

**PRELIMINARY FINANCIAL REPORT
TWELVE MONTHS ENDING SEPTEMBER 30, 2017**

(UNAUDITED)

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).

The preliminary financial report for Fiscal Year 2017 is presented herein. Unaudited schedules setting forth the status of the major General Government, Special Revenue, Capital Projects, Enterprise and Internal Service Funds of the City of Pensacola for the twelve months ending September 30, 2017, are attached to this preliminary report. The Fiscal Year 2017 budget included estimated grant revenues. Due to the nature of grants, however, they are not reflected in the preliminary financial report.

Significant variances from budget are noted in the individual fund narrative that follows. The City's debt service and investment schedules are also attached for Council's review. At fiscal year end, encumbrances net of contracts payable are reported separately from actual expenditures/expenses in the financial schedules. (During the fiscal year actual expenditures/expenses and encumbered purchase orders are combined and reported together.) Encumbrances net of contracts payable and corresponding Fiscal Year 2017 appropriations are carried forward to Fiscal Year 2018 in a supplemental budget resolution.

Growth in the economy continues. Both Half-Cent Sales and Ad Valorem revenues continue to show growth. In September and November 2017, City Council adopted supplemental budget resolutions which increased estimated revenue levels, mainly Public Service Taxes and Half-Cent Sales Tax within the General Fund. Expenditures in total are in line with budgeted projections and in some instances were below budgeted projections by fiscal year end. Significant variances from budget are noted in the individual fund narrative below.

General Fund

Expenditures and encumbrances totaling \$49,701,900 were within total revenues of \$50,822,300. Total Fiscal Year 2017 revenue increased from Fiscal Year 2016 by \$829,500 or 1.66% primarily as a result of the increased revenues previously mentioned. Total revenues were \$78,900 below the beginning budget of \$50,901,200. The main component of this decrease was the significant decrease in Franchise Fees received from Gulf Power, but were offset with an increase in Public Service Taxes and State Street Light Maintenance and Traffic Signal Revenue resulting from a contractual agreement between the City of Pensacola and the State of Florida.

Communication Services Tax (CST) revenue of \$2,967,800 was below the Fiscal Year 2016 revenue by \$45,300 or 1.5%. Total Franchise Fees and Public Service Utility Taxes exceeded prior year revenues by \$91,800 or 0.57%. Half Cent Sales Tax revenues experienced a growth of \$120,300 or 2.76% over the Fiscal Year 2016 level.

As previously reported, the City was notified by the Florida Department of Revenue that a reduction in the Communication Services Tax (CST) distribution would be reduced each month for 15 months due to the class action lawsuit against AT&T for taxes collected on charges for internet services. The total impact to the City for Fiscal Year 2016 was \$57,100 and the remaining \$114,200 affected Fiscal Year 2017.

Generally, departmental expenditures including encumbrances were within final approved appropriations; overall, expenditures and encumbrances were 5.03% or \$2,632,300 lower than appropriations.

Key to building General Fund reserves is the amount available in fund balance. The five major categories of fund balance are: (1) non-spendable, (2) restricted, (3) committed, (4) assigned and (5) unassigned. Non-Spendable Fund Balances are those amounts that are not in a spendable form (such as pre-paid insurance). Restricted Fund Balances are those amounts that can be spent only for the specific purpose stipulated by external resource providers, external contractual obligations (such as encumbrances), or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers. Committed Fund Balances are those amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision making authority (such as ordinances and resolutions). Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally. Assigned Fund Balances are those amounts the City intends to use for a specific purpose. Unassigned Fund Balances are the residual classification for the general fund and includes amounts that are not contained in the other classifications. Unassigned amounts are the portion of fund balance which is not obligated or specifically designated and is available for any purpose. All categories of fund balance require appropriation by Council before funds can be expended. The components of FYE 2017 General Fund non-spendable, restricted, committed, assigned and unassigned fund balance are:

Amount	Description
<u>Non-Spendable</u>	
\$ 23,300	- Prepaid Expenses
<u>23,300</u>	Sub-Total Non-Spendable
<u>Restricted</u>	
329,600	- Saenger Theatre Capital
<u>562,300</u>	- Encumbrances
<u>891,900</u>	Sub-Total Restricted
<u>Committed</u>	
11,308,600	- Council Reserve (See Details Below)
<u>385,600</u>	- FY 2017 Tree Planting Trust Fund
<u>11,694,200</u>	Sub-Total Committed
<u>Assigned</u>	
930,700	- FY 2017 Designation for Economic Development Incentives
440,000	- FY 2017 Designation for Inter-City Housing Initiatives
987,500	- FY 2017 Departmental Unencumbered Carryforward Appropriation
309,400	- Special Assessments
<u>25,400</u>	- FY 2017 Designation for Lien Amnesty
<u>2,693,000</u>	Sub-Total Assigned
<u>Unassigned</u>	
1,700,000	- Beginning Fund Balance for Future Years
<u>21,700</u>	- Available Fund Balance
<u>1,721,700</u>	Sub-Total Unassigned
<u>\$ 17,024,100</u>	Total Fund Balance

The \$11.3 million reserve experienced an increase of \$71,200 in interest earnings as well as \$1,500,000 from additional revenue received during Fiscal Year 2017. This reserve amount represents 21.8% of Fiscal Year 2018 General Fund Beginning Adopted Appropriations (Expenditure Budget) which exceeds the minimum reserve of 20% as provided for in the Financial Planning and Administration Policy. In addition, the reserve amount represents almost two and one-half months of FY 2018 General Fund Budgeted Expenditures.

The \$1,721,700 in unassigned fund balance at the close of Fiscal Year 2017 is comprised of a projected \$1.7 million available balance and unreserved fund balance of \$21,700. The City's Financial Policy states that each fiscal year the General Fund's maximum amount of Appropriated Beginning Fund Balance should be no more than 3 percent of budgeted revenue. The Fiscal Year 2018 Beginning Budget continues with the philosophy that ongoing revenues are used to fund ongoing expenditures, and no Fund Balance is being appropriated.

Tree Planting Trust Fund

The Tree Planting Trust Fund revenue and expenditures are recorded in the General Fund. For Fiscal Year 2017 the “Tree Planting Trust Fund” account contributions plus interest income equaled \$49,400 and expenditures equaled \$116,700. The total balance in the “Tree Planting Trust Fund” at the end of Fiscal Year 2017 was \$385,600.

Inner City Housing Initiatives Fund

On January 12, 2017 City Council authorized the establishment of an assigned Fund Balance which would be restricted for the Housing Initiatives Fund, dedicated to receiving specified funds to supplement existing and future adopted Housing Program Initiatives. This initiative moves City-owned surplus properties back into productive use through the development and sale of surplus properties. The proceeds from those sales can be dedicated to expanding existing homeowner assistance programs. On August 10, 2017 City Council allocated the \$440,000 from the General Fund’s portion of the sale of 16 South Palafox to be designated to the Housing Initiatives Fund specifically for use in the Pensacola Inner City Community Redevelopment Area in order to fund the Urban Core, Eastside and Westside affordable housing rehabilitation projects.

The Inner City Housing Initiatives revenue and expenditures are recorded in the General Fund. For Fiscal Year 2017 the “Inner City Housing Initiatives Fund” account contributions equaled \$440,000 and there were no expenditures. The total balance in the “Inner City Housing Initiatives Fund” at the end of Fiscal Year 2017 was \$440,000.

Local Option Gasoline Tax Fund

The total Local Option Gasoline Tax and Interest Income revenue of \$1,477,800 exceeded the beginning budget of \$1,337,100 by \$140,700. The majority of this increase was due to the September 2016 payment of \$119,342 being received and recognized in Fiscal Year 2017, resulting in a total of thirteen payments instead of twelve. With the settlement agreement dated April 6, 2017 between the City of Pensacola and Escambia County concerning the calculation for the distribution formula, Local Option Gasoline Tax Revenue has been released from escrow and have been remitted. The \$113,600 Miscellaneous Revenue is from a reimbursement from ECUA for street rehabilitation projects from a prior year. Total revenues and appropriated fund balance of \$1,591,400 exceeded total expenditures of \$1,563,100 by \$28,300.

Ending restricted fund balance excluding encumbrances was \$125,900.

Stormwater Utility Fund

Total stormwater utility fees including penalties were \$2,748,900. The State Right of Way Maintenance Contract awarded to the Public Works Department provided revenue in the amount of \$99,600 for Fiscal Year 2017. Total revenues for the Stormwater Utility Fund of \$2,856,100 slightly exceeded the \$2,850,500 budget. Total expenditures and encumbrances of \$2,801,800 for the fiscal year were within the \$2,850,500 budget. At fiscal year end the Stormwater Utility Fund committed fund balance was \$874,200 which is available for appropriations in future years.

Natural Disaster Fund

This fund is categorized as a special revenue fund that accounts for any disaster-related activity. This is being provided as a fiscal year end reporting of the activity associated with the April 2014 flooding. The Natural Disaster Fund receives revenues from Federal and State agencies on a reimbursement basis. For the April 2014 Flooding, the Federal Government is providing 75% and the State of Florida is providing 12.5% of approved obligated projects with the City of Pensacola responsible for the balance of the expenditures. In addition, several State grants were received by the City in connection with the April 2014 flood. These grants are 100% reimbursed and account for the majority of the expenditures and encumbrances recorded in Fiscal Year 2017.

Expenditures and encumbrances of \$524,500 were greater than revenues of \$146,700 by \$377,800 at fiscal year end. At the end of Fiscal Year 2017 restricted fund balance after encumbrances was \$2,749,700.

Municipal Golf Course Fund

Revenues of \$518,700 were at the final budget estimates. When compared to FY 2016, revenue for this fiscal year is \$41,900 above prior year revenues. Expenditures and encumbrances of \$717,900 were \$53,900 under budget. Revenues were \$199,200 less than total expenditures and encumbrances before the General Fund subsidy. The budgeted subsidy of \$220,000 from the General Fund was increased from the beginning budgeted level of \$100,000. At the end of Fiscal Year 2017, Committed Fund Balance was \$50,600 after the \$220,000 subsidy.

During Fiscal Year 2016, 21,037 rounds were played with 4,838 driving range usage, and through the end of Fiscal Year 2017, 21,751 rounds were played with 5,643 driving range usage, an increase of 714 rounds and an increase of 805 in driving range usage. Staff continues to advertise the golf course through local media outlets as well as keeping the golf course's website updated. Staff also continues to monitor revenues and implement various marketing strategies as appropriate.

Concession payments from Fusion Grill are current through the fourth quarter of FY 2017.

Inspection Services Fund

Inspection Services revenues of \$1.7 million exceeded beginning budget estimates by \$503,400. Expenditures of \$1,279,200 were \$145,400 under budget. Revenues exceeded expenditures by \$415,000.

At the end of Fiscal Year 2017, restricted fund balance excluding encumbrances was \$1,378,400 which is available for appropriation in future years.

Roger Scott Tennis Center

Revenues of \$229,400 were \$6,100 over final budget estimates. Expenditures of \$282,900 were below budget by \$21,100. Total revenues plus appropriated fund balance exceeded expenditures by \$27,200. Committed Fund Balance at the end of Fiscal Year 2017 was \$81,800 which is available for appropriation in future years.

A Pro Shop Concessions Agreement is being pursued by the Parks and Recreation Department with the current Pro Shop vendor, Ben & Lu, Inc. d/b/a Get A Grip. The Pro Shop Concessionaire shall pay to the City \$3,840 annually, divided into twelve payments of \$320 per month. The term of this agreement will be for a period of one (1) year and renewable by the City up to two one-year renewal terms.

In May 2017, the city issued a Request for Proposal for the operation and management of the Roger Scott Tennis Center. Proposals were received in July 2017 and were evaluated and ranked by a six member committee comprised of members from the local tennis community. Gulf Coast Tennis Group, LLC ranked the highest and was approved by City Council on November 9, 2017. The contract for this award is anticipated to be executed with a beginning management date of January 1, 2018.

The following is a comparison of the activity at Roger Scott Tennis Center between Fiscal Years 2016 and 2017.

	<u>FYE 2016</u>	<u>FYE 2017</u>	<u>DIFF</u>
Daily Participants			
Hard Courts	1,697	1,504	(193)
All Courts (Includes Clay Courts)	2,848	2,861	13
Sub-Total	<u>4,545</u>	<u>4,365</u>	<u>(180)</u>
Playing Members	<u>27,629</u>	<u>26,099</u>	<u>(1,530)</u>
Sub-Total	<u>32,174</u>	<u>30,464</u>	<u>(1,710)</u>
Instructional Students	7,611	8,544	933
Rentals/Special Events/Programs	11,630	11,346	(284)
Total Players	<u>51,415</u>	<u>50,354</u>	<u>(1,061)</u>

Community Maritime Park Management Services Fund

The City had an Agreement for Services 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 were three components in this agreement. The first was the Community Maritime Park Insurance which was 100% reimbursed by the CMPA. Actual expenses for Fiscal Year 2017 were \$137,700. Secondly, park maintenance and landscaping services were provided. Annually, the CMPA paid the City actual costs incurred up to a maximum amount of \$200,000. For Fiscal Year 2017 there was \$193,600 expended or encumbered. The final component to the agreement dealt with event scheduling and planning, management of outside kiosk sales, rentals, food/vendor services, and parking management. The fees charged by the City for these services were reduced by revenues earned by the City. If revenues earned by the City were not sufficient to cover its costs, the maximum amount payable by the CMPA was \$100,000. For Fiscal Year 2017, revenues and appropriated fund balance exceeded expenditures by \$82,500.

Additionally, the City and the CMPA had an Employee Leasing Agreement whereby the CMPA leased the 1.75 employees required for the New Market Tax Credit (NMTC) compliance from the City. Revenues and expenditures related to the Employee Leasing function are accounted for in the Community Maritime Park Management Services Fund. Revenues and appropriated fund balance exceeded expenditures by \$600.

On May 31, 2017 the unwind of the NMTC Financing structure that funded the public improvements at the Community Maritime Park was completed. Subsequently, the loans associated with the NMTC Financing of approximately \$54 million made to the CMPA were forgiven by the City. Upon the unwind of the financing transaction and forgiveness of the loans, the CMPA's assets and liabilities were transferred to the City and the CMPA was dissolved in June 2017. The CMPA liabilities included \$621,082 in outstanding CRA loans. In order to repay these loans to the CRA, a transfer from the City's Insurance Retention Fund was made in an amount equal to the outstanding loan balance so that cash was available and loans were repaid to the CRA.

In association with the dissolution, the Management Services Agreement and the Employee Leasing Agreement between the City and CMPA was terminated and the operation and maintenance of the Community Maritime Park was assumed by the City. In connection with the management of the Community Maritime Park, the responsibilities associated with the rental of parking spaces located within the City Hall Parking Lot during events at the Community Maritime Park was also transferred from the Recreation Fund to the Community Maritime Park Management Services Fund. The accumulated profit in the amount of \$122,831 was also transferred from the Recreation Fund. Therefore, beginning in 2017 the Community Maritime Park Management Services Fund began accounting for all the revenues and expenditures associated with the Community Maritime Park.

Local Option Sales Tax Fund

Revenues of \$8,071,000 were \$8,300 above budget in the Local Option Sales Tax Fund (LOST). Total expenditures and encumbrances of \$10,425,200 were well within the \$21,866,300 budget. Local Option Sales Tax collections increased by 2.86% from Fiscal Year 2016.

Restricted fund balance excluding encumbrances decreased by \$1,973,900 from (\$4,273,900) to (\$6,247,700) in Fiscal Year 2017. The current unrestricted cash balance has been eliminated; however projected future revenue collections are sufficient to complete projects underway and to make debt service payments. As mentioned in prior reports, the need to draw from the City's Pooled Cash may be necessary. At the end of Fiscal Year 2017 \$2,185,400 was needed. The current Local Option Sales Tax (Penny for Progress) expires on December 31, 2017. On November 4, 2014, the citizens of Escambia County voted to extend the Local Option Sales Tax through December 31, 2028 (LOST IV).

On February 11, 2016, City Council approved Resolution 01-16 establishing its intent to reimburse certain capital expenditures incurred in connection with various capital projects eligible to be financed from the bond. The LOST Series 2017 Project Fund was established to track these capital expenditures. At the end of Fiscal Year 2017, \$867,647 in invoices had been paid and \$307,246 in contracts payable had been identified. On October 18, 2017, the City issued the \$25 million Infrastructure Sales Surtax Revenue Bond, Series 2017 in order to fund projects identified in the LOST IV Plan.

Local Option Gasoline Tax (LOGT) Series 2016 Project Fund

The LOGT Series 2016 Project Fund provides funding for a three phase program to accelerate street rehabilitation that would normally be completed over a ten year period. On July 14, 2016 City Council approved financing for the improvement of an estimated 1,800 total blocks city-wide. The amount available for project costs was \$14,221,900. Expenditures through the second quarter represent the first phase of this plan. On May 11, 2017 City Council approved the project list for Phase III and funds were appropriated on July 13, 2017. Phase II and Phase III of the street rehabilitation project have been switched to accommodate Pensacola Energy's Gas Pipeline Replacement project schedule in order to minimize potential infrastructure conflicts and allow for timely replacement of the gas lines. The proposed project list for Phase II is being brought before Council at the December 2017 City Council Meeting.

Total revenues and appropriated fund balance of \$13,912,400 exceeded total expenditures and encumbrances of \$13,363,000. At fiscal year end, fund balance less encumbrances was \$549,400 which is available for appropriation in future years.

Stormwater Capital Projects Fund

As provided in City Council's Financial Planning and Administration Policy, the transfer of \$2,748,900 to the Stormwater Capital Project Fund equaled the revenue fee collection in the Stormwater Utility Fund. Total revenues and appropriated fund balance of \$9,206,000 exceeded total expenditures and encumbrances of \$4,996,500. At fiscal year end, fund balance less encumbrances was \$5,350,200 which has been carried forward for Council approved stormwater capital projects.

