



Council Auditor's Office

Quarterly Summary for the Nine Months Ended June 30, 2016

August 15, 2016

Report #783

Released on: August 15, 2016

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



August 15, 2016

Special Report #783

Honorable Members of the City Council
City of Jacksonville

Pursuant to Chapter 106 of the Ordinance Code, attached are the required financial statements and narratives for the nine months ended June 30, 2016 for the City and its Independent Agencies. The various reporting entities prepared and submitted these unaudited reports to the Council Auditor's Office. These reports are not audited by the Council Auditor's Office, but rather are assessed for reasonableness. 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 must be certified by the Mayor per Municipal Code Section 106.422 (c).

Municipal Code Sections 106.421 through 106.423 require this quarterly financial report. To meet the reporting dates specified by law, the Director of Finance or Chief Financial Officer of the City and each of its independent agencies were to submit their reports to the Council Auditor on or before July 30, 2016 and we are to submit the consolidated financial report by August 15, 2016.

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

CITY OF JACKSONVILLE

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

The City is projected to incur an overall favorable budget variance of just under \$30.0 million within the General Fund/General Services District (GF/GSD). Revenues are projected to be \$12.6 million more than budgeted and expenditures are projected to be \$17.4 million less than budgeted. As mentioned in the Finance Director's report, \$5.1 million of the favorable revenue variance is due to the timing of the Debt Management Fund repayment for expenditures that were incurred in the prior year. The \$17.4 million favorable expenditure variance will be reduced by prior year encumbrances that are closed out before fiscal year-end.

GF/GSD 011 – Revenues (pages 27 and 30)

The projected favorable variance of \$12,576,587 in GF/GSD revenues is mostly driven by projected favorable variances in State Shared Revenue and Other Sources Revenue, which are explained in further detail below.

Ad Valorem Taxes are projected to incur an unfavorable variance of (\$279,064) due to final property values being lower than budgeted. However, a year-end reconciliation will occur in the fourth quarter to true up receivables and revenue which will likely change the variance.

Taxes are projected to incur a favorable variance of \$2.1 million, mostly due to projected favorable variances of \$1.7 million in JEA Utilities Service Taxes – Water, \$1.2 million in Franchise Fee – Sewer, and \$717,058 in JEA Utilities Service Taxes – Electric. These variances are partially offset by an unfavorable variance of (\$1.5) million in Franchise Fees – Electric, which is the result of a fuel rate reduction by JEA. Additionally, the Finance Director’s projection includes a favorable variance in Communication Services Taxes, which is unlikely.

State Shared Revenue is projected to incur a favorable variance of \$5.1 million, which appears conservative. The largest contributors are favorable variances of \$2.0 million in Municipal Sales Tax, \$1.7 million in County Sales Tax, and \$1.1 million in the 8th Cent Gas Tax.

Public Safety revenue is projected to incur a favorable variance of \$91,321. The largest component of public safety revenue is ambulance billings. A favorable variance at year-end is unlikely based on year-to-date actuals.

The projected favorable variance of \$5.5 million in Debt Proceeds (page 27) and Other Sources Revenue (page 30) is mostly due to the Debt Management Fund repayment for the Fire and Rescue Department self-contained breathing apparatus (SCBA) project. As mentioned in the Finance Director’s report, the equipment was purchased in FY 2014/15 but the corresponding revenue did not post until FY 2015/16.

Fund Balance Transfers (shown on page 31) increased by \$2.0 million from the previous quarter due to Ord. 2016-213-E, which transferred \$213,008 to provide funding for the settlement of pending litigation and Ord. 2016-259-E, which transferred \$1,835,972 in funds recaptured from FY 14/15 to cure and partially cure negative cash balances in various subfunds.

GF/GSD 011 – Expenditures (page 30)

The GF/GSD expenditure variances are projected to net to an overall favorable variance of \$17,397,934. The largest driver is personnel costs, which are projected to incur a favorable variance of approximately \$5.1 million net of the lapse. Other Operating Expenses are projected to incur a favorable variance of \$4.3 million, the breakdown of which is shown on page 12.

GF/GSD 011 – Expenditures by Department (page 28)

The schedule on page 28 presents GF/GSD expenditures by department. As of the third quarter end, five departments are projected to incur unfavorable variances: Courts, Office of Ethics,

Compliance, and Oversight, Public Defender, State Attorney, and Jacksonville Citywide Activities. The unfavorable variances for these departments are explained in further detail on page 29.

The Fire and Rescue Department is projected to incur a favorable variance of \$2.1 million in expenditures, mostly due to a projected favorable variance of \$1.9 million in personnel costs.

The Office of the Sheriff is projected to incur a \$6.8 million favorable variance in expenditures, mostly due to projected favorable variances of \$1.9 million in personnel costs net of the lapse, \$2.2 million in fleet charges, and \$1.9 million in professional and contractual services (security/guard service and jail food service).

Jacksonville Citywide Activities are projected to incur an unfavorable variance of (\$511,705) due to several significant budget variances. This department includes the non-department salaries and benefits lapse of (\$3.7) million, which is mostly offset by favorable variances of \$1.4 million in Juvenile Justice payments, \$1.0 million in economic incentive payments (QTI/REV grants), and \$885,323 in Debt Management Fund repayments. In January, the City received a credit of \$1,347,720.83 from the State due to the reconciliation of actual versus budgeted costs for the State's 2014/15 fiscal year. This credit is driving the favorable variance in Juvenile Justice program costs. Economic incentive payments appear to have been over-budgeted.

Transfers Out – Debt are projected to incur a favorable variance of \$1,596,115 due to savings from refinancing.

GF/GSD 011 – Pension Contributions

The Finance Department's projections for both the Correctional Officers' Retirement Plan and the Police and Fire Pension Fund employer pension contributions utilize the greater of the dollar amount or percentage of covered payroll methods to project annual costs. This method is consistent with Section 9.4 (b) and (c) of the 2015/16 Budget Ordinance.

For the General Employees Pension Fund pension contributions, the Finance Department is utilizing the percentage of covered payroll method. This is compliant with Section 9.4 (a) of the 2015/16 Budget Ordinance. However, as we have noted in recent years, this approach may result in the City under-contributing to the fund.

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 28 other subfunds. Of the 28 other subfunds reviewed, four report projected unfavorable variances, two report negative cash balances, and two show a negative cash balance combined with a projected unfavorable variance. We are concerned about the overall financial condition of these subfunds.

As mentioned last quarter, the quarterly report for the Jacksonville Housing Finance Authority (Subfund 721) is now being provided by the Authority and is included within the Independent Agencies section of our report.

The reader will note several new expenditure categories shown on the Finance Director's financial reports: Pension Costs, Insurance Costs and Premiums, Professional and Contractual Services. Pension Costs were previously included within Employer Provided Benefits. Insurance Costs and Premiums and Professional and Contractual Services were previously included within the Other Operating Expenses line. Additionally, Banking Fund Debt Repayments are now shown as "Debt Management Fund Repayments."

Special Events (Sub-fund 01A)

The report shows a projected favorable budget variance of \$113,174 for the fiscal year. However, the Office of Special Events is not projected to meet its salaries and benefits lapse due to an overage in overtime salaries.

On-Street Parking (Sub-fund 411)

Subfund 411 is projected to incur a favorable budget variance of \$447,583 due to a favorable variance in capital outlay expenditures. However, total revenues are projected to underperform budget by \$227,412. Parking fines, parking late fees, daily parking fees, and collection fees are all projected to underperform budget. The June 30, 2016 balance sheet for Subfund 411 shows that current liabilities exceed current assets. This subfund will be in a negative cash position at fiscal year-end if revenues and expenditures for the remainder of the fiscal year materialize as projected in the Finance Director's report.

Motor Vehicle Inspection (Sub-fund 431)

Subfund 431 is projected to incur an unfavorable budget variance of (\$46,673) due to projected shortfalls in vehicle for hire fees, a component of Charges for Services. Ord. 2016-422-E extended the temporary moratorium on medallion renewals and late fees for medallion renewals pertaining to vehicles for hire through September 30, 2016.

Mayport Ferry (Sub-fund 451)

Pursuant to Ordinance 2016-127-E, the Jacksonville Transportation Authority assumed operation of the Ferry on March 31, 2016. The Finance Director's report shows a projected favorable variance of \$61,223 for the year, which assumes no additional revenue or expenditures beyond the year-to-date actuals shown as of June 30. Capital assets have been removed from the balance sheet as these items have been transferred to JTA.

Municipal Stadium (Fund 4A0)

Fund 4A0 is projected to incur an unfavorable variance of (\$318,182) for the fiscal year due to projected overages in Professional and Contractual Services and Other Operating Expenses for

Repairs and Maintenance to aging equipment. Additionally, budgeted revenues did not take into account the full scope of the stadium improvements approved by amendment 14 to the Jaguars lease, which are negatively impacting Charges for Services revenues. However, this is projected to be offset by a favorable variance in the two cent tourist development tax, as reflected in Taxes.

Memorial Arena (Fund 4B0)

Fund 4B0 is projected to incur a favorable variance of \$516,540 for the fiscal year. Contractual Services Revenue (a component of Charges for Services) and Concession Sales (a component of Miscellaneous Revenue) are projected to outperform budget due to a stronger than anticipated event schedule.

Baseball Stadium (Fund 4C0)

Fund 4C0 is projected to incur an unfavorable variance of (\$15,882) for the fiscal year due to revenue shortfalls. The revenue shortfall is somewhat offset by a projected favorable variance in Professional and Contractual Services due to conservatively budgeting for the Armada games. The projected overage in Other Operating Expenses is mainly due to repairs and maintenance on aging equipment.

Performing Arts Center (Fund 4D0)

Fund 4D0 is projected to incur a favorable variance of \$78,540 for the fiscal year, mostly due to a projected favorable variance in personnel costs. The June 30, 2016 balance sheet for the Performing Arts Center reflects current assets of (\$565,785) and current liabilities of \$609,697. This fund is currently insolvent.

Convention Center (Fund 4E0)

Fund 4E0 is projected to incur an unfavorable variance of (\$17,094) for the fiscal year due to projected overages in repairs and maintenance for aging equipment, a component of Other Operating Expenses. This is partially offset by a projected favorable variance in concession sales, a component of Miscellaneous Revenue. Additionally, the June 30, 2016 balance sheet for the Convention Center reflects a cash balance of (\$195,594).

Ritz Theatre (Fund 4H0)

Fund 4H0 is projected to incur an unfavorable variance of (\$59,334) for the fiscal year due to projected revenue shortfalls, the result of lower events and attendance than budgeted. Additionally, the June 30, 2016 balance sheet for the Ritz Theatre reflects current liabilities of \$477,468 exceed current assets of \$63,999. This fund is insolvent.

ITD Operations (Sub-fund 531)

The Finance Director's report projects Subfund 531 will incur a favorable variance of \$1,428,138 for the fiscal year, mostly due to a projected favorable variance of \$944,464 in

personnel costs net of the lapse. The balance sheet shows a cash balance of \$2,179,546 as of June 30, 2016, but if revenues and expenditures for the remainder of the fiscal year materialize as projected in the Finance Director's report, this subfund will end the fiscal year in a negative cash position.

Group Health (Sub-fund 571)

The schedule for Subfund 571 projects a favorable variance of \$7,001,553 for the fiscal year due to favorable claims experience, which is reflected under Insurance Costs and Premiums.

INDEPENDENT AGENCIES

JEA

Electric System

Fuel Related Revenues & Expenses

The financial report for the nine months ending June 30, 2016 indicates that the Electric Fuel Schedule is balanced with \$18.1 million being transferred to the Fuel Rate Stabilization Fund.

Base Related Revenues & Expenses

The Electric System produced an overall surplus of \$628,566. JEA's sales revenues continue to underperform. Total Base Related Revenues are projected to have an unfavorable variance of \$31 million primarily from Base Rate Revenues (\$15.9 million), Other Revenues (\$5.5 million), and Natural Gas Pass Through Revenues (\$9.2 million). JEA has projected an offset to the unfavorable revenues with favorable variances in Operating & Maintenance expenses (\$11.7M), Non-Fuel Purchased Power (\$18.5M), and Emergency Contingency (\$5M). JEA projects a balanced budget at year end.

Note:

Currently, pursuant to the JEA Electric System Fuel Rate Stabilization Fund, section VIII of the JEA Pricing Policy states the Fuel Reserve target balance is equal to 15% of the greater of (a) the maximum 12-month historical fuel cost or (b) the projected 12-month fuel cost. Withdrawals from the Rate Stabilization Fund for fuel stabilization are limited to the following purposes:

- (a) To reduce the variable fuel rate charge to the customers for a determined period of time;
- (b) To reduce the excess of the actual fuel and purchased power expense for the fiscal year over the variable fuel rate revenues;
- (c) To pay for the costs associated with any energy risk management activities; and/or
- (d) To be rebated back to the customers as a credit against the electric bill.

As seen on the Rate Stabilization and Fuel Recovery Funds schedule, the June 30, 2016 balance had reached \$168,825,974 or approximately 27% of current policy maximum 12-month historical fuel cost. The fund is also projected to increase another \$11.5 million by fiscal year end. As of this date, the JEA Board has not been asked by management to approve action to reduce the balance through any of the available withdrawal methods shown above.

Water & Sewer System

The financial report for the nine months ended June 30, 2016 shows that the Water & Sewer System produced an operating surplus of \$1,122,667 and projects a balanced budget at year end. Total Operating Revenues are projected to incur a favorable variance of \$1.8 million coupled with a \$7.4 million favorable variance in Total Operating Expenses. JEA also projects a \$6.1 million favorable variance in Debt Service by postponing an anticipated bond buy-back. The offset will permit a projected increase in transfers to net total Capital Outlay of \$14.7 million. JEA will need to submit a budget amendment should their projections come to realization.

District Energy System

District Energy System produced a surplus of \$230,818 for the nine months ended June 30, 2016 and projects a balanced budget at year end.

Jacksonville Transportation Authority

The financial report of the Jacksonville Transportation Authority (JTA) for the nine months ending June 30, 2016 indicates no budgetary stress for JTA as a whole. However, the General Fund – Engineering Division is projecting that they will overspend their Amended Fiscal Year 2015/16 budget by \$764,526. This is due to sales tax proceeds projected to come in over budget. Section 5.1 of the City’s Budget Ordinance (2015-504-E) provides that any sales tax revenue collected in excess of the budgeted amount of \$80,886,162 may not be expended without further Council appropriation. Should this revenue come in over budget as JTA projects, future legislation would be necessary to obtain authorization for appropriation of such funds.

In the Ferry Division, the line item “Fuel and Lubricants” shows a negative (\$295) in the “9 MOS YTD Actual” column. This is the result of an incorrect journal entry in JTA’s accounting system. The correct amount should be \$27,000, and per JTA will be corrected in the next quarter.

Jacksonville Port Authority

The Jacksonville Port Authority’s (JPA) financial report for the nine months ending June 30, 2016 indicates no budgetary stress. Overall JPA is projecting year-end Net Income Before Transfers of \$10,945,010 with \$6,708,065 of these funds being transferred to Operating Capital Outlay and the remaining \$4,236,945 going to Surplus.

Jacksonville Aviation Authority

Jacksonville Aviation Authority's (JAA) financial report for the nine months ending June 30, 2016 indicates year-to-date operating and non-operating net income of \$17,543,139 as well as a transfer to Operating Capital Outlay of \$1,210,455, a transfer from the Passenger Facility Charge (PFC) Reserve of \$5,232,589, and a transfer to Retained Earnings of \$21,565,273. This Retained Earnings amount is the amount needed to arrive at a zero overall surplus/deficit. As can be seen in the projected column, JAA anticipates ending the year with net income before transfers out of \$25,273,852.

Although JAA has not exceeded their budgeted temporary employee hours as of June 30, 2016, they project that they will exceed them at year end; if this occurs, JAA will need to submit legislation amending their 2015/16 budget to reflect actual hours used.

Jacksonville Housing Finance Authority

Subfund 721 is projected to incur an overall favorable variance of \$90,470 for the fiscal year. Due to competitive programs currently offered by the State, revenues related to JHFA's single-family loan program have been reduced. This is reflected as the projected unfavorable variance in Interest, Including Profits on Investments. However, favorable variances are projected in many of the expenditure line items which more than offset the revenue shortfall.

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. On April 8, 2016, Standard & Poor's upgraded JEA's Water and Sewer Senior debt to AAA, Water and Sewer Subordinated debt to AA+, and JEA's District Energy debt to AA+. There were no changes to the City's ratings in the third quarter. As reported last quarter, Standard & Poor's raised their rating on the City's Sales Tax Revenue bonds from 'A' to 'A+' on February 19, 2016 and their rating on the City's Excise Tax Revenue bonds from 'AA-' to 'AA' on March 3, 2016. Please refer to pages 24 and 25 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

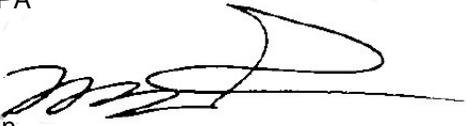
**FINANCE DEPARTMENT
OFFICE OF THE DIRECTOR**



August 01, 2016

MEMORANDUM

TO: Kirk Sherman, CPA
Council Auditor

FROM: 
Michael Weinstein
Chief Financial Officer / Director of Finance and Administration

SUBJECT: **Financial Summaries for the Nine Months ending June 30, 2016**

In accordance with Ordinance 88-726-439, we are forwarding quarterly financial summaries for the nine months ending June 30, 2016 for the agreed upon subfunds of the Consolidated City of Jacksonville. The discussions in this memo focus on the anticipated year-end revenues and expenditures and not on balance sheet items except for fund's which may be in a negative cash position.

011 - GENERAL FUND – GSD:

As of June 30, the General Fund - GSD projects an overall favorable variance of \$29.97 million. Of that \$1,074,531 is on the FY17 schedule AF to be carried into FY17, \$5,125,178 is for FY15 budgeted revenue not received in FY16 (see Other Sources) and \$1,958,999 is for encumbrances in security / guard service – JSO and contract food services – Jail, that once liquidated will reduce the revised budget amount thereby eliminating the favorable variance (see Professional and Contractual Services). All that being said, the restated favorable variance is \$21.8 million.

REVENUES

Overall, revenues are projected to outperform budget by \$12.58 million. The unfavorable variance in Ad Valorem Taxes of \$279,064 is due to decreased final property tax values. The year-end reconciliation will change this variance slightly.

Taxes are projected to outperform budget by \$2,143,664.

Title	Variance
JEA Utilities Services Tax - Water	1,745,275
Franchise Fee - Sewer	1,156,937
JEA Utilities Services Tax - Electric	717,058
Franchise Fee - Water	615,064
Local Business Taxes	(261,495)
Franchise Fee - Electric	(1,483,656)
All Other Accounts	(345,519)
	2,143,664

State Shared Revenues are projected to outperform budget by \$5,051,722.

