

City of Pensacola, Florida

A photograph of a multi-tiered fountain in a park. The fountain has several tiers with water cascading down. In the background, there is a tall, white obelisk. The scene is surrounded by lush green trees and a paved walkway with some people in the distance.

FISCAL YEAR 2011 ANNUAL BUDGET

Budget in Brief

For the year ending September 30, 2011

About the Cover

The Fiscal Year 2011 Budget cover depicts a picture of Plaza Ferdinand which is an outdoor garden and park in the historic district of Pensacola, Florida. It is located on Palafox Street between Government and Zaragosa Streets. It was named after Ferdinand VII of Spain, the King of Spain between 1813 and 1833. The park is dominated by three main features: a fountain, an obelisk dedicated to William Dudley Chipley and a bust of Andrew Jackson. The land on which the park sits was originally awarded by the Spanish throne to don Manuel Gonzalez for his service. Gonzalez later donated the land to the city of Pensacola.

The cession of Florida to the United States from Spain occurred at the Plaza on July 17, 1821. General Andrew Jackson made a public speech to townspeople, informing them that the land was now the Florida Territory, and that Pensacola would be its capital. General Jackson was later sworn in as first Territorial Governor in the plaza. A bust of Jackson now stands at the spot where he was inaugurated.

The Plaza was declared a National Historic Landmark in 1960. As such, it was automatically included in the National Register of Historic Places when that program began in 1966. Archaeologists, in 2002, discovered evidence of British structures previously not known to have existed in that area. Portions have been excavated and are on display as part of the Colonial Archaeological Trail.

*Source: http://en.wikipedia.org/wiki/Plaza_Ferdinand_VII
http://www.pensapedia.com/wiki/Plaza_Ferdinand_VII*

Budget in Brief

CITY OF PENSACOLA, FLORIDA APPROVED BUDGET – Fiscal Year 2011

The City of Pensacola’s fiscal year 2011 budget in brief is provided as an overview of the City’s budget which totals \$216,778,800 for fiscal year 2011. This document provides a brief description of revenue the City expects to receive and the planned areas for where the money will go. State law requires that the City adopt a balanced budget prior to the beginning of the fiscal year which is October 1st.

Budget workshops have been held on Tuesday, February 2, 2010, Tuesday, March 2, 2010, Monday, April 12, 2010, Monday, May 17, 2010 and Wednesday, August 18, 2010. The public hearings were held on Wednesday, September 8, 2010 and Wednesday, September 15, 2010 to tentatively and finally adopt the budget.

The City’s preliminary taxable value decreased by \$89 million, representing a 2.78 percent decline. This results in a \$419,800 decrease in General Fund Ad Valorem Revenue from fiscal year 2010 beginning budget. The reduction in property values as provided by the Escambia County Property Appraiser’s Office is slightly better than initial projections. Although the City initially projected a 4% reduction in the value of properties within the city, the certified taxable value numbers indicate a 2.78% reduction. It is important to note that a decline in property valuation is rare. In fact, before the first reduction in FY 2009, property tax valuation had not experienced a reduction in the past twenty-five years. The property tax valuation reported for FY 2011 will mark the third year in a row that valuations have been reduced. The majority of the decrease is attributed to the decline in taxable value of real property as a result of the collapse in the real estate market. Additionally, the State of Florida mandated a formula to determine the maximum millage rate that a governmental entity can levy. Based on that calculation the maximum millage rate that the City can impose is 4.9007 which equates to an additional \$1,043,500 in potential Property Tax Revenue. However this budget has been prepared maintaining the same millage rate as fiscal year 2010 which is 4.5395 mills and below the calculated maximum millage rate allowed. The City’s final taxable valuation was received after the adoption of the fiscal year 2011 Budget and was \$8.2 million or 0.27% more than the preliminary taxable value resulting in a \$35,000 increase in property tax revenues.

ALVIN G. COBY CITY MANAGER



Michael C. Wiggins,
Mayor



FY 2011 CITY COUNCIL



Jewel Cannada-Wynn
Deputy Mayor, District 6



Maren DeWeese,
District 3



Sam Hall
District 2



John Jerralds
District 5



Larry B. Johnson,
District 4



Diane Mack
At Large



Megan B. Pratt
At Large



Ronald P. Townsend
District 7



P. C. Wu, Ph.D.
District 1

BUDGET FACTS

The City's fiscal year begins October 1 and ends September 30. This is the time frame specified by state law for all local government budgets. Florida Statutes also require that budget appropriations be made each year and that each year's budget be balanced.

Each year the City Council approves a budget that funds operations and the capital improvement plan.

The City Manager presents a proposed budget to City Council each year. The Fiscal Year 2011 comprehensive budget document was available to City Council on August 11, 2010. Workshops to review and discuss the budget as presented by the City Manager were held February 2, 2010, March 2, 2010, April 12, 2010, May 17, 2010 and August 18, 2010. Two official public hearings are required for adoption and were held at City Hall on:

September 8, 2010 at 5:15 p.m.
September 15, 2010 at 5:15 p.m.

In addition to state law and the City Charter, the Council has adopted a series of Financial Policies that provide guidance in developing the annual budget. These guidelines cover such areas as revenue forecasting, fund balances, investment of City funds and issuance of debt.

City monies are budgeted and accounted for in a number of different "funds." This allows monies which must be spent for certain purposes to be separated, and it helps to show the full cost of certain City operations. The main types of funds in the City's budget are:

➤ **THE GENERAL FUND**, which supports all the services of general government that are not required to be accounted for separately.

This includes police and fire services, leisure activities such as parks and recreation; and general administrative functions, such as the elected officials, city clerk and financial services.

