

**FINANCIAL REPORT  
TWELVE MONTHS ENDING SEPTEMBER 30, 2022**

***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 2022 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, 2022, are attached to this preliminary report. The Fiscal Year 2022 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, investment, legal cost, Contracts and Expenditures over \$25,000 and the Tree Planting Trust Fund 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 2022 appropriations are carried forward to Fiscal Year 2023 in a supplemental budget resolution.

The Investment Section of this financial report provides a comparison of interest rates for Fiscal Year 2021 to Fiscal Year 2022. Interest Income in the various funds was at or near budget, interest rates continue to trend lower as a result of the COVID-19 Pandemic.

The Legal Services and Fees of this financial report provides a listing of legal services and fees paid through the fourth quarter of FY 2022.

Contracts and Expenditures over \$25,000 approved by the Mayor have been included in this report with the changing of how the monthly information is being provided to City Council.

The Tree Planting Trust Fund Schedule in this financial report provides the revenues received through the fourth quarter of FY 2022 along with the address of the property, the district the property is within, the amount received and the reason for the removal of the tree.

**General Fund:**

Expenditures and encumbrances totaling \$60,873,300 were slightly below total revenues of \$63,211,100. Total Fiscal Year 2022 revenue increased from Fiscal Year 2021 by \$4,492,600 or 7.65%. Total revenues were \$3,230,230 above the beginning budget of \$59,980,900. The main components of this increase was an increase in Property Taxes, Franchise Fees, License and Permits, and Municipal Revenue Sharing. Property Taxes increased \$213,400 over the beginning budget, Franchise Fees increased \$631,200 over the

beginning budget, License and Permits increased \$135,800 over the beginning budget, and Municipal Revenue Sharing were \$1,629,519 over the beginning budget . Interest Income exceeded beginning budget by \$311,200.

Property Tax Revenue of \$ 19,640,100 was above the Fiscal Year 2021 revenue by \$1,502,800 or 8.29%. Local Business Tax revenue of \$946,700 was higher than Fiscal Year 2021 revenue by \$10,700 or 1.14%. Half Cent Sales Tax revenues increased from the prior year by \$529,900 or 8.83% and Municipal Revenue Sharing increased from the prior year revenues by \$626,200 or 25.68% both due to the ongoing recovery from the COVID-19 Pandemic.

Generally, departmental expenditures including encumbrances were within final approved appropriations; overall, expenditures and encumbrances net of contracts payable were 5.12% or \$3,284,000 lower than appropriations.

On March 7, 2021, City council passed resolution 2021-32 amending the City of Pensacola's financial planning and administration policy as it related to the annual transfer into the Stormwater Capital Project Fund. Historically, the policy provides for the amount transferred into the Stormwater Capital Project Fund to be an amount equivalent to the stormwater utility fee revenue. The revised policy sets the dollar amount of the transfer into the Stormwater Capital Project Fund at \$2,735,000 each fiscal year. Funds are transferred monthly based on the amount of stormwater utility fee revenue collected until the \$2,735,000 required annual transfer is met.

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 2022 General Fund non-spendable, restricted, committed, assigned and unassigned fund balance are:

Amount	Description
	<b>Non-Spendable</b>
\$ 48,499	- Prepaid Expenses
48,499	Sub-Total Non-Spendable
	<b>Restricted</b>
424,621	- Saenger Theatre Capital
618,014	- Encumbrance Carryforward Appropriation
1,042,635	Sub-Total Restricted
	<b>Committed</b>
14,042,818	- Council Reserve
613,302	- Tree Planting Trust Fund
21,756	- Park Purchases Fund
14,677,875	Sub-Total Committed
	<b>Assigned</b>
5,100,000	- Designation for Fund Balance (FY 2023-2025)
503,272	- Designation for Housing Initiatives
2,550,000	- Designated for Natural Disaster 5% Match
4,058,521	- Unencumbered Carryforward Appropriation
-	- Unencumbered Carryforward Appropriation (there is HOPE)
-	- Estimated Unfunded Actuarial Liability for Pension Plans
519,544	- Special Assessments
26,498	- Designation for Lien Amnesty
12,757,835	Sub-Total Assigned
	<b>Unassigned</b>
495,015	- Available Balance for Future Year Appropriations
495,015	Sub-Total Unassigned
<b>\$ 29,021,860</b>	<b>Total Fund Balance</b>

The \$14.04 million City Council reserve experienced retained the same earnings during Fiscal Year 2022. This reserve amount represents 21.38% of Fiscal Year 2023 General Fund Beginning Adopted Appropriations (Expenditure Budget) which exceeds the minimum reserve of 20% as provided for in the Fund Balance Policy of Governmental Funds. In addition, the reserve amount represents slightly over three and half months of FY 2023 General Fund Budgeted Expenditures.

The City's current Financial Planning and Administration Policy provides that each fiscal year the General Fund's maximum amount of appropriated Beginning Fund Balance should be no more than three percent of budgeted revenues. Based on the Fiscal Year 2023 Beginning Budget Document that amount is projected to be approximately \$1.7 million for fiscal years (FY 2023, FY 2024, and FY 2025) totaling \$5.1 million. This amount was established as an Assigned Fund Balance in closing the books for Fiscal Year 2019, however, no expenditure of those funds will occur until appropriated by City Council. The

Fiscal Year 2023 Approved Budget appropriated \$1.7 million of the \$5.1 million Fund Balance.

FEMA will provide 90% of the costs associated with the repairs and cleanup of the damages incurred from Hurricane Sally. The remaining 10% will be split between the State of Florida and the City of Pensacola. Therefore, \$2.46 million of available Fund Balance within the General Fund is being assigned to ensure the City has sufficient funds for the required General Fund 5% match. By assigning fund balance, the amount of \$495,015 available for additional carryover is more readily identifiable in the Unassigned Fund Balance Designation.

### **Tree Planting Trust Fund**

The Tree Planting Trust Fund revenue and expenditures are recorded in the General Fund. For Fiscal Year 2022, the “Tree Planting Trust Fund” account contributions plus interest income equaled \$133,743 and \$98,562 in encumbrances and expenditures.

At the November 14, 2019 City Council meeting, a resolution was adopted by City Council to appropriate \$100,000 within the Tree Planting Trust Fund for the implementation of the Tree Planting and Management Plan. The total balance in the “Tree Planting Trust Fund” at the end of Fiscal Year 2022 was \$613,274. The balance will be appropriated on the Unencumbered Carryforward Resolution No. 2023-004 to allow for implementation once a plan for these funds has been determined.

### **Park Purchases Trust Fund**

The Park Purchases Trust Fund revenue and expenditures are recorded in the General Fund. For Fiscal Year 2022 the “Park Purchases Trust Fund” account contributions plus interest income equaled \$17,009 and no expenditures. The total balance in the “Park Purchases Trust Fund” at the end of Fiscal Year 2022 was \$21,756.

### **Housing Initiatives Fund**

the Housing Initiatives Fund is dedicated to receive 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. These funds have been recorded in the General Fund as the “Housing Initiatives Fund”.

At fiscal year end the Housing Initiatives Fund account contributions plus interest equaled \$47,807 and the expenditures were \$38,937. The total balance in the Housing Initiatives Fund at the end of the Fiscal Year 2021 was \$503,272.

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

Fiscal Year 2022 revenue from Local Option Gasoline Tax decreased \$2,200 from the amount received in Fiscal Year 2021. The total Local Option Gasoline Tax and Interest Income revenue of \$1,436,600 was above the beginning budget of \$1,370,000 by \$66,600. The Local Option Gasoline Tax is based on the number of gallons sold. With the reopening

of businesses and less telecommuting, there are more drivers on the road meaning more gasoline being purchased resulting in additional revenue over the prior fiscal year. Total revenues and appropriated fund balance of \$1,608,000 exceeds total expenditures by \$67,400.

Ending restricted fund balance excluding encumbrances was \$975,400, which will be used for future debt service payments. As of December 2022, projected fund balance for future year appropriations is \$807,700.

### **Stormwater Utility Fund:**

Total stormwater utility fees including penalties were \$2,967,200. The State Right of Way Maintenance Contract with the State of Florida awarded to the Public Works Department provided revenue in the amount of \$90,200 for Fiscal Year 2022.

Total revenues for the Stormwater Utility Fund of \$3,059,400 is over budget by \$97,400. Total expenditures and encumbrances net of contracts payable of \$2,929,200 for the fiscal year are below budget of \$2,962,000 by \$32,800.

At fiscal year end the Stormwater Utility Fund committed fund balance excluding encumbrances was \$406,700 which is available for appropriations in future years. As of December 2022, projected fund balance for future year appropriations is \$349,500. For Fiscal Year 2022 City Council approved an adjustment to the Stormwater Utility Fee from \$72.24 per ESU to \$76.12 with a subsequent increase for Fiscal Year 2023 to the maximum approved by City Council of \$80 per ESU. This increase for Fiscal Year 2022 is expected to increase revenue to provide funding for an additional three-person crew to provide additional stormwater maintenance.

### **Parking Management Fund:**

Fiscal Year 2022 revenues exceeded expenses and encumbrances by \$304,200. Revenues of \$1,132,300 exceeded Fiscal Year 2022 operating expenses of \$828,000 by \$304,200. Compared to Fiscal Year 2021, revenues for Fiscal Year 2022 increased by \$281,600. This is due mainly to the increase in parking in the downtown area.

Expenditures and encumbrances totaled \$828,000 and exceeded Fiscal Year 2022 operating expenses of \$728,300 by \$99,700

At fiscal year end the Parking Management Fund committed fund balance excluding encumbrances was \$722,100 which is available for appropriations in future years. At the end of Fiscal Year 2022 restricted fund balance excluding encumbrances was \$40,500.

### **Natural Disaster Fund**

This fund is categorized as a special revenue fund that accounts for any disaster-related activity. The Natural Disaster Fund receives revenues from Federal and State agencies on a reimbursement basis. For the COVID-19 Pandemic and Hurricane Sally,

FEMA is expected to provide 90% and the State of Florida is providing 5% of approved obligated projects with the City of Pensacola being responsible for the balance of the expenditures. As previously mentioned, \$2.46 million Fund Balance has been assigned in the General Fund to provide for the City's 5% required match. Total revenue received \$17,444,249 coming from FEMA, State, and Insurance proceeds net of interest adjustments in Fiscal Year 2022.

Expenditures and encumbrances net of contracts payable of \$11,452,200 were less than revenues of \$17,444,200 by \$5,992,000 at fiscal year end. At the end of Fiscal Year 2022 restricted fund balance excluding encumbrances was a negative \$2,415,300. This is mainly due to the nature of the grants being reimbursed after the City has expended the funds.

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

Revenues of \$881,800 were at final budget estimates. When compared to FY 2021, revenue for this fiscal year is \$28,800 above prior year revenues. Expenditures and encumbrances net of contracts payable of \$787,000 were \$22,700 above prior Fiscal Year. Revenues were \$94,800 more than total expenditures and encumbrances net of contracts payable before the General Fund subsidy. This increase in revenues is mainly due to the good weather and essential services provided to the public at Osceola. At the end of Fiscal Year 2022, total assigned fund balance excluding encumbrances was \$348,000 after the \$250,000 subsidy. As of December 2022 projected fund balance for future year appropriations is \$303,700.

During Fiscal Year 2021, 23,401 rounds were played with 6,737 driving range usage, and through the end of Fiscal Year 2022, 24,103 rounds were played with 6,939 driving range usage, an increase of 702 rounds and an increase of 202 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 2022.

### **Inspection Services Fund:**

Inspection Services revenues of \$2,684,100 exceeded beginning budget estimates by \$930,100. The increase in housing and the increase in overall building permits have contributed to this increase in revenues. With the increased activity in the construction industry, it has become necessary to add a new full-time position as well as a temporary position in order to provide better customer service and meet the workload in this strong economy. Therefore, additional funding was required in the FY 2022 budget. City Council approved the Budget Resolution 2022-018 on February 10, 2022, to help provide for a Building Inspections Specialist and a temporary receptionist, equipment for this additional staff, and two new Ford Ranger pick-up trucks to be purchased which will give each licensed Inspections employee a vehicle to use.

Expenditures and encumbrances of \$1,941,600 were \$187,600 were above ending budget and revenues exceeded expenditures by \$742,500.

At the end of Fiscal Year 2022, restricted fund balance excluding encumbrances was \$1,975,300.

**Roger Scott Tennis Center:**

The Roger Scott Tennis Center Fund accounts for the operations of the City-owned public tennis center. The City has contracted with Gulf Coast Tennis Group, LLC for the operation and management of the center. As part of the current contract, the City receives a minimum annual guaranteed revenue of \$125,000 plus an additional \$3,840 for the rights to operate the pro-shop, which is estimated to fund the City’s cost of operations. The City’s three-year contract that began on August 26, 2022.

To help businesses cope with the economic impacts of COVID-19, the City offered a commercial rent/lease deferral program to qualified lessees through June 30, 2020. Under the program, businesses were allowed to apply for deferrals on rent payments due in April, May, and June. Deferred payments are required to be paid in equal installments over a 12 month period or over the months remaining on the existing lease, whichever is the lesser period, commencing July 1, 2020, along with the rent/lease payment, which is also due on those dates. As of The Gulf Coast Tennis Group applied for and received approval for the deferral. As of the date of this report, there is no remaining balance. City Council forgave the outstanding deferral balance effective September 30, 2022.

Revenues of \$134,300 were above the final budget estimate at fiscal year end by \$5,500. Historical Roger Scott Tennis Center has declined due to the repayment of the rent deferrals collected in FY 2021, but it continues to increase over the prior year’s activity through the fourth quarter.

Expenditures and encumbrances of \$95,400 were well within the budget of \$137,700. Total revenues exceeded expenditures by \$38,900. Assigned fund balance at the end of Fiscal Year 2022 was \$247,600, which is available for appropriation in future years. As of December 2022, projected fund balance for future year appropriations is \$48,600.

Following is a comparison of the activity at Roger Scott Tennis Center between the Fiscal Year End for FY’s 2021 and 2022.

	<u>FYE 2021</u>	<u>FYE 2022</u>	<u>DIFF</u>
Daily Participants			
Hard Courts	1,006	1,733	727
All Courts (Includes Clay Courts)	<u>2,679</u>	<u>4,803</u>	<u>2,124</u>
Sub-Total	<u>3,685</u>	<u>6,536</u>	<u>2,851</u>
Playing Members	<u>22,559</u>	<u>23,391</u>	<u>832</u>
<b>Sub-Total</b>	<b><u>26,244</u></b>	<b><u>29,927</u></b>	<b><u>3,683</u></b>
Instructional Students	28,030	27,607	(423)
Rentals/Special Events/Programs	8,876	10,494	1,618
<b>Total Players</b>	<b><u>63,150</u></b>	<b><u>68,028</u></b>	<b><u>4,878</u></b>

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

The Community Maritime Park (“Park”) Management Services Fund accounts for the receipts and expenditures thereof at the Community Maritime Park. Typical expenditures are related to utilities, special event services and maintenance of the park outside of the baseball stadium.

Revenues of \$981,300 were below budget estimates (excluding Renewal & Replacement) by \$32,800 mainly due to the decrease in park attendance surcharge revenue. Community Maritime Park Operating Expenditures and encumbrances of \$985,600 were well within the \$128,400 budget. Total expenditures exceeded revenues by \$4,300.

Renewal & Replacement revenues of \$251,300 exceed total Renewal & Replacement expenditures and encumbrances of \$13,700 by \$237,600.

Ending restricted fund balance excluding encumbrances, Parking and Renewal & Replacement was \$1,373,500.

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

Revenues of \$12,516,800 were above ending budget by \$1,294,500 in the Local Option Sales Tax (LOST) Fund. Local Option Sales Tax collections increased by 14.14% from Fiscal Year 2021. The Local Option Sales Tax Plan is an eleven-year plan that will end on December 31, 2028. Over the life of the LOST IV Series total revenue should equal the total estimated revenue.

This revenue line item is closely monitored and should it appear that revenues are not going to meet the total projected revenues for the plan, projects may need to be evaluated and possibly shifted to the next LOST series, should Escambia County voters approve a fifth extension of this tax.

Total expenditures and encumbrances net of contracts payable of \$15,541,700 were well within the \$43,745,400 budget.

Restricted fund balance excluding encumbrances and bond reserves increased an additional \$652,400 from a negative \$3,086,100 to a negative \$2,433,800 in Fiscal Year 2022. All bond eligible expenses have been accounted for separately in the financial statements. An extension of the Local Option Sales Tax was approved in November 2014 and began January 1, 2018. It will expire on December 31, 2028. This is the fourth series of the Local Option Sales Tax.

It will be necessary to draw upon the City’s pooled cash to cover cash shortfalls in the fund. This is projected to be necessary through the end of the life of the LOST IV Series. In addition, fund balance is projected to be negative based on anticipated project completion dates.

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

The Stormwater Capital Projects Fund accounts for the construction of various stormwater improvements and is funded by a transfer from the City's General Fund. On May 27, 2021 City Council adopted Resolution No. 2021-32 amending the City's Financial Planning and Administrative Policy that provides greater flexibility allowing Stormwater Capital purchases to be paid for outside the Stormwater Capital Project Fund and set the General Fund transfer amount to the Stormwater Capital Fund at \$2,735,000 for future years.

Total expenditures and encumbrances net of contracts payable were \$2,436,600. At fiscal year end, fund balance less encumbrances was \$4,089,800, of which \$4,058,700 has been carried forward to complete approved Stormwater capital projects.

### **Gas Utility Fund:**

Expenses of \$74,910,700 exceeded Fiscal Year 2022 revenues of \$70,387,600 by \$4,523,100. Compared to Fiscal Year 2021, revenues for Fiscal Year 2022 increased by \$18,961,200. This is due mainly to an increase in consumption and an overall increase in gas costs over the prior year.

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. For Fiscal Year 2022, \$800,529 has been received from Infrastructure Cost Recovery Revenue.

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 the Florida Retirement System portion of GASB Statement No. 68, Accounting and Financial Reporting for Pensions as data has not been received from the State).

Pensacola Energy's net current assets at the beginning of Fiscal Year 2022 were \$23.7 million. At fiscal year end net current assets were \$22.2 million, a \$1.5 million decrease, the majority of which is a result of a decrease in cash related to operations. Total fund equity less bond reserves at the beginning of Fiscal Year 2022 were \$73.5 million. At fiscal year end that amount increased by \$5.3 million to \$78.8 million.

