$ 6,749,600	6,749,600	6,747,100	1,384,527	20.52%	1,224,128	20.01%	5,571,688	97.35%
City Sposored Pensions	1,578,200	1,578,200	1,580,700	1,578,703	99.87%	1,298,104	95.23%	1,298,104	97.58%
Sub-Total	8,327,800	8,327,800	8,327,800	2,963,229	35.58%	2,522,232	33.72%	6,869,792	97.39%
Operating Expenses	21,453,200	21,549,602	21,549,602	6,542,327	30.36%	4,253,433	12.89%	20,992,400	98.95%
Capital Outlay	505,000	777,335	777,335	462,097	59.45%	338,323	11.92%	1,073,481	91.20%
Sub-Total	30,286,000	30,654,737	30,654,737	9,967,653	32.52%	7,113,988	16.43%	28,935,673	98.23%
TRANSFERS OUT									
General Fund	8,000,000	8,000,000	8,000,000	4,000,000	50.00%	2,000,000	25.00%	8,000,000	100.00%
Sub-Total	8,000,000	8,000,000	8,000,000	4,000,000	50.00%	2,000,000	25.00%	8,000,000	100.00%
OVERHEAD EXPENSE	1,150,100	1,150,100	1,150,100	287,525	25.00%	286,300	25.00%	1,060,600	100.00%

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

**CITY OF PENSACOLA  
GAS UTILITY FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2013  
(Unaudited)**

	FY 2014				% OF BUDGET 12/13	FY 2013			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13		ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENSES: (continued)									
DEBT SERVICE									
Interest	333,900	333,900	333,900	47,600	14.26%	52,250	14.34%	389,118	99.98%
Principal	1,955,000	1,955,000	1,955,000	1,955,000	100.00%	1,895,000	106.50%	1,895,000	100.00%
Sub-Total	2,288,900	2,288,900	2,288,900	2,002,600	87.49%	1,947,250	90.84%	2,284,118	100.00%
TOTAL GAS OPERATIONS EXPENSES	<u>\$ 41,725,000</u>	<u>42,093,737</u>	<u>42,093,737</u>	<u>16,257,778</u>	38.62%	<u>11,347,538</u>	20.78%	<u>40,280,391</u>	98.72%
<b>GAS CONSTRUCTION:</b>									
APPROPRIATED FUND BALANCE	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>	---	<u>47,463</u>	100.00%	<u>1,734,749</u>	100.00%
EXPENSES:									
GAS CONSTRUCTION NOTE									
Personal Services	0	0	0	0	---	149,336	41.93%	612,858	100.00%
City Sponsored Pensions	0	0	0	0	---	212,692	100.00%	212,692	100.00%
Sub-Total	0	0	0	0	---	362,028	63.64%	825,550	100.00%
Operating Expenses	0	0	0	0	---	188,151	29.94%	619,186	99.87%
Capital Outlay	0	0	0	0	---	263,915	53.85%	290,013	100.00%
Sub-Total	0	0	0	0	---	814,094	48.25%	1,734,749	99.95%
TOTAL GAS CONSTRUCTION NOTE EXPENSES	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>	---	<u>814,094</u>	48.25%	<u>1,734,749</u>	99.95%
<b>TOTAL FUND:</b>									
TOTAL REVENUES AND FUND BALANCE	<u>\$ 41,725,000</u>	<u>42,093,737</u>	<u>42,093,737</u>	<u>8,662,942</u>	20.58%	<u>10,364,651</u>	18.41%	<u>42,790,916</u>	100.01%
TOTAL EXPENSES	<u>\$ 41,725,000</u>	<u>42,093,737</u>	<u>42,093,737</u>	<u>16,257,778</u>	38.62%	<u>12,161,632</u>	21.61%	<u>42,015,140</u>	98.77%

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



**CITY OF PENSACOLA  
SANITATION FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2013  
(Unaudited)**

	FY 2014					FY 2013			
	F COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>SANITATION OPERATIONS:</b>									
APPROPRIATED FUND BALANCE	\$ 95,500	97,190	97,190	97,190	100.00%	122,100	100.00%	0	----
REVENUES:									
SANITATION									
Residential Refuse Container Charges	3,909,600	3,909,600	3,909,600	980,725	25.09%	979,681	25.06%	3,924,140	100.37%
Bulk Item Collection Charges	125,000	125,000	125,000	29,486	23.59%	26,914	21.53%	128,417	102.73%
Business Refuse Container Charges	162,900	162,900	162,900	38,906	23.88%	40,893	25.10%	160,516	98.54%
New Accounts/Transfer Fees	75,000	75,000	75,000	19,980	26.64%	21,510	28.68%	86,546	115.39%
Fuel Surcharge	500,000	500,000	500,000	86,488	17.30%	86,190	17.24%	346,447	69.29%
County Landfill	1,024,500	1,024,500	1,024,500	270,997	26.45%	270,062	26.36%	1,085,536	105.96%
Recyclable Sales	50,000	50,000	50,000	0	0.00%	(1,124)	-1.25%	9,494	10.55%
Miscellaneous	5,000	5,000	5,000	11,139	222.78%	11,130	222.61%	41,195	823.90%
Interest Income	0	0	0	0	----	0	---	3,555	----
Sale of Assets	5,000	5,000	5,000	7,268	145.36%	0	0.00%	0	0.00%
SUB-TOTAL SANITATION REVENUES	<u>5,857,000</u>	<u>5,857,000</u>	<u>5,857,000</u>	<u>1,444,989</u>	<u>24.67%</u>	<u>1,435,256</u>	<u>24.34%</u>	<u>5,785,846</u>	<u>98.12%</u>
CODE ENFORCEMENT									
Franchise Fees	998,000	998,000	998,000	(4,987)	-0.50%	(6,161)	-0.65%	1,095,098	114.98%
Lot Cleaning (FY Cash Balance) *	50,000	50,000	50,000	18,068	36.14%	16,065	32.13%	73,019	146.04%
Code Enforcement Violations	30,000	30,000	30,000	16,235	54.12%	9,394	---	51,918	----
Sub-Total	<u>1,078,000</u>	<u>1,078,000</u>	<u>1,078,000</u>	<u>29,316</u>	<u>2.72%</u>	<u>19,297</u>	<u>1.93%</u>	<u>1,220,035</u>	<u>121.71%</u>
Zoning/Housing Code Enforcement	40,000	40,000	40,000	0	0.00%	0	0.00%	34,900	87.25%
Sub-Total	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	<u>34,900</u>	<u>87.25%</u>
SUB-TOTAL CODE ENFORCEMENT REVENUES	<u>1,118,000</u>	<u>1,118,000</u>	<u>1,118,000</u>	<u>29,316</u>	<u>2.62%</u>	<u>19,297</u>	<u>1.85%</u>	<u>1,254,935</u>	<u>120.39%</u>
SUB-TOTAL REVENUES	<u>6,975,000</u>	<u>6,975,000</u>	<u>6,975,000</u>	<u>1,474,305</u>	<u>27.29%</u>	<u>1,454,553</u>	<u>20.96%</u>	<u>7,040,781</u>	<u>101.46%</u>
TOTAL REVENUES AND FUND BALANCE	<u>\$ 7,070,500</u>	<u>7,072,190</u>	<u>7,072,190</u>	<u>1,571,495</u>	<u>22.22%</u>	<u>1,576,653</u>	<u>22.33%</u>	<u>7,040,781</u>	<u>101.46%</u>

