

# COUNCIL MEMORANDUM

Council Meeting Date: February 11, 2016



## FOR DISCUSSION

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

**SUBJECT:** Financial Report – Three Months Ending December 31, 2015

**REQUEST:** N/A

**AGENDA:** \_\_\_X\_\_\_ Regular                      \_\_\_\_\_ Workshop

### **SUMMARY:**

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

### **PRIOR ACTION:**

None

### **STAFF CONTACT:**

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

### **ATTACHMENTS:**

1) Financial Report – Three Months Ending December 31, 2015

### **PRESENTATION:**

Richard Barker, Jr., Chief Financial Officer

**FINANCIAL REPORT  
THREE MONTHS ENDING DECEMBER 31, 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 three months ended December 31, 2015. The financial schedules compare actual results for the three-month period against the City's budget and against comparable percentages of a year ago. Such comparisons are useful in projecting potential problem areas, allowing management to take early corrective action. The City's debt service and investment schedules are also attached for Council's review.

Growth in the economy continues. Both Half-Cent Sales Tax and Local Option Sales Tax (PFP) revenues continue to show growth from FY 2014 to FY 2015. Half-Cent Sales Tax revenue increased 3.42% and Local Option Sales Tax revenue increased by 4.59% from FY 2014 to FY 2015. In addition, Ad Valorem Taxable Valuations continue to show positive growth. While these are positive indicators, both revenues and expenditures continue to be closely monitored to assure a balanced budget. Expenditures in total are in line with budgeted projections. Significant variances from the current approved budget are noted in the individual fund narrative below.

The Investment Section of this financial report provides a comparison of interest rates for FY 2014 to FY 2016.

The Legal Services and Fees of this financial report provides a listing of legal services and fees paid through the first quarter of FY 2016.

**General Fund:**

In total, General Fund revenues exceeded the budget for the first quarter and are mainly attributed to revenues from Property Tax, Local Business Tax and the transfer from Pensacola Energy the majority of which were paid during the first quarter. During the first quarter total Franchise Fees and Public Service Tax revenues exceeded budget by \$78,600 or 3.13%. Communication Services Tax revenue also exceeded budget by \$35,600 or 7.54%. Municipal Revenue Sharing revenue exceeded budget by \$20,700 or 3.72%. Half-Cent Sales Tax revenue was below budget by \$22,400 or 3.21%.

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

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

First quarter expenditures in total were within budget. Staff continues to remain cautious and monitor expenditures. All General Fund capital equipment has been funded in 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 first quarter the "Tree Planting Trust Fund" account contributions plus interest income equaled \$1,615 and expenditures and encumbrances equaled \$161,114. The unencumbered balance in the "Tree Planting Trust Fund" at the end of the first quarter was \$401,543.

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

Local Option Gasoline Tax revenue exceeded budget by \$16,900 or 6.65% for the first quarter of FY 2016. Fund expenditures will not exceed budget for the fiscal year.

### **Stormwater Utility Fund:**

Total utility fee revenue of \$1,693,600 represents 63.07% of budgeted Stormwater Utility Fee Revenue for the fiscal year. The negative State Right of Way Maintenance revenues are due to accrual reversals from the previous fiscal year.

Fund expenditures are consistent with budget for the first quarter.

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

During first quarter FY 2016, the Golf Course expenditures (including total City sponsored pension costs) exceeded revenues by \$105,800 before the General Fund subsidy of \$25,000. When compared to FY 2015, revenue for this fiscal year is \$22,400 above prior year first quarter revenues. This increase in revenues is mainly due to the recovery from the April 2014 flood event as well as the repairs to the Club House which have allowed full operations at the Golf Course.

During the first quarter of FY 2015, 3,815 rounds were played plus 983 of driving range usage and in the first quarter of FY 2016, 4,744 rounds were played plus 1,170 of driving range usage, an increase of 929 rounds and an increase of 187 driving range usage. This increase is a result of the reopening of the Golf Course after recovery from the flooding. Staff will continue to advertise the golf course through local media outlets as well as continue to keep the golf course's website updated. Additionally, Staff will continue to monitor revenues and implement marketing strategies as appropriate. However, it should be noted that throughout the local area and the Gulf Coast States, rounds of golf continue to be down.

On March 28, 2014, a three year concessions agreement was executed between the City of Pensacola and Fusion Grill, Inc. Concession payments from Fusion Grill, Inc. are current through the first quarter of FY 2016.

Expenditures at the Golf Course are consistent with the adopted FY 2016 budget.

**Inspection Services Fund:**

In total, expenditures (including total City sponsored pension costs) exceeded revenues by \$119,400. Revenues for the first quarter in FY 2016 were \$3,900 more than the same period in FY 2015. Large construction projects continue to be underway and permits to complete the jobs continue to be issued.

Expenditures for Inspection Services were consistent with budget.

**Roger Scott Tennis Center:**

First quarter revenues are historically below budget for the Roger Scott Tennis Center because the annual tennis memberships renew during the second quarter. Compared to the first quarter of FY 2015, revenues for FY 2016 were \$4,600 greater than last fiscal year. 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 provides food and beverage services at the Tennis Center for a minimum flat rate of \$500 per month or 10% of the concessionaire’s gross revenue, whichever is greater. Through the first quarter of FY 2016, Southern Ladle was current on their payments.

A comparison of the activity at Roger Scott Tennis Center between the first quarter for FYs 2015 and 2016 is on the following page.

	<u>1ST QTR</u> <u>FY 2015</u>	<u>1ST QTR</u> <u>FY 2016</u>	<u>DIFF</u>
Daily Participants			
Hard Courts	389	456	67
All Courts (Includes Clay Courts)	604	709	105
Sub-Total	<u>993</u>	<u>1,165</u>	<u>172</u>
Playing Members	<u>6,074</u>	<u>6,294</u>	<u>220</u>
<b>Sub-Total</b>	<b><u>7,067</u></b>	<b><u>7,459</u></b>	<b><u>392</u></b>
Instructional Students	1,690	1,705	15
Rentals/Special Events/Programs	2,897	2,794	(103)
<b>Total Players</b>	<b><u>11,654</u></b>	<b><u>11,958</u></b>	<b><u>304</u></b>

**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. The first is the Community Maritime Park Insurance and

it is 100% reimbursed by the CMPA. Actual expenditures through the first quarter were \$29,600. Secondly, park maintenance and landscaping services are provided. Annually, the CMPA pays the City actual costs incurred up to a maximum amount of \$200,000. Through the first quarter of FY 2016, \$39,300 in expenditures for these services have been incurred which will be billed to the CMPA by fiscal year-end. The final component to the agreement deals with event scheduling and planning, management of outside kiosk sales, rentals, food service and other vendor services, and parking management. The fees charged by the City for these services are reduced by revenues earned by the City. If revenues earned by the City are not sufficient to cover its costs, the maximum amount payable by the CMPA is \$100,000. Through the first quarter of FY 2016, revenues were below expenditures by \$8,300. 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 \$7,500 through the first quarter of FY 2016. By fiscal year end, revenues will equal expenditures.

**Local Option Sales Tax Fund:**

First quarter revenues were below budget by \$2,000 or 0.16%. Expenditures in total were consistent with budget for the first quarter.

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

**Stormwater Capital Projects Fund:**

The \$1,693,600 transfer from the General Fund to the Stormwater Capital Projects Fund equaled the revenue fee collection in the Stormwater Utility Fund. First quarter expenditures were within budget.

**Gas Utility Fund:**

Appropriated fund balance in the amount of \$2,128,500 and operating revenue were below gas operating expenses and encumbrances (including total City sponsored pension costs) by \$7.8 million for the first quarter. The majority of capital outlay, debt service and transfer expenditures occurred in the first quarter but will levelize over the remainder of the fiscal year.

First quarter FY 2016 revenues are below first quarter FY 2015 revenues mainly due to the mild winter experienced thus far. The next three months of the winter season are critical to the budget. Pensacola Energy staff is closely monitoring revenues and expenses.

Pensacola Energy has included 10¢ in the Purchase Gas Adjustment (PGA) calculation to restore the Pensacola Energy reserve. By the end of Fiscal Year 2015 that reserve was down by \$1.4 million, based on the reserve requirements recommended by Black & Veatch in the FYE 2012 Gas System Annual Report. At the end of December, 2015, the additional \$0.10 per Ccf collected has amounted to \$329,727 which is included in the aforementioned revenue. This recovery of reserve is a multi-year endeavor to recoup the shortfall experienced in prior years.

As reflected in the rate study and in accordance with the plan that Pensacola Energy submitted to the state Public Service Commission for the replacement of cast iron and steel pipes, the Infrastructure Cost Recovery began in FY 2013. This fee is charged for expenses that were made in the prior fiscal year. For the first quarter of FY 2016, \$305,519 has been received from Infrastructure Cost Recovery Revenue.

In total, expenses for the Gas Utility Fund were consistent with budget for the first quarter.

**Sanitation Fund:**

In total, appropriated fund balance in the amount of \$114,700 and operating revenue were below operating expenses and encumbrances (including total City sponsored pension costs) by \$606,300 for the first quarter. Sanitation Fund revenues were consistent with budget and were slightly higher than prior year revenues. The first quarter financial statement historically reflects minimal Franchise Fee revenue for the current fiscal year. This is due to accrual reversals from the previous fiscal year.

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

**Port Fund:**

First quarter Port appropriated fund balance of \$1,094,400 and operating revenue exceeded operating expenses and encumbrances (including total City sponsored pension costs) by \$899,900. Operating revenues for FY 2016 were \$88,500 below the FY 2015 operating revenues for the same time period. The majority of this decrease is due to a decrease in dockage revenue. The decrease in dockage is the result of fewer vessel dockage days being logged in the first quarter of FY 2016 as compared to the first quarter of FY 2015.

Port expenses, in total, were at or below budget and were \$42,100 greater than FY 2015 expenses for the same time period. With the revenue fluctuations in prior years, staff continues to operate at minimal costs in order to meet revenues.

All Port lease payments have been paid and are current with exception of Pensacola Stevedoring, Pate Metal Components and Offshore Inland Marine all of which had balances that were less than 60 days past due totaling \$5,045. The lease payments due from Offshore Inland Marine of \$954 are less than 60 days past due. However, dockage and other vessel fees, which Offshore Inland recovers from its customers and then remits to the port, continue to be slower to pay. Currently this account had an outstanding balance of \$358,012 which was more than 60 days past due. Currently, there is \$299,332 over 120 days past due from Offshore Inland.

As reported to Council in January, Port received a \$2 million FDOT economic development grant for construction of a heavy-lift overhead crane facility to support Offshore Inland's operations. Currently, grant reimbursement of certain project-related expenses incurred by Offshore Inland is in question. To assist Offshore Inland with their cash flow while this issue is being resolved, Port – with the Chief Financial Officer's consent – is allowing Offshore Inland to hold open up to \$363,000 in receivables which represents an amount approximately equal to the amount which Offshore Inland is claiming to be "out of pocket" on the crane facility work. Once the reimbursement issue is resolved, Offshore Inland's outstanding receivables balance will be addressed further.

**Airport Fund:**

Appropriated fund balance of \$3.4 million and operating revenue exceeded operating expenses and encumbrances (including total City sponsored pension costs) by \$1.6 million for the first quarter. Passenger traffic at Pensacola International Airport increased by 5.22%, when compared to the first quarter of FY 2015. This increase in passenger traffic is due, in part, to the airlines' modification of their schedules and types of aircraft serving the Pensacola market. Overall Airport operating revenues were \$273,000 above the FY 2015 operating revenue for the same time period. Airline Revenues were \$86,200 over the prior fiscal year and Non-Airline Revenues exceeded the prior year by \$186,800. This increase is attributed to the increased passenger traffic as well as the expiration of the incentive plan provided to Southwest Airlines in November 2013. Revenue collected from concessions at the Airport exceeded the prior fiscal year by \$82,500 and revenue from Rental Cars was \$28,400 over the prior year. The lease agreement with the FAA for the FASCO tower is currently in negotiations with the final tower construction payment received in FY 2015. FAA continues to remit the same amount as in the previous agreement until such time as a final lease agreement is agreed upon. It should be noted that the Airport's agreement with the airlines provides for the airlines to fund any shortfall, excluding incentives, should that occur.

Expenses for the quarter are consistent with budget.

