



Council Auditor's Office

Quarterly Summary for the Nine Months Ended June 30, 2017

August 15, 2017

Report #799

Released on: August 15, 2017

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



August 15, 2017

Special Report #799

Honorable Members of the City Council
City of Jacksonville

Pursuant to Chapter 106 of the Ordinance Code, attached are the required financial statements and narratives for the nine months ended June 30, 2017 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).

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 June 30, 2017 and we are to submit the consolidated financial report by August 15, 2017.

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

CITY OF JACKSONVILLE

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

The City is projected to experience an overall favorable budget variance of \$4.4 million within the General Fund/General Services District (GF/GSD). Revenues are projected to be \$3,986,772 more than budgeted and expenditures are projected to be \$375,541 less than budgeted.

The Finance Director's report projects the financial impact of Hurricane Matthew will be approximately \$50.0 million. As of June 30, 2017, the City incurred expenditures of \$27.8 million related to Hurricane Matthew. It is important to note that only 87.5% of the total

allowable expenses are subject to reimbursement, leaving the City to fund the remainder. This could result in an estimated \$6.25 million negative impact to the GF/GSD that is not included in the third quarter projections. The Mayor's FY 17/18 proposed budget includes a transfer of \$7.0 million from the GF/GSD to cover the City's estimated obligation.

During the third quarter, City employees received a one-time payment as part of the collective bargaining legislation enacted by City Council in April. The payments are reflected within the year-to-date actuals and projections for salaries within the Finance Director's schedules. The Finance Director's report mentions that the departments and subfunds that are unable to absorb the impact of the lump sum payment will be addressed with a budget transfer to be filed with City Council. The budget transfer will transfer funding from from the designated contingency for collective bargaining account to those departments and subfunds that have been determined unable to absorb the impact of the one-time payments. The Finance Director's narrative specifically mentions that Subfunds 015, 017, and 01A will receive a budget transfer. However, the Finance Director's projections do not incorporate the effect of the transfer which will offset or partially offset the unfavorable variances in personnel costs and/or overall unfavorable variances within these subfunds.

GF/GSD 011 – Revenues (pages 27 and 31)

The Finance Director's report projects a favorable variance of \$3,986,772 in GF/GSD revenues. This is mostly driven by projected favorable variances of \$1.5 million in Taxes and \$1.4 million in State Shared Revenue.

The Finance Director's report includes a breakdown on page 10 for the projected favorable variances of \$1,544,603 in Taxes and \$1,369,389 in State Shared Revenue. Communication Services Tax, a component of Taxes, is projected to incur an unfavorable variance of (\$1,121,756) for the fiscal year. However, this is offset by a projected favorable variance in JEA Utility Service Tax, which totals \$2.3 million for both Water and Electric. This is optimistic based on year-to-date JEA revenue and projections for the remainder of the year.

GF/GSD 011 – Expenditures (page 31)

The GF/GSD expenditure variances are projected to net to an overall favorable variance of \$375,541. Personnel costs net of the lapse are projected to incur an unfavorable variance of (\$9.3) million. Of this amount, \$8.3 million is due to the one-time payment discussed above. The projected unfavorable variance in net personnel costs is offset by projected favorable variances of \$3.3 million in Internal Service Charges, \$2.7 million in Professional and Contractual Services, \$1.7 million in Debt Service, and \$1.5 million in Other Operating Expenses. The breakdown of the Professional and Contractual Services and Other Operating Expenses variances are shown on page 12.

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

The schedule on page 28 presents GF/GSD expenditures by department. As of the third quarter end, seven departments are projected to incur unfavorable variances: Advisory Boards and Commissions, Courts, Fire and Rescue, Human Rights Commission, Office of Ethics, Compliance, and Oversight, Public Defender, and Jacksonville Citywide Activities. The unfavorable variances for these departments are explained in further detail on pages 29 and 30. The reader may note that for four of the seven departments, Information Technology Division internal service charges are driving the unfavorable variance within the department.

The Fire and Rescue Department is projected to end the year with a (\$5.0) million unfavorable variance in expenditures. This is mostly the result of a projected overage of \$4.7 million in overtime salaries. The department's approved budget for overtime totals \$5.9 million; actual overtime through the third quarter totals \$7.9 million.

The Office of the Sheriff is projected to experience a \$2.5 million favorable variance in expenditures, due to projected favorable variances of \$1.5 million in internal services charges and \$1.8 million in professional and contractual services. This is partially offset by a projected unfavorable variance of (\$1.1) million in personnel costs (net of the lapse of \$5.2 million and lump sum payment of \$4.5 million).

The Finance Director's report projects that the Downtown Investment Authority will experience a favorable variance of \$458,516 due to a projected favorable variance in professional services. However, the DIA does not anticipate this large of a variance and expects to encumber funding for additional contracts before fiscal year-end.

Jacksonville Citywide Activities are projected to incur an unfavorable variance of (\$2.9) million, mostly due to the non-departmental salaries and benefits lapse of \$3,975,011. A further breakdown can be found on page 30.

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 29 other subfunds. Of the 29 other subfunds reviewed, four report projected unfavorable variances (subfunds 015, 01A, 511, and 551), one shows a negative cash balance (subfund 461), and one shows a negative cash balance combined with a projected unfavorable variance (subfund 4K2). (These do not include subfunds 411, 4A0, 4B0, 4C0, 4D0, 4E0 and 4H0, all of which are being closed out into other subfunds.)

Beginning with the fiscal year 2016/17 budget, the City venues were combined into one fund (4K0) and will now be presented in the quarterly summary showing the City side (Subfund 4K1) and the SMG side (Subfund 4K2). However, the individual venue funds (4A0, 4B0, 4C0, 4D0, 4E0 and 4H0) will continue to be included in the Finance Director's report until all prior year encumbrances and carryforwards have been closed. Once those items are closed, the remaining balance sheet accounts will be moved to the new 4K1 and 4K2 subfunds.

Property Appraiser (Sub-fund 015)

Subfund 015 is projected to incur an unfavorable variance of (\$72,759) for the fiscal year, mostly due to a projected unfavorable variance in personnel costs, net of the lapse. The Finance Director's report states that a budget transfer will be filed with Council to appropriate funds from the GF/GSD collective bargaining contingency to address the lump sum payment of \$151,438 within Subfund 015. Taking this into account, the Property Appraiser's projected year-end variance would be a favorable \$78,679.

Special Events (Sub-fund 01A)

Subfund 01A is projected to incur an unfavorable variance of (\$45,957) for the fiscal year, mostly due to projected unfavorable variances in personnel costs net of the lapse and internal service charges. The Finance Director's report states that a budget transfer will be filed with Council to appropriate funds from the GF/GSD collective bargaining contingency to address the lump sum payment for Subfund 01A, which totaled \$14,055. Special Event's projected year-end variance would still be an unfavorable (\$31,902) after the proposed budget transfer. Additionally, Subfund 01A will be in a negative cash position at fiscal year-end if revenues and expenditures for the remainder of the fiscal year materialize as projected in the Finance Director's report.

Building Inspection (Sub-fund 159)

Subfund 159 is projected to experience a favorable variance of \$3.6 million for the fiscal year due to revenues exceeding the budget. The Finance Director's schedule for Subfund 159 projects revenues will exceed expenditures by \$5.0 million for the fiscal year. The Administration should review fees in this activity as the user fee revenue for building inspection services far exceeds the City's actual cost of providing those services.

Jacksonville Childrens Commission (Sub-fund 191)

Subfund 191 is projected to experience a favorable variance of \$1,062,052 million for the fiscal year. However, this variance will be reduced by Ordinance 2017-569-E, which was enacted in August. This legislation appropriated the \$571,859 balance shown on the Transfers from Other Funds line, decreasing the overall projected year-end favorable variance for Subfund 191 by the same amount. This is important to note as funding was appropriated in June by Ordinance 2017-410-E for additional summer camp opportunities. This legislation included a provision that \$805,227, the amount of the General Fund transfer approved by the ordinance, would be recaptured from Subfunds 191 and 019 (Jacksonville Journey) after the conclusion of fiscal year 2016/17. While it does not appear that Subfund 191 will have sufficient surplus funds remaining to recapture pursuant to Ordinance 2017-410-E, it appears that the projected remaining balance in combination with the Jacksonville Journey's projected remaining balance will be sufficient to meet the \$805,227 recapture requirement.

On-Street Parking (Sub-fund 411)

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. Subfund 411 will continue to be included in the Finance Director's report until all prior year encumbrances have been closed.

Stormwater Services (Sub-fund 461)

The Finance Director's report projects a \$752,288 overall favorable variance at year-end. This is primarily due to contractual services and personnel costs. We believe the projected favorable variance at year-end is optimistic at best.

As previously stated in Report #794, Quarterly Summary for the Six Months Ended March 31, 2017, we discovered through review of the 2017 Stormwater Fee Adjustments, Exemptions and Credits Fiscal Year Report that the user fee reductions associated with certified 501(c)(3) organizations and qualified low income households have been understated. This in turn overstated revenues within the subfund. Public Works will need to make the necessary adjustments to their operations to account for this overstatement.

The Finance Director's report does not account for this revenue overstatement in the projections. As a result, this subfund's negative cash balance of (\$3.9) million will worsen to (\$7.1) million at fiscal year-end if expenditures for the remainder of the fiscal year materialize as projected and the revenue overstatement is not addressed by Public Works. This would also cause a need for a transfer from the General Fund to cover the \$33,249 lump sum payment.

City Venues - City (Sub-fund 4K1)

As mentioned in the Finance Director's report, Subfunds 4A1, 4B1, 4C1, 4D1, 4E1, and 4H1 have been combined into Subfund 4K1 beginning in fiscal year 2016/17. Subfund 4K1 represents the City's operations of City-owned venues. Subfund 4K1 is projected to experience a favorable budget variance of \$4,159,194 for the fiscal year. However, this includes transfers in from the previous venue subfunds. When the effect of the transfers is removed, Subfund 4K1 is projected to experience a favorable variance of \$550,290, primarily due to expenditures for professional services being less than budgeted as a result of the Armada games no longer being played at the Baseball Stadium.

City Venues - SMG (Sub-fund 4K2)

As mentioned in the Finance Director's report, Subfunds 4A2, 4B2, 4C2, 4D2, 4E2, and 4H2 have been combined into Subfund 4K2 beginning in fiscal year 2016/17. Subfund 4K2 represents SMG's (the facilities manager) operations of City-owned venues. Subfund 4K2 is projected to incur an unfavorable budget variance of (\$1,233,478) for the fiscal year. However, this includes transfers made to close the previous venue subfunds. When the effect of the transfers is removed, Subfund 4K2 is projected to incur an unfavorable variance of (\$359,543), primarily due to a projected overage in expenditures for Municipal Stadium repairs and maintenance due to aging

equipment and expiring warranties. Additionally, the balance sheet for Subfund 4K2 reflects a negative cash balance of (\$409,821).

Fleet Management – Operations (Sub-fund 511)

Subfund 511 is projected to incur an unfavorable variance of (\$215,272) for the fiscal year due to projected shortfalls in billings to using departments and independent authorities, which are both components of Charges for Services revenue.

ITD Operations (Sub-fund 531)

Subfund 531 is projected to experience a favorable variance of \$47,308 for the fiscal year. However, this subfund will be in a negative cash position at fiscal year-end if revenues and expenditures for the remainder of the fiscal year materialize as projected in the Finance Director’s report.

Radio Communications (Sub-fund 534)

Subfund 534 is projected to experience a favorable variance of \$33,561 for the fiscal year. However, the June 30 balance sheet for Subfund 534 indicates current liabilities of \$1,378,823 exceed current assets of \$1,194,277.

Office of General Counsel (Sub-fund 551)

Subfund 551 is projected to incur an unfavorable variance of (\$47,178) for the fiscal year due to projected revenue shortfalls. Billings to using departments and independent agencies, components of Charges for Services, are projected to be less than budgeted, which appears reasonable based on year to date revenue. The Office of General Counsel should make an effort to reduce any backlog in billing in order to reduce the projected unfavorable variance.

INDEPENDENT AGENCIES

JEA

Electric System

Fuel Revenues & Expenses

The financial report for the nine months ending June 30, 2017 indicates that the Electric Fuel Schedule is balanced with \$33.0 million being transferred from the Fuel Rate Stabilization Fund. JEA lowered its fuel rate in December 2016 with the intention of drawing down on the Fuel Rate Stabilization fund which exceeds its target parameters.

Base Related Revenues & Expenses

The Electric System produced an overall surplus of \$739,265. JEA's sales revenues continue to underperform. Total Base Related Revenues are projected to have an unfavorable variance of \$22 million. This is offset by a favorable variance of \$37.9 million in Base Operating Expenses. JEA also projects to contribute an additional \$40.6 million in debt service over budget while reducing the transfer to Operating Capital Outlay by \$24 million. JEA projects a balanced Electric System budget at year end.