\* Actual billings are \$49,053.71 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, 2013**  
**(Unaudited)**

	FY 2014					FY 2013			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>SANITATION OPERATIONS CONTINUED:</b>									
EXPENSES:									
SANITATION SERVICES									
Personal Services	\$ 1,838,100	1,838,100	1,835,559	403,667	21.99%	394,674	23.10%	1,726,649	96.80%
City Sponsored Pensions	443,100	443,100	445,641	443,229	99.46%	424,051	98.94%	424,051	97.08%
Sub-Total	2,281,200	2,281,200	2,281,200	846,896	37.13%	818,725	38.30%	2,150,700	96.80%
Operating Expenses	3,015,500	3,015,500	3,015,500	549,360	18.22%	502,431	15.88%	2,469,957	85.29%
Capital Outlay	0	0	0	0	----	53,288	----	56,490	100.00%
Debt Service	235,600	235,600	235,600	133,276	56.57%	129,285	54.94%	222,994	94.30%
Allocated Overhead	324,700	324,700	324,700	81,175	25.00%	75,075	25.00%	300,000	100.00%
Sub-Total	5,857,000	5,857,000	5,857,000	1,610,707	27.50%	1,578,804	27.05%	5,200,141	91.06%
CODE ENFORCEMENT PROGRAM									
Personal Services	576,800	576,800	576,107	133,940	23.25%	128,316	20.93%	579,969	94.61%
City Sponsored Pensions	242,600	242,600	243,293	242,683	99.75%	215,664	88.64%	215,664	87.17%
Sub-Total	819,400	819,400	819,400	376,623	45.96%	343,980	40.17%	795,633	93.38%
Operating Expenses	256,100	257,790	257,790	100,290	38.90%	75,088	28.54%	229,316	85.32%
Capital Outlay	21,500	21,500	21,500	19,278	89.67%	0	---	0	---
Allocated Overhead	116,500	116,500	116,500	29,125	25.00%	26,475	25.00%	107,700	100.00%
Sub-Total	1,213,500	1,215,190	1,215,190	525,316	43.23%	445,542	36.36%	1,132,649	92.20%
TOTAL EXPENSES SANITATION OPERATIONS	\$ 7,070,500	7,072,190	7,072,190	2,136,024	30.20%	2,024,346	28.67%	6,332,790	91.26%
<b>CNG REFUSE TRUCKS:</b>									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	---	27,145	100.00%
EXPENSES: (continued)									
GAS CONSTRUCTION NOTE									
Capital Outlay	\$ 0	0	0	0	----	0	---	27,145	99.98%
Sub-Total	0	0	0	0	----	0	---	27,145	99.98%
TOTAL CNG EXPENSES	\$ 0	0	0	0	----	0	---	27,145	99.98%
<b>TOTAL FUND:</b>									
TOTAL REVENUES AND FUND BALANCE	\$ 7,070,500	7,072,190	7,072,190	1,571,495	22.22%	1,576,653	22.33%	7,067,926	101.46%
TOTAL EXPENSES	\$ 7,070,500	7,072,190	7,072,190	2,136,024	30.20%	2,024,346	28.67%	6,359,935	91.32%

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

**CITY OF PENSACOLA  
PORT FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2013  
(Unaudited)**

	FY 2014					FY 2013			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	30,132	30,132	30,132	----	689,943	100.00%	154,371	100.00%
REVENUES:									
PORT									
Handling	48,200	48,200	48,200	5,321	11.04%	5,889	36.35%	26,037	160.72%
Wharfage	415,800	415,800	415,800	46,739	11.24%	79,122	20.90%	368,119	97.26%
Storage	120,600	120,600	120,600	29,712	24.64%	47,521	41.25%	221,366	192.16%
Dockage	463,600	463,600	463,600	59,185	12.77%	54,115	9.63%	348,338	96.31%
Water Sales	25,000	25,000	25,000	1,397	5.59%	150	0.94%	6,440	40.25%
Property Rental	500,600	500,600	500,600	109,518	21.88%	208,403	22.61%	699,906	96.99%
Stevedore Fees	55,000	55,000	55,000	6,627	12.05%	10,520	19.96%	35,941	68.20%
Harbor	51,100	51,100	51,100	2,900	5.68%	6,900	20.35%	34,050	100.44%
Security Fees	61,000	61,000	61,000	8,918	14.62%	71,132	113.27%	37,214	59.26%
Interior Lighting	25,000	25,000	25,000	4,018	16.07%	0	----	13,840	----
Miscellaneous/Billed	25,000	25,000	25,000	5,074	20.30%	10,789	43.16%	23,702	94.81%
Miscellaneous/Non-Billed	0	0	0	26	----	0	----	7,789	----
Interest Income	0	0	0	0	----	0	----	1,394	----
Donations	0	0	0	0	----	0	----	7,293	----
Sale of Asset	0	0	0	950	----	0	----	0	----
Cedar Street Lease	32,700	32,700	32,700	0	0.00%	0	0.00%	0	0.00%
TOTAL REVENUES	<u>1,823,600</u>	<u>1,823,600</u>	<u>1,823,600</u>	<u>280,385</u>	15.38%	<u>494,541</u>	22.31%	<u>1,831,429</u>	100.82%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,823,600</u>	<u>1,853,732</u>	<u>1,853,732</u>	<u>310,517</u>	16.75%	<u>1,184,485</u>	40.75%	<u>1,985,800</u>	100.76%
EXPENSES:									
OPERATIONS & MAINTENANCE									
Personal Services	\$ 775,500	775,500	775,512	209,290	26.99%	169,287	21.01%	744,354	99.53%
City Sponsored Pensions	131,800	131,800	131,860	131,851	99.99%	122,622	99.13%	122,622	100.00%
Sub-Total	<u>907,300</u>	<u>907,300</u>	<u>907,372</u>	<u>341,141</u>	37.60%	<u>291,909</u>	31.40%	<u>866,976</u>	99.59%
Operating Expenses	760,400	765,285	765,213	142,397	18.61%	169,505	23.00%	682,717	99.70%
Capital Outlay	71,100	96,347	96,347	25,246	26.20%	399,634	34.72%	307,218	100.00%
Sub-Total	<u>1,738,800</u>	<u>1,768,932</u>	<u>1,768,932</u>	<u>508,784</u>	28.76%	<u>861,048</u>	30.56%	<u>1,856,911</u>	99.70%
OVERHEAD									
General Fund	84,800	84,800	84,800	21,200	25.00%	22,275	25.00%	78,200	100.00%
TOTAL EXPENSES	<u>\$ 1,823,600</u>	<u>1,853,732</u>	<u>1,853,732</u>	<u>529,984</u>	28.59%	<u>883,323</u>	30.39%	<u>1,935,111</u>	99.71%