5,051,722	
Title	Variance
State Shared Revenue - Municipal Sales Tax	2,038,275
State Shared Revenue - County Sales Tax	1,714,648
State Shared Revenue - 8th Cent Gas Tax	1,100,465
All Other Accounts	198,334

The projected favorable variance in Other Sources of \$5,467,142 is being driven by a timing issue between when the Fire and Rescue SCBA equipment purchase and the repayment of those funds by the Debt Management Fund. This issue was detailed in the financial summary for the period ending 9/30/15 under General Fund – GSD revenue item (1).

The projected favorable variance in Transfers From Other Funds of \$260,313 is detailed in the table below.

260,313		
Title	Variance	Explanation
Transfer In for Net Red Light Camera Revenue	969,272	Amount pulled from memo from JSO to Council President Boyer dated 7/27/16
Transfer from Public Buildings (SF 5A1) for debt service on Ed Ball and Haverty's	(708,959)	This variance offset by a reciprocal variance in Debt Management Fund Repayments

EXPENDITURES

Overall, expenditures are projected to have a favorable variance of \$17.4 million including a favorable variance in personnel costs net of the salary and benefit lapse, totaling \$5.67 million. Including favorable variances, net of any lapse, in Neighborhoods (\$1,100,851), Public Libraries (\$1,104,753), JFRD (\$1,888,565) and JSO (\$5,717,072).

The projected net favorable variance in Internal Service Charges of \$1,808,633 is being driven by favorable variances in fleet repairs (\$613,101) and fleet parts, oil, gas and lube (\$1.87 million). This is offset somewhat by projected unfavorable variances in OGC charges (\$480,192) and IT Computer System Maint charges (\$703,803).

Professional and Contractual Services are projected to have a favorable variance of \$2,992,623. Of the favorable variance, \$324,531 is requested to be carried over into FY17 on the schedule AF. The favorable variances in security / guard service – JSO and contract food services – Jail, as detailed in the table below, are due to the anticipated liquidation of prior year encumbrances. Once the prior year encumbrances are removed the revised budget amount will be decreased and the favorable variance will also be reduced.

2,992,623	
Title	Variance
Professional Services	866,221
Security /Guard Service - JSO	1,173,175
Contract Food Service - Jail	785,824
All Other Line Items	167,403

Other Operating Expenses has a projected net favorable variance of \$4,282,274. Of the favorable variance, \$750,000 is requested to be carried over into FY17 on the schedule AF.

4,282,274	
Title	Variance
Payment to State for Juvenile Justice	1,435,469
Payments for QTV/Rev Grants	1,013,964
Electricity - Street Lights	397,079
Repair / Maintenance and Other Operating Supplies	345,103
Repairs and Maintenance	253,576
Clothing, Uniforms and Safety Equipment	177,695
Hardware / Software Maintenance and Licenses	126,639
All Other Accounts	532,749

The projected favorable variance in Debt Service of \$1,596,115 is being driven by anticipated savings in fiscal agent fees (\$40,585), debt interest (\$978,904) and principal (\$576,626) payments.

Debt Management Fund Repayments has a projected favorable variance in \$1,699,724.

1,699,724	
Title	Variance
Ed Ball / Haverty's Building - Offset by unfavorable revenue variance in Transfers from Other Funds	708,959
Fire and Rescue: Self Contained Breathing Apparatus	972,031
CIP Debt Repayment	18,734

OTHER GENERAL FUND SUBFUNDS:

015 - PROPERTY APPRAISER

The fund overall has a projected favorable variance of \$298,922, which is primarily due to a \$204,933 favorable variance in personnel costs net of the lapse.

016 - CLERK OF THE COURT

The fund overall has a projected favorable variance of \$559,175. Revenues are projected to outperforming budget by \$426,436, which is being driven by a favorable variance in court – costs and fees of \$325,576, as seen in Charges for Services. Expenditures are projected to have a net favorable variance of \$132,739, which is being driven by a projected \$139,603 favorable variance in personnel costs net of the lapse.

017 – TAX COLLECTOR

The fund overall has a projected favorable variance of \$1,450,830, which is being driven by a \$822,305 favorable variance in personnel costs net of the lapse and a \$600,000 favorable variance in Capital Outlay. However, the capital funding balance for the Westside relocation/expansion is requested to be carried over into FY17 on the schedule AF. If removed from the calculation the fund would have a net favorable variance of \$850,830.

01A – SPECIAL EVENTS

The fund overall has a projected favorable variance of \$113,174. The main driver of which are favorable variances in equipment rentals (\$125,714) and misc services & charges (\$61,065), as seen in Other Operating Expenses. This is somewhat offset by a projected unfavorable variance in event overtime of \$161,534, as seen in Salaries.

SPECIAL REVENUE FUNDS:

159 – BUILDING INSPECTION

The fund overall has a projected favorable variance of \$813,802. Revenues are projected to outperform budget by \$230,511. The largest driver of which is building inspection fees, as seen in Charges for Services. Expenditures are projected to have a \$583,291 net favorable variance. The main drivers of which are a \$404,789 favorable variance in personnel costs net of the lapse and a \$115,901 favorable variance in Capital Outlay. However, the capital outlay funding is requested to be carried over into FY17 on the schedule AF. If removed from the calculation the fund would have a net favorable variance of \$697,901.

191 – JACKSONVILLE CHILDREN'S COMMISSION

The fund overall has a projected favorable variance of \$1,081,635. The largest driver of which is a \$1 million projected favorable variance in Grants, Aids and Contributions. Of this amount, \$732,630 is being appropriated as part of the FY17 proposed budget for Summer Camps. The favorable variance in Transfers From Other Funds is due to the return of \$86,086 of match money from subfund 192.

ENTERPRISE FUNDS:

411 – ON-STREET PARKING

The fund overall has a projected favorable variance of \$447,583. The main driver of which is a \$512,039 favorable variance in Capital Outlay. However, this amount is requested to be carried over into FY17 on the schedule AF. If removed from the calculation, the fund would have a net unfavorable variance of \$64,456. Revenues are projected to underperform budget by \$227,412, primarily due to unfavorable variances in daily parking fees (\$46,713) and parking late fees (\$50,000), as seen in Charges for Services and net parking fines (\$86,392), as seen in Fines and Forfeits. This is offset somewhat by a projected net favorable variance in expenditures, excluding Capital Outlay, of \$162,956. With the posting in the second quarter of the remaining transfers into this fund, the fund currently has a favorable cash position.

412 – OFF-STREET PARKING

The fund overall has a projected favorable variance of \$759,395. Revenues are projected to outperform budget by \$230,568, primarily due to favorable variances in monthly parking fees (\$178,362) and daily parking fees (\$28,479), as seen in Charges for Services. Expenditures are projected to have a \$528,827 favorable variance; however \$375,000 of this amount is requested to be carried over into FY17 on the schedule AF: \$100,000 from Professional / Contractual Services and \$275,000 from Other Operating Expenses. If removed from the calculation, the fund would have a net favorable variance of \$384,395.

431 – MOTOR VEHICLE INSPECTION

The fund overall has a projected unfavorable variance of \$46,673. The main driver of which is the \$63,370 unfavorable variance in revenues. Pending the outcome of legislation, Council has put a moratorium on motor vehicle inspection fees. Depending on how long this stays in effect, the fund will need to be reviewed at year-end.

441 - SOLID WASTE DISPOSAL

The fund overall has a projected favorable variance of \$606,640. Revenues are projected to underperform budget by \$551,900. Timber sales revenue (\$239,037) and sale of recyclable products (\$200,015) are both projected to underperform budget, as seen in Miscellaneous Revenue. The unfavorable variance of \$145,690 in Other Sources, and reciprocal favorable variance in Other Operating Expenses, are related to borrowing capacity for trash cans/carts that was approved in FY16. Expenditures are projected to have a \$1,158,540 favorable variance. Of that \$145,690 is related to borrowing authorization, as mentioned above. The other drivers include a \$167,302 favorable variance in personnel costs net of the lapse and a net favorable variance in Internal Service Charges of \$266,422 and Other Operating Expenses of \$543,168.

451 – MAYPORT FERRY

The ownership of the Mayport Ferry has been transferred to JTA on March 31, 2016 pursuant to 2016-127-E. The Projected amounts assume no additional revenue and expenditures actuals will post after the third quarter except for encumbered amounts except for the contract with HMS Ferries.

461 - STORMWATER SERVICES

The fund overall has a projected favorable variance of \$832,348. Revenues are projected to outperform budget by \$190,896, which is driven by interest earnings actuals of \$203,748. Expenditures are projected to have a \$641,452 net favorable variance. Personnel costs are projected to have a favorable variance of \$476,190. Internal Service Charges are projected to have a \$197,991 net favorable variance primarily due to reduced Fleet fuel costs/charges. As of the third quarter, this fund has a negative cash balance of \$3,290,757.72.

CITY VENUES:

4A0 - MUNICIPAL STADIUM

The fund overall has a projected unfavorable variance of \$318,182. Revenues are projected to outperform budget by \$189,231. The 2 cent tourist development tax is projected to outperform budget by \$350,000, as seen in Taxes. Charges for Services are projected to underperform budget by \$227,258. Ticket surcharges have an unfavorable variance of \$324,450 as well as contractual services revenue of \$120,520. This is somewhat offset by a \$217,712 projected favorable variance in parking fees. Expenditures are projected to be over budget by \$507,413. The largest drivers of which are unfavorable variances in Professional / Contractual services of \$387,427 and Other Operating Expenses of \$156,338.

4B0 - MEMORIAL ARENA

The fund overall has a projected favorable variance of \$516,540. Revenues are projected to outperform budget by \$2,222,483. The main drivers of which are contractual services revenue (\$956,426) and ticket surcharges (\$332,823) as seen in Charges for Services, rental of city facilities (\$259,932) and concession sales (\$374,432) as seen in Miscellaneous Revenue. This is being offset by a net unfavorable variance in expenditures of \$1,705,943. The main drivers of which are Professional / Contractual Services of \$1,421,093 and repairs / maintenance of \$123,220, as seen in Other Operating Expenses.

4C0 – BASEBALL STADIUM

The fund overall has a projected unfavorable variance of \$15,882. Revenues are projected to underperform budget by \$154,906. The main driver of which is contractual services revenue (\$194,219), as seen in Charges for Services. The unfavorable revenue variance is somewhat offset by a net favorable variance in expenditures of \$139,024. The main driver of which is Professional and Contractual Services of \$241,353.

4D0 - PERFORMING ARTS CENTER

The fund overall has a projected favorable variance of \$78,540. Revenues are projected to outperform budget by \$13,721. Expenditures are projected to have a net favorable variance of \$64,819. As of the third quarter, this fund has a negative cash balance of \$845,613.99.

4E0 – CONVENTION CENTER

The fund overall has a projected unfavorable variance of \$17,094. Revenues are projected to outperform budget by \$162,423. The main driver of which is concession sales (\$118,412), as seen in Miscellaneous Revenue. Expenditures are projected to have a net unfavorable variance of \$179,516. The main driver of which is repairs / maintenance (\$129,005) as seen in Other Operating Expenses. As of the third quarter, this fund has a negative cash balance of \$195,594.23.

4H0 – RITZ THEATER

The fund overall has a projected unfavorable variance of \$59,334. Revenues are projected to underperform budget by \$105,376. The main driver of which is rental of city facilities (\$100,411), as seen in Miscellaneous Revenue. Expenditures are projected to have a net favorable variance of \$46,042. As of the third quarter, this fund has a negative cash balance of \$326,019.27.

INTERNAL SERVICE FUNDS:

511 - FLEET MANAGEMENT - OPERATIONS

The fund overall only has a projected favorable variance of \$93,256; however there are significant variances within categories. The unfavorable variance in Charges for Services of \$4,853,911 is driven by the net favorable variance in expenditures of \$4,899,219. The main driver of which is a favorable variance of \$4,704,585 in fuel, as seen in Other Operating Expenses. Additionally, Personnel costs net of the lapse are projected to have a \$436,845 favorable variance.

531 - ITD – OPERATIONS

The fund overall has a projected favorable variance of \$1,428,138. The largest drivers of which are personnel costs net of the lapse which as a favorable variance of totaling \$944,464 and Professional / Contractual Services which as a favorable variance of \$324,065.

534 – RADIO COMMUNICATIONS

The fund overall has a projected favorable variance of \$670,093. The largest driver of which is the Debt Management Fund Repayments (\$704,694) for the fire station paging project. ITD is currently evaluating the RFP bid responses for this project. The \$3.0 million unfavorable variance in Other Sources and the offsetting \$3.0 million favorable variance in Capital Outlay, also relates to the fire station paging project and is requested to be carried over into FY17 on the schedule AF.

536 – TECHNOLOGY SYSTEM DEVELOPMENT

The fund overall has a projected favorable variance of \$2,655,512. This subfund houses the funding for IT system development projects which span multiple years. There will always be a disconnect between the capital spending and the reimbursement / loan repayment from the Debt Management Fund. The following assumptions make up the logic behind the FY16 projections.

- Charges for Services: This category represents the IT billing to their customers. The assumption is that ITD will bill its customers as outlined in the FY16 budget.
- Other Sources: This category represents the cash coming from the Debt Management Fund for previously spent capital authority. The assumption is that the Debt Management Fund will repay this fund for all FY14 and FY15 capital spending.
- Capital Outlay: Since no new projects were authorized in FY16, The assumption is that any capital funds not on the FY17 carryover schedule AF will be spent in FY16.
- Debt Management Fund Repayments: Projection is based on actual billings.

551 – OFFICE OF GENERAL COUNSEL

The fund overall has a projected favorable variance of \$734,649. Revenues are projected to outperform budget by \$245,015. The largest driver of which is Charges for Services revenue which is projected to outperform budget by \$262,132. Expenditures are projected to have a net favorable variance of \$489,634. Personnel costs are projected to have an unfavorable variance of \$58,701. This is offset by a projected \$529,351 favorable variance in Professional / Contractual Services.

561 – SELF INSURANCE

The fund overall has a projected unfavorable variance of \$34,581. Revenues are projected to underperform budget by \$531,487. The largest drivers of which are earnings from escrow deposits (\$255,515) and interest earnings (\$342,391), as seen in Investment Pool / Interest Earnings. Expenditures have a projected net favorable variance of \$496,906. The largest drivers of which are Insurance Costs and Premiums of \$185,099 and Professional / Contractual Services of \$176,296.

571 – GROUP HEALTH

The fund overall has a projected favorable variance of \$7.0 million. Revenues are projected to underperform budget by \$2,819,314. The main driver of which are unfavorable variances in health insurance premiums (employers \$1,736,292 and employee \$1,215,011), as seen in Charges for Services. This is offset by a net favorable variance in expenditures of \$9,820,868. The main driver of which is group health claims paid (\$9,233,132), as seen in Insurance Costs and Premiums.

581 – INSURED PROGRAMS

The fund overall has a projected favorable variance of \$708,257. The main drivers of which are Insurance Costs and Premiums of \$472,033 and Professional / Contractual Services of \$161,401.

5A1 – PUBLIC BUILDING ALLOCATIONS

The fund overall has a projected favorable variance of \$1,488,061. Revenues are projected to underperform budget by \$182,276. This is offset by a net favorable variance in expenditures of \$1,670,337. Personnel costs net of the lapse are projected to have a \$86,605 favorable variance. Other Operating Expenses are projected to have a net favorable variance of \$613,875. The main drivers of which are favorable variances in electricity (\$1,166,219) and chilled water (\$596,598). These favorable variances are offset somewhat by an unfavorable variance in water (utility / treatment) of \$1,205,873. Transfers to Other Funds is projected to have a favorable variance of \$708,959. This category represents this fund's repayment to the General Fund – GSD for the debt related to the Ed Ball and Haverty's buildings. There will be an offsetting revenue and expense variance in the General Fund – GSD for this amount.

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 June 30, 2016, came in at a positive 1.27% after fees. The fiscal year-to-date performance through these nine months is now at a positive 2.32%, which has already exceeded the 2016 budgeted rate of 2.19%. It is important to note however that a portion of this return is unrealized gains at this point so may not become "realized" until the required year end mark to market adjustment as the city closes its books for the year. During the past three and five years the portfolio has earned an average annual return of 2.07% and 2.20%, respectively.

At their June meeting, the Federal Reserve decided against raising interest rates amongst indications that the US labor market had softened. Global equity markets experienced a sharp downturn directly following the unexpected decision by UK voters to exit the European Union. The surprise result from the June 23rd referendum was followed by David Cameron's announcement that he would resign as British Prime minister. Markets did, however, recover sharply in the following days as the shock of the "Brexit" vote dissipated.

It is our view that market interest rates will rise eventually, but likely not in the immediate future. This delay in rate hikes is mainly due to continued concerns about the U.S. economy's delicate recovery along with new sources of global uncertainty resulting from recent developments in Europe. In light of this stance the portfolio is now, and has been for the past few years, positioned in a moderate to slightly conservative posture after having reduced risk in years prior. 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

July 20, 2016

SUBJECT: QUARTERLY FINANCIAL SUMMARY – June 30, 2016

FROM: Paul E. McElroy, Managing Director/Chief Executive Officer

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

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

For the nine months ended June 30, 2016, JEA contributed a record high \$85.6 million to the City's General Fund. JEA also paid to the City \$60.1 million Public Service Tax, \$27.4 million City of Jacksonville Franchise Fee and \$15.0 million one-time City Contribution per the new City Interlocal agreement for a total payment of \$188.1 million which represents an increase of \$15.5 million from prior year.

The Electric System produced a positive fund balance of \$0.6 million for the nine months ended June 30, 2016 due primarily to seasonal sales and a \$12 million interlocal payment to the City. Lower fuel costs allowed for a \$57 million fuel rebate to customers in October. The positive fund balance represents 0.0% of the annual operating budget. The annual projection for the Electric System shows a balanced budget.

The Water and Sewer System produced a positive fund balance of \$1.1 million for the nine months ended June 30, 2016 which includes a \$3 million interlocal payment to the City. The fund balance represents 0.3% of the annual operating budget. The annual projection for the Water and Sewer System shows a balanced budget.

The District Energy System produced a positive fund balance of \$231 thousand for the nine months ended June 30, 2016.

JEA experienced no budgetary stress during the period ended June 30, 2016.

JEA is actively monitoring the credit markets in order to efficiently manage debt. A schedule of JEA's bond ratings as of June 2016 is included with this report. On April 8, 2016 Standard & Poor's Ratings Services upgraded JEA's Water and Sewer Senior debt to AAA, Water and Sewer Subordinated debt to AA+ and JEA's District Energy debt to AA+.


Paul E. McElroy, Managing Director/Chief Executive Officer

RECEIVED
JUL 25 2016
COUNCIL AUDITOR

Attachments: As noted



JACKSONVILLE TRANSPORTATION AUTHORITY

2016 APTA Award Winner



Scott L. McCaleb
Chairman

Isaiah Rumlin
Vice Chair

Kevin J. Holzendorf
Secretary

Ari Jolly
Treasurer

Greg Evans
Board Member

Denise Wallace
Board Member

Jeanne Miller
Board Member

Nathaniel P. Ford Sr.
Chief Executive Officer

July 29, 2016

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

Dear Mr. Sherman,

Enclosed are the quarterly reports for the Jacksonville Transportation Authority for the quarter ended June 20, 2016. I am including a full-year projection variance narrative for each division:

Bus Fund

Bus revenues are expected to be essentially on plan for the year. Net sales taxes are forecast to be under budget, but more than offset by additional LOGT proceeds. Passenger fares are under budget, mostly driven by increased usage of passes. This is partially offset by higher advertising revenues. Expenses are projected to be \$1.4M under budget, as the operating contingency is more than sufficient to cover any line item variances.