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

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

**Investment Schedule / Debt Service Schedule:**

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

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

	<u>FY 2016</u>	<u>FY 2015</u>	<u>FY 2014</u>
October	0.39%	0.24%	0.20%
November	0.39%	0.22%	0.20%
December	0.32%	0.18%	0.16%

**Legal Costs Schedule:**

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

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2015  
(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 1,041,300	2,222,758	2,222,758	2,222,758	100.00%	2,072,834	100.00%	1,120,161	100.00%
REVENUES:									
GENERAL PROPERTY TAXES									
Current Taxes	12,982,200	12,982,200	12,982,200	9,253,254	71.28%	9,542,340	76.18%	12,701,480	100.00%
Delinquent Taxes	30,000	30,000	30,000	1,127	3.76%	1,245	4.15%	27,493	100.00%
Sub-Total	<u>13,012,200</u>	<u>13,012,200</u>	<u>13,012,200</u>	<u>9,254,381</u>	71.12%	<u>9,543,585</u>	76.01%	<u>12,728,973</u>	100.00%
FRANCHISE FEE									
Gulf Power - Electricity	5,811,300	5,811,300	5,811,300	973,298	16.75%	937,447	16.95%	6,110,497	100.00%
City of Pensacola - Gas	977,500	977,500	977,500	133,951	13.70%	167,653	17.09%	913,416	100.00%
ECUA - Water and Sewer	1,535,700	1,535,700	1,535,700	260,433	16.96%	269,174	17.19%	1,542,060	100.00%
Sub-Total	<u>8,324,500</u>	<u>8,324,500</u>	<u>8,324,500</u>	<u>1,367,682</u>	16.43%	<u>1,374,274</u>	17.01%	<u>8,565,973</u>	100.00%
PUBLIC SERVICE TAX									
Gulf Power - Electricity	5,670,600	5,670,600	5,670,600	932,836	16.45%	893,837	16.56%	5,962,719	100.00%
City of Pensacola - Gas	814,100	814,100	814,100	121,021	14.87%	155,722	21.19%	814,070	100.00%
ECUA - Water	959,500	959,500	959,500	166,566	17.36%	167,857	17.67%	977,814	100.00%
Miscellaneous	10,000	10,000	10,000	3,910	39.10%	5,190	51.90%	18,581	100.00%
Sub-Total	<u>7,454,200</u>	<u>7,454,200</u>	<u>7,454,200</u>	<u>1,224,333</u>	16.42%	<u>1,222,606</u>	17.24%	<u>7,773,184</u>	100.00%
LOCAL BUSINESS TAX									
Local Business Tax	900,000	900,000	900,000	847,168	94.13%	843,147	93.68%	907,482	99.83%
Local Business Tax Penalty	6,500	6,500	6,500	6,413	98.66%	6,614	101.75%	13,476	113.23%
Sub-Total	<u>906,500</u>	<u>906,500</u>	<u>906,500</u>	<u>853,581</u>	94.16%	<u>849,761</u>	93.74%	<u>920,958</u>	100.00%



**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2015  
(Unaudited)**

	FY 2016				FY 2015				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15	% OF BUDGET 12/15	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
LICENSES, PERMITS & PENALTIES									
Special Permits (Planning)	45,000	45,000	45,000	9,725	21.61%	12,250	35.00%	51,775	100.00%
Taxi Permits	7,000	7,000	7,000	2,800	40.00%	3,062	43.74%	8,040	100.00%
Fire Permits	20,000	20,000	20,000	7,730	38.65%	3,400	14.78%	22,058	100.00%
Sub-Total	<u>72,000</u>	<u>72,000</u>	<u>72,000</u>	<u>20,255</u>	28.13%	<u>18,712</u>	28.79%	<u>81,873</u>	100.00%
INTERGOVERNMENTAL									
FEDERAL									
Payment in Lieu of Taxes	17,000	17,000	17,000	16,236	95.51%	17,040	102.65%	17,040	100.00%
STATE									
1/2 Cent Sales Tax	4,425,500	4,425,500	4,425,500	675,033	15.25%	660,710	15.82%	4,192,433	100.00%
Beverage License Tax	90,000	90,000	90,000	85,224	94.69%	88,439	98.70%	100,960	100.00%
Mobile Home Tax	7,000	7,000	7,000	3,045	43.50%	2,015	28.79%	8,227	100.00%
Communication Services Tax	2,917,300	2,917,300	2,917,300	507,526	17.40%	488,044	15.82%	3,026,561	100.00%
State Rev Sharing - Motor Fuel Tax	562,100	562,100	562,100	140,275	24.96%	140,523	21.60%	564,580	100.00%
State Rev Sharing - Sales Tax	1,698,000	1,698,000	1,698,000	436,276	25.69%	424,508	25.99%	1,732,906	100.00%
CNG Rebate Municipal Vehicles	0	0	0	0	----	0	----	14,998	----
Gas Rebate Municipal Vehicles	15,500	15,500	15,500	1,710	11.03%	3,333	23.47%	17,035	100.00%
Fire Fighter Supplemental Compensation	35,000	35,000	35,000	10,710	30.60%	10,120	29.25%	41,740	100.00%
Sub-Total	<u>9,767,400</u>	<u>9,767,400</u>	<u>9,767,400</u>	<u>1,876,035</u>	19.21%	<u>1,834,733</u>	18.90%	<u>9,716,480</u>	100.00%

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2015  
(Unaudited)**

	FY 2016				FY 2015				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15	% OF BUDGET 12/15	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
OTHER CHARGES FOR SERVICES									
Swimming Pool Fees	0	0	0	58	----	59	----	4,677	100.00%
Boat Launch Fees	20,000	20,000	20,000	1,973	9.87%	3,082	13.40%	17,381	100.00%
Esc. School Board - SRO	240,000	240,000	240,000	0	0.00%	0	0.00%	300,614	100.00%
ECSD - 911 Calltakers	230,000	230,000	230,000	48,251	20.98%	63,298	25.84%	247,989	100.00%
State Traffic Signal Maintenance	138,800	138,800	138,800	0	0.00%	0	0.00%	138,838	100.00%
State Street Light Maintenance	235,500	235,500	235,500	0	0.00%	0	0.00%	292,461	100.00%
Pensacola Fire Academy	25,000	25,000	25,000	0	0.00%	0	0.00%	20,000	100.00%
Miscellaneous	40,000	40,000	40,000	11,699	29.25%	9,362	55.07%	36,811	100.00%
Sub-Total	<u>929,300</u>	<u>929,300</u>	<u>929,300</u>	<u>61,981</u>	<u>6.67%</u>	<u>75,801</u>	<u>8.25%</u>	<u>1,058,771</u>	<u>100.00%</u>
FINES, FORFEITURES & PENALTIES									
POLICE									
Court Fines	14,500	14,500	14,500	2,757	19.01%	3,464	43.85%	14,122	100.00%
Traffic Fines	115,000	115,000	115,000	12,432	10.81%	16,763	14.58%	99,908	100.00%
OTHER FINES									
Miscellaneous	14,500	14,500	14,500	1,692	11.67%	3,872	39.11%	11,909	100.00%
Sub-Total	<u>144,000</u>	<u>144,000</u>	<u>144,000</u>	<u>16,881</u>	<u>11.72%</u>	<u>24,099</u>	<u>18.15%</u>	<u>125,939</u>	<u>100.00%</u>

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2015  
(Unaudited)**

	FY 2016				FY 2015				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15	% OF BUDGET 12/15	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
INTEREST									
Investments and Deposits *	15,000	15,000	15,000	4,198	27.99%	4,138	51.73%	30,714	100.00%
Sub-Total	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>4,198</u>	27.99%	<u>4,138</u>	51.73%	<u>30,714</u>	100.00%
OTHER REVENUES									
Miscellaneous	325,000	325,000	325,000	105,040	32.32%	76,645	23.58%	492,529	88.74%
Miscellaneous - Saenger Facility Fee	60,000	60,000	60,000	1,294	2.16%	0	0.00%	72,092	100.00%
Sale of Assets	50,000	50,000	50,000	0	0.00%	92	0.18%	44,384	100.00%
Sub-Total	<u>435,000</u>	<u>435,000</u>	<u>435,000</u>	<u>106,334</u>	24.44%	<u>76,737</u>	17.72%	<u>609,005</u>	90.70%
Sub-Total Revenues	<u>41,060,100</u>	<u>41,060,100</u>	<u>41,060,100</u>	<u>14,785,661</u>	36.01%	<u>15,024,445</u>	37.66%	<u>41,611,870</u>	99.85%
TRANSFERS IN									
Gas Utility Fund	8,000,000	8,000,000	8,000,000	4,000,000	50.00%	4,000,000	50.00%	8,000,000	100.00%
Special Grants Fund	0	0	0	0	----	0	----	44,656	100.00%
Sub-Total	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>4,000,000</u>	50.00%	<u>4,000,000</u>	50.00%	<u>8,044,656</u>	100.00%
TOTAL REVENUES	<u>49,060,100</u>	<u>49,060,100</u>	<u>49,060,100</u>	<u>18,785,661</u>	38.29%	<u>19,024,445</u>	39.72%	<u>49,656,526</u>	99.87%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 50,101,400</u>	<u>51,282,858</u>	<u>51,282,858</u>	<u>21,008,419</u>	40.97%	<u>21,097,279</u>	42.22%	<u>50,776,687</u>	99.88%

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2015  
(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>EXPENDITURES:</b>									
<b>CITY COUNCIL</b>									
Personal Services	\$ 560,200	560,200	560,200	111,699	19.94%	80,944	20.24%	384,065	98.83%
City Sponsored Pensions	0	0	0	9	----	0	----	29	96.67%
Sub-Total	560,200	560,200	560,200	111,708	19.94%	80,944	20.24%	384,094	98.83%
Operating Expenses	358,900	550,996	550,996	183,113	33.23%	166,763	33.25%	334,005	77.53%
Sub-Total	919,100	1,111,196	1,111,196	294,820	26.53%	247,707	27.47%	718,099	86.26%
Allocated O/H-Cost Recovery	(288,900)	(288,900)	(288,900)	(72,225)	25.00%	(75,525)	25.00%	(288,900)	100.00%
Sub-Total	630,200	822,296	822,296	222,595	27.07%	172,182	28.72%	429,199	80.24%
<b>MAYOR</b>									
Personal Services	933,400	933,400	933,400	142,713	15.29%	185,680	21.81%	1,037,686	100.00%
City Sponsored Pensions	54,300	54,300	54,300	54,300	100.00%	78,015	99.89%	78,032	100.00%
Sub-Total	987,700	987,700	987,700	197,013	19.95%	263,695	28.37%	1,115,718	100.00%
Operating Expenses	471,500	512,500	512,500	93,986	18.34%	95,159	23.28%	333,231	99.96%
Sub-Total	1,459,200	1,500,200	1,500,200	290,999	19.40%	358,854	26.81%	1,448,948	99.99%
Allocated O/H-Cost Recovery	(763,600)	(763,600)	(763,600)	(190,900)	25.00%	(182,100)	25.00%	(763,600)	100.00%
Sub-Total	695,600	736,600	736,600	100,099	13.59%	176,754	28.98%	685,348	99.98%
<b>CITY CLERK</b>									
Personal Services	216,300	216,300	216,300	47,008	21.73%	60,912	22.18%	259,753	100.00%
City Sponsored Pensions	32,100	32,100	32,100	32,100	100.00%	30,200	100.00%	30,200	100.00%
Sub-Total	248,400	248,400	248,400	79,108	31.85%	91,112	29.89%	289,953	100.00%
Operating Expenses	43,800	43,800	43,800	11,111	25.37%	20,185	50.59%	41,462	81.62%
Sub-Total	292,200	292,200	292,200	90,218	30.88%	111,297	32.29%	331,414	97.26%
Allocated O/H-Cost Recovery	(67,300)	(67,300)	(67,300)	(16,825)	25.00%	(16,250)	25.00%	(67,300)	100.00%
Sub-Total	224,900	224,900	224,900	73,393	32.63%	95,047	33.98%	264,114	96.58%

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

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2015  
(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
LEGAL									
Personal Services	350,900	350,900	370,900	79,887	21.54%	56,705	22.16%	290,745	100.00%
City Sponsored Pensions	21,600	21,600	21,600	21,600	100.00%	22,209	99.91%	22,212	100.00%
Sub-Total	372,500	372,500	392,500	101,487	25.86%	78,914	28.38%	312,957	100.00%
Operating Expenses	131,400	171,688	151,688	56,485	37.24%	89,395	25.77%	232,631	99.13%
Sub-Total	503,900	544,188	544,188	157,972	29.03%	168,309	26.93%	545,588	99.62%
Allocated O/H-Cost Recovery	(224,400)	(224,400)	(224,400)	(56,100)	25.00%	(48,625)	25.00%	(224,400)	100.00%
Sub-Total	279,500	319,788	319,788	101,872	31.86%	119,685	27.80%	321,188	99.36%
HUMAN RESOURCES									
Personal Services	450,700	450,700	456,174	98,196	21.53%	83,575	19.97%	392,158	99.95%
City Sponsored Pensions	120,400	120,400	120,426	120,430	100.00%	120,529	100.00%	120,632	100.00%
Sub-Total	571,100	571,100	576,600	218,626	37.92%	204,104	37.87%	512,790	99.96%
Operating Expenses	147,500	177,120	171,620	77,055	44.90%	59,965	39.66%	130,988	97.36%
Sub-Total	718,600	748,220	748,220	295,681	39.52%	264,069	38.26%	643,778	99.33%
Allocated O/H-Cost Recovery	(243,600)	(243,600)	(243,600)	(60,900)	25.00%	(74,250)	25.00%	(243,600)	100.00%
Sub-Total	475,000	504,620	504,620	234,781	46.53%	189,819	48.28%	400,178	98.95%
NON-DEPARTMENTAL FUNDING									
Operating Expenses	2,658,800	2,840,851	2,840,851	1,836,138	64.63%	1,808,798	71.31%	2,405,359	92.69%
Sub-Total	2,658,800	2,840,851	2,840,851	1,836,138	64.63%	1,808,798	71.31%	2,405,359	92.69%
FINANCIAL SERVICES									
Personal Services	1,439,500	1,439,500	1,470,400	311,264	21.17%	276,168	21.58%	1,321,747	98.13%
City Sponsored Pensions	296,500	296,500	297,100	296,629	99.84%	300,728	99.84%	301,178	99.99%
Sub-Total	1,736,000	1,736,000	1,767,500	607,893	34.39%	576,896	36.49%	1,622,925	98.47%
Operating Expenses	377,400	436,525	405,025	116,850	28.85%	121,559	29.32%	339,004	81.77%
Sub-Total	2,113,400	2,172,525	2,172,525	724,743	33.36%	698,455	35.00%	1,961,929	95.11%
Allocated O/H-Cost Recovery	(1,224,800)	(1,224,800)	(1,224,800)	(306,200)	25.00%	(308,875)	25.00%	(1,224,800)	100.00%
Sub-Total	888,600	947,725	947,725	418,543	44.16%	389,580	51.26%	737,129	87.97%