Gas Utility Fund

Revenues of \$46,125,700 million exceeded Fiscal Year 2017 operating expenses of \$45,966,700 by \$159,000. Compared to Fiscal Year 2016, revenues for Fiscal Year 2017 increased by \$1.6 million. This is due mainly to utilizing the allowed recovery mechanisms for Weather Normalization Adjustment (WNA) and Purchase Gas Adjustment (PGA) from the warm winter and an additional 10¢ in the Purchase Gas Adjustment (PGA) calculation to restore the Pensacola Energy reserve. By the end of Fiscal Year 2017, that reserve was down by \$3.94 million, based on the reserve requirements recommended by Black & Veatch in the FYE 2012 Gas System Annual Report. The recovery of the reserve is a multi-year endeavor.

As reflected in the rate study and in accordance with the plan that Pensacola Energy submitted to the State Public Service Commission for the replacement of cast iron and steel pipes, the Infrastructure Cost Recovery began in Fiscal Year 2013. This fee is charged for expenses that were made in the prior fiscal year. By the end of Fiscal Year 2017, \$1,848,500 has been received from Infrastructure Cost Recovery Revenue.

All bond eligible gas construction and infrastructure expenses have been accounted for separately. In November 2016 City Council authorized a financing to finance the acquisition and construction of capital improvements to the gas system. The amount available for project cost is \$15 million.

An enterprise fund's results of operations can be measured by its "net current assets" balance and "total fund equity less required bond reserves." Net current assets is a measurement of assets having a life of one year or less minus liabilities (obligations) payable within one year. Total fund equity less required bond reserves is a measurement of total assets minus total liabilities excluding required bond reserves (Note: Does not include GASB Statement No. 68, Accounting and Financial Reporting for Pensions).

Pensacola Energy's net current assets at the beginning of Fiscal Year 2017 were \$13.2 million. At fiscal year end net current assets were \$12.9 million, a \$316,100 decrease, the majority of which is a result of a decrease in current receivables due to decreased customer bills as a result of a decline in gas costs. Total fund equity less bond reserves at the beginning of Fiscal Year 2017 were \$41.1 million. At fiscal year end that amount increased by \$3.1 million to \$44.2 million.

Sanitation Fund

Sanitation Operations expenses of \$6,070,300 were below Sanitation revenues (excluding Code Enforcement) of \$6,432,100 by \$361,100. Sanitation Fund revenues for Fiscal Year 2017 were \$603,300 above the Fiscal Year 2016 revenues.

On January 19, 2017 Sanitation Services experienced a loss of one garbage truck and two recycling trucks due to a fire incident. Approximately half of the revenue increase over the prior fiscal year is attributed to \$321,100 of insurance proceeds received from the insurance company for the three damaged trucks. The remaining increase is attributed to the monthly Sanitation rate increase of \$1.26 per month as well as a \$1.00 per month Sanitation Equipment Surcharge approved by City Council effective June 1, 2017.

Due to the historically large discrepancy between Lot Cleaning billings and collections, Lot Cleaning revenue is reported on a cash basis. Fiscal year billings are footnoted on the financial schedules. Code Enforcement revenue of \$1,422,000 exceeded total Code Enforcement expenses of \$1,290,400 by \$131,600.

Net current assets, excluding Code Enforcement and Lot Cleaning at the beginning of Fiscal Year 2017 were \$1,397,700. At fiscal year end net current assets were \$1,629,500, an increase of \$231,800. Total fund equity less bond reserves increased by \$55,600 ending the fiscal year with a (\$1.8) million balance.

Port Fund

Revenues of \$1,241,900 were below Port operating expenses of \$1,963,300 by \$721,400 at fiscal year end.

Net current assets, at the beginning of Fiscal Year 2017, were \$1,320,800 and by fiscal year end totaled \$403,800 a decrease of \$917,000. Total fund equity less bond reserves at the end of Fiscal Year 2017 were \$11.4 million, a decrease of \$1.5 million from beginning Fiscal Year 2017.

All Port lease payments have been paid and are current. The lease payments due from Offshore Inland Marine are current. However, dockage and other vessel fees, which Offshore Inland recovers from each customer then remits to the Port, continue to be slower to pay. At the end of the fourth quarter this account had an outstanding balance of \$538,962.68, which is detailed below. Included in this amount is \$214,191 which was recorded as an allowance for doubtful accounts at the end of Fiscal Year 2016. At the end of Fiscal Year 2017 an additional \$148,809 was recorded as an allowance for doubtful accounts and is also included in the outstanding balance. These transactions are part of the accounting procedure, however the funds are still due and payable.

	<u>Sept 30, 2017</u>	<u>June 30, 2017</u>	<u>Difference</u>
Current	\$ 962.68	27,100.99	(26,138.31)
30 - 59 Days	-	-	-
60 - 89 Days	-	-	-
90 - 119 Days	-	-	-
Over 120 Days	<u>528,000.00</u>	<u>583,000.00</u>	<u>(55,000.00)</u>
Total	<u>\$ 528,962.68</u>	<u>610,100.99</u>	<u>(81,138.31)</u>

Offshore Inland's past-due balance of \$528,000 has been addressed via the establishment of a payment plan incorporated into an amendment to the tenant's lease which City Council approved at its May 2017 regular meeting. As part of that amendment, Offshore Inland would be required to remit a final balloon payment for the entire remaining balance not held in abeyance no later than September 30, 2017. However, Offshore Inland requested a second amendment to the tenant's lease authorizing them to continue monthly installment payments of \$10,000 until full repayment of the debt was made. City Council approved Offshore Inland's request and approved the second amendment on November 9, 2017. This balance includes \$363,000 in invoices that are being held in abeyance pending construction of an overhead crane facility in Port Warehouse #1 and final reconciliation of project-related grant expenses, including expenses incurred by Offshore Inland. A process for final settlement of those funds was also included in the lease amendment.

Airport Fund

Revenues of \$22.0 million were higher than original budget estimates by \$1.9 million and slightly higher than revised budget estimates by \$14,100. Compared to Fiscal Year 2016, revenues for Fiscal Year 2017 increased by \$16,900. Airport expenses of \$16.4 million were \$6.5 million less than budget. Total fund expenses were below revenues by \$5.6 million. 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.

Net current assets at the beginning of Fiscal Year 2017 were \$17.1 million. At fiscal year end they totaled \$16.0 million, a decrease of \$1.1 million. The majority of which is related to increased vouchers payable to the VT-MAE Project. Total fund equity less required bond reserves increased by \$22.4 million from a beginning balance of \$116.5 million to \$138.9 million.

Risk Management / Central Services Funds

These funds are categorized as internal service funds. They provide services to the City's other operating funds. Revenues and expenses in each fund were below the budgeted level.

As mentioned in the Community Maritime Park Management Services fund section, a transfer from the City's Insurance Retention Fund was made in an amount of \$621,082 to repay the outstanding loan balance due to the CRA. In addition, a \$500,000 loan was made from the City's Insurance Retention Fund to the Community Redevelopment Agency's (CRA's) Eastside TIF District. Due to the long term nature of the loan, accounting regulations require the loan to be treated as a transfer in Fiscal Year 2017.

The Central Services Fund also transferred \$200,000 to the City's General Stock Fund. The General Stock Fund is a "revolving fund" and accounts for the inventory of materials and supplies. The transfer from the Central Services Fund to the General Stock Fund is necessary due to an increase in inventory levels which requires an increase in cash balances within the fund. As the inventory is charged out it will be charged to the appropriate department and the General Stock Fund will be reimbursed for the cash spent on the inventory.

Investment/Debt Schedules

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

A comparison of the weighted interest rates received on investments during the fourth quarter of the last three fiscal years is as follows:

	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>
July	0.69%	0.41%	0.35%
August	0.84%	0.61%	0.33%
September	0.90%	0.57%	0.30%

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.

Police/Fire/General Pension Plans

The current interest investment rate net of fees for the three pension plans have been reported to the City Pension Boards. The General Pension Plan experienced a gain of 11.2%, the Fire Pension Plan gain was 11.3% and the Police Pension Plan gain was 13.89% for Fiscal Year 2017. As of Fiscal Year Ended 2017, the current actuarial assumed earnings rate for the General Pension Plan is 7.6%, the Fire Pension Plan is 7.75% and the Police Pension Plan is 7.125%. All of the plans achieved a greater rate of return than the actuarially assumed earning rate for Fiscal Year 2017.

All general employees hired on or after June 18, 2007 are participating in FRS and the General Pension Plan is closed to new participants. All sworn police officer employees hired on or after March 18, 2013 are participating in FRS and the Police Pension Plan is closed to new participants.

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017				FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,518,702	1,518,702	1,518,702	100.00%	1,167,203	100.00%	1,167,203	100.00%
REVENUES:									
GENERAL PROPERTY TAXES									
Current Taxes	13,758,400	13,768,036	13,768,036	13,768,035	100.00%	13,232,668	100.00%	13,232,668	100.00%
Delinquent Taxes	30,000	12,989	12,989	12,989	100.00%	80,105	100.00%	80,105	100.00%
Sub-Total	<u>13,788,400</u>	<u>13,781,025</u>	<u>13,781,025</u>	<u>13,781,024</u>	100.00%	<u>13,312,773</u>	100.00%	<u>13,312,773</u>	100.00%
FRANCHISE FEE									
Gulf Power - Electricity	6,113,000	5,687,911	5,687,911	5,687,912	100.00%	5,879,605	99.51%	5,879,605	99.51%
City of Pensacola - Gas	987,300	898,228	898,228	898,228	100.00%	861,917	98.22%	861,917	98.22%
ECUA - Water and Sewer	1,551,100	1,632,740	1,632,740	1,632,741	100.00%	1,540,558	100.00%	1,540,558	100.00%
Miscellaneous	0	0	0	0	----	7,630	100.39%	7,630	100.39%
Sub-Total	<u>8,651,400</u>	<u>8,218,879</u>	<u>8,218,879</u>	<u>8,218,881</u>	100.00%	<u>8,289,710</u>	99.46%	<u>8,289,710</u>	99.46%
PUBLIC SERVICE TAX									
Gulf Power - Electricity	5,956,100	6,130,379	6,130,379	6,130,379	100.00%	5,958,728	100.21%	5,958,728	100.21%
City of Pensacola - Gas	822,200	686,553	686,553	686,553	100.00%	745,942	98.92%	745,942	98.92%
ECUA - Water	978,500	1,029,138	1,029,138	1,029,138	100.00%	980,545	100.00%	980,545	100.00%
Miscellaneous	20,000	27,572	27,572	27,572	100.00%	25,765	100.00%	25,765	100.00%
Sub-Total	<u>7,776,800</u>	<u>7,873,642</u>	<u>7,873,642</u>	<u>7,873,642</u>	100.00%	<u>7,710,980</u>	100.05%	<u>7,710,980</u>	100.05%
LOCAL BUSINESS TAX									
Local Business Tax	910,000	902,308	902,308	902,333	100.00%	913,302	100.00%	913,302	100.00%
Local Business Tax Penalty	10,000	13,000	13,000	12,988	99.91%	13,450	100.01%	13,450	100.01%
Sub-Total	<u>920,000</u>	<u>915,308</u>	<u>915,308</u>	<u>915,321</u>	100.00%	<u>926,752</u>	100.00%	<u>926,752</u>	100.00%

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017				FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
LICENSES, PERMITS & PENALTIES									
Special Permits (Planning)	50,000	71,311	71,311	71,311	100.00%	47,635	101.95%	47,635	101.95%
Taxi Permits	7,500	5,846	5,846	5,846	100.00%	7,380	100.00%	7,380	100.00%
Fire Permits	21,000	15,920	15,920	15,920	100.00%	23,500	100.00%	23,500	100.00%
Sub-Total	<u>78,500</u>	<u>93,077</u>	<u>93,077</u>	<u>93,077</u>	100.00%	<u>78,515</u>	101.17%	<u>78,515</u>	101.17%
INTERGOVERNMENTAL									
FEDERAL									
Payment in Lieu of Taxes	17,000	18,400	18,400	18,374	99.86%	16,236	100.01%	16,236	100.01%
STATE									
1/2 Cent Sales Tax	4,490,900	4,479,119	4,479,119	4,479,119	100.00%	4,358,783	100.52%	4,358,783	100.52%
Beverage License Tax	95,000	108,131	108,131	108,132	100.00%	104,990	100.00%	104,990	100.00%
Mobile Home Tax	7,500	13,095	13,095	13,095	100.00%	10,487	100.01%	10,487	100.01%
Communication Services Tax	3,026,600	2,967,772	2,967,772	2,967,772	100.00%	3,013,059	100.21%	3,013,059	100.21%
State Rev Sharing - Motor Fuel Tax	546,400	550,313	550,313	550,313	100.00%	546,266	100.00%	546,266	100.00%
State Rev Sharing - Sales Tax	1,849,500	1,760,844	1,760,844	1,760,844	100.00%	1,756,231	100.00%	1,756,231	100.00%
Gas Rebate Municipal Vehicles	15,500	10,800	10,800	10,799	99.99%	11,483	99.99%	11,483	99.99%
Fire Fighter Supplemental Compensation	40,000	43,895	43,895	43,894	100.00%	41,789	100.00%	41,789	100.00%
Sub-Total	<u>10,088,400</u>	<u>9,952,369</u>	<u>9,952,369</u>	<u>9,952,342</u>	100.00%	<u>9,859,324</u>	100.29%	<u>9,859,324</u>	100.29%

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017				FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
OTHER CHARGES FOR SERVICES									
Swimming Pool Fees	0	5,424	5,424	5,425	100.02%	5,718	100.02%	5,718	100.02%
Boat Launch Fees	17,000	20,431	20,431	20,431	100.00%	18,532	100.00%	18,532	100.00%
Esc. School Board - SRO	240,000	218,625	218,625	218,625	100.00%	185,564	100.00%	185,564	100.00%
ECSD - 911 Calltakers	245,000	235,082	235,082	235,081	100.00%	237,402	100.00%	237,402	100.00%
State Traffic Signal Maintenance	141,600	326,600	326,600	326,622	100.01%	227,392	100.00%	227,392	100.00%
State Street Light Maintenance	242,600	312,700	312,700	312,677	99.99%	303,565	99.99%	303,565	99.99%
Pensacola Fire Academy	20,000	37,135	37,135	37,135	100.00%	160	100.00%	160	100.00%
Miscellaneous	40,000	43,543	43,543	43,544	100.00%	41,656	100.00%	41,656	100.00%
Sub-Total	<u>946,200</u>	<u>1,199,540</u>	<u>1,199,540</u>	<u>1,199,540</u>	100.00%	<u>1,019,989</u>	100.00%	<u>1,019,989</u>	100.00%
FINES, FORFEITURES & PENALTIES									
POLICE									
Court Fines	14,500	12,580	12,580	12,580	100.00%	11,975	100.01%	11,975	100.01%
Traffic Fines	80,000	97,655	97,655	97,655	100.00%	90,050	108.91%	90,050	108.91%
OTHER FINES									
Miscellaneous	12,000	7,571	7,571	7,611	100.53%	5,033	100.02%	5,033	100.02%
Sub-Total	<u>106,500</u>	<u>117,806</u>	<u>117,806</u>	<u>117,846</u>	100.03%	<u>107,058</u>	107.39%	<u>107,058</u>	107.39%

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017				FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
REVENUES: (continued)									
INTEREST									
Investments and Deposits	30,000	111,837	111,837	108,576	97.08%	47,852	100.00%	47,852	100.00%
Sub-Total	<u>30,000</u>	<u>111,837</u>	<u>111,837</u>	<u>108,576</u>	97.08%	<u>47,852</u>	100.00%	<u>47,852</u>	100.00%
OTHER REVENUES									
Miscellaneous	400,000	361,763	361,763	371,874	102.79%	563,856	101.64%	563,856	101.64%
Miscellaneous - Saenger Facility Fee	65,000	86,112	86,112	86,112	100.00%	76,020	100.00%	76,020	100.00%
Sale of Assets	50,000	104,100	104,100	104,058	99.96%	0	----	0	----
Sub-Total	<u>515,000</u>	<u>551,975</u>	<u>551,975</u>	<u>562,044</u>	101.82%	<u>639,876</u>	101.44%	<u>639,876</u>	101.44%
Sub-Total Revenues	<u>42,901,200</u>	<u>42,815,458</u>	<u>42,815,458</u>	<u>42,822,293</u>	100.02%	<u>41,992,829</u>	100.01%	<u>41,992,829</u>	100.01%
TRANSFERS IN									
Gas Utility Fund	8,000,000	8,000,000	8,000,000	8,000,000	100.00%	8,000,000	100.00%	8,000,000	100.00%
Sub-Total	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	100.00%	<u>8,000,000</u>	100.00%	<u>8,000,000</u>	100.00%
TOTAL REVENUES	<u>50,901,200</u>	<u>50,815,458</u>	<u>50,815,458</u>	<u>50,822,293</u>	100.01%	<u>49,992,829</u>	100.01%	<u>49,992,829</u>	100.01%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 50,901,200</u>	<u>52,334,160</u>	<u>52,334,160</u>	<u>52,340,995</u>	100.01%	<u>51,160,032</u>	100.01%	<u>51,160,032</u>	100.01%