Skyway Fund

Skyway parking fares are better than budgeted, as are almost all expense categories. As a result, the transfer from the Bus fund is forecast to be lower than budget by \$0.3M. The Skyway is a fare-free service and requires a transfer from the Bus fund to support operations.

CTC Fund (Connexion)

The forecast for Connexion reflects expenses under budget by \$0.3M, mostly due to lower payroll costs as a result of vacancies, and lower fuel and maintenance expenses. As a result, the transfer from the Bus fund is expected to be \$0.3M lower 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.

121 West Forsyth St.
Suite 200
Jacksonville, FL 32202

Main: (904) 630-3181
Fax: (904) 630-3166

www.jtafla.com



2016 APTA Award Winner

Ferry Fund

The St. Johns River Ferry is under JTA authority as of April, 2016. Based on three months of experience, passenger fares are forecast to be \$0.1M greater than budgeted. Expenses, especially fuel, are projected to be an additional \$0.2M below budget. These two factors combine to reduce the amount forecast to be transferred from the Bus fund by \$0.3M.

General Fund

Revenues are expected to exceed expenditures by \$138K for the full year. This is primarily driven by lower salary expenses.

Please call me at 630-3196 if you have any questions about these quarterly reports.

Respectfully,

Greg Hayes

Greg Hayes
Senior Manager, Financial Planning and Analysis
Jacksonville Transportation Authority

cc: Nathaniel P. Ford, Sr.
Brian F. Peters

121 West Forsyth St.
Suite 200
Jacksonville, FL 32202

Main: (904) 630-3181
Fax: (904) 630-3166

www.jtafla.com



July 28, 2016

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

Re: Quarterly Report

Dear Mr. Sherman:

Enclosed is the Jacksonville Port Authority Unaudited Quarterly Report as of June 30, 2016.

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



July 28, 2016

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

RE: Quarterly Report

Dear Mr. Sherman:

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

Enclosed is the Unaudited Quarterly Report of the Jacksonville Aviation Authority for the nine months ended June 30, 2016.

Operating Revenues were \$58.83 million which results in a negative variance of \$442 thousand year to date. Operating Expenditures were \$36.41 million which results in a year to date positive variance of \$2.76 million. The quarter closes with a year to date positive Operating Income variance of \$2.32 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 Lee-Ann Allen.

Sincerely,

A handwritten signature in black ink, appearing to read 'Richard A. Rossi', written in a cursive style.

Richard A. Rossi
Chief Financial Officer



Mr. Kirk Sherman, CPA
Council Auditor
117 West Duval Street, Suite 200
Jacksonville, FL 32202

RE: Jacksonville Housing Finance Authority Quarterly Summary (June 30, 2016)

Dear Mr. Sherman,

Enclosed is the Jacksonville Housing Finance Authority (JHFA) Quarterly Report Summary for the three months ending June 30, 2016. While projected revenues are slightly below the amounts budgeted, the expectation is that the JHFA will finish the fiscal year with an overall positive variance.

Due to the implementation of a new down payment assistance program by the Florida Housing Finance Corporation (FHFC), loan originations within the JHFA's Single-Family Loan Program have been significantly reduced. FHFC is offering their assistance as a grant which is much more competitive in the current market than the loan the JHFA provides. This revenue reduction is more than offset by the positive variances expected within the expenditure line items.

If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "L. Stagner", is written over a faint, larger version of the signature.

Laura Stagner
Director - Finance

Bond Ratings - City of Jacksonville
As of June 30, 2016

BOND CLASSIFICATION	FROM	TO	MOODY'S	S&P	FITCH
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+ / AA-	AA+ / AA-
	2015	2016	Aa2 / Aa3	AA+ / AA-	AA / AA-
	2016	Current	Aa2 / Aa3	AA+ / AA	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		2016	A1	AA-/A	AA-/A+
2016		Current	A1	AA-/A+	AA-/A+
Commercial Paper Notes		2002	2003	n/a	n/a
	2004	2009	n/a	A-1+	n/a
	2010	2013	P-1	n/a	n/a
	2013	Current	n/a	A-1	F1

Bond Ratings for Independent Agencies

As of June 30, 2016

	<u>Fitch</u>	<u>S&P</u>	<u>Moody</u>
<u>JEA</u>			
Uninsured Long Term			
Electric Senior Bonds	AA	AA-	Aa2
Electric Subordinated Bonds	AA	A+	Aa3
Uninsured Short Term			
Electric Bonds	F1+	A-1 - A-1+	VMIG-1
Uninsured Long Term			
SJRPP Bonds	AA	AA-	Aa2
Bulk Power Supply System Bonds - Scherer	AA	AA-	Aa2
Uninsured Long Term (See Note 1)			
Water and Sewer Senior Bonds	AA	AAA	Aa2
Water and Sewer Subordinated Bonds	AA	AA+	Aa2
Uninsured Short Term			
Water and Sewer Bonds	F1 - F1+	A-1 - A-1+	VMIG-1
District Energy System (See Note 1)			
Uninsured 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			
Note 1: Standard & Poor's upgraded JEA's Water and Sewer Senior debt to AAA, Water and Sewer Subordinated debt to AA+, and JEA's District Energy debt to AA+.			

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	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 JUNE 30, 2016

GENERAL FUND GSD - 011

REVENUES BY SOURCE

	Revised Budget	Projection	Variance Favorable (Unfavorable)
AD VALOREM TAXES	535,272,855	534,993,791	(279,064)
SALES AND USE TAXES	1,050,537	1,127,695	77,158
UTILITY SERVICE TAXES	85,828,708	87,841,297	2,012,589
COMMUNICATIONS SERVICES TAX	35,285,231	35,342,274	57,043
LOCAL BUSINESS TAX	7,317,305	7,055,810	(261,495)
FRANCHISE FEES	39,233,412	39,491,781	258,369
FEDERAL GRANTS	635,511	638,753	3,242
FEDERAL PAYMENTS IN LIEU OF TAXES	25,119	23,020	(2,099)
STATE GRANTS	393,571	343,341	(50,230)
STATE SHARED REVENUES	151,390,433	156,442,155	5,051,722
CONTRIBUTIONS FROM OTHER LOCAL UNITS	114,187,538	114,187,538	0
GENERAL GOVERNMENT	4,015,391	4,038,819	23,428
PUBLIC SAFETY	26,352,489	26,443,810	91,321
PHYSICAL ENVIRONMENT	462,347	468,547	6,200
HUMAN SERVICES	1,849,438	2,052,438	203,000
CULTURE AND RECREATION	567,150	596,088	28,938
OTHER CHARGES FOR SERVICES	12,911,169	12,624,688	(286,481)
JUDGMENT AND FINES	687,700	638,345	(49,355)
VIOLATIONS OF LOCAL ORDINANCES	527,267	496,446	(30,821)
OTHER FINES AND/OR FORFEITS	1,196,428	1,186,319	(10,109)
INTEREST, INCL PROFITS ON INVESTMENTS	3,264,798	3,236,841	(27,957)
RENTS AND ROYALTIES	149,200	144,310	(4,890)
DISPOSITION OF FIXED ASSETS	89,000	68,985	(20,015)
CONTRIB & DONATIONS FROM PRIVATE SOURCES	0	5,259	5,259
OTHER MISCELLANEOUS REVENUE	17,136,246	17,189,626	53,380
CONTRIBUTIONS FROM OTHER FUNDS	11,912,945	12,173,258	260,313
DEBT PROCEEDS	470,000	5,937,142	5,467,142
	1,052,211,788	1,064,788,375	12,576,587

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY
 FOR THE QUARTER ENDED JUNE 30, 2016

GENERAL FUND GSD - 011

EXPENDITURES BY DEPARTMENT

	Revised Budget	Projection	Variance Favorable (Unfavorable)
ADVISORY BOARDS & COMMISSIONS	462,736	453,923	8,813
CITY COUNCIL	9,427,972	8,985,404	442,569
COURTS	4,186,949	4,240,683	(53,734)
DOWNTOWN INVESTMENT AUTHORITY	1,322,533	1,052,469	270,064
EMPLOYEE SERVICES	5,402,432	5,143,975	258,457
FINANCE AND ADMINISTRATION	9,313,479	8,733,432	580,046
FIRE AND RESCUE	216,300,324	214,242,761	2,057,563
HUMAN RIGHTS COMMISSION	598,893	583,126	15,768
INTRA-GOVERNMENTAL SERVICES	2,407,425	2,407,425	0
MAYOR'S OFFICE	4,176,263	3,780,349	395,914
MEDICAL EXAMINER	3,923,317	3,563,458	359,859
MILITARY AFFAIRS AND VETERANS	1,097,122	1,090,714	6,408
NEIGHBORHOODS	18,007,253	17,015,687	991,566
OFFICE OF ECONOMIC DEVELOPMENT	1,964,663	1,764,857	199,806
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	231,281	248,793	(17,512)
OFFICE OF GENERAL COUNSEL	547,385	523,964	23,421
OFFICE OF INSPECTOR GENERAL	811,371	662,179	149,192
OFFICE OF SPORTS & ENTERTAINMENT	834,229	816,406	17,823
OFFICE OF THE SHERIFF	406,174,102	399,324,740	6,849,362
PARKS, RECREATION & COMMUNITY SVCS	39,874,684	39,025,335	849,349
PLANNING AND DEVELOPMENT	4,243,310	3,965,645	277,666
PUBLIC DEFENDER	1,815,437	1,837,405	(21,968)
PUBLIC HEALTH	774,514	773,051	1,463
PUBLIC LIBRARIES	31,784,052	30,663,073	1,120,979
PUBLIC WORKS	42,742,091	41,363,796	1,378,295
SPECIAL SERVICES			
STATE ATTORNEY	1,614,864	1,633,616	(18,752)
SUPERVISOR OF ELECTIONS	7,144,584	6,973,475	171,109
JACKSONVILLE CITYWIDE ACTIVITIES	100,850,230	101,361,935	(511,705)
TRANSFERS OUT - DEBT	66,711,864	65,115,749	1,596,115
TRANSFERS OUT	84,588,972	84,588,972	0
	1,069,334,329	1,051,936,395	17,397,934

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

GENERAL FUND - GSD
 EXPENDITURES BY DEPARTMENT SUPPLEMENTAL DETAIL

Courts

Unfavorable Variance:	(53,734)	
		<u>Variance</u>
Personnel Costs		2,312
Operating		8,995
Internal Service Charges - ITD		(72,451)
Internal Service Charges - Other		6,377
Capital Outlay		1,033

Office of Ethics, Compliance and Oversight

Unfavorable Variance:	(17,512)	
		<u>Variance</u>
Personnel Costs		(29,537)
Operating		374
Internal Service Charges		11,651

Public Defender

Unfavorable Variance:	(21,968)	
		<u>Variance</u>
Operating		2
Internal Service Charges - ITD		(18,355)
Internal Service Charges - Other		(3,615)

State Attorney

Unfavorable Variance:	(18,752)	
		<u>Variance</u>
Operating		890
Internal Service Charges - ITD		(19,642)

JACKSONVILLE CITYWIDE ACTIVITIES

Non-Departmental Expenses

Unfavorable Variance:	(511,705)	
		<u>Variance</u>
Citywide Salary & Benefit Lapse		(3,713,159)
Payment for Medicare Settlement (year 4 of 5)		(244,932)
Other		111,630
Debt Management Fund Repayments		885,323
Payments for QTI/Rev Grants		1,013,964
Payment to State for Juvenile Justice		1,435,469

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

011 - GENERAL FUND - GSD

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	182,997,801.36	Current Liabilities	3,483,868.00
Taxes and other Receivable, Net	16,299,075.68	Other Liabilities	85,829,604.00
Due from Other Government Units	41,327,912.89	Deferred Inflows	179,850.56
Inventories	4,119,835.13		
Other Current Assets	70,891,639.55	TOTAL LIABILITIES	<u>89,493,322.56</u>
		FUND EQUITY	
		Beginning of Year	94,304,038.13
		Current Yr Less Encumbrances	131,838,903.92
		TOTAL FUND EQUITY	<u>226,142,942.05</u>
TOTAL ASSETS	<u>315,636,264.61</u>	TOTAL LIABILITIES FUND EQUITY	<u>315,636,264.61</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Ad Valorem Taxes	535,272,855	534,993,791	534,993,791	(279,064)
Taxes	168,715,193	104,455,026	170,858,857	2,143,664
Intergovernmental Revenue	1,054,201	825,398	1,005,114	(49,087)
State Shared Revenue	151,390,433	100,153,778	156,442,155	5,051,722
Charges for Services	43,803,280	29,396,486	43,860,594	57,314
Revenue From City Agencies - Allocations	2,354,704	1,622,028	2,363,796	9,092
Fines and Forfeits	2,411,395	1,639,743	2,321,110	(90,285)
Investment Pool / Interest Earnings	3,264,798	2,442,955	3,236,508	(28,290)
Miscellaneous Revenue	17,374,446	14,983,358	17,408,514	34,067
Other Sources	470,000	5,930,693	5,937,142	5,467,142
Transfers From Other Funds	11,912,945	8,853,115	12,173,258	260,313
Transfers From Component Units	114,187,538	76,125,025	114,187,538	0
TOTAL REVENUE	1,052,211,788	881,421,396	1,064,788,375	12,576,587
EXPENDITURES				
Salaries	351,042,664	241,179,411	342,083,757	8,958,907
Salary & Benefit Lapse	(7,578,784)	0	0	(7,578,784)
Pension Costs	200,529,318	137,635,673	198,840,348	1,688,971
Employer Provided Benefits	75,742,286	54,696,852	73,744,189	1,998,097
Internal Service Charges	91,239,909	65,944,502	89,431,277	1,808,633
Insurance Costs and Premiums	7,279,609	5,937,564	7,279,298	311
Professional and Contractual Services	40,017,337	23,128,831	37,024,715	2,992,623
Other Operating Expenses	74,820,685	45,036,138	70,538,411	4,282,274
Intra-Departmental Billing	362,672	135,504	362,672	0
Library Materials	3,016,418	2,054,623	3,016,418	0
Capital Outlay	6,821,610	6,397,218	6,827,491	(5,881)
Debt Service	66,711,864	51,109,590	65,115,749	1,596,115
Grants, Aids & Contributions	35,212,429	32,857,271	35,212,429	0
Supervision Allocation	(433,339)	(209,335)	(279,113)	(154,226)
Indirect Cost	2,957,392	2,218,044	2,957,392	0
Transfers to Other Funds	91,115,462	70,403,370	91,115,462	0
Payment to Fiscal Agents	1,723,973	1,155,608	1,550,735	173,238
Debt Management Fund Repayments	28,608,454	19,962,047	26,908,730	1,699,724
Fiscal and Other Debt Fees	144,369	154,827	206,436	(62,067)

TOTAL EXPENDITURES	<u>1,069,334,329</u>	<u>759,797,738</u>	<u>1,051,936,395</u>	<u>17,397,934</u>
CURRENT YEAR	<u>(17,122,541)</u>	<u>121,623,658</u>	<u>12,851,980</u>	<u>29,974,521</u>
FUND BALANCE TRANSFERS	10,215,924			
CARRYOVERS	0			
CONTINGENCIES	(5,290,535)			
RESERVE - PRIOR YEAR ENCUMBRANCES	12,197,153			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

015 - PROPERTY APPRAISER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,580,927.96	Current Liabilities	280.00
		TOTAL LIABILITIES	280.00
		FUND EQUITY	
		Beginning of Year	901,014.02
		Current Yr Less Encumbrances	679,633.94
		TOTAL FUND EQUITY	1,580,647.96
TOTAL ASSETS	<u>1,580,927.96</u>	TOTAL LIABILITIES FUND EQUITY	<u>1,580,927.96</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	299,962	294,233	340,557	40,595
Investment Pool / Interest Earnings	30,752	4,883	16,511	(14,241)
Miscellaneous Revenue	2,500	1,381	2,145	(355)
Transfers From Other Funds	9,733,745	7,300,309	9,733,745	0
TOTAL REVENUE	10,066,959	7,600,807	10,092,958	25,999
EXPENDITURES				
Salaries	5,573,494	3,838,183	5,395,305	178,189
Salary & Benefit Lapse	(140,401)	0	0	(140,401)
Pension Costs	1,694,087	1,101,335	1,561,620	132,467
Employer Provided Benefits	1,249,860	898,656	1,215,182	34,678
Internal Service Charges	867,923	669,488	888,188	(20,265)
Insurance Costs and Premiums	37,719	28,289	37,719	0
Professional and Contractual Services	289,774	58,052	286,773	3,000
Other Operating Expenses	717,065	322,530	630,266	86,799
Capital Outlay	4,640	4,639	6,185	(1,545)
TOTAL EXPENDITURES	10,294,161	6,921,173	10,021,238	272,923
	CURRENT YEAR	679,634	71,720	298,922
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	227,202			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

016 - CLERK OF THE COURT

BALANCE SHEET INFORMATION

ASSETS		FUND EQUITY	
Pooled Cash and Investments	1,626,348.11	Beginning of Year	1,188,574.37
		Current Yr Less Encumbrances	437,773.74
		TOTAL FUND EQUITY	1,626,348.11
TOTAL ASSETS	1,626,348.11	TOTAL LIABILITIES FUND EQUITY	1,626,348.11

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	3,468,308	2,603,544	3,908,878	440,570
Investment Pool / Interest Earnings	27,218	12,277	13,084	(14,134)
TOTAL REVENUE	3,495,526	2,615,822	3,921,962	426,436
EXPENDITURES				
Salaries	914,882	545,606	798,575	116,307
Salary & Benefit Lapse	(73,335)	0	0	(73,335)
Pension Costs	279,387	151,712	214,966	64,421
Employer Provided Benefits	242,706	154,486	210,496	32,210
Internal Service Charges	1,859,130	1,401,098	1,868,131	(9,001)
Insurance Costs and Premiums	3,407	2,555	3,407	0
Professional and Contractual Services	4,290	2,707	3,732	558
Other Operating Expenses	207,908	170,514	206,329	1,579
Capital Outlay	2	0	2	0
Supervision Allocation	284,406	0	284,406	0
Indirect Cost	94,749	71,062	94,749	0
TOTAL EXPENDITURES	3,817,532	2,499,740	3,684,793	132,739
CURRENT YEAR	(322,006)	116,082	237,169	559,175
FUND BALANCE TRANSFERS	321,692			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	314			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

