



Council Auditor's Office

Quarterly Summary for the Twelve Months Ended September 30, 2015

December 15, 2015

Report #773

Released on: December 15, 2015

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



December 15, 2015

Special Report #773

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 twelve months ended September 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 November 30, 2015 and we are to submit the consolidated financial report by December 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 incurred an overall favorable budget variance of approximately \$9.0 million within the General Fund/General Services District (GF/ GSD). Revenues were (\$3.2) million less than budgeted and expenditures were \$12.3 million less than budgeted. The Finance Director's report mentions several adjusting entries that will affect the reported variances for the GF/GSD and other subfunds contained in this report.

A Self-Insurance assessment of approximately \$2.8 million will be posted to the GF/GSD and is not reflected on the schedules. This will reduce the overall GF/GSD favorable budget variance by \$2.8 million.

The remaining budgeted transfer of \$1.3 million from Public Buildings (SF 5A1) to the GF/GSD was posted after the schedules were generated. This increases the overall GF/GSD favorable variance by \$1.3 million.

GF/GSD 011 – Revenues (pages 28 and 30)

The unfavorable variance of (\$3,240,446) in GF/GSD revenues is described in further detail below.

Ad Valorem Taxes incurred a favorable variance of \$2.3 million due to the year-end reconciliation that occurred in the fourth quarter to true up receivables and revenue.

State Shared Revenue incurred a favorable variance of \$6.2 million due to favorable variances of \$2.4 million in the Municipal Sales Tax, \$2.1 million in the Half Cent Sales Tax, and \$1.8 million in the County Sales Tax. The unfavorable variance mentioned in the Finance Director's narrative related to the Cardroom Tax is a result of moving revenue that should not have been budgeted within the GF/GSD and placing it in its correct location per Ordinance 2013-156-E. This action caused the unfavorable variance.

Charges for Services incurred an unfavorable variance of (\$6.2) million, due to unfavorable variances of (\$5.6) million in the Fire and Rescue Department, (\$370,557) in the Public Libraries Department, and (\$308,217) in the Planning and Development Department. The unfavorable variance in the Fire and Rescue Department is due to an unfavorable variance of (\$3.6) million in net ambulance revenues in addition to a year-end write-off of (\$2.0) million in uncollectible ambulance accounts from prior years. The variance within the Public Libraries Department is due to library fines now being credited to the Library Fines Special Revenue Fund instead of the GF/GSD pursuant to Ordinance 2015-53-E. The variance in the Planning and Development Department is driven by revenue shortfalls in the various fees received by that department.

Other Sources Revenue incurred an unfavorable variance of (\$7.0) million due to the Banking Fund repayment not being posted in fiscal year 2014/15. As mentioned in the Finance Director's report, this payment is related to the Fire and Rescue Department self-contained breathing apparatus (SCBA) project and the payment will post in fiscal year 2015/16. A corresponding \$5,271,000 favorable variance in Other Sources Revenue will be reflected in fiscal year 2015/16 when the repayment posts.

GF/GSD 011 – Expenditures (page 30)

The GF/GSD expenditure variances net to an overall favorable variance of \$12,254,108. The largest driver is Other Operating Expenses, which incurred a favorable variance of \$4.1 million. The breakdown of this amount is shown on page 13. Personnel costs also incurred a favorable variance of \$2.0 million net of the lapse.

GF/GSD 011 – Expenditures by Department (page 29)

The schedule on page 29 presents GF/GSD expenditures by department.

The Office of the Sheriff incurred a \$6.6 million favorable variance in expenditures, due to favorable variances of \$5.1 million in personnel costs (net of the lapse of \$4.0 million) and \$1.1 million in internal services charges resulting from savings in fuel costs. Despite the favorable variance in net personnel costs, overtime salaries exceeded budget by over \$3.0 million.

The Supervisor of Elections incurred a favorable variance of \$1.3 million. The largest drivers of this are favorable variances of \$936,568 in part-time salaries and \$188,184 in advertising and promotion.

The Mayor's Office was able to end the fiscal year with a favorable variance due to the removal of their extraordinary lapse through the transfer of budgetary capacity from the non-departmental Juvenile Justice appropriation.

Expenditures have been posted to two departments that are no longer in existence following City reorganizations: Special Services and Parks, Rec., Ent. & Conservation. The Finance Department should move the budget and actuals for these appropriations to the appropriate department(s).

GF/GSD 011 – Pension Contributions

Corrections Officers' Retirement Plan (CORP)

Based on actual contributions posted through September 30, 2015, the City contributed approximately \$137,263 more to the Correctional Officers' Retirement Plan than the minimum dollar required contribution per the 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 appears that the GEPP will be underfunded again in FY 2014/15. Based on the breakdown by employer performed by the GEPP's actuary, the City should have contributed 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 shows a favorable variance of approximately \$3.3 million within the GF/GSD associated with GEPP contributions, which means the City contributed less than the budgeted amount. There should not be a favorable variance for GEPP contributions since the City needs to contribute the full budgeted amount. Contributing the full budgeted amount would reduce the overall GF/GSD favorable expenditure variance by \$3.3 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)

Section 8.4 (c) of Ordinance 2014- 466-E (the 2014/15 Budget Ordinance) stated that the City would contribute \$153,014,791. It did not allow for contributing the greater of the percentage or dollar amounts as the language does in FY 2015/16 or the couple of years before 2014/15. This has resulted in a situation where the City has contributed less to the fund than would have been under the percentage method. As a result, the City will be utilizing most, if not all, of the funds from the \$5 million that was left in the City Budget Stabilization Account. We are awaiting the actuarial report and audited financial statements to determine the impact. Based on that information we will make applicable comments, if needed, in the write-up for the next quarter.

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, six report unfavorable variances, and three show a negative cash balance combined with an 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 shows a favorable budget variance of \$208,460 for the fiscal year, the Office of Special Events did not meet the salaries and benefits lapse mostly due to exceeding the approved budget for overtime salaries.

Building Inspection (Sub-fund 159)

The report shows an overall favorable variance of \$2,126,642 for the fiscal year due to revenues outperforming budget. As mentioned in the Finance Director's narrative, an additional \$1,173,161 in Banking Fund Debt Repayments were posted after the schedules were prepared, decreasing both the overall favorable variance and cash balance. After this adjustment, Subfund 159 will have a cash balance in excess of \$10.0 million at fiscal year-end.

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)

Subfund 411 incurred a favorable budget variance of \$12,361 for the fiscal year. However, Subfund 411 was not able to meet its salaries and benefits lapse, with an unfavorable variance of (\$56,797) in personnel costs net of the lapse.

The balance sheet for Subfund 411 reports a negative cash balance of (\$666,855) and current liabilities of \$202,908 as of September 30, 2015. Subfund 411 is insolvent and cannot meet its current obligations. As mentioned in the Finance Director's report, the FY 2015/16 budget includes a transfer of \$390,351 from Subfund 412 which will address a portion of the negative cash balance.

Off-Street Parking (Sub-fund 412)

Subfund 412 incurred an unfavorable budget variance of (\$60,335) for the fiscal year, mostly due to underperforming parking revenues at the Water Street parking garage and Courthouse off-street lot.

Motor Vehicle Inspection (Sub-fund 431)

Motor Vehicle Inspection incurred an unfavorable budget variance of (\$35,406) for the fiscal year, mostly due to a shortfall in vehicle hire revenue, reflected within Charges for Services. Additionally, Subfund 431 was not able to meet its salaries and benefits lapse, with an unfavorable variance of (\$2,321) in personnel costs net of the lapse.

Solid Waste Disposal (Sub-fund 441)

The Finance Director's report shows a favorable variance of \$1,781,636 at year-end, mostly due to savings related to lower fuel costs for the solid waste collection activities, reflected within Other Operating Expenses. While Subfund 441 ended the fiscal year with a favorable expenditure variance, the subfund incurred an unfavorable variance of (\$558,403) in personnel costs net of the lapse. The favorable variance in total revenue is largely due to timber sales from the Trail Ridge landfill expansion, reflected in Miscellaneous Revenue.

Municipal Stadium (Fund 4A0)

While Fund 4A0 incurred a favorable variance of \$1,382,384 for the fiscal year, a budget transfer will be needed because expenditures exceeded the approved budget.

Memorial Arena (Fund 4B0)

While Fund 4B0 incurred a favorable budget variance of \$310,349 for the fiscal year, a budget transfer will be needed because expenditures exceeded the approved budget. The September 30, 2015 balance sheet for the Memorial Arena reflects current liabilities of \$5,633,970 exceed current assets of \$4,803,629. This fund is currently insolvent.

Baseball Stadium (Fund 4C0)

While Fund 4C0 incurred a favorable variance of \$157,987 for the fiscal year, a budget transfer will be needed because expenditures exceeded the approved budget.

Performing Arts Center (Fund 4D0)

Fund 4D0 incurred an unfavorable budget variance of (\$80,795) for the fiscal year due to revenue shortfalls. Though the Performing Arts Center's number of events and attendance exceeded the prior fiscal year actuals, all event revenue streams on average were lower. Additionally, the September 30, 2015 balance sheet for the Performing Arts Center reflects negative current assets of (\$800,381) and current liabilities of \$460,968. This fund is currently insolvent.

Convention Center (Fund 4E0)

The Convention Center incurred an unfavorable budget variance of (\$286,676) for the fiscal year, primarily due to expenditures exceeding budget. A budget transfer will be needed because expenditures exceeded the approved budget.

Equestrian Center/NEFL Equestrian Society (Fund 4F0)

The Equestrian Center incurred an unfavorable variance of (\$55,016) for the fiscal year. The facilities management contract for the Equestrian Center stipulated that revenues generated by the contractor must be deposited in the City's account, which did not occur and is reflected as zero actual revenue within Charges for Services. A contract amendment was approved by Ordinance 2015-620-E which will resolve the accounting issues experienced in fiscal year 2014/15. Transfers From Other Funds revenue represents a transfer of \$286,817 from the Teye Brown Regional Park trust fund needed in order to subsidize operations in fiscal year 2014/15. Reimbursements to the contractor exceeded the subsidy from the Teye Brown trust fund, which caused the overall unfavorable variance in the fund and contributed to the negative cash balance.

Ritz Theatre (Fund 4H0)

The Ritz Theatre incurred an unfavorable budget variance of (\$171,915) for the fiscal year due to increased costs associated with higher profile and more expensive artists. A budget transfer will be needed because expenditures exceeded the approved budget. Additionally, the September 30, 2015 balance sheet for the Ritz Theatre reflects current liabilities of \$391,904 exceed current assets of \$216,897. This fund is insolvent.

ITD Operations (Sub-fund 531)

Subfund 531 incurred an unfavorable variance of (\$224,689) for the fiscal year. Customer billings, a component of Charges for Services, did not meet budget. Additionally, the September 30, 2015 balance sheet for this subfund reflects current assets of \$978,140 and current liabilities of \$1,374,323. This subfund is currently insolvent.

Technology System Development (Sub-fund 536)

Subfund 536 incurred an unfavorable budget variance of (\$2,465,509) for the fiscal year due to lower than budgeted Banking Fund revenue. As mentioned in the Finance Director's report, capital expenditures were incurred but the related Banking Fund revenue will not post until fiscal

year 2015/16, which is causing the unfavorable variance in Other Sources revenue. Subfund 536 is currently insolvent. The balance sheet for Subfund 536 shows current assets of \$169,125 and current liabilities of \$196,441 as of September 30, 2015. The cash position will improve when the Banking Fund revenue posts in fiscal year 2015/16.

Office of General Counsel (Sub-fund 551)

Subfund 551 incurred a favorable variance of \$ 1,185,799 for the fiscal year 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. A 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. Also, Subfund 551 did not meet their salaries and benefits lapse, with an unfavorable variance of (\$95,207) in personnel costs net of the lapse.

Self-Insurance (Sub-fund 561)

The schedule for Subfund 561 shows an unfavorable variance of (\$13,414) for the fiscal year. However, based on adjustments that have been posted and year-end entries not yet posted, there will not be a \$1.1 million favorable variance in expenditures for the fiscal year. These adjustments will eliminate the favorable expenditure variance. As noted in the comments for the GF/GSD, there will be an assessment of \$2.8 million from this subfund to the City. There is also the potential for further adjustments as the City's external audit is completed.

INDEPENDENT AGENCIES

JEA

Electric System

Fuel Revenues & Expenses

For FY 2014/15, the Electric System Fuel Schedule shows no surplus or deficit, however, JEA transferred a net \$45,285,726 to its Fuel Rate Stabilization Fund during the year. This was due to favorable fuel costs which were lower than budget and after, as mentioned in the JEA management narrative, a \$50 million fuel credit to JEA customers in April of 2015.

The JEA Board approved Fuel Rate Stabilization fund target amount is 15% of the higher of the annual projected energy expense or the highest 12 month period energy cost and per JEA, would approximate \$94 million. As seen on the schedule, the year-end balance in the Fuel Rate Stabilization fund is \$150,724,291 which exceeds JEA's 15% of the highest 12 month energy cost.

We would note the JEA Board approved in July 2015 for management to distribute a \$60 million Fuel Credit to JEA customers in October 2015 in order to draw down the Fuel Reserve towards the targeted 15% level.

Base Related Revenues & Expenses

During FY 2014/15, the Electric System Base Schedule shows no surplus or deficit. JEA's total base related revenues were unfavorably impacted primarily by lower than budgeted customer usage of \$5.4 million and other revenues of \$7.4 million. However, JEA has offset the unfavorable revenues with lower than budgeted total base related expenses of \$13.5 million.

Additionally, JEA increased Debt Service expenditures by \$57,021,685 for early debt retirements. This was achieved by revisions of Original Budget in base related expenses (\$20,021,685) and transfers to Operating Capital Outlay (\$37,000,000).

Water & Sewer System

The financial report for the fiscal year ended September 30, 2015 shows a \$1,188,658 surplus. Total operating revenues received were under the Revised Budget by \$3.8 million or 0.9%. This was offset by total Non-Operating Revenue exceeding budget by \$5.0 million. JEA increased Debt Service expenditures by \$51,997,634 as compared to Original Budget. This was offset by a reduction in the transfer to Operating Capital Outlay (\$40,235,717). Also, revisions were made to transfers from Capacity/Extension Fees due to higher than budgeted revenues for the same.

District Energy System (Chilled Water)

The schedule for District Energy System indicates no budgetary stress at year end.

Jacksonville Transportation Authority

The financial report of the Jacksonville Transportation Authority (JTA) for the twelve months ending September 30, 2015 indicates no budgetary stress for the JTA as a whole. However, the CTC Division overspent its Fiscal Year 2014/2015 budget and JTA has submitted a budget amendment to City Council to reconcile budget with actual expenditures.

It should be noted that the amount shown on the General Fund – Engineering Division Report for Sales Tax – Gross Proceeds (1/2 Cent Sales Tax on Transportation) is different than what the City shows on its books as being remitted to JTA for the year ending September 30, 2015. JTA is attempting to reconcile the two amounts. If JTA reconciles to the City's numbers, a budget amendment will be necessary for this division.

Jacksonville Port Authority

The Jacksonville Port Authority's (JPA) financial report for the twelve months ending September 30, 2015 indicates no budgetary stress. However, it should be noted that "Other Claims and Recoveries" (litigation against a vendor) reported an unfavorable variance of (\$777,924) and "Contributions to Tenants" (the Volkswagen deal JPA entered into after the start of FY 2014-15) had unbudgeted expenditures of (\$ 976,924). These items were partially offset by a favorable variance of \$1,482,135 from Operating Expenditures.

JPA recorded Net Income Before Transfers of \$6,778,874, with \$6,124,479 being transferred to Operating Capital Outlay and recording a year-end surplus of \$654,395.

Jacksonville Aviation Authority

Jacksonville Aviation Authority's (JAA) financial report for the fiscal year ending September 30, 2015 indicates year-end operating and non-operating net income of \$22,484,193. This has resulted in a transfer to Operating Capital Outlay of \$920,311, a transfer to the Passenger Facility Charge (PFC) Reserve of \$1,533,500, and a transfer to Retained Earnings of \$20,030,382.

During the year, JAA exceeded their budgeted temporary employee hours. The fiscal year 2014/15 budget authorized JAA to utilize 4,640 temporary employee hours; however, JAA utilized 5,217 hours, an excess of 577 hours. Because of this, legislation will need to be introduced to retroactively amend JAA's budget so that actual hours no longer exceed budgeted hours.

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 25 and 26 for a detailed list of individual bond ratings.

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**



November 30, 2015

MEMORANDUM

TO: Kirk Sherman, CPA
Council Auditor

FROM: 
Michael Weinstein
Chief Financial Officer / Director of Finance

SUBJECT: Financial Summaries for the Twelve Months ending September 30, 2015

In accordance with Ordinance 88-726-439, we are forwarding quarterly financial summaries for the twelve months ending September 30, 2015 for the agreed upon subfunds of the Consolidated City of Jacksonville. The financial information contained in the Quarterly Financial Summary are as of month twelve, pulled on 11/18/15, and do not reflect all final adjusting entries. 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 September 30, the General Fund - GSD has an overall favorable variance of \$9.0 million.