**CITY OF PENSACOLA
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES:										
CITY COUNCIL										
Personal Services	\$ 620,800	620,800	620,759	482,790		77.77%	459,386	82.01%	459,386	82.01%
City Sponsored Pensions	0	0	41	30		73.17%	42	93.33%	42	93.33%
Sub-Total	620,800	620,800	620,800	482,820		77.77%	459,428	82.01%	459,428	82.01%
Operating Expenses	466,000	622,382	622,382	328,614	96,600	68.32%	380,756	86.64%	380,756	86.64%
Sub-Total	1,086,800	1,243,182	1,243,182	811,434	96,600	73.04%	840,184	84.31%	840,184	84.31%
Allocated Overhead/(Cost Recovery)	(308,100)	(373,200)	(373,200)	(373,200)		100.00%	(326,200)	100.00%	(326,200)	100.00%
Sub-Total	778,700	869,982	869,982	438,234	96,600	61.48%	513,984	77.79%	513,984	77.79%
MAYOR										
Personal Services	985,500	985,500	970,000	923,892		95.25%	841,507	90.16%	841,507	90.16%
City Sponsored Pensions	54,300	54,300	54,300	54,300		100.00%	54,300	100.00%	54,300	100.00%
Sub-Total	1,039,800	1,039,800	1,024,300	978,192		95.50%	895,807	90.70%	895,807	90.70%
Operating Expenses	385,500	406,500	422,000	337,547	21,000	84.96%	297,450	62.14%	297,450	62.14%
Sub-Total	1,425,300	1,446,300	1,446,300	1,315,739	21,000	92.42%	1,193,257	80.94%	1,193,257	80.94%
Allocated Overhead/(Cost Recovery)	(770,400)	(700,900)	(700,900)	(700,900)		100.00%	(820,700)	100.00%	(820,700)	100.00%
Sub-Total	654,900	745,400	745,400	614,839	21,000	85.30%	372,557	57.92%	372,557	57.92%
CITY CLERK										
Personal Services	221,000	221,000	194,605	192,106		98.72%	214,204	98.01%	214,204	98.01%
City Sponsored Pensions	32,100	32,100	32,100	32,100		100.00%	32,100	100.00%	32,100	100.00%
Sub-Total	253,100	253,100	226,705	224,206		98.90%	246,304	98.26%	246,304	98.26%
Operating Expenses	46,300	46,300	53,895	42,492		78.84%	39,827	95.88%	39,827	95.88%
Sub-Total	299,400	299,400	280,600	266,698		95.05%	286,131	97.92%	286,131	97.92%
Allocated Overhead/(Cost Recovery)	(64,300)	(113,100)	(113,100)	(113,100)		100.00%	(68,600)	100.00%	(68,600)	100.00%
Sub-Total	235,100	186,300	167,500	153,598	0	91.70%	217,531	97.29%	217,531	97.29%

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 Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)										
LEGAL										
Personal Services	381,000	381,000	346,347	345,107		99.64%	368,819	99.98%	368,819	99.98%
City Sponsored Pensions	21,600	21,600	21,600	21,600		100.00%	21,600	100.00%	21,600	100.00%
Sub-Total	402,600	402,600	367,947	366,707		99.66%	390,419	99.98%	390,419	99.98%
Operating Expenses	148,400	148,400	201,853	200,494		99.33%	148,411	96.56%	148,411	96.56%
Sub-Total	551,000	551,000	569,800	567,201		99.54%	538,830	99.02%	538,830	99.02%
Allocated Overhead/(Cost Recovery)	(133,100)	(230,200)	(230,200)	(230,200)		100.00%	(143,100)	100.00%	(143,100)	100.00%
Sub-Total	417,900	320,800	339,600	337,001	0	99.23%	395,730	98.66%	395,730	98.66%
HUMAN RESOURCES										
Personal Services	470,100	470,100	490,115	484,656		98.89%	461,601	100.00%	461,601	100.00%
City Sponsored Pensions	120,400	120,400	120,535	120,501		99.97%	120,540	100.00%	120,540	100.00%
Sub-Total	590,500	590,500	610,650	605,157		99.10%	582,141	100.00%	582,141	100.00%
Operating Expenses	149,800	166,248	146,098	139,966		95.80%	158,250	99.91%	158,250	99.91%
Sub-Total	740,300	756,748	756,748	745,123	0	98.46%	740,391	99.98%	740,391	99.98%
Allocated Overhead/(Cost Recovery)	(282,800)	(295,600)	(295,600)	(295,600)		100.00%	(301,100)	100.00%	(301,100)	100.00%
Sub-Total	457,500	461,148	461,148	449,523	0	97.48%	439,291	99.96%	439,291	99.96%
NON-DEPARTMENTAL FUNDING										
Operating Expenses	2,856,500	3,218,836	3,245,536	3,001,229	0	92.47%	2,621,190	89.72%	2,621,190	89.72%
Sub-Total	2,856,500	3,218,836	3,245,536	3,001,229	0	92.47%	2,621,190	89.72%	2,621,190	89.72%
FINANCIAL SERVICES										
Personal Services	1,523,700	1,523,700	1,557,325	1,532,123		98.38%	1,443,483	100.01%	1,443,483	100.01%
City Sponsored Pensions	296,500	296,500	297,200	296,929		99.91%	296,928	99.94%	296,928	99.94%
Sub-Total	1,820,200	1,820,200	1,854,525	1,829,052		98.63%	1,740,411	100.00%	1,740,411	100.00%
Operating Expenses	431,400	478,893	444,568	395,712		89.01%	414,517	95.93%	414,517	95.93%
Sub-Total	2,251,600	2,299,093	2,299,093	2,224,764		96.77%	2,154,928	99.19%	2,154,928	99.19%
Allocated Overhead/(Cost Recovery)	(1,308,300)	(1,470,500)	(1,470,500)	(1,470,500)		100.00%	(1,384,900)	100.00%	(1,384,900)	100.00%
Sub-Total	943,300	828,593	828,593	754,264	0	91.03%	770,028	97.77%	770,028	97.77%

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 Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)										
PLANNING SERVICES										
Personal Services	583,200	583,200	583,200	503,478		86.33%	522,372	98.68%	522,372	98.68%
City Sponsored Pensions	74,700	74,700	74,700	74,700		100.00%	74,770	100.00%	74,770	100.00%
Sub-Total	657,900	657,900	657,900	578,178		87.88%	597,142	98.85%	597,142	98.85%
Operating Expenses	261,100	403,324	403,324	181,712	4,167	46.09%	239,465	77.62%	239,465	77.62%
Sub-Total	919,000	1,061,224	1,061,224	759,890	4,167	72.00%	836,607	91.67%	836,607	91.67%
PARKS & RECREATION										
Personal Services	2,587,000	2,587,000	2,584,790	2,417,486		93.53%	2,330,672	96.19%	2,330,672	96.19%
City Sponsored Pensions	759,800	759,800	760,310	760,224		99.99%	760,297	99.99%	760,297	99.99%
Sub-Total	3,346,800	3,346,800	3,345,100	3,177,710		95.00%	3,090,969	97.10%	3,090,969	97.10%
Operating Expenses	2,500,000	2,743,717	2,793,717	2,529,617	118,951	94.80%	2,525,758	99.20%	2,525,758	99.20%
Sub-Total	5,846,800	6,090,517	6,138,817	5,707,327	118,951	94.91%	5,616,727	98.05%	5,616,727	98.05%
Allocated Overhead/(Cost Recovery)	(6,400)	(7,400)	(7,400)	(7,400)		100.00%	(7,000)	100.00%	(7,000)	100.00%
Sub-Total	5,840,400	6,083,117	6,131,417	5,699,927	118,951	94.90%	5,609,727	98.05%	5,609,727	98.05%
PUBLIC WORKS & FACILITIES										
Personal Services	1,529,600	1,529,600	1,537,962	1,522,470		98.99%	1,463,898	98.47%	1,463,898	98.47%
City Sponsored Pensions	352,100	352,100	352,357	352,425		100.02%	352,502	100.00%	352,502	100.00%
Sub-Total	1,881,700	1,881,700	1,890,319	1,874,895		99.18%	1,816,400	98.76%	1,816,400	98.76%
Operating Expenses	2,251,200	2,866,658	2,783,039	2,277,600	188,908	88.63%	2,286,122	94.91%	2,286,122	94.91%
Sub-Total	4,132,900	4,748,358	4,673,358	4,152,495	188,908	92.90%	4,102,522	96.55%	4,102,522	96.55%
Allocated Overhead/(Cost Recovery)	(183,500)	(274,300)	(274,300)	(274,300)		100.00%	(199,300)	100.00%	(199,300)	100.00%
Sub-Total	3,949,400	4,474,058	4,399,058	3,878,195	188,908	92.45%	3,903,222	96.39%	3,903,222	96.39%

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 Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENDITURES: (continued)										
FIRE										
Personal Services	6,717,900	6,717,900	6,831,309	6,704,465		98.14%	6,641,698	97.10%	6,641,698	97.10%
City Sponsored Pensions	1,651,600	1,651,600	1,638,060	1,732,860		105.79%	2,406,949	100.00%	2,406,949	100.00%
Sub-Total	8,369,500	8,369,500	8,469,369	8,437,325		99.62%	9,048,647	97.85%	9,048,647	97.85%
Operating Expenses	1,491,000	1,491,474	1,391,605	1,286,953	56,802	96.56%	1,401,199	99.20%	1,401,199	99.20%
Sub-Total	9,860,500	9,860,974	9,860,974	9,724,278	56,802	99.19%	10,449,846	98.03%	10,449,846	98.03%
POLICE										
Personal Services	12,545,000	12,545,000	12,787,006	12,229,023		95.64%	12,055,075	96.87%	12,055,075	96.87%
City Sponsored Pensions	4,992,000	4,992,000	4,725,994	4,725,091		99.98%	4,279,969	99.99%	4,279,969	99.99%
Sub-Total	17,537,000	17,537,000	17,513,000	16,954,114		96.81%	16,335,044	97.67%	16,335,044	97.67%
Operating Expenses	3,691,500	3,717,805	3,741,805	3,405,515	75,852	93.04%	3,622,022	99.23%	3,622,022	99.23%
Sub-Total	21,228,500	21,254,805	21,254,805	20,359,629	75,852	96.15%	19,957,066	97.95%	19,957,066	97.95%
TRANSFERS OUT										
Municipal Golf Course Fund	100,000	220,000	220,000	220,000		100.00%	220,000	100.00%	220,000	100.00%
Stormwater Capital Projects Fund	2,659,500	2,748,923	2,748,923	2,748,923		100.00%	2,772,250	100.00%	2,772,250	100.00%
Sub-Total	2,759,500	2,968,923	2,968,923	2,968,923	0	100.00%	2,992,250	100.00%	2,992,250	100.00%
TOTAL EXPENDITURES	\$ 50,901,200	52,334,160	52,334,160	49,139,530	562,280	94.97%	49,079,029	96.57%	49,079,029	96.57%

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.

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

**CITY OF PENSACOLA
TREE PLANTING TRUST - GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017				FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 181,000	202,591	202,591	202,591	100.00%	302,720	100.00%	302,720	100.00%
REVENUES:									
Tree Trust Fund	10,000	46,125	46,125	46,125	100.00%	81,675	100.00%	81,675	100.00%
Interest	0	0	0	3,261	----	2,269	----	2,269	----
TOTAL REVENUES	10,000	46,125	46,125	49,386	107.07%	83,944	102.78%	83,944	102.78%
TOTAL REVENUES AND FUND BALANCE	\$ 191,000	248,716	248,716	251,977	101.31%	386,664	100.59%	386,664	100.59%
EXPENDITURES:									
Operating Expenses	\$ 191,000	240,286	240,286	116,717	48.57%	58,320	49.47%	58,320	49.47%
Capital Outlay	0	8,430	8,430	0	0.00%	134,209	77.33%	134,209	77.33%
Sub-Total	191,000	248,716	248,716	116,717	46.93%	192,529	62.37%	192,529	62.37%
TOTAL EXPENDITURES	\$ 191,000	248,716	248,716	116,717	46.93%	192,529	62.37%	192,529	62.37%

CITY OF PENSACOLA
INNER CITY HOUSING INITIATIVES FUND - GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)

	FY 2017				% OF BUDGET F.Y.E.	FY 2016			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.		ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0	----	0	----	0	----
REVENUES:									
Sale of Asset	0	440,000	440,000	440,000	100.00%	0	----	0	----
Interest	0	0	0	0	----	0	----	0	----
TOTAL REVENUES	0	440,000	440,000	440,000	100.00%	0	----	0	----
TOTAL REVENUES AND FUND BALANCE	\$ 0	440,000	440,000	440,000	100.00%	0	----	0	----
EXPENDITURES:									
Operating Expenses	\$ 0	440,000	440,000	0	0.00%	0	----	0	----
Capital Outlay	0	0	0	0	----	0	----	0	----
Sub-Total	0	440,000	440,000	0	0.00%	0	----	0	----
TOTAL EXPENDITURES	\$ 0	440,000	440,000	0	0.00%	0	----	0	----

CITY OF PENSACOLA
LOCAL OPTION GASOLINE TAX FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)

	FY 2017					FY 2016			
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 66,900	0	0	0	----	1,655,624	100.00%	1,655,624	100.00%
REVENUES:									
Gasoline Tax (6 cent local)	1,337,100	1,469,200	1,469,200	1,476,634 **	100.51%	1,462,265 *	94.34%	1,462,265 *	94.34%
Interest	0	1,700	1,700	1,165	68.53%	2,147	107.35%	2,147	107.35%
Miscellaneous	0	113,600	113,600	113,583	99.99%	1,663	----	1,663	----
Sub-Total	<u>1,337,100</u>	<u>1,584,500</u>	<u>1,584,500</u>	<u>1,591,382</u>	100.43%	<u>1,466,075</u>	94.46%	<u>1,466,075</u>	94.46%
TOTAL REVENUES	<u>1,337,100</u>	<u>1,584,500</u>	<u>1,584,500</u>	<u>1,591,382</u>	100.43%	<u>1,466,075</u>	94.46%	<u>1,466,075</u>	94.46%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,404,000</u>	<u>1,584,500</u>	<u>1,584,500</u>	<u>1,591,382</u>	100.43%	<u>3,121,699</u>	97.32%	<u>3,121,699</u>	97.32%
EXPENDITURES:									
Capital Outlay	0	46,600	46,600	27,238	58.45%	832,546	84.62%	832,546	84.62%
Allocated Overhead/(Cost Recovery)	<u>66,900</u>	<u>37,900</u>	<u>37,900</u>	<u>37,900</u>	100.00%	<u>66,900</u>	100.00%	<u>66,900</u>	100.00%
Sub-Total	<u>66,900</u>	<u>84,500</u>	<u>84,500</u>	<u>65,138</u>	77.09%	<u>899,446</u>	85.57%	<u>899,446</u>	85.57%
TRANSFERS OUT									
LOGT Debt Service fund	<u>1,337,100</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,497,927</u>	99.86%	<u>2,124,700</u>	100.00%	<u>2,124,700</u>	100.00%
TOTAL EXPENDITURES	<u>\$ 1,404,000</u>	<u>1,584,500</u>	<u>1,584,500</u>	<u>1,563,065</u>	98.65%	<u>3,024,146</u>	95.13%	<u>3,024,146</u>	95.13%

* Revenue includes only 11 payments versus 12 payments. The September 2016 payment was received and recognized in fiscal year 2017 due to the appeal to State on distribution formula for the 10 year and 4 month (9/1/16 thru 12/31/26) extension of the tax. The September 2016 payment and totaled \$119,342 and is not reflected in this report.

** Revenue includes 13 payments versus 12 payments.

CITY OF PENSACOLA
STORMWATER UTILITY FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	0	0	0		----	179,414	100.00%	179,414	100.00%
REVENUES:										
Stormwater Utility Fees	2,654,500	2,745,307	2,745,307	2,744,262		99.96%	2,763,239	100.00%	2,763,239	100.00%
Delinquent Stormwater Utility Fee	5,000	3,616	3,616	4,661		128.90%	9,011	100.00%	9,011	100.00%
CHARGES FOR SERVICES:										
State Right of Way Maintenance	99,600	99,600	99,600	99,647		100.05%	99,647	100.05%	99,647	100.05%
Interest Income	0	2,000	2,000	7,551		377.55%	3,603	100.00%	3,603	100.00%
TOTAL REVENUES	<u>2,759,100</u>	<u>2,850,523</u>	<u>2,850,523</u>	<u>2,856,121</u>		100.20%	<u>2,875,500</u>	100.00%	<u>2,875,500</u>	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,759,100</u>	<u>2,850,523</u>	<u>2,850,523</u>	<u>2,856,121</u>		100.20%	<u>3,054,914</u>	100.00%	<u>3,054,914</u>	100.00%
EXPENDITURES:										
STORMWATER O & M										
Personal Services	\$ 772,900	772,779	773,243	764,953		98.93%	730,364	92.99%	730,364	92.99%
City Sponsored Pensions	306,200	306,321	306,716	306,689		99.99%	306,679	99.98%	306,679	99.98%
Sub-Total	<u>1,079,100</u>	<u>1,079,100</u>	<u>1,079,959</u>	<u>1,071,642</u>		99.23%	<u>1,037,043</u>	94.96%	<u>1,037,043</u>	94.96%
Operating Expenses	569,500	691,823	655,127	609,241	10,850	94.65%	367,124	88.94%	367,124	88.94%
Capital Outlay	38,000	0	0	0		----	396,628	93.32%	396,628	93.32%
Allocated Overhead/(Cost Recovery)	192,300	178,600	178,600	178,600		100.00%	192,300	100.00%	192,300	100.00%
Sub-Total	<u>1,878,900</u>	<u>1,949,523</u>	<u>1,913,686</u>	<u>1,859,483</u>	<u>10,850</u>	97.73%	<u>1,993,095</u>	93.87%	<u>1,993,095</u>	93.87%
STREET CLEANING										
Personal Services	386,700	386,667	377,527	376,920		99.84%	375,761	96.06%	375,761	96.06%
City Sponsored Pensions	87,700	87,733	87,836	87,827		99.99%	87,827	100.00%	87,827	100.00%
Sub-Total	<u>474,400</u>	<u>474,400</u>	<u>465,363</u>	<u>464,747</u>		99.87%	<u>463,588</u>	96.78%	<u>463,588</u>	96.78%
Operating Expenses	330,700	330,700	375,574	370,813		98.73%	352,670	98.48%	352,670	98.48%
Allocated Overhead/(Cost Recovery)	75,100	95,900	95,900	95,900		100.00%	75,100	100.00%	75,100	100.00%
Sub-Total	<u>880,200</u>	<u>901,000</u>	<u>936,837</u>	<u>931,460</u>		99.43%	<u>891,358</u>	97.71%	<u>891,358</u>	97.71%
TOTAL EXPENDITURES	<u>\$ 2,759,100</u>	<u>2,850,523</u>	<u>2,850,523</u>	<u>2,790,944</u>	<u>10,850</u>	98.29%	<u>2,884,453</u>	95.02%	<u>2,884,453</u>	95.02%

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.