017 - TAX COLLECTOR

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,590,518.04	Current Liabilities	503.10
		TOTAL LIABILITIES	503.10
		FUND EQUITY	
		Beginning of Year	356,359.04
		Current Yr Less Encumbrances	2,233,655.90
		TOTAL FUND EQUITY	2,590,014.94
TOTAL ASSETS	<u>2,590,518.04</u>	TOTAL LIABILITIES FUND EQUITY	<u>2,590,518.04</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Licenses and Permits	6,200	5,148	6,800	600
Charges for Services	10,131,056	7,874,399	9,975,743	(155,313)
Investment Pool / Interest Earnings	21,622	6,011	8,015	(13,607)
Miscellaneous Revenue	16,000	14,367	15,050	(950)
Transfers From Other Funds	6,093,948	4,570,461	6,093,948	0
TOTAL REVENUE	<u>16,268,826</u>	<u>12,470,385</u>	<u>16,099,556</u>	<u>(169,270)</u>
EXPENDITURES				
Salaries	8,698,395	5,650,466	7,996,244	702,151
Salary & Benefit Lapse	(330,201)	0	0	(330,201)
Pension Costs	2,300,613	1,432,502	2,004,822	295,791
Employer Provided Benefits	1,876,672	1,279,453	1,722,108	154,564
Internal Service Charges	1,605,072	1,191,725	1,605,676	(604)
Insurance Costs and Premiums	33,824	24,622	33,824	0
Professional and Contractual Services	321,758	115,358	209,950	111,808
Other Operating Expenses	1,890,367	1,457,432	1,803,777	86,590
Capital Outlay	1,081,371	41,780	481,370	600,001
TOTAL EXPENDITURES	<u>17,477,871</u>	<u>11,193,338</u>	<u>15,857,771</u>	<u>1,620,100</u>
	CURRENT YEAR	<u>(1,209,045)</u>	<u>241,785</u>	<u>1,450,830</u>
FUND BALANCE TRANSFERS	956,609			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	252,436			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

01A - SPECIAL EVENTS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	736,530.47	Current Liabilities	10,621.38
Taxes and other Receivable, Net	<u>0.00</u>	TOTAL LIABILITIES	<u>10,621.38</u>
		FUND EQUITY	
		Beginning of Year	58,683.62
		Current Yr Less Encumbrances	<u>667,225.47</u>
		TOTAL FUND EQUITY	<u>725,909.09</u>
TOTAL ASSETS	<u><u>736,530.47</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>736,530.47</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Investment Pool / Interest Earnings	0	22,510	45,059	45,059
Miscellaneous Revenue	15,000	14,336	18,000	3,000
Transfers From Other Funds	4,865,673	4,865,673	4,865,673	0
TOTAL REVENUE	4,880,673	4,902,519	4,928,732	48,059
EXPENDITURES				
Salaries	912,811	809,573	1,018,489	(105,678)
Salary & Benefit Lapse	(12,168)	0	0	(12,168)
Pension Costs	165,345	107,961	153,848	11,497
Employer Provided Benefits	148,691	102,980	142,151	6,540
Internal Service Charges	385,555	281,617	375,316	10,239
Insurance Costs and Premiums	68,209	64,675	68,209	0
Professional and Contractual Services	69,521	51,354	69,520	1
Other Operating Expenses	2,640,760	2,279,360	2,486,078	154,682
Capital Outlay	1	0	0	1
Grants, Aids & Contributions	432,772	432,772	432,772	0
Transfers to Other Funds	294,108	294,108	294,108	0
TOTAL EXPENDITURES	<u>5,105,604</u>	<u>4,424,401</u>	<u>5,040,489</u>	<u>65,115</u>
	CURRENT YEAR	<u>478,118</u>	<u>(111,757)</u>	<u>113,174</u>
FUND BALANCE TRANSFERS	189,108			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>35,824</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

159 - BUILDING INSPECTION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	10,601,486.24	Current Liabilities	374,905.14
Taxes and other Receivable, Net	<u>0.00</u>	TOTAL LIABILITIES	<u>374,905.14</u>
		FUND EQUITY	
		Beginning of Year	9,404,247.75
		Current Yr Less Encumbrances	822,333.35
		TOTAL FUND EQUITY	<u>10,226,581.10</u>
TOTAL ASSETS	<u><u>10,601,486.24</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>10,601,486.24</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	14,329,434	10,681,735	14,513,235	183,801
Fines and Forfeits	169,850	161,955	218,344	48,494
Investment Pool / Interest Earnings	150,815	93,746	140,971	(9,844)
Miscellaneous Revenue	386,960	304,835	395,020	8,060
TOTAL REVENUE	<u>15,037,059</u>	<u>11,242,271</u>	<u>15,267,570</u>	<u>230,511</u>
EXPENDITURES				
Salaries	6,113,137	4,154,011	5,826,809	286,328
Salary & Benefit Lapse	(99,558)	0	0	(99,558)
Pension Costs	1,928,009	1,308,302	1,827,820	100,189
Employer Provided Benefits	1,440,282	1,045,298	1,322,452	117,830
Internal Service Charges	1,854,311	1,271,725	1,857,830	(3,519)
Insurance Costs and Premiums	25,708	19,247	25,708	0
Professional and Contractual Services	100,009	9,759	50,006	50,003
Other Operating Expenses	355,142	247,880	339,025	16,117
Capital Outlay	149,153	14,349	33,252	115,901
Supervision Allocation	71,261	53,447	71,261	0
Indirect Cost	702,541	526,906	702,541	0
Transfers to Other Funds	2,520,674	1,890,506	2,520,674	0
TOTAL EXPENDITURES	<u>15,160,669</u>	<u>10,541,431</u>	<u>14,577,378</u>	<u>583,291</u>
CURRENT YEAR	<u>(123,610)</u>	<u>700,840</u>	<u>690,192</u>	<u>813,802</u>
FUND BALANCE TRANSFERS	121,493			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,117			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

191 - JACKSONVILLE CHILDREN'S COMMISSION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	4,135,221.91	Current Liabilities	65,834.93
		TOTAL LIABILITIES	65,834.93
		FUND EQUITY	
		Beginning of Year	1,802,454.09
		Current Yr Less Encumbrances	2,266,932.89
		TOTAL FUND EQUITY	4,069,386.98
TOTAL ASSETS	<u>4,135,221.91</u>	TOTAL LIABILITIES FUND EQUITY	<u>4,135,221.91</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Investment Pool / Interest Earnings	86,590	17,985	28,370	(58,220)
Miscellaneous Revenue	331,840	294,580	340,040	8,200
Transfers From Other Funds	23,001,341	17,337,091	23,087,427	86,086
TOTAL REVENUE	23,419,771	17,649,656	23,455,837	36,066
EXPENDITURES				
Salaries	2,080,936	1,356,843	2,010,978	69,958
Salary & Benefit Lapse	(72,564)	0	0	(72,564)
Pension Costs	557,114	338,621	511,880	45,234
Employer Provided Benefits	372,608	266,715	379,845	(7,237)
Internal Service Charges	530,794	374,827	563,590	(32,796)
Insurance Costs and Premiums	20,273	18,287	20,273	0
Professional and Contractual Services	124,976	56,531	121,249	3,727
Other Operating Expenses	163,297	87,190	124,050	39,247
Capital Outlay	2	0	2	0
Debt Service	523,511	394,520	523,511	0
Grants, Aids & Contributions	20,454,284	11,886,438	19,454,284	1,000,000
Transfers to Other Funds	1,367,098	1,354,598	1,367,098	0
TOTAL EXPENDITURES	26,122,328	16,134,571	25,076,760	1,045,569
	CURRENT YEAR	1,515,085	(1,620,923)	1,081,635
FUND BALANCE TRANSFERS	751,848			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,950,709			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

411 - ON-STREET PARKING

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	69,014.01	Current Liabilities	109,533.14
Taxes and other Receivable, Net	1,590.00	Other Liabilities	384,281.64
Capital Assets, Net	<u>3,700,087.23</u>	TOTAL LIABILITIES	<u>493,814.78</u>
		FUND EQUITY	
		Beginning of Year	2,529,686.81
		Current Yr Less Encumbrances	747,189.65
		TOTAL FUND EQUITY	<u>3,276,876.46</u>
TOTAL ASSETS	<u><u>3,770,691.24</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>3,770,691.24</u></u>

BUDGET INFORMATION

	<u>REVISED BUDGET</u>	<u>Y - T - D ACTUAL</u>	<u>PROJECTION</u>	<u>VARIANCE + Fav / - Unfav</u>
REVENUE				
Licenses and Permits	0	6,832	6,832	6,832
Charges for Services	1,173,700	742,970	1,027,442	(146,258)
Fines and Forfeits	580,000	368,264	488,622	(91,378)
Investment Pool / Interest Earnings	0	(1,309)	0	0
Miscellaneous Revenue	1,500	3,768	4,892	3,392
Transfers From Other Funds	904,760	904,760	904,760	0
TOTAL REVENUE	<u>2,659,960</u>	<u>2,025,286</u>	<u>2,432,548</u>	<u>(227,412)</u>
EXPENDITURES				
Salaries	962,982	634,216	867,410	95,572
Salary & Benefit Lapse	(35,700)	0	0	(35,700)
Pension Costs	242,829	164,520	229,017	13,812
Employer Provided Benefits	242,861	170,727	228,755	14,106
Internal Service Charges	315,545	210,839	280,844	34,701
Insurance Costs and Premiums	5,462	4,097	5,462	0
Other Operating Expenses	294,537	143,320	254,072	40,465
Capital Outlay	513,911	1,542	1,872	512,039
Supervision Allocation	(283,000)	(212,250)	(283,000)	0
Indirect Cost	116,408	87,306	116,408	0
TOTAL EXPENDITURES	<u>2,375,835</u>	<u>1,204,317</u>	<u>1,700,840</u>	<u>674,995</u>
CURRENT YEAR	<u><u>284,125</u></u>	<u><u>820,969</u></u>	<u><u>731,708</u></u>	<u><u>447,583</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(333,797)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	49,672			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

412 - PUBLIC PARKING

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,340,774.12	Current Liabilities	3,363.13
Capital Assets, Net	<u>3,566,239.77</u>	Other Liabilities	<u>6,820.95</u>
		TOTAL LIABILITIES	<u>10,184.08</u>
		FUND EQUITY	
		Beginning of Year	4,663,798.43
		Current Yr Less Encumbrances	233,031.38
		TOTAL FUND EQUITY	<u>4,896,829.81</u>
TOTAL ASSETS	<u><u>4,907,013.89</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>4,907,013.89</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,080,102	1,823,842	2,294,140	214,038
Investment Pool / Interest Earnings	5,793	9,668	12,890	7,097
Miscellaneous Revenue	24,315	27,148	33,748	9,433
Transfers From Other Funds	445,675	334,256	445,675	0
TOTAL REVENUE	<u>2,555,885</u>	<u>2,194,914</u>	<u>2,786,453</u>	<u>230,568</u>
EXPENDITURES				
Salaries	351,327	234,313	317,431	33,896
Salary & Benefit Lapse	(10,417)	0	0	(10,417)
Pension Costs	76,929	41,883	57,134	19,795
Employer Provided Benefits	99,513	70,263	93,924	5,589
Internal Service Charges	247,274	165,259	221,537	25,737
Insurance Costs and Premiums	90,266	88,172	90,266	0
Professional and Contractual Services	130,001	30,000	30,001	100,000
Other Operating Expenses	578,968	141,049	224,744	354,225
Capital Outlay	2	0	0	2
Supervision Allocation	283,000	212,250	283,000	0
Indirect Cost	54,906	41,180	54,906	0
Transfers to Other Funds	736,026	736,026	736,026	0
TOTAL EXPENDITURES	<u>2,637,796</u>	<u>1,760,395</u>	<u>2,108,969</u>	<u>528,827</u>
CURRENT YEAR	<u>(81,911)</u>	<u>434,519</u>	<u>677,484</u>	<u>759,395</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(2,660)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	84,571			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

431 - MOTOR VEHICLE INSPECTION - SEC 110.407

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	171,674.95	Current Liabilities	12,738.36
Taxes and other Receivable, Net	61,015.24	Other Liabilities	86,454.32
Inventories	11,321.03	TOTAL LIABILITIES	99,192.68
Capital Assets, Net	32,000.00	FUND EQUITY	
		Beginning of Year	174,612.32
		Current Yr Less Encumbrances	2,206.22
		TOTAL FUND EQUITY	176,818.54
TOTAL ASSETS	276,011.22	TOTAL LIABILITIES FUND EQUITY	276,011.22

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	494,290	331,762	430,879	(63,411)
Investment Pool / Interest Earnings	2,106	1,610	2,147	41
TOTAL REVENUE	496,396	333,371	433,026	(63,370)
EXPENDITURES				
Salaries	236,343	168,168	227,543	8,800
Salary & Benefit Lapse	(14,972)	0	0	(14,972)
Pension Costs	74,498	43,620	59,161	15,337
Employer Provided Benefits	70,710	51,200	67,782	2,928
Internal Service Charges	40,456	31,844	42,478	(2,022)
Insurance Costs and Premiums	1,714	1,495	1,714	0
Professional and Contractual Services	1	0	1	0
Other Operating Expenses	40,786	10,609	34,160	6,626
Capital Outlay	1	0	1	0
Indirect Cost	32,305	24,229	32,304	1
TOTAL EXPENDITURES	481,842	331,165	465,144	16,698
CURRENT YEAR	14,554	2,206	(32,119)	(46,673)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(19,349)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	4,795			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

441 - SOLID WASTE DISPOSAL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	86,172.94	Current Liabilities	224,654.36
Taxes and other Receivable, Net	21,473,747.04	Other Liabilities	10,881,902.29
Due from Other Government Units	148,136.23	TOTAL LIABILITIES	11,106,556.65
Capital Assets, Net	14,504,273.60	FUND EQUITY	
Other Deferred Charges	4,138,303.78	Beginning of Year	26,647,443.11
		Current Yr Less Encumbrances	2,596,633.83
		TOTAL FUND EQUITY	29,244,076.94
TOTAL ASSETS	40,350,633.59	TOTAL LIABILITIES FUND EQUITY	40,350,633.59

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	66,916,304	50,641,469	66,922,282	5,978
Revenue From City Agencies - Allocations	181,979	149,835	199,780	17,801
Fines and Forfeits	2,300	1,080	1,440	(860)
Investment Pool / Interest Earnings	54,571	56,650	65,515	10,944
Miscellaneous Revenue	2,330,742	1,300,432	1,890,670	(440,072)
Other Sources	3,800,000	0	3,654,310	(145,690)
Transfers From Other Funds	269,083	269,083	269,083	0
TOTAL REVENUE	73,554,979	52,418,550	73,003,079	(551,900)
EXPENDITURES				
Salaries	4,882,109	3,291,943	4,648,585	233,524
Salary & Benefit Lapse	(189,419)	0	0	(189,419)
Pension Costs	1,129,439	728,230	1,066,099	63,340
Employer Provided Benefits	1,604,532	1,147,000	1,544,675	59,857
Internal Service Charges	3,693,738	2,644,387	3,427,316	266,422
Insurance Costs and Premiums	84,441	64,780	84,441	0
Professional and Contractual Services	45,094,782	29,176,417	45,004,548	90,234
Other Operating Expenses	13,468,789	10,265,947	12,779,931	688,858
Capital Outlay	1	0	0	1
Debt Service	5,501,476	4,133,639	5,501,476	0
Supervision Allocation	(192,187)	(103,433)	(137,911)	(54,276)
Indirect Cost	1,014,462	760,847	1,014,462	0
Transfers to Other Funds	1,506,020	1,129,515	1,506,020	0
Debt Management Fund Repayments	1,211,367	169,434	1,211,367	0
TOTAL EXPENDITURES	78,809,550	53,408,706	77,651,010	1,158,540
CURRENT YEAR	(5,254,571)	(990,157)	(4,647,931)	606,640
FUND BALANCE TRANSFERS	850,075			
CARRYOVERS	(1,455)			
CONTINGENCIES	(269,083)			
RESERVE - PRIOR YEAR ENCUMBRANCES	4,675,034			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

451 - MAYPORT FERRY

BALANCE SHEET INFORMATION

ASSETS		FUND EQUITY	
Pooled Cash and Investments	793,862.43	Beginning of Year	4,037,153.56
Due from Other Government Units	49,373.33	Current Yr Less Encumbrances	(3,193,917.80)
		TOTAL FUND EQUITY	<u>843,235.76</u>
TOTAL ASSETS	<u><u>843,235.76</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>843,235.76</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	1,293,318	766,887	766,887	(526,431)
Investment Pool / Interest Earnings	0	5,017	5,017	5,017
Miscellaneous Revenue	0	16,040	16,040	16,040
Other Sources	400,000	200,000	200,000	(200,000)
TOTAL REVENUE	<u>1,693,318</u>	<u>987,944</u>	<u>987,944</u>	<u>(705,374)</u>
EXPENDITURES				
Internal Service Charges	29,826	45,818	45,817	(15,991)
Insurance Costs and Premiums	32,080	32,080	32,080	0
Professional and Contractual Services	1,250,561	467,977	467,977	782,584
Other Operating Expenses	3	0	0	3
Capital Outlay	2,086	2,085	2,085	1
TOTAL EXPENDITURES	<u>1,314,556</u>	<u>547,960</u>	<u>547,959</u>	<u>766,597</u>
CURRENT YEAR	<u>378,762</u>	<u>439,984</u>	<u>439,985</u>	<u>61,223</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(387,447)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	8,685			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

461 - STORMWATER SERVICES

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(3,290,757.72)	Current Liabilities	509,984.43
Taxes and other Receivable, Net	16,935,757.00	Other Liabilities	15,170,136.69
Other Current Assets	81,755.79	TOTAL LIABILITIES	<u>15,680,121.12</u>
Capital Assets, Net	<u>51,541,589.34</u>	FUND EQUITY	
		Beginning of Year	47,656,707.40
		Current Yr Less Encumbrances	1,931,515.89
		TOTAL FUND EQUITY	<u>49,588,223.29</u>
TOTAL ASSETS	<u><u>65,268,344.41</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>65,268,344.41</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	28,935,801	21,660,198	28,920,359	(15,442)
Investment Pool / Interest Earnings	0	203,748	203,748	203,748
Miscellaneous Revenue	0	2,590	2,590	2,590
Transfers From Other Funds	1,578,843	1,184,132	1,578,843	0
TOTAL REVENUE	<u>30,514,644</u>	<u>23,050,669</u>	<u>30,705,540</u>	<u>190,896</u>
EXPENDITURES				
Salaries	4,978,392	3,267,640	4,672,143	306,249
Pension Costs	1,451,512	951,630	1,340,149	111,363
Employer Provided Benefits	1,752,427	1,290,648	1,693,849	58,578
Internal Service Charges	2,615,841	1,807,142	2,417,850	197,991
Insurance Costs and Premiums	22,488	16,735	22,488	0
Professional and Contractual Services	9,517,485	5,552,001	9,571,101	(53,617)
Other Operating Expenses	579,658	339,738	558,772	20,886
Capital Outlay	2	0	0	2
Debt Service	1,037,695	845,134	1,037,695	0
Indirect Cost	438,147	328,610	438,147	0
Transfers to Other Funds	11,100,000	8,325,000	11,100,000	0
Debt Management Fund Repayments	2,360,574	1,770,430	2,360,574	0
TOTAL EXPENDITURES	<u>35,854,221</u>	<u>24,494,708</u>	<u>35,212,768</u>	<u>641,452</u>
CURRENT YEAR	<u><u>(5,339,577)</u></u>	<u><u>(1,444,039)</u></u>	<u><u>(4,507,228)</u></u>	<u><u>832,348</u></u>
FUND BALANCE TRANSFERS	4,640,905			
CARRYOVERS	(2,604)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	701,276			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