➤ **SPECIAL REVENUE FUNDS**, which segregate monies received or set aside for specific purposes and activities which need to be accounted for separately. These include local option gasoline tax, housing, community redevelopment, library, stormwater, recreation, tennis, hurricane, golf and regulatory services, such as inspections.

➤ **DEBT SERVICE FUNDS**, from which general government payments of principal and interest are made for monies the City borrows.

➤ **ENTERPRISE FUNDS**, which account for the full cost of operations, maintenance, debt and capital improvements of City operated "businesses": Gas Utility, Sanitation, Port and Airport.

➤ **INTERNAL SERVICE FUNDS**, which include the costs of the City's internal support services, such as risk management, mail room, management information services, engineering services and fleet maintenance. The departments served pay these costs.

BUDGET FACTS

The following City operations are operated as self supporting enterprises for which fees charged to users are intended to pay the full cost of operations:

- ✓ Gas Utility
- ✓ Sanitation
- ✓ Port
- ✓ Airport

The following City operations are tracked separately in special funds:

- ✓ Stormwater
- ✓ Housing
- ✓ Transportation Projects
- ✓ Community Redevelopment
- ✓ Library
- ✓ Recreation
- ✓ Tennis
- ✓ Hurricane
- ✓ Golf Course
- ✓ Inspection Services

Amendment 1 brought a formula to determine the maximum millage rate that can be levied each year. Based on that calculation the maximum millage rate that the City can impose is 4.9007. However this budget has been prepared maintaining the same millage rate as FY 2010 which is 4.5395 mills and is below the calculated maximum millage rate allowed. City Property Taxes are estimated to generate \$13,115,500 to provide partial funding for essential services such as police and fire which total \$28,441,000.

Other City general revenues pay for:

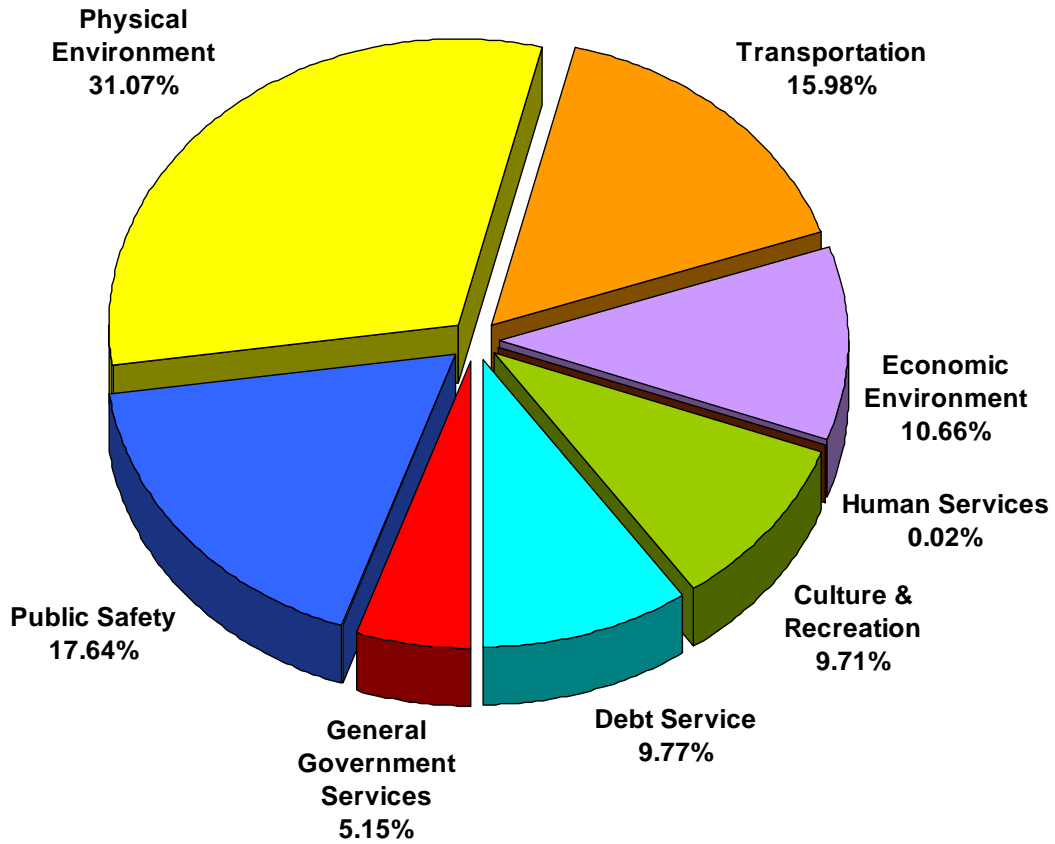
- ✓ Mowing and maintenance of parks and rights-of-way
- ✓ Operation and maintenance of senior center, athletic and recreational facilities
- ✓ Traffic signs and signal control; street lighting
- ✓ Maintenance of city's infrastructure such as streets and sidewalks
- ✓ Comprehensive and neighborhood planning
- ✓ Intergovernmental coordination
- ✓ Acquisition and management of City property
- ✓ Economic development and redevelopment coordination
- ✓ City administrative services such as legal, city clerk, employee services, and financial services.