### **Sanitation Fund:**

Sanitation Operations revenues of \$9,153,400 were above Sanitation expenses (excluding Code Enforcement) of \$9,133,800 by \$19,600. Sanitation Fund revenues for Fiscal Year 2022 were \$1,567,800 above the Fiscal Year 2021 revenues.

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 \$1,587,700 exceeded total Code Enforcement expenses of \$1,337,900 by \$249,800.

Federal CNG rebates as well as advertising revenue is also dedicated for equipment and vehicle replacement. Sanitation conducted a rate study to update the 2016 Solid Waste Rate Study through Geosyntech Consultants. The results of that study were presented to City Council on August 15, 2022 and a multi-year plan to increase rates to account for the rising cost of labor, operations and equipment was presented.

Net current assets, excluding Code Enforcement and Lot Cleaning at the beginning of Fiscal Year 2022 were \$420,500. At fiscal year end net current assets were \$294,800, a decrease of \$125,700. Total fund equity less bond reserves increased by \$1,964,100 ending the fiscal year with \$2,851,900 balance.

### **Port Fund:**

Port Revenues of \$3,141,800 plus \$34,500 in Transfers In from the Local Option Sales Tax Fund were below Port operating expenses of \$3,354,600 by \$178,300 at fiscal year end. Port Revenues for Fiscal Year 2022 were below Fiscal Year 2021 by \$1,433,000 before the Transfer In from the Local Option Sales Tax Fund. The majority of the revenue decrease was due to a decrease in GE cargo storage fees, reduced dockage fees from the Blue Origin vessel departure, and ending of short-term operating fees from the Hurricane Sally debris consolidation site that operated on Port following the storm. Both revenues and expenses continue to be closely monitored at the Port.

Net current assets, at the beginning of Fiscal Year 2022, were \$3,495,800. By fiscal year end net current assets totaled \$3,605,400, an increase of \$109,600. Total fund equity less required bond reserves increased by \$233,600 from a beginning balance of \$18.3 million to \$18.6 million.

### **Airport Fund:**

Revenues of \$29.5 million were higher than original budget estimates by \$9,892,300. Compared to Fiscal Year 2021, Fiscal Year 2022 revenues increased by \$6,894,900 and Fiscal Year 2022 operating expenses (excluding CARES Act Funding and Debt Service) increased by \$5,774,906. The Airport received funds from the CARES Act to help with recovery of the COVID-19 Pandemic. The Airport utilize \$11.1 million in CARES funding between 2020 and 2022 towards operations and maintenance cost to help to keep airline rates and charges down. The Airport has seen a significant recovery from the effects of the COVID-19 Pandemic with 2022 passenger traffic exceeding pre-pandemic levels. Even with the record level of activity, Airport management continues to monitor transportation activities and is ready to take appropriate budgetary action if needed.

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. City Council has approved new airline agreements establishing the business strategy and rate making formula for the

Pensacola International Airport. These five-year agreements use an industry-standard structure to allow the airport to continue to maintain full financial self-sufficiency with no reliance on the City's General Fund.

Net current assets at the beginning of Fiscal Year 2022 were \$15.2 million. At fiscal year end they totaled \$19.6 million, an increase of \$4.4 million. Total fund equity less required bond reserves increased by \$56.5 million from a beginning balance of \$179.3 million to \$235.8 million.

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

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

**Investment Schedule / Debt Service Schedule:**

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

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

	<u>FY 2022</u>	<u>FY 2021</u>	<u>FY 2020</u>
July	0.91%	0.18%	1.15%
August	1.00%	0.18%	0.91%
Sept.	1.04%	0.18%	0.89%

**Legal Costs Schedule:**

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

**Contracts/Expenditures Over \$25,000:**

With the changing of the monthly financial report being provided by the Council's Budget Analyst, the schedule of contracts and expenditures over \$25,000 approved by the Mayor have been included for the months of July, August and September.

**Tree Planting Trust Fund:**

The Tree Planting Trust Fund Schedule in this financial report provides the revenues received at the end of Fiscal Year 2022 along with the address of the property, the district the property is within, the amount received and the reason for the removal of the tree.

## **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 net loss of 17.5%, the Fire Pension Plan net loss was 18.0% and the Police Pension Plan net loss was 15.51% for Fiscal Year 2022. As of Fiscal Year Ended 2022, the current actuarial assumed earnings rate for the General Pension Plan is 7.2%, the Fire Pension Plan is 7.75% and the Police Pension Plan is 7.125%.

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, 2022  
(Unaudited)**

	FY 2022				FY 2021				
	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	\$ 1,700,000	3,833,487	3,833,487	3,833,487	100.00%	3,346,713	100.00%	3,346,713	100.00%
REVENUES:									
GENERAL PROPERTY TAXES									
Current Taxes	19,396,700	19,396,700	19,396,700	19,551,223	100.80%	18,093,919	100.00%	18,093,919	100.00%
Delinquent Taxes	30,000	30,000	30,000	88,881	296.27%	43,324	100.00%	43,324	100.00%
Sub-Total	19,426,700	19,426,700	19,426,700	19,640,104	101.10%	18,137,243	101.38%	18,137,243	100.00%
FRANCHISE FEE									
Gulf Power - Electricity	6,190,200	6,190,200	6,190,200	6,704,104	108.30%	5,848,323	100.00%	5,848,323	100.00%
City of Pensacola - Gas	994,500	994,500	994,500	1,177,512	118.40%	983,948	100.00%	983,948	100.00%
ECUA - Water and Sewer	2,003,500	2,003,500	2,003,500	1,937,755	96.72%	1,874,597	100.00%	1,874,597	100.00%
Sub-Total	9,188,200	9,188,200	9,188,200	9,819,371	106.87%	8,706,868	96.66%	8,706,868	100.00%
PUBLIC SERVICE TAX									
Gulf Power - Electricity	6,879,100	6,879,100	6,879,100	7,210,774	104.82%	6,640,993	100.00%	6,640,993	100.00%
City of Pensacola - Gas	840,200	840,200	840,200	766,579	91.24%	844,286	100.00%	844,286	100.00%
ECUA - Water	1,346,400	1,346,400	1,346,400	1,260,740	93.64%	1,238,942	100.00%	1,238,942	100.00%
Miscellaneous	30,000	30,000	30,000	43,410	144.70%	41,992	100.00%	41,992	100.00%
Sub-Total	9,095,700	9,095,700	9,095,700	9,281,503	102.04%	8,766,213	98.30%	8,766,213	100.00%
LOCAL BUSINESS TAX									
Local Business Tax	900,000	900,000	900,000	929,411	103.27%	918,590	100.00%	918,590	100.00%
Local Business Tax Penalty	15,000	15,000	15,000	17,332	115.55%	17,450	100.00%	17,450	100.00%
Sub-Total	915,000	915,000	915,000	946,743	103.47%	936,040	102.30%	936,040	100.00%

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Twelve Months Ended September 30, 2022  
(Unaudited)**

	FY 2022				FY 2021				
	COUNCIL	COUNCIL	CURRENT	% OF		% OF		% OF	
	BEGINNING BUDGET	AMENDED BUDGET	APPROVED BUDGET	ACTUAL F.Y.E.	BUDGET F.Y.E.	ACTUAL F.Y.E.	BUDGET F.Y.E.	ACTUAL F.Y.E.	BUDGET F.Y.E.
REVENUES: (continued)									
LICENSES, PERMITS & PENALTIES									
Special Permits (Planning)	45,000	114,300	114,300	132,475	115.90%	120,393	100.00%	120,393	100.00%
Taxi Permits	8,000	8,000	8,000	2,332	29.15%	50	100.00%	50	100.00%
Fire Permits	23,000	23,000	23,000	43,130	187.52%	21,365	100.00%	21,365	100.00%
Tree Removal & Pruning Permits	0	0	0	5,690	----	3,750	100.00%	3,750	100.00%
Scooter Permit & Fee	0	25,500	25,500	25,500	100.00%	25,500	100.00%	25,500	100.00%
Banner Fee Permit	0	0	0	2,655	----	0	----	0	----
Sub-Total	<u>76,000</u>	<u>170,800</u>	<u>170,800</u>	<u>211,782</u>	123.99%	<u>171,058</u>	225.08%	<u>171,058</u>	100.00%
INTERGOVERNMENTAL									
FEDERAL									
Payment in Lieu of Taxes	10,500	10,500	10,500	6,771	64.49%	6,178	100.00%	6,178	100.00%
STATE									
1/2 Cent Sales Tax	5,350,800	5,350,800	5,350,800	6,530,695	122.05%	6,000,839	100.00%	6,000,839	100.00%
Beverage License Tax	110,000	110,000	110,000	127,242	115.67%	125,305	100.00%	125,305	100.00%
Mobile Home Tax	11,000	11,000	11,000	11,176	101.60%	11,160	100.00%	11,160	100.00%
Communication Services Tax	3,148,100	3,148,100	3,148,100	2,906,977	92.34%	3,159,425	100.00%	3,159,425	100.00%
State Rev Sharing - Motor Fuel Tax	530,500	530,500	530,500	624,570	117.73%	541,669	100.00%	541,669	100.00%
State Rev Sharing - Sales Tax	1,890,800	1,890,800	1,890,800	2,439,882	129.04%	1,896,575	100.00%	1,896,575	100.00%
Gas Rebate Municipal Vehicles	12,000	12,000	12,000	30,631	255.26%	20,769	100.00%	20,769	100.00%
Fire Fighter Supplemental Compensation	45,000	45,000	45,000	60,275	133.94%	30,517	100.00%	30,517	100.00%
Sub-Total	<u>11,108,700</u>	<u>11,108,700</u>	<u>11,108,700</u>	<u>12,738,219</u>	114.67%	<u>11,792,437</u>	107.26%	<u>11,792,437</u>	100.00%
OTHER CHARGES FOR SERVICES									
Swimming Pool Fees	0	0	0	899	----	546	100.00%	546	100.00%
Esc. School Board - SRO	362,800	362,800	362,800	351,403	96.86%	273,097	100.00%	273,097	100.00%
ECSD - 911 Calltakers	310,000	310,000	310,000	296,687	95.71%	246,000	100.00%	246,000	100.00%
Downtown Improvement Board - COPS	60,000	60,000	60,000	60,000	100.00%	60,000	100.00%	60,000	100.00%
State Traffic Signal Maintenance	326,600	326,600	326,600	362,218	110.91%	352,484	100.00%	352,484	100.00%
State Street Light Maintenance	312,700	312,700	312,700	421,736	134.87%	396,762	100.00%	396,762	100.00%
State Reimbursable Agreements	100,000	348,095	348,095	110,242	31.67%	249,499	100.00%	249,499	100.00%
Miscellaneous	45,000	45,000	45,000	34,517	76.70%	29,070	100.00%	29,070	100.00%
Sub-Total	<u>1,517,100</u>	<u>1,765,195</u>	<u>1,765,195</u>	<u>1,637,702</u>	92.78%	<u>1,607,458</u>	88.56%	<u>1,607,458</u>	100.00%

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Twelve Months Ended September 30, 2022  
(Unaudited)**

	FY 2022				FY 2021				
	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)									
FINES, FORFEITURES & PENALTIES									
POLICE									
Court Fines	12,500	12,500	12,500	9,814	78.51%	11,056	100.00%	11,056	100.00%
Traffic Fines	110,000	110,000	110,000	64,640	58.76%	75,767	100.00%	75,767	100.00%
OTHER FINES									
Miscellaneous	6,000	6,000	6,000	782	13.03%	1,909	100.00%	1,909	100.00%
Sub-Total	<u>128,500</u>	<u>128,500</u>	<u>128,500</u>	<u>75,236</u>	58.55%	<u>88,732</u>	69.05%	<u>88,732</u>	100.00%
INTEREST									
Investments and Deposits	0	0	0	311,204	----	101,403	100.00%	101,403	100.00%
Sub-Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>311,204</u>	----	<u>101,403</u>	----	<u>101,403</u>	100.00%
OTHER REVENUES									
Miscellaneous	400,000	400,000	400,000	353,591	88.40%	286,265	100.00%	286,265	100.00%
Miscellaneous - Saenger Facility Fee	75,000	75,000	75,000	139,885	186.51%	45,029	100.00%	45,029	100.00%
Sale of Assets	50,000	50,000	50,000	55,790	111.58%	79,745	100.00%	79,745	100.00%
Sub-Total	<u>525,000</u>	<u>525,000</u>	<u>525,000</u>	<u>549,266</u>	104.62%	<u>411,039</u>	78.29%	<u>411,039</u>	100.00%
Sub-Total Revenues	<u>51,980,900</u>	<u>52,323,795</u>	<u>52,323,795</u>	<u>55,211,130</u>	105.52%	<u>50,718,491</u>	100.00%	<u>50,718,491</u>	100.00%
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>59,980,900</u>	<u>60,323,795</u>	<u>60,323,795</u>	<u>63,211,130</u>	104.79%	<u>58,718,491</u>	100.77%	<u>58,718,491</u>	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 61,680,900</u>	<u>64,157,282</u>	<u>64,157,282</u>	<u>67,044,617</u>	104.50%	<u>62,065,204</u>	99.87%	<u>62,065,204</u>	100.00%

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Twelve Months Ended September 30, 2022  
(Unaudited)**

	FY 2022					FY 2021				
	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.
<b>EXPENDITURES:</b>										
<b>CITY COUNCIL</b>										
Personnel Services	\$ 826,300	826,300	826,374	758,992		91.85%	647,435	86.19%	647,435	86.19%
City Sponsored Pensions	0	0	96	60		62.50%	49	89.09%	49	89.09%
Sub-Total	826,300	826,300	826,470	759,052	0	91.84%	647,484	86.19%	647,484	86.19%
Operating Expenses	491,200	1,119,610	1,163,540	614,499	188,283	68.99%	363,197	36.48%	363,197	36.48%
Sub-Total	1,317,500	1,945,910	1,990,010	1,373,551	188,283	78.48%	1,010,681	55.32%	1,010,681	55.32%
Allocated Overhead/(Cost Recovery)	(379,600)	(407,800)	(451,900)	(451,900)		100.00%	(407,800)	100.00%	(407,800)	100.00%
Sub-Total	937,900	1,538,110	1,538,110	921,651	188,283	72.16%	602,881	43.75%	602,881	43.75%
<b>MAYOR</b>										
Personnel Services	1,557,400	1,557,400	1,560,455	1,451,957		93.05%	1,575,266	97.73%	1,575,266	97.73%
City Sponsored Pensions	44,600	44,600	45,441	44,750		98.48%	47,044	100.00%	47,044	100.00%
Sub-Total	1,602,000	1,602,000	1,605,896	1,496,707	0	93.20%	1,622,310	97.79%	1,622,310	97.79%
Operating Expenses	540,600	635,017	674,368	506,616	0	75.12%	459,018	88.26%	459,018	88.26%
Sub-Total	2,142,600	2,237,017	2,280,264	2,003,323	0	87.85%	2,081,328	95.43%	2,081,328	95.43%
Allocated Overhead/(Cost Recovery)	(834,900)	(988,800)	(1,038,300)	(1,038,300)		100.00%	(1,028,800)	100.00%	(1,028,800)	100.00%
Sub-Total	1,307,700	1,248,217	1,241,964	965,023	0	77.70%	1,052,528	91.44%	1,052,528	91.44%
<b>CITY CLERK</b>										
Personnel Services	311,800	311,800	316,292	316,280		100.00%	299,292	99.81%	299,292	99.81%
City Sponsored Pensions	26,700	26,700	26,700	26,700		100.00%	28,100	100.00%	28,100	100.00%
Sub-Total	338,500	338,500	342,992	342,980	0	100.00%	327,392	99.83%	327,392	99.83%
Operating Expenses	55,500	55,500	49,221	48,505		98.55%	48,952	89.96%	48,952	89.96%
Sub-Total	394,000	394,000	392,213	391,485	0	99.81%	376,344	98.42%	376,344	98.42%
Allocated Overhead/(Cost Recovery)	(85,600)	(111,200)	(100,800)	(100,800)		100.00%	(111,200)	100.00%	(111,200)	100.00%
Sub-Total	308,400	282,800	291,413	290,685	0	99.75%	265,144	97.78%	265,144	97.78%