4A0 - MUNICIPAL STADIUM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	7,628,788.14	Current Liabilities	6,274,775.03
Taxes and other Receivable, Net	1,947,841.35	Other Liabilities	169,583,938.63
Due from Other Government Units	0.00	TOTAL LIABILITIES	<u>175,858,713.66</u>
Other Current Assets	261,323.99	FUND EQUITY	
Other Non Current Assets	0.00	Beginning of Year	42,628,602.15
Capital Assets, Net	210,573,621.60	Current Yr Less Encumbrances	2,000,115.68
Other Deferred Charges	75,856.41	TOTAL FUND EQUITY	<u>44,628,717.83</u>
	<u>220,487,431.49</u>		
TOTAL ASSETS	<u><u>220,487,431.49</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>220,487,431.49</u></u>

BUDGET INFORMATION

REVENUE	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
Taxes	8,300,004	6,630,989	8,650,005	350,001
Charges for Services	4,672,042	3,494,523	4,444,784	(227,258)
Investment Pool / Interest Earnings	106,825	65,158	117,254	10,429
Miscellaneous Revenue	6,281,031	6,082,011	6,337,091	56,060
Transfers From Other Funds	9,816,545	7,428,226	9,816,545	0
TOTAL REVENUE	<u>29,176,447</u>	<u>23,700,907</u>	<u>29,365,678</u>	<u>189,231</u>
EXPENDITURES				
Salaries	1,366,106	1,013,225	1,383,693	(17,587)
Pension Costs	1	0	0	1
Employer Provided Benefits	491,250	321,450	442,783	48,467
Internal Service Charges	191,722	148,408	195,846	(4,124)
Insurance Costs and Premiums	809,903	750,621	799,870	10,033
Professional and Contractual Services	4,917,143	3,383,176	5,304,570	(387,427)
Other Operating Expenses	4,965,945	3,452,945	5,122,283	(156,338)
Capital Outlay	111,653	39,997	111,653	0
Debt Service	10,192,933	7,523,694	10,192,933	0
Transfers to Other Funds	5,908,174	4,186,131	5,908,174	0
Debt Management Fund Repayments	263,270	197,958	263,708	(438)
TOTAL EXPENDITURES	<u>29,218,100</u>	<u>21,017,606</u>	<u>29,725,513</u>	<u>(507,413)</u>
CURRENT YEAR	<u>(41,653)</u>	<u>2,683,301</u>	<u>(359,835)</u>	<u>(318,182)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	41,653			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

4B0 - MEMORIAL ARENA

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,260,504.05	Current Liabilities	5,226,652.30
Taxes and other Receivable, Net	3,802,751.79	Other Liabilities	101,874,998.97
Capital Assets, Net	96,779,513.21	TOTAL LIABILITIES	<u>107,101,651.27</u>
Other Deferred Charges	<u>211,768.10</u>	FUND EQUITY	
		Beginning of Year	(2,370,940.23)
		Current Yr Less Encumbrances	(676,173.89)
		TOTAL FUND EQUITY	<u>(3,047,114.12)</u>
TOTAL ASSETS	<u><u>104,054,537.15</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>104,054,537.15</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	5,174,697	5,751,658	6,527,861	1,353,164
Investment Pool / Interest Earnings	31,213	(25,103)	0	(31,213)
Miscellaneous Revenue	2,868,393	3,398,910	3,768,925	900,532
Transfers From Other Funds	1,503,553	233,994	1,503,553	0
TOTAL REVENUE	<u>9,577,856</u>	<u>9,359,458</u>	<u>11,800,339</u>	<u>2,222,483</u>
EXPENDITURES				
Salaries	1,316,736	976,332	1,340,946	(24,210)
Pension Costs	1	0	1	0
Employer Provided Benefits	421,775	317,749	426,486	(4,711)
Internal Service Charges	52,074	41,649	54,813	(2,739)
Insurance Costs and Premiums	428,481	383,546	415,316	13,165
Professional and Contractual Services	3,422,947	4,403,545	4,844,040	(1,421,093)
Other Operating Expenses	2,678,483	2,100,207	2,944,838	(266,355)
Capital Outlay	98,879	53,329	98,879	0
Transfers to Other Funds	1,191,561	0	1,191,561	0
TOTAL EXPENDITURES	<u>9,610,937</u>	<u>8,276,357</u>	<u>11,316,880</u>	<u>(1,705,943)</u>
CURRENT YEAR	<u>(33,081)</u>	<u>1,083,101</u>	<u>483,459</u>	<u>516,540</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(15,798)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	48,879			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

4C0 - BASEBALL STADIUM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	106,626.14	Current Liabilities	150,054.73
Taxes and other Receivable, Net	83,034.61	Other Liabilities	26,475,869.76
Capital Assets, Net	26,494,117.29	TOTAL LIABILITIES	26,625,924.49
Other Deferred Charges	7.35	FUND EQUITY	
		Beginning of Year	779,199.89
		Current Yr Less Encumbrances	(721,338.99)
		TOTAL FUND EQUITY	57,860.90
TOTAL ASSETS	26,683,785.39	TOTAL LIABILITIES FUND EQUITY	26,683,785.39

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	1,215,990	782,576	1,084,885	(131,105)
Investment Pool / Interest Earnings	16,486	3,144	8,583	(7,903)
Miscellaneous Revenue	322,552	213,697	306,654	(15,898)
Transfers From Other Funds	1,742,595	977,141	1,742,595	0
TOTAL REVENUE	3,297,623	1,976,559	3,142,717	(154,906)
EXPENDITURES				
Salaries	298,128	210,351	296,455	1,673
Pension Costs	1	0	1	0
Employer Provided Benefits	92,220	72,382	96,623	(4,403)
Internal Service Charges	56	0	0	56
Insurance Costs and Premiums	168,217	151,403	184,493	(16,276)
Professional and Contractual Services	1,692,100	963,331	1,450,747	241,353
Other Operating Expenses	589,373	444,769	685,135	(95,762)
Capital Outlay	94,132	54,057	81,749	12,383
Transfers to Other Funds	423,375	317,531	423,375	0
TOTAL EXPENDITURES	3,357,602	2,213,826	3,218,578	139,024
CURRENT YEAR	(59,979)	(237,267)	(75,861)	(15,882)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	59,979			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

4D0 - PERFORMING ARTS CENTER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(845,613.99)	Current Liabilities	609,697.09
Taxes and other Receivable, Net	279,828.83	Other Liabilities	872,169.20
Capital Assets, Net	20,188,813.81	TOTAL LIABILITIES	1,481,866.29
Other Deferred Charges	6,513.50	FUND EQUITY	
		Beginning of Year	18,618,856.90
		Current Yr Less Encumbrances	(471,181.04)
		TOTAL FUND EQUITY	18,147,675.86
TOTAL ASSETS	19,629,542.15	TOTAL LIABILITIES FUND EQUITY	19,629,542.15

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,181,063	2,045,283	2,211,230	30,167
Investment Pool / Interest Earnings	200	(11,087)	422	222
Miscellaneous Revenue	770,344	631,227	753,676	(16,668)
Transfers From Other Funds	848,973	452,564	848,973	0
TOTAL REVENUE	3,800,580	3,117,986	3,814,301	13,721
EXPENDITURES				
Salaries	656,665	401,556	605,000	51,665
Pension Costs	1	0	1	0
Employer Provided Benefits	202,258	124,276	174,721	27,537
Internal Service Charges	13,287	8,014	10,739	2,548
Insurance Costs and Premiums	245,887	217,762	232,657	13,230
Professional and Contractual Services	1,671,342	1,522,148	1,690,712	(19,370)
Other Operating Expenses	580,817	432,144	602,355	(21,538)
Capital Outlay	48,573	13,753	37,826	10,747
Debt Service	298,013	223,930	298,013	0
Transfers to Other Funds	112,309	84,232	112,309	0
TOTAL EXPENDITURES	3,829,152	3,027,814	3,764,333	64,819
CURRENT YEAR	(28,572)	90,172	49,968	78,540
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	28,572			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

4E0 - CONVENTION CENTER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(195,594.23)	Current Liabilities	398,922.79
Taxes and other Receivable, Net	501,075.87		
Capital Assets, Net	15,104,469.33	TOTAL LIABILITIES	398,922.79
Other Deferred Charges	39,813.94	FUND EQUITY	
		Beginning of Year	15,549,816.07
		Current Yr Less Encumbrances	(498,973.95)
		TOTAL FUND EQUITY	15,050,842.12
TOTAL ASSETS	15,449,764.91	TOTAL LIABILITIES FUND EQUITY	15,449,764.91

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	1,030,028	934,954	1,025,745	(4,283)
Investment Pool / Interest Earnings	10,225	1,813	8,201	(2,024)
Miscellaneous Revenue	1,025,960	1,052,308	1,194,690	168,730
Transfers From Other Funds	1,692,206	988,167	1,692,206	0
TOTAL REVENUE	3,758,419	2,977,242	3,920,842	162,423
EXPENDITURES				
Salaries	978,603	685,175	948,439	30,164
Pension Costs	1	0	1	0
Employer Provided Benefits	394,596	260,625	356,906	37,690
Internal Service Charges	51,500	42,862	55,965	(4,465)
Insurance Costs and Premiums	162,170	145,820	155,720	6,450
Professional and Contractual Services	918,610	853,776	1,002,250	(83,640)
Other Operating Expenses	624,681	570,838	799,338	(174,657)
Capital Outlay	108,943	48,913	100,001	8,942
Transfers to Other Funds	568,257	426,193	568,257	0
TOTAL EXPENDITURES	3,807,361	3,034,201	3,986,877	(179,516)
CURRENT YEAR	(48,942)	(56,959)	(66,035)	(17,094)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	48,942			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

4H0 - RITZ THEATER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(326,019.27)	Current Liabilities	477,467.56
Taxes and other Receivable, Net	390,018.66	Other Liabilities	5,913.60
Other Current Assets	0.00	TOTAL LIABILITIES	483,381.16
Other Deferred Charges	19,356.89	FUND EQUITY	
		Beginning of Year	(171,914.51)
		Current Yr Less Encumbrances	(228,110.37)
		TOTAL FUND EQUITY	(400,024.88)
TOTAL ASSETS	83,356.28	TOTAL LIABILITIES FUND EQUITY	83,356.28

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	98,325	56,290	89,703	(8,622)
Investment Pool / Interest Earnings	(300)	564	4,861	5,161
Miscellaneous Revenue	297,715	168,817	195,800	(101,915)
Transfers From Other Funds	1,709,871	1,049,917	1,709,871	0
TOTAL REVENUE	2,105,611	1,275,588	2,000,235	(105,376)
EXPENDITURES				
Salaries	369,841	233,212	335,458	34,383
Pension Costs	1	0	1	0
Employer Provided Benefits	127,354	76,860	106,111	21,243
Internal Service Charges	58,983	39,210	52,148	6,835
Insurance Costs and Premiums	17,444	16,178	17,243	201
Professional and Contractual Services	494,830	396,098	502,114	(7,284)
Other Operating Expenses	232,232	157,195	251,568	(19,336)
Capital Outlay	25,000	0	15,000	10,000
Transfers to Other Funds	779,926	584,945	779,926	0
TOTAL EXPENDITURES	2,105,611	1,503,698	2,059,569	46,042
CURRENT YEAR	0	(228,110)	(59,334)	(59,334)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

511 - FLEET MGMT - OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,880,837.81	Current Liabilities	708,209.64
Due from Other Government Units	438,593.43	Other Liabilities	1,155,115.15
Inventories	456,818.26		
Capital Assets, Net	<u>1,159,089.12</u>	TOTAL LIABILITIES	<u>1,863,324.79</u>
		FUND EQUITY	
		Beginning of Year	3,929,267.24
		Current Yr Less Encumbrances	142,746.59
		TOTAL FUND EQUITY	4,072,013.83
TOTAL ASSETS	<u><u>5,935,338.62</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>5,935,338.62</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	32,604,425	18,665,762	27,750,514	(4,853,911)
Investment Pool / Interest Earnings	72,119	23,238	30,985	(41,134)
Miscellaneous Revenue	399,803	387,011	488,885	89,082
TOTAL REVENUE	<u>33,076,347</u>	<u>19,076,011</u>	<u>28,270,384</u>	<u>(4,805,963)</u>
EXPENDITURES				
Salaries	4,336,642	2,804,629	3,889,414	447,228
Salary & Benefit Lapse	(259,970)	0	0	(259,970)
Pension Costs	1,203,066	749,252	1,044,313	158,753
Employer Provided Benefits	1,191,471	826,408	1,100,637	90,834
Internal Service Charges	1,071,986	576,229	861,869	210,117
Insurance Costs and Premiums	36,703	32,860	36,703	0
Professional and Contractual Services	465,591	313,726	466,733	(1,142)
Other Operating Expenses	24,757,462	12,851,626	20,504,550	4,252,912
Capital Outlay	415,637	367,100	415,150	487
Supervision Allocation	(55,075)	(41,306)	(55,075)	0
Indirect Cost	522,380	391,785	522,380	0
TOTAL EXPENDITURES	<u>33,685,892</u>	<u>18,872,309</u>	<u>28,786,674</u>	<u>4,899,219</u>
	CURRENT YEAR	<u><u>(609,545)</u></u>	<u><u>203,702</u></u>	<u><u>(516,290)</u></u>
	FUND BALANCE TRANSFERS	10,642		
	CARRYOVERS	(5,014)		
	CONTINGENCIES	0		
	RESERVE - PRIOR YEAR ENCUMBRANCES	603,917		
	BUDGET DIFFERENCE	<u><u>0</u></u>		

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

521 - COPY CENTER / CENTRAL MAILROOM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,033,985.11	Current Liabilities	7,928.09
Due from Other Government Units	28.00	Other Liabilities	66,537.46
Capital Assets, Net	<u>5,874.05</u>	TOTAL LIABILITIES	<u>74,465.55</u>
		FUND EQUITY	
		Beginning of Year	374,781.64
		Current Yr Less Encumbrances	590,639.97
		TOTAL FUND EQUITY	965,421.61
TOTAL ASSETS	<u><u>1,039,887.16</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>1,039,887.16</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,426,754	1,881,412	2,523,023	96,269
Investment Pool / Interest Earnings	8,969	4,987	6,649	(2,320)
TOTAL REVENUE	<u>2,435,723</u>	<u>1,886,399</u>	<u>2,529,672</u>	<u>93,949</u>
EXPENDITURES				
Salaries	157,177	106,376	142,945	14,232
Pension Costs	52,654	35,240	47,510	5,144
Employer Provided Benefits	39,536	29,494	37,398	2,138
Internal Service Charges	25,718	20,016	26,694	(976)
Insurance Costs and Premiums	586	439	586	0
Professional and Contractual Services	1,423,423	486,827	1,349,893	73,530
Other Operating Expenses	838,837	586,808	858,718	(19,881)
Capital Outlay	1	0	0	1
Supervision Allocation	0	0	0	0
Indirect Cost	38,453	28,840	38,453	0
TOTAL EXPENDITURES	<u>2,576,386</u>	<u>1,294,040</u>	<u>2,502,197</u>	<u>74,189</u>
CURRENT YEAR	<u>(140,663)</u>	<u>592,359</u>	<u>27,475</u>	<u>168,138</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(173)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	140,836			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

531 - ITD OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,179,545.54	Current Liabilities	528,279.34
Inventories	425,394.04	Other Liabilities	1,772,566.45
Capital Assets, Net	<u>5,277,673.60</u>	TOTAL LIABILITIES	<u>2,300,845.79</u>
		FUND EQUITY	
		Beginning of Year	4,353,647.22
		Current Yr Less Encumbrances	1,228,120.17
		TOTAL FUND EQUITY	5,581,767.39
TOTAL ASSETS	<u><u>7,882,613.18</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>7,882,613.18</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	22,441,196	17,184,114	22,726,157	284,961
Investment Pool / Interest Earnings	9,487	(4,170)	0	(9,487)
Miscellaneous Revenue	2,000	10,253	10,253	8,253
TOTAL REVENUE	<u>22,452,683</u>	<u>17,190,198</u>	<u>22,736,410</u>	<u>283,727</u>
EXPENDITURES				
Salaries	8,301,207	4,991,828	7,497,469	803,738
Salary & Benefit Lapse	(405,165)	0	0	(405,165)
Pension Costs	2,361,261	1,403,583	2,009,639	351,622
Employer Provided Benefits	1,247,184	779,316	1,052,915	194,269
Internal Service Charges	1,828,789	1,207,454	1,784,681	44,108
Insurance Costs and Premiums	32,709	24,570	32,709	0
Professional and Contractual Services	2,043,481	1,050,658	1,719,416	324,065
Other Operating Expenses	8,711,222	5,328,239	8,879,449	(168,227)
Capital Outlay	4,686	0	4,685	1
Supervision Allocation	(306,220)	(229,665)	(306,220)	0
Indirect Cost	121,362	91,022	121,362	0
TOTAL EXPENDITURES	<u>23,940,516</u>	<u>14,647,004</u>	<u>22,796,105</u>	<u>1,144,411</u>
CURRENT YEAR	<u><u>(1,487,833)</u></u>	<u><u>2,543,193</u></u>	<u><u>(59,695)</u></u>	<u><u>1,428,138</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(6,620)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,494,453			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

534 - RADIO COMMUNICATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,100,089.84	Current Liabilities	961,433.55
Due from Other Government Units	203,508.25	Other Liabilities	8,724,224.19
Capital Assets, Net	8,819,994.88	TOTAL LIABILITIES	9,685,657.74
Other Deferred Charges	263,029.00	FUND EQUITY	
		Beginning of Year	1,250,854.09
		Current Yr Less Encumbrances	1,450,110.14
		TOTAL FUND EQUITY	2,700,964.23
TOTAL ASSETS	12,386,621.97	TOTAL LIABILITIES FUND EQUITY	12,386,621.97