Budget In Brief

City of Pensacola, Florida

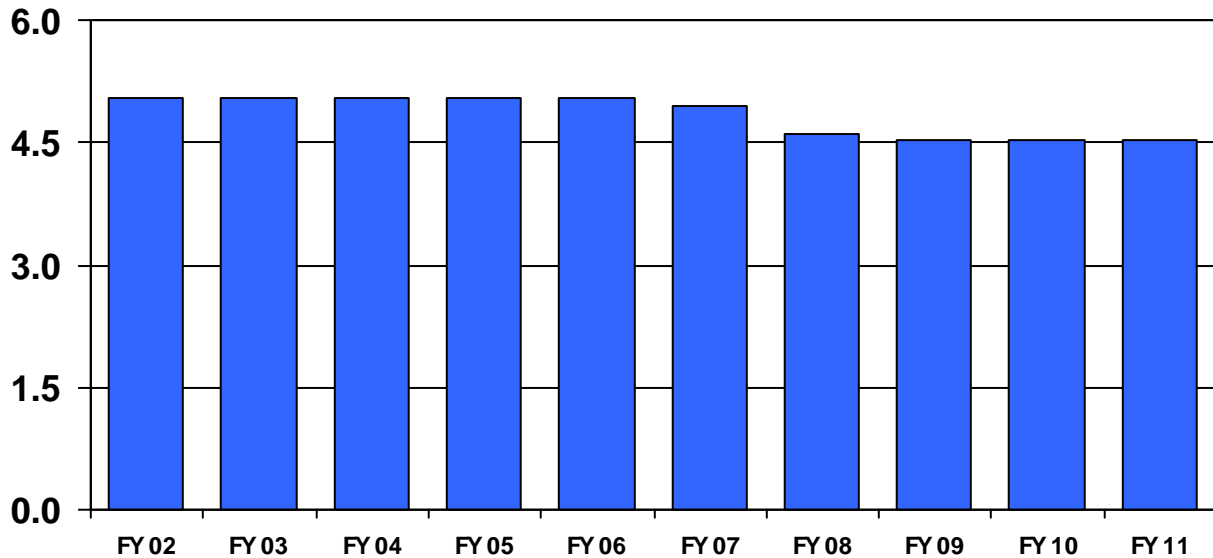
FISCAL YEAR 2011 APPROVED OPERATING BUDGET

\$216,778,800



Approved Millage Rate: 4.5395 mills

Millage rate will remain at same rate as fiscal year 2010



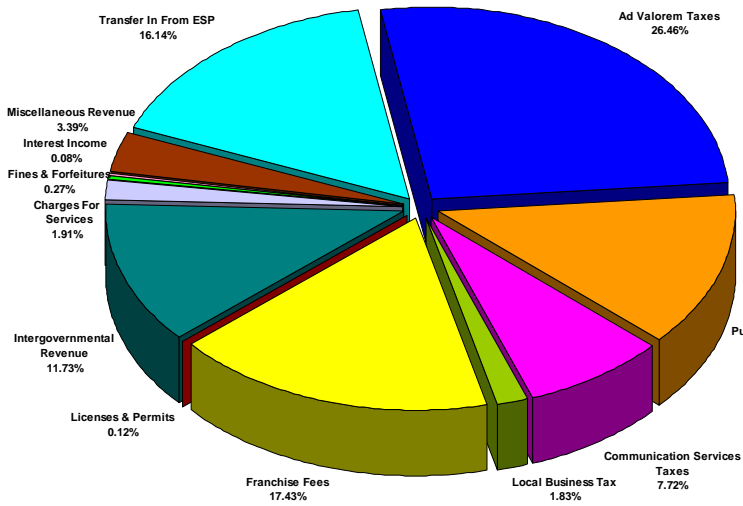
Budget In Brief

City of Pensacola, Florida

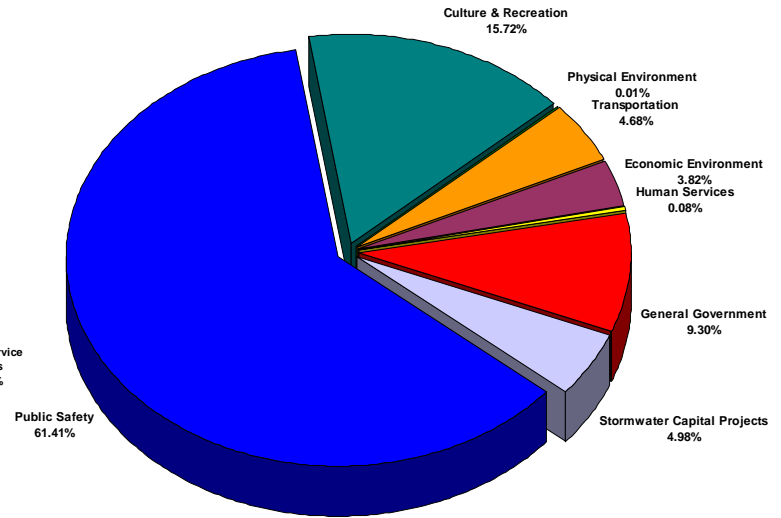
FISCAL YEAR 2011 APPROVED BUDGET GENERAL FUND