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

**CITY OF PENSACOLA  
AIRPORT FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2013  
(Unaudited)**

	FY 2014					FY 2013			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,036,436	1,036,436	1,036,436	100.00%	1,343,107	100.00%	3,253,607	100.00%
REVENUES:									
AIRLINE REVENUES									
Loading Bridges Fees	140,000	140,000	140,000	45,120	32.23%	66,691	22.23%	247,254	103.89%
Air Carrier Landing Fees	1,400,000	1,400,000	1,400,000	411,425	29.39%	480,514	18.97%	1,908,266	97.86%
Apron Area Rental	915,000	915,000	915,000	127,181	13.90%	229,380	19.11%	828,486	90.54%
Airline Rentals	3,000,000	3,000,000	3,000,000	621,781	20.73%	757,962	22.29%	2,972,484	98.30%
SUBTOTAL AIRLINE REVENUES	\$ 5,455,000	5,455,000	5,455,000	1,205,507	22.10%	1,534,547	20.64%	5,956,490	97.22%
NON-AIRLINE REVENUES									
U.S.Government - FASCO	250,000	250,000	250,000	62,000	24.80%	62,000	24.80%	248,002	99.20%
Rental Cars	3,090,000	3,090,000	3,090,000	688,215	22.27%	652,272	18.64%	2,989,789	98.22%
Rental Car Customer Facility Charge (Garage)	925,000	925,000	925,000	108,748	11.76%	115,512	15.40%	719,259	77.67%
CFC - Rental Car Svc Facility	2,015,000	2,015,000	2,015,000	311,397	15.45%	330,771	11.03%	2,059,697	104.03%
Rental Car Service Facility Rent	225,000	225,000	225,000	71,212	31.65%	51,563	11.46%	227,844	106.97%
Fixed Base Operators	137,000	137,000	137,000	31,760	23.18%	26,047	9.30%	142,856	104.27%
Restaurant and Lounge	290,000	290,000	290,000	63,363	21.85%	61,579	15.39%	296,384	102.20%
Advertising	50,000	50,000	50,000	10,001	20.00%	1,501	1.50%	52,116	108.58%
Hangers Rentals	135,000	135,000	135,000	44,564	33.01%	40,353	25.97%	119,273	88.35%
Commerce Park	200,000	200,000	200,000	27,001	13.50%	0	----	0	----
Parking Lot	5,314,000	5,314,000	5,314,000	1,047,717	19.72%	1,113,454	20.24%	4,842,025	93.89%
Gift Shop	360,000	360,000	360,000	82,663	22.96%	80,645	23.04%	320,488	91.57%
Taxi Permits	50,000	50,000	50,000	14,320	28.64%	13,710	27.42%	58,370	116.74%
LEO/TSA Security	110,000	110,000	110,000	18,300	16.64%	0	----	0	----
Commercial Property Rentals	300,000	300,000	300,000	75,728	25.24%	87,296	13.39%	352,670	117.56%
Miscellaneous	315,000	315,000	315,000	68,525	21.75%	77,909	25.97%	461,420	87.39%
Interest Income	15,000	15,000	15,000	0	0.00%	0	0.00%	24,641	164.27%
SUB-TOTAL NON-AIRLINE REVENUES	13,781,000	13,781,000	13,781,000	2,725,514	19.78%	2,714,612	17.14%	12,914,834	96.21%
TOTAL OPERATING REVENUES	19,236,000	19,236,000	19,236,000	3,931,021	20.44%	4,249,159	18.26%	18,871,324	96.53%
TOTAL REVENUES AND FUND BALANCE	\$ 19,236,000	20,272,436	20,272,436	4,967,457	24.50%	5,592,266	22.72%	22,124,931	97.02%

**CITY OF PENSACOLA  
AIRPORT FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2013  
(Unaudited)**

	FY 2014					FY 2013			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>EXPENSES:</b>									
<b>OPERATION &amp; MAINTENANCE</b>									
Personal Services	\$ 3,427,100	3,427,100	3,426,480	749,288	21.87%	885,633	21.99%	3,761,111	99.26%
City Sponsored Pensions	629,200	629,200	629,820	629,389	99.93%	885,647	97.85%	885,647	97.81%
Sub-Total	4,056,300	4,056,300	4,056,300	1,378,677	33.99%	1,771,280	35.90%	4,646,758	98.98%
Operating Expenses	8,590,000	8,917,737	8,917,737	2,287,966	25.66%	2,942,934	30.41%	7,433,044	93.52%
Capital Outlay	640,000	1,348,699	1,348,699	250,332	18.56%	924,200	31.05%	1,686,759	63.82%
Sub-Total	13,286,300	14,322,736	14,322,736	3,916,976	27.35%	5,638,414	32.06%	13,766,561	89.64%
<b>DEBT SERVICE GARB</b>									
Interest	1,628,700	1,628,700	1,628,700	680,428	41.78%	627,902	37.45%	1,362,464	81.27%
Principal	2,600,000	2,600,000	2,600,000	2,080,000	80.00%	2,040,000	76.79%	2,040,000	76.79%
Sub-Total	4,228,700	4,228,700	4,228,700	2,760,428	65.28%	2,667,902	61.57%	3,402,464	78.52%
<b>DEBT SERVICE CFC</b>									
Interest	655,500	655,500	655,500	27,647	4.22%	38,706	4.72%	113,823	13.89%
Principal	471,500	471,500	471,500	0	0.00%	0	0.00%	0	0.00%
Sub-Total	1,127,000	1,127,000	1,127,000	27,647	2.45%	38,706	1.94%	113,823	5.69%
<b>OVERHEAD</b>									
General Fund	594,000	594,000	594,000	148,500	25.00%	173,425	25.00%	548,100	100.00%
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 19,236,000</b>	<b>20,272,436</b>	<b>20,272,436</b>	<b>6,853,550</b>	<b>33.81%</b>	<b>8,518,447</b>	<b>34.61%</b>	<b>17,830,948</b>	<b>80.41%</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.