There are three significant items that should be mentioned;

1) In FY15 \$7.0 million of banking fund borrowing was authorized for Fire and Rescue SCBA equipment purchases. In FY15 \$5,271,900 was spent (see Capital Outlay explanation) but the banking fund repayment for that purchase will not be posted until FY16. If posted in the same fiscal year the unfavorable variance in Other Sources would be reduced thereby increasing the overall favorable variance in the fund by \$5.27 million.

2) In FY15 month thirteen Risk Management will be posting a \$2,815,127 assessment to the General Fund – GSD. The assessment can be attributed the strengthening of the actuarial reserves in General Liability due to the claim relief bill passed by the 2015 legislature ordering payment of a \$3.5 million catastrophic General Liability claim. This settlement required an increase of \$3.3 million in reserves to comply with the claim relief bill. Once posted this will reduce the overall favorable variance in the fund by the \$2.8 million.

3) Ordinance 2015-365-E set up a transfer from the Public Buildings internal service fund (SF 5A1) to pay for the banking fund debt service on the Ed Ball and Haverty's buildings. Half of that funding will not be transferred to the General Fund – GSD until FY15 adjustment month thirteen (see Transfers From Other Funds explanation). Once posted this will increase the overall favorable variance in the fund by \$1,327,612. This will have the converse effect in the Public Buildings internal service fund.

Restated with the above items, the General Fund – GSD would have an overall favorable variance of \$12.8 million.

REVENUES

Overall, revenues are underperforming budget by \$3.24 million. The third quarter projections had Ad Valorem Taxes coming in under budget however; the final property tax revenue, which was posted in the fourth quarter, have revenues outperforming budget by \$2,317,865.

Taxes are outperforming budget by \$2,747,144.

2,747,144	
Title	Variance
JEA Utilities Services Tax - Water	1,416,389
Franchise Fee - Sewer	989,486
JEA Utilities Services Tax - Electric	930,373
Communication Services Tax	876,448
Franchise Fee - Water	440,713
Franchise Fee - Electric	(1,531,133)
All Other Accounts	(375,132)

State Shared Revenues are outperforming budget by \$6,184,807.

6,184,807	
Title	Variance
1/2 Cent Sales Tax - F.S. 202.18 2C	2,139,156
State Shared Revenue - Municipal Sales Tax	2,372,665
State Shared Revenue - County Sales Tax	1,770,457
State Shared Revenue - 8th Cent Gas Tax	467,988
Cardroom Tax	(608,656)
All Other Accounts	43,197

Charges for Services are underperforming budget by \$6,165,710. This includes adjustments made by Fire and Rescue for prior year uncollectibles, related to ambulance billings, that were not written off in the year they were billed.

(6,165,710)	
Title	Variance
Fire & Rescue: Net Ambulance Billings	(3,574,750)
Ambulance Revenue - Prior Yr Uncollectibles	(1,999,595)
Library: Public Library Fees	(391,659)
JSO: Home Detention / Prisoner's Work furlough	(259,967)
Planning: Comprehensive / Amendment Fee	(161,327)
All Other Accounts	221,588

Fines and Forfeits are outperforming budget by \$165,358.

165,358	
Title	Variance
Sheriffs Fines and Entreasures	93,258
Criminal Justice Education - F.S. 318.18(11)(c/d)	98,489
Court Fines - Traffic	(13,621)
All Other Accounts	(12,768)

Miscellaneous Revenue is underperforming budget by \$218,098.

Title	Variance
Payment in Lieu of Taxes - FPL	(759,865)
Unrealized Gain/Loss on Investments	(211,832)
JSO: Telephone/Laundry/Concession	(196,828)
Investment Pool Earnings	(168,690)
Judgements Recovered	230,568
Unclaimed Tax Deed Sale	272,460
Miscellaneous Sales and Charges	515,283
All Other Accounts	100,806

(218,098)

The Other Sources revenue category houses the revenue side of the \$7.0 million Fire and Rescue SCBA equipment purchase that was authorized in FY15. The equipment has been purchased but the banking fund repayment will not post to the General Fund until FY16. This timing issue is causing the unfavorable revenue variance.

Transfers From Other Funds is underperforming budget by \$848,374. The variances, explanation and any adjustments that will be made in month thirteen are detailed in the table below. Once the final transfer from the Public Buildings internal service fund (SF 5A1) is posted this revenue category will outperform budget by \$479,238.

(848,374)

Title	Variance	Explanation
Transfer from CDBG (SF 1A1)	(30,474)	The remaining transfer will post in adjustment month thirteen
Transfer from Prepaid Grant Fund (SF 1F2)	14,594	Return of Unused Grant Match Funds
Transfer from Community Svc Grant Fund (SF 1F6)	6,646	Return of Unused Grant Match Funds
Transfer from Fire & Rescue Grant Fund	420	Return of Unused Grant Match Funds
Transfer from Grant CIP Fund - FIND (SF 331)	488,052	Return of Unused Grant Match Funds
Transfer from Public Buildings (SF 5A1) for debt service on Ed Ball and Haverly's	(1,327,612)	The remaining transfer will post in adjustment month thirteen

EXPENDITURES

Overall, expenditures have a favorable variance of \$12.25 million including a favorable variance in personnel costs net of the salary and benefit lapse, totaling \$2.01 million.

The net favorable variance in Internal Service Charges of \$1.39 million is being driven by a favorable variance in fleet parts, oil, gas and lube (\$2.2 million) due to reduced fuel costs. This is offset somewhat by an unfavorable variance in OGC charges (\$802,099).

Other Operating Expenses has a net favorable variance of \$4.1 million.

4,119,928

Title	Variance
Misc Non-Departmental Exp: QTI / Rev Grants	691,321
Professional Services	485,212
Repairs & Maintenance	342,181
Miscellaneous Services and Charges	332,761
Other Operating Supplies	330,302
Utilities - Street Lights	295,753
Contract Food Services - Jail	209,508
Misc Non-Departmental Exp: Beaches Disposal Charges	199,824
All Other Accounts	1,233,066

The favorable variance of \$1.62 million in Capital Outlay is being driven by the banking fund capital funding of \$7.0 million for Fire and Rescue SCBA equipment of which only \$5.27 million was needed and spent in FY15.

The \$751,671 favorable variance in Debt Service, is made up of savings in fiscal agent fees of \$20,760, principal payments of \$55,431 and interest payments of \$675,481.

The \$329,743 favorable variance in Transfers to Other Funds is due to increased reciprocal contributions to JPA for its piece of the communication services tax.

The \$410,973 Extraordinary Lapse category is made up of the following:

- Finance (\$20,039)
- OED (\$37,487)
- Office of the Sheriff (\$353,447)

The \$2,538,120 favorable variance in Banking Fund Debt Repayments is detailed below by activity / project:

Title	Variance
CIP Projects	1,697,190
Ed Ball Building	83,162
Haverty's Building (2013-187-E)	(206,982)
Fire and Rescue: Self Contained Breathing Apparatus	969,792
All Other Projects	(5,042)
	2,538,120

OTHER GENERAL FUND SUBFUNDS:

015 - PROPERTY APPRAISER

The fund overall has a favorable variance of \$330,532 which is primarily due to a \$194,914 favorable variance in personnel costs net of the lapse. The favorable variance in Other Operating Expenses is being driven by a \$69,527 favorable variance in professional services.

016 - CLERK OF THE COURT

The fund overall has a favorable variance of \$345,200 which is primarily due to revenues outperforming budget by \$285,422. The main drivers of which are circuit court – costs and fee revenue (\$102,245) and remitted fees (\$110,828). Personnel costs net of the lapse also had a favorable variance totaling \$89,273.

017 – TAX COLLECTOR

The fund overall has a favorable variance of \$838,862 which is primarily due to revenues outperforming budget by \$506,315. The largest drivers of which are tag registrations (\$194,491) and driver's license renewal fees (\$147,758). Personnel costs net of the lapse also had a favorable variance totaling \$201,157.

01A – SPECIAL EVENTS

The fund overall has a favorable variance of \$208,460 which is being driven by a net favorable variance in Other Operating Expenses of \$181,867. The largest drivers of which are equipment rentals (\$20,092), subsidies and contributions (\$43,141) and miscellaneous services and charges (\$123,468). As discussed in the nine month financial summary, the fund has finished the year with a positive cash balance.

SPECIAL REVENUE FUNDS:

159 – BUILDING INSPECTION

The fund overall has a favorable variance of \$2,126,642. However, an additional \$1,173,161 in Banking Fund Debt Repayments will be posted in month thirteen. This will eliminate the favorable variance in Banking Fund Debt Repayments and reduce the fund's overall favorable variance to \$953,481. Net revenues are outperforming budget by \$1,173,381. The largest driver of which is building inspection fees of \$948,124. Personnel costs net of the lapse has an unfavorable variance totaling \$247,665.

191- JACKSONVILLE CHILDREN'S COMMISSION

The fund overall has a favorable variance of \$323,143 which is being driven by a \$264,225 favorable variance in Grants, Aids & Contributions. Personnel costs net of the lapse also had a favorable variance totaling \$82,808.

ENTERPRISE FUNDS:

411 – ON-STREET PARKING

The fund overall has a favorable variance of \$12,361. Net revenues are outperforming budget by \$38,799. Expenditures have a net unfavorable variance of \$26,437. As of the fourth quarter, this fund has a negative cash balance of \$666,854.64. The FY16 proposed budget includes a transfer from the Off-Street parking fund (SF 412) of \$390,351 which should help reduce this fund's negative cash position in FY16.

412 – OFF-STREET PARKING

The fund overall has an unfavorable variance of \$60,335. Net revenues are underperforming budget by \$114,258. The main driver of which are monthly parking fees which has an unfavorable variance of \$143,372. This is somewhat offset by a net favorable expenditure variance of \$53,923.

431 – MOTOR VEHICLE INSPECTION

The fund overall has an unfavorable variance of \$35,406. Net revenues are underperforming budget by \$45,672. The main driver of which is an unfavorable variance in vehicles for hire revenue of \$40,641. This is somewhat offset by a net favorable variance in expenditures of \$10,267.

441 - SOLID WASTE DISPOSAL

The fund overall has a favorable variance of \$1,781,636. Revenues are outperforming budget by \$1,009,479. This is being driven by a favorable variance in Miscellaneous Revenue for timber revenue of \$964,614 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 have a net favorable variance of \$772,157. The main driver of which is a favorable variance in the garbage/recycling contract of \$1.4 million related to contract hauler fuel savings, as seen in Other Operating Expenses. This is somewhat offset by an unfavorable variance in personnel costs net of the lapse of \$558,403. As of the fourth quarter, this fund has a negative cash balance of \$3,968,778.43. The cash deficit has decreased significantly from the FY14 year-end cash deficit of \$8.07 million.

451 – MAYPORT FERRY

The fund overall has a favorable variance of \$228,041. Transportation fares are outperforming budget by \$207,075, as seen in Charges for Services. Net Internal Service Charges have a favorable variance of \$162,586 due to reduced fuel costs. These are somewhat offset by an unfavorable variance in contractual services of \$144,885, as seen in Other Operating Expenses.

461 - STORMWATER SERVICES

The fund overall has a favorable variance of \$1,331,703. The main drivers of which are Debt Service costs of \$873,806 and fleet vehicle rental of \$180,477, as seen in Internal Service Charges. As of the fourth quarter, this fund has a negative cash balance of \$7,437,737.24.

CITY VENUES:

4A0 - MUNICIPAL STADIUM

The fund overall has a favorable variance of \$1,382,384. Net revenues are outperforming budget by \$2,199,606. The two cent tourist development tax has a favorable variance of \$888,047, as seen in Taxes. The favorable variance in Charges for Services is being driven by daily parking fees (\$217,560), NFL ticket surcharge (\$171,616) and contractual services revenue (\$925,474). The favorable variance in contractual services revenue drives a nearly reciprocal unfavorable expense variance in contractual services, as seen in Other Operating Expenses, due to the combining of the City and SMG funds for financial reporting purposes.

4B0 - MEMORIAL ARENA

The fund overall has a favorable variance of \$310,349. Revenues are outperforming budget by \$1,585,044. The favorable variance of \$702,891 in Charges for Services is being driven by net ticket surcharges (\$345,890) and contractual services revenue (\$258,702). The favorable variance in Miscellaneous Revenue is being driven by facility rental (\$366,577), advertising fees (\$278,364) and concession sales (\$901,678). The unfavorable variance in Transfers From Other Funds is offset by a reciprocal favorable variance in the expense category Transfers to Other Funds. The net favorable variance in revenues is offset somewhat by an unfavorable variance in expenditures of \$1,274,695. The main drivers of which are contractual services (\$1,319,621) and event contribution (\$419,483), as seen in Other Operating Expenses.

4C0 – BASEBALL STADIUM

The fund overall has a favorable variance of \$157,987. Revenues are outperforming budget by \$652,657. The main drivers of which are contractual services revenue (\$400,308) and parking fees (\$102,312), as seen in Charges for Services. This is being somewhat offset by a net unfavorable variance in expenditures of \$494,670. The main driver of which is contractual services (\$408,357), as seen in Other Operating Expenses. The favorable variance in contractual services revenue drives a nearly reciprocal unfavorable expense variance in contractual services, due to the combining of the City and SMG funds for financial reporting purposes.

4D0 - PERFORMING ARTS CENTER

The fund overall has an unfavorable variance of \$80,795. Revenues are underperforming budget by \$152,988. The main drivers of which are concession sales (\$71,068) and rental of city facilities (\$73,319), as seen in Miscellaneous Revenue. The unfavorable variance in revenues is somewhat offset by a net favorable variance in expenditures of \$72,193. As of the fourth quarter, this fund has a negative cash balance of \$1,050,140.14.

4E0 – CONVENTION CENTER

The fund overall has an unfavorable variance of \$286,676. Revenues are underperforming budget by \$56,562. Expenditures have a net unfavorable variance of \$230,114. The main drivers of which are contractual services (\$182,870) and repairs / maintenance (\$172,358), as seen in Other Operating Expenses. This is somewhat offset by a favorable variance in personnel costs of \$171,736.

4F0 – EQUESTRIAN CENTER / NORTHEAST FLORIDA EQUESTRIAN SOCIETY

The fund overall has an unfavorable variance of \$55,016. No revenues other than negative interest and the transfer from the Solid Waste Facilities Mitigation fund (SF 44i) have posted, which is driving the unfavorable revenue variance of \$745,326. This is somewhat offset by a net favorable variance in expenditures of \$690,310. As of the fourth quarter, this fund has a negative cash balance of \$545,896.62.

4H0 – RITZ THEATER

The fund overall has an unfavorable variance of \$171,915. Revenues are outperforming budget by \$154,322. However, this favorable variance in revenues is offset by a net unfavorable variance in expenditures of \$326,237. The largest driver of which is contractual services (\$346,327), as seen in Other Operating Expenses.

INTERNAL SERVICE FUNDS:

511 - FLEET MANAGEMENT - OPERATIONS

The fund overall has a favorable variance of \$1,556,888. The favorable variance on the expenditure side help drive the net unfavorable variance in Charges for Services. The net favorable variance in expenditures of \$6,649,064 is being driven by \$211,398 favorable variance in personnel costs net of the lapse and a \$6.68 million favorable variance in fuel, as seen in Other Operating Expenses. 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 favorable variance of \$159,082. The favorable variance on the expenditure side help drive the net unfavorable variance in Charges for Services. The net favorable variance in expenditures of \$404,350 is being driven by favorable variances in the installment purchases (\$129,059) and commercial printing/binding (\$175,238), as seen in Other Operating Expenses.

531 - ITD – OPERATIONS

The fund overall has an unfavorable variance of \$224,689. Revenues are underperforming budget by \$395,585. Customer billings are not covering the actual expenditures in the fund. Expenditures overall have a favorable variance of \$170,896. The main drivers of which are telephone / data lines (\$48,421), wireless communications (\$25,656) and hardware/software licenses and maintenance agreements (\$54,824), as seen in Other Operating Expenses. Personnel costs net of the lapse has a favorable variance totaling \$43,942.

534 – RADIO COMMUNICATIONS

The fund overall has a favorable variance of \$147,171. The unfavorable variance in Other Sources and the favorable variance in Capital Outlay are offsetting. These categories house the \$3 million in banking fund authorization, both revenue and expenditures, for the P25 radio fire station paging project. None of the project funding has been spent in FY15. This also drives the favorable variance in Banking Fund Debt Repayments of \$195,227. The project is slated for completion in FY17.