\$49,561,200

Revenues

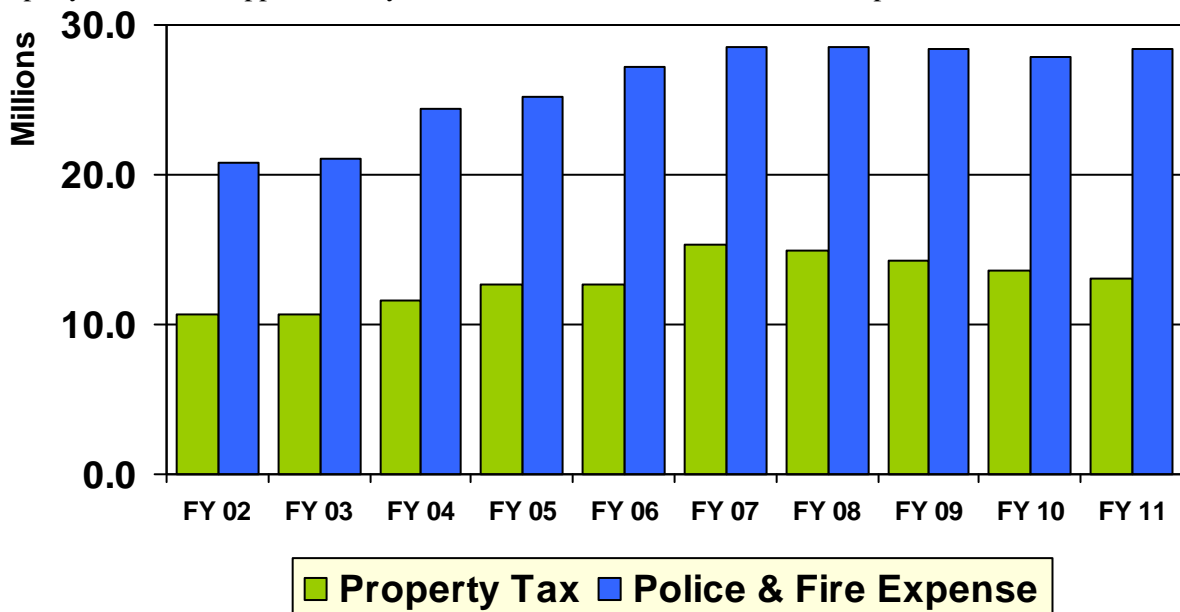


Expenditures



Property Tax vs. Police & Fire Requirements

Property taxes cover approximately 46% of the cost of the Police & Fire Departments in Fiscal Year 2011.



Budget In Brief

City of Pensacola, Florida

PROPOSALS FOR DEVELOPING THE FY 2011 BUDGET

Form of Government

The City has been operating under a Council-Manager form of government since 1931 when it was first incorporated as a municipality. The City Council currently consists of ten members. Seven members of the City Council are elected from single-member districts and the other three members, including the Mayor, are elected at-large. On November 24, 2009 a referendum to change the City's charter received voter approval. The Council-Manager structure changed to a Mayor-Council form of government effective January 1, 2010. The Mayor and Council will be seated at Noon on January 10, 2011 after the November 2010 election. With the new structure, the Mayor will replace the City Manager as the executive head of the City.

Property Taxes - Millage Rate

The City's fiscal year 2011 preliminary taxable value decreased by \$89 million representing a 2.78 percent decline. This results in a \$419,800 decrease in General Fund Ad Valorem Revenue from fiscal year 2010 beginning budget. The reduction in property values as provided by the Escambia County Property Appraiser's Office is slightly better than initial projections. Although the City initially projected a 4% reduction in the value of properties within the city, the certified taxable value numbers indicate a 2.78% reduction. It is important to note that a decline in property valuation is rare. In fact, before the first reduction in FY 2009, property tax valuation had not experienced a reduction in the past twenty-five years. The property tax valuation reported for FY 2011 will mark the third year in a row that valuations have been reduced. The majority of the decrease is attributed to the decline in taxable value of real property as a result of the collapse in the real estate market. Additionally, the State of Florida mandated a formula to determine the maximum millage rate that a governmental entity can levy. Based on that calculation the maximum millage rate that the City can impose is 4.9007 which equates to an additional \$1,043,500 in potential Property Tax Revenue. However this budget has been prepared maintaining the same millage rate as fiscal year 2010 which is 4.5395 mills and below the calculated maximum millage rate allowed.

Position Changes

A total of 141 full-time positions have been eliminated since fiscal year 2007 resulting in a total savings of personnel costs over \$5.5 million. In fiscal year 2011 a total of 16 full-time positions will be eliminated with a \$472,000 savings. Offsetting these deletions will be the addition of the Mayor's position. Historically, the City Council positions were not included in the number of positions. However, with the change towards the Mayor-Council form of government, it was necessary to move the Mayor's position into the listing of positions. Therefore, a net decrease of 15 positions will occur in fiscal year 2011.

Reserves

In previous years, proceeds from the sale of surplus City property has been the only addition to the General Fund reserve balance. Beginning in fiscal year 2007, interest earnings were applied towards the reserve amount which provided another avenue to increase reserves. With the uncertainty surrounding the economic climate of the nation, it is imperative that adequate reserves be maintained and not used for reoccurring operating expenditures.

Also, in fiscal year 2007 council revised the Financial Planning and Administration Policy to stipulate that the General Fund's maximum appropriated Beginning Fund Balance each year should not be more than three percent of budgeted revenues. In future budget years there may not be expenditure savings and revenue collected over budget estimates to produce resources for fund balance drawdowns to balance future year budgets. The City of Pensacola's fiscal year 2011 budget in the General Fund is structured so that ongoing revenues will fund ongoing expenditures and therefore, no fund balance is appropriated for fiscal year 2011. At the end of fiscal year 2009 Fund Balance in the amount of \$2.1 million (excluding reserves) was available for future revenue shortfalls. However, approximately \$800,000 of that is expected to pay for the general fund portion of the employee PTO Payout.

Budget In Brief

City of Pensacola, Florida

Employee Salaries and Benefits

As with the fiscal year 2009 and 2010 Budgets the fiscal year 2011 Budget does not provide funding for pay increases for any employees. Employees were notified upon the passage of the aforementioned ordinance that pay increases would not be forthcoming in the fiscal year 2010 Budget as well as the fiscal year 2011 Budget. This will mark an unprecedented three fiscal years that employees have not received a pay increase. In the fiscal year 2010 budget, longevity increases were frozen. During fiscal year 2010 the City Council met to review a study of various benefits provided to city employees and as a result, it was decided that the progression of longevity pay would cease and current longevity pay would roll into regular salaries. Therefore no increases in longevity pay will be given in the future.