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

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2015  
(Unaudited)**

	FY 2016				FY 2015				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15	% OF BUDGET 12/15	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
PLANNING SERVICES									
Personal Services	485,200	485,200	528,860	106,869	20.21%	75,672	18.85%	421,476	99.98%
City Sponsored Pensions	74,700	74,700	74,740	74,715	99.97%	60,200	100.00%	60,238	99.98%
Sub-Total	559,900	559,900	603,600	181,585	30.08%	135,872	29.43%	481,714	99.98%
Operating Expenses	241,500	352,715	309,015	107,447	34.77%	29,817	16.47%	122,668	60.77%
Sub-Total	801,400	912,615	912,615	289,031	31.67%	165,689	25.78%	604,382	85.17%
PARKS & RECREATION									
Personal Services	2,507,300	2,507,300	2,541,081	492,976	19.40%	499,434	20.03%	2,297,539	96.67%
City Sponsored Pensions	759,800	759,800	759,919	759,911	100.00%	716,836	99.93%	717,252	100.00%
Sub-Total	3,267,100	3,267,100	3,301,000	1,252,887	37.95%	1,216,270	37.88%	3,014,791	97.44%
Operating Expenses	2,484,900	2,531,893	2,531,893	544,193	21.49%	552,500	22.20%	2,317,665	99.84%
Sub-Total	5,752,000	5,798,993	5,832,893	1,797,080	30.81%	1,768,770	31.04%	5,332,455	98.47%
Allocated O/H-Cost Recovery	(15,700)	(15,700)	(15,700)	(3,925)	25.00%	(4,475)	25.00%	(15,700)	100.00%
Sub-Total	5,736,300	5,783,293	5,817,193	1,793,155	30.83%	1,764,295	31.05%	5,316,755	98.47%
PUBLIC WORKS & FACILITIES									
Personal Services	1,486,800	1,486,800	1,452,700	309,780	21.32%	310,062	19.86%	1,466,136	94.69%
City Sponsored Pensions	352,100	352,100	352,300	352,193	99.97%	340,400	99.90%	340,742	99.99%
Sub-Total	1,838,900	1,838,900	1,805,000	661,973	36.67%	650,462	34.20%	1,806,878	95.64%
Operating Expenses	2,258,900	2,626,243	2,626,243	642,934	24.48%	570,923	24.94%	2,090,916	95.02%
Sub-Total	4,097,800	4,465,143	4,431,243	1,304,907	29.45%	1,221,385	29.14%	3,897,794	95.30%
Allocated O/H-Cost Recovery	(118,600)	(118,600)	(118,600)	(29,650)	25.00%	(45,500)	25.00%	(118,600)	100.00%
Sub-Total	3,979,200	4,346,543	4,312,643	1,275,257	29.57%	1,175,884	29.33%	3,779,194	95.16%

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

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2015  
(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)									
FIRE									
Personal Services	6,664,900	6,672,829	6,757,118	1,480,709	21.91%	1,402,817	21.91%	6,884,124	99.27%
City Sponsored Pensions	2,597,700	2,597,700	2,513,411	2,508,622	99.81%	3,692,243	99.97%	3,697,170	100.00%
Sub-Total	9,262,600	9,270,529	9,270,529	3,989,331	43.03%	5,095,060	50.47%	10,581,294	99.53%
Operating Expenses	1,340,500	1,389,818	1,389,818	398,086	28.64%	356,563	30.72%	1,167,826	98.48%
Sub-Total	10,603,100	10,660,347	10,660,347	4,387,417	41.16%	5,451,623	48.43%	11,749,120	99.42%
POLICE									
Personal Services	12,470,600	12,470,600	12,466,972	2,691,527	21.59%	2,666,495	21.50%	12,275,042	98.97%
City Sponsored Pensions	4,275,600	4,275,600	4,279,228	4,276,566	99.94%	4,237,613	99.91%	4,241,132	100.00%
Sub-Total	16,746,200	16,746,200	16,746,200	6,968,093	41.61%	6,904,108	41.48%	16,516,174	99.23%
Operating Expenses	3,597,100	3,651,580	3,651,580	1,202,389	32.93%	1,104,053	31.71%	3,216,471	94.83%
Sub-Total	20,343,300	20,397,780	20,397,780	8,170,482	40.06%	8,008,161	39.79%	19,732,645	98.47%
TRANSFERS OUT									
Municipal Golf Course Fund	100,000	100,000	100,000	25,000	25.00%	25,000	25.00%	220,000	100.00%
Stormwater Capital Projects Fund	2,685,500	2,685,500	2,685,500	1,693,612	63.07%	1,946,710	76.48%	2,597,790	100.00%
Sub-Total	2,785,500	2,785,500	2,785,500	1,718,612	61.70%	1,971,710	74.53%	2,817,790	100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,101,400</b>	<b>51,282,858</b>	<b>51,282,858</b>	<b>20,621,377</b>	<b>40.21%</b>	<b>21,489,227</b>	<b>43.01%</b>	<b>49,242,401</b>	<b>97.63%</b>

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

**CITY OF PENSACOLA**  
**TREE PLANTING TRUST - GENERAL FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2015**  
**(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 321,200	374,395	374,395	374,395		184,935	100.00%	197,949	100.00%
REVENUES:									
Tree Trust Fund	10,000	10,000	10,000	1,100	11.00%	2,175	21.75%	71,525	100.00%
Interest	0	0	0	515	----	356	----	1,711	99.98%
TOTAL REVENUES	10,000	10,000	10,000	1,615	16.15%	2,531	25.31%	73,236	100.00%
TOTAL REVENUES AND FUND BALANCE	\$ 331,200	384,395	384,395	376,010	97.82%	187,466	96.17%	271,185	100.00%
EXPENDITURES:									
Operating Expenses	\$ 185,200	206,400	211,050	39,465	18.70%	24,310	28.62%	73,353	74.09%
Capital Outlay	146,000	177,995	173,345	121,649	70.18%	81,807	74.37%	106,235	96.28%
Sub-Total	331,200	384,395	384,395	161,114	41.91%	106,117	54.44%	179,588	85.84%
TOTAL EXPENDITURES	\$ 331,200	384,395	384,395	161,114	41.91%	106,117	54.44%	179,588	85.84%



**CITY OF PENSACOLA**  
**LOCAL OPTION GASOLINE TAX FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2015**  
**(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,655,624	1,655,624	1,655,624	100.00%	1,604,539	100.00%	1,594,189	100.00%
REVENUES:									
Gasoline Tax (6 cent local)	1,550,000	1,550,000	1,550,000	270,560	17.46%	252,308	16.46%	1,541,616	100.00%
Interest	2,000	2,000	2,000	724	36.20%	752	188.00%	3,774	100.03%
Sub-Total	1,552,000	1,552,000	1,552,000	271,284	17.48%	253,060	16.51%	1,545,390	100.00%
TOTAL REVENUES	1,552,000	1,552,000	1,552,000	271,284	17.48%	253,060	16.51%	1,545,390	100.00%
TOTAL REVENUES AND FUND BALANCE	\$ 1,552,000	3,207,624	3,207,624	1,926,908	60.07%	1,857,599	59.21%	3,139,579	100.00%
EXPENDITURES:									
Operating Expenses	0	0	0	0	----	0	----	2,400	100.00%
Capital Outlay	1,523,600	3,179,224	3,179,224	781,860	24.59%	971,310	31.27%	1,453,156	70.69%
Allocated Overhead	28,400	28,400	28,400	7,100	25.00%	7,875	25.00%	28,400	100.00%
TOTAL EXPENDITURES	\$ 1,552,000	3,207,624	3,207,624	788,960	24.60%	979,185	31.21%	1,483,956	70.98%

**CITY OF PENSACOLA  
STORMWATER UTILITY FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2015  
(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 170,500	182,967	182,967	182,967	----	19,223	100.00%	0	----
REVENUES:									
Stormwater Utility Fees	2,680,500	2,680,500	2,680,500	1,908,730	71.21%	1,943,558	76.50%	2,592,533	100.00%
Delinquent Stormwater Utility Fee	5,000	5,000	5,000	3,542	70.84%	3,152	63.04%	5,257	100.00%
CHARGES FOR SERVICES:									
State Right of Way Maintenance	99,600	99,600	99,600	(24,912)	-25.01%	16,608	16.67%	99,647	100.05%
Interest Income	0	0	0	634	----	747	----	3,012	----
TOTAL REVENUES	<u>2,785,100</u>	<u>2,785,100</u>	<u>2,785,100</u>	<u>1,887,994</u>	67.79%	<u>1,964,065</u>	74.25%	<u>2,700,449</u>	100.11%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,955,600</u>	<u>2,968,067</u>	<u>2,968,067</u>	<u>2,070,961</u>	69.77%	<u>1,983,288</u>	74.44%	<u>2,700,449</u>	100.11%
EXPENDITURES:									
STORMWATER O & M									
Personal Services	\$ 793,600	793,600	793,600	154,992	19.53%	152,731	20.26%	735,916	94.78%
City Sponsored Pensions	306,200	306,200	306,200	306,302	100.03%	305,192	99.89%	305,552	100.00%
Sub-Total	<u>1,099,800</u>	<u>1,099,800</u>	<u>1,099,800</u>	<u>461,294</u>	41.94%	<u>457,923</u>	43.23%	<u>1,041,469</u>	96.26%
Operating Expenses	372,300	384,419	384,419	99,877	25.98%	87,043	15.16%	349,861	63.29%
Capital Outlay	425,000	425,000	425,000	0	0.00%	0	----	0	----
Allocated Overhead	187,700	187,700	187,700	46,925	25.00%	47,650	25.00%	187,700	100.00%
Sub-Total	<u>2,084,800</u>	<u>2,096,919</u>	<u>2,096,919</u>	<u>608,096</u>	29.00%	<u>592,616</u>	32.49%	<u>1,579,029</u>	86.40%
STREET CLEANING									
Personal Services	386,000	386,000	386,000	82,333	21.33%	83,883	21.44%	370,246	93.82%
City Sponsored Pensions	87,700	87,700	87,700	87,728	100.03%	78,727	99.87%	78,825	99.98%
Sub-Total	<u>473,700</u>	<u>473,700</u>	<u>473,700</u>	<u>170,061</u>	35.90%	<u>162,610</u>	34.59%	<u>449,071</u>	94.85%
Operating Expenses	328,300	328,648	328,648	74,891	22.79%	64,516	24.22%	312,760	99.89%
Allocated Overhead	68,800	68,800	68,800	17,200	25.00%	25,975	25.00%	68,800	100.00%
Sub-Total	<u>870,800</u>	<u>871,148</u>	<u>871,148</u>	<u>262,152</u>	30.09%	<u>253,101</u>	30.12%	<u>830,631</u>	97.11%
TOTAL EXPENDITURES	<u>\$ 2,955,600</u>	<u>2,968,067</u>	<u>2,968,067</u>	<u>870,248</u>	29.32%	<u>845,717</u>	31.74%	<u>2,409,660</u>	89.80%

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

**CITY OF PENSACOLA  
MUNICIPAL GOLF COURSE FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2015  
(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	17,364	17,364	17,364	100.00%	51	100.00%	23,257	100.00%
REVENUES:									
GOLF COURSE CHARGES									
Green Fees	407,300	407,300	407,300	66,387	16.30%	63,027	15.76%	289,284	107.17%
Electric Cart Rentals	72,000	72,000	72,000	20,038	27.83%	12,164	17.38%	38,049	100.00%
Pull Cart Rentals	400	400	400	20	5.00%	35	8.75%	65	100.00%
Concessions	18,000	18,000	18,000	4,500	25.00%	0	0.00%	9,000	100.00%
Pro Shop Sales	15,000	15,000	15,000	3,357	22.38%	2,424	16.16%	8,394	100.00%
Tournaments	34,000	34,000	34,000	5,132	15.09%	3,702	12.14%	25,088	100.00%
Driving Range	39,900	39,900	39,900	7,020	17.59%	5,898	15.20%	30,048	100.00%
Capital Surcharge	50,000	50,000	50,000	6,814	13.63%	3,575	7.15%	23,335	100.00%
Miscellaneous	500	500	500	0	0.00%	0	0.00%	0	0.00%
Interest Income	0	0	0	12	----	2	----	(72)	----
SUB-TOTAL REVENUES	<u>637,100</u>	<u>637,100</u>	<u>637,100</u>	<u>113,280</u>	17.78%	<u>90,827</u>	14.57%	<u>423,191</u>	99.98%
TRANSFERS IN GENERAL FUND	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>25,000</u>	25.00%	<u>25,000</u>	25.00%	<u>220,000</u>	100.00%
TOTAL REVENUES	<u>737,100</u>	<u>737,100</u>	<u>737,100</u>	<u>138,280</u>	18.76%	<u>115,827</u>	16.02%	<u>643,191</u>	99.99%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 737,100</u>	<u>754,464</u>	<u>754,464</u>	<u>155,644</u>	20.63%	<u>115,878</u>	16.02%	<u>666,448</u>	99.99%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 341,500	341,500	341,500	63,358	18.55%	65,034	19.08%	294,584	100.00%
City Sponsored Pensions	<u>53,700</u>	<u>53,700</u>	<u>53,700</u>	<u>53,700</u>	100.00%	<u>53,100</u>	99.99%	<u>53,100</u>	100.00%
Sub-Total	<u>395,200</u>	<u>395,200</u>	<u>395,200</u>	<u>117,058</u>	29.62%	<u>118,134</u>	29.98%	<u>347,684</u>	100.00%
Operating Expenses	<u>341,900</u>	<u>359,264</u>	<u>359,264</u>	<u>101,983</u>	28.39%	<u>107,869</u>	32.76%	<u>299,708</u>	99.45%
Sub-Total	<u>737,100</u>	<u>754,464</u>	<u>754,464</u>	<u>219,041</u>	29.03%	<u>226,003</u>	31.25%	<u>647,392</u>	99.74%
TOTAL EXPENDITURES	<u>\$ 737,100</u>	<u>754,464</u>	<u>754,464</u>	<u>219,041</u>	29.03%	<u>226,003</u>	31.25%	<u>647,392</u>	99.74%

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

**CITY OF PENSACOLA**  
**INSPECTION SERVICES FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2015**  
**(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	(300,247)	100.00%
REVENUES:									
Building Permits	549,100	549,100	549,100	159,319	29.01%	154,287	35.39%	591,502	100.00%
Electrical Permits	160,000	160,000	160,000	42,575	26.61%	43,707	28.38%	190,705	100.00%
Gas Permits	26,000	26,000	26,000	9,250	35.58%	8,750	33.27%	32,200	100.00%
Plumbing Permits	80,000	80,000	80,000	22,921	28.65%	22,896	32.38%	105,462	100.00%
Mechanical Permits	55,000	55,000	55,000	16,934	30.79%	14,318	28.47%	68,828	100.00%
Zoning Review & Inspection Fees	37,400	37,400	37,400	14,400	38.50%	15,800	26.60%	81,150	100.00%
Miscellaneous Permits	8,000	8,000	8,000	1,978	24.73%	2,554	24.32%	10,387	99.99%
Permit Application Fee	175,000	175,000	175,000	42,241	24.14%	43,523	27.29%	184,613	100.00%
Interest Income	0	0	0	370	----	290	----	2,101	100.05%
TOTAL REVENUES	<u>1,090,500</u>	<u>1,090,500</u>	<u>1,090,500</u>	<u>309,988</u>	28.43%	<u>306,125</u>	31.67%	<u>1,266,948</u>	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,090,500</u>	<u>1,090,500</u>	<u>1,090,500</u>	<u>309,988</u>	28.43%	<u>306,125</u>	31.67%	<u>966,701</u>	100.00%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 665,600	665,600	665,586	141,939	21.33%	149,319	21.96%	638,290	98.62%
City Sponsored Pensions	156,700	156,700	156,714	156,717	100.00%	149,017	100.00%	149,075	100.00%
Sub-Total	<u>822,300</u>	<u>822,300</u>	<u>822,300</u>	<u>298,656</u>	36.32%	<u>298,336</u>	35.98%	<u>787,366</u>	98.88%
Operating Expenses	268,200	268,200	216,526	79,011	36.49%	78,314	56.92%	164,555	96.57%
Capital Outlay	0	0	51,674	51,674	100.00%	0	----	0	----
TOTAL EXPENDITURES	<u>\$ 1,090,500</u>	<u>1,090,500</u>	<u>1,090,500</u>	<u>429,341</u>	39.37%	<u>376,650</u>	38.96%	<u>951,921</u>	98.47%

