



City of Pensacola

City Council Workshop

Agenda

Wednesday, January 13, 2021, 3:30 PM

City Council Chambers, 1st Floor

Members of the public may NOT attend the meeting in person, as City Hall is closed to the public until further notice. Members of the public may participate via live stream and/or phone cityofpensacola.com/428/Live-Meeting-Video.

CALL TO ORDER

SELECTION OF CHAIR

DETERMINATION OF PUBLIC INPUT

DISCUSSION OF...

1. [21-00073](#) CITY COUNCIL BUDGET WORKSHOP

Sponsors: Jared Moore

Attachments: [a-base budget council](#)
[step 1 - 2-dept request detail report base](#)
[Budgeting Overview](#)
[Government Accounting 101](#)
[Consolidated Goals Sheet rev 091819](#)
[Copy of 2021 City Council Priorities for Districts](#)
[Strategic Plan 7-18-19](#)
[Council Goals \(002\)](#)

ADJOURNMENT

If any person decides to appeal any decision made with respect to any matter considered at such meeting, he will need a record of the proceedings, and that for such purpose he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

The City of Pensacola adheres to the Americans with Disabilities Act and will make reasonable accommodations for access to City services, programs and activities. Please call 435-1606 (or TDD 435-1666) for further information. Request must be made at least 48 hours in advance of the event in order to allow the City time to provide the requested services.



City of Pensacola

222 West Main Street
Pensacola, FL 32502

Memorandum

File #: 21-00073

City Council Workshop

1/13/2021

DISCUSSION ITEM

SPONSOR: City Council President Jared Moore

SUBJECT:

CITY COUNCIL BUDGET WORKSHOP

SUMMARY:

Upon entering the FY22 Budget process, City Council will hold its first Budget Workshop. This workshop will have the following topics:

1. Discussion of the FY22 City Council Operating Budget
 - a. Presentation from Council's Strategic Budget Planner regarding the Budgeting Process and Governmental Accounting 101
2. Discussion of City Council Priorities
3. Discussion of the usage for the \$500,000 unassigned carryover funds currently frozen by City Council.

This workshop will allow the City Council to discuss these items, discuss proposals and discuss what priorities they would like to see within the FY22 Budget. NO votes will be taken during the workshop.

PRIOR ACTION:

None

STAFF CONTACT:

Don Kraher, Council Executive

ATTACHMENTS:

- 1) a-base budget council
- 2) step 1 - 2-dept request detail report base
- 3) Budgeting Overview
- 4) Government Accounting 101
- 5) Consolidated Goals Sheet rev 091819
- 6) Copy of 2021 City Council Priorities for Districts
- 7) Strategic Plan 7-18-19
- 8) Council Goals (002)

PRESENTATION: Yes

CITY OF PENSACOLA
BASE BUDGET
FISCAL YEAR 2022 BUDGET
COST CENTER TOTALS Gro

FUND - 001 - GENERAL FUND

DEPARTMENT - 0010 - CITY COUNCIL

FUNCTION - 510 - GENERAL GOVERNMENT SRVS.

COST CENTER - 001000 - CITY COUNCIL

<u>ACCOUNT/TITLE</u>		FY 2019 <u>ACTUAL</u>	FY 2020 <u>ACTUAL</u>	FY 2021 <u>BEG BUDGET</u>	FY 2021 <u>YTD ACTUAL</u>	FY 2022 <u>BASE</u>	FY 2022 <u>DEPT BASE</u>	<u>DIFFERENCE</u>
9111	SALARIES	156,806	158,625	158,000	31,483	0	0	0
9112	OVERTIME	874	0	0	0	0	0	0
9118	MEDICARE PREMIUM	2,251	2,300	2,300	456	0	0	0
9119	ADDITIONAL REGULAR PAY	941	87	0	0	0	0	0
9120	SOCIAL SECURITY	8,498	12,307	9,800	1,950	0	0	0
9121	GROUP INSURANCE	10	9	0	17	0	0	0
9122	REPLACEMENT BENEFIT PGM	3	3	0	0	0	0	0
9123	DISABILITY/SURV INSURANCE	8	1	0	0	0	0	0
9133	FLORIDA RETIREMENT SYSTEM	68,692	68,409	68,500	14,124	0	0	0
SUBTOTAL PERSONNEL SERVICES		238,084	241,741	238,600	48,030	0	0	0
9331	OFFICE SUPPLIES	403	12	500	0	500	500	0
9332	OPERATING SUPPLIES	0	0	500	0	500	500	0
9333	REPAIRS & MAINTENANCE	930	542	1,500	90	1,500	1,500	0
9334	SMALL TOOLS & MINOR EQUIP	1,275	0	0	0	0	0	0
9335	PROFESSIONAL SERVICES	18,723	29,091	31,300	5,175	31,300	31,300	0
9336	COMMUNICATION	39,727	43,499	46,000	10,810	48,900	48,900	0
9337	TRANSPORTATION	615	821	28,000	0	28,000	28,000	0
9338	ADVERTISING	8,183	8,355	11,300	331	11,300	11,300	0
9339	POSTAGE	209	40	1,000	0	1,000	1,000	0
9340	PRINTING & BINDING	797	3,219	3,500	235	3,500	3,500	0
9342	TRAINING	2,749	6,193	38,000	0	38,000	38,000	0
9343	DUES, SUBS, & MEMBERSHIPS	19,884	18,547	25,100	17,102	25,100	25,100	0
9346	LIABILITY INSURANCE	11,128	13,127	12,700	2,441	0	0	0
9349	CLOTHING SUPPLIES	0	290	0	0	0	0	0
9357	OTHER CONTRACTUAL SERVICE	4,203	6,498	3,000	4,722	3,000	3,000	0
9360	MISCELLANEOUS	18,268	11,669	28,000	1,262	28,000	28,000	0
9361	UNCLASSIFIED	43,821	86,680	74,900	19,679	74,900	74,900	0
9371	NON-CAPITALIZED COMPUTERS	7,645	2,977	4,600	5,697	0	0	0
SUBTOTAL OPERATING EXPENSES		178,560	231,559	309,900	67,545	295,500	295,500	0
9992	ALLOCATED OVERHEAD(COST RECOVERY)	(235,200)	(210,700)	(210,700)	(52,675)	(210,700)	(210,700)	0
SUBTOTAL NON-OPERATING		(235,200)	(210,700)	(210,700)	(52,675)	(210,700)	(210,700)	0
SUBTOTAL CITY COUNCIL		181,443	262,600	337,800	62,899	84,800	84,800	0

**CITY OF PENSACOLA
BASE BUDGET
FISCAL YEAR 2022 BUDGET
COST CENTER TOTALS Gro**

FUND - 001 - GENERAL FUND

DEPARTMENT - 0010 - CITY COUNCIL

FUNCTION - 510 - GENERAL GOVERNMENT SRVS.

COST CENTER - 001005 - COUNCIL AUDIT

<u>ACCOUNT/TITLE</u>	<u>FY 2019 ACTUAL</u>	<u>FY 2020 ACTUAL</u>	<u>FY 2021 BEG BUDGET</u>	<u>FY 2021 YTD ACTUAL</u>	<u>FY 2022 BASE</u>	<u>FY 2022 DEPT BASE</u>	<u>DIFFERENCE</u>
9335 PROFESSIONAL SERVICES	87,525	90,500	105,000	169,950	105,000	105,000	0
SUBTOTAL OPERATING EXPENSES	<u>87,525</u>	<u>90,500</u>	<u>105,000</u>	<u>169,950</u>	<u>105,000</u>	<u>105,000</u>	<u>0</u>
SUBTOTAL COUNCIL AUDIT	<u>87,525</u>	<u>90,500</u>	<u>105,000</u>	<u>169,950</u>	<u>105,000</u>	<u>105,000</u>	<u>0</u>

CITY OF PENSACOLA
BASE BUDGET
FISCAL YEAR 2022 BUDGET
COST CENTER TOTALS Gro

FUND - 001 - GENERAL FUND

DEPARTMENT - 0010 - CITY COUNCIL

FUNCTION - 510 - GENERAL GOVERNMENT SRVS.

