

COUNCIL MEMORANDUM

Council Meeting Date: August 20, 2015



FOR DISCUSSION

FROM: Ashton J. Hayward, III, Mayor

SUBJECT: Financial Report – Nine Months Ending June 30, 2015

REQUEST: N/A

AGENDA: ___X___ Regular _____ Consent

SUMMARY:

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

PRIOR ACTION:

None

STAFF CONTACT:

Eric W. Olson, City Administrator
Richard Barker, Jr., Chief Financial Officer

ATTACHMENTS:

- 1) Financial Report – Nine Months Ending June 30, 2015
- 2) City of Pensacola General Fund Comparative Schedule of Revenues and Expenditures - Budgeted and Actual

PRESENTATION:

Richard Barker, Jr., Chief Financial Officer

**FINANCIAL REPORT
NINE MONTHS ENDING JUNE 30, 2015**

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

Attached are financial schedules setting forth the status of the major General Government, Special Revenue, Capital Projects and Proprietary Funds for the City of Pensacola for the nine months ended June 30, 2015. The financial schedules compare actual results for the nine-month period against the City's budget and against comparable percentages of a year ago. Such comparisons are useful in projecting potential problem areas, allowing management to take early corrective action. The City's debt service and investment schedules are also attached for Council's review.

As previously reported to Council the downturn in the economy which has impacted the City of Pensacola since 2007 continues to rebound. The Half-Cent Sales Tax and Local Option Sales Tax revenues continue to show growth. While these positive indicators continue, both revenues and expenditures continue to be closely monitored to assure a balanced budget. Expenditures in total are in line with budgeted projections; however, a supplemental budget resolution is being brought before City Council at the August 2015 meeting to address variances in revenues as well as address individual expenditure issues such as allocated overhead. Significant variances from budget are noted in the individual fund narrative below.

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

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

Allocated Overhead/(Cost Recovery) charges have been revised to be based on the most recent cost allocation study. A supplemental budget resolution is being brought before City Council at the August meeting to adjust the appropriations for Allocated Overhead/(Cost Recovery).

General Fund:

In total, General Fund revenues exceeded budget for the third quarter. However, as mentioned in previous quarterly reports, this is mainly attributed to Property Tax, Local Business Tax and the transfer in from Pensacola Energy, the majority of these revenues have been received for the fiscal year. The final Property Tax payment from the Escambia County Tax Collector and revenues exceed the budgeted level. Additionally State Street Light maintenance has exceeded budget and are a result of the contractual agreement between the City of Pensacola and the State of Florida. Franchise Fees and Public Service Tax revenues exceeded budget by \$615,700 or 6.42%. Half Cent Sales Tax revenue exceeded budget by \$48,000 or 1.82%. However, the Communication Services Tax was below budget by \$72,500 or 3.5%. These changes in revenues are addressed in the supplemental budget resolution.

Staff continues to monitor revenues and expenditures and will take appropriate actions as necessary to assure a balanced budget.

Since the Stormwater Utility Fee is on the Property Tax bill, the receipts coincide with the Property Tax Revenues therefore with the final receipt collected, the transfer exceeds budgeted levels. The budget will be adjusted on the supplemental budget resolution.

Expenditures in total were within budget through the third quarter. Staff continues to remain cautious and monitor expenditures. All General Fund capital equipment has been funded in the Penny For Progress, therefore the only savings that can be realized are in operating and personal services.

Tree Planting Trust Fund

The Tree Planting Trust Fund revenue and expenditures are recorded in the General Fund. For the third quarter the "Tree Planting Trust Fund" account contributions plus interest income equaled \$64,464 and expenditures and encumbrances equaled \$178,795. Taking into account the \$48,250 authorized for the Rotary Park, the unencumbered balance in the "Tree Planting Trust Fund" at the end of the third quarter was \$505,328.

Local Option Gasoline Tax Fund:

Local Option Gasoline Tax revenue exceeded budget by \$4,500 or 0.46% through the third quarter of FY 2015. Fund expenditures will not exceed budget by fiscal year end.

Stormwater Utility Fund:

Total utility fee revenue of \$2,592,533 represents 102.05% of budgeted revenue for the fiscal year. Fund expenditures are consistent with budget for the third quarter.

Municipal Golf Course Fund:

Golf Course expenditures (including total City sponsored pension costs) exceeded revenues by \$209,100 before the General Fund subsidy of \$75,000 through the third quarter. When compared to FY 2014, revenue for this fiscal year is \$19,700 below prior year third quarter revenues. As stated in previous quarterly reports, the decline in revenues is due to the April 2014 flood event which resulted in the partial closure of the Golf Course (9 holes were closed). Through some temporary repairs, all 18 holes are currently opened with adjusted play at a reduced rate until the course is fully repaired. The erosion repairs to the Golf Course began March 23, 2015 and the repairs to the Club House are anticipated to begin in June 2015. The Osceola Golf Course and Club House are expected to be fully operational by August 2015. With the impact of the flooding, it is anticipated an additional \$200,000 subsidy from the General Fund will be necessary to finish out the fiscal year in the Golf Course Fund. This change is addressed in the supplemental budget resolution.

Through the third quarter of FY 2014, 11,569 rounds were played with 3,078 driving range usage and through the third quarter of this fiscal year 10,170 rounds were played with 3,575 driving range usage, a decrease of 1,399 rounds and an increase of 497 driving range usage. Staff continues to advertise the golf course through local media outlets as well as keeping the golf course's website updated. Staff also continues to monitor revenues and implement various marketing strategies as appropriate to increase rounds of play with a partially opened course.

Expenditures at the Golf Course are consistent with the adopted FY 2015 budget. While the expenditures are relatively fixed, increases are based on usage. Staff continues to monitor expenditures and continues to restrict expenditures at the Golf Course to essential items only.

As has been previously mentioned a three year concessions agreement was executed between the City of Pensacola and Fusion Grill, Inc. on March 28, 2014. Due to Osceola's storm damage and repair schedule, the City and Fusion amended the payment schedule. The Concessionaire agreed to continue to operate a restaurant facility with reduced hours on the premises during the partial closure in exchange for a temporary suspension of the concession payment due. That payment resumed in March 2015 and is anticipated to continue throughout the fiscal year and remain current.

Natural Disaster Fund (Formerly Hurricane Damage Fund)

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

Repairs continue and as expenditures are made, request for reimbursements will continue to be submitted.

Inspection Services Fund:

In total, revenues exceeded expenditures (including total City sponsored pension costs) by \$206,700. When compared to FY 2014, revenue for this fiscal year through June 30, 2015 is \$54,500 above prior year third quarter revenues. Construction projects continue to be underway and permits to complete the jobs continue to be issued.

Expenditures for the remainder of the year are anticipated to be within budgeted levels by fiscal year end.

Roger Scott Tennis Center:

Total revenues for the Roger Scott Tennis Center were consistent with budget. The annual tennis memberships renewed during the second quarter and when compared to the third quarter of FY 2014, revenues for FY 2015 were \$4,500 less than last fiscal year mainly due to lower quarterly administrative charges invoiced by the City to the Tennis Professional services resulting from a reduction in personnel costs. Expenditures are not anticipated to exceed budget by fiscal year end.

A one year concession agreement was executed April 24, 2015 between the City of Pensacola and the Southern Ladle, Inc. Southern Ladle will provide food and beverage services at the Tennis Center for a minimum flat rate level of \$500 per month or 10% of the concessionaire's gross revenue, whichever is greater. Although services were scheduled to begin May 2015, there has been a delay due to the timing of the contract execution and permitting processes. The Southern Ladle began providing services June 1, 2015.

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

	<u>3RD QTR FY 2014</u>	<u>3RD QTR FY 2015</u>	<u>DIFF</u>
Daily Participants			
Hard Courts	956	1,195	239
All Courts (Includes Clay Courts)	2,104	2,143	39
Sub-Total	<u>3,060</u>	<u>3,338</u>	<u>278</u>
Playing Members	18,221	19,812	1,591
Sub-Total	<u>21,281</u>	<u>23,150</u>	<u>1,869</u>
Instructional Students	4,112	5,727	1,615
Rentals/Special Events/Programs	9,532	9,078	(454)
Total Players	<u>34,925</u>	<u>37,955</u>	<u>3,030</u>

Community Maritime Park Management Services Fund:

The City has a Park Management Services Agreement with the Community Maritime Park Associates (CMPA). On January 28, 2015, the CMPA Board approved an amendment and extension of the contract to March 27, 2018 which was subsequently approved by City Council on February 12, 2015. There are three components in this agreement, two of which were amended when the agreement was extended. The first component is the Community Maritime Park Insurance that is 100% reimbursed by the CMPA. Actual expenditures through the third quarter were \$113,200. This component remained unchanged with the execution of the extension. The second component to the agreement is providing park maintenance and landscaping services. Originally, the CMPA pays the City on an annual basis actual costs incurred up to a maximum amount of \$248,945. With the extension that amount has been reduced to \$200,000. Through the third quarter of FY 2015, \$124,600 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 costs, the maximum amount payable by the CMPA is \$100,000 (a reduction from the original amount of \$256,054). Through the third quarter of FY 2015, revenues exceeded expenditures by \$5,800. A final accounting will be made at fiscal year-end based on the terms of the contract.

Revenues and expenditures related to the Employee Leasing function are accounted for in the Community Maritime Park Management Services Fund. Expenditures exceeded revenues by \$7,900 through the third quarter of FY 2015. By fiscal year end, revenues will equal expenditures.

Local Option Sales Tax Fund:

Third quarter revenues exceeded budget by \$209,700 or 4.56%. Expenditures in total were consistent with budget for the third quarter.

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

Stormwater Capital Projects Fund:

The \$2,597,790 transfer from the General Fund to the Stormwater Capital Projects Fund equaled the revenue fee collection in the Stormwater Utility Fund. The additional transfer of \$52,290 will be addressed on the supplemental budget resolution. Third quarter expenditures were within budget.

Gas Utility Fund:

Appropriated fund balance in the amount of \$587,300 and operating revenue were below gas operating expenses and encumbrances (including total City sponsored pension costs) by \$72,500 for the third quarter. This was mainly due to the increase in gas costs as well as the Gulf South Rate increase which was effective May 1, 2015. Adjustments to address this increase are included in the supplemental budget resolution.

Third quarter FY 2015 revenues were \$4.1 million below third quarter FY 2014 revenues. This decline was mainly in Residential and Commercial User Fees as well as Infrastructure Cost Recovery. This decline is a result of a 5.2% decrease in gas purchases over last year as well as a 17% decrease in gas costs compared to this time last year.

Pensacola Energy has included 10¢ in the Purchase Gas Adjustment (PGA) calculation to restore the Pensacola Energy reserve. By the end of Fiscal Year 2014 that reserve was down by \$4.1 million, based on the reserve requirements recommended by Black & Veatch in the FYE 2012 Gas System Annual Report. At the end of June, 2015, the additional \$0.10 per Ccf collected has amounted to \$1,555,474 which is included in the aforementioned revenue. This recovery of reserve is a multi-year endeavor.

As reflected in the rate study and in accordance with the plan that Pensacola Energy submitted to the State Public Service Commission for the replacement of cast iron and steel pipes, the Infrastructure Cost Recovery began in FY 2013. This fee is charged for expenses that were made in the prior fiscal year. For the third quarter of FY 2015 \$977,811 has been received from Infrastructure Cost Recovery Revenue.

Sanitation Fund:

In total, appropriated fund balance in the amount of \$175,000 and operating revenue exceeded expenses and encumbrances (including total City sponsored pension costs) by \$8,900 for the third quarter. Overall, Sanitation Fund revenues were consistent with budget and slightly exceeded prior year revenues.

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

Port Fund:

Third quarter Port appropriated fund balance of \$1,084,800 and operating revenue exceeded operating expenses and encumbrances (including total City sponsored pension costs) by \$1,187,100.

Operating revenues for FY 2015 exceeded the FY 2014 operating revenues for the same time period by \$462,000. The majority of this increase is attributed to an increase in dockage and rent revenue. The increase in dockage is the result of a vessel activity surge leading up to the end of the calendar year combined with a longer than expected Port stay by Global 1200. The increase in rent revenue is the result of the Offshore Inland/DeepFlex facility becoming subject to monthly rent effective August 2014.

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

All Port lease payments have been paid and are current. The lease payments due from Offshore Inland Marine are current, however, dockage and other vessel fees, which Offshore Inland recovers from its customers then remits to the port, continue to be slower to pay. Currently this account has an outstanding balance of \$279,064 which was more than 60 days past due. Typical payment cycles of the international marketplace can routinely run 90-120 days. Given this, combined with our customer's need to recover vessel fees and charges from their customers, Port Staff typically does not become overly concerned until invoices hit the 120+ column.

Currently, there is \$205,737 over 120 days past due from Offshore Inland. The majority of this amount (nearly \$170,000) is attributable to vessel charges assessed against a single vessel, which Offshore Inland has indicated they continue to have difficulty collecting in spite of aggressively pursuing their client for payment. Staff has impressed upon Offshore Inland that even though they are having difficulty collecting the amounts owed, they remain ultimately responsible for making payment to the Port. Based on recent discussions with the tenant, staff expects to receive a minimum of \$130,000 in payments against the 120-day column by the end of August 2015. Additionally, since May 2015, the tenant has been paying all rent plus an additional \$20,000-\$30,000 monthly toward non-rent charges on their account, which they indicate they will continue to do until the outstanding balance is paid down with no items remaining in the 120-day column.

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

Airport Fund:

Total appropriated fund balance of \$1,929,017 and operating revenues exceeded expenses and encumbrances (including total City sponsored pension costs) by \$4.1 million for the third quarter. By fiscal year end revenues are projected to meet expenses.

When compared to FY 2014 through the third quarter, passenger traffic at Pensacola International Airport has increased by 3.5%. For the three months that comprised the third quarter of FY 2015 (April, May and June), the number of passengers increased by 7.3% over the same period in FY 2014. The increase is partially attributable to an increase in the number of seats available as a result of the American Airlines MD80 service and the use of 737s by Southwest Airlines.

Overall Airport operating revenues were \$2.2 million above the FY 2014 operating revenue for the same time period. Air Carrier Landing Fees revenue increased over the third quarter of FY 2014 due to an approved adjustment as a result of last year’s airline negotiations as well as larger planes with increased seating capacity landing at the Airport. It should be noted that the Airport’s agreement with the airlines provides for the airlines to fund any shortfall, excluding incentives, should that occur.

Expenses for the quarter are consistent with budget.