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

**CITY OF PENSACOLA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Twelve Months Ended September 30, 2022**

	FY 2022					FY 2021				
	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										
Personnel Services	1,000,200	1,000,200	1,000,200	772,499		77.23%	938,514	100.00%	938,514	100.00%
City Sponsored Pensions	18,000	18,000	18,000	18,000		100.00%	18,900	100.00%	18,900	100.00%
Sub-Total	<u>1,018,200</u>	<u>1,018,200</u>	<u>1,018,200</u>	<u>790,499</u>	<u>0</u>	77.64%	<u>957,414</u>	100.00%	<u>957,414</u>	100.00%
Operating Expenses	<u>210,200</u>	<u>235,681</u>	<u>217,518</u>	<u>158,450</u>	<u>16,400</u>	80.38%	<u>116,705</u>	86.06%	<u>116,705</u>	86.06%
Sub-Total	<u>1,228,400</u>	<u>1,253,881</u>	<u>1,235,718</u>	<u>948,949</u>	<u>16,400</u>	78.12%	<u>1,074,119</u>	98.26%	<u>1,074,119</u>	98.26%
Allocated Overhead/(Cost Recovery)	<u>(296,600)</u>	<u>(369,600)</u>	<u>(356,700)</u>	<u>(356,700)</u>		100.00%	<u>(369,600)</u>	100.00%	<u>(369,600)</u>	100.00%
Sub-Total	<u>931,800</u>	<u>884,281</u>	<u>879,018</u>	<u>592,249</u>	<u>16,400</u>	69.24%	<u>704,519</u>	97.38%	<u>704,519</u>	97.38%
HUMAN RESOURCES										
Personnel Services	907,700	907,700	907,295	858,259		94.60%	909,371	100.00%	909,371	100.00%
City Sponsored Pensions	102,500	102,500	102,905	102,675		99.78%	107,840	100.00%	107,840	100.00%
Sub-Total	<u>1,010,200</u>	<u>1,010,200</u>	<u>1,010,200</u>	<u>960,934</u>	<u>0</u>	95.12%	<u>1,017,211</u>	100.00%	<u>1,017,211</u>	100.00%
Operating Expenses	<u>182,100</u>	<u>184,414</u>	<u>278,658</u>	<u>198,166</u>	<u>0</u>	71.11%	<u>162,207</u>	98.47%	<u>162,207</u>	98.47%
Sub-Total	<u>1,192,300</u>	<u>1,194,614</u>	<u>1,288,858</u>	<u>1,159,100</u>	<u>0</u>	89.93%	<u>1,179,418</u>	99.78%	<u>1,179,418</u>	99.78%
Allocated Overhead/(Cost Recovery)	<u>(375,900)</u>	<u>(416,400)</u>	<u>(511,700)</u>	<u>(511,700)</u>		100.00%	<u>(416,400)</u>	100.00%	<u>(416,400)</u>	100.00%
Sub-Total	<u>816,400</u>	<u>778,214</u>	<u>777,158</u>	<u>647,400</u>	<u>0</u>	83.30%	<u>763,018</u>	99.67%	<u>763,018</u>	99.67%
NON-DEPARTMENTAL FUNDING										
Operating Expenses	4,514,800	4,918,211	4,918,211	4,367,706	13,361	89.08%	4,053,480	85.85%	4,053,480	85.85%
Sub-Total	<u>4,514,800</u>	<u>4,918,211</u>	<u>4,918,211</u>	<u>4,367,706</u>	<u>13,361</u>	89.08%	<u>4,053,480</u>	85.85%	<u>4,053,480</u>	85.85%
FINANCIAL SERVICES										
Personnel Services	1,908,200	1,908,200	1,944,620	1,814,984		93.33%	1,844,283	99.43%	1,844,283	99.43%
City Sponsored Pensions	242,800	242,800	243,543	243,155		99.84%	258,306	99.99%	258,306	99.99%
Sub-Total	<u>2,151,000</u>	<u>2,151,000</u>	<u>2,188,163</u>	<u>2,058,139</u>	<u>0</u>	94.06%	<u>2,102,589</u>	99.50%	<u>2,102,589</u>	99.50%
Operating Expenses	<u>380,000</u>	<u>390,830</u>	<u>480,175</u>	<u>342,925</u>	<u>0</u>	71.42%	<u>344,298</u>	87.21%	<u>344,298</u>	87.21%
Sub-Total	<u>2,531,000</u>	<u>2,541,830</u>	<u>2,668,338</u>	<u>2,401,064</u>	<u>0</u>	89.98%	<u>2,446,887</u>	97.49%	<u>2,446,887</u>	97.49%
Capital Outlay	0	0	10,300	0	10,273	99.74%	0	0.00%	0	0.00%
Allocated Overhead/(Cost Recovery)	<u>(1,445,000)</u>	<u>(1,431,100)</u>	<u>(1,595,500)</u>	<u>(1,595,500)</u>		100.00%	<u>(1,431,100)</u>	100.00%	<u>(1,431,100)</u>	100.00%
Sub-Total	<u>1,086,000</u>	<u>1,110,730</u>	<u>1,083,138</u>	<u>805,564</u>	<u>10,273</u>	75.32%	<u>1,015,787</u>	94.15%	<u>1,015,787</u>	94.15%

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, 2022  
(Unaudited)**

	FY 2022					FY 2021				
	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										
Personnel Services	640,400	676,100	708,204	697,045		98.42%	684,971	97.70%	684,971	97.70%
City Sponsored Pensions	62,600	62,600	62,633	62,630		100.00%	65,900	100.00%	65,900	100.00%
Sub-Total	703,000	738,700	770,837	759,675	0	98.55%	750,871	97.90%	750,871	97.90%
Operating Expenses	204,000	215,115	182,978	179,490		98.09%	172,616	77.91%	172,616	77.91%
Sub-Total	907,000	953,815	953,815	939,165	0	98.46%	923,487	92.09%	923,487	92.09%
PARKS & RECREATION										
Personnel Services	3,828,100	3,846,700	3,777,073	3,502,001		92.72%	3,098,094	91.62%	3,098,094	91.62%
City Sponsored Pensions	632,500	632,500	633,142	633,195		100.01%	655,644	99.98%	655,644	99.98%
Sub-Total	4,460,600	4,479,200	4,410,215	4,135,196	0	93.76%	3,753,738	92.98%	3,753,738	92.98%
Operating Expenses	3,059,000	3,316,972	3,386,157	3,029,186	122,358	93.07%	2,937,836	9.81%	2,937,836	9.81%
Sub-Total	7,519,600	7,796,172	7,796,372	7,164,382	122,358	93.46%	6,691,574	92.90%	6,691,574	92.90%
Allocated Overhead/(Cost Recovery)	(8,900)	(8,800)	(9,000)	(9,000)		100.00%	(8,800)	100.00%	(8,800)	100.00%
Sub-Total	7,510,700	7,787,372	7,787,372	7,155,382	122,358	93.46%	6,682,774	92.90%	6,682,774	92.90%
PUBLIC WORKS & FACILITIES										
Personnel Services	1,919,300	1,934,600	1,853,497	1,687,437		91.04%	1,697,553	97.92%	1,697,553	97.92%
City Sponsored Pensions	262,200	262,200	262,303	262,267		99.99%	276,447	100.00%	276,447	100.00%
Sub-Total	2,181,500	2,196,800	2,115,800	1,949,704	0	92.15%	1,974,000	98.20%	1,974,000	98.20%
Operating Expenses	2,920,300	3,399,349	3,483,049	2,797,834	166,682	85.11%	3,096,908	87.05%	3,096,908	87.05%
Sub-Total	5,101,800	5,596,149	5,598,849	4,747,538	166,682	87.77%	5,070,908	90.82%	5,070,908	90.82%
Allocated Overhead/(Cost Recovery)	(298,700)	(311,200)	(313,900)	(313,900)		100.00%	(311,200)	100.00%	(311,200)	100.00%
Sub-Total	4,803,100	5,284,949	5,284,949	4,433,638	166,682	87.05%	4,759,708	90.31%	4,759,708	90.31%

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, 2022  
(Unaudited)**

	FY 2022					FY 2021				
	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										
Personnel Services	8,473,100	8,473,100	8,495,083	8,431,253		99.25%	8,047,408	99.83%	8,047,408	99.83%
City Sponsored Pensions	1,318,800	1,318,800	1,324,424	1,324,328		99.99%	1,286,862	100.00%	1,286,862	100.00%
Sub-Total	9,791,900	9,791,900	9,819,507	9,755,581	0	99.35%	9,334,270	99.85%	9,334,270	99.85%
Operating Expenses	1,579,800	1,679,847	1,525,359	1,432,851	23,841	95.50%	1,408,984	94.98%	1,408,984	94.98%
Sub-Total	11,371,700	11,471,747	11,344,866	11,188,432	23,841	98.83%	10,743,254	99.16%	10,743,254	99.16%
POLICE										
Personnel Services	16,088,700	16,746,500	16,125,106	16,112,840		99.92%	15,471,807	99.50%	15,471,807	99.50%
City Sponsored Pensions	4,262,100	4,262,100	4,266,002	4,262,675		99.92%	4,466,677	100.00%	4,466,677	100.00%
Sub-Total	20,350,800	21,008,600	20,391,108	20,375,515	0	99.92%	19,938,484	99.61%	19,938,484	99.61%
Operating Expenses	3,849,600	3,905,236	4,681,160	4,608,728	55,927	99.65%	3,812,691	100.00%	3,812,691	100.00%
Sub-Total	24,200,400	24,913,836	25,072,268	24,984,243	55,927	99.87%	23,751,175	99.67%	23,751,175	99.67%
TRANSFERS OUT										
Municipal Golf Course Fund	250,000	250,000	250,000	250,000		100.00%	250,000	100.00%	250,000	100.00%
Stormwater Capital Projects Fund	2,735,000	2,735,000	2,735,000	2,735,000		100.00%	2,735,000	100.00%	2,735,000	100.00%
Sub-Total	2,985,000	2,985,000	2,985,000	2,985,000	0	100.00%	2,985,000	100.00%	2,985,000	100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 61,680,900</b>	<b>64,157,282</b>	<b>64,157,282</b>	<b>60,276,138</b>	<b>597,125</b>	<b>94.88%</b>	<b>58,302,755</b>	<b>95.09%</b>	<b>58,302,755</b>	<b>95.09%</b>

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

**CITY OF PENSACOLA**  
**TREE PLANTING TRUST - GENERAL FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Twelve Months Ended September 30, 2022**  
**(Unaudited)**

	FY 2022					FY 2021				
	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	578,121	578,121	578,121		100.00%	527,207	100.00%	527,207	100.00%
REVENUES:										
Tree Trust Fund	0	10,000	10,000	131,650		1316.50%	70,200	100.00%	70,200	100.00%
Interest	0	0	0	2,093		----	2,014	----	2,014	----
TOTAL REVENUES	0	10,000	10,000	133,743		1337.43%	72,214	102.87%	72,214	102.87%
TOTAL REVENUES AND FUND BALANCE	\$ 0	588,121	588,121	711,864		121.04%	599,421	100.34%	599,421	100.34%
EXPENDITURES:										
Operating Expenses	0	588,121	588,121	77,672	20,890	16.76%	22,100	4.64%	22,100	4.64%
Sub-Total	0	588,121	588,121	77,672	20,890	16.76%	22,100	4.64%	22,100	4.64%
TOTAL EXPENDITURES	\$ 0	588,121	588,121	77,672	20,890	16.76%	22,100	4.19%	22,100	4.64%

**CITY OF PENSACOLA  
 PARK PURCHASES - GENERAL FUND  
 COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
 For the Twelve Months Ended September 30, 2022  
 (Unaudited)**

	FY 2022				% OF BUDGET F.Y.E.	FY 2021			
	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	----	101,925	100.00%	101,925	100.00%
REVENUES:									
Park Purchases Fund	0	0	0	17,003	----	8,075	100.00%	8,075	100.00%
Interest	0	0	0	6	----	422	----	422	----
TOTAL REVENUES	0	0	0	17,009	----	8,497	105.23%	8,497	105.23%
TOTAL REVENUES AND FUND BALANCE	\$ 0	0	0	17,009	----	110,422	----	110,422	100.38%
EXPENDITURES:									
Personnel Services	\$ 0	0	0	0	----	0	----	0	----
Operating Expenses	0	0	0	0	----	0	----	0	----
Capital Outlay	0	0	0	0	----	110,000	100.00%	110,000	100.00%
Sub-Total	0	0	0	0	----	110,000	100.00%	110,000	100.00%
TOTAL EXPENDITURES	\$ 0	0	0	0	----	110,000	100.00%	110,000	100.00%

**CITY OF PENSACOLA**  
**HOUSING INITIATIVES FUND - GENERAL FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Twelve Months Ended September 30, 2022**  
**(Unaudited)**

	FY 2022				% OF BUDGET F.Y.E.	FY 2021			
	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	\$ 49,000	494,402	494,402	494,402	100.00%	515,879	100.00%	515,879	100.00%
REVENUES:									
Sale of Asset	0	0	0	3,000	----	4,621	100.02%	4,621	100.02%
Repayment of Loan	0	0	0	43,000	----	0	----	0	----
Interest	0	0	0	1,807	----	1,968	----	1,968	----
TOTAL REVENUES	0	0	0	47,807	----	6,589	142.62%	6,589	142.62%
TOTAL REVENUES AND FUND BALANCE	\$ 49,000	494,402	494,402	542,209	109.67%	522,468	100.38%	522,468	100.38%
EXPENDITURES:									
Personnel Services	\$ 41,300	41,300	41,300	38,522	93.27%	23,239	54.30%	23,239	54.30%
Operating Expenses	7,700	453,102	453,102	415	0.09%	4,827	1.01%	4,827	1.01%
Grants & Aids	0	0	0	0	----	0	----	0	----
Sub-Total	49,000	494,402	494,402	38,937	7.88%	28,066	5.39%	28,066	5.39%
TOTAL EXPENDITURES	\$ 49,000	494,402	494,402	38,937	7.88%	28,066	5.39%	28,066	5.39%

**CITY OF PENSACOLA**  
**LOCAL OPTION GASOLINE TAX FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Twelve Months Ended September 30, 2022**  
**(Unaudited)**

	FY 2022				% OF BUDGET F.Y.E.	FY 2021			
	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	\$ 174,300	171,400	171,400	171,400	100.00%	102,329	100.00%	102,329	100.00%
REVENUES:									
Gasoline Tax (6 cent local)	1,370,000	1,370,000	1,370,000	1,428,852	104.30%	1,431,737	100.00%	1,431,737	100.00%
Interest	0	0	0	7,722	----	7,053	100.00%	7,053	100.00%
Sub-Total	<u>1,370,000</u>	<u>1,370,000</u>	<u>1,370,000</u>	<u>1,436,574</u>	104.86%	<u>1,438,790</u>	100.00%	<u>1,438,790</u>	100.00%
TOTAL REVENUES	<u>1,370,000</u>	<u>1,370,000</u>	<u>1,370,000</u>	<u>1,436,574</u>	104.86%	<u>1,438,790</u>	100.00%	<u>1,438,790</u>	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,544,300</u>	<u>1,541,400</u>	<u>1,541,400</u>	<u>1,607,974</u>	104.32%	<u>1,541,119</u>	100.00%	<u>1,541,119</u>	100.00%
EXPENDITURES:									
Allocated Overhead/(Cost Recovery)	7,200	4,300	4,300	4,300	100.00%	4,300	100.00%	4,300	100.00%
Sub-Total	<u>7,200</u>	<u>4,300</u>	<u>4,300</u>	<u>4,300</u>	100.00%	<u>4,300</u>	100.00%	<u>4,300</u>	100.00%
TRANSFERS OUT									
LOGT Debt Service Fund	<u>1,537,100</u>	<u>1,537,100</u>	<u>1,537,100</u>	<u>1,536,318</u>	99.95%	<u>1,536,818</u>	100.00%	<u>1,536,818</u>	100.00%
TOTAL EXPENDITURES	<u>\$ 1,544,300</u>	<u>1,541,400</u>	<u>1,541,400</u>	<u>1,540,618</u>	99.95%	<u>1,541,118</u>	100.00%	<u>1,541,118</u>	100.00%

**CITY OF PENSACOLA**  
**STORMWATER UTILITY FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Twelve Months Ended September 30, 2022**  
**(Unaudited)**

	FY 2022					FY 2021				
	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	70,023	70,023	70,023		100.00%	350,500	100.00%	350,500	100.00%
REVENUES:										
Stormwater Utility Fees	2,866,800	2,866,800	2,866,800	2,961,184		103.29%	2,799,669	100.00%	2,799,669	100.00%
Delinquent Stormwater Utility Fee	5,000	5,000	5,000	6,038		120.76%	2,278	100.00%	2,278	100.00%
Miscellaneous	0	0	0	0		----	6,502	100.00%	6,502	100.00%
CHARGES FOR SERVICES:										
State Right of Way Maintenance	90,200	90,200	90,200	90,214		100.02%	90,213	100.00%	90,213	100.00%
Interest Income	0	0	0	2,002		----	4,137	100.00%	4,137	100.00%
TOTAL REVENUES	<u>2,962,000</u>	<u>2,962,000</u>	<u>2,962,000</u>	<u>3,059,438</u>		103.29%	<u>2,902,799</u>	100.00%	<u>2,902,799</u>	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,962,000</u>	<u>3,032,023</u>	<u>3,032,023</u>	<u>3,129,461</u>		103.21%	<u>3,253,299</u>	100.00%	<u>3,253,299</u>	100.00%
EXPENDITURES:										
STORMWATER O & M										
Personnel Services	\$ 994,600	1,003,200	1,020,082	1,018,072		99.80%	1,011,831	100.00%	1,011,831	100.00%
City Sponsored Pensions	248,600	248,600	249,002	248,841		99.94%	285,679	100.00%	285,679	100.00%
Sub-Total	<u>1,243,200</u>	<u>1,251,800</u>	<u>1,269,084</u>	<u>1,266,913</u>	<u>0</u>	99.83%	<u>1,297,510</u>	100.00%	<u>1,297,510</u>	100.00%
Operating Expenses	423,000	424,440	384,639	377,226	0	98.07%	423,474	78.38%	423,474	78.38%
Capital Outlay	0	0	0	0		----	5,000	100.00%	5,000	100.00%
Allocated Overhead/(Cost Recovery)	206,100	235,000	231,000	231,000		100.00%	235,000	100.00%	235,000	100.00%
Sub-Total	<u>1,872,300</u>	<u>1,911,240</u>	<u>1,884,723</u>	<u>1,875,139</u>	<u>0</u>	99.49%	<u>1,960,984</u>	94.38%	<u>1,960,984</u>	94.38%
STREET CLEANING										
Personnel Services	474,300	479,500	447,138	399,030		89.24%	442,785	100.00%	442,785	100.00%
City Sponsored Pensions	71,900	71,900	71,978	71,950		99.96%	77,283	100.00%	77,283	100.00%
Sub-Total	<u>546,200</u>	<u>551,400</u>	<u>519,116</u>	<u>470,980</u>	<u>0</u>	90.73%	<u>520,068</u>	100.00%	<u>520,068</u>	100.00%
Operating Expenses	428,000	424,083	500,884	455,764		90.99%	417,736	81.89%	417,736	81.89%
Capital Outlay	0	0	0	0		----	0	----	0	----
Allocated Overhead/(Cost Recovery)	115,500	145,300	127,300	127,300		100.00%	145,300	100.00%	145,300	100.00%
Sub-Total	<u>1,089,700</u>	<u>1,120,783</u>	<u>1,147,300</u>	<u>1,054,044</u>	<u>0</u>	91.87%	<u>1,083,104</u>	92.14%	<u>1,083,104</u>	92.14%
TOTAL EXPENDITURES	<u>\$ 2,962,000</u>	<u>3,032,023</u>	<u>3,032,023</u>	<u>2,929,183</u>	<u>0</u>	96.61%	<u>3,044,088</u>	95.88%	<u>3,044,088</u>	93.57%

**CITY OF PENSACOLA**  
**PARKING MANAGEMENT FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Twelve Months Ended September 30, 2022**  
**(Unaudited)**