Water & Sewer System

The financial report for the nine months ended June 30, 2017 shows that the Water & Sewer System produced an operating surplus of \$1,534,628 and projects a surplus of \$18,771,223 at year end. Total Operating Revenues continue to show a favorable variance of \$11.2 million coupled with a \$6.3 million favorable variance in Total Operating Expenses. JEA also projects a \$2.1 million favorable variance in Debt Service and an additional increase in transfers to Operating Capital Outlay of \$1.6 million.

District Energy System

District Energy System produced a surplus of \$469,540 for the nine months ended June 30, 2017 and projects a balanced budget at year end.

Jacksonville Transportation Authority

The financial report of the Jacksonville Transportation Authority (JTA) for the nine months ending June 30, 2017 indicates no budgetary stress for JTA as a whole. All divisions that receive a transfer from Bus Operations are projected to need less than the amount budgeted as a result of favorable variances within expenditures.

As noted in JTA's cover letter, the gross Half-Cent Sales Tax and the Local Option Gas Tax were budgeted for Fiscal Year 2016-17 as a General Fund – Engineering Division pass-through to the fiscal agent. The net proceeds would then come back to JTA through the Bus Division. Effective September 1, 2016, the new Interlocal Agreement discontinued the gross distributions which have resulted in the General Fund – Engineering Division projecting to be under budget for both revenue and expenses by approximately \$108 million.

Jacksonville Port Authority

The Jacksonville Port Authority's (JPA) financial report for the nine months ending June 30, 2017 indicates no budgetary stress. Overall, JPA is projecting year-end Net Income Before Transfers of \$7,175,234 (\$642,309 higher than budget), with all of these funds being transferred to Operating Capital Outlay.

Jacksonville Aviation Authority

Jacksonville Aviation Authority's (JAA) financial report for the nine months ending June 30, 2017 indicates year-to-date operating and non-operating net income of \$14,866,739 as well as a transfer to Operating Capital Outlay of \$1,961,247, a transfer from the Passenger Facility Charge (PFC) Reserve of \$4,064,325, and a transfer to Retained Earnings of \$16,969,817. This Retained Earnings amount is the amount needed to arrive at a zero overall surplus/deficit. As can be seen in the projected column, JAA anticipates paying additional debt service of \$3,488,388 above budget and ending the year with net income before transfers out of \$23,267,539.

Jacksonville Housing Finance Authority

Subfund 721 is projected to experience a favorable budget variance of \$380,588 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 second quarter. Please refer to pages 24 and 25 for a detailed list of individual bond ratings.

FINANCIAL REPORTS

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

NARRATIVES	PAGES
City of Jacksonville	10 – 18
JEA	19
Jacksonville Transportation Authority	20 – 21
Jacksonville Port Authority	22
Jacksonville Aviation Authority	23
BOND RATINGS	
City of Jacksonville	24
Independent Agencies	25
Bond Rating Scale	26

FINANCIAL STATEMENTS

City of Jacksonville	27 – 61
JEA	62 – 65
Jacksonville Transportation Authority	66 – 70
Jacksonville Port Authority	71
Jacksonville Aviation Authority	72
Jacksonville Housing Finance Authority	73

EMPLOYEE CAPS

Employee Cap Report	74 – 82
Citywide Employee Cap Summary of Changes	83

Respectfully submitted,

Kyle S. Billy

Kyle S. Billy, CPA
Council Auditor

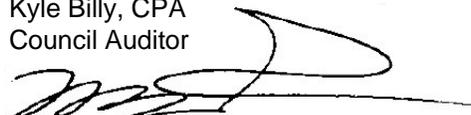
**FINANCE AND ADMINISTRATION
OFFICE OF THE DIRECTOR**



July 30, 2017

MEMORANDUM

TO: Kyle Billy, CPA
Council Auditor

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

SUBJECT: Financial Summaries for the Nine Months Ending June 30, 2017

ONE CITY. ONE JACKSONVILLE.

In accordance with Ordinance 88-726-439, we are forwarding quarterly financial summaries for the nine months ending June 30, 2017 for the agreed upon subfunds of the Consolidated City of Jacksonville. The discussions in this memo focus on the anticipated year-end revenues and expenditures and not on balance sheet items except for fund's which may be in a negative cash position.

011 - GENERAL FUND – GSD:

As of June 30, the General Fund - GSD projects an overall favorable variance of \$4.4 million.

REVENUES

Overall, revenues are projected to outperform budget by \$3,986,772. Ad Valorem Taxes are projected to outperform budget by \$622,467. The year-end reconciliation will ultimately adjust this variance.

Taxes are projected to outperform budget by \$1,544,603.

Title	Variance
JEA Utilities Services Tax - Water	1,784,323
JEA Utilities Services Tax - Electric	477,012
Franchise Fee - Water	452,305
Local Business Taxes	382,090
Franchise Fee - Sewer	285,959
Franchise Fee - Electric	(493,250)
Communication Services Tax	(1,121,756)
All Other Accounts	(222,080)
	1,544,603

State Shared Revenues are projected to outperform budget by \$1,369,389.

Title	Variance
State Shared Revenue - Municipal Sales Tax	1,293,691
State Shared Revenue - 8th Cent Gas	284,985
State Shared Revenue - County	(332,507)
All Other Accounts	123,220
	1,369,389

Charges for Services are projected to outperform budget by \$698,969.

698,969	
Title	Variance
SMG Overtime Reimbursement	396,947
JFRD: Net Ambulance Billings	348,403
JSO: Property Room Fund	(192,144)
All Other Accounts	145,763

Fines and Forfeits are projected to underperform budget by \$225,501.

(225,501)	
Title	Variance
Traffic Court Fines - County and Circuit	(235,452)
All Other Accounts	9,951

Miscellaneous Revenues are projected to underperform budget by \$163,219.

(163,219)	
Title	Variance
Miscellaneous Sales and Charges	409,126
Telephone/Laundry/Concession	(566,076)
All Other Accounts	(6,269)

The favorable variance in Transfers From Other Funds is due to the return of grant matching funds back to the General Fund - GSD:

- Community Services Grants (SF 1F6) \$248,169
- JSO Grants (SF 1F7) \$1,477
- JFRD Grants (SF 1F9) \$20,355

EXPENDITURES

Overall, expenditures are projected to have a favorable variance of \$375,541. This favorable variance will increase to \$2,543,615 once the budget transfer for the lump sum payment, as discussed below, is completed.

Personnel costs including the lump sum payment and net of the salary and benefit lapse are projected to be over budget by \$9.3 million. The largest drivers of which are the lump sum payment of \$8,279,356 and a projected unfavorable variance of \$4.7 million in overtime within JFRD. Most Departments were able to absorb the lump sum payment within their existing operating budget. However, for those Department's that are projected to be over budget, a budget transfer from the collective bargaining contingency will be filed with Council for the amount of their lump sum payment. The total pulled from the contingency and added to the operating budget is \$2,168,074.

Internal Service Charges have a net projected favorable variance of \$3,268,259. The main drivers of which are favorable variances in OGC charges of \$420,818, IT radio charges of \$400,170, fleet repair charges of \$597,068, and IT computer system maint / security charges of \$1,322,535.

Professional and Contractual Services have a projected net favorable variance of \$2,686,131.

2,686,131	
Title	Variance
Contract Food Services - Jail	915,830
Security /Guard Service - JSO	862,205
Professional Services - DIA	513,780
All Other Line Items	394,316

Other Operating Expenses have a projected net favorable variance of \$1,544,270.

1,544,270	
Title	Variance
Payments for QTI/Rev Grants	727,384
Repairs and Maintenance	179,668
Repair / Maintenance and Other Operating Supplies	153,521
Clothing, Uniforms and Safety Equipment	127,659
Hardware / Software Maintenance and Licenses	126,637
Miscellaneous Services and Charges	112,066
Clothing / Tool / Meal Allowances	53,647
Fire Hose and Bunker Gear	(148,535)
Chemical and Drugs	(409,050)
All Other Accounts	621,273

Debt Service has a projected net favorable variance of \$1,683,598. Of that total \$957,936 is interest and \$725,663 is principal.

The transfer to JPA for its piece of the communication services tax makes up all of the projected favorable variance in Transfers to Other Funds of \$371,070. This favorable expenditure variance is being driven by a projected unfavorable variance in the communication services tax revenue of \$1.1 million.

OTHER GENERAL FUND SUBFUNDS:

015 – PROPERTY APPRAISER

The fund overall has a projected unfavorable variance of \$72,759. Personnel costs including the lump sum payment and net of the salary and benefit lapse are projected to be over budget by \$194,931. Of that unfavorable variance, \$151,438 is attributable to the lump sum payment. A budget transfer from the General Fund – GSD collective bargaining contingency will be filed with Council for the amount of their lump sum payment. This unfavorable variance is somewhat offset by favorable expenditure variances in the other categories.

016 - CLERK OF THE COURT

The fund overall has a projected favorable variance of \$700,698. Revenues are projected to outperform budget by \$717,359, which is being driven by a favorable variance in court – costs / fees of \$485,021 and passport application fees of \$113,638, as seen in Charges for Services. Expenditures are projected to have a net unfavorable variance of \$16,661. Personnel costs including the lump sum payment and net of the salary and benefit lapse are projected to be over budget by \$38,956. Of that unfavorable variance, \$25,605 is attributable to the lump sum payment. Because the fund overall is projected to have a favorable variance, no budget transfer from the General Fund – GSD collective bargaining contingency will be done. Instead additional revenue within the fund will be appropriated to cover the expenditure shortfall.

017 – TAX COLLECTOR

The fund overall has a projected favorable variance of \$57,054. Revenues are projected to outperform budget by \$228,802. The main driver of which is delinquent tax sales of \$271,365, as seen in Charges for Services. Expenditures are projected to have a net unfavorable variance of \$171,748. Personnel costs including the lump sum payment and net of the salary and benefit lapse are projected to be over budget by \$291,444. Of that unfavorable variance, \$204,878 is attributable to the lump sum payment. Because the fund is only projecting a small overall net favorable variance, a budget transfer from the General Fund – GSD collective bargaining contingency will be filed with Council for the amount of their lump sum payment. This unfavorable variance is somewhat offset by favorable expenditure variances in the other categories.

01A – SPECIAL EVENTS

The fund overall has a projected unfavorable variance of \$45,957. Revenues are projected to outperform budget by \$6,383. Expenditures are projected to have a net unfavorable variance of \$52,340. Personnel costs including the lump sum payment and net of the salary and benefit lapse are projected to be over budget by \$51,747. Of that unfavorable variance, \$14,055 is attributable to the lump sum payment. A budget transfer from the General Fund – GSD collective bargaining contingency will be filed with Council for the amount of their lump sum payment. Internal Service Charges are projected to be over budget by \$64,023. The main drivers of which are copy center charges (\$24,842) and fleet service charges (\$15,589). These unfavorable variances are somewhat offset by favorable expenditure variances in the other categories.

SPECIAL REVENUE FUNDS:

159 – BUILDING INSPECTION

The fund overall has a projected favorable variance of \$3,630,791. Revenues are projected to outperform budget by \$4.0 million. The largest drivers of which are building inspection fees (\$1.8 million), plumbing inspection fees (\$400,095), electrical inspection fees (\$386,925) and building permit review fees (\$390,543), as seen in Charges for Services. Expenditures are projected to have a net unfavorable variance of \$416,091. Personnel costs including the lump sum payment and net of the salary and benefit lapse are projected to be over budget by \$264,618. Of that unfavorable variance, \$161,036 is attributable to the lump sum payment. Because the fund overall is projecting a favorable variance, no budget transfer from the General Fund – GSD collective bargaining contingency will be done. Instead funding from the cash carryover within the fund will be appropriated to cover the expenditure shortfall.

191 – JACKSONVILLE CHILDREN'S COMMISSION

The fund overall has a projected favorable variance of \$1,062,052. Revenues are projected to outperform budget by \$546,838. The main driver of which is the return of prior year grant matching funds from the JCC grant fund (SF 192) of \$571,859, as seen in Transfers From Other Funds. Expenditures are projected to have a net favorable variance of \$515,214. Personnel costs including the lump sum payment and net of the salary and benefit lapse are projected to be under budget by \$32,703. A budget transfer from the General Fund – GSD collective bargaining contingency is not needed to cover the \$57,438 lump sum payment. Grants, Aids and Contributions are projected to have a net favorable variance of \$493,164.