Insurance Retention Fund / Central Services Fund:

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

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 third quarter of the last three fiscal years are as follows:

	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>
April	0.26%	0.20%	0.18%
May	0.25%	0.19%	0.19%
June	0.24%	0.18%	0.18%

Legal Costs Schedule:

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

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 1,100,000	2,591,878	2,591,878	2,591,878	100.00%	1,475,997	100.00%	558,297	100.00%
REVENUES:									
GENERAL PROPERTY TAXES									
Current Taxes	12,525,400	12,525,400	12,525,400	12,744,358	101.75%	12,170,283	101.03%	12,170,283	100.00%
Delinquent Taxes	30,000	30,000	30,000	27,493	91.64%	8,296	27.65%	62,311	750.73%
Sub-Total	<u>12,555,400</u>	<u>12,555,400</u>	<u>12,555,400</u>	<u>12,771,851</u>	101.72%	<u>12,178,579</u>	100.85%	<u>12,232,594</u>	100.44%
FRANCHISE FEE									
Gulf Power - Electricity	5,530,500	5,530,500	5,530,500	3,674,842	66.45%	3,514,449	67.89%	5,792,684	100.29%
City of Pensacola - Gas	981,100	981,100	981,100	708,159	72.18%	782,975	93.78%	990,787	99.81%
ECUA - Water and Sewer	1,565,500	1,565,500	1,565,500	995,233	63.57%	972,542	65.07%	1,512,125	100.00%
Sub-Total	<u>8,077,100</u>	<u>8,077,100</u>	<u>8,077,100</u>	<u>5,378,234</u>	66.59%	<u>5,269,966</u>	70.21%	<u>8,295,596</u>	100.18%
PUBLIC SERVICE TAX									
Gulf Power - Electricity	5,398,000	5,398,000	5,398,000	3,589,263	66.49%	3,443,462	68.65%	5,648,698	99.70%
City of Pensacola - Gas	735,000	735,000	735,000	630,026	85.72%	641,833	97.25%	811,968	99.84%
ECUA - Water	950,000	950,000	950,000	608,698	64.07%	577,215	62.42%	939,575	100.00%
Miscellaneous	10,000	10,000	10,000	14,916	149.16%	19,156	191.56%	24,416	100.07%
Sub-Total	<u>7,093,000</u>	<u>7,093,000</u>	<u>7,093,000</u>	<u>4,842,903</u>	68.28%	<u>4,681,666</u>	70.82%	<u>7,424,657</u>	99.76%
LOCAL BUSINESS TAX									
Local Business Tax	900,000	900,000	900,000	890,977	99.00%	898,268	101.49%	914,239	100.73%
Local Business Tax Penalty	6,500	6,500	6,500	13,172	202.65%	9,784	150.52%	12,788	66.10%
Sub-Total	<u>906,500</u>	<u>906,500</u>	<u>906,500</u>	<u>904,149</u>	99.74%	<u>908,052</u>	101.85%	<u>927,027</u>	100.01%

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
LICENSES, PERMITS & PENALTIES									
Special Permits (Planning)	35,000	35,000	35,000	35,775	102.21%	35,135	100.39%	48,905	102.74%
Taxi Permits	7,000	7,000	7,000	5,476	78.23%	4,584	65.49%	7,522	100.01%
Fire Permits	23,000	23,000	23,000	15,688	68.21%	14,550	63.26%	21,120	100.00%
Sub-Total	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>56,939</u>	87.60%	<u>54,269</u>	83.49%	<u>77,547</u>	101.71%
INTERGOVERNMENTAL									
FEDERAL									
Payment in Lieu of Taxes	16,600	16,600	16,600	17,040	102.65%	17,708	106.67%	17,708	50.96%
STATE									
1/2 Cent Sales Tax	4,175,600	4,175,600	4,175,600	2,694,278	64.52%	2,568,964	66.22%	4,053,658	100.00%
Beverage License Tax	89,600	89,600	89,600	99,501	111.05%	91,467	102.08%	92,862	100.00%
Mobile Home Tax	7,000	7,000	7,000	6,487	92.67%	6,335	90.50%	7,292	100.01%
Communication Services Tax	3,084,800	3,084,800	3,084,800	1,988,867	64.47%	2,084,729	60.08%	3,115,591	100.00%
State Rev Sharing - Motor Fuel Tax	650,700	650,700	650,700	421,570	64.79%	434,620	73.03%	582,230	100.00%
State Rev Sharing - Sales Tax	1,633,200	1,633,200	1,633,200	1,273,523	77.98%	1,251,916	75.51%	1,690,480	100.00%
Gas Rebate Municipal Vehicles	14,200	14,200	14,200	12,240	86.20%	13,138	92.52%	15,552	100.00%
Fire Fighter Supplemental Compensation	34,600	34,600	34,600	31,130	89.97%	27,733	80.15%	37,633	108.77%
Sub-Total	<u>9,706,300</u>	<u>9,706,300</u>	<u>9,706,300</u>	<u>6,544,637</u>	67.43%	<u>6,496,610</u>	66.53%	<u>9,613,007</u>	99.85%

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
OTHER CHARGES FOR SERVICES									
Swimming Pool Fees	0	0	0	2,544	----	3,733	----	5,637	100.02%
Boat Launch Fees	23,000	23,000	23,000	12,017	52.25%	14,918	57.38%	19,624	99.99%
Esc. School Board - SRO	240,000	240,000	240,000	300,614	125.26%	254,812	106.17%	254,812	100.00%
ECSD - 911 Calltakers	245,000	245,000	245,000	185,217	75.60%	159,250	57.91%	232,331	100.01%
State Traffic Signal Maintenance	131,900	131,900	131,900	138,838	105.26%	134,792	104.25%	134,792	100.00%
State Street Light Maintenance	236,200	236,200	236,200	292,461	123.82%	283,943	123.83%	283,943	100.00%
Pensacola Fire Academy	26,000	26,000	26,000	0	0.00%	0	0.00%	0	----
Miscellaneous	17,000	17,000	17,000	27,640	162.59%	31,081	182.83%	42,881	100.00%
Sub-Total	<u>919,100</u>	<u>919,100</u>	<u>919,100</u>	<u>959,331</u>	<u>104.38%</u>	<u>882,529</u>	<u>93.71%</u>	<u>974,020</u>	<u>100.00%</u>
FINES, FORFEITURES & PENALTIES									
POLICE									
Court Fines	7,900	7,900	7,900	10,923	138.27%	11,277	142.75%	14,688	100.01%
Traffic Fines	115,000	115,000	115,000	70,692	61.47%	82,205	95.37%	118,009	100.00%
OTHER FINES									
Miscellaneous	9,900	9,900	9,900	10,222	103.25%	12,562	126.89%	14,578	97.27%
Sub-Total	<u>132,800</u>	<u>132,800</u>	<u>132,800</u>	<u>91,837</u>	<u>69.15%</u>	<u>106,044</u>	<u>101.97%</u>	<u>147,275</u>	<u>99.72%</u>

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)**

	FY 2015				% OF BUDGET 6/15	FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15		ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
INTEREST									
Investments and Deposits *	8,000	8,000	8,000	19,994	249.93%	14,272	142.72%	18,633	186.33%
Sub-Total	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>19,994</u>	249.93%	<u>14,272</u>	142.72%	<u>18,633</u>	186.33%
OTHER REVENUES									
Miscellaneous	325,000	325,000	325,000	327,021	100.62%	317,512	79.38%	422,659	93.10%
Miscellaneous - Saenger Facility Fee	58,000	58,000	58,000	0	0.00%	0	0.00%	62,152	100.00%
Sale of Assets	50,000	50,000	50,000	44,384	88.77%	47,571	95.14%	47,571	100.00%
Sub-Total	<u>433,000</u>	<u>433,000</u>	<u>433,000</u>	<u>371,405</u>	85.77%	<u>365,083</u>	71.58%	<u>532,382</u>	94.44%
Sub-Total Revenues	<u>39,896,200</u>	<u>39,896,200</u>	<u>39,896,200</u>	<u>31,941,280</u>	80.06%	<u>30,957,070</u>	80.45%	<u>40,242,737</u>	100.04%
TRANSFERS IN									
Gas Utility Fund	8,000,000	8,000,000	8,000,000	8,000,000	100.00%	8,000,000	100.00%	8,000,000	100.00%
Sub-Total	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	100.00%	<u>8,000,000</u>	100.00%	<u>8,000,000</u>	100.00%
TOTAL REVENUES	<u>47,896,200</u>	<u>47,896,200</u>	<u>47,896,200</u>	<u>39,941,280</u>	83.39%	<u>38,957,070</u>	83.82%	<u>48,242,737</u>	100.03%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 48,996,200</u>	<u>50,488,078</u>	<u>50,488,078</u>	<u>42,533,158</u>	84.24%	<u>40,433,067</u>	84.31%	<u>48,801,034</u>	100.03%

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES:									
CITY COUNCIL									
Personal Services	\$ 377,100	400,013	388,642	274,034	70.51%	266,323	68.45%	366,187	94.11%
Operating Expenses	289,000	516,573	559,686	346,860	61.97%	308,686	62.15%	284,141	57.20%
Sub-Total	666,100	916,586	948,328	620,894	65.47%	575,009	64.91%	650,328	73.42%
Allocated O/H-Cost Recovery	(302,100)	(302,100)	(302,100)	(226,575)	75.00%	(193,350)	75.00%	(302,100)	100.00%
Sub-Total	364,000	614,486	646,228	394,319	61.02%	381,659	60.77%	348,228	59.66%
MAYOR									
Personal Services	851,600	851,600	871,900	648,973	74.43%	644,477	72.80%	938,418	100.00%
City Sponsored Pensions	78,000	78,000	78,100	78,032	99.91%	78,050	99.94%	78,069	100.00%
Sub-Total	929,600	929,600	950,000	727,005	76.53%	722,527	75.00%	1,016,487	100.00%
Operating Expenses	408,700	408,800	388,400	260,921	67.18%	315,865	73.99%	417,088	98.42%
Sub-Total	1,338,300	1,338,400	1,338,400	987,926	73.81%	1,038,392	74.69%	1,433,575	99.53%
Allocated O/H-Cost Recovery	(728,400)	(728,400)	(728,400)	(546,300)	75.00%	(459,450)	75.00%	(728,400)	100.00%
Sub-Total	609,900	610,000	610,000	441,626	72.40%	578,942	74.44%	705,175	99.06%
CITY CLERK									
Personal Services	175,200	175,200	274,600	197,487	71.92%	126,533	72.39%	183,060	100.00%
City Sponsored Pensions	30,200	30,200	30,200	30,200	100.00%	30,200	100.00%	30,200	100.00%
Sub-Total	205,400	205,400	304,800	227,687	74.70%	156,733	76.46%	213,260	100.00%
Operating Expenses	37,400	37,400	50,800	33,736	66.41%	26,382	87.36%	32,660	96.65%
Sub-Total	242,800	242,800	355,600	261,423	73.52%	183,115	77.86%	245,920	99.54%
Allocated O/H-Cost Recovery	(65,000)	(65,000)	(65,000)	(48,750)	75.00%	(56,025)	75.00%	(65,000)	100.00%
Sub-Total	177,800	177,800	290,600	212,673	73.18%	127,090	79.18%	180,920	99.38%

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

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)**

	FY 2015					FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
LEGAL									
Personal Services	255,900	255,900	272,045	188,634	69.34%	181,589	72.15%	251,839	99.95%
City Sponsored Pensions	22,200	22,200	22,213	22,212	100.00%	22,230	98.71%	22,241	100.00%
Sub-Total	278,100	278,100	294,258	210,846	71.65%	203,819	74.33%	274,080	99.96%
Operating Expenses	250,700	346,850	231,650	172,612	74.51%	222,121	92.24%	272,092	99.38%
Sub-Total	528,800	624,950	525,908	383,458	72.91%	425,940	82.71%	546,172	99.67%
Allocated O/H-Cost Recovery	(194,500)	(194,500)	(194,500)	(145,875)	75.00%	(142,725)	75.00%	(194,500)	100.00%
Sub-Total	334,300	430,450	331,408	237,583	71.69%	283,215	87.22%	351,672	99.48%
HUMAN RESOURCES									
Personal Services	517,900	517,900	418,381	279,350	66.77%	343,758	65.74%	465,507	99.73%
City Sponsored Pensions	120,500	120,500	120,619	120,594	99.98%	120,619	99.96%	120,654	99.99%
Sub-Total	638,400	638,400	539,000	399,944	74.20%	464,376	72.15%	586,161	99.78%
Operating Expenses	120,800	153,697	151,197	102,182	67.58%	80,581	62.56%	103,552	80.40%
Sub-Total	759,200	792,097	690,197	502,126	72.75%	544,957	70.55%	689,713	96.30%
Allocated O/H-Cost Recovery	(297,000)	(297,000)	(297,000)	(222,750)	75.00%	(230,400)	75.00%	(297,000)	100.00%
Sub-Total	462,200	495,097	393,197	279,376	71.05%	314,557	67.62%	392,713	93.67%
NON-DEPARTMENTAL FUNDING									
Operating Expenses	2,360,200	2,573,906	2,577,606	2,029,520	78.74%	1,901,775	80.43%	2,209,089	93.34%
Sub-Total	2,360,200	2,573,906	2,577,606	2,029,520	78.74%	1,901,775	80.43%	2,209,089	93.34%
FINANCIAL SERVICES									
Personal Services	1,280,300	1,280,300	1,347,000	929,903	69.04%	870,064	71.74%	1,209,002	100.00%
City Sponsored Pensions	300,600	300,600	301,200	301,016	99.94%	301,010	99.94%	301,167	100.00%
Sub-Total	1,580,900	1,580,900	1,648,200	1,230,919	74.68%	1,171,074	77.35%	1,510,169	100.00%
Operating Expenses	306,600	414,577	414,577	262,106	63.22%	234,009	57.60%	301,564	73.53%
Sub-Total	1,887,500	1,995,477	2,062,777	1,493,025	72.38%	1,405,083	73.17%	1,811,733	94.35%
Allocated O/H-Cost Recovery	(1,235,500)	(1,235,500)	(1,235,500)	(926,625)	75.00%	(923,100)	75.00%	(1,235,500)	100.00%
Sub-Total	652,000	759,977	827,277	566,400	68.47%	481,983	69.90%	576,233	84.15%