**CITY OF PENSACOLA**  
**RISK MANAGEMENT SERVICES**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2013**  
**(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	91,408	91,408	91,408	100.00%	0	----	0	----
REVENUES:									
Service Fees	1,342,500	1,342,500	1,342,500	608,224	45.31%	415,920	31.00%	1,198,153	89.29%
TOTAL REVENUES	1,342,500	1,342,500	1,342,500	608,224	45.31%	415,920	31.00%	1,198,153	89.29%
TOTAL REVENUES AND FUND BALANCE	\$ 1,342,500	1,433,908	1,433,908	699,632	48.79%	415,920	31.00%	1,198,153	89.29%
EXPENSES:									
RISK MANAGEMENT									
Personal Services	\$ 427,300	427,300	454,300	249,187	54.85%	235,941	49.57%	452,396	95.04%
City Sponsored Pensions	57,200	57,200	57,300	57,211	99.85%	55,528	91.33%	55,528	98.45%
Sub-Total	484,500	484,500	511,600	306,398	59.89%	248,726	46.33%	507,924	93.95%
Operating Expenses	595,500	604,375	577,275	163,597	28.34%	109,502	20.10%	530,558	100.00%
Sub-Total	1,080,000	1,088,875	1,088,875	469,994	43.16%	358,228	33.12%	1,038,482	96.97%
CITY CLINIC									
Personal Services	\$ 107,000	107,000	106,950	24,180	22.61%	24,594	23.31%	107,200	100.00%
City Sponsored Pensions	25,800	25,800	25,850	25,811	99.85%	24,185	100.35%	24,185	100.00%
Sub-Total	132,800	132,800	132,800	49,991	37.64%	48,779	37.64%	131,385	100.00%
Operating Expenses	29,700	29,700	29,700	5,714	19.24%	8,913	29.03%	30,307	99.99%
Sub-Total	162,500	162,500	162,500	55,705	34.28%	57,692	35.99%	161,692	100.00%
ADA									
Operating Expenses	100,000	100,000	100,000	0	0.00%	0	----	250	1.43%
Capital Outlay	0	82,533	82,533	82,525	99.99%	0	----	0	----
Sub-Total	100,000	182,533	182,533	82,525	45.21%	0	----	250	82.77%
TOTAL EXPENSES	\$ 1,342,500	1,433,908	1,433,908	608,224	42.42%	415,920	31.00%	1,200,424	96.28%

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

**CITY OF PENSACOLA  
CENTRAL SERVICES FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2013  
(Unaudited)**

	FY 2014				% OF BUDGET 12/13	FY 2013			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13		ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	401,507	401,507	401,507	100.00%	27,098	100.00%	27,098	100.00%
REVENUES:									
Service Fees									
Mail Room	88,200	88,200	88,200	32,818	37.21%	33,437	38.93%	82,858	96.46%
Technology Resources	1,793,100	1,793,100	1,793,100	771,158	43.01%	768,312	30.86%	2,138,600	83.38%
Engineering	766,200	766,200	766,200	190,948	24.92%	211,405	26.18%	609,503	75.48%
Central Garage	1,445,400	1,445,400	1,445,400	610,162	42.21%	474,690	32.96%	1,306,793	90.74%
TOTAL REVENUES	4,092,900	4,092,900	4,092,900	1,605,086	39.22%	1,487,844	30.85%	4,137,754	84.47%
TOTAL REVENUES AND FUND BALANCE	\$ 4,092,900	4,494,407	4,494,407	2,006,593	44.65%	1,514,942	31.23%	4,164,852	84.56%
EXPENSES:									
MAIL ROOM									
Personal Services	\$ 48,800	48,800	48,800	7,234	14.82%	9,726	21.30%	48,622	99.31%
City Sponsored Pensions	20,200	20,200	20,200	20,200	100.00%	20,430	100.00%	20,430	99.90%
Sub-Total	69,000	69,000	69,000	27,434	39.76%	30,156	45.62%	69,052	99.48%
Operating Expenses	19,200	19,200	19,200	5,384	28.04%	3,282	16.57%	15,975	96.88%
Sub-Total	88,200	88,200	88,200	32,818	37.21%	33,437	38.93%	85,027	98.98%
TECHNOLOGY RESOURCES									
Personal Services	979,300	1,019,300	1,018,600	233,185	22.89%	272,266	21.53%	1,142,248	90.33%
City Sponsored Pensions	204,200	204,200	204,900	204,222	99.67%	197,753	92.28%	197,753	92.24%
Sub-Total	1,183,500	1,223,500	1,223,500	437,407	35.75%	470,019	31.78%	1,340,001	90.61%
Operating Expenses	563,200	659,063	659,063	244,000	37.02%	128,142	15.92%	569,569	79.69%
Capital Outlay	46,400	58,064	58,064	53,564	92.25%	170,151	73.09%	211,226	93.79%
Sub-Total	1,793,100	1,940,627	1,940,627	734,971	37.87%	768,312	30.53%	2,120,796	87.54%
DEBT SERVICE									
Interest	0	36,400	36,400	30,691	84.32%	0	----	0	----
Principal	0	6,400	6,400	5,496	85.87%	0	----	41,681	99.95%
Sub-Total	0	42,800	42,800	36,187	84.55%	0	----	41,681	99.95%
Sub-Total Technology Resources	1,793,100	1,983,427	1,983,427	771,158	38.88%	768,312	----	2,162,477	87.74%

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

**CITY OF PENSACOLA  
CENTRAL SERVICES FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2013  
(Unaudited)**

	FY 2014				FY 2013				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/13	% OF BUDGET 12/13	ACTUAL 12/12	% OF BUDGET 12/12	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>ENGINEERING</b>									
Personal Services	566,500	566,500	566,417	78,475	13.85%	94,970	16.02%	360,955	60.90%
City Sponsored Pensions	90,000	90,000	90,083	90,018	99.93%	89,562	97.78%	89,562	97.78%
Sub-Total	<u>656,500</u>	<u>656,500</u>	<u>656,500</u>	<u>168,493</u>	<u>25.67%</u>	<u>184,532</u>	<u>26.97%</u>	<u>450,517</u>	<u>65.84%</u>
Operating Expenses	109,700	112,700	112,700	22,456	19.93%	26,873	21.81%	100,133	81.28%
Sub-Total	<u>766,200</u>	<u>769,200</u>	<u>769,200</u>	<u>190,948</u>	<u>24.82%</u>	<u>211,405</u>	<u>26.18%</u>	<u>550,650</u>	<u>68.19%</u>
<b>CENTRAL GARAGE</b>									
Personal Services	893,000	893,000	892,345	193,094	21.64%	196,721	22.50%	836,236	95.34%
City Sponsored Pensions	216,300	216,300	216,955	216,369	99.73%	210,267	97.26%	210,267	96.77%
Sub-Total	<u>1,109,300</u>	<u>1,109,300</u>	<u>1,109,300</u>	<u>409,463</u>	<u>36.91%</u>	<u>406,988</u>	<u>37.32%</u>	<u>1,046,503</u>	<u>95.63%</u>
Operating Expenses	251,100	251,100	251,100	56,900	22.66%	67,702	24.64%	223,158	85.56%
Capital Outlay	85,000	293,180	293,180	143,800	49.05%	0	0.00%	24,900	29.29%
Sub-Total	<u>1,445,400</u>	<u>1,653,580</u>	<u>1,653,580</u>	<u>610,162</u>	<u>36.90%</u>	<u>474,690</u>	<u>32.96%</u>	<u>1,294,561</u>	<u>89.89%</u>
<b>TOTAL EXPENSES</b>	<u>\$ 4,092,900</u>	<u>4,494,407</u>	<u>4,494,407</u>	<u>1,605,086</u>	<u>35.71%</u>	<u>1,487,844</u>	<u>30.67%</u>	<u>4,092,715</u>	<u>85.36%</u>