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

**CITY OF PENSACOLA**  
**ROGER SCOTT TENNIS CENTER**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2015**  
**(Unaudited)**

	FY 2016				FY 2015				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15	% OF BUDGET 12/15	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	499	499	499	100.00%	5,500	100.00%	(3,871)	100.00%
REVENUES:									
CHARGES FOR SERVICES									
Scott Tennis Court Fees	203,200	203,200	203,200	38,813	19.10%	38,142	20.07%	208,732	100.00%
Scott Tennis Concession Fees	6,000	6,000	6,000	1,026	17.10%	1,536	25.60%	4,292	113.19%
Scott Tennis Pro Revenue	15,000	15,000	15,000	4,726	31.51%	700	4.83%	12,226	100.00%
Scott Tennis Pro Shop Lease	3,100	3,100	3,100	518	16.71%	259	8.63%	3,109	109.09%
Interest Income	0	0	0	49	----	44	----	271	100.17%
TOTAL REVENUES	<u>227,300</u>	<u>227,300</u>	<u>227,300</u>	<u>45,132</u>	19.86%	<u>40,681</u>	19.05%	<u>228,630</u>	100.33%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 227,300</u>	<u>227,799</u>	<u>227,799</u>	<u>45,631</u>	20.03%	<u>46,181</u>	21.09%	<u>224,759</u>	100.34%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 110,600	110,600	110,600	27,066	24.47%	23,307	21.80%	104,950	98.18%
Operating Expenses	116,700	117,199	117,199	19,726	16.83%	29,620	26.42%	108,150	92.78%
TOTAL EXPENDITURES	<u>\$ 227,300</u>	<u>227,799</u>	<u>227,799</u>	<u>46,792</u>	20.54%	<u>52,927</u>	24.17%	<u>213,101</u>	95.36%

**CITY OF PENSACOLA**  
**COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2015**  
**(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>CMP INSURANCE:</b>									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	----
REVENUES:									
CMPA INSURANCE REIMBURSEMENT	132,900	132,900	132,900	0	0.00%	0	0.00%	143,844	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 132,900</u>	<u>132,900</u>	<u>132,900</u>	<u>0</u>	0.00%	<u>0</u>	0.00%	<u>143,844</u>	100.00%
EXPENDITURES:									
Operating Expenses	\$ 132,900	132,900	132,900	29,592	22.27%	35,269	22.72%	143,844	100.00%
TOTAL INSURANCE EXPENDITURES	<u>\$ 132,900</u>	<u>132,900</u>	<u>132,900</u>	<u>29,592</u>	22.27%	<u>35,269</u>	22.72%	<u>143,844</u>	100.00%
<b>PARK MAINTENANCE:</b>									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	----
REVENUES:									
CMPA PARK MAINTENANCE	200,000	200,000	200,000	0	0.00%	0	0.00%	173,956	99.62%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>	0.00%	<u>0</u>	0.00%	<u>173,956</u>	99.62%
EXPENDITURES:									
AMPHITHEATRE MAINTENANCE									
Operating Expenses	\$ 21,000	21,000	21,000	729	3.47%	350	1.45%	2,710	99.97%
SUB-TOTAL AMPHITHEATRE MAINTENANCE	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>	<u>729</u>	3.47%	<u>350</u>	1.45%	<u>2,710</u>	99.97%
PARKS & PLAZAS MAINTENANCE									
Personal Services	0	0	0	0	----	0	----	96	95.21%
Operating Expenses	174,000	174,000	174,000	38,559	22.16%	40,444	19.01%	164,470	100.00%
MAINTENANCE	<u>174,000</u>	<u>174,000</u>	<u>174,000</u>	<u>38,559</u>	22.16%	<u>40,444</u>	19.01%	<u>164,566</u>	100.00%
BULKHEAD									
Operating Expenses	5,000	5,000	5,000	0	0.00%	0	0.00%	6,680	100.00%
SUB-TOTAL BULKHEAD	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	0.00%	<u>0</u>	0.00%	<u>6,680</u>	100.00%
TOTAL PARK MAINTENANCE EXPENDITURES	<u>\$ 200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>39,288</u>	19.64%	<u>40,794</u>	16.38%	<u>173,956</u>	100.00%

**CITY OF PENSACOLA**  
**COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2015**  
**(Unaudited)**

	FY 2016				FY 2015				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15	% OF BUDGET 12/15	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>EVENT MANAGEMENT:</b>									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	----
REVENUES:									
RENTALS	30,000	30,000	30,000	8,300	27.67%	7,150	11.92%	33,287	100.00%
PARKING	69,400	69,400	69,400	1,000	1.44%	1,625	0.91%	103,044	148.51%
VENDING/KIOSK SALES	1,000	1,000	1,000	50	5.00%	100	5.00%	1,200	100.00%
DONATIONS	0	0	0	0	----	0	----	15,250	100.00%
CMPA EVENT MANAGEMENT SERVICES	100,000	100,000	100,000	19	0.02%	100	0.07%	425	95.51%
SPECIAL EVENTS	0	0	0	0	----	0	0.00%	0	----
CMPA RETURN OF PROFIT	0	0	0	0	----	0	----	(33,670)	----
TOTAL REVENUES AND FUND BALANCE	<u>\$ 200,400</u>	<u>200,400</u>	<u>200,400</u>	<u>9,369</u>	4.68%	<u>8,975</u>	2.27%	<u>119,536</u>	99.97%
EXPENDITURES:									
EVENT SCHEDULING MANAGEMENT									
Personal Services	\$ 50,600	50,600	50,600	8,517	16.83%	11,921	11.90%	46,615	99.99%
Operating Expenses	98,100	98,100	98,100	9,088	9.26%	7,741	3.34%	65,775	99.96%
SUB-TOTAL EVENT SCHEDULING MGT	<u>148,700</u>	<u>148,700</u>	<u>148,700</u>	<u>17,606</u>	11.84%	<u>19,662</u>	5.93%	<u>112,390</u>	99.97%
PARKING MANAGEMENT									
Personal Services	27,300	27,300	27,300	98	0.36%	289	0.50%	6,530	99.99%
Operating Expenses	24,400	24,400	24,400	0	0.00%	0	0.00%	617	99.95%
SUB-TOTAL PARKING MANAGEMENT	<u>51,700</u>	<u>51,700</u>	<u>51,700</u>	<u>98</u>	0.19%	<u>289</u>	0.46%	<u>7,146</u>	99.99%
TOTAL EVENT MGT EXPENDITURES	<u>\$ 200,400</u>	<u>200,400</u>	<u>200,400</u>	<u>17,703</u>	8.83%	<u>19,951</u>	5.05%	<u>119,536</u>	99.97%

**CITY OF PENSACOLA**  
**COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2015**  
**(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>EMPLOYEE LEASING</b>									
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	----
REVENUES:									
Employee Leasing	\$ 116,600	116,600	116,600	14,629	12.55%	6,855	6.47%	96,897	100.68%
Miscellaneous	10,000	10,000	10,000	350	3.50%	310	3.10%	10,062	100.01%
<b>TOTAL REVENUES AND FUND BALANCE</b>	<u>\$ 126,600</u>	<u>126,600</u>	<u>126,600</u>	<u>14,979</u>	11.83%	<u>7,165</u>	6.18%	<u>106,959</u>	100.61%
EXPENDITURES:									
Personal Services	\$ 116,600	116,600	116,600	22,356	19.17%	21,934	20.69%	97,095	99.99%
Operating Expenses	10,000	10,000	10,000	151	1.51%	1,180	11.80%	9,864	99.97%
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<u>\$ 126,600</u>	<u>126,600</u>	<u>126,600</u>	<u>22,507</u>	17.78%	<u>23,114</u>	19.93%	<u>106,959</u>	99.99%
<b>TOTAL FUND:</b>									
TOTAL REVENUES AND FUND BALANCE	<u>\$ 659,900</u>	<u>659,900</u>	<u>659,900</u>	<u>24,348</u>	3.69%	<u>16,140</u>	1.76%	<u>544,295</u>	99.99%
TOTAL EXPENSES	<u>\$ 659,900</u>	<u>659,900</u>	<u>659,900</u>	<u>109,090</u>	16.53%	<u>119,128</u>	13.01%	<u>544,295</u>	99.99%



**CITY OF PENSACOLA**  
**LOCAL OPTION SALES TAX FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2015**  
**(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	6,252,328	6,252,328	6,252,328	100.00%	3,200,205	100.00%	3,141,164	100.00%
REVENUES:									
1-CT Local Option Sales Tax	7,587,000	7,587,000	7,587,000	1,246,718	16.43%	1,207,581	16.91%	7,337,154	100.00%
Interest	0	0	0	(1,398)	----	(2,198)	----	(10,848)	----
Transfer In From Central Services Fund	175,500	175,500	175,500	0	----	0	----	0	----
TOTAL REVENUES	<u>7,762,500</u>	<u>7,762,500</u>	<u>7,762,500</u>	<u>1,245,320</u>	16.04%	<u>1,218,988</u>	17.07%	<u>7,366,344</u>	99.85%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 7,762,500</u>	<u>14,014,828</u>	<u>14,014,828</u>	<u>7,497,648</u>	53.50%	<u>4,419,193</u>	42.74%	<u>10,507,508</u>	99.90%
EXPENDITURES:									
CAPITAL PROJECTS									
Operating Expenses	0	12,218	36,218	23,365	64.51%	70,519	313.96%	331,739	96.41%
Capital Outlay	1,715,800	7,955,910	8,780,331	1,631,666	18.58%	1,768,242	32.29%	2,364,691	60.24%
Sub-Total	<u>1,715,800</u>	<u>7,968,128</u>	<u>8,816,549</u>	<u>1,655,031</u>	18.77%	<u>1,838,761</u>	33.44%	<u>2,696,430</u>	47.50%
DEBT SERVICE									
Principal	5,450,600	5,450,600	4,602,179	3,090,000	67.14%	2,940,000	68.90%	2,940,000	68.90%
Interest	596,100	596,100	596,100	249,844	41.91%	325,181	56.54%	575,025	99.99%
Sub-Total	<u>6,046,700</u>	<u>6,046,700</u>	<u>5,198,279</u>	<u>3,339,844</u>	64.25%	<u>3,265,181</u>	67.43%	<u>3,515,025</u>	72.59%
TOTAL EXPENDITURES	<u>\$ 7,762,500</u>	<u>14,014,828</u>	<u>14,014,828</u>	<u>4,994,875</u>	35.64%	<u>5,103,943</u>	49.36%	<u>6,211,455</u>	67.11%

**CITY OF PENSACOLA**  
**STORMWATER CAPITAL PROJECTS FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2015**  
**(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	5,611,026	5,611,026	5,611,026	100.00%	3,902,002	100.00%	4,504,186	100.00%
REVENUES:									
Interest	1,000	1,000	1,000	2,666	266.60%	2,356	235.60%	9,361	158.75%
Transfer In From General Fund	2,685,500	2,685,500	2,685,500	1,693,612	63.07%	1,946,710	76.48%	2,597,117	100.00%
TOTAL REVENUES	<u>2,686,500</u>	<u>2,686,500</u>	<u>2,686,500</u>	<u>1,696,278</u>	63.14%	<u>1,949,066</u>	76.54%	<u>2,606,477</u>	100.13%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,686,500</u>	<u>8,297,526</u>	<u>8,297,526</u>	<u>7,307,304</u>	88.07%	<u>5,851,068</u>	90.74%	<u>7,110,663</u>	100.07%
EXPENDITURES:									
CAPITAL PROJECTS									
Operating Expenses	\$ 625,000	687,034	693,989	103,517	14.92%	360,082	67.46%	456,325	94.29%
Capital Outlay	1,963,300	7,512,292	7,505,337	723,208	9.64%	772,017	13.32%	1,656,810	33.26%
Sub-Total	<u>2,588,300</u>	<u>8,199,326</u>	<u>8,199,326</u>	<u>826,726</u>	10.08%	<u>1,132,099</u>	17.88%	<u>2,113,135</u>	38.76%
TRANSFER OUT									
Natural Disaster Fund	0	0	0	0	----	0	----	1,000,000	----
Sub-Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	----	<u>0</u>	----	<u>1,000,000</u>	----
ALLOCATED OVERHEAD									
General Fund	98,200	98,200	98,200	24,550	25.00%	29,300	25.00%	117,200	100.00%
TOTAL EXPENDITURES	<u>\$ 2,686,500</u>	<u>8,297,526</u>	<u>8,297,526</u>	<u>851,276</u>	10.26%	<u>1,161,399</u>	18.01%	<u>3,230,335</u>	39.69%