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

**CITY OF PENSACOLA
NATURAL DISASTER FUND
(Formerly Hurricane Damage Fund)
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	425,210	425,210	425,210		100.00%	659,703	100.00%	659,703	100.00%
REVENUES:										
FEMA - April Flood	0	2,650	2,650	(65,340)		-2465.67%	684,820	77.93%	684,820	77.93%
FHWA - Traffic Control Signals	0	0	0	0		----	0	----	0	----
FHWA - Main Street	0	0	0	0		----	0	----	0	----
State - April Flood	0	0	0	16,494		----	95,636	14.50%	95,636	14.50%
State - Basin Study	0	0	0	0		----	0	----	0	----
State - LA Lone Land	0	47,170	47,170	33,492		71.00%	156,774	76.87%	156,774	76.87%
State - Lee Street	0	1,539,072	1,539,072	73,472		4.77%	28,413	1.81%	28,413	1.81%
State - 12th Avenue & Cross	0	1,272,983	1,272,983	72,505		5.70%	35,000	2.68%	35,000	2.68%
Interest	0	0	0	16,096		----	6,132	----	6,132	----
Insurance Proceeds	0	0	0	0		----	0	----	0	----
Sale of Assets	0	0	0	0		----	0	----	0	----
Contributions	0	0	0	0		----	0	----	0	----
Sub-Total	0	2,861,875	2,861,875	146,719		5.13%	1,006,775	21.80%	1,006,775	21.80%
TOTAL REVENUES	0	2,861,875	2,861,875	146,719		5.13%	1,006,775	21.80%	1,006,775	21.80%
TOTAL REVENUES AND FUND BALANCE	\$ 0	3,287,085	3,287,085	571,929		17.40%	1,666,478	31.58%	1,666,478	31.58%
EXPENDITURES:										
Personal Services	\$ 0	0	0	0		----	112,745	99.99%	112,745	99.99%
City Sponsored Pensions	0	0	0	0		----	2	33.33%	2	33.33%
Sub-Total	0	0	0	0		----	112,747	99.98%	112,747	99.98%
Operating Expenses	0	427,860	458,125	325,209		70.99%	1,827,208	85.10%	1,827,208	85.10%
Capital Outlay	0	2,859,225	2,828,960	149,205	50,052	7.04%	158,418	5.25%	158,418	5.25%
Sub-Total	0	3,287,085	3,287,085	474,414	50,052	15.96%	2,098,373	39.76%	2,098,373	39.76%
TOTAL EXPENDITURES	\$ 0	3,287,085	3,287,085	474,414	50,052	15.96%	2,098,373	39.76%	2,098,373	39.76%

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

**CITY OF PENSACOLA
MUNICIPAL GOLF COURSE FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	31,908	31,908	31,908		100.00%	57,308	100.00%	57,308	100.00%
REVENUES:										
GOLF COURSE CHARGES										
Green Fees	409,500	276,500	276,500	274,233		99.18%	272,237	99.85%	272,237	99.85%
Electric Cart Rentals	72,400	89,400	89,400	89,963		100.63%	78,326	100.00%	78,326	100.00%
Pull Cart Rentals	400	100	100	84		84.00%	155	100.00%	155	100.00%
Concessions	18,100	18,000	18,000	18,000		100.00%	18,000	100.00%	18,000	100.00%
Pro Shop Sales	15,100	10,300	10,300	10,458		101.53%	11,338	100.00%	11,338	100.00%
Tournaments	34,200	52,800	52,800	52,802		100.00%	31,674	100.00%	31,674	100.00%
Driving Range	42,700	28,000	28,000	27,918		99.71%	25,154	100.00%	25,154	100.00%
Capital Surcharge	50,000	37,200	37,200	37,167		99.91%	32,259	100.00%	32,259	100.00%
Advertising	0	7,500	7,500	7,500		100.00%	7,500	100.00%	7,500	100.00%
Miscellaneous	500	0	0	0		----	0	----	0	----
Interest Income	0	100	100	532		532.00%	92	98.92%	92	98.92%
SUB-TOTAL REVENUES	642,900	519,900	519,900	518,657		99.76%	476,735	99.91%	476,735	99.91%
TRANSFERS IN GENERAL FUND	100,000	220,000	220,000	220,000		100.00%	220,000	100.00%	220,000	100.00%
TOTAL REVENUES	742,900	739,900	739,900	738,657		99.83%	696,735	99.94%	696,735	99.94%
TOTAL REVENUES AND FUND BALANCE	\$ 742,900	771,808	771,808	770,565		99.84%	754,043	99.94%	754,043	99.94%
EXPENDITURES:										
OPERATIONS										
Personal Services	\$ 345,200	345,200	349,500	340,898		97.54%	328,931	98.22%	328,931	98.22%
City Sponsored Pensions	53,700	53,700	53,700	53,700		100.00%	53,700	100.00%	53,700	100.00%
Sub-Total	398,900	398,900	403,200	394,598		97.87%	382,631	98.47%	382,631	98.47%
Operating Expenses	344,000	372,908	368,608	318,842	4,454	87.71%	339,288	95.17%	339,288	95.17%
TOTAL EXPENDITURES	\$ 742,900	771,808	771,808	713,440	4,454	93.01%	721,919	96.87%	721,919	96.87%

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.

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

**CITY OF PENSACOLA
INSPECTION SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017				FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	(252,950)	(252,950)	(252,950)	100.00%	(54,378)	100.00%	(54,378)	100.00%
REVENUES:									
Building Permits	600,000	781,650	781,650	785,917	100.55%	690,799	100.18%	690,799	100.18%
Electrical Permits	176,100	255,100	255,100	255,838	100.29%	182,363	100.00%	182,363	100.00%
Gas Permits	28,600	40,300	40,300	40,387	100.22%	35,500	100.00%	35,500	100.00%
Plumbing Permits	87,000	149,300	149,300	149,684	100.26%	94,877	100.00%	94,877	100.00%
Mechanical Permits	60,500	95,100	95,100	96,497	101.47%	68,524	100.00%	68,524	100.00%
Zoning Review & Inspection Fees	41,200	123,800	123,800	124,550	100.61%	66,700	100.00%	66,700	100.00%
Miscellaneous Permits	8,800	8,400	8,400	8,446	100.55%	6,754	100.00%	6,754	100.00%
Permit Application Fee	188,600	216,100	216,100	217,453	100.63%	191,548	100.00%	191,548	100.00%
Interest Income	0	3,000	3,000	10,623	354.10%	4,471	100.02%	4,471	100.02%
Sale of asset	0	4,845	4,845	4,845	100.00%	0	----	0	----
TOTAL REVENUES	<u>1,190,800</u>	<u>1,677,595</u>	<u>1,677,595</u>	<u>1,694,240</u>	100.99%	<u>1,341,536</u>	100.09%	<u>1,341,536</u>	100.09%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,190,800</u>	<u>1,424,645</u>	<u>1,424,645</u>	<u>1,441,290</u>	101.17%	<u>1,287,158</u>	100.10%	<u>1,287,158</u>	100.10%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 670,800	670,800	711,669	708,428	99.54%	658,254	98.91%	658,254	98.91%
City Sponsored Pensions	156,700	156,700	156,782	156,781	100.00%	156,778	100.00%	156,778	100.00%
Sub-Total	<u>827,500</u>	<u>827,500</u>	<u>868,451</u>	<u>865,209</u>	99.63%	<u>815,032</u>	99.12%	<u>815,032</u>	99.12%
Operating Expenses	295,800	327,645	286,694	157,492	54.93%	195,122	94.41%	195,122	94.41%
Capital Outlay	67,500	67,500	67,500	54,534	80.79%	61,524	100.00%	61,524	100.00%
Sub-Total	<u>1,190,800</u>	<u>1,222,645</u>	<u>1,222,645</u>	<u>1,077,235</u>	88.11%	<u>1,071,678</u>	98.27%	<u>1,071,678</u>	98.27%
Allocated Overhead/(Cost Recovery)	0	202,000	202,000	202,000	100.00%	195,400	100.00% *	195,400	100.00%
TOTAL EXPENDITURES	<u>\$ 1,190,800</u>	<u>1,424,645</u>	<u>1,424,645</u>	<u>1,279,235</u>	89.79%	<u>1,267,078</u>	98.54% *	<u>1,267,078</u>	98.54%

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.

* Prior year actuals provided for comparison purposes only. Total allocation was charged in September 2016.

**CITY OF PENSACOLA
ROGER SCOTT TENNIS CENTER
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017				FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	80,700	80,700	80,700	100.00%	9,232	100.00%	9,232	100.00%
REVENUES:									
CHARGES FOR SERVICES									
Scott Tennis Court Fees	226,800	201,700	201,700	201,664	99.98%	228,757	100.00%	228,757	100.00%
Scott Tennis Concession Fees	6,000	1,300	1,300	1,285	98.85%	2,729	122.43%	2,729	122.43%
Scott Tennis Pro Revenue	15,200	17,600	17,600	22,643	128.65%	25,199	273.01%	25,199	273.01%
Scott Tennis Pro Shop Lease	6,000	2,600	2,600	3,109	119.58%	3,109	109.09%	3,109	109.09%
Interest Income	0	100	100	668	668.00%	501	100.00%	501	100.00%
TOTAL REVENUES	<u>254,000</u>	<u>223,300</u>	<u>223,300</u>	<u>229,369</u>	102.72%	<u>260,295</u>	106.87%	<u>260,295</u>	106.87%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 254,000</u>	<u>304,000</u>	<u>304,000</u>	<u>310,069</u>	102.00%	<u>269,527</u>	106.62%	<u>269,527</u>	106.62%
EXPENDITURES:									
OPERATIONS									
Personal Services	\$ 134,900	134,900	134,900	130,334	96.62%	131,431	96.93%	131,431	96.93%
Operating Expenses	119,100	169,100	169,100	152,541	90.21%	111,203	94.88%	111,203	94.88%
TOTAL EXPENDITURES	<u>\$ 254,000</u>	<u>304,000</u>	<u>304,000</u>	<u>282,875</u>	93.05%	<u>242,634</u>	95.98%	<u>242,634</u>	95.98%

CITY OF PENSACOLA
COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
CMP INSURANCE:										
APPROPRIATED FUND BALANCE	\$ 0	61,900	61,900	61,900		100.00%	0	---	0	---
REVENUES:										
CMPA INSURANCE REIMBURSEMENT	141,900	80,000	80,000	79,805		99.76%	130,817	100.00%	130,817	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 141,900</u>	<u>141,900</u>	<u>141,900</u>	<u>141,705</u>		<u>99.86%</u>	<u>130,817</u>	<u>100.00%</u>	<u>130,817</u>	<u>100.00%</u>
EXPENDITURES:										
Operating Expenses	\$ 141,900	141,900	141,900	137,709		97.05%	130,817	100.00%	130,817	100.00%
TOTAL INSURANCE EXPENDITURES	<u>\$ 141,900</u>	<u>141,900</u>	<u>141,900</u>	<u>137,709</u>		<u>97.05%</u>	<u>130,817</u>	<u>100.00%</u>	<u>130,817</u>	<u>100.00%</u>
PARK MAINTENANCE:										
APPROPRIATED FUND BALANCE	\$ 0	91,000	91,000	91,000		100.00%	0	---	0	---
REVENUES:										
CMPA PARK MAINTENANCE	200,000	109,000	109,000	108,205		99.27%	173,039	99.22%	173,039	99.22%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>199,205</u>		<u>99.60%</u>	<u>173,039</u>	<u>99.22%</u>	<u>173,039</u>	<u>99.22%</u>
EXPENDITURES:										
AMPHITHEATRE MAINTENANCE										
Operating Expenses	\$ 21,000	21,000	5,267	2,296		43.59%	3,244	76.37%	3,244	76.37%
SUB-TOTAL AMPHITHEATRE MAINTENANCE	<u>21,000</u>	<u>21,000</u>	<u>5,267</u>	<u>2,296</u>		<u>43.59%</u>	<u>3,244</u>	<u>76.37%</u>	<u>3,244</u>	<u>76.37%</u>
PARKS & PLAZAS MAINTENANCE										
Personal Services	0	0	494	493		---	0	---	0	---
Operating Expenses	174,000	174,000	182,013	170,734	8,800	98.64%	169,563	100.24%	169,563	100.24%
MAINTENANCE	<u>174,000</u>	<u>174,000</u>	<u>182,507</u>	<u>171,227</u>	<u>8,800</u>	<u>98.64%</u>	<u>169,563</u>	<u>100.24%</u>	<u>169,563</u>	<u>100.24%</u>
BULKHEAD										
Operating Expenses	5,000	5,000	12,226	0	11,276	92.23%	232	23.20%	232	23.20%
SUB-TOTAL BULKHEAD	<u>5,000</u>	<u>5,000</u>	<u>12,226</u>	<u>0</u>	<u>11,276</u>	<u>92.23%</u>	<u>232</u>	<u>23.20%</u>	<u>232</u>	<u>23.20%</u>
TOTAL PARK MAINTENANCE EXPENDITURES	<u>\$ 200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>173,523</u>	<u>20,076</u>	<u>96.80%</u>	<u>173,039</u>	<u>99.22%</u>	<u>173,039</u>	<u>99.22%</u>

CITY OF PENSACOLA
COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EVENT MANAGEMENT:										
APPROPRIATED FUND BALANCE	\$ 0	65,100	65,100	65,100		100.00%	0	----	0	----
REVENUES:										
RENTALS	48,800	12,000	12,000	11,290		94.08%	21,004	100.00%	21,004	100.00%
PARKING	51,700	101,000	101,000	100,720		99.72%	110,919	100.00%	110,919	100.00%
VENDING/KIOSK SALES	1,200	100	100	100		100.00%	2,550	100.00%	2,550	100.00%
DONATIONS	0	18,500	18,500	18,500		100.00%	19,250	100.00%	19,250	100.00%
CMPA EVENT MANAGEMENT SERVICES	100,000	0	0	0		----	19	100.00%	19	100.00%
CMPA RETURN OF PROFIT	0	0	0	(4,494)		----	(35,189)	----	(35,189)	----
TOTAL REVENUES AND FUND BALANCE	\$ 201,700	196,700	196,700	191,216		97.21%	118,553	77.11%	118,553	77.11%
EXPENDITURES:										
EVENT SCHEDULING MANAGEMENT										
Personal Services	\$ 50,900	50,900	50,857	27,298		53.68%	39,549	99.99%	39,549	99.99%
Operating Expenses	94,100	94,100	94,143	54,161		57.53%	60,923	82.00%	60,923	82.00%
SUB-TOTAL EVENT SCHEDULING MGT	145,000	145,000	145,000	81,459		56.18%	100,472	88.25%	100,472	88.25%
PARKING MANAGEMENT										
Personal Services	27,300	27,300	26,698	16,530		61.91%	8,477	54.73%	8,477	54.73%
Operating Expenses	24,400	24,400	25,002	10,693		42.77%	9,604	39.36%	9,604	39.36%
SUB-TOTAL PARKING MANAGEMENT	51,700	51,700	51,700	27,223		52.66%	18,081	45.33%	18,081	45.33%
TOTAL EVENT MGT EXPENDITURES	\$ 196,700	196,700	196,700	108,682		55.25%	118,553	77.11%	118,553	77.11%

CITY OF PENSACOLA
COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EMPLOYEE LEASING										
APPROPRIATED FUND BALANCE	\$ 0	3,651	3,651	3,651		100.00%	0	---	0	---
REVENUES:										
Employee Leasing	\$ 104,000	65,000	65,000	64,589		99.37%	104,230	105.79%	104,230	105.79%
Miscellaneous	10,000	5,100	5,100	4,926		96.59%	5,081	50.81%	5,081	50.81%
TOTAL REVENUES AND FUND BALANCE	\$ 114,000	73,751	73,751	73,166		99.21%	109,311	100.72%	109,311	100.72%
EXPENDITURES:										
Personal Services	\$ 104,000	70,173	70,173	69,092		98.46%	102,293	102.25%	102,293	102.25%
Operating Expenses	15,000	3,578	3,578	3,457		96.63%	7,018	82.72%	7,018	82.72%
TOTAL EMPLOYEE EXPENDITURES	\$ 119,000	73,751	73,751	72,549		98.37%	109,311	100.72%	109,311	100.72%
MARITIME PARK - CMPA GENERAL FUND										
APPROPRIATED FUND BALANCE	\$ 0	(882,751)	(882,751)	(882,751)		100.00%	0	---	0	---
REVENUES:										
Use Fee NFPB	\$ 0	100,000	100,000	58,333		58.33%	0	---	0	---
Use Fee UWF	0	10,000	10,000	5,122		51.22%	0	---	0	---
Variable Attendance Surcharge	0	270,000	270,000	270,527		100.20%	0	---	0	---
Variable Ticket Surcharge	0	92,000	92,000	75,275		81.82%	0	---	0	---
Naming Rights	0	66,000	66,000	37,500		56.82%	0	---	0	---
Community Event Concessions	0	6,000	6,000	11,316		188.60%	0	---	0	---
Other Charges for Services	0	8,000	8,000	7,781		97.26%	0	---	0	---
Interest	0	100	100	28		28.00%	0	---	0	---
Miscellaneous	0	100	100	144		143.98%	0	---	0	---
Transfer In From Recreation Fund	0	150,000	150,000	122,831		81.89%	0	---	0	---
Transfer In From Insurance Retention Fund	0	621,100	621,100	621,082		100.00%	0	---	0	---
TOTAL REVENUES AND FUND BALANCE	\$ 0	440,549	440,549	327,188		74.27%	0	---	0	---
EXPENDITURES:										
Personal Services	\$ 0	27,000	26,999	25,314		93.76%	0	---	0	---
Operating Expenses	0	363,949	237,950	99,100			0	---	0	---
Capital Outlay	0	0	126,000	62,624	63,196	99.86%	0	---	0	---
Sub-Total	0	390,949	390,949	187,038	63,196	64.01%	0	---	0	---
DEBT SERVICE										
Principal	0	20,200	20,200	0		0.00%	0	---	0	---
Interest	0	29,400	29,400	9,316		31.69%	0	---	0	---
Sub-Total	0	49,600	49,600	9,316		18.78%	0	---	0	---
TOTAL GENERAL FUND EXPENDITURES	\$ 0	440,549	440,549	196,354	63,196	58.92%	0	---	0	---
TOTAL FUND:										
TOTAL REVENUES AND FUND BALANCE	\$ 657,600	1,052,900	1,052,900	932,480		88.56%	531,720	93.70%	531,720	93.70%
TOTAL EXPENSES	\$ 657,600	1,052,900	1,052,900	688,817	83,272	73.33%	531,720	93.70%	531,720	93.70%