536 – TECHNOLOGY SYSTEM DEVELOPMENT

The fund overall has an unfavorable variance of \$2,465,509. ITD began posting customer billings in May and June however; the fund is still in a negative cash position at the end of the fourth quarter. Due to this negative cash position negative interest income is being posted, which accounts for the unfavorable variance in Miscellaneous Revenue. The unfavorable variance in Other Sources represents the banking fund revenue source which is the partial offset to the favorable variance in the Capital Outlay category. Banking fund authorization has been spent and encumbered, as seen in Capital Outlay, however the banking fund revenue offset will not be posted until FY16. This creates an unfavorable variance in the fund of \$2,997,566. The favorable variance in Banking Fund Debt Repayments of \$561,146 somewhat offsets this.

551 – OFFICE OF GENERAL COUNSEL

The fund overall has a favorable of \$1,185,799, the main driver of which is Charges for Services. Charges for Services is outperforming budget by \$1,184,898.

561 – SELF INSURANCE

The fund overall has an unfavorable variance of \$13,414. Net revenues are underperforming budget by \$1,160,027. The main driver of which is investment pool earnings (\$931,026), as seen in Miscellaneous Revenue. Net expenditures have a favorable variance of \$1,146,613. The main driver of which is a favorable variance in of \$7,759,161 in net change in liability which is somewhat offset by an unfavorable variance of \$6,934,484 in paid loss.

571 – GROUP HEALTH

The fund overall has a favorable variance of \$14.57 million. Net revenues are outperforming budget by \$2,582,567. The main driver of which is a net favorable variance in health premiums of \$2,687,546. The unfavorable variance in Miscellaneous Revenue is due to a \$150,000 adjustment for bed debt expense. Net expenditures have a favorable variance of \$11,988,027. 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 favorable variance of \$984,247. The net variance in Charges for Services is only \$5,066; however there are significant offsetting items. Recoveries of damages has a favorable variance of \$205,259 which is somewhat offset by an unfavorable variance of \$200,194 in revenue from premiums. Expenditures have a net favorable variance of \$1,034,263. The largest drivers of which are favorable variances in premiums paid for property (\$362,809) and medical malpractice (\$350,000), as seen in Other Operating Expenses.

5A1 – PUBLIC BUILDING ALLOCATIONS

The fund overall has a favorable variance of \$3,323,321. The main driver of which is a net favorable variance in expenditures of \$3,436,443. The net favorable variance in Other Operating Expenses of \$2,069,875 is primarily due to net utilities (\$1,702,529). The favorable variance in Transfers to Other Funds of \$1,327,612 will be eliminated in the FY15 adjustment month thirteen. As discussed in the General Fund – GSD write-up: Ordinance 2015-365-E set up a transfer from this fund to the General Fund – GSD (SF 011) to pay for the banking fund debt service on the Ed Ball and Haverty's buildings. Half of that funding will not be transferred until FY15 month thirteen. Once posted this will reduce the overall favorable variance in the fund to \$1,995,709.

COMPONENT UNITS:

721 - JACKSONVILLE HOUSING FINANCE AUTHORITY

The fund overall has a favorable variance of \$317,079 which is primarily due to net revenues outperforming budget by \$281,530. The main driver of which is realized gain/loss on investments (\$153,105) and net bond fees (\$97,861).

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
Budget Officer*

EARNINGS ON INVESTMENTS

The Operating Portfolio's performance, for the quarter ending September 30, 2015, came in at a positive 0.14% after fees. The Fiscal Year-to-date performance finished at a positive 1.16% but well behind the full fiscal year 2015 budgeted rate of 2.27%. During the past three and five years the portfolio has earned an average annual return of 1.06% and 2.08% respectively. This past year was marked by a great deal of global uncertainty as well as bond market adjustments for the anticipated rate hikes in the coming quarters and years.

It has been the committee's view that market interest rates are more likely 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.

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

November 20, 2015

SUBJECT: QUARTERLY FINANCIAL SUMMARY – September 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 year ended September 30, 2015, JEA contributed a record high \$111.7 million to the City's General Fund. JEA also paid to the City \$85.6 million Public Service Tax and \$39.4 million City of Jacksonville Franchise Fee for a total payment of \$236.7 million which represents an increase of \$5.4 million over prior year.

The Electric System produced a balanced budget for the year ended September 30, 2015 and realized \$33 million of capital savings. Lower fuel costs allowed for a \$50 million fuel rebate to customers in April.

The Water and Sewer System produced a positive fund balance of \$1.2 million for the year ended September 30, 2015 and realized \$43 million of capital savings. The fund balance represents 0.1% of the annual operating budget.

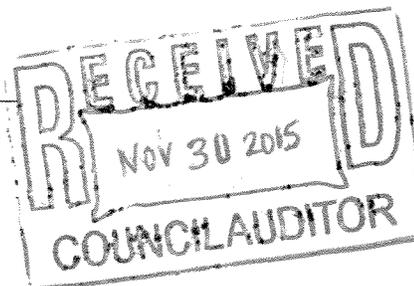
The District Energy System produced a balanced budget for the year ended September 30, 2015 and realized \$452 thousand of capital savings.

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

JEA is actively monitoring the credit markets in order to efficiently manage debt. The Electric System and Water and Sewer System accomplished early debt retirements of \$57 million and \$52 million, respectively. A schedule of JEA's bond ratings as of September 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

November 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 September 30, 2015.

Bus Fund

Bus performance showed expenses under the approved budget by \$859K or 1.0% for fiscal year 2015. The JTA has been making continuous efforts to improve efficiency and control costs. There were savings this year associated with the fuel hedging program and less expended on fringe benefits.

Actual revenues exceeded expenditures by \$5.52M for fiscal year 2015. Contributing to the increased revenues was a strong Transportation Sales tax (net sales tax proceeds after debt service on Better Jacksonville Plan bonds). The net sales tax actuals were higher than budget due to interest rate favorability on our variable rate bonds.

Skyway Fund

Skyway performance showed expenses under the approved budget by \$33K or 0.5% for fiscal year 2015. There were savings this year 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



Mr. Kirk Sherman, CPA
November 30, 2015 – Page 2

CTC Fund (Connexion)

Connexion performance showed expenses over the approved budget by \$228K or -1.6% for fiscal year 2015. This negative variance is primarily due to increased services costs for the paratransit operator contract due to higher revenue hours than budgeted.

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 exceeded expenditures by \$515K for fiscal year 2015. Contributing to the increased revenue was higher interest income than budgeted. In addition, there were savings in labor costs this year due to higher wage recovery associated with capital projects.

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



November 25, 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 September 30, 2015.

The Jacksonville Port Authority is in good financial position and experienced no budgetary stress during the period.

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

MM/bd
Attachments

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



November 18, 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 twelve months ended September 30, 2015.

Operating Revenues were \$74.50 million which results in a positive variance of \$3.43 million year to date. Operating Expenditures were \$48.25 million which results in a year to date positive variance of \$1.61 million. The quarter closes with a year to date positive Operating Income variance of \$5.05 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', written in a cursive style.

Richard A. Rossi
Chief Financial Officer

Bond Ratings - City of Jacksonville
As of September 30, 2015

<u>BOND CLASSIFICATION</u>	<u>FROM</u>	<u>TO</u>	<u>MOODY'S</u>	<u>S&P</u>	<u>FITCH</u>
Issuer Credit Rating (Implied GO)	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
Covenant Bonds	2008	2009	Aa3	AA-	AA-
	2010	2013	Aa2	AA-	AA
	2014	2014	Aa3	AA-	AA
	2015	Current	Aa3	AA-	AA-
Revenue Bonds	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-
	Better Jacksonville Plan	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+
Commercial Paper Notes	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 September 30, 2015

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

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		A+	A-1	A+	F1	Upper medium grade
A2	A	A	A			
A3	P-2	A-	A-2	A-	F2	Upper medium grade
Baa1		BBB+		BBB+		
Baa2	P-3	BBB	A-3	BBB	F3	Medium grade
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		CCC+	C	CCC	C	
Caa2	CCC	CC				
Caa3	CCC-	C		Speculative, in or near default		
Ca	CC	C				
C	C	D	D	RD/D	RD/D	In default, little prospect of recovery
/	D					
/	D					

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 SEPTEMBER 30, 2015

GENERAL FUND GSD - 011

REVENUE - VARIOUS DEPARTMENTS

	Revised Budget	Actuals	Variance Favorable (Unfavorable)
AD VALOREM TAXES	510,041,477	512,359,342	2,317,865
SALES AND USE TAXES	1,033,538	1,057,601	24,063
UTILITY SERVICE TAXES	86,023,459	87,788,631	1,765,172
COMMUNICATIONS SERVICES TAX	35,340,592	36,217,040	876,448
LOCAL BUSINESS TAX	7,156,842	7,323,712	166,870
FRANCHISE FEES	41,097,578	41,012,170	(85,408)
FEDERAL GRANTS	698,498	359,507	(338,991)
FEDERAL PAYMENTS IN LIEU OF TAXES	23,000	19,338	(3,662)
STATE GRANTS	127,943	95,958	(31,985)
STATE SHARED REVENUES	141,743,345	147,928,152	6,184,807
CONTRIBUTIONS FROM OTHER LOCAL UNITS	111,687,538	111,687,538	0
GENERAL GOVERNMENT	4,044,030	4,139,420	95,390
PUBLIC SAFETY	27,156,870	21,426,225	(5,730,645)
PHYSICAL ENVIRONMENT	630,280	565,517	(64,763)
HUMAN SERVICES	1,799,337	1,960,300	160,963
CULTURE AND RECREATION	1,311,800	949,770	(362,030)
OTHER CHARGES FOR SERVICES	11,662,079	11,352,156	(309,923)
JUDGMENT AND FINES	652,000	745,338	93,338
VIOLATIONS OF LOCAL ORDINANCES	437,106	526,053	88,947
OTHER FINES AND/OR FORFEITS	1,259,800	1,242,874	(16,926)
INTEREST, INCL PROFITS ON INVESTMENTS	3,108,295	2,737,266	(371,029)
RENTS AND ROYALTIES	144,670	139,499	(5,171)
DISPOSITION OF FIXED ASSETS	50,000	118,379	68,379
CONTRIB & DONATIONS FROM PRIVATE SOURCES	88,075	4,000	(84,075)
OTHER MISCELLANEOUS REVENUE	16,832,881	17,006,678	173,797
CONTRIBUTIONS FROM OTHER FUNDS	6,373,371	5,524,998	(848,374)
DEBT PROCEEDS	7,003,503	0	(7,003,503)
	1,017,527,907	1,014,287,461	(3,240,446)

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

GENERAL FUND GSD - 011

EXPENDITURES BY DEPARTMENT

	Revised Budget	Actuals plus Encumbrance	Variance Favorable (Unfavorable)
ADVISORY BOARDS & COMMISSIONS	427,518	426,756	762
CITY COUNCIL	9,257,759	9,182,815	74,944
COURTS	4,187,374	4,186,457	917
DOWNTOWN INVESTMENT AUTHORITY	1,230,872	1,230,569	302
EMPLOYEE SERVICES	5,309,807	5,015,959	293,848
FINANCE	7,278,245	7,276,737	1,508
FIRE AND RESCUE	210,429,753	209,883,913	545,839
HUMAN RIGHTS COMMISSION	589,277	589,030	247
INTRA-GOVERNMENTAL SERVICES	6,049,987	5,550,200	499,787
MAYOR'S OFFICE	4,077,564	4,012,599	64,966
MEDICAL EXAMINER	3,539,222	3,489,399	49,822
MILITARY AFFAIRS AND VETERANS	1,120,107	1,035,025	85,083
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES	229,472,250	228,867,126	605,124
OFFICE OF ECONOMIC DEVELOPMENT	2,104,850	1,930,261	174,588
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	250,030	234,922	15,108
OFFICE OF GENERAL COUNSEL	223,605	149,430	74,175
OFFICE OF INSPECTOR GENERAL	206,319	138,711	67,608
OFFICE OF SPORTS & ENTERTAINMENT	783,839	783,483	356
OFFICE OF THE SHERIFF	402,587,565	395,951,294	6,636,271
PARKS, RECR., ENT. & CONSERVATION	0	135	(135)
PARKS, RECREATION & COMMUNITY SVCS	38,767,598	38,627,881	139,717
PLANNING AND DEVELOPMENT	6,370,885	6,256,148	114,737
PUBLIC DEFENDER	1,858,183	1,857,756	427
PUBLIC HEALTH	1,448,548	1,444,081	4,467
PUBLIC LIBRARIES	30,646,906	30,227,826	419,080
PUBLIC WORKS	38,728,152	38,279,814	448,339
REGULATORY COMPLIANCE	16,326,502	15,668,528	657,974
SPECIAL SERVICES	4,902	3,450	1,452
STATE ATTORNEY	2,110,086	2,109,989	97
SUPERVISOR OF ELECTIONS	9,082,305	7,805,607	1,276,698
	1,034,470,010	1,022,215,902	12,254,108

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

011 - GENERAL FUND - GSD

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	80,870,511.76	Current Liabilities	28,250,826.62
Taxes and other Receivable, Net	22,591,042.33	Other Liabilities	76,538,120.74
Due from Other Government Units	45,698,406.29	Deferred Inflows	179,850.56
Inventories	4,186,290.77	TOTAL LIABILITIES	<u>104,968,797.92</u>
Other Current Assets	<u>56,002,978.30</u>	FUND EQUITY	
		Beginning of Year	89,234,470.63
		Current Yr Less Encumbrances	15,145,960.90
		TOTAL FUND EQUITY	<u>104,380,431.53</u>
TOTAL ASSETS	<u>209,349,229.45</u>	TOTAL LIABILITIES FUND EQUITY	<u>209,349,229.45</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Ad Valorem Taxes	510,041,477	512,359,342	0	2,317,865
Taxes	170,652,009	173,399,153	0	2,747,144
Intergovernmental Revenue	849,441	474,803	0	(374,638)
State Shared Revenue	141,743,345	147,928,152	0	6,184,807
Charges for Services	44,480,256	38,314,546	0	(6,165,710)
Revenue From City Agencies - Allocations	2,124,140	2,078,842	0	(45,298)
Fines and Forfeits	2,348,906	2,514,264	0	165,358
Miscellaneous Revenue	20,223,921	20,005,823	0	(218,098)
Other Sources	7,003,503	0	0	(7,003,503)
Transfers From Other Funds	6,373,371	5,524,998	0	(848,374)
Transfers From Component Units	111,687,538	111,687,538	0	0
TOTAL REVENUE	<u>1,017,527,907</u>	<u>1,014,287,461</u>	<u>0</u>	<u>(3,240,446)</u>
EXPENDITURES				
Salaries	345,643,531	339,674,958	0	5,968,573
Salary & Benefit Lapse	(7,928,456)	0	0	(7,928,456)
Employer Provided Benefits	272,282,608	268,311,381	0	3,971,227
Internal Service Charges	69,157,790	67,763,937	0	1,393,853
Internal Services - IT Operations	15,326,666	15,163,772	0	162,894
Other Operating Expenses	121,100,395	108,600,240	8,380,227	4,119,928
Intra-Departmental Billing	327,151	286,204	0	40,947
Library Materials	2,962,019	2,880,174	81,819	26
Capital Outlay	9,445,231	2,038,024	5,784,203	1,623,003
Debt Service	64,556,693	63,805,022	0	751,671
Grants, Aids & Contributions	34,792,741	34,738,802	44,138	9,802
Supervision Allocation	(472,721)	(196,687)	0	(276,034)
Indirect Cost	2,946,802	2,946,802	0	0
Transfers to Other Funds	75,186,229	74,856,487	0	329,743
Payment to Fiscal Agents	1,690,668	1,736,893	0	(46,225)
Extraordinary Lapse	(410,973)	0	0	(410,973)
Banking Fund Debt Repayments	27,632,431	25,094,311	0	2,538,120
Fiscal and Other Debt Fees	231,205	225,196	0	6,009
TOTAL EXPENDITURES	<u>1,034,470,010</u>	<u>1,007,925,515</u>	<u>14,290,387</u>	<u>12,254,108</u>

CURRENT YEAR	<u>(16,942,103)</u>	<u>6,361,946</u>	<u>(14,290,387)</u>	<u>9,013,661</u>
FUND BALANCE TRANSFERS	8,788,364			
CARRYOVERS	(4,350)			
CONTINGENCIES	(432,457)			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>8,590,545</u>			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