ENTERPRISE FUNDS:

411- ON STREET PARKING

As part of the FY17 budget process this fund was rolled together with the other parking fund, subfund 412. Accounting has posted actuals in Transfers From Other Funds and Transfers To Other Funds to effectuate that process. Any amounts that you see in Other Operating Expenses are for encumbrances or carryovers from FY16. The hope is that these items will be paid or removed during FY17 so that the subfund can be closed at year-end.

412 – PUBLIC PARKING

The fund overall has a projected favorable variance of \$2,927,140. However this amount needs to be restated to remove the actuals posted to Transfers From Other Funds and Transfers To Other Funds. After pulling out these Accounting adjustments the restated variance, for FY17 operations is a favorable \$280,441. The restated annual revenues are projected to outperform budget by \$9,269. The restated expenditures are projected to have a \$271,172 favorable variance. Personnel costs including the lump sum payment and net of the salary and benefit lapse are projected to be under budget by \$122,341. A budget transfer from the General Fund – GSD collective bargaining contingency is not needed to cover the \$29,997 lump sum payment. Other Operating Expenses have a projected favorable variance of \$173,445. The main driver of which is a projected favorable variance in repairs and maintenance of \$132,677.

431 – MOTOR VEHICLE INSPECTION

The fund overall has a projected favorable variance of \$5,163. Revenues are projected to underperform budget by \$59,694. The main driver of which is the \$86,310 unfavorable variance in vehicles for hire fees, as seen in Charges for Services. Pending the outcome of legislation, Council has put a moratorium on motor vehicle inspection fees. Expenditures are projected to have a net favorable variance of \$64,857. Personnel costs including the lump sum payment and net of the salary and benefit lapse are projected to be under budget by \$48,683. A budget transfer from the General Fund – GSD collective bargaining contingency is not needed to cover the \$4,767 lump sum payment.

441 - SOLID WASTE DISPOSAL

The fund overall has a projected favorable variance of \$3.0 million. Revenues are projected to outperform budget by \$1,387,817. The largest drivers of which are favorable variances in commercial (\$673,840) and residential tipping fees (\$293,714) and the franchise fee (\$606,885), as seen in Charges for Services. Expenditures are projected to have a net favorable variance of \$1,594,453. Personnel costs including the lump sum payment and net of the salary and benefit lapse are projected to be under budget by \$139,778. A budget transfer from the General Fund – GSD collective bargaining contingency is not needed to cover the \$82,252 lump sum payment. Internal Service Charges are projected to have a net favorable variance of \$1,071,985. The main driver of which is a favorable variance of \$850,551 in fleet service / fuel billings.

461 - STORMWATER SERVICES

The fund overall has a projected favorable variance of \$752,288. Revenues are projected to outperform budget by \$48,222. Expenditures are projected to have a net favorable variance of \$704,066. Personnel costs including the lump sum payment are projected to be under budget by \$119,499. A budget transfer from the General Fund – GSD collective bargaining contingency is not needed to cover the \$33,249 lump sum payment. Internal Service Charges are projected to have a net favorable variance of \$132,359, the main driver of which is a \$137,946 favorable variance in fleet repairs. Professional and Contractual Services has a projected favorable variance of \$403,890. As of the third quarter, this fund has a negative cash balance of \$3,877,662.94.

ENTERPRISE FUNDS - VENUES:

4A0 - MUNICIPAL STADIUM

4B0 - MEMORIAL ARENA

4C0 – BASEBALL STADIUM

4D0 - PERFORMING ARTS CENTER

4E0 – CONVENTION CENTER

4H0 – RITZ THEATER

As part of the FY17 budget process all of the venue subfunds were rolled together into two funds: 4K1 for the City's side and 4K2 for the SMG side. Accounting has posted actuals in Transfers From Other Funds and Transfers To Other Funds to effectuate that process. Any amounts that you see in Professional & Contractual Services and/or Capital Outlay are for encumbrances or carryovers from FY16. The hope is that these items will be paid or removed during FY17 so that the subfunds can be closed at year-end.

4K1 – CITY VENUES - CITY

As part of the FY17 budget process various venue subfunds were rolled together into two funds: 4K1 for the City’s side and 4K2 for the SMG side. Accounting has posted actuals in Transfers From Other Funds and Transfers To Other Funds to effectuate that process. The fund overall has a projected favorable variance of \$4,159,194. However this amount needs to be restated to remove the accounting entries mentioned above that do not have an offsetting revised budget amount. After pulling out those adjustments the restated variance, for FY17 operations, is a favorable \$550,290. Annual revenues are projected to underperform budget by \$277,667. Annual expenditures are projected to have a \$827,957 favorable variance. The table below shows the revenue and expenses by venue.

(277,667) 827,957

Venue	Revenue			Expenditures		
	Budget	Projection	Variance	Budget	Projection	Variance
Subfund Level	11,756,922	11,688,592	(68,330)			0
Subfund Level - Debt			0	11,751,589	11,807,049	(55,460)
Baseball Stadium	199,681	201,456	1,775	470,195	447,166	23,029
Baseball - Soccer Ops	133,575	23,341	(110,234)	780,000	60,417	719,583
Convention Center	0	0	0	608,663	610,683	(2,020)
Municipal Stadium	16,071,831	15,915,953	(155,878)	3,867,107	3,714,135	152,972
Performing Arts Center	170,000	210,000	40,000	548,114	544,408	3,706
Ritz Theater	0	0	0	105,856	96,542	9,314
Memorial Arena	325,000	340,000	15,000	1,859,125	1,882,293	(23,168)

4K2 – CITY VENUES - SMG

As part of the FY17 budget process various venue subfunds were rolled together into two funds: 4K1 for the City’s side and 4K2 for the SMG side. Accounting has posted actuals in Transfers From Other Funds and Transfers To Other Funds to effectuate that process. The fund overall has a projected unfavorable variance of \$1,233,478. However this amount needs to be restated to remove the accounting entries mentioned above that do not have an offsetting revised budget amount. After pulling out those adjustments the restated variance, for FY17 operations, is an unfavorable \$359,543. The table below shows the projected revenue and expenditure variances by venue. As of the third quarter, this fund has a negative cash balance of \$409,821.10.

1,230,042 (1,589,585)

Venue	Revenue			Expenditures		
	Budget	Projection	Variance	Budget	Projection	Variance
Subfund Level	0	(72,301)	(72,301)	0	0	0
Baseball Stadium	917,348	507,569	(409,779)	1,328,982	1,051,531	277,451
Convention Center	2,041,061	2,311,574	270,513	2,711,018	2,832,854	(121,836)
Municipal Stadium	4,283,121	4,860,579	577,458	10,119,859	11,236,399	(1,116,540)
Performing Arts Center	2,494,422	2,888,449	394,027	2,705,524	2,846,873	(141,349)
Ritz Theater	342,852	269,803	(73,049)	1,257,964	1,168,953	89,011
Memorial Arena	8,993,242	9,536,415	543,173	7,289,129	7,865,451	(576,322)

INTERNAL SERVICE FUNDS:

511 - FLEET MANAGEMENT - OPERATIONS

The fund overall only has a projected unfavorable variance of \$215,272. Charges for Services are projected to underperform budget by \$2,736,752. This is somewhat offset by the net favorable variance in expenditures of \$2,521,480. Personnel costs including the lump sum payment and net of the salary and benefit lapse are projected to be under budget by \$310,752. A budget transfer from the General Fund – GSD collective bargaining contingency is not needed to cover the \$105,901 lump sum payment. The projected favorable variance in Other Operating Expenses of \$1,780,863 is being driven by a \$1,299,774 favorable variance in fuel.

521 – COPY CENTER / CENTRAL MAILROOM

The fund overall has a projected favorable variance of \$118,587. Revenues are projected to outperform budget by \$54,723. Expenditures are projected to have a net favorable variance of \$63,864. Personnel costs including the lump sum payment are projected to be under budget by \$13,684. A budget transfer from the General Fund – GSD collective bargaining contingency is not needed to cover the \$4,645 lump sum payment.

531 - ITD – OPERATIONS

The fund overall has a projected favorable variance of \$47,308. Charges for Services are underperforming budget by \$1,419,447. Expenditures are projected to have a net favorable variance of \$1,466,755. Personnel costs including the lump sum payment and net of the salary and benefit lapse are projected to be over budget by \$34,976. Of those expenditures \$203,985 is the lump sum payment. Because the fund overall is projecting a favorable variance, no budget transfer from the General Fund – GSD collective bargaining contingency will be done. Professional and Contractual Services has a projected favorable variance of \$425,339. The \$1,076,661 variance in Other Operating Expenses is being driven by favorable variances in telephone & data lines (\$621,988) and hardware/software maint and licenses (\$345,080).

534 – RADIO COMMUNICATIONS

The fund overall has a projected favorable variance of \$33,561. Revenues are projected to underperform budget by \$469,444. The \$392,101 unfavorable variance in Other Sources is offset by a favorable variance in Capital Outlay. Charges for Services are projected to underperform budget by \$54,102. Expenditures are projected to have a net favorable variance of \$503,005. The main driver is the favorable variance in Capital Outlay of \$382,891. Personnel costs including the lump sum payment and net of the salary and benefit lapse are projected to be over budget by \$5,015. Of those expenditures \$14,522 is the lump sum payment. Because the fund overall is projecting a favorable variance, no budget transfer from the General Fund – GSD collective bargaining contingency will be done.

536 – TECHNOLOGY SYSTEM DEVELOPMENT

The fund overall has a projected favorable variance of \$1,175,385. This subfund houses the funding for IT system development projects which span multiple years. There will always be a disconnect between the capital spending and the reimbursement / loan repayment from the Debt Management Fund. The \$7,922,857 unfavorable variance in Other Sources (borrowed funds) is offset by a \$9,557,846 favorable variance in Capital Outlay (includes pay-go and borrowed capital). Debt Management Fund Repayments are projected to come in over budget by \$483,741.

551 – OFFICE OF GENERAL COUNSEL

The fund overall has a projected unfavorable variance of \$47,178. Revenues are projected to underperform budget by \$640,842. The largest driver of which is a \$609,602 unfavorable variance in billings to the independent authorities, as seen in Charges for Services. Personnel costs including the lump sum payment and net of the salary and benefit lapse are projected to be under budget by \$267,280. A budget transfer from the General Fund – GSD collective bargaining contingency is not needed to cover the \$152,724 lump sum payment. Professional and Contractual Services has a projected \$331,662 favorable variance.

561 – SELF INSURANCE

The fund overall has a projected favorable variance of \$918,886. Revenues, in total, are projected to underperform budget by \$1.1 million. Investment Pool / Interest Earnings are underperforming budget by \$686,433. Charges for Services are projected to underperform budget by \$406,300. This is offset by a net favorable variance in expenditures of \$2.0 million. Personnel costs including the lump sum payment and net of the salary and benefit lapse are projected to be under budget by \$28,679. A budget transfer from the General Fund – GSD collective bargaining contingency is not needed to cover the \$29,937 lump sum payment. Insurance Costs and Premiums has a projected net favorable variance of \$1,944,642. Change in liability is projected to come in under budget by \$7.89 million and paid loss is projected to come in over budget by \$5.87 million.

571 – GROUP HEALTH

The fund overall has a projected favorable variance of \$7,569,402. Revenues are projected to underperform budget by \$1,178,338. The main driver of which is an unfavorable variance in health insurance premiums of \$980,643, as seen in Charges for Services. This is offset by a net favorable variance in expenditures of \$8,747,739. Personnel costs including the lump sum payment and net of the salary and benefit lapse are projected to be over budget by \$4,026. Of that expense, \$12,285 is attributable to the lump sum payment. Because the fund overall is projected to have a favorable variance, no budget transfer from the General Fund – GSD collective bargaining contingency will be done. Insurance Costs and Premiums are projected to have a net favorable variance of \$8.7 million. Of that variance, claims paid for group health makes up \$7.2 million of the total.

581 - INSURED PROGRAMS

The fund overall has a projected favorable variance of \$573,919. Revenues are projected to underperform budget by \$133,174. This is offset by a net favorable variance in expenditures of \$707,093. Personnel costs including the lump sum payment and net of the salary and benefit lapse are projected to be over budget by \$1,299. Of that expense, \$11,861 is attributable to the lump sum payment. Because the fund overall is projected to have a favorable variance, no budget transfer from the General Fund – GSD collective bargaining contingency will be done. Insurance Costs and Premiums are projected to have a net favorable variance of \$464,072, of that the insurance loss deductible makes up \$415,980 of the total.