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

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
PLANNING SERVICES									
Personal Services	401,500	401,500	443,000	283,748	64.05%	255,749	73.84%	349,730	100.00%
City Sponsored Pensions	60,200	60,200	60,250	60,219	99.95%	60,200	100.00%	60,200	100.00%
Sub-Total	461,700	461,700	503,250	343,967	68.35%	315,949	77.71%	409,930	100.00%
Operating Expenses	181,000	181,001	293,818	74,484	25.35%	146,171	83.23%	168,883	99.78%
Sub-Total	642,700	642,701	797,068	418,450	52.50%	462,120	79.37%	578,813	99.93%
NEIGHBORHOOD SERVICES									
Personal Services	2,493,900	2,493,900	2,475,397	1,613,064	65.16%	1,564,591	69.95%	2,247,335	98.09%
City Sponsored Pensions	716,700	716,700	717,315	717,107	99.97%	717,133	99.98%	717,298	100.00%
Sub-Total	3,210,600	3,210,600	3,192,712	2,330,170	72.98%	2,281,724	77.24%	2,964,633	98.54%
Operating Expenses	2,368,500	2,488,583	2,337,504	1,747,898	74.78%	1,633,873	67.54%	2,337,946	90.40%
Sub-Total	5,579,100	5,699,183	5,530,216	4,078,068	73.74%	3,915,597	72.87%	5,302,579	94.78%
Allocated O/H-Cost Recovery	(17,900)	(17,900)	(17,900)	(13,425)	75.00%	(14,550)	75.00%	(17,900)	100.00%
Sub-Total	5,561,200	5,681,283	5,512,316	4,064,643	73.74%	3,901,047	72.86%	5,284,679	94.76%
PUBLIC WORKS & FACILITIES									
Personal Services	1,561,700	1,561,700	1,559,783	1,064,433	68.24%	1,079,343	73.51%	1,459,840	97.78%
City Sponsored Pensions	340,300	340,300	340,735	340,629	99.97%	340,634	99.96%	340,747	99.99%
Sub-Total	1,902,000	1,902,000	1,900,518	1,405,062	73.93%	1,419,977	78.49%	1,800,587	98.19%
Operating Expenses	2,153,800	2,289,644	2,291,126	1,654,691	72.22%	1,656,210	72.73%	2,111,778	94.82%
Sub-Total	4,055,800	4,191,644	4,191,644	3,059,753	73.00%	3,076,187	75.28%	3,912,365	96.34%
Allocated O/H-Cost Recovery	(182,000)	(182,000)	(182,000)	(136,500)	75.00%	(150,000)	75.00%	(182,000)	100.00%
Sub-Total	3,873,800	4,009,644	4,009,644	2,923,253	72.91%	2,926,187	75.30%	3,730,365	96.17%

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

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
FIRE									
Personal Services	6,403,800	6,870,344	6,805,344	5,016,729	73.72%	4,757,245	73.02%	6,577,199	99.62%
City Sponsored Pensions	3,691,400	3,691,400	3,704,400	3,696,159	99.78%	2,929,663	99.84%	2,930,700	100.00%
Sub-Total	10,095,200	10,561,744	10,509,744	8,712,889	82.90%	7,686,908	81.35%	9,507,899	99.74%
Operating Expenses	1,110,800	1,160,800	1,212,800	892,943	73.63%	934,590	87.58%	1,204,537	99.92%
Sub-Total	11,206,000	11,722,544	11,722,544	9,605,832	81.94%	8,621,498	81.98%	10,712,436	99.76%
POLICE									
Personal Services	12,405,900	12,405,900	12,400,860	8,794,652	70.92%	8,757,639	73.56%	12,058,114	100.00%
City Sponsored Pensions	4,236,600	4,236,600	4,241,640	4,239,876	99.96%	4,276,975	99.97%	4,278,182	100.00%
Sub-Total	16,642,500	16,642,500	16,642,500	13,034,528	78.32%	13,034,614	80.54%	16,336,296	100.00%
Operating Expenses	3,464,100	3,482,190	3,482,190	2,567,349	73.73%	2,622,631	77.33%	3,316,326	95.93%
Sub-Total	20,106,600	20,124,690	20,124,690	15,601,877	77.53%	15,657,245	79.99%	19,652,622	99.29%
TRANSFERS OUT									
Municipal Golf Course Fund	100,000	100,000	100,000	75,000	75.00%	67,500	75.00%	320,000	100.00%
Stormwater Capital Projects Fund	2,545,500	2,545,500	2,545,500	2,597,790	102.05%	2,597,117	102.18%	2,597,117	100.00%
Sub-Total	2,645,500	2,645,500	2,645,500	2,672,790	101.03%	2,664,617	101.25%	2,917,117	100.00%
TOTAL EXPENDITURES	\$ 48,996,200	50,488,078	50,488,078	39,448,342	78.13%	38,301,935	79.87%	47,640,062	97.65%

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

CITY OF PENSACOLA
TREE PLANTING TRUST - GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)

	FY 2015				% OF BUDGET 6/15	FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15		ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 49,400	233,185	233,185	233,185	100.00%	128,500	100.00%	117,275	100.00%
REVENUES:									
Tree Trust Fund	10,000	10,000	10,000	63,300	633.00%	3,375	33.75%	12,250	57.71%
Interest	0	0	0	1,164	----	913	---	1,231	----
TOTAL REVENUES	10,000	10,000	10,000	64,464	644.64%	4,288	42.88%	13,481	63.51%
TOTAL REVENUES AND FUND BALANCE	\$ 59,400	243,185	243,185	297,649	122.40%	132,788	95.88%	130,756	94.41%
EXPENDITURES:									
Operating Expenses	\$ 59,400	133,185	133,185	72,560	54.48%	0	0.00%	2,966	10.41%
Capital Outlay	0	110,000	110,000	106,235	96.58%	0	0.00%	0	0.00%
Sub-Total	59,400	243,185	243,185	178,795	73.52%	0	0.00%	2,966	2.14%
TOTAL EXPENDITURES	\$ 59,400	243,185	243,185	178,795	73.52%	0	0.00%	2,966	2.14%

CITY OF PENSACOLA
LOCAL OPTION GASOLINE TAX FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,689,214	1,689,214	1,689,214	100.00%	1,537,244	100.00%	1,537,244	100.00%
REVENUES:									
Gasoline Tax (6 cent local)	1,532,600	1,532,600	1,532,600	983,150	64.15%	992,237	64.74%	1,553,809	80.79%
Interest	400	400	400	2,396	599.00%	1,201	300.25%	1,952	61.53%
Sub-Total	<u>1,533,000</u>	<u>1,533,000</u>	<u>1,533,000</u>	<u>985,546</u>	64.29%	<u>993,439</u>	64.80%	<u>1,555,761</u>	80.76%
TOTAL REVENUES	<u>1,533,000</u>	<u>1,533,000</u>	<u>1,533,000</u>	<u>985,546</u>	64.29%	<u>993,439</u>	64.80%	<u>1,555,761</u>	80.76%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,533,000</u>	<u>3,222,214</u>	<u>3,222,214</u>	<u>2,674,760</u>	83.01%	<u>2,530,683</u>	82.43%	<u>3,093,005</u>	90.32%
EXPENDITURES:									
Operating Expenses	0	0	2,400	2,400	100.00%	6,038	99.99%	6,038	100.00%
Capital Outlay	1,501,500	3,190,714	3,188,314	2,178,306	68.32%	1,520,497	50.14%	1,461,278	47.83%
Allocated Overhead	31,500	31,500	31,500	23,625	75.00%	23,925	75.00%	31,500	100.00%
TOTAL EXPENDITURES	<u>\$ 1,533,000</u>	<u>3,222,214</u>	<u>3,222,214</u>	<u>2,204,331</u>	68.41%	<u>1,550,460</u>	50.50%	<u>1,498,816</u>	48.46%

CITY OF PENSACOLA
STORMWATER UTILITY FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	19,223	19,223	19,223	100.00%	13,224	100.00%	13,224	100.00%
REVENUES:									
Stormwater Utility Fees	2,540,500	2,540,500	2,540,500	2,592,533	102.05%	2,593,410	102.44%	2,593,410	100.00%
Delinquent Stormwater Utility Fee	5,000	5,000	5,000	5,257	105.14%	3,707	37.07%	3,707	100.00%
CHARGES FOR SERVICES:									
State Right of Way Maintenance	99,600	99,600	99,600	66,432	66.70%	49,824	50.02%	99,647	100.05%
Interest Income	0	0	0	2,292	----	1,298	----	1,594	----
TOTAL REVENUES	<u>2,645,100</u>	<u>2,645,100</u>	<u>2,645,100</u>	<u>2,666,514</u>	100.81%	<u>2,648,239</u>	100.26%	<u>2,698,358</u>	100.06%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,645,100</u>	<u>2,664,323</u>	<u>2,664,323</u>	<u>2,685,737</u>	100.80%	<u>2,661,463</u>	100.26%	<u>2,711,582</u>	100.06%
EXPENDITURES:									
STORMWATER O & M									
Personal Services	\$ 754,100	754,100	774,584	524,758	67.75%	534,147	67.59%	738,897	93.50%
City Sponsored Pensions	305,100	305,100	305,530	305,423	99.96%	305,423	99.96%	305,540	99.99%
Sub-Total	<u>1,059,200</u>	<u>1,059,200</u>	<u>1,080,114</u>	<u>830,180</u>	76.86%	<u>839,570</u>	76.62%	<u>1,044,437</u>	95.31%
Operating Expenses	554,900	574,123	550,109	287,505	52.26%	262,219	47.28%	333,716	60.72%
Allocated Overhead	190,600	190,600	190,600	142,950	75.00%	144,375	75.00%	190,600	100.00%
Sub-Total	<u>1,804,700</u>	<u>1,823,923</u>	<u>1,820,823</u>	<u>1,260,635</u>	69.23%	<u>1,246,164</u>	67.62%	<u>1,568,753</u>	85.44%
STREET CLEANING									
Personal Services	391,400	391,400	391,270	269,123	68.78%	262,259	67.79%	365,141	95.94%
City Sponsored Pensions	78,700	78,700	78,830	78,790	99.95%	78,789	99.97%	78,819	99.99%
Sub-Total	<u>470,100</u>	<u>470,100</u>	<u>470,100</u>	<u>347,913</u>	74.01%	<u>341,048</u>	73.23%	<u>443,960</u>	96.64%
Operating Expenses	266,400	266,400	269,500	237,431	88.10%	198,264	74.59%	307,128	98.90%
Allocated Overhead	103,900	103,900	103,900	77,925	75.00%	60,075	75.00%	103,900	100.00%
Sub-Total	<u>840,400</u>	<u>840,400</u>	<u>843,500</u>	<u>663,269</u>	78.63%	<u>599,387</u>	73.85%	<u>854,988</u>	97.84%
TOTAL EXPENDITURES	<u>\$ 2,645,100</u>	<u>2,664,323</u>	<u>2,664,323</u>	<u>1,923,904</u>	72.21%	<u>1,845,551</u>	69.52%	<u>2,423,741</u>	89.44%

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

CITY OF PENSACOLA
NATURAL DISASTER FUND*
(Formerly Hurricane Damage Fund)
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	9,552	9,552	9,552	100.00%	1,161,700	100.00%	1,159,500	100.00%
REVENUES:									
FEMA - April Flood	0	1,726,456	1,786,827	1,769,415	99.03%	0	0.00%	1,178,743	10.90%
FHWA - Traffic Control Signals	0	255,415	255,415	79,427	31.10%	0	0.00%	0	0.00%
FHWA - Main Street	0	133,252	133,252	65,216	48.94%	0	----	0	0.00%
State - April Flood	0	10,024,394	10,024,394	450,843	4.50%	0	0.00%	196,457	10.90%
Interest	0	0	0	(745)	----	2,461	----	2,300	100.00%
Insurance Proceeds	0	0	0	6,764	----	305,814	31.53%	385,126	39.71%
Sale of Assets	0	0	0	7,640	----	0	----	0	0.00%
Contributions	0	0	0	0	----	0	0.00%	0	0.00%
Sub-Total	0	12,139,517	12,199,888	2,378,560	19.50%	308,275	1.39%	1,762,626	12.17%
TRANSFERS IN									
Transfer In From Gas Utility Fund	0	0	0	0	----	0	0.00%	105,100	100.00%
Transfer In From Sanitation Fund	0	0	0	0	----	0	0.00%	9,093	90.93%
Transfer In From Port Fund	0	0	0	0	----	0	0.00%	74,400	100.00%
Transfer In From Airport Fund	0	0	0	0	----	0	0.00%	18,194	82.70%
Transfer In From Stmwater Cap Fund	0	0	0	0	----	0	----	1,000,000	100.00%
Sub-Total Transfers In	0	0	0	0	----	0	----	1,206,787	99.61%
TOTAL REVENUES	0	12,139,517	12,199,888	2,378,560	19.50%	308,275	1.31%	2,969,414	18.92%
TOTAL REVENUES AND FUND BALANCE	\$ 0	12,149,069	12,209,440	2,388,112	19.56%	1,469,975	5.94%	4,128,914	24.50%
EXPENDITURES:									
Personal Services	\$ 0	0	33,428	33,428	----	113,663	----	170,515	99.91%
City Sponsored Pensions	0	0	26,943	26,943	----	0	----	8,223	99.91%
Sub-Total	0	0	60,371	60,371	----	113,663	----	178,738	99.90%
Operating Expenses	0	9,538,516	9,538,516	5,660,580	59.34%	255,022	1.04%	3,600,768	33.85%
Capital Outlay	0	2,610,553	2,610,553	1,314,280	50.34%	3,178,764	1204.08%	995,947	16.50%
Sub-Total	0	12,149,069	12,209,440	7,035,230	57.62%	3,547,449	14.33%	4,775,453	28.34%
TOTAL EXPENDITURES	\$ 0	12,149,069	12,209,440	7,035,230	57.62%	3,547,449	14.33%	4,775,453	28.34%

* Includes Accounting for April, 2014 Flood Only.