**CITY OF PENSACOLA  
GAS UTILITY FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2015  
(Unaudited)**

	FY 2016				FY 2015				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15	% OF BUDGET 12/15	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>GAS OPERATIONS:</b>									
APPROPRIATED FUND BALANCE	\$ 0	2,128,495	2,128,495	2,128,495	100.00%	587,273	100.00%	(1,712,149)	100.00%
<b>REVENUES:</b>									
<b>GAS</b>									
Residential User Fees	28,370,600	28,370,600	28,370,600	2,779,515	9.80%	3,996,532	16.12%	23,914,745	100.00%
Commercial User Fees	13,770,000	13,770,000	13,770,000	2,177,314	15.81%	2,248,154	18.60%	12,699,586	100.00%
Municipal User Fees	249,400	249,400	249,400	45,662	18.31%	56,412	26.26%	304,472	100.00%
Interruptible User Fees	3,659,700	3,659,700	3,659,700	933,082	25.50%	1,201,472	38.31%	6,354,593	100.00%
Transportation User Fees	1,436,100	1,436,100	1,436,100	456,125	31.76%	615,680	40.58%	3,484,651	100.00%
CNG	734,300	734,300	734,300	184,024	25.06%	162,957	27.21%	605,501	100.00%
Gas Piping Fees	160,200	160,200	160,200	17,660	11.02%	36,250	15.75%	193,219	100.00%
Infrastructure Cost Recovery	2,154,600	2,154,600	2,154,600	305,519	14.18%	257,660	16.62%	1,467,707	100.00%
Miscellaneous Charges	660,500	660,500	660,500	89,928	13.62%	90,141	29.99%	381,369	100.00%
New Accounts/Turn-on Fees	712,800	712,800	712,800	142,500	19.99%	164,375	24.64%	564,420	100.00%
Interest Income	10,000	10,000	10,000	24,748	247.48%	27,140	339.25%	80,708	114.01%
Cookbooks	0	0	0	523	----	332	----	1,342	100.10%
Sale of Asset	0	0	0	0	----	0	----	15,628	100.00%
Rebates	0	0	0	0	----	0	----	217,166	100.00%
Transfer In from Natural Disaster Fund	0	0	0	0	----	0	----	0	100.00%
<b>TOTAL REVENUES</b>	<b>51,918,200</b>	<b>51,918,200</b>	<b>51,918,200</b>	<b>7,156,600</b>	<b>13.78%</b>	<b>8,857,105</b>	<b>19.64%</b>	<b>50,285,107</b>	<b>100.03%</b>
<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>\$ 51,918,200</b>	<b>54,046,695</b>	<b>54,046,695</b>	<b>9,285,095</b>	<b>17.18%</b>	<b>9,444,378</b>	<b>20.67%</b>	<b>48,572,958</b>	<b>100.03%</b>
<b>EXPENSES:</b>									
<b>GAS OPERATION &amp; MAINTENANCE</b>									
Personal Services	\$ 6,996,300	6,996,300	7,138,800	1,399,985	19.61%	1,472,140	21.59%	6,362,924	95.57%
City Sponsored Pensions	1,576,600	1,576,600	1,579,100	1,577,022	99.87%	1,578,690	99.84%	1,580,288	99.95%
Sub-Total	8,572,900	8,572,900	8,717,900	2,977,007	34.15%	3,050,830	36.31%	7,943,212	96.40%
Operating Expenses	31,155,100	33,159,096	33,014,096	7,240,014	21.93%	5,779,511	23.27%	26,694,734	93.46%
Capital Outlay	653,000	777,499	777,499	476,152	61.24%	561,510	59.60%	607,909	84.44%
Sub-Total	40,381,000	42,509,495	42,509,495	10,693,173	25.15%	9,391,850	27.47%	35,245,855	93.88%
<b>TRANSFERS OUT</b>									
General Fund	8,000,000	8,000,000	8,000,000	4,000,000	50.00%	4,000,000	50.00%	8,000,000	100.00%
Natural Disaster Fund	0	0	0	0	----	0	----	105,100	----
Sub-Total	8,000,000	8,000,000	8,000,000	4,000,000	50.00%	4,000,000	50.00%	8,105,100	100.00%
<b>OVERHEAD EXPENSE</b>	<b>1,259,700</b>	<b>1,259,700</b>	<b>1,259,700</b>	<b>314,925</b>	<b>25.00%</b>	<b>302,975</b>	<b>25.00%</b>	<b>1,211,900</b>	<b>100.00%</b>

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  
GAS UTILITY FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2015  
(Unaudited)**

	FY 2016				FY 2015				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15	% OF BUDGET 12/15	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENSES: (continued)									
DEBT SERVICE									
Interest	202,500	202,500	202,500	37,777	18.66%	42,741	15.42%	333,887	99.99%
Principal	2,075,000	2,075,000	2,075,000	2,075,000	100.00%	2,010,000	100.00%	1,955,000	100.00%
Sub-Total	2,277,500	2,277,500	2,277,500	2,112,777	92.77%	2,052,741	89.75%	2,288,887	100.00%
TOTAL GAS OPERATIONS EXPENSES	<u>\$ 51,918,200</u>	<u>54,046,695</u>	<u>54,046,695</u>	<u>17,120,875</u>	31.68%	<u>15,747,566</u>	34.47%	<u>46,851,742</u>	95.32%
<b>TOTAL FUND:</b>									
TOTAL REVENUES AND FUND BALANCE	<u>\$ 51,918,200</u>	<u>54,046,695</u>	<u>54,046,695</u>	<u>9,285,095</u>	17.18%	<u>9,444,378</u>	20.67%	<u>48,572,958</u>	100.03%
TOTAL EXPENSES	<u>\$ 51,918,200</u>	<u>54,046,695</u>	<u>54,046,695</u>	<u>17,120,875</u>	31.68%	<u>15,747,566</u>	34.47%	<u>46,851,742</u>	95.32%

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

**CITY OF PENSACOLA**  
**SANITATION FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2015**  
**(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>SANITATION OPERATIONS:</b>									
APPROPRIATED FUND BALANCE	\$ 109,800	114,690	114,690	114,690	100.00%	175,000	100.00%	20,528	100.00%
REVENUES:									
SANITATION									
Residential Refuse Container Charges	3,959,600	3,959,600	3,959,600	996,830	25.18%	981,404	25.00%	3,952,953	100.00%
Bulk Item Collection Charges	130,000	130,000	130,000	31,326	24.10%	30,814	24.65%	123,048	100.00%
Business Refuse Container Charges	153,100	153,100	153,100	35,921	23.46%	38,026	23.62%	149,642	100.00%
New Accounts/Transfer Fees	85,000	85,000	85,000	20,900	24.59%	22,680	26.68%	89,671	100.00%
Fuel Surcharge	500,000	500,000	500,000	87,525	17.51%	86,790	17.36%	348,582	100.00%
County Landfill	1,012,500	1,012,500	1,012,500	274,245	27.09%	271,942	25.63%	1,092,224	100.00%
Miscellaneous	5,000	5,000	5,000	13,593	271.86%	11,550	231.00%	43,372	100.71%
Interest Income	0	0	0	702	----	739	----	4,914	100.00%
Rebates	0	0	0	0	----	0	----	14,233	----
Sale of Assets	5,000	5,000	5,000	0	0.00%	0	0.00%	3,104	100.00%
<b>SUB-TOTAL SANITATION REVENUES</b>	<b>5,850,200</b>	<b>5,850,200</b>	<b>5,850,200</b>	<b>1,461,042</b>	<b>24.97%</b>	<b>1,443,945</b>	<b>24.61%</b>	<b>5,821,743</b>	<b>100.25%</b>
CODE ENFORCEMENT									
Franchise Fees	1,135,000	1,135,000	1,135,000	(1,677)	-0.15%	8,461	0.77%	1,173,209	100.00%
Lot Cleaning (FY Cash Balance) *	75,000	75,000	75,000	10,582	14.11%	16,936	22.58%	67,270	55.68%
Code Enforcement Violations	60,000	60,000	60,000	86,182	143.64%	25,328	84.43%	111,152	100.00%
Sub-Total	1,270,000	1,270,000	1,270,000	95,087	7.49%	50,725	4.23%	1,351,631	96.19%
Zoning/Housing Code Enforcement	35,000	35,000	35,000	198	0.57%	0	0.00%	20,573	58.78%
Sub-Total	35,000	35,000	35,000	198	0.57%	0	0.00%	20,573	58.78%
<b>SUB-TOTAL CODE ENFORCEMENT REVENUES</b>	<b>1,305,000</b>	<b>1,305,000</b>	<b>1,305,000</b>	<b>95,285</b>	<b>7.30%</b>	<b>50,725</b>	<b>4.11%</b>	<b>1,372,204</b>	<b>95.28%</b>
Transfer from Natural Disaster Fund	0	0	0	0	----	0	----	9,093	99.92%
<b>SUB-TOTAL REVENUES</b>	<b>7,155,200</b>	<b>7,155,200</b>	<b>7,155,200</b>	<b>1,556,327</b>	<b>21.75%</b>	<b>1,494,670</b>	<b>21.05%</b>	<b>7,203,040</b>	<b>99.26%</b>
<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>\$ 7,265,000</b>	<b>7,269,890</b>	<b>7,269,890</b>	<b>1,671,017</b>	<b>22.99%</b>	<b>1,669,670</b>	<b>22.94%</b>	<b>7,223,568</b>	<b>99.27%</b>

\* Actual billings are \$30,264 however collections are typically lower.

**CITY OF PENSACOLA  
SANITATION FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2015  
(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>SANITATION OPERATIONS CONTINUED:</b>									
<b>EXPENSES:</b>									
<b>SANITATION SERVICES</b>									
Personal Services	\$ 1,958,700	1,958,700	1,958,307	409,834	20.93%	385,890	21.33%	1,855,092	99.06%
City Sponsored Pensions	447,600	447,600	447,993	447,737	99.94%	443,231	99.76%	443,697	99.94%
Sub-Total	<u>2,406,300</u>	<u>2,406,300</u>	<u>2,406,300</u>	<u>857,571</u>	35.64%	<u>829,121</u>	36.80%	<u>2,298,789</u>	99.22%
Operating Expenses	2,913,500	2,918,390	2,918,390	660,367	22.63%	640,900	22.54%	2,641,879	95.37%
Capital Outlay	0	0	0	0	----	272,601	72.69%	278,453	74.25%
Debt Service	230,800	230,800	230,800	135,922	58.89%	134,612	57.72%	225,557	99.72%
Allocated Overhead	363,300	363,300	363,300	90,825	25.00%	84,375	25.00%	363,300	100.00%
Sub-Total	<u>5,913,900</u>	<u>5,918,790</u>	<u>5,918,790</u>	<u>1,744,685</u>	29.48%	<u>1,961,608</u>	32.47%	<u>5,807,979</u>	95.86%
<b>CODE ENFORCEMENT PROGRAM</b>									
Personal Services	631,600	631,600	631,385	131,209	20.78%	130,017	20.98%	594,332	96.77%
City Sponsored Pensions	255,100	255,100	255,315	255,315	100.00%	256,378	99.56%	256,648	99.67%
Sub-Total	<u>886,700</u>	<u>886,700</u>	<u>886,700</u>	<u>386,524</u>	43.59%	<u>386,395</u>	44.04%	<u>850,980</u>	97.62%
Operating Expenses	277,300	277,300	277,300	96,844	34.92%	97,454	36.21%	236,945	95.91%
Capital Outlay	92,500	92,500	92,500	25,596	27.67%	0	----	0	----
Allocated Overhead	94,600	94,600	94,600	23,650	25.00%	22,100	25.00%	94,600	100.00%
Sub-Total	<u>1,351,100</u>	<u>1,351,100</u>	<u>1,351,100</u>	<u>532,614</u>	39.42%	<u>505,950</u>	40.97%	<u>1,182,526</u>	97.46%
<b>TOTAL EXPENSES SANITATION OPERATIONS</b>	<u>\$ 7,265,000</u>	<u>7,269,890</u>	<u>7,269,890</u>	<u>2,277,298</u>	31.33%	<u>2,467,558</u>	33.91%	<u>6,990,504</u>	96.13%
<b>TOTAL FUND:</b>									
TOTAL REVENUES AND FUND BALANCE	<u>\$ 7,265,000</u>	<u>7,269,890</u>	<u>7,269,890</u>	<u>1,671,017</u>	22.99%	<u>1,669,670</u>	22.94%	<u>7,223,568</u>	99.27%
TOTAL EXPENSES	<u>\$ 7,265,000</u>	<u>7,269,890</u>	<u>7,269,890</u>	<u>2,277,298</u>	31.33%	<u>2,467,558</u>	33.91%	<u>6,990,504</u>	96.13%

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

**CITY OF PENSACOLA  
PORT FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2015  
(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,094,375	1,094,375	1,094,375	100.00%	972,458	100.00%	1,038,117	100.00%
REVENUES:									
PORT									
Handling	43,800	43,800	43,800	2,495	5.70%	6,530	11.50%	35,509	100.00%
Wharfage	411,300	411,300	411,300	12,518	3.04%	34,207	6.66%	289,504	100.00%
Storage	150,000	150,000	150,000	26,021	17.35%	24,286	80.95%	240,969	100.00%
Dockage	500,000	500,000	500,000	114,835	22.97%	200,148	43.34%	545,957	100.00%
Water Sales	15,000	15,000	15,000	4,438	29.59%	5,482	21.93%	17,452	100.00%
Property Rental	616,000	616,000	616,000	203,030	32.96%	193,386	32.57%	588,584	100.00%
Stevedore Fees	31,200	31,200	31,200	1,257	4.03%	4,172	6.81%	20,915	100.00%
Harbor	33,000	33,000	33,000	4,050	12.27%	2,650	6.45%	24,600	100.00%
Security Fees	69,500	69,500	69,500	10,474	15.07%	18,909	27.21%	64,834	100.00%
Interior Lighting	15,000	15,000	15,000	10,958	73.05%	1,707	6.83%	19,781	99.99%
Miscellaneous/Billed	15,000	15,000	15,000	750	5.00%	1,032	4.13%	19,227	100.00%
Miscellaneous/Non-Billed	0	0	0	5,344	----	269	----	4,174	100.02%
Interest Income	0	0	0	321	----	417	----	1,521	100.00%
Sale of Asset	0	0	0	0	----	0	----	1,910	100.00%
Cedar Street Lease/Parking Lot	0	0	0	19,180	----	10,960	33.52%	32,880	100.00%
Transfer from Natural Disaster Fund	0	0	0	0	----	0	----	74,400	100.00%
TOTAL REVENUES	1,899,800	1,899,800	1,899,800	415,671	21.88%	504,155	26.05%	1,982,217	100.00%
TOTAL REVENUES AND FUND BALANCE	\$ 1,899,800	2,994,175	2,994,175	1,510,046	50.43%	1,476,613	50.78%	3,020,334	100.00%
EXPENSES:									
OPERATIONS & MAINTENANCE									
Personal Services	\$ 768,700	768,700	768,698	165,774	21.57%	163,411	21.69%	754,436	98.25%
City Sponsored Pensions	120,400	120,400	120,444	120,433	99.99%	131,834	100.00%	131,951	100.00%
Sub-Total	889,100	889,100	889,142	286,207	32.19%	295,245	33.36%	886,387	98.51%
Operating Expenses	835,500	839,491	839,449	252,930	30.13%	225,299	28.83%	736,935	95.64%
Capital Outlay	78,800	1,169,184	1,169,184	46,933	4.01%	21,442	1.89%	30,843	4.18%
Sub-Total	1,803,400	2,897,775	2,897,775	586,070	20.22%	541,986	19.33%	1,654,164	57.44%
Allocated Overhead	96,400	96,400	96,400	24,100	25.00%	26,050	25.00%	96,400	100.00%
TOTAL EXPENSES	\$ 1,899,800	2,994,175	2,994,175	610,170	20.38%	568,036	19.53%	1,750,564	58.79%