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	7,330,033	5,639,984	7,261,529	(68,504)
Investment Pool / Interest Earnings	66,188	25,110	33,479	(32,709)
Miscellaneous Revenue	0	902	902	902
Other Sources	3,000,000	0	0	(3,000,000)
TOTAL REVENUE	10,396,221	5,665,996	7,295,910	(3,100,311)
EXPENDITURES				
Salaries	545,091	367,667	520,725	24,366
Salary & Benefit Lapse	(11,646)	0	0	(11,646)
Pension Costs	151,887	100,059	140,062	11,825
Employer Provided Benefits	131,254	99,712	134,283	(3,029)
Internal Service Charges	83,332	51,317	64,246	19,086
Insurance Costs and Premiums	5,773	5,290	5,773	0
Professional and Contractual Services	72,100	6,300	72,100	0
Other Operating Expenses	1,104,080	922,894	1,078,973	25,107
Capital Outlay	3,735,467	680,583	735,466	3,000,001
Grants, Aids & Contributions	210,000	203,483	210,000	0
Supervision Allocation	306,220	229,665	306,220	0
Indirect Cost	94,495	70,871	94,495	0
Debt Management Fund Repayments	4,753,024	3,036,248	4,048,330	704,694
TOTAL EXPENDITURES	11,181,077	5,774,091	7,410,673	3,770,404
CURRENT YEAR	(784,856)	(108,095)	(114,763)	670,093
FUND BALANCE TRANSFERS	776,292			
CARRYOVERS	(695)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	9,259			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

536 - TECHNOLOGY SYSTEM DEVELOPMENT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,201,080.44	Current Liabilities	(41,215.73)
Other Current Assets	392,624.39	Other Liabilities	1,402,580.00
Capital Assets, Net	<u>3,417,464.06</u>	TOTAL LIABILITIES	<u>1,361,364.27</u>
		FUND EQUITY	
		Beginning of Year	4,123,652.09
		Current Yr Less Encumbrances	(473,847.47)
		TOTAL FUND EQUITY	<u>3,649,804.62</u>
TOTAL ASSETS	<u><u>5,011,168.89</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>5,011,168.89</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	960,308	548,747	960,308	0
Investment Pool / Interest Earnings	0	1,928	1,928	1,928
Other Sources	10,550,007	1,402,580	1,924,113	(8,625,894)
TOTAL REVENUE	<u>11,510,315</u>	<u>1,953,255</u>	<u>2,886,349</u>	<u>(8,623,966)</u>
EXPENDITURES				
Professional and Contractual Services	2,753	2,751	2,751	2
Other Operating Expenses	1	0	0	1
Capital Outlay	12,713,429	456,239	2,215,881	10,497,548
Debt Management Fund Repayments	889,143	42,874	107,216	781,927
TOTAL EXPENDITURES	<u>13,605,326</u>	<u>501,864</u>	<u>2,325,848</u>	<u>11,279,478</u>
CURRENT YEAR	<u>(2,095,011)</u>	<u>1,451,391</u>	<u>560,501</u>	<u>2,655,512</u>
FUND BALANCE TRANSFERS	22,011			
CARRYOVERS	(71,161)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,144,161			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

551 - OFFICE OF GENERAL COUNSEL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,970,236.09	Current Liabilities	227,292.98
Taxes and other Receivable, Net	(11,848.40)	Other Liabilities	949,909.99
Due from Other Government Units	436,085.81	TOTAL LIABILITIES	1,177,202.97
Capital Assets, Net	184.15	FUND EQUITY	
		Beginning of Year	1,419,559.53
		Current Yr Less Encumbrances	797,895.15
		TOTAL FUND EQUITY	2,217,454.68
TOTAL ASSETS	3,394,657.65	TOTAL LIABILITIES FUND EQUITY	3,394,657.65

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	8,822,559	6,864,837	9,084,691	262,132
Investment Pool / Interest Earnings	50,423	23,201	33,306	(17,117)
Miscellaneous Revenue	15,000	6,829	15,000	0
TOTAL REVENUE	8,887,982	6,894,867	9,132,997	245,015
EXPENDITURES				
Salaries	5,144,060	3,483,835	5,029,932	114,128
Salary & Benefit Lapse	(296,046)	0	0	(296,046)
Pension Costs	1,455,149	974,267	1,373,544	81,605
Employer Provided Benefits	645,591	445,128	603,979	41,612
Internal Service Charges	408,903	313,446	406,660	2,243
Insurance Costs and Premiums	27,581	20,686	27,581	0
Professional and Contractual Services	2,121,331	738,608	1,591,980	529,351
Other Operating Expenses	410,561	194,035	393,820	16,741
Capital Outlay	1	0	0	1
Indirect Cost	182,635	136,976	182,635	0
Transfers to Other Funds	850,000	637,500	850,000	0
TOTAL EXPENDITURES	10,949,766	6,944,480	10,460,132	489,634
CURRENT YEAR	(2,061,784)	(49,613)	(1,327,134)	734,649
FUND BALANCE TRANSFERS	1,250,000			
CARRYOVERS	(1,699)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	813,483			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

561 - SELF INSURANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	92,777,947.08	Current Liabilities	24,269,958.38
Taxes and other Receivable, Net	508,343.61	Other Liabilities	196,199.99
Due from Other Government Units	5,325,983.10	Insurance Reserves	80,731,946.13
Other Non Current Assets	11,296,524.34	TOTAL LIABILITIES	<u>105,198,104.50</u>
Capital Assets, Net	<u>430,521.05</u>	FUND EQUITY	
		Beginning of Year	264,821.59
		Current Yr Less Encumbrances	4,876,393.09
		TOTAL FUND EQUITY	<u>5,141,214.68</u>
TOTAL ASSETS	<u><u>110,339,319.18</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>110,339,319.18</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	34,335,271	25,999,415	34,401,491	66,220
Investment Pool / Interest Earnings	2,500,764	1,427,143	1,902,858	(597,906)
Miscellaneous Revenue	800	360	999	199
Transfers From Other Funds	51,754	51,754	51,754	0
Transfer In to Pay Debt Service	1,071,608	803,706	1,071,608	0
TOTAL REVENUE	<u>37,960,197</u>	<u>28,282,378</u>	<u>37,428,710</u>	<u>(531,487)</u>
EXPENDITURES				
Salaries	1,025,640	693,418	978,854	46,786
Salary & Benefit Lapse	(22,580)	0	0	(22,580)
Pension Costs	297,880	169,179	237,496	60,384
Employer Provided Benefits	203,358	138,529	184,980	18,378
Internal Service Charges	817,455	613,274	818,517	(1,062)
Insurance Costs and Premiums	31,396,973	19,603,953	31,211,874	185,099
Professional and Contractual Services	807,773	330,823	631,477	176,296
Other Operating Expenses	613,800	528,378	580,196	33,604
Capital Outlay	2	0	0	2
Supervision Allocation	1,025,347	769,010	1,025,347	0
Indirect Cost	726,742	545,057	726,742	0
TOTAL EXPENDITURES	<u>36,892,390</u>	<u>23,391,621</u>	<u>36,395,484</u>	<u>496,906</u>
CURRENT YEAR	<u><u>1,067,807</u></u>	<u><u>4,890,757</u></u>	<u><u>1,033,227</u></u>	<u><u>(34,581)</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(1,071,608)			
CONTINGENCIES	(18,335)			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>22,136</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

571 - GROUP HEALTH

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	35,608,768.02	Current Liabilities	4,162,371.68
Capital Assets, Net	<u>7,490.85</u>	Other Liabilities	120,639.02
		Insurance Reserves	54,942.00
		TOTAL LIABILITIES	<u>4,337,952.70</u>
		FUND EQUITY	
		Beginning of Year	17,166,549.07
		Current Yr Less Encumbrances	14,111,757.10
		TOTAL FUND EQUITY	<u>31,278,306.17</u>
TOTAL ASSETS	<u>35,616,258.87</u>	TOTAL LIABILITIES FUND EQUITY	<u>35,616,258.87</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	96,278,261	69,968,871	93,294,300	(2,983,961)
Investment Pool / Interest Earnings	263,166	281,784	375,713	112,547
Miscellaneous Revenue	0	52,100	52,100	52,100
TOTAL REVENUE	<u>96,541,427</u>	<u>70,302,756</u>	<u>93,722,113</u>	<u>(2,819,314)</u>
EXPENDITURES				
Salaries	491,585	332,621	471,089	20,496
Salary & Benefit Lapse	(18,083)	0	0	(18,083)
Pension Costs	116,240	73,277	105,407	10,833
Employer Provided Benefits	77,386	48,357	66,104	11,282
Internal Service Charges	124,003	94,035	130,392	(6,389)
Insurance Costs and Premiums	92,529,530	55,365,177	83,146,645	9,382,885
Professional and Contractual Services	786,478	220,003	368,596	417,882
Other Operating Expenses	36,578	6,958	34,617	1,961
Capital Outlay	1	0	0	1
Indirect Cost	65,259	48,944	65,259	0
TOTAL EXPENDITURES	<u>94,208,977</u>	<u>56,189,372</u>	<u>84,388,109</u>	<u>9,820,868</u>
CURRENT YEAR	<u>2,332,450</u>	<u>14,113,383</u>	<u>9,334,004</u>	<u>7,001,553</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(2,747,657)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	415,207			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

581 - INSURED PROGRAMS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	6,534,770.51	Current Liabilities	20,888.12
Capital Assets, Net	39,642.57	Other Liabilities	1,774,969.84
Other Deferred Charges	<u>1,694,893.71</u>	TOTAL LIABILITIES	<u>1,795,857.96</u>
		FUND EQUITY	
		Beginning of Year	6,940,602.17
		Current Yr Less Encumbrances	(467,153.34)
		TOTAL FUND EQUITY	<u>6,473,448.83</u>
TOTAL ASSETS	<u><u>8,269,306.79</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>8,269,306.79</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	7,137,304	6,571,976	7,130,822	(6,482)
Investment Pool / Interest Earnings	151,274	76,073	104,266	(47,008)
Miscellaneous Revenue	200	0	0	(200)
TOTAL REVENUE	<u>7,288,778</u>	<u>6,648,049</u>	<u>7,235,088</u>	<u>(53,690)</u>
EXPENDITURES				
Salaries	408,255	264,456	368,937	39,318
Salary & Benefit Lapse	(12,380)	0	0	(12,380)
Pension Costs	58,016	28,284	43,533	14,483
Employer Provided Benefits	55,943	38,037	53,235	2,708
Internal Service Charges	228,859	113,049	145,145	83,714
Insurance Costs and Premiums	7,585,429	6,855,469	7,113,396	472,033
Professional and Contractual Services	796,401	327,184	635,000	161,401
Other Operating Expenses	30,711	15,109	30,044	667
Capital Outlay	3	0	0	3
Supervision Allocation	(1,025,347)	(769,010)	(1,025,347)	0
Indirect Cost	152,922	114,692	152,922	0
Transfers to Other Funds	138,432	138,432	138,432	0
TOTAL EXPENDITURES	<u>8,417,244</u>	<u>7,125,701</u>	<u>7,655,297</u>	<u>761,947</u>
CURRENT YEAR	<u><u>(1,128,466)</u></u>	<u><u>(477,653)</u></u>	<u><u>(420,209)</u></u>	<u><u>708,257</u></u>
FUND BALANCE TRANSFERS	153,432			
CARRYOVERS	(574)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	975,608			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2016

5A1 - PUBLIC BUILDING ALLOCATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	7,375,791.92	Current Liabilities	561,123.53
Taxes and other Receivable, Net	26,891.05	Other Liabilities	381,040.79
Capital Assets, Net	<u>89,738.10</u>	TOTAL LIABILITIES	<u>942,164.32</u>
		FUND EQUITY	
		Beginning of Year	3,141,701.99
		Current Yr Less Encumbrances	3,408,554.76
		TOTAL FUND EQUITY	<u>6,550,256.75</u>
TOTAL ASSETS	<u><u>7,492,421.07</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>7,492,421.07</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	43,466,962	32,531,766	43,370,810	(96,152)
Investment Pool / Interest Earnings	107,779	45,389	70,953	(36,826)
Miscellaneous Revenue	361,853	235,780	312,555	(49,298)
Transfers From Other Funds	74,071	74,071	74,071	0
TOTAL REVENUE	<u>44,010,665</u>	<u>32,887,006</u>	<u>43,828,389</u>	<u>(182,276)</u>
EXPENDITURES				
Salaries	2,521,671	1,740,274	2,415,100	106,571
Salary & Benefit Lapse	(85,372)	0	0	(85,372)
Pension Costs	668,209	451,800	627,952	40,257
Employer Provided Benefits	723,702	523,612	698,553	25,149
Internal Service Charges	9,603,294	7,085,041	9,453,276	150,019
Insurance Costs and Premiums	1,171,832	1,165,530	1,171,832	0
Professional and Contractual Services	6,910,676	4,062,463	6,896,181	14,494
Other Operating Expenses	19,337,609	12,064,534	18,723,734	613,875
Intra-Departmental Billing	26,650	15,075	16,000	10,650
Capital Outlay	264,676	36,786	178,941	85,735
Supervision Allocation	0	0	0	0
Indirect Cost	952,151	714,113	952,151	0
Transfers to Other Funds	2,649,030	1,986,773	1,940,071	708,959
TOTAL EXPENDITURES	<u>44,744,129</u>	<u>29,846,001</u>	<u>43,073,792</u>	<u>1,670,337</u>
CURRENT YEAR	<u>(733,463)</u>	<u>3,041,005</u>	<u>754,597</u>	<u>1,488,061</u>
FUND BALANCE TRANSFERS	445,666			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>287,797</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

JEA QUARTERLY FINANCIAL SUMMARY - ELECTRIC SYSTEM

June 30, 2016

ASSETS:

LIABILITIES & EQUITY:

Cash and Investments	\$ 414,533,000	Current Liabilities	\$ 115,673,000
Other Current Assets	232,367,000	Other Liabilities	3,357,533,000
Fixed and Other Assets	<u>3,590,364,000</u>	Fund Equity (Net Assets)	<u>764,058,000</u>
TOTAL ASSETS	<u>\$ 4,237,264,000</u>	TOTAL LIABILITIES & EQUITY	<u>\$ 4,237,264,000</u>

	Revised Budget	As of 9 months Actual	Projected	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
FUEL RELATED REVENUES & EXPENSES:				
FUEL REVENUES	\$ 509,884,201	\$ 291,744,166	\$ 418,525,979	\$ (91,358,222)
Transfer (To)/From Fuel Recovery	-	-	(11)	(11)
Total Net Fuel Revenues	<u>\$ 509,884,201</u>	<u>\$ 291,744,166</u>	<u>\$ 418,525,968</u>	<u>\$ (91,358,233)</u>
FUEL EXPENSES				
Transfer To/(From) Rate Stabilization, Net	\$ 25,254,789	\$ 18,083,683	\$ 29,560,570	\$ (4,305,781)
Fuel & Purchased Power (1)	484,629,412	273,660,483	388,965,398	95,664,014
Total Fuel & Purchased Power	<u>\$ 509,884,201</u>	<u>\$ 291,744,166</u>	<u>\$ 418,525,968</u>	<u>\$ 91,358,233</u>
FUEL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BASE RELATED REVENUES & EXPENSES:				
BASE OPERATING REVENUES				
Base Rate Revenues	\$ 738,360,001	\$ 522,573,486	\$ 722,436,485	\$ (15,923,516)
Environmental Charge Revenue	7,686,000	5,429,024	7,561,557	(124,443)
Conservation Charge & Demand Side Revenue	989,059	405,105	679,527	(309,532)
Other Revenues	35,447,663	21,104,807	29,966,712	(5,480,951)
Natural Gas Pass Through Revenue	12,491,417	122,033	3,244,887	(9,246,530)
Total Base Related Revenues	<u>\$ 794,974,140</u>	<u>\$ 549,634,455</u>	<u>\$ 763,889,168</u>	<u>\$ (31,084,972)</u>
BASE OPERATING EXPENSES				
Operating and Maintenance	\$ 200,570,314	\$ 133,701,728	\$ 188,893,749	\$ 11,676,565
Environmental	2,442,000	472,453	1,082,953	1,359,047
Conservation & Demand-side Management	8,073,925	4,582,725	6,520,806	1,553,119
Natural Gas Pass Through Revenue	12,140,876	241,475	3,278,990	8,861,886
Non-Fuel Purchased Power	113,015,053	66,189,278	94,443,042	18,572,011
Non-Fuel Uncollectibles & PSC Tax	1,703,452	995,929	1,470,690	232,762
Emergency Contingency	5,000,000	-	-	5,000,000
Total Base Related Expenses	<u>\$ 342,945,620</u>	<u>\$ 206,183,588</u>	<u>\$ 295,690,230</u>	<u>\$ 47,255,390</u>
BASE OPERATING INCOME	<u>\$ 452,028,520</u>	<u>\$ 343,450,867</u>	<u>\$ 468,198,938</u>	<u>\$ 16,170,418</u>
NON-OPERATING REVENUE				
Investment Income	\$ 3,776,585	\$ 4,466,953	\$ 5,411,099	\$ 1,634,514
Transfer (To)/From Fuel Recovery	-	-	11	11
Total Non-Operating Revenue	<u>\$ 3,776,585</u>	<u>\$ 4,466,953</u>	<u>\$ 5,411,110</u>	<u>\$ 1,634,525</u>
NON-OPERATING EXPENSES				
Debt Service	\$ 197,132,899	\$ 146,291,788	\$ 216,426,642	\$ (19,293,743)
Demand-side Management - Rate Stabilization	(784,866)	188,556	272,538	(1,057,404)
Environmental - Rate Stabilization	5,244,000	4,956,571	6,478,604	(1,234,604)
Total Non-Operating Expenses	<u>\$ 201,592,033</u>	<u>\$ 151,436,915</u>	<u>\$ 223,177,784</u>	<u>\$ (21,585,751)</u>
BASE INCOME BEFORE TRANSFERS	<u>\$ 254,213,072</u>	<u>\$ 196,480,905</u>	<u>\$ 250,432,264</u>	<u>\$ (3,780,808)</u>
TRANSFERS				
City Contribution	\$ (91,720,182)	\$ (68,790,137)	\$ (91,720,182)	\$ -
Interlocal Agreement	(12,000,000)	(12,000,000)	(12,000,000)	-
Renewal & Replacements	(66,155,208)	(46,780,800)	(62,374,400)	3,780,808
Operating Capital Outlay	(84,337,682)	(68,281,402)	(84,337,682)	-
Operating Contingency	-	-	-	-
BASE SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ 628,566</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ 628,566</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	\$ 1,308,634,926	\$ 845,845,574	\$ 1,187,826,246	
TOTAL APPROPRIATIONS	\$ 1,308,634,926	\$ 845,217,008	\$ 1,187,826,246	