CITY OF PENSACOLA
MUNICIPAL GOLF COURSE FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	51	51	51	100.00%	0	----	0	----
REVENUES:									
GOLF COURSE CHARGES									
Green Fees	400,000	400,000	400,000	198,302	49.58%	204,818	48.94%	266,228	104.29%
Electric Cart Rentals	70,000	70,000	70,000	38,024	54.32%	39,396	52.53%	39,416	100.04%
Pull Cart Rentals	400	400	400	65	16.25%	50	10.00%	50	50.00%
Concessions	18,000	18,000	18,000	6,000	33.33%	3,653	18.26%	3,653	98.72%
Pro Shop Sales	15,000	15,000	15,000	6,469	43.13%	7,913	43.96%	8,891	102.20%
Tournaments	30,500	30,500	30,500	14,355	47.07%	23,073	82.40%	26,603	100.00%
Driving Range	38,800	38,800	38,800	21,450	55.28%	18,796	41.77%	25,024	104.17%
Capital Surcharge	50,000	50,000	50,000	16,487	32.97%	23,067	46.13%	24,027	101.35%
Miscellaneous	500	500	500	0	0.00%	156	3.12%	156	156.00%
Interest Income	0	0	0	(30)	----	(71)	----	(72)	----
SUB-TOTAL REVENUES	623,200	623,200	623,200	301,122	48.32%	320,851	48.61%	393,976	103.24%
TRANSFERS IN GENERAL FUND	100,000	100,000	100,000	75,000	75.00%	67,500	75.00%	320,000	100.00%
TOTAL REVENUES	723,200	723,200	723,200	376,122	52.01%	388,351	51.78%	713,976	101.76%
TOTAL REVENUES AND FUND BALANCE	\$ 723,200	723,251	723,251	376,173	52.01%	388,351	51.78%	713,976	101.76%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 340,900	340,900	340,899	213,246	62.55%	225,848	71.68%	307,093	97.47%
City Sponsored Pensions	53,100	53,100	53,101	53,100	100.00%	53,104	100.00%	53,104	100.00%
Sub-Total	394,000	394,000	394,000	266,346	67.60%	278,952	75.77%	360,197	97.83%
Operating Expenses	329,200	329,251	329,251	243,872	74.07%	252,793	76.18%	311,070	93.30%
Sub-Total	723,200	723,251	723,251	510,217	70.55%	531,745	75.96%	671,267	95.68%
TOTAL EXPENDITURES	\$ 723,200	723,251	723,251	510,217	70.55%	531,745	70.90%	671,267	95.68%

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

CITY OF PENSACOLA
INSPECTION SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	(239,448)	----
REVENUES:									
Building Permits	436,000	436,000	436,000	445,402	102.16%	471,998	113.30%	609,944	100.00%
Electrical Permits	154,000	154,000	154,000	148,725	96.57%	123,482	91.94%	169,088	100.00%
Gas Permits	26,300	26,300	26,300	23,750	90.30%	19,600	76.56%	28,400	100.00%
Plumbing Permits	70,700	70,700	70,700	78,923	111.63%	75,518	110.73%	100,304	100.00%
Mechanical Permits	50,300	50,300	50,300	49,986	99.38%	43,714	88.67%	60,449	100.00%
Zoning Review & Inspection Fees	59,400	59,400	59,400	59,450	100.08%	23,350	39.98%	37,450	100.00%
Miscellaneous Permits	10,500	10,500	10,500	9,053	86.22%	7,455	79.31%	8,822	99.99%
Permit Application Fee	159,500	159,500	159,500	138,587	86.89%	134,979	86.41%	185,974	100.00%
Interest Income	0	0	0	1,231	----	544	----	918	100.00%
TOTAL REVENUES	<u>966,700</u>	<u>966,700</u>	<u>966,700</u>	<u>955,107</u>	<u>98.80%</u>	<u>900,640</u>	<u>98.11%</u>	<u>1,201,349</u>	<u>100.00%</u>
TOTAL REVENUES AND FUND BALANCE	<u>\$ 966,700</u>	<u>966,700</u>	<u>966,700</u>	<u>955,107</u>	<u>98.80%</u>	<u>900,640</u>	<u>98.11%</u>	<u>961,901</u>	<u>100.00%</u>
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 680,100	680,100	647,260	461,031	71.23%	444,253	71.37%	622,151	95.67%
City Sponsored Pensions	149,000	149,000	149,050	149,048	100.00%	149,054	100.00%	149,074	100.00%
Sub-Total	<u>829,100</u>	<u>829,100</u>	<u>796,310</u>	<u>610,080</u>	<u>76.61%</u>	<u>593,307</u>	<u>76.90%</u>	<u>771,225</u>	<u>96.48%</u>
Operating Expenses	<u>137,600</u>	<u>137,600</u>	<u>170,390</u>	<u>138,296</u>	<u>81.16%</u>	<u>107,708</u>	<u>73.55%</u>	<u>131,984</u>	<u>81.20%</u>
TOTAL EXPENDITURES	<u>\$ 966,700</u>	<u>966,700</u>	<u>966,700</u>	<u>748,376</u>	<u>77.42%</u>	<u>701,015</u>	<u>76.36%</u>	<u>903,209</u>	<u>93.90%</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.

CITY OF PENSACOLA
ROGER SCOTT TENNIS CENTER
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	5,500	5,500	5,500	100.00%	13,485	100.00%	0	----
REVENUES:									
CHARGES FOR SERVICES									
Scott Tennis Court Fees	190,000	190,000	190,000	148,582	78.20%	151,887	87.95%	209,463	104.11%
Scott Tennis Concession Fees	6,000	6,000	6,000	2,103	35.05%	2,095	52.38%	3,666	91.65%
Scott Tennis Pro Revenue	14,500	14,500	14,500	8,463	58.37%	9,918	70.84%	16,862	120.44%
Scott Tennis Pro Shop Lease	3,000	3,000	3,000	2,073	69.10%	2,073	69.10%	3,109	103.63%
Interest Income	0	0	0	164	----	102	----	158	----
TOTAL REVENUES	213,500	213,500	213,500	161,385	75.59%	166,075	85.74%	233,258	104.98%
TOTAL REVENUES AND FUND BALANCE	\$ 213,500	219,000	219,000	166,885	76.20%	179,560	86.67%	233,258	104.98%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 106,900	106,900	106,900	75,631	70.75%	77,498	86.11%	104,442	98.62%
Operating Expenses	106,600	112,100	112,100	82,488	73.58%	74,897	63.91%	95,770	82.36%
TOTAL EXPENDITURES	\$ 213,500	219,000	219,000	158,120	72.20%	152,395	73.56%	200,212	90.11%

CITY OF PENSACOLA
COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)

	FY 2015				% OF BUDGET 6/15	FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15		ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
CMP INSURANCE:									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	----
REVENUES:									
CMPA INSURANCE REIMBURSEMENT	155,200	155,200	155,200	0	0.00%	0	0.00%	152,237	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 155,200</u>	<u>155,200</u>	<u>155,200</u>	<u>0</u>	0.00%	<u>0</u>	0.00%	<u>152,237</u>	100.00%
EXPENDITURES:									
Operating Expenses	\$ 155,200	155,200	155,200	113,186	72.93%	120,181	76.60%	152,237	100.00%
TOTAL INSURANCE EXPENDITURES	<u>\$ 155,200</u>	<u>155,200</u>	<u>155,200</u>	<u>113,186</u>	72.93%	<u>120,181</u>	76.60%	<u>152,237</u>	100.00%
PARK MAINTENANCE:									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	2,373	100.00%		----
REVENUES:									
CMPA PARK MAINTENANCE	249,000	249,000	249,000	0	0.00%	0	0.00%	147,312	74.17%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 249,000</u>	<u>249,000</u>	<u>249,000</u>	<u>0</u>	0.00%	<u>2,373</u>	0.94%	<u>147,312</u>	74.17%
EXPENDITURES:									
AMPHITHEATRE MAINTENANCE									
Operating Expenses	\$ 24,200	24,200	24,200	1,503	6.21%	892	3.69%	2,908	96.93%
SUB-TOTAL AMPHITHEATRE MAINTENANCE	<u>24,200</u>	<u>24,200</u>	<u>24,200</u>	<u>1,503</u>	6.21%	<u>892</u>	3.69%	<u>2,908</u>	96.93%
PARKS & PLAZAS MAINTENANCE									
Operating Expenses	212,800	212,800	212,800	118,946	55.90%	89,558	42.02%	140,254	73.25%
MAINTENANCE BULKHEAD	212,800	212,800	212,800	118,946	55.90%	89,558	42.02%	140,254	73.25%
Operating Expenses	12,000	12,000	12,000	4,150	34.58%	4,150	34.58%	4,150	100.00%
SUB-TOTAL BULKHEAD	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>4,150</u>	34.58%	<u>4,150</u>	34.58%	<u>4,150</u>	100.00%
TOTAL PARK MAINTENANCE EXPENDITURES	<u>\$ 249,000</u>	<u>249,000</u>	<u>249,000</u>	<u>124,599</u>	50.04%	<u>94,600</u>	37.94%	<u>147,312</u>	74.17%

CITY OF PENSACOLA
COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EVENT MANAGEMENT:									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	----
REVENUES:									
RENTALS	60,000	60,000	60,000	29,687	49.48%	30,659	92.91%	37,167	100.00%
PARKING	178,000	178,000	178,000	55,291	31.06%	88,658	56.11%	129,948	99.63%
VENDING/KIOSK SALES	2,000	2,000	2,000	850	42.50%	570	28.51%	1,070	99.91%
DONATIONS	0	0	0	9,500	----	10,500	----	15,500	----
CMPA EVENT MANAGEMENT SERVICES	150,200	150,200	150,200	200	0.13%	4,304	2.31%	0	----
SPECIAL EVENTS	5,000	5,000	5,000	0	0.00%	0	0.00%	0	----
CMPA RETURN OF PROFIT	0	0	0	0	----	0	----	(2,303)	----
TOTAL REVENUES AND FUND BALANCE	<u>\$ 395,200</u>	<u>395,200</u>	<u>395,200</u>	<u>95,528</u>	24.17%	<u>134,691</u>	35.03%	<u>181,382</u>	98.48%
EXPENDITURES:									
EVENT SCHEDULING MANAGEMENT									
Personal Services	\$ 100,200	100,200	100,200	35,692	35.62%	33,122	35.69%	53,951	99.99%
Operating Expenses	231,600	231,600	231,600	49,639	21.43%	61,445	26.89%	90,419	98.05%
SUB-TOTAL EVENT SCHEDULING MGT	<u>331,800</u>	<u>331,800</u>	<u>331,800</u>	<u>85,330</u>	25.72%	<u>94,567</u>	29.43%	<u>144,370</u>	98.77%
VENDORS/KIOSKS MANAGEMENT									
Operating Expenses	500	500	500	0	0.00%	0	0.00%	0	0.00%
SUB-TOTAL VENDORS/KIOSKS MANAGEMENT	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>	0.00%	<u>0</u>	0.00%	<u>0</u>	0.00%
PARKING MANAGEMENT									
Personal Services	57,400	57,400	57,400	3,812	6.64%	7,553	26.04%	15,872	96.19%
Operating Expenses	5,500	5,500	5,500	617	11.21%	6,651	26.80%	21,140	98.65%
SUB-TOTAL PARKING MANAGEMENT	<u>62,900</u>	<u>62,900</u>	<u>62,900</u>	<u>4,429</u>	7.04%	<u>14,204</u>	26.39%	<u>37,012</u>	97.58%
TOTAL EVENT MGT EXPENDITURES	<u>\$ 395,200</u>	<u>395,200</u>	<u>395,200</u>	<u>89,759</u>	22.71%	<u>108,771</u>	28.96%	<u>181,382</u>	98.48%

CITY OF PENSACOLA
COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EMPLOYEE LEASING									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	----
REVENUES:									
Employee Leasing	\$ 106,000	106,000	106,000	62,790	59.24%	60,103	44.92%	90,946	98.99%
Miscellaneous	10,000	10,000	10,000	6,484	64.84%	8,940	----	17,838	----
TOTAL REVENUES AND FUND BALANCE	<u>\$ 116,000</u>	<u>116,000</u>	<u>116,000</u>	<u>69,274</u>	59.72%	<u>69,043</u>	51.60%	<u>108,784</u>	100.13%
EXPENDITURES:									
Personal Services	\$ 106,000	106,000	106,000	69,956	66.00%	67,535	50.88%	102,360	99.99%
Operating Expenses	10,000	10,000	10,000	7,249	72.49%	9,388	78.12%	6,424	102.36%
TOTAL EMPLOYEE EXPENDITURES	<u>\$ 116,000</u>	<u>116,000</u>	<u>116,000</u>	<u>77,205</u>	66.56%	<u>76,923</u>	53.15%	<u>108,784</u>	100.13%
TOTAL FUND:									
TOTAL REVENUES AND FUND BALANCE	<u>\$ 915,400</u>	<u>915,400</u>	<u>915,400</u>	<u>164,802</u>	18.00%	<u>206,107</u>	22.24%	<u>589,715</u>	91.62%
TOTAL EXPENSES	<u>\$ 915,400</u>	<u>915,400</u>	<u>915,400</u>	<u>404,750</u>	44.22%	<u>400,475</u>	43.22%	<u>589,715</u>	91.62%

CITY OF PENSACOLA
LOCAL OPTION SALES TAX FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	3,377,741	3,377,741	3,377,741	100.00%	4,491,126	100.00%	3,844,492	100.00%
REVENUES:									
1-CT Local Option Sales Tax	7,140,600	7,140,600	7,140,600	4,809,541	67.35%	4,519,045	68.09%	7,015,227	100.00%
Interest	0	0	0	(6,462)	----	(5,829)	-116.58%	(9,207)	-100.00%
Rebates	0	0	0	35,805	----	13,996	----	13,996	99.97%
TOTAL REVENUES	<u>7,140,600</u>	<u>7,140,600</u>	<u>7,140,600</u>	<u>4,838,884</u>	<u>67.77%</u>	<u>4,527,212</u>	<u>67.65%</u>	<u>7,020,016</u>	<u>99.74%</u>
TOTAL REVENUES AND FUND BALANCE	<u>\$ 7,140,600</u>	<u>10,518,341</u>	<u>10,518,341</u>	<u>8,216,625</u>	<u>78.12%</u>	<u>9,018,338</u>	<u>80.64%</u>	<u>10,864,508</u>	<u>99.83%</u>
EXPENDITURES:									
COMMUNITY RESOURCE CENTER									
Personal Services	\$ 0	0	0	0	----	56,974	32.82%	0	----
Operating Expenses	0	0	0	0	----	70,019	55.39%	0	----
Sub-Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>----</u>	<u>126,992</u>	<u>42.33%</u>	<u>0</u>	<u>----</u>
CAPITAL PROJECTS									
Operating Expenses	0	22,461	182,403	253,855	139.17%	67,050	110.40%	199,343	57.47%
Capital Outlay	2,298,500	5,653,780	5,493,838	3,048,415	55.49%	3,246,616	48.65%	3,247,041	50.84%
Sub-Total	<u>2,298,500</u>	<u>5,676,241</u>	<u>5,676,241</u>	<u>3,302,270</u>	<u>58.18%</u>	<u>3,313,666</u>	<u>49.21%</u>	<u>3,446,384</u>	<u>51.18%</u>
DEBT SERVICE									
Principal	4,267,000	4,267,000	4,267,000	2,940,000	68.90%	2,805,000	81.52%	2,805,000	81.52%
Interest	575,100	575,100	575,100	575,025	99.99%	708,216	99.99%	708,216	99.99%
Sub-Total	<u>4,842,100</u>	<u>4,842,100</u>	<u>4,842,100</u>	<u>3,515,025</u>	<u>72.59%</u>	<u>3,513,216</u>	<u>84.67%</u>	<u>3,513,216</u>	<u>84.67%</u>
TOTAL EXPENDITURES	<u>\$ 7,140,600</u>	<u>10,518,341</u>	<u>10,518,341</u>	<u>6,817,295</u>	<u>64.81%</u>	<u>6,953,874</u>	<u>62.18%</u>	<u>6,959,600</u>	<u>63.95%</u>

CITY OF PENSACOLA
STORMWATER CAPITAL PROJECTS FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)