As a result of the benefits study, City Council reduced the maximum payout of Personal Time Off (PTO) amount for employees to 500 hours at the time of their separation with the City of Pensacola. With that measure came an approval to pay the employees the balance of their PTO between the 500 hours and the employee's current maximum PTO payout. Half of that balance was paid on April 30, 2010 and the remaining half will be paid on the first payday in January 2011. This will provide some monetary benefit to a number of employees while at the same time reduce the City's liability of the outstanding PTO balances.

The cost of employee health insurance will increase by 12.9% which the City will absorb. This is a result of both an increase in the insurance premium as well as a shift towards providing more funding for family plans as was indicated in the benefit study. Currently, the City pays 55% of the family premium. With the change, the City will begin to provide 61% and in future years will work towards a 72% contribution towards family premiums.

While Property Tax revenues continue to decline, pension costs in total are anticipated to increase \$65,800. Both the General and Fire Pension plans are anticipating decreases of \$13,400 and \$594,800, respectively. However, the Police Pension is anticipating a \$648,100 increase to \$3,434,200 and the Florida Retirement System has an additional \$25,900 budgeted in fiscal year 2011. The Police Pension increase is due to a decision of the Police Pension Board to not change the

Board's actuarial cost method. The actuarial valuation report for the Police Pension plan was proposed to change the actuarial cost method to Entry Age Normal (the method utilized by both the General and Fire Boards) which would have required a contribution of \$2,611,800 in fiscal year 2011, a reduction of \$822,400 from the fiscal year 2011 budgeted amount. Out of concern that approving the Actuarial Valuation Report and changing the actuarial cost method would have a negative impact on the plan, the Board chose to decline approving the report resulting in an increase in the City's cost for the Police Pension Plan.

While it has been difficult for the employees, the ability to balance the budget while avoiding layoffs and furloughs has been a major accomplishment. However, the City must respond to the new economic realities and position itself to respond as needed in the future. The employees of the City are its most valuable asset and it is critical to maintain a workforce that is compensated in a fair and equitable manner. They have shown great resilience and continue to provide outstanding customer service while managing personal financial concerns in an uncertain economy. As the economy improves, or unanticipated revenue is realized the City's ability to provide compensation adjustments to the employees will need to be revisited.

General Fund Capital Equipment

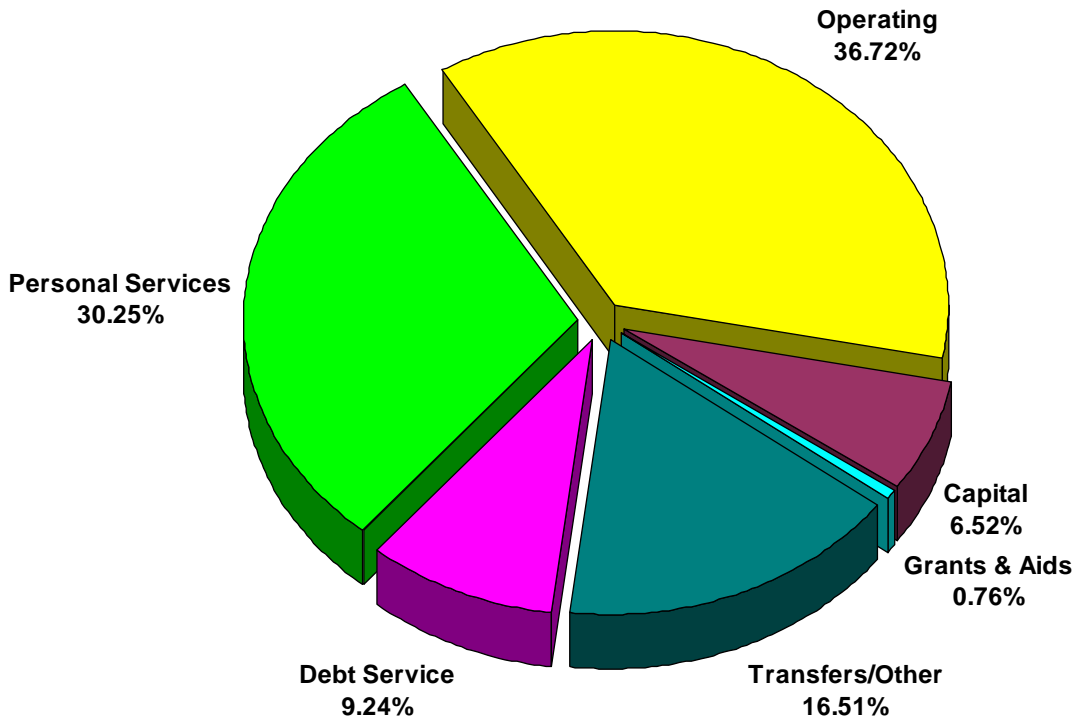
In spite of the downturn in revenue, one favorable development is the ability to fund capital equipment purchases. Funds have been programmed to cover the purchase of Police vehicles, Fire apparatus, as well as various other capital equipment items through fiscal year 2017. This funding will allow departments to replace the capital equipment on normal replacement cycles.

Beginning with fiscal year 2007 funding for General Fund capital items was programmed for funding in the Penny for Progress (the extension of the Local Option Sales Tax is referred to as Penny for Progress). The fiscal year 2011 Budget provides Penny for Progress funding of \$2,231,900 in capital equipment for General Fund departments, including police and fire as well as the Osceola Golf Course.

