



**Council Auditor's Office**

**Quarterly Summary for the Nine Months Ended June 30, 2015**

**August 14, 2015**

**Report #768**

**Released on: August 14, 2015**

**OFFICE OF THE COUNCIL AUDITOR**  
Suite 200, St. James Building



August 14, 2015

Special Report #768

Honorable Members of the City Council  
City of Jacksonville

Pursuant to Chapter 106 of the Ordinance Code, attached are the required financial statements and narratives for the nine months ended June 30, 2015 for the City and its Independent Agencies. The various reporting entities compiled these reports, which are not audited by the Council Auditor's Office, but rather are tested for reasonableness on a sample basis. Thus, our report does not represent an audit or attestation conducted pursuant to Government Auditing Standards.

Additionally, the Finance Department has provided a schedule that shows the original and revised employee caps by department and subfund and the number of filled full time positions at the close of the quarter. This report will now be included in the required quarterly report and must be certified by the Mayor per Municipal Code Section 106.422 (c). The report we received did not include the Mayor's certification.

Municipal Code Sections 106.421 through 106.423 require this quarterly financial report. To meet the reporting dates specified by law, the Director of Finance or Chief Financial Officer of the City and each of its independent agencies were to submit their reports to the Council Auditor on or before July 30, 2015 and we are to submit the consolidated financial report by August 15, 2015.

The footnotes attached to the statements and the narrative reports from the reporting entities are generally sufficient for understanding the statements presented; however, we have commented to provide further clarification.

**CITY OF JACKSONVILLE**

**General Fund / General Services District (Sub-fund 011)**

The City is projected to incur an overall favorable budget variance of approximately \$6.3 million within the General Fund/General Services District (GF/GSD). Revenues are projected to be (\$1.2) million less than budgeted and expenditures are projected to be \$7.5 million less than budgeted.

As noted later in the narrative for Self-Insurance (Subfund 561), the Finance Director's report projects a \$5.2 million unfavorable variance in actual loss experience. However, this is not

reflected in the GF/GSD expenditure projections and will negatively impact the overall GF/GSD budget variance at fiscal year-end.

The Finance Department has notified our office that there is an issue with the pension contribution for the first four pay periods of the fiscal year caused by the City not updating the employer pension contribution rate at the start of the fiscal year. This has resulted in the projected and actual expenditures to date being understated by \$951,121 within the GF/GSD.

### **GF/GSD 011 – Revenues (pages 25 and 28)**

The projected unfavorable variance of (\$1,210,568) in GF/GSD revenues is mostly driven by projected unfavorable variances in Taxes and Charges for Services, which are partially offset by a projected favorable variance in State Shared Revenue.

Taxes are projected to incur an unfavorable variance of (\$1.3) million, mostly due to a projected shortfall in the Franchise Fee for electricity.

As discussed in the Finance Director's narrative, Charges for Services revenue is projected to incur an unfavorable variance of (\$3,075,490), mostly due to projected shortfalls of (\$2.3) million in the Fire and Rescue Department, (\$378,382) in the Public Libraries Department (library fines), and (\$339,043) in the Planning and Development Department (zoning and amendment fees). Library fines are now credited to the Library Fines Special Revenue Fund instead of the GF/GSD pursuant to Ordinance 2015-53-E.

State Shared Revenues are projected to incur a favorable variance of \$3.4 million due to projected favorable variances of \$1.8 million in the Half Cent Sales Tax, \$1.0 million in the Municipal Sales Tax, and \$778,371 in the County Sales Tax.

The revised budget for Contributions/Transfers from Other Funds increased by \$3.5 million from the previous quarter, mostly due to a transfer of \$2,655,223 from Public Building Allocations (Subfund 5A1) pursuant to Ord. 2015-365-E (discussed in further detail below) and a transfer of \$833,535 from the Nuisance Abatement Lien Fund (Subfund 1L2) pursuant to Ord. 2015-270-E.

### **GF/GSD 011 – Expenditures (page 28)**

The projected expenditure variances for the GF/GSD net to an overall favorable expenditure variance of \$7,526,408. The largest driver is personnel costs, with a projected favorable variance of \$3.9 million net of the lapse. Other Operating Expenses are projected to incur a favorable variance of \$2.4 million, and the largest contributors to this are the Office of the Sheriff and Jacksonville Citywide Expenditures, which are discussed further below. These positive variances are slightly offset by the extraordinary lapses within the Finance, Office of Economic Development, Mayor's Office, and Office of the Sheriff GF/GSD department budgets totaling \$894,519.

### **GF/GSD 011 – Expenditures by Department (pages 26 and 27)**

The schedule on page 26 presents GF/GSD expenditures by department.

The Office of the Sheriff is projected to incur a \$3.6 million favorable variance in expenditures, due to projected favorable variances of \$2.0 million in personnel costs (net of the lapse of \$4.0 million) and \$1.2 million in internal services charges resulting from savings in fuel costs. Despite the favorable variance in net personnel costs, overtime salaries are currently projected to exceed budget by \$2.7 million, which is in line with actual overtime expenses for fiscal year 2013/14.

The Fire and Rescue Department is projected to incur a \$2.5 million favorable variance in expenditures, due to projected favorable variances of approximately \$1.1 million in internal service charges and \$1 million in salaries and benefits. Approximately \$890,000 of the favorable variance in internal service charges is due to fleet vehicle rental charges. This projection will depend upon the timing and receipt of new vehicle purchases.

The Supervisor of Elections is projected to incur a favorable variance of \$1.1 million. The largest drivers of this are projected favorable variances of \$712,907 in part-time salaries and \$125,845 in advertising and promotion.

Jacksonville Citywide Activities is projected to incur an unfavorable variance of (\$3.3) million due to the non-departmental GF/GSD salaries and benefits lapse of (\$3.9) million. The Finance Director's report shows a projected favorable variance of \$783,408 in the Juvenile Justice program. It appears that the favorable variance will be closer to \$462,119 based on the timing of City payments and Duval County's assessment for the State's 2015/16 fiscal year. Additionally, the revised budget for Jacksonville Citywide Activities increased by \$2.7 million from the prior quarter pursuant to Ord. 2015-365-E. The Banking Fund loan repayments for the Haverty's and Ed Ball buildings were reclassified from Public Buildings (Subfund 5A1) to the GF/GSD as this is where those assets are recorded.

The schedule on page 27 presents further detail for all departments that are projected to end the fiscal year with an unfavorable variance. The Downtown Investment Authority (DIA), Finance, Mayor's Office, and Office of Sports and Entertainment Departments are all projected to incur unfavorable expenditure variances for the fiscal year.

### **GF/GSD 011 – Pension Contributions**

#### **Corrections Officers' Retirement Plan (CORP)**

The Finance Director's report projects a favorable variance of \$1,043,910 for contributions to the Correctional Officers' Retirement Plan; however, if this were to occur, the plan would contribute \$361,701 less than the minimum dollar required contribution per the applicable actuarial report.

The City under-contributed per the actuarial report by \$2.1 million in FY 2012/13 and by \$1.4 million in FY 2013/14.

#### **General Employees Pension Plan (GEPP)**

It also appears that the GEPP will be underfunded in FY 2014/15 if the Finance Department's projections are realized. Based on the breakdown by employer performed by the GEPP's actuary,

the City should contribute approximately \$42 million for FY 2014/15. The portion of the \$42 million attributable to annually budgeted subfunds was included in the FY 2014/15 approved budget. However, the Finance Director's report projects a favorable variance of approximately \$2.9 million within the GF/GSD associated with GEPP contributions, which means the City would contribute less than the budgeted amount. There should not be a favorable variance for GEPP contributions since the City needs to contribute the budgeted amount. Contributing the full budgeted amount would reduce the overall GF/GSD favorable expenditure variance by \$2.9 million.

The plan as a whole was under-funded by the City, JEA, JHA and other participants per the actuarial report by \$11.2 million in FY 2012/13 and by \$10.4 million in FY 2013/14.

### **Police and Fire Pension Plan (PFPP)**

The Finance Department is projecting that the City will contribute the total amount budgeted for Police and Fire Pension Fund contributions. However, it appears that the budgeted contribution will be approximately \$4 million less than the total required contribution from the City. The City will have the option to utilize all or a portion of the \$5 million capacity within the City Budget Stabilization Account, or it could pull budget capacity from other line items within the GF/GSD to avoid depleting the stabilization account.

### **Additional Considerations**

A number of variables are mentioned in the GF/GSD discussion above. The potential impact to the GF/GSD overall projected variance is summarized below.

\$6.3M	Finance Department's GF/GSD year-end projected favorable variance as of 6/30/15
(5.0M)	Self-Insurance adjustment
(0.95M)	Adjustment for four pay period pension contributions
(0.36M)	Corrections Officers Retirement Fund contribution
(2.9M)	General Employee Pension Fund contribution
<u>(4.0M)</u>	Police and Fire Pension Fund contribution
(6.9M)	Net year-end potential unfavorable variance

### **Other Funds**

We noted that several of the City's subfunds presented in this quarterly report are financially challenged. The reader will find similar comments repeated for several subfunds. Our review consisted of the GF/GSD and 30 other subfunds. Of the 30 other subfunds reviewed, three had a negative cash balance, four report projected unfavorable variances, and two show a negative cash balance combined with a projected unfavorable variance. We are concerned regarding the cumulative negative effect of these subfunds on the overall financial condition of the City.

### **Special Events (Sub-fund 01A)**

Although the report projects a favorable budget variance of \$87,528 for the fiscal year, Special Events is not projected to meet its salary and benefit lapse. Subfund 01A had a negative cash balance of (\$333,358) as of June 30, 2015. As mentioned in the Finance Director's report, the negative cash position is due to the timing of expenditures and the quarterly contribution from the GF/GSD.

### **Building Inspection (Sub-fund 159)**

Building Inspection is projected to incur a favorable budget variance of \$1,025,061 for the fiscal year due to revenues outperforming budget. Subfund 159 continues to accumulate cash, with a balance of over \$10.5 million as of June 30, 2015.

Subfund 159 was included in the most recent (May 2015) annual fee review but no fee changes were proposed. The Building Inspection Division needs to review the accuracy of the various costs used in the annual fee review. Once the costs are reevaluated, the Building Inspection Division should determine if any fees need to be reduced to minimize the amount of surplus revenue going forward each year.

### **On-Street Parking (Sub-fund 411)**

The report shows a projected favorable budget variance of \$6,002 for the fiscal year. Subfund 411 is currently not projected to meet its salaries and benefits lapse, with a projected unfavorable variance of (\$42,197) in personnel costs net of the lapse.

Subfund 411 is insolvent and cannot meet its current obligations. The balance sheet for Subfund 411 reports a negative cash balance of (\$648,267) and current liabilities of \$157,016 as of June 30, 2015. As mentioned in the Finance Director's report, the FY 2015/16 proposed budget includes a transfer of \$390,351 from Subfund 412 to Subfund 411 in order to address the negative cash balance. However, based on the current revenue and expenditure projections for On-Street Parking, Subfund 411 will still have a negative cash balance after the proposed transfer.

### **Motor Vehicle Inspection (Sub-fund 431)**

Motor Vehicle Inspection is projected to incur an unfavorable budget variance of (\$14,108) for the fiscal year due to a shortfall in vehicle for hire revenue.

### **Solid Waste Disposal (Sub-fund 441)**

The Finance Director's report projects Solid Waste Disposal will incur an overall favorable variance of \$2,098,580 at year-end, mostly due to savings related to lower fuel cost for the solid waste collection activities, reflected within Other Operating Expenses. The projected favorable variance for total revenue appears optimistic. Currently, there is a slight decrease in tons received which affect the related tipping and host fee revenue and is not reflected in the revenue projections. However, the unfavorable variance in Charges for Services is offset by the favorable

variance within Miscellaneous Revenue, which is related to timber sales from the Trail Ridge landfill expansion. Additionally, Solid Waste Disposal is not projected to meet its salaries and benefits lapse.

#### **Performing Arts Center (Fund 4D0)**

Fund 4D0 is projected to incur an unfavorable budget variance of (\$26,213) for the fiscal year primarily due to projected revenue shortfalls. While SMG's projections show a greater number of events and attendance than last year, all event revenue streams on average are lower. Additionally, the June 30, 2015 balance sheet for the Performing Arts Center reflects negative current assets of (\$648,832) and current liabilities of \$276,522. This fund is currently insolvent.

#### **Convention Center (Fund 4E0)**

The Convention Center is projected to incur an unfavorable budget variance of (\$82,546) for the fiscal year due to projected revenue shortfalls resulting from a lower number of events than budgeted, primarily in the meetings and banquet categories.

#### **Equestrian Center/NEFL Equestrian Society (Fund 4F0)**

The Equestrian Center is projected to incur an unfavorable variance of (\$742,539) for the fiscal year. Since July 1, 2014, the Equestrian Center has been operated by a new facilities manager. The financial reports now include this activity, which is budgeted within Subfund 4F5. The facilities management contract stipulates that revenues generated by the contractor must be deposited in the City's account, which has not occurred and is reflected as zero actual revenue within Charges for Services. Transfers From Other Funds revenue represents a transfer of \$286,817 from the Taye Brown Regional Park trust fund needed in order to subsidize operations in fiscal 2014/15.

Actual expenditures for the fiscal year are not expected to exceed \$292,576, which is equal to the amount of the subsidy plus a prior year encumbrance carryforward. Taking this into consideration, the year-end unfavorable variance is projected to be closer to (\$5,000) due to the negative interest earnings that continue to accrue on the negative cash balance within this subfund. The June 30, 2015 balance sheet reports negative current assets of (\$444,640).

#### **Ritz Theatre (Fund 4H0)**

The Ritz Theatre is projected to incur an unfavorable budget variance of (\$156,586) for the fiscal year due to increased costs associated with higher profile and more expensive artists. Additionally, the June 30, 2015 balance sheet for the Ritz Theatre reflects current liabilities of \$411,178 exceed current assets of \$262,784.

### **ITD Operations (Sub-fund 531)**

Subfund 531 is projected to incur a favorable variance of \$93,655. However, if the Finance Director's revenue and expenditure projections for the remainder of the fiscal year are realized, the subfund will end the fiscal year in a negative cash position.

### **Technology System Development (Sub-fund 536)**

Subfund 536 is projected to incur a favorable budget variance of \$498,448 for the fiscal year due to lower than budgeted Banking Fund debt repayments. As mentioned in the Finance Director's report, there is a corresponding projected variance of \$9.6 million in both revenue and expenditures related to the financial ERP system which is expected to carryforward to fiscal year 2015/16. Subfund 536 is currently insolvent. The balance sheet for Subfund 536 shows a negative cash balance of (\$104,928) and current liabilities of \$17,883 as of June 30, 2015. The negative cash position is due to a delay in processing customer billings, which total only \$184,404 as of June 30, 2015.

### **Office of General Counsel (Sub-fund 551)**

Subfund 551 is projected to incur a favorable variance of \$743,233 due to Charges for Services revenue exceeding the budgeted amount. Revenues consist of hourly fees for attorneys and paralegals billed to the various government departments and agencies for legal services provided. An overall favorable variance indicates that amounts billed to users exceed the cost of providing those services. This is an internal service that should not be a profit generating activity. The Taxes and Other Receivables balance of (\$34,929.50) shown on the balance sheet represents an allowance for uncollectible accounts for billings to the Duval County School Board.

### **Self-Insurance (Sub-fund 561)**

Subfund 561 is projected to incur an unfavorable variance of (\$4,639,935) for the fiscal year due to actual loss experience greater than the amount budgeted. This unfavorable variance appears to be entirely related to the City and it does not appear that the other participants will be greatly impacted. It will not be possible to determine the exact impact to the General Fund/GSD until the close of the fiscal year when pooling of claims amongst the participants will occur. However, based on the Finance Department's projections, which appear to be conservative, this would result in a negative impact of \$5 million to the General Fund/GSD that is not taken into account in the Finance Department's projections.

Additionally, the Finance Director's report indicates that Self-Insurance is not projected to meet its salary and benefits lapse.

### **Group Health (Sub-fund 571)**

The Finance Director's report projects Subfund 571 will incur a favorable budget variance of \$10,094,037 for the fiscal year due to cost reductions related to the City becoming self-insured for group health insurance effective January 1, 2015. The Finance Department's projection has

been updated from the prior quarter and is now in line with the actuary's projection for the calendar year.

## **INDEPENDENT AGENCIES**

### **JEA**

#### **Electric System**

The financial report for the nine months ended June 30, 2015 indicates that the Electric System produced an overall surplus of \$1,566,590 due to a third quarter end Base Rate related surplus. JEA's sales revenues continue to underperform. As seen in the projected column, JEA's Base Rate revenues are projected at \$8,673,135 less than budget. Per its projections, JEA will balance its budget primarily by spending \$8,373,253 less than budgeted on Operating and Maintenance expenses. JEA is projecting an increase to Debt Service of an additional \$25,195,798 over budget to defease debt. To offset the debt defeasance, JEA projects \$22,672,299 less expense on Non-Fuel Purchased Power and \$1,763,904 less transferred to Renewal and Replacements.

#### **Note:**

Current JEA policy states that the Fuel Rate Stabilization Fund will attempt to maintain a balance of 15% of current year projected fuel cost. As seen on the Rate Stabilization and Fuel Recovery Funds schedule, the June 30, 2015 balance had reached \$116,450,589 or approximately 20% of current year projected fuel cost. On July 21, 2015 the JEA Board approved a fuel credit to all electric customers which will be applied during the October billing cycle. The approved fuel credit of approximately \$60 million will leave an estimated \$90 million, or approximately 15% of current year projected fuel cost.

#### **Water & Sewer System**

The financial report for the nine months ended June 30, 2015 shows that the Water & Sewer System produced an operating surplus of \$4,553,504 and projects a balanced budget at year end. JEA projects operating revenues to underperform budget by (\$8,708,896) which will be offset primarily by \$9,097,991 in lower Operating & Maintenance expense.

#### **District Energy System**

District Energy System produced a surplus of \$159,155 for the nine months ended June 30, 2015 and projects a balanced budget at year end.

### **Jacksonville Transportation Authority**

The financial report of the Jacksonville Transportation Authority (JTA) for the nine months ending June 30, 2015 indicates no budgetary stress for JTA as a whole. It should be noted that in JTA's narrative report for the General Fund, actual revenues exceeded expenditures by \$477,000

year-to-date rather than the stated \$422K. JTA has filed a budget amendment for FY 2013/14 via bill 2015-550.

### **Jacksonville Port Authority**

The Jacksonville Port Authority's (JPA) financial report for the nine months ending June 30, 2015 indicates no budgetary stress. Overall, JPA is projecting year-end Net Income Before Transfers of \$7,132,029 with these funds being transferred to Operating Capital Outlay.

### **Jacksonville Aviation Authority**

Jacksonville Aviation Authority's (JAA) financial report for the nine months ending June 30, 2015 indicates year-to-date operating and non-operating net income of \$16,311,603. This has resulted in a transfer to Operating Capital Outlay of \$710,914, a transfer to the Passenger Facility Charge (PFC) Reserve of \$2,084,056, and a transfer to Retained Earnings of \$13,516,633. As can be seen in the projected column, JAA anticipates ending the year with net income before transfers out of \$22,762,043, a \$5.9 million increase over budget.

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## **DEBT RATINGS**

In an effort to monitor any significant changes in debt ratings on outstanding debt issued by the City and its Independent Agencies, we asked that the Director of Finance and any Independent Agencies who issue bonds provide rating information on a quarterly basis. There were no changes to the ratings in the third quarter. Please refer to pages 22 and 23 for a detailed list of individual bond ratings.