	FY 2015				% OF BUDGET 6/15	FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15		ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	3,902,002	3,902,002	3,902,002	100.00%	4,504,186	100.00%	4,504,186	100.00%
REVENUES:									
Interest	1,000	1,000	1,000	8,174	817.40%	6,704	670.40%	9,361	93.61%
Transfer In From General Fund	2,545,500	2,545,500	2,545,500	2,597,790	102.05%	2,597,117	102.18%	2,597,117	100.00%
TOTAL REVENUES	<u>2,546,500</u>	<u>2,546,500</u>	<u>2,546,500</u>	<u>2,605,964</u>	102.34%	<u>2,603,821</u>	102.40%	<u>2,606,477</u>	99.98%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,546,500</u>	<u>6,448,502</u>	<u>6,448,502</u>	<u>6,507,966</u>	100.92%	<u>7,108,007</u>	100.87%	<u>7,110,663</u>	99.96%
EXPENDITURES:									
CAPITAL PROJECTS									
Operating Expenses	\$ 364,300	432,553	576,734	540,433	93.71%	323,658	63.51%	456,325	85.51%
Capital Outlay	<u>2,065,000</u>	<u>5,898,749</u>	<u>5,754,568</u>	<u>1,035,370</u>	17.99%	<u>2,104,192</u>	32.62%	<u>1,656,810</u>	30.34%
Sub-Total	<u>2,429,300</u>	<u>6,331,302</u>	<u>6,331,302</u>	<u>1,575,802</u>	24.89%	<u>2,427,850</u>	34.88%	<u>2,113,135</u>	35.25%
TRANSFER OUT									
Natural Disaster Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	----	<u>0</u>	0.00%	<u>1,000,000</u>	----
Sub-Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	----	<u>0</u>	0.00%	<u>1,000,000</u>	----
ALLOCATED OVERHEAD									
General Fund	<u>117,200</u>	<u>117,200</u>	<u>117,200</u>	<u>87,900</u>	75.00%	<u>64,875</u>	75.00%	<u>117,200</u>	100.00%
TOTAL EXPENDITURES	<u>\$ 2,546,500</u>	<u>6,448,502</u>	<u>6,448,502</u>	<u>1,663,702</u>	25.80%	<u>2,492,725</u>	30.98%	<u>3,230,335</u>	45.43%

CITY OF PENSACOLA
GAS UTILITY FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	% OF ACTUAL BUDGET 6/15	% OF ACTUAL BUDGET 6/14	ACTUAL 6/14	% OF ACTUAL BUDGET F.Y.E.	% OF ACTUAL BUDGET F.Y.E.	
GAS OPERATIONS:									
APPROPRIATED FUND BALANCE	\$ 0	587,273	587,273	587,273	100.00%	1,606,537	100.00%	(1,712,149)	100.00%
REVENUES:									
GAS									
Residential User Fees	24,787,200	24,787,200	24,787,200	17,733,374	71.54%	19,936,873	75.34%	23,914,745	100.00%
Commercial User Fees	12,086,200	12,086,200	12,086,200	8,981,212	74.31%	9,942,966	75.94%	12,699,586	100.08%
Municipal User Fees	214,800	214,800	214,800	229,893	107.03%	248,536	130.28%	304,472	100.67%
Interruptible User Fees	3,136,000	3,136,000	3,136,000	4,401,892	140.37%	4,727,093	126.13%	6,354,593	100.24%
Transportation User Fees	1,517,200	1,517,200	1,517,200	2,428,973	160.10%	2,575,826	164.38%	3,484,651	100.29%
CNG	598,800	598,800	598,800	501,075	83.68%	433,006	396.53%	605,501	99.98%
Gas Piping Fees	230,100	230,100	230,100	117,340	51.00%	169,598	128.48%	193,219	100.01%
Infrastructure Cost Recovery	1,550,000	1,550,000	1,550,000	977,811	63.08%	1,467,707	122.31%	1,467,707	100.00%
Miscellaneous Charges	300,600	300,600	300,600	287,437	95.62%	298,070	99.16%	381,369	100.02%
New Accounts/Turn-on Fees	667,200	667,200	667,200	474,064	71.05%	452,470	70.91%	564,420	99.99%
Interest Income	8,000	8,000	8,000	78,379	979.74%	63,051	788.14%	80,708	100.00%
Cookbooks	0	0	0	680	----	1,342	----	1,342	----
Sale of Asset	0	0	0	14,182	----	15,628	----	15,628	----
Rebates	0	0	0	20,700	----	29,492	----	217,166	736.36%
TOTAL REVENUES	45,096,100	45,096,100	45,096,100	36,247,012	80.38%	40,361,658	85.06%	50,285,107	100.48%
TOTAL REVENUES AND FUND BALANCE	\$ 45,096,100	45,683,373	45,683,373	36,834,285	80.63%	41,968,195	85.55%	48,572,958	100.50%
EXPENSES:									
GAS OPERATION & MAINTENANCE									
Personal Services	\$ 6,810,400	6,810,400	6,801,800	4,713,771	69.30%	4,595,634	68.30%	6,362,924	95.66%
City Sponsored Pensions	1,578,200	1,578,200	1,581,200	1,579,618	99.90%	1,579,747	99.94%	1,580,288	99.96%
Sub-Total	8,388,600	8,388,600	8,383,000	6,293,389	75.07%	6,175,381	74.32%	7,943,212	96.49%
Operating Expenses	24,611,500	24,840,891	24,865,091	18,811,257	75.65%	20,867,236	76.46%	26,694,734	98.12%
Capital Outlay	597,000	954,882	936,282	701,932	74.97%	788,326	76.74%	607,909	80.29%
Sub-Total	33,597,100	34,184,373	34,184,373	25,806,577	75.49%	27,830,943	75.98%	35,245,855	97.21%
TRANSFERS OUT									
General Fund	8,000,000	8,000,000	8,000,000	8,000,000	100.00%	8,000,000	100.00%	8,000,000	100.00%
Natural Disaster Fund	0	0	0	0	----	0	0.00%	105,100	100.00%
Sub-Total	8,000,000	8,000,000	8,000,000	8,000,000	100.00%	8,000,000	89.01%	8,105,100	100.00%
OVERHEAD EXPENSE	1,211,900	1,211,900	1,211,900	908,925	75.00%	862,575	75.00%	1,211,900	100.00%

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

**CITY OF PENSACOLA
GAS UTILITY FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENSES: (continued)									
DEBT SERVICE									
Interest	277,100	277,100	277,100	181,277	65.42%	214,543	64.25%	333,887	100.00%
Principal	2,010,000	2,010,000	2,010,000	2,010,000	100.00%	1,955,000	100.00%	1,955,000	100.00%
Sub-Total	<u>2,287,100</u>	<u>2,287,100</u>	<u>2,287,100</u>	<u>2,191,277</u>	95.81%	<u>2,169,543</u>	94.79%	<u>2,288,887</u>	100.00%
TOTAL GAS OPERATIONS EXPENSES	<u>\$ 45,096,100</u>	<u>45,683,373</u>	<u>45,683,373</u>	<u>36,906,779</u>	80.79%	<u>38,863,061</u>	79.22%	<u>46,851,742</u>	97.88%
TOTAL FUND:									
TOTAL REVENUES AND FUND BALANCE	<u>\$ 45,096,100</u>	<u>45,683,373</u>	<u>45,683,373</u>	<u>36,834,285</u>	80.63%	<u>41,968,195</u>	85.55%	<u>48,572,958</u>	100.50%
TOTAL EXPENSES	<u>\$ 45,096,100</u>	<u>45,683,373</u>	<u>45,683,373</u>	<u>36,906,779</u>	80.79%	<u>38,863,061</u>	79.22%	<u>46,851,742</u>	97.88%

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

**CITY OF PENSACOLA
SANITATION FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
SANITATION OPERATIONS:									
APPROPRIATED FUND BALANCE	\$ 175,000	175,000	175,000	175,000	100.00%	621,624	100.00%	154,924	100.00%
REVENUES:									
SANITATION									
Residential Refuse Container Charges	3,925,000	3,925,000	3,925,000	2,960,174	75.42%	2,947,009	75.38%	3,925,985	100.42%
Bulk Item Collection Charges	125,000	125,000	125,000	90,694	72.56%	96,937	77.55%	129,077	103.26%
Business Refuse Container Charges	161,000	161,000	161,000	112,859	70.10%	116,388	71.45%	155,023	95.16%
New Accounts/Transfer Fees	85,000	85,000	85,000	64,911	76.37%	60,756	81.01%	83,371	111.16%
Fuel Surcharge	500,000	500,000	500,000	261,087	52.22%	259,890	51.98%	346,463	69.29%
County Landfill	1,061,000	1,061,000	1,061,000	818,073	77.10%	814,322	79.48%	1,085,583	105.96%
Recyclable Sales	0	0	0	0	----	0	0.00%	0	0.00%
Miscellaneous	5,000	5,000	5,000	34,595	691.90%	37,757	755.14%	46,486	929.72%
Interest Income	0	0	0	2,971	----	2,499	---	3,692	----
Rebates	0	0	0	14,233	----	0	---	0	----
Sale of Assets	5,000	5,000	5,000	3,104	62.08%	7,268	145.36%	7,268	145.36%
SUB-TOTAL SANITATION REVENUES	5,867,000	5,867,000	5,867,000	4,362,701	74.36%	4,342,826	74.15%	5,782,948	98.74%
CODE ENFORCEMENT									
Franchise Fees	1,095,000	1,095,000	1,095,000	582,900	53.23%	549,611	55.07%	1,130,957	100.26%
Lot Cleaning (FY Cash Balance) *	75,000	75,000	75,000	76,053	101.40%	56,218	112.44%	77,151	154.30%
Code Enforcement Violations	30,000	30,000	30,000	79,942	266.47%	73,736	245.79%	83,584	111.45%
Sub-Total	1,200,000	1,200,000	1,200,000	738,895	61.57%	679,565	63.04%	1,291,692	103.09%
Zoning/Housing Code Enforcement	35,000	35,000	35,000	18,866	53.90%	13,956	34.89%	35,000	87.50%
Sub-Total	35,000	35,000	35,000	18,866	53.90%	13,956	34.89%	35,000	87.50%
SUB-TOTAL CODE ENFORCEMENT REVENUES	1,235,000	1,235,000	1,235,000	757,761	61.36%	693,521	62.03%	1,326,692	102.61%
SUB-TOTAL REVENUES	7,102,000	7,102,000	7,102,000	5,120,462	72.10%	5,036,347	72.21%	7,109,640	99.44%
TOTAL REVENUES AND FUND BALANCE	\$ 7,277,000	7,277,000	7,277,000	5,295,462	72.77%	5,657,971	74.48%	7,264,564	99.45%

* Actual billings are \$63,501 however collections are typically lower.

**CITY OF PENSACOLA
SANITATION FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)**

	FY 2015					FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
SANITATION OPERATIONS CONTINUED:									
EXPENSES:									
SANITATION SERVICES									
Personal Services	\$ 1,810,200	1,810,200	1,808,000	1,300,729	71.94%	1,305,925	70.61%	1,790,471	97.46%
City Sponsored Pensions	443,100	443,100	444,300	443,530	99.83%	443,518	99.52%	443,668	99.69%
Sub-Total	<u>2,253,300</u>	<u>2,253,300</u>	<u>2,252,300</u>	<u>1,744,259</u>	77.44%	<u>1,749,443</u>	76.23%	<u>2,234,139</u>	97.89%
Operating Expenses	2,843,200	2,843,200	2,858,200	1,935,385	67.71%	2,014,944	67.13%	2,881,867	97.65%
Capital Outlay	375,000	375,000	375,000	278,453	74.25%	274,524	----	274,524	100.00%
Debt Service	233,200	233,200	233,200	144,434	61.94%	144,389	61.29%	225,422	95.20%
Transfer to Hurricane Damage Fund	0	0	0	0	----	0	0.00%	9,093	90.93%
Allocated Overhead	337,500	337,500	337,500	253,125	75.00%	243,525	75.00%	337,500	100.00%
Sub-Total	<u>6,042,200</u>	<u>6,042,200</u>	<u>6,056,200</u>	<u>4,355,656</u>	71.92%	<u>4,426,825</u>	69.37%	<u>5,962,547</u>	97.87%
CODE ENFORCEMENT PROGRAM									
Personal Services	621,000	621,000	619,800	424,823	68.54%	432,774	74.86%	598,324	98.65%
City Sponsored Pensions	256,300	256,300	257,500	256,525	99.62%	242,865	99.82%	242,965	99.87%
Sub-Total	<u>877,300</u>	<u>877,300</u>	<u>877,300</u>	<u>681,347</u>	77.66%	<u>675,639</u>	82.25%	<u>841,289</u>	99.00%
Operating Expenses	269,100	269,100	255,100	183,305	71.86%	205,201	80.25%	252,795	99.89%
Capital Outlay	0	0	0	0	----	19,278	89.67%	19,278	89.67%
Allocated Overhead	88,400	88,400	88,400	66,300	75.00%	87,375	75.00%	88,400	100.00%
Sub-Total	<u>1,234,800</u>	<u>1,234,800</u>	<u>1,220,800</u>	<u>930,952</u>	76.26%	<u>987,493</u>	81.27%	<u>1,201,762</u>	99.10%
TOTAL EXPENSES SANITATION OPERATIONS	<u>\$ 7,277,000</u>	<u>7,277,000</u>	<u>7,277,000</u>	<u>5,286,608</u>	72.65%	<u>5,414,318</u>	71.27%	<u>7,164,309</u>	98.08%
TOTAL FUND:									
TOTAL REVENUES AND FUND BALANCE	<u>\$ 7,277,000</u>	<u>7,277,000</u>	<u>7,277,000</u>	<u>5,295,462</u>	72.77%	<u>5,657,971</u>	74.48%	<u>7,264,564</u>	101.46%
TOTAL EXPENSES	<u>\$ 7,277,000</u>	<u>7,277,000</u>	<u>7,277,000</u>	<u>5,286,608</u>	72.65%	<u>5,414,318</u>	71.27%	<u>7,164,309</u>	91.32%

