



Council Auditor's Office

Quarterly Summary for the Twelve Months Ended September 30, 2016

December 15, 2016

Report #788

Released on: December 15, 2016

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



December 15, 2016

Special Report #788

Honorable Members of the City Council
City of Jacksonville

Pursuant to Chapter 106 of the Ordinance Code, attached are the required financial statements and narratives for the twelve months ended September 30, 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 City 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).

The City Finance Director's report also included a year-end part-time hours report showing the 10/1/15 authorized part-time hours, vacancy pool movements, fiscal year 2015/16 ordinances that impacted part-time hours (including the Executive Branch departmental reorganization), and transfers of part-time hours between funds. Upon advice from the Office of General Counsel, part-time hours were transferred from the General Fund/General Services District (Subfund 011) to the Tax Collector's Office (Subfund 017) pursuant to the Mayor's transfer authority. Ordinance Code Section 106.404 allows the Mayor to transfer part-time hours within each fund as necessary. City Council may wish to amend the Ordinance Code to change "fund" to "subfund."

Municipal Code Sections 106.421 through 106.423 require this quarterly financial report. To meet the reporting dates specified by law, the Director of Finance or Chief Financial Officer of the City and each of its independent agencies were to submit their reports to the Council Auditor on or before November 30, 2016 and we are to submit the consolidated financial report by December 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 incurred an overall favorable budget variance of approximately \$29.0 million within the General Fund/General Services District (GF/GSD). Revenues were \$15.0 million more than budgeted and expenditures were \$14.0 million less than budgeted.

GF/GSD 011 – Revenues (pages 29 and 32)

The favorable variance of \$15,011,096 in GF/GSD revenues is mostly driven by favorable variances in Ad Valorem Taxes, Taxes, State Shared Revenue, and Transfers from Other Funds, which are explained in further detail below.

Ad Valorem Taxes incurred a favorable variance of \$4.6 million due to the year-end reconciliation performed in the fourth quarter to true up receivables and revenue. The majority of the variance is due to the collection of delinquent real property taxes.

Taxes incurred a favorable variance of \$3.1 million, mostly due to favorable variances of \$3.3 million in JEA Utilities Service Taxes – Electric, \$1.9 million in JEA Utilities Service Taxes – Water, and \$1.2 million in Franchise Fee – Sewer, all due to summer temperatures. These favorable variances were somewhat offset by an unfavorable variance of (\$2.7) million in Communication Services Taxes.

State Shared Revenue incurred a favorable variance of \$4.8 million. The largest contributors were favorable variances of \$3.1 million in Municipal Sales Tax and \$1.1 million in the 8th Cent Gas Tax.

Contributions/Transfers from Other Funds incurred a favorable variance of \$2.9 million due to several factors: the fiscal 2015/16 budgeted transfer for net red light camera revenue was \$150,000 and actual revenue totaled \$1,119,273, unused grant matching funds of \$1,033,074 were returned to the GF/GSD, and the Mayport Ferry Subfunds 451 (operating) and 452 (grants) were closed out following the transfer of the Ferry to the Jacksonville Transportation Authority. A complete breakdown of this variance can be found on page 12.

Last quarter, the Finance Director's report projected a favorable variance of \$5.5 million in Debt Proceeds and Other Sources Revenue due to the Debt Management Fund repayment for the Fire and Rescue Department self-contained breathing apparatus (SCBA) project. A budget revision was posted in the fourth quarter to appropriate this revenue in order to reconcile the revenue and expenditure budget for the project, which eliminated \$5.1 million of the favorable variance.

Fund Balance Transfers (shown on page 33) increased by \$1.1 million from June 30 due to legislation enacted in the fourth quarter. Ordinance 2016-364-E appropriated \$114,000 for a Sunshine Law settlement; Ordinance 2016-424-E appropriated \$143,437 to repay the Jacksonville Jaguars for expenses incurred in connection with the 2014 Florida/Georgia game; Ordinance 2016-426-E appropriated \$534,753 to effectuate the settlement agreement between

the City and Neptune Beach for solid waste tipping fees; Ordinance 2016-438-E appropriated \$125,000 for the Palms Partnership restaurant management agreement settlement; Ordinance 2016-464-E appropriated \$177,255 to provide funding to correct water intrusion damage and complete air quality improvements at Fire Station No. 4.

GF/GSD 011 – Expenditures (page 32)

The GF/GSD expenditure variances net to an overall favorable variance of \$14,011,956. The largest driver is personnel costs, which incurred a favorable variance of approximately \$3.7 million net of the lapse. Other Operating Expenses also incurred a favorable variance of \$2.7 million. The breakdown of this amount is shown on page 13.

GF/GSD 011 – Expenditures by Department (page 30)

The schedule on page 30 presents GF/GSD expenditures by department. Four departments incurred unfavorable variances: Advisory Boards and Commissions, Fire and Rescue, Military Affairs and Veterans, and State Attorney. The unfavorable variances for these departments are explained in further detail on page 31.

The Fire and Rescue Department incurred an unfavorable variance of \$2.3 million in expenditures, mostly due to overtime salaries exceeding the approved budget.

The Office of the Sheriff incurred a \$10.0 million favorable variance in expenditures, mostly due to favorable variances of \$6.5 million in personnel costs net of the lapse, \$2.3 million in fleet internal service charges, and \$773,469 in security/guard service.

Jacksonville Citywide Activities, Transfers Out – Debt, and Transfers Out have been combined into one line item titled Non-Departmental/Fund Level Activities. These expenditures incurred a net favorable variance of \$737,283.

GF/GSD 011 – Pension Contributions

Employer pension contributions for both the Correctional Officers' Retirement Plan and the Police and Fire Pension Fund utilized the greater of the dollar amount or percentage of covered payroll methods for FY 2015/16 actuals. 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 City utilized 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.

GF/GSD 011 – Estimated Change in Fund Balance

The Finance Department's schedule for the GF/GSD includes a calculation showing an estimated change in fund balance of \$14,218,011 for the fiscal year ending September 30, 2016. Based on

the amounts presented in the Finance Director’s report (which are unaudited), we calculate that the unassigned operating reserves will increase by \$23.1 million. The GF/GSD began FY 2015/16 with \$78.6 million in unassigned operating reserves. Based on operations in FY 2015/16, the unassigned operating reserves are expected to be \$101.7 million as of 9/30/16. Below is an explanation of how this amount was derived.

\$ 78.6	Unassigned Operating Reserves 9/30/15 (audited)
24.0	Actual FY 2015/16 Revenues over Expenditures (unaudited)
<u>(0.9)</u>	Net Change in Encumbrance Carryforward and Transfers from Fund Balance (unaudited)
<u>\$ 101.7</u>	Expected Unassigned Operating Reserves 9/30/16 (unaudited)

During the 2016/17 budget cycle, City Council approved a transfer of \$2.0 million from the GF/GSD fund balance to the Emergency Reserve to meet the 5% minimum target level identified in Section 106.106 of the Municipal Code based on the Mayor’s proposed budget. After all budget deliberations, the Emergency Reserve will fall short of the 5% target by \$382,586 mainly due to an additional \$8.0 million transfer from fund balance near the end of the budget process.

We recommend the City Council and City Administration take action to bring the Emergency Reserve in line with the adopted targets within Section 106.106. See the table below for the 2016/17 budget and associated target levels.

\$1,101 M	GF/GSD 2016/17 Budgeted Revenues and Expenditures
\$55 M	5% of GF/GSD 2016/17 Budgeted Revenues and Expenditures
\$77 M	7% of GF/GSD 2016/17 Budgeted Revenues and Expenditures

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, three report unfavorable variances and four report negative cash balances.

Special Events (Sub-fund 01A)

Although the report shows a favorable budget variance of \$98,947 for the fiscal year, the Office of Special Events did not meet its salaries and benefits lapse due to an overage in overtime salaries.

On-Street Parking (Sub-fund 411)

Subfund 411 incurred a favorable budget variance of \$422,934 for the fiscal year, mostly due to capital outlay expenditures of \$512,037 being carried forward for fiscal year 2016/17. Total revenues underperformed budget by \$205,518 due to shortfalls in parking late fees, daily parking

fees, collection fees, and parking fines. The September 30, 2016 balance sheet for Subfund 411 shows that current liabilities exceed current assets.

As part of the fiscal year 2016/17 budget, On-Street Parking (Subfund 411) and Off-Street Parking (Subfund 412) were combined into Subfund 412, which was renamed Public Parking. The balance sheet accounts of Subfund 411 will be closed as part of this process.

Motor Vehicle Inspection (Sub-fund 431)

Motor Vehicle Inspection incurred an unfavorable budget variance of (\$23,183) for the fiscal year, mostly due to a shortfall in vehicle for hire fees, a component of Charges for Services. Ordinance 2016-648-E was enacted in the fourth quarter to further extend the temporary moratorium on medallion renewals and late fees for medallion renewals pertaining to vehicles for hire through December 31, 2016. Additionally, bill 2016-739 has been introduced to provide that the moratorium remain in effect until March 31, 2017 to allow City Council to complete their review of the City's current laws governing vehicles for hire and the City's regulation of transportation network companies.

Mayport Ferry (Sub-fund 451)

The schedule for Subfund 451 reflects an overall unfavorable variance of (\$846,014) for the fiscal year. Pursuant to Ordinance 2016-127-E, the Jacksonville Transportation Authority assumed operation of the Ferry on March 31, 2016. A journal entry was posted in the fourth quarter to align the budget with actual revenue and expenditures. As the final step to closing out the subfund, the cash balance remaining in Subfund 451 at fiscal year-end was transferred to the General Fund/GSD, which is shown on the Transfers to Other Funds expenditure line.

Stormwater Services (Sub-fund 461)

The schedule for Subfund 461 shows an unfavorable variance of (\$532,451) in Debt Service expenditures. A journal entry was posted after the Finance Director submitted the report to move a portion of the actuals for the Series 2008 A&B Capital Project Revenue Bonds debt service to the GF/GSD where they were budgeted. This will increase the favorable variance in Subfund 461 by approximately \$588,000 and decrease the overall favorable variance in Subfund 011 by the same amount.

Municipal Stadium (Fund 4A0)

While Fund 4A0 incurred a favorable variance of \$108,007 for the fiscal year, a budget transfer will be needed because expenditures exceeded the approved budget. Additionally, the September 30, 2016 balance sheet for Fund 4A0 shows that current liabilities of \$8,810,599 exceed current assets of \$5,235,344.

Memorial Arena (Fund 4B0)

While Fund 4B0 incurred a favorable variance of \$787,866 for the fiscal year, a budget transfer will be needed because expenditures exceeded the approved budget. Additionally, the September 30, 2016 balance sheet for Fund 4B0 shows that current liabilities of \$5,698,564 exceed current assets of \$4,113,892.

Performing Arts Center (Fund 4D0)

The September 30, 2016 balance sheet for the Performing Arts Center reflects current assets of (\$365,710) and current liabilities of \$1,218,756. This fund is currently insolvent.

Convention Center (Fund 4E0)

The September 30, 2016 balance sheet for Fund 4E0 shows that current liabilities of \$522,952 exceed current assets of \$470,159.

Ritz Theatre (Fund 4H0)

The Ritz Theatre incurred a favorable variance of \$13,072 for the fiscal year, mostly due to personnel costs being less than budgeted. Additionally, the September 30, 2016 balance sheet for the Ritz Theatre reflects current liabilities of \$92,528 exceeding current assets of (\$59,028). This fund is insolvent.

Fleet Management Operations (Sub-fund 511)

Subfund 511 incurred an unfavorable variance of (\$69,642) for the fiscal year due to revenue shortfalls. Fuel costs were less than budgeted which caused an unfavorable variance in customer billings, a component of Charges for Services, and a favorable variance in Other Operating Expenses.

Radio Communications (Sub-fund 534)

Subfund 534 incurred a favorable variance of \$659,830 for the fiscal year, mostly due to a favorable variance in Debt Management Fund repayments. However, the subfund did not meet the salaries and benefits lapse and incurred an unfavorable variance of (\$438) in personnel costs net of the lapse. Additionally, the September 30 balance sheet for Subfund 534 shows current liabilities of \$5,546,966 exceeds current assets of \$3,561,453. This subfund is currently insolvent.

Office of General Counsel (Sub-fund 551)

Subfund 551 incurred a favorable variance of \$1,056,630 for the fiscal year due to Charges for Services revenue exceeding the budgeted amount. However, the subfund did not meet the salaries and benefits lapse and incurred an unfavorable variance of (\$95,392) in personnel costs net of the lapse.

Self-Insurance (Sub-fund 561)

The Finance Director's report shows that Subfund 561 incurred a favorable budget variance of \$8.2 million for the fiscal year. However, a year-end actuarial adjustment was posted in November which reduced the overall favorable variance shown on the Finance Director's report by \$3.8 million.

Public Building Allocations (Sub-fund 5A1)

Subfund 5A1 incurred a favorable variance of \$1,275,701 for the fiscal year, mostly due to a favorable variance in electricity, a component of Other Operating Expenses. However, the subfund did not meet the salaries and benefits lapse and incurred an unfavorable variance of (\$27,526) in personnel costs net of the lapse.

INDEPENDENT AGENCIES

JEA

Electric System

Fuel Revenues & Expenses

For FY 2015/16, the Electric System Fuel Schedule shows no surplus or deficit, however, JEA transferred a net \$29,372,865 to its Fuel Rate Stabilization Fund during the year. This is inclusive of a \$57 million fuel credit to JEA customers in October 2015 and was a result of favorable fuel costs which were lower than budget.

The JEA approved Fuel Rate Stabilization target amount is 15% of the higher of the annual projected energy expense or the highest 12 month period energy cost and per JEA, would approximate \$94 million. As seen on the schedule (page 65), the year-end balance in the Fuel Rate Stabilization fund of \$180,115,156 is in excess of the approximate target. At the November 2016 Board meeting, the JEA Board approved a lower Fuel Charge for JEA customers effective December 2016 in order to reduce the Fuel Reserve closer towards the targeted level.

Base Related Revenues & Expenses

For FY 2015/16, the Electric System Base Schedule shows no surplus or deficit. JEA's total base-related revenues were unfavorably impacted by Other Revenues (\$4.1 million) from low transmission sales and Natural Gas Pass Through Revenues (\$12.2 million) from the loss of a major customer. This was offset by favorable base rate revenues of \$3.0 million. However, JEA offset a large portion of the unfavorable revenues with corresponding reductions in expenditures of \$9.7 million. Transfers to Renewal & Replacements was under budget by \$3.8 million to achieve the balanced budget at year end.

Water & Sewer System

The financial report for the fiscal year ended September 30, 2016 shows a \$21,501,193 surplus. Total Operating and Non-Operating Revenues exceeded budget by \$15.5 and \$6.0 million, respectively. Several year-end budget transfers were made to balance actual expenses with the revised budget including Operating & Maintenance (\$6,428,030) and Debt Service expenditures (\$7,092,058). Also, revisions were made to transfers from Capacity/Extension Fees due to higher than budgeted revenues for the same.

District Energy System (Chilled Water)

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

Jacksonville Transportation Authority

The financial report of the Jacksonville Transportation Authority (JTA) for the twelve months ending September 30, 2016 indicates no budgetary stress for the JTA as a whole. However, the Skyway Division, CTC Division and the General Fund/Engineering Division all overspent their Fiscal Year 2015/2016 amended budgets. Therefore, JTA will need to submit a second budget amendment to City Council for approval in order to reconcile these divisions' budgets with actual expenditures.

As stated earlier in the report, each of the independent agencies are to submit their quarterly reports to the Council Auditor on or before November 30, 2016. It should be noted that while JTA submitted their quarterly report on time, there were numerous errors with JTA's report. JTA had to submit their quarterly report three separate times before we could properly review the report for reasonableness. JTA should be reviewing their reports for errors and inconsistencies before submitting them to our office to ensure the quarterly reports agree to the supporting documentation.

Jacksonville Port Authority

The Jacksonville Port Authority's (JPA) financial report for the twelve months ending September 30, 2016 indicates no budgetary stress. JPA recorded Net Income Before Transfers of \$11,694,497, with \$6,877,784 being transferred to Operating Capital Outlay and recording a year-end surplus of \$4,816,713. JPA should ensure that they are meeting their capital needs before any year-end surplus is recorded.

Jacksonville Aviation Authority

Jacksonville Aviation Authority's (JAA) financial report for the fiscal year ending September 30, 2016 indicates year-end operating and non-operating net income of \$27,135,421. This has resulted in a transfer to Operating Capital Outlay of \$2,446,385, a transfer from the Passenger Facility Charge (PFC) Reserve of \$5,628,139, and a transfer to Retained Earnings of \$30,317,175. JAA should ensure that they are meeting their capital needs before increasing the transfer to Retained Earnings.

During the year, JAA exceeded their budgeted temporary employee hours. The fiscal year 2015/16 budget authorized JAA to utilize 4,640 temporary employee hours; however, JAA utilized 5,370 hours, an excess of 730 hours. Because of this, legislation will need to be introduced to retroactively amend JAA's budget so that actual hours no longer exceed budgeted hours.

Jacksonville Housing Finance Authority

Subfund 721 incurred a favorable budget variance of \$227,007 due to favorable variances in both revenues and expenditures.

DEBT RATINGS

In an effort to monitor any significant changes in debt ratings on outstanding debt issued by the City and its Independent Agencies, we asked that the Director of Finance and any Independent Agencies who issue bonds provide rating information on a quarterly basis. There were no changes to the ratings in the fourth quarter. Please refer to pages 26 and 27 for a detailed list of individual bond ratings.

FINANCIAL REPORTS

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

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Respectfully submitted,

Kirk A. Sherman, CPA
Council Auditor

**FINANCE DEPARTMENT
OFFICE OF THE DIRECTOR**

November 30, 2016



MEMORANDUM

TO: Kirk Sherman, CPA
Council Auditor

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

SUBJECT: Financial Summaries for the Twelve Months ending September 30, 2016

In accordance with Ordinance 88-726-439, the Finance and Administration department is forwarding the quarterly financial summaries for the twelve months ending September 30, 2016 for the agreed upon subfunds of the Consolidated City of Jacksonville. The financial information contained here are as of month twelve, pulled from FAMIS on 11/29/16, and do not reflect all final adjusting entries.

The variances reflected on the financial summaries compare Council approved budgetary authority to actuals. The discussion in this memo focuses on the September 30th variance between budget and actual and not on balance sheet items except for fund's which may be in a negative cash position.

011 - GENERAL FUND – GSD:

As of September 30, the General Fund - GSD has an overall favorable budget to actual variance of \$29 million.

REVENUES

Overall, revenues outperformed budget by \$15 million. The favorable budget to actual variance in Ad Valorem Taxes of \$4,608,613 is due to a final accounting adjustment for property tax revenue.

Taxes outperformed budget by \$3,105,475 as detailed in the table below.