015 - PROPERTY APPRAISER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,142,487.42	Current Liabilities	241,018.07
		TOTAL LIABILITIES	241,018.07
		FUND EQUITY	
		Beginning of Year	358,623.24
		Current Yr Less Encumbrances	542,846.11
		TOTAL FUND EQUITY	901,469.35
TOTAL ASSETS	<u>1,142,487.42</u>	TOTAL LIABILITIES FUND EQUITY	<u>1,142,487.42</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	299,962	323,100	0	23,138
Miscellaneous Revenue	25,330	31,860	0	6,530
Transfers From Other Funds	9,124,796	9,124,796	0	0
TOTAL REVENUE	<u>9,450,088</u>	<u>9,479,756</u>	<u>0</u>	<u>29,668</u>
EXPENDITURES				
Salaries	5,305,301	5,135,729	0	169,572
Salary & Benefit Lapse	(139,482)	0	0	(139,482)
Employer Provided Benefits	2,711,285	2,546,461	0	164,824
Internal Service Charges	518,160	493,334	0	24,826
Internal Services - IT Operations	286,990	303,670	0	(16,680)
Other Operating Expenses	1,046,748	721,740	227,209	97,799
Capital Outlay	5,218	5,214	0	4
TOTAL EXPENDITURES	<u>9,734,220</u>	<u>9,206,147</u>	<u>227,209</u>	<u>300,864</u>
	CURRENT YEAR	<u>273,609</u>	<u>(227,209)</u>	<u>330,532</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
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

016 - CLERK OF THE COURT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,247,878.05	Current Liabilities	45,831.04
Due from Other Government Units	<u>308,219.36</u>	TOTAL LIABILITIES	<u>45,831.04</u>
		FUND EQUITY	
		Beginning of Year	1,306,176.49
		Current Yr Less Encumbrances	204,089.88
		TOTAL FUND EQUITY	<u>1,510,266.37</u>
TOTAL ASSETS	<u><u>1,556,097.41</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>1,556,097.41</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	3,329,500	3,549,555	0	220,055
Miscellaneous Revenue	22,218	87,586	0	65,368
TOTAL REVENUE	<u>3,351,718</u>	<u>3,637,140</u>	<u>0</u>	<u>285,422</u>
EXPENDITURES				
Salaries	935,310	841,667	0	93,643
Salary & Benefit Lapse	(86,935)	0	0	(86,935)
Employer Provided Benefits	522,214	439,649	0	82,565
Internal Service Charges	1,159,422	1,206,672	0	(47,250)
Internal Services - IT Operations	796,720	782,502	0	14,218
Other Operating Expenses	191,264	183,962	3,767	3,535
Capital Outlay	140,922	140,921	0	1
Supervision Allocation	275,463	275,463	0	0
Indirect Cost	82,087	82,087	0	0
TOTAL EXPENDITURES	<u>4,016,467</u>	<u>3,952,922</u>	<u>3,767</u>	<u>59,777</u>
	CURRENT YEAR	<u>(664,749)</u>	<u>(3,767)</u>	<u>345,200</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
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

017 - TAX COLLECTOR

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,681,362.54	Current Liabilities	368,347.31
		TOTAL LIABILITIES	368,347.31
		FUND EQUITY	
		Beginning of Year	544,437.59
		Current Yr Less Encumbrances	768,577.64
		TOTAL FUND EQUITY	1,313,015.23
TOTAL ASSETS	<u>1,681,362.54</u>	TOTAL LIABILITIES FUND EQUITY	<u>1,681,362.54</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Licenses and Permits	5,000	6,385	0	1,385
Charges for Services	9,242,320	9,714,222	0	471,902
Miscellaneous Revenue	22,818	55,846	0	33,028
Transfers From Other Funds	6,521,204	6,521,204	0	0
TOTAL REVENUE	<u>15,791,342</u>	<u>16,297,657</u>	<u>0</u>	<u>506,315</u>
EXPENDITURES				
Salaries	8,184,642	7,891,142	0	293,500
Salary & Benefit Lapse	(338,247)	0	0	(338,247)
Employer Provided Benefits	3,909,182	3,663,278	0	245,904
Internal Service Charges	666,544	636,916	0	29,628
Internal Services - IT Operations	1,297,057	1,271,787	0	25,270
Other Operating Expenses	2,194,134	2,046,118	128,136	19,881
Capital Outlay	325,886	144,513	124,760	56,612
TOTAL EXPENDITURES	<u>16,239,198</u>	<u>15,653,754</u>	<u>252,896</u>	<u>332,548</u>
	CURRENT YEAR	<u>643,902</u>	<u>(252,896)</u>	<u>838,862</u>
	FUND BALANCE TRANSFERS	124,675		
	CARRYOVERS	0		
	CONTINGENCIES	0		
	RESERVE - PRIOR YEAR ENCUMBRANCES	323,181		
	BUDGET DIFFERENCE	<u>0</u>		

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

01A - SPECIAL EVENTS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	354,187.69	Current Liabilities	63,949.66
Taxes and other Receivable, Net	<u>0.00</u>	TOTAL LIABILITIES	<u>63,949.66</u>
		FUND EQUITY	
		Beginning of Year	40,943.38
		Current Yr Less Encumbrances	249,294.65
		TOTAL FUND EQUITY	<u>290,238.03</u>
TOTAL ASSETS	<u><u>354,187.69</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>354,187.69</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	15,000	30,343	0	15,343
Transfers From Other Funds	4,717,556	4,717,556	0	0
TOTAL REVENUE	<u>4,732,556</u>	<u>4,747,899</u>	<u>0</u>	<u>15,343</u>
EXPENDITURES				
Salaries	913,474	979,004	0	(65,530)
Salary & Benefit Lapse	(12,614)	0	0	(12,614)
Employer Provided Benefits	290,820	270,219	0	20,601
Internal Service Charges	239,689	247,711	0	(8,022)
Internal Services - IT Operations	102,507	68,834	0	33,672
Other Operating Expenses	2,831,354	2,591,103	58,384	181,867
Capital Outlay	1	0	0	1
Grants, Aids & Contributions	384,875	341,734	0	43,141
TOTAL EXPENDITURES	<u>4,750,105</u>	<u>4,498,604</u>	<u>58,384</u>	<u>193,117</u>
	CURRENT YEAR	<u>249,295</u>	<u>(58,384)</u>	<u>208,460</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	17,549			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

159 - BUILDING INSPECTION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	11,318,037.97	Current Liabilities	618,667.79
Taxes and other Receivable, Net	<u>0.00</u>	TOTAL LIABILITIES	<u>618,667.79</u>
		FUND EQUITY	
		Beginning of Year	7,204,062.82
		Current Yr Less Encumbrances	3,495,307.36
		TOTAL FUND EQUITY	<u>10,699,370.18</u>
TOTAL ASSETS	<u><u>11,318,037.97</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>11,318,037.97</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	12,373,190	13,427,008	0	1,053,818
Fines and Forfeits	119,420	183,208	0	63,788
Miscellaneous Revenue	123,161	178,936	0	55,775
TOTAL REVENUE	<u>12,615,771</u>	<u>13,789,152</u>	<u>0</u>	<u>1,173,381</u>
EXPENDITURES				
Salaries	4,500,557	4,570,277	0	(69,720)
Salary & Benefit Lapse	(130,220)	0	0	(130,220)
Employer Provided Benefits	2,273,414	2,321,139	0	(47,725)
Internal Service Charges	999,716	1,035,973	0	(36,257)
Internal Services - IT Operations	891,766	731,770	0	159,996
Other Operating Expenses	399,387	356,122	2,117	41,148
Capital Outlay	97,333	94,247	0	3,086
Supervision Allocation	67,481	67,482	0	(1)
Indirect Cost	559,624	559,624	0	0
Banking Fund Debt Repayments	1,590,164	557,210	0	1,032,954
TOTAL EXPENDITURES	<u>11,249,222</u>	<u>10,293,844</u>	<u>2,117</u>	<u>953,261</u>
	CURRENT YEAR	<u>3,495,307</u>	<u>(2,117)</u>	<u>2,126,642</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(1,400,983)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	34,434			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

191 - JACKSONVILLE CHILDREN'S COMMISSION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	5,175,055.39	Current Liabilities	936,589.06
		TOTAL LIABILITIES	936,589.06
		FUND EQUITY	
		Beginning of Year	2,732,956.84
		Current Yr Less Encumbrances	1,505,509.49
		TOTAL FUND EQUITY	4,238,466.33
TOTAL ASSETS	<u>5,175,055.39</u>	TOTAL LIABILITIES FUND EQUITY	<u>5,175,055.39</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	423,801	392,930	0	(30,871)
Transfers From Other Funds	21,612,316	21,695,757	0	83,441
TOTAL REVENUE	<u>22,036,117</u>	<u>22,088,687</u>	<u>0</u>	<u>52,570</u>
EXPENDITURES				
Salaries	1,988,327	1,899,125	0	89,202
Salary & Benefit Lapse	(98,381)	0	0	(98,381)
Employer Provided Benefits	885,202	793,215	0	91,987
Internal Service Charges	326,045	370,003	0	(43,958)
Internal Services - IT Operations	173,770	160,835	0	12,935
Other Operating Expenses	318,146	252,533	29,147	36,467
Capital Outlay	3	0	0	3
Debt Service	549,890	533,642	0	16,248
Grants, Aids & Contributions	18,734,032	16,092,922	2,376,885	264,225
Transfers to Other Funds	1,416,028	1,416,028	0	0
Extraordinary Lapse	(98,155)	0	0	(98,155)
TOTAL EXPENDITURES	<u>24,194,908</u>	<u>21,518,303</u>	<u>2,406,032</u>	<u>270,573</u>
	CURRENT YEAR	<u>570,384</u>	<u>(2,406,032)</u>	<u>323,143</u>
FUND BALANCE TRANSFERS	935,125			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,223,666			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

411 - ON-STREET PARKING

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(666,854.64)	Current Liabilities	202,908.30
Taxes and other Receivable, Net	120.00	Other Liabilities	359,532.87
Capital Assets, Net	<u>3,773,866.63</u>	TOTAL LIABILITIES	<u>562,441.17</u>
		FUND EQUITY	
		Beginning of Year	2,617,862.62
		Current Yr Less Encumbrances	(73,171.80)
		TOTAL FUND EQUITY	<u>2,544,690.82</u>
TOTAL ASSETS	<u><u>3,107,131.99</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>3,107,131.99</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	1,067,350	1,169,574	0	102,224
Fines and Forfeits	650,000	589,134	0	(60,866)
Miscellaneous Revenue	1,100	(1,460)	0	(2,560)
Transfers From Other Funds	18,207	18,207	0	0
TOTAL REVENUE	<u>1,736,657</u>	<u>1,775,456</u>	<u>0</u>	<u>38,799</u>
EXPENDITURES				
Salaries	926,335	947,304	0	(20,969)
Salary & Benefit Lapse	(39,170)	0	0	(39,170)
Employer Provided Benefits	439,382	436,040	0	3,342
Internal Service Charges	174,646	173,106	0	1,540
Internal Services - IT Operations	159,794	135,731	0	24,063
Other Operating Expenses	310,794	233,413	72,626	4,755
Capital Outlay	2	0	0	2
Supervision Allocation	(274,666)	(274,666)	0	0
Indirect Cost	101,309	101,309	0	0
TOTAL EXPENDITURES	<u>1,798,426</u>	<u>1,752,237</u>	<u>72,626</u>	<u>(26,437)</u>
CURRENT YEAR	<u>(61,769)</u>	<u>23,219</u>	<u>(72,626)</u>	<u>12,361</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	61,769			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

412 - OFF-STREET PARKING

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	966,048.04	Current Liabilities	47,240.34
Capital Assets, Net	<u>3,767,727.22</u>	TOTAL LIABILITIES	<u>47,240.34</u>
		FUND EQUITY	
		Beginning of Year	4,212,340.80
		Current Yr Less Encumbrances	474,194.12
		TOTAL FUND EQUITY	<u>4,686,534.92</u>
TOTAL ASSETS	<u><u>4,733,775.26</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>4,733,775.26</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,191,623	2,067,374	0	(124,249)
Miscellaneous Revenue	24,315	34,306	0	9,991
TOTAL REVENUE	<u>2,215,938</u>	<u>2,101,680</u>	<u>0</u>	<u>(114,258)</u>
EXPENDITURES				
Salaries	325,071	339,345	0	(14,274)
Salary & Benefit Lapse	(8,046)	0	0	(8,046)
Employer Provided Benefits	185,293	148,699	0	36,594
Internal Service Charges	230,255	222,879	0	7,376
Internal Services - IT Operations	13,905	14,415	0	(510)
Other Operating Expenses	405,828	276,110	96,938	32,780
Capital Outlay	2	0	0	2
Supervision Allocation	274,666	274,666	0	0
Indirect Cost	51,350	51,350	0	0
Transfers to Other Funds	18,207	18,207	0	0
TOTAL EXPENDITURES	<u>1,496,531</u>	<u>1,345,670</u>	<u>96,938</u>	<u>53,923</u>
	CURRENT YEAR	<u>719,407</u>	<u>(96,938)</u>	<u>(60,335)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(742,386)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	22,979			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

431 - MOTOR VEHICLE INSPECTION - SEC 110.407

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	184,812.81	Current Liabilities	24,791.96
Taxes and other Receivable, Net	56,905.80	Other Liabilities	76,664.15
Inventories	13,016.96	TOTAL LIABILITIES	101,456.11
Capital Assets, Net	32,000.00	FUND EQUITY	
		Beginning of Year	101,869.49
		Current Yr Less Encumbrances	83,409.97
		TOTAL FUND EQUITY	185,279.46
TOTAL ASSETS	286,735.57	TOTAL LIABILITIES FUND EQUITY	286,735.57

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	548,800	502,124	0	(46,676)
Miscellaneous Revenue	1,012	2,015	0	1,003
TOTAL REVENUE	549,812	504,140	0	(45,672)
EXPENDITURES				
Salaries	238,834	238,208	0	626
Salary & Benefit Lapse	(17,890)	0	0	(17,890)
Employer Provided Benefits	134,830	119,887	0	14,943
Internal Service Charges	18,275	16,307	0	1,968
Internal Services - IT Operations	10,106	10,231	0	(125)
Other Operating Expenses	28,336	11,291	6,301	10,743
Capital Outlay	1	0	0	1
Indirect Cost	24,806	24,806	0	0
TOTAL EXPENDITURES	437,298	420,730	6,301	10,267
CURRENT YEAR	112,514	83,410	(6,301)	(35,406)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(114,637)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,123			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

441 - SOLID WASTE DISPOSAL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(3,968,778.43)	Current Liabilities	9,169,008.70
Taxes and other Receivable, Net	30,473,185.99	Other Liabilities	6,236,818.00
Due from Other Government Units	120,708.82	TOTAL LIABILITIES	<u>15,405,826.70</u>
Capital Assets, Net	16,628,259.95	FUND EQUITY	
Other Deferred Charges	<u>6,062,953.78</u>	Beginning of Year	23,899,174.98
		Current Yr Less Encumbrances	10,011,328.43
		TOTAL FUND EQUITY	<u>33,910,503.41</u>
TOTAL ASSETS	<u><u>49,316,330.11</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>49,316,330.11</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	66,715,478	66,748,308	0	32,830
Revenue From City Agencies - Allocations	158,374	186,529	0	28,155
Fines and Forfeits	1,000	3,295	0	2,295
Miscellaneous Revenue	2,601,167	3,547,365	0	946,198
Transfers From Other Funds	500	500	0	0
TOTAL REVENUE	<u>69,476,519</u>	<u>70,485,998</u>	<u>0</u>	<u>1,009,479</u>
EXPENDITURES				
Salaries	4,366,374	4,582,411	0	(216,037)
Salary & Benefit Lapse	(254,077)	0	0	(254,077)
Employer Provided Benefits	2,101,656	2,189,944	0	(88,289)
Internal Service Charges	3,240,200	3,450,606	0	(210,405)
Internal Services - IT Operations	359,120	401,028	0	(41,907)
Other Operating Expenses	56,133,601	49,938,858	4,675,034	1,519,709
Capital Outlay	1	0	0	1
Debt Service	5,462,500	5,461,354	0	1,146
Supervision Allocation	(215,000)	(121,562)	0	(93,438)
Indirect Cost	1,019,421	1,019,421	0	0
Banking Fund Debt Repayments	155,455	0	0	155,455
TOTAL EXPENDITURES	<u>72,369,252</u>	<u>66,922,061</u>	<u>4,675,034</u>	<u>772,157</u>
CURRENT YEAR	<u>(2,892,733)</u>	<u>3,563,937</u>	<u>(4,675,034)</u>	<u>1,781,636</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(112,210)			
CONTINGENCIES	(929,848)			
RESERVE - PRIOR YEAR ENCUMBRANCES	3,934,790			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