5A1 – PUBLIC BUILDING ALLOCATIONS

The fund overall has a projected favorable variance of \$1,033,378. Revenues are projected to underperform budget by \$33,511. This is offset by a net projected favorable variance in expenditures of \$1,066,889. The main driver of which is a \$756,680 favorable variance in utilities, as seen in Other Operating Expenses. Personnel costs including the lump sum payment and net of the salary and benefit lapse are projected to be under budget by \$22,913. A budget transfer from the General Fund – GSD collective bargaining contingency is not needed to cover the \$64,689 lump sum payment.

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*

PROJECTED FINANCIAL IMPACT OF HURRICANE MATTHEW

As of June 30, 2017, the City has spent \$27.9 million in expenses related to Hurricane Matthew. The estimated total public assistance claim is approximately \$50.0 million. This total includes the \$27.9 million that has already been spent. The maximum amount recoverable is 87.5% less any insurance payments.

EARNINGS ON INVESTMENTS

The Operating Portfolio experienced a net of fees return of positive .79% for the quarter ending June 30, 2017, which was an outperformance of .08% over the benchmark. Performance over the last year was a positive .97%, after fee deductions. During the past three and five years the portfolio has earned an average annual return of 1.46% and 1.75%, respectively. The portfolio has also returned .44% since the beginning of the 2017 fiscal year versus the annual budgeted projected return of 2.05%. In addition, the Operating Portfolio continues to outperform its benchmark in all of the aforementioned return categories.

In related market news, The Federal Reserve made the decision to raise short term interest rates again by .25% at their June 14th meeting. The decision was partially the result of continued optimism around potential US economic growth but was in spite of persistently low inflation levels. This was the third time

that the Fed has increased rates since December of last year. It was also decided, at this meeting, that a balance sheet reduction process would be implemented before the end of the year.

Domestic fixed income markets generally experienced positive returns during the 2nd quarter of calendar year 2017. Yields and spreads remained at historical lows, indicating that the sector, as a whole, continues to be relatively expensive as compared with past levels.

As we move into the third quarter of 2017, we continue to monitor several sources of global uncertainty. First, UK Prime Minister Theresa May's Conservative party lost their majority in Parliament after June snap elections. The defeat threatens to weaken the UK's negotiating power with the European Union on terms of the nation's eventual exit from the bloc. In addition, the current US Administration has been unable to make headway in passing meaningful legislation on health care and tax reform, raising doubts on whether President Donald Trump will be able to follow through on his campaign promises.

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

Figure 1. Operating Portfolio Performance (net of fees)





BUILDING COMMUNITY

July 26, 2017

SUBJECT: QUARTERLY FINANCIAL SUMMARY – June 30, 2017
FROM: Ryan F. Wannemacher, Director Financial Planning & Analysis JEA
TO: Mr. Kyle Billy, CPA Council Auditor City Hall

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

For the nine months ended June 30, 2017, JEA contributed a record high \$86.9 million to the City's General Fund. JEA also paid to the City \$61.4 million Public Service Tax and \$27.5 million City of Jacksonville Franchise Fee for a total payment of \$175.8 million which represents an increase of \$2.9 million from prior year.

The Electric System has experienced reduced unit sales and corresponding revenues due to weather impacts which have been offset by reductions in fuel and other expenses producing a favorable fund balance of \$0.7 million for the nine months ended June 30, 2017. The annual projection for the Electric System shows a balanced budget.

The Water and Sewer System produced a positive fund balance of \$1.5 million for the nine months ended June 30, 2017. The annual projection for the Water and Sewer System shows a surplus of \$18.8 million as a result of higher than budgeted sales and reduced operating expenses.

The District Energy System produced a positive fund balance of \$0.5 million for the nine months ended June 30, 2017, while the annual projection shows a balanced budget.

JEA experienced no budgetary stress during the period ended June 30, 2017. JEA is actively monitoring the credit markets in order to efficiently manage debt. A schedule of JEA's bond ratings as of June 2017 is included with this report.

Ryan F. Wannemacher, Director Financial Planning & Analysis

Attachments: As noted



JACKSONVILLE TRANSPORTATION AUTHORITY



July 31, 2017

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

Dear Mr. Billy,

Enclosed are the quarterly reports for the Jacksonville Transportation Authority for the quarter ended June 30, 2017. A full-year projection variance narrative for each division is also included:

Bus Fund

Bus revenues are projected to be favorable for the year, primarily due to net sales taxes, partially offset by lower passenger fares resulting from below budget ridership. Expenses are projected to be \$2.8 million under budget, as the operating contingency is more than sufficient to cover any line item variances.

Skyway Fund

Skyway parking fares are lower than budgeted, but are more than offset by favorable variances in all expense categories. As a result, the transfer from the Bus fund is forecast to be below budget. The Skyway is a fare-free service and requires a transfer from the Bus fund to support operations.

CTC Fund (Connexion)

The forecast for Connexion reflects grant revenues higher than budget. Expenses are projected to be under budget by \$0.8 million, as salaries and fringes, fuel, materials, and contingency expenses are projected to be favorable. As a result, the transfer from the Bus fund is forecast to be \$1.1 million lower than budgeted.

The majority of service provided by this fund is for riders covered under the federally mandated ADA program. The Connexion service requires a Bus fund transfer to support operations.

2016 OUTSTANDING PUBLIC TRANSPORTATION SYSTEM



Ferry Fund

The St. Johns River Ferry is projected to be \$0.1 million below budget for expenses, due to favorable fuel and services expenses and contingency allocation. The amount to be transferred from the Bus fund is forecast to be under budget by a similar amount.

General Fund

Interest earnings are anticipated to be under budget by \$0.2 million. This unfavorability is more than offset by lower salary, benefits and contingency expenses.

As a reminder, the implementation of the new Inter Local Agreement in September, 2016 changed the flow of funds into the General Fund for JTA. Gross Sales Tax and gross Local Option Gas Tax proceeds were budgeted as a pass-through (increase in both revenue and expense) totaling \$108 million. However, per the new agreement, the gross distribution was discontinued, leaving only the administrative fee of \$2 million in the General Fund. Thus, the General Fund is expected to be under budget for both revenue and expense by approximately \$108 million.

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

Respectfully,

A handwritten signature in black ink, appearing to read "G. Hayes".

Greg B. Hayes
Vice President of Finance / CFO
Jacksonville Transportation Authority

cc: Nathaniel P. Ford Sr.

2016 OUTSTANDING PUBLIC TRANSPORTATION SYSTEM



July 28, 2017

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

Re: Quarterly Report

Dear Mr. Billy:

Enclosed is the Jacksonville Port Authority Unaudited Quarterly Report as of June 30, 2017.

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 blue ink, appearing to read "Mike McClung".

Mike McClung
Controller

MM/bd

P.O. Box 3005
2831 Talleyrand Avenue
Jacksonville, FL 32202-0909
Phone: (904) 630-3000
www.jaxport.com

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



July 28, 2017

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

RE: Quarterly Report

Dear Mr. Billy:

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

Enclosed is the Unaudited Quarterly Report of the Jacksonville Aviation Authority for the nine months ended June 30, 2017.

Operating Revenues were \$58.91 million which results in a negative variance of \$1.09 million year to date. Operating Expenditures were \$37.91 million which results in a year to date positive variance of \$2.42 million. The quarter closes with a year to date positive Operating Income variance of \$1.33 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". The signature is fluid and cursive, with the first name being the most prominent.

Richard A. Rossi
Chief Financial Officer

Bond Ratings - City of Jacksonville
As of June 30, 2017

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	n/a
	2004	2009	n/a	A-1+	n/a
	2010	2013	P-1	n/a	n/a
	2013	Current	n/a	A-1	F1

Bond Ratings for Independent Agencies

As of June 30, 2017

	<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 Transportation Authority</u>			
Local Option Gas Tax Revenue Bonds - Series 2015	AA-	AA	Not Rated
<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, Chief Financial Officer			
JTA- Gregory Hayes, Acting Vice President of Finance / CFO			
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	Upper medium grade
Baa1		BBB+		BBB+		
Baa2	P-3	BBB	A-3	BBB	F3	Medium grade
Baa3		BBB-		BBB-		
Ba1	Not Prime (NP)	BB+	B	BB+	B	Non-investment grade speculative
Ba2		BB		BB		
Ba3		BB-		BB-		
B1		B+		B+		Highly speculative
B2		B		B		
B3		B-		B-		
Caa1		CCC+	C	CCC	C	
Caa2	CCC	CC				
Caa3	CCC-	C		Speculative, in or near default		
Ca	CC	C				
C	C	D	D	RD/D	RD/D	In default, little prospect of recovery
/	D					
/	D					

Municipal Short Term Ratings (Moody's)

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

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY
 FOR THE QUARTER ENDED JUNE 30, 2017

GENERAL FUND GSD - 011

REVENUES BY SOURCE

	Revised Budget	Projection	Variance Favorable (Unfavorable)
AD VALOREM TAXES	560,583,862	561,206,329	622,467
SALES AND USE TAXES	1,083,630	1,137,486	53,856
UTILITY SERVICE TAXES	88,519,503	90,402,840	1,883,337
COMMUNICATIONS SERVICES TAX	31,726,133	30,604,377	(1,121,756)
LOCAL BUSINESS TAX	7,055,810	7,437,900	382,090
FRANCHISE FEES	39,731,812	40,078,888	347,076
FEDERAL GRANTS	524,549	544,175	19,626
FEDERAL PAYMENTS IN LIEU OF TAXES	25,119	23,240	(1,879)
STATE GRANTS	393,571	393,571	0
STATE SHARED REVENUES	167,270,581	168,639,970	1,369,389
CONTRIBUTIONS FROM OTHER LOCAL UNITS	115,957,950	115,957,950	0
GENERAL GOVERNMENT	4,413,178	4,651,297	238,119
PUBLIC SAFETY	26,572,182	27,004,160	431,978
PHYSICAL ENVIRONMENT	462,347	534,087	71,740
HUMAN SERVICES	2,107,569	2,082,958	(24,611)
CULTURE AND RECREATION	610,908	570,482	(40,427)
OTHER CHARGES FOR SERVICES	12,521,212	12,542,730	21,518
JUDGMENT AND FINES	674,200	662,022	(12,178)
VIOLATIONS OF LOCAL ORDINANCES	510,066	533,095	23,029
OTHER FINES AND/OR FORFEITS	1,197,428	961,076	(236,352)
INTEREST, INCL PROFITS ON INVESTMENTS	3,287,614	3,143,783	(143,831)
RENTS AND ROYALTIES	131,550	131,550	0
DISPOSITION OF FIXED ASSETS	71,000	162,945	91,945
CONTRIB & DONATIONS FROM PRIVATE SOURCES	97,500	97,500	0
OTHER MISCELLANEOUS REVENUE	18,046,479	17,788,113	(258,366)
CONTRIBUTIONS FROM OTHER FUNDS	8,007,137	8,277,137	270,001
	1,091,582,890	1,095,569,661	3,986,772

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY
 FOR THE QUARTER ENDED JUNE 30, 2017

GENERAL FUND GSD - 011

EXPENDITURES BY DEPARTMENT

	Revised Budget	Projection	Variance Favorable (Unfavorable)
ADVISORY BOARDS & COMMISSIONS	425,538	486,359	(60,821)
CITY COUNCIL	9,996,263	9,713,771	282,492
COURTS	4,086,429	4,148,958	(62,529)
DOWNTOWN INVESTMENT AUTHORITY	1,566,260	1,107,744	458,516
EMPLOYEE SERVICES	7,294,331	7,197,203	97,128
FINANCE AND ADMINISTRATION	11,504,260	11,073,971	430,289
FIRE AND RESCUE	220,938,932	225,950,653	(5,011,722)
HUMAN RIGHTS COMMISSION	599,082	630,968	(31,886)
INTRA-GOVERNMENTAL SERVICES	6,273		
MAYOR'S OFFICE	4,125,493	3,940,956	184,537
MEDICAL EXAMINER	4,048,007	4,015,929	32,079
MILITARY AFFAIRS AND VETERANS	1,179,270	1,162,206	17,064
NEIGHBORHOODS	20,493,050	19,436,417	1,056,633
OFFICE OF ECONOMIC DEVELOPMENT	1,709,036	1,543,151	165,885
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	313,776	316,359	(2,583)
OFFICE OF GENERAL COUNSEL	990,044	876,204	113,840
OFFICE OF INSPECTOR GENERAL	937,767	853,303	84,464
OFFICE OF SPORTS & ENTERTAINMENT	871,287	789,334	81,953
OFFICE OF THE SHERIFF	430,304,083	427,785,734	2,518,349
PARKS, RECREATION & COMMUNITY SVCS	39,240,798	39,084,867	155,931
PLANNING AND DEVELOPMENT	4,728,839	4,457,120	271,719
PUBLIC DEFENDER	1,894,296	1,912,497	(18,201)
PUBLIC HEALTH	1,025,580	1,020,229	5,351
PUBLIC LIBRARIES	31,832,654	31,733,983	98,671
PUBLIC WORKS	43,966,053	43,603,909	362,145
STATE ATTORNEY	1,690,964	1,658,981	31,983
SUPERVISOR OF ELECTIONS	6,137,855	5,829,124	308,731
JACKSONVILLE CITYWIDE ACTIVITIES	110,977,346	113,861,693	(2,884,347)
TRANSFERS OUT - DEBT	65,705,992	64,022,394	1,683,598
TRANSFERS OUT	81,913,428	81,913,428	0
	1,110,502,986	1,110,127,445	375,541

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

GENERAL FUND - GSD
EXPENDITURES BY DEPARTMENT SUPPLEMENTAL DETAIL

Departments projected to be over budget will have a budget transfer to move funding equal to the lump sum payment into their budget from the contingency.