Title	Variance
JEA Utilities Services Tax - Electric	3,260,126
JEA Utilities Services Tax - Water	1,929,495
Franchise Fee - Sewer	1,248,212
Franchise Fee - Water	678,560
Local Business Taxes	(145,458)
Franchise Fee - Electric	(623,807)
Communication Services Tax	(2,680,955)
All Other Accounts	(560,698)
	3,105,475

State Shared Revenues outperformed budget by \$4,788,145 as detailed in the table below.

4,788,145	
Title	Variance
State Shared Revenue - Municipal Sales Tax	3,076,765
State Shared Revenue - 8th Cent Gas Tax	1,087,521
State Shared Revenue - County Sales Tax	726,854
All Other Accounts	(102,995)

Charges for Services underperformed budget by \$801,656 as detailed in the table below.

(801,656)	
Title	Variance
Fire & Rescue: Inspection Fee	406,785
Medical Examiner: Net Revenue	297,721
JSO: Off Duty Reimbursement	222,845
Neighborhoods: Siltation Inspection Fee	156,889
Property Appraisal Adj / Homestead Fee	(300,000)
Fire & Rescue: Net Ambulance Billings	(756,982)
Ambulance Revenue - Prior Yr Uncollectible	(867,997)
All Other Accounts	39,083

The favorable budget to actual variance in Transfers From Other Funds of \$2,888,073 is detailed and explained in the table below.

2,888,073		
Title	Variance	Explanation
Transfer In for Net Red Light Camera Revenue	969,273	
Transfer from Community Svc Grant Fund (SF 1F6)	1,033,074	Return of Unused Grant Match Funds
Transfer from Mayport Ferry Fund (SF 451)	846,014	Remaining cash in Mayport Ferry fund as of 9/30/16
Transfer from Mayport Ferry Capital Project Fund (SF 452)	126,240	Remaining cash in Mayport Ferry fund as of 9/30/16
Transfer from Public Buildings (SF 5A1) for debt service on the Ed Ball and Haverty's buildings	(86,528)	This variance has an offsetting favorable variance in Debt Management Fund Repayments

EXPENDITURES

Overall, expenditures are under budget by \$14 million including a net favorable budget to actual variance in personnel costs net of the salary and benefit lapse, totaling \$3.66 million.

Internal Service Charges are under budget by \$1,198,124. The main drivers of which are favorable budget to actual variances in fleet repairs of \$610,704 and fleet parts, oil, gas and lube of \$2.08 million. This is offset somewhat by unfavorable budget to actual variances in OGC charges of \$988,340 and IT Computer System Maint charges of \$914,313.

Professional and Contractual Services are under budget by \$1,781,293 as detailed in the table below. It should also be noted that the favorable variance of \$313,430 within DIA was carried over into FY 17 on the schedule AF.

1,781,293	
Title	Variance
Security/Guard Service - JSO	773,469
Professional Services - Finance & Administration	135,116
Professional Services - DIA	313,430
Professional Services - City Council	156,523
All Other Line Items	402,755

Other Operating Expenses are under budget by \$2,685,448 as detailed in the table below.

2,685,448	
Title	Variance
Repair / Maintenance and Other Operating Supplies	103,337
Repairs and Maintenance	128,623
Travel and Training	194,266
Electricity - Street Lights	212,552
Payment to State for Juvenile Justice	401,717
Clothing / Tool / Meal Allowances	411,174
Payments for QTV/Rev Grants	445,148
All Other Accounts	788,631

Capital Outlay is under budget by \$837,722. Of that balance, \$800,000 is being carried over into FY 17 pursuant to 2016-572-E to purchase a replacement helicopter for Mosquito Control.

Debt Service is under budget by \$2,379,110. Of that variance fiscal agent fees are \$24,781, interest payments are \$1,151,925 and principal payments are \$1,202,404.

Transfers to Other Funds is under budget by \$345,173 as detailed in the table below.

345,173		
Subfund / Independent Authority	Variance	Notes
JPA - communication svc tax	334,666	revenue less debt service
Fire and Rescue Grants	10,507	Return of Unused Grant Match Funds

Debt Management Fund Repayments are under budget by \$1,310,106 as detailed below.

Department / Description	Variance
Supervisor of Elections	(157,552)
Office of the Sheriff	1,985
Ed Ball / Haverly's Building - Offset by unfavorable revenue variance in Transfers from Other Funds	86,528
CIP Debt Repayment	669,776
Fire and Rescue	709,369

1,310,106

OTHER GENERAL FUND SUBFUNDS:

015 - PROPERTY APPRAISER

The fund overall has a favorable budget to actual variance of \$49,123. Revenues in total are outperforming budget by \$27,227. Expenditures in total are under budget by \$21,897.

016 - CLERK OF THE COURT

The fund overall has a favorable budget to actual variance of \$884,620. Revenues are outperforming budget by \$801,089, which is being driven by favorable variances in court – costs and fees of \$548,452 and fees remitted to county of \$212,352, as seen in Charges for Services. Expenditures in total are under budget by \$83,531.

017 – TAX COLLECTOR

The fund overall has a favorable budget to actual variance of \$1,219,668. Revenues are outperforming budget by \$138,627. Expenditures in total are under budget by \$1.08 million. Personnel costs net of the lapse has a favorable variance of \$435,712. Capital Outlay has a favorable variance of \$601,212. However, capital funding for the Westside relocation/expansion totaling \$601,212 has been carried over into FY17 on the schedule AF.

01A – SPECIAL EVENTS

The fund overall has a favorable budget to actual variance of \$98,947. Revenues are outperforming budget by \$29,941. Expenditures in total are under budget by \$69,006. Personnel costs net of the lapse came in over budget by \$84,903, which is due to a \$152,996 unfavorable variance in overtime. City departments such as JSO, JFRD and Parks, bill their overtime costs for city events to this fund. The unfavorable variance in personnel costs is offset by a net favorable budgetary variance in Other Operating Expenses of \$137,667.

SPECIAL REVENUE FUNDS:

159 – BUILDING INSPECTION

The fund overall has a favorable budget to actual variance of \$1.2 million. Revenues are outperforming budget by \$757,797. The largest driver of which are building inspection fees of \$441,925, as seen in Charges for Services. Expenditures in total are under budget by \$464,535. Capital Outlay has a favorable variance of \$133,580. However, capital funding for computer equipment for fire plans review totaling \$115,900 has been carried over into FY17 on the schedule AF.

191 – JACKSONVILLE CHILDREN'S COMMISSION

The fund overall has a favorable budget to actual variance of \$1.4 million. Revenues are outperforming budget by \$399,999. The favorable variance in Transfers From Other Funds of \$424,953 is due to the return of match money from the JCC grant fund (SF 192). Expenditures in total are under budget by \$1.0 million. The largest driver of which is a \$754,337 favorable variance in Grants, Aids and Contributions. This favorable variance was anticipated during the FY 17 budget process and has been utilized for children's' programs via a \$732,630 FY 17 fund balance appropriation.

ENTERPRISE FUNDS:

411 – ON-STREET PARKING

The fund overall has a favorable budget to actual variance of \$422,934. Revenues are underperforming budget by \$205,518, primarily due to unfavorable variances in daily parking fees (\$58,089) and parking late fees (\$73,923), as seen in Charges for Services. Expenditures in total are under budget by \$628,452. The main driver of which is a \$512,369 favorable variance in Capital Outlay. It should be noted that \$512,037 of that variance was carried over into FY17 on the schedule AF but the carryover was posted in FY 17 in subfund 412 and not in this fund.

412 – PUBLIC PARKING

The fund overall has a favorable budget to actual variance of \$671,894. Revenues are outperforming budget by \$235,198, primarily due to a favorable variance in monthly parking fees of \$201,924, as seen in Charges for Services. Expenditures in total are under budget by \$436,696. Professional and Contractual Services has a favorable variance of \$100,000 and Other Operating Expenses has a favorable variance of \$309,182. However, the \$100,000 in Professional and Contractual Services and \$275,000 of the \$309,182 in Other Operating Expenses have been carried over into FY 17 on the schedule AF.

431 – MOTOR VEHICLE INSPECTION

The fund overall has an unfavorable budget to actual variance of \$23,183. Revenues are underperforming budget by \$49,004. Expenditures in total are under budget by \$25,821. 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 for solvency at FY 17 year-end.

441 - SOLID WASTE DISPOSAL

The fund overall has a favorable budget to actual variance of \$2.66 million. Revenues are outperforming budget by \$134,295. The main driver of which is commercial tipping fees which is outperforming budget by \$1.28 million, as seen in Charges for Services. This is offset somewhat by unfavorable variances in Investment Pool/Interest Earnings of \$124,499, Other Sources of \$145,690 and Miscellaneous Revenue of \$612,962. The unfavorable variance in Miscellaneous Revenue is due to Timber sales revenue (\$489,037) and sale of recyclable products (\$123,208). Expenditures in total are under budget by \$2.52 million. The main drivers of which are favorable variances in contract garbage/recycling of \$1,084,802, as seen in Professional and Contractual Services and Debt Management Fund Repayments of \$985,569. As of the fourth quarter, this fund has a negative cash balance of \$575,099.98

451 – MAYPORT FERRY

The ownership of the Mayport Ferry has been transferred to JTA on March 31, 2016 pursuant to 2016-127-E. The remaining cash balance in this fund of \$846,014 as well as the remaining cash balance in the Mayport Ferry Grant Projects fund (SF 452) of \$126,240 has been transferred to the General Fund – GSD.

461 - STORMWATER SERVICES

The fund overall has a favorable budget to actual variance of \$175,122. Revenues are outperforming budget by \$382,426. Expenditures in total are over budget by \$207,304. The main driver of which is Debt Service with an unfavorable variance of \$532,451. This is offset somewhat by a favorable variance in personnel costs of \$85,996. As of the fourth quarter, this fund has a negative cash balance of \$11,188,442.52.

CITY VENUES:

4A0 - MUNICIPAL STADIUM

The fund overall has a favorable budget to actual variance of \$108,007. Revenues are outperforming budget by \$941,704. The largest driver is the 2 cent tourist development tax which, net of the sales tax rebate, is outperforming budget by \$750,149, as seen in Taxes. Expenditures in total are over budget by \$833,696. The largest drivers of which are unfavorable variances in Professional / Contractual services of \$382,289 and repairs / maintenance of \$682,379, as seen Other Operating Expenses.

4B0 - MEMORIAL ARENA

The fund overall has a favorable budget to actual variance of \$787,866. The unfavorable variance in Transfers from Other Funds of \$1,191,561 is offset by a favorable variance in Transfers to Other Funds of \$1,191,561. These variance are due to budgeted transfers between subfunds 4B1 (City side) and 4B2 (SMG side) not being reflected in the FAMIS actuals. Revenues are outperforming budget by \$1.4 million. The main drivers of which are contractual services revenue (\$1.0 million) and ticket surcharges (\$570,196) as seen in Charges for Services, rental of city facilities (\$306,432) and concession sales (\$416,771) as seen in Miscellaneous Revenue. Expenditures in total are over budget by \$638,278. The main drivers of which are Professional / Contractual Services of \$1,659,120 and repairs / maintenance of \$137,865, as seen in Other Operating Expenses.

4C0 – BASEBALL STADIUM

The fund overall has a favorable budget to actual variance of \$107. Revenues are underperforming budget by \$205,278. The main driver of which is contractual services revenue (\$214,527), as seen in Charges for Services. Expenditures in total are under budget by \$205,385. The main driver of which is Professional and Contractual Services of \$288,914.

4D0 - PERFORMING ARTS CENTER

The fund overall has a favorable budget to actual variance of \$80,816. Revenues are outperforming budget by \$84,955. The main driver of which is contractual services revenue (\$226,630), as seen in Charges for Services. This is offset somewhat by an unfavorable variances in Investment Pool / Interest Earnings of \$20,869 and Miscellaneous Revenue of \$75,991. Expenditures intotal are over budget by \$4,139. As of the fourth quarter, this fund has a negative cash balance of \$544,995.60.

4E0 – CONVENTION CENTER

The fund overall has a favorable budget to actual variance of \$16,140. Revenues are outperforming budget by \$303,508. The main drivers of which are contractual services revenue (\$99,808), as seen in Charges for Services, rental of city facilities of \$95,344 and concession sales of \$111,834, as seen in Miscellaneous Revenue. Expenditures in total are over budget by \$287,368. The main drivers of which are Professional and Contractual Services of \$190,039 and repairs / maintenance of \$139,790, as seen in Other Operating Expenses.

4H0 – RITZ THEATER

The fund overall has a favorable budget to actual variance of \$13,072. Revenues are underperforming budget by \$120,424. The main driver of which is rental of city facilities of \$113,450, as seen in Miscellaneous Revenue. Expenditures in total are under budget by \$133,496. The main driver of which is personnel costs which has a favorable variance of \$85,626. As of the fourth quarter, this fund has a negative cash balance of \$81,884.47.

INTERNAL SERVICE FUNDS:

511 - FLEET MANAGEMENT - OPERATIONS

The fund overall has an unfavorable budget to actual variance of \$69,642. Revenues are underperforming budget by \$6,536,739. Expenditures in total are under budget by \$6,467,097. The unfavorable variance in revenues is driven by the favorable variance in expenditures. Fuel came in \$6.1 million less than budget, therefore billings to customers (revenue for fleet) for the cost of fuel is less than budgeted. Additionally, Personnel costs net of the lapse are projected to have a \$282,968 favorable variance.

521 – COPY CENTER / CENTRAL MAILROOM

The fund overall has a favorable budget to actual variance of \$367,286. Revenues are outperforming budget by \$149,097. Expenditures in total are under budget by \$218,190. The main driver of which is a \$194,778 favorable variance in the copier consolidation contract, as seen in Professional and Contractual Services.

531 - ITD – OPERATIONS

The fund overall has a favorable budget to actual variance of \$1.74 million. Revenues are outperforming budget by \$672,775. Expenditures in total are under budget by \$1.07 million. The largest drivers of which are personnel costs net of the lapse which as a favorable variance of \$716,083 and Other Operating Expenses which as a favorable variance of \$206,638.

534 – RADIO COMMUNICATIONS

The fund overall has a favorable budget to actual variance of \$659,830. Revenues are underperforming budget by \$3.1 million. The main driver of which is the \$3.0 million unfavorable variance in Other Sources which has an offsetting favorable variance in Capital Outlay related to the fire station paging project. Expenditures in total are under budget by \$3.77 million. The main drivers of which are the \$3.0 million in Capital Outlay, as discussed above, and a \$704,693 favorable variance in Debt Management Fund Repayments. The \$3.0 million favorable variance in Capital Outlay, for the fire station paging project, is being carried forward into FY 17 on the schedule AF.

536 – TECHNOLOGY SYSTEM DEVELOPMENT

The fund overall has a favorable budget to actual variance of \$978,376. Revenues are underperforming budget by \$10.2 million. The main driver of which is the \$10,196,247 unfavorable variance in Other Sources which has an offsetting favorable variance in Capital Outlay. Expenditures in total are under budget by \$11.16 million. The main drivers of which are the \$10.5 million in Capital Outlay, as discussed above, and a \$657,627 favorable variance in Debt Management Fund Repayments. The bulk of the favorable variance in Capital Outlay is being carried over into FY 17 on the schedule AF.

551 – OFFICE OF GENERAL COUNSEL

The fund overall has a favorable budget to actual variance of \$1.06 million. Revenues are outperforming budget by \$1.07 million. The largest driver of which is Charges for Services (billings to customers) of \$1.09 million. Expenditures in total are over budget by \$13,630. Personnel costs net of the lapse came in over budget by \$95,392.

561 – SELF INSURANCE

The fund overall has a favorable budget to actual variance of \$8.15 million. Revenues are outperforming budget by \$2.27 million. The largest driver of which is a \$3.18 million favorable variance in workers compensation excess insurance reimbursements, as seen in Charges for Services. This is offset somewhat by an unfavorable variance of \$1.06 million in Investment Pool / Interest Earnings. Expenditures in total are under budget by \$5.88 million. The main driver of which is the net favorable variance of \$5,857,702 in Insurance Costs and Premiums. This variance is made up of a net favorable variance in change in liability of \$11.6 million that is offset by a \$5.8 million unfavorable variance in paid loss.

571 – GROUP HEALTH

The fund overall has a favorable budget to actual variance of \$7.49 million. Revenues are underperforming budget by \$2.8 million. The main driver of which are unfavorable variances in health insurance premiums (employers \$1,843,527 and employee \$1,256,284), as seen in Charges for Services. Expenditures in total are under budget by \$10.3 million. The main driver of which is the net favorable variance of \$10.2 million in Insurance Costs and Premiums. This variance is due to a \$10.3 million favorable variance in group health claims paid.

581 – INSURED PROGRAMS

The fund overall has a favorable budget to actual variance of \$285,162. Revenues are outperforming budget by \$32,600. Expenditures in total are under budget by \$252,561.

5A1 – PUBLIC BUILDING ALLOCATIONS

The fund overall has a favorable budget to actual variance of \$1.28 million. Revenues are underperforming budget by \$167,404. Expenditures in total are under budget by \$1,443,104. The main driver of which is a net favorable variance in utilities of \$954,230, as seen in Other Operating Expenses. The bulk of the \$157,041 favorable variance in Capital Outlay is being carried forward into FY 17 on the schedule AF.

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 experienced a net of fees return of .52% for the quarter ending September 30, 2016. Performance for the 2016 fiscal year was a positive 2.85%, after fee deductions, which exceeded the budgeted rate of 2.19%. During the past three and five years the portfolio has earned an average annual return of 2.06% and 2.24%, respectively. As a result of a strong final quarter of the 2016 fiscal year, the Operating Portfolio is now outperforming its benchmark in all of the aforementioned return categories.

As a result of continued concerns surrounding the recovery of the US labor market, the Federal Reserve again declined to raise interest rates during the final quarter of the 2016 fiscal year. Global equity markets reacted positively to the Fed's dovish stance, as the S&P 500 returned 3.9% and the MSCI EAFE rose 6.4% over those three months. Emerging markets equities were also amongst the strongest performers over the period. As for fixed income, some of the quarter's strongest performance came from high yield corporates, as the Barclays US Corp: High Yield Index outperformed the Barclays Aggregate Bond Index by over 5%. Stretching into the next quarter, volatility surrounding the US Presidential election continues to be a major focus for markets.

It is still our view that market interest rates will most likely rise when the Federal Reserve meets in December of 2016. There has been heightened political pressure for them to raise rates, as US unemployment continues to be low and signs of wage inflation have appeared. 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

November 18, 2016

SUBJECT: QUARTERLY FINANCIAL SUMMARY – September 30, 2016

FROM: Melissa H. Dykes, Chief Financial Officer JEA

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

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

For the twelve months ended September 30, 2016, JEA contributed a record high \$114.2 million to the City's General Fund. JEA also paid to the City \$85.8 million Public Service Tax, \$38.9 million City of Jacksonville Franchise Fee and \$15.0 million one-time City Contribution per the new City Interlocal agreement. The total combined payment to the City is \$253.9 million and represents an increase of \$17.2 million from prior year.