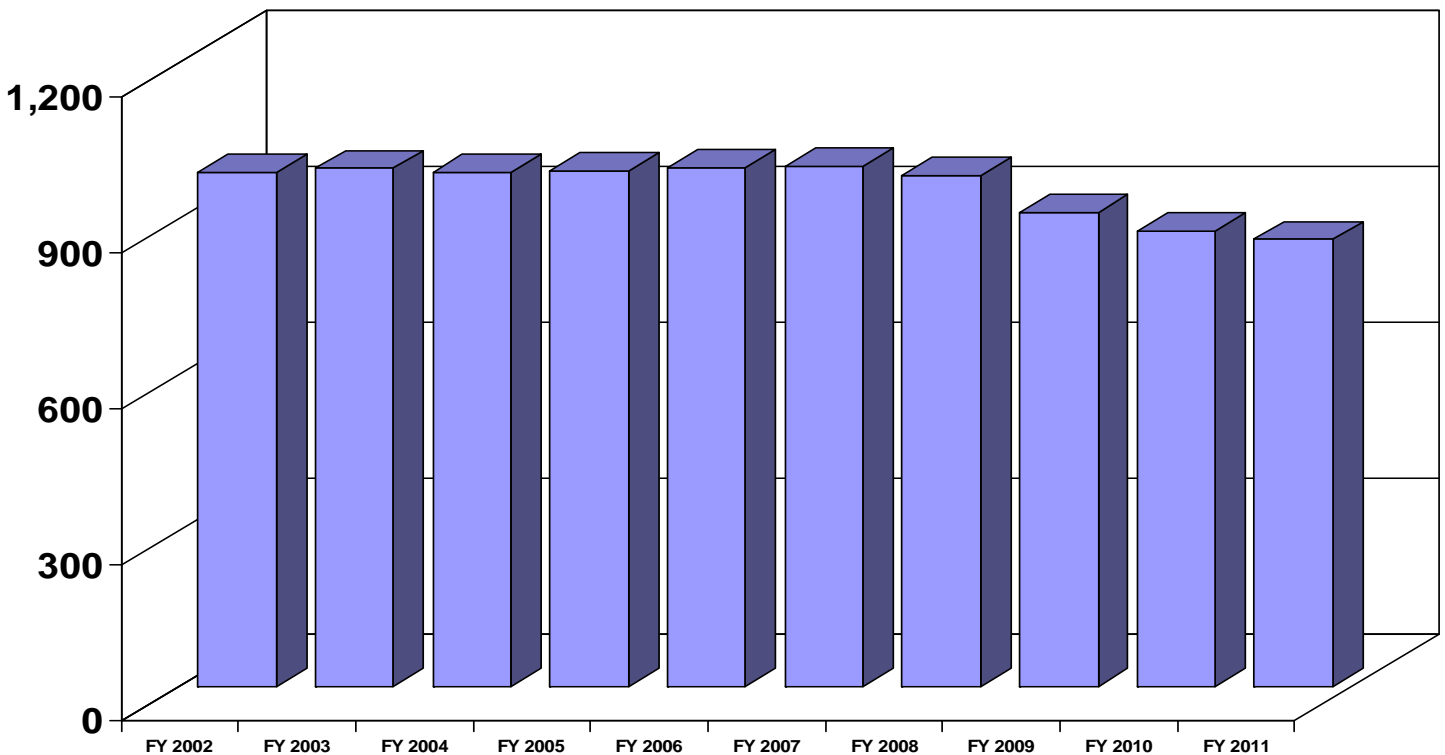
Budget In Brief

City of Pensacola, Florida

FY 2011 CITY-WIDE EXPENDITURES BY CATEGORY



FULL-TIME CITY-WIDE FUNDED POSITIONS LAST TEN YEARS



Budget In Brief

City of Pensacola, Florida

FY 2011 CITY-WIDE APPROVED BUDGET

The **APPROVED** City budget looks like this:

GENERAL FUND

Public Safety 28,443,400
Police, Fire and Agency
Funding For the American Red
Cross and Salvation Army

General Government 4,337,400
City Council, City Manager
City Clerk, Legal, Employee
Services, Civil Service, Financial
Services, Community Development,
Building Maintenance, Agency
Funding For The West Florida
Regional Planning Council, The
Transportation Planning Organization and
The Escambia-Pensacola Human Relations
Commission

Culture & Recreation 7,210,600
Parks & Recreation, Agency
Funding for Saenger Theatre, Various Arts,
Culture and Historical Organizations, The
Naval Aviation Flight Academy and the
City's Share For The Library System

Transportation 2,182,100
Public Works Department

Physical Environment 3,000
Agency Funding for Bay Area
Resources Council

Economic Environment 1,779,200

Agency Funding for Pensacola
Escambia Development
Commission, Gulf Coast
African American Chamber
Of Commerce, Foundations
For the Future and Payments to
Tax Increment Districts

Other Financing Uses 5,568,000

Transfer to Stormwater
Capital Projects Fund,
Osceola Golf Course,
Transfer to Tax & Franchise
Fee Debt Service Fund for
Debt Service Payment and
Inspection Services Fund

Human Services 37,500

Agency Funding for First
Call for Help, Lakeview Center,
Association for Retarded Citizens,
Community Drug & Alcohol Council,
Community Information Network, New
Beginnings Group and Speech & Hearing
Boards Health Care Foundation

TOTAL GENERAL FUND 49,561,200

Budget In Brief

City of Pensacola, Florida

FY 2011 CITY-WIDE APPROVED BUDGET

SPECIAL REVENUE FUNDS

Special Grants	467,800
Local Option Gasoline Tax	1,519,400
Community Development Block Grant	1,201,800
Community Redevelopment Agency	3,605,500
Urban Core Redevelopment Trust	4,071,500
Library	5,126,100
Stormwater	2,395,900
Section 8	16,556,200
Recreation	757,000
Tennis Center	185,900
Golf Course	675,300
Eastside TIF	102,000
Inspection Services	876,700

**TOTAL SPECIAL
REVENUE FUNDS 37,538,100**

DEBT SERVICE FUNDS

Tax & Franchise Fee Debt Service	3,288,600
CRA Debt Service	429,500

**TOTAL DEBT SERVICE
FUNDS 3,718,100**

CAPITAL PROJECTS FUNDS

Local Option Sales Tax	5,955,800
Stormwater Construction	2,322,200
Community Maritime Park	5,195,500

**TOTAL CAPITAL
PROJECTS FUNDS 13,473,500**

ENTERPRISE FUNDS

Gas Utility	54,549,200
Sanitation	6,693,000
Port	2,062,000
Airport	28,391,100

**TOTAL ENTERPRISE
FUNDS 91,695,300**

INTERNAL SERVICE FUNDS

Insurance Retention	16,445,500
Central Services	4,347,100

**TOTAL INTERNAL
SERVICE FUNDS 20,792,600**

**TOTAL APPROVED
BUDGET 216,778,800**

PROPERTY TAXES

MILLAGE RATE

The property tax rate is expressed in mills and is also called an “ad valorem” tax because it is based on value.