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

**CITY OF PENSACOLA**  
**AIRPORT FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2015**  
**(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 2,195,500	3,366,373	3,366,373	3,366,373	100.00%	1,912,214	100.00%	3,000,000	100.00%
REVENUES:									
AIRLINE REVENUES									
Loading Bridges Fees	200,000	200,000	200,000	107,690	53.85%	54,230	27.12%	213,927	100.00%
Air Carrier Landing Fees	2,550,000	2,550,000	2,550,000	717,737	28.15%	777,969	36.18%	3,336,906	100.00%
Apron Area Rental	850,000	850,000	850,000	137,657	16.19%	128,970	15.17%	515,302	100.00%
Airline Rentals	2,900,000	2,900,000	2,900,000	730,229	25.18%	646,014	22.28%	2,526,359	100.00%
SUBTOTAL AIRLINE REVENUES	\$ 6,500,000	6,500,000	6,500,000	1,693,313	26.05%	1,607,183	26.35%	6,592,494	100.00%
NON-AIRLINE REVENUES									
U.S.Government - FASCO	80,000	80,000	80,000	62,000	77.50%	12,501	5.00%	264,502	100.00%
Rental Cars	3,200,000	3,200,000	3,200,000	775,563	24.24%	747,156	23.35%	3,437,208	100.10%
Rental Car Customer Facility Charge (Garage)	880,000	880,000	880,000	119,803	13.61%	111,152	12.56%	842,221	103.27%
CFC - Rental Car Svc Facility	2,130,000	2,130,000	2,130,000	343,048	16.11%	318,273	16.41%	2,411,813	103.27%
Rental Car Service Facility Rent	250,000	250,000	250,000	52,445	20.98%	57,000	25.33%	233,057	100.98%
Fixed Base Operators	150,000	150,000	150,000	31,520	21.01%	28,600	20.88%	163,690	103.22%
Restaurant and Lounge	398,000	398,000	398,000	113,936	28.63%	31,454	10.48%	489,904	107.72%
Advertising	70,000	70,000	70,000	18,214	26.02%	12,040	24.08%	96,178	108.83%
Hangers Rentals	135,000	135,000	135,000	46,241	34.25%	45,604	33.78%	133,069	100.00%
Commerce Park	110,000	110,000	110,000	27,001	24.55%	27,001	24.55%	108,000	100.00%
Parking Lot	4,900,000	4,900,000	4,900,000	1,245,389	25.42%	1,281,734	26.16%	5,159,980	99.30%
Gift Shop	330,000	330,000	330,000	67,320	20.40%	72,188	20.05%	289,440	100.00%
Taxi Permits	60,000	60,000	60,000	17,075	28.46%	28,610	47.68%	66,700	100.00%
LEO/TSA Security	110,000	110,000	110,000	27,300	24.82%	0	0.00%	108,100	109.41%
Commercial Property Rentals	350,000	350,000	350,000	82,720	23.63%	73,138	20.90%	320,929	100.00%
Miscellaneous	315,000	315,000	315,000	77,755	24.68%	73,713	23.40%	511,734	100.00%
Interest Income	15,000	15,000	15,000	10,105	67.37%	10,479	69.86%	64,701	148.11%
Transfer In form Natutral Disaster Fund	0	0	0	0	----	0	----	18,194	95.76%
SUB-TOTAL NON-AIRLINE REVENUES	13,483,000	13,483,000	13,483,000	3,117,435	23.12%	2,930,643	21.97%	14,719,419	101.03%
TOTAL OPERATING REVENUES	19,983,000	19,983,000	19,983,000	4,810,748	24.07%	4,537,826	23.34%	21,311,913	100.71%
TOTAL REVENUES AND FUND BALANCE	\$ 22,178,500	23,349,373	23,349,373	8,177,121	35.02%	6,450,040	30.20%	24,311,913	100.62%



**CITY OF PENSACOLA**  
**AIRPORT FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2015**  
**(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E	% OF BUDGET F.Y.E.
<b>EXPENSES:</b>									
<b>OPERATION &amp; MAINTENANCE</b>									
Personal Services	\$ 3,791,200	3,791,200	3,790,974	763,870	20.15%	713,732	19.74%	3,289,752	90.55%
City Sponsored Pensions	660,800	660,800	661,026	660,947	99.99%	657,876	99.88%	658,416	99.95%
Sub-Total	4,452,000	4,452,000	4,452,000	1,424,817	32.00%	1,371,608	32.09%	3,948,168	92.00%
Operating Expenses	8,723,700	9,035,552	9,035,552	2,246,861	24.87%	2,026,369	21.88%	6,990,755	77.69%
Capital Outlay	980,200	2,156,521	2,156,521	257,933	11.96%	337,566	18.33%	471,471	32.89%
Sub-Total	14,155,900	15,644,073	15,644,073	3,929,611	25.12%	3,735,544	24.29%	11,410,394	76.70%
<b>DEBT SERVICE GARB</b>									
Interest	1,475,900	1,158,600	1,158,600	329,526	28.44%	652,816	41.88%	1,248,452	80.10%
Principal	2,725,000	2,725,000	2,725,000	2,180,000	80.00%	2,145,000	80.00%	2,145,000	80.00%
Sub-Total	4,200,900	3,883,600	3,883,600	2,509,526	64.62%	2,797,816	65.99%	3,393,452	80.04%
<b>DEBT SERVICE CFC</b>									
Interest	655,500	655,500	655,500	15,446	2.36%	26,978	4.12%	110,117	16.80%
Principal	2,603,600	2,603,600	2,603,600	0	0.00%	0	0.00%	3,000,000	86.94%
Sub-Total	3,259,100	3,259,100	3,259,100	15,446	0.47%	26,978	2.44%	3,110,117	75.74%
<b>OVERHEAD</b>									
General Fund	562,600	562,600	562,600	140,650	25.00%	157,625	25.00%	562,600	100.00%
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 22,178,500</b>	<b>23,349,373</b>	<b>23,349,373</b>	<b>6,595,233</b>	<b>28.25%</b>	<b>6,717,963</b>	<b>31.46%</b>	<b>18,476,563</b>	<b>77.66%</b>

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

**CITY OF PENSACOLA**  
**RISK MANAGEMENT SERVICES**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL**  
**For the Three Months Ended December 31, 2015**  
**(Unaudited)**

	FY 2016				% OF BUDGET 12/15	FY 2015			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15		ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	----
<b>REVENUES:</b>									
Service Fees	1,516,800	1,577,060	1,577,060	679,726	43.10%	545,364	33.51%	1,287,087	79.07%
TOTAL REVENUES	1,516,800	1,577,060	1,577,060	679,726	43.10%	545,364	33.51%	1,287,087	79.07%
TOTAL REVENUES AND FUND BALANCE	\$ 1,516,800	1,577,060	1,577,060	679,726	43.10%	545,364	33.51%	1,287,087	79.07%
<b>EXPENSES:</b>									
<b>RISK MANAGEMENT</b>									
Personal Services	\$ 497,700	497,700	497,700	232,668	46.75%	251,543	51.64%	458,727	94.19%
City Sponsored Pensions	59,900	59,900	59,900	59,912	100.02%	57,211	99.99%	57,253	100.00%
Sub-Total	557,600	557,600	557,600	292,580	52.47%	308,754	56.72%	515,980	94.80%
Operating Expenses	684,900	684,900	684,900	249,911	36.49%	179,398	22.16%	585,680	72.34%
Sub-Total	1,242,500	1,242,500	1,242,500	542,491	43.66%	488,152	36.06%	1,101,660	81.37%
<b>CITY CLINIC</b>									
Personal Services	\$ 116,500	116,500	116,486	25,477	21.87%	25,012	21.27%	114,232	97.19%
City Sponsored Pensions	27,800	27,800	27,814	27,811	99.99%	25,811	99.99%	25,851	99.95%
Sub-Total	144,300	144,300	144,300	53,288	36.93%	50,823	35.44%	140,083	97.69%
Operating Expenses	30,000	30,000	30,000	9,365	31.22%	6,388	21.01%	21,542	70.86%
Sub-Total	174,300	174,300	174,300	62,653	35.95%	57,211	32.92%	161,625	92.99%
<b>ADA</b>									
Operating Expenses	100,000	160,260	160,260	74,581	46.54%	0	0.00%	23,908	84.16%
Sub-Total	100,000	160,260	160,260	74,581	46.54%	0	0.00%	23,908	84.19%
TOTAL EXPENSES	\$ 1,516,800	1,577,060	1,577,060	679,726	43.10%	545,364	33.51%	1,287,194	82.78%

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

**CITY OF PENSACOLA  
CENTRAL SERVICES FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2015  
(Unaudited)**

	FY 2016				FY 2015				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15	% OF BUDGET 12/15	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	195,478	100.00%	0	----
<b>REVENUES:</b>									
Service Fees									
Mail Room	82,000	82,000	82,000	34,763	42.39%	33,533	41.30%	69,069	85.06%
Technology Resources	2,638,600	2,769,534	2,769,534	791,811	28.59%	1,112,279	43.90%	2,388,896	89.08%
Engineering	722,700	722,700	722,700	192,952	26.70%	187,433	26.31%	472,639	66.35%
Central Garage	1,408,400	1,408,400	1,408,400	475,648	33.77%	537,149	39.00%	1,323,931	92.94%
TOTAL REVENUES	4,851,700	4,982,634	4,982,634	1,495,175	30.01%	1,870,395	39.76%	4,254,536	86.83%
TOTAL REVENUES AND FUND BALANCE	\$ 4,851,700	4,982,634	4,982,634	1,495,175	30.01%	2,065,873	42.16%	4,254,536	86.83%
<b>EXPENSES:</b>									
<b>MAIL ROOM</b>									
Personal Services	\$ 41,800	41,800	41,800	7,850	18.78%	7,735	18.91%	35,666	87.20%
City Sponsored Pensions	21,600	21,600	21,600	21,600	100.00%	20,200	100.00%	20,200	100.00%
Sub-Total	63,400	63,400	63,400	29,450	46.45%	27,935	45.72%	55,866	91.43%
Operating Expenses	18,600	18,600	18,600	5,314	28.57%	5,598	27.85%	13,467	67.00%
Sub-Total	82,000	82,000	82,000	34,763	42.39%	33,533	41.30%	69,333	85.39%
<b>TECHNOLOGY RESOURCES</b>									
Personal Services	1,132,600	1,132,600	1,132,540	223,481	19.73%	218,207	20.41%	1,044,848	97.72%
City Sponsored Pensions	216,700	216,700	216,760	216,723	99.98%	204,223	100.00%	204,304	99.99%
Sub-Total	1,349,300	1,349,300	1,349,300	440,204	32.62%	422,430	33.17%	1,249,152	98.08%
Operating Expenses	860,600	911,100	911,100	273,720	30.04%	527,784	49.76%	837,987	81.21%
Capital Outlay	211,500	291,934	291,934	41,701	14.28%	125,877	41.16%	240,210	72.60%
Sub-Total	2,421,400	2,552,334	2,552,334	755,624	29.61%	1,076,092	40.76%	2,327,348	88.27%
<b>TRANSFER OUT</b>									
Local Option Sales Tax	175,500	175,500	175,500	0	0.00%	0	----	0	----
Sub-Total	175,500	175,500	175,500	0	0.00%	0	----	0	----
<b>DEBT SERVICE</b>									
Interest	3,300	3,300	3,300	1,460	44.24%	1,460	29.80%	4,844	98.86%
Principal	38,400	38,400	38,400	34,727	90.43%	34,727	94.11%	36,837	99.83%
Sub-Total	41,700	41,700	41,700	36,187	86.78%	36,187	86.57%	41,681	99.72%
Sub-Total Technology Resources	2,638,600	2,769,534	2,769,534	791,811	28.59%	1,112,279	41.47%	2,369,029	88.45%

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

**CITY OF PENSACOLA  
CENTRAL SERVICES FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Three Months Ended December 31, 2015  
(Unaudited)**

	FY 2016				FY 2015				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL 12/15	% OF BUDGET 12/15	ACTUAL 12/14	% OF BUDGET 12/14	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>ENGINEERING</b>									
Personal Services	504,700	504,700	504,617	62,264	12.34%	61,589	11.60%	274,989	54.60%
City Sponsored Pensions	105,000	105,000	105,083	105,018	99.94%	90,018	99.69%	90,079	99.76%
Sub-Total	609,700	609,700	609,700	167,282	27.44%	151,607	24.40%	365,067	61.47%
Operating Expenses	113,000	113,000	113,000	25,670	22.72%	35,826	39.37%	95,138	87.28%
Capital Outlay	0	0	0	0	----	0	----	9,278	98.70%
Sub-Total	722,700	722,700	722,700	192,952	26.70%	187,433	26.31%	469,483	65.91%
<b>CENTRAL GARAGE</b>									
Personal Services	919,500	919,500	919,342	187,423	20.39%	201,336	22.52%	888,449	99.40%
City Sponsored Pensions	216,100	216,100	216,258	216,169	99.96%	216,378	99.90%	216,632	99.99%
Sub-Total	1,135,600	1,135,600	1,135,600	403,593	35.54%	417,714	37.61%	1,105,081	99.51%
Operating Expenses	272,800	272,800	272,800	72,056	26.41%	72,123	30.86%	233,502	99.92%
Capital Outlay	0	0	0	0	----	47,313	58.96%	47,313	58.96%
Sub-Total	1,408,400	1,408,400	1,408,400	475,648	33.77%	537,149	37.71%	1,385,896	97.29%
<b>TOTAL EXPENSES</b>	<b>\$ 4,851,700</b>	<b>4,982,634</b>	<b>4,982,634</b>	<b>1,495,175</b>	<b>30.01%</b>	<b>1,870,395</b>	<b>38.17%</b>	<b>4,293,742</b>	<b>87.69%</b>