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



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

PROGRAM	FY 2014					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2014 ACTUAL 12/13	% OF BUDGET 12/13
<b>AIRPORT</b>						
Airport Administration	\$ 3,234,200	3,946,659	3,862,919	(83,740)	1,204,459	31.18%
Maintenance	7,632,800	7,939,980	7,974,220	34,240	1,970,059	24.71%
Operations	665,600	680,600	718,600	38,000	223,883	31.16%
Security	978,000	978,000	978,000	-	371,786	38.01%
Aircraft Rescue & Firefighting Facility (ARFF)	775,700	777,497	788,997	11,500	146,791	18.60%
Sub-total	<u>13,286,300</u>	<u>14,322,736</u>	<u>14,322,736</u>	<u>-</u>	<u>3,916,976</u>	<u>27.35%</u>
<b>CITY CLERK</b>						
Administration of Legal Documents	71,300	71,300	72,200	900	29,420	40.75%
City Elections/Appointments	23,800	23,800	24,100	300	9,820	40.75%
City Council Meetings Preparation	63,400	63,400	64,200	800	26,160	40.75%
Sub-total	<u>158,500</u>	<u>158,500</u>	<u>160,500</u>	<u>2,000</u>	<u>65,400</u>	<u>40.75%</u>
<b>CITY COUNCIL</b>						
Audit (gross of allocated overhead)	95,900	174,800	174,800	-	48,900	27.97%
Council Election	11,800	17,913	17,913	-	3,564	19.90%
City Council	321,200	435,300	435,300	-	86,609	19.90%
Sub-total	<u>428,900</u>	<u>628,013</u>	<u>628,013</u>	<u>-</u>	<u>139,074</u>	<u>22.15%</u>
<b>COMMUNITY REDEVELOPMENT AGENCY - CRA</b>						
Administration and Planning	79,600	121,708	70,509	(51,199)	23,365	33.14%
Asset Maintenance and Operation	147,300	147,300	198,499	51,199	19,174	9.66%
Non-Capital Projects and Activities	235,500	165,759	165,759	-	165,759	100.00%
Sub-total	<u>462,400</u>	<u>434,767</u>	<u>434,767</u>	<u>-</u>	<u>208,298</u>	<u>47.91%</u>
<b>FINANCIAL SERVICES</b>						
Accounts Payable/Receivable	102,600	134,632	134,632	-	144,799	107.55%
Accounting	102,500	23,473	23,473	-	13,746	58.56%
Budget	72,200	88,918	88,918	-	49,597	55.78%
Payroll	168,200	160,900	160,900	-	81,029	50.36%
Purchasing	144,000	281,576	281,576	-	76,788	27.27%
Sub-total	<u>589,500</u>	<u>689,500</u>	<u>689,500</u>	<u>-</u>	<u>365,958</u>	<u>53.08%</u>
<b>FINANCIAL SERVICES - RISK MANAGEMENT SERVICES</b>						
Business Process Review	62,100	62,100	62,100	-	13,657	21.99%
Risk Management Services	1,117,900	1,209,308	1,209,308	-	538,862	44.56%
Sub-total	<u>1,180,000</u>	<u>1,271,408</u>	<u>1,271,408</u>	<u>-</u>	<u>552,519</u>	<u>43.46%</u>
<b>FINANCIAL SERVICES - MAIL ROOM</b>						
Mail Room	88,200	88,200	88,200	-	32,818	37.21%
Sub-total	<u>88,200</u>	<u>88,200</u>	<u>88,200</u>	<u>-</u>	<u>32,818</u>	<u>37.21%</u>

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

PROGRAM	FY 2014					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2014 ACTUAL 12/13	% OF BUDGET 12/13
<b>FIRE</b>						
Administrative Support	312,000	312,000	307,582	(4,418)	133,808	43.50%
City Emergency Management	10,900	10,900	10,746	(154)	4,675	43.50%
Emergency Operations - Fire Suppression	8,443,900	8,495,404	8,495,404	-	4,015,400	47.27%
Emergency Operations - Rescue	561,800	561,800	561,800	-	271,477	48.32%
Facilities and Apparatus Management	684,700	684,700	689,350	4,650	221,466	32.13%
Fire Code Enforcement	288,900	288,900	289,500	600	130,395	45.04%
Technical Support to City	5,500	5,500	5,422	(78)	2,359	43.50%
Training	132,000	132,000	131,400	(600)	55,840	42.50%
Pensacola Fire Academy	-	25,415	25,415	-	-	0.00%
Sub-total	<u>10,439,700</u>	<u>10,516,619</u>	<u>10,516,619</u>	<u>-</u>	<u>4,835,420</u>	<u>45.98%</u>
<b>HOUSING</b>						
HOME	24,900	24,900	24,900	-	8,471	34.02%
SHIP	-	12,592	12,592	-	(178)	-1.41%
Sub-total	<u>24,900</u>	<u>37,492</u>	<u>37,492</u>	<u>-</u>	<u>8,293</u>	<u>22.12%</u>
<b>HOUSING - CDBG</b>						
Community Development Block Grant (CDBG) Program	137,700	137,700	137,700	-	38,877	28.23%
Homebuyer Club/Foreclosure Prevention Program	38,300	38,300	38,300	-	13,143	34.32%
Housing Rehabilitation	199,600	199,600	199,600	-	60,895	30.51%
Sub-total	<u>375,600</u>	<u>375,600</u>	<u>375,600</u>	<u>-</u>	<u>112,915</u>	<u>30.06%</u>
<b>HOUSING - SECTION 8</b>						
Section 8 Housing Assistance Payments Program Fund	15,231,900	15,231,900	15,231,900	-	2,631,145	17.27%
Sub-total	<u>15,231,900</u>	<u>15,231,900</u>	<u>15,231,900</u>	<u>-</u>	<u>2,631,145</u>	<u>17.27%</u>
<b>HUMAN RESOURCES</b>						
Administrative Services	54,700	54,700	54,700	-	25,011	45.72%
Staffing	156,300	156,300	156,300	-	71,467	45.72%
Compensation and Benefits Administration	46,900	46,900	46,900	-	21,445	45.72%
Employee Relations	62,500	62,500	62,500	-	28,578	45.72%
Training and Development	70,300	70,300	70,300	-	32,144	45.72%
Sub-total	<u>390,700</u>	<u>390,700</u>	<u>390,700</u>	<u>-</u>	<u>178,646</u>	<u>45.72%</u>
<b>HUMAN RESOURCES - CLINIC</b>						
Clinic	162,500	162,500	162,500	-	55,705	34.28%
Sub-total	<u>162,500</u>	<u>162,500</u>	<u>162,500</u>	<u>-</u>	<u>55,705</u>	<u>34.28%</u>