COST CENTER - 001010 - COUNCIL SUPPORT

<u>ACCOUNT/TITLE</u>	<u>FY 2019 ACTUAL</u>	<u>FY 2020 ACTUAL</u>	<u>FY 2021 BEG BUDGET</u>	<u>FY 2021 YTD ACTUAL</u>	<u>FY 2022 BASE</u>	<u>FY 2022 DEPT BASE</u>	<u>DIFFERENCE</u>
9111 SALARIES	211,033	225,992	375,300	51,393	0	0	0
9114 GENERAL PENSION FUND	44	47	0	10	0	0	0
9118 MEDICARE PREMIUM	2,932	3,751	5,100	858	0	0	0
9120 SOCIAL SECURITY	9,976	13,317	18,800	3,121	0	0	0
9121 GROUP INSURANCE	21,758	26,454	56,400	5,223	0	0	0
9122 REPLACEMENT BENEFIT PGM	1,643	1,751	1,800	354	0	0	0
9123 DISABILITY/SURV INSURANCE	1,046	1,116	1,100	226	0	0	0
9133 FLORIDA RETIREMENT SYSTEM	31,446	39,635	52,600	10,209	0	0	0
9135 OTHER PERSONNEL SERVICES	4,943	46,270	0	10,400	0	0	0
9196 SALARY INCREASES (NON-UNION)	0	0	9,000	0	0	0	0
SUBTOTAL PERSONNEL SERVICES	284,820	358,334	520,100	81,793	0	0	0
9331 OFFICE SUPPLIES	312	185	500	69	500	500	0
9332 OPERATING SUPPLIES	313	75	1,200	0	1,200	1,200	0
9333 REPAIRS & MAINTENANCE	630	901	2,000	180	2,000	2,000	0
9334 SMALL TOOLS & MINOR EQUIP	1,500	34	3,400	0	3,400	3,400	0
9335 PROFESSIONAL SERVICES	70	0	10,000	0	10,000	10,000	0
9336 COMMUNICATION	28,925	28,777	33,800	7,797	36,900	36,900	0
9337 TRANSPORTATION	0	0	4,500	0	4,500	4,500	0
9339 POSTAGE	0	11	300	0	300	300	0
9340 PRINTING & BINDING	0	26	500	78	500	500	0
9342 TRAINING	0	0	4,800	0	4,800	4,800	0
9343 DUES, SUBS, & MEMBERSHIPS	248	166	1,500	55	1,500	1,500	0
9346 LIABILITY INSURANCE	7,983	9,480	9,000	1,731	0	0	0
9357 OTHER CONTRACTUAL SERVICE	7,515	3,050	2,300	440	2,300	2,300	0
9371 NON-CAPITALIZED COMPUTERS	1,663	0	2,200	0	0	0	0
SUBTOTAL OPERATING EXPENSES	49,159	42,705	76,000	10,350	67,900	67,900	0
9992 ALLOCATED OVERHEAD(COST RECOVERY)	(174,800)	(168,900)	(168,900)	(39,542)	(168,900)	(168,900)	0
SUBTOTAL NON-OPERATING	(174,800)	(168,900)	(168,900)	(39,542)	(168,900)	(168,900)	0
SUBTOTAL COUNCIL SUPPORT	159,179	232,140	427,200	52,601	(101,000)	(101,000)	0

CITY OF PENSACOLA
BASE BUDGET
FISCAL YEAR 2022 BUDGET
COST CENTER TOTALS Gro

FUND - 001 - GENERAL FUND

DEPARTMENT - 0010 - CITY COUNCIL

FUNCTION - 510 - GENERAL GOVERNMENT SRVS.

COST CENTER - 001015 - CITY COUNCIL SECURITY

<u>ACCOUNT/TITLE</u>	FY 2019 <u>ACTUAL</u>	FY 2020 <u>ACTUAL</u>	FY 2021 <u>BEG BUDGET</u>	FY 2021 <u>YTD ACTUAL</u>	FY 2022 <u>BASE</u>	FY 2022 <u>DEPT BASE</u>	<u>DIFFERENCE</u>
DEPT SUBTOTAL CITY COUNCIL	428,148	585,239	870,000	285,450	88,800	88,800	0

**CITY OF PENSACOLA
BASE BUDGET
FISCAL YEAR 2022 BUDGET
COST CENTER TOTALS Gro**

FUND - 001 - GENERAL FUND

DEPARTMENT - 0010 - CITY COUNCIL

FUNCTION - 510 - GENERAL GOVERNMENT SRVS.

COST CENTER - 001015 - CITY COUNCIL SECURITY

<u>ACCOUNT/TITLE</u>	FY 2019 <u>ACTUAL</u>	FY 2020 <u>ACTUAL</u>	FY 2021 <u>BEG BUDGET</u>	FY 2021 <u>YTD ACTUAL</u>	FY 2022 <u>BASE</u>	FY 2022 <u>DEPT BASE</u>	<u>DIFFERENCE</u>
SUBTOTAL GENERAL FUND	<u>428,148</u>	<u>585,239</u>	<u>870,000</u>	<u>285,450</u>	<u>88,800</u>	<u>88,800</u>	<u>0</u>
TOTAL REPORT	<u><u>428,148</u></u>	<u><u>585,239</u></u>	<u><u>870,000</u></u>	<u><u>285,450</u></u>	<u><u>88,800</u></u>	<u><u>88,800</u></u>	<u><u>0</u></u>

**CITY OF PENSACOLA
FISCAL YEAR 2022 BUDGET
DEPARTMENTAL OPERATING REQUEST DETAIL**

**FUND - 001 - GENERAL FUND
COST CENTER - 001000 - CITY COUNCIL**

<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACCT TITLE</u>	<u>DEPT BASE</u>	<u>DEPT NEW</u>	<u>TOTAL DEPT</u>
001.510.0010.001000.9331.000000	OFFICE SUPPLIES		500	0	500
	Various office supplies used by City Council Members		500	0	
SUB-TOTAL OFFICE SUPPLIES			500	0	
001.510.0010.001000.9332.000000	OPERATING SUPPLIES		500	0	500
	Funds for toner for color printer, fax, and computer printer		500	0	
SUB-TOTAL OPERATING SUPPLIES			500	0	
001.510.0010.001000.9333.000000	REPAIRS & MAINTENANCE		1,500	0	1,500
	Copy maintenance agreement and funds for excess copy charges for copies and color copies.		1,500	0	
SUB-TOTAL REPAIRS & MAINTENANCE			1,500	0	
001.510.0010.001000.9335.000000	PROFESSIONAL SERVICES		31,300	0	31,300
	Municipal Code Service including NOW charges (charges for posting~ new ordinances on web page); professional service costs for consultants		31,300	0	
SUB-TOTAL PROFESSIONAL SERVICES			31,300	0	
001.510.0010.001000.9336.000103	VOICE COMMUNICATIONS		2,200	0	2,200
	Shoretell Phone Service		300	0	
	Shoretel Annual Maintenance		300	0	
	Suncom		200	0	
	Verizon Data Plan		1,400	0	
SUB-TOTAL VOICE COMMUNICATIONS			2,200	0	
001.510.0010.001000.9336.000104	DATA COMMUNICATIONS		100	0	100