	FY 2022					FY 2021				
	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	750	750	750		100.00%	0	---	0	---
REVENUES:										
Dumpster Loan Repayment	0	0	0	0		---	6,054	100.00%	6,054	100.00%
Miscellaneous	100	100	100	1,190		1190.00%	141	100.71%	141	100.71%
Intrest Income	0	0	0	2,680		---	709	100.14%	709	100.14%
CHARGES FOR SERVICES:										
Boat Launch Fees	3,000	3,000	3,000	21,620		720.67%	19,297	100.00%	19,297	100.00%
Parking Fines/Citations	372,600	372,600	372,600	379,933		101.97%	345,816	100.00%	345,816	100.00%
Parking Lot	108,000	108,000	108,000	131,635		121.88%	89,341	100.00%	89,341	100.00%
Parking Garage	448,000	448,000	448,000	270,135		60.30%	155,727	100.00%	155,727	100.00%
Parking Meters	211,000	211,000	211,000	323,671		153.40%	180,139	100.00%	180,139	100.00%
Parking on St Dumpsters	1,500	1,500	1,500	1,389		92.60%	5,776	100.00%	5,776	100.00%
Parking -Airport Charges for Service	0	0	0	0		---	9,077	100.00%	9,077	100.00%
Special Item	0	0	0	0		---	38,626	100.00%	38,626	100.00%
TOTAL REVENUES	<u>1,144,200</u>	<u>1,144,200</u>	<u>1,144,200</u>	<u>1,132,253</u>		98.96%	<u>850,703</u>	100.00%	<u>850,703</u>	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,144,200</u>	<u>1,144,950</u>	<u>1,144,950</u>	<u>1,133,003</u>		98.96%	<u>850,703</u>	100.00%	<u>850,703</u>	100.00%
EXPENDITURES:										
Personnel Services	\$ 430,700	430,700	439,500	382,566		87.05%	311,406	99.03%	311,406	99.03%
Operating Expenses	647,500	608,250	536,280	334,618	120	62.42%	361,227	77.70%	361,227	77.70%
Capital Outlay	66,000	66,000	112,670	13,835	40,421	48.15%	15,634	51.43%	15,634	51.43%
Allocated Overhead/(Cost Recovery)	0	40,000	56,500	56,500		100.00%	40,000	100.00%	40,000	100.00%
Sub-Total	<u>1,144,200</u>	<u>1,144,950</u>	<u>1,144,950</u>	<u>787,519</u>	<u>40,541</u>	72.32%	<u>728,267</u>	85.70%	<u>728,267</u>	85.70%
TOTAL EXPENDITURES	<u>\$ 1,144,200</u>	<u>1,144,950</u>	<u>1,144,950</u>	<u>787,519</u>	<u>40,541</u>	72.32%	<u>728,267</u>	85.70%	<u>728,267</u>	85.70%

**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, 2022  
(Unaudited)**

	FY 2022					FY 2021				
	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		----	0	100.00%	0	100.00%
REVENUES:										
State - Lee Street	0	0	0	0		----	0	----	0	----
State - 12th Avenue & Cross	0	0	0	0		----	39,265	100.00%	39,265	100.00%
April Flood - FEMA 75%	0	0	0	(55,096)		----	20,507	----	20,507	----
April Flood -State 75%	0	0	0	(11,725)		----	3,621	----	3,621	----
FEMA COVID 19 (CORONAVIRUS)	0	0	0	0		----	0	0.00%	0	0.00%
County- COVID19 (CORONAVIRUS)	0	0	0	0		----	1,003,361	22.73%	1,003,361	22.73%
Hurricane Sally - FEMA 75%	0	25,412,181	25,412,181	16,846,949		66.29%	2,289,602	6.73%	2,289,602	6.73%
Hurricane Sally - State 12.5%	0	7,917,969	7,917,969	681,541		8.61%	381,600	4.52%	381,600	4.52%
Hurricane Sally - Insurance Proceeds	0	0	0	0		----	281,562	----	281,562	----
Hurricane Michael - Mutual Aid	0	0	0	0		----	1,569	----	1,569	----
State - FDOT - Landside Improvement	0	1,081,712	1,081,712	0		0.00%				
Interest	0	0	0	(17,420)		----	(36,696)	----	(36,696)	----
Sub-Total	0	34,411,862	34,411,862	17,444,249		50.69%	3,984,391	8.48%	3,984,391	8.48%
TOTAL REVENUES	0	34,411,862	34,411,862	17,444,249		50.69%	3,984,391	8.48%	3,984,391	8.48%
TOTAL REVENUES AND FUND BALANCE	\$ 0	34,411,862	34,411,862	17,444,249		50.69%	3,984,391	8.48%	3,984,391	8.48%
EXPENDITURES:										
Personnel Services	\$ 0	0	159,232	159,232		100.00%	756,474	99.86%	756,474	99.86%
Sub-Total	0	0	159,232	159,232	0	100.00%	756,474	99.86%	756,474	99.86%
Operating Expenses	0	32,054,173	32,181,996	5,961,541	3,260,799	28.66%	12,802,049	28.88%	12,802,049	28.88%
Capital Outlay	0	2,357,689	2,070,634	2,069,971	661	100.00%	627,437	32.96%	627,437	32.96%
Sub-Total	0	34,411,862	34,411,862	8,190,744	3,261,460	33.28%	14,185,960	30.19%	14,185,960	30.19%
TOTAL EXPENDITURES	\$ 0	34,411,862	34,411,862	8,190,744	3,261,460	33.28%	14,185,960	30.19%	14,185,960	30.19%

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, 2022**  
**(Unaudited)**

	FY 2022				FY 2021				
	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	26,009	26,009	26,009	100.00%	6,025	100.00%	6,025	100.00%
REVENUES:									
GOLF COURSE CHARGES									
Green Fees	298,300	298,300	298,300	336,167	112.69%	327,470	100.00%	327,470	100.00%
Electric Cart Rentals	98,000	98,000	98,000	125,109	127.66%	115,133	100.00%	115,133	100.00%
Pull Cart Rentals	100	100	100	277	277.00%	268	100.00%	268	100.00%
Concessions	18,000	18,000	18,000	18,000	100.00%	18,000	92.31%	18,000	92.31%
Pro Shop Sales	13,000	13,000	13,000	23,797	183.05%	20,120	100.00%	20,120	100.00%
Tournaments	37,400	37,400	37,400	38,426	102.74%	36,377	100.00%	36,377	100.00%
Driving Range	32,000	32,000	32,000	45,493	142.17%	44,499	100.00%	44,499	100.00%
Capital Surcharge	37,900	37,900	37,900	42,716	112.71%	40,214	100.00%	40,214	100.00%
Interest Income	0	0	0	1,765	----	929	100.00%	929	100.00%
SUB-TOTAL REVENUES	534,700	534,700	534,700	631,750	118.15%	603,010	99.75%	603,010	99.75%
TRANSFERS IN GENERAL FUND	250,000	250,000	250,000	250,000	100.00%	250,000	100.00%	250,000	100.00%
TOTAL REVENUES	784,700	784,700	784,700	881,750	112.37%	853,010	99.82%	853,010	99.82%
TOTAL REVENUES AND FUND BALANCE	\$ 784,700	810,709	810,709	907,759	111.97%	859,035	99.83%	859,035	99.83%
EXPENDITURES:									
OPERATIONS									
Personnel Services	\$ 403,500	403,500	381,519	363,657	95.32%	379,440	99.79%	379,440	99.79%
City Sponsored Pensions	44,600	44,600	44,600	44,600	100.00%	47,000	100.00%	47,000	100.00%
Sub-Total	448,100	448,100	426,119	408,257	95.81%	426,440	99.81%	426,440	99.81%
Operating Expenses	336,600	357,401	379,382	374,230	98.64%	311,861	77.73%	311,861	77.73%
Capital Outlay	0	5,208	5,208	5,208	100.00%	0	98.25%	0	98.25%
Sub-Total	784,700	810,709	810,709	787,695	97.16%	738,301	88.82%	738,301	88.82%
TOTAL EXPENDITURES	\$ 784,700	810,709	810,709	787,695	97.16%	738,301	88.82%	738,301	88.82%

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

**CITY OF PENSACOLA**  
**INSPECTION SERVICES FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Twelve Months Ended September 30, 2022**  
**(Unaudited)**

	FY 2022					FY 2021				
	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	279,657	279,657	279,657		100.00%	8,972	100.00%	8,972	100.00%
REVENUES:										
Building Permits	914,800	914,800	914,800	1,593,682		174.21%	1,888,135	100.00%	1,888,135	100.00%
Electrical Permits	210,000	210,000	210,000	247,270		117.75%	218,678	100.00%	218,678	100.00%
Gas Permits	48,000	48,000	48,000	56,250		117.19%	55,250	100.00%	55,250	100.00%
Plumbing Permits	140,000	140,000	140,000	143,832		102.74%	123,552	100.00%	123,552	100.00%
Mechanical Permits	94,500	94,500	94,500	114,807		121.49%	119,726	100.00%	119,726	100.00%
Miscellaneous Permits	7,000	7,000	7,000	6,750		96.43%	6,700	100.00%	6,700	100.00%
Zoning Review & Inspection Fees	32,100	32,100	32,100	50,200		156.39%	60,150	100.00%	60,150	100.00%
Permit Application Fee	295,600	295,600	295,600	432,600		146.35%	478,800	100.00%	478,800	100.00%
Tree Removal & Pruning Permits	0	0	0	1,350		----	2,250	100.00%	2,250	100.00%
Lien Search Fees	12,000	12,000	12,000	30,450		253.75%	23,775	100.00%	23,775	100.00%
Interest Income	0	0	0	6,828		----	2,144	100.00%	2,144	100.00%
Sale of Asset	0	0	0	0		----	0	----	0	----
Miscellaneous	0	0	0	110		----	22	100.00%	22	100.00%
TOTAL REVENUES	<u>1,754,000</u>	<u>1,754,000</u>	<u>1,754,000</u>	<u>2,684,129</u>		153.03%	<u>2,979,182</u>	100.00%	<u>2,979,182</u>	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 1,754,000</u>	<u>2,033,657</u>	<u>2,033,657</u>	<u>2,963,786</u>		145.74%	<u>2,988,154</u>	100.00%	<u>2,988,154</u>	100.00%
EXPENDITURES:										
OPERATIONS										
Personnel Services	\$ 1,110,900	1,251,800	1,251,599	1,170,280		93.50%	756,437	80.14%	1,036,651	97.89%
City Sponsored Pensions	136,000	136,000	136,201	136,096		99.92%	141,885	100.01%	141,916	99.99%
Sub-Total	<u>1,246,900</u>	<u>1,387,800</u>	<u>1,387,800</u>	<u>1,306,376</u>	<u>0</u>	94.13%	<u>898,322</u>	82.74%	<u>1,178,567</u>	98.13%
Operating Expenses	285,400	299,057	298,757	289,880	0	97.03%	324,090	80.52%	350,129	23.94%
Capital Outlay	8,500	71,700	71,700	6,956	63,034	97.62%	27,409	100.00%	27,409	100.00%
Sub-Total	<u>1,540,800</u>	<u>1,758,557</u>	<u>1,758,257</u>	<u>1,603,212</u>	<u>63,034</u>	94.77%	<u>1,249,821</u>	82.46%	<u>1,556,105</u>	57.55%
Allocated Overhead/(Cost Recovery)	213,200	275,100	275,400	275,400		100.00%	159,900	75.00%	275,100	100.00%
Sub-Total	<u>1,754,000</u>	<u>2,033,657</u>	<u>2,033,657</u>	<u>1,878,612</u>	<u>63,034</u>	95.48%	<u>1,409,721</u>	81.54%	<u>1,831,205</u>	61.46%
TOTAL EXPENDITURES	<u>\$ 1,754,000</u>	<u>2,033,657</u>	<u>2,033,657</u>	<u>1,878,612</u>	<u>63,034</u>	95.48%	<u>1,409,721</u>	81.54%	<u>1,831,205</u>	61.46%

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

**CITY OF PENSACOLA**  
**ROGER SCOTT TENNIS CENTER**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Twelve Months Ended September 30, 2022**  
**(Unaudited)**

	FY 2022					FY 2021				
	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	8,905	8,905	8,905		100.00%	0	----	0	----
REVENUES:										
CHARGES FOR SERVICES										
Scott Tennis Pro Revenue	128,800	128,800	128,800	127,604		99.07%	130,208	100.00%	130,208	100.00%
Scott Tennis Pro Shop Lease	0	0	0	640		----	640	90.52%	640	90.52%
Interest Income	0	0	0	6,101		----	763	100.00%	763	100.00%
TOTAL REVENUES	<u>128,800</u>	<u>128,800</u>	<u>128,800</u>	<u>134,345</u>		104.31%	<u>131,611</u>	99.95%	<u>131,611</u>	99.95%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 128,800</u>	<u>137,705</u>	<u>137,705</u>	<u>143,250</u>		104.03%	<u>131,611</u>	99.95%	<u>131,611</u>	99.95%
EXPENDITURES:										
OPERATIONS										
Operating Expenses	\$ 128,800	130,084	130,084	87,802		67.50%	65,357	53.75%	65,357	53.75%
Capital Outlay	0	7,621	7,621	7,620		99.99%	0	98.96%	0	98.96%
Sub-Total	<u>128,800</u>	<u>137,705</u>	<u>137,705</u>	<u>95,422</u>	<u>0</u>	69.29%	<u>65,357</u>	56.40%	<u>65,357</u>	56.40%
TOTAL EXPENDITURES	<u>\$ 128,800</u>	<u>137,705</u>	<u>137,705</u>	<u>95,422</u>	<u>0</u>	69.29%	<u>65,357</u>	56.40%	<u>65,357</u>	56.40%

**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, 2022**  
**(Unaudited)**

	FY 2022					FY 2021				
	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.
<b>PARK OPERATIONS:</b>										
APPROPRIATED FUND BALANCE	\$ 37,400	516,022	516,022	516,022		100.00%	74,616	120.85%	74,616	100.00%
REVENUES:										
COMMUNITY MARITIME PARK										
Event Scheduling Management										
Rentals	35,000	35,000	35,000	6,600		18.86%	13,800	40.59%	13,800	100.00%
Vendor Kiosk Management										
Kiosk Sales	4,000	4,000	4,000	0		0.00%	0	0.00%	0	----
Donations	0	0	0	5,850		----	0	----	0	----
Parking Management	110,000	110,000	110,000	139,651		126.96%	121,427	117.89%	121,427	100.00%
City Hall Parking	27,000	27,000	27,000	26,575		98.43%	26,512	98.19%	26,512	100.00%
Lease Fees	155,000	155,000	155,000	147,484		95.15%	148,984	101.35%	148,984	100.00%
User Fees										
Northwest Florida Professional Baseball	175,000	175,000	175,000	175,000		100.00%	175,000	100.00%	175,000	100.00%
University of West Florida	25,000	25,000	25,000	20,000		80.00%	0	0.00%	0	----
Surcharge										
Attendance	275,000	275,000	275,000	222,947		81.07%	299,837	109.79%	299,837	111.67%
Naming Rights	112,500	112,500	112,500	112,500		100.00%	112,500	100.00%	112,500	100.00%
Community Event Concessions	30,000	30,000	30,000	30,005		100.02%	0	0.00%	0	----
Parcels Option Payments	0	0	0	71,908		----	370,107	102.18%	370,107	99.64%
Other Charges for Services	65,600	65,600	65,600	22,605		34.46%	24,068	103.30%	24,068	100.00%
Miscellaneous Revenue	0	0	0	202		----	50	----	50	33.33%
Sub-Total	1,014,100	1,014,100	1,014,100	981,327		96.77%	1,292,285	98.35%	1,292,285	102.37%
TOTAL REVENUES	1,014,100	1,014,100	1,014,100	981,327		96.77%	1,292,285	98.35%	1,292,285	102.37%
TOTAL REVENUES AND FUND BALANCE	\$ 1,051,500	1,530,122	1,530,122	1,497,349		97.86%	1,366,901	99.36%	1,366,901	102.24%

**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, 2022**  
**(Unaudited)**

	FY 2022					FY 2021				
	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.
<b>EXPENDITURES</b>										
<b>COMMUNITY MARITIME PARK</b>										
Personnel Services	\$ 129,900	129,900	134,568	54,232		40.30%	47,937	47.28%	47,937	47.28%
Operating Expenses	901,600	1,254,450	1,249,782	800,409	40,234	64.04%	764,682	67.34%	764,682	67.34%
Capital Outlay	0	125,772	125,772	70,772		56.27%	0	0.00%	0	0.00%
Sub-Total	<u>1,031,500</u>	<u>1,510,122</u>	<u>1,510,122</u>	<u>925,413</u>	<u>40,234</u>	61.28%	<u>812,619</u>	61.70%	<u>812,619</u>	61.70%
<b>DEBT SERVICE</b>										
Principal	20,000	20,000	20,000	20,000		100.00%	20,000	100.00%	20,000	100.00%
Sub-Total	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>	100.00%	<u>20,000</u>	100.00%	<u>20,000</u>	100.00%
<b>TOTAL PARK OPERATIONS EXPENDITURES</b>	<u>\$ 1,051,500</u>	<u>1,530,122</u>	<u>1,530,122</u>	<u>945,413</u>	<u>40,234</u>	61.79%	<u>832,619</u>	62.28%	<u>832,619</u>	62.28%
<b>PARK RENEWAL AND REPLACEMENT:</b>										
<b>APPROPRIATED FUND BALANCE</b>	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>		----	<u>(5,588)</u>	100.00%	<u>(5,588)</u>	100.00%
<b>REVENUES:</b>										
Variable Ticket	128,400	128,400	128,400	178,593		139.09%	106,632	77.49%	106,632	77.49%
Interest Income	0	0	0	72,729		----	4,572	100.00%	4,572	100.00%
Sub-Total	<u>128,400</u>	<u>128,400</u>	<u>128,400</u>	<u>251,322</u>		195.73%	<u>111,204</u>	78.22%	<u>111,204</u>	78.22%
<b>TOTAL REVENUES AND FUND BALANCE</b>	<u>\$ 128,400</u>	<u>128,400</u>	<u>128,400</u>	<u>251,322</u>		195.73%	<u>105,616</u>	77.33%	<u>105,616</u>	77.33%
<b>EXPENDITURES</b>										
Operating Expenses	128,400	128,400	128,400	13,682		10.66%	72,696	53.22%	72,696	53.22%
Capital Outlay	0	0	0	0		----	0	----	0	----
Sub-Total	<u>128,400</u>	<u>128,400</u>	<u>128,400</u>	<u>13,682</u>	<u>0</u>	10.66%	<u>72,696</u>	53.22%	<u>72,696</u>	53.22%
<b>TOTAL RENEWAL AND REPLACEMENT EXPENDITURES</b>	<u>\$ 128,400</u>	<u>128,400</u>	<u>128,400</u>	<u>13,682</u>	<u>0</u>	10.66%	<u>72,696</u>	53.22%	<u>72,696</u>	53.22%
<b>TOTAL FUND:</b>										
<b>TOTAL REVENUES AND FUND BALANCE</b>	<u>\$ 1,179,900</u>	<u>1,658,522</u>	<u>1,658,522</u>	<u>1,748,671</u>		105.44%	<u>1,472,517</u>	99.93%	<u>1,472,517</u>	99.93%
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,179,900</u>	<u>1,658,522</u>	<u>1,658,522</u>	<u>959,095</u>	<u>40,234</u>	57.83%	<u>905,315</u>	61.44%	<u>905,315</u>	61.44%