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

CITY OF PENSACOLA
LOCAL OPTION SALES TAX
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
LOCAL OPTION SALES TAX FUND:										
APPROPRIATED FUND BALANCE	\$ 0	13,803,628	13,803,628	13,803,628		100.00%	15,602,328	100.00%	15,602,328	100.00%
REVENUES:										
1-CT Local Option Sales Tax	7,814,600	7,859,600	7,859,600	7,881,842		100.28%	7,662,504	101.00%	7,662,504	101.00%
Interest	0	0	0	(13,774)		----	(13,083)	----	(13,083)	----
Rebates	0	15,000	15,000	14,948		99.65%	0	----	0	----
Transfer In From Central Services Fund	188,100	188,100	188,100	188,014		99.95%	175,479	99.99%	175,479	99.99%
TOTAL REVENUES	<u>8,002,700</u>	<u>8,062,700</u>	<u>8,062,700</u>	<u>8,071,030</u>		100.10%	<u>7,824,900</u>	100.80%	<u>7,824,900</u>	100.80%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 8,002,700</u>	<u>21,866,328</u>	<u>21,866,328</u>	<u>21,874,658</u>		100.04%	<u>23,427,228</u>	100.27%	<u>23,427,228</u>	100.27%
EXPENDITURES:										
CAPITAL PROJECTS										
Operating Expenses	0	51,390	417,016	284,428		68.21%	357,621	88.23%	357,621	88.23%
Capital Outlay	1,384,400	15,196,638	14,813,646	1,544,450	4,905,127 *	43.54%	6,566,666	41.15%	6,566,666	41.15%
Sub-Total	<u>1,384,400</u>	<u>15,248,028</u>	<u>15,230,662</u>	<u>1,828,878</u>	<u>4,905,127</u>	12.01%	<u>6,924,287</u>	42.19%	<u>6,924,287</u>	42.19%
DEBT SERVICE										
Principal	6,172,100	6,172,100	6,189,466	3,245,000		52.43%	3,090,000	68.34%	3,090,000	68.34%
Interest	446,200	446,200	446,200	446,186		100.00%	595,986	99.98%	595,986	99.98%
Sub-Total	<u>6,618,300</u>	<u>6,618,300</u>	<u>6,635,666</u>	<u>3,691,186</u>		55.63%	<u>3,685,986</u>	72.02%	<u>3,685,986</u>	72.02%
TOTAL EXPENDITURES	<u>\$ 8,002,700</u>	<u>21,866,328</u>	<u>21,866,328</u>	<u>5,520,064</u>	<u>4,905,127</u>	25.24%	<u>10,610,273</u>	48.73%	<u>10,610,273</u>	48.73%
LOST SERIES 2017 PROJECT FUND:										
APPROPRIATED FUND BALANCE	\$ 0	867,650	867,650	867,650		100.00%	0	---	0	---
EXPENDITURES:										
CAPITAL PROJECTS										
Capital Outlay	0	867,650	867,650	1,174,896 **		135.41%	0	---	0	---
Sub-Total	<u>0</u>	<u>867,650</u>	<u>867,650</u>	<u>1,174,896</u>		135.41%	<u>0</u>	---	<u>0</u>	---
TOTAL LOST IV BOND EXPENDITURES	<u>\$ 0</u>	<u>867,650</u>	<u>867,650</u>	<u>1,174,896</u>		135.41%	<u>0</u>	---	<u>0</u>	---
TOTAL:										
TOTAL REVENUES AND FUND BALANCE	<u>\$ 8,002,700</u>	<u>22,733,978</u>	<u>22,733,978</u>	<u>22,742,308</u>		100.04%	<u>23,427,228</u>	100.00%	<u>23,427,228</u>	100.27%
TOTAL EXPENDITURES	<u>\$ 8,002,700</u>	<u>22,733,978</u>	<u>22,733,978</u>	<u>6,694,960</u>	<u>4,905,127</u>	29.45%	<u>10,610,273</u>	98.87%	<u>10,610,273</u>	98.87%

Note. The Lost Series 2017 Project Fund was funded with the issuance of the Infrastructure Sales Surtax Revenue Bond, Series 2017 on October 18, 2017.

* Does not exclude \$307,247 in contracts payable which were recorded out of the LOST Series 2017 Project Fund.

** Includes \$307,247 in contracts payable which do not represent true expenditures of the fund as of September 30, 2017.

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

CITY OF PENSACOLA
LOGT SERIES 2016 PROJECT FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	13,852,179	13,852,179	13,852,179		100.00%	0	----	0	----
REVENUES:										
LOGT Series 2016 Bond Proceeds	0	0	0	0		----	14,314,000	100.00%	14,314,000	100.00%
Interest Income	0	20,000	20,000	60,199		301.00%	34,322	----	34,322	----
TOTAL REVENUES	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>60,199</u>		301.00%	<u>14,348,322</u>	100.24%	<u>14,348,322</u>	100.24%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 0</u>	<u>13,872,179</u>	<u>13,872,179</u>	<u>13,912,378</u>		100.29%	<u>14,348,322</u>	100.24%	<u>14,348,322</u>	100.24%
EXPENDITURES:										
CAPITAL PROJECTS										
Operating Expenses	0	0	107,959	105,694		97.90%	92,109	83.14%	92,109	83.14%
Capital Outlay	0	13,872,179	13,764,220	6,637,138	6,620,125	96.32%	404,034	62.52%	404,034	62.52%
Sub-Total	<u>0</u>	<u>13,872,179</u>	<u>13,872,179</u>	<u>6,742,832</u>	<u>6,620,125</u>	96.33%	<u>496,143</u>	63.33%	<u>496,143</u>	63.33%
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>13,872,179</u>	<u>13,872,179</u>	<u>6,742,832</u>	<u>6,620,125</u>	48.61%	<u>496,143</u>	63.33%	<u>496,143</u>	63.33%

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

CITY OF PENSACOLA
STORMWATER CAPITAL PROJECTS FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	6,407,713	6,407,713	6,407,713		100.00%	5,611,026	100.00%	5,611,026	100.00%
REVENUES:										
Interest	1,000	16,000	16,000	49,381		308.63%	23,454	100.00%	23,454	100.00%
Transfer In From General Fund	2,659,500	2,748,923	2,748,923	2,748,923		100.00%	2,772,250	100.00%	2,772,250	100.00%
TOTAL REVENUES	<u>2,660,500</u>	<u>2,764,923</u>	<u>2,764,923</u>	<u>2,798,304</u>		101.21%	<u>2,795,704</u>	100.00%	<u>2,795,704</u>	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,660,500</u>	<u>9,172,636</u>	<u>9,172,636</u>	<u>9,206,017</u>		100.36%	<u>8,406,730</u>	100.00%	<u>8,406,730</u>	100.00%
EXPENDITURES:										
CAPITAL PROJECTS										
Operating Expenses	525,000	1,116,935	1,933,303	894,351	140,177	53.51%	348,895	53.73%	348,895	53.73%
Capital Outlay	<u>2,005,300</u>	<u>7,854,401</u>	<u>7,038,033</u>	<u>1,942,242</u>	<u>1,031,399</u>	42.25%	<u>1,502,638</u>	28.47%	<u>1,502,638</u>	28.47%
Sub-Total	<u>2,530,300</u>	<u>8,971,336</u>	<u>8,971,336</u>	<u>2,836,593</u>	<u>1,171,576</u>	44.68%	<u>1,851,533</u>	31.29%	<u>1,851,533</u>	31.29%
Allocated Overhead/(Cost Recovery)										
General Fund	<u>130,200</u>	<u>201,300</u>	<u>201,300</u>	<u>201,300</u>		100.00%	<u>130,200</u>	100.00%	<u>130,200</u>	100.00%
TOTAL EXPENDITURES	<u>\$ 2,660,500</u>	<u>9,172,636</u>	<u>9,172,636</u>	<u>3,037,893</u>	<u>1,171,576</u>	45.89%	<u>1,981,733</u>	32.36%	<u>1,981,733</u>	32.36%

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

**CITY OF PENSACOLA
GAS UTILITY FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
GAS OPERATIONS:										
APPROPRIATED FUND BALANCE	\$ 2,816,100	967,805	967,805	967,805		100.00%	3,089,443	100.00%	3,089,443	100.00%
REVENUES:										
GAS										
Residential User Fees	23,211,900	20,841,900	20,841,900	19,529,462		93.70%	20,217,992	100.00%	20,217,992	100.00%
Commercial User Fees	12,906,200	13,223,000	13,223,000	12,512,353		94.63%	12,104,980	100.00%	12,104,980	100.00%
Municipal User Fees	300,200	297,700	297,700	285,801		96.00%	285,134	100.01%	285,134	100.01%
Interruptible User Fees	4,012,000	5,288,300	5,288,300	5,265,462		99.57%	5,121,757	100.00%	5,121,757	100.00%
Transportation User Fees	5,366,200	3,935,600	3,935,600	3,929,757		99.85%	2,799,504	100.00%	2,799,504	100.00%
CNG	872,000	907,700	907,700	907,937		100.03%	728,344	100.01%	728,344	100.01%
Gas Piping Fees	200,000	61,800	61,800	61,824		100.04%	150,540	99.96%	150,540	99.96%
Infrastructure Cost Recovery	2,175,000	1,821,000	1,821,000	1,848,457		101.51%	1,528,017	100.00%	1,528,017	100.00%
Miscellaneous Charges	680,000	424,200	424,200	423,305		99.79%	406,072	99.97%	406,072	99.97%
New Accounts/Turn-on Fees	600,000	538,900	538,900	550,625		102.18%	583,513	100.00%	583,513	100.00%
Interest Income	21,800	90,100	90,100	220,828		245.09%	107,691	100.04%	107,691	100.04%
Cookbooks	0	2,700	2,700	2,725		100.93%	1,535	102.33%	1,535	102.33%
Sale of Asset	0	31,900	31,900	31,905		100.02%	0	----	0	----
Rebates	627,100	627,100	627,100	555,301		88.55%	483,643	100.01%	483,643	100.01%
TOTAL REVENUES	50,972,400	48,091,900	48,091,900	46,125,742		95.91%	44,518,722	100.00%	44,518,722	100.00%
TOTAL REVENUES AND FUND BALANCE	\$ 53,788,500	49,059,705	49,059,705	47,093,547		95.99%	47,608,165	100.00%	47,608,165	100.00%
EXPENSES:										
GAS OPERATION & MAINTENANCE										
Personal Services	\$ 7,278,200	7,034,000	6,999,950	6,748,499		96.41%	6,618,484	97.57%	6,618,484	97.57%
City Sponsored Pensions	1,576,600	1,576,600	1,579,550	1,578,325		99.92%	1,578,387	99.95%	1,578,387	99.95%
Sub-Total	8,854,800	8,610,600	8,579,500	8,326,824		97.05%	8,196,871	98.02%	8,196,871	98.02%
Operating Expenses	32,868,000	27,584,442	27,475,542	25,131,992	1,237,438	95.97%	25,269,290	98.93%	25,269,290	98.93%
Capital Outlay	589,200	1,078,641	1,218,641	731,768	395,271	92.48%	538,596	90.03%	538,596	90.03%
Sub-Total	42,312,000	37,273,683	37,273,683	34,190,584	1,632,709	96.11%	34,004,757	98.51%	34,004,757	98.51%
TRANSFERS OUT										
General Fund	8,000,000	8,000,000	8,000,000	8,000,000		100.00%	8,000,000	100.00%	8,000,000	100.00%
Sub-Total	8,000,000	8,000,000	8,000,000	8,000,000		100.00%	8,000,000	100.00%	8,000,000	100.00%
Allocated Overhead/(Cost Recovery)	1,196,600	1,249,200	1,249,200	1,249,200		100.00%	1,196,600	100.00%	1,196,600	100.00%

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 Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENSES: (continued)										
DEBT SERVICE										
Interest	124,900	381,822	381,822	371,886		97.40%	202,467	99.98%	202,467	99.98%
Principal	2,155,000	2,155,000	2,155,000	2,155,000		100.00%	2,075,000	100.00%	2,075,000	100.00%
Sub-Total	<u>2,279,900</u>	<u>2,536,822</u>	<u>2,536,822</u>	<u>2,526,886</u>		99.61%	<u>2,277,467</u>	100.00%	<u>2,277,467</u>	100.00%
TOTAL GAS OPERATIONS EXPENSES	<u>\$ 53,788,500</u>	<u>49,059,705</u>	<u>49,059,705</u>	<u>45,966,670</u>	<u>1,632,709</u>	97.02%	<u>45,478,824</u>	98.87%	<u>45,478,824</u>	98.87%
GAS CONSTRUCTION:										
APPROPRIATED FUND BALANCE	\$ 0	14,096,785	14,096,785	14,096,785		100.00%	0	---	0	---
EXPENSES:										
GAS CONSTRUCTION NOTE										
Personal Services	0	167,400	422,361	121,247		28.71%	0	---	0	---
City Sponsored Pensions	0	0	100	12		12.00%	0	---	0	---
Sub-Total	<u>0</u>	<u>167,400</u>	<u>422,461</u>	<u>121,259</u>		28.70%	<u>0</u>	---	<u>0</u>	---
Operating Expenses	0	6,626,985	13,379,724	4,739,335	7,345,529	90.32%	0	---	0	---
Capital Outlay	0	7,302,400	294,600	98,883	165,362	89.70%	0	---	0	---
Sub-Total	<u>0</u>	<u>14,096,785</u>	<u>14,096,785</u>	<u>4,959,477</u>	<u>7,510,891</u>	88.46%	<u>0</u>	---	<u>0</u>	---
TOTAL GAS CONSTRUCTION NOTE EXPENSES	<u>\$ 0</u>	<u>14,096,785</u>	<u>14,096,785</u>	<u>4,959,477</u>	<u>7,510,891</u>	88.46%	<u>0</u>	---	<u>0</u>	---
TOTAL FUND:										
TOTAL REVENUES AND FUND BALANCE	<u>\$ 53,788,500</u>	<u>63,156,490</u>	<u>63,156,490</u>	<u>61,190,332</u>		96.89%	<u>47,608,165</u>	100.00%	<u>47,608,165</u>	100.00%
TOTAL EXPENSES	<u>\$ 53,788,500</u>	<u>63,156,490</u>	<u>63,156,490</u>	<u>50,926,147</u>	<u>9,143,600</u>	95.11%	<u>45,478,824</u>	98.87%	<u>45,478,824</u>	98.87%

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.

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

**CITY OF PENSACOLA
SANITATION FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
SANITATION OPERATIONS:										
APPROPRIATED FUND BALANCE	\$ 256,200	699,930	699,930	699,930		100.00%	314,690	100.00%	314,690	100.00%
REVENUES:										
SANITATION										
Residential Refuse Container Charges	3,998,700	4,151,100	4,151,100	4,154,503		100.08%	4,007,963	100.00%	4,007,963	100.00%
Bulk Item Collection Charges	130,000	130,500	130,500	129,154		98.97%	115,213	99.92%	115,213	99.92%
Business Refuse Container Charges	155,900	134,400	134,400	134,319		99.94%	140,136	99.95%	140,136	99.95%
New Accounts/Transfer Fees	85,000	85,900	85,900	87,500		101.86%	87,256	99.95%	87,256	99.95%
Fuel Surcharge	500,000	239,400	239,400	239,291		99.95%	317,104	100.00%	317,104	100.00%
Equipment Surcharge	0	79,800	79,800	79,704		99.88%	0	0.00%	0	0.00%
County Landfill	1,093,000	1,115,500	1,115,500	1,115,033		99.96%	1,104,448	100.00%	1,104,448	100.00%
Miscellaneous	5,000	444,100	444,100	443,434		99.85%	49,137	100.08%	49,137	100.08%
Interest Income	0	3,000	3,000	17,200		573.33%	7,474	99.65%	7,474	99.65%
Sale of Assets	5,000	31,920	31,920	31,920		100.00%	0	0.00%	0	0.00%
SUB-TOTAL SANITATION REVENUES	<u>5,972,600</u>	<u>6,415,620</u>	<u>6,415,620</u>	<u>6,432,058</u>		100.26%	<u>5,828,731</u>	99.92%	<u>5,828,731</u>	99.92%
CODE ENFORCEMENT										
Franchise Fees	1,190,000	1,255,900	1,255,900	1,230,759		98.00%	1,166,689	100.00%	1,166,689	100.00%
Lot Cleaning (FY Cash Balance) *	75,000	108,900	108,900	78,142		71.76%	55,631	74.17%	55,631	74.17%
Code Enforcement Violations	70,000	111,100	111,100	110,989		99.90%	120,826	100.02%	120,826	100.02%
Sub-Total	<u>1,335,000</u>	<u>1,475,900</u>	<u>1,475,900</u>	<u>1,419,890</u>		96.21%	<u>1,343,146</u>	98.58%	<u>1,343,146</u>	98.58%
Zoning/Housing Code Enforcement	15,000	1,700	1,700	2,138		125.76%	3,902	95.17%	3,902	95.17%
Sub-Total	<u>15,000</u>	<u>1,700</u>	<u>1,700</u>	<u>2,138</u>		125.76%	<u>3,902</u>	95.17%	<u>3,902</u>	95.17%
SUB-TOTAL CODE ENFORCEMENT REVENUES	<u>1,350,000</u>	<u>1,477,600</u>	<u>1,477,600</u>	<u>1,422,028</u>		96.24%	<u>1,347,048</u>	98.57%	<u>1,347,048</u>	98.57%
SUB-TOTAL REVENUES	<u>7,322,600</u>	<u>7,893,220</u>	<u>7,893,220</u>	<u>7,854,086</u>		99.50%	<u>7,175,779</u>	99.66%	<u>7,175,779</u>	99.66%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 7,578,800</u>	<u>8,593,150</u>	<u>8,593,150</u>	<u>8,554,016</u>		99.54%	<u>7,490,469</u>	99.68%	<u>7,490,469</u>	99.68%

* Actual billings are \$119,578 however collections are typically lower.