**CITY OF PENSACOLA
FISCAL YEAR 2022 BUDGET
DEPARTMENTAL OPERATING REQUEST DETAIL**

**FUND - 001 - GENERAL FUND
COST CENTER - 001000 - CITY COUNCIL**

<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACCT TITLE</u>	<u>DEPT BASE</u>	<u>DEPT NEW</u>	<u>TOTAL DEPT</u>
	Service for Cox Communications.		100	0	
	SUB-TOTAL DATA COMMUNICATIONS		100	0	
001.510.0010.001000.9336.000390	COMMUNICATION		43,500	0	43,500
	FY 2022 MIS ALLOCATION		43,500	0	
	SUB-TOTAL COMMUNICATION		43,500	0	
001.510.0010.001000.9336.112023	COUNCIL LAPTOPS		3,100	0	3,100
	Aircards		3,100	0	
	SUB-TOTAL COUNCIL LAPTOPS		3,100	0	
001.510.0010.001000.9337.119901	CITY COUNCIL DISTRICT 1		4,000	0	4,000
	TRANSPORTATION FOR DISTRICT 1		4,000	0	
	SUB-TOTAL CITY COUNCIL DISTRICT 1		4,000	0	
001.510.0010.001000.9337.119902	CITY COUNCIL DISTRICT 2		4,000	0	4,000
	TRANSPORTATION FOR DISTRICT 2		4,000	0	
	SUB-TOTAL CITY COUNCIL DISTRICT 2		4,000	0	
001.510.0010.001000.9337.119903	CITY COUNCIL DISTRICT 3		4,000	0	4,000
	TRANSPORTATION FOR DISTRICT 3		4,000	0	
	SUB-TOTAL CITY COUNCIL DISTRICT 3		4,000	0	
001.510.0010.001000.9337.119904	CITY COUNCIL DISTRICT 4		4,000	0	4,000
	TRANSPORTATION FOR DISTRICT 4		4,000	0	
	SUB-TOTAL CITY COUNCIL DISTRICT 4		4,000	0	
001.510.0010.001000.9337.119905	CITY COUNCIL DISTRICT 5		4,000	0	4,000
	TRANSPORTATION FOR DISTRICT 5		4,000	0	

**CITY OF PENSACOLA
FISCAL YEAR 2022 BUDGET
DEPARTMENTAL OPERATING REQUEST DETAIL**

**FUND - 001 - GENERAL FUND
COST CENTER - 001000 - CITY COUNCIL**

<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACCT TITLE</u>	<u>DEPT BASE</u>	<u>DEPT NEW</u>	<u>TOTAL DEPT</u>
SUB-TOTAL CITY COUNCIL DISTRICT 5			<u>4,000</u>	<u>0</u>	
001.510.0010.001000.9337.119906	CITY COUNCIL DISTRICT 6		4,000	0	4,000
	TRANSPORTATION FOR DISTRICT 6		4,000	0	
SUB-TOTAL CITY COUNCIL DISTRICT 6			<u>4,000</u>	<u>0</u>	
001.510.0010.001000.9337.119907	CITY COUNCIL DISTRICT 7		4,000	0	4,000
	TRANSPORTATION FOR DISTRICT 7		4,000	0	
SUB-TOTAL CITY COUNCIL DISTRICT 7			<u>4,000</u>	<u>0</u>	
001.510.0010.001000.9338.000000	ADVERTISING		11,300	0	11,300
	Advertising of Ordinances - Pensacola News Journal		11,300	0	
SUB-TOTAL ADVERTISING			<u>11,300</u>	<u>0</u>	
001.510.0010.001000.9339.000000	POSTAGE		1,000	0	1,000
	Postage for correspondence sent on behalf of City Council		1,000	0	
SUB-TOTAL POSTAGE			<u>1,000</u>	<u>0</u>	
001.510.0010.001000.9340.000000	PRINTING & BINDING		3,500	0	3,500
	Printing costs for, stationery, business cards, note paper, copy paper, etc.		3,500	0	
SUB-TOTAL PRINTING & BINDING			<u>3,500</u>	<u>0</u>	
001.510.0010.001000.9342.000000	TRAINING		10,000	0	10,000

**CITY OF PENSACOLA
FISCAL YEAR 2022 BUDGET
DEPARTMENTAL OPERATING REQUEST DETAIL**

**FUND - 001 - GENERAL FUND
COST CENTER - 001000 - CITY COUNCIL**

<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACCT TITLE</u>	<u>DEPT BASE</u>	<u>DEPT NEW</u>	<u>TOTAL DEPT</u>
	Registration fees, hotel, meal and training expenses to attend Florida League of Cities and National League of Cities legislative conferences, workshops and training seminar and other out of town meetings,workshops attended by City Council. Board and Commission ethics training and materials.		10,000	0	
	SUB-TOTAL TRAINING		10,000	0	
001.510.0010.001000.9342.119901	CITY COUNCIL DISTRICT 1		4,000	0	4,000
	TRAINING - DISTRICT 1		4,000	0	
	SUB-TOTAL CITY COUNCIL DISTRICT 1		4,000	0	
001.510.0010.001000.9342.119902	CITY COUNCIL DISTRICT 2		4,000	0	4,000
	TRAINING - DISTRICT 2		4,000	0	
	SUB-TOTAL CITY COUNCIL DISTRICT 2		4,000	0	
001.510.0010.001000.9342.119903	CITY COUNCIL DISTRICT 3		4,000	0	4,000
	TRAINING - DISTRICT 3		4,000	0	
	SUB-TOTAL CITY COUNCIL DISTRICT 3		4,000	0	
001.510.0010.001000.9342.119904	CITY COUNCIL DISTRICT 4		4,000	0	4,000
	TRAINING - DISTRICT 4		4,000	0	
	SUB-TOTAL CITY COUNCIL DISTRICT 4		4,000	0	
001.510.0010.001000.9342.119905	CITY COUNCIL DISTRICT 5		4,000	0	4,000
	TRAINING - DISTRICT 5		4,000	0	
	SUB-TOTAL CITY COUNCIL DISTRICT 5		4,000	0	
001.510.0010.001000.9342.119906	CITY COUNCIL DISTRICT 6		4,000	0	4,000

**CITY OF PENSACOLA
FISCAL YEAR 2022 BUDGET
DEPARTMENTAL OPERATING REQUEST DETAIL**

**FUND - 001 - GENERAL FUND
COST CENTER - 001000 - CITY COUNCIL**

<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACCT TITLE</u>	<u>DEPT BASE</u>	<u>DEPT NEW</u>	<u>TOTAL DEPT</u>
	TRAINING - DISTRICT 6		4,000	0	
	SUB-TOTAL CITY COUNCIL DISTRICT 6		4,000	0	
001.510.0010.001000.9342.119907	CITY COUNCIL DISTRICT 7		4,000	0	4,000
	TRAINING - DISTRICT 7		4,000	0	
	SUB-TOTAL CITY COUNCIL DISTRICT 7		4,000	0	
001.510.0010.001000.9343.000000	DUES, SUBS, & MEMBERSHIPS		25,100	0	25,100
	Renewal Annual Membership--Florida League of Cities		6,500	0	
	Renewal Annual Membership--Chamber of Commerce		3,000	0	
	Renewal Annual Membership--Northwest Florida League of Cities.		300	0	
	MISCELLANEOUS		500	0	
	SISTER CITIES INTERNATIONAL		800	0	
	Membership Dues--TPO		2,200	0	
	Membership Dues--West Florida Regional Planning Council		2,200	0	
	Annual Membership--National League of Cities		4,600	0	
	Dues/membership to the Pensacola & Perdido Bay Estuary Prgram (was BARC)		3,000	0	
	P-1 - INCREASE FUNDING FOR THE PPBEP by \$2,000.00 to bring the trolal to \$5,000 per the Mayor, K Wilkins, A Hill.		2,000	0	
	SUB-TOTAL DUES, SUBS, & MEMBERSHIPS		25,100	0	
001.510.0010.001000.9357.000000	OTHER CONTRACTUAL SERVICES		3,000	0	3,000

**CITY OF PENSACOLA
FISCAL YEAR 2022 BUDGET
DEPARTMENTAL OPERATING REQUEST DETAIL**

**FUND - 001 - GENERAL FUND
COST CENTER - 001000 - CITY COUNCIL**

<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACCT TITLE</u>	<u>DEPT BASE</u>	<u>DEPT NEW</u>	<u>TOTAL DEPT</u>
	Service agreement costs for new voting system		3,000	0	
	SUB-TOTAL OTHER CONTRACTUAL SERVICES		3,000	0	
001.510.0010.001000.9360.000000	MISCELLANEOUS		10,500	0	10,500
	Council and Board Meeting Refreshments, ceremonial presentation expenses and events for local and visiting delegations from other states, countries, framing of resolutions, awards, and certificates presented by City Council.		10,500	0	
	SUB-TOTAL MISCELLANEOUS		10,500	0	
001.510.0010.001000.9360.112022	MUNICIPAL ELECTIONS		17,500	0	17,500
	Election costs, advertising, etc.		17,500	0	
	SUB-TOTAL MUNICIPAL ELECTIONS		17,500	0	
001.510.0010.001000.9361.119901	CITY COUNCIL DISTRICT 1		10,700	0	10,700
	Council Contingency - District Discretionary Fund		10,000	0	
	INCREASE COUNCIL DISCRETIONARY - AT COUNCIL WORKSHOP COUNCIL VOTED TO TAKE 5,000 FROM OTHER CONTRACTUAL SERVICES AND SPLIT BETWEEN COUNCIL MEMBERS' DISCRETIONARY FUNDING - WAS ABLE TO SPLIT 4,900 - REMAINING 100 WENT TO SMALL TOOLS & MINOR EQUIPMENT		700	0	
	SUB-TOTAL CITY COUNCIL DISTRICT 1		10,700	0	
001.510.0010.001000.9361.119902	CITY COUNCIL DISTRICT 2		10,700	0	10,700
	Council Contingency - District Discretionary Fund		10,000	0	