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 2016  
(Unaudited)**

PROGRAM	FY 2016					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2016 ACTUAL 12/15	% OF BUDGET 12/15
<b>AIRPORT</b>						
Aircraft Rescue & Firefighting Facility (ARFF)	\$ 772,400	772,400	772,400	-	143,945	18.64%
Airport Administration	2,687,200	2,731,174	2,698,574	(32,600)	901,865	33.42%
Maintenance	8,662,800	10,106,999	10,139,599	32,600	2,228,947	21.98%
Operations	774,500	774,500	774,500	-	294,823	38.07%
Security	1,259,000	1,259,000	1,259,000	-	360,031	28.60%
Sub-total	<u>14,155,900</u>	<u>15,644,073</u>	<u>15,644,073</u>	<u>-</u>	<u>3,929,611</u>	<u>25.12%</u>
<b>CITY CLERK</b>						
Administration of Legal Documents	101,200	101,200	101,200	-	33,025	32.63%
City Elections/Appointments	33,800	33,800	33,800	-	11,030	32.63%
City Council Meetings Preparation	89,900	89,900	89,900	-	29,338	32.63%
Sub-total	<u>224,900</u>	<u>224,900</u>	<u>224,900</u>	<u>-</u>	<u>73,393</u>	<u>32.63%</u>
<b>CITY COUNCIL</b>						
Audit	99,700	192,500	192,500	-	92,800	48.21%
Council Election	13,500	16,027	16,027	-	3,303	20.61%
City Council	281,700	334,427	334,427	-	68,922	20.61%
Office of the City Council	235,300	279,342	279,342	-	57,570	20.61%
Sub-total	<u>630,200</u>	<u>822,296</u>	<u>822,296</u>	<u>-</u>	<u>222,595</u>	<u>27.07%</u>
<b>COMMUNITY REDEVELOPMENT AGENCY - CRA</b>						
Community Redvelopment	767,900	1,068,793	1,068,793	-	279,411	26.14%
Sub-total	<u>767,900</u>	<u>1,068,793</u>	<u>1,068,793</u>	<u>-</u>	<u>279,411</u>	<u>26.14%</u>
<b>FINANCIAL SERVICES</b>						
Accounting	330,000	351,957	351,957	-	155,435	44.16%
Budget	86,700	92,469	92,469	-	40,837	44.16%
Contract & Lease Services	122,800	130,971	130,971	-	57,840	44.16%
Payroll	200,500	213,841	213,841	-	94,438	44.16%
Purchasing	148,600	158,487	158,487	-	69,993	44.16%
Sub-total	<u>888,600</u>	<u>947,725</u>	<u>947,725</u>	<u>-</u>	<u>418,543</u>	<u>44.16%</u>
<b>FINANCIAL SERVICES - RISK MANAGEMENT SERVICES</b>						
Business Process Review	51,100	51,100	51,100	-	10,441	20.43%
Risk Management Services	1,591,400	1,351,660	1,351,660	-	606,632	44.88%
Sub-total	<u>1,642,500</u>	<u>1,402,760</u>	<u>1,402,760</u>	<u>-</u>	<u>617,072</u>	<u>43.99%</u>
<b>FINANCIAL SERVICES - MAIL ROOM</b>						
Mail Room	82,000	82,000	82,000	-	34,763	42.39%
Sub-total	<u>82,000</u>	<u>82,000</u>	<u>82,000</u>	<u>-</u>	<u>34,763</u>	<u>42.39%</u>

**CITY OF PENSACOLA  
BUDGET PROGRAMS  
FISCAL YEAR 2016  
(Unaudited)**

PROGRAM	FY 2016					% OF BUDGET 12/15
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2016 ACTUAL 12/15	
<b>FIRE</b>						
Administrative Support	388,800	390,210	392,694	2,484	139,890	35.62%
City Emergency Management	14,200	13,632	13,719	87	4,887	35.62%
Emergency Operations - Fire Suppression	8,276,400	8,287,019	8,281,719	(5,300)	3,540,217	42.75%
Emergency Operations - Rescue	579,200	579,825	579,825	-	267,514	46.14%
Facilities and Apparatus Management	819,600	832,443	837,028	4,585	235,615	28.15%
Fire Academy	26,000	33,929	33,929	-	6,615	19.50%
Fire Code Enforcement	315,000	315,105	315,105	-	124,711	39.58%
Marine Operations	21,500	40,000	40,000	-	1,900	4.75%
Technical Support to City	7,200	6,879	6,923	44	2,466	35.62%
Training	155,200	161,305	159,405	(1,900)	63,602	39.90%
Sub-total	<u>10,603,100</u>	<u>10,660,347</u>	<u>10,660,347</u>	<u>-</u>	<u>4,387,417</u>	41.16%
<b>HOUSING</b>						
HOME	23,900	23,900	23,900	-	18,035	75.46%
SHIP	-	62,390	62,390	-	7,249	11.62%
Sub-total	<u>23,900</u>	<u>86,290</u>	<u>86,290</u>	<u>-</u>	<u>25,284</u>	29.30%
<b>HOUSING - CDBG</b>						
Community Development Block Grant (CDBG) Program	150,700	150,933	150,933	-	40,055	26.54%
Homebuyer Club/Foreclosure Prevention Program	31,900	31,900	31,900	-	22,042	69.10%
Housing Rehabilitation	198,800	199,033	199,033	-	57,114	28.70%
Sub-total	<u>381,400</u>	<u>381,866</u>	<u>381,866</u>	<u>-</u>	<u>119,211</u>	31.22%
<b>HOUSING - SECTION 8</b>						
Section 8 Housing Assistance Payments Program Fund	15,315,900	17,032,326	17,032,326	-	4,140,036	24.31%
Sub-total	<u>15,315,900</u>	<u>17,032,326</u>	<u>17,032,326</u>	<u>-</u>	<u>4,140,036</u>	24.31%
<b>HUMAN RESOURCES</b>						
Hunan Resources Administration	275,400	292,573	292,573	-	136,124	46.53%
Recruiting & Training	199,600	212,047	212,047	-	98,657	46.53%
Sub-total	<u>475,000</u>	<u>504,620</u>	<u>504,620</u>	<u>-</u>	<u>234,781</u>	46.53%
<b>HUMAN RESOURCES - CLINIC</b>						
Clinic	174,300	174,300	174,300	-	62,653	35.95%
Sub-total	<u>174,300</u>	<u>174,300</u>	<u>174,300</u>	<u>-</u>	<u>62,653</u>	35.95%

**CITY OF PENSACOLA  
BUDGET PROGRAMS  
FISCAL YEAR 2016  
(Unaudited)**

PROGRAM	FY 2016					% OF BUDGET 12/15
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2016 ACTUAL 12/15	
<b>INSPECTION SERVICES</b>						
Inspection Services	1,004,400	1,004,400	1,004,400	-	397,235	39.55%
Plan Review and Permitting	86,100	86,100	86,100	-	32,106	37.29%
Sub-total	<u>1,090,500</u>	<u>1,090,500</u>	<u>1,090,500</u>	<u>-</u>	<u>429,341</u>	39.37%
<b>LEGAL</b>						
Client Legal Advisory Services	139,700	159,837	159,837		50,918	31.86%
Legal Management and Operations Services	69,900	79,976	79,976		25,477	31.86%
Public Records Law Compliance and Process Services	69,900	79,976	79,976	-	25,477	31.86%
Sub-total	<u>279,500</u>	<u>319,788</u>	<u>319,788</u>	<u>-</u>	<u>101,872</u>	31.86%
<b>MAYOR</b>						
Office of the Mayor	133,500	149,500	174,000	24,500	46,956	26.99%
Communications	221,100	221,100	105,300	(115,800)	(2,314)	-2.20%
City Administrator/Cabinet	230,000	255,000	361,800	106,800	46,288	12.79%
Constituent Services	111,000	111,000	95,500	(15,500)	9,169	9.60%
Sub-total	<u>695,600</u>	<u>736,600</u>	<u>736,600</u>	<u>-</u>	<u>100,099</u>	13.59%
<b>NON-DEPARTMENTAL FUNDING</b>						
Agency funding	2,658,800	2,840,851	2,840,851	-	1,836,138	64.63%
Sub-total	<u>2,658,800</u>	<u>2,840,851</u>	<u>2,840,851</u>	<u>-</u>	<u>1,836,138</u>	64.63%
<b>PARKS &amp; RECREATION</b>						
Aquatics	229,900	229,900	223,911	(5,989)	24,118	10.77%
Athletics	392,800	396,300	398,075	1,775	105,014	26.38%
Ball field Crew	436,100	436,100	436,100	-	123,200	28.25%
Community Volunteer Program	59,700	59,700	59,700	-	11,702	19.60%
Office of the Director (Administration)	645,600	650,985	649,685	(1,300)	236,045	36.33%
Recreation/Community Center Administration	741,300	741,300	688,007	(53,293)	227,150	33.02%
Senior Center	139,000	139,000	143,419	4,419	32,080	22.37%
Youth Programs	841,000	841,000	889,399	48,399	157,507	17.71%
Park Administration	2,250,900	2,289,008	2,328,897	39,889	876,339	37.63%
Sub-total	<u>5,736,300</u>	<u>5,783,293</u>	<u>5,817,193</u>	<u>33,900</u>	<u>1,793,155</u>	30.83%

**CITY OF PENSACOLA  
BUDGET PROGRAMS  
FISCAL YEAR 2016  
(Unaudited)**

PROGRAM	FY 2016					% OF BUDGET 12/15
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2016 ACTUAL 12/15	
<b>PARKS &amp; RECREATION - TENNIS</b>						
Roger Scott Tennis Center	227,300	227,799	227,799	-	46,792	20.54%
Sub-total	<u>227,300</u>	<u>227,799</u>	<u>227,799</u>	<u>-</u>	<u>46,792</u>	20.54%
<b>PARKS &amp; RECREATION - GOLF</b>						
Osceola Golf Course	737,100	754,464	754,464	-	219,041	29.03%
Sub-total	<u>737,100</u>	<u>754,464</u>	<u>754,464</u>	<u>-</u>	<u>219,041</u>	29.03%
<b>PENSACOLA ENERGY</b>						
Customer Service	848,600	848,600	865,600	17,000	315,598	36.46%
Gas Construction	2,816,400	2,968,529	2,976,429	7,900	1,704,334	57.26%
Gas Cost	22,358,000	22,358,000	22,358,000	-	2,768,747	12.38%
Gas Marketing	2,166,900	2,172,125	2,189,125	17,000	399,401	18.24%
Gas Renewal & Replacement	2,177,600	3,656,150	3,669,150	13,000	2,221,850	60.55%
Gas Training	255,100	255,100	259,100	4,000	76,068	29.36%
Gas Piping	404,600	404,600	410,800	6,200	56,950	13.86%
Operations	7,801,400	7,922,820	7,843,620	(79,200)	2,490,676	31.75%
Gas Infrastructure Replacement	1,552,400	1,923,571	1,937,671	14,100	659,551	34.04%
Sub-total	<u>40,381,000</u>	<u>42,509,495</u>	<u>42,509,495</u>	<u>-</u>	<u>10,693,173</u>	25.15%
<b>PLANNING SERVICES</b>						
Business Licenses	24,900	81,115	81,115	-	(770)	-0.95%
Office of Sustainability	49,200	49,200	49,200	-	27,223	55.33%
Planning Services	126,900	126,900	126,900	-	33,533	26.42%
Zoning/Housing Code Enforcement	107,800	107,800	4,200	(103,600)	-	0.00%
Neighborhood Enhancement	481,200	536,200	639,800	103,600	226,538	35.41%
Pensacola Neighborhood Challenge (PNC)	11,400	11,400	11,400	-	2,507	21.99%
Sub-total	<u>801,400</u>	<u>912,615</u>	<u>912,615</u>	<u>-</u>	<u>289,031</u>	31.67%



**CITY OF PENSACOLA  
BUDGET PROGRAMS  
FISCAL YEAR 2016  
(Unaudited)**

PROGRAM	FY 2016					% OF BUDGET 12/15
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2016 ACTUAL 12/15	
<b>POLICE</b>						
Cadets	334,200	335,330	335,330	-	117,633	35.08%
Central Records	425,600	426,919	433,319	6,400	157,630	36.38%
Chief's Office	1,646,500	1,648,760	1,631,883	(16,877)	571,000	34.99%
Communications Center	1,605,200	1,610,850	1,617,233	6,383	580,703	35.91%
Community Oriented Policing Squad	1,150,300	1,152,937	1,136,621	(16,316)	462,411	40.68%
Crime Scene Investigation	674,100	675,419	688,408	12,989	308,898	44.87%
Criminal Intelligence Unit	2,156,700	2,160,655	2,166,030	5,375	855,393	39.49%
Criminal Investigation Unit	362,800	363,177	364,677	1,500	136,379	37.40%
Neighborhood Services	83,100	83,477	84,302	825	34,533	40.96%
Property Management	341,500	355,864	357,321	1,457	137,620	38.51%
School Resource Office (SRO)	627,400	628,719	629,169	450	267,228	42.47%
Traffic	971,500	973,381	973,981	600	391,770	40.22%
Training/Personnel	603,900	604,842	601,599	(3,243)	203,740	33.87%
Uniform Patrol	8,720,600	8,736,231	8,736,188	(43)	3,744,096	42.86%
Vice & Narcotics	639,900	641,219	641,719	500	201,448	31.39%
Sub-total	<u>20,343,300</u>	<u>20,397,780</u>	<u>20,397,780</u>	<u>-</u>	<u>8,170,482</u>	<u>40.06%</u>
<b>PORT</b>						
Administration	634,100	643,310	643,310	-	212,225	32.99%
Business & Trade Development	152,300	154,512	154,512	-	50,973	32.99%
Operations & Maintenance	613,600	622,512	622,512	-	205,364	32.99%
Seaport Security	351,100	356,199	356,199	-	117,508	32.99%
Sub-total	<u>1,751,100</u>	<u>1,776,533</u>	<u>1,776,533</u>	<u>-</u>	<u>586,070</u>	<u>32.99%</u>
<b>PUBLIC WORKS &amp; FACILITIES - GENERAL FUND*</b>						
Administration Daily Operation	209,400	285,529	285,529	-	58,451	20.47%
Building Maintenance Administration	292,300	324,901	324,901	-	67,297	20.71%
City Facility Maintenance & Repair	1,294,000	1,522,575	1,563,375	40,800	423,371	27.08%
Parades	33,900	33,900	33,900	-	562	1.66%
Resource Center Maintenance	123,400	148,673	107,873	(40,800)	54,578	50.59%
Street Daily Operation	640,700	645,465	611,565	(33,900)	179,558	29.36%
Traffic Signals & Street Lighting	1,327,400	1,327,400	1,327,400	-	475,201	35.80%
Traffic Striping	58,100	58,100	58,100	-	16,239	27.95%
Sub-total	<u>3,979,200</u>	<u>4,346,543</u>	<u>4,312,643</u>	<u>(33,900)</u>	<u>1,275,257</u>	<u>29.57%</u>