**CITY OF PENSACOLA  
LOCAL OPTION SALES TAX  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
For the Twelve Months Ended September 30, 2022  
(Unaudited)**

	FY 2022					FY 2021				
	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.
<b>LOCAL OPTION SALES TAX FUND:</b>										
APPROPRIATED FUND BALANCE	\$ 0	32,523,185	32,523,185	32,523,185		100.00%	30,277,674	100.00%	30,277,674	100.00%
REVENUES:										
1-CT Local Option Sales Tax	9,605,500	9,605,500	9,605,500	12,234,245		127.37%	10,718,928	100.00%	10,718,928	100.00%
Interest	0	0	0	3,164		----	12,422	100.00%	12,422	100.00%
Contributions	0	1,302,546	1,302,546	0		0.00%	0	----	0	----
Miscellaneous	0	307,816	307,816	272,998		88.69%	10,000	100.00%	10,000	100.00%
Sale of Assets - Cash	0	6,400	6,400	6,400		100.00%	0	----	0	----
TOTAL REVENUES	9,605,500	11,222,262	11,222,262	12,516,807		111.54%	10,741,350	100.00%	10,741,350	100.00%
TOTAL REVENUES AND FUND BALANCE	\$ 9,605,500	43,745,447	43,745,447	45,039,992		102.96%	41,019,024	100.00%	41,019,024	100.00%
EXPENDITURES:										
CAPITAL PROJECTS										
Operating Expenses	0	117,184	992,409	363,629	606,588	97.76%	426,722	99.37%	426,722	99.37%
Capital Outlay	4,030,300	22,851,343	21,976,212	6,581,943	4,653,764	51.13%	6,826,592	52.21%	6,826,592	52.21%
Sub-Total	4,030,300	22,968,527	22,968,621	6,945,572	5,260,352	53.14%	7,253,314	53.50%	7,253,314	53.50%
TRANSFER OUT										
Port of Pensacola	0	152,108	152,108	34,450		22.65%	87,659	36.56%	87,659	36.56%
Pensacola International Airport	0	15,049,612	15,049,612	739,146		4.91%	945,850	5.91%	945,850	5.91%
Sub-Total	0	15,201,720	15,201,720	773,596	0	5.09%	1,033,509	6.37%	1,033,509	6.37%
DEBT SERVICE										
Principal	5,193,900	5,193,900	5,193,900	2,181,000		41.99%	3,821,387	100.00%	3,821,387	100.00%
Interest	381,300	381,300	381,206	381,206		100.00%	476,658	100.00%	476,658	100.00%
Sub-Total	5,575,200	5,575,200	5,575,106	2,562,206	0	45.96%	4,298,045	100.00%	4,298,045	100.00%
TOTAL EXPENDITURES	\$ 9,605,500	43,745,447	43,745,447	10,281,374	5,260,352	35.53%	12,584,868	39.71%	12,584,868	39.71%

**CITY OF PENSACOLA**  
**LOCAL OPTION SALES TAX**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Twelve Months Ended September 30, 2022**  
**(Unaudited)**

	FY 2022					FY 2021				
	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.
<b>LOST SERIES 2017 PROJECT FUND:</b>										
APPROPRIATED FUND BALANCE	\$ 0	0	0	0		----	1,030,879	100.00%	1,030,879	100.00%
REVENUES:										
Interest	0	0	0	0		----	0	----	0	----
TOTAL REVENUES	0	0	0	0		----	0	----	0	----
TOTAL REVENUES AND FUND BALANCE	\$ 0	0	0	0		----	1,030,879	100.00%	1,030,879	100.00%
EXPENDITURES:										
CAPITAL PROJECTS										
Capital Outlay	0	0	0	0		----	1,030,879	100.00%	1,030,879	100.00%
Sub-Total	0	0	0	0	0	----	1,030,879	100.00%	1,030,879	100.00%
TOTAL LOST IV BOND EXPENDITURES	\$ 0	0	0	0	0	----	1,030,879	100.00%	1,030,879	100.00%
<b>TOTAL:</b>										
TOTAL REVENUES AND FUND BALANCE	\$ 9,605,500	43,745,447	43,745,447	45,039,992		102.96%	42,049,903	100.00%	42,049,903	100.00%
TOTAL EXPENDITURES	\$ 9,605,500	43,745,447	43,745,447	10,281,374	5,260,352	35.53%	13,615,747	41.19%	13,615,747	41.19%

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.

**CITY OF PENSACOLA**  
**STORMWATER CAPITAL PROJECTS FUND**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**For the Twelve Months Ended September 30, 2022**  
**(Unaudited)**

	FY 2022					FY 2021				
	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	\$ 42,500	3,751,156	3,751,156	3,751,156		100.00%	4,497,859	100.00%	4,497,859	100.00%
REVENUES:										
Interest	0	0	0	15,950		----	20,500	100.00%	20,500	100.00%
Transfer In From General Fund	2,735,000	2,735,000	2,735,000	2,735,000		100.00%	2,735,000	100.00%	2,735,000	100.00%
Miscellaneous	0	0	0	24,250		----	0	----	0	----
TOTAL REVENUES	<u>2,735,000</u>	<u>2,735,000</u>	<u>2,735,000</u>	<u>2,775,200</u>		101.47%	<u>2,755,500</u>	100.00%	<u>2,755,500</u>	100.00%
TOTAL REVENUES AND FUND BALANCE	<u>\$ 2,777,500</u>	<u>6,486,156</u>	<u>6,486,156</u>	<u>6,526,356</u>		100.62%	<u>7,253,359</u>	100.00%	<u>7,253,359</u>	100.00%
EXPENDITURES:										
CAPITAL PROJECTS										
Operating Expenses	662,200	964,682	1,115,083	562,355	210,000	69.26%	639,026	82.87%	639,026	82.87%
Capital Outlay	1,925,700	5,341,074	5,153,473	1,299,376	147,244	28.07%	2,718,548	56.58%	2,718,548	56.58%
Sub-Total	<u>2,587,900</u>	<u>6,305,756</u>	<u>6,268,556</u>	<u>1,861,731</u>	<u>357,244</u>	35.40%	<u>3,357,574</u>	60.11%	<u>3,357,574</u>	60.11%
Allocated Overhead/(Cost Recovery)	189,600	180,400	217,600	217,600		100.00%	180,400	100.00%	180,400	100.00%
TOTAL EXPENDITURES	<u>\$ 2,777,500</u>	<u>6,486,156</u>	<u>6,486,156</u>	<u>2,079,331</u>	<u>357,244</u>	37.57%	<u>3,537,974</u>	61.10%	<u>3,537,974</u>	61.10%

**CITY OF PENSACOLA  
GAS UTILITY FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Twelve Months Ended September 30, 2022  
(Unaudited)**

	FY 2022					FY 2021				
	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.
<b>GAS OPERATIONS:</b>										
APPROPRIATED FUND BALANCE	\$ 0	3,223,428	3,223,428	3,223,428		100.00%	1,332,889	100.00%	1,332,889	100.00%
<b>REVENUES:</b>										
<b>GAS</b>										
Residential User Fees	21,898,700	28,357,000	28,357,000	26,001,787		91.69%	23,271,782	100.00%	23,271,782	100.00%
Commercial User Fees	12,616,600	16,346,100	16,346,100	16,341,504		99.97%	12,441,413	100.00%	12,441,413	100.00%
Municipal User Fees	301,900	301,900	301,900	404,721		134.06%	297,674	100.00%	297,674	100.00%
Interruptible User Fees	2,993,400	3,895,600	3,895,600	4,549,458		116.78%	3,145,742	58.67%	3,145,742	58.67%
Transportation User Fees	5,225,000	19,316,191	19,316,191	19,548,314		101.20%	6,642,348	150.06%	6,642,348	150.06%
Compressed Natural Gas	952,400	952,400	952,400	1,428,401		149.98%	954,400	100.00%	954,400	100.00%
Miscellaneous Charges	557,300	557,300	557,300	724,427		129.99%	658,194	99.98%	658,194	99.98%
New Accounts/Turn-on Fees	659,400	659,400	659,400	456,666		69.25%	467,875	100.00%	467,875	100.00%
Interest Income	10,000	10,000	10,000	94,804		948.04%	109,337	100.00%	109,337	100.00%
Infrastructure Cost Recovery	3,305,900	3,305,900	3,305,900	800,529		24.22%	3,415,627	100.00%	3,415,627	100.00%
Cookbooks	0	0	0	4,221		----	8,181	100.00%	8,181	100.00%
Sale of Asset	0	0	0	32,800		----	13,836	100.00%	13,836	100.00%
<b>TOTAL REVENUES</b>	<b>48,520,600</b>	<b>73,701,791</b>	<b>73,701,791</b>	<b>70,387,632</b>		<b>95.50%</b>	<b>51,426,409</b>	<b>100.00%</b>	<b>51,426,409</b>	<b>100.00%</b>
<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>\$ 48,520,600</b>	<b>76,925,219</b>	<b>76,925,219</b>	<b>73,611,060</b>		<b>95.69%</b>	<b>52,759,298</b>	<b>100.00%</b>	<b>52,759,298</b>	<b>100.00%</b>
<b>EXPENSES:</b>										
<b>GAS OPERATION &amp; MAINTENANCE</b>										
Personnel Services	\$ 8,936,800	8,974,700	8,972,850	8,357,254		93.14%	7,898,626	97.22%	7,898,626	97.22%
City Sponsored Pensions	1,321,000	1,321,000	1,322,850	1,322,697		99.99%	1,399,368	99.97%	1,399,368	99.97%
Sub-Total	10,257,800	10,295,700	10,295,700	9,679,951	0	94.02%	9,297,994	97.63%	9,297,994	97.63%
Operating Expenses	26,014,200	53,050,579	52,881,879	49,412,871	2,340,572	97.87%	27,033,081	99.50%	27,033,081	99.50%
Capital Outlay	916,000	2,202,840	2,289,140	1,523,136	495,841	88.20%	2,371,567	86.11%	2,371,567	86.11%
Sub-Total	37,188,000	65,549,119	65,466,719	60,615,958	2,836,413	96.92%	38,702,642	97.86%	38,702,642	97.86%
<b>TRANSFERS OUT</b>										
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	0	100.00%	8,000,000	100.00%	8,000,000	100.00%
Allocated Overhead/(Cost Recovery)	1,309,000	1,352,500	1,434,900	1,434,900		100.00%	1,352,500	100.00%	1,352,500	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, 2022  
(Unaudited)**

	FY 2022					FY 2021				
	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	191,600	191,600	191,600	191,465		99.93%	228,213	99.96%	228,213	99.96%
Principal	<u>1,832,000</u>	<u>1,832,000</u>	<u>1,832,000</u>	<u>1,832,000</u>		100.00%	<u>1,795,000</u>	100.00%	<u>1,795,000</u>	100.00%
Sub-Total	<u>2,023,600</u>	<u>2,023,600</u>	<u>2,023,600</u>	<u>2,023,465</u>	<u>0</u>	99.99%	<u>2,023,213</u>	100.00%	<u>2,023,213</u>	100.00%
TOTAL GAS OPERATIONS EXPENSES	<u>\$ 48,520,600</u>	<u>76,925,219</u>	<u>76,925,219</u>	<u>72,074,323</u>	<u>2,836,413</u>	97.38%	<u>50,078,355</u>	98.32%	<u>50,078,355</u>	98.32%

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

**CITY OF PENSACOLA  
SANITATION FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Twelve Months Ended September 30, 2022  
(Unaudited)**

	FY 2022					FY 2021				
	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.
<b>SANITATION OPERATIONS:</b>										
APPROPRIATED FUND BALANCE	\$ 481,600	2,446,471	2,446,471	2,446,471		100.00%	3,276,737	100.00%	3,276,737	100.00%
REVENUES:										
SANITATION										
Residential Refuse Container Charges	4,932,200	4,993,719	4,993,719	4,993,719		100.00%	4,754,122	100.00%	4,754,122	100.00%
Bulk Item Collection Charges	130,000	139,404	139,404	198,381		142.31%	128,326	100.16%	128,326	100.16%
Business Refuse Container Charges	127,000	231,453	231,453	231,454		100.00%	164,932	100.00%	164,932	100.00%
Fuel Surcharge	360,000	360,000	360,000	397,302		110.36%	333,092	100.00%	333,092	100.00%
County Landfill	1,230,000	1,230,000	1,230,000	1,238,042		100.65%	1,226,621	100.00%	1,226,621	100.00%
New Accounts/Transfer Fees	85,000	85,000	85,000	77,760		91.48%	79,300	100.00%	79,300	100.00%
Premium Service Fee	0	0	0	5,040		----	----	----	----	----
Miscellaneous	40,000	40,000	40,000	74,841		187.10%	32,329	100.00%	32,329	100.00%
Interest Income	0	0	0	4,887		----	7,535	100.00%	7,535	100.00%
Sale of Assets	5,000	5,000	5,000	25,525		510.50%	19,650	100.00%	19,650	100.00%
SUB-TOTAL SANITATION REVENUES	<u>6,909,200</u>	<u>7,084,576</u>	<u>7,084,576</u>	<u>7,246,951</u>		102.29%	<u>6,745,907</u>	100.00%	<u>6,745,907</u>	100.00%
CAPITAL EQUIPMENT SURCHARGE										
Equipment Surcharge	774,000	774,000	774,000	786,719		101.64%	759,456	100.00%	759,456	100.00%
CNG Rebates	500,000	500,000	500,000	1,039,480		207.90%	0	----	0	----
Advertising Revenue	80,200	80,200	80,200	80,200		100.00%	80,200	100.00%	80,200	100.00%
Sub-Total	<u>1,354,200</u>	<u>1,354,200</u>	<u>1,354,200</u>	<u>1,906,399</u>		140.78%	<u>839,656</u>	100.00%	<u>839,656</u>	100.00%
SUB-TOTAL SANITATION REVENUES	<u>8,263,400</u>	<u>8,438,776</u>	<u>8,438,776</u>	<u>9,153,350</u>		108.47%	<u>7,585,563</u>	100.00%	<u>7,585,563</u>	100.00%
CODE ENFORCEMENT										
Franchise Fees	1,325,000	1,325,000	1,325,000	1,397,721		105.49%	1,374,953	100.00%	1,374,953	100.00%
Lot Cleaning (FY Cash Balance) *	70,000	70,000	70,000	69,783		99.69%	82,125	79.86%	82,125	79.86%
Code Enforcement Violations	100,000	100,000	100,000	120,205		120.21%	93,623	100.00%	93,623	100.00%
Sub-Total	<u>1,495,000</u>	<u>1,495,000</u>	<u>1,495,000</u>	<u>1,587,709</u>		106.20%	<u>1,550,701</u>	98.68%	<u>1,550,701</u>	98.68%
ENFORCEMENT REVENUES	<u>1,495,000</u>	<u>1,495,000</u>	<u>1,495,000</u>	<u>1,587,709</u>		106.20%	<u>1,550,701</u>	98.68%	<u>1,550,701</u>	98.68%
SUB-TOTAL REVENUES	<u>9,758,400</u>	<u>9,933,776</u>	<u>9,933,776</u>	<u>10,741,059</u>		108.13%	<u>9,136,264</u>	99.78%	<u>9,136,264</u>	99.78%
TOTAL REVENUES AND FUND BALANCE	\$ <u>10,240,000</u>	<u>12,380,247</u>	<u>12,380,247</u>	<u>13,187,530</u>		106.52%	<u>12,413,001</u>	99.84%	<u>12,413,001</u>	99.84%

\* Actual billings are \$99,798 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, 2022  
(Unaudited)**