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

PROGRAM	FY 2014					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2014 ACTUAL 12/13	% OF BUDGET 12/13
<b>INSPECTION SERVICES</b>						
Inspection Services	863,400	863,400	863,400	-	314,031	36.37%
Plan Review and Permitting	54,600	54,600	54,600	-	24,605	45.06%
Sub-total	<u>918,000</u>	<u>918,000</u>	<u>918,000</u>	<u>-</u>	<u>338,636</u>	36.89%
<b>LEGAL</b>						
Legal Services	296,600	296,600	324,700	28,100	198,295	61.07%
Sub-total	<u>296,600</u>	<u>296,600</u>	<u>324,700</u>	<u>28,100</u>	<u>198,295</u>	61.07%
<b>MAYOR</b>						
City Administrator/Cabinet	384,900	415,258	415,258	-	177,400	42.72%
Office of the Mayor	165,100	165,100	165,100	-	3,975	2.41%
Communications	166,000	197,328	197,328	-	39,762	20.15%
Sub-total	<u>716,000</u>	<u>777,686</u>	<u>777,686</u>	<u>-</u>	<u>221,139</u>	28.44%
<b>NON-DEPARTMENTAL FUNDING</b>						
Agency funding	2,187,000	2,364,578	2,364,578	-	1,657,158	70.08%
Sub-total	<u>2,187,000</u>	<u>2,364,578</u>	<u>2,364,578</u>	<u>-</u>	<u>1,657,158</u>	70.08%
<b>NEIGHBORHOOD SERVICES*</b>						
Aquatics	231,900	239,346	239,346	-	45,152	18.86%
Athletics Operations	242,100	242,100	246,506	4,406	51,795	21.01%
Athletics Staffing	97,400	97,400	97,400	-	44,183	45.36%
Ball field Crew	397,700	401,150	401,610	460	121,359	30.22%
Community Volunteer Program	97,100	97,100	97,650	550	15,304	15.67%
Neighborhood Enhancement	83,000	83,000	40,474	(42,526)	6,288	15.54%
Office of the Director (Administration)	679,000	679,000	674,093	(4,907)	232,103	34.43%
Pensacola Community Initiative Program	24,900	52,193	94,719	42,526	(2,927)	-3.09%
Recreation/Community Center Administration	454,200	454,200	576,616	122,416	205,258	35.60%
Senior Center	145,500	145,500	143,372	(2,128)	33,109	23.09%
Youth Programs	695,400	695,400	576,554	(118,846)	158,117	27.42%
Park Administration	274,000	274,267	274,477	210	91,038	33.17%
Park Landscaping	1,151,000	1,226,918	1,213,060	(13,858)	472,988	38.99%
Park Maintenance Shop	88,900	88,900	89,600	700	36,518	40.76%
Park Repair & Maintenance	691,200	702,356	713,353	10,997	227,504	31.89%
Sub-total	<u>5,353,300</u>	<u>5,478,830</u>	<u>5,478,830</u>	<u>-</u>	<u>1,737,790</u>	31.72%

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

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

PROGRAM	FY 2014					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2014 ACTUAL 12/13	% OF BUDGET 12/13
<b>NEIGHBORHOOD SERVICES - TENNIS</b>						
Roger Scott Tennis Center	193,700	207,185	207,185	-	59,873	28.90%
Sub-total	<u>193,700</u>	<u>207,185</u>	<u>207,185</u>	<u>-</u>	<u>59,873</u>	<u>28.90%</u>
<b>NEIGHBORHOOD SERVICES - GOLF</b>						
Daily Club House Operations	133,300	133,300	133,300	-	45,964	34.48%
First Tee	5,200	5,200	5,200	-	1,793	34.48%
Golf Course Maintenance	555,800	555,800	555,800	-	191,650	34.48%
Tournaments	5,700	5,700	5,700	-	1,965	34.48%
Sub-total	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>-</u>	<u>241,372</u>	<u>34.48%</u>
<b>PENSACOLA ENERGY</b>						
Administration	541,600	541,600	541,700	100	207,824	38.37%
Customer Service	721,600	727,624	727,624	-	286,328	39.35%
Gas Construction	2,009,200	2,301,120	2,271,320	(29,800)	979,188	43.11%
Gas Cost	14,747,100	14,747,100	14,747,100	-	4,297,540	29.14%
Gas Marketing	1,920,900	1,920,900	1,920,900	-	453,599	23.61%
Gas Renewal & Replacement	2,283,700	2,283,700	2,283,700	-	806,962	35.34%
Gas Training	245,600	245,600	245,600	-	73,932	30.10%
Measurement	818,800	877,546	882,546	5,000	324,203	36.73%
Gas Piping	397,000	397,000	397,000	-	127,222	32.05%
Operations	4,152,700	4,164,747	4,146,447	(18,300)	1,614,910	38.95%
Regulatory Activities	764,500	764,500	777,700	13,200	184,942	23.78%
Gas Infrastructure Replacement	1,683,300	1,683,300	1,713,100	29,800	611,005	35.67%
Sub-total	<u>30,286,000</u>	<u>30,654,737</u>	<u>30,654,737</u>	<u>-</u>	<u>9,967,653</u>	<u>32.52%</u>
<b>PLANNING SERVICES</b>						
Administration	23,800	23,800	21,800	(2,000)	-	0.00%
Business Licenses	79,800	79,800	49,700	(30,100)	23,960	48.21%
Office of Sustainability	144,500	144,500	104,500	(40,000)	31,771	30.40%
Planning Services	437,200	437,200	437,200	-	138,593	31.70%
Zoning/Housing Code Enforcement	-	1,500	43,500	42,000	43,500	100.00%
Sub-total	<u>685,300</u>	<u>686,800</u>	<u>656,700</u>	<u>(30,100)</u>	<u>237,826</u>	<u>36.22%</u>