**CITY OF PENSACOLA
SANITATION FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
SANITATION OPERATIONS CONTINUED:										
EXPENSES:										
SANITATION SERVICES										
Personal Services	\$ 2,006,500	2,006,500	2,064,438	1,972,421		95.54%	1,992,397	99.38%	1,992,397	99.38%
City Sponsored Pensions	447,600	447,600	448,300	448,027		99.94%	448,210	100.00%	448,210	100.00%
Sub-Total	2,454,100	2,454,100	2,512,738	2,420,448		96.33%	2,440,607	99.49%	2,440,607	99.49%
Operating Expenses	3,134,000	3,230,050	3,171,112	3,026,352	16,867	95.44%	3,040,056	97.37%	3,040,056	97.37%
Capital Outlay	0	900,000	900,000	0	763,653	0.00%	0	----	0	----
Debt Service	229,500	229,500	229,500	225,824		98.40%	225,701	97.79%	225,701	97.79%
Allocated Overhead/(Cost Recovery)	379,400	397,700	397,700	397,700		100.00%	379,400	100.00%	379,400	100.00%
Sub-Total	6,197,000	7,211,350	7,211,050	6,070,324	780,520	84.18%	6,085,764	98.38%	6,085,764	98.38%
CODE ENFORCEMENT PROGRAM										
Personal Services	664,800	664,800	665,185	619,129		93.08%	600,745	100.00%	600,745	100.00%
City Sponsored Pensions	292,600	292,600	293,160	292,963		99.93%	255,454	100.00%	255,454	100.00%
Sub-Total	957,400	957,400	958,345	912,092		95.17%	856,199	100.00%	856,199	100.00%
Operating Expenses	280,800	268,400	267,755	227,486		84.96%	259,730	99.99%	259,730	99.99%
Capital Outlay	55,000	55,000	55,000	49,823		90.59%	72,596	78.48%	72,596	78.48%
Allocated Overhead/(Cost Recovery)	88,600	101,000	101,000	101,000		100.00%	88,600	100.00%	88,600	100.00%
Sub-Total	1,381,800	1,381,800	1,382,100	1,290,401		93.37%	1,277,125	98.46%	1,277,125	98.46%
TOTAL EXPENSES SANITATION OPERATIONS	\$ 7,578,800	8,593,150	8,593,150	7,360,725	780,520	85.66%	7,362,889	98.40%	7,362,889	98.40%
TOTAL FUND:										
TOTAL REVENUES AND FUND BALANCE	\$ 7,578,800	8,593,150	8,593,150	8,554,016		99.54%	7,490,469	99.68%	7,490,469	99.68%
TOTAL EXPENSES	\$ 7,578,800	8,593,150	8,593,150	7,360,725	780,520	85.66%	7,362,889	98.40%	7,362,889	98.40%

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.

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

**CITY OF PENSACOLA
PORT FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 100,000	833,571	833,571	833,571		100.00%	1,304,375	100.00%	1,304,375	100.00%
REVENUES:										
PORT										
Handling	35,000	32,000	32,000	32,925		102.89%	35,021	100.00%	35,021	100.00%
Wharfage	361,800	301,900	301,900	335,539		111.14%	319,874	100.00%	319,874	100.00%
Storage	181,900	56,100	56,100	66,266		118.12%	131,406	100.00%	131,406	100.00%
Dockage	550,000	140,000	140,000	128,284		91.63%	498,016	100.00%	498,016	100.00%
Water Sales	17,000	1,600	1,600	1,566		97.88%	12,345	99.99%	12,345	99.99%
Property Rental	654,000	491,300	491,300	491,287		100.00%	606,510	100.00%	606,510	100.00%
Stevedore Fees	39,100	25,100	25,100	24,386		97.16%	20,858	100.00%	20,858	100.00%
Harbor	30,000	15,200	15,200	15,150		99.67%	23,950	100.00%	23,950	100.00%
Security Fees	65,000	33,000	33,000	32,019		97.03%	63,273	100.00%	63,273	100.00%
Interior Lighting	50,000	17,900	17,900	17,858		99.77%	41,506	100.00%	41,506	100.00%
Miscellaneous/Billed	15,000	29,500	29,500	29,740		100.81%	13,172	100.00%	13,172	100.00%
Miscellaneous/Non-Billed	0	160	160	160		100.00%	5,729	100.00%	5,729	100.00%
Interest Income	0	700	700	(94)		-13.43%	1,088	100.00%	1,088	100.00%
Sale of Asset	0	1,045	1,045	1,045		100.00%	0	----	0	----
Cedar Street Lease/Parking Lot	70,700	65,760	65,760	65,760		100.00%	57,540	100.00%	57,540	100.00%
TOTAL REVENUES	2,069,500	1,211,265	1,211,265	1,241,891		102.53%	1,830,288	100.00%	1,830,288	100.00%
TOTAL REVENUES AND FUND BALANCE	\$ 2,169,500	2,044,836	2,044,836	2,075,462		101.50%	3,134,663	100.00%	3,134,663	100.00%
EXPENSES:										
OPERATIONS & MAINTENANCE										
Personal Services	\$ 789,200	760,965	760,837	749,353		98.49%	736,505	93.78%	736,505	93.78%
City Sponsored Pensions	120,400	120,400	120,535	120,556		100.02%	120,550	99.99%	120,550	99.99%
Sub-Total	909,600	881,365	881,372	869,909		98.70%	857,055	94.60%	857,055	94.60%
Operating Expenses	986,300	913,800	913,793	905,281	1,772	99.07%	782,948	99.31%	782,948	99.31%
Capital Outlay	178,400	123,971	123,971	62,410	47,585	50.34%	204,569	22.32%	204,569	22.32%
Sub-Total	2,074,300	1,919,136	1,919,136	1,837,600	49,357	95.75%	1,844,572	64.24%	1,844,572	64.24%
Allocated Overhead/(Cost Recovery)	95,200	125,700	125,700	125,700		100.00%	95,200	100.00%	95,200	100.00%
TOTAL EXPENSES	\$ 2,169,500	2,044,836	2,044,836	1,963,300	49,357	96.01%	1,939,772	65.33%	1,939,772	65.33%

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.

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

**CITY OF PENSACOLA
AIRPORT FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	915,598	915,598	915,598		100.00%	1,298,147	100.00%	1,298,147	100.00%
REVENUES:										
AIRLINE REVENUES										
Loading Bridges Fees	200,000	359,900	359,900	358,996		99.75%	552,458	100.00%	552,458	100.00%
Air Carrier Landing Fees	2,912,100	2,280,400	2,280,400	2,303,756		101.02%	2,980,293	100.00%	2,980,293	100.00%
Apron Area Rental	520,000	604,300	604,300	611,106		101.13%	569,984	100.00%	569,984	100.00%
Airline Rentals	2,500,000	2,936,800	2,936,800	2,845,424		96.89%	2,969,645	100.00%	2,969,645	100.00%
SUBTOTAL AIRLINE REVENUES	6,132,100	6,181,400	6,181,400	6,119,282		99.00%	7,072,380	100.00%	7,072,380	100.00%
NON-AIRLINE REVENUES										
U.S.Government - FASCO	80,000	248,000	248,000	248,002		100.00%	248,002	100.00%	248,002	100.00%
Rental Cars	3,400,000	3,618,900	3,618,900	3,618,853		100.00%	3,450,620	100.52%	3,450,620	100.52%
Rental Car Customer Facility Charge (Garage)	911,700	823,600	823,600	907,177		110.15%	916,846	102.85%	916,846	102.85%
CFC - Rental Car Svc Facility	2,050,000	2,652,600	2,652,600	2,597,824		97.94%	2,372,361	103.17%	2,372,361	103.17%
Rental Car Service Facility Rent	230,000	249,300	249,300	224,479		90.04%	233,187	100.00%	233,187	100.00%
Fixed Base Operators	155,000	198,000	198,000	199,091		100.55%	168,123	103.89%	168,123	103.89%
Restaurant and Lounge	453,000	599,700	599,700	570,812		95.18%	544,147	100.00%	544,147	100.00%
Advertising	90,000	107,100	107,100	102,762		95.95%	114,744	100.00%	114,744	100.00%
Hangar Rentals	135,000	165,000	165,000	163,417		99.04%	144,869	100.00%	144,869	100.00%
Airport & 12th	128,000	153,000	153,000	165,850		108.40%	112,417	100.00%	112,417	100.00%
Parking Lot	5,125,000	5,670,900	5,670,900	5,646,975		99.58%	5,381,278	98.63%	5,381,278	98.63%
Gift Shop	300,000	293,000	293,000	289,017		98.64%	239,529	102.85%	239,529	102.85%
Taxi Permits	110,000	120,900	120,900	93,448		77.29%	79,423	99.98%	79,423	99.98%
LEO/TSA Security	110,000	109,600	109,600	109,500		99.91%	108,693	100.00%	108,693	100.00%
Commercial Property Rentals	350,000	296,800	296,800	298,481		100.57%	291,740	100.00%	291,740	100.00%
GSA/TSA Term Rent	280,000	287,400	287,400	280,416		97.57%	280,113	100.00%	280,113	100.00%
Miscellaneous	35,000	119,200	119,200	135,013		113.27%	135,080	55.81%	135,080	55.81%
Interest Income	20,000	100,900	100,900	239,016		236.88%	98,963	94.17%	98,963	94.17%
SUB-TOTAL NON-AIRLINE REVENUES	13,962,700	15,813,900	15,813,900	15,890,133		100.48%	14,920,135	99.61%	14,920,135	99.61%
TOTAL OPERATING REVENUES	20,094,800	21,995,300	21,995,300	22,009,415		100.06%	21,992,515	99.73%	21,992,515	99.73%
TOTAL REVENUES AND FUND BALANCE	\$ 20,094,800	22,910,898	22,910,898	22,925,013		100.06%	23,290,662	99.75%	23,290,662	99.75%

**CITY OF PENSACOLA
AIRPORT FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
EXPENSES:										
OPERATION & MAINTENANCE										
Personal Services	\$ 3,581,600	3,581,600	3,607,724	3,356,880		93.05%	3,481,674	95.13%	3,481,674	95.13%
City Sponsored Pensions	688,500	778,300	768,914	771,904		100.39%	790,981	99.87%	790,981	99.87%
Sub-Total	<u>4,270,100</u>	<u>4,359,900</u>	<u>4,376,638</u>	<u>4,128,784</u>		94.34%	<u>4,272,655</u>	95.97%	<u>4,272,655</u>	95.97%
Operating Expenses	9,257,600	11,446,580	10,868,223	7,825,954	471,569	72.01%	7,806,451	88.98%	7,806,451	88.98%
Capital Outlay	615,500	1,163,218	1,724,837	584,045	263,215	33.86%	1,057,838	63.55%	1,057,838	63.55%
Sub-Total	<u>14,143,200</u>	<u>16,969,698</u>	<u>16,969,698</u>	<u>12,538,783</u>	<u>734,784</u>	73.89%	<u>13,136,944</u>	87.70%	<u>13,136,944</u>	87.70%
DEBT SERVICE GARB										
Interest	1,100,400	1,100,400	1,100,400	881,117		80.07%	928,749	80.16%	928,749	80.16%
Principal	2,843,800	2,843,800	2,843,800	2,275,000		80.00%	2,180,000	80.00%	2,180,000	80.00%
Sub-Total	<u>3,944,200</u>	<u>3,944,200</u>	<u>3,944,200</u>	<u>3,156,117</u>		80.02%	<u>3,108,749</u>	80.05%	<u>3,108,749</u>	80.05%
DEBT SERVICE CFC										
Interest	488,800	488,800	488,800	146,197		29.91%	102,218	15.59%	102,218	15.59%
Principal	922,900	922,900	922,900	0		0.00%	0	0.00%	0	0.00%
Sub-Total	<u>1,411,700</u>	<u>1,411,700</u>	<u>1,411,700</u>	<u>146,197</u>		10.36%	<u>102,218</u>	3.14%	<u>102,218</u>	3.14%
Allocated Overhead/(Cost Recovery)										
General Fund	595,700	585,300	585,300	585,300		100.00%	595,700	100.00%	595,700	100.00%
TOTAL OPERATING EXPENSES	<u>\$ 20,094,800</u>	<u>22,910,898</u>	<u>22,910,898</u>	<u>16,426,397</u>	<u>734,784</u>	71.70%	<u>16,943,611</u>	74.94%	<u>16,943,611</u>	74.94%

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.

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

**CITY OF PENSACOLA
RISK MANAGEMENT SERVICES
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL
For the Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017				FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	1,121,100	1,121,100	1,121,100	100.00%	0	----	0	----
REVENUES:									
Service Fees	1,566,500	1,466,500	1,466,500	1,313,188	89.55%	1,426,106	90.43%	1,426,106	90.43%
TOTAL REVENUES	1,566,500	1,466,500	1,466,500	1,313,188	89.55%	1,426,106	90.43%	1,426,106	90.43%
TOTAL REVENUES AND FUND BALANCE	\$ 1,566,500	2,587,600	2,587,600	2,434,288	94.08%	1,426,106	90.43%	1,426,106	90.43%
EXPENSES:									
RISK MANAGEMENT									
Personal Services	\$ 535,600	535,600	495,500	477,203	96.31%	433,440	87.10%	433,440	87.10%
City Sponsored Pensions	59,900	59,900	60,000	59,959	99.93%	59,957	99.99%	59,957	99.99%
Sub-Total	595,500	595,500	555,500	537,162	96.70%	493,397	88.49%	493,397	88.49%
Operating Expenses	698,600	698,600	733,800	617,911	84.21%	682,750	99.69%	682,750	99.69%
Sub-Total	1,294,100	1,294,100	1,289,300	1,155,073	89.59%	1,176,147	94.66%	1,176,147	94.66%
CITY CLINIC									
Personal Services	\$ 117,600	117,600	117,546	102,508	87.21%	117,326	99.01%	117,326	99.01%
City Sponsored Pensions	27,800	27,800	27,854	27,852	99.99%	27,852	99.96%	27,852	99.96%
Sub-Total	145,400	145,400	145,400	130,360	89.66%	145,178	99.19%	145,178	99.19%
Operating Expenses	27,000	27,000	31,800	27,755	87.28%	27,639	98.93%	27,639	98.93%
Sub-Total	172,400	172,400	177,200	158,115	89.23%	172,817	99.15%	172,817	99.15%
TRANSFER OUT									
Transfer Out to Eastside TIF	0	500,000	500,000	500,000	100.00%	0	----	0	----
Transfer Out to CMP Mgt Svcs	0	621,100	621,100	621,082	100.00%	0	----	0	----
Sub-Total	0	1,121,100	1,121,100	1,121,082	100.00%	0	----	0	----
ADA									
Operating Expenses	100,000	0	0	0	----	0	0.00%	0	0.00%
Sub-Total	100,000	0	0	0	----	0	0.00%	0	0.00%
TOTAL EXPENSES	\$ 1,566,500	2,587,600	2,587,600	2,434,270	94.07%	1,348,964	85.54%	1,348,964	85.54%