451 - MAYPORT FERRY

BALANCE SHEET INFORMATION

ASSETS		FUND EQUITY	
Pooled Cash and Investments	386,585.17	Beginning of Year	4,040,898.25
Due from Other Government Units	16,667.00	Current Yr Less Encumbrances	(3,744.69)
Capital Assets, Net	<u>3,633,901.39</u>	TOTAL FUND EQUITY	<u>4,037,153.56</u>
 TOTAL ASSETS	 <u>4,037,153.56</u>	 TOTAL LIABILITIES FUND EQUITY	 <u>4,037,153.56</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	1,372,034	1,579,109	0	207,075
Miscellaneous Revenue	0	300	0	300
Other Sources	200,000	200,004	0	4
TOTAL REVENUE	<u>1,572,034</u>	<u>1,779,412</u>	<u>0</u>	<u>207,378</u>
EXPENDITURES				
Internal Service Charges	345,315	182,729	0	162,586
Other Operating Expenses	1,062,545	1,190,214	17,213	(144,882)
Capital Outlay	20,001	14,957	2,085	2,958
Transfers to Other Funds	112,500	112,500	0	0
TOTAL EXPENDITURES	<u>1,540,361</u>	<u>1,500,400</u>	<u>19,298</u>	<u>20,662</u>
CURRENT YEAR	<u>31,673</u>	<u>279,012</u>	<u>(19,298)</u>	<u>228,041</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(37,428)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>5,755</u>			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

461 - STORMWATER SERVICES

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(7,437,737.24)	Current Liabilities	682,264.95
Taxes and other Receivable, Net	23,273,287.35	Other Liabilities	15,009,561.75
Other Current Assets	81,755.79	TOTAL LIABILITIES	<u>15,691,826.70</u>
Capital Assets, Net	<u>44,055,013.96</u>	FUND EQUITY	
		Beginning of Year	44,594,570.26
		Current Yr Less Encumbrances	(314,077.10)
		TOTAL FUND EQUITY	<u>44,280,493.16</u>
TOTAL ASSETS	<u><u>59,972,319.86</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>59,972,319.86</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	29,207,958	29,218,954	0	10,996
Miscellaneous Revenue	0	119,617	0	119,617
Transfers From Other Funds	1,561,058	1,561,058	0	0
TOTAL REVENUE	<u>30,769,016</u>	<u>30,899,629</u>	<u>0</u>	<u>130,613</u>
EXPENDITURES				
Salaries	4,793,286	4,732,700	0	60,586
Employer Provided Benefits	2,647,210	2,601,254	0	45,956
Internal Service Charges	2,218,188	2,011,232	0	206,956
Internal Services - IT Operations	154,272	149,958	0	4,314
Other Operating Expenses	9,017,402	8,148,220	865,298	3,884
Capital Outlay	11,958	11,380	0	578
Debt Service	3,694,873	2,821,067	0	873,806
Indirect Cost	1,088,791	1,088,791	0	0
Transfers to Other Funds	5,925,136	5,925,136	0	0
Banking Fund Debt Repayments	2,355,479	2,350,470	0	5,009
TOTAL EXPENDITURES	<u>31,906,595</u>	<u>29,840,207</u>	<u>865,298</u>	<u>1,201,090</u>
CURRENT YEAR	<u>(1,137,579)</u>	<u>1,059,422</u>	<u>(865,298)</u>	<u>1,331,703</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,137,579			
BUDGET DIFFERENCE	<u>0</u>			

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

4A0 - MUNICIPAL STADIUM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	6,779,726.01	Current Liabilities	7,365,580.83
Taxes and other Receivable, Net	1,809,666.20	Other Liabilities	149,157,063.77
Due from Other Government Units	0.00		
Other Current Assets	(1,136,806.19)	TOTAL LIABILITIES	<u>156,522,644.60</u>
Other Non Current Assets	0.00	FUND EQUITY	
Capital Assets, Net	213,502,353.73	Beginning of Year	43,371,287.26
Other Deferred Charges	46,269.47	Current Yr Less Encumbrances	21,107,277.36
	<u>221,001,209.22</u>	TOTAL FUND EQUITY	<u>64,478,564.62</u>
TOTAL ASSETS	<u><u>221,001,209.22</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>221,001,209.22</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Taxes	7,650,004	8,371,384	0	721,380
Charges for Services	5,126,381	6,437,853	0	1,311,472
Miscellaneous Revenue	5,883,592	6,050,346	0	166,754
Transfers From Other Funds	11,737,355	11,737,355	0	0
TOTAL REVENUE	<u>30,397,332</u>	<u>32,596,938</u>	<u>0</u>	<u>2,199,606</u>
EXPENDITURES				
Salaries	1,376,741	1,256,927	0	119,814
Employer Provided Benefits	493,125	396,282	0	96,843
Internal Service Charges	145,036	134,164	0	10,872
Internal Services - IT Operations	130,920	133,610	0	(2,690)
Other Operating Expenses	12,438,565	13,336,939	0	(898,374)
Capital Outlay	92,909	46,356	41,653	4,900
Debt Service	10,151,124	10,299,710	0	(148,586)
Transfers to Other Funds	5,596,821	5,596,821	0	0
TOTAL EXPENDITURES	<u>30,425,241</u>	<u>31,200,810</u>	<u>41,653</u>	<u>(817,222)</u>
CURRENT YEAR	<u>(27,909)</u>	<u>1,396,128</u>	<u>(41,653)</u>	<u>1,382,384</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 SEPTEMBER 30, 2015

4B0 - MEMORIAL ARENA

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	89,524.10	Current Liabilities	5,633,970.14
Taxes and other Receivable, Net	1,452,530.17	Other Liabilities	100,293,544.26
Other Current Assets	3,261,574.49	TOTAL LIABILITIES	<u>105,927,514.40</u>
Capital Assets, Net	97,935,589.88	FUND EQUITY	
Other Deferred Charges	<u>214,157.17</u>	Beginning of Year	(1,453,461.81)
		Current Yr Less Encumbrances	(1,520,676.78)
		TOTAL FUND EQUITY	<u>(2,974,138.59)</u>
TOTAL ASSETS	<u><u>102,953,375.81</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>102,953,375.81</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	5,558,200	6,261,091	0	702,891
Miscellaneous Revenue	3,035,087	4,770,570	0	1,735,483
Transfers From Other Funds	1,706,661	853,331	0	(853,331)
TOTAL REVENUE	<u>10,299,948</u>	<u>11,884,992</u>	<u>0</u>	<u>1,585,044</u>
EXPENDITURES				
Salaries	1,273,786	1,304,577	0	(30,791)
Employer Provided Benefits	367,270	388,211	0	(20,941)
Internal Service Charges	46,837	43,360	0	3,477
Internal Services - IT Operations	35,734	42,478	0	(6,744)
Other Operating Expenses	6,710,867	8,785,015	0	(2,074,148)
Capital Outlay	67,311	17,311	48,879	1,121
Transfers to Other Funds	1,815,454	962,124	0	853,331
TOTAL EXPENDITURES	<u>10,317,259</u>	<u>11,543,076</u>	<u>48,879</u>	<u>(1,274,695)</u>
CURRENT YEAR	<u>(17,311)</u>	<u>341,916</u>	<u>(48,879)</u>	<u>310,349</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>17,311</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

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

4C0 - BASEBALL STADIUM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	464,584.72	Current Liabilities	175,684.47
Taxes and other Receivable, Net	88,164.56	Other Liabilities	26,475,869.76
Other Current Assets	(104,642.39)	TOTAL LIABILITIES	<u>26,651,554.23</u>
Capital Assets, Net	26,712,818.91	FUND EQUITY	
Other Deferred Charges	<u>4,458.32</u>	Beginning of Year	808,185.20
		Current Yr Less Encumbrances	(294,355.31)
		TOTAL FUND EQUITY	<u>513,829.89</u>
TOTAL ASSETS	<u><u>27,165,384.12</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>27,165,384.12</u></u>

BUDGET INFORMATION

	<u>REVISED BUDGET</u>	<u>Y - T - D ACTUAL</u>	<u>Y - T - D ENCUMB.</u>	<u>VARIANCE + Fav / - Unfav</u>
REVENUE				
Charges for Services	396,495	958,520	0	562,025
Miscellaneous Revenue	177,254	267,885	0	90,631
Transfers From Other Funds	1,892,905	1,892,905	0	0
TOTAL REVENUE	<u>2,466,654</u>	<u>3,119,311</u>	<u>0</u>	<u>652,657</u>
EXPENDITURES				
Salaries	276,326	301,308	0	(24,982)
Employer Provided Benefits	81,705	78,986	0	2,719
Internal Service Charges	94	309	0	(215)
Internal Services - IT Operations	0	300	0	(300)
Other Operating Expenses	1,631,703	2,071,944	34,269	(474,510)
Capital Outlay	69,952	13,203	54,131	2,618
Transfers to Other Funds	441,825	441,825	0	0
TOTAL EXPENDITURES	<u>2,501,605</u>	<u>2,907,876</u>	<u>88,400</u>	<u>(494,670)</u>
CURRENT YEAR	<u>(34,951)</u>	<u>211,435</u>	<u>(88,400)</u>	<u>157,987</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>34,951</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

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

4D0 - PERFORMING ARTS CENTER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(1,050,140.14)	Current Liabilities	460,967.75
Taxes and other Receivable, Net	194,705.60	Other Liabilities	872,169.20
Other Current Assets	55,053.45	TOTAL LIABILITIES	<u>1,333,136.95</u>
Capital Assets, Net	20,745,273.37	FUND EQUITY	
Other Deferred Charges	<u>2,207.82</u>	Beginning of Year	19,427,374.33
		Current Yr Less Encumbrances	(813,411.18)
		TOTAL FUND EQUITY	<u>18,613,963.15</u>
TOTAL ASSETS	<u><u>19,947,100.10</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>19,947,100.10</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	1,881,401	1,890,311	0	8,910
Miscellaneous Revenue	708,682	546,784	0	(161,898)
Transfers From Other Funds	929,086	929,086	0	0
TOTAL REVENUE	<u>3,519,169</u>	<u>3,366,181</u>	<u>0</u>	<u>(152,988)</u>
EXPENDITURES				
Salaries	619,321	520,943	0	98,378
Employer Provided Benefits	182,420	162,063	0	20,357
Internal Service Charges	18,979	24,221	0	(5,242)
Internal Services - IT Operations	4,421	7,100	0	(2,679)
Other Operating Expenses	2,358,435	2,415,009	0	(56,574)
Capital Outlay	43,239	12,883	28,604	1,751
Debt Service	149,133	150,987	0	(1,854)
Transfers to Other Funds	156,459	156,459	0	0
Fiscal and Other Debt Fees	0	(18,056)	0	18,056
TOTAL EXPENDITURES	<u>3,532,407</u>	<u>3,431,609</u>	<u>28,604</u>	<u>72,193</u>
CURRENT YEAR	<u>(13,238)</u>	<u>(65,428)</u>	<u>(28,604)</u>	<u>(80,795)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	13,238			
BUDGET DIFFERENCE	<u><u>0</u></u>			

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

4E0 - CONVENTION CENTER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	709,424.86	Current Liabilities	518,212.32
Taxes and other Receivable, Net	446,040.12		
Other Current Assets	(635,941.70)	TOTAL LIABILITIES	518,212.32
Capital Assets, Net	15,546,484.22	FUND EQUITY	
Other Deferred Charges	2,020.89	Beginning of Year	16,433,172.41
		Current Yr Less Encumbrances	(883,356.34)
		TOTAL FUND EQUITY	15,549,816.07
TOTAL ASSETS	16,068,028.39	TOTAL LIABILITIES FUND EQUITY	16,068,028.39

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	1,001,123	983,919	0	(17,204)
Miscellaneous Revenue	964,040	924,682	0	(39,358)
Transfers From Other Funds	1,615,684	1,615,684	0	0
TOTAL REVENUE	3,580,847	3,524,285	0	(56,562)
EXPENDITURES				
Salaries	970,196	852,823	0	117,373
Employer Provided Benefits	375,965	321,602	0	54,363
Internal Service Charges	8,408	6,742	0	1,666
Internal Services - IT Operations	8,046	9,525	0	(1,479)
Other Operating Expenses	1,647,788	2,050,885	0	(403,097)
Capital Outlay	58,323	8,322	48,942	1,059
Transfers to Other Funds	520,443	520,443	0	0
TOTAL EXPENDITURES	3,589,169	3,770,342	48,942	(230,114)
CURRENT YEAR	(8,322)	(246,057)	(48,942)	(286,676)
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 SEPTEMBER 30, 2015

4F0 - EQUESTRIAN CNT/NEFL EQUESTRAIN SOCIETY

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(545,896.62)	Current Liabilities	28,734.22
Other Current Assets	57,959.69	Other Liabilities	2,479,964.38
Capital Assets, Net	10,179,518.75	TOTAL LIABILITIES	2,508,698.60
Deferred Outflows	87,781.20	FUND EQUITY	
		Beginning of Year	8,016,867.91
		Current Yr Less Encumbrances	(746,203.49)
		TOTAL FUND EQUITY	7,270,664.42
TOTAL ASSETS	9,779,363.02	TOTAL LIABILITIES FUND EQUITY	9,779,363.02

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	175,500	0	0	(175,500)
Miscellaneous Revenue	562,088	(7,738)	0	(569,826)
Transfers From Other Funds	286,817	286,817	0	0
TOTAL REVENUE	1,024,405	279,079	0	(745,326)
EXPENDITURES				
Other Operating Expenses	1,030,164	328,608	5,759	695,797
Fiscal and Other Debt Fees	0	5,486	0	(5,486)
TOTAL EXPENDITURES	1,030,164	334,095	5,759	690,310
CURRENT YEAR	(5,759)	(55,016)	(5,759)	(55,016)
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 SEPTEMBER 30, 2015

4H0 - RITZ THEATER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	414,188.09	Current Liabilities	391,903.90
Taxes and other Receivable, Net	377,039.63	Other Liabilities	1,673.50
Other Current Assets	(574,330.29)	TOTAL LIABILITIES	393,577.40
Other Deferred Charges	4,765.46	FUND EQUITY	
		Beginning of Year	0.00
		Current Yr Less Encumbrances	(171,914.51)
		TOTAL FUND EQUITY	(171,914.51)
TOTAL ASSETS	221,662.89	TOTAL LIABILITIES FUND EQUITY	221,662.89

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	30,325	121,922	0	91,597
Miscellaneous Revenue	183,095	245,820	0	62,725
Transfers From Other Funds	1,660,418	1,660,418	0	0
TOTAL REVENUE	1,873,838	2,028,160	0	154,322
EXPENDITURES				
Salaries	359,051	360,943	0	(1,892)
Employer Provided Benefits	120,555	101,673	0	18,882
Internal Service Charges	2,533	3,296	0	(763)
Internal Services - IT Operations	19,833	19,383	0	450
Other Operating Expenses	587,244	930,158	0	(342,914)
Transfers to Other Funds	784,622	784,622	0	0
TOTAL EXPENDITURES	1,873,838	2,200,075	0	(326,237)
CURRENT YEAR	0	(171,915)	0	(171,915)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

511 - FLEET MGMT - OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	4,143,977.04	Current Liabilities	1,386,280.82
Due from Other Government Units	608,536.60	Other Liabilities	1,006,971.24
Inventories	674,629.78		
Capital Assets, Net	<u>1,028,588.48</u>	TOTAL LIABILITIES	<u>2,393,252.06</u>
		FUND EQUITY	
		Beginning of Year	2,000,713.75
		Current Yr Less Encumbrances	2,061,766.09
		TOTAL FUND EQUITY	<u>4,062,479.84</u>
TOTAL ASSETS	<u><u>6,455,731.90</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>6,455,731.90</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	36,740,548	31,567,840	0	(5,172,708)
Miscellaneous Revenue	371,819	452,352	0	80,533
TOTAL REVENUE	<u>37,112,367</u>	<u>32,020,192</u>	<u>0</u>	<u>(5,092,175)</u>
EXPENDITURES				
Salaries	4,216,713	3,895,288	0	321,425
Salary & Benefit Lapse	(393,062)	0	0	(393,062)
Employer Provided Benefits	2,159,676	1,876,641	0	283,035
Internal Service Charges	806,338	1,015,943	0	(209,605)
Internal Services - IT Operations	239,703	262,737	0	(23,034)
Other Operating Expenses	29,976,036	23,047,383	259,557	6,669,096
Capital Outlay	869,376	447,660	420,755	961
Supervision Allocation	(53,907)	(53,907)	0	0
Indirect Cost	460,727	460,727	0	0
Banking Fund Debt Repayments	62,295	62,049	0	246
TOTAL EXPENDITURES	<u>38,343,895</u>	<u>31,014,519</u>	<u>680,312</u>	<u>6,649,064</u>
CURRENT YEAR	<u>(1,231,528)</u>	<u>1,005,672</u>	<u>(680,312)</u>	<u>1,556,888</u>
FUND BALANCE TRANSFERS	870,872			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	360,656			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