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

PROGRAM	FY 2014					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2014 ACTUAL 12/13	% OF BUDGET 12/13
<b>POLICE</b>						
Neighborhood Services Division	339,700	339,700	359,700	20,000	125,679	34.94%
Cadets	362,500	362,500	330,873	(31,627)	110,030	33.25%
Central Records	399,600	399,600	399,660	60	145,129	36.31%
Chief's Office	1,368,200	1,368,200	1,370,045	1,845	528,432	38.57%
Communications Center	1,586,100	1,586,100	1,575,640	(10,460)	571,176	36.25%
Community Oriented Policing Squad	1,171,000	1,171,000	1,176,630	5,630	501,523	42.62%
Crime Scene Investigation	639,200	639,200	647,720	8,520	289,180	44.65%
Criminal Intelligence Unit	86,100	86,100	86,100	-	33,254	38.62%
Investigations Unit	2,015,500	2,015,500	2,014,500	(1,000)	795,069	39.47%
Property Management	313,400	313,400	313,530	130	135,307	43.16%
School Resource Office (SRO)	619,300	619,300	620,200	900	258,877	41.74%
Traffic	925,900	939,900	940,400	500	399,451	42.48%
Training/Personnel	603,600	606,784	602,984	(3,800)	235,789	39.10%
Uniform Patrol	8,295,900	8,477,900	8,475,617	(2,283)	3,508,171	41.39%
Vice & Narcotics	649,600	649,600	661,185	11,585	292,714	44.27%
Sub-total	19,375,600	19,574,784	19,574,784	-	7,929,787	40.51%
<b>PORT</b>						
Administration	603,700	605,505	605,505	-	175,049	28.91%
Business & Trade Development	145,200	145,634	145,634	-	42,102	28.91%
Operations & Maintenance	584,300	586,047	586,047	-	169,424	28.91%
Seaport Security	334,400	335,400	335,400	-	96,963	28.91%
Sub-total	1,667,600	1,672,585	1,672,585	-	483,537	28.91%
<b>PUBLIC WORKS &amp; FACILITIES - GENERAL FUND*</b>						
Administration Daily Operation	304,900	306,434	307,429	995	114,192	37.14%
Building Maintenance Administration	510,000	510,267	516,617	6,350	184,339	35.68%
City Facility Maintenance & Repair	802,800	893,736	921,316	27,580	272,531	29.58%
Inspection Services	26,800	26,800	25,945	(855)	5,698	21.96%
Parades	33,900	33,900	33,900	-	4,339	12.80%
Resource Center Maintenance	113,800	115,800	108,370	(7,430)	51,411	47.44%
Street Daily Operation	470,400	470,850	450,150	(20,700)	125,841	27.96%
Traffic Miscellaneous	59,300	59,300	59,320	20	8,041	13.56%
Traffic Signage	205,900	205,900	205,880	(20)	88,890	43.18%
Traffic Signals & Street Lighting	1,073,500	1,083,500	1,077,600	(5,900)	303,815	28.19%
Traffic Striping	54,300	54,800	54,760	(40)	15,310	27.96%
Sub-total	3,655,600	3,761,287	3,761,287	-	1,174,407	31.22%

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

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

PROGRAM	FY 2014					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2014 ACTUAL 12/13	% OF BUDGET 12/13
<b>PUBLIC WORKS &amp; FACILITIES - STORMWATER FUND</b>						
Administration Stormwater/Street Sweeping	396,900	396,900	396,900	-	90,491	22.80%
Stormwater Miscellaneous	99,400	99,400	99,420	20	36,115	36.33%
Stormwater Operation & Maintenance	1,358,600	1,371,824	1,371,824	-	491,409	35.82%
Street Sweeping FDOT Roadways	33,200	33,200	33,464	264	10,086	30.14%
Street Sweeping Operation & Maintenance	753,200	753,200	752,916	(284)	256,192	34.03%
Sub-total	<u>2,641,300</u>	<u>2,654,524</u>	<u>2,654,524</u>	<u>-</u>	<u>884,292</u>	<u>33.31%</u>
<b>PUBLIC WORKS &amp; FACILITIES - CENTAL SERVICES FUND</b>						
Survey Operations Coordination	22,500	22,500	22,500	-	6,414	28.51%
Plan Review	75,800	75,800	75,800	-	8,338	11.00%
Project Design	215,900	218,900	218,900	-	55,697	25.44%
Project Management	452,000	452,000	452,000	-	120,498	26.66%
Sub-total	<u>766,200</u>	<u>769,200</u>	<u>769,200</u>	<u>-</u>	<u>190,948</u>	<u>24.82%</u>
<b>SANITATION SERVICES</b>						
Code Enforcement	944,000	945,690	945,690	-	414,284	43.81%
Code Enforcement-Zoning/Housing	112,200	112,200	112,200	-	57,804	51.52%
Residential Garbage Collection	2,808,700	2,808,700	2,808,700	-	684,032	24.35%
Recycling Collection	535,800	535,800	535,800	-	154,625	28.86%
Transfer Station	376,900	376,900	376,900	-	89,850	23.84%
Yard Trash/Bulk Waste Collection	1,575,300	1,575,300	1,575,300	-	467,750	29.69%
Sub-total	<u>6,352,900</u>	<u>6,354,590</u>	<u>6,354,590</u>	<u>-</u>	<u>1,868,345</u>	<u>29.40%</u>
<b>SANITATION SERVICES - GARAGE</b>						
Garage Administration	255,547	292,353	292,353	-	107,877	36.90%
Garage Operations	963,645	1,102,442	1,102,442	-	406,795	36.90%
Parts & Fuel Operation	226,205	258,785	258,785	-	95,490	36.90%
Sub-total	<u>1,445,397</u>	<u>1,653,580</u>	<u>1,653,580</u>	<u>-</u>	<u>610,162</u>	<u>36.90%</u>

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

PROGRAM	FY 2014					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2014 ACTUAL 12/13	% OF BUDGET 12/13
TECHNOLOGY RESOURCES						
Capital Accumulation	46,400	42,800	42,800	-	36,187	84.55%
Information Management	736,400	895,938	895,938	-	409,283	45.68%
Network/System Management	615,700	642,689	642,689	-	200,455	31.19%
Office of the Director	195,400	197,800	197,800	-	69,624	35.20%
Public Safety	199,200	204,200	204,200	-	55,610	27.23%
Sub-total	<u>1,793,100</u>	<u>1,983,427</u>	<u>1,983,427</u>	<u>-</u>	<u>771,158</u>	<u>38.88%</u>
<i>Note: As of October 1, 2012, the Management Information Systems (MIS) Division's name was changed to Technology Resources</i>						
TOTAL	<u>\$ 126,322,697</u>	<u>129,908,766</u>	<u>129,908,766</u>	<u>-</u>	<u>46,571,922</u>	<u>35.85%</u>

**City of Pensacola, Florida**  
**Investment Schedule**  
**As of December 31, 2013**  
**(Unaudited)**

<b><u>POOLED INVESTMENTS</u></b>		<b>Invest Type</b>	<b>Purchase Date</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Principal Amount</b>	<b>Market Value</b>
BBVA Compass	2522705511	MM	04/22/10		0.19%	5,000,000.00	<b>5,000,000.00</b>
BBVA Compass	2530641158	MM	03/15/11		0.19%	5,000,000.00	<b>5,000,000.00</b>
Servis1 Bank	1110103403	MM	11/10/11		0.30%	12,500,000.00	<b>12,500,000.00</b>
BBVA Compass	2531042134	MM	02/14/12		0.24%	5,000,000.00	<b>5,000,000.00</b>
Servis1 Bank	167692	CD	02/19/13	02/19/14	0.38%	10,000,000.00	<b>10,000,000.00</b>
<b><u>FUND INVESTMENTS</u></b>							
<b>Fund 503</b>							
S.B.A. Investment Pool, Fund A	251291				0.16%	0.04	<b>0.04</b>
S.B.A. Investment Pool, Fund B	251291				N/A	27,012.84	<b>27,012.84</b>
<b><u>City's- GCA (checking account)</u></b>							
Wells Fargo Bank	Public Now Account		ERC 25%; offset fees			30,619,104.91	<b>30,619,104.91</b>
<b>TOTAL INVESTMENTS</b>						<b>\$ 68,146,117.79</b>	<b>\$ 68,146,117.79</b>

Money Market interest rates are good through December 31, 2013.