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

CITY OF PENSACOLA
PORT FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,084,836	1,084,836	1,084,836	100.00%	42,632	100.00%	104,532	100.00%
REVENUES:									
PORT									
Handling	56,800	56,800	56,800	25,236	44.43%	17,435	36.17%	35,215	77.06%
Wharfage	513,600	513,600	513,600	182,782	35.59%	139,420	33.53%	393,965	124.75%
Storage	30,000	30,000	30,000	148,746	495.82%	137,598	114.09%	232,946	193.16%
Dockage	461,800	461,800	461,800	449,332	97.30%	309,739	66.81%	635,847	134.26%
Water Sales	25,000	25,000	25,000	15,876	63.50%	4,831	19.32%	9,917	66.11%
Property Rental	593,700	593,700	593,700	489,053	82.37%	276,508	55.24%	409,048	81.71%
Stevedore Fees	61,300	61,300	61,300	15,656	25.54%	17,519	31.85%	30,952	71.98%
Harbor	41,100	41,100	41,100	16,850	41.00%	19,500	38.16%	32,350	63.31%
Security Fees	69,500	69,500	69,500	50,102	72.09%	31,021	50.85%	69,893	114.58%
Interior Lighting	25,000	25,000	25,000	10,501	42.00%	9,266	37.06%	14,159	83.29%
Miscellaneous/Billed	25,000	25,000	25,000	44,711	178.84%	7,994	31.98%	12,042	48.17%
Miscellaneous/Non-Billed	0	0	0	4,173	----	151	----	2,255	----
Interest Income	0	0	0	1,489	----	636	----	907	----
Sale of Asset	0	0	0	1,910	----	950	----	20,975	----
Cedar Street Lease/Parking Lot	32,700	32,700	32,700	0	0.00%	21,870	66.88%	30,090	92.02%
TOTAL REVENUES	<u>1,935,500</u>	<u>1,935,500</u>	<u>1,935,500</u>	<u>1,456,417</u>	75.25%	<u>994,438</u>	54.53%	<u>1,930,561</u>	113.49%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,935,500</u>	<u>3,020,336</u>	<u>3,020,336</u>	<u>2,541,253</u>	84.14%	<u>1,037,070</u>	55.57%	<u>2,035,093</u>	112.71%
EXPENSES:									
OPERATIONS & MAINTENANCE									
Personal Services	\$ 753,300	753,300	753,300	533,523	70.82%	581,179	74.37%	784,320	99.97%
City Sponsored Pensions	131,800	131,800	131,955	131,909	99.97%	131,926	99.95%	131,967	99.98%
Sub-Total	<u>885,100</u>	<u>885,100</u>	<u>885,255</u>	<u>665,432</u>	75.17%	<u>713,105</u>	78.06%	<u>916,287</u>	99.97%
Operating Expenses	779,700	781,417	781,262	550,071	70.41%	534,050	70.35%	675,819	98.62%
Capital Outlay	166,500	1,249,619	1,249,619	60,465	4.84%	25,246	26.20%	25,246	100.00%
Sub-Total	<u>1,831,300</u>	<u>2,916,136</u>	<u>2,916,136</u>	<u>1,275,969</u>	43.76%	<u>1,272,401</u>	71.93%	<u>1,617,352</u>	99.41%
Allocated Overhead	104,200	104,200	104,200	78,150	75.00%	63,600	75.00%	104,200	100.00%
Transfer to Natural Disaster Fund	0	0	0	0	----	0	0.00%	74,400	100.00%
TOTAL EXPENSES	<u>\$ 1,935,500</u>	<u>3,020,336</u>	<u>3,020,336</u>	<u>1,354,119</u>	44.83%	<u>1,336,001</u>	71.59%	<u>1,721,552</u>	99.46%

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

CITY OF PENSACOLA
AIRPORT FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 827,600	1,929,017	1,929,017	1,929,017	100.00%	1,136,436	100.00%	1,058,436	100.00%
REVENUES:									
AIRLINE REVENUES									
Loading Bridges Fees	200,000	200,000	200,000	160,324	80.16%	122,602	87.57%	190,348	119.49%
Air Carrier Landing Fees	2,150,000	2,150,000	2,150,000	2,450,389	113.97%	1,233,420	88.10%	2,232,474	110.43%
Apron Area Rental	850,000	850,000	850,000	386,790	45.50%	380,149	41.55%	509,640	104.99%
Airline Rentals	2,900,000	2,900,000	2,900,000	1,913,953	66.00%	1,815,657	60.52%	2,439,737	101.95%
SUBTOTAL AIRLINE REVENUES	\$ 6,100,000	6,100,000	6,100,000	4,911,456	80.52%	3,551,828	65.11%	5,372,199	106.18%
NON-AIRLINE REVENUES									
U.S.Government - FASCO	250,000	250,000	250,000	202,501	81.00%	186,001	74.40%	231,502	92.60%
Rental Cars	3,200,000	3,200,000	3,200,000	2,441,771	76.31%	2,281,194	73.83%	3,279,772	102.74%
Rental Car Customer Facility Charge (Garage)	885,000	885,000	885,000	519,985	58.76%	458,014	49.52%	769,395	105.93%
CFC - Rental Car Svc Facility	1,940,000	1,940,000	1,940,000	1,489,029	76.75%	1,311,566	65.09%	2,203,268	105.94%
Rental Car Service Facility Rent	225,000	225,000	225,000	176,158	78.29%	228,040	101.35%	291,367	129.50%
Fixed Base Operators	137,000	137,000	137,000	107,106	78.18%	108,206	78.98%	153,764	101.23%
Restaurant and Lounge	300,000	300,000	300,000	317,163	105.72%	182,225	62.84%	294,594	107.63%
Advertising	50,000	50,000	50,000	62,831	125.66%	53,358	106.72%	88,338	71.18%
Hangers Rentals	135,000	135,000	135,000	104,185	77.17%	102,004	75.56%	130,251	94.04%
Commerce Park	110,000	110,000	110,000	81,001	73.64%	81,001	40.50%	108,000	100.00%
Parking Lot	4,900,000	4,900,000	4,900,000	3,793,662	77.42%	3,625,536	68.23%	4,895,793	97.20%
Gift Shop	360,000	360,000	360,000	212,396	59.00%	253,098	70.31%	329,942	97.99%
Taxi Permits	60,000	60,000	60,000	37,520	62.53%	25,255	50.51%	43,175	77.10%
LEO/TSA Security	110,000	110,000	110,000	72,900	66.27%	72,480	65.89%	109,080	99.16%
Commercial Property Rentals	350,000	350,000	350,000	230,409	65.83%	229,154	76.38%	308,186	101.64%
Miscellaneous	315,000	315,000	315,000	418,599	132.89%	226,221	71.82%	312,751	102.81%
Interest Income	15,000	15,000	15,000	41,175	274.50%	24,326	162.17%	36,375	28.07%
SUB-TOTAL NON-AIRLINE REVENUES	13,342,000	13,342,000	13,342,000	10,308,391	77.26%	9,447,679	68.56%	13,585,553	100.29%
TOTAL OPERATING REVENUES	19,442,000	19,442,000	19,442,000	15,219,847	78.28%	12,999,507	67.58%	18,957,752	101.89%
TOTAL REVENUES AND FUND BALANCE	\$ 20,269,600	21,371,017	21,371,017	17,148,864	80.24%	14,135,943	69.39%	20,016,188	101.79%

CITY OF PENSACOLA
AIRPORT FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)

	FY 2015					FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
EXPENSES:									
OPERATION & MAINTENANCE									
Personal Services	\$ 3,617,200	3,634,003	3,632,996	2,364,898	65.09%	2,538,453	74.10%	3,490,774	97.82%
City Sponsored Pensions	657,700	657,700	658,707	658,224	99.93%	629,845	99.87%	630,057	99.97%
Sub-Total	4,274,900	4,291,703	4,291,703	3,023,122	70.44%	3,168,298	78.11%	4,120,831	98.14%
Operating Expenses	8,951,100	9,269,415	9,259,362	5,533,149	59.76%	6,169,998	69.54%	7,563,403	93.84%
Capital Outlay	1,067,100	1,833,399	1,843,452	523,890	28.42%	438,746	31.48%	485,772	34.78%
Sub-Total	14,293,100	15,394,517	15,394,517	9,080,160	58.98%	9,777,042	68.26%	12,170,006	89.12%
DEBT SERVICE GARB									
Interest	1,558,600	1,558,600	1,558,600	1,276,875	81.92%	1,332,788	81.83%	1,305,176	80.14%
Principal	2,681,300	2,681,300	2,681,300	2,145,000	80.00%	2,080,000	80.00%	2,080,000	80.00%
Sub-Total	4,239,900	4,239,900	4,239,900	3,421,875	80.71%	3,412,788	80.71%	3,385,176	80.05%
DEBT SERVICE CFC									
Interest	655,500	655,500	655,500	81,929	12.50%	81,860	12.49%	108,806	16.60%
Principal	450,600	450,600	450,600	0	0.00%	0	0.00%	0	0.00%
Sub-Total	1,106,100	1,106,100	1,106,100	81,929	7.41%	81,860	7.26%	108,806	9.65%
OVERHEAD									
General Fund	630,500	630,500	630,500	472,875	75.00%	445,500	75.00%	630,500	100.00%
Transfer to Natural Disaster Fund	0	0	0	0	---	0	0.00%	18,194	82.70%
TOTAL OPERATING EXPENSES	\$ 20,269,600	21,371,017	21,371,017	13,056,839	61.10%	13,717,190	67.33%	16,312,683	82.96%

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

CITY OF PENSACOLA
RISK MANAGEMENT SERVICES
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)

	FY 2015				% OF BUDGET 6/15	FY 2014			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15		ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	91,408	100.00%	91,408	100.00%
REVENUES:									
Service Fees	1,467,700	1,627,700	1,627,700	1,122,835	68.98%	1,273,115	94.83%	1,504,640	101.79%
TOTAL REVENUES	1,467,700	1,627,700	1,627,700	1,122,835	68.98%	1,273,115	94.83%	1,504,640	101.79%
TOTAL REVENUES AND FUND BALANCE	\$ 1,467,700	1,627,700	1,627,700	1,122,835	68.98%	1,364,523	95.16%	1,596,048	101.69%
EXPENSES:									
RISK MANAGEMENT									
Personal Services	\$ 487,100	487,100	487,066	379,493	77.91%	379,537	82.19%	480,090	99.95%
City Sponsored Pensions	57,200	57,200	57,234	57,233	100.00%	57,237	99.89%	57,251	99.91%
Sub-Total	544,300	544,300	544,300	436,726	80.24%	436,774	84.14%	537,341	99.95%
Operating Expenses	649,600	809,600	809,600	556,451	68.73%	538,869	94.58%	622,988	90.39%
Sub-Total	1,193,900	1,353,900	1,353,900	993,177	73.36%	975,643	89.60%	1,160,329	94.58%
CITY CLINIC									
Personal Services	\$ 117,600	117,600	117,535	81,989	69.76%	71,199	66.57%	102,211	96.22%
City Sponsored Pensions	25,800	25,800	25,865	25,837	99.89%	25,836	99.95%	25,850	100.00%
Sub-Total	143,400	143,400	143,400	107,825	75.19%	97,035	73.07%	128,061	96.96%
Operating Expenses	30,400	30,400	30,400	17,458	57.43%	22,258	74.94%	27,868	93.83%
Sub-Total	173,800	173,800	173,800	125,283	72.08%	119,293	73.41%	155,929	96.39%
ADA									
Operating Expenses	100,000	100,000	100,000	4,375	4.38%	0	0.00%	1,553	99.98%
Capital Outlay	0	0	0	0	----	178,179	99.99%	177,853	99.13%
Sub-Total	100,000	100,000	100,000	4,375	4.38%	178,179	97.61%	179,406	99.14%
TOTAL EXPENSES	\$ 1,467,700	1,627,700	1,627,700	1,122,835	68.98%	1,273,115	88.79%	1,495,664	95.29%

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

**CITY OF PENSACOLA
CENTRAL SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 6/15	% OF BUDGET 6/15	ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	195,478	195,478	195,478	100.00%	401,507	100.00%	401,507	100.00%
REVENUES:									
Service Fees									
Mail Room	81,200	81,200	81,200	60,802	74.88%	61,381	69.59%	72,706	82.43%
Technology Resources	2,160,200	2,533,650	2,533,650	1,868,010	73.73%	1,497,016	83.49%	1,841,339	102.69%
Engineering	712,300	712,300	712,300	364,453	51.17%	390,736	51.00%	430,825	56.23%
Central Garage	1,351,700	1,377,135	1,377,135	1,086,007	78.86%	1,272,861	88.06%	1,501,102	103.85%
TOTAL REVENUES	4,305,400	4,704,285	4,704,285	3,379,273	71.83%	3,221,994	78.72%	3,845,972	93.97%
TOTAL REVENUES AND FUND BALANCE	\$ 4,305,400	4,899,763	4,899,763	3,574,751	72.96%	3,623,501	80.62%	4,247,479	94.51%
EXPENSES:									
MAIL ROOM									
Personal Services	\$ 40,900	40,900	40,900	25,501	62.35%	24,824	50.87%	34,716	71.14%
City Sponsored Pensions	20,200	20,200	20,200	20,200	100.00%	20,200	100.00%	20,200	100.00%
Sub-Total	61,100	61,100	61,100	45,701	74.80%	45,024	65.25%	54,916	79.59%
Operating Expenses	20,100	20,100	20,100	15,101	75.13%	16,357	85.19%	18,367	95.66%
Sub-Total	81,200	81,200	81,200	60,802	74.88%	61,381	69.59%	73,283	83.09%
TECHNOLOGY RESOURCES									
Personal Services	1,069,400	1,069,400	1,069,321	736,660	68.89%	764,757	77.21%	1,058,773	99.11%
City Sponsored Pensions	204,200	204,200	204,279	204,267	99.99%	204,273	99.69%	204,302	100.00%
Sub-Total	1,273,600	1,273,600	1,273,600	940,927	73.88%	969,030	81.06%	1,263,075	99.26%
Operating Expenses	743,900	1,057,403	1,054,108	711,537	67.50%	402,662	61.28%	480,819	82.91%
Capital Outlay	100,900	309,012	312,307	173,865	55.67%	83,643	94.89%	83,643	94.89%
Sub-Total	2,118,400	2,640,015	2,640,015	1,826,329	69.18%	1,455,335	74.99%	1,827,537	94.17%
DEBT SERVICE									
Interest	4,900	4,900	4,900	4,781	97.57%	35,351	97.12%	35,351	97.12%
Principal	36,900	36,900	36,900	36,900	100.00%	6,330	98.91%	6,330	98.91%
Sub-Total	41,800	41,800	41,800	41,681	99.72%	41,681	97.39%	41,681	97.39%
Sub-Total Technology Resources	2,160,200	2,681,815	2,681,815	1,868,010	69.65%	1,497,016	75.48%	1,869,218	94.24%

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

**CITY OF PENSACOLA
CENTRAL SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Nine Months Ended June 30, 2015
(Unaudited)**