Advisory Boards and Commissions

Unfavorable Variance:	(60,821)	
		<u>Variance</u>
Personnel Costs excluding Lump Sum Payment		(193)
Lump Sum Payment - Non Pensionable		(6,010)
Operating and Capital Outlay		173
Internal Service Charges - ITD		(56,926)
Internal Service Charges - Other		2,135

Courts

Unfavorable Variance:	(62,529)	
		<u>Variance</u>
Personnel Costs excluding Lump Sum Payment		(419)
Lump Sum Payment - Non Pensionable		(4,735)
Operating and Capital Outlay		13,061
Internal Service Charges - ITD		(74,228)
Internal Service Charges - Other		3,792

Fire and Rescue

Unfavorable Variance:	(5,011,722)	
		<u>Variance</u>
Personnel Costs		
Salaries and Benefits (not detailed below)		2,317,455
Overtime		(4,705,604)
Lump Sum Payment - Non Pensionable		(2,144,854)
Salary / Benefit Lapse		(1,196,519)
Operating and Capital Outlay		(360,948)
Internal Service Charges		1,094,659
Debt Management Fund Repayments		(15,911)

Human Rights Commission

Unfavorable Variance:	(31,886)	
		<u>Variance</u>
Personnel Costs excluding Lump Sum Payment		(3,568)
Lump Sum Payment - Non Pensionable		(9,168)
Operating and Capital Outlay		313
Internal Service Charges - ITD		(22,368)
Internal Service Charges - Other		2,905

Office of Ethics, Compliance and Oversight

Unfavorable Variance: (2,583)

	<u>Variance</u>
Personnel Costs excluding Lump Sum Payment	1,622
Lump Sum Payment - Non Pensionable	(3,300)
Operating and Capital Outlay	4
Internal Service Charges	(909)

Public Defender

Unfavorable Variance: (18,201)

	<u>Variance</u>
Operating and Capital Outlay	8,449
Internal Service Charges - ITD	(26,330)
Internal Service Charges - Other	(320)

JACKSONVILLE CITYWIDE ACTIVITIES

Unfavorable Variance: (2,884,347)

	<u>Variance</u>
Citywide Salary & Benefit Lapse	(3,975,011)
Contribution to JPA	371,070
OED: QTI / Rev / Training Grant	727,384
Debt Management Fund Repayments	176,058
Juvenile Justice	(197,573)
Other	13,725

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

011 - GENERAL FUND - GSD

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	171,195,046.24	Current Liabilities	2,332,403.88
Taxes and other Receivable, Net	(1,681,051.63)	Other Liabilities	67,166,879.91
Due from Other Government Units	57,841,789.67	Deferred Inflows	179,850.56
Inventories	3,273,371.06		
Other Current Assets	67,166,691.74	TOTAL LIABILITIES	<u>69,679,134.35</u>
		FUND EQUITY	
		Beginning of Year	112,968,394.18
		Current Yr Less Encumbrances	115,994,782.62
		Reserves and Encumbrances	(846,464.07)
		TOTAL FUND EQUITY	<u>228,116,712.73</u>
TOTAL ASSETS	<u>297,795,847.08</u>	TOTAL LIABILITIES FUND EQUITY	<u>297,795,847.08</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Ad Valorem Taxes	560,583,862	561,206,329	561,206,329	622,467
Taxes	168,116,888	103,117,200	169,661,491	1,544,603
Intergovernmental Revenue	943,239	861,367	960,987	17,748
State Shared Revenue	167,270,581	107,502,282	168,639,970	1,369,389
Charges for Services	44,449,103	29,473,806	45,148,072	698,969
Revenue From City Agencies - Allocations	2,238,293	1,392,003	2,237,642	(651)
Fines and Forfeits	2,381,694	1,651,961	2,156,193	(225,501)
Investment Pool / Interest Earnings	3,287,614	2,025,960	3,140,581	(147,033)
Miscellaneous Revenue	18,346,529	15,745,359	18,183,310	(163,219)
Transfers From Other Funds	8,007,137	6,195,040	8,277,137	270,001
Transfers From Component Units	115,957,950	77,350,300	115,957,950	0
TOTAL REVENUE	1,091,582,890	906,521,607	1,095,569,661	3,986,772
EXPENDITURES				
Salaries	355,930,369	267,792,146	360,344,476	(4,414,108)
Salary & Benefit Lapse	(10,389,818)	0	0	(10,389,818)
Pension Costs	226,684,863	162,032,658	224,206,320	2,478,544
Employer Provided Benefits	75,706,601	54,334,338	72,643,387	3,063,214
Internal Service Charges	95,831,417	66,784,748	92,563,158	3,268,259
Insurance Costs and Premiums	8,465,528	6,814,289	8,464,988	540
Professional and Contractual Services	42,155,603	22,681,725	39,469,471	2,686,131
Other Operating Expenses	80,638,253	50,460,436	79,093,983	1,544,270
Intra-Departmental Billing	382,289	0	381,638	651
Library Materials	3,463,966	2,438,047	3,463,966	0
Capital Outlay	6,788,984	1,017,606	6,783,287	5,697
Debt Service	65,705,992	47,675,177	64,022,394	1,683,598
Grants, Aids & Contributions	35,507,977	32,686,478	35,507,977	0
Supervision Allocation	(396,272)	(118,824)	(396,272)	0
Indirect Cost	2,957,392	2,218,044	2,957,392	0
Transfers to Other Funds	86,281,715	67,863,735	85,910,645	371,070
Payment to Fiscal Agents	4,623,477	3,557,206	4,718,068	(94,591)
Debt Management Fund Repayments	30,022,276	21,974,846	29,850,192	172,084
Fiscal and Other Debt Fees	142,375	54,708	142,375	0

TOTAL EXPENDITURES	<u>1,110,502,986</u>	<u>810,267,363</u>	<u>1,110,127,445</u>	<u>375,541</u>
CURRENT YEAR	<u>(18,920,096)</u>	<u>96,254,243</u>	<u>(14,557,783)</u>	<u>4,362,313</u>
FUND BALANCE TRANSFERS	19,832,998			
CARRYOVERS	0			
CONTINGENCIES	(8,724,470)			
RESERVE - PRIOR YEAR ENCUMBRANCES	7,811,568			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

015 - PROPERTY APPRAISER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	584,322.81	Current Liabilities	280.00
	<u>584,322.81</u>	TOTAL LIABILITIES	<u>280.00</u>
		FUND EQUITY	
		Beginning of Year	142,559.83
		Current Yr Less Encumbrances	441,482.98
		TOTAL FUND EQUITY	<u>584,042.81</u>
TOTAL ASSETS	<u><u>584,322.81</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>584,322.81</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	348,685	311,674	355,644	6,959
Investment Pool / Interest Earnings	21,376	3,579	4,772	(16,604)
Miscellaneous Revenue	2,500	2,312	2,500	0
Transfers From Other Funds	9,801,582	7,351,187	9,801,582	0
TOTAL REVENUE	10,174,143	7,668,752	10,164,498	(9,645)
EXPENDITURES				
Salaries	5,583,167	4,213,380	5,715,990	(132,823)
Salary & Benefit Lapse	(151,336)	0	0	(151,336)
Pension Costs	1,789,572	1,266,553	1,737,680	51,892
Employer Provided Benefits	1,232,814	894,172	1,195,478	37,336
Internal Service Charges	910,487	606,795	808,445	102,042
Insurance Costs and Premiums	38,931	29,198	38,931	0
Professional and Contractual Services	236,221	50,629	232,218	4,003
Other Operating Expenses	770,165	278,543	744,394	25,771
Capital Outlay	1	0	0	1
TOTAL EXPENDITURES	10,410,022	7,339,269	10,473,136	(63,114)
	<u>(235,879)</u>	<u>329,483</u>	<u>(308,638)</u>	<u>(72,759)</u>
CURRENT YEAR				
FUND BALANCE TRANSFERS	112,000			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	123,879			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

016 - CLERK OF THE COURT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,369,849.67	Current Liabilities	445.06
		TOTAL LIABILITIES	445.06
		FUND EQUITY	
		Beginning of Year	2,101,448.07
		Current Yr Less Encumbrances	267,956.54
		TOTAL FUND EQUITY	2,369,404.61
TOTAL ASSETS	<u>2,369,849.67</u>	TOTAL LIABILITIES FUND EQUITY	<u>2,369,849.67</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	3,819,563	2,859,830	4,526,062	706,499
Investment Pool / Interest Earnings	16,517	20,533	27,377	10,860
TOTAL REVENUE	<u>3,836,080</u>	<u>2,880,363</u>	<u>4,553,439</u>	<u>717,359</u>
EXPENDITURES				
Salaries	894,171	672,051	930,188	(36,017)
Salary & Benefit Lapse	(66,514)	0	0	(66,514)
Pension Costs	289,205	194,458	274,176	15,029
Employer Provided Benefits	255,350	154,619	206,804	48,546
Internal Service Charges	1,840,633	1,361,094	1,823,489	17,144
Insurance Costs and Premiums	6,015	4,511	6,015	0
Professional and Contractual Services	4,310	2,749	4,310	0
Other Operating Expenses	244,738	151,861	239,588	5,150
Capital Outlay	1	0	0	1
Supervision Allocation	268,968	0	268,968	0
Indirect Cost	94,749	71,062	94,749	0
TOTAL EXPENDITURES	<u>3,831,626</u>	<u>2,612,406</u>	<u>3,848,287</u>	<u>(16,661)</u>
	CURRENT YEAR	<u>4,454</u>	<u>267,957</u>	<u>705,152</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(5,277)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	823			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

017 - TAX COLLECTOR

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,156,650.49	Current Liabilities	45,789.50
		TOTAL LIABILITIES	45,789.50
		FUND EQUITY	
		Beginning of Year	866,516.88
		Current Yr Less Encumbrances	1,244,344.11
		TOTAL FUND EQUITY	2,110,860.99
TOTAL ASSETS	<u>2,156,650.49</u>	TOTAL LIABILITIES FUND EQUITY	<u>2,156,650.49</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Licenses and Permits	7,000	4,820	6,427	(573)
Charges for Services	10,555,669	8,583,816	10,791,788	236,119
Investment Pool / Interest Earnings	21,828	8,356	21,029	(799)
Miscellaneous Revenue	16,500	9,888	10,555	(5,945)
Transfers From Other Funds	5,709,241	4,281,931	5,709,241	0
TOTAL REVENUE	<u>16,310,238</u>	<u>12,888,810</u>	<u>16,539,040</u>	<u>228,802</u>
EXPENDITURES				
Salaries	8,735,047	6,410,654	8,782,199	(47,152)
Salary & Benefit Lapse	(390,570)	0	0	(390,570)
Pension Costs	2,390,799	1,669,493	2,301,324	89,475
Employer Provided Benefits	1,841,784	1,315,563	1,784,981	56,803
Internal Service Charges	1,520,445	1,098,764	1,507,183	13,262
Insurance Costs and Premiums	45,296	33,451	45,296	0
Professional and Contractual Services	371,935	135,907	290,700	81,235
Other Operating Expenses	2,006,677	1,560,657	2,001,354	5,322
Capital Outlay	746,366	21,189	726,489	19,877
TOTAL EXPENDITURES	<u>17,267,779</u>	<u>12,245,678</u>	<u>17,439,526</u>	<u>(171,748)</u>
CURRENT YEAR	<u>(957,541)</u>	<u>643,133</u>	<u>(900,486)</u>	<u>57,054</u>
FUND BALANCE TRANSFERS	601,211			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	356,329			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

01A - SPECIAL EVENTS

BALANCE SHEET INFORMATION

ASSETS		FUND EQUITY	
Pooled Cash and Investments	694,661.76	Beginning of Year	41,025.19
Taxes and other Receivable, Net	0.00	Current Yr Less Encumbrances	653,636.57
		TOTAL FUND EQUITY	694,661.76
TOTAL ASSETS	694,661.76	TOTAL LIABILITIES FUND EQUITY	694,661.76