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## **FINANCIAL REPORTS**

The following financial reports are presented as prepared by the various reporting entities.

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Respectfully submitted,

Kirk A. Sherman, CPA  
Council Auditor

**FINANCE DEPARTMENT  
OFFICE OF THE DIRECTOR**

July 30, 2015



**MEMORANDUM**

**TO:** Kirk Sherman, CPA  
Council Auditor

**FROM:** Michael Weinstein  
Chief Financial Officer / Director of Finance - Acting

**SUBJECT: Financial Summaries for the Nine Months ending June 30, 2015**

In accordance with Ordinance 88-726-439, we are forwarding quarterly financial summaries for the nine months ending June 30, 2015 for the agreed upon subfunds of the Consolidated City of Jacksonville. The discussions in this memo focus on the anticipated year-end revenues and expenditures and not on balance sheet items except for fund's which may be in a negative cash position.

**011 - GENERAL FUND – GSD:**

As of June 30, the General Fund - GSD projects an overall favorable variance of \$6.3 million.

***REVENUES***

Overall, revenues are projected to underperform budget by \$1.2 million. The unfavorable variance in Ad Valorem Taxes of \$59,486 is due to decreased final property tax values.

Taxes are projected to underperform budget by \$1,307,008.

Title	Variance
Franchise Fee - Electric	(1,171,087)
Franchise Fee - Other	(373,575)
Franchise Fee - Water	(138,463)
Local Business Taxes	166,870
Communication Services Tax	421,348
All Other Accounts	(212,101)
	(1,307,008)

State Shared Revenues are projected to outperform budget by \$3,411,525.

Title	Variance
1/2 Cent Sales Tax - F.S. 202.18 2C	1,755,740
State Shared Revenue - Municipal Sales Tax	1,012,652
State Shared Revenue - County Sales Tax	778,371
State Shared Revenue - 8th Cent Gas Tax	104,671
Cardroom Tax	(180,000)
All Other Accounts	(59,909)
	3,411,525

Charges for Services is projected to underperform budget by \$3,075,490. The main driver of the projected unfavorable variance are adjustments being made by Fire and Rescue for prior year uncollectibles, related to ambulance billings, that were not written off in the year they were billed. The review and related cleanup adjustments should be complete by August 2015.

(3,075,490)	
Title	Variance
Ambulance Revenue - Prior Yr Uncollectibles	(2,435,769)
Public Library Fees	(389,952)
JSO: Home Detention / Prisoner's Workfurlough	(264,168)
Planning: Comprehensive / Amendment Fee	(165,410)
JSO: Off-Duty Reimbursement	(114,018)
Planning: Zoning and Rezoning Fees	(106,935)
All Other Accounts	400,762

Miscellaneous Revenue is projected to underperform budget by \$615,082.

(615,082)	
Title	Variance
Payment in Lieu of Taxes - FPL	(759,865)
JSO: Telephone/Laundry/Concession	(134,704)
Miscellaneous Sales and Charges	181,336
Judgements Recovered	230,567
All Other Accounts	(132,416)

Transfers From Other Funds is projected to outperform budget by \$509,244. The favorable variance is due to the return of unused grant match funds from the funds listed in the table below.

509,244	
Title	Variance
Transfer from Prepaid Grant Fund (SF 1F2)	14,594
Transfer from Community Services Grant Fund (SF 1F6)	6,646
Transfer from Grant CIP Fund - FIND (SF 331)	488,004

### EXPENDITURES

Overall, expenditures are projected to have a favorable variance of \$7.5 million including a favorable variance in personnel costs net of the salary and benefit lapse, totaling \$3.87 million. JSO accounts for \$2.0 million of that favorable variance.

The projected net favorable variance in Internal Service Charges of \$1.87 million is being driven by a favorable variance in fleet parts, oil, gas and lube (\$2.3 million) due to reduced fuel costs. This is offset somewhat by a projected unfavorable variance in OGC charges (\$521,662).

Other Operating expenses are currently projected to have a \$2.4 million favorable variance. The largest drivers of the favorable variance in this area are fuel – heat/power (\$153,240), other operating supplies (\$156,595), professional services (\$189,368), repairs & maintenance (\$224,593) and miscellaneous services and charges (\$974,740). The favorable variance in miscellaneous services and charges includes a \$783,408 favorable variance for the County's subsidy to the Department of Juvenile Justice.

The \$894,519 Extraordinary Lapse category is made up of the following:

- Finance (\$20,039)
- OED (\$37,487)
- Office of the Sheriff (\$353,447)
- Mayor's Office (\$483,546)

## **OTHER GENERAL FUND SUBFUNDS:**

### **015 - PROPERTY APPRAISER**

The fund overall has a projected favorable variance of \$510,934 which is primarily due to a \$440,621 favorable variance in personnel costs net of the lapse.

### **016 - CLERK OF THE COURT**

The fund overall has a projected favorable variance of \$184,149 which is primarily due to a \$132,108 favorable variance in personnel costs net of the lapse. Revenues overall are projected to have a favorable variance of \$95,973 primarily due to a \$67,283 favorable variance in fees remitted to the County. This is somewhat offset by an unfavorable variance in legal charges of \$69,596, as seen in Internal Service Charges.

### **017 – TAX COLLECTOR**

The fund overall has a projected favorable variance of \$909,179 which is primarily due to a \$637,410 favorable variance in personnel costs net of the lapse. Revenues overall are projected to have a favorable variance of \$289,400 primarily due to a \$135,000 favorable variance in tag registrations.

### **01A – SPECIAL EVENTS**

The fund overall has a projected favorable variance of \$87,528. However, as of the end of the second quarter the fund is in a negative cash position. The negative cash position was caused by a \$1.65 million expenditure for the Florida Georgia game bleachers that was paid out in the first quarter of the fiscal year. Since this fund receives a quarterly contribution from the General Fund – GSD the fund, if it stays within its expense budget as is projected, the fund as a whole will right itself by year-end.

## **SPECIAL REVENUE FUNDS:**

### **159 – BUILDING INSPECTION**

The fund overall has a projected favorable variance of \$1,025,061 which is due to net revenues outperforming budget by \$1,176,521. The favorable revenue variance is somewhat offset by an unfavorable variance in expenditures of \$151,460. Internal Services are projected to have an unfavorable variance of \$117,688 which is being driven by OGC (\$51,412) and fleet billings (\$75,647).

## **ENTERPRISE FUNDS:**

### **411 – ON-STREET PARKING**

The fund overall has a projected favorable variance of \$6,002. Revenues are projected to outperform budget by \$73,313 primarily due to favorable variances in parking fees (\$58,494) and meter rental (\$59,076), as seen in Charges for Services. These are somewhat offset by underperforming parking fines of \$57,110. Expenditures are projected to have a net unfavorable variance of \$67,311. As of the third quarter, this fund has a negative cash balance of \$648,267.34. The FY16 proposed budget includes a transfer from the Off-Street parking fund (SF 412) which should eliminate this fund's negative cash position.

### **412 – OFF-STREET PARKING**

The fund overall has a projected favorable variance of \$71,538. Expenditures are projected to have a net favorable variance of \$72,232, the primary drivers of which are projected favorable variances in personnel costs net of the lapse (\$18,437), hardware/software license & maint (\$13,250) and repairs and maintenance (\$31,922).

### **441 - SOLID WASTE DISPOSAL**

The fund overall has a projected favorable variance of \$2,211,261. Revenues are projected to outperform budget by \$170,245. Charges for Services is projected to underperform budget by \$717,007. The favorable variance in Miscellaneous Revenue is due to timber revenue of \$851,020 received in FY15 which will be transferred to the solid waste capital project fund (SF 44K) in FY16 to help fund the trail ridge landfill expansion. Expenditures are projected to have a net favorable variance of \$1.9 million. The main driver of which is a projected favorable variance in the garbage/recycling contract of \$2.1 million related to contract hauler fuel savings, as seen in Other Operating Expenses.

#### **451 – MAYPORT FERRY**

The fund overall has a projected favorable variance of \$321,560. Transportation fares are projected to outperform budget by \$220,067 and net Internal Service Charges are projected to have a favorable variance of \$101,489 due to reduced fuel costs. As of the third quarter, this fund is no longer in a negative cash position.

#### **461 - STORMWATER SERVICES**

The fund overall has a projected favorable variance of \$1,274,699. The main drivers of which are a projected favorable variance in personnel costs of \$961,872 and fleet vehicle rental of \$195,862, which can be seen in Internal Service Charges.

#### **CITY VENUES:**

##### **4A0 - MUNICIPAL STADIUM**

The fund overall has a projected favorable variance of \$1,126,663. Which is being driven by a net favorable variance in revenues of \$1,402,771. The 2 cent tourist development tax is projected to outperform budget by \$295,725, as seen in Taxes. Contractual services revenue is projected to outperform budget by \$893,343, as seen in Charges for Services. These favorable variances are somewhat offset by a net unfavorable variance in expenditures of \$276,108. The largest drivers of which is contractual services (\$852,493) as seen in Other Operating Expenses.

##### **4B0 - MEMORIAL ARENA**

The fund overall has a projected favorable variance of \$242,223. Revenues are projected to outperform budget by \$2,107,923. The main drivers of which are advertising fees (\$230,426), rental of city facilities (\$453,907) and concession sales (\$788,268) as seen in Miscellaneous Revenue. This is being somewhat offset by a net unfavorable variance in expenditures of \$1,865,700. The main driver of which is contractual services (\$1,383,392) as seen in Other Operating Expenses.

##### **4C0 – BASEBALL STADIUM**

The fund overall has a projected favorable variance of \$140,373. Revenues are projected to outperform budget by \$641,225. The main drivers of which are contractual services revenue (\$427,571) and parking fees (\$139,463), as seen in Charges for Services. This is being somewhat offset by a net unfavorable variance in expenditures of \$500,852. The main driver of which is contractual services (\$445,588) as seen in Other Operating Expenses.

##### **4D0 - PERFORMING ARTS CENTER**

The fund overall has a projected unfavorable variance of \$26,213. Revenues are projected to underperform budget by \$78,921. The main drivers of which are concession sales (\$78,650) and rental of city facilities (\$58,038), as seen in Miscellaneous Revenue. The unfavorable variance in revenues is somewhat offset by a net favorable variance in expenses of \$52,708. As of the third quarter, this fund has a negative cash balance of \$962,206.88.

##### **4E0 – CONVENTION CENTER**

The fund overall has a projected unfavorable variance of \$82,546. Revenues are projected to underperform budget by \$108,444. The main driver of which is contractual services revenue (\$72,879), as seen in Charges for Services. The unfavorable variance in revenues is somewhat offset by a net favorable variance in expenses of \$25,898.

##### **4F0 – EQUESTRIAN CENTER / NORTHEAST FLORIDA EQUESTRIAN SOCIETY**

The fund overall has a projected unfavorable variance of \$742,539. No revenues other than negative interest and the transfer from the Solid Waste Facilities Mitigation fund (SF 44i) have posted in FAMIS or are projected here. The contract with the non-profit states that revenues collected at the equestrian center are to be deposited into the City's accounts, however this is not happening. It is my understanding that the non-profit is working to get legislation filed to amend the contract however, to my knowledge, nothing has been filed. As of the third quarter, this fund has a negative cash balance of \$502,599.20.

#### **4H0 – RITZ THEATER**

The fund overall has a projected unfavorable variance of \$156,586. Revenues are projected to outperform budget by \$140,783. This favorable variance in revenues is offset by a net unfavorable variance in expenditures of \$297,369. The largest driver of which is contractual services (\$306,010), as seen in Other Operating Expenses.

#### **INTERNAL SERVICE FUNDS:**

##### **511 - FLEET MANAGEMENT - OPERATIONS**

The fund overall has a projected favorable variance of \$37,599. The variances on the expenditure side drive the net unfavorable variance in Charges for Services. The net favorable variance in expenditures of \$5,105,964 is being driven by \$405,920 favorable variance in personnel costs net of the lapse and a \$4.9 million favorable variance in fuel. The favorable budgetary balance in fuel is due to reduced fuel costs and the loss of JTA as a Fleet customer.

##### **521 – COPY CENTER / CENTRAL MAILROOM**

The fund overall has a projected favorable variance of \$147,885 which is mainly due to favorable variances in the copier consolidation contract (\$75,000) and installment purchases (\$63,472), as seen in Other Operating Expenses.

##### **531 - ITD – OPERATIONS**

The fund overall has a projected favorable variance of \$93,655 which is mainly due to a \$607,362 favorable variance in Other Operating Expenses and a projected favorable variance in personnel costs net of the lapse totaling \$432,011 all of which drive the net unfavorable variance in Charges for Services. The largest drivers of the projected favorable variance in Other Operating Expenses are contractual services (emtech) of \$213,993 and telephone/data lines of \$313,786.

##### **534 – RADIO COMMUNICATIONS**

The fund overall has a projected favorable variance of \$276,414. The largest driver of which is a favorable variance in Banking Fund Debt Repayments of \$306,236.

##### **536 – TECHNOLOGY SYSTEM DEVELOPMENT**

The fund overall has a projected favorable variance of \$498,448 which is driven by a projected favorable variance in Banking Fund Debt Repayments. ITD began posting customer billings in May and June however, the fund is still in a negative cash position of the end of the third quarter. Due to this negative cash position no interest income is being projected which accounts for the unfavorable variance in Miscellaneous Revenue. A large portion of the \$11.8 million authorized for the financial ERP will not be spent in FY15 but will be carried over to FY16. This causes an offsetting unfavorable revenue variance in Other Sources and a favorable variance in Capital Outlay.

##### **551 – OFFICE OF GENERAL COUNSEL**

The fund overall has a projected favorable of \$743,233. Charges for Services revenue is projected to outperform budget by \$585,220. The net favorable variance in expenditures of \$156,491 is primarily due to a \$149,290 favorable variance in personnel costs net of the lapse.

##### **561 – SELF INSURANCE**

The fund overall has a projected unfavorable variance of \$4,639,935. The main driver of which is an unfavorable variance in paid loss of \$5.0 million in workers compensation. Of that variance the City portion makes up \$1.9 million and Fire heart / hypertension makes up \$3.6 million.

##### **571 – GROUP HEALTH**

The fund overall has a projected favorable variance of \$10.1 million. This large favorable variance is being driven by reduced costs as the City transitioned to a self-funded plan effective 1/1/2015, as seen in Other Operating Expenses. This savings will be used to fund the required reserves.

##### **581 – INSURED PROGRAMS**

The fund overall has a projected favorable variance of \$1,368,902. The largest driver of which is a favorable variance in premiums paid for property of \$924,590 as seen in Other Operating Expenses.

## 5A1 – PUBLIC BUILDING ALLOCATIONS

The fund overall has a projected favorable variance of \$383,668 which is primarily due to a \$101,849 favorable variance in personnel costs net of the lapse and a \$279,287 favorable variance in utilities, as seen in Other Operating Expenses.

There are additional budgetary variances beyond those commented upon here. These variances are either not deemed noteworthy or are not material to the overall financial operations of the general government.

*p.p. Angela Moyer*  
Assistant Budget Officer

## EARNINGS ON INVESTMENTS

The Operating Portfolio's performance, for the quarter ending June 30, 2015, came in at a negative 0.37% after fees. While the portfolio was running ahead of pace through last quarter, recent global market developments have moved in the other direction. The Fiscal Year-to-date performance figure now stands at a positive 1.07% which is not on track to hit the full fiscal year 2015 forecast of 2.27%. During the past three and five years the portfolio has earned an average annual return of 1.79% and 2.65% respectively. The markets are often unpredictable and do not move in a straight line so a precise figure of where we will end up for the year is not known. While the markets may very well recover prior to fiscal year end, we are lowering the forecast to reflect the current level of unrealized losses. This would result in a \$465,000 reduction to the \$3.10 million forecast if the books were to close for the year with today's level of losses. The new full year forecast is for \$2.65 million in earnings.

It has been the committee's view that market interest rates are more likely to stay flat or rise than they are to fall which makes it more difficult to produce a high level of returns on a forward looking basis. In light of this stance the portfolio is now, and has been for several quarters, positioned in a moderate to slightly conservative posture after having reduced risk in recent years. As interest rates revert back to higher, more historically normal, levels in the coming quarters and years, the portfolio may experience headwinds and see prices on current bond holdings fall. The positive side of such a shift will mean greater income levels in the future. You can see the benefit of positioning the portfolio conservatively in the most recent month and quarter, where the portfolio lost less than the benchmark.

It is important to remember that the goals of this portfolio are to protect capital, ensure liquidity, and then to earn interest income. As such, and in alignment with Florida Statutes, this portfolio is invested in bonds. The portfolio is comprised of four strategies: Core Plus, Intermediate, Limited Duration, and Extended Cash, each with varying risk and return profiles. Within this framework, money managers are tasked with investing in a manner deemed prudent given our goals and needs.

Figure 1. Operating Portfolio Performance (net of fees)





BUILDING COMMUNITY

July 30, 2015

**SUBJECT:** QUARTERLY FINANCIAL SUMMARY – June 30, 2015

**FROM:** Melissa H. Dykes, Chief Financial Officer JEA

**TO:** Mr. Kirk Sherman, CPA Council Auditor City Hall

The attached financial summary for JEA has been prepared in accordance with the instructions provided by the Council Auditor's Office.

For the nine months ended June 30, 2015, JEA contributed a record high \$83.8 million to the City's General Fund. JEA also paid to the City \$60.7 million Public Service Tax and \$28.1 million City of Jacksonville Franchise Fee for a total payment of \$172.6 million which represents an increase of \$2.7 million over prior year.

The Electric System produced a positive fund balance of \$1.6 million for the nine months ended June 30, 2015 due primarily to seasonal sales and reduced non-fuel expenses. This represents 0.1% of the annual operating budget. The annual projection for the Electric System reflects a combined \$69 million reduction in fuel and base rate revenues which is a result of the \$50 million fuel rebate to customers in April and the 5% weather contingency included in the budget but projected not to be fully realized. The annual projection shows a balanced budget.

The Water and Sewer System produced a positive fund balance of \$4.5 million for the nine months ended June 30, 2015. This represents 1.1% of the annual operating budget. The annual projection for the Water and Sewer System reflects a \$7 million reduction in total revenues which is a result of the 5% weather contingency included in the budget but not expected to be realized. The annual projection for the water and sewer system shows a balanced budget.

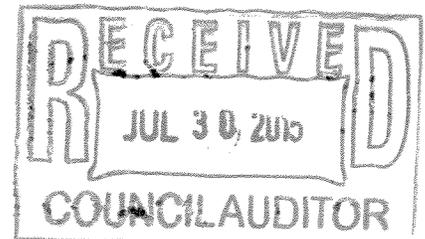
The District Energy System produced a favorable fund balance of \$159 thousand for the nine months ended June 30, 2015, while the annual projection shows a balanced budget.

JEA experienced no budgetary stress during the period ending June 30, 2015.

JEA is actively monitoring the credit markets in order to efficiently manage debt. A schedule of JEA's bond ratings as of June 2015 is included with this report.

  
\_\_\_\_\_  
Melissa H. Dykes, Chief Financial Officer

Attachments: As noted





# JACKSONVILLE TRANSPORTATION AUTHORITY

Scott L. McCaleb  
*Chairman*

Isaiah Rumlin  
*Vice Chairman*

Kevin J. Holzendorf  
*Secretary*

Greg Evans  
*Treasurer*

Edward E. Burr  
*Board Member*

Ari Jolly  
*Board Member*

Nathaniel P. Ford Sr.  
*Chief Executive Officer*

July 30, 2015

Mr. Kirk Sherman, CPA  
Council Auditor  
City Hall - Suite 200  
117 West Duval Street  
Jacksonville, Florida 32202

Dear Mr. Sherman:

Enclosed are the quarterly reports for the Jacksonville Transportation Authority for the quarter ended June 30, 2015.