	FY 2022					FY 2021				
	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.
<b>SANITATION OPERATIONS CONTINUED:</b>										
EXPENSES:										
SANITATION SERVICES										
Personnel Services	\$ 2,783,900	2,808,300	2,670,414	2,643,339		98.99%	2,744,545	98.38%	2,744,545	98.38%
City Sponsored Pensions	383,600	383,600	383,937	383,935		100.00%	390,542	100.00%	390,542	100.00%
Sub-Total	<u>3,167,500</u>	<u>3,191,900</u>	<u>3,054,351</u>	<u>3,027,274</u>	<u>0</u>	99.11%	<u>3,135,087</u>	98.57%	<u>3,135,087</u>	98.57%
Operating Expenses	3,639,100	3,756,253	3,990,912	3,974,061	9,547	99.82%	3,666,394	99.99%	3,666,394	99.99%
Allocated Overhead/(Cost Recovery)	489,100	538,200	576,900	576,900		100.00%	538,200	100.00%	538,200	100.00%
Sub-Total	<u>7,295,700</u>	<u>7,486,353</u>	<u>7,622,163</u>	<u>7,578,235</u>	<u>9,547</u>	99.55%	<u>7,339,681</u>	99.38%	<u>7,339,681</u>	99.38%
CAPITAL EQUIPMENT										
Capital Outlay	1,305,000	3,222,723	3,187,723	1,401,774		43.97%	1,651,847	99.96%	1,651,847	99.96%
Sub-Total	<u>1,305,000</u>	<u>3,222,723</u>	<u>3,187,723</u>	<u>1,401,774</u>	<u>0</u>	43.97%	<u>1,651,847</u>	99.96%	<u>1,651,847</u>	99.96%
DEBT SERVICE										
Interest	1,500	1,500	1,500	1,492		99.47%	4,445	98.78%	4,445	98.78%
Principal	142,800	142,800	142,800	142,740		99.96%	139,880	99.99%	139,880	99.99%
Sub-Total	<u>144,300</u>	<u>144,300</u>	<u>144,300</u>	<u>144,232</u>	<u>0</u>	99.95%	<u>144,325</u>	99.95%	<u>144,325</u>	99.95%
SUB-TOTAL SANITATION EXPENSES	<u>8,745,000</u>	<u>10,853,376</u>	<u>10,954,186</u>	<u>9,124,241</u>	<u>9,547</u>	83.38%	<u>9,135,853</u>	99.57%	<u>9,135,853</u>	99.57%
CODE ENFORCEMENT PROGRAM										
Personnel Services	848,800	850,400	845,109	810,829		95.94%	648,044	100.00%	648,044	100.00%
City Sponsored Pensions	44,600	44,600	44,600	44,600		100.00%	194,837	100.00%	194,837	100.00%
Sub-Total	<u>893,400</u>	<u>895,000</u>	<u>889,709</u>	<u>855,429</u>	<u>0</u>	96.15%	<u>842,881</u>	100.00%	<u>842,881</u>	100.00%
Operating Expenses	346,600	379,371	266,808	260,813	0	97.75%	224,544	80.09%	224,544	80.09%
Capital Outlay	34,000	34,000	34,000	0		0.00%	0	----	0	----
Allocated Overhead/(Cost Recovery)	112,400	109,900	129,100	129,100		100.00%	109,900	100.00%	109,900	100.00%
Sub-Total	<u>1,386,400</u>	<u>1,418,271</u>	<u>1,319,617</u>	<u>1,245,342</u>	<u>0</u>	94.37%	<u>1,177,325</u>	95.46%	<u>1,177,325</u>	95.46%
CODE ENFORCEMENT ZONING/HOUSING										
Personnel Services	66,600	66,600	66,521	65,567		98.57%	63,363	100.00%	63,363	100.00%
City Sponsored Pensions	31,400	31,400	31,454	31,453		100.00%	28,152	100.00%	28,152	100.00%
Sub-Total	<u>98,000</u>	<u>98,000</u>	<u>97,975</u>	<u>97,020</u>	<u>0</u>	99.03%	<u>91,515</u>	100.00%	<u>91,515</u>	100.00%
Operating Expenses	10,600	10,600	8,469	8,427		99.50%	7,243	99.97%	7,243	99.97%
Capital Outlay	0	0	0	0		----	0	----	0	----
Sub-Total	<u>108,600</u>	<u>108,600</u>	<u>106,444</u>	<u>105,447</u>	<u>0</u>	99.06%	<u>98,758</u>	99.99%	<u>98,758</u>	99.99%
SUB-TOTAL CODE ENFORCEMENT	<u>1,495,000</u>	<u>1,526,871</u>	<u>1,426,061</u>	<u>1,350,789</u>	<u>0</u>	94.72%	<u>1,276,083</u>	95.80%	<u>1,276,083</u>	95.80%
TOTAL EXPENSES	<u>\$ 10,240,000</u>	<u>12,380,247</u>	<u>12,380,247</u>	<u>10,475,030</u>	<u>0</u>	84.61%	<u>10,411,936</u>	99.17%	<u>10,411,936</u>	99.17%
<b>TOTAL FUND:</b>										
TOTAL REVENUES AND FUND BALANCE	<u>\$ 10,240,000</u>	<u>12,380,247</u>	<u>12,380,247</u>	<u>13,187,530</u>		106.52%	<u>12,413,001</u>	99.84%	<u>12,413,001</u>	99.84%
TOTAL EXPENSES	<u>\$ 10,240,000</u>	<u>12,380,247</u>	<u>12,380,247</u>	<u>10,475,030</u>	<u>0</u>	84.61%	<u>10,411,936</u>	99.17%	<u>10,411,936</u>	99.17%

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

**CITY OF PENSACOLA  
PORT FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Twelve Months Ended September 30, 2022  
(Unaudited)**

	FY 2022					FY 2021				
	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	831,528	831,528	831,528	100.00%	251,717	100.00%	251,717	100.00%	
REVENUES:										
PORT										
Handling	31,700	31,700	31,700	52,949	167.03%	16,933	100.00%	16,933	100.00%	
Wharfage	402,400	557,511	557,511	582,747	104.53%	424,107	100.00%	424,107	100.00%	
Storage	309,000	366,550	366,550	366,550	100.00%	729,965	100.00%	729,965	100.00%	
Dockage	845,500	845,500	845,500	703,872	83.25%	548,819	100.00%	548,819	100.00%	
Water Sales	6,000	6,000	6,000	5,932	98.87%	10,757	100.00%	10,757	100.00%	
Property Rental	597,500	597,500	597,500	600,181	100.45%	609,143	100.00%	609,143	100.00%	
Stevedore Fees	3,000	3,000	3,000	28,323	944.10%	14,186	100.00%	14,186	100.00%	
Harbor	27,700	27,700	27,700	39,155	141.35%	34,630	100.00%	34,630	100.00%	
Security Fees	104,500	104,500	104,500	114,767	109.82%	79,023	100.00%	79,023	100.00%	
Interior Lighting	115,000	115,000	115,000	209,085	181.81%	182,244	100.00%	182,244	100.00%	
Miscellaneous/Billed	0	0	0	18,237	----	26,245	100.00%	26,245	100.00%	
Seville Harbor Lease	46,100	46,100	46,100	46,162	100.13%	83,914	100.00%	83,914	100.00%	
Miscellaneous/Non-Billed	0	0	0	4,485	----	93,927	100.00%	93,927	100.00%	
Miscellaneous -Ins Proceeds - Sally	0	0	0	0	----	1,650,924	100.00%	1,650,924	100.00%	
Cedar Street Lease/Parking Lot	65,700	65,700	65,700	75,685	115.20%	59,760	100.00%	59,760	100.00%	
Pilot Boat Fee	0	29,580	29,580	37,950	128.30%	0	----	0	----	
Donations	0	300,000	300,000	0	0.00%	0	----	0	----	
Interest Income	0	0	0	255,769	----	10,243	100.00%	10,243	100.00%	
SUB-TOTAL OPERATING REVENUES	2,554,100	3,096,341	3,096,341	3,141,849	101.47%	4,574,820	100.00%	4,574,820	100.00%	
TRANSFERS IN LOCAL OPTION SALES TAX FUND	0	152,108	152,108	34,450	22.65%	87,659	36.56%	87,659	36.56%	
TOTAL REVENUES	2,554,100	3,248,449	3,248,449	3,176,299	97.78%	4,662,479	96.84%	4,662,479	96.84%	
TOTAL REVENUES AND FUND BALANCE	\$ 2,554,100	4,079,977	4,079,977	4,007,827	98.23%	4,914,196	97.00%	4,914,196	97.00%	
EXPENSES:										
OPERATIONS & MAINTENANCE										
Personnel Services	\$ 903,400	906,400	896,779	836,978	93.33%	805,074	92.28%	805,074	92.28%	
City Sponsored Pensions	104,500	104,500	104,501	104,500	100.00%	108,619	99.84%	108,619	99.84%	
Sub-Total	1,007,900	1,010,900	1,001,280	941,478	94.03%	913,693	93.12%	913,693	93.12%	
Operating Expenses	1,333,000	1,843,662	2,023,004	1,500,352	84.40%	1,004,011	61.39%	1,004,011	61.39%	
Capital Outlay	100,000	1,073,915	849,393	288,925	73.11%	1,187,334	80.21%	1,187,334	80.21%	
Sub-Total	2,440,900	3,928,477	3,873,677	2,730,755	84.41%	3,105,038	75.92%	3,105,038	75.92%	
CARES ACT FUNDING (a)										
Cares Act Personnel Services	0	0	0	0	----	(275,616)	----	(275,616)	----	
Cares Act Operating Expenses	0	0	0	(121,594)	----	(409,562)	----	(409,562)	----	
Sub-Total	0	0	0	(121,594)	----	(685,178)	----	(685,178)	----	
Allocated Overhead/(Cost Recovery)	113,200	151,500	206,300	206,300	100.00%	151,500	100.00%	151,500	100.00%	
TOTAL EXPENSES	\$ 2,554,100	4,079,977	4,079,977	2,815,461	82.22%	2,571,360	76.64%	2,571,360	76.64%	

(a) In fiscal year 2021, the Port of Pensacola was awarded \$806,772 in CARES funding to help cover operating, maintenance and debt service expenses. As of March 31, 2022 all grant funds have been expended.

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

**CITY OF PENSACOLA  
AIRPORT FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Twelve Months Ended September 30, 2022  
(Unaudited)**

	FY 2022					FY 2021				
	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	\$ 12,039,700	20,711,762	20,711,762	20,711,762		100.00%	2,808,525	100.00%	2,808,525	100.00%
REVENUES:										
AIRLINE REVENUES										
Loading Bridges Fees	243,000	243,000	243,000	731,450		301.01%	199,988	100.00%	199,988	100.00%
Air Carrier Landing Fees	319,000	319,000	319,000	370,288		116.08%	463,113	100.00%	463,113	100.00%
Cargo Landing Fees	44,000	44,000	44,000	39,073		88.80%	46,060	100.00%	46,060	100.00%
Apron Area Rental	825,000	825,000	825,000	904,811		109.67%	513,923	100.00%	513,923	100.00%
Cargo Apron Area Rental	73,000	73,000	73,000	93,475		128.05%	94,095	100.00%	94,095	100.00%
Baggage Handling System	1,056,000	1,056,000	1,056,000	983,248		93.11%	458,284	100.00%	458,284	100.00%
Ron Ramp	71,000	71,000	71,000	85,519		120.45%	115,462	100.00%	115,462	100.00%
Airline Rentals	2,270,000	2,270,000	2,270,000	2,979,639		131.26%	1,458,241	100.00%	1,458,241	100.00%
SUBTOTAL AIRLINE REVENUES	4,901,000	4,901,000	4,901,000	6,187,503		126.25%	3,349,166	100.00%	3,349,166	100.00%
NON-AIRLINE REVENUES										
U.S. Government	96,000	96,000	96,000	96,000		100.00%	96,000	100.00%	96,000	100.00%
Rental Cars	3,731,000	3,731,000	3,731,000	6,902,498		185.00%	6,309,382	100.29%	6,309,382	100.29%
Rental Car Customer Facility Charge (Garage)	829,000	829,000	829,000	987,667		119.14%	891,902	100.00%	891,902	100.00%
CFC - Rental Car Svc Facility	2,225,000	2,225,000	2,225,000	2,828,315		127.12%	2,554,113	100.00%	2,554,113	100.00%
Rental Car Service Facility Rent	263,000	263,000	263,000	297,321		113.05%	279,125	100.00%	279,125	100.00%
Fixed Base Operators	223,000	223,000	223,000	245,954		110.29%	210,594	100.00%	210,594	100.00%
Restaurant and Lounge	597,000	597,000	597,000	932,465		156.19%	793,817	100.00%	793,817	100.00%
Advertising	129,000	129,000	129,000	172,766		133.93%	170,971	100.00%	170,971	100.00%
Hangar Rentals	100,000	100,000	100,000	159,332		159.33%	133,633	100.00%	133,633	100.00%
ST Ground Lease	266,000	266,000	266,000	274,714		103.28%	269,330	100.00%	269,330	100.00%
Airport & 12th	168,000	168,000	168,000	199,220		118.58%	188,765	100.00%	188,765	100.00%
Parking Lot	5,000,000	5,000,000	5,000,000	7,839,560		156.79%	5,417,043	100.00%	5,417,043	100.00%
Gift Shop	270,000	270,000	270,000	588,694		218.03%	490,334	100.54%	490,334	100.54%
Taxi / Car Sharing Permits	134,000	134,000	134,000	252,010		188.07%	177,816	100.00%	177,816	100.00%
LEO/TSA Security	110,000	110,000	110,000	110,090		100.08%	112,230	100.00%	112,230	100.00%
Commercial Property Rentals	190,000	190,000	190,000	323,616		170.32%	376,264	100.00%	376,264	100.00%
GSA/TSA Term Rent	162,000	162,000	162,000	162,826		100.51%	166,547	100.00%	166,547	100.00%
Miscellaneous	134,000	134,000	134,000	373,838		278.98%	320,716	99.97%	320,716	99.97%
Interest Income	93,000	93,000	93,000	576,470		619.86%	250,605	100.00%	250,605	100.00%
Sale of Asset	0	0	0	2,435		----	60,050	100.00%	60,050	100.00%
SUB-TOTAL NON-AIRLINE REVENUES	14,720,000	14,720,000	14,720,000	23,325,791		158.46%	19,269,237	100.11%	19,269,237	100.11%
TOTAL OPERATING REVENUES	19,621,000	19,621,000	19,621,000	29,513,295		150.42%	22,618,403	100.09%	22,618,403	100.09%
TOTAL REVENUES AND FUND BALANCE	\$ 31,660,700	40,332,762	40,332,762	50,225,057		124.53%	25,426,928	100.08%	25,426,928	100.08%

**CITY OF PENSACOLA  
AIRPORT FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL  
For the Twelve Months Ended September 30, 2022  
(Unaudited)**

	FY 2022					FY 2021				
	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.
<b>EXPENSES:</b>										
<b>OPERATION &amp; MAINTENANCE</b>										
Personnel Services	\$ 4,657,300	4,657,300	5,007,362	5,002,446		99.90%	4,235,838	99.19%	4,235,838	99.19%
City Sponsored Pensions	700,200	700,200	701,045	701,033		100.00%	726,452	99.85%	726,452	99.85%
Sub-Total	5,357,500	5,357,500	5,708,407	5,703,479	0	99.91%	4,962,290	99.28%	4,962,290	99.28%
Operating Expenses	14,260,300	16,640,147	13,747,283	10,697,642	927,799	84.57%	7,692,315	91.06%	7,692,315	91.06%
Capital Outlay	2,452,000	8,742,115	11,251,572	4,404,331	1,010,805	48.13%	2,408,441	87.89%	2,408,441	87.89%
Sub-Total	22,069,800	30,739,762	30,707,262	20,805,452	1,938,604	74.07%	15,063,046	92.18%	15,063,046	92.18%
<b>CARES ACT FUNDING (a)</b>										
Cares Act Personnel Services	0	0	0	(2,768,578)		----	(2,273,664)	----	(2,273,664)	----
Cares Act Operating Expenses	0	0	0	(900,013)		----	(2,907,889)	----	(2,907,889)	----
Sub-Total	0	0	0	(3,668,591)	0	----	(5,181,553)	----	(5,181,553)	----
<b>DEBT SERVICE GARB</b>										
Interest	586,500	586,500	586,500	468,931		79.95%	517,989	79.96%	517,989	79.96%
Principal	2,277,000	2,277,000	2,277,000	1,821,500		80.00%	1,768,600	79.99%	1,768,600	79.99%
Sub-Total	2,863,500	2,863,500	2,863,500	2,290,431	0	79.99%	2,286,589	79.99%	2,286,589	79.99%
<b>DEBT SERVICE CFC</b>										
Interest	242,300	242,300	242,300	12,303		5.08%	51,144	15.87%	51,144	15.87%
Principal	5,800,000	5,800,000	5,800,000	5,800,000		100.00%	0	0.00%	0	0.00%
Sub-Total	6,042,300	6,042,300	6,042,300	5,812,303	0	96.19%	51,144	3.27%	51,144	3.27%
<b>Allocated Overhead/(Cost Recovery)</b>										
General Fund	685,100	687,200	719,700	719,700		100.00%	687,200	100.00%	687,200	100.00%
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 31,660,700</b>	<b>40,332,762</b>	<b>40,332,762</b>	<b>25,959,295</b>	<b>1,938,604</b>	<b>69.17%</b>	<b>12,906,426</b>	<b>65.14%</b>	<b>12,906,426</b>	<b>65.14%</b>

(a) In fiscal year 2020, Pensacola International Airport was awarded \$11,081,566 in CARES funding to help cover operating, maintenance and debt service expenses. As of March 31, 2022 all grant funds have been expended.

(a) In fiscal year 2021, Pensacola International Airport was awarded an additional \$4,502,199 in CARES funding to help cover operating, maintenance and debt service expenses. Funds have not yet been spent.

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

**CITY OF PENSACOLA**  
**RISK MANAGEMENT SERVICES**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - BUDGETED AND ACTUAL**  
**For the Twelve Months Ended September 30, 2022**  
**(Unaudited)**

	FY 2022					FY 2021				
	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	86,919	86,919	86,919		100.00%	0	----	0	----
REVENUES:										
Service Fees	1,448,400	1,521,481	1,521,481	1,448,369		95.19%	1,471,869	93.89%	1,471,869	93.89%
TOTAL REVENUES	1,448,400	1,521,481	1,521,481	1,448,369		95.19%	1,471,869	93.89%	1,471,869	93.89%
TOTAL REVENUES AND FUND BALANCE	\$ 1,448,400	1,608,400	1,608,400	1,535,288		95.45%	1,471,869	93.89%	1,471,869	93.89%
EXPENSES:										
RISK MANAGEMENT										
Personnel Services	\$ 374,600	374,600	401,069	386,939		96.48%	642,869	98.01%	642,869	98.01%
City Sponsored Pensions	51,000	51,000	51,076	51,075		100.00%	53,870	100.00%	53,870	100.00%
Sub-Total	425,600	425,600	452,145	438,014	0	96.87%	696,739	98.16%	696,739	98.16%
Operating Expenses	805,500	878,500	851,955	708,292		83.14%	552,011	94.67%	552,011	94.67%
Sub-Total	1,231,100	1,304,100	1,304,100	1,146,306	0	87.90%	1,248,750	96.55%	1,248,750	96.55%
CITY CLINIC										
Personnel Services	157,900	244,200	244,073	170,471		69.84%	175,690	97.14%	175,690	97.14%
City Sponsored Pensions	24,500	24,500	24,627	24,576		99.79%	24,969	99.99%	24,969	99.99%
Sub-Total	182,400	268,700	268,700	195,047	0	72.59%	200,659	97.48%	200,659	97.48%
Operating Expenses	34,900	35,600	35,600	35,557		99.88%	43,116	96.54%	43,116	96.54%
Sub-Total	217,300	304,300	304,300	230,604	0	75.78%	243,775	97.32%	243,775	97.32%
TOTAL EXPENSES	\$ 1,448,400	1,608,400	1,608,400	1,376,910	0	85.61%	1,492,525	96.67%	1,492,525	96.67%