The Electric System produced a balanced budget for the year ended September 30, 2016, and realized \$19.1 million of capital savings. Lower fuel costs allowed for a \$57 million fuel rebate to customers in October and a (\$6.85) fuel rate reduction in February.

The Water and Sewer System produced a positive fund balance of \$21.5 million for the year ended September 30, 2016 and realized \$47.6 million of capital savings. The positive fund balance is a result of higher than budgeted sales caused by annual rainfall being significantly lower than the 30-year average.

The District Energy System produced a balanced budget for the year ended September 30, 2016 and realized \$1.9 million of capital savings.

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

JEA is actively monitoring the credit markets in order to efficiently manage debt. A schedule of JEA's bond ratings as of September 30, 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+.

Melissa H. Dykes, Chief Financial Officer

Attachments: As noted

RECEIVED
NOV 28 2016
COUNCIL AUDITOR



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

November 30, 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 September 30, 2016. I am including a full-year variance narrative for each division:

Bus Fund

Bus revenues are higher than budget for the year by \$1.7M, driven primarily by net sales taxes - \$1.4M, local option gas taxes - \$1.0M, and higher advertising revenues - \$0.5M. This favorability is partially offset by lower passenger fares (\$1.3M under budget), driven by lower than budgeted ridership and increased usage of passes. Expenses are \$0.2M under budget. Excess revenues will be placed in reserves to be appropriated in future fiscal years.

Skyway Fund

Skyway revenues were below budget due to lower grant funds. Favorable operating expenses were offset by the reclass of expenses which had previously been capitalized. As a result, the transfer from the Bus fund is higher than budget. The Skyway is a fare-free service and requires a transfer from the Bus fund to support operations.

CTC Fund (Connexion)

Connexion grant revenues were \$180K higher than budget. Operating expenses exceeded budget by a similar amount, reflecting a reclass of capital assets to expense. As a result, the transfer from the Bus fund is above the budgeted amount.

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 six months of experience, passenger fares are slightly favorable to budget. The transfer from bus fund is also higher due to a budgeted operating grant which was not realized. Overall, expenses are under budget by 1 percent.

General Fund

Revenues exceed expenditures by \$450K for the full year. This is primarily driven by interest earnings on cash proceeds from the LOGT bonds that were issued in FY 2015. Expenses were just above budget reflecting increased advertising and professional service expenses, mostly offset by lower salaries.

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



November 30, 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 September 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", written in a cursive style.

Mike McClung
Controller

MM/bd
Attachments

P.O. Box 3006
2831 Talleyrand Avenue
Jacksonville, FL 32206-0006
Phone: (904) 630-3000
www.jaxport.com

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



November 30, 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 twelve months ended September 30, 2016.

Operating Revenues were \$79.59 million which results in a positive variance of \$1.88 million year to date. Operating Expenditures were \$49.64 million which results in a year to date positive variance of \$2.41 million. The quarter closes with a year to date positive Operating Income variance of \$4.28 million. The Jacksonville Aviation Authority is in a good financial position and has experienced no budgetary stress during the fiscal year.

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

Sincerely,

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

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 (September 30, 2016)

Dear Mr. Sherman,

Enclosed is the Jacksonville Housing Finance Authority (JHFA) Quarterly Report Summary for the three months ending September 30, 2016. As expected, JHFA finished the fiscal with an overall positive variance in revenues and expenditures. As a result, the JHFA will be increasing its fund balance by a projected \$227,007 at the close of the fiscal year.

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

Sincerely,

A handwritten signature in black ink, appearing to read "L. Stagner", with a long horizontal flourish extending to the right.

Laura Stagner
Director - Finance

Bond Ratings - City of Jacksonville
As of September 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 September 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			
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			
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- Ross Jones, Director of Finance			

Bond Ratings Scale

Moody's		S&P		Fitch		Definition
Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	
Aaa	P-1	AAA	A-1+	AAA	F1+	Prime
Aa1		AA+		AA+		High grade
Aa2		AA		AA		High grade
Aa3		AA-		AA-		
A1		A+	A-1	A+	F1	Upper medium grade
A2	A	A	A			
A3	P-2	A-	A-2	A-	F2	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		D	D	RD/D	RD/D	In default, little prospect of recovery
/						
/						

Municipal Short Term Ratings (Moody's)

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

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

GENERAL FUND GSD - 011

REVENUE - VARIOUS DEPARTMENTS

	Revised Budget	Actuals	Variance Favorable (Unfavorable)
AD VALOREM TAXES	535,272,855	539,881,468	4,608,613
SALES AND USE TAXES	1,050,537	1,129,661	79,124
UTILITY SERVICE TAXES	85,828,708	90,513,477	4,684,769
COMMUNICATIONS SERVICES TAX	35,285,231	32,604,276	(2,680,955)
LOCAL BUSINESS TAX	7,317,305	7,171,847	(145,458)
FRANCHISE FEES	39,233,412	40,401,407	1,167,995
FEDERAL GRANTS	635,511	598,803	(36,708)
FEDERAL PAYMENTS IN LIEU OF TAXES	25,119	24,520	(599)
STATE GRANTS	393,571	334,402	(59,169)
STATE SHARED REVENUES	151,390,433	156,178,578	4,788,145
CONTRIBUTIONS FROM OTHER LOCAL UNITS	114,187,538	114,187,538	0
GENERAL GOVERNMENT	4,034,002	4,158,975	124,973
PUBLIC SAFETY	26,352,489	25,229,923	(1,122,566)
PHYSICAL ENVIRONMENT	462,347	536,277	73,930
HUMAN SERVICES	1,849,438	2,198,358	348,920
CULTURE AND RECREATION	567,150	588,677	21,527
OTHER CHARGES FOR SERVICES	12,911,169	12,679,406	(231,763)
JUDGMENT AND FINES	687,700	637,246	(50,454)
VIOLATIONS OF LOCAL ORDINANCES	527,267	515,812	(11,455)
OTHER FINES AND/OR FORFEITS	1,196,428	1,119,582	(76,846)
INTEREST, INCL PROFITS ON INVESTMENTS	3,264,798	3,609,880	345,082
RENTS AND ROYALTIES	149,200	129,963	(19,237)
DISPOSITION OF FIXED ASSETS	89,000	96,902	7,902
CONTRIB & DONATIONS FROM PRIVATE SOURCES	40,000	142,509	102,509
OTHER MISCELLANEOUS REVENUE	17,136,246	17,016,198	(120,048)
CONTRIBUTIONS FROM OTHER FUNDS	12,422,431	15,310,504	2,888,073
DEBT PROCEEDS	5,605,900	5,930,693	324,793
	1,057,915,785	1,072,926,882	15,011,096

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

GENERAL FUND GSD - 011

EXPENDITURES BY DEPARTMENT

	Revised Budget	Actuals plus Encumbrance	Variance Favorable (Unfavorable)
ADVISORY BOARDS & COMMISSIONS	462,736	469,428	(6,692)
CITY COUNCIL	9,429,974	9,232,191	197,783
COURTS	4,277,949	4,257,488	20,461
DOWNTOWN INVESTMENT AUTHORITY	1,322,533	1,029,308	293,225
EMPLOYEE SERVICES	5,388,504	5,383,722	4,782
FINANCE AND ADMINISTRATION	9,289,757	8,836,274	453,483
FIRE AND RESCUE	216,283,800	218,606,822	(2,323,023)
HUMAN RIGHTS COMMISSION	598,893	590,761	8,132
INTRA-GOVERNMENTAL SERVICES	2,407,425	2,405,830	1,595
MAYOR'S OFFICE	4,223,757	3,932,519	291,238
MEDICAL EXAMINER	3,923,317	3,690,704	232,613
MILITARY AFFAIRS AND VETERANS	1,096,756	1,124,229	(27,473)
NEIGHBORHOODS	18,794,893	17,566,159	1,228,734
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES	252,870,734	252,133,450	737,283
OFFICE OF ECONOMIC DEVELOPMENT	1,964,663	1,765,709	198,954
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	261,908	246,958	14,950
OFFICE OF GENERAL COUNSEL	786,385	737,776	48,609
OFFICE OF INSPECTOR GENERAL	811,371	628,388	182,983
OFFICE OF SPORTS & ENTERTAINMENT	834,229	817,464	16,766
OFFICE OF THE SHERIFF	406,248,147	396,241,551	10,006,596
PARKS, RECREATION & COMMUNITY SVCS	39,778,340	39,141,187	637,153
PLANNING AND DEVELOPMENT	4,243,310	4,087,908	155,402
PUBLIC DEFENDER	1,840,437	1,832,686	7,751
PUBLIC HEALTH	774,514	771,183	3,331
PUBLIC LIBRARIES	31,759,046	31,161,769	597,277
PUBLIC WORKS	42,980,615	42,509,268	471,347
SPECIAL SERVICES	0	(6,754)	6,754
STATE ATTORNEY	1,656,178	1,662,122	(5,944)
SUPERVISOR OF ELECTIONS	7,144,584	6,586,697	557,887
	1,071,454,754	1,057,442,798	14,011,956

GENERAL FUND - GSD
 EXPENDITURES BY DEPARTMENT SUPPLEMENTAL DETAIL

Advisory Boards and Commission

Unfavorable Variance: (6,692)

	<u>Variance</u>
Personnel Costs	(428)
Operating and Capital Outlay	1,850
Internal Service Charges - OGC	(7,786)
Internal Service Charges - Other	(328)

Fire and Rescue

Unfavorable Variance: (2,323,023)

	<u>Variance</u>
Personnel Costs excluding Overtime	128,774
Overtime	(2,436,096)
Operating	463,379
Internal Service Charges - Legal	(890,851)
Internal Service Charges - ITD	(947,368)
Internal Service Charges - Other	644,705
Debt Management Fund Repayments	709,369
Capital Outlay	5,065

Military Affairs and Veterans

Unfavorable Variance: (27,473)

	<u>Variance</u>
Personnel Costs	(42,754)
Operating and Capital Outlay	16,778
Internal Service Charges	(1,497)

State Attorney

Unfavorable Variance: (5,944)

	<u>Variance</u>
Operating and Capital Outlay	948
Internal Service Charges - ITD	(6,892)

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

011 - GENERAL FUND - GSD

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	98,914,390.91	Current Liabilities	29,857,738.21
Taxes and other Receivable, Net	20,358,605.01	Other Liabilities	87,779,536.32
Due from Other Government Units	56,014,482.49	Deferred Inflows	179,850.56
Inventories	4,119,835.13		
Other Current Assets	67,166,691.74	TOTAL LIABILITIES	<u>117,817,125.09</u>
		FUND EQUITY	
		Beginning of Year	93,492,572.13
		Current Yr Less Encumbrances	35,264,308.06
		TOTAL FUND EQUITY	128,756,880.19
TOTAL ASSETS	<u>246,574,005.28</u>	TOTAL LIABILITIES FUND EQUITY	<u>246,574,005.28</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Ad Valorem Taxes	535,272,855	539,881,468	0	4,608,613
Taxes	168,715,193	171,820,668	0	3,105,475
Intergovernmental Revenue	1,054,201	957,725	0	(96,476)
State Shared Revenue	151,390,433	156,178,578	0	4,788,145
Charges for Services	43,821,891	43,020,235	0	(801,656)
Revenue From City Agencies - Allocations	2,354,704	2,371,381	0	16,677
Fines and Forfeits	2,411,395	2,272,641	0	(138,754)
Investment Pool / Interest Earnings	3,264,798	3,607,542	0	342,744
Miscellaneous Revenue	17,414,446	17,387,910	0	(26,536)
Other Sources	5,605,900	5,930,693	0	324,793
Transfers From Other Funds	12,422,431	15,310,504	0	2,888,073
Transfers From Component Units	114,187,538	114,187,538	0	0
TOTAL REVENUE	<u>1,057,915,785</u>	<u>1,072,926,882</u>	<u>0</u>	<u>15,011,096</u>
EXPENDITURES				
Salaries	350,726,050	346,094,951	0	4,631,099
Salary & Benefit Lapse	(7,578,784)	0	0	(7,578,784)
Pension Costs	200,441,133	196,333,453	0	4,107,680
Employer Provided Benefits	75,732,228	73,227,641	0	2,504,587
Internal Service Charges	91,778,750	90,580,626	0	1,198,124
Insurance Costs and Premiums	7,279,609	7,278,359	0	1,250
Professional and Contractual Services	40,177,115	34,600,260	3,795,562	1,781,293
Other Operating Expenses	74,412,755	67,673,041	4,054,267	2,685,448
Intra-Departmental Billing	362,672	389,349	0	(26,677)
Library Materials	3,016,412	2,987,130	29,281	1
Capital Outlay	8,194,442	6,773,353	583,367	837,722
Debt Service	66,711,864	64,332,754	0	2,379,110
Grants, Aids & Contributions	35,212,429	35,037,821	88,129	86,479
Supervision Allocation	(433,339)	(265,768)	0	(167,571)
Indirect Cost	2,957,392	2,957,392	0	0
Transfers to Other Funds	91,987,230	91,642,058	0	345,173
Payment to Fiscal Agents	1,723,973	1,766,456	0	(42,483)
Debt Management Fund Repayments	28,608,454	27,298,348	0	1,310,106
Fiscal and Other Debt Fees	144,369	184,968	0	(40,599)
TOTAL EXPENDITURES	<u>1,071,454,754</u>	<u>1,048,892,193</u>	<u>8,550,606</u>	<u>14,011,956</u>

CURRENT YEAR	(13,538,969)	24,034,689	(8,550,606)	29,023,052
FUND BALANCE TRANSFERS	11,310,368			
CARRYOVERS	0			
CONTINGENCIES	(3,697,461)			
RESERVE - PRIOR YEAR ENCUMBRANCES	5,926,062			
BUDGET DIFFERENCE	0			

Estimated Change in fund balance:

The variances reflected on the financial summaries compare Council approved budgetary authority to actuals. This is not always a true reflection of the change in a fund's fund balance due to; fund balance appropriations, the carryover of budgetary spending authority from a prior fiscal year and/or the carryover of current year spending authority into the upcoming fiscal year.

The schedule below shows the change in the fund balance based on revenue received, expenditures paid, funds encumbered but not spent and carryovers. The analysis assumes that all encumbered and carried over funds will be spent.

011 - General Fund - GSD

Fiscal Year 2015-2016

-	Actual Revenue less Expenditures	24,034,689	
	Encumbered but not spent	(8,550,606)	
	Carryover into FY 17		
	Ord 2016-504-E Schedule AF	(391,454)	
	Ord 2016-572-E	(800,000)	
	Ord 2016-385-E	<u>(74,618)</u>	
		14,218,011	Change in Fund Balance

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

015 - PROPERTY APPRAISER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,144,531.51	Current Liabilities	280,065.68
		TOTAL LIABILITIES	280,065.68
		FUND EQUITY	
		Beginning of Year	901,014.02
		Current Yr Less Encumbrances	(36,548.19)
		TOTAL FUND EQUITY	864,465.83
TOTAL ASSETS	<u><u>1,144,531.51</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>1,144,531.51</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	299,962	340,265	0	40,303
Investment Pool / Interest Earnings	30,752	18,385	0	(12,367)
Miscellaneous Revenue	2,500	1,791	0	(709)
Transfers From Other Funds	9,733,745	9,733,745	0	0
TOTAL REVENUE	<u>10,066,959</u>	<u>10,094,186</u>	<u>0</u>	<u>27,227</u>
EXPENDITURES				
Salaries	5,573,494	5,527,647	0	45,847
Salary & Benefit Lapse	(140,401)	0	0	(140,401)
Pension Costs	1,694,087	1,591,370	0	102,717
Employer Provided Benefits	1,249,860	1,211,453	0	38,407
Internal Service Charges	870,433	918,484	0	(48,051)
Insurance Costs and Premiums	37,719	37,719	0	0
Professional and Contractual Services	289,774	234,744	54,609	421
Other Operating Expenses	714,555	622,330	69,270	22,956
Capital Outlay	4,640	4,639	0	1
TOTAL EXPENDITURES	<u>10,294,161</u>	<u>10,148,385</u>	<u>123,879</u>	<u>21,897</u>
CURRENT YEAR	<u>(227,202)</u>	<u>(54,200)</u>	<u>(123,879)</u>	<u>49,123</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	227,202			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

016 - CLERK OF THE COURT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,778,601.15	Current Liabilities	45,568.08
Due from Other Government Units	<u>368,415.00</u>	TOTAL LIABILITIES	<u>45,568.08</u>
		FUND EQUITY	
		Beginning of Year	1,188,574.37
		Current Yr Less Encumbrances	912,873.70
		TOTAL FUND EQUITY	<u>2,101,448.07</u>
TOTAL ASSETS	<u><u>2,147,016.15</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>2,147,016.15</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	3,468,308	4,271,248	0	802,940
Investment Pool / Interest Earnings	27,218	25,367	0	(1,851)
TOTAL REVENUE	<u>3,495,526</u>	<u>4,296,615</u>	<u>0</u>	<u>801,089</u>
EXPENDITURES				
Salaries	914,882	822,498	0	92,384
Salary & Benefit Lapse	(73,335)	0	0	(73,335)
Pension Costs	279,387	220,479	0	58,908
Employer Provided Benefits	242,706	205,665	0	37,041
Internal Service Charges	1,859,130	1,893,479	0	(34,349)
Insurance Costs and Premiums	3,407	3,407	0	0
Professional and Contractual Services	4,290	3,667	624	0
Other Operating Expenses	207,908	204,515	513	2,880
Capital Outlay	2	0	0	2
Supervision Allocation	284,406	284,406	0	0
Indirect Cost	94,749	94,749	0	0
TOTAL EXPENDITURES	<u>3,817,532</u>	<u>3,732,864</u>	<u>1,137</u>	<u>83,531</u>
CURRENT YEAR	<u>(322,006)</u>	<u>563,751</u>	<u>(1,137)</u>	<u>884,620</u>
FUND BALANCE TRANSFERS	321,692			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	314			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