### ***Bus Fund***

Bus performance showed expenses (with transfers to other funds included) under the approved budget by \$357K or 0.6% for year-to-date fiscal 2015. The JTA has been making continuous efforts to improve efficiency and control costs. There were savings this quarter primarily associated with fuel costs.

Actual revenues exceeded expenditures by \$5.26M for this same time period. Contributing to the increased revenues was a stronger Transportation Sales tax (net sales tax proceeds after debt service on Better Jacksonville Plan bonds). The inclusion of the internet sales tax recognized for the first time this fiscal year is positively impacting revenues.

### ***Skyway Fund***

Skyway performance showed expenses under the approved budget by \$14K or 0.3% for year-to-date fiscal 2015. There were savings this quarter associated with utilities and material/supplies.

The Skyway is a fare-free service and requires a Bus fund transfer to support operations. This transfer ensures that actual revenues and expenditures balance.

121 West Forsyth  
Street, Suite 200  
Jacksonville, FL 32202

main: (904) 630-3181  
fax: (904) 630-3166

[www.jtafla.com](http://www.jtafla.com)



**Mr. Kirk Sherman, CPA**  
**July 30, 2015 – Page 2**

***CTC Fund (Connexion)***

Connexion performance showed expenses over the approved budget by \$48K or -0.9% for year-to-date fiscal 2015. This negative variance is primarily due to increased costs for the paratransit operator contract related to increased ridership.

The majority of service provided by this fund is for riders covered under the federally mandated ADA program. The Connexion service requires a Bus fund transfer to support operations. This transfer ensures that actual revenues and expenditures balance.

***General Fund (Engineering/Highway Division)***

Actual revenues were more than expenditures by \$422K for year-to-date fiscal 2015. Contributing to the increased revenue was higher interest income and ILA Administrative income than budgeted. In addition, there were savings this quarter primarily associated with services.

Please call Anna Thomas at 630-3196 or myself at 630-3113 if you have any questions concerning the above.

Sincerely,

Henry Li

Vice President of Finance & Administration/CFO

121 West Forsyth  
Street, Suite 200  
Jacksonville, FL 32202

main: (904) 630-3181  
fax: (904) 630-3166

[www.jtafla.com](http://www.jtafla.com)



July 30, 2015

Mr. Kirk Sherman  
Council Auditor  
City Hall at St. James, Suite 200  
117 W. Duval St.  
Jacksonville, FL 32202

Re: Quarterly Report

Dear Mr. Sherman:

Enclosed is the Jacksonville Port Authority Unaudited Quarterly Report as of June 30, 2015.

The Jacksonville Port Authority is in good financial position and experienced no budgetary stress during the period. As noted previously, JAXPORT results to date and projected amounts include the addition of new VW/Audi business coming online in the second half of FY2014-2015. Impacts include anticipated auto volumes of 37,500 vehicles in the second half of FY2014-2015, and certain related tenant relocation and other costs (classified within non-operating expenses) of approximately \$1.7 million dollars.

Our Bond Rating with Moody is A2 and our Bond Rating with Fitch is A. These ratings have not changed since the end of the prior period.

If you have any questions or need additional information, please call me at 357-3004.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike McClung".

Mike McClung  
Controller

P.O. Box 3005  
2831 Talleyrand Avenue  
Jacksonville, FL 32206-0005  
Phone: (904) 630-3000  
www.jaxport.com

Blount Island Marine Terminal  
Talleyrand Marine Terminal  
Dames Point Marine Terminal  
JAXPORT Cruise Terminal



July 30, 2015

Mr. Kirk Sherman, CPA  
Council Auditor  
City Hall at St. James, Suite 200  
117 W. Duval Street  
Jacksonville, FL 32202

RE: Quarterly Report

Dear Mr. Sherman:

The attached financial summary for the Jacksonville Aviation Authority has been prepared in accordance with the instructions provided by the Council Auditor's Office.

Enclosed is the Unaudited Quarterly Report of the Jacksonville Aviation Authority for the nine months ended June 30, 2015.

Operating Revenues were \$57.80million which results in a positive variance of \$3.51 million year to date. Operating Expenditures were \$35.69 million which results in a year to date positive variance of \$1.77 million. The quarter closes with a year to date positive Operating Income variance of \$5.27 million. The Jacksonville Aviation Authority is in a good financial position and has experienced no budgetary stress during the fiscal year.

If you have any questions or need additional information, please call Carolyn Reed.

Sincerely,

A handwritten signature in black ink, appearing to read 'Richard A. Rossi', is written over a light blue horizontal line.

Richard A. Rossi  
Chief Financial Officer

**Bond Ratings - City of Jacksonville**  
**As of June 30, 2015**

<b>BOND CLASSIFICATION</b>	<b>FROM</b>	<b>TO</b>	<b>MOODY'S</b>	<b>S&amp;P</b>	<b>FITCH</b>
<b>Issuer Credit Rating (Implied GO)</b>	1997	1999	Aa2	AA	AA
	2000	2003	Aa2	n/a	n/a
	2004	2007	n/a	n/a	n/a
	2008	2009	Aa2	AA	AA
	2010	2013	Aa1	AA	AA+
	2014	2014	Aa2	AA	AA+
	2015	Current	Aa2	AA	AA
<b>Covenant Bonds</b>	2008	2009	Aa3	AA-	AA-
	2010	2013	Aa2	AA-	AA
	2014	2014	Aa3	AA-	AA
	2015	Current	Aa3	AA-	AA-
<b>Revenue Bonds</b>	1997	1999	A1	A+	A+
	2000	2000	A1	A+	AA
	2001	2002	Aa3	A+	AA
	2003	2003	Aa2 / A2	AA / AA-	AA / AA-
	2004	2004	Aa2 / A2	AA- / A	AA / AA-
	2005	2005	Aa3 / A1	AA- / A	AA / AA-
	2006	2007	Aa3 / A1	AA- / A+	AA / AA-
	2008	2009	Aa3 / A1	AA- / A	AA / A+
	2010	2011	Aa2 / A1	AA- / A	AA+ / AA-
	2011	2013	Aa2 / A1	AA+ / A	AA+ / AA-
	2013	2014	Aa2 / Aa3	AA+ / A	AA+ / AA-
	2015	Current	Aa2 / Aa3	AA+ / A	AA / AA-
	<b>Better Jacksonville Plan</b>	1997	1999	n/a	n/a
2000		2000	n/a	n/a	n/a
2001		2006	Aa3	A+	AA
2007		2008	Aa3	AA-	AA
2009		2009	Aa3	AA-	AA/AA-
2010		2011	Aa2/A1	AA-	AA/AA-
2011		2012	Aa2/A1	AA-/A	AA/AA-
2012		Current	A1	AA-/A	AA-/A+
<b>Commercial Paper Notes</b>	2002	2003	n/a	n/a	n/a
	2004	2009	n/a	A-1+	n/a
	2010	2013	P-1	n/a	n/a
	2013	Current	n/a	A-1	F1

## Bond Ratings for Independent Agencies

As of June 30, 2015

	<u>Fitch</u>	<u>S&amp;P</u>	<u>Moody</u>
<b><u>JEA</u></b>			
<b>Uninsured Long Term</b>			
Electric Senior	AA	AA-	Aa2
Electric Subordinated	AA	A+	Aa3
<b>Uninsured Short Term</b>			
Electric Subordinated Commercial Paper	F1	A-1	P-1
Electric Subordinated Bonds	F1+	A-1	VMIG-1
<b>Uninsured Long Term</b>			
SJRPP	AA-	AA-	Aa2
Bulk Power Supply System Bonds - Scherer	AA-	AA-	Aa2
<b>Uninsured Long Term</b>			
Water and Sewer Senior	AA	AA	Aa2
Water and Sewer Subordinated	AA	AA	Aa2
<b>Uninsured Short Term</b>			
Water and Sewer Senior Bonds	F1+	A-1+	VMIG-1
<b>District Energy System</b>			
Long Term	AA	AA-	Aa3
<b><u>Jacksonville Port Authority</u></b>			
Revenue Bonds - Series 2008	A	Not Rated	A2
Revenue Bonds - Series 2012	A	Not Rated	A2
<b><u>Jacksonville Airport Authority</u></b>			
JAA Revenue Bonds - Series 2003A	A	A	A2
JAA Revenue Bonds - Series 2006	A	A	A2
<b>Source:</b> JEA- Melissa Dykes, Treasurer			
JPA- Michael Poole, Deputy Executive Director and Chief Financial Officer			
JAA- Diane Pinkerman, Controller			

## Bond Ratings Scale

Moody's		S&P		Fitch		Definition
Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	
Aaa	P-1	AAA	A-1+	AAA	F1+	Prime
Aa1		AA+		AA+		High grade
Aa2		AA		AA		High grade
Aa3		AA-		AA-		
A1	P-2	A+	A-1	A+	F1	Upper medium grade
A2		A		A		
A3		A-		A-		F2
Baa1	P-3	BBB+	A-2	BBB+	F3	
Baa2		BBB		BBB		
Baa3		BBB-		BBB-		
Ba1	Not Prime (NP)	BB+	B	BB+	B	Non-investment grade speculative
Ba2		BB		BB		
Ba3		BB-		BB-		
B1		B+		B+		Highly speculative
B2		B		B		
B3		B-		B-		
Caa1		C		CCC+		
Caa2	CCC		CCC			
Caa3	CCC-		CC			
Ca	CC		C	Speculative, in or near default		
C	C		C			
/	D	D	D	RD/D	RD/D	In default, little prospect of recovery
/						

## Municipal Short Term Ratings (Moody's)

Short Term	Demand Obligation	Definition
MIG1	VMIG1	Superior credit quality
MIG2	VMIG2	Strong credit quality
MIG3	VMIG 3	Acceptable credit quality
SG	SG	Speculative-grade credit quality

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY  
 FOR THE QUARTER ENDED JUNE 30, 2015

GENERAL FUND GSD - 011

REVENUES BY SOURCE

	Revised Budget	Projection	Variance Favorable (Unfavorable)
AD VALOREM TAXES	510,041,477	509,981,991	(59,486)
SALES AND USE TAXES	1,033,538	1,054,702	21,164
UTILITY SERVICE TAXES	86,023,459	85,790,194	(233,265)
COMMUNICATIONS SERVICES TAX	35,340,592	35,761,940	421,348
LOCAL BUSINESS TAX	7,156,842	7,323,712	166,870
FRANCHISE FEES	41,097,578	39,414,453	(1,683,125)
FEDERAL GRANTS	698,498	654,596	(43,902)
FEDERAL PAYMENTS IN LIEU OF TAXES	23,000	23,000	0
STATE GRANTS	127,943	127,943	0
STATE SHARED REVENUES	141,743,345	145,154,870	3,411,525
CONTRIBUTIONS FROM OTHER LOCAL UNITS	111,687,538	111,687,538	0
GENERAL GOVERNMENT	4,044,030	4,017,458	(26,572)
PUBLIC SAFETY	27,156,870	24,672,195	(2,484,675)
PHYSICAL ENVIRONMENT	630,280	627,922	(2,358)
HUMAN SERVICES	1,799,337	1,833,443	34,106
CULTURE AND RECREATION	1,311,800	954,170	(357,630)
OTHER CHARGES FOR SERVICES	11,662,079	11,430,079	(232,000)
JUDGMENT AND FINES	652,000	687,000	35,000
VIOLATIONS OF LOCAL ORDINANCES	437,106	434,064	(3,042)
OTHER FINES AND/OR FORFEITS	1,259,800	1,191,112	(68,688)
INTEREST, INCL PROFITS ON INVESTMENTS	3,108,295	3,097,697	(10,598)
RENTS AND ROYALTIES	144,670	140,524	(4,146)
DISPOSITION OF FIXED ASSETS	50,000	91,997	41,997
CONTRIB & DONATIONS FROM PRIVATE SOURCES	88,075	0	(88,075)
OTHER MISCELLANEOUS REVENUE	16,798,532	16,244,272	(554,260)
CONTRIBUTIONS FROM OTHER FUNDS	6,099,103	6,608,347	509,244
DEBT PROCEEDS	7,003,503	7,003,503	0
	1,017,219,290	1,016,008,721	(1,210,568)

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY  
 FOR THE QUARTER ENDED JUNE 30, 2015

GENERAL FUND GSD - 011

EXPENDITURES BY DEPARTMENT

	Revised Budget	Projection	Variance Favorable (Unfavorable)
ADVISORY BOARDS & COMMISSIONS	407,818	404,943	2,875
CITY COUNCIL	9,020,759	9,020,153	606
COURTS	4,180,374	4,157,266	23,108
DOWNTOWN INVESTMENT AUTHORITY	1,165,903	1,213,629	(47,727)
EMPLOYEE SERVICES	5,346,807	5,000,142	346,665
FINANCE	6,997,360	7,201,561	(204,201)
FIRE AND RESCUE	210,431,708	207,943,250	2,488,458
HUMAN RIGHTS COMMISSION	583,777	569,755	14,023
INTRA-GOVERNMENTAL SERVICES	6,280,795	5,442,572	838,223
MAYOR'S OFFICE	3,597,275	4,044,446	(447,170)
MEDICAL EXAMINER	3,504,873	3,409,799	95,074
MILITARY AFFAIRS AND VETERANS	1,120,227	1,038,744	81,483
OFFICE OF ECONOMIC DEVELOPMENT	2,236,610	1,836,812	399,798
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	250,030	245,866	4,164
OFFICE OF GENERAL COUNSEL	223,605	193,932	29,673
OFFICE OF INSPECTOR GENERAL	206,319	194,220	12,099
OFFICE OF SPORTS & ENTERTAINMENT	713,339	775,064	(61,725)
OFFICE OF THE SHERIFF	402,771,402	399,128,181	3,643,221
PARKS, RECR., ENT. & CONSERVATION			
PARKS, RECREATION & COMMUNITY SVCS	38,819,585	38,151,874	667,711
PLANNING AND DEVELOPMENT	6,420,885	6,346,213	74,672
PUBLIC DEFENDER	1,835,683	1,832,500	3,183
PUBLIC HEALTH	1,448,548	1,448,086	462
PUBLIC LIBRARIES	30,667,814	30,083,403	584,412
PUBLIC WORKS	38,936,208	38,894,345	41,863
REGULATORY COMPLIANCE	16,486,225	15,763,267	722,958
SPECIAL SERVICES	5,120	1,855	3,265
STATE ATTORNEY	2,101,486	2,101,439	47
SUPERVISOR OF ELECTIONS	9,082,305	7,998,259	1,084,046
JACKSONVILLE CITYWIDE ACTIVITIES	97,000,908	100,257,526	(3,256,617)
TRANSFERS OUT - DEBT	64,556,693	64,174,931	381,762
TRANSFERS OUT	68,527,767	68,527,767	0
	1,034,928,208	1,027,401,800	7,526,408

A supplemental schedule has been provided that details those Departments that are projected to have an unfavorable variance.

GENERAL FUND - GSD  
EXPENDITURES BY DEPARTMENT SUPPLEMENTAL DETAIL

Downtown Investment Authority

Unfavorable Variance:	(47,727)	
		<u>Variance</u>
Personnel Costs		15,673
Operating		14,229
Internal Service Charges - Legal		(68,233)
Internal Service Charges - Other		(9,396)
Capital Outlay		0

Finance

Unfavorable Variance:	(204,201)	
		<u>Variance</u>
Personnel Costs		201,742
Operating		14,381
Internal Service Charges - Legal		(343,121)
Internal Service Charges - Other		(57,164)
Extraordinary Lapse		(20,039)

Mayor's Office

Unfavorable Variance:	(447,170)	
		<u>Variance</u>
Personnel Costs		159,022
Operating		2,110
Internal Service Charges		(124,756)
Extraordinary Lapse		(483,546)

Office of Sports and Entertainment

Unfavorable Variance:	(61,725)	
		<u>Variance</u>
Personnel Costs		(47,298)
Operating		6,385
Internal Service Charges		(20,812)

Special Services

2013-209-E Re-Org Legislation: This legislation moved the budgetary balances to the new Department/activity in April 2014 so any encumbrance that existed in Special Services prior to that time would remain in Special Services until paid out or liquidated by the Department. These encumbrances are not incorrectly posted.

JACKSONVILLE CITYWIDE ACTIVITIES

*Non-Departmental Expenses*

Unfavorable Variance:	(3,256,617)	
		<u>Variance</u>
Citywide Salary & Benefit Lapse		(3,889,766)
Tax Deed Purchases		(100,000)
Banking Fund Debt Repayments		(46,983)
Juvenile Justice		783,408
Other		(3,276)

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

011 - GENERAL FUND - GSD

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	142,812,213.91	Current Liabilities	3,699,500.68
Taxes and other Receivable, Net	22,724,254.95	Other Liabilities	71,139,603.43
Due from Other Government Units	38,926,688.43	Deferred Inflows	179,850.56
Inventories	4,186,290.77		
Other Current Assets	56,002,978.30	<b>TOTAL LIABILITIES</b>	<u>75,018,954.67</u>
		FUND EQUITY	
		Beginning of Year	89,251,121.01
		Current Yr Less Encumbrances	100,382,350.68
		<b>TOTAL FUND EQUITY</b>	<u>189,633,471.69</u>
<b>TOTAL ASSETS</b>	<u><u>264,652,426.36</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>264,652,426.36</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Ad Valorem Taxes	510,041,477	509,981,991	509,981,991	(59,486)
Taxes	170,652,009	107,074,056	169,345,001	(1,307,008)
Intergovernmental Revenue	849,441	433,928	805,539	(43,902)
State Shared Revenue	141,743,345	92,383,912	145,154,870	3,411,525
Charges for Services	44,480,256	27,768,649	41,404,766	(3,075,490)
Revenue From City Agencies - Allocations	2,124,140	1,511,528	2,130,501	6,361
Fines and Forfeits	2,348,906	1,737,026	2,312,176	(36,730)
Miscellaneous Revenue	20,189,572	13,672,346	19,574,490	(615,082)
Other Sources	7,003,503	0	7,003,503	0
Transfers From Other Funds	6,099,103	4,860,132	6,608,347	509,244
Transfers From Component Units	111,687,538	65,151,064	111,687,538	0
<b>TOTAL REVENUE</b>	<u>1,017,219,290</u>	<u>824,574,633</u>	<u>1,016,008,721</u>	<u>(1,210,568)</u>
<b>EXPENDITURES</b>				
Salaries	345,705,586	240,327,525	338,358,135	7,347,451
Salary & Benefit Lapse	(7,928,456)	0	0	(7,928,456)
Employer Provided Benefits	272,282,608	190,955,955	267,827,765	4,454,843
Internal Service Charges	69,039,250	49,877,156	67,166,310	1,872,941
Internal Services - IT Operations	15,312,080	11,311,670	14,982,653	329,426
Other Operating Expenses	122,328,112	72,641,104	119,890,651	2,437,461
Intra-Departmental Billing	327,151	166,287	327,151	0
Library Materials	2,962,172	1,889,380	2,962,172	0
Capital Outlay	9,318,632	817,578	9,306,349	12,283
Debt Service	64,556,693	52,545,199	64,174,931	381,762
Grants, Aids & Contributions	34,792,741	32,668,913	34,784,551	8,190
Supervision Allocation	(472,721)	(26,649)	(140,036)	(332,685)
Indirect Cost	2,946,802	2,210,101	2,946,802	0
Transfers to Other Funds	75,097,773	57,299,148	75,097,773	0
Payment to Fiscal Agents	1,690,668	1,294,385	1,728,612	(37,944)
Extraordinary Lapse	(894,519)	0	0	(894,519)
Banking Fund Debt Repayments	27,632,431	18,810,636	27,756,776	(124,345)
Fiscal and Other Debt Fees	231,205	171,260	231,205	0
<b>TOTAL EXPENDITURES</b>	<u>1,034,928,208</u>	<u>732,959,647</u>	<u>1,027,401,800</u>	<u>7,526,408</u>