521 - COPY CENTER / CENTRAL MAILROOM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	682,131.67	Current Liabilities	158,502.96
Due from Other Government Units	28.00	Other Liabilities	60,421.08
Capital Assets, Net	<u>7,592.85</u>	TOTAL LIABILITIES	<u>218,924.04</u>
		FUND EQUITY	
		Beginning of Year	210,355.54
		Current Yr Less Encumbrances	260,472.94
		TOTAL FUND EQUITY	<u>470,828.48</u>
TOTAL ASSETS	<u><u>689,752.52</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>689,752.52</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,740,862	2,498,588	0	(242,274)
Miscellaneous Revenue	8,253	5,259	0	(2,994)
TOTAL REVENUE	<u>2,749,115</u>	<u>2,503,848</u>	<u>0</u>	<u>(245,267)</u>
EXPENDITURES				
Salaries	154,828	149,547	0	5,281
Employer Provided Benefits	87,852	86,327	0	1,525
Internal Service Charges	14,627	14,545	0	82
Internal Services - IT Operations	19,262	15,829	0	3,433
Other Operating Expenses	2,494,779	1,936,539	164,212	394,028
Capital Outlay	2,366	2,365	0	1
Supervision Allocation	0	0	0	0
Indirect Cost	38,453	38,453	0	0
TOTAL EXPENDITURES	<u>2,812,167</u>	<u>2,243,606</u>	<u>164,212</u>	<u>404,350</u>
CURRENT YEAR	<u>(63,052)</u>	<u>260,242</u>	<u>(164,212)</u>	<u>159,082</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(789)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	63,841			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

531 - ITD OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	578,031.56	Current Liabilities	1,374,322.79
Due from Other Government Units	1,231.53	Other Liabilities	1,650,100.05
Inventories	398,876.85		
Capital Assets, Net	<u>6,301,859.79</u>	TOTAL LIABILITIES	<u>3,024,422.84</u>
		FUND EQUITY	
		Beginning of Year	6,465,958.94
		Current Yr Less Encumbrances	(2,210,382.05)
		TOTAL FUND EQUITY	4,255,576.89
TOTAL ASSETS	<u><u>7,279,999.73</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>7,279,999.73</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	21,793,092	21,395,575	0	(397,517)
Miscellaneous Revenue	2,000	3,932	0	1,932
TOTAL REVENUE	<u>21,795,092</u>	<u>21,399,507</u>	<u>0</u>	<u>(395,585)</u>
EXPENDITURES				
Salaries	8,086,120	7,895,571	0	190,549
Salary & Benefit Lapse	(486,656)	0	0	(486,656)
Employer Provided Benefits	3,535,863	3,195,814	0	340,049
Internal Service Charges	1,363,617	1,381,304	0	(17,687)
Internal Services - IT Operations	0	1,355	0	(1,355)
Other Operating Expenses	10,510,015	8,869,338	1,503,082	137,595
Capital Outlay	463,551	427,159	27,991	8,401
Supervision Allocation	(279,086)	(279,086)	0	0
Indirect Cost	121,362	121,362	0	0
TOTAL EXPENDITURES	<u>23,314,786</u>	<u>21,612,817</u>	<u>1,531,073</u>	<u>170,896</u>
CURRENT YEAR	<u>(1,519,694)</u>	<u>(213,309)</u>	<u>(1,531,073)</u>	<u>(224,689)</u>
FUND BALANCE TRANSFERS	15,610			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,504,084			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

534 - RADIO COMMUNICATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,254,365.17	Current Liabilities	202,199.81
Due from Other Government Units	174,661.08	Other Liabilities	12,257,956.72
Capital Assets, Net	10,810,393.09	TOTAL LIABILITIES	12,460,156.53
Other Deferred Charges	263,029.00	FUND EQUITY	
		Beginning of Year	1,676,119.43
		Current Yr Less Encumbrances	366,172.38
		TOTAL FUND EQUITY	2,042,291.81
TOTAL ASSETS	14,502,448.34	TOTAL LIABILITIES FUND EQUITY	14,502,448.34

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	6,864,234	6,833,913	0	(30,321)
Miscellaneous Revenue	69,329	54,153	0	(15,176)
Other Sources	3,000,000	0	0	(3,000,000)
TOTAL REVENUE	9,933,563	6,888,065	0	(3,045,498)
EXPENDITURES				
Salaries	532,037	544,049	0	(12,012)
Salary & Benefit Lapse	(10,396)	0	0	(10,396)
Employer Provided Benefits	249,745	254,159	0	(4,414)
Internal Service Charges	53,237	41,681	0	11,556
Internal Services - IT Operations	40,616	33,575	0	7,041
Other Operating Expenses	1,009,709	994,699	10,165	4,845
Capital Outlay	3,000,001	0	0	3,000,001
Grants, Aids & Contributions	200,000	199,178	0	822
Supervision Allocation	279,086	279,086	0	0
Indirect Cost	99,068	99,068	0	0
Banking Fund Debt Repayments	4,521,792	4,326,565	0	195,227
TOTAL EXPENDITURES	9,974,895	6,772,061	10,165	3,192,668
CURRENT YEAR	(41,332)	116,004	(10,165)	147,171
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(1,223)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	42,555			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

536 - TECHNOLOGY SYSTEM DEVELOPMENT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(54,056.98)	Current Liabilities	196,441.24
Other Current Assets	223,182.23	Other Liabilities	.30
Capital Assets, Net	<u>3,168,851.26</u>	TOTAL LIABILITIES	<u>196,441.54</u>
		FUND EQUITY	
		Beginning of Year	4,498,165.85
		Current Yr Less Encumbrances	(1,356,630.88)
		TOTAL FUND EQUITY	<u>3,141,534.97</u>
TOTAL ASSETS	<u><u>3,337,976.51</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>3,337,976.51</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	714,195	714,195	0	0
Miscellaneous Revenue	21,352	(15,043)	0	(36,395)
Other Sources	13,624,739	0	0	(13,624,739)
TOTAL REVENUE	<u>14,360,286</u>	<u>699,152</u>	<u>0</u>	<u>(13,661,133)</u>
EXPENDITURES				
Other Operating Expenses	62,800	52,743	2,751	7,306
Capital Outlay	13,819,776	1,009,819	2,182,784	10,627,173
Banking Fund Debt Repayments	633,587	72,441	0	561,146
TOTAL EXPENDITURES	<u>14,516,163</u>	<u>1,135,004</u>	<u>2,185,534</u>	<u>11,195,624</u>
CURRENT YEAR	<u><u>(155,877)</u></u>	<u><u>(435,852)</u></u>	<u><u>(2,185,534)</u></u>	<u><u>(2,465,509)</u></u>
FUND BALANCE TRANSFERS	17,609			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	138,268			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

551 - OFFICE OF GENERAL COUNSEL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,545,231.11	Current Liabilities	766,922.68
Due from Other Government Units	459,354.84	Other Liabilities	817,843.05
Capital Assets, Net	<u>2,676.26</u>	TOTAL LIABILITIES	<u>1,584,765.73</u>
		FUND EQUITY	
		Beginning of Year	833,674.30
		Current Yr Less Encumbrances	1,588,822.18
		TOTAL FUND EQUITY	<u>2,422,496.48</u>
TOTAL ASSETS	<u><u>4,007,262.21</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>4,007,262.21</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	7,911,568	9,096,466	0	1,184,898
Miscellaneous Revenue	49,595	54,665	0	5,070
TOTAL REVENUE	<u>7,961,163</u>	<u>9,151,131</u>	<u>0</u>	<u>1,189,968</u>
EXPENDITURES				
Salaries	5,060,802	4,869,227	0	191,575
Salary & Benefit Lapse	(355,967)	0	0	(355,967)
Employer Provided Benefits	1,973,906	1,904,721	0	69,185
Internal Service Charges	314,318	318,123	0	(3,805)
Internal Services - IT Operations	183,169	160,077	0	23,092
Other Operating Expenses	1,939,538	1,053,272	814,516	71,750
Capital Outlay	1	0	0	1
Indirect Cost	179,555	179,555	0	0
Transfers to Other Funds	213,819	213,819	0	0
TOTAL EXPENDITURES	<u>9,509,141</u>	<u>8,698,794</u>	<u>814,516</u>	<u>(4,169)</u>
CURRENT YEAR	<u>(1,547,978)</u>	<u>452,336</u>	<u>(814,516)</u>	<u>1,185,799</u>
FUND BALANCE TRANSFERS	1,134,314			
CARRYOVERS	0			
CONTINGENCIES	(78,771)			
RESERVE - PRIOR YEAR ENCUMBRANCES	492,435			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

561 - SELF INSURANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	86,672,428.66	Current Liabilities	127,515.24
Taxes and other Receivable, Net	712,688.93	Other Liabilities	178,905.86
Due from Other Government Units	4,176,018.60	Insurance Reserves	102,249,318.90
Other Current Assets	581,624.50	TOTAL LIABILITIES	<u>102,555,740.00</u>
Other Non Current Assets	11,296,524.34	FUND EQUITY	
Capital Assets, Net	<u>444,884.93</u>	Beginning of Year	277,439.64
		Current Yr Less Encumbrances	1,050,990.32
		TOTAL FUND EQUITY	<u>1,328,429.96</u>
TOTAL ASSETS	<u>103,884,169.96</u>	TOTAL LIABILITIES FUND EQUITY	<u>103,884,169.96</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	33,348,121	33,390,265	0	42,144
Miscellaneous Revenue	2,579,840	1,377,669	0	(1,202,171)
Transfers From Other Funds	3,696	3,696	0	0
Transfer In to Pay Debt Service	1,071,608	1,071,608	0	0
TOTAL REVENUE	<u>37,003,265</u>	<u>35,843,238</u>	<u>0</u>	<u>(1,160,027)</u>
EXPENDITURES				
Salaries	1,019,518	1,058,616	0	(39,098)
Salary & Benefit Lapse	(20,334)	0	0	(20,334)
Employer Provided Benefits	436,919	473,049	0	(36,130)
Internal Service Charges	737,837	737,650	0	187
Internal Services - IT Operations	55,659	53,076	0	2,583
Other Operating Expenses	35,493,122	34,197,536	56,183	1,239,403
Capital Outlay	145,002	144,999	0	3
Supervision Allocation	941,826	941,826	0	0
Indirect Cost	567,959	567,959	0	0
TOTAL EXPENDITURES	<u>39,377,508</u>	<u>38,174,712</u>	<u>56,183</u>	<u>1,146,613</u>
CURRENT YEAR	<u>(2,374,243)</u>	<u>(2,331,474)</u>	<u>(56,183)</u>	<u>(13,414)</u>
FUND BALANCE TRANSFERS	3,247,505			
CARRYOVERS	(1,077,585)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	204,323			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

571 - GROUP HEALTH

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	29,064,725.17	Current Liabilities	7,586,903.28
Capital Assets, Net	9,116.98	Other Liabilities	101,643.21
		TOTAL LIABILITIES	7,688,546.49
		FUND EQUITY	
		Beginning of Year	6,782,942.66
		Current Yr Less Encumbrances	14,602,353.00
		TOTAL FUND EQUITY	21,385,295.66
TOTAL ASSETS	29,073,842.15	TOTAL LIABILITIES FUND EQUITY	29,073,842.15

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	93,613,534	96,310,896	0	2,697,362
Miscellaneous Revenue	224,456	109,660	0	(114,796)
TOTAL REVENUE	93,837,990	96,420,557	0	2,582,567
EXPENDITURES				
Salaries	474,059	482,488	0	(8,429)
Salary & Benefit Lapse	(21,550)	0	0	(21,550)
Employer Provided Benefits	179,330	173,859	0	5,471
Internal Service Charges	112,120	78,457	0	33,663
Internal Services - IT Operations	21,241	20,965	0	276
Other Operating Expenses	93,429,549	81,035,390	415,566	11,978,594
Capital Outlay	1	0	0	1
Indirect Cost	58,461	58,461	0	0
TOTAL EXPENDITURES	94,253,211	81,849,619	415,566	11,988,027
CURRENT YEAR	(415,221)	14,570,938	(415,566)	14,570,594
FUND BALANCE TRANSFERS	33,583			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	381,638			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

581 - INSURED PROGRAMS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	7,119,425.59	Current Liabilities	125,245.57
Capital Assets, Net	44,143.23	Other Liabilities	1,981,159.71
Other Deferred Charges	<u>1,914,568.31</u>	TOTAL LIABILITIES	<u>2,106,405.28</u>
		FUND EQUITY	
		Beginning of Year	5,238,514.67
		Current Yr Less Encumbrances	1,733,217.18
		TOTAL FUND EQUITY	<u>6,971,731.85</u>
TOTAL ASSETS	<u><u>9,078,137.13</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>9,078,137.13</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	9,358,444	9,363,510	0	5,066
Miscellaneous Revenue	174,382	119,300	0	(55,082)
TOTAL REVENUE	<u>9,532,826</u>	<u>9,482,810</u>	<u>0</u>	<u>(50,016)</u>
EXPENDITURES				
Salaries	408,134	358,411	0	49,723
Salary & Benefit Lapse	(15,262)	0	0	(15,262)
Employer Provided Benefits	141,156	117,236	0	23,920
Internal Service Charges	92,456	92,644	0	(188)
Internal Services - IT Operations	47,830	64,825	0	(16,995)
Other Operating Expenses	10,598,085	7,915,124	1,689,897	993,064
Capital Outlay	3	0	0	3
Supervision Allocation	(941,827)	(941,826)	0	(1)
Indirect Cost	137,178	137,178	0	0
Transfers to Other Funds	413,562	413,562	0	0
TOTAL EXPENDITURES	<u>10,881,314</u>	<u>8,157,154</u>	<u>1,689,897</u>	<u>1,034,263</u>
CURRENT YEAR	<u>(1,348,488)</u>	<u>1,325,656</u>	<u>(1,689,897)</u>	<u>984,247</u>
FUND BALANCE TRANSFERS	413,562			
CARRYOVERS	(1,954)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	936,880			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

5A1 - PUBLIC BUILDING ALLOCATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	7,687,205.55	Current Liabilities	1,901,005.51
Taxes and other Receivable, Net	28,665.81	Other Liabilities	217,019.28
Capital Assets, Net	<u>18,364.45</u>	TOTAL LIABILITIES	<u>2,118,024.79</u>
		FUND EQUITY	
		Beginning of Year	2,447,923.92
		Current Yr Less Encumbrances	3,168,287.10
		TOTAL FUND EQUITY	<u>5,616,211.02</u>
TOTAL ASSETS	<u><u>7,734,235.81</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>7,734,235.81</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	42,119,132	41,925,392	0	(193,740)
Miscellaneous Revenue	330,497	411,116	0	80,619
TOTAL REVENUE	<u>42,449,629</u>	<u>42,336,508</u>	<u>0</u>	<u>(113,121)</u>
EXPENDITURES				
Salaries	2,535,670	2,476,383	0	59,287
Salary & Benefit Lapse	(177,630)	0	0	(177,630)
Employer Provided Benefits	1,250,495	1,164,229	0	86,265
Internal Service Charges	7,796,528	7,816,638	0	(20,110)
Internal Services - IT Operations	278,422	261,008	0	17,414
Other Operating Expenses	28,787,989	26,151,483	566,631	2,069,875
Intra-Departmental Billing	6,250	6,225	0	25
Capital Outlay	225,093	149,489	1,898	73,705
Supervision Allocation	0	0	0	0
Transfers to Other Funds	2,655,223	1,327,612	0	1,327,612
TOTAL EXPENDITURES	<u>43,358,040</u>	<u>39,353,068</u>	<u>568,530</u>	<u>3,436,443</u>
CURRENT YEAR	<u>(908,411)</u>	<u>2,983,440</u>	<u>(568,530)</u>	<u>3,323,321</u>
FUND BALANCE TRANSFERS	185,000			
CARRYOVERS	(9,144)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	732,555			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

721 - JACKSONVILLE HOUSING FINANCE AUTHORITY

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	4,194,625.74	Current Liabilities	60,757.58
Taxes and other Receivable, Net	<u>5,629,567.13</u>	TOTAL LIABILITIES	<u>60,757.58</u>
		FUND EQUITY	
		Beginning of Year	10,847,182.36
		Current Yr Less Encumbrances	(1,083,747.07)
		TOTAL FUND EQUITY	<u>9,763,435.29</u>
TOTAL ASSETS	<u><u>9,824,192.87</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>9,824,192.87</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	118,802	302,471	0	183,669
Other Sources	85,000	182,861	0	97,861
TOTAL REVENUE	<u>203,802</u>	<u>485,332</u>	<u>0</u>	<u>281,530</u>
EXPENDITURES				
Salaries	25,253	29,675	0	(4,423)
Employer Provided Benefits	9,547	12,705	0	(3,158)
Internal Service Charges	24,191	30,845	0	(6,654)
Internal Services - IT Operations	8,351	7,932	0	419
Other Operating Expenses	226,616	175,646	1,608	49,361
Capital Outlay	2	0	0	2
Indirect Cost	15,170	15,170	0	0
Transfers to Other Funds	1,400,000	1,400,000	0	0
TOTAL EXPENDITURES	<u>1,709,130</u>	<u>1,671,973</u>	<u>1,608</u>	<u>35,549</u>
	CURRENT YEAR	<u>(1,505,328)</u>	<u>(1,608)</u>	<u>317,079</u>
FUND BALANCE TRANSFERS	1,502,894			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,434			
BUDGET DIFFERENCE	<u>0</u>			