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 Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
APPROPRIATED FUND BALANCE	\$ 0	200,000	200,000	200,000		100.00%	0	----	0	----
REVENUES:										
Service Fees										
Mail Room	82,900	101,156	101,156	91,585		90.54%	72,765	88.74%	72,765	88.74%
Technology Resources	2,779,600	2,833,997	2,833,997	2,472,799		87.25%	2,344,353	84.65%	2,344,353	84.65%
Engineering	794,400	794,400	794,400	579,773		72.98%	516,099	71.41%	516,099	71.41%
Central Garage	1,468,700	1,468,700	1,468,700	1,416,112		96.42%	1,443,240	102.47%	1,443,240	102.47%
TOTAL REVENUES	5,125,600	5,198,253	5,198,253	4,560,269		87.73%	4,376,457	87.83%	4,376,457	87.83%
TOTAL REVENUES AND FUND BALANCE	\$ 5,125,600	5,398,253	5,398,253	4,760,269		88.18%	4,376,457	87.83%	4,376,457	87.83%
EXPENSES:										
MAIL ROOM										
Personal Services	\$ 42,500	42,500	42,500	38,857		91.43%	36,477	87.27%	36,477	87.27%
City Sponsored Pensions	21,600	21,600	21,600	21,600		100.00%	21,600	100.00%	21,600	100.00%
Sub-Total	64,100	64,100	64,100	60,457		94.32%	58,077	91.60%	58,077	91.60%
Operating Expenses	18,800	18,800	18,800	15,165		80.66%	11,919	64.08%	11,919	64.08%
Capital Outlay	0	0	18,256	18,256		100.00%	0	----	0	----
Sub-Total Mail Room	82,900	82,900	101,156	93,878		92.81%	69,996	85.36%	69,996	85.36%
TECHNOLOGY RESOURCES										
Personal Services	992,400	992,400	991,538	949,477		95.76%	951,831	83.42%	951,831	83.42%
City Sponsored Pensions	216,700	216,700	216,812	216,812		100.00%	216,810	100.00%	216,810	100.00%
Sub-Total	1,209,100	1,209,100	1,208,350	1,166,289		96.52%	1,168,641	86.06%	1,168,641	86.06%
Operating Expenses	1,114,700	1,187,353	1,188,103	982,487	13,865	82.69%	810,199	83.84%	810,199	83.84%
Capital Outlay	226,000	226,000	207,744	109,015		52.48%	199,200	90.19%	199,200	90.19%
Sub-Total	2,549,800	2,622,453	2,604,197	2,257,791	13,865	86.70%	2,178,040	85.57%	2,178,040	85.57%
TRANSFER OUT										
Local Option Sales Tax	188,100	188,100	188,100	188,014		99.95%	175,480	99.99%	175,480	99.99%
General Stock Fund	0	200,000	200,000	200,000						
Sub-Total	188,100	388,100	388,100	388,014		99.98%	175,480	99.99%	175,480	99.99%
DEBT SERVICE										
Interest	1,700	1,700	1,686	1,682		99.76%	3,295	99.85%	3,295	99.85%
Principal	40,000	40,000	40,014	39,999		99.96%	38,386	99.96%	38,386	99.96%
Sub-Total	41,700	41,700	41,700	41,681		99.95%	41,681	99.95%	41,681	99.95%
Sub-Total Technology Resources	2,779,600	3,052,253	3,033,997	2,687,486	13,865	88.58%	2,395,201	86.70%	2,395,201	86.70%

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 Twelve Months Ended September 30, 2017
(Unaudited)**

	FY 2017					FY 2016				
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	ACTUAL F.Y.E.	ENCUMBRANCES	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.	ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
ENGINEERING										
Personal Services	528,200	528,200	457,125	378,141		82.72%	324,231	65.53%	324,231	65.53%
City Sponsored Pensions	105,000	105,000	105,075	105,088		100.01%	105,083	99.99%	105,083	99.99%
Sub-Total	<u>633,200</u>	<u>633,200</u>	<u>562,200</u>	<u>483,229</u>		85.95%	<u>429,314</u>	71.57%	<u>429,314</u>	71.57%
Operating Expenses	122,200	122,200	193,200	166,914		86.39%	83,680	74.05%	83,680	74.05%
Capital Outlay	39,000	39,000	39,000	27,771		71.21%	9,850	100.00%	9,850	100.00%
Sub-Total Engineering	<u>794,400</u>	<u>794,400</u>	<u>794,400</u>	<u>677,914</u>		85.34%	<u>522,844</u>	72.35%	<u>522,844</u>	72.35%
CENTRAL GARAGE										
Personal Services	920,500	920,500	893,600	848,103		94.91%	897,794	97.69%	897,794	97.69%
City Sponsored Pensions	216,100	216,100	216,500	216,380		99.94%	216,423	99.98%	216,423	99.98%
Sub-Total	<u>1,136,600</u>	<u>1,136,600</u>	<u>1,110,100</u>	<u>1,064,483</u>		95.89%	<u>1,114,217</u>	98.12%	<u>1,114,217</u>	98.12%
Operating Expenses	290,800	290,800	309,663	247,338		79.87%	222,794	81.65%	222,794	81.65%
Capital Outlay	41,300	41,300	48,937	13,662		27.92%	0	----	0	----
Sub-Total Central Garage	<u>1,468,700</u>	<u>1,468,700</u>	<u>1,468,700</u>	<u>1,325,483</u>		90.25%	<u>1,337,011</u>	94.93%	<u>1,337,011</u>	94.93%
TOTAL EXPENSES	<u>\$ 5,125,600</u>	<u>5,398,253</u>	<u>5,398,253</u>	<u>4,784,761</u>	<u>13,865</u>	88.64%	<u>4,325,052</u>	86.92%	<u>4,325,052</u>	86.92%

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.

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

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2017
(Unaudited)**

PROGRAM	FY 2017					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2017 ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
AIRPORT						
Aircraft Rescue & Firefighting Facility (ARFF)	\$ 706,500	796,300	825,077	28,777	697,090	84.49%
Airport Administration	3,276,500	3,279,539	3,253,439	(26,100)	3,013,891	92.64%
Maintenance	8,794,700	11,517,259	11,501,382	(15,877)	7,523,368	65.41%
Operations	719,100	719,100	738,439	19,339	726,477	98.38%
Security	1,242,100	1,242,800	1,236,661	(6,139)	1,163,257	94.06%
Sub-total	<u>14,738,900</u>	<u>17,554,998</u>	<u>17,554,998</u>	<u>-</u>	<u>13,124,083</u>	74.76%
CITY CLERK						
Administration of Legal Documents	113,500	64,700	60,450	(4,250)	47,940	79.31%
City Elections/Appointments	33,200	33,200	29,210	(3,990)	28,816	98.65%
City Council Meetings Preparation	88,400	88,400	77,840	(10,560)	76,842	98.72%
Sub-total	<u>235,100</u>	<u>186,300</u>	<u>167,500</u>	<u>(18,800)</u>	<u>153,598</u>	91.70%
CITY COUNCIL						
Audit	99,700	194,400	196,300	1,900	99,700	50.79%
City Council Support	312,700	306,000	304,100	(1,900)	133,931	44.04%
Office of the City Council	366,300	369,582	369,582	-	204,603	55.36%
Sub-total	<u>778,700</u>	<u>869,982</u>	<u>869,982</u>	<u>-</u>	<u>438,234</u>	50.37%
COMMUNITY REDEVELOPMENT AGENCY - CRA						
Redevelopment Plan Implementation	481,000	513,619	482,364	(31,255)	355,388	73.68%
Asset Maintenance and Operation	406,900	256,900	256,795	(105)	218,627	85.14%
Non-Capital Projects and Activities	197,900	1,138,006	1,168,706	30,700	315,162	26.97%
MNTC - Project Support Payment	1,420,400	1,420,400	1,421,060	660	1,421,059	100.00%
2009 ECUA/WWTP Relocation	1,300,000	1,300,000	1,300,000	-	1,300,000	100.00%
Eastside Redevelopment Area Plan Implementation	105,200	1,243,364	1,243,364	-	632,180	50.84%
Westside Redevelopment Area Plan Implementation	192,700	323,521	323,521	-	205,429	63.50%
Sub-total	<u>4,104,100</u>	<u>6,195,810</u>	<u>6,195,810</u>	<u>-</u>	<u>4,447,844</u>	71.79%
FINANCIAL SERVICES						
Accounting	472,200	377,000	355,640	(21,360)	332,479	93.49%
Budget	61,200	48,500	41,335	(7,165)	39,098	94.59%
Contract & Lease Services	90,900	77,500	79,520	2,020	77,740	97.76%
Payroll	199,700	185,600	210,108	24,508	205,315	97.72%
Purchasing	119,300	139,993	141,990	1,997	99,632	70.17%
Sub-total	<u>943,300</u>	<u>828,593</u>	<u>828,593</u>	<u>-</u>	<u>754,264</u>	91.03%
FINANCIAL SERVICES - RISK MANAGEMENT SERVICES						
Risk Management Services	1,394,100	1,294,100	1,289,300	(4,800)	1,155,073	89.59%
Sub-total	<u>1,394,100</u>	<u>1,294,100</u>	<u>1,289,300</u>	<u>(4,800)</u>	<u>1,155,073</u>	89.59%

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2017
(Unaudited)**

PROGRAM	FY 2017					% OF BUDGET F.Y.E.
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2017 ACTUAL F.Y.E.	
FINANCIAL SERVICES - MAIL ROOM						
Mail Room	82,900	82,900	101,156	18,256	93,878	92.81%
Sub-total	<u>82,900</u>	<u>82,900</u>	<u>101,156</u>	<u>18,256</u>	<u>93,878</u>	92.81%
FINANCIAL SERVICES - TECHNOLOGY RESOURCES						
Capital Accumulation	41,700	41,700	41,700	-	41,681	99.95%
Information Management	1,068,300	1,102,853	1,054,535	(48,318)	910,073	86.30%
Network/System Management	1,096,500	1,134,600	1,164,600	30,000	996,768	85.59%
Office of the Director	206,000	206,000	201,447	(4,553)	181,959	90.33%
Public Safety	179,000	179,000	183,615	4,615	168,991	92.04%
Sub-total	<u>2,591,500</u>	<u>2,664,153</u>	<u>2,645,897</u>	<u>(18,256)</u>	<u>2,299,472</u>	86.91%
FIRE						
Administrative Support	309,100	309,100	429,342	120,242	407,130	94.83%
Cadets	-	-	139,308	139,308	138,945	99.74%
City Emergency Management	8,000	8,000	11,244	3,244	11,241	99.97%
Emergency Operations - Fire Suppression	7,708,600	7,708,600	7,589,946	(118,654)	7,547,091	99.44%
Emergency Operations - Rescue	469,400	469,400	411,052	(58,348)	409,339	99.58%
Facilities and Apparatus Management	825,400	825,874	790,696	(35,178)	740,258	93.62%
Fire Academy	26,000	26,000	40,605	14,605	40,604	100.00%
Fire Code Enforcement	300,300	300,300	240,644	(59,656)	238,718	99.20%
Marine Operations	57,000	57,000	51,760	(5,240)	37,556	72.56%
Technical Support to City	7,200	7,200	11,243	4,043	11,241	99.98%
Training	149,500	149,500	145,134	(4,366)	142,155	97.95%
Sub-total	<u>9,860,500</u>	<u>9,860,974</u>	<u>9,860,974</u>	<u>-</u>	<u>9,724,278</u>	98.61%
HOUSING						
HOME Program	133,700	694,162	694,162	-	567,564	81.76%
SHIP Program	54,500	90,912	90,912	-	45,031	49.53%
Sub-total	<u>188,200</u>	<u>785,074</u>	<u>785,074</u>	<u>-</u>	<u>612,595</u>	78.03%
HOUSING - CDBG						
Community Development Block Grant (CDBG) Program	275,300	275,567	275,567	-	240,892	87.42%
Housing Rehabilitation	544,700	544,967	544,967	-	383,343	70.34%
Sub-total	<u>820,000</u>	<u>820,534</u>	<u>820,534</u>	<u>-</u>	<u>624,235</u>	76.08%
HOUSING - SECTION 8						
Section 8 Housing Assistance Payments Program Fund	18,691,000	17,011,053	17,011,053	-	16,862,191	99.12%
Sub-total	<u>18,691,000</u>	<u>17,011,053</u>	<u>17,011,053</u>	<u>-</u>	<u>16,862,191</u>	99.12%

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2017
(Unaudited)**

PROGRAM	FY 2017					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2017 ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
HUMAN RESOURCES						
Human Resources Administration	338,600	342,248	337,550	(4,698)	327,509	97.03%
Recruiting & Training	118,900	118,900	123,598	4,698	122,014	98.72%
Sub-total	<u>457,500</u>	<u>461,148</u>	<u>461,148</u>	<u>-</u>	<u>449,523</u>	97.48%
HUMAN RESOURCES - CLINIC						
Clinic	172,400	172,400	177,200	4,800	158,115	89.23%
Sub-total	<u>172,400</u>	<u>172,400</u>	<u>177,200</u>	<u>4,800</u>	<u>158,115</u>	89.23%
INSPECTION SERVICES						
Inspection Services	1,106,300	1,340,145	1,336,937	(3,208)	1,194,781	89.37%
Plan Review and Permitting	84,500	84,500	87,708	3,208	84,454	96.29%
Sub-total	<u>1,190,800</u>	<u>1,424,645</u>	<u>1,424,645</u>	<u>-</u>	<u>1,279,235</u>	89.79%
LEGAL						
Client Legal Advisory Services	206,100	109,000	148,122	39,122	146,558	98.94%
Legal Management and Operations Services	168,300	168,300	155,806	(12,494)	154,915	99.43%
Public Records Law Compliance and Process Services	43,500	43,500	35,672	(7,828)	35,528	99.60%
Sub-total	<u>417,900</u>	<u>320,800</u>	<u>339,600</u>	<u>18,800</u>	<u>337,001</u>	99.23%
MAYOR						
City Administrator/Cabinet	398,200	430,600	405,100	(25,500)	302,730	74.73%
Communications	27,500	83,200	87,000	3,800	82,738	95.10%
Constituent Services	113,200	107,000	128,700	21,700	113,174	87.94%
Office of the Mayor	116,000	124,600	124,600	-	116,197	93.26%
Sub-total	<u>654,900</u>	<u>745,400</u>	<u>745,400</u>	<u>-</u>	<u>614,839</u>	82.48%
NON-DEPARTMENTAL FUNDING						
Agency funding	2,856,500	3,218,836	3,245,536	26,700	3,001,229	92.47%
Sub-total	<u>2,856,500</u>	<u>3,218,836</u>	<u>3,245,536</u>	<u>26,700</u>	<u>3,001,229</u>	92.47%

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2017
(Unaudited)**

PROGRAM	FY 2017					% OF BUDGET F.Y.E.
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2017 ACTUAL F.Y.E.	
PARKS & RECREATION						
Aquatics	244,000	279,228	244,771	(34,457)	238,977	97.63%
Athletic Field Maintenance	377,900	378,058	376,945	(1,113)	341,066	90.48%
Athletics	425,200	430,884	392,716	(38,168)	368,725	93.89%
Office of the Director (Administration)	647,600	647,600	659,586	11,986	640,645	97.13%
Park Administration & Maintenance	2,288,300	2,488,709	2,624,697	135,988	2,458,229	93.66%
Recreation/Community Center Administration	703,100	703,100	704,955	1,855	670,142	95.06%
Resource Center Programs	899,600	900,838	878,898	(21,940)	761,990	86.70%
Senior Center	191,400	191,400	188,612	(2,788)	171,093	90.71%
Volunteer & Outdoor Pursuits Program	63,300	63,300	60,237	(3,063)	49,060	81.44%
Sub-total	<u>5,840,400</u>	<u>6,083,117</u>	<u>6,131,417</u>	<u>48,300</u>	<u>5,699,927</u>	92.96%
PARKS & RECREATION - TENNIS						
Roger Scott Tennis Center	254,000	304,000	304,000	-	282,875	93.05%
Sub-total	<u>254,000</u>	<u>304,000</u>	<u>304,000</u>	<u>-</u>	<u>282,875</u>	93.05%
PARKS & RECREATION - GOLF						
Osceola Golf Course	742,900	771,808	771,808	-	713,440	92.44%
Sub-total	<u>742,900</u>	<u>771,808</u>	<u>771,808</u>	<u>-</u>	<u>713,440</u>	92.44%
PARKS & RECREATION - CMP						
Community Maritime Park Cultural Events	657,600	1,052,900	1,052,900	-	688,817	65.42%
Sub-total	<u>657,600</u>	<u>1,052,900</u>	<u>1,052,900</u>	<u>-</u>	<u>688,817</u>	65.42%
PENSACOLA ENERGY						
Customer Service	994,500	961,500	965,600	4,100	924,301	95.72%
Gas Construction	4,003,400	3,633,431	3,539,531	(93,900)	2,366,727	66.87%
Gas Cost	19,263,600	16,877,000	16,846,700	(30,300)	16,709,211	99.18%
Gas Marketing	2,452,800	2,334,700	2,246,550	(88,150)	2,155,594	95.95%
Gas Piping	513,500	490,300	164,850	(325,450)	163,151	98.97%
Gas Renewal & Replacement	4,626,500	4,517,070	4,040,470	(476,600)	3,364,465	83.27%
Gas Training	294,900	250,500	254,100	3,600	245,422	96.58%
Infrastructure Replacement	2,321,400	308,500	536,400	227,900	341,384	63.64%
Operations	9,038,000	9,149,882	9,928,682	778,800	9,169,529	92.35%
Sub-total	<u>43,508,600</u>	<u>38,522,883</u>	<u>38,522,883</u>	<u>-</u>	<u>35,439,784</u>	92.00%