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



**CITY OF PENSACOLA  
DEBT SERVICE SCHEDULE  
December 31, 2013  
(Unaudited)**

	BALANCE 09/30/13	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 12/31/13	REQUIRED RESERVES <sup>(a)</sup>	FUTURE INTEREST	MATURITY DATE
2005A AIRPORT REFUNDING REVENUE BONDS	14,435,000.00	(110,000.00)	14,325,000.00	1,448,325.00	5,145,408.80	10/01/27
2008 AIRPORT TAXABLE CFC REVENUE NOTE	11,800,000.00	0.00	11,800,000.00	0.00	1,365,604.58 <sup>(b)</sup>	12/31/15
2008 AIRPORT REVENUE BONDS	34,060,000.00	(600,000.00)	33,460,000.00	2,659,375.00	32,932,100.00	10/01/38
2009 REDEVELOPMENT REVENUE BONDS (CMP)	45,105,000.00	0.00	45,105,000.00	0.00	52,888,549.20 <sup>(c)</sup>	04/01/40
2010 AIRPORT REVENUE REFUNDING NOTE (97B, 98A AIRPORT)	8,715,000.00	(1,855,000.00)	6,860,000.00	1,231,000.00	463,660.04	10/01/18
2010A-1 CAPITAL FUNDING REVENUE LOAN (2000A LOST)	5,035,000.00	(910,000.00)	4,125,000.00	0.00	541,712.52	10/01/17
2010A-2 CAPITAL FUNDING REVENUE LOAN (2000B LOST)	10,460,000.00	(1,895,000.00)	8,565,000.00	0.00	1,124,681.28	10/01/17
2010B-1 CAPITAL FUNDING REVENUE LOAN (2008 GAS/AMR)	3,495,000.00	(650,000.00)	2,845,000.00	0.00	292,568.78	10/01/17
2010B-2 CAPITAL FUNDING REVENUE LOAN (1999 GAS)	4,500,000.00	(840,000.00)	3,660,000.00	0.00	364,150.00	10/01/17
2011 GAS SYSTEM REVENUE NOTE	4,555,000.00	(465,000.00)	4,090,000.00	0.00	393,965.00	10/01/21
2012 AIRPORT REVENUE NOTE	6,300,000.00	0.00	6,300,000.00	0.00	2,250,467.50 <sup>(b)</sup>	10/01/27
<b>TOTAL</b>	<b>\$ 148,460,000.00</b>	<b>(7,325,000.00)</b>	<b>141,135,000.00</b>	<b>5,338,700.00</b>	<b>97,762,867.70</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 \$18,156,186.29 for a net interest on the bonds of \$34,732,362.91.

**CITY OF PENSACOLA**  
**DEBT SERVICE SCHEDULE BY ALLOCATION**  
**December 31, 2013**  
**(Unaudited)**

	BALANCE 09/30/13	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 12/31/13	REQUIRED RESERVES <sup>(a)</sup>	FUTURE INTEREST	MATURITY DATE
<b><u>COMMUNITY REDEVELOPMENT AGENCY</u></b>						
2009 REDEVELOPMENT REVENUE BONDS (CMP) <sup>(d)</sup>	45,105,000.00	0.00	45,105,000.00	0.00	52,888,549.20 <sup>(c)</sup>	04/01/40
TOTAL COMMUNITY REDEVELOPMENT AGENCY	45,105,000.00	0.00	45,105,000.00	0.00	52,888,549.20	
<b><u>LOCAL OPTION SALES TAX FUND</u></b>						
2010A-1 CAPITAL FUNDING REVENUE BONDS (2000A LOST)	5,035,000.00	(910,000.00)	4,125,000.00	0.00	541,712.52	10/01/17
2010A-2 CAPITAL FUNDING REVENUE BONDS (2000B LOST)	10,460,000.00	(1,895,000.00)	8,565,000.00	0.00	1,124,681.28	10/01/17
TOTAL LOCAL OPTION SALES TAX FUND	15,495,000.00	(2,805,000.00)	12,690,000.00	0.00	1,666,393.80	
<b><u>GAS UTILITY FUND</u></b>						
2010B-1 CAPITAL FUNDING REVENUE BONDS (2008 GAS/AMR)	3,495,000.00	(650,000.00)	2,845,000.00	0.00	292,568.78	10/01/17
2010B-2 CAPITAL FUNDING REVENUE BONDS (1999 GAS)	4,500,000.00	(840,000.00)	3,660,000.00	0.00	364,150.00	10/01/17
2011 GAS SYSTEM REVENUE BONDS	4,555,000.00	(465,000.00)	4,090,000.00	0.00	393,965.00	10/01/21
TOTAL GAS UTILITY FUND	12,550,000.00	(1,955,000.00)	10,595,000.00	0.00	1,050,683.78	
<b><u>AIRPORT FUND</u></b>						
2005A AIRPORT REFUNDING REVENUE BONDS	14,435,000.00	(110,000.00)	14,325,000.00	1,448,325.00	5,145,408.80	10/01/27
2008 AIRPORT TAXABLE CFC REVENUE NOTE	11,800,000.00	0.00	11,800,000.00	0.00	1,365,604.58 <sup>(b)</sup>	12/31/15
2008 AIRPORT REVENUE BONDS	34,060,000.00	(600,000.00)	33,460,000.00	2,659,375.00	32,932,100.00	10/01/38
2010 AIRPORT REVENUE REFUNDING BONDS (97B, 98A AIRPORT)	8,715,000.00	(1,855,000.00)	6,860,000.00	1,231,000.00	463,660.04	10/01/18
2012 AIRPORT REVENUE NOTE	6,300,000.00	0.00	6,300,000.00	0.00	2,250,467.50 <sup>(b)</sup>	10/01/27
TOTAL AIRPORT FUND	75,310,000.00	(2,565,000.00)	72,745,000.00	5,338,700.00	42,157,240.92	
<b>TOTAL</b>	<b>\$ 148,460,000.00</b>	<b>(7,325,000.00)</b>	<b>141,135,000.00</b>	<b>5,338,700.00</b>	<b>97,762,867.70</b>	

<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 \$18,113,632.88 for a net interest on the bonds of \$34,774,916.32

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