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	100,000	67,750	67,750	(32,250)
Investment Pool / Interest Earnings	0	14,447	19,262	19,262
Miscellaneous Revenue	503,148	516,184	522,519	19,371
Transfers From Other Funds	6,218,353	6,218,353	6,218,353	0
TOTAL REVENUE	6,821,501	6,816,734	6,827,884	6,383
EXPENDITURES				
Salaries	1,017,880	867,804	1,053,299	(35,419)
Salary & Benefit Lapse	(15,122)	0	0	(15,122)
Pension Costs	170,288	130,471	178,000	(7,712)
Employer Provided Benefits	141,171	103,642	134,665	6,506
Internal Service Charges	422,396	369,531	486,419	(64,023)
Insurance Costs and Premiums	62,787	60,503	62,787	0
Professional and Contractual Services	69,203	66,894	69,770	(567)
Other Operating Expenses	3,733,614	3,353,899	3,694,137	39,477
Capital Outlay	800,001	799,853	799,854	147
Grants, Aids & Contributions	434,875	410,502	410,502	24,373
TOTAL EXPENDITURES	6,837,094	6,163,098	6,889,433	(52,340)
CURRENT YEAR	(15,593)	653,637	(61,550)	(45,957)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	15,593			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

159 - BUILDING INSPECTION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	15,575,207.60	Current Liabilities	544,798.01
Taxes and other Receivable, Net	<u>0.00</u>	TOTAL LIABILITIES	<u>544,798.01</u>
		FUND EQUITY	
		Beginning of Year	10,541,518.96
		Current Yr Less Encumbrances	4,488,890.63
		TOTAL FUND EQUITY	<u>15,030,409.59</u>
TOTAL ASSETS	<u><u>15,575,207.60</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>15,575,207.60</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	14,259,955	13,659,633	18,218,553	3,958,598
Fines and Forfeits	186,630	205,281	268,990	82,360
Investment Pool / Interest Earnings	173,053	126,954	169,272	(3,781)
Miscellaneous Revenue	43,503	38,652	53,208	9,705
TOTAL REVENUE	14,663,141	14,030,520	18,710,023	4,046,882
EXPENDITURES				
Salaries	6,202,583	4,554,304	6,403,178	(200,595)
Salary & Benefit Lapse	(152,274)	0	0	(152,274)
Pension Costs	2,142,052	1,448,042	2,078,836	63,216
Employer Provided Benefits	1,463,158	1,027,206	1,438,123	25,035
Internal Service Charges	2,435,839	2,003,709	2,604,395	(168,556)
Insurance Costs and Premiums	35,264	26,557	35,264	0
Professional and Contractual Services	45,180	8,518	43,190	1,990
Other Operating Expenses	350,419	254,985	335,327	15,092
Capital Outlay	115,902	0	115,901	1
Supervision Allocation	(40,023)	(30,017)	(40,023)	0
Indirect Cost	702,541	526,906	702,541	0
TOTAL EXPENDITURES	<u>13,300,641</u>	<u>9,820,210</u>	<u>13,716,732</u>	<u>(416,091)</u>
	CURRENT YEAR	<u>1,362,500</u>	<u>4,210,310</u>	<u>3,630,791</u>
FUND BALANCE TRANSFERS	278,581			
CARRYOVERS	(1,655,236)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	14,155			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

191 - JAX CHILDRENS COMMISSION/JOURNEY

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	5,625,122.30	Current Liabilities	(270.07)
		TOTAL LIABILITIES	(270.07)
		FUND EQUITY	
		Beginning of Year	595,081.27
		Current Yr Less Encumbrances	5,030,311.10
		TOTAL FUND EQUITY	5,625,392.37
TOTAL ASSETS	<u>5,625,122.30</u>	TOTAL LIABILITIES FUND EQUITY	<u>5,625,122.30</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Investment Pool / Interest Earnings	57,569	23,894	32,000	(25,569)
Miscellaneous Revenue	331,840	236,791	332,388	548
Transfers From Other Funds	24,147,427	18,921,864	24,719,286	571,859
TOTAL REVENUE	24,536,836	19,182,548	25,083,674	546,838
EXPENDITURES				
Salaries	2,051,155	1,488,578	2,018,434	32,721
Salary & Benefit Lapse	(71,061)	0	0	(71,061)
Pension Costs	552,442	376,021	516,187	36,255
Employer Provided Benefits	375,305	254,183	340,517	34,788
Internal Service Charges	601,693	384,598	627,930	(26,237)
Insurance Costs and Premiums	22,033	19,500	22,033	0
Professional and Contractual Services	94,316	62,081	90,136	4,180
Other Operating Expenses	164,519	82,217	150,737	13,782
Capital Outlay	2	0	0	2
Debt Service	492,666	365,886	495,046	(2,380)
Grants, Aids & Contributions	20,356,263	10,626,446	19,863,099	493,164
Transfers to Other Funds	1,330,114	1,319,916	1,330,114	0
TOTAL EXPENDITURES	25,969,447	14,979,425	25,454,233	515,214
	CURRENT YEAR	4,203,123	(370,559)	1,062,052
FUND BALANCE TRANSFERS	827,188			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	605,423			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

411 - ON-STREET PARKING

BALANCE SHEET INFORMATION

ASSETS		FUND EQUITY	
Taxes and other Receivable, Net	0.00	Beginning of Year	2,654,948.46
		Current Yr Less Encumbrances	(2,654,948.46)
		TOTAL FUND EQUITY	0.00
TOTAL ASSETS	0.00	TOTAL LIABILITIES FUND EQUITY	0.00

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Transfers From Other Funds	0	67,295	67,295	67,295
TOTAL REVENUE	0	67,295	67,295	67,295
EXPENDITURES				
Other Operating Expenses	8,319	8,319	8,319	0
Transfers to Other Funds	0	2,713,934	2,713,934	(2,713,934)
TOTAL EXPENDITURES	8,319	2,722,254	2,722,253	(2,713,934)
CURRENT YEAR	(8,319)	(2,654,958)	(2,654,958)	(2,646,639)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	8,319			
BUDGET DIFFERENCE				

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

412 - PUBLIC PARKING

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,537,945.95	Current Liabilities	125,602.64
Taxes and other Receivable, Net	3,840.00	Other Liabilities	426,737.14
Capital Assets, Net	<u>6,895,114.87</u>	TOTAL LIABILITIES	<u>552,339.78</u>
		FUND EQUITY	
		Beginning of Year	4,702,480.98
		Current Yr Less Encumbrances	4,182,080.06
		TOTAL FUND EQUITY	8,884,561.04
TOTAL ASSETS	<u><u>9,436,900.82</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>9,436,900.82</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Licenses and Permits	7,000	3,315	4,440	(2,560)
Charges for Services	3,507,102	2,505,941	3,477,062	(30,040)
Fines and Forfeits	526,199	546,594	530,028	3,829
Investment Pool / Interest Earnings	16,029	20,025	26,700	10,671
Miscellaneous Revenue	34,286	46,240	61,655	27,369
Transfers From Other Funds	0	2,713,934	2,713,934	2,713,934
TOTAL REVENUE	4,090,616	5,836,049	6,813,819	2,723,203
EXPENDITURES				
Salaries	1,281,432	841,133	1,180,167	101,266
Salary & Benefit Lapse	(52,023)	0	0	(52,023)
Pension Costs	346,068	215,167	307,644	38,424
Employer Provided Benefits	336,115	226,089	301,441	34,674
Internal Service Charges	449,271	358,000	473,887	(24,616)
Insurance Costs and Premiums	107,153	100,625	107,153	0
Professional and Contractual Services	100,001	0	100,000	1
Other Operating Expenses	1,302,824	279,111	1,129,379	173,445
Capital Outlay	516,222	10,083	516,220	2
Supervision Allocation	38,372	28,779	38,372	0
Indirect Cost	171,314	128,486	171,314	0
Transfers to Other Funds	0	67,295	67,235	(67,235)
TOTAL EXPENDITURES	<u>4,596,749</u>	<u>2,254,769</u>	<u>4,392,812</u>	<u>203,937</u>
CURRENT YEAR	<u>(506,133)</u>	<u>3,581,280</u>	<u>2,421,007</u>	<u>2,927,140</u>
FUND BALANCE TRANSFERS	887,037			
CARRYOVERS	(452,766)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	71,862			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

431 - MOTOR VEHICLE INSPECTION - SEC 110.407

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	176,971.98	Current Liabilities	7,379.40
Taxes and other Receivable, Net	64,117.06	Other Liabilities	83,941.62
Inventories	13,310.73	TOTAL LIABILITIES	91,321.02
Capital Assets, Net	33,034.02	FUND EQUITY	
		Beginning of Year	186,426.54
		Current Yr Less Encumbrances	9,686.23
		TOTAL FUND EQUITY	196,112.77
TOTAL ASSETS	287,433.79	TOTAL LIABILITIES FUND EQUITY	287,433.79

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	462,062	295,015	403,050	(59,012)
Investment Pool / Interest Earnings	2,357	1,675	1,675	(682)
TOTAL REVENUE	464,419	296,690	404,725	(59,694)
EXPENDITURES				
Salaries	236,576	145,702	200,172	36,404
Salary & Benefit Lapse	(17,455)	0	0	(17,455)
Pension Costs	67,016	36,877	51,005	16,011
Employer Provided Benefits	73,410	46,301	59,687	13,723
Internal Service Charges	34,703	24,515	33,706	997
Insurance Costs and Premiums	1,971	1,687	1,971	0
Professional and Contractual Services	1	0	0	1
Other Operating Expenses	36,191	7,436	21,016	15,175
Capital Outlay	1	0	0	1
Indirect Cost	32,305	24,229	32,305	0
TOTAL EXPENDITURES	464,719	286,746	399,862	64,857
CURRENT YEAR	(300)	9,945	4,863	5,163
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	300			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

441 - SOLID WASTE DISPOSAL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	10,628,343.55	Current Liabilities	808,627.74
Taxes and other Receivable, Net	19,581,446.34	Other Liabilities	7,575,562.86
Due from Other Government Units	10,944.17		
Other Current Assets	56,512.50	TOTAL LIABILITIES	<u>8,384,190.60</u>
Capital Assets, Net	35,092,421.22	FUND EQUITY	
Other Deferred Charges	<u>2,115,268.78</u>	Beginning of Year	47,827,136.66
		Current Yr Less Encumbrances	11,273,609.30
		TOTAL FUND EQUITY	<u>59,100,745.96</u>
TOTAL ASSETS	<u><u>67,484,936.56</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>67,484,936.56</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	67,484,772	51,994,830	68,799,863	1,315,091
Revenue From City Agencies - Allocations	186,965	126,603	164,227	(22,738)
Fines and Forfeits	2,300	5,405	7,207	4,907
Investment Pool / Interest Earnings	64,214	27,715	36,953	(27,261)
Miscellaneous Revenue	1,555,839	1,255,508	1,673,657	117,818
TOTAL REVENUE	<u>69,294,090</u>	<u>53,410,061</u>	<u>70,681,907</u>	<u>1,387,817</u>
EXPENDITURES				
Salaries	4,529,787	3,124,339	4,341,800	187,987
Salary & Benefit Lapse	(177,701)	0	0	(177,701)
Pension Costs	1,203,151	838,161	1,165,155	37,996
Employer Provided Benefits	1,537,250	1,079,040	1,445,754	91,496
Internal Service Charges	4,867,776	2,829,895	3,795,791	1,071,985
Insurance Costs and Premiums	91,793	70,283	91,793	0
Professional and Contractual Services	44,751,446	28,939,219	44,752,934	(1,489)
Other Operating Expenses	9,155,318	6,450,918	8,865,970	289,348
Capital Outlay	71,001	0	71,001	0
Debt Service	0	(12,775)	0	0
Supervision Allocation	(301,128)	(225,869)	(301,128)	0
Indirect Cost	1,014,462	760,847	1,014,462	0
Transfers to Other Funds	2,663,689	2,663,689	2,663,689	0
Debt Management Fund Repayments	2,060,145	1,474,392	1,965,314	94,831
TOTAL EXPENDITURES	<u>71,466,989</u>	<u>47,992,139</u>	<u>69,872,536</u>	<u>1,594,453</u>
	CURRENT YEAR	<u><u>(2,172,899)</u></u>	<u><u>809,371</u></u>	<u><u>2,982,270</u></u>
FUND BALANCE TRANSFERS	1,528,515			
CARRYOVERS	(2,298,848)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>2,943,232</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