	FY 2015				FY 2014				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	FY 2015 CURRENT APPROVED BUDGET	% OF ACTUAL 6/15	% OF ACTUAL 6/14	% OF BUDGET 6/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	
ENGINEERING									
Personal Services	531,300	531,300	503,600	193,530	38.43%	246,547	43.53%	310,385	54.80%
City Sponsored Pensions	90,000	90,000	90,300	90,057	99.73%	90,058	99.97%	90,078	99.99%
Sub-Total	621,300	621,300	593,900	283,587	47.75%	336,605	51.27%	400,463	61.00%
Operating Expenses	91,000	91,000	109,000	71,588	65.68%	54,131	48.03%	68,018	60.35%
Capital Outlay	0	0	9,400	9,278	98.70%	0	----	0	----
Sub-Total	712,300	712,300	712,300	364,453	51.17%	390,736	50.80%	468,481	60.90%
CENTRAL GARAGE									
Personal Services	894,200	894,200	893,900	637,618	71.33%	636,618	71.28%	888,677	99.30%
City Sponsored Pensions	216,300	216,300	216,600	216,544	99.97%	216,524	99.80%	216,611	99.84%
Sub-Total	1,110,500	1,110,500	1,110,500	854,161	76.92%	853,142	76.85%	1,105,288	99.41%
Operating Expenses	233,700	233,700	233,700	184,533	78.96%	155,473	62.11%	200,172	81.21%
Capital Outlay	7,500	80,248	80,248	47,313	58.96%	264,246	90.13%	222,433	75.36%
Sub-Total	1,351,700	1,424,448	1,424,448	1,086,007	76.24%	1,272,861	76.98%	1,527,893	92.40%
TOTAL EXPENSES	\$ 4,305,400	4,899,763	4,899,763	3,379,273	68.97%	3,221,994	71.69%	3,938,875	87.64%

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

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

PROGRAM	FY 2015					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2015 ACTUAL 6/15	% OF BUDGET 6/15
AIRPORT						
Airport Administration	\$ 2,883,600	2,888,187	2,870,787	(17,400)	1,519,016	52.91%
Maintenance	8,814,600	9,871,365	9,888,765	17,400	5,725,014	57.89%
Operations	722,500	725,762	725,762	-	487,141	67.12%
Security	1,129,300	1,129,300	1,129,300	-	881,990	78.10%
Aircraft Rescue & Firefighting Facility (ARFF)	743,100	779,903	779,903	-	466,980	59.88%
Sub-total	<u>14,293,100</u>	<u>15,394,517</u>	<u>15,394,517</u>	<u>-</u>	<u>9,080,141</u>	<u>58.98%</u>
CITY CLERK						
Administration of Legal Documents	80,000	80,000	130,754	50,754	95,691	73.18%
City Elections/Appointments	26,700	26,700	43,639	16,939	31,937	73.18%
City Council Meetings Preparation	71,100	71,100	116,207	45,107	85,045	73.18%
Sub-total	<u>177,800</u>	<u>177,800</u>	<u>290,600</u>	<u>112,800</u>	<u>212,673</u>	<u>73.18%</u>
CITY COUNCIL						
Audit (gross of allocated overhead)	97,800	186,200	186,200	-	88,401	47.48%
Council Election	10,500	16,893	17,766	873	11,814	66.50%
City Council	255,700	411,393	442,262	30,869	294,104	66.50%
Sub-total	<u>364,000</u>	<u>614,486</u>	<u>646,228</u>	<u>31,742</u>	<u>394,319</u>	<u>61.02%</u>
COMMUNITY REDEVELOPMENT AGENCY - CRA						
Administration and Planning	67,200	67,200	43,860	(23,340)	35,793	81.61%
Asset Maintenance and Operation	257,400	288,314	311,654	23,340	194,128	62.29%
Non-Capital Projects and Activities	234,900	237,628	237,628	-	238,412	100.33%
Sub-total	<u>559,500</u>	<u>593,142</u>	<u>593,142</u>	<u>-</u>	<u>468,333</u>	<u>78.96%</u>
FINANCIAL SERVICES						
Accounts Payable/Receivable	169,900	169,900	219,900	50,000	150,991	68.66%
Accounting	159,000	159,000	230,900	71,900	160,377	69.46%
Budget	87,600	87,600	93,800	6,200	70,121	74.76%
Contract & Lease Services	-	-	-	-	3,559	----
Payroll	172,900	172,900	183,300	10,400	144,416	78.79%
Purchasing	62,600	170,577	99,377	(71,200)	36,936	37.17%
Sub-total	<u>652,000</u>	<u>759,977</u>	<u>827,277</u>	<u>67,300</u>	<u>566,400</u>	<u>68.47%</u>
FINANCIAL SERVICES - RISK MANAGEMENT SERVICES						
Business Process Review (503.510005.503011)	48,800	48,800	48,800	-	36,571	74.94%
Risk Management Services	1,245,100	1,405,100	1,405,100	-	960,981	68.39%
Sub-total	<u>1,293,900</u>	<u>1,453,900</u>	<u>1,453,900</u>	<u>-</u>	<u>997,552</u>	<u>68.61%</u>

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

PROGRAM	FY 2015					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2015 ACTUAL 6/15	% OF BUDGET 6/15
FINANCIAL SERVICES - MAIL ROOM						
Mail Room	81,200	81,200	81,200	-	60,802	74.88%
Sub-total	81,200	81,200	81,200	-	60,802	74.88%
FIRE						
Administrative Support	406,400	406,436	390,627	(15,809)	294,106	75.29%
City Emergency Management	14,200	14,199	13,647	(552)	10,275	75.29%
Emergency Operations - Fire Suppression	8,897,000	9,335,591	9,356,561	20,970	7,782,834	83.18%
Emergency Operations - Rescue	628,000	646,887	649,387	2,500	553,860	85.29%
Facilities and Apparatus Management	733,500	736,570	740,660	4,090	545,385	73.64%
Fire Code Enforcement	328,400	334,396	334,496	100	281,743	84.23%
Technical Support to City	7,200	7,165	6,886	(279)	5,185	75.30%
Training	163,300	213,300	212,680	(620)	127,940	60.16%
Marine Operations	2,000	2,000	9,800	7,800	4,504	45.96%
Pensacola Fire Academy	26,000	26,000	7,800	(18,200)	-	0.00%
Sub-total	11,206,000	11,722,544	11,722,544	-	9,605,832	81.94%
HOUSING						
HOME	21,800	21,800	21,800	-	16,020	73.49%
SHIP	-	24,019	24,019	-	6,852	28.53%
Sub-total	21,800	45,819	45,819	-	22,872	49.92%
HOUSING - CDBG						
Community Development Block Grant (CDBG) Program	145,700	145,826	145,826	-	95,481	65.48%
Homebuyer Club/Foreclosure Prevention Program	33,200	33,200	33,200	-	25,213	75.94%
Housing Rehabilitation	199,500	199,626	199,626	-	130,902	65.57%
Sub-total	378,400	378,652	378,652	-	251,596	66.45%
HOUSING - SECTION 8						
Section 8 Housing Assistance Payments Program Fund	15,104,500	15,105,724	15,105,724	-	11,511,167	76.20%
Sub-total	15,104,500	15,105,724	15,105,724	-	11,511,167	76.20%
HUMAN RESOURCES						
Administrative Services	64,700	69,305	55,041	(14,264)	39,108	71.05%
Staffing	184,900	198,060	157,296	(40,764)	111,763	71.05%
Compensation and Benefits Administration	55,400	59,343	47,129	(12,214)	33,486	71.05%
Employee Relations	73,800	79,053	62,782	(16,271)	44,608	71.05%
Training and Development	83,400	89,336	70,949	(18,387)	50,411	71.05%
Sub-total	462,200	495,097	393,197	(101,900)	279,376	71.05%

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

PROGRAM	FY 2015					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2015 ACTUAL 6/15	% OF BUDGET 6/15
HUMAN RESOURCES - CLINIC						
Clinic	173,800	173,800	173,800	-	125,283	72.08%
Sub-total	<u>173,800</u>	<u>173,800</u>	<u>173,800</u>	<u>-</u>	<u>125,283</u>	<u>72.08%</u>
INSPECTION SERVICES						
Inspection Services	841,900	841,900	875,600	33,700	682,143	77.91%
Plan Review and Permitting	124,800	124,800	91,100	(33,700)	66,233	72.70%
Sub-total	<u>966,700</u>	<u>966,700</u>	<u>966,700</u>	<u>-</u>	<u>748,376</u>	<u>77.42%</u>
LEGAL						
Legal Services	334,300	430,450	331,408	(99,042)	237,583	71.69%
Sub-total	<u>334,300</u>	<u>430,450</u>	<u>331,408</u>	<u>(99,042)</u>	<u>237,583</u>	<u>71.69%</u>
MAYOR						
City Administrator/Cabinet	354,900	355,000	284,848	(70,152)	237,057	83.22%
Office of the Mayor	116,800	116,800	109,000	(7,800)	60,550	55.55%
Communications	138,200	138,200	134,550	(3,650)	88,964	66.12%
Constituent Services	-	-	81,602	81,602	55,055	67.47%
Sub-total	<u>609,900</u>	<u>610,000</u>	<u>610,000</u>	<u>-</u>	<u>441,626</u>	<u>72.40%</u>
NON-DEPARTMENTAL FUNDING						
Agency funding	2,360,200	2,573,906	2,577,606	3,700	2,029,520	78.74%
Sub-total	<u>2,360,200</u>	<u>2,573,906</u>	<u>2,577,606</u>	<u>3,700</u>	<u>2,029,520</u>	<u>78.74%</u>
NEIGHBORHOOD SERVICES						
Aquatics	226,700	226,700	190,575	(36,125)	75,688	39.72%
Athletics Operations	209,900	211,235	218,038	6,803	148,195	67.97%
Athletics Staffing	165,000	166,050	171,398	5,348	116,494	67.97%
Ball field Crew	428,800	428,954	375,502	(53,452)	263,222	70.10%
Community Volunteer Program	51,500	51,500	58,654	7,154	36,679	62.53%
Neighborhood Enhancement	83,000	95,575	3,586	(91,989)	3,333	92.94%
Office of the Director (Administration)	713,700	719,085	710,768	(8,317)	559,454	78.71%
Pensacola Community Initiative Program	24,900	76,979	1	(76,978)	-	0.00%
Recreation/Community Center Administration	725,800	725,800	772,413	46,613	542,365	70.22%
Senior Center	114,400	114,400	104,984	(9,416)	74,168	70.65%
Youth Programs	802,900	802,900	781,008	(21,892)	449,072	57.50%
Park Administration	257,900	259,399	259,948	16,549	203,859	73.88%
Park Landscaping	1,045,300	1,091,306	1,156,999	65,693	1,068,892	92.38%
Park Maintenance Shop	88,000	88,000	93,026	5,026	67,792	72.87%
Park Repair & Maintenance	623,400	623,400	599,416	(23,984)	455,430	75.98%
Sub-total	<u>5,561,200</u>	<u>5,681,283</u>	<u>5,512,316</u>	<u>(168,967)</u>	<u>4,064,643</u>	<u>73.74%</u>

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

PROGRAM	FY 2015					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2015 ACTUAL 6/15	% OF BUDGET 6/15
NEIGHBORHOOD SERVICES - TENNIS						
Roger Scott Tennis Center	213,500	219,000	219,000	-	158,120	72.20%
Sub-total	<u>213,500</u>	<u>219,000</u>	<u>219,000</u>	<u>-</u>	<u>158,120</u>	<u>72.20%</u>
NEIGHBORHOOD SERVICES - GOLF						
Daily Club House Operations	137,700	137,710	137,710	-	97,147	70.54%
First Tee	5,400	5,400	5,400	-	3,810	70.54%
Golf Course Maintenance	574,200	574,240	574,240	-	405,098	70.54%
Tournaments	5,900	5,900	5,900	-	4,162	70.54%
Sub-total	<u>723,200</u>	<u>723,251</u>	<u>723,251</u>	<u>-</u>	<u>510,217</u>	<u>70.54%</u>
PENSACOLA ENERGY						
Administration	567,200	567,200	567,200	-	413,470	72.90%
Customer Service	747,900	748,603	761,403	12,800	597,913	78.53%
Gas Construction	2,134,100	2,493,482	2,454,582	(38,900)	1,855,183	75.58%
Gas Cost	16,652,400	16,652,400	16,613,700	(38,700)	13,807,688	83.11%
Gas Marketing	2,196,600	2,204,732	2,204,732	-	1,238,496	56.17%
Gas Renewal & Replacement	2,261,700	2,261,700	2,261,700	-	1,710,421	75.63%
Gas Training	259,900	259,900	260,300	400	189,014	72.61%
Measurement	952,800	952,800	952,600	(200)	750,162	78.75%
Gas Piping	399,500	399,500	399,500	-	237,228	59.38%
Operations	4,308,900	4,321,458	4,315,858	(5,600)	3,599,811	83.41%
Regulatory Activities	940,700	940,700	940,700	-	566,040	60.17%
Gas Infrastructure Replacement	2,175,400	2,381,898	2,452,098	70,200	1,510,417	61.60%
Sub-total	<u>33,597,100</u>	<u>34,184,373</u>	<u>34,184,373</u>	<u>-</u>	<u>26,475,843</u>	<u>77.45%</u>
PLANNING SERVICES						
Administration	-	-	(27)	(27)	-	0.00%
Business Licenses	40,900	40,900	43,300	2,400	36,464	84.21%
Office of Sustainability	122,300	122,300	111,500	(10,800)	-	0.00%
Planning Services	479,500	479,501	459,328	(20,173)	343,141	74.71%
Zoning/Housing Code Enforcement	-	-	11,500	11,500	8,271	71.92%
Neighborhood Enhancement	-	-	94,489	94,489	29,960	31.71%
Pensacola Neighborhood Challenge (PNC)	-	-	76,978	76,978	615	0.80%
Sub-total	<u>642,700</u>	<u>642,701</u>	<u>797,068</u>	<u>154,367</u>	<u>418,450</u>	<u>52.50%</u>

