City of Pensacola

City Council Workshop

Agenda

City of Pensacola
222 W. Main Street
Pensacola, FL 32502

August 12, 2025, 9:00 AM **Hagler-Mason Conference Room, 2nd Floor**

The meeting can be watched via live stream at cityofpensacola.com/video.

ROLL CALL

SELECTION OF CHAIR

DETERMINATION OF PUBLIC INPUT

DISCUSSION

1. 25-1076 DISCUSSION: FY26 PROPOSED BUDGET REVIEW

Recommendation: That City Council conduct a discussion and review of the FY 26 Proposed Budget.

Sponsors: Council President Jared Moore

Attachments:
2026 Budget Workshop Schedule
2026 - Budget Workshop Presentation
City Council Briefing Package - FY 26
Finance Director Budget Overview Presentation

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 850-435-1606 (or TDD 850-435-1666) 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 #: 25-1076 | City Council | 8/12/2025

DISCUSSION

SPONSOR: Council President Jared Moore

SUBJECT:

DISCUSSION: FY26 PROPOSED BUDGET REVIEW

SUMMARY:

The City Charter,Section 4.01(a)(9), Mayor, provides, "To prepare and submit the annual budget and capital program to the City Council; Section 4.02(a)(2) and, City Council, provides, "To adopt the annual budget and all other appropriations necessary for efficient City government."

As part of this process, on July 21, 2025, the Mayor's Office released and submitted a proposed budget for Council consideration. This discussion item allows an opportunity for City Council to hear from the Mayor, Council Staff, the Finance Director and Department Directors or their designees regarding the budget as a whole and/or their individual department.

PRIOR ACTION:

July 21, 2025 -- FY26 Proposed Budget was released

FUNDING:

N/A

FINANCIAL IMPACT:

None

STAFF CONTACT:

Don Kraher, Council Executive
Yvette McLellan, Special Assistant to the Council Executive

ATTACHMENTS:

1. 2026 Budget Workshop Schedule

2. 2026 - Budget Workshop Presentation
3. City Council Briefing Package - FY 26
4. Finance Director Budget Overview Presentation

PRESENTATION: Yes

CITY OF PENSACOLA

FISCAL YEAR 2026 BUDGET WORKSHOP

August 12, 2025

Council Executive	9:00 – 9:05	Process
Mayor	9:05 – 9:30	Presentation of Budget
Council Exec. Assist.	9:30– 10:00	Council Overview
Finance Director	10:00 – 10:30	Issues / Overview
Innovation & Technology Director	10:30 – 11:00	Innovation & Technology
Facilities & Fleet Mgmt. Director	11:00 – 11:30	Facilities & Fleet
Development Services Director	11:30 – 12:00	Development Services
Economic Dev. Director / CRA	12:00 – 12:30	Economic Development & CRA
Public Works Director	12:30 – 1:00	Public Works
Fire Chief	1:00 – 1:30	Fire Department
Police Chief	1:30 – 2:00	Police Department
Parks & Recreation Director	2:00 – 2:30	Parks & Recreation
Port Director	2:30 – 3:00	Port of Pensacola
Parking & Constituent Svcs. Director	3:00 – 3:30	Parking & 311
Airport Director	3:30 – 4:00	Airport
Pensacola Energy & Sanitation Director	4:00 – 4:30	Pensacola Energy & Sanitation
Mayor / City Administrator	4:30 – 4:45	Final Remarks
Council Exec / Spec. Asst.	4:45 – 5:00	Office of City Council
	5:00 – Finish	Open Forum / Discussion

NOTE: This schedule should be viewed as tentative. As much or as little time will be spent in each segment as needed.

We will also be bringing in lunch to allow for a working lunch meeting.

FISCAL YEAR 2026

Proposed Budget

For the Year Ending September 30, 2026

PENSACOLA

City of Pensacola, Florida
D.C. Reeves, Mayor

Fiscal Year 2026 Financial Overview

- **Total Budget - $333,842,200**
  - **An Increase of $22.4 Million or 7.21%**
    - **Airport – Increased $6.5 Million**
    - **Insurance & Retention Fund – Increased $5.5 million**
    - **General Fund – Increased $4.3 Million**
    - **Section 8 – Increased $3.9 Million**
    - **Three TIF Funds – Increased $642,600**
- **General Fund $1,020,100 revenue growth before the transfer in from Pensacola Energy**

Fiscal Year 2026 Financial Overview

- General Fund Transfer in From Pensacola Energy Increasing $3.3 Million or 34.48%
  - Council Policy of No More Than 15% of Pensacola Energy Revenues
    - Currently Transfer is 15%
    - For the Fy 2026 Budget, that amount equates to $9,671,500 or an $82,600 increase.

Fiscal Year 2026 Financial Overview

- The FY 2026 Budget Provides for a 20% Transfer
  - The $3.3 million increase represents 76.42% of the General Fund Growth
  - General Fund more reliant on transfer than on regular revenue growth
- This revenue source continues to no longer be consistent and will continue to fluctuate each year based on weather and cost of energy

Fiscal Year 2026 Financial Overview

- **General Fund – Fund Balance Drawdown**
  - **Seventh Consecutive Year Of Fund Balance Drawdown**
  - **Council Policy**
    - **“Recurring expenditures should be financed only with recurring revenues.”**
    - **“General Fund’s maximum amount of appropriated Beginning Fund Balance each fiscal year should be no more than 3 percent of budgeted revenues”**
    - **FY 2026 Proposed Beginning Fund Balance is 2.07%**
  - **At the end of FY 2024 there was $728,157 Available Unassigned Fund Balance**
    - **There still remains $5.1 million for future year fund balance drawdowns**
      - **$1.7 million for three years**

Fiscal Year 2026 Financial Overview

- General Fund – Personnel Service Expenditures
  - Increasing $3.5 Million or 6.38%
    - This represents 81.2% of the total General Fund Increases
    - Does Not Include An Increase for the Police Lieutenant Union Employees – Currently in Negotiations
    - Police Officers – 2% Increase
    - Police Sergeants – 3% Increase
    - Non-Union Employees – 3% Increase
    - Fire Union Employees – 2% Increase
    - $190,400 Has Been Appropriated Within Various Departmental Budgets For Implementation Of Phase 3 of the Pay Study
      - This should be the last year of that plan
    - Pension Costs have increased $789,800 in the General Fund

Fiscal Year 2026 Financial Overview

- General Fund – Ongoing Operating Expenditures
  - Increasing $589,300 or 3.29%
    - Liability Insurance increasing $76,100
    - Utilities Increasing $42,000
    - Innovation & Technology Allocation Increasing $278,200
    - Fuels & Lubricants Increasing $150,000
    - 311 Call Center Allocation Increasing $17,000
    - Facilities – Various Repairs to Facilities - $100,000
    - Human Resources – Increasing Tuition Reimbursement by $50,000

Fiscal Year 2026 Financial Overview

- **General Fund – Ongoing Operating Expenditures (Continued)**
    - Mayor – Increasing Unclassified For Sunbelt Conference - $50,000
    - Mayor – Increasing funding for Galvez Week - $20,000 plus shifting $5,000 from Non-Departmental for a total amount of $25,000
    - City Attorney – Potential Litigation adding $70,000
  - **Offsetting Decreases**
    - Fire - Removal of PFAS Funding - $50,000
    - Public works – Shifting Sidewalk Repairs & Traffic Striping to LOGT - $200,000

Fiscal Year 2026 Financial Overview

- No Millage Rate Increase
  - Additional $1.6 Million in Property Tax Revenue
    - After increased contribution to the three TIFs the net increase is $1.135 Million
- One Mil = $6.6 Million (Net After TIFs - $5.2 Million)
- TIF Valuation Increases
  - Urban Core – 9.23 % ($317,400 Additional TIF Revenue)
    - DIB TIF Eliminated - $628,800 Decrease
  - Eastside – 14.88% ($73,200 Additional TIF Revenue)
  - Westside – 12.50% ($252,000 Additional Revenue)

Fiscal Year 2026 Financial Overview

- **City Council Reserves**
  - **Current Balance - $15,586,480**
  - **City Council Policy is a minimum of 20% of General Fund Appropriations**
    - **FY 2023 – 21.41%**
    - **FY 2024 – 19.51%**
      - **An additional $355,702 was placed into Council Reserve in the Unencumbered Carryover Resolution in February 2024**
    - **FY 2025 – 18.50%**
      - **An additional $1,187,595.29 was added at the end of Fiscal Year 2024**
        - **$572,435.01 was from General Fund Interest Income**
        - **$615,524.28 was from a shift from the available fund balance in the General Fund.**
    - **FY 2026 – 18.97%**
      - **An additional $845,240 will need to be added at the end of Fiscal Year 2025 or be included on a supplemental budget resolution in FY 2026.**

Fiscal Year 2026 Financial Overview

- **City Council Reserves**
  - **With these fluctuations, there may be a need to readdress no longer applying interest income to the Council Reserves**
    - **That was discontinued in 2022 when the Fund Balance Policy was amended to indicate that "interest earnings may, upon discretion of the City's Finance Director, be applied on the reserve balance each fiscal year".**
    - **By re-applying interest income to Council Reserves, the need to take such a large hit at once to the General Fund may not be as large.**
    - **City Council may want to consider amending the Fund Balance Policy to require the Finance Director to use annual interest earnings generated from the Council Reserves if the 20% threshold is not met.**
  - **It appears that at the end of FY 2024, interest earnings were applied in addition to other available fund balance.**

Fiscal Year 2026 Financial Overview

- 5% Rate Increase for Pensacola Energy
  - FY 2021 – FY 2024 - A total of 17.6% CPI was experienced, but no increases were implemented.
  - FY 2025 CPI was 3% but a 15% increase was enacted in an effort to recoup some of the prior year CPI increases.
  - FY 2026 CPI is 2.6%. A 5% increase is being proposed which includes the 2.6% CPI plus 2.4% recouped from no increases in prior years.

Fiscal Year 2026 Financial Overview

- Pensacola Energy (Continued)
  - The 5% increase is in addition to an increase in the transfer to the General Fund by $3.3 million.
  - The increased percentage of the transfer to the General Fund could possibly cause a negative rating when going out to the bond market.
    - The bond rating agencies such as Fitch, Moody's and S&P do take into consideration transfers from enterprises into the general government.

Fiscal Year 2026 Financial Overview

- Sanitation FY26 CPI increase 2.6% - No Increase Proposed in FY 26 Budget
  - Proposed Ordinance No. 25-22 established rate increases each year up to FY 2027
    - First year (FY 2023) was only year rates were changed.
      - Had the rate structure been followed the current rate would have been $29.70 for FY 2025 with two more increases scheduled for FY 2026 and FY 2027
    - New rate structure enacted in FY 2025 with reinstatement of recycling and reduction in pickups to once weekly.

Fiscal Year 2026 Financial Overview

- **Sanitation (Continued)**
  - FY 2024 Ending Reserves were at $434,896.25 or 5.06%
    - City Council Policy requires a minimum reserve of 15% which would equate to $1,288,485
    - The budget provides for no drawdown of fund balance for fiscal years 2026, 2027 and 2028.
    - An additional $655,375.83 is projected to be generated over the FY 2024 amount provided that 40% of the customers participate in the recycling program.
    - It is unclear at this time how this will impact the results of reserves for FY 2025 and FY 2026.
      - It is something that will continue to be monitored.

Capital Improvement Plan

- **Fiscal Year 2026 Stormwater Capital Projects**
  - **$2,603,100 (Page 113)**
    - **During FY 2025, Funding of $1,478,200 was moved forward from FY 2026 to FY 2025 for the Main Street Drainage Improvement Project.**
      - **In order to balance the FY 2026 Budget, that amount has been placed in "Stormwater Miscellaneous Improvements" as a reserve but should not be spent.**
- **Fiscal Year 2026 Local Option Sales Tax IV Plan**
  - **$2,610,200 (Pages 120-127)**
  - **LOST IV Expires December 31, 2028**
    - **Escambia County is responsible for placing on ballot.**
  - **A little under $4 Million in Projects/Capital Equipment are programmed over the remainder of the life of LOST IV.**
  - **Remaining Debt Service Expenses from FY 2026 – FY 2029 is $9.8 Million**

FY 2026 Proposed Budget

- **Future Dates**
  - **Wednesday, September 3, 2025 – First Public Hearing**
  - **Wednesday, September 10, 2025 – Final Public Hearing**

FISCAL YEAR 2026

Proposed Budget

For the Year Ending September 30, 2026

PENSACOLA

City of Pensacola, Florida
D.C. Reeves, Mayor

CITY OF PENSACOLA

FISCAL YEAR 2026
BUDGET OVERVIEW

CITY OF PENSACOLA
FISCAL YEAR 2026 PROPOSED BUDGET
OVERVIEW

- Property Tax
    - FY 2026 Property Valuation
        - Based on July 1st DR-420 Property Appraiser Valuation – $6,849,642,499 (7.22% Increase Over Final FY 2025)
            - Estimated Revenue To Increase $1,635,900 Over FY 2025 Beginning [$1,635,900 - $500,000 (TIF) = $1,135,900 Net Growth]
                - $28,215,900 [(Gross) – $6,015,200 (TIF) = $22,200,700 (Net)]
    - Millage Rate
        - City – 4.2895 Mils (No Change)
        - DIB – 2.00 Mils (No Change)
    - Currently 1 Mill Equals $6,196,500 (Net Mil = $4,910,800)
        - July 1st Property Appraiser Valuation – 1 Mil - Gross Equals $6,577,900 (Net Mil = $5,175,600)
    - TIF Districts
        - Urban Core (CRA)
            - Based On July 1st DR-420 Property Appraiser Valuation increase in valuation – **City/County –9.23%; DIB – 6.92%**
                - Prior Year - City/County –15.92%; DIB – 10.05%

	FY 2025	FY 2026	Difference
City	$ 4,365,900	4,738,000	372,100
County	6,734,200	7,308,300	574,100
DIB	628,800	-	(628,800)
Total	$ 11,728,900	12,046,300	317,400

- Beginning in FY 2026, the DIB will no longer remit TIF payments to the City based on Interlocal Agreement.

- Eastside TIF
    - Based On July 1st DR-420 Property Appraiser Valuation increase in valuation – **City/County – 14.88%**
        - Prior Year City/County – 20.09%

	FY 2025	FY 2026	Difference
City	$ 220,200	249,000	28,800
County	339,700	384,100	44,400
Total	$ 559,900	633,100	73,200

- Westside TIF
    - Based On July 1st DR-420 Property Appraiser Valuation increase in valuation – **City/County – 12.50%**
        - Prior Year City/County – 14.31%

	FY 2025	FY 2026	Difference
City	$ 929,100	1,028,200	99,100
County	1,433,100	1,586,000	152,900
Total	$ 2,362,200	2,614,200	252,000

CITY OF PENSACOLA
FISCAL YEAR 2026 PROPOSED BUDGET
OVERVIEW

- Increasing Transfer to the General Fund from Pensacola Energy from $9,588,900 to $12,895,300
    - Increase of $3,306,400 or 34.48%
        - This is equal to 20% of budgeted Pensacola Energy Revenues.
        - The current policy is 15% and will need to be amended prior to the adoption of the FY 2026 Budget.
    - Council Policy
        - <u>Long term</u>, the budgeted transfer should <u>not be more than 15%</u> of budgeted Pensacola Energy revenues
        - The Financial Planning and Administration states:
            - *It is understood that the citizens of Pensacola are entitled to a return on their investment for the purchase of the natural gas utility from Gulf Power in 1948. However, with the competitive nature of the energy industry, the amount of transfer from ESP to the General Fund should be adjusted each year to assure ESP's competitive edge. Long-term, the budgeted transfer should not be more than 15 percent of budgeted ESP revenues. The amount of the transfer will be reported in each fiscal year budget.*
        - FY 20 – 15.21%; FY 21 = 16.12%; FY 22 = 16.49%; FY 23 – 10.92%; FY 24 = 14.88%; FY 25 = 15.00%; FY 26 = 20%
            - Pensacola Energy FY 26 Budgeted Revenues increased $550,900.
            - If the transfer percentage remains at 15% then the transfer amount would be $9,671,460, which is $3.2 million less than what is currently being proposed.
    - With the increased transfer for FY 26, that will make the General Fund reliant upon 15.7% of it's revenues to come from Pensacola Energy.
    - The Increased Revenues in the General Fund are $4,326,500 and of that amount $3,306,400 or 76.42% of that increase is attributed to the increased transfer in from Pensacola Energy.
    - With the fluctuation of Pensacola Energy revenues, this no longer is a steady revenue stream from the General Fund and is making the General Fund more reliant on either one-time revenues or fluctuating transfers in from Pensacola Energy.
- Total Proposed Budget - $333,842,200 (FY 25 - $311,399,800 – 7.21% Increase)
    - General Fund - $82,158,600 (FY 25 - $77,832,100 – 5.56% Increase)
- General Fund
    - Total Revenue = $80,458,600
    - Total Expense = $72,158,600
    - Drawing Down Fund Balance of $1.7 million
        - Council Policy – No More Than 3% General Fund Appropriations
        - $1,700,000 = 2.07%
        - At the end of FY 2024, $5.1 million designated for FY 2025 – 2027 Fund Balance Drawdown of $1.7 million each year
            - At the end of FY 2024 Available Unassigned Fund Balance for Future Year Appropriations was $728,157

- General Fund Personal Services Increasing 6.38% or $3,514,100
    - That amount represents 81.2% of total General Fund increases of $4,326,500.
    - Police Lieutenant Negotiations are currently underway.
        - No increase has been appropriated at this time for those members of the Police Lieutenant Union
    - Members of the Police Officers Union will receive a 2% increase in FY 2026
        - This is year 2 of 3 of the agreement
    - Members of the Police Sergeants Union will receive a 3% increase in FY 2026
        - This is year 2 of 3 of the agreement
    - Members of the Fire Union will receive a 2% increase in FY 2026
        - This is year 3 of 3 of the agreement
    - Phase 3 of the Salary Survey Adjustments include an additional appropriation of $190,400 within the General Fund.
    - Non-Union Employees will receive a 3% increase in FY 2026
- General Fund Ongoing Operating Expenses Increasing 3.29% or $589,300
- Discretionary Funds for City Council
    - Maintaining $10,700 per Council Member
    - City Council Discretionary Fund Policy adopted July 21, 2022
        - Unexpended funds can be carried over for one fiscal year provided that no more than $10,700 can be carried forward.
- Funding for Community Engagement for City Council Members
    - $4,000 included for each District to provide funding for various community engagement activities such as flyers, town hall meetings, etc.

- Pensions
    - City-Wide Increase - $1,529,200 ($20,067,200)
        - General Fund Increase - $1,128,600 ($12,472,200)
        - Other Funds Increase - $400,600 ($7,595,000)
    - General Pension
        - City-Wide Increase - $175,300
    - Fire Pension
        - City-Wide Increase - $628,600
    - Police Pension
        - City-Wide Increase - $94,300
    - Florida Retirement System
        - City-Wide Increase - $631,000
- Current City Council Reserves (designated for contingency)
    - Current Balance - $15,586,480
        - 18.97% of FY 2026 General Fund Proposed Appropriations
    - Council Policy – Minimum of 20% of General Fund Appropriations
        - To stay in compliance with Council Reserve Policy, an additional $845,240 will need to be added to Council's Reserves.
        - The additional amount needed should be added at the end of FY 2025 or be included on the Unencumbered Carryover Resolution between FY 2025 and FY 2026.
    - Interest Earnings Are No Longer Being Added To Council Reserves

CITY OF PENSACOLA
FISCAL YEAR 2026 PROPOSED BUDGET
OVERVIEW

- Non-Departmental Less TIF's
  - Decreasing $123,300 from FY 2025 Beginning Budget
    - Saenger Theatre Innovation & Technology Allocation Increasing $2,200
    - Funds for Galvez Week have been shifted to the Office of the Mayor ($5,000)
    - Escambia County has eliminated the Human Relations Commission effective December 31, 2025 thus, reducing funding in the General Fund by $120,500.
  - It is unclear whether the City will fund any portion of the Human Relations for the first three months in FY 2026 (October 1, 2025 – December 31, 2025) as nothing has been included in the proposed budget.
- Non-Departmental TIFs
  - Transfer to Tax Increment Financing Districts
    - TIF Districts Increasing $500,000
      - Transfer to Urban Core TIF Increasing $372,100
      - Transfer to Eastside TIF Increasing $28,800
      - Transfer to Westside TIF Increasing $99,100
- Position Changes
  - Net Increase of 6 Positions
    - FY 2025 Beginning Total Positions – 872
      - Executive Branch - 867
      - Legislative Branch – 5
    - FY 2026 Proposed Beginning Positions – 878
      - Executive Branch – 873
        - Net Increase of 6 Positions
      - Legislative Branch – 5
        - No Changes From FY 2025
- Employee Compensation
  - Union Agreements
    - Fire Union – 2% - Year 3 of 3
    - Police Officers Union – 2% - Year 2 of 3
    - Police Sergeants Union – 3% - Year 2 of 3
    - Police Lieutenants Union – In Negotiations
  - Non-Union Employees – 3.0% Budgeted Based on CPI on 9/30/24 (2.4%)
- Community Redevelopment Agency
  - Downtown Urban Core TIF
    - Increasing $317,400 (TIF Revenue)
    - Transfer to CRA Debt Service Fund Decreasing $605,000
      - Debt Service Reserve $254,300 Appropriated
    - Sidewalk Repairs are eliminated
    - Commercial Property Improvement Program will remain at $300,000
    - Affordable Housing will remain at $1,308,900
      - Acquisition & Redevelopment to Remain At $513,900
      - Residential Property Improvement Funded to Remain At $450,000
      - Residential Resiliency Program Funding to Remain At $45,000
      - Small Developer Affordable Housing - $300,000

- Community Redevelopment Agency (Continued)
        - Parks & Public Spaces Increasing $409,800 for a total funding of $488,000
        - Complete Streets Budget Increasing $213,800 for a total of $1,011,500
        - DIB TIF decreasing $628,800
            - Interlocal Agreement passed in FY 2025 with the City relinquishing the TIF funds to DIB and allowing them to be exempt from the TIF.
        - Allocated Overhead – Increased $31,100 Based On Most Recent Allocation Overhead Study
        - Community Policing Increasing $72,400
            - Bringing in 100% Funding to CRA for those Community Policing Officers
    - Eastside TIF
        - Overall Fund Increasing $73,200 (TIF Revenue)
        - Affordable Housing & Redevelopment Remaining at same $250,000 Budget
        - Acquisition & Redevelopment is being reinstated with $80,000
        - Complete Streets is being brough back with $22,900 in funding.
        - Allocated Overhead – Increasing $10,800 – Based on Most Recent Allocated Overhead Study
    - Westside TIF
        - Overall Fund Increasing $252,000 (TIF Revenue)
        - Complete Streets – Budget of $325,000 added back in (Was eliminated in FY 2025)
        - Affordable Housing & Redevelopment - Increasing $234,000 (Budget - $1,338,700)
            - Affordable Housing & Redevelopment – Decreasing $193,600 to a total budget amount of $1,145,100
                - Residential Property Improvement – Remaining at $509,100
                - Residential Resiliency Program – Remaining at $45,000
                - Small Developer Affordable Housing – Increasing $67,200 to $217,200
                - Acquisition & Redevelopment is decreasing $260,800
        - Allocated Overhead – Increase $11,100 - Based on Most Recent Allocated Overhead Study
- Stormwater Utility Fund
    - FY 2026 Budget does not propose an increase in the rate, remaining at $120.49 per ESU
    - Operating Revenue = $5,270,400
        - No change from the FY 2025 Beginning Budget
    - Operating Expenses - $5,270,400
        - Expenses shifted between Stormwater & Street Cleaning functions.