JEA QUARTERLY FINANCIAL SUMMARY - ELECTRIC SYSTEM

September 30, 2015

ASSETS:		LIABILITIES & EQUITY:	
Cash and Investments	\$ 386,153,000	Current Liabilities	\$ 123,102,000
Other Current Assets	242,586,000	Other Liabilities	3,453,954,000
Fixed and Other Assets	<u>3,653,552,000</u>	Fund Equity (Net Assets)	<u>705,235,000</u>
TOTAL ASSETS	<u>\$ 4,282,291,000</u>	TOTAL LIABILITIES & EQUITY	<u>\$ 4,282,291,000</u>

	Original Budget	Revised Budget	As of 12 months Actual	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
FUEL RELATED REVENUES & EXPENSES:				
FUEL REVENUES	\$ 542,218,303	\$ 542,218,303	\$ 486,361,649	\$ (55,856,654)
Transfer (To)/From Fuel Recovery	-	-	-	-
Total Net Fuel Revenues	<u>\$ 542,218,303</u>	<u>\$ 542,218,303</u>	<u>\$ 486,361,649</u>	<u>\$ (55,856,654)</u>
FUEL EXPENSES				
Transfer To/(From) Rate Stabilization, Net	\$ 12,879,123	\$ 12,879,123	\$ 45,285,726	\$ (32,406,603)
Fuel & Purchased Power (1)	<u>529,339,180</u>	<u>529,339,180</u>	<u>441,075,923</u>	<u>88,263,257</u>
Total Fuel & Purchased Power	<u>\$ 542,218,303</u>	<u>\$ 542,218,303</u>	<u>\$ 486,361,649</u>	<u>\$ 55,856,654</u>
FUEL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BASE RELATED REVENUES & EXPENSES:				
BASE OPERATING REVENUES				
Base Rate Revenues	\$ 738,359,977	\$ 738,359,977	\$ 732,972,476	\$ (5,387,501)
Environmental Charge Revenue	7,686,000	7,686,000	7,586,667	(99,333)
Conservation Charge & Demand Side Revenue	989,059	989,059	851,395	(137,664)
Other Revenues	<u>39,684,121</u>	<u>39,684,121</u>	<u>32,293,499</u>	<u>(7,390,622)</u>
Total Base Related Revenues	<u>\$ 786,719,157</u>	<u>\$ 786,719,157</u>	<u>\$ 773,704,037</u>	<u>\$ (13,015,120)</u>
BASE OPERATING EXPENSES				
Operating and Maintenance	\$ 196,087,364	\$ 189,865,679	\$ 183,225,593	\$ 6,640,086
Environmental	7,686,000	7,686,000	795,440	6,890,560
Conservation & Demand-side Management	7,289,059	7,289,059	7,742,540	(453,481)
Non-Fuel Purchased Power	123,662,952	114,862,952	114,804,402	58,550
Non-Fuel Uncollectibles & PSC Tax	1,697,348	1,697,348	1,308,904	388,444
Emergency Contingency	<u>5,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Base Related Expenses	<u>\$ 341,422,723</u>	<u>\$ 321,401,038</u>	<u>\$ 307,876,879</u>	<u>\$ 13,524,159</u>
BASE OPERATING INCOME	<u>\$ 445,296,434</u>	<u>\$ 465,318,119</u>	<u>\$ 465,827,158</u>	<u>\$ 509,039</u>
NON-OPERATING REVENUE				
Investment Income	\$ 2,941,782	\$ 2,941,782	\$ 5,890,188	\$ 2,948,406
Transfer (To)/From Fuel Recovery	-	-	-	-
Total Non-Operating Revenue	<u>\$ 2,941,782</u>	<u>\$ 2,941,782</u>	<u>\$ 5,890,188</u>	<u>\$ 2,948,406</u>
NON-OPERATING EXPENSES				
Debt Service	\$ 208,129,618	\$ 265,151,303	\$ 265,151,303	\$ -
Demand-side Management - Rate Stabilization	-	-	(683,409)	683,409
Environmental - Rate Stabilization	-	-	6,791,227	(6,791,227)
Total Non-Operating Expenses	<u>\$ 208,129,618</u>	<u>\$ 265,151,303</u>	<u>\$ 271,259,121</u>	<u>\$ (6,107,818)</u>
BASE INCOME BEFORE TRANSFERS	<u>\$ 240,108,598</u>	<u>\$ 203,108,598</u>	<u>\$ 200,458,225</u>	<u>\$ (2,650,373)</u>
TRANSFERS				
City Contribution	\$ (90,108,598)	\$ (90,108,598)	\$ (90,108,598)	\$ -
Renewal & Replacements	(67,286,054)	(67,286,054)	(65,522,150)	1,763,904
Operating Capital Outlay	<u>(82,713,946)</u>	<u>(45,713,946)</u>	<u>(44,827,476)</u>	<u>886,470</u>
Operating Contingency	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
BASE SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	\$ 1,331,879,242	\$ 1,331,879,242	\$ 1,265,955,874	
TOTAL APPROPRIATIONS	\$ 1,331,879,242	\$ 1,331,879,242	\$ 1,265,955,874	

(1) September 2015 fuel fund reserve balance equals \$150.7 million

JEA QUARTERLY FINANCIAL SUMMARY - WATER & SEWER SYSTEM

September 30, 2015

ASSETS:		LIABILITIES & EQUITY:		
Cash and Investments	\$ 56,176,000	Current Liabilities		\$ 26,778,000
Other Current Assets	78,466,000	Other Liabilities		2,018,844,000
Fixed and Other Assets	3,234,342,000	Fund Equity (Net Assets)		1,323,362,000
TOTAL ASSETS	<u>\$ 3,368,984,000</u>	TOTAL LIABILITIES & EQUITY		<u>\$ 3,368,984,000</u>

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>As of 12 months Actual</u>	<u>BUDGET VARIANCE FAVORABLE (UNFAVORABLE)</u>
OPERATING REVENUES AND EXPENSES:				
OPERATING REVENUES				
Water and Sewer Revenues	\$ 377,593,437	\$ 377,593,437	\$ 370,901,038	\$ (6,692,399)
Environmental Revenues	23,934,505	23,934,505	22,266,045	(1,668,460)
Other Revenues	11,383,371	16,715,896	21,305,325	4,589,429
Total Operating Revenues	<u>\$ 412,911,313</u>	<u>\$ 418,243,838</u>	<u>\$ 414,472,408</u>	<u>\$ (3,771,430)</u>
OPERATING EXPENSES				
Operating and Maintenance	\$ 134,726,419	\$ 126,869,324	\$ 126,985,077	\$ (115,753)
Environmental CUP-DSM	1,796,800	305,149	189,396	115,753
Uncollectibles	845,756	671,867	671,867	-
Emergency Contingency	1,000,000	-	-	-
Total Operating Expenses	<u>\$ 138,368,975</u>	<u>\$ 127,846,340</u>	<u>\$ 127,846,340</u>	<u>\$ -</u>
OPERATING INCOME	<u>\$ 274,542,338</u>	<u>\$ 290,397,498</u>	<u>\$ 286,626,068</u>	<u>\$ (3,771,430)</u>
NON-OPERATING REVENUES AND EXPENSES:				
NON-OPERATING REVENUES				
Investment Income	\$ 2,484,863	\$ 2,484,863	\$ 2,840,723	\$ 355,860
Capacity/Extension Fees	15,000,000	15,000,000	19,266,450	4,266,450
Contributed Capital	-	-	337,778	337,778
Total Non-Operating Revenues	<u>\$ 17,484,863</u>	<u>\$ 17,484,863</u>	<u>\$ 22,444,951</u>	<u>\$ 4,960,088</u>
NON-OPERATING EXPENSES				
Debt Service	129,852,888	181,850,522	181,850,522	-
Total Non-Operating Expenses	<u>\$ 129,852,888</u>	<u>\$ 181,850,522</u>	<u>\$ 181,850,522</u>	<u>\$ -</u>
INCOME BEFORE TRANSFERS	\$ 162,174,313	\$ 126,031,839	\$ 127,220,497	\$ 1,188,658
City Contribution	\$ (21,578,940)	\$ (21,578,940)	\$ (21,578,940)	\$ -
Interlocal Agreements	(630,000)	-	-	-
Renewal & Replacements	(20,469,553)	(20,670,050)	(20,670,050)	-
Operating Capital Outlay	(82,358,115)	(42,040,916)	(42,122,398)	(81,482)
Environmental Capital Outlay	(22,137,705)	(22,137,705)	(22,056,223)	81,482
Capacity/Extension Fees	(15,000,000)	(19,604,228)	(19,266,450)	337,778
Contributed Capital	-	-	(337,778)	(337,778)
Operating Contingency	-	-	-	-
TOTAL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,188,658</u>	<u>\$ 1,188,658</u>
TOTAL REVENUES	\$ 430,396,176	\$ 435,728,701	\$ 436,917,359	
TOTAL APPROPRIATIONS	\$ 430,396,176	\$ 435,728,701	\$ 435,728,701	

JEA QUARTERLY FINANCIAL SUMMARY - DISTRICT ENERGY SYSTEM

September 30, 2015

ASSETS:		LIABILITIES & EQUITY:	
Cash and Investments	\$ 3,360,000	Current Liabilities	\$ 30,000
Other Current Assets	964,000	Other Liabilities	42,154,000
Fixed and Other Assets	<u>42,177,000</u>	Fund Equity (Net Assets)	<u>4,317,000</u>
TOTAL ASSETS	<u>\$ 46,501,000</u>	TOTAL LIABILITIES & EQUITY	<u>\$ 46,501,000</u>

	Original Budget	Revised Budget	As of 12 months Actual	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES AND EXPENSES:				
OPERATING REVENUES				
Operating Revenues	\$ 9,444,887	\$ 9,444,887	\$ 8,777,934	\$ (666,953)
Total Operating Revenues	<u>\$ 9,444,887</u>	<u>\$ 9,444,887</u>	<u>\$ 8,777,934</u>	<u>\$ (666,953)</u>
OPERATING EXPENSES				
Operating and Maintenance	\$ 5,397,311	\$ 5,397,311	\$ 4,922,491	\$ 474,820
Total Operating Expenses	<u>\$ 5,397,311</u>	<u>\$ 5,397,311</u>	<u>\$ 4,922,491</u>	<u>\$ 474,820</u>
OPERATING INCOME	<u>\$ 4,047,576</u>	<u>\$ 4,047,576</u>	<u>\$ 3,855,443</u>	<u>\$ (192,133)</u>
NON-OPERATING REVENUES AND EXPENSES:				
NON-OPERATING REVENUES				
Investment Income	\$ -	\$ -	\$ 4,940	\$ 4,940
Total Non-Operating Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,940</u>	<u>\$ 4,940</u>
NON-OPERATING EXPENSES				
Debt Service	\$ 3,019,300	\$ 3,019,303	\$ 3,019,303	\$ -
Total Non-Operating Expenses	<u>\$ 3,019,300</u>	<u>\$ 3,019,303</u>	<u>\$ 3,019,303</u>	<u>\$ -</u>
INCOME BEFORE TRANSFERS	<u>\$ 1,028,276</u>	<u>\$ 1,028,273</u>	<u>\$ 841,080</u>	<u>\$ (187,193)</u>
Renewal & Replacements	(449,570)	(449,570)	(434,750)	14,820
Operating Capital Outlay	<u>(578,706)</u>	<u>(578,703)</u>	<u>(406,330)</u>	<u>172,373</u>
TOTAL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	\$ 9,444,887	\$ 9,444,887	\$ 8,782,874	
TOTAL APPROPRIATIONS	\$ 9,444,887	\$ 9,444,887	\$ 8,782,874	

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

**FUEL RATE
STABILIZATION
FUND**

\$	105,456,236	October 1, 2014 Balance
	329	Accounting Adjustments
	45,285,726	Net Transfers to/(from) Fuel Rate Stabilization
	-	Withdrawals from Fuel Rate Stabilization
\$	150,742,291	Stabilization Balance as of September 30, 2015

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

BALANCE SHEET INFORMATION

Cash & Investments	\$	6,984,929	Current Liabilities	\$	4,168,458
Current Assets		57,178,964	Other Liabilities		31,328,790
Fixed Assets		89,596,474	Fund Equity		118,263,119
Total Assets	\$	153,760,367	Total Liab. & Equity	\$	153,760,367

BUDGET INFORMATION

	2014/2015 Original Budget	2014/2015 Revised Budget	YTD Actual	Budget Variance Favorable (Unfavorable)
<u>Revenues</u>				
Federal, State & Local Grants	\$ 5,452,515	\$ 5,452,515	\$ 6,355,031	\$ 902,516
Preventative Maintenance Grant	3,695,573	3,695,573	3,695,568	(5)
Local Option Gas Tax (BJP)	28,275,683	28,275,683	29,075,943	800,260
Sales Tax-Operating (BJP)	33,991,215	33,991,215	37,253,026	3,261,811
Passenger Fares	11,448,988	11,448,988	10,833,475	(615,513)
Non-transportation	912,500	912,500	1,247,508	335,008
Interest earnings	21,000	21,000	2,292	(18,708)
Total Revenues	83,797,474	83,797,474	88,462,843	4,665,369
<u>Appropriations</u>				
Salaries	28,630,479	28,630,479	29,445,327	(814,848)
Fringe Benefits	16,876,471	16,876,471	16,384,195	492,276
Fuel and Lubricants	7,377,048	7,377,048	6,439,403	937,645
Materials & Supplies	4,127,472	4,127,472	4,124,858	2,614
Insurance	493,917	493,917	565,735	(71,818)
Services	7,973,669	7,973,669	9,573,174	(1,599,505)
Transfer to CTC (ADA expense)	9,417,037	9,417,037	9,479,857	(62,820)
Travel/Training/Dues/Subscriptions	92,516	92,516	438,248	(345,732)
Transfer to Skyway	4,685,620	4,685,620	4,654,384	31,236
Contribution to St. Johns River Ferry	200,000	200,000	200,004	(4)
Miscellaneous	1,666,655	1,666,655	1,633,074	33,581
Operating Contingency	2,256,590	2,256,590		2,256,590
Total Appropriations	83,797,474	83,797,474	82,938,259	859,215
Difference	\$ -	\$ -	\$ 5,524,584	\$ 5,524,584

*This reflects actual expenditures

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

BALANCE SHEET INFORMATION

Cash & Investments	\$	319,124		Current Liabilities	\$	1,386,735
Current Assets		10,369,691		Other Liabilities		6,589,711
Fixed Assets		74,095,464		Fund Equity		76,807,833
Total Assets		<u>\$ 84,784,279</u>		Total Liab. & Equity		<u>\$ 84,784,279</u>

BUDGET INFORMATION

	2014/2015 <u>Original Budget</u>	2014/2015 <u>Revised Budget</u>	YTD <u>Actual</u>	Budget Variance Favorable (Unfavorable)
<u>Revenues</u>				
Parking fares	\$ 195,500	\$ 195,500	\$ 194,672	\$ (828)
Preventive maintenance grant	1,100,000	1,100,000	1,100,004	4
Interest Income	1,850	1,850	1,138	(712)
Transfer in from Bus fund	4,685,620	4,685,620	4,654,384	(31,236)
Total Revenues	<u>5,982,970</u>	<u>5,982,970</u>	<u>5,950,198</u>	<u>(32,772)</u>
<u>Appropriations</u>				
Salaries	2,109,126	2,109,126	2,180,628	(71,502)
Fringes	1,093,912	1,093,912	1,113,467	(19,555)
Fuel and Lubricants	15,000	15,000	9,420	5,580
Materials & Supplies	816,918	816,918	796,731	20,187
Insurance	426,488	426,488	430,485	(3,997)
Services	987,469	987,469	1,014,534	(27,065)
Travel/Training/Dues/Subs	5,538	5,538	34,210	(28,672)
Miscellaneous	528,519	528,519	370,723	157,796
Total Appropriations	<u>5,982,970</u>	<u>5,982,970</u>	<u>5,950,198</u>	<u>32,772</u>
Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

BALANCE SHEET INFORMATION

Cash & Investments	\$ 278,231	Current Liabilities	\$ 923,414
Current Assets	9,717,434	Other Liabilities	12,487,441
Fixed Assets	5,863,860	Fund Equity	2,448,670
Total Assets	\$ 15,859,525	Total Liab. & Equity	\$ 15,859,525