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

PROGRAM	FY 2015					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2015 ACTUAL 6/15	% OF BUDGET 6/15
POLICE						
Neighborhood Services Division	370,000	370,000	411,255	41,255	320,982	78.05%
Cadets	345,200	345,200	326,189	(19,011)	205,266	62.93%
Central Records	383,700	383,700	393,148	9,448	301,671	76.73%
Chief's Office	1,427,400	1,427,400	1,427,262	(138)	1,195,814	83.78%
Communications Center	1,569,000	1,569,000	1,563,508	(5,492)	1,209,808	77.38%
Community Oriented Policing Squad	1,288,100	1,288,100	1,244,361	(43,739)	861,443	69.23%
Crime Scene Investigation	667,800	667,800	701,662	33,862	529,533	75.47%
Criminal Intelligence Unit	90,500	90,500	83,603	(6,897)	62,670	74.96%
Investigations Unit	2,079,300	2,079,300	2,106,947	27,647	1,646,791	78.16%
Property Management	321,100	321,100	351,597	30,497	263,508	74.95%
School Resource Office (SRO)	632,500	632,500	631,569	(931)	491,642	77.84%
Traffic	944,600	958,600	954,690	(3,910)	757,471	79.34%
Training/Personnel	620,100	624,190	632,477	8,287	478,566	75.67%
Uniform Patrol	8,752,900	8,752,900	8,680,438	(72,462)	6,787,221	78.19%
Vice & Narcotics	614,400	614,400	615,984	1,584	492,416	79.94%
Sub-total	<u>20,106,600</u>	<u>20,124,690</u>	<u>20,124,690</u>	<u>-</u>	<u>15,604,802</u>	<u>77.54%</u>
PORT						
Administration	663,000	1,055,752	1,055,752	-	461,949	43.76%
Business & Trade Development	159,400	253,826	253,826	-	111,063	43.76%
Operations & Maintenance	641,700	1,021,834	1,021,834	-	447,108	43.76%
Seaport Security	367,200	584,724	584,724	-	255,849	43.76%
Sub-total	<u>1,831,300</u>	<u>2,916,136</u>	<u>2,916,136</u>	<u>-</u>	<u>1,275,969</u>	<u>43.76%</u>
PUBLIC WORKS & FACILITIES - GENERAL FUND*						
Administration Daily Operation	351,100	363,098	384,211	21,113	278,270	72.43%
Building Maintenance Administration	602,500	664,770	651,109	(13,661)	478,033	73.42%
City Facility Maintenance & Repair	856,900	885,500	898,127	12,627	686,399	76.43%
Inspection Services	26,600	26,600	26,500	(100)	17,010	64.19%
Parades	33,900	33,907	39,482	5,575	37,245	94.33%
Resource Center Maintenance	134,300	196,976	197,787	811	109,707	55.47%
Street Daily Operation	395,600	365,893	336,727	(29,166)	252,678	75.04%
Traffic Miscellaneous	59,000	59,000	59,000	-	40,300	68.31%
Traffic Signage	207,400	207,400	210,730	3,330	154,091	73.12%
Traffic Signals & Street Lighting	1,151,600	1,151,600	1,151,271	(329)	834,333	72.47%
Traffic Striping	54,900	54,900	54,700	(200)	35,188	64.33%
Sub-total	<u>3,873,800</u>	<u>4,009,644</u>	<u>4,009,644</u>	<u>-</u>	<u>2,923,253</u>	<u>72.91%</u>

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

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

PROGRAM	FY 2015					% OF BUDGET 6/15
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2015 ACTUAL 6/15	
PUBLIC WORKS & FACILITIES - STORMWATER FUND						
Administration Stormwater/Street Sweeping	446,600	446,600	417,357	(29,243)	205,321	49.20%
Stormwater Miscellaneous	92,300	92,300	91,843	(457)	63,057	68.66%
Stormwater Operation & Maintenance	1,307,300	1,326,523	1,353,094	26,571	1,017,223	75.18%
Street Sweeping FDOT Roadways	36,200	36,200	36,200	-	28,698	79.28%
Street Sweeping Operation & Maintenance	762,700	762,700	765,829	3,129	609,605	79.60%
Sub-total	<u>2,645,100</u>	<u>2,664,323</u>	<u>2,664,323</u>	<u>-</u>	<u>1,923,904</u>	72.21%
PUBLIC WORKS & FACILITIES - CENTAL SERVICES FUND						
Survey Operations Coordination	15,900	15,900	14,110	(1,790)	9,146	64.82%
Plan Review	70,900	70,900	66,100	(4,800)	27,329	41.34%
Project Design	203,800	203,800	183,000	(20,800)	106,752	58.33%
Project Management	421,700	421,700	449,090	27,390	221,229	49.26%
Sub-total	<u>712,300</u>	<u>712,300</u>	<u>712,300</u>	<u>-</u>	<u>364,453</u>	51.17%
SANITATION SERVICES						
Code Enforcement	1,007,600	1,007,600	1,007,600	-	766,395	76.06%
Code Enforcement-Zoning/Housing	119,500	119,500	105,500	(14,000)	83,781	79.41%
Residential Garbage Collection	2,650,600	2,650,600	2,621,600	(29,000)	1,863,030	71.06%
Recycling Collection	493,800	493,800	536,800	43,000	448,227	83.50%
Transfer Station	349,600	349,600	349,600	-	263,782	75.45%
Yard Trash/Bulk Waste Collection	1,602,500	1,602,500	1,602,500	-	1,104,604	68.93%
Sub-total	<u>6,223,600</u>	<u>6,223,600</u>	<u>6,223,600</u>	<u>-</u>	<u>4,529,819</u>	72.78%
SANITATION SERVICES - GARAGE						
Garage Administration	239,016	251,880	251,880	-	192,035	76.24%
Garage Operations	901,232	949,737	949,737	-	724,085	76.24%
Parts & Fuel Operation	211,451	222,831	222,831	-	169,887	76.24%
Sub-total	<u>1,351,700</u>	<u>1,424,448</u>	<u>1,424,448</u>	<u>-</u>	<u>1,086,007</u>	76.24%
TECHNOLOGY RESOURCES						
Capital Accumulation	88,200	41,800	41,800	-	41,681	99.72%
Information Management	864,600	969,603	961,378	(8,225)	650,423	67.66%
Network/System Management	754,100	1,116,770	1,118,785	2,015	878,050	78.48%
Office of the Director	207,000	207,000	213,210	6,210	113,205	53.10%
Public Safety	246,300	346,642	346,642	-	184,652	53.27%
Sub-total	<u>2,160,200</u>	<u>2,681,815</u>	<u>2,681,815</u>	<u>-</u>	<u>1,868,010</u>	69.65%
TOTAL	\$ <u>133,151,600</u>	<u>138,877,716</u>	<u>138,877,716</u>	<u>-</u>	<u>103,133,316</u>	74.26%

**City of Pensacola, Florida
Investment Schedule
As of June 30, 2015
(Unaudited)**

<u>POOLED INVESTMENTS</u>		Invest Type	Purchase Date	Maturity Date	Interest Rate	Principal Amount	Market Value
Servis1 Bank	1110103403	MM	11/10/11		0.30%	20,000,000.00	20,000,000.00
Hancock Bank	47820593	MM	04/21/14		0.30%	5,000,000.00	5,000,000.00
Hancock Bank	48067171	MM	05/28/14		0.30%	10,000,000.00	10,000,000.00
Hancock Bank	48104344	MM	02/19/15		0.35%	5,000,000.00	5,000,000.00
BankUnited	9853271666	MM	08/14/14		0.40%	20,000,000.00	20,000,000.00
<u>City's- GCA (checking account)</u>							
Wells Fargo Bank	Public Now Account		ERC 25%; offset fees			24,780,555.74	24,780,555.74
TOTAL INVESTMENTS						\$ 84,780,555.74	\$ 84,780,555.74

Money Market interest rates are good through June 30, 2015.

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

**CITY OF PENSACOLA
DEBT SERVICE SCHEDULE
June 30, 2015
(Unaudited)**

	BALANCE 09/30/14	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 06/30/15	REQUIRED RESERVES (a)	FUTURE INTEREST	MATURITY DATE
2005A AIRPORT REFUNDING REVENUE BONDS	14,325,000.00	(125,000.00)	14,200,000.00	1,448,325.00	4,256,122.55	10/01/27
2008 AIRPORT TAXABLE CFC REVENUE NOTE	11,800,000.00	0.00	11,800,000.00	0.00	382,369.52 (b)	12/31/15
2008 AIRPORT REVENUE BONDS	33,460,000.00	(630,000.00)	32,830,000.00	2,659,375.00	29,907,893.75	10/01/38
2009 REDEVELOPMENT REVENUE BONDS (CMP)	44,545,000.00	(580,000.00)	43,965,000.00	0.00	48,347,827.16 (c)	04/01/40
2010 AIRPORT REVENUE REFUNDING NOTE (97B, 98A AIRPORT)	6,860,000.00	(1,900,000.00)	4,960,000.00	1,231,000.00	240,434.04	10/01/18
2010A-1 CAPITAL FUNDING REVENUE BONDS (2000A LOST)	4,125,000.00	(955,000.00)	3,170,000.00	0.00	249,075.01	10/01/17
2010A-2 CAPITAL FUNDING REVENUE BONDS (2000B LOST)	8,565,000.00	(1,985,000.00)	6,580,000.00	0.00	517,112.52	10/01/17
2010B-1 CAPITAL FUNDING REVENUE BONDS (2008 GAS/AMR)	2,845,000.00	(670,000.00)	2,175,000.00	0.00	137,053.14	10/01/17
2010B-2 CAPITAL FUNDING REVENUE BONDS (1999 GAS)	3,660,000.00	(865,000.00)	2,795,000.00	0.00	170,500.00	10/01/17
2011 GAS SYSTEM REVENUE NOTE	4,090,000.00	(475,000.00)	3,615,000.00	0.00	270,707.25	10/01/21
2012 AIRPORT REVENUE NOTE	6,300,000.00	0.00	6,300,000.00	0.00	2,014,217.50 (b)	10/01/27
TOTAL	\$ 140,575,000.00	(8,185,000.00)	132,390,000.00	5,338,700.00	86,493,312.44	

(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 \$16,668,827.64 for a net interest on the bonds of \$31,658,999.52

CITY OF PENSACOLA
DEBT SERVICE SCHEDULE BY ALLOCATION
June 30, 2015
(Unaudited)

	BALANCE 09/30/14	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 06/30/15	REQUIRED RESERVES ^(a)	FUTURE INTEREST	MATURITY DATE
<u>COMMUNITY REDEVELOPMENT AGENCY</u>						
2009 REDEVELOPMENT REVENUE BONDS (CMP) ^(d)	44,545,000.00	(580,000.00)	43,965,000.00	0.00	48,347,827.16 ^(c)	04/01/40
TOTAL COMMUNITY REDEVELOPMENT AGENCY	<u>44,545,000.00</u>	<u>(580,000.00)</u>	<u>43,965,000.00</u>	<u>0.00</u>	<u>48,347,827.16</u>	
<u>LOCAL OPTION SALES TAX FUND</u>						
2010A-1 CAPITAL FUNDING REVENUE BONDS (2000A LOST)	4,125,000.00	(955,000.00)	3,170,000.00	0.00	249,075.01	10/01/17
2010A-2 CAPITAL FUNDING REVENUE BONDS (2000B LOST)	8,565,000.00	(1,985,000.00)	6,580,000.00	0.00	517,112.52	10/01/17
TOTAL LOCAL OPTION SALES TAX FUND	<u>12,690,000.00</u>	<u>(2,940,000.00)</u>	<u>9,750,000.00</u>	<u>0.00</u>	<u>766,187.53</u>	
<u>GAS UTILITY FUND</u>						
2010B-1 CAPITAL FUNDING REVENUE BONDS (2008 GAS/AMR)	2,845,000.00	(670,000.00)	2,175,000.00	0.00	137,053.14	10/01/17
2010B-2 CAPITAL FUNDING REVENUE BONDS (1999 GAS)	3,660,000.00	(865,000.00)	2,795,000.00	0.00	170,500.00	10/01/17
2011 GAS SYSTEM REVENUE NOTE	4,090,000.00	(475,000.00)	3,615,000.00	0.00	270,707.25	10/01/21
TOTAL GAS UTILITY FUND	<u>10,595,000.00</u>	<u>(2,010,000.00)</u>	<u>8,585,000.00</u>	<u>0.00</u>	<u>578,260.39</u>	
<u>AIRPORT FUND</u>						
2005A AIRPORT REFUNDING REVENUE BONDS	14,325,000.00	(125,000.00)	14,200,000.00	1,448,325.00	4,256,122.55	10/01/27
2008 AIRPORT TAXABLE CFC REVENUE NOTE	11,800,000.00	0.00	11,800,000.00	0.00	382,369.52 ^(b)	12/31/15
2008 AIRPORT REVENUE BONDS	33,460,000.00	(630,000.00)	32,830,000.00	2,659,375.00	29,907,893.75	10/01/38
2010 AIRPORT REVENUE REFUNDING NOTE (97B, 98A AIRPORT)	6,860,000.00	(1,900,000.00)	4,960,000.00	1,231,000.00	240,434.04	10/01/18
2012 AIRPORT REVENUE NOTE	6,300,000.00	0.00	6,300,000.00	0.00	2,014,217.50 ^(b)	10/01/27
TOTAL AIRPORT FUND	<u>72,745,000.00</u>	<u>(2,655,000.00)</u>	<u>70,090,000.00</u>	<u>5,338,700.00</u>	<u>36,801,037.36</u>	
TOTAL	<u>\$ 140,575,000.00</u>	<u>(8,185,000.00)</u>	<u>132,390,000.00</u>	<u>5,338,700.00</u>	<u>86,493,312.44</u>	

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

(b) Estimated.

(c) Interest is shown as a gross amount. The federal government subsidy for Build America Bonds is \$16,668,827.64 for a net interest on the bonds of \$31,658,999.52.

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

CITY OF PENSACOLA
 SCHEDULE OF LEGAL COSTS
 June 30, 2015
 (Unaudited)

ATTORNEY NAME OR FIRM	AMOUNT PAID	NATURE OF SERVICES PROVIDED
ALLEN NORTON & BLUE P A	\$40,032.90	Administrative, Collective Bargaining and Employee Matters
BEGGS & LANE	144,741.95	Contract and Real Estate Law
BONDURANT MIXON & ELMORE LLP	38,875.68	Occupy Pensacola Litigation
BRYANT MILLER OLIVE PA	26,872.55	Bond Counsel
GRAY ROBINSON PA	13,190.05	Tax and Pension Plan Compliance
GUNSTER YOAKLEY & STEWART PA	18.87	Natural Gas Matters
HAMMONS, LONGORIA, WHITTAKER PA	408.90	Code Enforcement Lien Foreclosures
JOLLY & PETERSON PA	6,324.28	Police Liability Claims
LAW OFFICES OF WILLIAM I GAULT	62.50	Aviation Bankruptcy Claims
LEWIS LONGMAN & WALKER P A	59,156.17	Environmental Matters and Property Issues
LOCKE LORD LLP	3,346.62	Bond Disclosure Counsel and New Market Tax Credits
MCCARTER & ENGLISH LLP	81,885.19	Natural Gas Industry
MCDONALD FLEMING MOORHEAD	120.00	Construction Contract Review and Litigation
MESSER CAPARELLO PA	2,065.00	Employee Matters
MESSER LAW FIRM PA	75,000.00	City Attorney
NABORS GIBLIN & NICKERSON P A	215.96	Annual Stormwater Assessment Program
PHILIP A BATES PA	185.20	Sanitation Matters
QUINTAIROS PRIETO WOOD & BOYER PA	24,480.88	Workers Compensation and Liability Claims
RAY, JR LOUIS F	17,545.00	Code Enforcement Special Magistrate
RODERIC G. MAGIE, PA	37,983.13	Workers Compensation Claims
SCHNADER HARRISON SEGAL &	20,928.12	Aviation Industry
THE HAMMONS LAW FIRM PA	12,450.05	Code Enforcement Lien Foreclosures
WILSON HARRELL & FARRINGTON PA	136,024.14	Claims and Litigation
REPORT TOTAL	<u>\$741,913.14</u>	