CITY OF PENSACOLA
FISCAL YEAR 2026 PROPOSED BUDGET
OVERVIEW

- Golf Course Fund
    - In FY 2023 there was a reduction in the subsidy from the General Fund by $50,000
        - This was offset by a drawdown of fund balance in the same amount
        - The FY 2026 Fund Balance drawdown is increasing by $45,000 for a total drawdown amount of $95,000
    - At the end of FY 2024 Available Fund Balance was $354,231
        - At the end of FY 2023 the amount was $430,018
    - At some point may need to address reduction of expenditures or plan to increase revenues in order to maintain a balanced budget with ongoing revenues funding ongoing expenditures at the same time, reducing the reliance of a subsidy from the General Fund.
    - In FY 2012, a new Capital Improvement Surcharge Fee was added to provide revenue to fund the renovations at the golf course during fiscal year 2011.
        - However, no capital expenses have been paid out of the Golf Course Fund
        - All have come from the Local Option Sales Tax Fund.
        - FY 2026 Budgeted revenue amount for Capital Surcharge is $50,000
    - No Allocated Overhead Being Charged to Golf Fund due to lack of revenue and the need for a subsidy.
        - Unlike Stormwater, Housing, Inspections, Parking, CRA, etc.
        - Based on most recent Cost Allocation Study, that amount would have been a little under $60,000 in FY 2025
- Local Option Sales Tax Series IV
    - Fund Marked Police and Unmarked Vehicles ($1,005,000)
    - Fund Police Mobile Data Terminals ($58,000)
    - Fund Various General Fund & Golf Course Capital Equipment ($800,000)
    - Park Improvements
        - Cobb Center - ($70,000)
        - Belvedere Park - ($35,000)
        - Eastgate Park – ($35,000)
        - General Park Improvements - ($23,300)
        - Park Sidewalk Improvements - ($18,900)
    - Sidewalk Improvements - ($200,000)
    - Intersection Improvements - ($100,000)
    - Energy Conservation & Efficiency Improvements - ($215,000)
    - City-Wide ADA Improvements - ($50,000)
    - It is estimated that an additional $2.5 million will be received in LOST Revenues over the budgeted amount for FY 2025.
    - LOST IV Expires December 31, 2028

- Local Option Sales Tax Series IV (Continued)
    - Remaining Future Projects:
        - FY 2027 - $2,646,300
            - Police Marked and Unmarked Vehicles ($1,005,000)
            - Police Mobile Data Terminals ($58,000)
            - Sidewalk Improvements ($200,000)
            - Intersection Improvements ($100,000)
            - Energy Conservation & Efficiency Improvements ($215,000)
            - City-Wide ADA Improvements ($50,000)
            - Bryan Park ($100,000 – New Playground Equipment)
            - Dunwody Park ($40,000 – Park Lighting Improvements)
            - Zamora Square ($30,000 – Park Lighting Improvements)
            - General Park Improvements ($23,300)
            - Park Sidewalk Improvements ($25,000)
            - Capital Equipment ($800,000)
        - FY 2028 - $1,313,000
            - Police Mobile Data Terminals ($58,000)
            - Sidewalk Improvements ($190,000)
            - Energy Conservation & Efficiency Improvements ($215,000)
            - City-Wide ADA Improvements ($50,000)
            - Capital Equipment ($800,000)
    - Remaining Debt Service – FY 2027 – FY 2029 - $7,677,800
        - FY 2027 - $2,559,700
        - FY 2028 - $2,559,000
        - FY 2029 - $2,559,100
        - The Principal Reserve projected for each year is based on the amount of revenue that exceeds expenditures.
            - That amount is essentially a “savings” account for the future debt service payments listed above.
- Gas Utility Fund
    - Estimated Revenue Increasing by $550,900 from FY 2025 Beginning Budget
        - FY 2021 CPI Increase of 1.5% however no increase was imposed
        - FY 2022 CPI Increase of 2.6% however no increase was imposed
        - FY 2023 CPI Increase of 8.5% however no increase was imposed
        - FY 2024 CPI Increase of 5.0% however no increase was imposed
            - Total deferred increases of 17.6%
        - FY 2025 CPI Increase was 3.0%. However, a 15% Increase was implemented to recoup the prior years of no increase, leaving a shortfall of 2.6% over the four year period.
        - FY 2026 CPI Increase is 2.6%. However, a 5% increase is being recommended which includes an additional 2.4% to recoup revenue from prior years’ of deferred increases.

CITY OF PENSACOLA
FISCAL YEAR 2026 PROPOSED BUDGET
OVERVIEW

- Gas Utility Fund (Continued)
    - Ongoing Revenue Is less than Ongoing Expense by $1,683,000 which is being drawn down from Fund Balance with projections of zero drawdowns in Fiscal Years 2027 and 2028.
        - Normally Ongoing Revenue should equal Ongoing Expense.
            - However, only $1,324,400 of one-time purchases can be identified.
            - That leaves ongoing expenses of $358,600 to be covered by a fund balance drawdown.
    - FY 2023 Ending Reserves = $17.09 million
    - Percentage of Reserves (Council Policy is 15%)
        - FYE 2023 – 26.79%
        - FYE 2024 – 25.54%
        - This includes not only the 15% Required Reserve but also Reserves for Future Capital Purchases as well as worst case scenario regarding the settlement of the franchise fee lawsuit.
    - Transfer from Pensacola Energy to the General Fund increasing by $3,306,400 for a total transfer of $12,895,300
        - This represents 20% of Pensacola Energy Operating Revenues
        - The current policy is for a 15% Transfer.
            - Prior to the budget being adopted, City Council approval for the change in this policy will be required.
        - Pensacola Energy is currently considering going to market for a bond issuance for the construction of a new administration building and pipe replacement and fittings.
            - Bond Rating Agencies such as Fitch, Moody's and S&P do take into consideration transfers from enterprises into the general government.
- Sanitation Fund
    - Estimated Sanitation Operating Revenue Increased by $1,607,900 from FY 2025 Beginning Budget
        - Effective with FY 2023, City Council approved the Mayor's recommendation of a five-year plan of increases. However, only the first year (FY 2023) was enacted increasing the fee by 4.9% and no further increases were implemented.
        - Had those changes been implemented, the current rate would have been $29.70 for FY 2025 with two more increases scheduled for FY 2026 and FY 2027.
        - A new rate structure was recommended by the Mayor in FY 2025 with the reinstatement of recycling but also reducing pickups to once weekly.
        - The Regular Residential rate is now decreased to $24.99 per month with an increase of $1.77 on October 1, 2026, and $0.79 on October 1, 2027 for a total ending rate of $27.55.

CITY OF PENSACOLA
FISCAL YEAR 2026 PROPOSED BUDGET
OVERVIEW

- Sanitation Fund (Continued)
    - Unclassified Remains at $125,000
        - The $125,000 is for the charges from Pensacola Energy to offset costs incurred by Pensacola Energy for the performance of the Customer Service Function for Sanitation Services. (This was added in the FY 2011 Budget)
    - FY 2023 Ending Reserves = $579,234.63
    - FY 2024 Ending Reserves = $434,896.25
        - A decrease of $144,338.38
    - Percentage of Reserves (Council Policy is 15%)
        - FYE 2023 – 7.48%
            - 15% Required amount should be $1,161,525 (short $582,290.37)
        - FYE 2024 – 5.06%
            - 15% Required amount should be $1,288,485 (short $853,589)
        - The FY 2026 budget is projecting no drawdown for FY's 26, 27 and 28.
        - While this is a movement in the right direction to continue to reduce the reliance of fund balance the building of reserves is not being achieved.
        - Depending on how many residents sign up for recycling service, it isn't clear at this time how FY 2025 and FY 2026 will end up moving towards the 15% goal.
            - An additional $655,375.83 is projected to be generated over the FY 2024 amount provided that 40% of the customers participate in the recycling program.
- Port Fund
    - Estimated Operating Revenue Increased by $355,800 from FY 2025 Beginning Budget
        - Wharfage is increasing $20,800 and Dockage is increasing $457,500 with the remaining revenue streams experiencing a decrease.
        - Cedar Street Lease is decreasing by 42% from $79,700 to $46,200
            - The Port is currently in negotiations with the two entities leasing the property.
            - It is hoped that the revenue will remain at the $79,700 amount, however to be conservative Port Staff budgeted at a lower amount.
        - Seville Harbor Lease is decreasing by $1,400 from $46,200 to $44,800 but then increasing in FY 27 and FY 28.
            - It does not appear that there has been any changes to the Seville Harbor Lease Agreement executed October 3, 2019 which sets the base rent amount of $46,161.60 and then increasing to $96,016.20 on March 1, 2045, and continuing through August 31, 2118.

CITY OF PENSACOLA
FISCAL YEAR 2026 PROPOSED BUDGET
OVERVIEW

- Port Fund (Continued)
    - Ongoing Revenue = Ongoing Expense – No Fund Balance Drawdown
    - FY 2024 Ending Reserves = $3.98 million
    - Percentage of Reserves (Council Policy is 15%)
        - FY 2023 - 142.75%
        - FY 2024 – 136.73%

- Airport Fund
    - Estimated Operating Revenue Increased by $5,202,300 from FY 2025 Beginning Budget
        - Increase In Airline Revenues - $465,300
        - Increase in Non-Airline Revenues of $4,737,000
    - Ongoing Revenue (Excluding Grants & Passenger Facility Charge) = $36,752,300
    - Ongoing Expense (Excluding Grants & Passenger Facility Charge) = $40,222,300
    - One-Time Expenses Are Greater Than or Equal to Fund Balance Drawdown
        - One-Time Operating Expenses = $2,527,800
        - Capital Outlay = $9,680,600
        - Total = $12,388,400
        - Fund Balance Drawdown = $3,470,000
    - FY 2024 Ending Reserves = $34.3 million
    - Percentage of Reserves
        - FYE 2023 – 108.95%
        - Fye 2024 – 69.27%
    - However, the 15% Policy does not apply to the Airport whose reserve requirements are established by contracts with the Airport.

- Future Dates
    - Wednesday, September 3, 2025 – First Public Hearing
    - Wednesday, September 10, 2025 – Final Public Hearing

GENERAL FUND

CITY OF PENSACOLA
GENERAL FUND
FY 2026 PROPOSED BUDGET

		FY 2025 BEGINNING BUDGET	FY 2026 PROPOSED BUDGET	DIFFERENCE FY 2026 PROP - FY 2025 BEG	
1	Sources:				1
2	Fund Balance	1,700,000	1,700,000	0	2
3	Revenue	76,132,100	80,458,600	4,326,500	3
4	Total Sources	77,832,100	82,158,600	4,326,500	4
5	Uses:				5
6	Personnel Expenses	55,053,500	58,567,600	3,514,100	6
7	Operating Expense	17,908,900	18,498,200	589,300	7
8	One-Time Operating Expenses	65,400	371,100	305,700	8
9	Sub-Total	73,027,800	77,436,900	4,409,100	9
10	Non-Departmental Funding (Less TIFs)	943,300	820,000	(123,300)	10
11	Transfer to Tax Increment Financing Districts	5,515,200	6,015,200	500,000	11
12	Transfer to Osceola Golf Course	200,000	200,000	0	12
13	Transfer To Stormwater Capital Projects	2,735,000	2,735,000	0	13
14	Sub-Total	9,393,500	9,770,200	376,700	14
15	Total Expenditures Before Cost Recovery	82,421,300	87,207,100	4,785,800	15
16	Allocated Overhead/(Cost Recovery)	(4,589,200)	(5,048,500)	(459,300)	16
17	Total Uses	77,832,100	82,158,600	4,326,500	17
18	Difference	-	-	-	18
19	**FUNDING REQUIREMENTS**			**Differences**	19
20	**Fund Balance**			**0**	20
21	**Revenue**				21
22	Beverage Licenses Tax			31,000	22
23	Communication Services Tax			300,500	23
24	Court Fines			(2,500)	24
25	Franchise Fees			(975,000)	25
26	Gas Rebate Municipal Vehicles			14,300	26
27	Interest Income			(51,400)	27
28	Local Business Tax			5,000	28
29	Miscellaneous Revenue			4,000	29
30	Mobile Home Tax			7,000	30
31	Property Taxes (July DR-420 - 7.22% Valuation - Gross - $1,635,900 - $500,000 = $1,135,900 Net Growth)			1,635,900	31
32	Public Service Tax			93,800	32
33	Red Light Cameras			100,000	33
34	State Revenue Sharing			(102,500)	34
35	Traffic Fines			(40,000)	35
36	Transfer In From Gas Utility Fund - From $9,588,900 to $12,895,300 (Trfr from 15% to 20%)			3,306,400	36
37	**Total**			4,326,500	37
38	**Personnel Expenses**				38
39	Economic Development - Add one (1) Finance & Compliance Manager in FY 2025			103,500	39
40	Economic Development - Split Costs Between CRA & General Fund			(201,400)	
41	Fire - Add one (1) Emergency Management Coordinator in FY 2025			104,600	
42	Fire - Increase in Deputy Chief Pay (Due to Collective Bargaining Agreement - 5% Increase)			30,800	42
43	Fire - Increase in Holiday Pay (Based on Bargaining Agreement)			59,700	43
44	Fire - Increase in Personnel Services - EMT Pay (Based on Collective Bargaining Agreement)			41,300	44
45	Mayor - Add one (1) Education & Youth Programs Officer in FY 2025			110,000	45
46	Parks & Recreation - Add one (1) Parks & Recreation Event Specialist in FY 2025			73,300	46
47	Police - Add one (1) Police Records Clerk			71,800	47
48	Public Works - Increase in Overtime (Gallery Night Setup - Bollards & Cans)			28,800	48
49	Total Fund - Change in City Sponsored Pension Plans and FRS			789,800	49
50	Total Fund - Decrease In Worker's Compensation Premium			(16,200)	50
51	Total Fund - Increase in Group Insurance Participation			272,100	51
52	Total Fund - Increase in Various Personal Services Accounts (Non-Union - 3.00%)			553,100	52
53	Total Fund - Increase in Various Personnel Services Accounts			193,000	53
54	Total Fund - Increase in Various Personnel Services Accounts - Phase 3 Salary Adjustment			190,400	54
55	Union Agreement - Increase in Various Personal Services Accounts (Fire Union - 2.00% - Year 3 of 3)			281,300	55
56	Union Agreement - Increase in Various Personal Services Accounts (Police Lt. - 0.00% - In Negotiations)			0	56
57	Union Agreement - Increase in Various Personal Services Accounts (Police Off. - 2.00% - Year 2 of 3)			561,600	57
58	Union Agreement - Increase in Various Personal Services Accounts (Police Sgt. - 3.00% - Year 2 of 3)			266,600	58
59	Sub-Total			3,514,100	59

CITY OF PENSACOLA
GENERAL FUND
FY 2026 PROPOSED BUDGET

60	**Operating Expenses**		**60**
61	City Attorney - Increase in Professional Services - Potential Litigation	70,000	**61**
62	Facilities & Fleet Management - Increase in Repairs & Maintenance - Outdated Systems - Bring to Code	100,000	**62**
63	Fire - Removal of PFAS Funding	(50,000)	**63**
64	Human Resources - Increase in Training - Tuition Reimbursement Program	50,000	**64**
65	Mayor - Delete one (1) Deputy City Administrator	(4,500)	**65**
66	Mayor - Increase in Miscellaneous - Galvez Week	25,000	**66**
67	Mayor - Increase in Unclassified - Sunbelt Conference	50,000	**67**
68	Public Works - Shift Sidewalk Repairs & Traffic Striping to Local Option Gasoline Tax Fund	(200,000)	**68**
69	Total Fund - Decrease in Various Operating Line Items	(14,500)	**69**
70	Total Fund - Increase in Communication (Innovation & Technology Allocation)	278,200	**70**
71	Total Fund - Increase in Fuels & Lubricants	150,000	**71**
72	Total Fund - Increase in Liability Insurance	76,100	**72**
73	Total Fund - Increase in Other Contractual Services - 311 Call Center Allocation	17,000	**73**
74	Total Fund - Increase in Utilities	42,000	**74**
75	Sub-Total	589,300	**75**
76	**One-Time Operating Expenses**	305,700	**76**
77	**Non-Departmental (Less TIFs)**		**77**
78	Human Relations - Elimination by County	(120,500)	**78**
79	Galvez Week - Shift to Mayor	(5,000)	**79**
80	Saenger Theatre (Innovation & Technology Allocation)	2,200	**80**
81	Sub-Total	(123,300)	**81**
82	**Transfer to Tax Increment Financing Districts**		**82**
83	Transfer To Community Redevelopment Fund (CRA) (July DR-420 - 9.23% Valuation Growth)	372,100	**83**
84	Transfer To Eastside Tax Increment Financing Fund (July DR-420 - 14.88% Valuation Growth)	28,800	**84**
85	Transfer To Westside Tax Increment Financing Fund (July DR-420 - 12.50% Valulation Growth)	99,100	**85**
86	Sub-Total	500,000	**86**
87	**Transfers Out**		**87**
88	Transfer to Golf Fund	0	**88**
89	Sub-Total	0	**89**
90	**Allocated Overhead/(Cost Recovery)**	(459,300)	**90**
91	**Total**	**4,326,500**	**91**

NON-DEPARTMENTAL AGENCY FUNDING

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROVED	FY 2026 PROPOSED	FY 2027 PROJECTED	FY 2028 PROJECTED	
EXTERNAL AGENCIES							1
INTERLOCAL AGREEMENTS							2
Escambia County Human Relations Commission	$ 84,335	120,500	120,500	0	0	0	3
Sub-Total Interlocal Agreements	84,335	120,500	120,500	0	0	0	4
GOVERNMENTAL AGENCIES							5
UWF Historic Trust (Formerly Historic Pensacola Preservation Board)	2,400	2,400	2,400	2,400	2,400	2,400	6
Sub-Total Governmental Agencies	2,400	2,400	2,400	2,400	2,400	2,400	7
ECONOMIC DEVELOPMENT							8
Gulf Coast Minority Chamber of Commerce (Formerly GCAACC)	50,000	50,000	50,000	50,000	50,000	50,000	9
Pensacola-Escambia Development Commission (PEDC)	175,000	175,000	175,000	175,000	175,000	175,000	10
Florida West (CEDA) [a]	150,000	150,000	150,000	150,000	150,000	150,000	11
Sub-Total Economic Development	375,000	375,000	375,000	375,000	375,000	375,000	12
SUB-TOTAL INTERLOCAL/GOVERNMENTAL AGENCIES	461,735	497,900	497,900	377,400	377,400	377,400	13
INTERNAL NON-DEPARTMENTAL							14
MANAGEMENT AGREEMENT							15
Saenger Theatre Operating	150,000	150,000	150,000	150,000	150,000	150,000	16
Saenger Theatre Communications (MIS Allocation)	46,986	63,950	60,400	62,600	62,600	62,600	17
Saenger Theatre Capital	276,988	75,000	75,000	75,000	75,000	75,000	18
Sub-Total Management Agreement	473,974	288,950	285,400	287,600	287,600	287,600	19
INTERFUND TRANSFERS							20
CRA-Tax Increment District	3,381,226	3,814,200	4,365,900	4,738,000	4,627,900	4,905,600	21
Eastside Tax Increment District	148,282	184,200	220,200	249,000	253,200	291,200	22
Westside Tax Increment District	630,119	866,900	929,100	1,028,200	1,114,900	1,337,900	23
Residential Sanitation Assistance Program	1,916	5,000	5,000	5,000	5,000	5,000	24
Sub-Total Interfund Transfers	4,161,543	4,870,300	5,520,200	6,020,200	6,001,000	6,539,700	25
SUB-TOTAL INTERNAL NON-DEPARTMENTAL	4,635,517	5,159,250	5,805,600	6,307,800	6,288,600	6,827,300	26
SUB-TOTAL EXTERNAL AND INTERNAL NON-DEPARTMENTAL	5,097,252	5,657,150	6,303,500	6,685,200	6,666,000	7,204,700	27

NON-DEPARTMENTAL AGENCY FUNDING

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROVED	FY 2026 PROPOSED	FY 2027 PROJECTED	FY 2028 PROJECTED
MISCELLANEOUS						
OTHER OUTSIDE AGENCIES						
2-1-1 Escambia (Formerly First Call for Help)	0	10,000	10,000	10,000	10,000	10,000
BRACE	15,000	0	15,000	15,000	15,000	15,000
Sub-Total Other Outside Agencies	15,000	10,000	25,000	25,000	25,000	25,000
ARTS/CULTURE/HISTORICAL						
Arts/Culture/Entertainment	125,000	125,000	125,000	125,000	125,000	125,000
Galvez Week	0	0	5,000	0	5,000	5,000
Sub-Total Arts/Culture/Historical	125,000	125,000	130,000	125,000	130,000	130,000
SUB-TOTAL MISCELLANEOUS	140,000	135,000	155,000	150,000	155,000	155,000
TOTAL GENERAL FUND NON-DEPT FUNDING	5,237,252	5,792,150	6,458,500	6,835,200	6,941,500	7,480,200
OTHER FUNDING SOURCES						
Council on Aging [c]	70,000	70,000	70,000	70,000	70,000	70,000
Parades [b]	169,085	88,300	88,300	88,300	88,300	88,300
Florida West (CEDA) [a]	40,000	40,000	40,000	40,000	40,000	40,000
SUB-TOTAL OTHER FUNDING SOURCES	279,085	198,300	198,300	198,300	198,300	198,300
TOTAL NON-DEPARTMENTAL FUNDING	$ 5,516,337	5,990,450	6,656,800	7,033,500	7,139,800	7,678,500

(a) Additional Florida West Funding provided by Pensacola Energy ($40,000).