017 - TAX COLLECTOR

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,208,677.15	Current Liabilities	493,783.00
		TOTAL LIABILITIES	493,783.00
		FUND EQUITY	
		Beginning of Year	356,359.04
		Current Yr Less Encumbrances	1,358,535.11
		TOTAL FUND EQUITY	1,714,894.15
TOTAL ASSETS	<u>2,208,677.15</u>	TOTAL LIABILITIES FUND EQUITY	<u>2,208,677.15</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Licenses and Permits	6,200	7,110	0	910
Charges for Services	10,131,056	10,269,771	0	138,715
Investment Pool / Interest Earnings	21,622	20,818	0	(804)
Miscellaneous Revenue	16,000	15,807	0	(193)
Transfers From Other Funds	6,093,948	6,093,948	0	0
TOTAL REVENUE	<u>16,268,826</u>	<u>16,407,453</u>	<u>0</u>	<u>138,627</u>
EXPENDITURES				
Salaries	8,638,395	8,253,164	0	385,231
Salary & Benefit Lapse	(330,201)	0	0	(330,201)
Pension Costs	2,300,613	2,074,886	0	225,727
Employer Provided Benefits	1,876,672	1,721,717	0	154,955
Internal Service Charges	1,605,072	1,601,363	0	3,709
Insurance Costs and Premiums	33,088	33,042	0	46
Professional and Contractual Services	303,858	149,223	133,635	21,000
Other Operating Expenses	1,959,003	1,842,386	97,256	19,360
Capital Outlay	1,091,371	363,810	126,349	601,212
TOTAL EXPENDITURES	<u>17,477,871</u>	<u>16,039,590</u>	<u>357,241</u>	<u>1,081,041</u>
	CURRENT YEAR	<u>(1,209,045)</u>	<u>(357,241)</u>	<u>1,219,668</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
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

01A - SPECIAL EVENTS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	252,966.92	Current Liabilities	72,144.73
Taxes and other Receivable, Net	<u>0.00</u>	TOTAL LIABILITIES	<u>72,144.73</u>
		FUND EQUITY	
		Beginning of Year	58,683.62
		Current Yr Less Encumbrances	122,138.57
		TOTAL FUND EQUITY	<u>180,822.19</u>
TOTAL ASSETS	<u><u>252,966.92</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>252,966.92</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Investment Pool / Interest Earnings	0	27,387	0	27,387
Miscellaneous Revenue	15,000	17,555	0	2,555
Transfers From Other Funds	5,009,110	5,009,110	0	0
TOTAL REVENUE	<u>5,024,110</u>	<u>5,054,051</u>	<u>0</u>	<u>29,941</u>
EXPENDITURES				
Salaries	912,811	1,008,083	0	(95,272)
Salary & Benefit Lapse	(12,168)	0	0	(12,168)
Pension Costs	165,345	153,604	0	11,741
Employer Provided Benefits	148,691	137,895	0	10,796
Internal Service Charges	387,474	371,398	0	16,076
Insurance Costs and Premiums	68,209	68,209	0	0
Professional and Contractual Services	69,521	69,354	0	167
Other Operating Expenses	2,780,014	2,589,504	52,844	137,667
Capital Outlay	1	0	0	1
Grants, Aids & Contributions	432,772	432,772	0	0
Transfers to Other Funds	294,108	294,108	0	0
TOTAL EXPENDITURES	<u>5,246,778</u>	<u>5,124,928</u>	<u>52,844</u>	<u>69,006</u>
	CURRENT YEAR	<u>(222,668)</u>	<u>(52,844)</u>	<u>98,947</u>
FUND BALANCE TRANSFERS	189,108			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	33,560			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

159 - BUILDING INSPECTION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	11,516,681.33	Current Liabilities	696,581.29
Taxes and other Receivable, Net	<u>0.00</u>	TOTAL LIABILITIES	<u>696,581.29</u>
		FUND EQUITY	
		Beginning of Year	9,404,247.75
		Current Yr Less Encumbrances	<u>1,415,852.29</u>
		TOTAL FUND EQUITY	<u>10,820,100.04</u>
TOTAL ASSETS	<u><u>11,516,681.33</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>11,516,681.33</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	14,329,434	15,006,787	0	677,353
Fines and Forfeits	169,850	214,545	0	44,695
Investment Pool / Interest Earnings	150,815	166,502	0	15,687
Miscellaneous Revenue	386,960	407,022	0	20,062
TOTAL REVENUE	<u>15,037,059</u>	<u>15,794,856</u>	<u>0</u>	<u>757,797</u>
EXPENDITURES				
Salaries	6,113,437	6,013,221	0	100,216
Salary & Benefit Lapse	(99,558)	0	0	(99,558)
Pension Costs	1,928,009	1,875,638	0	52,371
Employer Provided Benefits	1,440,282	1,408,040	0	32,242
Internal Service Charges	1,854,311	1,708,742	0	145,569
Insurance Costs and Premiums	25,708	25,573	0	135
Professional and Contractual Services	100,009	17,158	13,462	69,389
Other Operating Expenses	354,842	319,688	4,560	30,593
Capital Outlay	149,153	15,573	0	133,580
Supervision Allocation	71,261	71,263	0	(2)
Indirect Cost	702,541	702,541	0	0
Transfers to Other Funds	2,520,674	2,520,674	0	0
TOTAL EXPENDITURES	<u>15,160,669</u>	<u>14,678,112</u>	<u>18,023</u>	<u>464,535</u>
	CURRENT YEAR	<u>(123,610)</u>	<u>(18,023)</u>	<u>1,222,332</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
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

191 - JACKSONVILLE CHILDREN'S COMMISSION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	5,011,969.82	Current Liabilities	2,698,992.53
		TOTAL LIABILITIES	2,698,992.53
		FUND EQUITY	
		Beginning of Year	1,802,454.09
		Current Yr Less Encumbrances	510,523.20
		TOTAL FUND EQUITY	2,312,977.29
TOTAL ASSETS	<u>5,011,969.82</u>	TOTAL LIABILITIES FUND EQUITY	<u>5,011,969.82</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Investment Pool / Interest Earnings	86,590	53,437	0	(33,153)
Miscellaneous Revenue	331,840	340,040	0	8,200
Transfers From Other Funds	23,001,341	23,426,294	0	424,953
TOTAL REVENUE	<u>23,419,771</u>	<u>23,819,770</u>	<u>0</u>	<u>399,999</u>
EXPENDITURES				
Salaries	2,080,936	1,950,908	0	130,028
Salary & Benefit Lapse	(72,564)	0	0	(72,564)
Pension Costs	557,114	487,076	0	70,038
Employer Provided Benefits	372,608	355,347	0	17,261
Internal Service Charges	530,794	507,335	0	23,459
Insurance Costs and Premiums	20,273	20,273	0	0
Professional and Contractual Services	117,498	84,915	20,320	12,263
Other Operating Expenses	161,677	131,891	4,119	25,667
Capital Outlay	2	0	0	2
Debt Service	523,511	483,030	0	40,481
Grants, Aids & Contributions	20,388,191	18,750,518	883,335	754,337
Transfers to Other Funds	1,367,098	1,367,098	0	0
TOTAL EXPENDITURES	<u>26,047,137</u>	<u>24,138,392</u>	<u>907,774</u>	<u>1,000,972</u>
	CURRENT YEAR	<u>(2,627,366)</u>	<u>(907,774)</u>	<u>1,400,971</u>
FUND BALANCE TRANSFERS	751,848			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,875,518			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

411 - ON-STREET PARKING

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	72,669.51	Current Liabilities	181,905.49
Taxes and other Receivable, Net	2,847.00	Other Liabilities	384,281.64
Capital Assets, Net	<u>3,674,201.58</u>	TOTAL LIABILITIES	<u>566,187.13</u>
		FUND EQUITY	
		Beginning of Year	2,529,686.81
		Current Yr Less Encumbrances	653,844.15
		TOTAL FUND EQUITY	<u>3,183,530.96</u>
TOTAL ASSETS	<u><u>3,749,718.09</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>3,749,718.09</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Licenses and Permits	0	5,620	0	5,620
Charges for Services	1,173,700	992,381	0	(181,319)
Fines and Forfeits	580,000	546,942	0	(33,058)
Investment Pool / Interest Earnings	0	(497)	0	(497)
Miscellaneous Revenue	1,500	5,236	0	3,736
Transfers From Other Funds	904,760	904,760	0	0
TOTAL REVENUE	<u>2,659,960</u>	<u>2,454,442</u>	<u>0</u>	<u>(205,518)</u>
EXPENDITURES				
Salaries	962,982	898,275	0	64,707
Salary & Benefit Lapse	(35,700)	0	0	(35,700)
Pension Costs	242,829	234,517	0	8,312
Employer Provided Benefits	242,861	229,004	0	13,857
Internal Service Charges	315,545	287,487	0	28,058
Insurance Costs and Premiums	5,462	5,462	0	0
Other Operating Expenses	294,537	212,171	45,517	36,849
Capital Outlay	513,911	1,542	0	512,369
Supervision Allocation	(283,000)	(283,000)	0	0
Indirect Cost	116,408	116,408	0	0
TOTAL EXPENDITURES	<u>2,375,835</u>	<u>1,701,867</u>	<u>45,517</u>	<u>628,452</u>
CURRENT YEAR	<u>284,125</u>	<u>752,576</u>	<u>(45,517)</u>	<u>422,934</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(333,797)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	49,672			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

412 - PUBLIC PARKING

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,681,172.00	Current Liabilities	88,279.71
Capital Assets, Net	<u>3,495,528.12</u>	Other Liabilities	<u>6,820.95</u>
		TOTAL LIABILITIES	<u>95,100.66</u>
		FUND EQUITY	
		Beginning of Year	4,663,798.43
		Current Yr Less Encumbrances	417,801.03
		TOTAL FUND EQUITY	<u>5,081,599.46</u>
TOTAL ASSETS	<u><u>5,176,700.12</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>5,176,700.12</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,080,102	2,292,669	0	212,567
Fines and Forfeits	0	40	0	40
Investment Pool / Interest Earnings	5,793	19,526	0	13,733
Miscellaneous Revenue	24,315	33,173	0	8,858
Transfers From Other Funds	445,675	445,675	0	0
TOTAL REVENUE	<u>2,555,885</u>	<u>2,791,083</u>	<u>0</u>	<u>235,198</u>
EXPENDITURES				
Salaries	341,327	322,022	0	19,305
Salary & Benefit Lapse	(10,417)	0	0	(10,417)
Pension Costs	69,663	58,806	0	10,857
Employer Provided Benefits	99,513	93,085	0	6,428
Internal Service Charges	247,274	245,937	0	1,337
Insurance Costs and Premiums	90,266	90,266	0	0
Professional and Contractual Services	130,001	30,000	0	100,001
Other Operating Expenses	592,051	212,962	69,907	309,182
Capital Outlay	4,185	0	4,183	2
Supervision Allocation	283,000	283,000	0	0
Indirect Cost	54,906	54,906	0	0
Transfers to Other Funds	736,026	736,026	0	0
TOTAL EXPENDITURES	<u>2,637,796</u>	<u>2,127,010</u>	<u>74,090</u>	<u>436,696</u>
CURRENT YEAR	<u>(81,911)</u>	<u>664,072</u>	<u>(74,090)</u>	<u>671,894</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(2,660)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	84,571			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

431 - MOTOR VEHICLE INSPECTION - SEC 110.407

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	174,350.99	Current Liabilities	23,514.90
Taxes and other Receivable, Net	67,830.63	Other Liabilities	86,454.32
Inventories	11,321.03		
Capital Assets, Net	33,292.52	TOTAL LIABILITIES	<u>109,969.22</u>
		FUND EQUITY	
		Beginning of Year	174,612.32
		Current Yr Less Encumbrances	2,213.63
		TOTAL FUND EQUITY	<u>176,825.95</u>
TOTAL ASSETS	<u><u>286,795.17</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>286,795.17</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	494,290	444,569	0	(49,721)
Investment Pool / Interest Earnings	2,106	2,824	0	718
TOTAL REVENUE	<u>496,396</u>	<u>447,392</u>	<u>0</u>	<u>(49,004)</u>
EXPENDITURES				
Salaries	236,343	231,600	0	4,743
Salary & Benefit Lapse	(14,972)	0	0	(14,972)
Pension Costs	74,498	59,633	0	14,865
Employer Provided Benefits	70,710	67,163	0	3,547
Internal Service Charges	40,456	42,733	0	(2,277)
Insurance Costs and Premiums	1,714	1,714	0	0
Professional and Contractual Services	1	0	0	1
Other Operating Expenses	40,786	14,013	6,861	19,912
Capital Outlay	1	0	0	1
Indirect Cost	32,305	32,305	0	0
TOTAL EXPENDITURES	<u>481,842</u>	<u>449,160</u>	<u>6,861</u>	<u>25,821</u>
CURRENT YEAR	<u>14,554</u>	<u>(1,768)</u>	<u>(6,861)</u>	<u>(23,183)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(19,349)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	4,795			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

441 - SOLID WASTE DISPOSAL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(575,099.98)	Current Liabilities	12,001,857.31
Taxes and other Receivable, Net	29,814,869.81	Other Liabilities	7,554,563.33
Due from Other Government Units	4,142.05		
Other Current Assets	56,512.50	TOTAL LIABILITIES	<u>19,556,420.64</u>
Capital Assets, Net	21,832,839.54	FUND EQUITY	
Other Deferred Charges	<u>2,115,268.78</u>	Beginning of Year	27,567,196.11
		Current Yr Less Encumbrances	6,124,915.95
		TOTAL FUND EQUITY	<u>33,692,112.06</u>
 TOTAL ASSETS	 <u><u>53,248,532.70</u></u>	 TOTAL LIABILITIES FUND EQUITY	 <u><u>53,248,532.70</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	66,916,304	67,921,787	0	1,005,483
Revenue From City Agencies - Allocations	181,979	194,351	0	12,372
Fines and Forfeits	2,300	1,890	0	(410)
Investment Pool / Interest Earnings	54,571	(69,928)	0	(124,499)
Miscellaneous Revenue	3,250,495	2,637,533	0	(612,962)
Other Sources	3,800,000	3,654,310	0	(145,690)
Transfers From Other Funds	269,083	269,083	0	0
TOTAL REVENUE	<u>74,474,732</u>	<u>74,609,026</u>	<u>0</u>	<u>134,295</u>
EXPENDITURES				
Salaries	4,882,109	4,727,142	0	154,967
Salary & Benefit Lapse	(189,419)	0	0	(189,419)
Pension Costs	1,129,439	1,046,999	0	82,440
Employer Provided Benefits	1,604,532	1,527,914	0	76,618
Internal Service Charges	3,693,738	3,551,890	0	141,849
Insurance Costs and Premiums	84,441	84,441	0	0
Professional and Contractual Services	45,034,782	41,017,922	2,911,502	1,105,358
Other Operating Expenses	13,521,664	12,653,914	661,932	205,818
Capital Outlay	1	0	0	1
Debt Service	5,501,476	5,487,588	0	13,888
Supervision Allocation	(192,187)	(136,654)	0	(55,533)
Indirect Cost	1,014,462	1,014,462	0	0
Transfers to Other Funds	1,506,020	1,506,020	0	0
Debt Management Fund Repayments	1,211,367	225,798	0	985,569
TOTAL EXPENDITURES	<u>78,802,425</u>	<u>72,707,436</u>	<u>3,573,434</u>	<u>2,521,555</u>
CURRENT YEAR	<u>(4,327,693)</u>	<u>1,901,590</u>	<u>(3,573,434)</u>	<u>2,655,850</u>
FUND BALANCE TRANSFERS	850,075			
CARRYOVERS	(921,208)			
CONTINGENCIES	(269,083)			
RESERVE - PRIOR YEAR ENCUMBRANCES	4,667,909			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

451 - MAYPORT FERRY

BALANCE SHEET INFORMATION

FUND EQUITY	
Beginning of Year	4,037,153.56
Current Yr Less Encumbrances	(4,037,153.56)
TOTAL FUND EQUITY	0.00
TOTAL LIABILITIES FUND EQUITY	0.00

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	766,887	766,887	0	0
Investment Pool / Interest Earnings	7,794	7,794	0	0
Other Sources	200,000	200,000	0	0
TOTAL REVENUE	974,681	974,681	0	0:0
EXPENDITURES				
Internal Service Charges	45,818	45,818	0	0
Insurance Costs and Premiums	16,040	16,040	0	0
Professional and Contractual Services	467,977	467,977	0	0
Capital Outlay	2,085	2,085	0	0
Transfers to Other Funds	0	846,014	0	(846,014)
TOTAL EXPENDITURES	531,920	1,377,934	0	(846,014)
CURRENT YEAR	442,761	(403,252)	0	(846,014)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	(442,761)			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

461 - STORMWATER SERVICES

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(11,188,442.52)	Current Liabilities	3,383,798.59
Taxes and other Receivable, Net	23,770,906.14	Other Liabilities	13,368,397.46
Other Current Assets	16,426.60	TOTAL LIABILITIES	<u>16,752,196.05</u>
Capital Assets, Net	<u>50,756,655.56</u>	FUND EQUITY	
		Beginning of Year	47,656,707.40
		Current Yr Less Encumbrances	(1,053,357.67)
		TOTAL FUND EQUITY	<u>46,603,349.73</u>
TOTAL ASSETS	<u><u>63,355,545.78</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>63,355,545.78</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	28,935,801	28,895,836	0	(39,965)
Investment Pool / Interest Earnings	0	419,801	0	419,801
Miscellaneous Revenue	0	2,590	0	2,590
Transfers From Other Funds	1,578,843	1,578,843	0	0
TOTAL REVENUE	<u>30,514,644</u>	<u>30,897,070</u>	<u>0</u>	<u>382,426</u>
EXPENDITURES				
Salaries	4,887,876	4,837,120	0	50,756
Pension Costs	1,392,027	1,373,658	0	18,369
Employer Provided Benefits	1,752,427	1,735,556	0	16,871
Internal Service Charges	2,615,841	2,571,733	0	44,108
Insurance Costs and Premiums	22,488	22,357	0	131
Professional and Contractual Services	9,835,190	8,749,212	909,748	176,231
Other Operating Expenses	565,079	515,817	31,035	18,227
Capital Outlay	2	0	0	2
Debt Service	1,037,695	1,570,146	0	(532,451)
Indirect Cost	438,147	438,147	0	0
Transfers to Other Funds	11,100,000	11,100,000	0	0
Debt Management Fund Repayments	2,360,574	2,360,122	0	452
TOTAL EXPENDITURES	<u>36,007,346</u>	<u>35,273,868</u>	<u>940,782</u>	<u>(207,304)</u>
CURRENT YEAR	<u>(5,492,702)</u>	<u>(4,376,798)</u>	<u>(940,782)</u>	<u>175,122</u>
FUND BALANCE TRANSFERS	4,640,905			
CARRYOVERS	(2,604)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	854,401			
BUDGET DIFFERENCE	<u>0</u>			

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

4A0 - MUNICIPAL STADIUM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,571,830.28	Current Liabilities	8,810,599.24
Taxes and other Receivable, Net	1,631,360.57	Other Liabilities	168,947,308.26
Due from Other Government Units	757,646.81	TOTAL LIABILITIES	177,757,907.50
Other Current Assets	1,274,506.58	FUND EQUITY	
Other Non Current Assets	0.00	Beginning of Year	42,628,602.15
Capital Assets, Net	235,137,191.43	Current Yr Less Encumbrances	20,057,678.04
Other Deferred Charges	71,652.02	TOTAL FUND EQUITY	62,686,280.19
TOTAL ASSETS	240,444,187.69	TOTAL LIABILITIES FUND EQUITY	240,444,187.69