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, 2022  
(Unaudited)**

	FY 2022					FY 2021				
	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		----	0	----	0	----
REVENUES:										
Service Fees										
Mail Room	88,900	88,900	89,602	88,321		98.57%	81,314	92.30%	81,314	92.30%
Innovation & Technology	3,904,500	4,211,712	4,211,010	3,210,823		76.25%	2,836,130	81.97%	2,836,130	81.97%
Engineering	1,088,000	1,100,920	1,100,920	813,143		73.86%	734,732	87.06%	734,732	87.06%
Central Garage	2,177,700	2,246,979	2,246,979	1,963,557		87.39%	1,643,459	87.65%	1,643,459	87.65%
TOTAL REVENUES	7,259,100	7,648,511	7,648,511	6,075,844		79.44%	5,295,635	84.50%	5,295,635	84.50%
TOTAL REVENUES AND FUND BALANCE	\$ 7,259,100	7,648,511	7,648,511	6,075,844		79.44%	5,295,635	84.50%	5,295,635	84.50%
EXPENSES:										
MAIL ROOM										
Personnel Services	\$ 51,700	51,700	46,876	46,107		98.36%	47,475	95.16%	47,475	95.16%
City Sponsored Pensions	18,000	18,000	18,000	18,000		100.00%	18,903	99.96%	18,903	99.96%
Sub-Total	69,700	69,700	64,876	64,107	0	98.81%	66,378	96.48%	66,378	96.48%
Operating Expenses	19,200	19,200	24,726	24,723		99.99%	15,466	80.13%	15,466	80.13%
Sub-Total Mail Room	88,900	88,900	89,602	88,830	0	99.14%	81,844	92.90%	81,844	92.90%
INNOVATION & TECHNOLOGY										
Personnel Services	1,664,700	1,664,700	1,664,625	1,445,317		86.83%	1,325,730	87.54%	1,325,730	87.54%
City Sponsored Pensions	176,600	176,600	176,675	176,674		100.00%	192,373	100.00%	192,373	100.00%
Sub-Total	1,841,300	1,841,300	1,841,300	1,621,991	0	88.09%	1,518,103	88.95%	1,518,103	88.95%
Operating Expenses	1,772,600	2,009,912	2,008,645	1,384,373	77,260	72.77%	1,288,726	78.53%	1,288,726	78.53%
Capital Outlay	290,600	360,500	361,065	206,666	76,923	78.54%	77,488	76.50%	77,488	76.50%
Sub-Total Technology Resources	3,904,500	4,211,712	4,211,010	3,213,030	154,183	79.96%	2,884,317	83.61%	2,884,317	83.61%

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, 2022  
(Unaudited)**

	FY 2022					FY 2021				
	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.
<b>ENGINEERING</b>										
Personnel Services	873,800	873,800	872,975	566,887		64.94%	535,906	85.92%	535,906	85.92%
City Sponsored Pensions	81,400	81,400	81,491	81,457		99.96%	85,300	99.94%	85,300	99.94%
Sub-Total	955,200	955,200	954,466	648,344	0	67.93%	621,206	87.60%	621,206	87.60%
Operating Expenses	132,800	145,720	146,454	144,719		98.82%	120,910	95.65%	120,910	95.65%
Capital Outlay	0	0	0	0		----	0	----	0	----
Sub-Total Engineering	1,088,000	1,100,920	1,100,920	793,063	0	72.04%	742,116	88.93%	742,116	88.93%
<b>CENTRAL GARAGE</b>										
Personnel Services	1,141,900	1,153,400	1,153,400	903,564		78.34%	1,100,454	99.62%	1,100,454	99.62%
City Sponsored Pensions	159,100	159,100	159,100	159,100		100.00%	190,700	100.00%	190,700	100.00%
Sub-Total	1,301,000	1,312,500	1,312,500	1,062,664	0	80.96%	1,291,154	99.67%	1,291,154	99.67%
Operating Expenses	741,900	747,283	746,678	486,332	67,813	74.21%	300,504	98.17%	300,504	98.17%
Capital Outlay	134,800	187,196	187,801	74,042	5,625	42.42%	0	19.95%	0	19.95%
Sub-Total Central Garage	2,177,700	2,246,979	2,246,979	1,623,038	73,438	75.50%	1,591,658	88.22%	1,591,658	88.22%
<b>TOTAL EXPENSES</b>	<b>\$ 7,259,100</b>	<b>7,648,511</b>	<b>7,648,511</b>	<b>5,717,961</b>	<b>227,621</b>	<b>77.74%</b>	<b>5,299,935</b>	<b>85.84%</b>	<b>5,299,935</b>	<b>85.84%</b>

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

**CITY OF PENSACOLA  
BUDGET PROGRAMS  
FISCAL YEAR 2022  
(Unaudited)**

PROGRAM	FY 2022					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2022 ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>AIRPORT</b>						
Aircraft Rescue & Firefighting Facility (ARFF)	\$ 979,300	979,300	1,022,166	42,866	899,888	88.04%
Airport Administration	3,576,200	4,141,429	4,336,805	195,376	3,900,184	89.93%
Maintenance	15,833,900	23,927,170	23,231,992	(695,178)	14,038,355	60.43%
Operations	1,090,300	1,102,706	1,361,848	259,142	1,230,899	90.38%
Security	1,275,200	1,276,357	1,474,151	197,794	1,455,826	98.76%
Sub-total	<u>22,754,900</u>	<u>31,426,962</u>	<u>31,426,962</u>	<u>-</u>	<u>21,525,152</u>	68.49%
<b>CITY CLERK</b>						
Administration of Legal Documents	96,000	70,400	77,244	6,844	76,776	99.39%
City Elections/Appointments	36,100	36,100	36,387	287	36,384	99.99%
City Council Meetings Preparation	96,000	96,000	97,027	1,027	97,024	100.00%
Public Records	80,300	80,300	80,755	455	80,501	99.69%
Sub-total	<u>308,400</u>	<u>282,800</u>	<u>291,413</u>	<u>8,613</u>	<u>290,685</u>	99.75%
<b>CITY COUNCIL</b>						
Audit	105,000	181,475	176,100	(5,375)	96,475	54.78%
City Council Support	482,200	463,296	436,996	(26,300)	356,807	81.65%
Office of the City Council	350,700	893,339	925,014	31,675	468,369	50.63%
Sub-total	<u>937,900</u>	<u>1,538,110</u>	<u>1,538,110</u>	<u>-</u>	<u>921,651</u>	59.92%
<b>COMMUNITY REDEVELOPMENT AGENCY - CRA</b>						
Asset Maintenance and Operation	460,800	959,395	1,063,290	103,895	424,568	39.93%
Community Policing	100,000	100,000	92,800	(7,200)	92,138	99.29%
Non-Capital Projects and Activities	1,474,500	5,666,919	5,621,314	(45,605)	1,130,145	20.10%
Redevelopment Plan Implementation	665,000	791,826	740,736	(51,090)	680,933	91.93%
2009 ECUA/WWTP Relocation	1,300,000	1,300,000	1,300,000	-	1,300,000	100.00%
Eastside Redevelopment Area Plan Implementation	294,700	1,046,969	1,046,969	-	137,754	13.16%
Westside Redevelopment Area Plan Implementation	1,202,300	2,086,929	2,086,929	-	365,140	17.50%
Sub-total	<u>5,497,300</u>	<u>11,952,038</u>	<u>11,952,038</u>	<u>-</u>	<u>4,130,678</u>	34.56%
<b>FINANCIAL SERVICES</b>						
Accounting	510,900	556,056	480,441	(75,615)	317,809	66.15%
Budget	58,100	96,731	53,141	(43,590)	33,489	63.02%
Contract & Lease Services	105,600	90,200	61,956	(28,244)	47,883	77.29%
Payroll	232,100	221,100	290,725	69,625	260,257	89.52%
Purchasing	179,300	146,643	196,875	50,232	146,126	74.22%
Sub-total	<u>1,086,000</u>	<u>1,110,730</u>	<u>1,083,138</u>	<u>(27,592)</u>	<u>805,564</u>	74.37%
<b>FINANCIAL SERVICES - RISK MANAGEMENT SERVICES</b>						
Risk Management Services	1,231,100	1,304,100	1,304,100	-	1,146,306	87.90%
Sub-total	<u>1,231,100</u>	<u>1,304,100</u>	<u>1,304,100</u>	<u>-</u>	<u>1,146,306</u>	87.90%
<b>FINANCIAL SERVICES - MAIL ROOM</b>						
Mail Room	88,900	88,900	89,602	702	88,830	99.14%
Sub-total	<u>88,900</u>	<u>88,900</u>	<u>89,602</u>	<u>702</u>	<u>88,830</u>	99.14%
<b>FIRE</b>						

**CITY OF PENSACOLA  
BUDGET PROGRAMS  
FISCAL YEAR 2022  
(Unaudited)**

PROGRAM	FY 2022					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2022 ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
Administrative Support	552,400	556,315	581,147	24,832	561,593	96.64%
City Emergency Management	10,500	10,500	14,340	3,840	14,047	97.96%
Emergency Operations - Fire Suppression	8,801,800	8,824,246	8,748,428	(75,818)	8,718,834	99.66%
Emergency Operations - Rescue	311,200	311,200	318,105	6,905	296,614	93.24%
Facilities and Apparatus Management	811,300	867,103	866,197	(906)	817,295	94.35%
Fire Cadet	266,200	266,200	160,277	(105,923)	158,677	99.00%
Fire Code Enforcement	399,400	399,400	454,214	54,814	420,351	92.54%
Marine Operations	50,700	68,583	43,218	(25,365)	42,866	99.19%
Technical Support to City	10,500	10,500	14,340	3,840	14,047	97.96%
Training	157,700	157,700	144,600	(13,100)	144,108	99.66%
Sub-total	<u>11,371,700</u>	<u>11,471,747</u>	<u>11,344,866</u>	<u>(126,881)</u>	<u>11,188,432</u>	98.62%
<b>HOUSING</b>						
HOME Program	162,500	912,977	912,977	-	22,031	2.41%
SHIP Program	-	7,258	7,258	-	69	0.95%
Sub-total	<u>162,500</u>	<u>920,235</u>	<u>920,235</u>	<u>-</u>	<u>22,100</u>	2.40%
<b>HOUSING - CDBG</b>						
Community Development Block Grant (CDBG) Program	516,900	1,192,431	1,189,298	(3,133)	411,964	34.64%
Housing Rehabilitation	548,700	683,911	687,044	3,133	219,188	31.90%
Sub-total	<u>1,065,600</u>	<u>1,876,342</u>	<u>1,876,342</u>	<u>-</u>	<u>631,152</u>	33.64%
<b>HOUSING - SECTION 8</b>						
Section 8 Housing Assistance Payments Program Fund	21,796,500	26,282,959	26,282,959	-	17,685,412	67.29%
Sub-total	<u>21,796,500</u>	<u>26,282,959</u>	<u>26,282,959</u>	<u>-</u>	<u>17,685,412</u>	67.29%
<b>HUMAN RESOURCES</b>						
Human Resources Administration	654,400	616,214	608,779	(7,435)	480,242	78.89%
Recruiting & Training	162,000	162,000	168,379	6,379	167,158	99.27%
Sub-total	<u>816,400</u>	<u>778,214</u>	<u>777,158</u>	<u>(1,056)</u>	<u>647,400</u>	83.30%
<b>HUMAN RESOURCES - CLINIC</b>						
Clinic	217,300	304,300	304,300	-	230,604	75.78%
Sub-total	<u>217,300</u>	<u>304,300</u>	<u>304,300</u>	<u>-</u>	<u>230,604</u>	75.78%

**CITY OF PENSACOLA  
BUDGET PROGRAMS  
FISCAL YEAR 2022  
(Unaudited)**

PROGRAM	FY 2022					% OF BUDGET F.Y.E.
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2022 ACTUAL F.Y.E.	
<b>INNOVATION &amp; TECHNOLOGY</b>						
Innovation & Technology Administration	400,400	401,118	418,101	16,983	397,813	95.15%
Network/System Management	3,504,100	3,810,594	3,792,909	(17,685)	2,815,217	74.22%
Sub-total	<u>3,904,500</u>	<u>4,211,712</u>	<u>4,211,010</u>	<u>(702)</u>	<u>3,213,030</u>	76.30%
<b>INSPECTION SERVICES</b>						
Inspection Services	1,754,000	2,033,657	2,033,657	-	1,878,612	92.38%
Sub-total	<u>1,754,000</u>	<u>2,033,657</u>	<u>2,033,657</u>	<u>-</u>	<u>1,878,612</u>	92.38%
<b>LEGAL</b>						
Client Legal Advisory Services	931,800	884,281	879,018	(5,263)	592,249	67.38%
Sub-total	<u>931,800</u>	<u>884,281</u>	<u>879,018</u>	<u>(5,263)</u>	<u>592,249</u>	67.38%
<b>MAYOR</b>						
City Administrator/Cabinet	772,600	624,493	626,974	2,481	498,702	79.54%
Public Information Officer	140,300	151,200	168,738	17,538	130,054	77.07%
Neighborhood Services	174,300	186,699	163,803	(22,896)	155,837	95.14%
Neighborhood Challenge Grants	50,000	108,525	108,525	-	15,339	14.13%
Office of the Mayor	170,500	177,300	173,924	(3,376)	165,091	94.92%
Sub-total	<u>1,307,700</u>	<u>1,248,217</u>	<u>1,241,964</u>	<u>(6,253)</u>	<u>965,023</u>	77.70%
<b>NON-DEPARTMENTAL FUNDING</b>						
Agency funding	4,514,800	4,918,211	4,918,211	-	4,367,706	88.81%
Sub-total	<u>4,514,800</u>	<u>4,918,211</u>	<u>4,918,211</u>	<u>-</u>	<u>4,367,706</u>	88.81%
<b>PARKING</b>						
Parking Fund	1,144,200	1,144,950	1,144,950	-	787,519	68.78%
Sub-total	<u>1,144,200</u>	<u>1,144,950</u>	<u>1,144,950</u>	<u>-</u>	<u>787,519</u>	68.78%
<b>PARKS &amp; RECREATION</b>						
Aquatics	236,800	299,048	346,682	47,634	335,250	96.70%
Athletic Field Maintenance	448,300	456,192	514,966	58,774	509,067	98.85%
Athletics	565,200	579,016	711,599	132,583	701,891	98.64%
Office of the Director (Administration)	1,085,900	1,144,885	1,254,316	109,431	1,088,704	86.80%
Park Administration & Maintenance	2,624,200	2,753,361	2,563,231	(190,130)	2,430,509	94.82%
Recreation/Resource Center Administration	1,106,100	1,106,900	1,053,455	(53,445)	953,532	90.51%
Resource Center	1,146,700	1,149,770	1,031,577	(118,193)	884,579	85.75%
Senior Center	232,800	233,500	247,621	14,121	196,307	79.28%
Volunteer & Outdoor Pursuits	64,700	64,700	63,925	(775)	55,543	86.89%
Sub-total	<u>7,510,700</u>	<u>7,787,372</u>	<u>7,787,372</u>	<u>-</u>	<u>7,155,382</u>	91.88%

**CITY OF PENSACOLA  
BUDGET PROGRAMS  
FISCAL YEAR 2022  
(Unaudited)**

PROGRAM	FY 2022					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2022 ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>PARKS &amp; RECREATION - GOLF</b>						
Osceola Golf Course	784,700	810,709	810,709	-	787,695	97.16%
Sub-total	<u>784,700</u>	<u>810,709</u>	<u>810,709</u>	<u>-</u>	<u>787,695</u>	<u>97.16%</u>
<b>PARKS &amp; RECREATION - TENNIS</b>						
Roger Scott Tennis Center	128,800	137,705	137,705	-	95,422	69.29%
Sub-total	<u>128,800</u>	<u>137,705</u>	<u>137,705</u>	<u>-</u>	<u>95,422</u>	<u>69.29%</u>
<b>PARKS &amp; RECREATION - CMP</b>						
Community Maritime Park Cultural Events	1,179,900	1,658,522	1,658,522	-	959,095	57.83%
Sub-total	<u>1,179,900</u>	<u>1,658,522</u>	<u>1,658,522</u>	<u>-</u>	<u>959,095</u>	<u>57.83%</u>
<b>PENSACOLA ENERGY</b>						
Customer Service	1,331,100	1,346,158	1,335,558	(10,600)	1,241,849	92.98%
Gas Construction	4,714,000	6,114,476	6,363,626	249,150	5,275,875	82.91%
Gas Cost	16,320,700	41,375,000	41,106,150	(268,850)	40,693,161	99.00%
Gas Marketing	2,477,900	2,562,487	2,885,037	322,550	2,727,701	94.55%
Gas Operations	12,255,300	14,105,598	13,925,748	(179,850)	11,014,563	79.09%
Gas Training	357,300	357,200	421,550	64,350	386,653	91.72%
Infrastructure Replacement	1,040,700	1,040,700	863,950	(176,750)	711,056	82.30%
Sub-total	<u>38,497,000</u>	<u>66,901,619</u>	<u>66,901,619</u>	<u>-</u>	<u>62,050,858</u>	<u>92.75%</u>
<b>PLANNING SERVICES</b>						
Business Licenses	48,600	48,600	43,318	(5,282)	43,315	99.99%
Planning Services	858,400	905,215	910,497	5,282	895,850	98.39%
Sub-total	<u>907,000</u>	<u>953,815</u>	<u>953,815</u>	<u>-</u>	<u>939,165</u>	<u>98.46%</u>