(b) Funding for Parades included in Public Works, Parks & Recreation, Police and Sanitation Departments.

(c) Funding for Council on Aging included in Community Development Block Grant Fund.

NON-DEPARTMENTAL AGENCY FUNDING
EXTERNAL AGENCIES

GOVERNMENTAL AGENCIES:

UWF Historic Trust (Formerly Historic Pensacola Preservation Board) (HPPB) - $2,400

The UWF Historic Trust, which provides many benefits to the City, including its work with the Architectural Review Board and promotion of tourism through the enhancement of historical attractions, makes an annual request for funding from the City. The HPPB is funded by the State of Florida and seeks other sources of funding, including local government and grant funding.

ECONOMIC DEVELOPMENT:

Gulf Coast Minority Chamber of Commerce (Formerly Gulf Coast African American Chamber of Commerce) - $50,000

The Gulf Coast Minority Chamber of commerce is a service organization. Its function is to be an information resource for members and the community at large, providing employment, economic development, and culturally related information. The Chamber serves as a catalyst for developing new businesses and enhancing existing minority businesses in the City to provide the necessary resources for keeping the dollars within the Community as opposed to the current trend of spending millions of dollars on transient workers and out-of-state contractors

Pensacola-Escambia Development Commission (PEDC) - $175,000

The PEDC is the board responsible for the promotion and development of industrial, tourist, and commercial attributes and facilities in the area. The nine-member board consists of representatives from the City, the County, the Town of Century, and the Chamber of Commerce. The City provides funding jointly with the County through an interlocal agreement.

Florida West - $150,000

Florida West (formally known as CEDA) is an organization devoted to consolidating the workforce development efforts in the Pensacola community. Florida West is taking the lead in bringing near-term focus and long-term strategy to the many workforce programs actively underway in the Pensacola area. Florida West works with local academic and technical institutions to meet near-term job training for existing industries, and those industries that are on the immediate horizon. CEDA will also focus on helping local academic institutions and participating industries to develop a steady stream of talented, trained workers with “in-demand” skills. (NOTE: Additional funding provided by Pensacola Energy - $40,000.)

INTERNAL NON-DEPARTMENTAL AGENCIES

MANAGEMENT AGREEMENT:

Saenger Theatre - $287,600

The City maintains a management agreement for continued management of the City's performing arts facility -- the Saenger Theater. The agreement sets forth the terms for payment of operating expenses and a management fee, which are both included in the budgeted line item. The total amount budgeted includes $150,000 for operating expenses, $60,400 for MIS allocation, and $75,000 for capital outlay in fiscal year 2025.

INTERFUND TRANSFERS:

CRA - Tax Increment District - $4,738,000

Community redevelopment within the Redevelopment Area is financed primarily from tax increment revenues allocated to and deposited in the Urban Core Redevelopment Trust Fund established pursuant to Section 163.387, Florida Statutes. Tax increment revenues are paid to the Redevelopment Trust Fund by taxing authorities, other than school districts and water management districts, which have taxing jurisdiction within the Redevelopment Area. Presently, those taxing authorities include Escambia County, the City of Pensacola, and the City of Pensacola Downtown Improvement Board.

The amount of funds appropriated by each taxing authority to the Urban Core Redevelopment Trust Fund is equal to 95% of the difference between the amount of ad valorem real property taxes levied by the taxing authority each year within the Redevelopment Area and the amount which would have been produced by the same levy on the assessed value of taxable real property in the Redevelopment Area in the calendar year 1983 (Fiscal Year 1984). The concept of a CRA using the Tax Increment Financing (TIF) funds (monies deposited in the Urban Core Redevelopment Trust Fund) relates the growth, redevelopment, and subsequent property value increase in the Redevelopment Area to the continued improvement of the Area. TIF funds can only be used to undertake planning and construction of improvements (infrastructure, streetscape projects, affordable housing, recreation/park projects, etc.) within the Redevelopment Area and outlined in the adopted redevelopment plan.

Eastside Tax Increment District - $249,000

In February 2004, the City Council adopted the Eastside Neighborhood Plan, which focuses on continuous improvement in the quality of the redevelopment area's residential and commercial segments through urban infill and redevelopment as well as infrastructure improvements. One action outlined in the Plan was the establishment of a Tax Increment Financing District, specifically limited to the Eastside area, as a funding source for the revitalization activities.

Tax increment revenues are paid to the Eastside Tax Increment Financing District Fund by taxing authorities, other than school districts and water management districts, which have taxing jurisdiction within the redevelopment area. Presently, those taxing authorities include Escambia County and the City of Pensacola. The amount of funds appropriated by each taxing authority to the Eastside Tax Increment Financing District Fund is equal to 95% of the difference between the amount of ad valorem real property taxes levied by the taxing authority each year within the Eastside CRA and the amount which would have been produced by the same levy on the assessed value of taxable real property in the redevelopment Area in calendar year 2005 (Fiscal Year 2006). The concept of using the Tax Increment Financing (TIF) funds (monies deposited in the Eastside Tax Increment Financing District Fund) relates the growth, redevelopment, and subsequent property value increase in the redevelopment area to the continued improvement of the area. TIF funds can only be used to undertake planning and construction of improvements (infrastructure, streetscape projects, affordable housing, recreation/park projects, etc.) within the redevelopment area and outlined in the adopted plan.

INTERNAL NON-DEPARTMENTAL AGENCIES (Continued)

INTERFUND TRANSFERS (CONTINUED):

Westside Tax Increment District - $1,028,200

In January 2007, City Council designated the Westside Community Redevelopment Area, a blighted area characterized by primarily residential neighborhoods, large parcels of active industrial uses, commercial development, institutional uses, and vacant lands. The Westside Community Redevelopment Plan was adopted in May 2007, and the Westside Redevelopment Trust Fund was established to fund the implementation of proposed redevelopment projects in the Westside redevelopment area by Tax Increment Financing (TIF). The base year for accrual of tax increments to the Redevelopment Trust Fund was set at 2007; however, since the Redevelopment Area base year was established before the decline in property values, for many years the Trust Fund did not receive any funding. In August 2014, the City Council approved an ordinance that established a new base year of 2013. With a new base year of 2013, the Trust Fund has gradually begun to receive funding. The concept of using tax increment financing (TIF) funds (Monies deposited in the Westside tax increment financing district fund) relates the growth, redevelopment, and subsequent property valve increase in the redevelopment area to the continued improvement of the area. Tif funds can only be used to undertake planning and construction of improvements (infrastructure, streetscape projects, affordable housing, recreation/park projects, etc.) within the redevelopment area and outlined in the adopted redevelopment plan.

Residential Sanitation Assistance Program - $5,000

The City has designated $5,000 to provide sanitation service assistance to eligible property owners. To be eligible, the taxable value of the owner's homesteaded property must be $25,000 or less, and the gross household income would be $10,025 or less. The City provides assistance until the funds are exhausted. The funding assistance will be for one year only, and an application is required every year with no guarantee of funding assistance in the future based on previous assistance.

MISCELLANEOUS NON-DEPARTMENTAL AGENCIES

OTHER OUTSIDE AGENCIES:

2-1-1 Escambia (formally First Call for Help) – $10,000

A regional program supported by and coordinated by the United Way of Escambia County. 211 Escambia provides comprehensive information. Referral and advocacy to the community 24 hours per day, 7 days per week. In addition, 211 Escambia maintains a full resource of agencies, programs, and services that provide assistance to residents of the community that is available to the public on the website (www.211nwfl.org) in addition to the information center, and available via phone. The greatest percentage of contacts occur from very low income and those in financial crisis but also includes a wide spectrum of referrals to the general community. The Information and Referral Specialists are expected to answer approximately 40,000 calls, plus another 100,000 website visits are anticipated.

MISCELLANEOUS NON-DEPARTMENTAL AGENCIES (Continued)

OTHER OUTSIDE AGENCIES (CONTINUED):

Be Ready Alliance Coordinating for Emergencies (BRACE) - $15,000

BRACE is a non-profit organization designed to further the knowledge of disaster preparedness as well as provide assistance to the homebound, and otherwise, those incapable of providing adequate safety and provisions for the endurance of a disaster, either natural or man-made, in all of Escambia County. The mission of BRACE is to reduce loss of life, injury, property damage, environmental impact, and economic loss due to disaster through fostering communication, cooperation, collaboration, and coordination among the community, faith-based, non-profit, private, and public organizations active in one or more phases of emergency management. Funding is provided to coordinate disaster preparedness education and training outreach for City residents.

ARTS/CULTURE/HISTORICAL:

Arts/Culture/Entertainment (ACE) - $125,000

ACE provides general operating and mini-grants for the local arts, cultural, and entertainment organizations to help foster the arts and culture in the community. Investing in the arts and culture is a proactive way to improve economic development through increased tourism, improved education, and community building for quality of life.

OTHER FUNDING SOURCES – EXTERNAL AGENCY

Parades - $88,300

Funding provided for Parades included in the Public Works & Facilities, Parks & Recreation, Police, and Sanitation Departments.

CEDA - $40,000

Additional Economic Development funding is provided by Pensacola Energy.

SPECIAL REVENUE FUNDS

CITY OF PENSACOLA
INSPECTION SERVICES
FY 2026 PROPOSED BUDGET

		FY 2025 BEGINNING BUDGET	FY 2026 PROPOSED BUDGET	DIFFERENCE FY 2026 PROP - FY 2025 BEG	
1	Sources:				1
2	Fund Balance (Appropriated)	0	0	0	2
3	Revenue	2,708,900	2,887,300	178,400	3
4	Total Sources	2,708,900	2,887,300	178,400	4
5	Uses:				5
6	Personnel Expenses	1,871,500	1,991,500	120,000	6
7	Operating Expense	557,500	592,900	35,400	7
8	One-Time Operating Expense	18,500	15,300	(3,200)	8
9	Sub-Total	2,447,500	2,599,700	152,200	9
10	Capital Outlay	0	0	0	10
11	Allocated Overhead	261,400	287,600	26,200	11
12	Sub-Total	261,400	287,600	26,200	12
13	Total Uses	2,708,900	2,887,300	178,400	13
14	Difference	0	0	0	14

15	**FUNDING REQUIREMENTS**	**Differences**	15
16	**Revenue**		16
17	Building Permits	88,100	17
18	Electrical Permits	7,300	18
19	Gas Permits	5,000	19
20	Lien Search Fees	5,000	20
21	Mechanical Permits	10,000	21
22	Miscellaneous Permits	3,000	22
23	Permit Application Fee	45,000	23
24	Plumbing Permits	10,000	24
25	Zoning Review & Inspection Fees	5,000	25
26	**Total**	**178,400**	26
27	**Personnel Expenses**		27
28	Change in City Sponsored Pension Plans and FRS	18,100	28
29	Decrease in Group Insurance Participation	(9,600)	29
30	Decrease In Worker's Compensation Premium	(2,700)	30
31	Increase in Temporary Personnel Services - Receptionist Increase In Hours Due To Workload	20,000	31
32	Increase in Various Personal Services Accounts (Non-Union - 3.00%)	44,400	32
33	Increase in Various Personal Services Line Items	48,100	33
34	Increase in Various Personnel Services Accounts - Phase 3 Salary Adjustment	1,700	34
35	Sub-Total	120,000	35
36	**Operating Expenses**		36
37	Increase in Communication (Innovation & Technology Allocation)	7,200	37
38	Increase in Liability Insurance	8,900	38
39	Increase in Other Contractual Services - 311 Call Center Allocation	700	39
40	Increase in Other Contractual Services - Code Comply AI Plan Review Software	16,100	40
41	Increase in Various Operating Expense Line Items	2,500	41
42	Sub-Total	35,400	42
43	**One-Time Operating Expenses**	(3,200)	43
44	**Capital Outlay**	0	44
45	**Allocated Overhead**	26,200	45
46	**Total**	**178,400**	46

CITY OF PENSACOLA
CODE ENFORCEMENT FUND
FY 2026 PROPOSED BUDGET

		FY 2025 BEGINNING BUDGET	FY 2026 PROPOSED BUDGET	DIFFERENCE FY 2026 PROP - FY 2025 BEG	
1	Sources:				1
2	Fund Balance (Appropriated)	127,000	150,500	23,500	2
3	Revenue	1,604,200	1,598,900	(5,300)	3
4	Total Sources	1,731,200	1,749,400	18,200	4
5	Uses:				5
6	Personnel Expenses	1,227,000	1,264,900	37,900	6
7	Operating Expense	347,700	324,400	(23,300)	7
8	One-Time Operating Expense	15,200	4,600	(10,600)	8
9	Sub-Total	1,589,900	1,593,900	4,000	9
10	Capital Outlay	0	0	0	10
11	Allocated Overhead	141,300	155,500	14,200	11
12	Sub-Total	141,300	155,500	14,200	12
13	Total Uses	1,731,200	1,749,400	18,200	13
14	Difference	0	0	0	14

15	**FUNDING REQUIREMENTS**	**Differences**	15
16	**Fund Balance**	**23,500**	16
17	**Revenue**		17
18	Franchise Fees	(5,300)	18
19	**Total**	**(5,300)**	19
20	**Personnel Expenses**		20
21	Change in City Sponsored Pension Plans and FRS	2,200	21
22	Decrease in Various Personnel Srvices Accounts	(1,500)	22
23	Decrease In Worker's Compensation Premium	(8,100)	23
24	Increase in Group Insurance Participation	12,200	24
25	Increase in Various Personnel Services Accounts - Phase 3 Salary Adjustment	8,500	25
26	Increase in Various Personnel Services Accounts (Non-Union - 3.00%)	24,600	26
27	Sub-Total	37,900	27
28	**Operating Expenses**		28
29	Decrease in Other Contractual Services - 311 Call Center Allocation	(35,200)	29
30	Increase in Liability Insurance	7,000	30
31	Increase in Various Operating Line Items	4,900	31
32	Sub-Total	(23,300)	32
33	**One-Time Operating Expenses**	(10,600)	33
34	**Capital Outlay**	0	34
35	**Allocated Overhead**	14,200	35
36	**Total**	**18,200**	36

CITY OF PENSACOLA
MUNICIPAL GOLF COURSE FUND
FY 2026 PROPOSED BUDGET

		FY 2025 BEGINNING BUDGET	FY 2026 PROPOSED BUDGET	DIFFERENCE FY 2026 PROP - FY 2025 BEG	
1	Sources:				1
2	Fund Balance (Appropriated)	50,000	95,000	45,000	2
3	Revenue	1,136,400	1,112,200	(24,200)	3
4	Total Sources	1,186,400	1,207,200	20,800	4
5	Uses:				5
6	Personnel Expenses	699,800	729,900	30,100	6
7	Operating Expense	473,600	475,500	1,900	7
8	One-Time Operating Expense	13,000	1,800	(11,200)	8
9	Total Uses	1,186,400	1,207,200	20,800	9
10	Difference	0	0	0	10

11	**FUNDING REQUIREMENTS**	**Differences**	11
12	**Fund Balance**	**45,000**	12
13	**Revenue**		13
14	Concessions	(11,000)	14
15	Driving Range	(5,000)	15
16	Electrical Cart Rental	(50,000)	16
17	Green Fees	36,300	17
18	Miscellaneous	500	18
19	Pro Shop	(5,000)	19
20	Tournaments	10,000	20
21	**Total**	**(24,200)**	21
22	**Personnel Expenses**		22
23	Change in City Sponsored Pension Plans and FRS	4,800	23
24	Increase in Group Insurance Participation	4,800	24
25	Increase in Various Personal Services Accounts (Non-Union - 3.00%)	7,100	25
26	Increase in Various Personnel Services Accounts	1,000	26
27	Increase in Various Personnel Services Accounts - Phase 3 Salary Adjustment	12,100	27
28	Increase In Worker's Compensation Premium	300	28
30	Sub-Total	30,100	30
31	**Operating Expenses**		31
32	Decrease in Repairs & Maintenance To Balance Budget	(10,200)	32
33	Increase in Communications - Innovation & Technology Allocation	8,300	33
34	Increase in Liability Insurance	3,800	34
35	Sub-Total	1,900	35
36	**One-Time Operating Expenses**	(11,200)	36
37	**Total**	**20,800**	37

CITY OF PENSACOLA
COMMUNITY MARITIME PARK MANAGEMENT SERVICES FUND
FY 2026 PROPOSED BUDGET

		FY 2025 BEGINNING BUDGET	FY 2026 PROPOSED BUDGET	DIFFERENCE FY 2026 PROP - FY 2025 BEG	
1	Sources:				1
2	Fund Balance (Appropriated)	55,500	224,100	168,600	2
3	Revenue	1,122,400	973,900	(148,500)	3
4	Total Sources	1,177,900	1,198,000	20,100	4
5	Uses:				5
6	Personnel Expenses	58,800	58,800	0	6
7	Operating Expense	1,119,100	1,134,100	15,000	7
8	One-Time Operating Expense	0	5,100	5,100	8
9	Sub-Total	1,177,900	1,198,000	20,100	9
10	Capital Outlay	0	0	0	10
11	Total Uses	1,177,900	1,198,000	20,100	11
12	Difference	0	0	0	12

13	**FUNDING REQUIREMENTS**	**Differences**	13
14	**Fund Balance**	**168,600**	14
15	**Revenue**		15
16	Attendance Surcharge	(15,000)	16
17	Community Event Concessions	(27,000)	17
18	Donations	(6,000)	18
19	Interest Income	10,000	19
20	Kiosk Sales	(1,000)	20
21	Other Charges for Services	(500)	21
22	Parking Management	(110,000)	22
23	Variable Ticket	1,000	23
24	**Total**	**(148,500)**	24
25	**Operating Expenses**		25
26	Increase in Liability Insurance	15,000	26
27	Sub-Total	15,000	27
28	**One-Time Operating**	5,100	28
29	**Capital Outlay**	0	29
30	**Total**	**20,100**	30