A MILL is \$1 for every \$1,000 of taxable property value (your assessed value minus any exemptions).

The operating millage cannot exceed 10 mills. Amendment 1 brought a formula to determine the maximum millage rate that can be levied each year. Based on that calculation the maximum millage rate that the City can impose is 4.9007. However this budget has been prepared maintaining the same millage rate as FY 2010 which is 4.5395 mills and is below the calculated maximum millage rate allowed.

AD VALOREM TAXES

The preliminary certified value for all taxable property assessed on January 1, 2010 is \$3.009 billion, a decrease of 2.78% from last year’s final value. The budget is prepared based on 96% of the taxable value. The final certified value is \$3.018 billion, an increase of 0.27% from the preliminary certified value.

For the FY 2011 budget, this taxable value will generate \$2.89 million for each mill levied by the City.

EXEMPTIONS

The Florida Constitution provides for a homestead exemption of \$25,000 from a property’s assessed value for Florida residents living in a dwelling and making it their permanent home on January 1 of each year. In addition, a referendum was held in January 2008 which enacted the following ad valorem tax reforms: 1) an exemption of an additional \$25,000 of the assessed value of homestead property (to be applied on the assessed value between \$50,000 and \$75,000); (2) a cap of 10 percent on yearly assessment increases on non-homestead residential and commercial property (provided however, this reform does not apply to school districts); (3) portability of the three percent cap on homestead residential property, up to \$500,000, when relocating to a new home in the State; and (4) a \$25,000 exemption from the tangible personal property tax. The 10 percent cap will affect assessments beginning on January 1, 2009.

Cities and counties also have been authorized by State Legislation to approve an additional Homestead Exemption under the “Save our Seniors” Amendment. In November, 2001, City Council approved an Ordinance authorizing an additional \$25,000 exemption. The County Appraiser is responsible for processing and verifying applications. To qualify, a household must have at least one member age 65 or older AND have a combined income of \$25,780 per year or less. This income cap amount is established by the Legislature and is adjusted annually by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that.

Beginning with the 1995 tax roll, the Save Our Homes Amendment went into effect for residential homestead property. The increase cap for the 2010 roll was 2.7%. Your property value may be affected by this change, which the County Property Appraiser is responsible for implementing.

When property owners appeal their appraised value to the Value Adjustment Board, it can reduce the City’s total taxable value. The final taxable value for FY 2011 will be received from the Property Appraiser’s office in October 2010.

USES

Comparing the cost of essential police and fire services to all property taxes resulting from the City’s operating millage you will find that the tax will cover approximately 46% of the cost of police and fire services in FY 2011. Remaining general government services and the balance of police and fire costs will be paid from other general revenues of the City.

Your property tax bill contains more than just your City taxes. You also pay property taxes to the Escambia County Board of County Commissioners, the School Board, the Northwest Florida Water Management District and if your property is within the Downtown Improvement District, taxes may also be levied for that as well. Your CITY taxes will make up less than 20 percent of your total property tax bill. Even if the City’s tax rate is reduced, you may pay more taxes if your property value increases or other taxing authorities raise their rates.

**MILLAGE RATE HISTORY
FY 2001 – FY 2010**

FISCAL YEAR	MILLAGE RATE
FY 2002	5.0570
FY 2003	5.0570
FY 2004	5.0570
FY 2005	5.0570
FY 2006	5.0570
FY 2007	4.9500
FY 2008	4.5980
FY 2009	4.5395
FY 2010	4.5395
FY 2011	4.5395

**PROPERTY TAX AND POLICE/FIRE EXPENDITURE COMPARISON
FY 2002 – FY 2011**

FISCAL YEAR	PROPERTY TAX	POLICE/FIRE	% COVERED
FY 2002	10,621,227	20,755,428	51%
FY 2003	10,729,010	21,049,593	51%
FY 2004	11,535,736	24,419,686	47%
FY 2005	12,624,627	25,135,894	50%
FY 2006	12,612,006	27,147,696	46%
FY 2007	15,328,152	28,496,775	54%
FY 2008	14,963,002	28,523,556	52%
FY 2009	14,319,600	28,397,800	50%
FY 2010	13,535,300	27,891,500	49%
FY 2011	13,115,500	28,441,000	46%

PROPERTY TAX CHARTS

If you own a home in Pensacola, you can find how the FY 2011 city property tax rate of 4.5395 mills will affect you by finding the figure nearest your home value on the chart below:

ASSESSED HOME VALUE	TAXABLE VALUE *	PROPOSED CITY PROPERTY TAX	PROPOSED OTHER GOVERNMENTAL ENTITIES PROPERTY TAX**	TOTAL PROPOSED PROPERTY TAX
\$25,000	\$ -	\$ -	\$ -	\$ -
50,000	25,000	113.49	485.50	598.98
75,000	25,000	113.49	567.39	680.88
100,000	50,000	226.98	938.28	1,165.25
125,000	75,000	340.46	1,309.16	1,649.63
150,000	100,000	453.95	1,680.05	2,134.00
175,000	125,000	567.44	2,050.94	2,618.38
200,000	150,000	680.93	2,421.83	3,102.75
225,000	175,000	794.41	2,792.71	3,587.13
250,000	200,000	907.90	3,163.60	4,071.50
275,000	225,000	1,021.39	3,534.49	4,555.88
300,000	250,000	1,134.88	3,905.38	5,040.25