CURRENT YEAR	<u>(17,708,919)</u>	<u>91,614,986</u>	<u>(11,393,079)</u>	<u>6,315,840</u>
FUND BALANCE TRANSFERS	8,788,364			
CARRYOVERS	0			
CONTINGENCIES	(510,558)			
RESERVE - PRIOR YEAR ENCUMBRANCES	9,431,112			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

015 - PROPERTY APPRAISER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,330,094.12	Current Liabilities	556.25
		TOTAL LIABILITIES	556.25
		FUND EQUITY	
		Beginning of Year	358,623.24
		Current Yr Less Encumbrances	970,914.63
		TOTAL FUND EQUITY	1,329,537.87
TOTAL ASSETS	<u>1,330,094.12</u>	TOTAL LIABILITIES FUND EQUITY	<u>1,330,094.12</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	299,962	277,116	318,868	18,906
Miscellaneous Revenue	25,330	23,288	29,048	3,718
Transfers From Other Funds	9,124,796	6,843,597	9,124,796	0
TOTAL REVENUE	<u>9,450,088</u>	<u>7,144,000</u>	<u>9,472,712</u>	<u>22,624</u>
EXPENDITURES				
Salaries	5,305,301	3,582,099	4,964,530	340,771
Salary & Benefit Lapse	(139,482)	0	0	(139,482)
Employer Provided Benefits	2,711,285	1,800,925	2,471,953	239,332
Internal Service Charges	518,160	354,413	470,091	48,069
Internal Services - IT Operations	286,990	221,239	286,990	0
Other Operating Expenses	1,046,748	478,434	1,047,132	(384)
Capital Outlay	5,218	5,214	5,214	4
TOTAL EXPENDITURES	<u>9,734,220</u>	<u>6,442,323</u>	<u>9,245,910</u>	<u>488,310</u>
	CURRENT YEAR	<u>(284,132)</u>	<u>701,678</u>	<u>226,802</u>
FUND BALANCE TRANSFERS	269,237			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	14,895			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

016 - CLERK OF THE COURT

BALANCE SHEET INFORMATION

ASSETS		FUND EQUITY	
Pooled Cash and Investments	1,450,203.34	Beginning of Year	1,306,176.49
		Current Yr Less Encumbrances	144,026.85
		TOTAL FUND EQUITY	1,450,203.34
<b>TOTAL ASSETS</b>	<u>1,450,203.34</u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u>1,450,203.34</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	3,329,500	2,291,394	3,360,565	31,065
Miscellaneous Revenue	22,218	64,213	87,126	64,908
<b>TOTAL REVENUE</b>	<u>3,351,718</u>	<u>2,355,607</u>	<u>3,447,691</u>	<u>95,973</u>
<b>EXPENDITURES</b>				
Salaries	935,310	582,093	809,231	126,079
Salary & Benefit Lapse	(86,935)	0	0	(86,935)
Employer Provided Benefits	522,214	310,870	429,250	92,964
Internal Service Charges	1,159,422	911,870	1,215,827	(56,405)
Internal Services - IT Operations	796,720	588,939	785,252	11,468
Other Operating Expenses	191,264	135,194	190,260	1,004
Capital Outlay	140,922	140,921	140,921	1
Supervision Allocation	275,463	0	275,463	0
Indirect Cost	82,087	61,565	82,087	0
<b>TOTAL EXPENDITURES</b>	<u>4,016,467</u>	<u>2,731,452</u>	<u>3,928,291</u>	<u>88,176</u>
<b>CURRENT YEAR</b>	<u>(664,749)</u>	<u>(375,845)</u>	<u>(480,600)</u>	<u>184,149</u>
FUND BALANCE TRANSFERS	519,872			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	144,877			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

017 - TAX COLLECTOR

BALANCE SHEET INFORMATION

ASSETS		FUND EQUITY	
Pooled Cash and Investments	1,785,402.59	Beginning of Year	544,437.59
		Current Yr Less Encumbrances	1,240,965.00
		TOTAL FUND EQUITY	1,785,402.59
TOTAL ASSETS	1,785,402.59	TOTAL LIABILITIES FUND EQUITY	1,785,402.59

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Licenses and Permits	5,000	4,623	6,163	1,163
Charges for Services	9,242,320	7,533,047	9,497,560	255,240
Miscellaneous Revenue	22,818	47,435	55,815	32,997
Transfers From Other Funds	6,521,204	4,890,903	6,521,204	0
<b>TOTAL REVENUE</b>	<b>15,791,342</b>	<b>12,476,008</b>	<b>16,080,742</b>	<b>289,400</b>
<b>EXPENDITURES</b>				
Salaries	8,184,642	5,495,570	7,566,245	618,397
Salary & Benefit Lapse	(338,247)	0	0	(338,247)
Employer Provided Benefits	3,909,182	2,606,866	3,551,922	357,260
Internal Service Charges	666,544	477,036	640,497	26,047
Internal Services - IT Operations	1,297,057	957,181	1,297,057	0
Other Operating Expenses	2,149,312	1,686,570	2,192,991	(43,678)
Capital Outlay	375,886	136,496	375,886	0
<b>TOTAL EXPENDITURES</b>	<b>16,244,376</b>	<b>11,359,718</b>	<b>15,624,597</b>	<b>619,779</b>
<b>CURRENT YEAR</b>	<b>(453,034)</b>	<b>1,116,290</b>	<b>456,145</b>	<b>909,179</b>
FUND BALANCE TRANSFERS	124,675			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	328,359			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

01A - SPECIAL EVENTS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(333,358.11)	Current Liabilities	14,903.00
Taxes and other Receivable, Net	<u>0.00</u>	TOTAL LIABILITIES	<u>14,903.00</u>
		FUND EQUITY	
		Beginning of Year	40,943.38
		Current Yr Less Encumbrances	<u>(389,204.49)</u>
		TOTAL FUND EQUITY	<u>(348,261.11)</u>
TOTAL ASSETS	<u><u>(333,358.11)</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>(333,358.11)</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	15,000	26,032	28,700	13,700
Transfers From Other Funds	4,717,556	3,538,167	4,717,556	0
TOTAL REVENUE	<u>4,732,556</u>	<u>3,564,199</u>	<u>4,746,256</u>	<u>13,700</u>
EXPENDITURES				
Salaries	913,474	749,396	954,300	(40,826)
Salary & Benefit Lapse	(12,614)	0	0	(12,614)
Employer Provided Benefits	290,820	192,442	260,950	29,870
Internal Service Charges	235,800	180,136	239,581	(3,781)
Internal Services - IT Operations	102,507	51,199	102,507	0
Other Operating Expenses	2,836,242	2,438,496	2,735,063	101,179
Capital Outlay	1	0	1	0
Grants, Aids & Contributions	384,875	341,734	384,875	0
TOTAL EXPENDITURES	<u>4,751,105</u>	<u>3,953,403</u>	<u>4,677,277</u>	<u>73,828</u>
	<u>CURRENT YEAR</u>	<u>(389,204)</u>	<u>68,979</u>	<u>87,528</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	18,549			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

159 - BUILDING INSPECTION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	10,576,169.22	Current Liabilities	379,364.91
Taxes and other Receivable, Net	<u>0.00</u>	<b>TOTAL LIABILITIES</b>	<u>379,364.91</u>
		<b>FUND EQUITY</b>	
		Beginning of Year	7,204,062.82
		Current Yr Less Encumbrances	<u>2,992,741.49</u>
		<b>TOTAL FUND EQUITY</b>	<u>10,196,804.31</u>
<b>TOTAL ASSETS</b>	<u><u>10,576,169.22</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>10,576,169.22</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	12,373,190	10,083,439	13,438,325	1,065,135
Fines and Forfeits	119,420	131,703	158,583	39,163
Miscellaneous Revenue	123,161	133,628	195,384	72,223
<b>TOTAL REVENUE</b>	<u>12,615,771</u>	<u>10,348,770</u>	<u>13,792,292</u>	<u>1,176,521</u>
<b>EXPENDITURES</b>				
Salaries	4,500,557	3,151,283	4,367,533	133,024
Salary & Benefit Lapse	(130,220)	0	0	(130,220)
Employer Provided Benefits	2,273,414	1,620,760	2,257,002	16,412
Internal Service Charges	977,182	799,412	1,094,870	(117,688)
Internal Services - IT Operations	891,766	564,043	942,059	(50,293)
Other Operating Expenses	421,920	238,046	421,898	22
Capital Outlay	97,333	94,247	94,774	2,559
Supervision Allocation	67,481	50,612	67,481	0
Indirect Cost	559,624	419,718	559,624	0
Banking Fund Debt Repayments	1,590,164	417,907	1,595,440	(5,276)
<b>TOTAL EXPENDITURES</b>	<u>11,249,222</u>	<u>7,356,029</u>	<u>11,400,682</u>	<u>(151,460)</u>
<b>CURRENT YEAR</b>	<u>1,366,549</u>	<u>2,992,741</u>	<u>2,391,610</u>	<u>1,025,061</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(1,400,983)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	34,434			
<b>BUDGET DIFFERENCE</b>	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

191 - JACKSONVILLE CHILDREN'S COMMISSION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	4,356,697.91	Current Liabilities	61,240.74
		TOTAL LIABILITIES	61,240.74
		FUND EQUITY	
		Beginning of Year	2,732,956.84
		Current Yr Less Encumbrances	1,562,500.33
		TOTAL FUND EQUITY	4,295,457.17
TOTAL ASSETS	<u>4,356,697.91</u>	TOTAL LIABILITIES FUND EQUITY	<u>4,356,697.91</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	423,801	299,306	424,568	767
Transfers From Other Funds	21,612,316	16,244,317	21,647,396	35,080
TOTAL REVENUE	<u>22,036,117</u>	<u>16,543,622</u>	<u>22,071,964</u>	<u>35,847</u>
EXPENDITURES				
Salaries	1,984,384	1,300,159	1,926,236	58,148
Salary & Benefit Lapse	(98,381)	0	0	(98,381)
Employer Provided Benefits	885,145	556,075	801,455	83,690
Internal Service Charges	323,397	266,432	356,158	(32,761)
Internal Services - IT Operations	173,770	118,535	173,818	(48)
Other Operating Expenses	325,594	173,935	310,754	14,841
Capital Outlay	3	0	3	0
Debt Service	549,890	417,134	549,890	0
Grants, Aids & Contributions	18,859,032	11,755,448	18,779,032	80,000
Transfers to Other Funds	1,381,028	1,328,528	1,381,028	0
Extraordinary Lapse	(98,155)	0	0	(98,155)
TOTAL EXPENDITURES	<u>24,285,708</u>	<u>15,916,247</u>	<u>24,278,374</u>	<u>7,334</u>
	CURRENT YEAR	<u>(2,249,591)</u>	<u>627,375</u>	<u>(2,206,410)</u>
FUND BALANCE TRANSFERS	935,125			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,314,466			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

411 - ON-STREET PARKING

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(648,267.34)	Current Liabilities	157,016.12
Taxes and other Receivable, Net	3,216.00	Other Liabilities	359,532.87
Capital Assets, Net	<u>3,796,736.41</u>	<b>TOTAL LIABILITIES</b>	<u>516,548.99</u>
		<b>FUND EQUITY</b>	
		Beginning of Year	2,617,862.62
		Current Yr Less Encumbrances	17,273.46
		<b>TOTAL FUND EQUITY</b>	<u>2,635,136.08</u>
<b>TOTAL ASSETS</b>	<u><u>3,151,685.07</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>3,151,685.07</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	1,067,350	885,048	1,199,448	132,098
Fines and Forfeits	650,000	444,671	592,890	(57,110)
Miscellaneous Revenue	1,100	438	(575)	(1,675)
Transfers From Other Funds	18,207	13,655	18,207	0
<b>TOTAL REVENUE</b>	<u>1,736,657</u>	<u>1,343,813</u>	<u>1,809,970</u>	<u>73,313</u>
<b>EXPENDITURES</b>				
Salaries	926,335	673,743	941,349	(15,014)
Salary & Benefit Lapse	(39,170)	0	0	(39,170)
Employer Provided Benefits	439,382	307,534	427,395	11,987
Internal Service Charges	174,646	140,565	205,978	(31,332)
Internal Services - IT Operations	159,794	101,558	159,794	0
Other Operating Expenses	310,794	159,637	304,576	6,218
Capital Outlay	2	0	2	0
Supervision Allocation	(274,666)	(206,000)	(274,666)	0
Indirect Cost	101,309	75,982	101,309	0
<b>TOTAL EXPENDITURES</b>	<u>1,798,426</u>	<u>1,253,019</u>	<u>1,865,737</u>	<u>(67,311)</u>
<b>CURRENT YEAR</b>	<u>(61,769)</u>	<u>90,794</u>	<u>(55,767)</u>	<u>6,002</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	61,769			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

412 - OFF-STREET PARKING

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	845,997.79	Current Liabilities	644.98
Capital Assets, Net	<u>3,838,182.27</u>	TOTAL LIABILITIES	<u>644.98</u>
		FUND EQUITY	
		Beginning of Year	4,212,340.80
		Current Yr Less Encumbrances	<u>471,194.28</u>
		TOTAL FUND EQUITY	<u>4,683,535.08</u>
TOTAL ASSETS	<u><u>4,684,180.06</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>4,684,180.06</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,191,623	1,652,343	2,180,542	(11,081)
Miscellaneous Revenue	24,315	25,371	34,702	10,387
TOTAL REVENUE	<u>2,215,938</u>	<u>1,677,714</u>	<u>2,215,244</u>	<u>(694)</u>
EXPENDITURES				
Salaries	325,071	233,468	334,361	(9,290)
Salary & Benefit Lapse	(8,046)	0	0	(8,046)
Employer Provided Benefits	185,293	106,033	149,520	35,773
Internal Service Charges	230,255	168,183	225,525	4,730
Internal Services - IT Operations	13,905	10,755	13,905	0
Other Operating Expenses	405,828	218,553	356,762	49,065
Capital Outlay	2	0	2	0
Supervision Allocation	274,666	206,000	274,666	0
Indirect Cost	51,350	38,513	51,350	0
Transfers to Other Funds	18,207	13,655	18,207	0
TOTAL EXPENDITURES	<u>1,496,531</u>	<u>995,159</u>	<u>1,424,298</u>	<u>72,232</u>
	<u>719,407</u>	<u>682,555</u>	<u>790,946</u>	<u>71,538</u>
CURRENT YEAR				
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(742,386)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	22,979			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

431 - MOTOR VEHICLE INSPECTION - SEC 110.407

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	234,648.87	Current Liabilities	13,296.55
Taxes and other Receivable, Net	16,330.00	Other Liabilities	76,664.15
Inventories	13,016.96	TOTAL LIABILITIES	89,960.70
Capital Assets, Net	32,000.00	FUND EQUITY	
		Beginning of Year	101,869.49
		Current Yr Less Encumbrances	104,165.64
		TOTAL FUND EQUITY	206,035.13
TOTAL ASSETS	295,995.83	TOTAL LIABILITIES FUND EQUITY	295,995.83

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	548,800	396,360	512,635	(36,165)
Miscellaneous Revenue	1,012	1,348	1,797	785
TOTAL REVENUE	549,812	397,708	514,432	(35,380)
EXPENDITURES				
Salaries	238,834	164,846	230,395	8,439
Salary & Benefit Lapse	(17,890)	0	0	(17,890)
Employer Provided Benefits	134,830	85,392	117,839	16,991
Internal Service Charges	18,275	12,418	16,558	1,717
Internal Services - IT Operations	10,106	7,558	10,078	28
Other Operating Expenses	28,336	4,723	16,350	11,986
Capital Outlay	1	0	0	1
Indirect Cost	24,806	18,605	24,806	0
TOTAL EXPENDITURES	437,298	293,542	416,026	21,272
CURRENT YEAR	112,514	104,166	98,406	(14,108)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(114,637)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,123			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

441 - SOLID WASTE DISPOSAL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	4,735,154.95	Current Liabilities	369,675.27
Taxes and other Receivable, Net	21,157,450.22	Other Liabilities	11,281,818.00
Due from Other Government Units	164,712.09	<b>TOTAL LIABILITIES</b>	<b>11,651,493.27</b>
Capital Assets, Net	15,577,518.24	FUND EQUITY	
Other Deferred Charges	6,062,953.78	Beginning of Year	23,899,174.98
		Current Yr Less Encumbrances	12,147,121.03
		<b>TOTAL FUND EQUITY</b>	<b>36,046,296.01</b>
<b>TOTAL ASSETS</b>	<b>47,697,789.28</b>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<b>47,697,789.28</b>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	66,715,478	49,473,195	65,998,471	(717,007)
Revenue From City Agencies - Allocations	158,374	140,813	158,374	0
Fines and Forfeits	1,000	3,295	4,393	3,393
Miscellaneous Revenue	2,601,167	3,062,004	3,485,026	883,859
Transfers From Other Funds	500	500	500	0
<b>TOTAL REVENUE</b>	<b>69,476,519</b>	<b>52,679,807</b>	<b>69,646,764</b>	<b>170,245</b>
<b>EXPENDITURES</b>				
Salaries	4,366,374	3,170,444	4,275,843	90,531
Salary & Benefit Lapse	(254,077)	0	0	(254,077)
Employer Provided Benefits	2,101,656	1,578,426	2,131,558	(29,902)
Internal Service Charges	3,240,200	2,460,763	3,282,126	(41,926)
Internal Services - IT Operations	355,907	297,610	392,883	(36,976)
Other Operating Expenses	56,136,976	33,705,955	53,936,291	2,200,685
Capital Outlay	1	0	1	0
Debt Service	5,462,500	4,092,499	5,462,500	0
Supervision Allocation	(215,000)	(140,927)	(215,000)	0
Indirect Cost	1,019,421	764,566	1,019,421	0
Banking Fund Debt Repayments	155,455	0	155,455	0
<b>TOTAL EXPENDITURES</b>	<b>72,369,413</b>	<b>45,929,336</b>	<b>70,441,078</b>	<b>1,928,335</b>
<b>CURRENT YEAR</b>	<b>(2,892,894)</b>	<b>6,750,471</b>	<b>(794,314)</b>	<b>2,098,580</b>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(112,210)			
CONTINGENCIES	(929,848)			
RESERVE - PRIOR YEAR ENCUMBRANCES	3,934,952			
<b>BUDGET DIFFERENCE</b>	<b>0</b>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