CITY OF PENSACOLA
STORMWATER UTILITY FUND
FY 2026 PROPOSED BUDGET

		FY 2025 BEGINNING BUDGET	FY 2026 PROPOSED BUDGET	DIFFERENCE FY 2026 PROP - FY 2025 BEG	
1	Sources:				1
2	Fund Balance (Appropriated)	0	0	0	2
3	Revenue	5,270,400	5,270,400	0	3
4	Total Sources	5,270,400	5,270,400	0	4
5	Uses:				5
6	Personnel Expenses	2,322,500	2,591,000	268,500	6
7	Operating Expense	1,785,500	1,847,400	61,900	7
8	One-Time Operating Expense	9,600	7,200	(2,400)	8
9	Allocated Overhead	398,200	438,000	39,800	9
10	Sub-Total	4,515,800	4,883,600	367,800	10
11	Capital Outlay	754,600	386,800	(367,800)	11
12	Sub-Total	754,600	386,800	(367,800)	12
13	Operating Accumulation	0	0	0	13
14	Sub-Total	0	0	0	14
15	Total Uses	5,270,400	5,270,400	0	15
16	Difference	0	0	0	16

17	**FUNDING REQUIREMENTS**	**Differences**	17
18	**Personnel Expenses**		18
19	Change in City Sponsored Pension Plans and FRS	25,100	19
20	Increase in Group Insurance Participation	32,100	20
21	Increase in Overtime - Gallery Night	28,800	21
22	Increase in Various Personal Services Accounts (Non-Union - 3.00%)	47,300	22
23	Increase in Various Personnel Services Accounts - Phase 3 Salary Adjustment	38,300	23
24	Increase in Various Personnel Services Accounts - Reallocation of Staffing Distribution Costs	80,900	24
25	Increase In Worker's Compensation Premium	16,000	25
26	Sub-Total	268,500	26
27	**Operating Expenses**		27
28	Increase in Communications - Innovation & Technology Allocation	15,700	28
29	Increase in Liability Insurance	46,200	29
30	Sub-Total	61,900	30
31	**One-Time Operating Expense**	(2,400)	31
32	**Allocated Overhead**	39,800	32
33	**Capital Outlay**	(367,800)	33
34	**Operating Accumulation (Unclassified)**	0	34
35	**Total**	**0**	35

CITY OF PENSACOLA
COMMUNITY REDEVELOPMENT AGENCY FUND
FY 2026 PROPOSED BUDGET

		FY 2025 BEGINNING BUDGET	FY 2026 PROPOSED BUDGET	DIFFERENCE FY 2026 PROP - FY 2025 BEG	
1	Sources:				1
2	Fund Balance (Appropriated)	0	0	0	2
3	Revenue	11,744,900	12,062,300	317,400	3
4	Total Sources	11,744,900	12,062,300	317,400	4
5	Uses:				5
6	Personnel Expenses	1,226,000	1,513,000	287,000	6
7	Operating Expense	2,236,700	3,695,900	1,459,200	7
8	One-Time Operating Expense	3,000	111,000	108,000	8
9	Sub-Total	3,465,700	5,319,900	1,854,200	9
10	Capital Outlay	907,100	22,400	(884,700)	10
11	Grants & Aids	1,173,200	1,095,000	(78,200)	11
12	ECUA/WWTP Relocation	1,300,000	1,300,000	0	12
13	Allocated Overhead	311,000	342,100	31,100	13
14	Sub-Total	3,691,300	2,759,500	(931,800)	14
15	Transfer Out	4,587,900	3,982,900	(605,000)	15
16	Sub-Total	4,587,900	3,982,900	(605,000)	16
17	Total Uses	11,744,900	12,062,300	317,400	17
18	Difference	0	0	0	18

19	**FUNDING REQUIREMENTS**	**Differences**	19
20	**Revenue**		20
21	Downtown Improvement Board - (Interlocal Agreement To Retain TIF)	(628,800)	21
22	Escambia County TIF (July DR-420 - 9.23% Valuation Growth)	574,100	22
23	Transfer In From General Fund - TIF (July DR-420 - 9.23% Valuation Growth)	372,100	23
24	**Total**	**317,400**	24
25	**Personnel Expenses**		25
26	Change in City Sponsored Pension Plan and FRS	6,700	26
27	Increase in Group Insurance Participation	37,300	27
28	Increase in Various Personal Services Accounts - Phase 3 Salary Adjustment	10,200	28
29	Increase in Various Personal Services Accounts (Non-Union - 3.00%)	22,500	29
30	Increase in Various Personnel Services Accounts - Shifting Funding Split For Economic Development	205,000	30
31	Increase In Worker's Compensation Premium	1,000	31
32	Union Agreement - Increase in Various Personal Services Accounts (Police Off. - 2.00% - Year 2 of 3)	2,800	32
33	Union Agreement - Increase in Various Personal Services Accounts (Police Sgt. - 3.00% - Year 2 of 3)	1,500	33
34	Sub-Total	287,000	34
35	**Operating Expenses**		35
36	Decrease in Clothing Supplies - No Longer Needed	(12,000)	36
37	Decrease in Communications - Innovation and Technology Allocation	(6,700)	37
38	Decrease in Other Contractual Services - (Interlocal Agreement - DIB Retains TIF)	(628,800)	38
39	Decrease in Repairs & Maintenance - Sidewalk Repairs Shifted to Complete Streets	(300,000)	39
40	Decrease in Various Operating Expenses Line Items	(8,400)	40
41	Increase in Liability Insurance	31,900	41
42	Increase in Professional Services - Bruce Beach Phase III	400,000	42
43	Increase in Professional Services - New Plans and Projects	150,000	43
44	Increase in Repair & Maintenance - Complete Streets	711,500	44
45	Increase in Repair & Maintenance - Complete Streets Projects Shift from Sidewalk Repairs	300,000	45
46	Increase in Training - Staff Training	24,000	46
47	Increse in Other Contractual Services - Spring Street Streetscape	797,700	47
48	Sub-Total	1,459,200	48
49	**One-Time Operating Expenses**	108,000	49
50	**Capital Outlay**	(884,700)	50
51	**Grants & Aids**	(78,200)	51
52	**ECUA/WWTP Relocation - Last Payment January 15, 2027**	0	52
53	**Allocated Overhead**	31,100	53
54	**Transfer Out**	(605,000)	54
55	**Total**	**317,400**	55

CITY OF PENSACOLA
EASTSIDE TAX INCREMENT FINANCING FUND
FY 2026 PROPOSED BUDGET

		FY 2025 BEGINNING BUDGET	FY 2026 PROPOSED BUDGET	DIFFERENCE FY 2026 PROP - FY 2024 BEG	
1	Sources:				1
2	Fund Balance (Appropriated)	0	0	0	2
3	Revenue	559,900	633,100	73,200	3
4	Total Sources	559,900	633,100	73,200	4
5	Uses:				5
6	Personnel Expenses	66,700	80,100	13,400	6
7	Operating Expense	109,400	144,300	34,900	7
8	One-Time Operating Expense	0	22,900	22,900	8
9	Sub-Total	176,100	247,300	71,200	9
10	Capital Outlay	1,600	1,600	0	10
11	Grants & Aids	250,000	250,000	0	11
12	Interest Expense	15,000	15,000	0	12
13	Transfer to CRA Debt Service Fund	89,900	89,100	(800)	13
14	Allocated Overhead	27,300	30,100	2,800	14
15	Sub-Total	383,800	385,800	2,000	15
16	Total Uses	559,900	633,100	73,200	16
17	Difference	0	0	0	17

18	**FUNDING REQUIREMENTS**	**Differences**	18
19	**Fund Balance**	**0**	19
20	**Revenue**		20
21	Escambia County TIF Revenue (July DR-420 - 14.88% Valuation Growth)	44,400	21
22	Transfer in - General Fund (July DR-420 - 14.88% Valuation Growth)	28,800	22
23	**Total**	**73,200**	23
24	**Personnel Expenses**		24
25	Change in City Sponsored Pension Plan and FRS	5,700	25
26	Decrease in Group Insurance Participation	(200)	26
27	Decrease in Various Personnel Services - Landscape Crew Shifting 100% to Urban Core	(2,100)	27
28	Increase in Various Personal Service Accounts (Allocation/Personnel Changes)	8,300	28
29	Increase in Various Personal Services Accounts (Non-Union - 3.00%)	1,700	29
30	Sub-Total	13,400	30
31	**Operating Expenses**		31
32	Decrease in Professional Services - Hollice T Williams Phase II Not Needed	(12,000)	32
33	Decrease in Professional Services - Redevelopment Plan Update Not Needed	(37,200)	33
34	Increase in Professional Services - Crystal Ice House Marketing Strategy	80,000	34
35	Increase in Professional Services - To Balance Budget	4,100	35
36	Sub-Total	34,900	36
37	**One-Time Operating Expenses**	22,900	37
38	**Capital Outlay**	0	38
39	**Grants & Aids**	0	39
40	**Interest Expense**	0	40
41	**Transfer to CRA Debt Service Fund**	(800)	41
42	**Allocated Overhead**	2,800	42
43	**Total**	**73,200**	43

CITY OF PENSACOLA
WESTSIDE TAX INCREMENT FINANCING FUND
FY 2026 PROPOSED BUDGET

		FY 2025 BEGINNING BUDGET	FY 2026 PROPOSED BUDGET	DIFFERENCE FY 2026 PROP - FY 2025 BEG	
1	Sources:				1
2	Fund Balance (Appropriated)	0	0	0	2
3	Revenue	2,362,200	2,614,200	252,000	3
4	Total Sources	2,362,200	2,614,200	252,000	4
5	Uses:				5
6	Personnel Expenses	203,800	224,900	21,100	6
7	Operating Expense	844,100	1,005,500	161,400	7
8	One-Time Operating Expense	0	0	0	8
9	Sub-Total	1,047,900	1,230,400	182,500	9
10	Capital Outlay	8,000	8,000	0	10
11	Grants & Aids	1,004,100	1,071,300	67,200	11
12	Transfer to CRA Debt Service Fund	279,800	279,900	100	12
13	Allocated Overhead	22,400	24,600	2,200	13
14	Sub-Total	1,314,300	1,383,800	69,500	14
15	Total Uses	2,362,200	2,614,200	252,000	15
16	Difference	0	0	0	16

17	**FUNDING REQUIREMENTS**	**Differences**	17
18	**Revenue**		18
19	Escambia County TIF Revenue (July DR-420 - 12.50% Valuation Growth)	152,900	19
20	Transfer in - General Fund (July DR-420 - 12.50% Valuation Growth)	99,100	20
21	**Total**	**252,000**	21
22	**Personnel Expenses**		22
23	Change in City Sponsored Pension Plans and FRS	1,400	23
24	Decrease in Group Insurance Participation	(5,900)	24
25	Increase in Various Personal Service Accounts (Allocation/Personnel Changes)	22,300	25
26	Increase in Various Personal Services Accounts (Non-Union - 3.00%)	3,300	26
27	Sub-Total	21,100	27
28	**Operating Expenses**		28
29	Decrease in Various Operating Line Item Accounts	(3,200)	29
30	Increase in Repairs & Maintenance - Gibson School Site Maintenance	18,300	30
31	Increase in Other Contractual Services - Pensacola Motor Lodge Site Maintenance	18,300	31
32	Increase in Professional Services - Acquisition & Redevelopment	128,000	32
33	Sub-Total	161,400	33
34	**One-Time Operating Expenses**	0	34
35	**Capital Outlay**	0	35
36	**Grants & Aids**	67,200	36
37	**Transfer to CRA Debt Service Fund**	100	37
38	**Allocated Overhead**	2,200	38
39	**Total**	**252,000**	39

CITY OF PENSACOLA
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
FY 2026 PROPOSED BUDGET

		FY 2025 BEGINNING BUDGET	FY 2026 PROPOSED BUDGET	DIFFERENCE FY 2026 PROP - FY 2025 BEG	
1	Sources:				1
2	Fund Balance (Appropriated)	0	0	0	2
3	Revenue	1,132,900	1,223,200	90,300	3
4	Total Sources	1,132,900	1,223,200	90,300	4
5	Uses:				5
6	Personnel Expenses	262,000	246,300	(15,700)	6
7	Operating Expense	124,100	128,300	4,200	7
8	One-Time Operating Expense	500		(500)	8
9	Sub-Total	386,600	374,600	(12,000)	9
10	Capital Outlay	0	0	0	10
11	Grants and Aids	746,300	848,600	102,300	11
12	Sub-Total	746,300	848,600	102,300	12
13	Total Uses	1,132,900	1,223,200	90,300	13
14	Difference	0	0	0	14

15	**FUNDING REQUIREMENTS**	**Differences**	15
16	**Revenue**		16
17	Federal Funding	12,800	17
18	**Total**	**12,800**	18
19	**Personnel Expenses**		19
20	Change in City Sponsored Pension Plans and FRS	5,500	20
21	Increase in Group Insurace Participation	2,300	21
22	Increase in Various Personal Services Accounts (Non-Union - 3.00%)	8,700	22
23	Increase in Various Personnel Services Accounts - Phase 3 Salary Adjustment	1,000	23
24	Increase in Various Personnel Services Accounts - Shift in Cost Distribution	(33,300)	24
25	Increase In Worker's Compensation Premium	100	25
26	Sub-Total	(15,700)	26
27	**Operating Expenses**		27
28	Increase in Communication - Innovation & Technology Allocation	3,800	28
29	Increase in Other Contractual Services - 311 Call Center Allocation	400	29
30	Sub-Total	4,200	30
31	**One-Time Operating Expenses**	(500)	31
32	**Capital Outlay**	0	32
33	**Grants and Aids**	102,300	33
34	**Total**	**90,300**	34

CITY OF PENSACOLA
SECTION 8 HOUSING ASSISTANCE PAYMENTS PROGRAM FUND
FY 2026 PROPOSED BUDGET

		FY 2025 BEGINNING BUDGET	FY 2026 PROPOSED BUDGET	DIFFERENCE FY 2026 PROP - FY 2025 BEG	
1	Sources:				1
2	Fund Balance (Appropriated)	402,000	1,005,200	603,200	2
3	Revenue	26,443,500	29,761,500	3,318,000	3
4	Total Sources	26,845,500	30,766,700	3,921,200	4
5	Uses:				5
6	Personnel Expenses	1,654,500	1,829,700	175,200	6
7	Operating Expense	24,955,000	28,705,000	3,750,000	7
8	One-Time Operating Expense	0	0	0	8
9	Allocated Overhead	120,000	132,000	12,000	9
10	Sub-Total	26,729,500	30,666,700	3,937,200	10
11	Capital Outlay	16,000	0	(16,000)	11
12	Sub-Total	16,000	0	(16,000)	12
13	Grants & Aids	100,000	100,000	0	13
14	Sub-Total	100,000	100,000	0	14
15	Total Uses	26,845,500	30,766,700	3,921,200	15
16	Difference	0	0	0	16

17	**FUNDING REQUIREMENTS**	**Differences**	17
18	**Fund Balance**	**603,200**	18
19	**Revenue**		19
20	Federal Funding	3,306,000	20
21	Other	12,000	21
22	**Total**	**3,318,000**	22
23	**Personnel Expenses**		23
24	Change in City Sponsored Pension Plans and FRS	21,500	24
25	Decrease in Various Personnel Services Line Items - Shift in Cost Distribution	72,100	25
26	Decrease In Worker's Compensation Premium	(1,100)	26
27	Increase in Group Insurance Participation	34,900	27
28	Increase in Various Personal Services Accounts (Non-Union - 3.00%)	32,300	28
29	Increase in Various Personnel Services Accounts - Phase 3 Salary Adjustment	15,500	29
30	Sub-Total	175,200	30
31	**Operating Expenses**		31
32	Decrease in Other Contractual Services - 311 Call Center Allocation	(100)	32
33	Increase in Communication - Innovation & Technology Allocation	15,800	33
34	Increase in Other Contractual Services - Administrative Fees To Other Communities	3,200	34
35	Increase in Rentals - Based on Lease Up and Actual Costs Incurred	3,731,100	35
36	Sub-Total	3,750,000	36
37	**One-Time Operating Expenses**	0	37
37	**Grants & Aids**	0	37
38	**Allocated Overhead**	12,000	38
39	**Capital Outlay**	(16,000)	39
40	**Total**	**3,921,200**	40

ENTERPRISE FUNDS

CITY OF PENSACOLA
AIRPORT FUND
FY 2026 PROPOSED BUDGET

		FY 2025 BEGINNING BUDGET	FY 2026 PROPOSED BUDGET	DIFFERENCE FY 2026 PROP - FY 2025 BEG	
1	Sources:				1
2	Fund Balance (Appropriated)	3,000,000	3,470,000	470,000	2
3	Revenues	31,550,000	36,752,300	5,202,300	3
4	Sub-Total Sources Before Grants	34,550,000	40,222,300	5,672,300	4
5	State Grant Revenues	435,000	650,000	215,000	5
6	Federal Grant Revenues	9,700,000	9,200,000	(500,000)	6
7	Passenger Facility Charge	4,800,000	5,900,000	1,100,000	7
8	Total Sources	49,485,000	55,972,300	6,487,300	8
9	Uses:				9
10	Personnel Expenses	8,496,800	9,200,700	703,900	10
11	Operating Expense	14,153,800	14,922,400	768,600	11
12	One-Time Operating Expense	1,307,300	2,527,800	1,220,500	12
13	Sub-Total	23,957,900	26,650,900	2,693,000	13
14	Capital Outlay	6,806,400	9,680,600	2,874,200	14
15	Debt Service	2,876,200	2,890,200	14,000	15
16	Allocated Overhead	909,500	1,000,600	91,100	16
17	Sub-Total	10,592,100	13,571,400	2,979,300	17
18	Sub-Total Uses Before Grants/PFC	34,550,000	40,222,300	5,672,300	18
19	State Grant Fund Projects	435,000	650,000	215,000	19
20	Federal Grant Fund Projects	9,700,000	9,200,000	(500,000)	20
21	Passenger Facility Charge	4,800,000	5,900,000	1,100,000	21
22	Total Uses	49,485,000	55,972,300	6,487,300	22
23	Difference	0	0	0	23
24	**FUNDING REQUIREMENTS**			**Differences**	24
25	**Fund Balance**			**470,000**	25
26	**State Grant Revenues**			**215,000**	26
27	**Federal Grant Revenues**			**(500,000)**	27
28	**Passenger Facility Charge Revenues**			**1,100,000**	28
29	**Revenue**				29
30	Advertising			5,000	30
31	Air Carrier Landing Fees			134,000	31
32	Airline Rentals			268,000	32
33	Airport & 12th Avenue			(7,000)	33
34	Apron Area Rentals			40,000	34
35	Baggage Handling System			140,000	35
36	Cargo Area Rentals			8,000	36
37	Cargo Landing Fees			15,000	37
38	Fixed Base Operators			47,000	38
39	Gift Shop			147,000	39
40	GSA/TSA Terminal Rent			(2,000)	40
41	Hangar/Ground Leases			17,000	41
42	LEO/TSA Security			(110,000)	42
43	Loading Bridge Fees			(139,700)	43
44	Miscellaneous Revenue			200,000	44
45	Parking Lot			2,255,000	45
46	Rental Car Customer Facility Charge (Garage)			211,000	46
47	Rental Car Customer Facility Charge (Service Facility)			500,000	47
48	Rental Car Service Facility Rent			81,000	48
49	Rental Cars			800,000	49
50	Restaurant and Lounge			423,000	50
51	ST Ground Lease			40,000	51
52	Taxi Permits			130,000	52
53	**Total**			**5,202,300**	53

CITY OF PENSACOLA
AIRPORT FUND
FY 2026 PROPOSED BUDGET

54	**Personnel Expenses**		54
55	Add One (1) HVAC Technician II	86,400	55
56	Change in City Sponsored Pension Plans and FRS	98,500	56
57	Decrease in Various Personnel Services Accounts	(77,800)	57
58	Increase in Holiday Pay - ARFF - Based on Collective Bargaining Agreement	28,000	58
59	Increase in Group Insurance Participation	25,600	59
60	Increase in Overtime & Additional Regular Pay - Based on Increased Wages	24,400	60
61	Increase in Various Personnel Services Accounts - ARFF Collective Bargaining Agreement - EMT	3,500	61
62	ARFF - Deputy Chief Increase Based on Collective Bargaining Agreement	5,700	62
63	Increase in Overtime - ARFF - Backfilling for PTO	71,800	63
64	Increase in Various Personnel Services Accounts - Phase 3 Salary Adjustment	127,400	64
65	Increase in Various Personnel Services Accounts (Non-Union - 3.00%)	118,700	65
66	Increase in Various Personnel Services Accounts - PTO Payouts	29,000	66
67	Add One (1) Temporary Position for Succession Training	35,000	67
68	Increase in Various Personnel Services Accounts - Customer Service Staff Pay Increases	44,000	68
69	Increase In Worker's Compensation Premium	8,100	69
70	Union Agreement - Increase in Various Personal Services Accounts (Fire - 2% - Year 3 of 3)	20,000	70
71	Union Agreement - Increase in Various Personal Services Accounts (Police Lt. - 0.00% - In Negotiations)	0	71
72	Union Agreement - Increase in Various Personal Services Accounts (Police Off. - 2.00% - Year 2 of 3)	42,700	72
73	Union Agreement - Increase in Various Personal Services Accounts (Police Sgt. - 3.00% - Year 2 of 3)	12,900	73
74	Sub-Total	703,900	74
75	**Operating Expenses**		75
76	Increase in Miscellaneous (Grants & Aids) - Air Carrier Incentive Program	200,000	76
77	Increase in Miscellaneous - Offsetting Changes in Other Line Items To Balance Budget	106,000	77
78	Increase in Communication - Innovation & Technology Allocation	38,500	78
79	Increase in Liability Insurance	116,900	79
80	Add One (1) HVAC Technician II	3,500	80
81	Increase in Clothing Supplies - Personal Protection Equipment	3,000	81
82	Increase in Other Contractual Services - Loading Bridge & Baggage Handling System Increased Costs	170,000	82
83	Increase in Training - ARFF - Firefighting Foam Training	4,000	83
84	Increase in Repairs & Maintenance - Holding Room Carpet Replacement	50,000	84
85	Increase in Repairs & Maintenance - Generator Maintenance/Service Contract Increases	9,500	85
86	Increase in Utilities	51,600	86
87	Increase in Various Operating Line Items	15,600	87
88	Sub-Total	768,600	88
89	**One-Time Operating Expenses**	1,220,500	89
90	**Capital Outlay**	2,874,200	90
91	**State Grant Funding Projects**	215,000	91
92	**Federal Grant Funding Projects**	(500,000)	92
93	**Passenger Facility Charge**	1,100,000	93
94	**Debt Service**	14,000	94
95	**Allocated Overhead**	91,100	95
96	**Total**	**6,487,300**	96