(1) June 2016 fuel fund reserve balance equals \$168.8 million

JE A QUARTERLY FINANCIAL SUMMARY - WATER & SEWER SYSTEM

June 30, 2016

ASSETS:		LIABILITIES & EQUITY:			
Cash and Investments	\$ 55,576,000				\$ 28,170,000
Other Current Assets	85,358,000				1,961,032,000
Fixed and Other Assets	3,223,889,000				1,375,621,000
TOTAL ASSETS	\$ 3,364,823,000				\$ 3,364,823,000
	Revised	As of 9 months	Projected	BUDGET VARIANCE	
	Budget	Actual		FAVORABLE	
				(UNFAVORABLE)	
<hr/>					
OPERATING REVENUES AND EXPENSES:					
OPERATING REVENUES					
Water and Sewer Revenues	\$ 371,123,321	\$ 282,608,620	\$ 375,022,465	\$ 3,899,144	
Environmental Revenues	22,804,950	16,938,805	22,660,471	(144,479)	
Other Revenues	14,769,077	11,196,065	12,801,569	(1,967,508)	
Total Operating Revenues	\$ 408,697,348	\$ 310,743,490	\$ 410,484,505	\$ 1,787,157	
OPERATING EXPENSES					
Operating and Maintenance	\$ 136,320,816	\$ 94,626,058	\$ 131,309,839	\$ 5,010,977	
Environmental CUP-DSM	2,046,800	308,041	819,746	1,227,054	
Uncollectibles	858,999	489,055	697,936	161,063	
Emergency Contingency	1,000,000	-	-	1,000,000	
Total Operating Expenses	\$ 140,226,615	\$ 95,423,154	\$ 132,827,521	\$ 7,399,094	
OPERATING INCOME	\$ 268,470,733	\$ 215,320,336	\$ 277,656,984	\$ 9,186,251	
NON-OPERATING REVENUES AND EXPENSES:					
NON-OPERATING REVENUES					
Investment Income	\$ 2,759,926	\$ 2,415,496	\$ 3,128,219	\$ 368,293	
Capacity/Extension Fees	17,000,000	15,931,882	20,181,882	3,181,882	
Contributed Capital	-	378,795	378,795	378,795	
Total Non-Operating Revenues	\$ 19,759,926	\$ 18,726,173	\$ 23,688,896	\$ 3,928,970	
NON-OPERATING EXPENSES					
Debt Service	109,655,149	76,792,508	103,500,094	6,155,055	
Environmental - Rate Stabilization	-	4,176,656	1,027,648	(1,027,648)	
Total Non-Operating Expenses	\$ 109,655,149	\$ 80,969,164	\$ 104,527,742	\$ 5,127,407	
INCOME BEFORE TRANSFERS	\$ 178,575,510	\$ 153,077,345	\$ 196,818,138	\$ 18,242,628	
City Contribution	\$ (22,467,356)	\$ (16,850,517)	\$ (22,467,356)	\$ -	
Interlocal Agreements	(3,000,000)	(3,000,000)	(3,000,000)	-	
Renewal & Replacements	(20,825,400)	(15,619,050)	(20,825,400)	-	
Operating Capital Outlay	(94,524,604)	(94,524,604)	(117,702,848)	(23,178,244)	
Environmental Capital Outlay	(20,758,150)	(5,649,830)	(12,261,857)	8,496,293	
Capacity/Extension Fees	(17,000,000)	(15,931,882)	(20,181,882)	(3,181,882)	
Contributed Capital	-	(378,795)	(378,795)	(378,795)	
Operating Contingency	-	-	-	-	
TOTAL SURPLUS/(DEFICIT)	\$ -	\$ 1,122,667	\$ -	\$ -	
TOTAL REVENUES	\$ 428,457,274	\$ 329,469,663	\$ 434,173,401		
TOTAL APPROPRIATIONS	\$ 428,457,274	\$ 328,346,996	\$ 434,173,401		

JEA QUARTERLY FINANCIAL SUMMARY - DISTRICT ENERGY SYSTEM

June 30, 2016

ASSETS:		LIABILITIES & EQUITY:	
Cash and Investments	\$ 4,089,000	Current Liabilities	\$ 21,000
Other Current Assets	454,000	Other Liabilities	40,109,000
Fixed and Other Assets	<u>39,981,000</u>	Fund Equity (Net Assets)	<u>4,394,000</u>
TOTAL ASSETS	<u>\$ 44,524,000</u>	TOTAL LIABILITIES & EQUITY	<u>\$ 44,524,000</u>

	Revised Budget	As of 9 months Actual	Projected	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES AND EXPENSES:				
OPERATING REVENUES				
Operating Revenues	\$ 9,089,118	\$ 6,104,930	\$ 8,699,159	\$ (389,959)
Total Operating Revenues	\$ 9,089,118	\$ 6,104,930	\$ 8,699,159	\$ (389,959)
OPERATING EXPENSES				
Operating and Maintenance	\$ 5,175,137	\$ 3,292,696	5,022,555	\$ 152,582
Total Operating Expenses	\$ 5,175,137	\$ 3,292,696	\$ 5,022,555	\$ 152,582
OPERATING INCOME	\$ 3,913,981	\$ 2,812,234	\$ 3,676,604	\$ (237,377)
NON-OPERATING REVENUES AND EXPENSES:				
NON-OPERATING REVENUES				
Investment Income	\$ -	\$ 15,931	15,931	\$ 15,931
Total Non-Operating Revenues	\$ -	\$ 15,931	\$ 15,931	\$ 15,931
NON-OPERATING EXPENSES				
Debt Service	\$ 3,023,980	\$ 2,267,985	\$ 3,023,980	\$ -
Total Non-Operating Expenses	\$ 3,023,980	\$ 2,267,985	\$ 3,023,980	\$ -
INCOME BEFORE TRANSFERS	\$ 890,001	\$ 560,180	\$ 668,555	\$ (221,446)
Renewal & Replacements	(457,185)	(329,362)	(443,659)	13,526
Operating Capital Outlay	(432,816)	-	(224,896)	207,920
TOTAL SURPLUS/(DEFICIT)	\$ -	\$ 230,818	\$ -	\$ -
TOTAL REVENUES	\$ 9,089,118	\$ 6,120,861	\$ 8,715,090	
TOTAL APPROPRIATIONS	\$ 9,089,118	\$ 5,890,043	\$ 8,715,090	

JEA QUARTERLY FINANCIAL SUMMARY
RATE STABILIZATION AND FUEL RECOVERY FUNDS
June 30, 2016

**FUEL RATE
STABILIZATION FUND**

\$	150,742,291	October 1, 2015 Balance
	-	Accounting Adjustments
	74,691,807	Transfers to Fuel Rate Stabilization
	(56,608,124)	Withdrawals from Fuel Rate Stabilization
\$	168,825,974	Stabilization Balance as of June 30, 2016

JACKSONVILLE TRANSPORTATION AUTHORITY
MASS TRANSIT DIVISION-BUS
QUARTERLY SUMMARY
FOR THE PERIOD ENDED
JUNE 30, 2016

BALANCE SHEET INFORMATION

Cash & Investments	\$	3,189,753	Current Liabilities	\$	3,868,558
Current Assets		75,964,351	Other Liabilities		52,438,670
Fixed Assets		102,334,831	Fund Equity		125,181,707
Total Assets		181,488,935	Total Liab. & Equity		181,488,935

BUDGET INFORMATION

	Annual Budget	9 MOS YTD Actual	2016 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Federal, State & Local Grants	\$ 5,933,722	\$ 5,174,734	\$ 5,933,722	\$ -
Preventative Maintenance Grant	3,403,401	2,552,553	3,403,401	-
Local Option Gas Tax (BJP)	28,171,662	22,309,053	29,918,470	1,746,808
Sales Tax-Operating (BJP)	35,660,596	24,912,430	33,506,435	(2,154,161)
Passenger Fares	12,171,871	8,399,743	11,199,657	(972,214)
Non-transportation	637,136	793,507	1,058,009	420,873
Interest earnings	-	3,114	4,152	4,152
Total Revenues	85,978,388	64,145,134	85,023,847	(954,541)
<u>Appropriations</u>				
Salaries	30,429,993	23,214,496	31,398,071	(968,078)
Fringe Benefits	17,528,989	12,150,844	17,048,125	480,864
Fuel and Lubricants	5,904,105	3,861,485	5,148,647	755,458
Materials & Supplies	4,245,953	3,468,637	4,624,849	(378,896)
Insurance	660,194	270,689	360,919	299,275
Services	8,489,418	7,306,131	10,085,955	(1,596,537)
Travel/Training/Dues/Subscriptions	386,225	248,391	331,188	55,037
Transfer to CTC (ADA expense)	9,212,238	6,568,298	8,917,123	295,115
Transfer to Skyway	5,014,507	3,489,818	4,653,095	361,412
Transfer to Ferry	334,559	1,789	58,168	276,391
Transfer to COJ for Ferry Operations	200,000	183,333	200,000	-
Miscellaneous	1,846,546	1,304,645	1,846,546	-
Operating Contingency	1,725,661	-	-	1,725,661
Total Appropriations	85,978,388	62,068,556	84,672,686	1,305,702
Difference	\$ -	\$ 2,076,578	\$ 351,161	\$ 351,161

JACKSONVILLE TRANSPORTATION AUTHORITY
 MASS TRANSPORTATION DIVISION - SKYWAY
 QUARTERLY SUMMARY
 FOR THE PERIOD ENDED
 JUNE 30, 2016

BALANCE SHEET INFORMATION

Cash & Investments	\$	216,359	Current Liabilities	\$	1,843,296
Current Assets		8,198,693	Other Liabilities		4,753,213
Fixed Assets		72,677,513	Fund Equity		74,496,056
Total Assets	\$	81,092,565	Total Liab. & Equity	\$	81,092,565

BUDGET INFORMATION

	Annual Budget	9 MOS YTD Actual	2016 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Parking fares	\$ 200,615	\$ 163,565	\$ 218,087	\$ 17,472
Preventive maintenance grant	1,100,000	825,003	1,100,000	-
Interest Income		60	80	80
Transfer in from Bus fund	5,014,507	3,489,818	4,653,095	(361,412)
Local Option Gas Tax		-	-	-
Total Revenues	6,315,122	4,478,446	5,971,261	(343,861)
<u>Appropriations</u>				
Salaries	2,283,475	1,714,258	2,285,677	(2,202)
Fringes	1,200,100	806,634	1,075,512	124,588
Fuel and Lubricants	12,923	-	-	12,923
Materials & Supplies	922,717	616,666	822,221	100,496
Insurance	445,280	306,661	408,881	36,399
Services	973,639	733,089	977,452	(3,813)
Travel/Training/Dues/Subs	32,588	20,158	26,877	5,711
Miscellaneous	444,400	280,980	374,640	69,760
Total Appropriations	6,315,122	4,478,446	5,971,261	343,861
Difference	\$ -	\$ -	\$ -	\$ 0

JACKSONVILLE TRANSPORTATION AUTHORITY
MASS TRANSIT DIVISION-CTC
QUARTERLY SUMMARY
FOR THE PERIOD ENDED
JUNE 30, 2016

BALANCE SHEET INFORMATION

Cash & Investments	\$ 465,039	Current Liabilities	\$ 1,097,496
Current Assets	8,985,653	Other Liabilities	14,568,741
Fixed Assets	6,752,482	Fund Equity	536,936
Total Assets	\$ 16,203,173	Total Liab. & Equity	\$ 16,203,173

BUDGET INFORMATION

	Annual Budget	9 MOS YTD Actual	2016 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Passenger fares	\$ 1,097,294	\$ 806,725	\$ 1,075,633	\$ (21,661)
State Transportation Disadvantaged funds	1,494,767	1,123,575	1,494,767	-
Transfer in from Bus Fund	9,212,238	6,568,298	8,917,123	(295,115)
City of Jacksonville contribution	1,363,002	1,022,206	1,363,002	-
Preventive maintenance grant	800,000	717,090	800,000	-
Local Assistance		-	-	-
All other		102	136	136
Total Revenues	13,967,301	10,237,996	13,650,661	(316,640)
<u>Appropriations</u>				
Salaries	2,862,676	2,027,572	2,703,429	159,247
Fringes	1,289,160	884,958	1,179,944	109,216
Fuel and lubricants	1,474,301	945,357	1,260,476	213,825
Materials & Supplies	878,367	474,424	632,565	245,802
Insurance	30,654	11,319	15,092	15,562
Services	7,195,209	5,709,394	7,612,525	(417,316)
Travel/Training/Dues/Subscriptions	67,794	44,621	59,495	8,299
All other/Miscellaneous	169,140	140,351	187,135	(17,995)
Total Appropriations	13,967,301	10,237,996	13,650,661	316,640
Difference	\$ -	\$ -	\$ -	\$ 0

JACKSONVILLE TRANSPORTATION AUTHORITY
 MASS TRANSIT DIVISION-FERRY
 QUARTERLY SUMMARY
 FOR THE PERIOD ENDED
 JUNE 30, 2016

BALANCE SHEET INFORMATION

Cash & Investments	\$ 440,749	Current Liabilities	\$ 16,150
Current Assets	4,162,052	Other Liabilities	5,815,942
Fixed Assets	5,001,201	Fund Equity	3,771,911
Total Assets	\$ 9,604,002	Total Liab. & Equity	\$ 9,604,002

BUDGET INFORMATION

	Annual Budget	9 MOS YTD Actual	2016 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Federal, State & Local Grants	\$ 150,000	\$ -	\$ 150,000	\$ -
Passenger fares	739,039	445,179	840,358	101,319
Transfer in from Bus Fund	334,559	1,789	58,168	(276,391)
			-	
Total Revenues	1,223,598	446,968	1,048,526	(175,072)
<u>Appropriations</u>				
Salaries	74,756	17,647	35,294	39,462
Fringes	23,141	5,413	10,826	12,315
Fuel and lubricants	152,197	(295)	54,000	98,197
Materials & Supplies	2,458	2,910	5,820	(3,362)
Insurance	17,815	47	94	17,721
Services	935,415	411,381	922,764	12,651
Travel/Training/Dues/Subscriptions	5,241	646	1,292	3,949
All other/Miscellaneous	12,575	9,218	18,436	(5,861)
Total Appropriations	1,223,598	446,968	1,048,526	175,072
Difference	\$ -	\$ -	\$ -	\$ -

JACKSONVILLE TRANSPORTATION AUTHORITY
GENERAL FUND-ENGINEERING DIVISION
QUARTERLY SUBMISSION
FOR THE PERIOD ENDED
June 30, 2016

BALANCE SHEET INFORMATION

Cash & Investments	\$73,601,300	Current Liabilities	\$654,543
Current Assets	\$38,439,061	Other Liabilities	2,779,956
Fixed Assets		Fund Equity	108,605,862
Total Assets	<u>\$112,040,361</u>	Total Liab. & Equity	<u>\$ 112,040,361</u>

	Amended Budget	9 MOS YTD Actual	2016 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Sales Tax-Gross proceeds	(*) \$ 80,886,162	\$63,785,182	81,814,599	\$ 928,437
ILA Administrative Income	1,904,874	1,020,220	1,904,874	-
Interest Earnings	59,492	764,239	1,018,985	959,493
All Other	85,000	44,686	59,581	(25,419)
Total Revenues	82,935,528	\$65,614,327	84,798,039	1,862,511
<u>Appropriations</u>				
Salaries	915,206	593,223	790,964	124,242
Fringes	500,859	336,570	448,760	52,099
Materials and Supplies	69,115	86,921	115,895	(46,780)
Insurance	9,245	5,471	7,295	1,950
Services	460,159	314,394	419,192	40,967
Travel/Training/Dues/Subs	32,436	17,695	23,593	8,843
All other/Miscellaneous	62,346	47,067	62,756	(410)
Sub-total Administrative	2,049,366	1,401,341	1,868,455	180,911
Gen'l Fund Capital Expenditures	-	17,000	17,000	(17,000)
Trf for Debt Service (BJP bonds)	80,886,162	\$63,785,182	81,814,599	(928,437)
Total Appropriations	82,935,528	65,203,523	83,700,054	(764,526)
Difference	<u>\$ -</u>	<u>\$ 410,804</u>	<u>\$ 1,097,986</u>	<u>\$ 1,097,986</u>

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

JACKSONVILLE PORT AUTHORITY
QUARTERLY REPORT SUMMARY
For the Nine Months Ending June 30, 2016
UNAUDITED

BALANCE SHEET

Cash and Investments	\$	36,676,985	Current Liabilities	\$	12,351,758
Other Current Assets		30,071,038	Other Liabilities		219,503,234
Fixed and Other Assets		686,776,581	Total Equity		521,669,611
TOTAL ASSETS		<u>\$ 753,524,603</u>	TOTAL LIABILITIES & EQUITY		<u>\$ 753,524,603</u>

OPERATING & NON-OPERATING ITEMS

	AMENDED BUDGET	YTD ACTUAL	ANNUAL PROJECTED	FAVORABLE (UNFAVORABLE) BUDGET VARIANCE
OPERATING REVENUES				
Containers	\$ 25,390,329	\$ 20,158,669	\$ 26,706,251	\$ 1,315,922
Autos	18,552,688	13,036,839	17,275,011	(1,277,677)
Break Bulk	4,063,562	3,257,423	4,273,314	209,752
Cruise	4,487,953	3,883,452	4,650,024	162,071
Liquid Bulk	1,303,171	899,979	1,225,772	(77,399)
Dry Bulk	1,809,493	1,344,858	1,687,231	(122,262)
Other Operating Revenues	2,079,485	2,771,845	2,825,000	745,515
TOTAL OPERATING REVENUES	<u>\$ 57,686,681</u>	<u>\$ 45,353,065</u>	<u>\$ 58,642,603</u>	<u>\$ 955,922</u>
OPERATING EXPENDITURES				
Salaries	\$ 11,749,018	\$ 8,729,754	\$ 11,317,009	\$ 432,010
Employee Benefits	4,704,121	3,097,984	4,424,014	280,107
Services & Supplies	4,246,520	2,748,473	3,810,103	436,417
Security Services	4,150,000	3,156,860	4,194,360	(44,360)
Business Travel & Training	542,791	290,139	425,837	116,954
Promotion, Advertising & Dues	1,064,092	814,380	1,080,403	(16,311)
Utility Services	1,104,748	666,260	942,447	162,301
Repairs & Maintenance Projects	1,610,453	1,104,908	1,507,521	102,932
Dredging	2,435,000	1,978,612	2,885,000	(450,000)
Miscellaneous	156,271	118,274	157,342	(1,071)
TOTAL OPERATING EXPENDITURES	<u>\$ 31,763,014</u>	<u>\$ 22,705,644</u>	<u>\$ 30,744,036</u>	<u>\$ 1,018,980</u>
OPERATING INCOME	<u>\$ 25,923,667</u>	<u>\$ 22,647,421</u>	<u>\$ 27,898,567</u>	<u>\$ 1,974,901</u>
NON-OPERATING REVENUES				
Investment Income	\$ 121,603	\$ 150,416	\$ 200,555	\$ 78,952
Shared Revenue from Primary Govt	5,163,488	3,740,923	5,098,821	(64,667)
Litigation Claim Settlement	10,250,000	10,250,000	10,250,000 (1)	-
Other Revenue	3,860	11,469	11,969	8,109
	<u>\$ 15,538,951</u>	<u>\$ 14,152,808</u>	<u>\$ 15,561,345</u>	<u>\$ 22,394</u>
NON-OPERATING EXPENSES				
Debt Service	\$ 29,402,343	26,682,123	\$ 30,729,405 (1)	\$ (1,327,062)
Contributions to Tenant	1,901,700	1,188,267	1,714,129	187,571
Other Claims & Recoveries	2,050,000	64,917	64,917	1,985,083
Other Expenditures	8,575	5,837	6,452	2,124
	<u>\$ 33,362,618</u>	<u>\$ 27,941,144</u>	<u>\$ 32,514,903</u>	<u>\$ 847,716</u>
NET INCOME BEFORE CAPITAL OUTLAY AND CONTINGENCY	<u>\$ 8,100,000</u>	<u>\$ 8,859,085</u>	<u>\$ 10,945,010</u>	<u>\$ 2,845,010</u>
Transfer (to)/from Operating Capital Outlay	\$ (8,100,000)	\$ (6,100,000)	\$ (6,708,065) (1)	\$ (1,391,935)
SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ 2,759,085</u>	<u>\$ 4,236,945</u>	<u>\$ 4,236,945</u>
TOTAL REVENUES	<u>\$ 73,225,632</u>	<u>\$ 59,505,873</u>	<u>\$ 74,203,948</u>	
TOTAL APPROPRIATIONS	<u>\$ 73,225,632</u>	<u>\$ 56,746,788</u>	<u>\$ 69,967,003</u>	

(1) Includes Litigation Settlement to JPA in the amount of \$10,250,000, claims against contractor - Dames Point Terminal Asphalt
Annual Projection shows \$8,250,000 as Paydown on Line of Credit (Debt Service). \$2M set aside for DPMT Asphalt repairs.