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Taxes	8,300,004	9,050,153	0	750,149
Charges for Services	4,672,042	4,869,659	0	197,617
Investment Pool / Interest Earnings	106,825	114,191	0	7,366
Miscellaneous Revenue	6,281,031	6,267,602	0	(13,429)
Transfers From Other Funds	9,816,545	9,816,545	0	0
TOTAL REVENUE	29,176,447	30,118,151	0	941,704
EXPENDITURES				
Salaries	1,366,106	1,414,033	0	(47,927)
Pension Costs	1	0	0	1
Employer Provided Benefits	491,250	412,692	0	78,558
Internal Service Charges	191,722	196,997	0	(5,275)
Insurance Costs and Premiums	809,903	799,518	0	10,385
Professional and Contractual Services	4,917,143	5,299,432	0	(382,289)
Other Operating Expenses	4,965,945	5,699,796	0	(733,851)
Capital Outlay	111,653	61,872	45,974	3,807
Debt Service	10,192,933	9,949,726	0	243,207
Transfers to Other Funds	5,908,174	5,908,174	0	0
Debt Management Fund Repayments	263,270	263,583	0	(313)
TOTAL EXPENDITURES	29,218,100	30,005,823	45,974	(833,696)
CURRENT YEAR	(41,653)	112,328	(45,974)	108,007
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	41,653			
BUDGET DIFFERENCE	0			

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

4B0 - MEMORIAL ARENA

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,339,231.44	Current Liabilities	5,698,563.84
Taxes and other Receivable, Net	1,391,003.90	Other Liabilities	99,691,551.17
Due from Other Government Units	47,475.00	TOTAL LIABILITIES	105,390,115.01
Other Current Assets	336,181.72	FUND EQUITY	
Capital Assets, Net	96,181,841.32	Beginning of Year	(2,370,940.23)
Other Deferred Charges	2,101,749.44	Current Yr Less Encumbrances	(621,691.96)
		TOTAL FUND EQUITY	(2,992,632.19)
TOTAL ASSETS	102,397,482.82	TOTAL LIABILITIES FUND EQUITY	102,397,482.82

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	5,174,697	6,839,096	0	1,664,399
Investment Pool / Interest Earnings	31,213	(35,041)	0	(66,254)
Miscellaneous Revenue	2,868,393	3,887,952	0	1,019,559
Transfers From Other Funds	1,503,553	311,992	0	(1,191,561)
TOTAL REVENUE	9,577,856	11,004,000	0	1,426,144
EXPENDITURES				
Salaries	1,316,736	1,312,776	0	3,960
Pension Costs	1	0	0	1
Employer Provided Benefits	421,775	398,350	0	23,425
Internal Service Charges	52,074	54,642	0	(2,568)
Insurance Costs and Premiums	428,481	417,872	0	10,609
Professional and Contractual Services	3,422,947	5,082,067	0	(1,659,120)
Other Operating Expenses	2,678,483	2,884,628	0	(206,145)
Capital Outlay	98,879	70,792	28,087	0
Transfers to Other Funds	1,191,561	0	0	1,191,561
TOTAL EXPENDITURES	9,610,937	10,221,128	28,087	(638,278)
CURRENT YEAR	(33,081)	782,871	(28,087)	787,866
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(15,798)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	48,879			
BUDGET DIFFERENCE	0			

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

4C0 - BASEBALL STADIUM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	493,092.75	Current Liabilities	363,936.62
Taxes and other Receivable, Net	110,728.59	Other Liabilities	26,305,450.50
Other Current Assets	7,545.48	TOTAL LIABILITIES	<u>26,669,387.12</u>
Capital Assets, Net	26,319,005.69	FUND EQUITY	
Other Deferred Charges	<u>27,540.92</u>	Beginning of Year	779,199.89
		Current Yr Less Encumbrances	(490,673.58)
		TOTAL FUND EQUITY	<u>288,526.31</u>
TOTAL ASSETS	<u><u>26,957,913.43</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>26,957,913.43</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	1,215,990	1,072,598	0	(143,392)
Investment Pool / Interest Earnings	16,486	2,812	0	(13,674)
Miscellaneous Revenue	322,552	274,340	0	(48,212)
Transfers From Other Funds	1,742,595	1,742,595	0	0
TOTAL REVENUE	<u>3,297,623</u>	<u>3,092,345</u>	<u>0</u>	<u>(205,278)</u>
EXPENDITURES				
Salaries	298,128	297,021	0	1,107
Pension Costs	1	0	0	1
Employer Provided Benefits	92,220	95,962	0	(3,742)
Internal Service Charges	56	0	0	56
Insurance Costs and Premiums	168,217	187,162	0	(18,945)
Professional and Contractual Services	1,692,100	1,399,423	3,763	288,914
Other Operating Expenses	589,373	651,380	0	(62,007)
Capital Outlay	94,132	54,057	40,073	2
Transfers to Other Funds	423,375	423,375	0	0
TOTAL EXPENDITURES	<u>3,357,602</u>	<u>3,108,381</u>	<u>43,836</u>	<u>205,385</u>
CURRENT YEAR	<u>(59,979)</u>	<u>(16,036)</u>	<u>(43,836)</u>	<u>107</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	59,979			
BUDGET DIFFERENCE	<u>0</u>			

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

4D0 - PERFORMING ARTS CENTER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(544,995.60)	Current Liabilities	1,218,755.92
Taxes and other Receivable, Net	165,778.43	Other Liabilities	559,000.00
Due from Other Government Units	8,857.00	Deferred Inflows	36,112.80
Other Current Assets	4,650.00	TOTAL LIABILITIES	<u>1,813,868.72</u>
Capital Assets, Net	20,001,242.89	FUND EQUITY	
Other Deferred Charges	<u>115,906.53</u>	Beginning of Year	18,618,856.90
		Current Yr Less Encumbrances	(681,286.37)
		TOTAL FUND EQUITY	<u>17,937,570.53</u>
TOTAL ASSETS	<u>19,751,439.25</u>	TOTAL LIABILITIES FUND EQUITY	<u>19,751,439.25</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,181,063	2,362,877	0	181,814
Investment Pool / Interest Earnings	200	(20,669)	0	(20,869)
Miscellaneous Revenue	770,344	694,353	0	(75,991)
Transfers From Other Funds	848,973	848,973	0	0
TOTAL REVENUE	<u>3,800,580</u>	<u>3,885,535</u>	<u>0</u>	<u>84,955</u>
EXPENDITURES				
Salaries	656,665	600,639	0	56,026
Pension Costs	1	0	0	1
Employer Provided Benefits	202,258	163,145	0	39,113
Internal Service Charges	13,287	11,406	0	1,881
Insurance Costs and Premiums	245,887	233,851	0	12,036
Professional and Contractual Services	1,671,342	1,777,185	0	(105,843)
Other Operating Expenses	580,817	606,860	0	(26,043)
Capital Outlay	48,573	18,403	30,169	1
Debt Service	298,013	297,380	0	633
Transfers to Other Funds	112,309	112,309	0	0
Fiscal and Other Debt Fees	0	(18,056)	0	18,056
TOTAL EXPENDITURES	<u>3,829,152</u>	<u>3,803,121</u>	<u>30,169</u>	<u>(4,139)</u>
CURRENT YEAR	<u>(28,572)</u>	<u>82,413</u>	<u>(30,169)</u>	<u>80,816</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>28,572</u>			
BUDGET DIFFERENCE	<u>0</u>			

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

4E0 - CONVENTION CENTER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	362,735.06	Current Liabilities	522,952.14
Taxes and other Receivable, Net	107,424.15		
Other Current Assets	0.00	TOTAL LIABILITIES	522,952.14
Capital Assets, Net	14,954,922.74	FUND EQUITY	
Other Deferred Charges	83,104.00	Beginning of Year	15,549,816.07
		Current Yr Less Encumbrances	(564,582.26)
		TOTAL FUND EQUITY	14,985,233.81
TOTAL ASSETS	15,508,185.95	TOTAL LIABILITIES FUND EQUITY	15,508,185.95

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	1,030,028	1,136,263	0	106,235
Investment Pool / Interest Earnings	10,225	(454)	0	(10,679)
Miscellaneous Revenue	1,025,960	1,233,911	0	207,951
Transfers From Other Funds	1,692,206	1,692,206	0	0
TOTAL REVENUE	3,758,419	4,061,927	0	303,508
EXPENDITURES				
Salaries	978,603	938,666	0	39,937
Pension Costs	1	0	0	1
Employer Provided Benefits	394,596	331,678	0	62,918
Internal Service Charges	51,500	56,388	0	(4,888)
Insurance Costs and Premiums	162,170	156,327	0	5,843
Professional and Contractual Services	918,610	1,108,649	0	(190,039)
Other Operating Expenses	624,681	825,822	0	(201,141)
Capital Outlay	108,943	48,913	60,029	1
Transfers to Other Funds	568,257	568,257	0	0
TOTAL EXPENDITURES	3,807,361	4,034,700	60,029	(287,368)
CURRENT YEAR	(48,942)	27,227	(60,029)	16,140
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 SEPTEMBER 30, 2016

4H0 - RITZ THEATER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(81,884.47)	Current Liabilities	92,527.92
Taxes and other Receivable, Net	22,856.77	Other Liabilities	2,700.60
Other Current Assets	0.00		
Other Deferred Charges	17,732.17	TOTAL LIABILITIES	<u>95,228.52</u>
		FUND EQUITY	
		Beginning of Year	(171,914.51)
		Current Yr Less Encumbrances	35,390.46
		TOTAL FUND EQUITY	<u>(136,524.05)</u>
TOTAL ASSETS	<u><u>(41,295.53)</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>(41,295.53)</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	98,325	90,319	0	(8,006)
Investment Pool / Interest Earnings	(300)	(2,094)	0	(1,794)
Miscellaneous Revenue	297,715	187,091	0	(110,624)
Transfers From Other Funds	1,709,871	1,709,871	0	0
TOTAL REVENUE	<u>2,105,611</u>	<u>1,985,187</u>	<u>0</u>	<u>(120,424)</u>
EXPENDITURES				
Salaries	369,841	317,845	0	51,996
Pension Costs	1	0	0	1
Employer Provided Benefits	127,354	93,724	0	33,630
Internal Service Charges	58,983	52,173	0	6,810
Insurance Costs and Premiums	17,444	17,321	0	123
Professional and Contractual Services	494,830	472,204	0	22,626
Other Operating Expenses	232,232	213,922	0	18,310
Capital Outlay	25,000	0	25,000	0
Transfers to Other Funds	779,926	779,926	0	0
TOTAL EXPENDITURES	<u>2,105,611</u>	<u>1,947,115</u>	<u>25,000</u>	<u>133,496</u>
CURRENT YEAR	<u>0</u>	<u>38,072</u>	<u>(25,000)</u>	<u>13,072</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

511 - FLEET MGMT - OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	4,401,285.62	Current Liabilities	1,693,149.69
Taxes and other Receivable, Net	2,663.84	Other Liabilities	1,155,115.15
Due from Other Government Units	372,147.37	TOTAL LIABILITIES	2,848,264.84
Inventories	456,818.26	FUND EQUITY	
Capital Assets, Net	1,439,305.47	Beginning of Year	3,929,267.24
		Current Yr Less Encumbrances	(105,311.52)
		TOTAL FUND EQUITY	3,823,955.72
TOTAL ASSETS	6,672,220.56	TOTAL LIABILITIES FUND EQUITY	6,672,220.56

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	32,606,935	25,974,402	0	(6,632,533)
Investment Pool / Interest Earnings	72,119	38,405	0	(33,714)
Miscellaneous Revenue	399,803	529,312	0	129,509
TOTAL REVENUE	33,078,857	26,542,118	0	(6,536,739)
EXPENDITURES				
Salaries	4,336,642	4,014,816	0	321,826
Salary & Benefit Lapse	(259,970)	0	0	(259,970)
Pension Costs	1,203,066	1,072,200	0	130,866
Employer Provided Benefits	1,191,471	1,101,225	0	90,246
Internal Service Charges	1,071,986	804,410	0	267,576
Insurance Costs and Premiums	36,703	36,703	0	0
Professional and Contractual Services	465,591	464,737	129	724
Other Operating Expenses	24,746,063	18,568,831	261,891	5,915,341
Capital Outlay	417,757	404,342	12,928	487
Supervision Allocation	(55,075)	(55,075)	0	0
Indirect Cost	522,380	522,380	0	0
TOTAL EXPENDITURES	33,676,613	26,934,568	274,948	6,467,097
CURRENT YEAR	(597,756)	(392,450)	(274,948)	(69,642)
FUND BALANCE TRANSFERS	10,642			
CARRYOVERS	(5,014)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	592,127			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

521 - COPY CENTER / CENTRAL MAILROOM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,132,528.04	Current Liabilities	358,199.00
Due from Other Government Units	56.00	Other Liabilities	66,537.46
Capital Assets, Net	<u>5,301.12</u>	TOTAL LIABILITIES	<u>424,736.46</u>
		FUND EQUITY	
		Beginning of Year	374,781.64
		Current Yr Less Encumbrances	338,367.06
		TOTAL FUND EQUITY	713,148.70
TOTAL ASSETS	<u><u>1,137,885.16</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>1,137,885.16</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,426,754	2,574,107	0	147,353
Investment Pool / Interest Earnings	8,969	10,712	0	1,743
TOTAL REVENUE	<u>2,435,723</u>	<u>2,584,820</u>	<u>0</u>	<u>149,097</u>
EXPENDITURES				
Salaries	157,177	155,831	0	1,346
Pension Costs	52,654	48,899	0	3,755
Employer Provided Benefits	39,536	37,584	0	1,952
Internal Service Charges	25,718	43,366	0	(17,648)
Insurance Costs and Premiums	586	586	0	0
Professional and Contractual Services	1,415,423	1,172,882	43,842	198,699
Other Operating Expenses	846,837	764,027	52,727	30,083
Capital Outlay	1	0	0	1
Supervision Allocation	0	0	0	0
Indirect Cost	38,453	38,453	0	0
TOTAL EXPENDITURES	<u>2,576,386</u>	<u>2,261,627</u>	<u>96,569</u>	<u>218,190</u>
CURRENT YEAR	<u><u>(140,663)</u></u>	<u><u>323,193</u></u>	<u><u>(96,569)</u></u>	<u><u>367,286</u></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
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

531 - ITD OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,804,148.81	Current Liabilities	1,411,329.06
Inventories	425,394.04	Other Liabilities	1,772,566.45
Other Current Assets	201,276.05	TOTAL LIABILITIES	3,183,895.51
Capital Assets, Net	4,726,503.01	FUND EQUITY	
		Beginning of Year	4,353,647.22
		Current Yr Less Encumbrances	619,779.18
		TOTAL FUND EQUITY	4,973,426.40
TOTAL ASSETS	8,157,321.91	TOTAL LIABILITIES FUND EQUITY	8,157,321.91

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	22,442,585	23,113,472	0	670,887
Investment Pool / Interest Earnings	9,487	2,389	0	(7,098)
Miscellaneous Revenue	2,000	10,987	0	8,987
TOTAL REVENUE	22,454,072	23,126,847	0	672,775
EXPENDITURES				
Salaries	7,948,957	7,200,322	0	748,635
Salary & Benefit Lapse	(405,165)	0	0	(405,165)
Pension Costs	2,251,531	2,038,805	0	212,726
Employer Provided Benefits	1,205,541	1,045,653	0	159,887
Internal Service Charges	1,828,789	1,801,732	0	27,057
Insurance Costs and Premiums	32,709	32,709	0	0
Professional and Contractual Services	2,043,481	1,542,123	428,657	72,701
Other Operating Expenses	8,771,110	7,204,256	1,360,216	206,638
Capital Outlay	444,809	204,916	193,119	46,774
Supervision Allocation	(306,220)	(306,220)	0	0
Indirect Cost	121,362	121,362	0	0
TOTAL EXPENDITURES	23,936,904	20,885,658	1,981,991	1,069,255
CURRENT YEAR	(1,482,833)	2,241,189	(1,981,991)	1,742,030
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(6,620)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,489,452			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

534 - RADIO COMMUNICATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,338,807.74	Current Liabilities	5,546,965.65
Due from Other Government Units	175,056.06	Other Liabilities	3,320,006.40
Other Current Assets	47,589.04	TOTAL LIABILITIES	8,866,972.05
Capital Assets, Net	7,742,615.14	FUND EQUITY	
Other Deferred Charges	263,029.00	Beginning of Year	1,250,854.09
		Current Yr Less Encumbrances	1,449,270.84
		TOTAL FUND EQUITY	2,700,124.93
TOTAL ASSETS	11,567,096.98	TOTAL LIABILITIES FUND EQUITY	11,567,096.98

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	7,330,033	7,245,465	0	(84,568)
Investment Pool / Interest Earnings	66,188	46,110	0	(20,078)
Miscellaneous Revenue	0	(3,280)	0	(3,280)
Other Sources	3,000,000	0	0	(3,000,000)
TOTAL REVENUE	10,396,221	7,288,295	0	(3,107,926)
EXPENDITURES				
Salaries	545,091	537,983	0	7,108
Salary & Benefit Lapse	(11,646)	0	0	(11,646)
Pension Costs	151,887	144,499	0	7,389
Employer Provided Benefits	131,254	134,543	0	(3,289)
Internal Service Charges	83,332	70,617	0	12,715
Insurance Costs and Premiums	5,773	5,773	0	0
Professional and Contractual Services	72,100	24,185	15,542	32,373
Other Operating Expenses	1,103,890	1,044,361	48,411	11,118
Capital Outlay	3,735,467	728,172	0	3,007,295
Grants, Aids & Contributions	210,000	210,000	0	0
Supervision Allocation	306,220	306,220	0	0
Indirect Cost	94,495	94,495	0	0
Debt Management Fund Repayments	4,753,024	4,048,331	0	704,693
TOTAL EXPENDITURES	11,180,887	7,349,179	63,953	3,767,755
CURRENT YEAR	(784,666)	(60,884)	(63,953)	659,830
FUND BALANCE TRANSFERS	776,292			
CARRYOVERS	(695)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	9,069			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