CITY OF PENSACOLA
GAS UTILITY FUND
FY 2026 PROPOSED BUDGET

		FY 2025 BEGINNING BUDGET	FY 2026 PROPOSED BUDGET	DIFFERENCE FY 2026 PROP - FY 2025 BEG	
1	Sources:				1
2	Fund Balance (Appropriated)	3,000,000	1,683,000	(1,317,000)	2
3	Revenue	63,925,500	64,476,400	550,900	3
4	Total Sources	66,925,500	66,159,400	(766,100)	4
5	Uses:				5
6	Personnel Expenses	12,208,100	12,243,900	35,800	6
7	Operating Expense	40,245,100	36,186,500	(4,058,600)	7
8	One-Time Operating Expense	507,900	428,300	(79,600)	8
9	Sub-Total	52,961,100	48,858,700	(4,102,400)	9
10	Capital Outlay	1,001,300	896,100	(105,200)	10
11	Debt Service	2,021,900	2,021,800	(100)	11
12	Transfers	9,588,900	12,895,300	3,306,400	12
13	Allocated Overhead	1,352,300	1,487,500	135,200	13
14	Sub-Total	13,964,400	17,300,700	3,336,300	14
15	Total Uses	66,925,500	66,159,400	(766,100)	15
16	Difference	0	0	0	16

17	**FUNDING REQUIREMENTS**	**Differences**	17
18	**Fund Balance**	**(1,317,000)**	18
19	**Revenue**		19
20	Commercial User Fees (CPI FY 26 - 2.6% Plus Additional 2.4% For Total of 5% Increase)	1,762,600	20
21	Compressed Natural Gas Fees	(78,600)	21
22	Infrastructure Recovery	72,600	22
23	Interruptible User Fees	(93,100)	23
24	Miscellaneous Gas Charges	7,900	24
25	Municipal User Fees (CPI FY 26 - 2.6% Plus Additional 2.4% For Total of 5% Increase)	37,300	25
26	New Accounts/Turn-On Fees	46,100	26
27	Residential User Fees (CPI FY 26 - 2.6% Plus Additional 2.4% For Total of 5% Increase)	4,034,400	27
28	Transportation User Fees	(5,238,300)	28
29	**Total**	**550,900**	29
30	**Personnel Expenses**		30
31	Change in City Sponsored Pension Plans and FRS	96,100	31
32	Decrease in Various Personal Services Accounts	(208,000)	32
33	Decrease in Various Personnel Services Accounts (Sanitation Services Oversight - Split PS Costs)	(53,800)	33
34	Delete one (1) Temporary Marketing Manager in FY 2025	(104,000)	34
35	Delete three (3) Field Services Repair Technicians	(247,800)	35
36	Increase in Group Insurance Participation	203,900	36
37	Increase in Various Personal Services Accounts (Non-Union - 3.00%)	344,900	37
38	Increase In Worker's Compensation Premium	4,500	38
39	Sub-Total	35,800	39
40	**Operating Expenses**		40
41	Decrease in Advertising - Sanitation	(80,200)	41
42	Decrease in Inventory of Stores for Resale (Lower Cost of Natural Gas)	(3,838,800)	42
43	Decrease in Other Contractual Services - Corrosion Survey & Support Contract	(35,000)	43
44	Decrease in Other Contractual Services - Hiperweb Inventory Module & Virtual Server	(10,100)	44
45	Decrease in Other Contractual Services - Janitorial	(14,000)	45
46	Decrease in Other Contracutal Services - Annual Report - Greenhouse Gas	(10,000)	46
47	Decrease in Pipe Fittings	(290,000)	47
48	Decrease in Rebates - Furnace Conversion & Additional Appliance Rebates	(140,000)	48
49	Decrease in Training - Tuition Reimbursement	(10,000)	49
50	Decrease in Utilities	(46,000)	50
51	Decrease in Various Operating Line Items - CNG Fueling Station - 3320 Copter Road	(76,000)	51
52	Increase in Agricultural Supplies	2,000	52
53	Increase in Clothing Supplies	8,600	53
54	Increase in Communication - Innovation & Technology Allocation	65,000	54
55	Increase in Dues, Subscriptions & Memberships - Increased costs FNGA & APGA	7,900	55
56	Increase in Liability Insurance	192,500	56
57	Increase in Other Contractual Services - Incrases in various contracts (HVAC, Pest Control, etc.)	25,200	57
58	Increase in Other Contractual Services - Line Locating Contractor Increased Cost	83,500	58
59	Increase in Other Contractual Services - Tower & CNG Station Security Cameras & Licenses	10,000	59
60	Increase in Small Tools & Minor Equipment - Increased Costs	29,000	60
61	Increase in Training - Staff Training	4,500	61
62	Increase in Various Other Line Items	63,300	62
63	Sub-Total	(4,058,600)	63
64	**One-Time Operating Expenses**	(79,600)	64
65	**Capital Outlay**	(105,200)	65
66	**Debt Service**	(100)	66
67	**Transfer to General Fund** (FY 2025 - $9,588,900 15% of PE Revenue - Proposed Incr to 20%)	3,306,400	67
68	**Allocated Overhead**	135,200	68
69	**Total**	**(766,100)**	69

CITY OF PENSACOLA
PORT FUND
FY 2026 PROPOSED BUDGET

		FY 2025 BEGINNING BUDGET	FY 2026 PROPOSED BUDGET	DIFFERENCE FY 2026 PROP - FY 2025 BEG	
1	Sources:				1
2	Fund Balance (Appropriated)	0	0	0	2
3	Revenue	2,914,300	3,270,100	355,800	3
4	Sub-Total Sources Before Grants	2,914,300	3,270,100	355,800	4
5	Total Sources	2,914,300	3,270,100	355,800	5
6	Uses:				6
7	Personnel Expenses	1,049,400	1,197,300	147,900	7
8	Operating Expense	1,646,100	1,780,000	133,900	8
9	One-Time Operating Expense (Reductions)	4,600	12,200	7,600	9
10	Sub-Total	2,700,100	2,989,500	289,400	10
11	Capital Outlay	0	45,000	45,000	11
12	Allocated Overhead	214,200	235,600	21,400	12
13	Sub-Total	214,200	280,600	66,400	13
14	Total Uses	2,914,300	3,270,100	355,800	14
15	Difference	0	0	0	15

16	**<u>FUNDING REQUIREMENTS</u>**	**Differences**	16
17	**<u>Fund Balance</u>**	**0**	17
18	**<u>Revenue</u>**		18
19	Cedar Street Leasse	(33,500)	19
20	Dockage	457,500	20
21	Handling	(1,900)	21
22	Harbor	(700)	22
23	Miscellaneous Billed	(35,800)	23
24	Property Rental	(12,100)	24
25	Security Fees	(10,800)	25
26	Seville Harbor Lease	(1,400)	26
27	Stevedore Fees	(1,900)	27
28	Storage	(24,000)	28
29	Water Sales	(400)	29
30	Wharfage	20,800	30
31	**Sub-Total**	**355,800**	31
32	**Total**	**355,800**	32
33	**<u>Personnel Expenses</u>**		33
34	Change in City Sponsored Pension Plans and FRS	11,000	34
35	Increase in Group Insurance Participation	11,400	35
36	Increase in Temporary Personnel Services - Seaport Security - Base Pay Increase & Addtl Personnel	99,000	36
37	Increase in Various Personal Services Accounts	7,000	37
38	Increase in Various Personnel Services Accounts (Non-Union - 3.00%)	19,300	38
39	Increase In Worker's Compensation Premium	200	39
41	Sub-Total	147,900	41
42	**<u>Operating Expenses</u>**		42
43	Decrease in Communication (Innovation & Technology Allocation)	(9,600)	43
44	Decrease in Unclassified - Contingency (FY 2025 - $217,700; FY 2026 - $212,800)	(4,900)	44
45	Increase in Liability Insurance	25,400	45
46	Increase in Maintenance & Repair of Vehicles	1,000	46
47	Increase in Other Contractual Services - 311 Call Center Allocation	100	47
48	Increase in Other Contractual Services - Customs Building Program	7,000	48
49	Increase in Other Contractual Services - Hydrographic Surveys - Dredging Needs	2,000	49
50	Increase in Repairs & Maintenance - Facility Repairs	60,800	50
51	Increase in Utilities	50,000	51
52	Increase in Various Operating Expense Accounts	2,100	52
53	Sub-Total	133,900	53
54	**<u>One-Time Operating Expenses</u>**	7,600	54
55	**<u>Capital Outlay</u>**	45,000	55
56	**<u>Allocated Overhead</u>**	21,400	56
57	**<u>Federal/State Matching Grant (Local Share)</u>**	0	57
58	**<u>Port Construction - State Grant</u>**	0	58
59	**Total**	**355,800**	59

CITY OF PENSACOLA
SANITATION FUND
FY 2026 PROPOSED BUDGET

		FY 2025 BEGINNING BUDGET	FY 2026 PROPOSED BUDGET	DIFFERENCE FY 2026 PROP - FY 2025 BEG	
1	Sources:				1
2	Fund Balance (Appropriated)	378,400	0	(378,400)	2
3	Sanitation Revenue	8,211,500	9,819,400	1,607,900	3
4	Total Sources	8,589,900	9,819,400	1,229,500	4
5	Uses:				5
6	Personnel Expenses	3,490,900	3,549,100	58,200	6
7	Operating Expense	3,748,700	4,376,400	627,700	7
8	One-Time Operating Expense	19,600	38,400	18,800	8
9	Sub-Total	7,259,200	7,963,900	704,700	9
10	Capital Outlay	798,200	1,269,700	471,500	10
11	Allocated Overhead	532,500	585,800	53,300	11
12	Sub-Total	1,330,700	1,855,500	524,800	12
13	Total Uses	8,589,900	9,819,400	1,229,500	13
14	Difference	0	0	0	14

15	**FUNDING REQUIREMENTS**	**Differences**	15
16	**Fund Balance**	**(378,400)**	16
17	**Revenue**		17
18	County Landfill		18
19	Equipment Surcharge	469,700	19
20	Fuel Surcharge	2,000	20
21	New Accounts/Transfer Fees	(5,000)	21
22	Business Refuse Container Charges	100,000	22
23	Miscellaneous	(115,000)	23
24	Sale of Assets	(5,000)	24
25	Bulk Item Collection Charges	(20,000)	25
26	Recycling Fees	3,222,500	26
27	Residential Refuse Container Charges	(2,041,300)	27
28	Sub-Total Sanitation Revenue	1,607,900	28
29	**Personnel Expenses**		29
30	Change in City Sponsored Pension Plans and FRS	26,000	30
31	Decrease in Group Insurance Participation	(3,000)	31
32	Decrease in Various Personnel Services Accounts	(86,400)	32
33	Delete one (1) Administrative Assistant	(62,600)	33
34	Increase in Overtime - Community Cleanups After Hours/Weekends	22,600	34
35	Increase in Temporary Personnel Services - New Workers For Rear Loader Truck	92,000	35
36	Increase in Various Personal Services Accounts (Non-Union - 3.00%)	62,500	36
37	Increase in Various Personnel Services Accounts - Phase 3 Salary Adjustment	30,100	37
38	Increase in Various Personnel Services Accounts (Sanitation Services Oversight - Split PS Costs)	53,800	38
39	Increase In Worker's Compensation Premium	7,500	39
40	Shift one (1) MIS Technician From Sanitation to Innovation & Technology In FY 2025	(84,300)	40
41	Sub-Total	58,200	41
42	**Operating Expenses**		42
43	Decrease in Communications - Innovation & Technology Allocation	(51,500)	43
44	Decrease in Dues, Subscriptions & Memberships - Based on Prior Year Actuals	(1,700)	44
45	Decrease in Other Contractual Services - 311 Call Center Allocation	21,000	45
46	Decrease in Other Contractual Services - Based on Prior Year Actuals	(35,300)	46
47	Decrease in Printing & Binding - Neighborhood Cleanup Announcement Decreased	(3,000)	47
48	Decrease in Various Operating Expenses Line Items	(56,600)	48
49	Increase in Fuels & Lubricants	105,000	49
50	Increase in Landfill Fees	22,500	50
51	Increase in Liability Insurance	67,300	51
52	Increase in Maintenance & Repair of Vehicles	60,000	52
53	Increase in Miscellaneous - Recycling Contingency	500,000	53
54	Sub-Total	627,700	54
55	**One-Time Operating Expenses**	18,800	55
56	**Capital Outlay**	471,500	56
57	**Allocated Overhead**	53,300	57
58	**Total**	**1,229,500**	58

INTERNAL SERVICE FUNDS

CITY OF PENSACOLA
INNOVATION & TECHNOLOGY
FY 2026 PROPOSED BUDGET

		FY 2025 BEGINNING BUDGET	FY 2026 PROPOSED BUDGET	DIFFERENCE FY 2026 PROP - FY 2025 BEG	
1	Sources:				1
2	Fund Balance (Appropriated)	0	0	0	2
3	Revenue	4,563,500	4,977,000	413,500	3
4	Total Sources	4,563,500	4,977,000	413,500	4
5	Uses:				5
6	Personnel Expenses	2,102,400	2,399,900	297,500	6
7	Operating Expense	2,263,500	2,510,000	246,500	7
8	One-Time Operating Expense	128,600	67,100	(61,500)	8
9	Sub-Total	4,494,500	4,977,000	482,500	9
10	Capital Outlay	69,000	0	(69,000)	10
11	Total Uses	4,563,500	4,977,000	413,500	11
12	Difference	0	0	0	12

13	**FUNDING REQUIREMENTS**	**Differences**	13
14	**Fund Balance**	**0**	14
15	**Revenue**		15
16	Charges For Services	413,500	16
17	**Total**	**413,500**	17
18	**Personnel Expenses**		18
19	Add one (1) Information Security Analyst	90,500	19
20	Change in City Sponsored Pension Plans and FRS	27,800	20
21	Decrease In Worker's Compensation Premium	(100)	21
22	Increase in Group Insurance Participation	45,600	22
23	Increase in Various Personnel Services Accounts	55,700	23
24	Increase in Various Personnel Services Accounts - Phase 3 Salary Adjustment	25,500	24
25	Increase in Various Personnel Services Accounts (Non-Union - 3.00%)	52,500	25
26	Sub-Total	297,500	26
27	**Operating Expenses**		27
28	Add one (1) Information Security Analyst	2,000	28
29	Decrease in Various Operating Line Items	(600)	29
30	Increase in Liability Insurance	13,100	30
31	Increase in Other Contractual Services - New Enterprise Asset Management Software	232,000	31
32	Sub-Total	246,500	32
33	**One-Time Operating Expenses**	(61,500)	33
34	**Capital Outlay**	(69,000)	34
35	**Total**	**413,500**	35

CAPITAL IMPROVEMENT PROJECTS

CITY OF PENSACOLA
CAPITAL IMPROVEMENT PROGRAM
SUMMARY
FISCAL YEAR 2026- 2030

	PROJECT	2026	2027	2028	2029	2030
1	Langley Avenue East Drainage Improvements	725,000	1,000,000			
2	Spanish Trail South Drainage Improvements - Langley to Francisco			500,000	1,125,000	
3	Main Street Drainage Improvements - D Street to Cubbs Street		750,000			
4	Bayou Blvd, Lee, Lloyd and Stanley Ave			291,600		
5	Summit Blvd. Spanish Trail to Firestone			291,600		
6	Strong Street Drainage Improvements		390,100	608,500	450,000	
7	Spring Street Outfall to Pensacola Bay					325,000
8	Romana & DeVilliers Intersections Drainage Improvements			250,000		
9	Barrancas Ave & K Street Drainage Improvements			204,500		
10	Stormwater Outfall Dredging		160,000		800,000	
11	Cortez Dr Drainage Improvements			128,900		
12	9th Ave & Wright St Drainange Improvements					550,000
13	E. Texar Improvement					950,000
14	Cherry Laurel Drainage Improvement					550,000
15	Land Acquistion for Stormwater Facility Sites	15,000	15,000	15,000	15,000	15,000
16	NPDES Permit Monitoring	100,000	100,000	100,000	100,000	100,000
17	Stormwater Grant Match Funding	25,000	25,000	25,000	25,000	25,000
18	Stormwater Miscellaneous Improvements	1,738,100	163,000	188,000	88,100	88,100
	TOTAL FOR STORMWATER PROJECTS	**2,603,100**	**2,603,100**	**2,603,100**	**2,603,100**	**2,603,100**

CITY OF PENSACOLA
LOCAL OPTION SALES TAX – SERIES IV PLAN

	DEPARTMENT	PROJECT NAME	REVISED PROJECT ESTIMATE	FISCAL YEARS ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029 (3 months)
1	FIRE	FIRE STATION RENOVATIONS																
2		STATION #3	3,723,662		153	285,765	1,734,698	1,703,046										
3		FIRE FACILITY	274,838											274,838				
4		FIRE APPARATUS																
5		REPLACE 97 SOUTHERN COACH 1250 GPM PUMPER, UNIT #961	425,787				425,787											
6		REPLACE 98 SOUTHERN COACH 1250 GPM PUMPER, UNIT #962	425,787				425,787											
7		REPLACE 07 PIERCE 1250 GPM PUMPER, UNIT #950-07 (E-1)	488,156							488,156								
8		REPLACE 07 PIERCE 1250 GPM PUMPER, UNIT #925-07 (E-2)	488,156							488,156								
9		REPLACE 10 PIERCE, 105' AERIAL LADDER, UNIT #920-10	1,319,100								1,317,775			1,325				
10		REPLACE 10 PIERCE 1250 GPM PUMPER, UNIT #964-10 (E-6)	570,000									547,161	7,305	15,534				
11		FIRE VEHICLES																
12		REPLACE 99 FORD F-350 PICKUP, UNIT #908	32,552				32,552											
13		REPLACE 95 FORD F-150 PICKUP, UNIT #902-95	45,503					45,503										
14		REPLACE 99 CROWN VICTORIA, UNIT #901	27,187					27,187										
15		REPLACE 06 TOYOTA COROLLA, UNIT #916-06	29,735					29,735										
16		REPLACE 01 FORD EXCURSION, UNIT #909	42,414						42,414									
17		REPLACE 06 CROWN VICTORIA, UNIT #906-06	36,180							36,180								
18		REPLACE 08 CROWN VICTORIA, UNIT #905-08	39,934								30,221	3,384	6,263	66				
19		REPLACE 05 CROWN VICTORIA, UNIT #910-05	43,017										39,274	3,743				
20		REPLACE 07 FORD EXPEDITION, UNIT #912-07	78,000												78,000			
21		NEW FIRE TRUCK	283,274											283,274				
22		MOBILE DATA TERMINALS	25,341						12,981		12,297			63				
23		REPLACE THERMAL IMAGING CAMERAS	40,888					40,888										
24		TRAINING SIMULATOR (GRANT MATCH)	203,222				6,619	50,823	10,037	54,955	21,543		14,570	44,675				
25		REPLACE COPIER/FAX/SCANNER	8,101					8,101										
26		SCBA FACEMASK FITNESS TEST EQUIPMENT	9,415					9,415										
27		REPLACE HVAC UNITS	137,753				11,000	8,000	38,182	23,415	32,156			25,000				
28		BREATHING AIR COMPRESSOR	25,000					25,000										
29		AIR BAG SYSTEM	9,000						9,000									
30		FIRE BOAT EQUIPMENT (PORT GRANT MATCH)	52,163							52,163								
31		PORTABLE RADIOS	22,000						22,000									
32		SCBA UNITS (GRANT MATCH)	51,083							51,083								
33		MOTOROLA RADIOS	31,529						997	30,532								
34		EXTRICATION EQUIPMENT (GRANT MATCH)	3,200											3,200				
35		COMPACT HAZARD HOSE	8,265								8,265							
36		CANCER DECON EQUIPMENT MATCH	7,910									7,737		173				
37		TNT SPREADER TOOL	11,325									11,325						
38		TNT CUTTER TOOL	10,605									10,605						
39		TNT TELESCOPING RAM	7,300									7,300						
40		REPLACE GENERATOR @STATION #4	51,179									51,179						
41		FIRE EQUIPMENT	32,199										32,199					
42		REPLACE GENERATOR @STATION #1	272,479										260,431	12,048				
43		NEW TRAILER	9,893											9,893				
44		RESURFACE DRILL FIELD	70,162											70,162				
45		**DEPT. SUB-TOTAL**	**9,473,294**	**0**	**153**	**285,765**	**2,636,443**	**1,947,698**	**135,611**	**1,224,640**	**1,422,257**	**638,691**	**360,042**	**743,994**	**78,000**	**0**	**0**	**0**