Jacksonville Aviation Authority
Jacksonville, Florida
Quarterly Report Summary
For the nine months ended June 30, 2016
UNAUDITED

Cash and investments	\$ 97,942,572	Current liabilities	\$ 32,479,895
Other current assets	12,860,306	Other liabilities	133,788,099
Fixed and other assets	549,709,229	Total equity	494,244,113
Total assets	<u>\$ 660,512,107</u>	Total liabilities and equity	<u>\$ 660,512,107</u>
	2015/2016	YTD	Annual
	Revised Budget	Actual	Projected
			Budget Variance Favorable (Unfavorable)
OPERATING REVENUES			
Concessions	\$ 17,143,854	13,526,209	18,179,017
Fees & Charges	13,608,628	9,970,836	13,457,925
Space & Facility Rentals	26,446,757	20,123,454	24,831,272
Parking	18,813,281	13,930,088	19,096,250
Sale of Utilities	1,534,640	1,147,497	1,529,996
Other Miscellaneous Operating Revenue	169,191	135,162	180,216
TOTAL OPERATING REVENUES	<u>\$ 77,716,351</u>	<u>\$ 58,833,246</u>	<u>\$ 77,274,676</u>
OPERATING EXPENDITURES			
Salaries	17,327,514	12,999,485	17,510,175
Benefits	7,105,826	4,867,243	6,561,010
Services and Supplies	15,523,300	10,769,674	14,805,207
Repairs & Maintenance	2,557,691	1,629,452	2,482,603
Promotion, Advertising and Dues	1,094,886	907,437	1,060,377
Registration & Travel	364,038	247,570	330,093
Insurance Expense	1,313,677	928,053	1,237,404
Cost of Goods for Sale	583,624	371,290	495,053
Utilities, Taxes & Gov't Fees	5,208,261	3,686,826	4,802,892
Operating Contingency	969,848	-	-
TOTAL OPERATING EXPENDITURES	<u>\$ 52,048,665</u>	<u>\$ 36,407,030</u>	<u>\$ 49,284,814</u>
OPERATING INCOME	<u>\$ 25,667,686</u>	<u>\$ 22,426,216</u>	<u>\$ 27,989,862</u>
NON-OPERATING REVENUES			
Passenger Facility Charges	11,988,366	8,454,984	11,467,438
Investment income	905,478	734,907	967,818
Other Revenues	605,436	1,257,068	1,391,489
TOTAL NON-OPERATING REVENUES	<u>\$ 13,499,280</u>	<u>\$ 10,446,959</u>	<u>\$ 13,826,745</u>
NON-OPERATING EXPENDITURES			
Debt Service	16,077,204	15,050,253	16,060,337
Other Expenditures	346,418	279,783	482,418
TOTAL NON-OPERATING EXPENDITURES	<u>\$ 16,423,622</u>	<u>\$ 15,330,036</u>	<u>\$ 16,542,755</u>
NET INCOME BEFORE OPERATING CAPITAL OUTLAY, PFC RESERVE AND RETAINED EARNINGS	<u>\$ 22,743,344</u>	<u>\$ 17,543,139</u>	<u>\$ 25,273,852</u>
Transfer (to)/from Operating Capital Outlay	(15,681,584)	(1,210,455)	(1,994,534)
Transfer (to)/from Passenger Facility Charge Reserve	(2,345,268)	5,232,589	3,401,265
Transfer (to)/from Retained Earnings	(4,716,492)	(21,565,273)	(26,680,583)
SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 91,215,631</u>	<u>\$ 69,280,205</u>	<u>\$ 91,101,421</u>
TOTAL APPROPRIATIONS	<u>\$ 91,215,631</u>	<u>\$ 69,280,205</u>	<u>\$ 91,101,421</u>
FULLTIME POSITIONS	<u>279</u>	<u>273</u>	<u>275</u>
TEMPORARY EMPLOYEE HOURS	<u>4,640</u>	<u>4,223</u>	<u>5,230</u>

JACKSONVILLE HOUSING FINANCE AUTHORITY
QUARTERLY REPORT SUMMARY
For the Three Months Ending June 30, 2016

BALANCE SHEET

Cash & Investments	\$ 2,615,417	Current Liabilities	\$ 50,225
Cash in Escrow with Fiscal Agent	1,500,000	Other Liabilities	\$ -
Mortgages Receivable (Net of Allowances)	5,786,692	Fund Equity	\$ 9,851,884
TOTAL ASSETS	\$ 9,902,109	TOTAL LIABILITIES & EQUITY	\$ 9,902,109

BUDGET INFORMATION

	2015/2016 Budget	2015/2016 Actual	2015/2016 Projected	Projected Favorable (Unfavorable) Variance
REVENUES				
Interest, Including Profits on Investments	\$ 160,000	\$ 113,746	\$ 127,040	\$ (32,960)
Other Miscellaneous Revenue	80,000	66,803	83,834	3,834
Bond Program Revenue	171,100	118,488	177,249	6,149
TOTAL REVENUES	\$ 411,100	\$ 299,037	\$ 388,123	\$ (22,977)
EXPENDITURES				
Regular Salaries and Wages	\$ 59,204	\$ 10,359	\$ 51,795	\$ 7,409
Overtime	-	-	-	-
Special Pay	615	75	375	240
FICA Taxes	784	138	690	94
Retirement Contributions	13,243	3,495	17,475	(4,232)
Life and Health Insurance	8,834	1,264	6,320	2,514
Professional Services	215,000	120,091	126,200	88,800
Travel and Per Diem	15,000	-	2,750	12,250
Internal Services	36,627	34,776	36,627	-
Rentals and Leases	6,285	-	-	6,285
Repairs and Maintenance	1	-	-	1
Promotional Activities	1,029	624	750	279
Other Charges and Obligations	20,090	3,132	10,000	10,090
Office Supplies	2,500	1,231	1,500	1,000
Operating Supplies	1,001	-	500	501
Training, Subscriptions & Memberships	14,000	1,375	10,250	3,750
Capital Outlay	2	-	-	2
Other Uses	18,494	34,029	34,029	(15,535)
TOTAL EXPENDITURES	\$ 412,708	\$ 210,588	\$ 299,261	\$ 113,447
CURRENT YEAR	\$ (1,608)	\$ 88,449	\$ 88,862	\$ 90,470
Fund Balance Transfers	-			
Carryovers	-			
Contingencies	-			
Prior Year Encumbrances	1,608			
Budget Difference	\$ -			

Citywide Employee Cap For the Quarter Ending 6 /30/2016

In accordance with municipal code section 106.4229 (c), The following report reflects the current fiscal year Council approved employee cap. The report 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.



Michael Weinstein
Chief Financial Officer / Director of Finance
On Behalf of the Mayor

Subfund 011 GENERAL FUND - GSD	01-Oct-2015	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 and Administration	62	100	2	102
Fire and Rescue	1,300	1,282	17	1,299
Human Rights Commission	6	6	0	6
Inspector General	7	6	1	7
Intra-Governmental Services	61	0	0	0
Mayor's Office	32	26	4	30
Medical Examiner	27	25	2	27
Military Affairs and Veterans	14	13	1	14
Neighborhoods	174	189	13	202
Office of Economic Development	12	11	1	12
Office of Ethics, Compliance and Oversight	1	1	0	1
Office of General Counsel	2	2	0	2
Office of Sports and Entertainment	4	5	0	5
Office of the Sheriff	3,096	2,951	145	3,096
Parks, Recreation and Community Services	249	234	13	247
Planning and Development	35	29	2	31
Public Libraries	293	285	8	293
Public Works	305	287	18	305
State Agency - Courts	2	2	0	2
Supervisor of Elections	33	30	1	31
Subfund Total	5,844	5,611	230	5,841

Subfund 015 PROPERTY APPRAISER	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Property Appaiser	120	116	4	120
Subfund Total	120	116	4	120

Subfund 016 CLERK OF THE COURT	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total

Clerk of the Court	32	28	4	32
Subfund Total	32	28	4	32

Subfund 017 TAX COLLECTOR	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total

Tax Collector	226	214	12	226
Subfund Total	226	214	12	226

Subfund 019 JACKSONVILLE JOURNEY	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total

Public Libraries	0	4	0	4
Subfund Total	0	4	0	4

Subfund 01A SPECIAL EVENTS	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total

Office of Sports and Entertainment	14	13	1	14
Subfund Total	14	13	1	14

Subfund 112 CONCURRENCY MANAGEMENT SYSTEM	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total

Planning and Development	6	5	1	6
Subfund Total	6	5	1	6

Subfund 121 AIR POLLUTION TAG FEE	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total

Neighborhoods	7	4	3	7
Subfund Total	7	4	3	7

Subfund 127 AIR POLLUTION EPA - SEC 111.750	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total

Neighborhoods	16	11	5	16
Subfund Total	16	11	5	16

Subfund 132 TOURIST DEVELOPMENT COUNCIL-SEC 111.	01-Oct-2015	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-2015	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	5	4	1	5
Subfund Total	5	4	1	5

Subfund 159 BUILDING INSPECTION	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Fire and Rescue	4	4	0	4
Planning and Development	127	123	4	127
Subfund Total	131	127	4	131

Subfund 15B DUVAL CO. LAW LIBRARY - SEC 111.385	01-Oct-2015	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-2015	Oracle Position Control		
		Filled	Vacant	Total
State Agency - Courts	4	4	0	4
Subfund Total	4	4	0	4

Subfund 15M GAS STORAGE TANK INSPECTIONS & CLEA	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	30	21	9	30
Subfund Total	30	21	9	30

Subfund 15Q JUDICIAL SUPPORT - SEC 111.385	01-Oct-2015	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-2015	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-2015	Oracle Position Control		
			Filled	Vacant	Total

Public Libraries	3	2	1	3
Subfund Total	3	2	1	3

Subfund 171 9-1-1 EMERGENCY USER FEE - SEC 111.320		01-Oct-2015	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-2015	Oracle Position Control		
			Filled	Vacant	Total

Jacksonville Children's Commission	38	36	2	38
Subfund Total	38	36	2	38

Subfund 192 JACKSONVILLE CHILDREN'S COMMISSION G		01-Oct-2015	Oracle Position Control		
			Filled	Vacant	Total

Jacksonville Children's Commission	15	14	4	18
Subfund Total	15	14	4	18

Subfund 1A1 COMMUNITY DEVELOPMENT		01-Oct-2015	Oracle Position Control		
			Filled	Vacant	Total

Planning and Development	23	20	3	23
Subfund Total	23	20	3	23

Subfund 1A3 NEIGHBORHOOD STABILIZATION PROGRAM		01-Oct-2015	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-2015	Oracle Position Control		
			Filled	Vacant	Total

Parks, Recreation and Community Services	9	8	1	9
Subfund Total	9	8	1	9

Subfund 1D2 KATHRYN A. HANNA PARK - SEC 111.125		01-Oct-2015	Oracle Position Control		
			Filled	Vacant	Total

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

Subfund 1DA		Oracle Position Control		
CECIL FIELD COMMERCE CENTER-SEC 111.	01-Oct-2015	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-2015	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-2015	Filled	Vacant	Total
State Agency - Courts	2	0	2	2
Subfund Total	2	0	2	2

Subfund 1F6		Oracle Position Control		
COMMUNITY SERVICES GRANTS	01-Oct-2015	Filled	Vacant	Total
Military Affairs and Veterans	5	5	0	5
Parks, Recreation and Community Services	72	65	7	72
Subfund Total	77	70	7	77

Subfund 1F7		Oracle Position Control		
JACKSONVILLE SHERIFF'S OFFICE GRANTS	01-Oct-2015	Filled	Vacant	Total
Office of the Sheriff	17	17	1	18
Subfund Total	17	17	1	18

Subfund 1F9		Oracle Position Control		
FIRE & RESCUE GRANTS	01-Oct-2015	Filled	Vacant	Total
Fire and Rescue	71	16	0	16
Subfund Total	71	16	0	16

Subfund 1FB		Oracle Position Control		
REGULATORY & ENVIRONMENTAL GRANTS	01-Oct-2015	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-2015	Oracle Position Control		
			Filled	Vacant	Total
Neighborhoods		1	1	0	1
	Subfund Total	1	1	0	1

Subfund 1N4 HOUSING OPPORTUNITIES FOR PERSONS		01-Oct-2015	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-2015	Oracle Position Control		
			Filled	Vacant	Total
Planning and Development		3	3	0	3
	Subfund Total	3	3	0	3

Subfund 411 ON-STREET PARKING		01-Oct-2015	Oracle Position Control		
			Filled	Vacant	Total
Downtown Investment Authority		0	24	1	25
Office of Economic Development		25	0	0	0
	Subfund Total	25	24	1	25

Subfund 412 OFF-STREET PARKING		01-Oct-2015	Oracle Position Control		
			Filled	Vacant	Total
Downtown Investment Authority		0	10	1	11
Office of Economic Development		11	0	0	0
	Subfund Total	11	10	1	11

Subfund 431 MOTOR VEHICLE INSPECTION - SEC 110.407		01-Oct-2015	Oracle Position Control		
			Filled	Vacant	Total
Finance and Administration		0	7	0	7
Office of Economic Development		7	0	0	0
	Subfund Total	7	7	0	7

Subfund 441 SOLID WASTE DISPOSAL		01-Oct-2015	Oracle Position Control		
			Filled	Vacant	Total
Public Works		116	107	9	116
	Subfund Total	116	107	9	116

Subfund 461 STORMWATER SERVICES	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	6	6	0	6
Public Works	40	38	2	40
Subfund Total	46	44	2	46

Subfund 511 FLEET MGMT - OPERATIONS	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	0	95	13	108
Intra-Governmental Services	108	0	0	0
Subfund Total	108	95	13	108

Subfund 512 FLEET MGMT - VEHICLE REPLACEMENT	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	0	3	0	3
Intra-Governmental Services	3	0	0	0
Subfund Total	3	3	0	3

Subfund 521 COPY CENTER / CENTRAL MAILROOM	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	0	4	1	5
Intra-Governmental Services	5	0	0	0
Subfund Total	5	4	1	5

Subfund 531 ITD OPERATIONS	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	0	102	24	126
Intra-Governmental Services	126	0	0	0
Subfund Total	126	102	24	126

Subfund 534 RADIO COMMUNICATIONS	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	0	10	0	10
Intra-Governmental Services	10	0	0	0
Subfund Total	10	10	0	10

Subfund 551 OFFICE OF GENERAL COUNSEL	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Office of General Counsel	61	57	4	61
Subfund Total	61	57	4	61

Subfund 561 SELF INSURANCE	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	21	21	0	21
Subfund Total	21	21	0	21

Subfund 571 GROUP HEALTH	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Employee Services	8	6	2	8
Subfund Total	8	6	2	8

Subfund 581 INSURED PROGRAMS	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	5	5	1	6
Subfund Total	5	5	1	6

Subfund 5A1 PUBLIC BUILDING ALLOCATIONS	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Public Works	59	56	3	59
Subfund Total	59	56	3	59

Subfund 611 GENERAL EMPLOYEES PENSION	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	6	4	1	5
Subfund Total	6	4	1	5

Subfund 64A INMATE WELFARE TRUST (SEC 111.300)	01-Oct-2015	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-2015	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-2015	Filled	Vacant	Total
	7,361	6,949	362	7,311

Citywide Employee Cap
Summary of Changes

SF 011 General Fund - GSD

Department	Other Changes	2016-140-E	Change	Description
Finance	3	37	40	RC15-219 moved one position from the Mayor's Office into the Finance Dpt after the FY15-16 budget was submitted to Council. RC16-047 moved two positions from the Parks, Recreation and Community Services Department.
Fire and Rescue	(1)	0	(1)	RC16-137 eliminated one position
Intra-Governmental Services	0	(61)	(61)	
Mayor's Office	(2)	0	(2)	RC15-219 and RC15-234 moved positions to other Departments.
Neighborhoods	1	27	28	RC16-153 moved a position from Planning to Neighborhoods
Office of Sports & Entertainment	1	0	1	RC15-234 moved one position from the Mayor's Office into Sports & Enter after the FY15-16 budget was submitted to Council
Parks, Recreation and Community Services	(2)	0	(2)	RC16-047 moved two positions to the Finance Dpt
Planning and Development	(1)	(3)	(4)	RC16-153 moved a position from Planning to Neighborhoods
Supervisor of Elections	(2)	0	(2)	RC16-131 eliminated two positions

SF 019 Jacksonville Journey

Department	Change	Description
Public Libraries	4	2015-720-E added four additional positions for the library enhancement access program

SF 192 Jacksonville Children's Commission Grants

Department	Change	Description
Jacksonville Children's Commission	3	2015-516-E added three additional positions in the 21st century community learning center grant

SF 1F7 Jacksonville Sheriff's Office Grants

Department	Change	Description
Office of the Sheriff	1	2015-766-E authorized an additional position

SF 1F9 Fire and Rescue Grants

Department	Change	Description
Fire and Rescue	(55)	RC16-125 deleted 55 of the 67 SAFER grant firefighter positions effective 1/30/16.

SF 581 Insured Programs

Department	Change	Description
Finance and Administration	1	Ordinance 2016-206-E moved a position from subfund 611 into subfund 581

SF 611 General Employees Pension

Department	Change	Description
Finance and Administration	(1)	Ordinance 2016-206-E moved a position from subfund 611 into subfund 581

The subfunds below were impacted by 2016-140-E. The caps in the subfunds are unchanged but the positions were moved to new Department's as part of 2016-140-E.

- SF 411 On-Street Parking
- SF 412 Off-Street Parking
- SF 431 Motor Vehicle Inspection
- SF 511 Fleet Management Operations
- SF 512 Fleet Management - Vehicle Replacement
- SF 521 Copy Center / Central Mailroom
- SF 531 ITD Operations
- SF 534 Radio Communications