**CITY OF PENSACOLA
FISCAL YEAR 2022 BUDGET
DEPARTMENTAL OPERATING REQUEST DETAIL**

**FUND - 001 - GENERAL FUND
COST CENTER - 001000 - CITY COUNCIL**

<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACCT TITLE</u>	<u>DEPT BASE</u>	<u>DEPT NEW</u>	<u>TOTAL DEPT</u>
INCREASE COUNCIL DISCRETIONARY - AT COUNCIL WORKSHOP COUNCIL VOTED TO TAKE 5,000 FROM OTHER CONTRACTUAL SERVICES AND SPLIT BETWEEN COUNCIL MEMBERS' DISCRETIONARY FUNDING - WAS ABLE TO SPLIT 4,900 - REMAINING 100 WENT TO SMALL TOOLS & MINOR EQUIPMENT			700	0	
SUB-TOTAL CITY COUNCIL DISTRICT 2			10,700	0	
001.510.0010.001000.9361.119903CITY COUNCIL DISTRICT 3			10,700	0	10,700
Council Contingency - District Discretionary Fund			10,000	0	
INCREASE COUNCIL DISCRETIONARY - AT COUNCIL WORKSHOP COUNCIL VOTED TO TAKE 5,000 FROM OTHER CONTRACTUAL SERVICES AND SPLIT BETWEEN COUNCIL MEMBERS' DISCRETIONARY FUNDING - WAS ABLE TO SPLIT 4,900 - REMAINING 100 WENT TO SMALL TOOLS & MINOR EQUIPMENT			700	0	
SUB-TOTAL CITY COUNCIL DISTRICT 3			10,700	0	
001.510.0010.001000.9361.119904CITY COUNCIL DISTRICT 4			10,700	0	10,700
Council Contingency - District Discretionary Fund			10,000	0	
INCREASE COUNCIL DISCRETIONARY - AT COUNCIL WORKSHOP COUNCIL VOTED TO TAKE 5,000 FROM OTHER CONTRACTUAL SERVICES AND SPLIT BETWEEN COUNCIL MEMBERS' DISCRETIONARY FUNDING - WAS ABLE TO SPLIT 4,900 - REMAINING 100 WENT TO SMALL TOOLS & MINOR EQUIPMENT			700	0	
SUB-TOTAL CITY COUNCIL DISTRICT 4			10,700	0	
001.510.0010.001000.9361.119905CITY COUNCIL DISTRICT 5			10,700	0	10,700
Council Contingency - District Discretionary Fund			10,000	0	

**CITY OF PENSACOLA
FISCAL YEAR 2022 BUDGET
DEPARTMENTAL OPERATING REQUEST DETAIL**

**FUND - 001 - GENERAL FUND
COST CENTER - 001000 - CITY COUNCIL**

<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACCT TITLE</u>	<u>DEPT BASE</u>	<u>DEPT NEW</u>	<u>TOTAL DEPT</u>
INCREASE COUNCIL DISCRETIONARY - AT COUNCIL WORKSHOP COUNCIL VOTED TO TAKE 5,000 FROM OTHER CONTRACTUAL SERVICES AND SPLIT BETWEEN COUNCIL MEMBERS' DISCRETIONARY FUNDING - WAS ABLE TO SPLIT 4,900 - REMAINING 100 WENT TO SMALL TOOLS & MINOR EQUIPMENT			700	0	
SUB-TOTAL CITY COUNCIL DISTRICT 5			10,700	0	
001.510.0010.001000.9361.119906	CITY COUNCIL DISTRICT 6		10,700	0	10,700
Council Contingency - District Discretionary Fund			10,000	0	
INCREASE COUNCIL DISCRETIONARY - AT COUNCIL WORKSHOP COUNCIL VOTED TO TAKE 5,000 FROM OTHER CONTRACTUAL SERVICES AND SPLIT BETWEEN COUNCIL MEMBERS' DISCRETIONARY FUNDING - WAS ABLE TO SPLIT 4,900 - REMAINING 100 WENT TO SMALL TOOLS & MINOR EQUIPMENT			700	0	
SUB-TOTAL CITY COUNCIL DISTRICT 6			10,700	0	
001.510.0010.001000.9361.119907	CITY COUNCIL DISTRICT 7		10,700	0	10,700
Council Contingency - District Discretionary Fund			10,000	0	
INCREASE COUNCIL DISCRETIONARY - AT COUNCIL WORKSHOP COUNCIL VOTED TO TAKE 5,000 FROM OTHER CONTRACTUAL SERVICES AND SPLIT BETWEEN COUNCIL MEMBERS' DISCRETIONARY FUNDING - WAS ABLE TO SPLIT 4,900 - REMAINING 100 WENT TO SMALL TOOLS & MINOR EQUIPMENT			700	0	
SUB-TOTAL CITY COUNCIL DISTRICT 7			10,700	0	
001.510.0010.001000.9992.998002	OVERHEAD - GOVERNMENTAL SERVICES-P		(67,400)	0	(67,400)
ALLOCATION OVERHEAD/(RECOVERY)			(89,400)		

**CITY OF PENSACOLA
FISCAL YEAR 2022 BUDGET
DEPARTMENTAL OPERATING REQUEST DETAIL**

**FUND - 001 - GENERAL FUND
COST CENTER - 001000 - CITY COUNCIL**

<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACCT TITLE</u>	<u>DEPT BASE</u>	<u>DEPT NEW</u>	<u>TOTAL DEPT</u>
	CHANGE IN ALLOCATED OVERHEAD/(COST RECOVERY) BASED ON MOST RECENT COST PLAN STUDY		22,000	0	
	SUB-TOTAL OVERHEAD - GOVERNMENTAL SERVICES-PERSONAL		(67,400)	0	
001.510.0010.001000.9992.998003	OVERHEAD -GOVERNMENTAL SERVICES-O.		(143,300)	0	(143,300)
	ALLOCATION OVERHEAD/(RECOVERY)		(145,800)	0	
	CHANGE IN ALLOCATED OVERHEAD/(COST RECOVERY) BASED ON MOST RECENT COST PLAN STUDY		2,500	0	
	SUB-TOTAL OVERHEAD -GOVERNMENTAL SERVICES-OPERATING		(143,300)	0	
SUB-TOTAL CITY COUNCIL			84,800	0	84,800

FUND - 001 - GENERAL FUND
COST CENTER - 001005 - COUNCIL AUDIT

<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACCT TITLE</u>	<u>DEPT BASE</u>	<u>DEPT NEW</u>	<u>TOTAL DEPT</u>
001.510.0010.001005.9335.113240		FY 2021 AUDIT	105,000	0	105,000
ANNUAL EXTERNAL AUDIT			105,000	0	
SUB-TOTAL FY 2021 AUDIT			105,000	0	
SUB-TOTAL COUNCIL AUDIT			105,000	0	105,000