LOCAL OPTION SALES TAX – SERIES IV PLAN (Continued)

	DEPARTMENT	PROJECT NAME	REVISED PROJECT ESTIMATE	FISCAL YEARS ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029 (3 months)
46	POLICE	800 MHz RADIO SYSTEM	6,539,878	2,314,588	4,162,269	63,021												
47		POLICE MARKED VEHICLES	8,358,552				339,500	580,177	781,873	284,734	858,258	2,052,490	943,833	897,687	780,000	840,000		
48		POLICE UNMARKED VEHICLES	1,973,917				117,156	70,456	304,951	291,879	118,308	92,205	273,705	315,257	225,000	165,000		
49		MOBILE DATA TERMINALS	568,877				31,491	25,644	69,871	58,000	41,720	110,151		58,000	58,000	58,000	58,000	
50		POLICE HEADQUARTERS BUILDING HVAC CONTROLS	194,387					92,227	102,160									
51		POLICE COPIER	7,020					7,020										
52		POLICE POLYGRAPH	6,980					6,980										
53		POLICE BUILDING CAMERA SYSTEM	34,009						34,009									
54		BODY CAMERAS	153,000							108,906				44,094				
55		POLICE CAD HARDWARE	5,610									5,610						
56		POLICE COVERT RADAR DETECTOR	5,100											5,100				
57		POLICE HQ BUILDING	400,000											400,000				
58		**DEPT. SUB-TOTAL**	**18,247,330**	**2,314,588**	**4,162,269**	**63,021**	**488,147**	**782,504**	**1,292,864**	**743,519**	**1,018,286**	**2,260,456**	**1,217,538**	**1,720,138**	**1,063,000**	**1,063,000**	**58,000**	**0**
59	PUBLIC WORKS	JEFFERSON STREET LIGHTING	407,121				316,639	104,232	(13,750)									
60		SIDEWALK IMPROVEMENTS	2,190,924							42,900	56,606	758,339	146,981	596,098	200,000	200,000	190,000	
61		INTERSECTION IMPROVEMENTS	1,295,705						373,397	401,983	53,400	42,986		223,939	100,000	100,000		
62		TRAFFIC CALMING	235,152							17,268	40,132	11,485	56,018	110,249				
63		COLLEGE BLVD SCHOOL SAFTEY	34,735								2,627	32,108						
64		BURGESS ROAD	1,865,432						124,115	432,872	1,057,506	250,939						
65		WEST CERVANTES CORRIDOR	987,300						984,000	3,300								
66		PAVEMENT MANAGEMENT PROGRAM	6,463,292				2,941,001	401,065	1,159,564	22,152	(39,551)		99,484	1,879,577				
67		CITY HALL PARKING LOT IMPROVEMENTS	50,000											50,000				
68		BAYLEN STREET MARINA SEAWALL REFURBISHMENT	652,590									162,760	85,305	404,525				
69		PALAFOX MARINA SEAWALL REFURBISHMENT	750,000											750,000				
70		17TH AVE GRAFFITI BRIDGE	141,000											141,000				
71		9TH AVENUE BRIDGE LIGHT	45,896					16,313			9,319	20,264						
72		BAYLEN STREET LIGHTING	280,497					1,879	278,618									
73		SPRING STREET LIGHTING	323,162						323,162									
74		REUS STREET LIGHTING	278,060						278,060									
75		GOYA STREET LIGHTING	246,641								202,516	44,125						
76		TEXAR DRIVE SPEED TABLES	31,406											31,406				
77		CITY HALL COUNCIL CHAMBERS IMPROVEMENTS	395,000										390,553	4,447				
78		CITY HALL LIGHTING IMPROVEMENT	70,000										14,580	55,420				
79		LANGLEY AVENUE INTERSECTION	29,737									29,737						
80		FIRST CITY ARTS PARKING LOT	52,286										52,286					
81		PALAFOX ROAD DIET	1,200,000									1,144,298		55,702				
82		CITY HALL & FSC ELEVATORS	985,000											985,000				
83		SUNTRAIL	50,000											50,000				
84		FACILITIES IMPROVEMENTS	100,000											100,000				
85		MARTIN LUTHER KING, JR., DRIVE	200,000											200,000				
86		STREET RECONSTRUCTION	630,899								501,973	128,926						
87		ENERGY CONSERVATION & EFFICIENCY IMPROVEMENTS	1,054,366											409,366	215,000	215,000	215,000	
88		CITY-WIDE ADA IMPROVEMENTS	345,127						77,995			0		117,132	50,000	50,000	50,000	
89		**DEPT. SUB-TOTAL**	**21,391,328**	**0**	**0**	**0**	**3,257,640**	**523,489**	**3,585,161**	**920,475**	**1,884,528**	**2,625,967**	**845,207**	**6,163,861**	**565,000**	**565,000**	**455,000**	**0**

LOCAL OPTION SALES TAX – SERIES IV PLAN (Continued)

	DEPARTMENT	PROJECT NAME	REVISED PROJECT ESTIMATE	FISCAL YEARS ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029 (3 months)
90	**MISCELLANEOUS**	CHAPPIE JAMES MEMORIAL	250,000								84,000	84,151		81,849				
91		GARDEN STREET LANDSCAPE	150,000								150,000							
92		CHAPPIE JAMES SITE & STREETSCAPE IMPROVEMENTS	267,763										33,154	234,609				
93		**DEPT. SUB-TOTAL**	**667,763**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**234,000**	**84,151**	**33,154**	**316,458**	**0**	**0**	**0**	**0**
94	**PARKS & REC**	ATHL FACILITIES & RESOURCE CTRS IMPROVEMENTS																
95		BAYVIEW RESOURCE CENTER	8,192,259		86	350,875	712,157	3,241,611	3,501,094	316,009	427			70,000				
96		BAYVIEW SENIOR CENTER	223,802					121,284	102,518									
97		CECIL T. HUNTER SWIMMING POOL	1,929,060					11,830	59,790	114,774	225,247	1,251,221	77,717	188,481				
98		COBB CENTER	1,514,812					126,448	22,505			52,996		1,242,863	70,000			
99		EAST PENSACOLA HEIGHTS	90,951					19,439	4,800	60,400	6,312							
100		EXCHANGE PARK	564,705						23,531		372,687	26,987	24,100	117,400				
101		FRICKER CENTER	670,003				145,736				46,840	2,884		474,543				
102		GULL POINT RESOURCE CENTER	411,738				676	144,255		73,507		5,200		188,100				
103		OSCEOLA MUNICIPAL GOLF COURSE	1,154,078			538,257	138,883		249,417		207,371	20,150						
104		ROGER SCOTT ATHLETIC COMPLEX	264,623								29,630	72,818	42,700	119,475				
105		ROGER SCOTT COMPLEX SWIMMING POOL	931,040								50,852		34,727	845,461				
106		ROGER SCOTT TENNIS CENTER	3,936,431				28,025		79,848	118,736	57,663	2,875,602	685,857	90,700				
107		SANDERS BEACH-CORINNE JONES CENTER	180,758					39,690	66,068					75,000				
108		THEOPHALIS MAY CENTER	71,435								71,435							
109		TIPPIN RESOURCE CENTER & ATHLETIC FACILITY	13,591							94	3,401	10,096						
110		VICKREY CENTER	497,189					14,379	77,014	69,023	51,468			285,305				
111		WOODLAND HEIGHTS CENTER	102,540										61,441	41,099				
112		GENERAL ATHLETIC FACILITIES IMPROVEMENTS	0															
113		**SUB-TOTAL**	**20,749,015**	**0**	**86**	**889,132**	**1,025,477**	**3,718,936**	**4,186,585**	**752,543**	**1,123,333**	**4,317,954**	**926,542**	**3,738,427**	**70,000**	**0**	**0**	**0**
114		PARK IMPROVEMENTS																
115		ALABAMA SQUARE	13,250									6,100	7,150					
116		ALLEN PARK	49,500															
117		ARMSTRONG PARK	170,794					162,919				7,875						
118		AVIATION PARK	40,684				40,684											
119		BARTRAM PARK	55,725											55,725				
120		BAY BLUFFS PARK	200,000											200,000				
121		BAYCLIFF ESTATES PARK	25,000											25,000				
122		BAYVIEW PARK	712,667				134,818	11,500	25,080		35,250	308,019		198,000				
123		BELVEDERE PARK	132,599									69,477		28,122	35,000			
124		BILL GREGORY PARK	50,000											50,000				
125		BRYAN PARK	137,908									34,155		3,753		100,000		
126		CALLOWAY PARK	43,377						43,377									
127		CATALONIA SQUARE	54,988							38,558	16,430							
128		CHIMNEY PARK	15,000											15,000				
129		CORDOVA SQUARE	2,500										2,455	45				
130		CORINNE JONES PARK	94,687				94,687											
131		DUNWODY PARK	40,000													40,000		
132		DURANT (REV) PARK (FORMERLY BARCIA PARK)	52,125						52,125									
133		EAST PENSACOLA HEIGHTS	119,264					82,464	36,800									
134		EASTGATE PARK	126,299									82,399		8,900	35,000			
135		ESTRAMADURA SQUARE	76,282							46,982	4,300			25,000				
136		FAIRCHILD PARK	116,322									116,322						
137		GRANADA SQUARE	12,071											12,071				
138		GRANADA SUBDIVISION PARK	21,071									21,071						

LOCAL OPTION SALES TAX – SERIES IV PLAN (Continued)

	DEPARTMENT	PROJECT NAME	REVISED PROJECT ESTIMATE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029 (3 months)
				FISCAL YEARS														
139	PARKS & REC CONT.	HENRY WYER PARK	2,440															
140		HIGHLAND TERRACE PARK	32,600					11,250	20,729	621								
141		HITZMAN PARK	429,256					301,758		17,498				110,000				
142		KIWANIS PARK	73,945						15,948	88	9,095	48,814						
143		LAMANCHA SQUARE	76,943									45,522		31,421				
144		LAVALLET PARK	43,100							6,572				36,528				
145		LEGION FIELD	1,332,509				112,381	338,966	260,079	594,751	23,971	2,361						
146		LION'S PARK	39,197									32,775		6,422				
147		LONG HOLLOW PARK	65,138							25,341	39,797							
148		MAGEE FIELD	1,367,499						25,129	832,630	397,531	70,041		42,168				
149		MALLORY HEIGHTS PARK #1 (ROTHSCHILD)	99,970								99,970							
150		MALLORY HEIGHTS PARK #2	75,302											75,302				
151		MALLORY HEIGHTS PARK #3 (SCENIC)	0															
152		MARITIME PARK	117,878				114,170	3,708										
153		MATTHEWS (REV) PARK	264,287										90,422	173,865				
154		MCNEALY PARK	57,458															
155		MIRAFLORES PARK	103,796						33,796					70,000				
156		MIRALLA PARK	159,500											159,500				
157		MORRIS COURT PARK	404,664				29,496	372,749	2,419									
158		OPERTO SQUARE	54,554							52,954	1,600							
159		PARKER CIRCLE PARK	100,883					94,168	6,715									
160		PINTADO PARK	171,965									90,623		81,342				
161		SANDERS BEACH PARK	490,247				104,456	95,377			137,316	153,098						
162		SEVILLE SQUARE	50,000											50,000				
163		SKATEBOARD PARK	325,001								64,944	250,982		9,075				
164		SOCCER COMPLEX (FORMERLY MALLORY HGTS #2)	3,031,425				10,311	595,700	306,527	2,056,212	18,282	44,393						
165		SPRINGDALE PARK	94,287						94,287									
166		TIERRE VERDE PARK	36,775						36,775									
167		TIPPIN PARK	428,682										5,199	423,483				
168		TOLEDO SQUARE	19,881											19,881				
169		WAYSIDE EAST SEAWALL REFURBISHMENT	1,713,043					49,956	74,849		22,608		263,181	1,302,449				
170		WOODCLIFF PARK	87,444							84,150	3,294							
171		ZAMORA SQUARE	36,421											6,421		30,000		
172		GENERAL PARK IMPROVEMENTS	353,272											306,672	23,300	23,300		
173		PARK SIDEWALK IMPROVEMENTS	65,274											21,374	18,900	25,000		
174		**SUB-TOTAL**	**14,166,749**	**0**	**0**	**0**	**641,003**	**2,120,515**	**1,034,635**	**3,756,357**	**874,388**	**1,384,027**	**368,407**	**3,547,519**	**112,200**	**218,300**	**0**	**0**
175		**DEPT. SUB-TOTAL**	**34,915,764**	**0**	**86**	**889,132**	**1,666,480**	**5,839,451**	**5,221,220**	**4,508,900**	**1,997,721**	**5,701,981**	**1,294,949**	**7,285,946**	**182,200**	**218,300**	**0**	**0**
176	**CAPITAL EQUIPMENT**		1,913,300											313,300		800,000	800,000	
177	**CITY CLERK**	REPLACE COPIER	6,312									6,312						
178		**DEPT. SUB-TOTAL**	6,312	0	0	0	0	0	0	0	0	6,312	0		0	0	0	0
179	**LEGAL**	REPLACE COPIER	6,956					6,956										
180		**DEPT. SUB-TOTAL**	6,956	0	0	0	0	6,956	0	0	0	0	0		0	0	0	0

LOCAL OPTION SALES TAX – SERIES IV PLAN (Continued)

	DEPARTMENT	PROJECT NAME	REVISED PROJECT ESTIMATE	FISCAL YEARS ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029 (3 months)
181	**FAC & FLEET MGT**	REPLACE # 781-12 - 12 FORD F250 UTILITY TRUCK - 8FT BED	71,900															
182		REPLACE # 787-12 - 12 FORD F250 UTILITY TRUCK - 6FT BED	45,400															
183		REPLACE BOILER - COBB CENTER	28,700												28,700			
184		REPLACE BOILER - VICKREY CENTER	39,700												39,700			
185		REPLACEEMERGENCY POEWER GENERATOR - FSC	180,600												180,600			
186		**DEPT. SUB-TOTAL**	366,300	0	0	0	0	0	0	0	0	0	0	0	249,000	0	0	0
187	**HUMAN RESOURCES**	REPLACE COPIER	8,995								8,995							
188		**DEPT. SUB-TOTAL**	8,995	0	0	0	0	0	0	0	8,995	0	0		0	0	0	0
189	**PLANNING SERVICES**	REPLACE COPIER	6,312									6,312						
190		**DEPT. SUB-TOTAL**	6,312	0	0	0	0	0	0	0	0	6,312	0		0	0	0	0
191	**PARKS & REC**	REPLACE 02 FORD CREW CAB PICKUP TRUCK - UNIT #519	25,642				25,642											
192		REPLACE 03 CREW CAB PICKUP - UNIT #544-03	26,357				26,357											
193		REPLACE 08 FORD ESCAPE - UNIT #515-08	24,657				24,657											
194		FERTILIZER SPREADER	6,705					6,705										
195		ZERO TURN MOWER	22,957				5,999		16,958									
196		OSC-REPLACE PULL BEHIND ROUGH MOWER	45,086				45,086											
197		ADMIN COPIER	8,210				8,210											
198		REPLACE 07 FORD 650 TRASH PACKER - UNIT #537-07	80,196					80,196										
199		REPLACE 97 FORD F150 PICKUP - UNIT #557-97	24,340					24,340										
200		PARKS GARBAGE TRUCK	80,196					80,196										
201		REPLACE 02 FORD CREW CAB W/DUMP HOIST - UNIT #517-02	27,088					27,088										
202		REPLACE 99 DODGE PICKUP - UNIT #524-99	24,340					24,340										
203		REPLACE 03 FORD 3/4 TON PICKUP - UNIT #543-03	27,088					27,088										
204		REPLACE 94 FORD PICKUP W/DUMP BODY - UNIT #554-97	27,088					27,088										
205		REPLACE JOHN DEERE UTILITY VEHICLE	8,545					8,545										
206		REPLACE TORO INFIELD GROOMER	17,544						17,544									
207		RSTC - CLAY COURT MAINTENANCE UTILITY VEHICLE	11,080					11,080										
208		REPLACE 2004 F-150 TRUCK - UNIT #558-04	25,695						25,695									
209		REPLACE PARKS STUMP GRINDER	58,620						58,620									
210		REPLACE 95 INTERNATIONAL HOOD LIFT TRUCK - UNIT #573	92,236							92,236								
211		NEW TREE CREW BUCKET TRUCK	132,966							132,966								
212		REPLACE BALL CREW TRACTOR - UNIT #583	35,654						35,654									
213		OSC-REPLACE RAIN BIRD PUMP STATION	128,561						128,561									
214		OSC-REPLACE RANGE PICKER MACHINE	5,144						5,144									
215		OSC-REPLACE RAIN SHELTER	9,450						9,450									
216		RIDING LAWNMOWER - LANDSCAPE CREW	28,204							28,204								
217		TRAILER(S) - LANDSCAPE CREW	10,230							10,230								
218		LANDSCAPE 96" MOWER	27,857							27,857								
219		REPLACE 72' MOWER	24,707							24,707								
220		UTILITY TRUCK - LANDSCAPE CREW	31,039							31,039								
221		BOAT DOCK REPLACEMENTS	104,919									87,432		17,487				
222		NEW BOBCAT	89,841							89,841								
223		NEW TORO REEL MOWER W/TRAILER	70,355							70,355								
224		OSC-REPLACE GREENSMOWER - UNIT #5752	35,948								35,948							
225		REPLACE 06 THOMAS SCHOOL BUS - UNIT #588-06	172,903									172,903						

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				FISCAL YEARS														
226	PARKS & REC CONT.	REPLACE FOUR (4) ROLL OFF CONTAINERS	24,000											24,000				
227		REPLACE 91 FORD PICKUP - UNIT #564	39,951									39,951						
228		REPLACE TORO ZERO TURN MOWER	31,290								31,290							
229		REPLACE 93 FORD F250 PICKUP TRUCK - UNIT #528	39,951									39,951						
230		REPLACE TORO INFIELD SAND PRO	23,390									23,390						
231		REPLACE 96 DODGE INTREPID - UNIT #552	23,803								23,803							
232		OSC-REPLACE TORO GREENSMASTER - UNIT #5758	42,256									42,256						
233		OSC-REPLACE 2011 TORO SAND PRO	23,390									23,390						
234		OSC-REPLACE 99 DODGE 3500 FLATBED TRUCK - UNIT #575	57,010									57,010						
235		OS-REPLACE IRRIGATION COMPUTER SYSTEM	17,247								17,247							
236		OSC-REPLACE 1998 REEL GRINDER	43,328								43,328							
237		BACKHOE ATTACHMENT FOR BOBCAT	10,000											10,000				
238		REPLACE TRACTOR/LOADER - UNIT #598	10,000											10,000				
239		REPLACE 60' RIDING LAWN MOWER	36,524									36,524						
240		REPLACE 98 BEDKNIFE GRINDER	28,100									28,100						
241		REPLACE 10 KUBOTA DECK MOWER - UNIT #571-10	25,912										25,912					
242		REPLACE 12 KUBOTA DECK MOWER - UNIT #575-12	25,912										25,912					
243		REPLACE 91 SOD CUTTER	6,500											6,500				
244		REPLACE 98 DODGE TRUCK - UNIT #520-98	43,014										43,014					
245		REPLACE 08 FORD F350 - UNIT #773-08	43,014										43,014					
246		REPLACE 88 GMC 3500 TRUCK - UNIT #523-88	40,045											40,045				
247		REPLACE 11 FORD RANGER - UNIT #577-11	43,014										43,014					
248		REPLACE 94 GMC CRANE TRUCK - UNIT #565	105,000											105,000				
249		REPLACE 08 FORD ESCAPE - UNIT #770-08	36,287									36,287						
250		ROBOTIC PAINT MACHINE	56,500									56,500						
249		PARKS UTILITY BLOWER	10,436									10,436						
250		PARKS & BALL CREW TRAILER	7,204									7,204						
251		REPLACE TOP DRESSER SPREADER UNIT #532	41,019										41,019					
252		REPLACE PRESSURE WASHER	5,000											5,000				
253		REPLACE 13 FORD UTILITY TRUCK UNIT #536-13	45,000											45,000				
254		REPLACE RIDING LAWN MOWER	29,099										29,099					
255		NEW BUSH HOG	14,581											14,581				
256		REPLACE UTILITY VEHICLE	22,562										22,562					
257		REPLACE 11 FAIRWAY MOWER	86,639										86,639					
258		NEW TORO AERATOR	47,000											47,000				
259		REPLACE 97 FORD TRACTOR UNIT #591	50,001											50,001				
260		NEW DUMP TRAILER	15,000											15,000				
261		NEW GREEN GROOMER BRUSH	10,000											10,000				
262		PARKS BALL CREW MOWERS	34,890										20,326	14,564				
263		REPLACE #589 - TRACTOR/LOADER	80,000															
264		REPLACE 06 KUBOTA CHEMICAL SPRAYER	100,000															
265		REPLACE #530-07 - 07 BACKHOE	126,000															
266		NEW SMALL STUMP GRINDER	17,000															
267		REPLACE ZERO TURN MOWER #694-09 - 10	30,700															
268		REPLACE #5757 - 2013 200 GALLON SPRAYER	80,500															
269		NEW IMPLANTS ROOT PRUNER	24,000															