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2017
(Unaudited)**

PROGRAM	FY 2017					% OF BUDGET F.Y.E.
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2017 ACTUAL F.Y.E.	
PLANNING SERVICES						
Planning Services	669,300	669,300	694,000	24,700	666,408	96.02%
Business Licenses	45,000	45,000	55,200	10,200	52,667	95.41%
Neighborhood Enhancement	131,900	131,900	119,700	(12,200)	19,985	16.70%
Code Enforcement Zoning/Housing	-	-	40,000	40,000	18,250	45.63%
Economic Development	47,900	122,900	60,200	(62,700)	(4,500)	-7.48%
Pensacola Neighborhood Challenge (PNC)	24,900	92,124	92,124	-	7,081	7.69%
Sub-total	<u>919,000</u>	<u>1,061,224</u>	<u>1,061,224</u>	<u>-</u>	<u>759,891</u>	71.61%
POLICE						
Cadets	357,700	357,700	251,661	(106,039)	222,794	88.53%
Central Records	471,300	471,300	409,668	(61,632)	386,280	94.29%
Chief's Office	1,740,600	1,740,600	1,605,979	(134,621)	1,553,367	96.72%
Communications Center	1,663,300	1,663,300	1,655,512	(7,788)	1,549,232	93.58%
Community Oriented Policing Squad	1,121,800	1,121,800	1,096,429	(25,371)	984,812	89.82%
Crime Scene Investigation	702,000	706,000	722,364	16,364	705,952	97.73%
Criminal Intelligence Unit	83,400	83,400	84,424	1,024	81,871	96.98%
Criminal Investigation Unit	2,305,100	2,305,100	2,146,893	(158,207)	2,053,886	95.67%
Fleet Management	437,600	437,600	413,787	(23,813)	405,545	98.01%
Property Management	386,300	386,300	573,835	187,535	485,096	84.54%
School Resource Office (SRO)	656,300	656,300	591,248	(65,052)	561,460	94.96%
Traffic	985,100	985,100	1,058,199	73,099	1,011,333	95.57%
Training/Personnel	642,000	664,305	731,374	67,069	700,166	95.73%
Uniform Patrol	9,076,300	9,076,300	9,339,135	262,835	9,130,024	97.76%
Vice & Narcotics	599,700	599,700	574,297	(25,403)	527,811	91.91%
Sub-total	<u>21,228,500</u>	<u>21,254,805</u>	<u>21,254,805</u>	<u>-</u>	<u>20,359,629</u>	95.79%
PORT						
Administration	847,700	764,365	518,332	(246,033)	513,281	99.03%
Business & Trade Development	237,400	236,700	166,922	(69,778)	165,130	98.93%
Operations & Maintenance	638,500	608,700	892,848	284,148	880,037	98.57%
Seaport Security	309,500	311,100	342,763	31,663	342,184	99.83%
Federal/State Matching Grant	136,400	123,971	123,971	-	62,668	50.55%
Sub-total	<u>2,169,500</u>	<u>2,044,836</u>	<u>2,044,836</u>	<u>-</u>	<u>1,963,300</u>	96.01%

**CITY OF PENSACOLA
BUDGET PROGRAMS
FISCAL YEAR 2017
(Unaudited)**

PROGRAM	FY 2017					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2017 ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
PUBLIC WORKS & FACILITIES - GENERAL FUND						
ADA Improvements	-	100,000	-	(100,000)	-	-----
Administration Daily Operation	256,300	258,339	251,972	(6,367)	226,523	89.90%
Building Maintenance Administration	266,400	308,318	299,830	(8,488)	189,218	63.11%
City Facility Maintenance & Repair	1,228,600	1,376,100	1,348,652	(27,448)	1,131,881	83.93%
Resource Center Maintenance	163,200	241,400	157,643	(83,757)	115,423	73.22%
Street Daily Operation	635,600	737,639	893,718	156,079	851,952	95.33%
Traffic Signals & Street Lighting	1,355,400	1,408,362	1,403,155	(5,207)	1,321,568	94.19%
Traffic Striping	43,900	43,900	44,088	188	41,630	94.42%
Sub-total	<u>3,949,400</u>	<u>4,474,058</u>	<u>4,399,058</u>	<u>(75,000)</u>	<u>3,878,195</u>	88.16%
PUBLIC WORKS & FACILITIES - STORMWATER FUND						
Stormwater Operation & Maintenance	1,878,900	1,949,523	1,913,686	(35,837)	1,859,484	97.17%
Street Sweeping FDOT Roadways	39,600	41,000	51,695	10,695	51,160	98.97%
Street Sweeping Operation & Maintenance	840,600	860,000	885,142	25,142	880,300	99.45%
Sub-total	<u>2,759,100</u>	<u>2,850,523</u>	<u>2,850,523</u>	<u>-</u>	<u>2,790,944</u>	97.91%
PUBLIC WORKS & FACILITIES - CENTAL SERVICES FUND						
Plan Review	82,200	82,200	71,999	(10,201)	55,090	76.51%
Project Design	286,700	286,700	248,661	(38,039)	189,432	76.18%
Project Management	413,400	413,400	463,860	50,460	426,742	92.00%
Survey Operations Coordination	12,100	12,100	9,880	(2,220)	6,650	67.31%
Sub-total	<u>794,400</u>	<u>794,400</u>	<u>794,400</u>	<u>-</u>	<u>677,914</u>	85.34%
SANITATION SERVICES						
Code Enforcement	1,280,800	1,280,800	1,279,025	(1,775)	1,192,959	93.27%
Code Enforcement-Zoning/Housing	101,000	101,000	103,075	2,075	97,441	94.53%
Residential Garbage Collection	3,101,300	3,436,050	3,438,365	2,315	3,024,460	87.96%
Recycling Collection	886,300	1,565,900	1,600,280	34,380	975,047	60.93%
Transfer Station	403,000	403,000	399,705	(3,295)	376,595	94.22%
Yard Trash/Bulk Waste Collection	1,662,000	1,662,000	1,628,300	(33,700)	1,549,858	95.18%
Sub-total	<u>7,434,400</u>	<u>8,448,750</u>	<u>8,448,750</u>	<u>-</u>	<u>7,216,360</u>	85.41%
SANITATION SERVICES - GARAGE						
Central Garage	1,468,700	1,468,700	1,468,700	-	1,325,483	90.25%
Sub-total	<u>1,468,700</u>	<u>1,468,700</u>	<u>1,468,700</u>	<u>-</u>	<u>1,325,483</u>	90.25%
TOTAL	\$ <u>151,551,550</u>	<u>152,857,896</u>	<u>152,857,896</u>	<u>-</u>	<u>137,212,807</u>	89.76%

City of Pensacola, Florida
Investment Schedule
As of September 30, 2017
(Unaudited)

<u>POOLED INVESTMENTS</u>		Invest Type	Purchase Date	Maturity Date	Interest Rate	Principal Amount	Market Value
Hancock	695359	CD	04/13/17	01/13/18	0.90%	5,000,000.00	5,000,000.00
Compass	6748094650	CD	04/13/17	01/13/18	1.10%	10,000,000.00	10,000,000.00
BankUnited	1815051005	CD	07/20/17	07/20/18	1.40%	20,000,000.00	20,000,000.00
Hancock	701381	CD	08/03/17	05/03/18	1.27%	10,000,000.00	10,000,000.00
Servis1st Bank	169540	CD	08/05/17	08/05/18	1.36%	10,000,000.00	10,000,000.00
Servis1st Bank	170043	CD	08/31/17	05/31/18	1.16%	5,000,000.00	5,000,000.00
Compass	6752271214	CD	09/01/17	08/31/18	1.41%	10,000,000.00	10,000,000.00
Compass	6752309920	MM	09/01/17		1.05%	5,000,000.00	5,000,000.00
Florida Community Bank	218829900	CD	09/27/17	09/27/18	1.09%	20,000,000.00	20,000,000.00
<u>City's- GCA (checking account)</u>							
Wells Fargo Bank	Public Now Account		ERC .35% up to fees and .10% on excess balance			35,254,256.71	35,254,256.71
TOTAL INVESTMENTS						\$ 130,254,256.71	\$ 130,254,256.71

Money Market interest rates are good through September 30, 2017.

Wells Fargo Bank is the City's primary depository, expires June 30, 2019.

**CITY OF PENSACOLA
DEBT SERVICE SCHEDULE
September 30, 2017
(Unaudited)**

	BALANCE 09/30/16	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 09/30/17	REQUIRED RESERVES ^(a)	FUTURE INTEREST	MATURITY DATE
2008 AIRPORT TAXABLE CFC REVENUE NOTE	8,800,000.00	0.00	8,800,000.00	0.00	651,786.72 ^(b)	12/31/18
2008 AIRPORT REVENUE BONDS	32,170,000.00	(695,000.00)	31,475,000.00	3,325,607.53	25,985,362.50	10/01/38
2009 REDEVELOPMENT REVENUE BONDS (CMP)	43,360,000.00	(1,045,000.00)	42,315,000.00	0.00	42,376,039.44 ^(c)	04/01/40
2010 AIRPORT REVENUE REFUNDING NOTE (97B, 98A AIRPORT)	3,760,000.00	(1,225,000.00)	2,535,000.00	214,582.33	61,004.78	10/01/18
2010A-1 CAPITAL FUNDING REVENUE BONDS (2000A LOST)	2,165,000.00	(1,055,000.00)	1,110,000.00	0.00	28,443.75	10/01/17
2010A-2 CAPITAL FUNDING REVENUE BONDS (2000B LOST)	4,495,000.00	(2,190,000.00)	2,305,000.00	0.00	59,065.63	10/01/17
2010B-1 CAPITAL FUNDING REVENUE BONDS (2008 GAS/AMR)	1,480,000.00	(725,000.00)	755,000.00	0.00	15,571.88	10/01/17
2010B-2 CAPITAL FUNDING REVENUE BONDS (1999 GAS)	1,900,000.00	(935,000.00)	965,000.00	0.00	19,300.00	10/01/17
2011 GAS SYSTEM REVENUE NOTE	3,130,000.00	(495,000.00)	2,635,000.00	0.00	139,977.75	10/01/21
2012 AIRPORT REVENUE NOTE	6,300,000.00	(6,300,000.00)	0.00	0.00	0.00	10/01/27
2015 AIRPORT REFUNDING REVENUE NOTE	12,465,000.00	(915,000.00)	11,550,000.00	795,508.58	1,693,965.00	10/01/27
2016 LOCAL OPTION GAS TAX REVENUE BOND	14,314,000.00	(271,000.00)	14,043,000.00	0.00	1,323,318.75	12/31/26
2016 EASTSIDE REDEVELOPMENT REVENUE LOAN ^(d)	500,000.00	0.00	500,000.00	0.00	377,949.00	12/31/45
2016 GAS SYSTEM REVENUE NOTE	0.00	15,000,000.00	15,000,000.00	0.00	1,743,292.40	10/01/26
2017 EASTSIDE REDEVELOPMENT REVENUE BOND	0.00	1,307,000.00	1,307,000.00	0.00	482,467.24	04/01/37
2017 WESTSIDE REDEVELOPMENT REVENUE BOND	0.00	4,082,000.00	4,082,000.00	0.00	1,506,278.51	04/01/37
2017 AIRPORT REFUNDING REVENUE NOTE	0.00	6,300,000.00	6,300,000.00	0.00	918,848.25	10/01/27
TOTAL	\$ 134,839,000.00	10,838,000.00	145,677,000.00	4,335,698.44	77,382,671.60	

^(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 \$14,732,349.44 for a net interest on the bonds of \$27,643,690.

^(d) On August 10, 2017, City Council approved Resolution 17-34 which extended the 2016 Eastside Loan through the end of the Eastside Redevelopment Trust Fund term.

CITY OF PENSACOLA
DEBT SERVICE SCHEDULE BY ALLOCATION
September 30, 2017
(Unaudited)

	BALANCE 09/30/16	ADDITION OR (RETIREMENT) OF PRINCIPAL	BALANCE 09/30/17	REQUIRED RESERVES (a)	FUTURE INTEREST	MATURITY DATE
<u>LOCAL OPTION GAS TAX FUND</u>						
2016 LOCAL OPTION GAS TAX REVENUE BOND	14,314,000.00	(271,000.00)	14,043,000.00	0.00	1,323,318.75	12/31/26
TOTAL LOCAL OPTION GAS TAX FUND	<u>14,314,000.00</u>	<u>(271,000.00)</u>	<u>14,043,000.00</u>	<u>0.00</u>	<u>1,323,318.75</u>	
<u>COMMUNITY REDEVELOPMENT AGENCY</u>						
2009 REDEVELOPMENT REVENUE BONDS (CMP) (d)	43,360,000.00	(1,045,000.00)	42,315,000.00	0.00	42,376,039.44 (c)	04/01/40
2016 EASTSIDE REDEVELOPMENT REVENUE LOAN (e)	500,000.00	0.00	500,000.00	0.00	377,949.00	12/31/45
2017 EASTSIDE REDEVELOPMENT REVENUE BOND	0.00	1,307,000.00	1,307,000.00	0.00	482,467.24	04/01/37
2017 WESTSIDE REDEVELOPMENT REVENUE BOND	0.00	4,082,000.00	4,082,000.00	0.00	1,506,278.51	04/01/37
TOTAL COMMUNITY REDEVELOPMENT AGENCY	<u>43,860,000.00</u>	<u>4,344,000.00</u>	<u>48,204,000.00</u>	<u>0.00</u>	<u>44,742,734.19</u>	
<u>LOCAL OPTION SALES TAX FUND</u>						
2010A-1 CAPITAL FUNDING REVENUE BONDS (2000A LOST)	2,165,000.00	(1,055,000.00)	1,110,000.00	0.00	28,443.75	10/01/17
2010A-2 CAPITAL FUNDING REVENUE BONDS (2000B LOST)	4,495,000.00	(2,190,000.00)	2,305,000.00	0.00	59,065.63	10/01/17
TOTAL LOCAL OPTION SALES TAX FUND	<u>6,660,000.00</u>	<u>(3,245,000.00)</u>	<u>3,415,000.00</u>	<u>0.00</u>	<u>87,509.38</u>	
<u>GAS UTILITY FUND</u>						
2010B-1 CAPITAL FUNDING REVENUE BONDS (2008 GAS/AMR)	1,480,000.00	(725,000.00)	755,000.00	0.00	15,571.88	10/01/17
2010B-2 CAPITAL FUNDING REVENUE BONDS (1999 GAS)	1,900,000.00	(935,000.00)	965,000.00	0.00	19,300.00	10/01/17
2011 GAS SYSTEM REVENUE NOTE	3,130,000.00	(495,000.00)	2,635,000.00	0.00	139,977.75	10/01/21
2016 GAS SYSTEM REVENUE NOTE	0.00	15,000,000.00	15,000,000.00	0.00	1,743,292.40	10/01/26
TOTAL GAS UTILITY FUND	<u>6,510,000.00</u>	<u>12,845,000.00</u>	<u>19,355,000.00</u>	<u>0.00</u>	<u>1,918,142.03</u>	
<u>AIRPORT FUND</u>						
2008 AIRPORT TAXABLE CFC REVENUE NOTE	8,800,000.00	0.00	8,800,000.00	0.00	651,786.72 (b)	12/31/18
2008 AIRPORT REVENUE BONDS	32,170,000.00	(695,000.00)	31,475,000.00	3,325,607.53	25,985,362.50	10/01/38
2010 AIRPORT REVENUE REFUNDING NOTE (97B, 98A AIRPORT)	3,760,000.00	(1,225,000.00)	2,535,000.00	214,582.33	61,004.78	10/01/18
2012 AIRPORT REVENUE NOTE	6,300,000.00	(6,300,000.00)	0.00	0.00	0.00	10/01/27
2015 AIRPORT REFUNDING REVENUE NOTE	12,465,000.00	(915,000.00)	11,550,000.00	795,508.58	1,693,965.00	10/01/27
2017 AIRPORT REFUNDING REVENUE NOTE	0.00	6,300,000.00	6,300,000.00	0.00	918,848.25	10/01/27
TOTAL AIRPORT FUND	<u>63,495,000.00</u>	<u>(2,835,000.00)</u>	<u>60,660,000.00</u>	<u>4,335,698.44</u>	<u>29,310,967.25</u>	
TOTAL	<u>\$ 134,839,000.00</u>	<u>10,838,000.00</u>	<u>145,677,000.00</u>	<u>4,335,698.44</u>	<u>77,382,671.60</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 \$14,732,349.44 for a net interest on the bonds of \$27,643,690.

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

(e) On August 10, 2017, City Council approved Resolution 17-34 which extended the 2016 Eastside Loan through the end of the Eastside Redevelopment Trust Fund term.

CITY OF PENSACOLA
SCHEDULE OF LEGAL COSTS
September 30, 2017
(Unaudited)

ATTORNEY NAME OR FIRM	AMOUNT PAID	NATURE OF SERVICES PROVIDED
ALLEN NORTON & BLUE P A	\$94,172.89	Administrative, Collective Bargaining and Employee Matters
BEGGS & LANE	423,782.60	Contract and Real Estate Law
BONDURANT MIXON & ELMORE LLP	27,960.77	Civil Rights Litigation
BRYANT MILLER OLIVE PA	95,731.11	Bond Counsel
CARLTON FIELDS JORDEN BURT	9,065.72	Environmental and Real Estate
COLLEEN CLEARLY ORTIZ PA	1,635.00	Police Forfeiture Claim
GALLOWAY, JOHNSON, TOMPKINS, BURR AND SMITH	5,495.00	Contract Law
GRAY ROBINSON PA	107,326.02	Fee, Tax and Pension Plan Compliance
GUNSTER YOAKLEY & STEWART PA	8,634.45	Natural Gas Matters
JOLLY & PETERSON PA	27,641.21	Police Liability Claims
KLEIN HORNIG LLP	12,005.50	New Market Tax Credits
LOCKE LORD LLP	2,562.50	Bond Disclosure Counsel and New Market Tax Credits
MCCARTER & ENGLISH LLP	36,148.55	Natural Gas Industry
MICHAEL D TIDWELL PA	2,200.00	Real Estate Law
NABORS GIBLIN & NICKERSON P A	7,022.50	Annual Stormwater Assessment Program
PHILIP A BATES PA	674.20	Sanitation Matters
PLAUCHE MASELLI PARKERSON LLP	54,022.99	Utility Litigation
QUINTAIROS PRIETO WOOD & BOYER PA	38,961.20	Workers Compensation and Liability Claims
RAY, JR LOUIS F	22,330.00	Code Enforcement Special Magistrate
RODERIC G. MAGIE, PA	36,433.43	Workers Compensation Claims
SCHNADER HARRISON SEGAL & LEWIS LLP	245.00	Aviation Industry
SPERO, DONALD J	2,687.50	Arbitration
STEINMEYER FIVEASH LLP	47,707.79	Environmental and Property Matters
THE HAMMONS LAW FIRM PA	2,514.50	Code Enforcement Lien Foreclosures
WILSON HARRELL & FARRINGTON PA	320,090.13	Claims and Litigation
WOODEN LAW FIRM PC	113,687.00	Land Development Matters
REPORT TOTAL	<u>\$1,500,737.56</u>	