451 - MAYPORT FERRY

BALANCE SHEET INFORMATION

ASSETS		FUND EQUITY	
Pooled Cash and Investments	213,941.67	Beginning of Year	4,040,898.25
Capital Assets, Net	<u>3,661,955.13</u>	Current Yr Less Encumbrances	<u>(165,001.45)</u>
		TOTAL FUND EQUITY	<u>3,875,896.80</u>
 TOTAL ASSETS	 <u><u>3,875,896.80</u></u>	 TOTAL LIABILITIES FUND EQUITY	 <u><u>3,875,896.80</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	1,372,034	1,194,076	1,592,101	220,067
Miscellaneous Revenue	0	(332)	0	0
Other Sources	200,000	133,336	200,000	0
<b>TOTAL REVENUE</b>	<u>1,572,034</u>	<u>1,327,080</u>	<u>1,792,101</u>	<u>220,067</u>
<b>EXPENDITURES</b>				
Internal Service Charges	345,315	94,866	243,826	101,489
Other Operating Expenses	1,062,545	1,043,180	1,062,542	3
Capital Outlay	20,001	14,957	20,000	1
Transfers to Other Funds	112,500	84,375	112,500	0
<b>TOTAL EXPENDITURES</b>	<u>1,540,361</u>	<u>1,237,379</u>	<u>1,438,868</u>	<u>101,493</u>
CURRENT YEAR	<u>31,673</u>	<u>89,702</u>	<u>353,233</u>	<u>321,560</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(37,428)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	5,755			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

461 - STORMWATER SERVICES

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	545,490.83	Current Liabilities	613,621.11
Taxes and other Receivable, Net	16,266,264.14	Other Liabilities	15,009,561.75
Other Current Assets	81,755.79	<b>TOTAL LIABILITIES</b>	<u>15,623,182.86</u>
Capital Assets, Net	<u>44,780,967.02</u>	FUND EQUITY	
		Beginning of Year	44,594,570.26
		Current Yr Less Encumbrances	1,456,724.66
		<b>TOTAL FUND EQUITY</b>	<u>46,051,294.92</u>
<b>TOTAL ASSETS</b>	<u><u>61,674,477.78</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>61,674,477.78</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	29,207,958	21,916,244	29,232,624	24,666
Miscellaneous Revenue	0	360,839	0	0
Transfers From Other Funds	1,561,058	1,170,794	1,561,058	0
<b>TOTAL REVENUE</b>	<u>30,769,016</u>	<u>23,447,876</u>	<u>30,793,682</u>	<u>24,666</u>
<b>EXPENDITURES</b>				
Salaries	4,793,286	3,148,571	4,117,115	676,171
Employer Provided Benefits	2,647,210	1,835,117	2,361,509	285,701
Internal Service Charges	2,218,188	1,388,777	1,919,958	298,230
Internal Services - IT Operations	154,272	102,744	151,210	3,062
Other Operating Expenses	9,029,358	4,654,923	9,047,498	(18,140)
Capital Outlay	2	0	1	1
Debt Service	3,694,873	2,138,830	3,694,873	0
Indirect Cost	1,088,791	816,593	1,088,791	0
Transfers to Other Funds	5,925,136	5,090,848	5,925,136	0
Banking Fund Debt Repayments	2,355,479	1,760,436	2,350,471	5,008
<b>TOTAL EXPENDITURES</b>	<u>31,906,595</u>	<u>20,936,839</u>	<u>30,656,562</u>	<u>1,250,033</u>
<b>CURRENT YEAR</b>	<u><u>(1,137,579)</u></u>	<u><u>2,511,036</u></u>	<u><u>137,120</u></u>	<u><u>1,274,699</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,137,579			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

4A0 - MUNICIPAL STADIUM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	8,817,419.87	Current Liabilities	3,027,399.41
Taxes and other Receivable, Net	1,362,117.83	Other Liabilities	155,706,285.36
Due from Other Government Units	0.00		
Other Current Assets	1,033,824.58	TOTAL LIABILITIES	<u>158,733,684.77</u>
Other Non Current Assets	0.00	FUND EQUITY	
Capital Assets, Net	214,949,692.94	Beginning of Year	43,371,287.26
Other Deferred Charges	42,211.23	Current Yr Less Encumbrances	24,100,294.42
	<u>226,205,266.45</u>	TOTAL FUND EQUITY	<u>67,471,581.68</u>
TOTAL ASSETS	<u><u>226,205,266.45</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>226,205,266.45</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Taxes	7,650,004	6,162,438	7,945,729	295,725
Charges for Services	5,126,381	5,535,338	6,152,704	1,026,323
Miscellaneous Revenue	5,883,592	5,856,855	5,964,315	80,723
Transfers From Other Funds	11,737,355	8,803,016	11,737,355	0
TOTAL REVENUE	<u>30,397,332</u>	<u>26,357,647</u>	<u>31,800,103</u>	<u>1,402,771</u>
EXPENDITURES				
Salaries	1,376,741	890,154	1,273,813	102,928
Employer Provided Benefits	493,125	294,506	416,055	77,070
Internal Service Charges	145,036	107,901	150,570	(5,534)
Internal Services - IT Operations	130,920	97,051	130,920	0
Other Operating Expenses	12,438,565	9,617,397	12,921,637	(483,072)
Capital Outlay	92,909	26,502	60,409	32,500
Debt Service	10,151,124	7,613,343	10,151,124	0
Transfers to Other Funds	5,596,821	4,197,616	5,596,821	0
TOTAL EXPENDITURES	<u>30,425,241</u>	<u>22,844,469</u>	<u>30,701,349</u>	<u>(276,108)</u>
CURRENT YEAR	<u>(27,909)</u>	<u>3,513,178</u>	<u>1,098,754</u>	<u>1,126,663</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	27,909			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

4B0 - MEMORIAL ARENA

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,957,740.58	Current Liabilities	3,582,502.12
Taxes and other Receivable, Net	1,729,495.31	Other Liabilities	102,236,322.81
Other Current Assets	1,142,665.46	<b>TOTAL LIABILITIES</b>	<u>105,818,824.93</u>
Capital Assets, Net	98,556,465.51	FUND EQUITY	
Other Deferred Charges	<u>222,761.43</u>	Beginning of Year	(1,453,461.81)
		Current Yr Less Encumbrances	(756,234.83)
		<b>TOTAL FUND EQUITY</b>	<u>(2,209,696.64)</u>
<b>TOTAL ASSETS</b>	<u><u>103,609,128.29</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>103,609,128.29</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	5,558,200	5,245,809	5,943,295	385,095
Miscellaneous Revenue	3,035,087	4,267,825	4,757,915	1,722,828
Transfers From Other Funds	1,706,661	853,331	1,706,661	0
<b>TOTAL REVENUE</b>	<u>10,299,948</u>	<u>10,366,965</u>	<u>12,407,871</u>	<u>2,107,923</u>
<b>EXPENDITURES</b>				
Salaries	1,273,786	906,831	1,261,714	12,072
Employer Provided Benefits	367,270	286,159	389,812	(22,542)
Internal Service Charges	46,837	34,015	47,531	(694)
Internal Services - IT Operations	35,734	27,471	35,734	0
Other Operating Expenses	6,710,867	7,031,018	8,588,685	(1,877,818)
Capital Outlay	67,311	17,311	44,030	23,282
Transfers to Other Funds	1,815,454	934,925	1,815,454	0
<b>TOTAL EXPENDITURES</b>	<u>10,317,259</u>	<u>9,237,731</u>	<u>12,182,960</u>	<u>(1,865,700)</u>
<b>CURRENT YEAR</b>	<u>(17,311)</u>	<u>1,129,234</u>	<u>224,911</u>	<u>242,223</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	17,311			
<b>BUDGET DIFFERENCE</b>	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

4C0 - BASEBALL STADIUM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	765,371.63	Current Liabilities	211,590.58
Taxes and other Receivable, Net	72,621.75	Other Liabilities	26,646,289.02
Other Current Assets	(88,015.04)	<b>TOTAL LIABILITIES</b>	<u>26,857,879.60</u>
Capital Assets, Net	26,900,386.01	FUND EQUITY	
Other Deferred Charges	<u>10,721.85</u>	Beginning of Year	808,185.20
		Current Yr Less Encumbrances	(4,978.60)
		<b>TOTAL FUND EQUITY</b>	<u>803,206.60</u>
<b>TOTAL ASSETS</b>	<u><u>27,661,086.20</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>27,661,086.20</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	396,495	647,116	966,066	569,571
Miscellaneous Revenue	177,254	193,271	248,908	71,654
Transfers From Other Funds	1,892,905	1,594,679	1,892,905	0
<b>TOTAL REVENUE</b>	<u>2,466,654</u>	<u>2,435,066</u>	<u>3,107,879</u>	<u>641,225</u>
<b>EXPENDITURES</b>				
Salaries	276,326	208,235	300,039	(23,713)
Employer Provided Benefits	81,705	59,537	81,278	427
Internal Service Charges	94	309	403	(309)
Internal Services - IT Operations	0	300	0	0
Other Operating Expenses	1,631,703	1,338,449	2,118,960	(487,257)
Capital Outlay	69,952	13,203	59,952	10,000
Transfers to Other Funds	441,825	331,369	441,825	0
<b>TOTAL EXPENDITURES</b>	<u>2,501,605</u>	<u>1,951,402</u>	<u>3,002,457</u>	<u>(500,852)</u>
<b>CURRENT YEAR</b>	<u><u>(34,951)</u></u>	<u><u>483,664</u></u>	<u><u>105,421</u></u>	<u><u>140,373</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	34,951			
<b>BUDGET DIFFERENCE</b>	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

4D0 - PERFORMING ARTS CENTER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(962,206.88)	Current Liabilities	276,521.77
Taxes and other Receivable, Net	135,083.47	Other Liabilities	994,225.60
Other Current Assets	178,291.27	TOTAL LIABILITIES	<u>1,270,747.37</u>
Capital Assets, Net	20,928,548.36	FUND EQUITY	
Other Deferred Charges	<u>8,503.51</u>	Beginning of Year	19,427,374.33
		Current Yr Less Encumbrances	(409,901.97)
		TOTAL FUND EQUITY	<u>19,017,472.36</u>
TOTAL ASSETS	<u><u>20,288,219.73</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>20,288,219.73</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	1,881,401	1,740,646	1,943,168	61,767
Miscellaneous Revenue	708,682	505,350	567,994	(140,688)
Transfers From Other Funds	929,086	696,815	929,086	0
TOTAL REVENUE	<u>3,519,169</u>	<u>2,942,811</u>	<u>3,440,248</u>	<u>(78,921)</u>
<b>EXPENDITURES</b>				
Salaries	619,321	362,124	532,850	86,471
Employer Provided Benefits	182,420	116,453	161,099	21,321
Internal Service Charges	18,979	20,106	26,374	(7,395)
Internal Services - IT Operations	4,421	3,258	4,421	0
Other Operating Expenses	2,358,435	2,048,880	2,416,124	(57,689)
Capital Outlay	43,239	7,989	33,239	10,000
Debt Service	149,133	111,850	149,133	0
Transfers to Other Funds	156,459	117,344	156,459	0
TOTAL EXPENDITURES	<u>3,532,407</u>	<u>2,788,005</u>	<u>3,479,699</u>	<u>52,708</u>
CURRENT YEAR	<u>(13,238)</u>	<u>154,806</u>	<u>(39,451)</u>	<u>(26,213)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	13,238			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

4E0 - CONVENTION CENTER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	898,835.75	Current Liabilities	377,720.30
Taxes and other Receivable, Net	11,926.58		
Other Current Assets	(248,416.53)	TOTAL LIABILITIES	377,720.30
Capital Assets, Net	15,705,809.17	FUND EQUITY	
Other Deferred Charges	3,475.52	Beginning of Year	16,433,172.41
		Current Yr Less Encumbrances	(439,262.22)
		TOTAL FUND EQUITY	15,993,910.19
TOTAL ASSETS	16,371,630.49	TOTAL LIABILITIES FUND EQUITY	16,371,630.49

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	1,001,123	733,679	905,803	(95,320)
Miscellaneous Revenue	964,040	737,805	950,916	(13,124)
Transfers From Other Funds	1,615,684	1,211,763	1,615,684	0
TOTAL REVENUE	3,580,847	2,683,247	3,472,403	(108,444)
EXPENDITURES				
Salaries	970,196	611,625	880,384	89,812
Employer Provided Benefits	375,965	231,820	314,112	61,853
Internal Service Charges	8,408	5,454	7,687	721
Internal Services - IT Operations	8,046	6,135	8,046	0
Other Operating Expenses	1,647,788	1,390,846	1,784,276	(136,488)
Capital Outlay	58,323	8,322	48,323	10,000
Transfers to Other Funds	520,443	390,332	520,443	0
TOTAL EXPENDITURES	3,589,169	2,644,535	3,563,271	25,898
CURRENT YEAR	(8,322)	38,713	(90,868)	(82,546)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	8,322			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

4F0 - EQUESTRIAN CNT/NEFL EQUESTRAIN SOCIETY

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(502,599.20)	Other Liabilities	2,511,157.92
Other Current Assets	57,959.69		
Capital Assets, Net	10,356,332.94	TOTAL LIABILITIES	2,511,157.92
Deferred Outflows	93,267.52	FUND EQUITY	
		Beginning of Year	8,016,867.91
		Current Yr Less Encumbrances	(523,064.88)
		TOTAL FUND EQUITY	7,493,803.03
TOTAL ASSETS	10,004,960.95	TOTAL LIABILITIES FUND EQUITY	10,004,960.95

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	175,500	0	0	(175,500)
Miscellaneous Revenue	562,088	(5,395)	(4,951)	(567,039)
Transfers From Other Funds	286,817	215,113	286,817	0
TOTAL REVENUE	1,024,405	209,718	281,866	(742,539)
EXPENDITURES				
Other Operating Expenses	1,030,164	200,443	1,030,164	0
TOTAL EXPENDITURES	1,030,164	200,443	1,030,164	0
CURRENT YEAR	(5,759)	9,275	(748,298)	(742,539)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	5,759			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

4H0 - RITZ THEATER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	440,233.53	Current Liabilities	411,178.07
Taxes and other Receivable, Net	29,629.46	Other Liabilities	669.50
Other Current Assets	(207,078.55)	TOTAL LIABILITIES	411,847.57
Other Deferred Charges	3,923.28	FUND EQUITY	
		Beginning of Year	0.00
		Current Yr Less Encumbrances	(145,139.85)
		TOTAL FUND EQUITY	(145,139.85)
TOTAL ASSETS	266,707.72	TOTAL LIABILITIES FUND EQUITY	266,707.72

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	30,325	89,567	121,182	90,857
Miscellaneous Revenue	183,095	194,008	233,021	49,926
Transfers From Other Funds	1,660,418	1,245,314	1,660,418	0
TOTAL REVENUE	1,873,838	1,528,889	2,014,621	140,783
EXPENDITURES				
Salaries	359,051	262,496	371,497	(12,446)
Employer Provided Benefits	120,555	74,997	101,523	19,032
Internal Service Charges	2,533	3,166	4,368	(1,835)
Internal Services - IT Operations	19,833	14,167	19,833	0
Other Operating Expenses	587,244	730,736	889,364	(302,120)
Transfers to Other Funds	784,622	588,467	784,622	0
TOTAL EXPENDITURES	1,873,838	1,674,029	2,171,207	(297,369)
CURRENT YEAR	0	(145,140)	(156,586)	(156,586)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

511 - FLEET MGMT - OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,797,862.53	Current Liabilities	315,346.73
Due from Other Government Units	611,812.38	Other Liabilities	1,006,971.24
Inventories	674,629.78		
Capital Assets, Net	975,777.22	TOTAL LIABILITIES	<u>1,322,317.97</u>
		FUND EQUITY	
		Beginning of Year	2,000,713.75
		Current Yr Less Encumbrances	2,737,050.19
		TOTAL FUND EQUITY	<u>4,737,763.94</u>
TOTAL ASSETS	<u><u>6,060,081.91</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>6,060,081.91</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	36,740,548	22,901,854	31,569,420	(5,171,128)
Miscellaneous Revenue	371,819	349,679	474,582	102,763
TOTAL REVENUE	<u>37,112,367</u>	<u>23,251,533</u>	<u>32,044,002</u>	<u>(5,068,365)</u>
EXPENDITURES				
Salaries	4,216,713	2,665,863	3,756,636	460,077
Salary & Benefit Lapse	(393,062)	0	0	(393,062)
Employer Provided Benefits	2,159,676	1,315,154	1,820,771	338,905
Internal Service Charges	806,338	618,709	808,432	(2,094)
Internal Services - IT Operations	239,703	202,957	270,610	(30,907)
Other Operating Expenses	30,010,471	16,069,488	25,265,445	4,745,026
Capital Outlay	837,862	278,431	837,572	290
Supervision Allocation	(53,907)	(40,430)	(53,907)	0
Indirect Cost	460,727	345,545	460,727	0
Banking Fund Debt Repayments	62,295	55,925	74,566	(12,271)
TOTAL EXPENDITURES	<u>38,346,816</u>	<u>21,511,642</u>	<u>33,240,852</u>	<u>5,105,964</u>
CURRENT YEAR	<u>(1,234,449)</u>	<u>1,739,892</u>	<u>(1,196,850)</u>	<u>37,599</u>
FUND BALANCE TRANSFERS	870,872			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	363,577			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

521 - COPY CENTER / CENTRAL MAILROOM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	615,783.04	Current Liabilities	9,339.33
Due from Other Government Units	84.00	Other Liabilities	60,421.08
Capital Assets, Net	<u>8,165.78</u>	TOTAL LIABILITIES	<u>69,760.41</u>
		FUND EQUITY	
		Beginning of Year	210,355.54
		Current Yr Less Encumbrances	343,916.87
		TOTAL FUND EQUITY	<u>554,272.41</u>
TOTAL ASSETS	<u><u>624,032.82</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>624,032.82</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	2,740,862	1,764,708	2,650,326	(90,536)
Miscellaneous Revenue	8,253	4,225	6,167	(2,086)
TOTAL REVENUE	<u>2,749,115</u>	<u>1,768,933</u>	<u>2,656,493</u>	<u>(92,622)</u>
<b>EXPENDITURES</b>				
Salaries	154,828	104,046	144,647	10,181
Employer Provided Benefits	87,852	61,072	83,771	4,081
Internal Service Charges	14,627	10,947	14,596	31
Internal Services - IT Operations	19,262	7,991	10,655	8,607
Other Operating Expenses	2,497,062	1,210,559	2,279,456	217,606
Capital Outlay	2,366	2,365	2,365	1
Supervision Allocation	0	0	0	0
Indirect Cost	38,453	28,840	38,453	0
TOTAL EXPENDITURES	<u>2,814,450</u>	<u>1,425,820</u>	<u>2,573,943</u>	<u>240,507</u>
CURRENT YEAR	<u><u>(65,335)</u></u>	<u><u>343,113</u></u>	<u><u>82,550</u></u>	<u><u>147,885</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(789)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	66,124			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

531 - ITD OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,305,561.15	Current Liabilities	323,355.02
Due from Other Government Units	3,406.29	Other Liabilities	1,650,100.05
Inventories	398,876.85		
Capital Assets, Net	<u>6,858,279.43</u>	TOTAL LIABILITIES	<u>1,973,455.07</u>
		FUND EQUITY	
		Beginning of Year	6,465,958.94
		Current Yr Less Encumbrances	126,709.71
		TOTAL FUND EQUITY	<u>6,592,668.65</u>
TOTAL ASSETS	<u><u>8,566,123.72</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>8,566,123.72</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	21,774,031	15,941,270	20,833,988	(940,043)
Miscellaneous Revenue	2,000	2,078	5,564	3,564
TOTAL REVENUE	<u>21,776,031</u>	<u>15,943,347</u>	<u>20,839,552</u>	<u>(936,479)</u>
<b>EXPENDITURES</b>				
Salaries	8,101,120	5,541,212	7,624,023	477,097
Salary & Benefit Lapse	(486,656)	0	0	(486,656)
Employer Provided Benefits	3,535,863	2,265,162	3,094,293	441,570
Internal Service Charges	1,363,617	670,622	1,372,856	(9,239)
Other Operating Expenses	10,484,439	6,017,282	9,877,077	607,362
Capital Outlay	463,551	0	463,550	1
Supervision Allocation	(279,086)	(209,315)	(279,086)	0
Indirect Cost	121,362	91,022	121,362	0
TOTAL EXPENDITURES	<u>23,304,210</u>	<u>14,375,984</u>	<u>22,274,075</u>	<u>1,030,135</u>
	CURRENT YEAR	<u><u>(1,528,178)</u></u>	<u><u>1,567,363</u></u>	<u><u>(1,434,523)</u></u>
FUND BALANCE TRANSFERS	15,610			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,512,568			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