461 - STORMWATER SERVICES

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(3,877,662.94)	Current Liabilities	550,079.57
Taxes and other Receivable, Net	17,549,606.67	Other Liabilities	13,437,645.53
Other Current Assets	16,426.60	TOTAL LIABILITIES	13,987,725.10
Capital Assets, Net	59,299,179.24	FUND EQUITY	
		Beginning of Year	58,927,242.03
		Current Yr Less Encumbrances	72,582.44
		TOTAL FUND EQUITY	58,999,824.47
TOTAL ASSETS	72,987,549.57	TOTAL LIABILITIES FUND EQUITY	72,987,549.57

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	29,154,099	21,901,238	29,200,831	46,732
Investment Pool / Interest Earnings	0	330,268	0	0
Miscellaneous Revenue	0	1,490	1,490	1,490
Transfers From Other Funds	1,561,770	1,171,328	1,561,770	0
TOTAL REVENUE	30,715,869	23,404,323	30,764,091	48,222
EXPENDITURES				
Salaries	5,029,208	3,616,282	5,031,969	(2,761)
Pension Costs	1,603,464	1,097,961	1,498,550	104,914
Employer Provided Benefits	1,775,310	1,317,909	1,757,964	17,346
Internal Service Charges	2,891,481	1,958,928	2,759,122	132,359
Insurance Costs and Premiums	41,238	30,929	41,238	0
Professional and Contractual Services	7,536,489	4,242,493	7,132,599	403,890
Other Operating Expenses	487,148	296,645	441,510	45,638
Capital Outlay	2	0	0	2
Indirect Cost	438,147	328,610	438,147	0
Transfers to Other Funds	9,258,306	6,943,730	9,258,306	0
Debt Management Fund Repayments	2,369,313	1,774,974	2,366,634	2,679
TOTAL EXPENDITURES	31,430,105	21,608,459	30,726,039	704,066
CURRENT YEAR	(714,236)	1,795,864	38,052	752,288
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	714,236			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

4A0 - MUNICIPAL STADIUM

BALANCE SHEET INFORMATION

FUND EQUITY	
Beginning of Year	(3,867,632.46)
Current Yr Less Encumbrances	3,867,632.46
TOTAL FUND EQUITY	<u>0.00</u>
TOTAL LIABILITIES FUND EQUITY	<u><u>0.00</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Transfers From Other Funds	3,867,632	3,867,632	3,867,632	0
TOTAL REVENUE	<u>3,867,632</u>	<u>3,867,632</u>	<u>3,867,632</u>	<u>0</u>
EXPENDITURES				
Transfers to Other Funds	68,812,772	68,812,772	68,812,772	0
TOTAL EXPENDITURES	<u>68,812,772</u>	<u>68,812,772</u>	<u>68,812,772</u>	<u>0</u>
CURRENT YEAR	<u>(64,945,139)</u>	<u>(64,945,139)</u>	<u>(64,945,139)</u>	<u>0</u>
FUND BALANCE TRANSFERS	68,812,772			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>(3,867,632)</u>			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

4B0 - MEMORIAL ARENA

BALANCE SHEET INFORMATION

FUND EQUITY	
Beginning of Year	(2,992,632.19)
Current Yr Less Encumbrances	2,992,632.19
TOTAL FUND EQUITY	<u>0.00</u>
TOTAL LIABILITIES FUND EQUITY	
	<u><u>0.00</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Transfers From Other Funds	4,577,048	4,577,048	4,577,048	0
TOTAL REVENUE	<u>4,577,048</u>	<u>4,577,048</u>	<u>4,577,048</u>	<u>0</u>
EXPENDITURES				
Transfers to Other Funds	1,584,416	1,584,416	1,584,416	0
TOTAL EXPENDITURES	<u>1,584,416</u>	<u>1,584,416</u>	<u>1,584,416</u>	<u>0</u>
CURRENT YEAR	<u><u>2,992,632</u></u>	<u><u>2,992,632</u></u>	<u><u>2,992,632</u></u>	<u><u>0</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>(2,992,632)</u>			
BUDGET DIFFERENCE	<u><u> </u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

4C0 - BASEBALL STADIUM

BALANCE SHEET INFORMATION

ASSETS		FUND EQUITY	
Pooled Cash and Investments	1.01	Beginning of Year	289,782.51
		Current Yr Less Encumbrances	(289,781.50)
		TOTAL FUND EQUITY	1.01
TOTAL ASSETS	1.01	TOTAL LIABILITIES FUND EQUITY	1.01

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	0	1	1	1
Transfers From Other Funds	412,741	412,741	412,741	0
TOTAL REVENUE	412,741	412,742	412,742	1
EXPENDITURES				
Professional and Contractual Services	902	902	902	0
Transfers to Other Funds	701,622	701,622	701,622	0
TOTAL EXPENDITURES	702,524	702,524	702,524	0
CURRENT YEAR	(289,783)	(289,782)	(289,782)	1
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	289,783			
BUDGET DIFFERENCE				

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

4D0 - PERFORMING ARTS CENTER

BALANCE SHEET INFORMATION

FUND EQUITY	
Beginning of Year	18,041,570.53
Current Yr Less Encumbrances	(18,041,570.53)
TOTAL FUND EQUITY	0.00
TOTAL LIABILITIES FUND EQUITY	0.00

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
EXPENDITURES				
Transfers to Other Funds	18,041,571	18,041,571	18,041,571	0
TOTAL EXPENDITURES	18,041,571	18,041,571	18,041,571	0
CURRENT YEAR	(18,041,571)	(18,041,571)	(18,041,571)	0
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	18,041,571			
BUDGET DIFFERENCE				

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

4E0 - CONVENTION CENTER

BALANCE SHEET INFORMATION

FUND EQUITY	
Beginning of Year	14,985,233.81
Current Yr Less Encumbrances	(14,985,233.81)
TOTAL FUND EQUITY	0.00
TOTAL LIABILITIES FUND EQUITY	
	0.00

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Transfers From Other Funds	677,743	677,743	677,743	0
TOTAL REVENUE	677,743	677,743	677,743	0
EXPENDITURES				
Transfers to Other Funds	15,662,977	15,662,977	15,662,977	0
TOTAL EXPENDITURES	15,662,977	15,662,977	15,662,977	0
CURRENT YEAR	(14,985,234)	(14,985,234)	(14,985,234)	0
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	14,985,234			
BUDGET DIFFERENCE				

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

4H0 - RITZ THEATER

BALANCE SHEET INFORMATION

FUND EQUITY	
Beginning of Year	(136,524.05)
Current Yr Less Encumbrances	136,524.05
TOTAL FUND EQUITY	<u>0.00</u>
TOTAL LIABILITIES FUND EQUITY	
	<u><u>0.00</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Transfers From Other Funds	0	873,935	873,935	873,935
TOTAL REVENUE	<u>0</u>	<u>873,935</u>	<u>873,935</u>	<u>873,935</u>
EXPENDITURES				
Employer Provided Benefits	0	0	0	0
Transfers to Other Funds	0	737,411	737,411	(737,411)
TOTAL EXPENDITURES	<u>0</u>	<u>737,411</u>	<u>737,411</u>	<u>(737,411)</u>
CURRENT YEAR	<u><u>0</u></u>	<u><u>136,524</u></u>	<u><u>136,524</u></u>	<u><u>136,524</u></u>
FUND BALANCE TRANSFERS				
CARRYOVERS				
CONTINGENCIES				
RESERVE - PRIOR YEAR ENCUMBRANCES				
BUDGET DIFFERENCE				

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

4K1 - CITY VENUES - CITY

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	6,298,843.13	Current Liabilities	583,784.48
Other Current Assets	1,595,735.46	Other Liabilities	295,106,468.65
Other Non Current Assets	0.00	Deferred Inflows	36,112.80
Capital Assets, Net	<u>382,626,181.89</u>	TOTAL LIABILITIES	<u>295,726,365.93</u>
		FUND EQUITY	
		Current Yr Less Encumbrances	94,794,394.55
		TOTAL FUND EQUITY	<u>94,794,394.55</u>
TOTAL ASSETS	<u><u>390,520,760.48</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>390,520,760.48</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Taxes	9,342,311	7,143,109	9,399,124	56,813
Charges for Services	2,604,894	1,733,020	2,415,955	(188,939)
Investment Pool / Interest Earnings	148,269	50,837	67,783	(80,486)
Miscellaneous Revenue	4,952,882	4,538,164	4,887,827	(65,055)
Transfers From Other Funds	111,793,856	112,500,597	115,402,760	3,608,904
TOTAL REVENUE	<u>128,842,212</u>	<u>125,965,727</u>	<u>132,173,449</u>	<u>3,331,237</u>
EXPENDITURES				
Internal Service Charges	267,844	204,434	259,559	8,285
Insurance Costs and Premiums	1,255,426	1,255,426	1,255,426	0
Professional and Contractual Services	700,000	56,816	56,817	643,183
Other Operating Expenses	5,657,400	3,267,862	5,440,912	216,488
Capital Outlay	358,390	177,664	342,929	15,461
Debt Service	10,526,964	7,668,955	10,225,273	301,691
Transfers to Other Funds	14,300,792	11,869,856	14,300,792	0
Debt Management Fund Repayments	260,625	463,749	617,776	(357,151)
TOTAL EXPENDITURES	<u>33,327,441</u>	<u>24,964,761</u>	<u>32,499,485</u>	<u>827,957</u>
CURRENT YEAR	<u><u>95,514,771</u></u>	<u><u>101,000,966</u></u>	<u><u>99,673,965</u></u>	<u><u>4,159,194</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	(95,514,771)			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

4K2 - CITY VENUES - SMG

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(409,821.10)	Current Liabilities	5,032,785.78
Taxes and other Receivable, Net	3,985,660.07	Other Liabilities	1,376,403.66
Other Deferred Charges	<u>442,561.00</u>	TOTAL LIABILITIES	<u>6,409,189.44</u>
		FUND EQUITY	
		Current Yr Less Encumbrances	(2,390,789.47)
		TOTAL FUND EQUITY	<u>(2,390,789.47)</u>
TOTAL ASSETS	<u><u>4,018,399.97</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>4,018,399.97</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	11,823,298	10,986,078	12,639,499	816,201
Investment Pool / Interest Earnings	21,725	(50,616)	(58,747)	(80,472)
Miscellaneous Revenue	7,227,023	6,694,356	7,721,336	494,313
Transfers From Other Funds	8,087,090	6,501,983	8,087,090	0
TOTAL REVENUE	<u>27,159,136</u>	<u>24,131,801</u>	<u>28,389,178</u>	<u>1,230,042</u>
EXPENDITURES				
Salaries	5,044,806	3,537,202	5,021,088	23,718
Pension Costs	6	0	6	0
Employer Provided Benefits	1,748,262	1,266,462	1,698,978	49,284
Insurance Costs and Premiums	567,105	439,030	565,573	1,532
Professional and Contractual Services	13,284,797	11,454,949	14,233,411	(948,614)
Other Operating Expenses	4,767,500	3,992,896	5,483,005	(715,505)
Transfers to Other Funds	4,958,117	5,832,051	5,832,051	(873,935)
TOTAL EXPENDITURES	<u>30,370,593</u>	<u>26,522,590</u>	<u>32,834,112</u>	<u>(2,463,520)</u>
CURRENT YEAR	<u><u>(3,211,456)</u></u>	<u><u>(2,390,789)</u></u>	<u><u>(4,444,934)</u></u>	<u><u>(1,233,478)</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>3,211,456</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

511 - FLEET MGMT - OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,360,934.21	Current Liabilities	107,079.44
Taxes and other Receivable, Net	21,322.36	Other Liabilities	1,238,990.73
Due from Other Government Units	226,429.68	TOTAL LIABILITIES	<u>1,346,070.17</u>
Inventories	536,628.16	FUND EQUITY	
Capital Assets, Net	<u>1,356,903.94</u>	Beginning of Year	3,376,636.49
		Current Yr Less Encumbrances	779,511.69
		TOTAL FUND EQUITY	<u>4,156,148.18</u>
TOTAL ASSETS	<u><u>5,502,218.35</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>5,502,218.35</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	30,010,795	19,102,393	27,247,823	(2,762,972)
Investment Pool / Interest Earnings	30,000	20,890	30,000	0
Miscellaneous Revenue	485,000	382,484	511,220	26,220
TOTAL REVENUE	<u>30,525,795</u>	<u>19,505,767</u>	<u>27,789,043</u>	<u>(2,736,752)</u>
EXPENDITURES				
Salaries	4,379,638	2,922,875	4,075,826	303,812
Salary & Benefit Lapse	(281,208)	0	0	(281,208)
Pension Costs	1,302,343	802,214	1,141,112	161,231
Employer Provided Benefits	1,192,548	785,545	1,065,631	126,917
Internal Service Charges	1,252,133	686,773	912,362	339,771
Insurance Costs and Premiums	41,706	36,571	41,706	0
Professional and Contractual Services	460,911	245,381	381,626	79,285
Other Operating Expenses	21,819,597	12,807,010	20,038,734	1,780,863
Capital Outlay	77,709	10,808	66,900	10,809
Supervision Allocation	(60,145)	(45,109)	(60,145)	0
Indirect Cost	522,380	391,785	522,380	0
TOTAL EXPENDITURES	<u>30,707,612</u>	<u>18,643,853</u>	<u>28,186,132</u>	<u>2,521,480</u>
CURRENT YEAR	<u>(181,817)</u>	<u>861,913</u>	<u>(397,089)</u>	<u>(215,272)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	181,817			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