536 - TECHNOLOGY SYSTEM DEVELOPMENT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,351,876.23	Current Liabilities	795,333.36
Capital Assets, Net	<u>4,311,324.78</u>	Other Liabilities	<u>1,462,265.86</u>
		TOTAL LIABILITIES	<u>2,257,599.22</u>
		FUND EQUITY	
		Beginning of Year	4,123,652.09
		Current Yr Less Encumbrances	281,949.70
		TOTAL FUND EQUITY	<u>4,405,601.79</u>
TOTAL ASSETS	<u><u>6,663,201.01</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>6,663,201.01</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	960,308	960,308	0	0
Investment Pool / Interest Earnings	0	10,720	0	10,720
Miscellaneous Revenue	0	(1,013)	0	(1,013)
Other Sources	12,590,332	2,394,085	0	(10,196,247)
TOTAL REVENUE	<u>13,550,640</u>	<u>3,364,101</u>	<u>0</u>	<u>(10,186,539)</u>
EXPENDITURES				
Professional and Contractual Services	2,753	2,751	0	2
Other Operating Expenses	1	0	0	1
Capital Outlay	12,674,711	629,137	1,538,289	10,507,285
Debt Management Fund Repayments	889,143	231,516	0	657,627
TOTAL EXPENDITURES	<u>13,566,607</u>	<u>863,404</u>	<u>1,538,289</u>	<u>11,164,915</u>
CURRENT YEAR	<u>(15,967)</u>	<u>2,500,697</u>	<u>(1,538,289)</u>	<u>978,376</u>
FUND BALANCE TRANSFERS	22,011			
CARRYOVERS	(71,161)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	65,118			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

551 - OFFICE OF GENERAL COUNSEL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,185,912.13	Current Liabilities	499,184.56
Taxes and other Receivable, Net	(11,848.40)	Other Liabilities	949,909.99
Due from Other Government Units	792,032.72	TOTAL LIABILITIES	<u>1,449,094.55</u>
Capital Assets, Net	<u>.01</u>	FUND EQUITY	
		Beginning of Year	1,019,559.53
		Current Yr Less Encumbrances	1,497,442.38
		TOTAL FUND EQUITY	<u>2,517,001.91</u>
TOTAL ASSETS	<u><u>3,966,096.46</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>3,966,096.46</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	8,822,559	9,910,560	0	1,088,000
Investment Pool / Interest Earnings	50,423	39,206	0	(11,217)
Miscellaneous Revenue	15,000	8,477	0	(6,523)
TOTAL REVENUE	<u>8,887,982</u>	<u>9,958,243</u>	<u>0</u>	<u>1,070,261</u>
EXPENDITURES				
Salaries	5,144,060	5,044,687	0	99,373
Salary & Benefit Lapse	(296,046)	0	0	(296,046)
Pension Costs	1,455,149	1,404,385	0	50,764
Employer Provided Benefits	645,591	595,074	0	50,517
Internal Service Charges	408,903	424,602	0	(15,699)
Insurance Costs and Premiums	27,581	27,581	0	0
Professional and Contractual Services	2,101,531	923,505	1,110,580	67,445
Other Operating Expenses	430,361	304,782	95,565	30,014
Capital Outlay	1	0	0	1
Indirect Cost	182,635	182,635	0	0
Transfers to Other Funds	850,000	850,000	0	0
TOTAL EXPENDITURES	<u>10,949,766</u>	<u>9,757,251</u>	<u>1,206,145</u>	<u>(13,630)</u>
CURRENT YEAR	<u>(2,061,784)</u>	<u>200,992</u>	<u>(1,206,145)</u>	<u>1,056,630</u>
FUND BALANCE TRANSFERS	1,250,000			
CARRYOVERS	(1,699)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	813,483			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

561 - SELF INSURANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	99,654,003.77	Current Liabilities	24,113,953.77
Taxes and other Receivable, Net	677,791.46	Other Liabilities	196,199.99
Due from Other Government Units	3,466,089.68	Insurance Reserves	80,499,196.69
Other Current Assets	616,521.97	TOTAL LIABILITIES	104,809,350.45
Other Non Current Assets	10,680,002.37	FUND EQUITY	
Capital Assets, Net	440,359.80	Beginning of Year	264,821.59
		Current Yr Less Encumbrances	10,460,597.01
		TOTAL FUND EQUITY	10,725,418.60
TOTAL ASSETS	115,534,769.05	TOTAL LIABILITIES FUND EQUITY	115,534,769.05

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	34,335,271	37,672,094	0	3,336,823
Investment Pool / Interest Earnings	2,500,764	1,437,559	0	(1,063,205)
Miscellaneous Revenue	800	976	0	176
Transfers From Other Funds	51,754	51,754	0	0
Transfer In to Pay Debt Service	1,071,608	1,071,608	0	0
TOTAL REVENUE	37,960,197	40,233,991	0	2,273,793
EXPENDITURES				
Salaries	1,025,640	1,011,842	0	13,798
Salary & Benefit Lapse	(22,580)	0	0	(22,580)
Pension Costs	297,880	244,958	0	52,922
Employer Provided Benefits	203,358	187,603	0	15,755
Internal Service Charges	817,455	821,421	0	(3,966)
Insurance Costs and Premiums	31,396,973	25,539,271	0	5,857,702
Professional and Contractual Services	803,628	535,130	77,562	190,936
Other Operating Expenses	609,286	828,649	5,238	(224,601)
Capital Outlay	2	0	0	2
Supervision Allocation	1,025,347	1,025,347	0	0
Indirect Cost	726,742	726,742	0	0
TOTAL EXPENDITURES	36,883,731	30,920,963	82,800	5,879,968
CURRENT YEAR	1,076,466	9,313,027	(82,800)	8,153,761
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(1,071,608)			
CONTINGENCIES	(18,335)			
RESERVE - PRIOR YEAR ENCUMBRANCES	13,477			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

571 - GROUP HEALTH

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	39,852,095.56	Current Liabilities	10,754,109.26
Capital Assets, Net	<u>6,948.81</u>	Other Liabilities	120,639.02
		Insurance Reserves	<u>54,942.00</u>
		TOTAL LIABILITIES	<u>10,929,690.28</u>
		FUND EQUITY	
		Beginning of Year	17,166,549.07
		Current Yr Less Encumbrances	11,762,805.02
		TOTAL FUND EQUITY	<u>28,929,354.09</u>
TOTAL ASSETS	<u>39,859,044.37</u>	TOTAL LIABILITIES FUND EQUITY	<u>39,859,044.37</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	96,278,261	93,138,657	0	(3,139,604)
Investment Pool / Interest Earnings	263,166	538,791	0	275,625
Miscellaneous Revenue	0	52,100	0	52,100
TOTAL REVENUE	<u>96,541,427</u>	<u>93,729,547</u>	<u>0</u>	<u>(2,811,880)</u>
EXPENDITURES				
Salaries	491,585	462,249	0	29,336
Salary & Benefit Lapse	(18,083)	0	0	(18,083)
Pension Costs	116,240	103,780	0	12,460
Employer Provided Benefits	77,386	62,832	0	14,554
Internal Service Charges	124,003	120,960	0	3,043
Insurance Costs and Premiums	92,529,530	81,448,027	895,108	10,186,395
Professional and Contractual Services	786,478	306,954	431,238	48,286
Other Operating Expenses	36,578	9,128	997	26,453
Capital Outlay	1	0	0	1
Indirect Cost	65,259	65,259	0	0
TOTAL EXPENDITURES	<u>94,208,977</u>	<u>82,579,188</u>	<u>1,327,343</u>	<u>10,302,446</u>
CURRENT YEAR	<u>2,332,450</u>	<u>11,150,359</u>	<u>(1,327,343)</u>	<u>7,490,566</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
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

581 - INSURED PROGRAMS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	6,452,833.34	Current Liabilities	43,377.60
Capital Assets, Net	972.93	Other Liabilities	1,774,969.84
Other Deferred Charges	<u>1,694,893.71</u>	TOTAL LIABILITIES	<u>1,818,347.44</u>
		FUND EQUITY	
		Beginning of Year	6,802,170.17
		Current Yr Less Encumbrances	(471,817.63)
		TOTAL FUND EQUITY	6,330,352.54
TOTAL ASSETS	<u><u>8,148,699.98</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>8,148,699.98</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	7,137,304	7,198,600	0	61,296
Investment Pool / Interest Earnings	151,274	122,778	0	(28,496)
Miscellaneous Revenue	200	0	0	(200)
TOTAL REVENUE	<u>7,288,778</u>	<u>7,321,378</u>	<u>0</u>	<u>32,600</u>
EXPENDITURES				
Salaries	408,255	389,279	0	18,976
Salary & Benefit Lapse	(12,380)	0	0	(12,380)
Pension Costs	58,016	46,757	0	11,259
Employer Provided Benefits	55,943	54,484	0	1,459
Internal Service Charges	228,859	150,362	0	78,497
Insurance Costs and Premiums	7,585,429	7,107,685	410,713	67,032
Professional and Contractual Services	796,401	474,734	238,494	83,173
Other Operating Expenses	30,443	23,519	2,380	4,544
Capital Outlay	3	0	0	3
Supervision Allocation	(1,025,347)	(1,025,347)	0	0
Indirect Cost	152,922	152,922	0	0
Transfers to Other Funds	628,579	628,579	0	0
TOTAL EXPENDITURES	<u>8,907,124</u>	<u>8,002,976</u>	<u>651,587</u>	<u>252,561</u>
CURRENT YEAR	<u>(1,618,346)</u>	<u>(681,597)</u>	<u>(651,587)</u>	<u>285,162</u>
FUND BALANCE TRANSFERS	643,579			
CARRYOVERS	(574)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	975,341			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

5A1 - PUBLIC BUILDING ALLOCATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	7,303,241.22	Current Liabilities	2,321,622.37
Taxes and other Receivable, Net	10,613.45	Other Liabilities	381,040.79
Capital Assets, Net	<u>101,037.27</u>	TOTAL LIABILITIES	<u>2,702,663.16</u>
		FUND EQUITY	
		Beginning of Year	3,141,701.99
		Current Yr Less Encumbrances	1,570,526.79
		TOTAL FUND EQUITY	<u>4,712,228.78</u>
TOTAL ASSETS	<u><u>7,414,891.94</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>7,414,891.94</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	43,942,044	43,853,842	0	(88,203)
Investment Pool / Interest Earnings	107,779	82,324	0	(25,455)
Miscellaneous Revenue	361,853	308,107	0	(53,746)
Transfers From Other Funds	74,071	74,071	0	0
TOTAL REVENUE	<u>44,485,747</u>	<u>44,318,344</u>	<u>0</u>	<u>(167,404)</u>
EXPENDITURES				
Salaries	2,521,671	2,511,423	0	10,248
Salary & Benefit Lapse	(85,372)	0	0	(85,372)
Pension Costs	668,209	644,384	0	23,825
Employer Provided Benefits	723,702	699,929	0	23,773
Internal Service Charges	9,607,765	9,453,522	0	154,243
Insurance Costs and Premiums	1,171,832	1,171,832	0	0
Professional and Contractual Services	7,452,786	7,006,349	403,706	42,731
Other Operating Expenses	19,265,029	18,114,528	129,533	1,020,968
Intra-Departmental Billing	26,650	18,395	(865)	9,120
Capital Outlay	264,676	104,284	3,351	157,041
Supervision Allocation	0	0	0	0
Indirect Cost	952,151	952,151	0	0
Transfers to Other Funds	2,649,030	2,562,502	0	86,528
TOTAL EXPENDITURES	<u>45,218,129</u>	<u>43,239,300</u>	<u>535,726</u>	<u>1,443,104</u>
CURRENT YEAR	<u>(732,382)</u>	<u>1,079,044</u>	<u>(535,726)</u>	<u>1,275,701</u>
FUND BALANCE TRANSFERS	445,666			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	286,716			
BUDGET DIFFERENCE	<u>0</u>			

JEA QUARTERLY FINANCIAL SUMMARY - ELECTRIC SYSTEM
September 30, 2016

ASSETS:		LIABILITIES & EQUITY:	
Cash and Investments	\$ 428,101,000	Current Liabilities	\$ 122,811,000
Other Current Assets	238,231,000	Other Liabilities	3,426,963,000
Fixed and Other Assets	3,715,950,000	Fund Equity (Net Assets)	832,508,000
TOTAL ASSETS	\$ 4,382,282,000	TOTAL LIABILITIES & EQUITY	\$ 4,382,282,000

	Original Budget	Revised Budget	As of 12 months Actual	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
FUEL RELATED REVENUES & EXPENSES:				
FUEL REVENUES	\$ 509,884,201	\$ 509,884,201	\$ 426,653,263	\$ (83,230,938)
Transfer (To)/From Fuel Recovery	-	-	-	-
Total Net Fuel Revenues	\$ 509,884,201	\$ 509,884,201	\$ 426,653,263	\$ (83,230,938)
FUEL EXPENSES				
Transfer To/(From) Rate Stabilization, Net	\$ -	\$ 25,254,789	\$ 29,372,865	\$ (4,118,076)
Fuel & Purchased Power (1)	509,884,201	484,629,412	397,280,398	87,349,014
Total Fuel & Purchased Power	\$ 509,884,201	\$ 509,884,201	\$ 426,653,263	\$ 83,230,938
FUEL SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -
BASE RELATED REVENUES & EXPENSES:				
BASE OPERATING REVENUES				
Base Rate Revenues	\$ 738,360,001	\$ 738,360,001	\$ 741,395,827	\$ 3,035,826
Environmental Charge Revenue	7,686,000	7,686,000	7,699,713	13,713
Conservation Charge & Demand Side Revenue	989,059	989,059	942,589	(46,470)
Other Revenues	35,447,663	35,447,663	31,382,743	(4,064,920)
Natural Gas Pass Through Revenue	12,491,417	12,491,417	287,397	(12,204,020)
Total Base Related Revenues	\$ 794,974,140	\$ 794,974,140	\$ 781,708,269	\$ (13,265,871)
BASE OPERATING EXPENSES				
Operating and Maintenance	\$ 200,570,314	\$ 184,407,530	\$ 184,407,530	\$ -
Environmental	7,686,000	2,455,713	1,155,472	1,300,241
Conservation & Demand-side Management	7,289,059	8,073,925	6,603,313	1,470,612
Natural Gas Pass Through Revenue	12,140,876	6,697,159	360,623	6,336,536
Non-Fuel Purchased Power	113,015,053	87,425,559	87,425,559	-
Non-Fuel Uncollectibles & PSC Tax	1,703,452	1,703,452	1,069,428	634,024
Emergency Contingency	5,000,000	-	-	-
Total Base Related Expenses	\$ 347,404,754	\$ 290,763,338	\$ 281,021,925	\$ 9,741,413
BASE OPERATING INCOME	\$ 447,569,386	\$ 504,210,802	\$ 500,686,344	\$ (3,524,458)
NON-OPERATING REVENUE				
Investment Income	\$ 3,776,585	\$ 3,776,585	\$ 6,233,992	\$ 2,457,407
Transfer (To)/From Fuel Recovery	-	-	-	-
Total Non-Operating Revenue	\$ 3,776,585	\$ 3,776,585	\$ 6,233,992	\$ 2,457,407
NON-OPERATING EXPENSES				
Debt Service	\$ 197,132,899	\$ 195,336,602	\$ 195,336,602	\$ -
Demand-side Management - Rate Stabilization	-	(784,866)	628,650	(1,413,516)
Environmental - Rate Stabilization	-	5,244,000	6,544,241	(1,300,241)
Total Non-Operating Expenses	\$ 197,132,899	\$ 199,795,736	\$ 202,509,493	\$ (2,713,757)
BASE INCOME BEFORE TRANSFERS	\$ 254,213,072	\$ 308,191,651	\$ 304,410,843	\$ (3,780,808)
TRANSFERS				
City Contribution	\$ (91,720,182)	\$ (91,720,182)	\$ (91,720,182)	\$ -
Interlocal Agreement	-	(12,000,000)	(12,000,000)	-
Renewal & Replacements	(66,155,208)	(66,155,208)	(62,374,400)	3,780,808
Operating Capital Outlay	(96,337,682)	(138,316,261)	(138,316,261)	-
Operating Contingency	-	-	-	-
BASE SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -
TOTAL SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 1,308,634,926	\$ 1,308,634,926	\$ 1,214,595,524	
TOTAL APPROPRIATIONS	\$ 1,308,634,926	\$ 1,308,634,926	\$ 1,214,595,524	

(1) September 2016 fuel fund reserve balance equals \$180.1 million

JEA QUARTERLY FINANCIAL SUMMARY - WATER & SEWER SYSTEM
September 30, 2016

ASSETS:			LIABILITIES & EQUITY:	
Cash and Investments	\$ 78,887,000		Current Liabilities	\$ 31,528,000
Other Current Assets	83,847,000		Other Liabilities	2,013,648,000
Fixed and Other Assets	3,283,489,000		Fund Equity (Net Assets)	1,401,047,000
TOTAL ASSETS	\$ 3,446,223,000		TOTAL LIABILITIES & EQUITY	\$ 3,446,223,000

	Original Budget	Revised Budget	As of 12 months Actual	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES AND EXPENSES:				
OPERATING REVENUES				
Water and Sewer Revenues	\$ 371,123,321	\$ 371,123,321	\$ 386,444,703	\$ 15,321,382
Environmental Revenues	22,804,950	22,804,950	23,444,229	639,279
Other Revenues	14,769,077	14,769,077	14,293,981	(475,096)
Total Operating Revenues	\$ 408,697,348	\$ 408,697,348	\$ 424,182,913	\$ 15,485,565
OPERATING EXPENSES				
Operating and Maintenance	\$ 136,320,816	\$ 129,892,786	\$ 129,892,786	\$ -
Environmental CUP-DSM	2,046,800	1,955,868	402,953	1,552,915
Uncollectibles	858,999	492,595	492,595	-
Emergency Contingency	1,000,000	-	-	-
Total Operating Expenses	\$ 140,226,615	\$ 132,341,249	\$ 130,788,334	\$ 1,552,915
OPERATING INCOME	\$ 268,470,733	\$ 276,356,099	\$ 293,394,579	\$ 17,038,480
NON-OPERATING REVENUES AND EXPENSES:				
NON-OPERATING REVENUES				
Investment Income	\$ 2,759,926	\$ 2,759,926	\$ 3,755,306	\$ 995,380
Capacity/Extension Fees	17,000,000	17,000,000	21,691,927	4,691,927
Contributed Capital	-	-	328,321	328,321
Total Non-Operating Revenues	\$ 19,759,926	\$ 19,759,926	\$ 25,775,554	\$ 6,015,628
NON-OPERATING EXPENSES				
Debt Service	109,655,149	102,563,091	102,563,091	-
Environmental - Rate Stabilization	-	-	1,552,915	(1,552,915)
Total Non-Operating Expenses	\$ 109,655,149	\$ 102,563,091	\$ 104,116,006	\$ 1,552,915
INCOME BEFORE TRANSFERS	\$ 178,575,510	\$ 193,552,934	\$ 215,054,127	\$ 21,501,193
City Contribution	\$ (22,467,356)	\$ (22,467,356)	\$ (22,467,356)	\$ -
Interlocal Agreements	-	(3,000,000)	(3,000,000)	-
Renewal & Replacements	(20,778,671)	(20,825,400)	(20,825,400)	-
Operating Capital Outlay	(97,571,333)	(104,481,780)	(112,258,376)	(7,776,596)
Environmental Capital Outlay	(20,758,150)	(20,758,150)	(12,981,554)	7,776,596
Capacity/Extension Fees	(17,000,000)	(22,020,248)	(21,691,927)	328,321
Contributed Capital	-	-	(328,321)	(328,321)
Operating Contingency	-	-	-	-
TOTAL SURPLUS/(DEFICIT)	\$ -	\$ -	\$ 21,501,193	\$ 21,501,193
TOTAL REVENUES	\$ 428,457,274	\$ 428,457,274	\$ 449,958,467	
TOTAL APPROPRIATIONS	\$ 428,457,274	\$ 428,457,274	\$ 428,457,274	