LOCAL OPTION SALES TAX – SERIES IV PLAN (Continued)

	DEPARTMENT	PROJECT NAME	REVISED PROJECT ESTIMATE	FISCAL YEARS ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029 (3 months)
270	**PARKS & REC CONT.**	REPLACE #5752 - 2013 GREENS MOWER	60,200															
271		NEW SECURITY CAMERA SYSTEM - EXCHANGE PARK	35,000												35,000			
272		REPLACE SCOREBOARDS - COBB , VICKREY, & ROGER SCOTT	95,000												95,000			
273		REPLACE EQUIPMENT SHED - EXCHANGE PARK	37,000												37,000			
274		REPLACE CORE HARVESTER WITH HARPER PROSWEEPER	25,000												25,000			
275		**DEPT. SUB-TOTAL**	3,575,717	0	0	0	135,951	316,666	297,626	507,435	151,616	661,334	380,511	414,178	192,000	0	0	0
276	**PUBLIC WORKS**	UPGRADE HVAC CONTROLS FOR FSC	42,900				42,900											
277		UPGRADE HVAC CONTROLS FOR CITY HALL	204,225				204,225											
278		REPLACE 03 FORD F350 UTILITY TRUCK - UNIT #776-03	33,445				33,445											
279		REPLACE 05 FORD F350 TRUCK - UNIT #115-05	38,635					38,635										
280		REPLACE 98 INT'L DUMP TRUCK - UNIT #156-98	126,291					126,291										
281		REPLACE 00 CAT LOADER - UNIT #180-00	121,252					121,252										
282		REPLACE 05 FORD F150 - UNIT #503	44,445					39,640	4,805									
283		NEW HOT WATER PRESSURE WASHER	5,474					5,474										
284		REPLACE 09 FOR ESCAPE - UNIT #500-09	19,160					19,160										
285		NEW JOHN DEER UTILITY TRACTOR	34,032						34,032									
286		TRAFFIC SIGNAL COMMUNICATION DEVICE	49,995							49,995								
287		REPLACE 08 FORD PICKUP TRUCK - UNIT #504-08	40,989						40,989									
288		SWEEP CRASH ATTENUATOR	27,000						27,000									
289		STREET SWEEPER	217,956							217,956								
290		REPLACE 08 FORD F-250 - UNIT #138-08	28,338							28,338								
291		REPLACE 10 FORD F-350 - UNIT #118-10	51,150							51,150								
292		REPLACE 97 FORD BUCKET TRUCK - UNIT #509-97	157,627								157,627							
293		NEW CONCRETE GRINDER WITH VAC SYSTEM	14,131							14,131								
294		ARROW BOARD	5,052							5,052								
295		KUBOTA MINI EXCAVATOR	49,011								49,011							
296		DUMP TRAILER	8,904								8,904							
297		REPLACE 08 F350 FLATBED DUMP TRUCK - UNIT #116-08	61,510									61,510						
298		CONFLICT MONITOR TESTER	12,628								12,628							
299		MIOVISION TRAFFIC CONTROL & MONITORING DEVICE	5,893										5,893					
300		NEW ATMS CONFLICT MONITOR TESTER	21,000												21,000			
301		NEW FULL SIZE TRUCK	40,001									40,001						
302		NEW SUV	34,275										34,275					
303		REPLACE 09 FORD ESCAPE UNIT #789-09	40,000											40,000				
304		REPLACE 03 FORD F650 UNIT #158-03	25,576											25,576				
305		NEW TRUCK F250	47,928											47,928				
306		NEW FORKLIFT	93,485										93,485					
307		NEW PAINT STRIPER	5,664										5,664					
308		NEW CONCRETE MIXER	40,630										40,630					
309		NEW VEHICLE ARBORIST	36,953										36,953					
310		REPLACE #502-15 - 15 FORD F250 UTILITY TRUCK	61,845															
311		REPLACE #113-08 - 08 FORD FLATBED	84,309															
312		REPLACE #507-11 - 11 FORD UTILITY TRUCK	50,299															
313		REPLACE #150-11 - 11 FORD UTILITY TRUCK	61,343															
314		REPLACE 09 ASPHALT TRUCK, UNIT#109-09	260,000												260,000			
315		**DEPT. SUB-TOTAL**	2,303,351	0	0	0	280,570	350,452	106,826	366,622	228,170	101,511	216,900	113,504	281,000	0	0	0

LOCAL OPTION SALES TAX – SERIES IV PLAN (Continued)

	DEPARTMENT PROJECT NAME	REVISED PROJECT ESTIMATE	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029 (3 months)
			FISCAL YEARS														
316	TOTAL CAPITAL EQUIPMENT	8,187,243	0	0	0	416,521	674,074	404,452	874,057	388,781	775,469	597,411	840,982	722,000	800,000	800,000	0
317	TOTAL PROJECT ALLOCATIONS	92,882,722	2,314,588	4,162,508	1,237,918	8,465,231	9,767,216	10,639,308	8,271,591	6,945,573	12,086,715	4,348,301	17,071,379	2,610,200	2,646,300	1,313,000	0
318	TRANSFER OUT - PORT FUND - BERTH 6	1,000,000	0	0	0	0	641,778	118,454	87,660	34,450	28,320	42,709	46,629	0	0	0	0
319	TRANSFER OUT - AIRPORT FUND - PROJECT STALLION & TITAN	18,200,000	0	0	0	0	75,846	2,128,692	945,850	739,146	742,661	180,265	13,387,540	0	0	0	0
320	TOTAL TRANSFERS OUT	19,200,000	0	0	0	0	717,624	2,247,146	1,033,510	773,596	770,981	222,974	13,434,169	0	0	0	0
321	SUB-TOTAL PROJECT ALLOCATIONS	112,082,722	2,314,588	4,162,508	1,237,918	8,465,231	10,484,840	12,886,454	9,305,101	7,719,169	12,857,696	4,571,275	30,505,548	2,610,200	2,646,300	1,313,000	0
322	INTEREST EXPENSE - MOTOROLA	840,269		175,480	188,014	188,014	143,013	96,703	49,045		0						
323	INTEREST EXPENSE - SERIES 2017 BOND	3,404,968				323,406	517,279	473,054	427,614	381,206	333,809	285,391	236,009	185,400	133,700	81,000	27,100
324	TOTAL INTEREST EXPENSE	4,245,237	0	175,480	188,014	511,420	660,292	569,757	476,659	381,206	333,809	285,391	236,009	185,400	133,700	81,000	27,100
325	SUB-TOTAL USES	116,327,959	2,314,588	4,337,988	1,425,932	8,976,651	11,145,132	13,456,211	9,781,760	8,100,375	13,191,505	4,856,666	30,741,557	2,795,600	2,780,000	1,394,000	27,100
326	PRINCIPAL - MOTOROLA	6,460,954				1,546,418	1,591,418	1,637,730	1,685,388		0	0					
327	PRINCIPAL - SERIES 2017 BOND	25,000,000				0	1,952,000	2,091,000	2,136,000	2,181,000	2,228,000	2,276,000	2,325,000	2,375,000	2,426,000	2,478,000	2,532,000
328	TOTAL PRINCIPAL	31,460,954	0	0	0	1,546,418	3,543,418	3,728,730	3,821,388	2,181,000	2,228,000	2,276,000	2,325,000	2,375,000	2,426,000	2,478,000	2,532,000
329	TOTAL PROJECTED USES	147,788,913	2,314,588	4,337,988	1,425,932	10,523,069	14,688,550	17,184,941	13,603,148	10,281,375	15,419,505	7,132,666	33,066,557	5,170,600	5,206,000	3,872,000	2,559,100
330	PROJECTED AVAILABLE REVENUES - 11 YEAR	112,446,389	0	0	0	5,671,143	8,901,413	8,698,809	10,718,929	12,234,245	12,194,355	12,212,289	9,815,900	9,887,000	9,958,700	10,030,800	2,122,806
331	PROJECTED INTEREST INCOME	939,601	0	0	0	250,117	279,967	128,406	12,422	3,164	66,624	198,901		0	0	0	0
332	TOTAL INTEREST INCOME/DEBT SERVICE SAVINGS	939,601	0	0	0	250,117	279,967	128,406	12,422	3,164	66,624	198,901	0	0	0	0	0
333	ESCAMBIA COUNTY CONTRIBUTION - ROGER SCOTT TENNIS CENTER	1,302,545										1,302,545					
334	MISCELLANEOUS REVENUE	605,891						18,899	10,000	279,397	46,179	51,416	200,000				
335	OTHER REVENUE (PRIOR LOST PLANS)	149,993						119,989		30,004							
336	SUB-TOTAL MISCELLANEOUS REVENUE	2,058,429	0	0	0	0	0	138,888	10,000	309,401	46,179	1,353,961	200,000	0	0	0	0
337	TRANSFER IN - GENERAL FUND (YMCA LAND SWAP)	520,000	0				520,000										
338	TRANSFER IN - CENTRAL SERVICES FUND (MOTOROLA)	363,494	0	175,480	188,014												
339	SUB-TOTAL TRANSFERS IN	883,494	0	175,480	188,014	0	520,000	0	0	0	0	0	0	0	0	0	0
340	TOTAL SOURCES	116,327,913	0	175,480	188,014	5,921,260	9,701,380	8,966,103	10,741,351	12,546,810	12,307,158	13,765,151	10,015,900	9,887,000	9,958,700	10,030,800	2,122,806
341	FUND BALANCE FROM DEBT PROCEEDS	31,461,000	6,461,000			25,000,000	0	0	0	0	0	0	0	0	0	0	0
342	AVAILABLE BALANCE	0															

City of Pensacola

Annual Budget FY2026

Budget Emphasis

PENSACOLA

STRATEGICALLY ALIGNING THE WORKFORCE TO CURRENT NEEDS WHILE INCREASING PAY TO MATCH THE MARKET

TAKING CARE OF THE CITY'S ASSETS

MAXIMIZING AND LEVERAGING THE CITY'S RESOURCES

Overview

Millage Rate to remain constant – 4.2895

Total Budget - $333,842,200

- A 7.2% increase

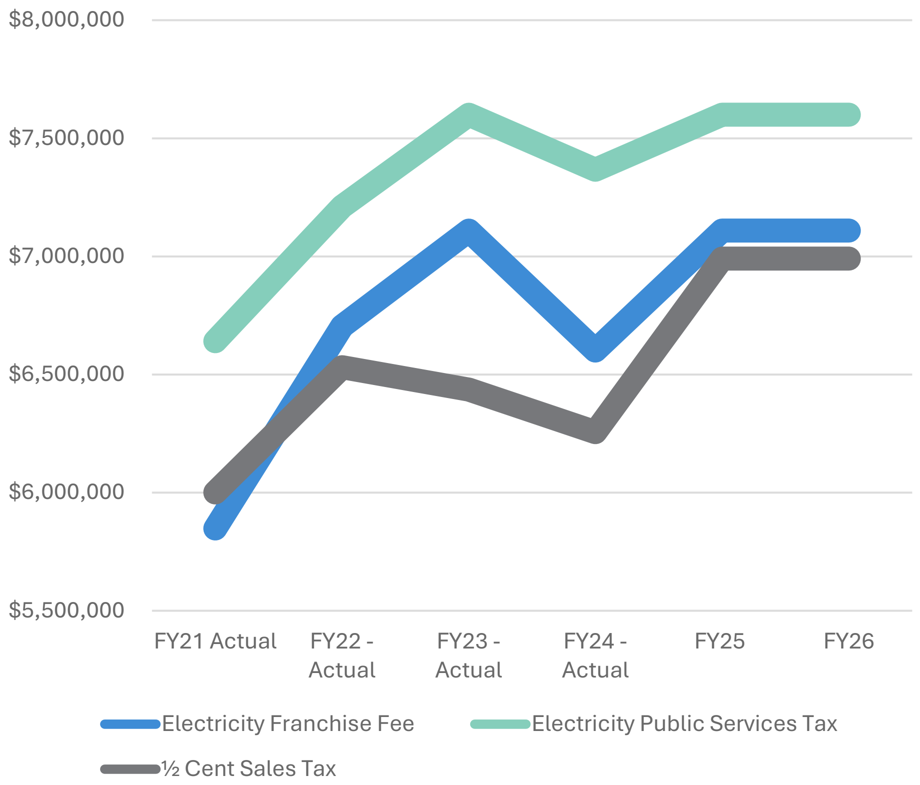
Property Taxes are estimated at $28,185,900.

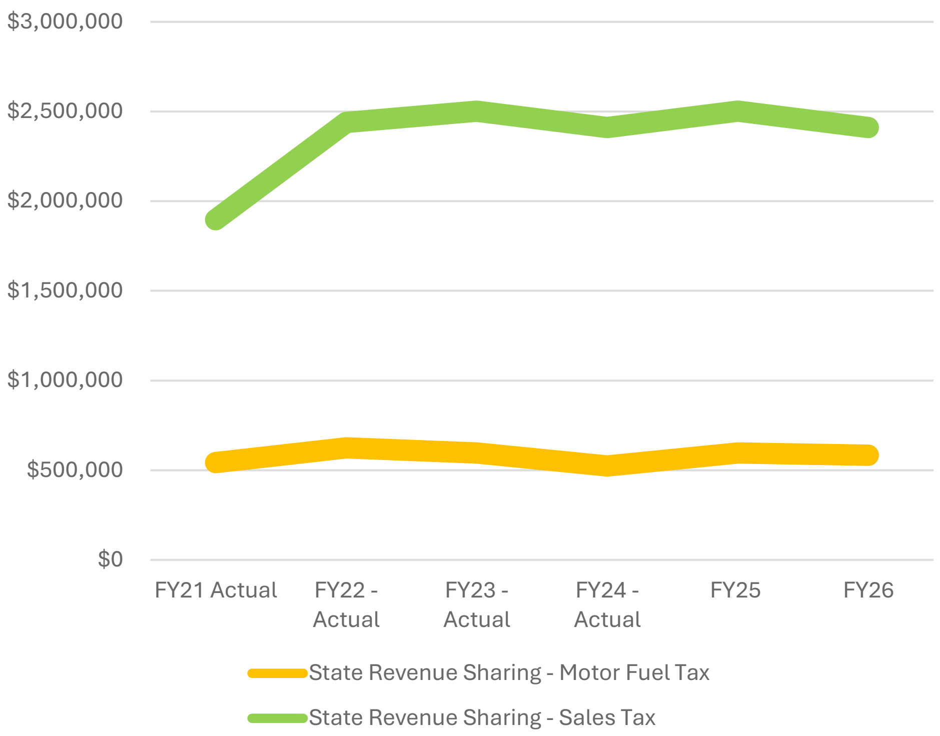
Of this amount $6,015,200 are due to the 3 separate Community Redevelopment Areas (CRA).

- 21.34% of all property taxes

Revenue Trends – General Fund

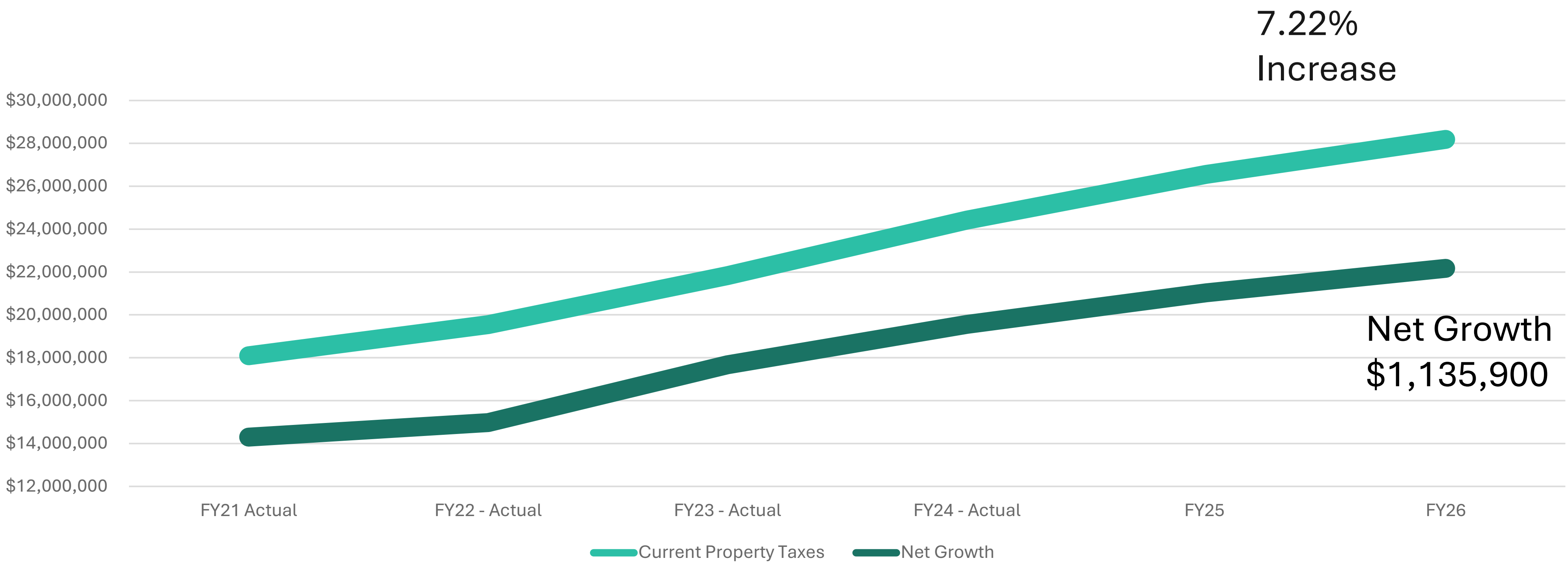
PENSACOLA





Ad Valorem Growth

PENSACOLA



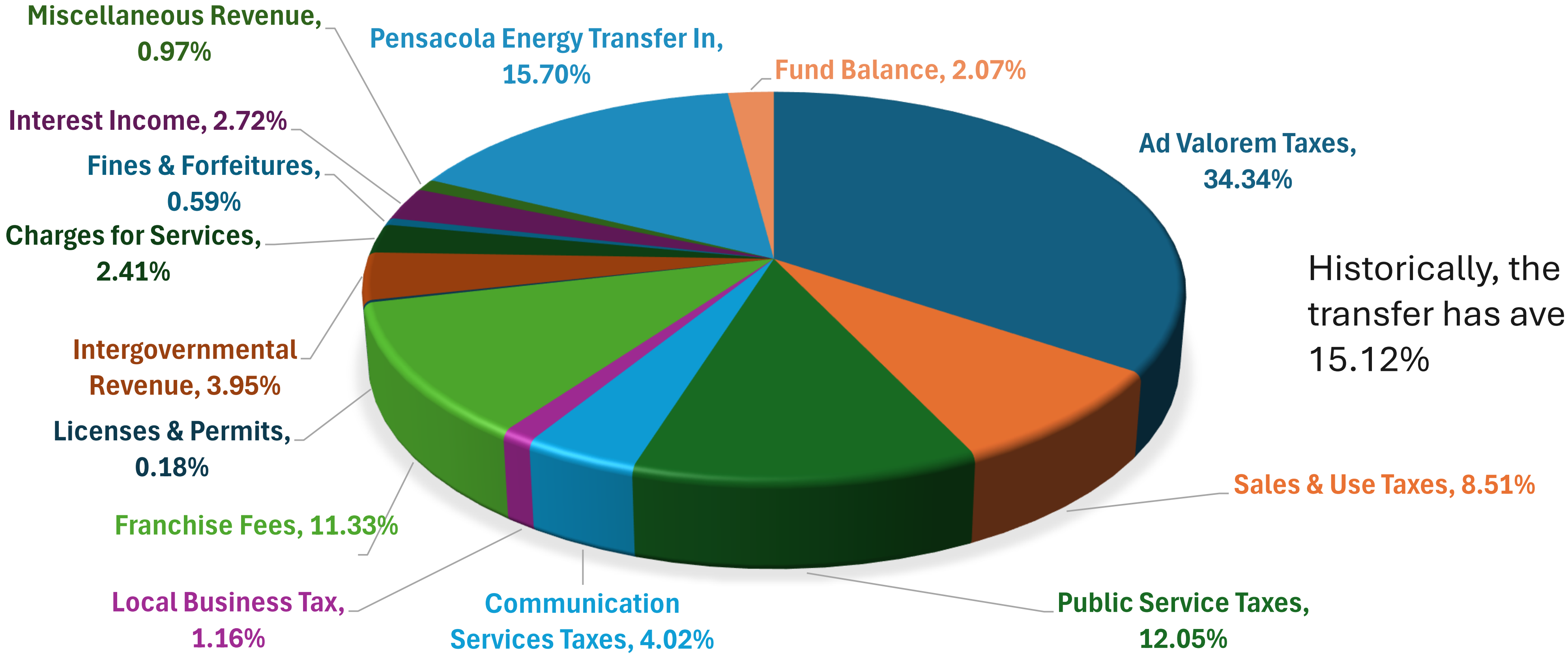
Pensacola Energy - Transfer

	FY26	FY25	FY24	FY23	FY22	FY21
Original Budget	$64,476,400	$63,925,500	$74,873,200	$73,254,400	$48,520,600	$49,617,900
Franchise Fee	$0	$975,000	$1,177,600	$1,014,400	$994,500	$975,000
PE Transfer	$12,895,300	$9,588,900	$11,137,600	$8,000,000	$8,000,000	$8,000,000
% of Total PE Revenues	20.00%	16.53%	16.45%	12.31%	18.54%	18.09%

- Historical Average of total revenues from Pensacola Energy to the General Fund over the last 15 years – 17.13%
- FY26 budget increases the transfer from Pensacola Energy from a historical recoup rate of 17.13% to 20% which will net about $2,100,000 in additional funding to the General Fund.