534 - RADIO COMMUNICATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,198,460.59	Current Liabilities	1,102,645.07
Due from Other Government Units	174,504.77	Other Liabilities	12,257,956.72
Capital Assets, Net	11,629,398.57	<b>TOTAL LIABILITIES</b>	<b>13,360,601.79</b>
Other Deferred Charges	263,029.00	FUND EQUITY	
		Beginning of Year	1,676,119.43
		Current Yr Less Encumbrances	228,671.71
		<b>TOTAL FUND EQUITY</b>	<b>1,904,791.14</b>
<b>TOTAL ASSETS</b>	<b>15,265,392.93</b>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<b>15,265,392.93</b>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	6,864,234	5,319,929	6,816,202	(48,032)
Miscellaneous Revenue	69,329	44,612	61,019	(8,310)
Other Sources	3,000,000	0	3,000,000	0
<b>TOTAL REVENUE</b>	<b>9,933,563</b>	<b>5,364,541</b>	<b>9,877,221</b>	<b>(56,342)</b>
<b>EXPENDITURES</b>				
Salaries	532,037	372,760	517,966	14,071
Salary & Benefit Lapse	(10,396)	0	0	(10,396)
Employer Provided Benefits	249,745	180,115	246,545	3,200
Internal Service Charges	53,237	32,503	42,592	10,645
Internal Services - IT Operations	40,616	25,138	33,517	7,099
Other Operating Expenses	1,011,284	910,120	1,010,205	1,079
Capital Outlay	3,000,001	0	3,000,000	1
Grants, Aids & Contributions	200,000	199,178	199,179	821
Supervision Allocation	279,086	209,315	279,086	0
Indirect Cost	99,068	74,301	99,068	0
Banking Fund Debt Repayments	4,521,792	3,272,919	4,215,556	306,236
<b>TOTAL EXPENDITURES</b>	<b>9,976,470</b>	<b>5,276,349</b>	<b>9,643,714</b>	<b>332,756</b>
<b>CURRENT YEAR</b>	<b>(42,907)</b>	<b>88,192</b>	<b>233,506</b>	<b>276,414</b>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(1,223)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	44,130			
<b>BUDGET DIFFERENCE</b>	<b>0</b>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

536 - TECHNOLOGY SYSTEM DEVELOPMENT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(104,927.73)	Current Liabilities	17,883.49
Other Current Assets	223,182.23	Other Liabilities	.30
Capital Assets, Net	<u>3,412,707.61</u>	<b>TOTAL LIABILITIES</b>	<u>17,883.79</u>
		<b>FUND EQUITY</b>	
		Beginning of Year	4,498,165.85
		Current Yr Less Encumbrances	(985,087.53)
		<b>TOTAL FUND EQUITY</b>	<u>3,513,078.32</u>
<b>TOTAL ASSETS</b>	<u><u>3,530,962.11</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>3,530,962.11</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	714,195	184,404	673,402	(40,793)
Miscellaneous Revenue	21,352	694	0	(21,352)
Other Sources	13,624,739	0	4,074,359	(9,550,380)
<b>TOTAL REVENUE</b>	<u>14,360,286</u>	<u>185,098</u>	<u>4,747,761</u>	<u>(9,612,525)</u>
<b>EXPENDITURES</b>				
Other Operating Expenses	62,800	13,567	62,800	0
Capital Outlay	13,819,776	407,255	4,269,396	9,550,380
Banking Fund Debt Repayments	633,587	54,746	72,994	560,593
<b>TOTAL EXPENDITURES</b>	<u>14,516,163</u>	<u>475,567</u>	<u>4,405,190</u>	<u>10,110,973</u>
<b>CURRENT YEAR</b>	<u>(155,877)</u>	<u>(290,469)</u>	<u>342,571</u>	<u>498,448</u>
<b>FUND BALANCE TRANSFERS</b>	17,609			
<b>CARRYOVERS</b>	0			
<b>CONTINGENCIES</b>	0			
<b>RESERVE - PRIOR YEAR ENCUMBRANCES</b>	138,268			
<b>BUDGET DIFFERENCE</b>	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

551 - OFFICE OF GENERAL COUNSEL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,309,789.42	Current Liabilities	195,098.64
Taxes and other Receivable, Net	(34,929.50)	Other Liabilities	817,843.05
Due from Other Government Units	254,372.69	<b>TOTAL LIABILITIES</b>	<u>1,012,941.69</u>
Capital Assets, Net	<u>315.33</u>	FUND EQUITY	
		Beginning of Year	1,158,674.30
		Current Yr Less Encumbrances	<u>1,357,931.95</u>
		<b>TOTAL FUND EQUITY</b>	<u>2,516,606.25</u>
<b>TOTAL ASSETS</b>	<u><u>3,529,547.94</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>3,529,547.94</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	7,911,568	6,297,708	8,496,788	585,220
Miscellaneous Revenue	49,595	45,562	51,117	1,522
<b>TOTAL REVENUE</b>	<u>7,961,163</u>	<u>6,343,269</u>	<u>8,547,905</u>	<u>586,742</u>
<b>EXPENDITURES</b>				
Salaries	5,060,802	3,392,341	4,710,321	350,481
Salary & Benefit Lapse	(355,967)	0	0	(355,967)
Employer Provided Benefits	1,985,621	1,327,731	1,830,845	154,776
Internal Service Charges	227,603	172,827	226,402	1,201
Internal Services - IT Operations	183,169	128,513	183,169	0
Other Operating Expenses	1,689,538	424,565	1,683,538	6,000
Capital Outlay	1	0	1	0
Indirect Cost	179,555	134,666	179,555	0
Transfers to Other Funds	213,819	213,819	213,819	0
<b>TOTAL EXPENDITURES</b>	<u>9,184,141</u>	<u>5,794,462</u>	<u>9,027,650</u>	<u>156,491</u>
<b>CURRENT YEAR</b>	<u><u>(1,222,978)</u></u>	<u><u>548,807</u></u>	<u><u>(479,745)</u></u>	<u><u>743,233</u></u>
FUND BALANCE TRANSFERS	809,314			
CARRYOVERS	0			
CONTINGENCIES	(78,771)			
RESERVE - PRIOR YEAR ENCUMBRANCES	492,435			
<b>BUDGET DIFFERENCE</b>	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

561 - SELF INSURANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	88,510,974.96	Current Liabilities	165,250.85
Taxes and other Receivable, Net	566,116.72	Other Liabilities	178,905.86
Due from Other Government Units	5,355,172.96	Insurance Reserves	109,809,418.58
Other Non Current Assets	11,878,148.84	<b>TOTAL LIABILITIES</b>	<u>110,153,575.29</u>
Capital Assets, Net	<u>452,158.65</u>	FUND EQUITY	
		Beginning of Year	3,524,944.94
		Current Yr Less Encumbrances	(6,915,948.10)
		<b>TOTAL FUND EQUITY</b>	<u>(3,391,003.16)</u>
<b>TOTAL ASSETS</b>	<u><u>106,762,572.13</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>106,762,572.13</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	33,348,121	25,198,804	33,442,519	94,398
Miscellaneous Revenue	2,579,840	1,766,831	2,437,799	(142,041)
Transfers From Other Funds	3,696	3,696	3,696	0
Transfer In to Pay Debt Service	1,071,608	803,706	1,071,608	0
<b>TOTAL REVENUE</b>	<u>37,003,265</u>	<u>27,773,036</u>	<u>36,955,622</u>	<u>(47,643)</u>
<b>EXPENDITURES</b>				
Salaries	1,019,518	732,584	1,017,741	1,777
Salary & Benefit Lapse	(20,334)	0	0	(20,334)
Employer Provided Benefits	436,919	338,773	460,940	(24,021)
Internal Service Charges	737,837	555,454	740,508	(2,671)
Internal Services - IT Operations	55,659	39,578	52,772	2,887
Other Operating Expenses	32,250,518	31,887,491	36,800,451	(4,549,933)
Capital Outlay	145,002	144,999	144,999	3
Supervision Allocation	941,826	706,370	941,826	0
Indirect Cost	567,959	425,969	567,959	0
<b>TOTAL EXPENDITURES</b>	<u>36,134,904</u>	<u>34,831,217</u>	<u>40,727,196</u>	<u>(4,592,292)</u>
<b>CURRENT YEAR</b>	<u><u>868,361</u></u>	<u><u>(7,058,181)</u></u>	<u><u>(3,771,574)</u></u>	<u><u>(4,639,935)</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(1,077,585)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	209,224			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

571 - GROUP HEALTH

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	25,070,613.58	Current Liabilities	16,741.41
Capital Assets, Net	<u>9,659.02</u>	Other Liabilities	<u>101,643.21</u>
		TOTAL LIABILITIES	<u>118,384.62</u>
		FUND EQUITY	
		Beginning of Year	6,782,942.66
		Current Yr Less Encumbrances	<u>18,178,945.32</u>
		TOTAL FUND EQUITY	<u>24,961,887.98</u>
TOTAL ASSETS	<u><u>25,080,272.60</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>25,080,272.60</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	93,613,534	72,024,374	94,381,143	767,609
Miscellaneous Revenue	224,456	29,073	88,344	(136,112)
TOTAL REVENUE	<u>93,837,990</u>	<u>72,053,447</u>	<u>94,469,487</u>	<u>631,497</u>
EXPENDITURES				
Salaries	474,059	329,344	451,601	22,458
Salary & Benefit Lapse	(21,550)	0	0	(21,550)
Employer Provided Benefits	179,330	122,767	159,174	20,156
Internal Service Charges	112,120	59,771	80,573	31,547
Internal Services - IT Operations	21,241	14,808	21,241	0
Other Operating Expenses	93,429,549	53,335,923	84,019,620	9,409,929
Capital Outlay	1	0	1	0
Indirect Cost	58,461	43,846	58,461	0
TOTAL EXPENDITURES	<u>94,253,211</u>	<u>53,906,459</u>	<u>84,790,671</u>	<u>9,462,540</u>
CURRENT YEAR	<u>(415,221)</u>	<u>18,146,988</u>	<u>9,678,816</u>	<u>10,094,037</u>
FUND BALANCE TRANSFERS	33,583			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>381,638</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

581 - INSURED PROGRAMS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	7,090,643.94	Current Liabilities	23,828.17
Capital Assets, Net	45,643.45	Other Liabilities	1,981,159.71
Other Deferred Charges	<u>1,914,568.31</u>	<b>TOTAL LIABILITIES</b>	<u>2,004,987.88</u>
		<b>FUND EQUITY</b>	
		Beginning of Year	5,452,076.67
		Current Yr Less Encumbrances	1,593,791.15
		<b>TOTAL FUND EQUITY</b>	<u>7,045,867.82</u>
<b>TOTAL ASSETS</b>	<u><u>9,050,855.70</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>9,050,855.70</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	9,358,444	8,794,656	9,278,251	(80,193)
Miscellaneous Revenue	174,382	95,808	127,645	(46,737)
<b>TOTAL REVENUE</b>	<u>9,532,826</u>	<u>8,890,464</u>	<u>9,405,896</u>	<u>(126,930)</u>
<b>EXPENDITURES</b>				
Salaries	408,134	247,548	346,460	61,674
Salary & Benefit Lapse	(15,262)	0	0	(15,262)
Employer Provided Benefits	141,156	82,280	113,617	27,539
Internal Service Charges	92,456	67,304	90,285	2,171
Internal Services - IT Operations	47,830	53,882	71,842	(24,012)
Other Operating Expenses	10,599,365	7,444,645	9,155,646	1,443,720
Capital Outlay	3	0	0	3
Supervision Allocation	(941,827)	(706,370)	(941,827)	0
Indirect Cost	137,178	102,884	137,178	0
Transfers to Other Funds	200,000	200,000	200,000	0
<b>TOTAL EXPENDITURES</b>	<u>10,669,033</u>	<u>7,492,173</u>	<u>9,173,201</u>	<u>1,495,832</u>
<b>CURRENT YEAR</b>	<u>(1,136,207)</u>	<u>1,398,292</u>	<u>232,695</u>	<u>1,368,902</u>
FUND BALANCE TRANSFERS	200,000			
CARRYOVERS	(1,954)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	938,161			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

5A1 - PUBLIC BUILDING ALLOCATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	7,430,210.81	Current Liabilities	537,960.31
Taxes and other Receivable, Net	29,559.15	Other Liabilities	217,019.28
Due from Other Government Units	45.88		
Capital Assets, Net	17,042.64	<b>TOTAL LIABILITIES</b>	<u>754,979.59</u>
		FUND EQUITY	
		Beginning of Year	2,447,923.92
		Current Yr Less Encumbrances	4,273,954.97
		<b>TOTAL FUND EQUITY</b>	<u>6,721,878.89</u>
<b>TOTAL ASSETS</b>	<u><u>7,476,858.48</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>7,476,858.48</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	42,016,733	31,372,101	41,829,438	(187,295)
Miscellaneous Revenue	330,497	301,350	396,134	65,637
<b>TOTAL REVENUE</b>	<u>42,347,230</u>	<u>31,673,452</u>	<u>42,225,572</u>	<u>(121,658)</u>
<b>EXPENDITURES</b>				
Salaries	2,535,670	1,712,807	2,375,901	159,769
Salary & Benefit Lapse	(177,630)	0	0	(177,630)
Employer Provided Benefits	1,250,495	827,702	1,130,785	119,710
Internal Service Charges	7,796,528	5,861,883	7,815,550	(19,022)
Internal Services - IT Operations	277,160	195,819	260,769	16,391
Other Operating Expenses	28,730,007	17,514,102	28,323,994	406,014
Intra-Departmental Billing	6,250	6,155	6,155	95
Capital Outlay	225,093	136,943	225,093	0
Supervision Allocation	0	0	0	0
Transfers to Other Funds	2,655,223	1,327,612	2,655,223	0
Banking Fund Debt Repayments	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>43,298,796</u>	<u>27,583,022</u>	<u>42,793,470</u>	<u>505,327</u>
<b>CURRENT YEAR</b>	<u>(951,566)</u>	<u>4,090,430</u>	<u>(567,898)</u>	<u>383,668</u>
<b>FUND BALANCE TRANSFERS</b>	185,000			
<b>CARRYOVERS</b>	(9,144)			
<b>CONTINGENCIES</b>	0			
<b>RESERVE - PRIOR YEAR ENCUMBRANCES</b>	775,710			
<b>BUDGET DIFFERENCE</b>	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2015

721 - JACKSONVILLE HOUSING FINANCE AUTHORITY

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	4,088,669.51	Current Liabilities	49,725.00
Taxes and other Receivable, Net	<u>5,642,352.20</u>	TOTAL LIABILITIES	<u>49,725.00</u>
		FUND EQUITY	
		Beginning of Year	10,847,182.36
		Current Yr Less Encumbrances	<u>(1,165,885.65)</u>
		TOTAL FUND EQUITY	<u>9,681,296.71</u>
TOTAL ASSETS	<u><u>9,731,021.71</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>9,731,021.71</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	118,802	230,290	156,632	37,830
Other Sources	85,000	147,669	85,000	0
TOTAL REVENUE	<u>203,802</u>	<u>377,959</u>	<u>241,632</u>	<u>37,830</u>
EXPENDITURES				
Salaries	25,253	27,932	25,253	0
Employer Provided Benefits	9,547	10,949	10,528	(981)
Internal Service Charges	24,191	24,648	24,337	(146)
Internal Services - IT Operations	8,351	5,860	8,351	0
Other Operating Expenses	226,616	165,972	241,116	(14,500)
Capital Outlay	2	0	2	0
Indirect Cost	15,170	11,378	15,170	0
Transfers to Other Funds	1,400,000	1,400,000	1,400,000	0
TOTAL EXPENDITURES	<u>1,709,130</u>	<u>1,646,739</u>	<u>1,724,757</u>	<u>(15,627)</u>
	CURRENT YEAR	<u>(1,505,328)</u>	<u>(1,268,780)</u>	<u>22,203</u>
FUND BALANCE TRANSFERS	1,502,894			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,434			
BUDGET DIFFERENCE	<u><u>0</u></u>			

**JEA QUARTERLY FINANCIAL SUMMARY - ELECTRIC SYSTEM**

June 30, 2015

<b>ASSETS:</b>		<b>LIABILITIES &amp; EQUITY:</b>	
Cash and Investments	\$ 327,183,000	Current Liabilities	\$ 131,836,000
Other Current Assets	233,981,000	Other Liabilities	2,935,369,000
Fixed and Other Assets	<u>3,379,881,000</u>	Fund Equity (Net Assets)	<u>873,840,000</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 3,941,045,000</u></b>	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>\$ 3,941,045,000</u></b>

	Revised Budget	As of 9 months Actual	Projected	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
<b>FUEL RELATED REVENUES &amp; EXPENSES:</b>				
FUEL REVENUES	\$ 542,218,303	\$ 333,193,487	\$ 486,398,732	\$ (55,819,571)
Transfer (To)/From Fuel Recovery	-	-	(77)	(77)
<b>Total Net Fuel Revenues</b>	<b><u>\$ 542,218,303</u></b>	<b><u>\$ 333,193,487</u></b>	<b><u>\$ 486,398,655</u></b>	<b><u>\$ (55,819,648)</u></b>
<b>FUEL EXPENSES</b>				
Transfer To/(From) Rate Stabilization, Net	\$ 12,879,123	\$ 10,994,024	\$ 44,357,917	\$ (31,478,794)
Fuel & Purchased Power (1)	529,339,180	322,199,463	442,040,738	87,298,442
<b>Total Fuel &amp; Purchased Power</b>	<b><u>\$ 542,218,303</u></b>	<b><u>\$ 333,193,487</u></b>	<b><u>\$ 486,398,655</u></b>	<b><u>\$ 55,819,648</u></b>
<b>FUEL SURPLUS/(DEFICIT)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

**BASE RELATED REVENUES & EXPENSES:**

<b>BASE OPERATING REVENUES</b>				
Base Rate Revenues	\$ 738,359,977	\$ 526,061,343	\$ 729,686,842	\$ (8,673,135)
Environmental Charge Revenue	7,686,000	5,416,454	7,588,153	(97,847)
Conservation Charge & Demand Side Revenue	989,059	435,185	714,646	(274,413)
Other Revenues	39,684,121	24,578,512	34,499,465	(5,184,656)
<b>Total Base Related Revenues</b>	<b><u>\$ 786,719,157</u></b>	<b><u>\$ 556,491,494</u></b>	<b><u>\$ 772,489,106</u></b>	<b><u>\$ (14,230,051)</u></b>