BUDGET INFORMATION

	2014/2015 <u>Original Budget</u>	2014/2015 <u>Revised Budget</u>	YTD <u>Actual</u>	Budget Variance Favorable (Unfavorable)
<u>Revenues</u>				
Passenger fares	\$ 897,230	\$ 897,230	\$ 1,004,654	\$ 107,424
State Transportation Disadvantaged funds	1,494,767	1,494,767	1,494,786	19
Transfer in from Bus Fund	9,417,037	9,417,037	9,479,857	62,820
City of Jacksonville contribution	1,363,002	1,363,002	1,363,002	-
Preventive maintenance grant	800,000	800,000	800,004	4
All other	1,000	1,000	58,254	57,254
	13,973,036	13,973,036	14,200,557	227,521
<u>Appropriations</u>				
Salaries	2,773,769	2,773,769	2,718,387	55,382
Fringes	1,185,347	1,185,347	1,227,666	(42,319)
Fuel and lubricants	1,515,625	1,515,625	1,624,714	(109,089)
Materials & Supplies	950,671	950,671	841,509	109,162
Insurance	78,764	78,764	19,207	59,557
Services	7,212,900	7,212,900	7,464,842	(251,942)
Travel/Training/Dues/Subscriptions	7,966	7,966	76,981	(69,015)
All other/Miscellaneous	247,994	247,994	227,251	20,743
	13,973,036	13,973,036	14,200,557	(227,521)
Difference	\$ -	\$ -	\$ -	\$ -

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

BALANCE SHEET INFORMATION

Cash & Investments	\$	78,911,633	Current Liabilities	\$	634,943
Current Assets	\$	38,641,208	Other Liabilities		8,843,646
Fixed Assets			Fund Equity		108,074,252
Total Assets		\$ 117,552,841	Total Liab. & Equity		\$ 117,552,841

	2014/2015 Original Budget	2014/2015 Revised Budget	YTD Actual	Budget Variance Favorable (Unfavorable)
<u>Revenues</u>				
Sales Tax-Gross proceeds	(*) \$ 76,204,240	\$ 76,204,240	\$ 74,651,956	\$ (1,552,284)
ILA Administrative Income	1,665,190	1,665,190	1,552,488	(112,702)
Interest Earnings	20,000	20,000	375,065	355,065
All Other	111,000	111,000	172,986	61,986
Total Revenues	78,000,430	78,000,430	76,752,495	(1,247,935)
<u>Appropriations</u>				
Salaries	803,735	803,735	604,332	199,403
Fringes	445,629	445,629	385,060	60,569
Materials and Supplies	43,869	43,869	88,543	(44,674)
Insurance	15,550	15,550	14,968	582
Services	435,357	435,357	393,921	41,436
Travel/Training/Dues/Subs	30,327	30,327	34,060	(3,733)
All other/Miscellaneous	21,723	21,723	63,840	(42,117)
Sub-total Administrative	1,796,190	1,796,190	1,584,724	211,466
Gen'l Fund Capital Expenditures	-			-
Trf for Debt Service (BJP bonds)	76,204,240	76,204,240	74,651,956	1,552,284
Total Appropriations	78,000,430	78,000,430	76,236,680	1,763,750
Difference	\$ -	\$ -	\$ 515,815	\$ 515,815

(*) 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 Twelve Months Ending September 30, 2015
UNAUDITED

BALANCE SHEET

Cash and Investments	\$	58,695,199		Current Liabilities	\$	18,261,676
Other Current Assets		23,717,918		Other Liabilities		218,424,690
Fixed and Other Assets		652,497,224		Total Equity		498,223,975
TOTAL ASSETS		<u>\$ 734,910,341</u>		TOTAL LIABILITIES & EQUITY		<u>\$ 734,910,341</u>

OPERATING & NON-OPERATING ITEMS

		2014/2015 ORIGINAL BUDGET	2014/2015 REVISED BUDGET	2014/2015 YTD ACTUAL	FAVORABLE (UNFAVORABLE) BUDGET VARIANCE
OPERATING REVENUES					
Autos	\$	17,087,929	17,087,929	16,841,700	\$ (246,229)
Containers		25,525,516	25,525,516	24,622,661	(902,855)
Break Bulk		4,222,672	4,222,672	3,942,338	(280,334)
Cruise		4,321,540	4,321,540	4,572,501	250,961
Liquid Bulk		1,402,300	1,402,300	1,160,093	(242,207)
Dry Bulk		1,950,284	1,950,284	1,822,932	(127,352)
Other Operating Revenues		2,239,471	2,239,471	3,385,721	1,146,250
TOTAL OPERATING REVENUES		<u>\$ 56,749,712</u>	<u>\$ 56,749,712</u>	<u>\$ 56,347,946</u>	<u>\$ (401,767)</u>
OPERATING EXPENDITURES					
Salaries	\$	11,544,956	11,544,956	11,264,545	\$ 280,411
Employee Benefits		4,576,936	4,576,936	4,085,569	491,367
Services & Supplies		4,776,294	4,776,294	4,123,054	653,240
Security Services		3,825,000	3,825,000	3,753,525	71,475
Business Travel & Training		542,847	542,847	393,923	148,924
Promotion, Advertising & Dues		1,076,501	1,076,501	1,048,275	28,226
Utility Services		1,144,389	1,144,389	1,040,350	104,039
Repairs & Maintenance Projects		1,629,894	1,629,894	1,450,667	179,227
Dredging		2,250,000	2,250,000	2,673,582	(423,582)
Miscellaneous		144,282	144,282	195,476	(51,194)
TOTAL OPERATING EXPENDITURES		<u>\$ 31,511,099</u>	<u>\$ 31,511,099</u>	<u>\$ 30,028,964</u>	<u>\$ 1,482,135</u>
OPERATING INCOME		<u>\$ 25,238,613</u>	<u>\$ 25,238,613</u>	<u>\$ 26,318,982</u>	<u>\$ 1,080,368</u>
NON-OPERATING REVENUES					
Investment Income	\$	111,732	111,732	123,688	\$ 11,957
Shared Revenue from Primary Govt		5,207,004	5,207,004	5,335,418	128,414
Workers Compensation Refund from COJ		-	-	654,395	654,395
Other Revenue		3,860	3,860	6,379	2,519
		<u>\$ 5,322,596</u>	<u>\$ 5,322,596</u>	<u>\$ 6,119,880</u>	<u>\$ 797,285</u>
NON-OPERATING EXPENSES					
Debt Service	\$	22,312,001	22,312,001	22,233,749	\$ 78,252
Other Claims & Recoveries		1,650,000	1,650,000	2,427,924	(777,924)
Contributions to Tenants		-	-	976,924	(976,924)
Other Expenditures		22,575	22,575	21,392	1,183
		<u>\$ 23,984,576</u>	<u>\$ 23,984,576</u>	<u>\$ 25,659,989</u>	<u>\$ (1,675,413)</u>
NET INCOME BEFORE CAPITAL OUTLAY AND CONTINGENCY		<u>\$ 6,576,633</u>	<u>\$ 6,576,633</u>	<u>\$ 6,778,874</u>	<u>\$ 202,240</u>
Transfer (to)/from Operating Capital Outlay	\$	(6,576,633)	(6,576,633)	(6,124,479)	\$ (452,155)
SURPLUS (DEFICIT)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 654,395</u>	<u>\$ 654,395</u>
TOTAL REVENUES		<u>\$ 62,072,308</u>	<u>\$ 62,072,308</u>	<u>\$ 62,467,826</u>	
TOTAL APPROPRIATIONS		<u>\$ 62,072,308</u>	<u>\$ 62,072,308</u>	<u>\$ 61,813,431</u>	
FULLTIME POSITIONS		163	163	153	(10)
TEMPORARY EMPLOYEE HOURS		7,867	7,867	4,807	(3,060)

Jacksonville Aviation Authority
Jacksonville, Florida
Quarterly Report Summary
For the twelve months ended September 30, 2015
UNAUDITED

Cash and investments	\$	95,377,386	Current liabilities	\$	40,614,441			
Other current assets		13,890,309	Other liabilities		131,398,393			
Fixed and other assets		551,066,137	Total equity		488,320,998			
Total assets	\$	<u>660,333,832</u>	Total liabilities and equity	\$	<u>660,333,832</u>			
Budget								
Variance								
Favorable								
(Unfavorable)								
	2014/2015	2014/2015	YTD					
	Original Budget	Revised Budget	Actual					
OPERATING REVENUES								
Concessions	\$	14,455,914	\$	14,455,914	\$	16,933,140	\$	2,477,226
Fees & Charges		13,106,556		13,106,556		13,262,182		155,626
Space & Facility Rentals		24,444,924		24,444,924		24,323,740		(121,184)
Parking		17,167,976		17,167,976		18,191,340		1,023,364
Sale of Utilities		1,762,968		1,762,968		1,611,046		(151,922)
Other Miscellaneous Operating Revenue		131,662		131,662		183,439		51,777
TOTAL OPERATING REVENUES	\$	<u>71,070,000</u>	\$	<u>71,070,000</u>	\$	<u>74,504,887</u>	\$	<u>3,434,887</u>
OPERATING EXPENDITURES								
Salaries		16,700,365		16,401,507		16,109,963		291,544
Benefits		6,239,713		6,021,068		5,895,251		125,817
Services and Supplies		14,331,402		15,133,213		14,535,623		597,590
Repairs & Maintenance		2,074,514		2,356,771		2,084,756		272,015
Promotion, Advertising and Dues		1,250,827		2,478,399		2,452,806		25,593
Registration & Travel		307,506		352,967		313,485		39,482
Insurance Expense		1,304,173		1,199,378		1,153,047		46,331
Cost of Goods for Sale		701,389		670,280		551,831		118,449
Utilities, Taxes & Gov't Fees		5,387,555		5,223,750		5,156,250		67,500
Operating Contingency		1,569,579		29,690		-		29,690
TOTAL OPERATING EXPENDITURES	\$	<u>49,867,023</u>	\$	<u>49,867,023</u>	\$	<u>48,253,012</u>	\$	<u>1,614,011</u>
OPERATING INCOME	\$	<u>21,202,977</u>	\$	<u>21,202,977</u>	\$	<u>26,251,875</u>	\$	<u>5,048,898</u>
NON-OPERATING REVENUES								
Passenger Facility Charges		10,372,004		10,372,004		10,955,106		583,102
Investment income		925,392		925,392		919,854		(5,538)
Other Revenues		537,271		537,271		688,364		151,093
TOTAL NON-OPERATING REVENUES	\$	<u>11,834,667</u>	\$	<u>11,834,667</u>	\$	<u>12,563,324</u>	\$	<u>728,657</u>
NON-OPERATING EXPENDITURES								
Debt Service		16,121,986		16,121,986		16,126,567		(4,581)
Other Expenditures		82,722		82,722		204,439		(121,717)
TOTAL NON-OPERATING EXPENDITURES	\$	<u>16,204,708</u>	\$	<u>16,204,708</u>	\$	<u>16,331,006</u>	\$	<u>(126,298)</u>
NET INCOME BEFORE OPERATING CAPITAL OUTLAY, PFC RESERVE AND RETAINED EARNINGS	\$	<u>16,832,936</u>	\$	<u>16,832,936</u>	\$	<u>22,484,193</u>	\$	<u>5,651,257</u>
Transfer (to)/from Operating Capital Outlay		(4,865,738)		(4,865,738)		(920,311)		3,945,427
Transfer (to)/from Passenger Facility Charge Reserve		(917,274)		(917,274)		(1,533,500)		(616,226)
Transfer (to)/from Retained Earnings		(11,049,924)		(11,049,924)		(20,030,382)		(8,980,458)
SURPLUS/(DEFICIT)	\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>
TOTAL REVENUES	\$	<u>82,904,667</u>	\$	<u>82,904,667</u>	\$	<u>87,068,211</u>	\$	<u>4,163,544</u>
TOTAL APPROPRIATIONS	\$	<u>82,904,667</u>	\$	<u>82,904,667</u>	\$	<u>87,068,211</u>	\$	<u>(4,163,544)</u>
FULLTIME POSITIONS		<u>274</u>		<u>274</u>		<u>263</u>		<u>11</u>
TEMPORARY EMPLOYEE HOURS		<u>4,640</u>		<u>4,640</u>		<u>5,217</u>		<u>(577)</u>

Citywide Employee Cap For the Quarter Ending 9 /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	42	0	42
Finance	61	57	5	62
Fire and Rescue	1,300	1,232	68	1,300
Human Rights Commission	6	6	0	6
Inspector General	0	4	0	4
Intra-Governmental Services	61	57	4	61
Mayor's Office	35	24	9	33
Medical Examiner	28	27	1	28
Military Affairs and Veterans	14	14	0	14
Office of Economic Development	12	11	1	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	5	0	5
Office of the Sheriff	3,033	2,936	97	3,033
Parks, Recreation and Community Services	250	241	9	250
Planning and Development	58	56	2	58
Public Libraries	282	275	7	282
Public Works	303	291	12	303
Regulatory Compliance	174	163	11	174
State Agency - Courts	1	1	0	1
Supervisor of Elections	33	31	2	33
Subfund Total	5,786	5,560	230	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	27	5	32
Subfund Total	32	27	5	32

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

Tax Collector	226	207	19	226
Subfund Total	226	207	19	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	6	1	7
Subfund Total	7	6	1	7

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

Regulatory Compliance	16	14	2	16
Subfund Total	16	14	2	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	90	1	91
Subfund Total	93	94	1	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	3	1	4
Subfund Total	4	3	1	4

Subfund 15M GAS STORAGE TANK INSPECTIONS & CLEA	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total
Regulatory Compliance	30	15	15	30
Subfund Total	30	15	15	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 9-1-1 EMERGENCY USER FEE - SEC 111.320	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

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

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

Jacksonville Children's Commission	38	35	3	38
Subfund Total	38	35	3	38

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

Jacksonville Children's Commission	10	12	3	15
Subfund Total	10	12	3	15

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

Planning and Development	20	19	4	23
Regulatory Compliance	3	0	0	0
Subfund Total	23	19	4	23

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

Planning and Development	5	2	3	5
Subfund Total	5	2	3	5

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

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

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

Parks, Recreation and Community Services	15	13	2	15
Subfund Total	15	13	2	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	4	1	5
Parks, Recreation and Community Services	72	62	10	72
Subfund Total	76	66	11	77

Subfund 1F7		Oracle Position Control		
JACKSONVILLE SHERIFF'S OFFICE GRANTS	01-Oct-2014	Filled	Vacant	Total

Office of the Sheriff	3	2	0	2
Subfund Total	3	2	0	2

Subfund 1F9		Oracle Position Control		
FIRE & RESCUE GRANTS	01-Oct-2014	Filled	Vacant	Total

Fire and Rescue	71	70	1	71
Subfund Total	71	70	1	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

Planning and Development		0	2	1	3
Regulatory Compliance		3	0	0	0
	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	9	2	11
	Subfund Total	11	9	2	11

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

Office of Economic Development		7	7	0	7
	Subfund Total	7	7	0	7

Subfund 441 SOLID WASTE DISPOSAL	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total
Public Works	116	112	4	116
Subfund Total	116	112	4	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	97	11	108
Subfund Total	108	97	11	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	105	22	127
Subfund Total	127	105	22	127

Subfund 534 RADIO COMMUNICATIONS	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total
Intra-Governmental Services	10	9	1	10
Subfund Total	10	9	1	10

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

Office of General Counsel	61	58	3	61
Subfund Total	61	58	3	61

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

Finance	21	20	1	21
Subfund Total	21	20	1	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	5	1	6
Subfund Total	6	5	1	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	6,898	363	7,261

Citywide Employee Cap
Summary of Changes

SF 011 General Fund - GSD

4

Department	Change	Description
Finance	1	RC15-219 moved one position from the Mayor's Office into the Finance Dpt
Inspector General	4	2014-519-E added four positions
Mayor's Office	(2)	RC15-219 and RC15-234 moved positions to other Departments.
Office of Sports & Entertainment	1	RC15-234 moved one position from the Mayor's Office into Sports & Enter

SF 159 Building Inspection

2

Department	Change	Description
Planning and Development	2	2015-366-E added two additional positions

SF 192 Jacksonville Children's Commission Grants

5

Department	Change	Description
Jacksonville Childrens' Commission	5	2015-514-E added five additional positions in the healthy families grant

SF 1A1 Community Development

0

Department	Change	Description
Planning and Development	3	Move housing & community development grant positions from Regulatory Compliance to Planning
Regulatory Compliance	(3)	

SF 1F6 Community Services Grants

1

Department	Change	Description
Military Affairs and Veterans	1	One position was added for continuation grant - FY15 B1 schedule
Parks, Recreation & Community Services	0	

SF 1F7 Jacksonville Sheriff's Office Grants

(1)

Department	Change	Description
Office of the Sheriff	(1)	A grant expired so the one position associated with it was eliminated

SF 1N5 Home Investment Program

0

Department	Change	Description
Planning and Development	3	Move housing & community development grant positions from Regulatory Compliance to Planning
Regulatory Compliance	(3)	