Pensacola Energy - Transfer

PENSACOLA



Historically, the PE transfer has averaged 15.12%

Personnel Costs

- Budget includes a 3% cost-of-living increase for all non-unionized workforce. Unionized workforce will receive the amounts negotiated in the respective collective bargaining agreements.
  - PPD Officers – 2%
  - PPD Sergeants - 3%
  - PPD Lieutenants – TBD
  - Firefighters Union – 2%
- Six new personnel positions

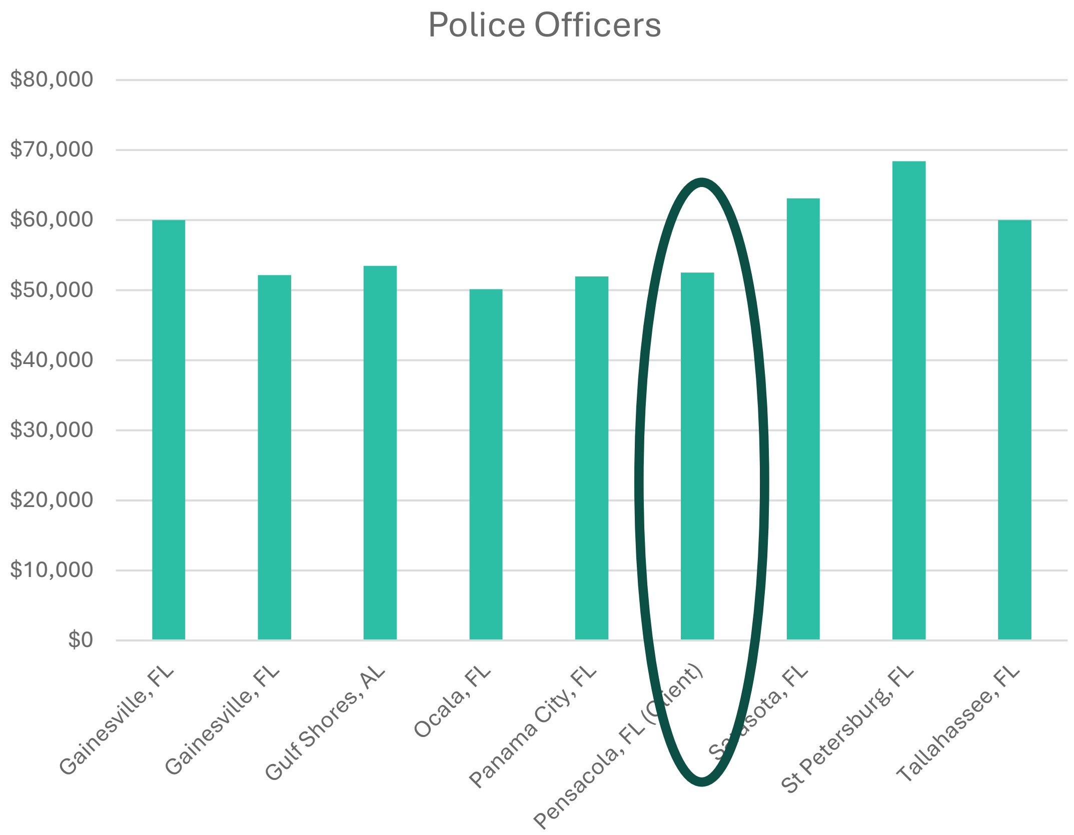
*The Average CPI increase (U.S. City Average, All Items, All Urban Consumers) for the previous 5 years is 4.64%

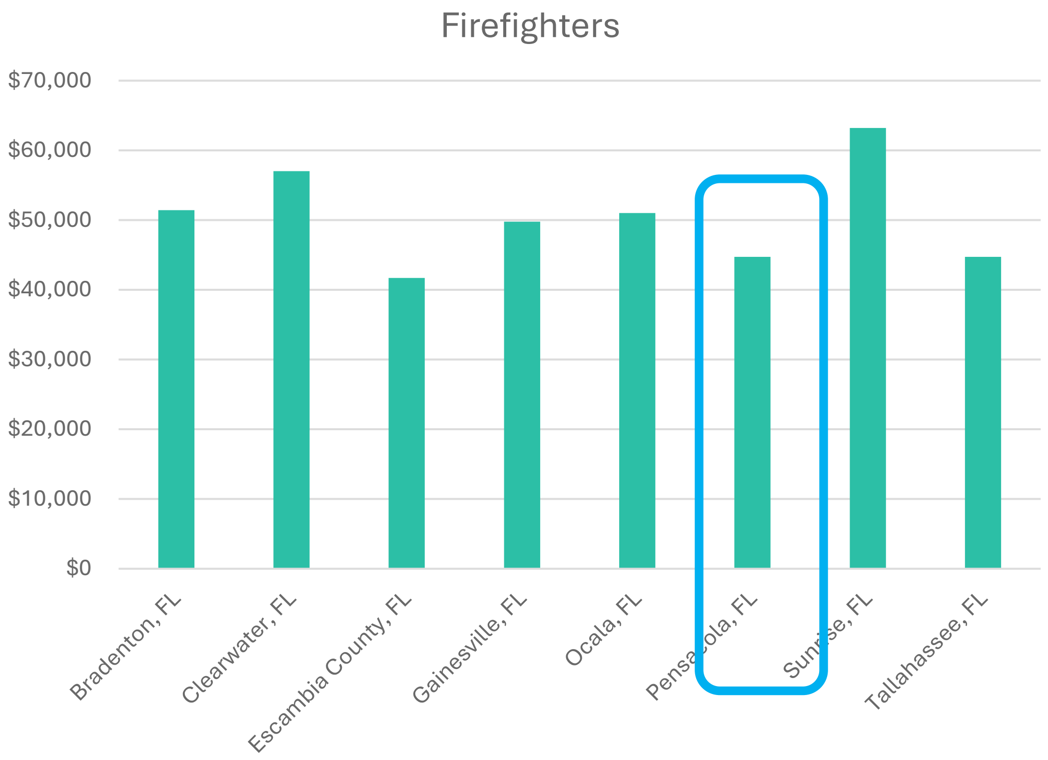
PPD and Fire Personnel

PENSACOLA

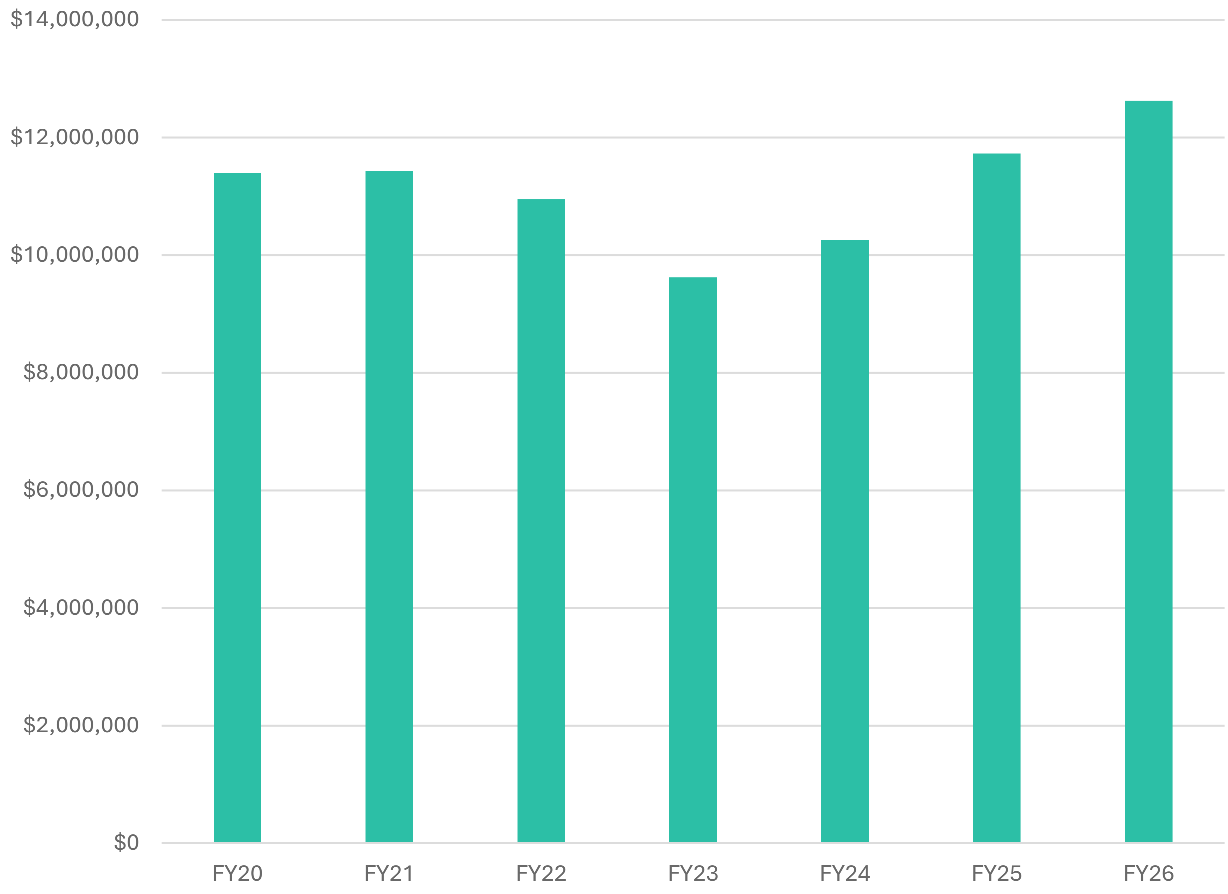
ACCOUNT		FY 24 ACTUALS	FY 25 BUDGET	REQUESTED	MAYOR'S REC	DIFFERENCE
9111	SALARIES	$19,202,331	$20,544,900	$22,121,500	$22,036,000	$1,491,100
9112	OVERTIME	1,390,968	455,100	455,100	455,100	0
9114	GENERAL PENSION FUND	631,234	688,000	701,400	701,400	13,400
9115	FIREMEN'S PENSION FUND	1,141,062	1,551,200	2,154,700	2,154,700	603,500
9116	POLICE PENSION FUND	3,124,149	3,566,400	3,654,300	3,654,300	87,900
9118	MEDICARE PREMIUM	300,873	282,300	313,000	311,800	29,500
9119	ADDITIONAL REGULAR PAY	163,536	86,900	86,900	86,900	0
9120	SOCIAL SECURITY	523,341	487,500	573,700	568,800	81,300
9121	GROUP INSURANCE	3,740,545	4,444,400	4,813,200	4,762,200	317,800
9122	REPLACEMENT BENEFIT PGM	234,477	225,500	228,500	228,500	3,000
9123	DISABILITY/SURV INSURANCE	46,412	45,100	45,900	45,900	800
9125	EXTRA PERSONNEL SERVICES	20,276	42,300	42,300	42,300	0
9126	INCENTIVE PAY	206,691	201,300	205,500	205,500	4,200
9128	DIFFERENTIAL PAY	317,202	310,600	527,400	527,400	216,800
9129	DEFERRED COMP PENS PLAN	7,813	5,000	5,200	5,200	200
9130	WORKER'S COMPENSATION	862,900	1,156,900	1,079,300	1,079,300	(77,600)
9131	UNEMPLOYMENT	0	0	0	0	0
9133	FLORIDA RETIREMENT SYSTEM	2,415,148	2,278,800	2,660,000	2,648,300	369,500
9134	FIRE HOLIDAY PAY	396,639	419,100	478,800	478,800	59,700
9135	OTHER PERSONNEL SERVICES	199,579	63,300	63,300	63,300	0
TOTAL GENERAL FUND		$34,925,174	$36,854,600	$40,210,000	$40,055,700	$3,201,100

Officer and Firefighter





Pension Costs



- 9.72% increase since 2020
- $898,200 increase for FY26

Future Considerations

PENSACOLA

- Local Option Gas Tax Loan Payoff – 12/31/26 - $1,535,000
- Original General Pension Amortization Payoff – FYE26

	As of September 30, 2022	As of September 30, 2023	As of September 30, 2024	As of September 30, 2025	As of September 30 [illegible]	As of [illegible]	As of September 30, 2028
1. Annual Cost							
a. Normal Cost	$595,039	$521,964	$457,404	$408,249	$352,836	$343,360	$317,707
b. Payment to Amortize Unfunded Liability	$5,161,550	$5,669,052	$6,229,933	$6,833,060	$7,852,588	$3,344,596	$3,089,743
c. Administrative Expenses	$112,772	$115,027	$117,328	$119,675	$122,068	$124,509	$127,000
d. Total (a. + b. + c.)	**$5,869,361**	**$6,306,043**	**$6,804,664**	**$7,360,983**	**[illegible]**	**$3,812,465**	**$3,534,450**
2. Expected City Contributions Payable October 1st	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
a. Total Required Contribution (5.d above)	$5,869,361	$6,306,043	$6,804,664	$7,360,983	$8,327,492	$3,812,465	$3,534,450
b. Expected Member Contributions	$270,090	$234,459	$206,493	$185,813	$167,258	$147,000	$129,555
c. Expected City Contribution (a. - b.)	**$5,599,271**	**$6,071,584**	**$6,598,171**	**$7,175,170**	**$8,160,234**	**$3,665,465**	**$3,404,895**
3. Funded Ratio	88%	87%	86%	86%	83%	83%	85%
4. Assumed Rate of Return	7.00%	7.00%	7.00%	7.00%	7.00%	6.60%	6.40%

- Wastewater Plant Relocation – 1/15/27 - $1,300,000
  - $950,00 has been accrued

LOST – Capital Improvements

PENSACOLA

DEPARTMENT	PROJECT NAME	2026	2027	2028
FIRE				
	REPLACE 07 FORD EXPEDITION, UNIT #912-07	78,000		
	DEPT. SUB-TOTAL	78,000	0	0
POLICE				
	POLICE MARKED VEHICLES	780,000	840,000	
	POLICE UNMARKED VEHICLES	225,000	165,000	
	MOBILE DATA TERMINALS	58,000	58,000	58,000
	DEPT. SUB-TOTAL	1,063,000	1,063,000	58,000
PUBLIC WORKS				
	SIDEWALK IMPROVEMENTS	200,000	200,000	190,000
	INTERSECTION IMPROVEMENTS	100,000	100,000	
	ENERGY CONSERVATION & EFFICIENCY IMPROVEMENTS	215,000	215,000	215,000
	CITY-WIDE ADA IMPROVEMENTS	50,000	50,000	50,000
	DEPT. SUB-TOTAL	565,000	565,000	455,000
PARKS & REC				
	COBB CENTER	70,000		
	BELVEDERE PARK	35,000		
	BRYAN PARK		100,000	
	DUNMIRE WOODS			
	DUNWODY PARK		40,000	
	EAST PENSACOLA LION'S PARK			
	EASTGATE PARK	35,000		
	ZAMORA SQUARE		30,000	
	GENERAL PARK IMPROVEMENTS	23,300	23,300	
	PARK SIDEWALK IMPROVEMENTS	18,900	25,000	
	DEPT. SUB-TOTAL	182,200	218,300	0

DEPARTMENT	PROJECT NAME	2026	2027	2028
CAPITAL EQUIPMENT			800,000	800,000
FAC & FLEET MGT				
	REPLACE BOILER - COBB CENTER	28,700		
	REPLACE BOILER - VICKREY CENTER	39,700		
	REPLACE EMERGENCY POWER GENERATOR - FSC	180,600		
	DEPT. SUB-TOTAL	249,000	0	0
PARKS & REC				
	NEW SECURITY CAMERA SYSTEM - EXCHANGE PARK	35,000		
	REPLACE SCOREBOARDS - COBB , VICKREY, & ROGER SCOTT		95,000	
	REPLACE EQUIPMENT SHED - EXCHANGE PARK	37,000		
	REPLACE CORE HARVESTER WITH HARPER PROSWEEPER		25,000	
	DEPT. SUB-TOTAL	192,000	0	0
PUBLIC WORKS				
	NEW ATMS CONFLICT MONITOR TESTER	21,000		
	REPLACE 09 ASPHALT TRUCK, UNIT#109-09	260,000		
	DEPT. SUB-TOTAL	281,000		
TOTAL		$2,610,200	$2,246,300	$913,000

Stormwater - CIP

PENSACOLA

PROJECT	2026	2027	2028	2029	2030
Langley Avenue East Drainage Improvements	$725,000	$1,000,000			
Spanish Trail South Drainage Improvements - Langley to Francisco			500,000	1,125,000	
Main Street Drainage Improvements - D Street to Clubbs Street		750,000			
Bayou Blvd, Lee, Lloyd and Stanley Ave			291,600		
Summit Blvd. Spanish Trail to Firestone			291,600		
Strong Street Drainage Improvements		390,100	608,500	450,000	
Spring Street Outfall to Pensacola Bay					325,000
Romana & DeVilliers Intersections Drainage Improvements			250,000		
Barrancas Ave & K Street Drainage Improvements			204,500		
Stormwater Outfall Dredging		160,000		800,000	
Cortez Dr Drainage Improvements			128,900		
9th Ave & Wright St Drainage Improvements					550,000
E. Texar Improvement					950,000
Cherry Laurel Drainage Improvement					550,000
Land Acquisition for Stormwater Facility Sites	15,000	15,000	15,000	15,000	15,000
NPDES Permit Monitoring	100,000	100,000	100,000	100,000	100,000
Stormwater Grant Match Funding	25,000	25,000	25,000	25,000	25,000
Stormwater Miscellaneous Improvements	1,738,100	[illegible]63,000	188,000	88,100	88,100
TOTAL FOR STORMWATER PROJECTS	[illegible]	$2,603,100	$2,603,100	$2,603,100	$2,603,100

Sanitation Revenues

PENSACOLA

	FY2023	FY2024	FY2025	FY2026
Residential Refuse Container Charges	$5,332,532	$5,312,920	$5,330,500	$3,289,200
Bulk Item Collection Charges	101,952	119,135	140,000	120,000
Business Refuse Container Charges	245,348	238,324	140,000	240,000
Fuel Surcharge	483,016	383,544	378,000	380,000
County Landfill	1,244,813	1,238,184	1,230,000	1,230,000
New Accounts/Transfer Fees	73,159	67,900	73,000	68,000
Premium Service Fee	10,180	13,320	0	0
Miscellaneous	29,040	57,481	115,000	0
Interest Income	70,412	90,435	0	0
Recycling Center	0	1,296	0	0
Sale of Assets	0	2,173	5,000	0
Recycling Fees	0	0	0	3,222,500
SUB-TOTAL	$7,590,452	$7,524,712	$7,411,500	$8,549,700
CAPITAL EQUIPMENT SURCHARGE				
Equipment Surcharge	1,044,527	1,038,965	800,000	1,269,700
Advertising Revenue	80,200	80,200	0	0
SUB-TOTAL	$1,124,727	$1,119,165	$800,000	$1,269,700
SUB-TOTAL OPERATING REVENUES	$8,715,179	$8,643,877	$8,211,500	$9,819,400
TOTAL REVENUES AND FUND BALANCE	$9,169,910	$8,935,837	$8,589,900	$9,819,400

Sanitation Budget

PENSACOLA

FUND - 402 - SANITATION FUND				
0570 - SANITATION SERVICES/O&M				
ACCOUNT/TITLE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 RECOMMENED
9351 MED & FIRST AID SUPPLIES	139	438	0	0
9357 OTHER CONTRACTUAL SERVICE	198,646	89,592	287,300	136,000
9360 MISCELLANEOUS	3,474	3,474	4,000	503,500
9361 UNCLASSIFIED	125,000	125,000	125,000	125,000
9364 SERVICE AWARDS	400	160	200	200
9365 LANDFILL FEES	1,028,400	1,170,862	1,230,000	1,252,500
9370 NON-CAPITALIZED ASSETS	0	0	0	20,000
9371 NON-CAPITALIZED COMPUTERS	4,159	1,576	19,600	15,400
SUBTOTAL OPERATING EXPENSES	3,622,471	3,928,498	3,768,300	4,414,800

Questions