<b>BASE OPERATING EXPENSES</b>				
Operating and Maintenance	\$ 196,099,082	\$ 131,179,624	\$ 187,725,829	\$ 8,373,253
Environmental	7,686,000	411,234	968,359	6,717,641
Conservation & Demand-side Management	7,277,341	5,183,806	7,502,157	(224,816)
Non-Fuel Purchased Power	123,662,952	66,375,144	100,990,653	22,672,299
Non-Fuel Uncollectibles & PSC Tax	1,697,348	953,275	1,435,861	261,487
Emergency Contingency	5,000,000	-	-	5,000,000
<b>Total Base Related Expenses</b>	<b><u>\$ 341,422,723</u></b>	<b><u>\$ 204,103,083</u></b>	<b><u>\$ 298,622,859</u></b>	<b><u>\$ 42,799,864</u></b>

<b>BASE OPERATING INCOME</b>	<b><u>\$ 445,296,434</u></b>	<b><u>\$ 352,388,411</u></b>	<b><u>\$ 473,866,247</u></b>	<b><u>\$ 28,569,813</u></b>
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<b>NON-OPERATING REVENUE</b>				
Investment Income	\$ 2,941,782	\$ 3,052,872	\$ 3,788,317	\$ 846,535
Transfer (To)/From Fuel Recovery	-	-	77	-
<b>Total Non-Operating Revenue</b>	<b><u>\$ 2,941,782</u></b>	<b><u>\$ 3,052,872</u></b>	<b><u>\$ 3,788,394</u></b>	<b><u>\$ 846,612</u></b>

<b>NON-OPERATING EXPENSES</b>				
Debt Service	\$ 208,129,618	\$ 149,808,919	\$ 233,325,416	\$ (25,195,798)
Demand-side Management - Rate Stabilization	-	(376,454)	(635,263)	635,263
Environmental - Rate Stabilization	-	5,005,220	6,619,794	(6,619,794)
<b>Total Non-Operating Expenses</b>	<b><u>\$ 208,129,618</u></b>	<b><u>\$ 154,437,685</u></b>	<b><u>\$ 239,309,947</u></b>	<b><u>\$ (31,180,329)</u></b>

<b>BASE INCOME BEFORE TRANSFERS</b>	<b><u>\$ 240,108,598</u></b>	<b><u>\$ 201,003,598</u></b>	<b><u>\$ 238,344,694</u></b>	<b><u>\$ (1,763,904)</u></b>
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City Contribution	\$ (90,108,598)	\$ (67,581,448)	\$ (90,108,598)	\$ -
Renewal & Replacements	(67,286,054)	(49,141,613)	(65,522,150)	1,763,904
Operating Capital Outlay	(82,713,946)	(82,713,946)	(82,713,946)	-
Operating Contingency	-	-	-	-

<b>BASE SURPLUS/(DEFICIT)</b>	<b><u>\$ -</u></b>	<b><u>\$ 1,566,590</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
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<b>TOTAL SURPLUS/(DEFICIT)</b>	<b><u>\$ -</u></b>	<b><u>\$ 1,566,590</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
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<b>TOTAL REVENUES</b>	<b>\$ 1,331,879,242</b>	<b>\$ 892,737,853</b>	<b>\$ 1,262,676,155</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,331,879,242</b>	<b>\$ 891,171,263</b>	<b>\$ 1,262,676,155</b>

(1) June 2015 fuel fund reserve balance equals \$116.5 million

**JEA QUARTERLY FINANCIAL SUMMARY - WATER & SEWER SYSTEM**

June 30, 2015

ASSETS:				LIABILITIES & EQUITY:
Cash and Investments	\$ 45,089,000			\$ 24,755,000
Other Current Assets	87,697,000			1,869,965,000
Fixed and Other Assets	3,133,072,000			1,371,138,000
<b>TOTAL ASSETS</b>	<b>\$ 3,265,858,000</b>			<b>\$ 3,265,858,000</b>

	Revised Budget	As of 9 months Actual	Projected	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
<b>OPERATING REVENUES AND EXPENSES:</b>				
<b>OPERATING REVENUES</b>				
Water and Sewer Revenues	\$ 377,593,437	\$ 275,437,184	\$ 367,921,299	\$ (9,672,138)
Environmental Revenues	23,934,505	16,457,490	22,164,081	(1,770,424)
Other Revenues	11,383,371	11,271,191	14,117,037	2,733,666
<b>Total Operating Revenues</b>	<b>\$ 412,911,313</b>	<b>\$ 303,165,865</b>	<b>\$ 404,202,417</b>	<b>\$ (8,708,896)</b>
<b>OPERATING EXPENSES</b>				
Operating and Maintenance	\$ 134,726,419	\$ 88,973,475	\$ 125,628,428	\$ 9,097,991
Environmental CUP-DSM	1,796,800	144,083	677,897	1,118,903
Uncollectibles	845,756	501,867	707,590	138,166
Emergency Contingency	1,000,000	-	-	1,000,000
<b>Total Operating Expenses</b>	<b>\$ 138,368,975</b>	<b>\$ 89,619,425</b>	<b>\$ 127,013,915</b>	<b>\$ 11,355,060</b>
<b>OPERATING INCOME</b>	<b>\$ 274,542,338</b>	<b>\$ 213,546,440</b>	<b>\$ 277,188,502</b>	<b>\$ 2,646,164</b>
<b>NON-OPERATING REVENUES AND EXPENSES:</b>				
<b>NON-OPERATING REVENUES</b>				
Investment Income	\$ 2,484,863	\$ 2,251,686	\$ 2,884,952	\$ 400,089
Capacity/Extension Fees	15,000,000	14,199,529	17,949,529	2,949,529
Contributed Capital	-	282,887	282,887	282,887
<b>Total Non-Operating Revenues</b>	<b>\$ 17,484,863</b>	<b>\$ 16,734,102</b>	<b>\$ 21,117,368</b>	<b>\$ 3,632,505</b>
<b>NON-OPERATING EXPENSES</b>				
Debt Service	129,852,888	81,363,243	133,445,404	(3,592,516)
<b>Total Non-Operating Expenses</b>	<b>\$ 129,852,888</b>	<b>\$ 81,363,243</b>	<b>\$ 133,445,404</b>	<b>\$ (3,592,516)</b>
<b>INCOME BEFORE TRANSFERS</b>	<b>\$ 162,174,313</b>	<b>\$ 148,917,299</b>	<b>\$ 164,860,466</b>	<b>\$ 2,686,153</b>
City Contribution	\$ (21,578,940)	\$ (16,184,205)	\$ (21,578,940)	\$ -
Interlocal Agreements	(630,000)	-	(630,000)	-
Renewal & Replacements	(20,670,050)	(15,502,537)	(20,670,050)	-
Operating Capital Outlay	(82,157,618)	(82,157,618)	(82,157,618)	-
Environmental Capital Outlay	(22,137,705)	(16,057,019)	(21,591,442)	546,263
Capacity/Extension Fees	(15,000,000)	(14,199,529)	(17,949,529)	(2,949,529)
Contributed Capital	-	(282,887)	(282,887)	(282,887)
Operating Contingency	-	-	-	-
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>\$ -</b>	<b>\$ 4,533,504</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 430,396,176</b>	<b>\$ 319,899,967</b>	<b>\$ 425,319,785</b>	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 430,396,176</b>	<b>\$ 315,366,463</b>	<b>\$ 425,319,785</b>	

**JEA QUARTERLY FINANCIAL SUMMARY - DISTRICT ENERGY SYSTEM**

June 30, 2015

<b>ASSETS:</b>		<b>LIABILITIES &amp; EQUITY:</b>		
Cash and Investments	\$ 4,343,000	Current Liabilities		\$ 20,000
Other Current Assets	127,000	Other Liabilities		41,732,000
Fixed and Other Assets	41,411,000	Fund Equity (Net Assets)		4,129,000
<b>TOTAL ASSETS</b>	<b>\$ 45,881,000</b>	<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>\$ 45,881,000</b>

	<b>Revised Budget</b>	<b>As of 9 months Actual</b>	<b>Projected</b>	<b>BUDGET VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>OPERATING REVENUES AND EXPENSES:</b>				
<b>OPERATING REVENUES</b>				
Operating Revenues	\$ 9,444,887	\$ 6,093,204	\$ 8,923,767	\$ (521,120)
<b>Total Operating Revenues</b>	<b>\$ 9,444,887</b>	<b>\$ 6,093,204</b>	<b>\$ 8,923,767</b>	<b>\$ (521,120)</b>
<b>OPERATING EXPENSES</b>				
Operating and Maintenance	\$ 5,397,311	\$ 3,347,240	5,172,164	\$ 225,147
<b>Total Operating Expenses</b>	<b>\$ 5,397,311</b>	<b>\$ 3,347,240</b>	<b>\$ 5,172,164</b>	<b>\$ 225,147</b>
<b>OPERATING INCOME</b>	<b>\$ 4,047,576</b>	<b>\$ 2,745,964</b>	<b>\$ 3,751,603</b>	<b>\$ (295,973)</b>
<b>NON-OPERATING REVENUES AND EXPENSES:</b>				
<b>NON-OPERATING REVENUES</b>				
Investment Income	\$ -	\$ 3,729	3,729	\$ 3,729
<b>Total Non-Operating Revenues</b>	<b>\$ -</b>	<b>\$ 3,729</b>	<b>\$ 3,729</b>	<b>\$ 3,729</b>
<b>NON-OPERATING EXPENSES</b>				
Debt Service	\$ 3,019,300	\$ 2,264,475	\$ 3,019,300	\$ -
<b>Total Non-Operating Expenses</b>	<b>\$ 3,019,300</b>	<b>\$ 2,264,475</b>	<b>\$ 3,019,300</b>	<b>\$ -</b>
<b>INCOME BEFORE TRANSFERS</b>	<b>\$ 1,028,276</b>	<b>\$ 485,218</b>	<b>\$ 736,032</b>	<b>\$ (292,244)</b>
Renewal & Replacements	(449,570)	(326,063)	(438,455)	11,115
Operating Capital Outlay	(578,706)	-	(297,577)	281,129
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>\$ -</b>	<b>\$ 159,155</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 9,444,887</b>	<b>\$ 6,096,933</b>	<b>\$ 8,927,496</b>	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,444,887</b>	<b>\$ 5,937,778</b>	<b>\$ 8,927,496</b>	

**JEA QUARTERLY FINANCIAL SUMMARY**  
**RATE STABILIZATION AND FUEL RECOVERY FUNDS**  
**June 30, 2015**

**FUEL RATE  
STABILIZATION  
FUND**

\$	105,456,236	October 1, 2014 Balance
	329	Accounting Adjustments
	10,994,024	Transfers to Fuel Rate Stabilization
	-	Withdrawals from Fuel Rate Stabilization
\$	116,450,589	Stabilization Balance as of June 30, 2015

JACKSONVILLE TRANSPORTATION AUTHORITY  
 MASS TRANSIT DIVISION-BUS  
 QUARTERLY SUMMARY  
 FOR THE PERIOD ENDED  
 JUNE 30, 2015

BALANCE SHEET INFORMATION

Cash & Investments	\$	6,165,201	Current Liabilities	\$	6,331,415
Current Assets		55,428,866	Other Liabilities		23,398,461
Fixed Assets		91,480,554	Fund Equity		123,344,745
Total Assets	\$	153,074,621	Total Liab. & Equity	\$	153,074,621

BUDGET INFORMATION

	Annual Budget	9 Mos YTD Actual	2015 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Federal, State & Local Grants	\$ 5,452,515	\$ 4,551,605	\$ 5,452,515	\$ -
Preventative Maintenance Grant	3,695,573	2,771,676	3,695,573	-
Local Option Gas Tax (BJP)	28,275,683	21,068,401	28,091,201	(184,482)
Sales Tax-Operating (BJP)	33,991,215	29,286,539	37,347,320	3,356,105
Passenger Fares	11,448,988	8,102,805	10,803,740	(645,248)
Non-transportation	912,500	927,655	1,236,873	324,373
Interest earnings	21,000	1,595	2,126	(18,874)
Total Revenues	83,797,474	66,710,276	86,629,348	2,831,874
<u>Appropriations</u>				
Salaries	28,630,479	21,862,916	29,150,554	(520,075)
Fringe Benefits	16,876,471	12,127,861	16,500,481	375,990
Fuel and Lubricants	7,377,048	4,811,018	6,414,690	962,358
Materials & Supplies	4,127,472	3,112,366	4,149,822	(22,350)
Insurance	493,917	432,165	576,221	(82,304)
Services	7,973,669	6,962,766	8,496,377	(522,708)
Transfer to CTC (ADA expense)	9,417,037	6,979,157	9,226,046	190,991
Travel/Training/Dues/Subscriptions	92,516	292,788	390,384	(297,868)
Transfer to Skyway	4,685,620	3,507,357	4,676,480	9,140
Contribution to St. Johns River Ferry	200,000	150,003	200,000	-
Miscellaneous	1,666,655	1,212,828	1,617,104	49,551
Operating Contingency	2,256,590	-	1,256,590	1,000,000
Total Appropriations	83,797,474	61,451,225	82,654,749	1,142,725
Difference	\$ -	\$ 5,259,051	\$ 3,974,599	\$ 3,974,599

JACKSONVILLE TRANSPORTATION AUTHORITY  
 MASS TRANSPORTATION DIVISION - SKYWAY  
 QUARTERLY SUMMARY  
 FOR THE PERIOD ENDED  
 JUNE 30, 2015

BALANCE SHEET INFORMATION

Cash & Investments	\$	299,706	Current Liabilities	\$	1,707,073
Current Assets		9,103,945	Other Liabilities		4,919,894
Fixed Assets		74,568,071	Fund Equity		77,344,755
Total Assets	\$	<u>83,971,722</u>	Total Liab. & Equity	\$	<u>83,971,722</u>

BUDGET INFORMATION

	Annual Budget	9 Mos YTD Actual	2015 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Parking fares	\$ 195,500	\$ 154,212	\$ 205,616	\$ 10,116
Preventive maintenance grant	1,100,000	825,003	1,100,000	-
Interest Income	1,850	59	78	(1,772)
Transfer in from Bus fund	4,685,620	3,507,357	4,676,480	(9,140)
Local Option Gas Tax	-	-	-	-
Total Revenues	<u>5,982,970</u>	<u>4,486,630</u>	<u>5,982,174</u>	<u>(796)</u>
<u>Appropriations</u>				
Salaries	2,109,126	1,669,457	2,225,943	(116,817)
Fringes	1,093,912	845,055	1,126,740	(32,828)
Fuel and Lubricants	15,000	7,244	9,659	5,341
Materials & Supplies	816,918	599,840	799,787	17,131
Insurance	426,488	330,595	440,793	(14,305)
Services	987,469	736,142	981,522	5,947
Travel/Training/Dues/Subs	5,538	22,854	30,472	(24,934)
Miscellaneous	528,519	275,444	367,258	161,261
Total Appropriations	<u>5,982,970</u>	<u>4,486,630</u>	<u>5,982,174</u>	<u>796</u>
Difference	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>

JACKSONVILLE TRANSPORTATION AUTHORITY  
MASS TRANSIT DIVISION-CTC  
QUARTERLY SUMMARY  
FOR THE PERIOD ENDED  
JUNE 30, 2015

BALANCE SHEET INFORMATION

Cash & Investments	\$ 506,475	Current Liabilities	\$ 1,380,111
Current Assets	7,987,752	Other Liabilities	11,112,138
Fixed Assets	6,299,319	Fund Equity	2,301,297
Total Assets	\$ 14,793,546	Total Liab. & Equity	\$ 14,793,546

BUDGET INFORMATION

	Annual Budget	9 mos YTD Actual	2015 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Passenger fares	\$ 897,230	\$ 779,090	\$ 1,038,787	\$ 141,557
State Transportation Disadvantaged funds	1,494,767	1,120,665	1,494,220	(547)
Transfer in from Bus Fund	9,417,037	6,979,157	9,226,046	(190,991)
City of Jacksonville contribution	1,363,002	1,021,910	1,362,547	(455)
Preventive maintenance grant	800,000	600,003	800,000	-
All other	1,000	37,361	49,815	48,815
Total Revenues	13,973,036	10,538,186	13,971,415	(1,621)
<u>Appropriations</u>				
Salaries	2,773,769	2,118,679	2,798,405	(24,636)
Fringes	1,185,347	911,939	1,189,418	(4,071)
Fuel and lubricants	1,515,625	1,161,434	1,522,079	(6,454)
Materials & Supplies	950,671	607,523	810,031	140,640
Insurance	78,764	14,491	19,322	59,442
Services	7,212,900	5,488,940	7,318,587	(105,687)
Travel/Training/Dues/Subscriptions	7,966	48,896	65,195	(57,229)
All other/Miscellaneous	247,994	186,283	248,378	(384)
Total Appropriations	13,973,036	10,538,186	13,971,415	1,621
Difference	\$ -	\$ 0	\$ -	\$ -

JACKSONVILLE TRANSPORTATION AUTHORITY  
GENERAL FUND-ENGINEERING DIVISION  
QUARTERLY SUBMISSION  
FOR THE PERIOD ENDED  
JUNE 30, 2015

BALANCE SHEET INFORMATION

Cash & Investments	\$	77,426,742	Current Liabilities	\$	1,405,827
Current Assets	\$	33,185,251	Other Liabilities		1,171,178
Fixed Assets			Fund Equity		108,034,988
Total Assets		\$ 110,611,992	Total Liab. & Equity		\$ 110,611,992

	Annual Budget	YTD Actual	2015 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Sales Tax-Gross proceeds	(*) \$ 76,204,240	\$ 56,548,788	\$ 75,398,384	\$ (805,856)
ILA Administrative Income	1,665,190	1,450,391	1,833,854	168,664
Interest Earnings	20,000	185,200	246,933	226,933
All Other	111,000	140,852	187,802	76,802
Total Revenues	78,000,430	58,325,231	77,666,973	(333,457)
<u>Appropriations</u>				
Salaries	803,735	601,674	802,233	1,502
Fringes	445,629	307,629	410,172	35,457
Materials and Supplies	43,869	78,765	105,019	(61,150)
Insurance	15,550	9,086	12,115	3,435
Services	435,357	247,830	330,440	104,917
Travel/Training/Dues/Subs	30,327	23,430	31,241	(914)
All other/Miscellaneous	21,723	31,476	41,968	(20,245)
Sub-total Administrative	1,796,190	1,299,891	1,733,188	63,002
Gen'l Fund Capital Expenditures	-			-
Trf for Debt Service (BJP bonds)	76,204,240	56,548,788	75,398,384	805,856
Total Appropriations	78,000,430	57,848,679	77,131,572	868,858
Difference	\$ -	\$ 476,552	\$ 535,401	\$ 535,401

(\*) Sales tax "gross" proceeds cover debt service on City BJP bonds  
'Sales tax "net" proceeds (after debt svc) are operating revenue to the Bus fund

**JACKSONVILLE PORT AUTHORITY**  
**QUARTERLY REPORT SUMMARY**  
For the Nine Months Ending June 30, 2015  
**UNAUDITED**

**BALANCE SHEET**

Cash and Investments	\$	53,020,311	Current Liabilities	\$	16,094,818
Other Current Assets		28,762,497	Other Liabilities		352,194,267
Fixed and Other Assets		678,589,849	Total Equity		392,083,572
<b>TOTAL ASSETS</b>		<u>\$ 760,372,657</u>	<b>TOTAL LIABILITIES &amp; EQUITY</b>		<u>\$ 760,372,657</u>