**CITY OF PENSACOLA
FISCAL YEAR 2022 BUDGET
DEPARTMENTAL OPERATING REQUEST DETAIL**

FUND - 001 - GENERAL FUND**COST CENTER - 001010 - COUNCIL SUPPORT**

<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACCT TITLE</u>	<u>DEPT BASE</u>	<u>DEPT NEW</u>	<u>TOTAL DEPT</u>
001.510.0010.001010.9331.000000		OFFICE SUPPLIES	500	0	500
	Office Supplies		500	0	
SUB-TOTAL OFFICE SUPPLIES			500	0	
001.510.0010.001010.9332.000000		OPERATING SUPPLIES	1,200	0	1,200
	Operating Supplies--Council Support		1,200	0	
SUB-TOTAL OPERATING SUPPLIES			1,200	0	
001.510.0010.001010.9333.000000		REPAIRS AND MAINTENANCE	2,000	0	2,000
	Repair and maintenance and share for excess copy charges for Council Support		2,000	0	
SUB-TOTAL REPAIRS AND MAINTENANCE			2,000	0	
001.510.0010.001010.9334.000000		SMALL TOOLS AND MINOR EQUIPMENT	3,400	0	3,400
	Small Tools and Minor Equipment for Council Support		1,500	0	
	INCREASE - THIS REPRESENTS THE DIFFERENCE BETWEEN FY 20 AND FY 21 COMPUTERS - COUNCIL VOTED TO SHIFT TO SMALL TOOLS & MINOR EQUIPMENT		1,800	0	
	SHIFT FROM OTHER CONTRACTUAL SERVICES - THERE WAS 5,000 IN OTHER CONTRACTUAL SERVICES - COUNCIL VOTED TO SPLIT AND PUT INTO DISCRETIONARY - THAT CAME TO 700 PER COUNCILMEMBER WITH 100 REMAINING - REMAINDER GOES TO SMALL TOOLS & MINOR EQUIPMENT		100	0	
SUB-TOTAL SMALL TOOLS AND MINOR EQUIPMENT			3,400	0	
001.510.0010.001010.9335.000000		PROFESSIONAL SERVICES	10,000	0	10,000
	Professional consultants, development of new policy initiatives		10,000	0	
SUB-TOTAL PROFESSIONAL SERVICES			10,000	0	

**CITY OF PENSACOLA
FISCAL YEAR 2022 BUDGET
DEPARTMENTAL OPERATING REQUEST DETAIL**

FUND - 001 - GENERAL FUND**COST CENTER - 001010 - COUNCIL SUPPORT**

<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACCT TITLE</u>	<u>DEPT BASE</u>	<u>DEPT NEW</u>	<u>TOTAL DEPT</u>
001.510.0010.001010.9336.000103	VOICE COMMUNICATIONS		2,200	0	2,200
	Verizon Cell Phones		1,800	0	
	Shoretel Telephone Service		200	0	
	Shoretel Annual Maintenance		200	0	
	SUB-TOTAL VOICE COMMUNICATIONS		2,200	0	
001.510.0010.001010.9336.000104	DATA COMMUNICATIONS		500	0	500
	LEGAL COUNSEL TO CITY COUNCIL.		500	0	
	SUB-TOTAL DATA COMMUNICATIONS		500	0	
001.510.0010.001010.9336.000390	MGT INFO SRV ALLOCATION		34,200	0	34,200
	FY 2022 MIS ALLOCATION		34,200	0	
	SUB-TOTAL MGT INFO SRV ALLOCATION		34,200	0	
001.510.0010.001010.9337.000000	TRANSPORTATION		4,500	0	4,500
	Transportation costs for Council Executive, Strategic Budget Planner, and other Council support to attend FLC and NLC annual meetings, other training courses and seminars		4,500	0	
	SUB-TOTAL TRANSPORTATION		4,500	0	
001.510.0010.001010.9339.000000	POSTAGE		300	0	300
	Postage account for Council Support		300	0	
	SUB-TOTAL POSTAGE		300	0	
001.510.0010.001010.9340.000000	PRINTING AND BINDING		500	0	500
	Printing and Binding for council support		500	0	
	SUB-TOTAL PRINTING AND BINDING		500	0	

**CITY OF PENSACOLA
FISCAL YEAR 2022 BUDGET
DEPARTMENTAL OPERATING REQUEST DETAIL**

FUND - 001 - GENERAL FUND**COST CENTER - 001010 - COUNCIL SUPPORT**

<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACCT TITLE</u>	<u>DEPT BASE</u>	<u>DEPT NEW</u>	<u>TOTAL DEPT</u>
001.510.0010.001010.9342.000000	TRAINING		4,800	0	4,800
	Conference Registration and Expenses to attend FLC Conferences and other conferences/training as may be needed for Council Executive, Legal Counsel, and other Council Support staff.		4,800	0	
SUB-TOTAL TRAINING			4,800	0	
001.510.0010.001010.9343.000000	DUES, SUBSCRIPTIONS & MEMBERSHIPS		1,500	0	1,500
	First Amendment Foundation Sunshine Manuals provided for boards and commission appointments and other subscriptions or professional publications and books that may be necessary to order for Council Executive, Strategic Budget Planner and Council support staff.		1,500	0	
SUB-TOTAL DUES, SUBSCRIPTIONS & MEMBERSHIPS			1,500	0	
001.510.0010.001010.9357.000000	OTHER CONTRACTUAL SERVICE		2,300	0	2,300
	West Law subscription.		7,300	0	
	DECREASE AFTER DISCUSSIONS WITH DEPARTMENT - AFTER COUNCIL WORKSHOP - COUNCIL DECIDED TO SHIFT TO COUNCIL DISCRETIONARY - ADDED 700 PER COUNCILMEMBER AND THE REMAINING 100 WILL GO TO SMALL TOOLS & MINOR EQUIPMENT		(5,000)	0	
SUB-TOTAL OTHER CONTRACTUAL SERVICE			2,300	0	
001.510.0010.001010.9992.605022	ACCOUNTING SERVICES-PERSONAL		(20,000)	0	(20,000)
	ALLOCATION OVERHEAD/(RECOVERY)		(20,000)	0	
SUB-TOTAL ACCOUNTING SERVICES-PERSONAL			(20,000)	0	
001.510.0010.001010.9992.605023	ACCOUNTING SERVICES-OPERATING		(12,200)	0	(12,200)
	ALLOCATION OVERHEAD/(RECOVERY)		(12,200)	0	

**CITY OF PENSACOLA
FISCAL YEAR 2022 BUDGET
DEPARTMENTAL OPERATING REQUEST DETAIL**

FUND - 001 - GENERAL FUND**COST CENTER - 001010 - COUNCIL SUPPORT**

<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACCT TITLE</u>	<u>DEPT BASE</u>	<u>DEPT NEW</u>	<u>TOTAL DEPT</u>
SUB-TOTAL ACCOUNTING SERVICES-OPERATING			<u>(12,200)</u>	<u>0</u>	
001.510.0010.001010.9992.998002	OVERHEAD - GOVERNMENTAL SERVICES-P		(114,800)	0	(114,800)
ALLOCATION OVERHEAD/(RECOVERY)			(119,800)	0	
CHANGE IN ALLOCATED OVERHEAD/(COST RECOVERY) BASED ON MOST RECENT COST PLAN STUDY			5,000	0	
SUB-TOTAL OVERHEAD - GOVERNMENTAL SERVICES-PERSONAL			<u>(114,800)</u>	<u>0</u>	
001.510.0010.001010.9992.998003	OVERHEAD -GOVERNMENTAL SERVICES-O		(21,900)	0	(21,900)
ALLOCATION OVERHEAD/(RECOVERY)			(22,800)	0	
CHANGE IN ALLOCATED OVERHEAD/(COST RECOVERY) BASED ON MOST RECENT COST PLAN STUDY			900	0	
SUB-TOTAL OVERHEAD -GOVERNMENTAL SERVICES-OPERATING			<u>(21,900)</u>	<u>0</u>	
SUB-TOTAL COUNCIL SUPPORT			<u>(101,000)</u>	<u>0</u>	<u>(101,000)</u>

CITY OF PENSACOLA
FISCAL YEAR 2022 BUDGET
DEPARTMENTAL OPERATING REQUEST DETAIL

FUND - 001 - GENERAL FUND					
COST CENTER - 001015 - CITY COUNCIL SECURITY					
ACCT #	DESCRIPTION	ACCT TITLE	DEPT BASE	DEPT NEW	TOTAL DEPT
SUB-TOTAL CITY COUNCIL SECURITY					
TOTAL REQUEST			88,800	0	88,800

Section 4 – Budgeting

Overview

Budgeting is one of the most important activities undertaken by governments. The budget is a plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The budget serves as the primary tool in allocating financial resources to programs and services. This process should involve all stakeholders – elected officials, governmental administrators, employees, citizen groups, and business leaders – and reflect their overall needs and priorities. A budget process that is well-integrated with the other activities of the government and involves those stakeholders will lead to a more efficient and accepted government. Specifically, the budget can serve as a policy making tool, a management tool, a financial tool, and a communication tool. The end result should be a balanced budget that has been well planned and communicated among all stakeholders.