JEA QUARTERLY FINANCIAL SUMMARY - DISTRICT ENERGY SYSTEM
September 30, 2016

ASSETS:		LIABILITIES & EQUITY:	
Cash and Investments	\$ 4,308,000	Current Liabilities	\$ 158,000
Other Current Assets	140,000	Other Liabilities	40,726,000
Fixed and Other Assets	<u>41,004,000</u>	Fund Equity (Net Assets)	<u>4,568,000</u>
TOTAL ASSETS	<u>\$ 45,452,000</u>	TOTAL LIABILITIES & EQUITY	<u>\$ 45,452,000</u>

	Original Budget	Revised Budget	As of 12 months Actual	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES AND EXPENSES:				
OPERATING REVENUES				
Operating Revenues	\$ 9,089,118	\$ 9,089,118	\$ 8,730,808	\$ (358,310)
Total Operating Revenues	<u>\$ 9,089,118</u>	<u>\$ 9,089,118</u>	<u>\$ 8,730,808</u>	<u>\$ (358,310)</u>
OPERATING EXPENSES				
Operating and Maintenance	\$ 5,175,137	\$ 5,156,702	\$ 4,837,795	\$ 318,907
Total Operating Expenses	<u>\$ 5,175,137</u>	<u>\$ 5,156,702</u>	<u>\$ 4,837,795</u>	<u>\$ 318,907</u>
OPERATING INCOME	<u>\$ 3,913,981</u>	<u>\$ 3,932,416</u>	<u>\$ 3,893,013</u>	<u>\$ (39,403)</u>
NON-OPERATING REVENUES AND EXPENSES:				
NON-OPERATING REVENUES				
Investment Income	\$ -	\$ -	\$ 21,368	\$ 21,368
Total Non-Operating Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,368</u>	<u>\$ 21,368</u>
NON-OPERATING EXPENSES				
Debt Service	\$ 3,023,980	\$ 3,023,980	\$ 3,023,980	\$ -
Total Non-Operating Expenses	<u>\$ 3,023,980</u>	<u>\$ 3,023,980</u>	<u>\$ 3,023,980</u>	<u>\$ -</u>
INCOME BEFORE TRANSFERS	<u>\$ 890,001</u>	<u>\$ 908,436</u>	<u>\$ 890,401</u>	<u>\$ (18,035)</u>
Renewal & Replacements	(457,185)	(457,185)	(439,150)	18,035
Operating Capital Outlay	<u>(432,816)</u>	<u>(451,251)</u>	<u>(451,251)</u>	<u>-</u>
TOTAL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	\$ 9,089,118	\$ 9,089,118	\$ 8,752,176	
TOTAL APPROPRIATIONS	\$ 9,089,118	\$ 9,089,118	\$ 8,752,176	

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

FUEL RATE
STABILIZATION FUND

\$	150,742,291	October 1, 2015 Balance
	-	Accounting Adjustments
	85,981,701	Transfers to Fuel Rate Stabilization
	(56,608,836)	Withdrawals from Fuel Rate Stabilization
\$	180,115,156	Stabilization Balance as of September 30, 2016

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

BALANCE SHEET INFORMATION

Cash & Investments	\$	1,106,743	Current Liabilities	\$	6,676,879
Current Assets		78,131,219	Other Liabilities		56,987,631
Fixed Assets		<u>101,697,918</u>	Fund Equity		<u>117,271,369</u>
Total Assets	\$	<u><u>180,935,880</u></u>	Total Liab. & Equity	\$	<u><u>180,935,879</u></u>

BUDGET INFORMATION

		2015/2016 Original Budget	2015/2016 Revised Budget	YTD Actual	Budget Variance Favorable (Unfavorable)
<u>Revenues</u>					
Federal, State & Local Grants	\$	5,933,722	\$ 5,933,722	\$ 6,072,879	\$ 139,157
Preventative Maintenance Grant		3,403,401	3,403,401	3,403,401	-
Local Option Gas Tax (BJP)		28,171,662	28,171,662	29,154,419	982,757
Sales Tax-Operating (BJP)		35,654,984	35,660,596	37,038,267	1,377,671
Passenger Fares		12,171,871	12,171,871	10,882,641	(1,289,230)
Non-transportation		637,136	637,136	1,140,874	503,738
Interest earnings		-	-	5,429	5,429
Total Revenues		<u>85,972,776</u>	<u>85,978,388</u>	<u>87,697,910</u>	<u>1,719,522</u>
<u>Appropriations</u>					
Salaries	\$	30,485,812	\$ 30,429,993	\$ 31,146,539	\$ (716,546)
Fringe Benefits		17,546,267	17,528,989	15,782,233	1,746,756
Fuel and Lubricants		5,904,105	5,904,105	4,825,575	1,078,530
Materials & Supplies		4,247,788	4,245,953	4,830,780	(584,827)
Insurance		660,321	660,194	311,858	348,336
Services		8,519,422	8,489,418	9,983,976	(1,494,558)
Transfer to CTC (ADA expense)		9,236,029	9,212,238	9,221,465	(9,227)
Travel/Training/Dues/Subscriptions		389,838	385,925	433,609	(47,684)
Transfer to Skyway		5,025,263	5,014,507	5,920,710	(906,203)
Transfer to Ferry		-	334,559	385,983	(51,424)
Contribution to St. Johns River Ferry		400,000	200,000	200,000	-
Miscellaneous		1,856,235	1,846,846	2,744,219	(897,373)
Operating Contingency		<u>1,701,696</u>	<u>1,725,661</u>	-	<u>1,725,661</u>
Total Appropriations		<u>85,972,776</u>	<u>85,978,388</u>	<u>85,786,947</u>	<u>191,441</u>
Difference	\$	<u>-</u>	\$ -	<u>1,910,963</u>	<u>1,910,963</u>

*This reflects actual expenditures

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

BALANCE SHEET INFORMATION

Cash & Investments	\$	2,846,949	Current Liabilities	\$	2,234,318
Current Assets		10,129,248	Other Liabilities		9,344,647
Fixed Assets		72,354,772	Fund Equity		73,752,004
Total Assets		\$ 85,330,969	Total Liab. & Equity		\$ 85,330,969

BUDGET INFORMATION

	2015/2016	2015/2016	YTD	Budget Variance
	Original Budget	Revised Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>				
Parking fares	\$ 200,615	\$ 200,615	\$ 194,233	\$ (6,382)
Preventive maintenance grant	1,100,000	1,100,000	501,743	(598,257)
Interest Income	-	-	169	169
Transfer in from Bus fund	5,025,264	5,014,507	5,920,710	906,203
Local Option Gas Tax	-	-	-	-
Total Revenues	6,325,879	6,315,122	6,616,855	301,733
<u>Appropriations</u>				
Salaries	\$ 2,288,547	\$ 2,283,475	\$ 2,288,241	\$ (4,766)
Fringes	1,201,671	1,200,100	1,060,367	139,733
Fuel and Lubricants	12,923	12,923	7,379	5,544
Materials & Supplies	922,884	922,717	768,777	153,940
Insurance	445,291	445,280	410,842	34,438
Services	976,366	973,639	972,559	1,080
Travel/Training/Dues/Subs	32,944	32,588	38,714	(6,126)
Miscellaneous	445,253	444,400	1,069,976	(625,576)
Total Appropriations	6,325,879	6,315,122	6,616,855	(301,733)
Difference	\$ -	\$ -	\$ -	\$ -

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

BALANCE SHEET INFORMATION

Cash & Investments	\$	402,834	Current Liabilities	\$	660,783
Current Assets		15,548,680	Other Liabilities		14,278,146
Fixed Assets		<u>6,138,532</u>	Fund Equity		<u>7,151,117</u>
Total Assets		<u>\$ 22,090,046</u>	Total Liab. & Equity		<u>\$ 22,090,046</u>

BUDGET INFORMATION

	2015/2016 Original Budget	2015/2016 Revised Budget	YTD Actual	Budget Variance Favorable (Unfavorable)
<u>Revenues</u>				
Passenger fares	\$ 1,097,294	\$ 1,097,294	\$ 1,071,223	\$ (26,071)
State Transportation Disadvantaged funds	1,494,767	1,494,767	1,523,232	28,465
Transfer in from Bus Fund	9,236,029	9,212,238	9,221,465	9,227
City of Jacksonville contribution	1,363,002	1,363,002	1,363,002	-
Preventive maintenance grant	800,000	800,000	978,619	178,619
Local Assistance	-	-	-	-
All other	-	-	103	103
Total Revenues	<u>13,991,092</u>	<u>13,967,301</u>	<u>14,157,644</u>	<u>190,343</u>
<u>Appropriations</u>				
Salaries	\$ 2,873,895	\$ 2,862,676	\$ 2,717,463	\$ 145,213
Fringes	1,292,633	1,289,160	1,161,047	128,113
Fuel and lubricants	1,474,301	1,474,301	1,224,936	249,365
Materials & Supplies	878,736	878,367	589,287	289,080
Insurance	30,680	30,654	16,110	14,544
Services	7,201,240	7,195,209	7,609,186	(413,977)
Travel/Training/Dues/Subscriptions	68,580	67,794	74,693	(6,899)
All other/Miscellaneous	<u>171,027</u>	<u>169,140</u>	<u>764,922</u>	<u>(595,782)</u>
Total Appropriations	<u>13,991,092</u>	<u>13,967,301</u>	<u>14,157,644</u>	<u>(190,343)</u>
Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

BALANCE SHEET INFORMATION

Cash & Investments	\$ 394,154	Current Liabilities	\$ 930,384
Current Assets	6,382,101	Other Liabilities	7,247,631
Fixed Assets	5,555,074	Fund Equity	4,153,314
Total Assets	<u>\$ 12,331,329</u>	Total Liab. & Equity	<u>\$ 12,331,329</u>

BUDGET INFORMATION

	2015/2016 Original Budget	2015/2016 Revised Budget	YTD Actual	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Federal, State & Local Grants	\$ -	\$ 150,000	\$ -	\$ (150,000)
Passenger fares		739,039	826,162	87,123
Transfer in from Bus Fund		334,559	385,983	51,424
City of Jacksonville contribution			-	-
Preventive maintenance grant			-	-
Local Assistance			-	-
All other			-	-
Total Revenues	<u>-</u>	<u>1,223,598</u>	<u>1,212,145</u>	<u>(11,453)</u>
<u>Appropriations</u>				
Salaries	\$ -	\$ 74,756	\$ 34,914	\$ 39,842
Fringes		23,141	11,445	11,696
Fuel and lubricants		152,197	53,998	98,199
Materials & Supplies		2,458	4,138	(1,680)
Insurance		17,815	16,131	1,684
Services		935,415	1,035,414	(99,999)
Travel/Training/Dues/Subscriptions		5,241	3,286	1,955
All other/Miscellaneous		12,575	52,819	(40,244)
Total Appropriations	<u>-</u>	<u>1,223,598</u>	<u>1,212,145</u>	<u>11,453</u>
Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

BALANCE SHEET INFORMATION

Cash & Investments	\$	74,762,604	Current Liabilities	\$	1,885,822
Current Assets		39,701,124	Other Liabilities		3,881,922
Fixed Assets			Fund Equity		108,695,984
Total Assets		\$ 114,463,728	Total Liab. & Equity		\$ 114,463,728

		<u>2015/2016 Original Budget</u>	<u>2015/2016 Revised Budget</u>	<u>YTD Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
<u>Revenues</u>					
Sales Tax-Gross proceeds	(*) \$	80,886,162	\$ 80,886,162	\$ 82,851,783	\$ 1,965,621
ILA Administrative Income		1,910,486	1,904,874	1,562,630	(342,244)
Interest Earnings		59,492	59,492	783,814	724,322
All Other		85,000	85,000	242,893	157,893
Total Revenues		82,941,140	82,935,528	85,441,120	2,505,592
<u>Appropriations</u>					
Salaries	\$	917,852	\$ 915,206	\$ 766,918	\$ 148,288
Fringes		501,678	500,859	452,180	48,679
Materials and Supplies		69,202	69,115	103,984	(34,869)
Insurance		9,251	9,245	7,530	1,715
Services		461,581	460,159	536,201	(76,042)
Travel/Training/Dues/Subs		32,622	32,436	28,003	4,433
All other/Miscellaneous		62,792	62,346	228,008	(165,662)
Sub-total Administrative		2,054,978	2,049,366	2,122,824	(73,458)
Gen'l Fund Capital Expenditures		-		17,000	(17,000)
Trf for Debt Service (BJP bonds)		80,886,162	80,886,162	82,851,783	(1,965,621)
Total Appropriations		82,941,140	82,935,528	84,991,607	(2,056,079)
Difference		\$ -	\$ -	\$ 449,513	\$ 449,513

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

JACKSONVILLE PORT AUTHORITY
QUARTERLY REPORT SUMMARY
For the Twelve Months Ending September 30, 2016
UNAUDITED

BALANCE SHEET

Cash and Investments	\$	44,676,694	Current Liabilities	\$	11,781,991
Other Current Assets		16,044,759	Other Liabilities		213,255,685
Fixed and Other Assets		684,377,109	Total Equity		520,060,886
TOTAL ASSETS		<u>\$ 745,098,562</u>	TOTAL LIABILITIES & EQUITY		<u>\$ 745,098,562</u>

OPERATING & NON-OPERATING ITEMS

		2015/2016 ORIGINAL BUDGET	2015/2016 REVISED BUDGET	2015/2016 YTD ACTUAL	FAVORABLE (UNFAVORABLE) BUDGET VARIANCE
<u>OPERATING REVENUES</u>					
Containers	\$	25,390,330	25,390,330	26,847,197	\$ 1,456,867
Autos		18,552,688	18,552,688	17,299,120	(1,253,568)
Break Bulk		4,063,562	4,063,562	4,278,917	215,355
Cruise		4,487,953	4,487,953	5,068,038	580,085
Liquid Bulk		1,303,171	1,303,171	1,143,213	(159,958)
Dry Bulk		1,809,492	1,809,492	1,787,115	(22,377)
Other Operating Revenues		2,079,485	2,079,485	3,242,154	1,162,669
TOTAL OPERATING REVENUES		<u>\$ 57,686,681</u>	<u>\$ 57,686,681</u>	<u>\$ 59,665,754</u>	<u>\$ 1,979,073</u>
<u>OPERATING EXPENDITURES</u>					
Salaries	\$	11,749,018	11,749,018	11,662,354	\$ 86,664
Employee Benefits		4,704,121	4,704,121	4,220,237	483,884
Services & Supplies		4,246,520	4,246,520	3,708,992	537,528
Security Services		4,150,000	4,150,000	4,142,158	7,842
Business Travel & Training		542,791	542,791	399,950	142,841
Promotion, Advertising & Dues		1,064,092	1,064,092	976,776	87,316
Utility Services		1,104,748	1,104,748	904,165	200,583
Repairs & Maintenance Projects		1,610,453	1,610,453	1,581,149	29,304
Dredging		2,435,000	2,435,000	2,547,650	(112,650)
Miscellaneous		156,271	156,271	155,241	1,030
TOTAL OPERATING EXPENDITURES		<u>\$ 31,763,014</u>	<u>\$ 31,763,014</u>	<u>\$ 30,298,672</u>	<u>\$ 1,464,342</u>
OPERATING INCOME		<u>\$ 25,923,667</u>	<u>\$ 25,923,667</u>	<u>\$ 29,367,082</u>	<u>\$ 3,443,415</u>
<u>NON-OPERATING REVENUES</u>					
Investment Income	\$	121,603	121,603	207,842	\$ 86,239
Shared Revenue from Primary Govt		5,163,488	5,163,488	4,828,823	(334,665)
Litigation Claim Settlement		-	10,250,000	10,250,000	-
Other Revenue		3,860	3,860	1,616	(2,244)
		<u>\$ 5,288,951</u>	<u>\$ 15,538,951</u>	<u>\$ 15,288,281</u>	<u>\$ (250,670)</u>
<u>NON-OPERATING EXPENSES</u>					
Debt Service	\$	21,152,343	29,402,343	31,189,056	\$ (1,786,713)
Other Claims & Recoveries		2,050,000	2,050,000	64,917	1,985,083
Contributions to Tenants		1,901,700	1,901,700	1,699,084	202,616
Other Expenditures		8,575	8,575	7,809	766
		<u>\$ 25,112,618</u>	<u>\$ 33,362,618</u>	<u>\$ 32,960,866</u>	<u>\$ 401,752</u>
NET INCOME BEFORE CAPITAL OUTLAY AND CONTINGENCY		<u>\$ 6,100,000</u>	<u>\$ 8,100,000</u>	<u>\$ 11,694,497</u>	<u>\$ 3,594,497</u>
Transfer (to)/from Operating Capital Outlay	\$	(6,100,000)	(8,100,000)	(6,877,784)	\$ (1,222,216)
SURPLUS (DEFICIT)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,816,713</u>	<u>\$ 4,816,713</u>
TOTAL REVENUES		<u>\$ 62,975,632</u>	<u>\$ 73,225,632</u>	<u>\$ 74,954,035</u>	
TOTAL APPROPRIATIONS		<u>\$ 62,975,632</u>	<u>\$ 73,225,632</u>	<u>\$ 70,137,322</u>	
FULLTIME POSITIONS		158	158	154	(4)
TEMPORARY EMPLOYEE HOURS		7,867	7,867	4,289	(3,578)

Jacksonville Aviation Authority
Jacksonville, Florida
Quarterly Report Summary
For the twelve months ended September 30, 2016
UNAUDITED