**CITY OF PENSACOLA  
BUDGET PROGRAMS  
FISCAL YEAR 2022  
(Unaudited)**

PROGRAM	FY 2022					
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2022 ACTUAL F.Y.E.	% OF BUDGET F.Y.E.
<b>POLICE</b>						
Administration - Chief's Office	1,521,900	1,576,700	1,736,283	159,583	1,736,230	100.00%
Cadets	431,600	431,600	123,614	(307,986)	123,608	100.00%
Central Records	479,000	479,000	430,930	(48,070)	430,920	100.00%
Communications Center	2,032,500	2,032,500	2,168,833	136,333	2,167,803	99.95%
Community Oriented Policing Squad	888,000	923,600	923,513	(87)	923,454	99.99%
Crime Scene Investigation	858,300	858,300	864,866	6,566	864,841	100.00%
Criminal Intelligence Unit	103,900	103,900	97,592	(6,308)	97,587	99.99%
Criminal Investigation Unit	2,631,000	2,720,500	2,721,075	575	2,706,194	99.45%
k-9 Unit	464,500	492,100	500,594	8,494	500,563	99.99%
Neighborhood Unit	669,800	687,900	377,414	(310,486)	376,397	99.73%
Property Management	377,700	383,080	434,451	51,371	426,113	98.08%
School Resource Office (SRO)	883,400	918,800	656,906	(261,894)	653,837	99.53%
Traffic	1,365,100	1,422,800	1,221,072	(201,728)	1,221,015	100.00%
Training/Personnel	883,000	913,256	1,010,914	97,658	995,270	98.45%
Uniform Patrol	9,823,600	10,151,600	11,024,938	873,338	10,981,164	99.60%
Vice & Narcotics	787,100	818,200	779,273	(38,927)	779,247	100.00%
Sub-total	<u>24,200,400</u>	<u>24,913,836</u>	<u>25,072,268</u>	<u>158,432</u>	<u>24,984,243</u>	99.65%
<b>PORT</b>						
Administration	511,400	641,813	732,791	90,978	593,376	80.97%
Business & Trade Development	224,000	235,618	101,872	(133,746)	93,435	91.72%
Operations & Maintenance	1,373,500	2,094,042	2,169,864	75,822	1,453,824	67.00%
Seaport Security	271,900	281,184	254,360	(26,824)	243,112	95.58%
Waterfront Development	173,300	193,055	166,366	(26,689)	129,395	77.78%
Port Pilot Boat Program	-	29,580	23,541	(6,039)	23,535	99.97%
Federal/State Matching Grant/Donations	-	604,685	631,183	26,498	400,378	63.43%
Sub-total	<u>2,554,100</u>	<u>4,079,977</u>	<u>4,079,977</u>	<u>-</u>	<u>2,937,055</u>	71.99%
<b>PUBLIC WORKS &amp; FACILITIES - GENERAL FUND</b>						
Building Maintenance Administration	296,700	315,595	364,336	48,741	237,864	65.29%
City Facility Maintenance & Repair	1,321,700	1,433,060	1,423,975	(9,085)	1,272,560	89.37%
Daily Operations	308,700	336,692	358,486	21,794	230,022	64.16%
Resource Center Maintenance	130,300	133,261	115,923	(17,338)	101,779	87.80%
Street Daily Operation	1,048,100	1,069,652	905,491	(164,161)	783,209	86.50%
Traffic Signals & Street Lighting	1,664,500	1,963,389	2,083,438	120,049	1,777,094	85.30%
Traffic Striping	33,100	33,300	33,300	-	31,110	93.42%
Sub-total	<u>4,803,100</u>	<u>5,284,949</u>	<u>5,284,949</u>	<u>-</u>	<u>4,433,638</u>	83.89%

**CITY OF PENSACOLA  
BUDGET PROGRAMS  
FISCAL YEAR 2022  
(Unaudited)**

PROGRAM	FY 2022					% OF BUDGET F.Y.E.
	COUNCIL BEGINNING BUDGET	COUNCIL AMENDED BUDGET	CURRENT APPROVED BUDGET	DIFFERENCE APPROVED - AMENDED	FY 2022 ACTUAL F.Y.E.	
<b>PUBLIC WORKS &amp; FACILITIES - STORMWATER FUND</b>						
Stormwater Operation & Maintenance	1,872,300	1,911,240	1,884,723	(26,517)	1,875,139	99.49%
Street Sweeping FDOT Roadways	63,300	64,400	58,003	(6,397)	53,631	92.46%
Street Sweeping Operation & Maintenance	1,026,400	1,056,383	1,089,297	32,914	1,000,413	91.84%
Sub-total	<u>2,962,000</u>	<u>3,032,023</u>	<u>3,032,023</u>	<u>-</u>	<u>2,929,183</u>	96.61%
<b>PUBLIC WORKS &amp; FACILITIES - CENTAL SERVICES FUND</b>						
Plan Review	185,300	185,300	183,460	(1,840)	60,792	33.14%
Project Design	480,200	480,200	490,863	10,663	360,133	73.37%
Project Management	414,500	424,707	418,682	(6,025)	364,421	87.04%
Survey Operations Coordination	8,000	10,713	7,915	(2,798)	7,717	97.50%
Sub-total	<u>1,088,000</u>	<u>1,100,920</u>	<u>1,100,920</u>	<u>-</u>	<u>793,063</u>	72.04%
<b>SANITATION SERVICES</b>						
Code Enforcement	1,386,400	1,418,271	1,319,617	(98,654)	1,005,243	76.18%
Code Enforcement-Zoning/Housing	108,600	108,600	106,444	(2,156)	72,247	67.87%
Constituent Services	218,000	221,900	215,349	(6,551)	208,695	96.91%
Recycling Collection	1,092,500	1,098,800	1,082,654	(16,146)	1,075,534	99.34%
Residential Garbage Collection	3,788,000	5,189,481	5,005,500	(183,981)	4,963,098	99.15%
Transfer Station	1,669,700	1,888,647	2,161,265	272,618	885,162	40.96%
Yard Trash/Bulk Waste Collection	1,832,500	2,310,248	2,345,118	34,870	1,847,519	78.78%
Sub-total	<u>10,095,700</u>	<u>12,235,947</u>	<u>12,235,947</u>	<u>-</u>	<u>10,057,498</u>	82.20%
<b>SANITATION SERVICES - GARAGE</b>						
Central Garage	2,177,700	2,246,979	2,246,979	-	1,623,038	72.23%
Sub-total	<u>2,177,700</u>	<u>2,246,979</u>	<u>2,246,979</u>	<u>-</u>	<u>1,623,038</u>	72.23%
<b>TOTAL</b>	<u>\$ 177,780,600</u>	<u>234,922,838</u>	<u>234,922,838</u>	<u>-</u>	<u>190,863,440</u>	81.25%

**City of Pensacola, Florida**  
**Investment Schedule**  
**As of September 30, 2022**  
**(Unaudited)**

<b><u>POOLED INVESTMENTS</u></b>	<b><u>Invest Type</u></b>	<b><u>Purchase Date</u></b>	<b><u>Maturity Date</u></b>	<b><u>Interest Rate</u></b>	<b><u>Principal Amount</u></b>	<b><u>Market Value</u></b>
BankUnited	CD	12/16/20		0.15%	40,000,000.00	<b>40,000,000.00</b>
BankUnited	CD	04/22/21	04/26/22	0.75%	25,000,000.00	<b>25,000,000.00</b>
Synovus	CD	03/03/22	12/03/22	0.14%	10,000,000.00	<b>10,000,000.00</b>
Regions	CD	03/07/22	12/07/22	0.15%	10,000,000.00	<b>10,000,000.00</b>
ServisFirst Bank	CD	03/04/22	03/04/23	0.40%	5,000,000.00	<b>5,000,000.00</b>
Synovus	CD	07/08/22	07/08/23	2.10%	40,000,000.00	<b>40,000,000.00</b>
 <b><u>City's- GCA (checking account)</u></b>						
Wells Fargo Bank		ERC 0.80% up to fees and 0.40% on excess balance			89,858,590.07	<b>89,858,590.07</b>
<b>TOTAL INVESTMENTS</b>					<b>\$ 219,858,590.07</b>	<b>\$ 219,858,590.07</b>

Wells Fargo Bank is the City's primary depository.

**CITY OF PENSACOLA  
DEBT SERVICE SCHEDULE  
September 30, 2022  
(Unaudited)**

	BALANCE 09/30/21	ADDITION OR (RETIREMENT) OF PRINCIPAL	ESTIMATED BALANCE 09/30/22	REQUIRED RESERVES <sup>(a)</sup>	FUTURE INTEREST	MATURITY DATE
2008 AIRPORT TAXABLE CFC REVENUE NOTE	5,800,000.00	(5,800,000.00)	0.00	0.00	0.00	12/31/21
2011 GAS SYSTEM REVENUE NOTE	549,000.00	(549,000.00)	0.00	0.00	0.00	10/01/21
2015 AIRPORT REFUNDING REVENUE NOTE	7,715,000.00	(1,020,000.00)	6,695,000.00	1,219,797.50	524,726.25	10/01/27
2016 LOCAL OPTION GAS TAX REVENUE BOND	8,729,000.00	(1,390,000.00)	7,339,000.00	0.00	340,645.35	12/31/26
2016 GAS SYSTEM REVENUE NOTE	11,002,000.00	(1,283,000.00)	9,719,000.00	0.00	486,205.85	10/01/26
2016 EASTSIDE REDEVELOPMENT REVENUE LOAN	500,000.00	0.00	500,000.00	0.00	302,949.00	12/31/45
2017 EASTSIDE REDEVELOPMENT REVENUE BOND	1,096,000.00	(53,000.00)	1,043,000.00	0.00	299,133.90	04/01/37
2017 WESTSIDE REDEVELOPMENT REVENUE BOND	3,423,000.00	(165,000.00)	3,258,000.00	0.00	933,698.70	04/01/37
2017 AIRPORT REFUNDING REVENUE NOTE	4,630,000.00	(595,000.00)	4,035,000.00	0.00	313,812.75	10/01/27
2017 INFRASTRUCTURE SALES SURTAX REVENUE BOND	18,821,000.00	(2,181,000.00)	16,640,000.00	0.00	1,282,625.50	10/01/28
2017 URBAN CORE REDEVELOPMENT REVENUE BOND	7,465,000.00	(155,000.00)	7,310,000.00	0.00	1,788,291.00	04/01/40
2018 AIRPORT REFUNDING REVENUE NOTE	27,325,000.00	(1,074,000.00)	26,251,000.00	2,149,814.60	9,715,844.25	10/01/38
2019 URBAN CORE REDEV REFUNDING AND IMPROV REV BOND	56,668,819.00	(1,519,571.00)	55,149,248.00	0.00	24,899,724.72	12/31/43
TOTAL	<u>\$ 153,723,819.00</u>	<u>(15,784,571.00)</u>	<u>137,939,248.00</u>	<u>3,369,612.10</u>	<u>40,887,657.27</u>	

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

**CITY OF PENSACOLA**  
**DEBT SERVICE SCHEDULE BY ALLOCATION**  
**September 30, 2022**  
**(Unaudited)**

	BALANCE 09/30/21	ADDITION OR (RETIREMENT) OF PRINCIPAL	ESTIMATED BALANCE 09/30/22	REQUIRED RESERVES <sup>(a)</sup>	FUTURE INTEREST	MATURITY DATE
<b><u>LOCAL OPTION GAS TAX FUND</u></b>						
2016 LOCAL OPTION GAS TAX REVENUE BOND	8,729,000.00	(1,390,000.00)	7,339,000.00	0.00	340,645.35	12/31/26
TOTAL LOCAL OPTION GAS TAX FUND	<u>8,729,000.00</u>	<u>(1,390,000.00)</u>	<u>7,339,000.00</u>	<u>0.00</u>	<u>340,645.35</u>	
<b><u>COMMUNITY REDEVELOPMENT AGENCY</u></b>						
2016 EASTSIDE REDEVELOPMENT REVENUE LOAN	500,000.00	0.00	500,000.00	0.00	302,949.00	12/31/45
2017 EASTSIDE REDEVELOPMENT REVENUE BOND	1,096,000.00	(53,000.00)	1,043,000.00	0.00	299,133.90	04/01/37
2017 WESTSIDE REDEVELOPMENT REVENUE BOND	3,423,000.00	(165,000.00)	3,258,000.00	0.00	933,698.70	04/01/37
2017 URBAN CORE REDEVELOPMENT REVENUE BOND	7,465,000.00	(155,000.00)	7,310,000.00	0.00	1,788,291.00	10/01/28
2019 URBAN CORE REDEV REFUNDING AND IMPROV REV BOND	56,668,819.00	(1,519,571.00)	55,149,248.00	0.00	24,899,724.72	12/31/43
TOTAL COMMUNITY REDEVELOPMENT AGENCY	<u>69,152,819.00</u>	<u>(1,892,571.00)</u>	<u>67,260,248.00</u>	<u>0.00</u>	<u>28,223,797.32</u>	
<b><u>LOCAL OPTION SALES TAX FUND</u></b>						
2017 INFRASTRUCTURE SALES SURTAX REVENUE BOND	18,821,000.00	(2,181,000.00)	16,640,000.00	0.00	1,282,625.50	10/01/28
TOTAL LOCAL OPTION SALES TAX FUND	<u>18,821,000.00</u>	<u>(2,181,000.00)</u>	<u>16,640,000.00</u>	<u>0.00</u>	<u>1,282,625.50</u>	
<b><u>GAS UTILITY FUND</u></b>						
2011 GAS SYSTEM REVENUE NOTE	549,000.00	(549,000.00)	0.00	0.00	0.00	10/01/21
2016 GAS SYSTEM REVENUE NOTE	11,002,000.00	(1,283,000.00)	9,719,000.00	0.00	486,205.85	10/01/26
TOTAL GAS UTILITY FUND	<u>11,551,000.00</u>	<u>(1,832,000.00)</u>	<u>9,719,000.00</u>	<u>0.00</u>	<u>486,205.85</u>	
<b><u>AIRPORT FUND</u></b>						
2008 AIRPORT TAXABLE CFC REVENUE NOTE	5,800,000.00	(5,800,000.00)	0.00	0.00	0.00	12/31/21
2015 AIRPORT REFUNDING REVENUE NOTE	7,715,000.00	(1,020,000.00)	6,695,000.00	1,219,797.50	524,726.25	10/01/27
2017 AIRPORT REFUNDING REVENUE NOTE	4,630,000.00	(595,000.00)	4,035,000.00	0.00	313,812.75	10/01/27
2018 AIRPORT REFUNDING REVENUE NOTE	27,325,000.00	(1,074,000.00)	26,251,000.00	2,149,814.60	9,715,844.25	10/01/38
TOTAL AIRPORT FUND	<u>45,470,000.00</u>	<u>(8,489,000.00)</u>	<u>36,981,000.00</u>	<u>3,369,612.10</u>	<u>10,554,383.25</u>	
TOTAL	<u>\$ 153,723,819.00</u>	<u>(15,784,571.00)</u>	<u>137,939,248.00</u>	<u>3,369,612.10</u>	<u>40,887,657.27</u>	

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

CITY OF PENSACOLA  
SCHEDULE OF LEGAL COSTS  
September 30, 2022  
(Unaudited)

ATTORNEY NAME OR FIRM	AMOUNT PAID	NATURE OF SERVICES PROVIDED
<b>RISK MANAGEMENT:</b>		
COLLEEN CLEARY ORTIZ PA	\$ 68,122.15	Workers Compensation Claims
CLARK PARTINGTON HART LARRY	13,470.00	Claims and Litigation
QUINTAIROS PRIETO WOOD & BOYER PA	50,345.29	Workers Compensation and Liability Claims
SNIFFEN & SPELLMAN PA	71,089.73	Police Liability Claims
WILSON HARRELL & FARRINGTON PA	144,208.23	Claims and Litigation
<b>SUBTOTAL:</b>	<b><u>347,235.40</u></b>	
<b>ST AEROSPACE:</b>		
BEGGS & LANE	126,301.50	Airport VT Mobile Aerospace Engineering Project
<b>SUBTOTAL:</b>	<b><u>126,301.50</u></b>	
<b>ALL OTHER LEGAL COSTS:</b>		
ALLEN NORTON & BLUE P A	83,856.07	Administrative, Collective Bargaining and Employee Matters
BEGGS & LANE	31,056.50	Contract and Real Estate Law
BRYANT MILLER OLIVE PA	34,355.92	Bond Counsel and CRA Matters
CARLTON FIELDS JORDEN BURT	12,127.50	Superfund and Other Environmental Matters
GALLOWAY, JOHNSON, TOMPKINS, BURR AND SMITH	5,437.50	Skanska Barge Matters
GRAY ROBINSON PA	38,735.63	Fee, Tax and Pension Plan Compliance
LAW OFFICES OF GARY LEUCHTMAN	0.00	Pension Attorney
LOCKE LORD LLP	2,500.00	Bond Disclosure Counsel
MCCARTER & ENGLISH LLP	7,452.29	Natural Gas Industry
NABORS GIBLIN & NICKERSON P A	728.75	Annual Stormwater Assessment Program
PITTMAN LAW GROUP, PL	10,741.09	Council Districting
PLAUCHE MASELLI PARKERSON LLP	907.50	Utility Litigation
RAY, JR LOUIS F	39,573.00	Code Enforcement Special Magistrate
V. KEITH WELLS P.A.	8,000.00	Employee Personnel Board Attorney
<b>SUBTOTAL:</b>	<b><u>275,471.75</u></b>	
<b>REPORT TOTAL:</b>	<b><u>\$ 749,008.65</u></b>	

**TREE PLANTING TRUST FUND  
FISCAL YEAR 2022  
FEES COLLECTED THROUGH SEPTEMBER 30, 2022**

<u>Address</u>	<u>District</u>	<u>Amount</u>	<u>Purpose</u>
1700 Osceola Blvd.	4	3,200.00	New residential
745 N. A St.	7	2,000.00	New residential accessory
5041 Bayou Blvd.	2	1,200.00	Tree pruning
4545 Bayou Blvd.	2	36,800.00	New commercial multifamily
517 Chadwick St.	5	4,400.00	New residential
2805 E. Strong St.	4	500.00	Tree pruning
4901 Marketplace Rd.	1	2,000.00	Tree removal
4304 N. Davis Hwy.	5	8,400.00	New commercial
Total		<u>58,500.00</u>	

CITY OF PENSACOLA  
Contracts/ Expenditures  
Over \$25,000 Approved By Mayor  
7/01/22 - 9/30/22

<u>NAME OF COMPANY</u>	<u>NATURE OF SERVICES PROVIDED &amp; DEPARTMENT</u>	<u>SBE</u>	<u>PURCHASE METHOD</u>	<u>AMOUNT PAID</u>	<u>BUDGETED</u>
<b><u>CONTRACT RENEWALS/ EXTENSIONS</u></b>					
Black & Veatch Holding dba Black & Veatch Management Consulting, LLC	Natural Gas Annual Report Consulting Services - Pensacola Energy	No	Year 2 of 3 Contract	58,000	Yes
<b><u>QUOTES &amp; DIRECT NEGOTIATIONS</u></b>					
Atkins North America, Inc.	Taxiway A Rehabilitations WO #30 - Pensacola Energy	No	Cont. Svc Contract, RFQ 19-023	46,637	Yes
Consolidated Pipe & Supply	Polyethylene Pipes and Couplings - Pensacola Energy	No	Cont. Svc Contract, ITB 19-031	32,105	Yes
Escambia County Board of Commissioners	NPDES Stormwater Permit Services and Fees FY 21-22 - Pensacola Energy	No	Interlocal Agreement	60,000	Yes
Icon Enterprises Inc. dba IKON	CivicSend Communication Platform Annual Renewal - Innovation & Technology	No	Single Quote	25,790	Yes
Kitchen Equipment & Supply Co.	Kitchen Equipment (Concession Stand – Magee Field) - Parks & Recreation	No	Quotations	26,262	Yes
TAW Power Systems	Security Systems Maintenance Agreement - Sanitation Services	No	Quotations	51,915	Yes