A brief description of the budget cycle is as follows:

- Input
 - a. Elected and appointed officials gather information from citizens, taxpayers and other sources about financial and non-financial priorities.
 - b. Officials meet with staff and convey the goals, objectives, priorities, and concerns that will guide the development of the budget.
- Preparation
 - a. Revenues are estimated to determine what financial resources will be available to fund operations.
 - b. Expenditure requests and forecasts are prepared by the Departments.
 - c. The chief administrator submits a proposed budget that reflects the community needs and desires to the local government governing body for review.
- Adoption
 - a. The governing body reviews the proposed budget.
 - b. Changes are made according to the governing body's recommendations and public comments.
 - c. The proposed budget is approved by governing body.
 - d. The budget is adopted.

- Implementation
 - a. Revenues are collected and expenditures are incurred in accordance with the budget.
 - b. The budget may be modified or amended by approval from the governing body in accordance with procedures established by State law.
- Evaluation
 - a. Internal reports may be prepared as needed for financial data, as well as for performance measurement.
 - b. Other evaluation is done through internal audits, performance audits, and external audits.

Requirements

Section [166.241](#), F.S., (Municipalities) and ss. [129.03 – .06](#), F.S., (Counties) provide specific requirements for local governments to follow when adopting annual budgets. Some of those requirements are as follows:

- The local government's budget must be adopted by resolution or ordinance, unless otherwise specified in the local government's charter.
- The amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves.
- The adopted budget may be amended at any time during the fiscal year or within sixty (60) days following the end of the fiscal year. If the amendment increases the total amount of expenditures by fund or department, the budget amendment must be adopted in the same manner as the original budget, unless otherwise specified in the local government's charter. Counties are required to follow specific advertising requirements (s. [129.06](#), F.S.) with respect to the adoption of budget amendments.
- The tentative budget must be posted to the local government's official website at least 2 days before the first budget hearing at which the tentative budget is approved. The final adopted budget must be posted to the local government's official website within 30 days after adoption. For municipalities, if the municipality does not operate an official website, the municipality must transmit the tentative and final budgets to the manager or administrator of the county or counties in which the municipality is located.

Section [189.016](#), F.S., provides specific requirements for special districts. Some of those requirements are as follows:

- The special district's budget must be adopted by resolution. This requirement does not apply to water management districts as defined in s. [373.019](#), F.S.

Water management districts must comply with the budget requirements in ss. 373.536, F.S.

- The total amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total of appropriations for expenditures and reserves. This requirement does not apply to water management districts as defined in s. [373.019](#), F.S. Water management districts must comply with the budget requirements in s. 373.536, F.S.
- At a minimum, the adopted budget must show for each fund, as required by law and sound financial practices, budgeted revenues and expenditures by organizational unit which are at least at the level of detail required for the annual financial report under s. [218.32\(1\)](#), F.S. The adopted budget must regulate expenditures of the special district, and an officer of a special district may not expend or contract for expenditures in any fiscal year except pursuant to the adopted budget. This requirement does not apply to water management districts as defined in s. [373.019](#), F.S. Water management districts must comply with the budget requirements in s. 373.536, F.S.
- The tentative budget must be posted on the special district's official website at least 2 days before the first budget hearing and must remain on the website for at least 45 days. The final adopted budget must be posted on the special district's official website within 30 days after adoption and must remain on the website for at least 2 years. All special districts are required to maintain an official website (see s. 189.069, F.S.). This subsection does not apply to water management districts as defined in s. [373.019](#), F.S. Water management districts must comply with the budget requirements in ss. 373.536, F.S.
- The proposed budget of a dependent special district must be contained within the general budget of the local governing authority to which it is dependent and be clearly stated as the budget of the dependent district. However, with the concurrence of the local governing authority, a dependent district may be budgeted separately. The dependent district must provide any budget information requested by the local governing authority at the time and place designated by the local governing authority.
- The governing body of each special district at any time within a fiscal year or within 60 days following the end of the fiscal year may amend a budget for that year under certain circumstances. If the governing body of a special district amends the budget, the adopted amendment must be posted on the official web site of the special district within 5 days after adoption. If the special district does not operate an official web site, the special district must, within a reasonable period of time, transmit the adopted amendment to the manager or administrator of the local general-purpose government or governing authority, who shall post the adopted amendment on the Web site of the local general-purpose government or governing authority.

- Chapter [200](#), F.S., and the Truth in Millage (TRIM) guidelines promulgated by the Florida Department of Revenue (DOR) outline specific requirements that local governments must follow with respect to adopting property tax rates and budgets. Some of the key requirements are as follows: Specific timetables with respect to the noticing of the local Property Appraiser's office for the adoption of the ad valorem millage rate and budget; the scheduling of the Tentative and Final Millage Rate/Budget public hearings and the respective advertising of the public hearings.
- The preparation of specific forms which must be sent to the local Property Appraiser's and Tax Collector's offices and the DOR.
- The placement of specific advertisements which are uniform throughout the state based on the local government's situation.
- Section 17 – Reporting Requirements provides further information and a link to the EDR calendar for specific reporting dates.

Annual Budget Document

GFOA established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOAs best practices on budgeting and then to recognize individual governments that succeed in achieving that goals.

Documents submitted to the Budget Awards Program are reviewed by selected members of the GFOA professional staff and by outside reviewers with experience in public-sector budgeting.

References

Section [129.03](#), F.S.; Preparation and Adoption of Budget

Section [129.06](#), F.S.; Execution and Amendment of Budget

Section [166.241](#), F.S.; Fiscal Years, Appropriations, Budgets, and Budget Amendments

Section [189.016](#), F.S.; Reports, Budgets, Audits

Section [373.019](#), F.S.; Water Management Districts

Chapter [200](#), F.S.; Determination of Millage

Florida Department of Revenue TRIM Guidelines –
<http://dor.myflorida.com/dor/property/cofficials/>



GOVERNMENT ACCOUNTING 101

CITY COUNCIL



GOVERNMENT ACCOUNTING TOPICS COVERED:

- Governmental Financial Statements
- Financial Statement Users
- Fund Accounting
- Fund Balance
- Basis of Accounting
- Questions

GOVERNMENT FINANCIAL STATEMENTS

KEY DIFFERENCES BETWEEN GOVERNMENTS AND FOR-PROFIT BUSINESSES

- Legal structure
- Political process
- Lack of profit motive
 - Government activities - resources driven by budgets
 - For profit businesses - resources driven by the free market
- Governments are the provider of services that are not based on fees for service (although some activities that operate as Business type activities are based on user fees such as public utilities, etc.)
- It's important to remember that government accounting is not the same as a for profit business. The process to protect tax payer money impacts how and why funds are spent.

- The purpose of governmental reporting is to demonstrate accountability for the money entrusted to it
- The individual fund statements demonstrate how we spent our taxpayers' money
- The governmentwide statements demonstrate whether the current set of taxpayers has paid the full cost of government services (or not).
- Each month a snapshot of the General Fund, Stormwater, LOST and Enterprise Funds will be provided.
 - Finance will provide a more comprehensive report quarterly.
 - Annually, the Comprehensive Annual Financial Report (CAFR) is prepared and can be found on the city's website. This is an extremely useful document that explains where the city is financially, how it did compared to the budget and issues affecting the city. This and several other important documents can be found at:
 - [Annual Financial Reports | City of Pensacola, Florida Official Website](#)

FINANCIAL STATEMENT USERS

- Taxpayers
- Citizens
- Creditors
- Legislative bodies
- Grantors
- Management
- Rating agencies such as Moody's and Fitch

FUND ACCOUNTING

- In the private sector, sometimes separate companies are set up for legal liability purposes, or tax purposes; in the public sector, separate activities are accounted for in separate funds, in order to show accountability.
- A specific revenue may be legally restricted, so it is reported in a separate fund to demonstrate that the revenue was spent only for the intended purpose;
- Any unspent amounts (in governmental funds) will then be reported as “restricted, committed, or assigned.”