Cash and investments	\$ 84,943,923	Current liabilities		\$ 31,839,336
Other current assets	12,822,801	Other liabilities		115,577,636
Fixed and other assets	557,105,547	Total equity		507,455,299
Total assets	<u>\$ 654,872,271</u>	Total liabilities and equity		<u>\$ 654,872,271</u>
				Budget
				Variance
	2015/2016	2015/2016	YTD	Favorable
	Original Budget	Revised Budget	Actual	(Unfavorable)
OPERATING REVENUES				
Concessions	\$ 17,143,854	\$ 17,143,854	\$ 17,770,716	\$ 626,862
Fees & Charges	13,608,628	13,608,628	14,633,521	1,024,893
Space & Facility Rentals	26,446,757	26,446,757	26,509,050	62,293
Parking	18,813,281	18,813,281	18,992,938	179,657
Sale of Utilities	1,534,640	1,534,640	1,500,973	(33,667)
Other Miscellaneous Operating Revenue	169,191	169,191	186,726	17,535
TOTAL OPERATING REVENUES	<u>\$ 77,716,351</u>	<u>\$ 77,716,351</u>	<u>\$ 79,593,924</u>	<u>\$ 1,877,573</u>
OPERATING EXPENDITURES				
Salaries	17,361,365	17,165,520	17,452,127	(286,607)
Benefits	7,105,826	7,223,980	6,686,108	537,872
Services and Supplies	14,941,045	15,488,627	14,560,581	928,046
Repairs & Maintenance	2,163,546	2,844,368	2,573,015	271,353
Promotion, Advertising and Dues	888,706	1,112,777	1,051,898	60,879
Registration & Travel	350,421	406,978	385,929	21,049
Insurance Expense	1,369,752	1,743,987	1,743,982	5
Cost of Goods for Sale	583,624	582,874	477,289	105,585
Utilities, Taxes & Gov't Fees	5,303,361	5,036,844	4,712,269	324,575
Operating Contingency	1,981,019	442,710	-	442,710
TOTAL OPERATING EXPENDITURES	<u>\$ 52,048,665</u>	<u>\$ 52,048,665</u>	<u>\$ 49,643,198</u>	<u>\$ 2,405,467</u>
OPERATING INCOME	<u>\$ 25,667,686</u>	<u>\$ 25,667,686</u>	<u>\$ 29,950,726</u>	<u>\$ 4,283,040</u>
NON-OPERATING REVENUES				
Passenger Facility Charges	11,988,366	11,988,366	10,982,674	(1,005,692)
Investment income	905,478	905,478	982,541	77,063
Other Revenues	605,436	605,436	1,727,612	1,122,176
TOTAL NON-OPERATING REVENUES	<u>\$ 13,499,280</u>	<u>\$ 13,499,280</u>	<u>\$ 13,692,827</u>	<u>\$ 193,547</u>
NON-OPERATING EXPENDITURES				
Debt Service	16,077,204	16,077,204	16,063,951	13,253
Other Expenditures	346,418	346,418	444,181	(97,763)
TOTAL NON-OPERATING EXPENDITURES	<u>\$ 16,423,622</u>	<u>\$ 16,423,622</u>	<u>\$ 16,508,132</u>	<u>\$ (84,510)</u>
NET INCOME BEFORE OPERATING CAPITAL OUTLAY, PFC RESERVE AND RETAINED EARNINGS	<u>\$ 22,743,344</u>	<u>\$ 22,743,344</u>	<u>\$ 27,135,421</u>	<u>\$ 4,392,077</u>
Transfer (to)/from Operating Capital Outlay	(15,681,584)	(15,681,584)	(2,446,385)	13,235,199
Transfer (to)/from Passenger Facility Charge Reserve	(2,345,268)	(2,345,268)	5,628,139	7,973,407
Transfer (to)/from Retained Earnings	(4,716,492)	(4,716,492)	(30,317,175)	(25,600,683)
SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 91,215,631</u>	<u>\$ 91,215,631</u>	<u>\$ 93,286,751</u>	<u>\$ 2,071,120</u>
TOTAL APPROPRIATIONS	<u>\$ 91,215,631</u>	<u>\$ 91,215,631</u>	<u>\$ 93,286,751</u>	<u>\$ (2,071,120)</u>
FULLTIME POSITIONS	<u>279</u>	<u>279</u>	<u>275</u>	<u>4</u>
TEMPORARY EMPLOYEE HOURS	<u>4,640</u>	<u>4,640</u>	<u>5,370</u>	<u>(730)</u>

JACKSONVILLE HOUSING FINANCE AUTHORITY
 QUARTERLY REPORT SUMMARY
 For the Twelve Months Ending September 30, 2016

BALANCE SHEET

Cash & Investments	\$ 2,894,446	Current Liabilities	\$ 36,535
Cash in Escrow with Fiscal Agent	1,500,000	Other Liabilities	\$ -
Mortgages Receivable (Net of Allowances)	5,632,531	Fund Equity	\$ 9,990,442
TOTAL ASSETS	\$ 10,026,977	TOTAL LIABILITIES & EQUITY	\$ 10,026,977

BUDGET INFORMATION

	2015/2016 Budget	2015/2016 Actual	2015/2016 Projected	Projected Favorable (Unfavorable) Variance
REVENUES				
Interest, Including Profits on Investments	\$ 160,000	\$ 191,674	\$ 191,674	\$ 31,674
Other Miscellaneous Revenue	80,000	88,962	88,962	8,962
Bond Program Revenue	171,100	191,260	191,260	20,160
TOTAL REVENUES	\$ 411,100	\$ 471,896	\$ 471,896	\$ 60,796
EXPENDITURES				
Regular Salaries and Wages	\$ 59,204	\$ 22,180	\$ 22,180	\$ 37,024
Overtime	-	-	-	-
Special Pay	615	153	153	462
FICA Taxes	784	297	297	487
Retirement Contributions	13,243	7,482	7,482	5,761
Life and Health Insurance	8,834	2,744	2,744	6,090
Professional Services	215,000	141,591	141,591	73,409
Travel and Per Diem	15,000	1,044	1,044	13,956
Internal Services	36,627	38,372	38,372	(1,745)
Rentals and Leases	6,285	-	-	6,285
Repairs and Maintenance	1	-	-	1
Promotional Activities	1,029	833	833	195
Other Charges and Obligations	20,090	8,222	8,222	11,868
Office Supplies	2,500	1,231	1,231	1,269
Operating Supplies	1,001	122	122	879
Training, Subscriptions & Memberships	14,000	2,125	2,125	11,875
Capital Outlay	2	-	-	2
Other Uses	18,494	18,494	18,494	-
TOTAL EXPENDITURES	\$ 412,708	\$ 244,890	\$ 244,890	\$ 167,818
CURRENT YEAR	\$ (1,608)	\$ 227,007	\$ 227,007	\$ 228,615
Fund Balance Transfers	-			
Carryovers	-			
Contingencies	-			
Prior Year Encumbrances	1,608			
Budget Difference	<u>\$ -</u>			

Citywide Employee Cap For the Quarter Ending 9 /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. A separate report summarizing the changes is also included.



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	75	3	78
Downtown Investment Authority	5	5	0	5
Employee Services	42	41	1	42
Finance and Administration	62	95	6	101
Fire and Rescue	1,300	1,252	47	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	25	5	30
Medical Examiner	27	24	2	26
Military Affairs and Veterans	14	14	0	14
Neighborhoods	174	191	11	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	2,946	151	3,097
Parks, Recreation and Community Services	249	234	13	247
Planning and Development	35	29	3	32
Public Libraries	293	283	10	293
Public Works	305	291	14	305
State Agency - Courts	2	2	0	2
Supervisor of Elections	33	30	1	31
Subfund Total	5,844	5,572	269	5,841

Subfund 015 PROPERTY APPRAISER	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Property Appaiser	120	114	6	120
Subfund Total	120	114	6	120

Subfund 016 CLERK OF THE COURT		01-Oct-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	14	0	14
	Subfund Total	14	14	0	14

Subfund 112 CONCURRENCY MANAGEMENT SYSTEM		01-Oct-2015	Oracle Position Control		
			Filled	Vacant	Total
Planning and Development		6	6	0	6
	Subfund Total	6	6	0	6

Subfund 121 AIR POLLUTION TAG FEE		01-Oct-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	12	4	16
	Subfund Total	16	12	4	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	3	2	5
Planning and Development	127	120	6	126
Subfund Total	131	123	8	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	23	7	30
Subfund Total	30	23	7	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		Oracle Position Control		
LIBRARY CONF FACILITY TRUST-SEC 111.83	01-Oct-2015	Filled	Vacant	Total

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

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

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

Subfund 191		Oracle Position Control		
JACKSONVILLE CHILDREN'S COMMISSION	01-Oct-2015	Filled	Vacant	Total

Jacksonville Children's Commission	38	34	4	38
Subfund Total	38	34	4	38

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

Jacksonville Children's Commission	15	15	3	18
Subfund Total	15	15	3	18

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

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

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

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

Subfund 1D1		Oracle Position Control		
HUGUENOT PARK - SEC 111.125	01-Oct-2015	Filled	Vacant	Total

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

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

Parks, Recreation and Community Services	15	12	3	15
Subfund Total	15	12	3	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	3	3	6
Parks, Recreation and Community Services	72	65	7	72
Subfund Total	77	68	10	78

Subfund 1F7		Oracle Position Control		
JACKSONVILLE SHERIFF'S OFFICE GRANTS	01-Oct-2015	Filled	Vacant	Total
Office of the Sheriff	17	18	0	18
Subfund Total	17	18	0	18

Subfund 1F9		Oracle Position Control		
FIRE & RESCUE GRANTS	01-Oct-2015	Filled	Vacant	Total
Fire and Rescue	71	15	1	16
Subfund Total	71	15	1	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	22	3	25
Office of Economic Development		25	0	0	0
	Subfund Total	25	22	3	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	108	8	116
	Subfund Total	116	108	8	116

Subfund 461 STORMWATER SERVICES		01-Oct-2015	Oracle Position Control		
			Filled	Vacant	Total
Neighborhoods		6	5	1	6
Public Works		40	35	5	40
	Subfund Total	46	40	6	46

Subfund 511 FLEET MGMT - OPERATIONS		01-Oct-2015	Oracle Position Control		
			Filled	Vacant	Total
Finance and Administration		0	93	15	108
Intra-Governmental Services		108	0	0	0
	Subfund Total	108	93	15	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	103	23	126
Intra-Governmental Services		126	0	0	0
	Subfund Total	126	103	23	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	56	7	63
	Subfund Total	61	56	7	63

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	7	1	8
Subfund Total	8	7	1	8

Subfund 581 INSURED PROGRAMS	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	5	6	0	6
Subfund Total	5	6	0	6

Subfund 5A1 PUBLIC BUILDING ALLOCATIONS	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Public Works	59	57	2	59
Subfund Total	59	57	2	59

Subfund 611 GENERAL EMPLOYEES PENSION	01-Oct-2015	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	6	5	0	5
Subfund Total	6	5	0	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	6,903	411	7,314

Citywide Employee Cap
Summary of Changes

SF 011 General Fund - GSD

Department	Other Changes	2016-140-E	Change	Description
Finance	2	37	39	RC15-219 moved one position from the Mayor's Office. RC16-047 moved two positions from the Parks, Recreation and Community Services Department. RC16-193 moved one position to Planning Dpt
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.
Medical Examiner	(1)	0	(1)	Redlined position eliminated (ord 2015-504-E)
Neighborhoods	1	27	28	RC16-153 moved a position from Planning to Neighborhoods
Office of the Sheriff	1	0	1	Ord 2016-406-E authorized one additional position
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	0	(3)	(3)	RC16-153 moved a position from Planning to Neighborhoods / RC16-193 moved one position from Finance & Administration Dpt
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

SF 159 Building Inspection

Department	Change	Description
Fire and Rescue	1	RC16-216 moved one position into JFRD from Planning
Planning and Development	(1)	

SF 192 Jacksonville Children's Commission Grants

Department	Change	Description
Jacksonville Children's' Commission	3	2015-516-E added three additional positions

SF 1F6 Community Services Grants

1

Department	Change	Description
Military Affairs and Veterans	1	Ordinance 2016-523-E authorized an additional position

SF 1F7 Jacksonville Sheriff's Office Grants

1

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

SF 1F9 Fire and Rescue Grants

(55)

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

SF 551 Office of General Counsel

2

Department	Change	Description
Office of General Counsel	2	Ordinance 2016-258-E added two additional positions

SF 581 Insured Programs

1

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

(1)

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

FY 2015-2016 Citywide Part-Time Hours Cap
Totals by Fund

Fund	PT Hours 01-Oct-2015	Vacancy Pool Hrs (a)	2016-140-E (b)	Other Ordinances (e)	Transfer Between Funds (d)	PT Hours 30-Sept-2016	Usage	Balance
	1,549,307	0	0	38,613	0	1,587,920	1,239,707	348,213
General Funds	1,362,047	(2,920)	0	37,000	0	1,396,127	1,150,315	245,812
Special Revenue Funds	131,845	840	0	1,613	0	134,298	61,174	73,124
Enterprise Funds	12,296	0	0	0	0	12,296	6,363	5,933
Internal Service Funds	33,472	2,080	0	0	0	35,552	12,761	22,791
Trust and Agency Funds	9,647	0	0	0	0	9,647	9,093	554

(a) Part-time hours in the vacancy pool may be transferred between subfunds. No impact to the overall part-time hours cap.

(b) Ordinance 2016-140-E is the ordinance that modified the structure of various Departments. No impact on the overall part-time hours cap.

(d) A September 2016 OGC opinion on section 106.404 and 106.403 states that positions and part-time hours can be transferred between subfunds within major fund types. Major fund types: General Fund, Special Revenue, Enterprise, Internal Service. An example would be transferring cap (FTE and/or PT hrs) from the adult services grants (SF 1F6) to building inspection (SF 159). A re-write of section 106 needs to be done to bring it in line with the intent of Council related to 106.4229.

(e) General Funds:

Ordinance 2016-176-E increased the overall part-time hours cap in the Jacksonville Journey by 37,000 part-time hours.

Special Revenue Funds:

Ordinance 2016-322-E increased the part-time hours in JCC Grant fund by 313

Ordinance 2016-235-E increased the part-time hours in Community Services Grant fund by 1,300

General Fund - GSD
SF 011

	1,262,159	(2,920)	0	0	(9,500)	1,249,739	1,031,467	218,272
Department Title	PT Hours 01-Oct-2015	Vacancy Pool Hrs (a)	2016-140-E (b)	FY16 RC's (c)	Transfer Between Funds (d)	PT Hours 30-Sept-2016	Usage	Balance
Advisory Boards and Commissions	1,248	160				1,408	854	554
City Council	5,080					5,080	0	5,080
Employee Services	2,644					2,644	2,365	279
Finance and Administration	5,120					5,120	1,928	3,193
Fire and Rescue	36,464			1,440		37,904	30,578	7,326
Inspector General	250			540		790	536	254
Intra-governmental Services	7,160		(6,000)			1,160	1,160	0
Mayor's Office	1,300					1,300	32	1,268
Medical Examiner	2,500			80		2,580	2,575	5
Neighborhoods	10,815		6,000			16,815	9,496	7,319
Office of Economic Development	1,300					1,300	1,120	181
Office of Ethics, Compliance & Oversight	1,200					1,200	882	318
Office of Sports and Entertainment	1,300					1,300	0	1,300
Parks, Recreation & Community Svc	250,610					250,610	206,615	43,995
Planning and Development	5,257					5,257	2,604	2,653
Public Library	195,899			(1,980)	(9,500)	184,419	135,534	48,885
Public Works	2,600			(450)		2,150	967	1,183
Sheriff	604,042	3,160		450		607,652	606,180	1,472
Supervisor of Elections	121,130			(80)		121,050	28,041	93,009
Vacancy Pool / Non-Departmental	6,240	(6,240)				0	0	0

(a) Part-time hours in the vacancy pool may be transferred between subfunds. In FY16 a total of 2,920 part-time hours were transferred to subfunds outside the General Fund - GSD which would reduce the overall part-time hours cap within the subfund.

(b) Ordinance 2016-140-E is the ordinance that modified the structure of various Departments. The major change was the elimination of the Intra-Governmental Services department.

(c) Various RC's were processed that moved part-time hours within the subfund. These changes would not impact the overall part-time hours cap within the General Fund -GSD

(d) A September 2016 OGC opinion on section 106.404 and 106.403 states that positions and part-time hours can be transferred between subfunds within major fund types. Major fund types: General Fund, Special Revenue, Enterprise, Internal Service. An example would be transferring cap (FTE and/or PT hrs) from the adult services grants (SF 1F6) to building inspection (SF 159). A re-write of section 106 needs to be done to bring it in line with the intent of Council related to 106.4229.

General Funds (excluding GSD)

			99,888	0	0	37,000	9,500	146,388	118,848	27,540
Subfund	Department Title	PT Hours 01-Oct-2015	Vacancy Pool Hrs (a)	2016-140-E (b)	Other Ordinances	Transfer Between Funds (d)	PT Hours 30-Sept-2016	Usage	Balance	
015	Property Appraiser	Property Appraiser	4,160				4,160	2,168	1,992	
016	Clerk of the Court	Clerk of the Court	5,200				5,200	4,881	320	
017	Tax Collector	Tax Collector	54,080			9,500	63,580	61,342	2,238	
019	Jacksonville Journey	Children's Commission	30,000		37,000	(7)	66,993	45,476	21,517	
		Mayor's Office	1,040			7	1,047	1,046	1	
		Public Library	1,248				1,248	790	458	
01A	Special Events	Office of Sports and Entertainment	4,160				4,160	3,146	1,014	

Special Revenue Funds

			131,845	840	0	1,613	0	134,298	61,174	73,124
Subfund	Department Title	PT Hours 01-Oct-2015	Vacancy Pool Hrs (a)	2016-140-E (b)	Other Ordinances	Transfer Between Funds (d)	PT Hours 30-Sept-2016	Usage	Balance	
159	Building Inspection	Planning and Development	2,600			110	2,710	2,709	1	
15B	Duval Co. Law Library	Courts	1,040				1,040	72	968	
15M	Gas Storage Tank Inspect.	Neighborhoods	6,240				6,240	3,270	2,971	
15Q	Judicial Support	Courts	1,250				1,250	1,194	56	
15W	Library Conference Facility	Public Library	3,328			(110)	3,218	1,756	1,462	
191	JCC	Children's Commission	400				400	312	88	
192	JCC Grant	Children's Commission	58,120			313	58,433	19,538	38,895	
1A1	Community Development	Planning and Development	10,024				10,024	1,250	8,774	
1D1	Huguenot Park	Parks, Recreation & Community Svc	1,529				1,529	24	1,505	
1D2	Hanna Park	Parks, Recreation & Community Svc	3,918				3,918	1,436	2,482	
1DA	Cecil Field Commerce Cnt	Parks, Recreation & Community Svc	24,000				24,000	18,917	5,083	
1F1	Misc Federal Grants	Courts	3,900				3,900	0	3,900	
1F2	Prepaid Grants	Public Library	2,496				2,496	489	2,007	
1F6	Community Services Grants	Special Services	3,900				3,900	1,700	2,200	
		Parks, Recreation & Community Svc	7,800	840		1,300	9,940	7,402	2,538	
1F9	Fire and Rescue Grants	Fire and Rescue	1,300				1,300	1,106	195	