**CITY OF PENSACOLA  
BUDGET PROGRAMS  
FISCAL YEAR 2016  
(Unaudited)**

PROGRAM	FY 2016					% OF BUDGET 12/15
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2016 ACTUAL 12/15	
<b>PUBLIC WORKS &amp; FACILITIES - STORMWATER FUND</b>						
Stormwater Operation & Maintenance	2,084,800	2,096,919	2,096,919	-	608,846	29.04%
Street Sweeping FDOT Roadways	37,600	37,600	37,600	-	14,230	37.85%
Street Sweeping Operation & Maintenance	833,200	833,548	833,548	-	247,172	29.65%
Sub-total	<u>2,955,600</u>	<u>2,968,067</u>	<u>2,968,067</u>	<u>-</u>	<u>870,248</u>	<u>29.32%</u>
<b>PUBLIC WORKS &amp; FACILITIES - CENTAL SERVICES FUND</b>						
Survey Operations Coordination	14,900	14,900	14,900	-	1,861	12.49%
Plan Review	80,000	80,000	80,000	-	14,844	18.56%
Project Design	265,400	265,400	265,400	-	58,798	22.15%
Project Management	362,400	362,400	362,400	-	117,449	32.41%
Sub-total	<u>722,700</u>	<u>722,700</u>	<u>722,700</u>	<u>-</u>	<u>192,952</u>	<u>26.70%</u>
<b>SANITATION SERVICES</b>						
Code Enforcement	1,044,000	1,044,000	1,044,000	-	430,830	41.27%
Code Enforcement-Zoning/Housing	100,700	100,700	100,700	-	47,712	47.38%
Residential Garbage Collection	2,759,800	2,764,690	2,764,690	-	743,512	26.89%
Recycling Collection	620,400	620,400	620,400	-	226,417	36.50%
Transfer Station	367,200	367,200	367,200	-	106,644	29.04%
Yard Trash/Bulk Waste Collection	1,572,400	1,572,400	1,572,400	-	441,364	28.07%
Sub-total	<u>6,464,500</u>	<u>6,469,390</u>	<u>6,469,390</u>	<u>-</u>	<u>1,996,479</u>	<u>30.86%</u>
<b>SANITATION SERVICES - GARAGE</b>						
Garage Administration	249,042	249,042	249,042	-	84,107	33.77%
Garage Operations	939,037	939,037	939,037	-	317,134	33.77%
Parts & Fuel Operation	220,321	220,321	220,321	-	74,407	33.77%
Sub-total	<u>1,408,400</u>	<u>1,408,400</u>	<u>1,408,400</u>	<u>-</u>	<u>475,648</u>	<u>33.77%</u>
<b>TECHNOLOGY RESOURCES</b>						
Capital Accumulation	41,700	41,700	41,700	-	36,187	86.78%
Information Management	887,600	890,600	890,694	94	361,830	40.62%
Network/System Management	983,300	1,030,800	1,030,813	13	255,964	24.83%
Office of the Director	241,500	241,500	241,297	(203)	62,600	25.94%
Public Safety	309,000	389,434	389,530	96	75,230	19.31%
Sub-total	<u>2,463,100</u>	<u>2,594,034</u>	<u>2,594,034</u>	<u>-</u>	<u>791,811</u>	<u>30.52%</u>
<b>TOTAL</b>	<b>\$ <u>137,674,800</u></b>	<b><u>144,891,148</u></b>	<b><u>144,891,148</u></b>	<b><u>-</u></b>	<b><u>44,412,359</u></b>	<b><u>30.65%</u></b>

City of Pensacola, Florida  
Investment Schedule  
As of December 31, 2015  
(Unaudited)

<b><u>POOLED INVESTMENTS</u></b>		<b>Invest Type</b>	<b>Purchase Date</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Principal Amount</b>	<b>Market Value</b>
Servis1 Bank	1110103403	MM	11/10/11		0.30%	12,000,000.00	<b>12,000,000.00</b>
Hancock Bank	48067171	MM	05/28/14		0.30%	10,000,000.00	<b>10,000,000.00</b>
Hancock Bank	48104344	MM	02/19/15		0.35%	5,000,000.00	<b>5,000,000.00</b>
BankUnited	9853271666	MM	08/14/14		0.40%	100,000.00	<b>100,000.00</b>
BankUnited	1815051005	CD	07/13/15	07/13/16	0.70%	19,900,000.00	<b>19,900,000.00</b>
Florida Community Bank	2166847700	MM	07/15/15		0.45%	10,000,000.00	<b>10,000,000.00</b>
<b><u>City's- GCA (checking account)</u></b>							
Wells Fargo Bank	Public Now Account		ERC 25%; offset fees			25,549,378.51	<b>25,549,378.51</b>
<b>TOTAL INVESTMENTS</b>						<b>\$ 82,549,378.51</b>	<b>\$ 82,549,378.51</b>

Money Market interest rates are good through December 31, 2015.

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

**CITY OF PENSACOLA  
DEBT SERVICE SCHEDULE  
December 31, 2015  
(Unaudited)**

	BALANCE 09/30/15	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 12/31/15	REQUIRED RESERVES <sup>(a)</sup>	FUTURE INTEREST	MATURITY DATE
2005A AIRPORT REFUNDING REVENUE BONDS	14,200,000.00	(14,200,000.00)	0.00	0.00	0.00	11/16/15
2008 AIRPORT TAXABLE CFC REVENUE NOTE	8,800,000.00	0.00	8,800,000.00	0.00	1,507,256.79 <sup>(b)</sup>	12/31/18
2008 AIRPORT REVENUE BONDS	32,830,000.00	(660,000.00)	32,170,000.00	3,325,607.53	28,910,325.00	10/01/38
2009 REDEVELOPMENT REVENUE BONDS (CMP)	43,965,000.00	0.00	43,965,000.00	0.00	46,849,586.48 <sup>(c)</sup>	04/01/40
2010 AIRPORT REVENUE REFUNDING NOTE (97B, 98A AIRPORT)	4,960,000.00	(1,200,000.00)	3,760,000.00	214,582.33	181,162.04	10/01/18
2010A-1 CAPITAL FUNDING REVENUE BONDS (2000A LOST)	3,170,000.00	(1,005,000.00)	2,165,000.00	0.00	167,843.76	10/01/17
2010A-2 CAPITAL FUNDING REVENUE BONDS (2000B LOST)	6,580,000.00	(2,085,000.00)	4,495,000.00	0.00	348,500.02	10/01/17
2010B-1 CAPITAL FUNDING REVENUE BONDS (2008 GAS/AMR)	2,175,000.00	(695,000.00)	1,480,000.00	0.00	92,193.76	10/01/17
2010B-2 CAPITAL FUNDING REVENUE BONDS (1999 GAS)	2,795,000.00	(895,000.00)	1,900,000.00	0.00	114,600.00	10/01/17
2011 GAS SYSTEM REVENUE NOTE	3,615,000.00	(485,000.00)	3,130,000.00	0.00	232,930.50	10/01/21
2012 AIRPORT REVENUE NOTE	6,300,000.00	0.00	6,300,000.00	0.00	1,935,467.50 <sup>(b)</sup>	10/01/27
2015 AIRPORT REFUNDING REVENUE NOTE	0.00	12,465,000.00	12,465,000.00	795,508.58	2,145,840.94	10/01/27
<b>TOTAL</b>	<b>\$ 129,390,000.00</b>	<b>(8,760,000.00)</b>	<b>120,630,000.00</b>	<b>4,335,698.44</b>	<b>82,485,706.79</b>	

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

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

<sup>(c)</sup> Interest is shown as a gross amount. The federal government subsidy for Build America Bonds is \$16,199,708.09 for a net interest on the bonds of \$30,649,878.39.

**CITY OF PENSACOLA**  
**DEBT SERVICE SCHEDULE BY ALLOCATION**  
**December 31, 2015**  
**(Unaudited)**

	BALANCE 09/30/15	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 12/31/15	REQUIRED RESERVES <sup>(a)</sup>	FUTURE INTEREST	MATURITY DATE
<b><u>COMMUNITY REDEVELOPMENT AGENCY</u></b>						
2009 REDEVELOPMENT REVENUE BONDS (CMP) <sup>(d)</sup>	43,965,000.00	0.00	43,965,000.00	0.00	46,849,586.48 <sup>(c)</sup>	04/01/40
TOTAL COMMUNITY REDEVELOPMENT AGENCY	43,965,000.00	0.00	43,965,000.00	0.00	46,849,586.48	
<b><u>LOCAL OPTION SALES TAX FUND</u></b>						
2010A-1 CAPITAL FUNDING REVENUE BONDS (2000A LOST)	3,170,000.00	(1,005,000.00)	2,165,000.00	0.00	167,843.76	10/01/17
2010A-2 CAPITAL FUNDING REVENUE BONDS (2000B LOST)	6,580,000.00	(2,085,000.00)	4,495,000.00	0.00	348,500.02	10/01/17
TOTAL LOCAL OPTION SALES TAX FUND	9,750,000.00	(3,090,000.00)	6,660,000.00	0.00	516,343.78	
<b><u>GAS UTILITY FUND</u></b>						
2010B-1 CAPITAL FUNDING REVENUE BONDS (2008 GAS/AMR)	2,175,000.00	(695,000.00)	1,480,000.00	0.00	92,193.76	10/01/17
2010B-2 CAPITAL FUNDING REVENUE BONDS (1999 GAS)	2,795,000.00	(895,000.00)	1,900,000.00	0.00	114,600.00	10/01/17
2011 GAS SYSTEM REVENUE NOTE	3,615,000.00	(485,000.00)	3,130,000.00	0.00	232,930.50	10/01/21
TOTAL GAS UTILITY FUND	8,585,000.00	(2,075,000.00)	6,510,000.00	0.00	439,724.26	
<b><u>AIRPORT FUND</u></b>						
2005A AIRPORT REFUNDING REVENUE BONDS	14,200,000.00	(14,200,000.00)	0.00	0.00	0.00	11/16/15
2008 AIRPORT TAXABLE CFC REVENUE NOTE	8,800,000.00	0.00	8,800,000.00	0.00	1,507,256.79 <sup>(b)</sup>	12/31/18
2008 AIRPORT REVENUE BONDS	32,830,000.00	(660,000.00)	32,170,000.00	3,325,607.53	28,910,325.00	10/01/38
2010 AIRPORT REVENUE REFUNDING NOTE (97B, 98A AIRPORT)	4,960,000.00	(1,200,000.00)	3,760,000.00	214,582.33	181,162.04	10/01/18
2012 AIRPORT REVENUE NOTE	6,300,000.00	0.00	6,300,000.00	0.00	1,935,467.50 <sup>(b)</sup>	10/01/27
2015 AIRPORT REFUNDING REVENUE NOTE	0.00	12,465,000.00	12,465,000.00	795,508.58	2,145,840.94	10/01/27
TOTAL AIRPORT FUND	67,090,000.00	(3,595,000.00)	63,495,000.00	4,335,698.44	34,680,052.27	
TOTAL	<u>\$ 129,390,000.00</u>	<u>(8,760,000.00)</u>	<u>120,630,000.00</u>	<u>4,335,698.44</u>	<u>82,485,706.79</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 \$16,199,708.09 for a net interest on the bonds of \$30,649,378.39.

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

CITY OF PENSACOLA  
 SCHEDULE OF LEGAL COSTS  
 December 31, 2015  
 (Unaudited)

ATTORNEY NAME OR FIRM	AMOUNT PAID	NATURE OF SERVICES PROVIDED
ALLEN NORTON & BLUE P A	\$15,063.95	Administrative, Collective Bargaining and Employee Matters
BEGGS & LANE	40,792.60	Contract and Real Estate Law
BRYANT MILLER OLIVE PA	20,494.22	Bond Counsel
GRAY ROBINSON PA	21,096.37	Fee, Tax and Pension Plan Compliance
J NEVIN SHAFFER JR PA	450.00	Trademark Registration
JOLLY & PETERSON PA	1,506.80	Police Liability Claims
LEWIS LONGMAN & WALKER P A	5,616.76	Environmental Matters and Property Issues
MCCARTER & ENGLISH LLP	9,989.70	Natural Gas Industry
NABORS GIBLIN & NICKERSON P A	157.42	Annual Stormwater Assessment Program
PHILIP A BATES PA	150.00	Sanitation Matters
PLAUCHE MASELLI PARKERSON LLP	2,185.00	Utility Litigation
QUINTAIROS PRIETO WOOD & BOYER PA	10,109.51	Workers Compensation and Liability Claims
RAY, JR LOUIS F	4,060.00	Code Enforcement Special Magistrate
RODERIC G. MAGIE, PA	11,152.43	Workers Compensation Claims
SCHNADER HARRISON SEGAL & LEWIS LLP	70.00	Aviation Industry
SMITH & SAUER PA	330.00	Contract and Real Estate Law
THE HAMMONS LAW FIRM PA	275.50	Code Enforcement Lien Foreclosures
WILSON HARRELL & FARRINGTON PA	28,449.00	Claims and Litigation
REPORT TOTAL	<u>\$171,949.26</u>	