**OPERATING & NON-OPERATING ITEMS**

	ORIGINAL BUDGET	YTD ACTUAL	ANNUAL PROJECTED	FAVORABLE (UNFAVORABLE) BUDGET VARIANCE
<b>OPERATING REVENUES</b>				
Autos	\$ 17,087,928	\$ 12,539,813	\$ 16,954,906	\$ (133,022)
Containers	25,525,515	18,182,167	24,515,989	(1,009,526)
Break Bulk	4,222,674	2,911,918	3,909,991	(312,683)
Cruise	4,321,540	3,457,192	4,548,828	227,288
Liquid Bulk	1,402,300	904,116	1,215,571	(186,729)
Dry Bulk	1,950,284	1,327,571	1,749,456	(200,828)
Other Operating Revenues	2,239,471	2,262,721	3,342,721	1,103,250
<b>TOTAL OPERATING REVENUES</b>	<u>\$ 56,749,712</u>	<u>\$ 41,585,498</u>	<u>\$ 56,237,462</u>	<u>\$ (612,251)</u>
<b>OPERATING EXPENDITURES</b>				
Salaries	\$ 11,544,956	\$ 8,391,114	\$ 11,138,612	\$ 406,344
Employee Benefits	4,576,936	3,062,177	4,088,118	488,818
Services & Supplies	4,776,294	3,119,001	4,252,032	524,262
Security Services	3,825,000	2,756,410	3,688,384	136,616
Business Travel & Training	542,847	304,275	392,868	149,979
Promotion, Advertising & Dues	1,076,501	821,309	1,007,614	68,887
Utility Services	1,144,389	765,661	1,075,858	68,531
Repairs & Maintenance Projects	1,629,894	1,057,176	1,499,710	130,184
Dredging	2,250,000	2,112,125	2,324,645	(74,645)
Miscellaneous	144,282	134,535	167,223	(22,941)
<b>TOTAL OPERATING EXPENDITURES</b>	<u>\$ 31,511,099</u>	<u>\$ 22,523,782</u>	<u>\$ 29,635,064</u>	<u>\$ 1,876,036</u>
<b>OPERATING INCOME</b>	<u>\$ 25,238,613</u>	<u>\$ 19,061,715</u>	<u>\$ 26,602,398</u>	<u>\$ 1,363,785</u>
<b>NON-OPERATING REVENUES</b>				
Investment Income	\$ 111,732	\$ 97,905	\$ 127,278	\$ 15,546
Shared Revenue from Primary Govt	5,207,004	4,069,534	5,356,070	149,066
Other Revenue	3,860	9,681	658,255	654,395
	<u>\$ 5,322,596</u>	<u>\$ 4,177,120</u>	<u>\$ 6,141,603</u>	<u>\$ 819,007</u>
<b>NON-OPERATING EXPENSES</b>				
Debt Service	\$ 22,312,001	\$ 17,598,891	\$ 21,939,397	\$ 372,604
Contributions to Tenants	-	453,598	1,700,000	(1,700,000)
Other Claims & Recoveries	1,650,000	1,688,324	1,950,000	(300,000)
Other Expenditures	22,575	18,422	22,575	-
	<u>\$ 23,984,576</u>	<u>\$ 19,759,235</u>	<u>\$ 25,611,972</u>	<u>\$ (1,627,396)</u>
<b>NET INCOME BEFORE CAPITAL OUTLAY AND CONTINGENCY</b>	<u>\$ 6,576,633</u>	<u>\$ 3,479,600</u>	<u>\$ 7,132,029</u>	<u>\$ 555,396</u>
Transfer (to)/from Operating Capital Outlay	\$ (6,576,633)	\$ -	\$ (7,132,029)	\$ 555,396
<b>SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ 3,479,600</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL REVENUES</b>	<u>\$ 62,072,308</u>	<u>\$ 45,762,618</u>	<u>\$ 62,379,065</u>	
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 62,072,308</u>	<u>\$ 42,283,017</u>	<u>\$ 62,379,065</u>	

**Jacksonville Aviation Authority**  
**Jacksonville, Florida**  
**Quarterly Report Summary**  
**For the nine months ended June 30, 2015**  
**UNAUDITED**

Cash and investments	\$	87,117,596	Current liabilities	\$	34,104,362
Other current assets		11,176,222	Other liabilities		128,551,896
Fixed and other assets		547,780,091	Total equity		483,417,652
Total assets		<u>\$ 646,073,910</u>	Total liabilities and equity		<u>\$ 646,073,910</u>
					<b>Budget Variance Favorable (Unfavorable)</b>
		<b>2014/2015 Revised Budget</b>	<b>YTD Actual</b>	<b>Annual Projected</b>	<b>(Unfavorable)</b>
<b>OPERATING REVENUES</b>					
Concessions	\$	14,455,914	12,394,635	16,490,793	\$ 2,034,879
Fees & Charges		13,106,556	10,834,458	13,245,944	139,388
Space & Facility Rentals		24,444,924	20,033,747	25,411,663	966,739
Parking		17,167,976	13,234,043	17,689,952	521,976
Sale of Utilities		1,762,968	1,152,737	1,550,332	(212,636)
Other Miscellaneous Operating Revenue		131,662	152,031	187,345	55,683
<b>TOTAL OPERATING REVENUES</b>		<u>\$ 71,070,000</u>	<u>\$ 57,801,651</u>	<u>\$ 74,576,029</u>	<u>\$ 3,506,029</u>
<b>OPERATING EXPENDITURES</b>					
Salaries		16,546,810	12,155,301	16,272,618	274,192
Benefits		6,256,988	4,443,181	5,862,957	394,031
Services and Supplies		14,713,991	10,314,382	14,202,509	511,482
Repairs & Maintenance		2,115,388	1,378,567	2,038,089	77,299
Promotion, Advertising and Dues		2,476,976	2,100,140	2,442,839	34,137
Registration & Travel		371,787	218,620	341,493	30,294
Insurance Expense		1,277,573	957,669	1,269,559	8,014
Cost of Goods for Sale		677,768	403,784	538,379	139,389
Utilities, Taxes & Gov't Fees		5,383,053	3,713,505	5,131,833	251,220
Operating Contingency		46,689	-	-	46,689
<b>TOTAL OPERATING EXPENDITURES</b>		<u>\$ 49,867,023</u>	<u>\$ 35,685,149</u>	<u>\$ 48,100,276</u>	<u>\$ 1,766,747</u>
<b>OPERATING INCOME</b>		<u>\$ 21,202,977</u>	<u>\$ 22,116,502</u>	<u>\$ 26,475,753</u>	<u>\$ 5,272,776</u>
<b>NON-OPERATING REVENUES</b>					
Passenger Facility Charges		10,372,004	8,079,794	11,060,375	688,371
Investment income		925,392	652,339	869,785	(55,607)
Other Revenues		537,271	638,077	695,438	158,167
<b>TOTAL NON-OPERATING REVENUES</b>		<u>\$ 11,834,667</u>	<u>\$ 9,370,210</u>	<u>\$ 12,625,598</u>	<u>\$ 790,931</u>
<b>NON-OPERATING EXPENDITURES</b>					
Debt Service		16,121,986	15,040,647	16,132,529	(10,543)
Other Expenditures		82,722	134,462	206,779	(124,057)
<b>TOTAL NON-OPERATING EXPENDITURES</b>		<u>\$ 16,204,708</u>	<u>\$ 15,175,109</u>	<u>\$ 16,339,308</u>	<u>\$ (134,600)</u>
<b>NET INCOME BEFORE OPERATING CAPITAL OUTLAY, PFC RESERVE AND RETAINED EARNINGS</b>		<u>\$ 16,832,936</u>	<u>\$ 16,311,603</u>	<u>\$ 22,762,043</u>	<u>\$ 5,929,107</u>
Transfer (to) Operating Capital Outlay		(4,865,738)	(710,914)	(1,160,914)	\$ 3,704,824
Transfer (to)/from Passenger Facility Charge Reserve		(917,274)	(2,084,056)	(3,154,325)	\$ (2,237,051)
Transfer (to)/from Retained Earnings		(11,049,924)	(13,516,633)	(18,446,804)	(7,396,880)
<b>SURPLUS/(DEFICIT)</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL REVENUES</b>		<u>\$ 82,904,667</u>	<u>\$ 67,171,861</u>	<u>\$ 87,201,627</u>	<u>\$ 4,296,960</u>
<b>TOTAL APPROPRIATIONS</b>		<u>\$ 82,904,667</u>	<u>\$ 67,171,861</u>	<u>\$ 87,201,627</u>	<u>\$ (4,296,960)</u>
<b>FULLTIME POSITIONS</b>		<u>274</u>	<u>259</u>	<u>266</u>	<u>8</u>
<b>TEMPORARY EMPLOYEE HOURS</b>		<u>4,640</u>	<u>3,432</u>	<u>4,576</u>	<u>64</u>

## Citywide Employee Cap For the Quarter Ending 6 /30/2015

Municipal Code Section: 106.4229( c )

The Mayor shall certify, in each quarterly financial statement, that the employee caps are accurate and comply with the budgetary allowance for each department of the City. A schedule shall be submitted that shows information by subfund for each department disclosing the number of filled full time positions at the close of the quarter and the original and revised employee caps.

Subfund 011 GENERAL FUND - GSD	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total
Advisory Boards and Commissions	4	4	0	4
City Council	78	76	2	78
Downtown Investment Authority	5	5	0	5
Employee Services	42	41	1	42
Finance	61	57	4	61
Fire and Rescue	1,300	1,235	65	1,300
Human Rights Commission	6	6	0	6
Inspector General	0	1	3	4
Intra-Governmental Services	61	55	6	61
Mayor's Office	35	27	8	35
Medical Examiner	28	28	0	28
Military Affairs and Veterans	14	13	1	14
Office of Economic Development	12	10	2	12
Office of Ethics, Compliance and Oversight	1	1	0	1
Office of General Counsel	1	1	0	1
Office of Sports and Entertainment	4	4	0	4
Office of the Sheriff	3,033	2,939	94	3,033
Parks, Recreation and Community Services	250	240	10	250
Planning and Development	58	57	1	58
Public Libraries	282	274	8	282
Public Works	303	286	17	303
Regulatory Compliance	174	164	10	174
State Agency - Courts	1	1	0	1
Supervisor of Elections	33	33	0	33
Subfund Total	5,786	5,558	232	5,790

Subfund 015 PROPERTY APPRAISER	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total
Property Appaiser	120	114	6	120
Subfund Total	120	114	6	120

Subfund 016 CLERK OF THE COURT	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Clerk of the Court	32	30	2	32
Subfund Total	32	30	2	32

Subfund 017 TAX COLLECTOR	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Tax Collector	226	208	18	226
Subfund Total	226	208	18	226

Subfund 01A SPECIAL EVENTS	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Office of Sports and Entertainment	14	14	0	14
Subfund Total	14	14	0	14

Subfund 112 CONCURRENCY MANAGEMENT SYSTEM	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Planning and Development	6	6	0	6
Subfund Total	6	6	0	6

Subfund 121 AIR POLLUTION TAG FEE	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Regulatory Compliance	7	7	0	7
Subfund Total	7	7	0	7

Subfund 127 AIR POLLUTION EPA - SEC 111.750	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Regulatory Compliance	16	16	0	16
Subfund Total	16	16	0	16

Subfund 132 TOURIST DEVELOPMENT COUNCIL-SEC 111.	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

City Council	1	1	0	1
Subfund Total	1	1	0	1

Subfund 154 HAZARDOUS WASTE PROGRAM	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Regulatory Compliance	5	5	0	5
Subfund Total	5	5	0	5

Subfund 159 BUILDING INSPECTION		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
Fire and Rescue		4	4	0	4
Planning and Development		89	88	3	91
	Subfund Total	93	92	3	95

Subfund 15B DUVAL CO. LAW LIBRARY - SEC 111.385		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
State Agency - Courts		3	3	0	3
	Subfund Total	3	3	0	3

Subfund 15L JUVENILE DRUG COURT - SEC 111.385		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
State Agency - Courts		4	4	0	4
	Subfund Total	4	4	0	4

Subfund 15M GAS STORAGE TANK INSPECTIONS & CLEA		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
Regulatory Compliance		30	16	14	30
	Subfund Total	30	16	14	30

Subfund 15Q JUDICIAL SUPPORT - SEC 111.385		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
State Agency - Courts		2	2	0	2
	Subfund Total	2	2	0	2

Subfund 15V TEEN COURT PROGRAMS TRUST - SEC 111.		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
State Agency - Courts		6	5	1	6
	Subfund Total	6	5	1	6

Subfund 15W LIBRARY CONF FACILITY TRUST-SEC 111.83		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
Public Libraries		3	3	0	3
	Subfund Total	3	3	0	3

Subfund 171		Oracle Position Control		
9-1-1 EMERGENCY USER FEE - SEC 111.320	01-Oct-2014	Filled	Vacant	Total

Office of the Sheriff	5	5	0	5
Subfund Total	5	5	0	5

Subfund 191		Oracle Position Control		
JACKSONVILLE CHILDREN'S COMMISSION	01-Oct-2014	Filled	Vacant	Total

Jacksonville Children's Commission	38	37	1	38
Subfund Total	38	37	1	38

Subfund 192		Oracle Position Control		
JACKSONVILLE CHILDREN'S COMMISSION G	01-Oct-2014	Filled	Vacant	Total

Jacksonville Children's Commission	10	8	2	10
Subfund Total	10	8	2	10

Subfund 1A1		Oracle Position Control		
COMMUNITY DEVELOPMENT	01-Oct-2014	Filled	Vacant	Total

Planning and Development	20	21	2	23
Regulatory Compliance	3	0	0	0
Subfund Total	23	21	2	23

Subfund 1A3		Oracle Position Control		
NEIGHBORHOOD STABILIZATION PROGRAM	01-Oct-2014	Filled	Vacant	Total

Planning and Development	5	4	1	5
Subfund Total	5	4	1	5

Subfund 1D1		Oracle Position Control		
HUGUENOT PARK - SEC 111.125	01-Oct-2014	Filled	Vacant	Total

Parks, Recreation and Community Services	9	9	0	9
Subfund Total	9	9	0	9

Subfund 1D2		Oracle Position Control		
KATHRYN A. HANNA PARK - SEC 111.125	01-Oct-2014	Filled	Vacant	Total

Parks, Recreation and Community Services	15	15	0	15
Subfund Total	15	15	0	15

Subfund 1DA		Oracle Position Control			
CECIL FIELD COMMERCE CENTER-SEC 111.	01-Oct-2014	Filled	Vacant	Total	
Parks, Recreation and Community Services	6	6	0	6	
Subfund Total	6	6	0	6	

Subfund 1DE		Oracle Position Control			
CECIL FIELD TRUST (SEC 111.625)	01-Oct-2014	Filled	Vacant	Total	
Office of Economic Development	1	1	0	1	
Subfund Total	1	1	0	1	

Subfund 1F1		Oracle Position Control			
MISCELLANEOUS FEDERAL GRANTS	01-Oct-2014	Filled	Vacant	Total	
State Agency - Courts	2	0	2	2	
Subfund Total	2	0	2	2	

Subfund 1F2		Oracle Position Control			
PREPAID GRANTS	01-Oct-2014	Filled	Vacant	Total	
Public Libraries	2	0	2	2	
Subfund Total	2	0	2	2	

Subfund 1F6		Oracle Position Control			
COMMUNITY SERVICES GRANTS	01-Oct-2014	Filled	Vacant	Total	
Military Affairs and Veterans	4	5	0	5	
Parks, Recreation and Community Services	72	65	7	72	
Subfund Total	76	70	7	77	

Subfund 1F7		Oracle Position Control			
JACKSONVILLE SHERIFF'S OFFICE GRANTS	01-Oct-2014	Filled	Vacant	Total	
Office of the Sheriff	3	0	2	2	
Subfund Total	3	0	2	2	

Subfund 1F9		Oracle Position Control			
FIRE & RESCUE GRANTS	01-Oct-2014	Filled	Vacant	Total	
Fire and Rescue	71	71	0	71	
Subfund Total	71	71	0	71	

Subfund 1FB REGULATORY & ENVIRONMENTAL GRANTS	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Human Rights Commission	3	2	1	3
Subfund Total	3	2	1	3

Subfund 1H2 SPAY & NEUTER REBATE TRUST SEC 111.45	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Regulatory Compliance	1	1	0	1
Subfund Total	1	1	0	1

Subfund 1N4 HOUSING OPPORTUNITIES FOR PERSONS	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Planning and Development	1	1	0	1
Subfund Total	1	1	0	1

Subfund 1N5 HOME INVESTMENT PROGRAM	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Regulatory Compliance	3	2	1	3
Subfund Total	3	2	1	3

Subfund 411 ON-STREET PARKING	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Office of Economic Development	25	24	1	25
Subfund Total	25	24	1	25

Subfund 412 OFF-STREET PARKING	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Office of Economic Development	11	11	0	11
Subfund Total	11	11	0	11

Subfund 431 MOTOR VEHICLE INSPECTION - SEC 110.407	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Office of Economic Development	7	6	1	7
Subfund Total	7	6	1	7

Subfund 441 SOLID WASTE DISPOSAL	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Public Works	116	111	5	116
Subfund Total	116	111	5	116

Subfund 461 STORMWATER SERVICES	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Public Works	42	40	2	42
Regulatory Compliance	6	6	0	6
Subfund Total	48	46	2	48

Subfund 511 FLEET MGMT - OPERATIONS	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Intra-Governmental Services	108	100	8	108
Subfund Total	108	100	8	108

Subfund 512 FLEET MGMT - VEHICLE REPLACEMENT	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Intra-Governmental Services	3	3	0	3
Subfund Total	3	3	0	3

Subfund 521 COPY CENTER / CENTRAL MAILROOM	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Intra-Governmental Services	5	5	0	5
Subfund Total	5	5	0	5

Subfund 531 ITD OPERATIONS	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Intra-Governmental Services	127	111	16	127
Subfund Total	127	111	16	127

Subfund 534 RADIO COMMUNICATIONS	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Intra-Governmental Services	10	10	0	10
Subfund Total	10	10	0	10

Subfund 551 OFFICE OF GENERAL COUNSEL	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Office of General Counsel	61	56	5	61
Subfund Total	61	56	5	61

Subfund 561 SELF INSURANCE	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Finance	21	21	0	21
Subfund Total	21	21	0	21

Subfund 571 GROUP HEALTH	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Employee Services	8	8	0	8
Subfund Total	8	8	0	8

Subfund 581 INSURED PROGRAMS	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Finance	5	5	0	5
Subfund Total	5	5	0	5

Subfund 5A1 PUBLIC BUILDING ALLOCATIONS	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Public Works	59	58	1	59
Subfund Total	59	58	1	59

Subfund 611 GENERAL EMPLOYEES PENSION	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Finance	6	6	0	6
Subfund Total	6	6	0	6

Subfund 64A INMATE WELFARE TRUST (SEC 111.300)	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Office of the Sheriff	1	1	0	1
Subfund Total	1	1	0	1

Subfund 64C SHERIFF'S TRUSTS (CARRYFWD/SELFAPPR)	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Office of the Sheriff	1	1	0	1
Subfund Total	1	1	0	1

Citywide Total:		Oracle Position Control		
	01-Oct-2014	Filled	Vacant	Total
	7,250	6,920	336	7,256

## Citywide Employee Cap Summary of Changes

### Subfund 011

#### General Fund – GSD

Change +4

2014-519-E added four additional positions in the IG office.

### Subfund 159

#### Building Inspection

Change +2

2015-366-E added two additional positions

### Subfund 1F6

#### Community Services Grants

Change +1

One position was added for continuation grants in Military Affairs and Veterans.

### Subfund 1F7

#### Jacksonville Sheriff's Office Grants

Change -1

A grant expired so the one position associated with it was eliminated.