* With \$25,000 Homestead Exemption and Amendment 1 Additional \$25,000 Exemption on Property Valued over \$50,000

** Not including the Downtown Improvement District

WHERE A PENSACOLA TAXPAYER'S PROPERTY TAX DOLLAR GOES*

Nineteen cents of every dollar you pay in property taxes goes to the City. Most of your property taxes are paid to other taxing authorities, such as Escambia County or the School Board.

City		19 cents
County	30 cents	
School Board	50 cents	
Water Management District	1 cents	
		81 cents

* FY 2011 Proposed Millage Rates

GENERAL FUND SERVICES

General Fund Services will cost \$2.44 per resident per day in FY 2011.

**What \$2.44 per RESIDENT
per DAY buys:**

Police Services	90.4¢
Fire Services.....	49.7¢
Parks and Recreation	27.5¢
Debt Service	14.4¢
Stormwater Capital Projects.....	11.4¢
Streets and Traffic	10.7¢
Tax Increment Financing District Pmt	7.7¢
Facilities Maintenance.....	7.6¢
Library Services Contribution.....	6.8¢
Community Development	4.6¢
Legislative/Administrative	4.5¢
Agency Funding	2.9¢
Fiscal Control	2.5¢
City Employment	1.7¢
Inspection Services Subsidy.....	1.0¢
Golf Course Subsidy	0.6¢

2011 BUDGET COMPARISONS

The charts below compare 2010 to 2011 in the following areas:

- General Fund Expenses and Revenues
- All Operating Fund Expenses and Revenues
- Total Operating Budget Expenses and Revenues

EXPENDITURES	FY 2010	FY 2011	\$ CHG	% CHG
General Fund	48,536,400	49,561,200	1,024,800	2.1%
Public Safety	27,891,500	28,443,400	551,900	2.0%
Culture/Recreation	7,046,700	7,210,600	163,900	2.3%
General Government Services	3,787,700	4,337,400	549,700	14.5%
Physical Environment	7,300	3,000	(4,300)	-58.9%
Transportation	2,415,300	2,182,100	(233,200)	-9.7%
Economic Environment	1,905,400	1,779,200	(126,200)	-6.6%
Human Services	61,500	37,500	(24,000)	-39.0%
Transfers to Other Funds	5,421,000	5,568,000	147,000	2.7%
Total Other Funds	158,195,800	167,217,600	9,021,800	5.7%
Total All Funds	206,732,200	216,778,800	10,046,600	4.9%
REVENUES	FY 2010	FY 2011	\$ CHG	% CHG
General Fund	48,536,400	49,561,200	1,024,800	2.1%
Property Tax Revenue	13,535,300	13,115,500	(419,800)	-3.1%
Public Service Taxes	5,861,100	6,405,000	543,900	9.3%
Communication Services Taxes	3,827,700	3,827,700	-	0.0%
Sales & Use Taxes	3,222,700	3,468,700	246,000	7.6%
Local Business Tax	904,500	904,000	(500)	-0.1%
Franchise Fees	8,129,000	8,636,100	507,100	6.2%
Licenses & Permits	62,400	60,400	(2,000)	-3.2%
Intergovernmental Revenue	2,280,700	2,341,700	61,000	2.7%
Charges for Services	976,800	947,900	(28,900)	-3.0%
Fines & Forfeitures	179,200	134,200	(45,000)	-25.1%
Interest Income	257,000	40,000	(217,000)	-84.4%
Miscellaneous	1,300,000	1,680,000	380,000	29.2%
Other General Fund Resources	8,000,000	8,000,000	-	0.0%
Total Other Funds	158,195,800	167,217,600	9,021,800	5.7%
Total All Funds	206,732,200	216,778,800	10,046,600	4.9%

FY 2011 BUDGET CALENDAR

This FY 2011 budget process occurred prior to the election of the first independently elected Mayor under the 2010 Charter and is subject to change.

Planning

- October through January – Staff review of previous budget process, comments from Government Finance Officers Association reviewers and development of broad objectives.

Preparation

- October 27 - Budget Update “Kickoff”
- January 4 – System Input of Budget Submittals Complete
- February 12 – Final Budget Submissions Due for General Fund Departments
- March 12 – Final Budget Submissions Due for Non General Fund Departments

Review

- March through April – City Manager and Staff review proposed budget and departmental requests and meet with individual departments to review requests.
- June 1 – Preliminary tax roll information from the Property Appraiser’s Office available.

Public Adoption

- February 2 – City Council Workshop to Consider Outside Agency Requests Funding
- April 12 – City Council Workshop to Accept Public Input on the General Fund Budget
- April 14 – City Council Committee of the Whole Special Meeting on Penny for Progress Capital Budget
- May 17 – City Council Workshop to Accept Public Input on the Non General Fund Budget
- July 1 – Official preliminary taxable values provided by the Property Appraiser’s Office.
- July 22 – TRIM Rate is tentatively set by City Council.
- August 11 – Proposed Budget Document made available to City Council.
- August 18 – City Council Workshops to Accept Public Input on the Proposed Budget.
- September 8 – First State-Required Public Hearing to Adopt Tentative Millage Rates and Tentative Budget.
- September 15 – Second State-Required Public Hearing to Adopt Final Millage Rates and the Fiscal Year 2011 Budget.



**Prepared by
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