THE GENERAL FUND

- Individual funds are created because of laws, grant requirements, or the desires of the governing body
- All activity that has not been assigned to a specific individual fund is then accounted for in the General Fund.
- As a result, most people find the General Fund to be the most important fund. That is the fund that contains uncommitted resources that may be used for general purposes.

GOVERNMENTAL FUNDS CONT.

- **Governmental Funds: General Fund** - The General Fund is used to account for all financial resources except those required to be accounted for in another fund. All general property taxes, fines, various permits, property rentals and certain intergovernmental revenues are recorded in this fund. Typical expenditures are for administration, planning services, neighborhood services, public works & facilities, and public safety. (NOTE: The Tree Planting Trust Fund, Park Purchases Trust Fund, Housing Initiatives Fund and the Inner-City Housing Initiatives Fund are accounted for within the General Fund, however they are reported separately in the budget as well as the quarterly financial reports.)
- **Special Revenue Funds** - Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Trust and Agency Funds which account for assets held by the City in a trustee capacity for individuals, other governmental units and for other funds are also recognized as Special Revenue Fund.

GOVERNMENT FUNDS CONT.

- Debt Service Funds - Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest and related cost. Capital Projects Funds - Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities or improvements (other than those financed by proprietary funds).
- Fund Accounting is explained in detail in the City's Budget which can be found at: <https://www.cityofpensacola.com/Archive.aspx?AMID=36>

OTHER FUND TYPES

Proprietary Funds: Enterprise Funds - Enterprise Funds account for operations (a) that are financed and operated in a manner similar to private business enterprises -where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - Internal Service Funds account for the financing of goods or services provided by one department to other departments of the City. **Fiduciary Funds:** Fiduciary Funds - Fiduciary funds are trust funds that account for assets held by the City in a trustee capacity for individuals, other governmental units and/or other funds and include the City's General, Firemen's and Police Officers' pension funds.

WHAT IS FUND BALANCE?

- The City has: • Assets (things we own); and • Liabilities (amounts we owe others);
- The difference between assets and liabilities is equity. In the governmental funds, this equity is called fund balance.
- Since governmental funds generally report only assets that are available (cash or will be cash within 30-60 days), and only report liabilities that are current claims, the resulting fund balance represents amounts available to be spent.
- Fund Balance is the measure of financial health of an individual fund.

IS FUND BALANCE AVAILABLE TO BE SPENT AS OUR GOVERNING BODY SEES FIT?

- Maybe – but not necessarily
- Fund balance is reported based on how constrained it is; the categories are:
 - Nonspendable (not in spendable form)
 - Restricted (external legal restrictions)
 - Committed (internally – by formal action)
 - Assigned (internally; less formally)
 - Unassigned The governing body always has the authority to re-commit or re-assign fund balances.

SOURCES OF INFORMATION:

- The City's Budget Document and CAFR are excellent sources of information that are recommended reading to get a thorough and in-depth understanding of the city's financial health and processes. These and other financial documents can be found at:
- <https://www.cityofpensacola.com/128/Financial-Services>
- RESEARCH AND SOURCES OF INFORMATION • Florida Administrative Code <https://www.flrules.org/gateway/Division.asp?DivID=195> • Florida Statutes <http://www.leg.state.fl.us/STATUTES/> • Auditor General <http://www.myflorida.com/audgen/> • Florida Department of Education <http://www.fldoe.org/> • Florida Department of Revenue <http://dor.myflorida.com/dor/> • GASB <http://www.gasb.org/> • FSFOA <http://www.fsfoa.org/>

City of Pensacola
Consolidated Goals

Goal	Achieve . . .	By Doing . . .	Measured By . . .
Safe Community			
	Reduce crime	<ul style="list-style-type: none"> • Community outreach • Adequate resources • Personnel training • Community education 	•
	Improve traffic safety	<ul style="list-style-type: none"> • Community education • Increase enforcement • Enhance street and sidewalk design 	•
	Protect life and property	<ul style="list-style-type: none"> • Community education • Adequate resources • Personnel training • Code enforcement 	•
Neighborhoods			
	Become the model multi-modal community in America	<ul style="list-style-type: none"> • Adopt complete streets policy and long term plans • Lighting and pedestrian safety • Parking • Funding • Community / Stakeholder buy in 	•
	Provide adequate neighborhood infrastructure	<ul style="list-style-type: none"> • Improve sidewalks and accessibility • Storm water improvements • Safe roadways 	•
	Maintain high quality parks, facilities, and open spaces	<ul style="list-style-type: none"> • Open space maintenance • Litter management • Homelessness 	•
	Synchronize and coordinate needs of neighborhood associations	<ul style="list-style-type: none"> • Attend and participate in CNAPP monthly meetings • Attend and Participate in Neighborhood Association meetings • Be familiar with City/District Budgets and funded and unfunded neighborhood requirements 	•
	Provide affordable housing	<ul style="list-style-type: none"> • Establish the Housing Task Force • Implement task force recommendations • Facilitate affordable housing production • Advance policies that keep housing affordable 	•

City of Pensacola
Consolidated Goals

Goal	Achieve . . .	By Doing . . .	Measured By . . .
	Preserve historical culture	<ul style="list-style-type: none"> • Tree preservation • Building preservation • Community outreach 	•
	Provide quality programs and services	<ul style="list-style-type: none"> • Police ride along • Neighborhood clean up • PNC grants • Community Centers program • Athletics • Delete blight 	•
Economic Development			
	Enhanced connectivity and smart growth	<ul style="list-style-type: none"> • Public transportation facilities – Hashtag project • Waterways – Bruce beach, maritime day docks, A/E/Main St., W. Cervantes St. • Port (adopt and advance Port vision • Airport – expand facilities to meet demand • Complete streets 	•
	Safe, stable neighborhoods	<ul style="list-style-type: none"> • Policing (community policing, cameras) • Develop affordable housing and rehab programs / Housing task force • Job sustainability and job growth • Preserve historical and cultural assets • Revitalize neighborhoods • Blight removal • Support diversity and density • Streetscapes and trees 	•
	Resilient and growing local economy	<ul style="list-style-type: none"> • Support existing business and mixed use development • Attract new business • Create business friendly environment • Responsive local government • Create an ecosystem to support business growth • Create an attractive physical realm environment • Urban design standards • Infrastructure improvements 	•

City of Pensacola
Consolidated Goals

Goal	Achieve . . .	By Doing . . .	Measured By . . .
	Fiscally sustainable and cooperative governments	<ul style="list-style-type: none"> • Increase public / private partnerships • Open communication between governments • Responsiveness of local governments • Encourage greater density and smart growth 	•
Environment			
	Improve air quality	<ul style="list-style-type: none"> • Measure and reduce greenhouse gas emissions • Measure and increase urban tree canopy • LED lighting conversions • Fleet – alternative fuels, reducing emissions • Energy conservation 	•
	Improve quality of area waterways	<ul style="list-style-type: none"> • Complete stormwater quality projects • Increase pervious surfaces • Increase native landscapes • Improve Stormwater pond maintenance 	•
	Improve Land environmental quality	<ul style="list-style-type: none"> • Promote brownfield redevelopment • Increase native landscapes • Cooperate with regulatory agencies – superfund closure 	•
Organizational Excellence			
Service	<ul style="list-style-type: none"> • Increase Resident Satisfaction • Increase Interdepartmental Satisfaction • More “one stop” solutions to residents because of interdepartmental cooperation 	<ul style="list-style-type: none"> • Maintain Enhanced services • Streamline communication process to residents • Increased transparency for citizens • Departmental Training <ul style="list-style-type: none"> ○ process and technology evaluations ○ standard operating procedures • Timely and informative responses and updates to the community • Opportunities to be informed and provide feedback • Adopting customer service mentality • Improve interdepartmental communication and efficiency • Better utilize technology to improve customer service 	•

City of Pensacola
Consolidated Goals

Goal	Achieve . . .	By Doing . . .	Measured By . . .
People	<ul style="list-style-type: none"> • Increase Employee Engagement • Reduce Turnover 	<ul style="list-style-type: none"> • Invest in training and development so that employees can grow • Professional development opportunities • Activate and implement HR manual • Improve hiring process • Improve communication • Improve recognition • Improve evaluation process and performance management • Maintain organizational stability • Succession planning • Classification study • Action plans for employee engagement survey • Maintain competitive salary and benefits. 	<ul style="list-style-type: none"> •
Quality	<ul style="list-style-type: none"> • Increase On Time Project Completion 	<ul style="list-style-type: none"> • Adopting achievable implementation and monitoring project protocols • Evaluate Vendors and take action as appropriate • Succession Planning and talent development • Designate project manager for each project • Project Dashboard available to all departments • Designate real estate property manager – across the organization 	<ul style="list-style-type: none"> •
Finance	<ul style="list-style-type: none"> • Achieve Expense Budget • Improved long range financial plan 	<ul style="list-style-type: none"> • Better Capital planning • Transparency – departments and citizens know what's in the budget • Provide formal budget training to staff • Anticipate and plan for budgetary needs • Promote savings incentive plan • Implement monthly expense monitoring protocols for Directors as well as at the department level 	<ul style="list-style-type: none"> •

City of Pensacola
Consolidated Goals

Goal	Achieve . . .	By Doing . . .	Measured By . . .
Growth	<ul style="list-style-type: none"> • Revenue Budget • 	<ul style="list-style-type: none"> • Promote the City's image • Incubate local talent • Foster economic growth • Utilize historical data to develop achievable and appropriate budget targets • Encouraging private sector investment in the City to grow revenue • Increase grant capability 	<ul style="list-style-type: none"> •

City Council Strat

ACTION ITEMS	
1	Traffic calming.
2	Sidewalks.
3	Park updates.
SERVICES	
1	
2	
3	

ACTION ITEMS	
1	Fund the Tippen Park Community Center.
2	The Market Street Greenspace.
3	Street lighting.
SERVICES	
1	
2	
3	

ACTION ITEMS	
1	Continued movement toward a multi-use path on Scenic Highway.
2	Deeper look at improving Chimney Park and possible purchase of adj.
3	Conducting a needs study of the city parks, and a plan to rehab the pa
SERVICES	
1	
2	
2	

ACTION ITEMS	
1	Fencing at East Pensacola Heights Lion Club Park.
2	Dog park remediation at Bayview.
3	Pinado Park.
SERVICES	
1	
2	
3	

ACTION ITEMS	
1	Creating safer neighborhoods. *Install new lighting at Operto Square
2	More accessable and inclusive Woodland Heights Community Center
3	Strengthening neighborhood identity. *Revitalize neighborhood assoc
SERVICES	
1	
2	
3	

ACTION ITEMS	
1	Housing (including camping and day center) for the homeless and low
2	Public bathrooms, filtered water fill-up stations and benches.
3	Bicycle recreational and commuting lanes (especially the extention of
SERVICES	
1	
2	
3	

ACTION ITEMS	
1	Storm Water/flooding in the Tanyard.
2	Street lights.
3	Revitalization of Bruce Beach.
SERVICES	
1	
2	
3	

ategic Planning/Priorities *(as of January 2021)*

acent land for expansion of the park.
rks, especially the playground equipment in disrepair in many city parks.

basketball courts. *Increase pedestrian safety through new "crosswalk art" initiative at high traffic intersections.
. *Increase staffing and resources to open Woodland Heights Community Center on weekends. *Identify programing needs
ciations. *New gate entrance between Pensacola Village Apartments and Woodland Heights Community Park. *Create and i

7-moderate income families.
* Scenic Highway-Sun Trail) to a loop in Pensacola from Cervantes to Bayfront Parkway.

City of Pensacola – Strategic Plan

Mission

We desire the highest quality of life for all our citizens

We do that by:

- Providing cost effective municipal services, including public safety, infrastructure, and public amenities
- Working together with the community to create a healthy environment and growing economy

Values

Transparency	Service Orientation	Accountability	Inclusivity	Collaborate for Impact	Sustainability Mindset
We exist to serve the people and the people should have visibility into what we're doing, and why.	We are in service of the people. As a result we strive to: <ul style="list-style-type: none"> • Provide a good service experience • Listen to citizens • Find ways for citizens to make a contribution to solutions. 	We use the people's money and we should be able to demonstrate where it went and what we got for it.	We need to be mindful of all of our citizens' unique circumstances. We strive to distribute resources equitably for the benefit of all our citizens.	We work together with intergovernmental and private partners on things that benefit the community but are not the core mission of City Government.	We need to think for the long term and ensure that we take actions that can be sustained and supported over time.

Priority Areas

Prioritization Criteria

- Alignment with Core Mission
- Feasibility
- Reach across the Community
- Partnership Possibilities

Organizational Excellence

COMPLETE

- Create mission, vision, values
- Establish organizational structure
- Conduct employee engagement survey
- Fully staff City attorney's office

IN PROGRESS

- Create city-wide dashboard with measureable goals
- Invest in training and development of employees
- Commit to succession planning
- Implement performance-based pay system
- Create HR manual
- Implement competitive pay class system
- Maintain financial sustainability

Crime and Safety

- Maintain a safe community
- Ensure adequate staffing based on call volume
- Provide adequate funding for vehicle and equipment needs

Neighborhoods

- Improve neighborhood infrastructure (Lighting, stormwater management, walkability)
- Implement complete streets concept
- Adopt neighborhood focused approach or structure
- Maintain high quality parks and open spaces
- Honor historical culture

Economic Development

- Increase affordable housing inventory
- Target development zones including West Cervantes, 9th Avenue
- Enhance public access to waterfront
- Maintain momentum on downtown redevelopment
- Collaborate with private sector to build a more resilient economy

Environment

- Complete strategic stormwater quality projects
- Collaborate with supportive agencies to stem the spread of exotic/invasive species and restore natural habitats
- Protect and restore surface water quality within the bays and bayous
- Work with the appropriate agencies to preserve and protect air quality

City of Pensacola
Consolidated Goals

Goal	Achieve . . .	By Doing . . .	Measured By . . .
Safe Community			
	Reduce crime	<ul style="list-style-type: none"> • Community outreach • Adequate resources • Personnel training • Community education 	•
	Improve traffic safety	<ul style="list-style-type: none"> • Community education • Increase enforcement • Enhance street and sidewalk design 	•
	Protect life and property	<ul style="list-style-type: none"> • Community education • Adequate resources • Personnel training • Code enforcement 	•
Neighborhoods			
	Become the model multi-modal community in America	<ul style="list-style-type: none"> • Adopt complete streets policy and long term plans • Lighting and pedestrian safety • Parking • Funding • Community / Stakeholder buy in 	•
	Provide adequate neighborhood infrastructure	<ul style="list-style-type: none"> • Improve sidewalks and accessibility • Storm water improvements • Safe roadways 	•
	Maintain high quality parks, facilities, and open spaces	<ul style="list-style-type: none"> • Open space maintenance • Litter management • Homelessness 	•
	Synchronize and coordinate needs of neighborhood associations	<ul style="list-style-type: none"> • Attend and participate in CNAPP monthly meetings • Attend and Participate in Neighborhood Association meetings • Be familiar with City/District Budgets and funded and unfunded neighborhood requirements 	•
	Provide affordable housing	<ul style="list-style-type: none"> • Establish the Housing Task Force • Implement task force recommendations • Facilitate affordable housing production • Advance policies that keep housing affordable 	•

City of Pensacola
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	Preserve historical culture	<ul style="list-style-type: none"> • Tree preservation • Building preservation • Community outreach 	•
	Provide quality programs and services	<ul style="list-style-type: none"> • Police ride along • Neighborhood clean up • PNC grants • Community Centers program • Athletics • Delete blight 	•
Economic Development			
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