521 - COPY CENTER / CENTRAL MAILROOM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	486,431.96	Current Liabilities	7,108.57
Due from Other Government Units	84.00	Other Liabilities	71,791.70
Capital Assets, Net	<u>3,582.33</u>	TOTAL LIABILITIES	<u>78,900.27</u>
		FUND EQUITY	
		Beginning of Year	229,709.01
		Current Yr Less Encumbrances	181,489.01
		TOTAL FUND EQUITY	<u>411,198.02</u>
TOTAL ASSETS	<u><u>490,098.29</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>490,098.29</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,540,433	1,911,810	2,598,348	57,915
Investment Pool / Interest Earnings	10,219	5,271	7,027	(3,192)
TOTAL REVENUE	<u>2,550,652</u>	<u>1,917,080</u>	<u>2,605,375</u>	<u>54,723</u>
EXPENDITURES				
Salaries	158,657	117,107	160,461	(1,804)
Pension Costs	58,846	31,181	43,035	15,811
Employer Provided Benefits	39,577	28,327	39,900	(323)
Internal Service Charges	23,938	34,698	40,694	(16,756)
Insurance Costs and Premiums	754	565	754	0
Professional and Contractual Services	1,413,443	865,186	1,409,522	3,921
Other Operating Expenses	873,592	627,968	810,579	63,014
Capital Outlay	1	0	0	1
Supervision Allocation	0	0	0	0
Indirect Cost	38,453	28,840	38,453	0
TOTAL EXPENDITURES	<u>2,607,262</u>	<u>1,733,872</u>	<u>2,543,398</u>	<u>63,864</u>
CURRENT YEAR	<u>(56,610)</u>	<u>183,208</u>	<u>61,977</u>	<u>118,587</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	56,610			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

531 - ITD OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,097,396.70	Current Liabilities	293,668.19
Inventories	371,566.10	Other Liabilities	1,880,786.44
Capital Assets, Net	<u>4,368,125.63</u>	TOTAL LIABILITIES	<u>2,174,454.63</u>
		FUND EQUITY	
		Beginning of Year	5,072,863.93
		Current Yr Less Encumbrances	(410,230.13)
		TOTAL FUND EQUITY	<u>4,662,633.80</u>
TOTAL ASSETS	<u><u>6,837,088.43</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>6,837,088.43</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	22,577,490	15,660,436	21,160,582	(1,416,908)
Investment Pool / Interest Earnings	11,097	3,843	5,150	(5,947)
Miscellaneous Revenue	2,000	5,230	5,408	3,408
TOTAL REVENUE	<u>22,590,587</u>	<u>15,669,508</u>	<u>21,171,140</u>	<u>(1,419,447)</u>
EXPENDITURES				
Salaries	7,983,783	5,556,633	7,730,195	253,588
Salary & Benefit Lapse	(439,567)	0	0	(439,567)
Pension Costs	2,473,155	1,693,832	2,398,659	74,496
Employer Provided Benefits	1,158,231	797,151	1,081,724	76,507
Internal Service Charges	1,444,758	1,114,601	1,445,027	(269)
Insurance Costs and Premiums	40,087	30,103	40,087	0
Professional and Contractual Services	2,462,990	1,066,196	2,037,651	425,339
Other Operating Expenses	8,741,273	4,938,010	7,664,612	1,076,661
Capital Outlay	540,972	89,569	540,972	0
Supervision Allocation	(140,200)	(105,150)	(140,200)	0
Indirect Cost	121,362	91,022	121,362	0
TOTAL EXPENDITURES	<u>24,386,844</u>	<u>15,271,965</u>	<u>22,920,089</u>	<u>1,466,755</u>
CURRENT YEAR	<u><u>(1,796,257)</u></u>	<u><u>397,543</u></u>	<u><u>(1,748,949)</u></u>	<u><u>47,308</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,796,257			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

534 - RADIO COMMUNICATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,007,030.95	Current Liabilities	1,378,823.32
Due from Other Government Units	187,246.02	Other Liabilities	3,337,389.59
Capital Assets, Net	6,219,955.08	TOTAL LIABILITIES	4,716,212.91
Other Deferred Charges	263,029.00	FUND EQUITY	
		Beginning of Year	798,797.55
		Current Yr Less Encumbrances	2,162,250.59
		TOTAL FUND EQUITY	2,961,048.14
TOTAL ASSETS	7,677,261.05	TOTAL LIABILITIES FUND EQUITY	7,677,261.05

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	8,153,040	6,169,110	8,098,938	(54,102)
Investment Pool / Interest Earnings	51,365	19,177	25,570	(25,795)
Miscellaneous Revenue	0	2,554	2,554	2,554
Other Sources	3,000,000	0	2,607,899	(392,101)
Transfers From Other Funds	883,193	662,395	883,193	0
TOTAL REVENUE	12,087,598	6,853,236	11,618,154	(469,444)
EXPENDITURES				
Salaries	545,951	402,523	553,065	(7,114)
Salary & Benefit Lapse	(13,029)	0	0	(13,029)
Pension Costs	159,120	109,798	153,686	5,434
Employer Provided Benefits	140,164	97,038	130,470	9,694
Internal Service Charges	88,113	56,699	76,807	11,306
Insurance Costs and Premiums	6,292	5,671	6,292	0
Professional and Contractual Services	48,842	48,762	33,300	15,542
Other Operating Expenses	1,121,649	914,998	1,023,367	98,282
Capital Outlay	3,886,178	1,073,783	3,503,287	382,891
Grants, Aids & Contributions	219,210	6,513	219,210	0
Supervision Allocation	140,200	105,150	140,200	0
Indirect Cost	94,495	70,871	94,495	0
Debt Management Fund Repayments	5,707,536	4,280,570	5,707,537	(1)
TOTAL EXPENDITURES	12,144,721	7,172,377	11,641,716	503,005
CURRENT YEAR	(57,123)	(319,142)	(23,562)	33,561
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	57,123			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

536 - TECHNOLOGY SYSTEM DEVELOPMENT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,589,859.50	Current Liabilities	177,597.09
Capital Assets, Net	<u>3,395,477.61</u>	Other Liabilities	<u>1,462,265.86</u>
		TOTAL LIABILITIES	<u>1,639,862.95</u>
		FUND EQUITY	
		Beginning of Year	4,165,251.79
		Current Yr Less Encumbrances	(819,777.63)
		TOTAL FUND EQUITY	<u>3,345,474.16</u>
TOTAL ASSETS	<u><u>4,985,337.11</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>4,985,337.11</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	482,952	362,214	482,952	0
Investment Pool / Interest Earnings	0	17,833	24,133	24,133
Other Sources	13,210,456	0	5,287,599	(7,922,857)
TOTAL REVENUE	<u>13,693,408</u>	<u>380,047</u>	<u>5,794,684</u>	<u>(7,898,724)</u>
EXPENDITURES				
Internal Service - Capital Expense	397,779	176,951	397,779	0
Professional and Contractual Services	2	0	0	2
Other Operating Expenses	2	0	0	2
Capital Outlay	14,365,469	325,634	4,807,623	9,557,846
Debt Management Fund Repayments	254,762	554,535	738,503	(483,741)
TOTAL EXPENDITURES	<u>15,018,014</u>	<u>1,057,119</u>	<u>5,943,905</u>	<u>9,074,109</u>
CURRENT YEAR	<u><u>(1,324,606)</u></u>	<u><u>(677,072)</u></u>	<u><u>(149,221)</u></u>	<u><u>1,175,385</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(181,486)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>1,506,092</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

551 - OFFICE OF GENERAL COUNSEL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,996,105.78	Current Liabilities	228,416.70
Due from Other Government Units	469,388.19	Other Liabilities	1,046,318.23
Capital Assets, Net	<u>0.00</u>	TOTAL LIABILITIES	<u>1,274,734.93</u>
		FUND EQUITY	
		Beginning of Year	1,494,378.46
		Current Yr Less Encumbrances	(303,619.42)
		TOTAL FUND EQUITY	<u>1,190,759.04</u>
TOTAL ASSETS	<u><u>2,465,493.97</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>2,465,493.97</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	9,554,900	6,189,442	8,934,218	(620,682)
Investment Pool / Interest Earnings	44,468	22,613	30,151	(14,317)
Miscellaneous Revenue	15,000	8,157	9,157	(5,843)
TOTAL REVENUE	<u>9,614,368</u>	<u>6,220,212</u>	<u>8,973,526</u>	<u>(640,842)</u>
EXPENDITURES				
Salaries	5,725,561	3,854,068	5,359,840	365,721
Salary & Benefit Lapse	(308,901)	0	0	(308,901)
Pension Costs	1,802,215	1,150,810	1,628,728	173,487
Employer Provided Benefits	675,906	459,972	638,933	36,973
Internal Service Charges	381,146	316,283	418,708	(37,562)
Insurance Costs and Premiums	33,799	25,349	33,799	0
Professional and Contractual Services	1,999,918	525,183	1,668,256	331,662
Other Operating Expenses	525,104	252,062	492,821	32,283
Capital Outlay	1	0	0	1
Indirect Cost	182,635	136,976	182,635	0
TOTAL EXPENDITURES	<u>11,017,384</u>	<u>6,720,703</u>	<u>10,423,720</u>	<u>593,664</u>
CURRENT YEAR	<u><u>(1,403,016)</u></u>	<u><u>(500,490)</u></u>	<u><u>(1,450,194)</u></u>	<u><u>(47,178)</u></u>
FUND BALANCE TRANSFERS	196,871			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,206,145			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

561 - SELF INSURANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	98,238,450.18	Current Liabilities	22,811.64
Taxes and other Receivable, Net	480,600.12	Other Liabilities	232,679.73
Due from Other Government Units	3,316,246.38	Insurance Reserves	105,972,586.20
Other Non Current Assets	10,680,002.37	TOTAL LIABILITIES	<u>106,228,077.57</u>
Capital Assets, Net	<u>414,406.32</u>	FUND EQUITY	
		Beginning of Year	3,229,110.61
		Current Yr Less Encumbrances	3,672,517.19
		TOTAL FUND EQUITY	<u>6,901,627.80</u>
TOTAL ASSETS	<u>113,129,705.37</u>	TOTAL LIABILITIES FUND EQUITY	<u>113,129,705.37</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	34,848,242	25,959,542	34,441,942	(406,300)
Investment Pool / Interest Earnings	2,489,411	1,147,979	1,802,978	(686,433)
Miscellaneous Revenue	800	1,117	1,118	318
Transfer In to Pay Debt Service	1,071,608	803,706	1,071,608	0
TOTAL REVENUE	<u>38,410,061</u>	<u>27,912,344</u>	<u>37,317,646</u>	<u>(1,092,415)</u>
EXPENDITURES				
Salaries	1,106,571	807,326	1,096,923	9,648
Salary & Benefit Lapse	(22,659)	0	0	(22,659)
Pension Costs	289,155	197,123	273,020	16,135
Employer Provided Benefits	209,918	135,915	184,363	25,555
Internal Service Charges	764,800	580,847	773,255	(8,455)
Insurance Costs and Premiums	33,117,712	21,338,516	31,173,070	1,944,642
Professional and Contractual Services	683,841	461,965	683,839	2
Other Operating Expenses	1,243,249	1,088,444	1,196,818	46,430
Capital Outlay	2	0	0	2
Supervision Allocation	964,086	723,065	964,086	0
Indirect Cost	726,742	545,057	726,742	0
Transfers to Other Funds	1,996,132	1,996,132	1,996,132	0
TOTAL EXPENDITURES	<u>41,079,548</u>	<u>27,874,387</u>	<u>39,068,247</u>	<u>2,011,301</u>
CURRENT YEAR	<u>(2,669,487)</u>	<u>37,957</u>	<u>(1,750,601)</u>	<u>918,886</u>
FUND BALANCE TRANSFERS	3,660,514			
CARRYOVERS	(1,071,608)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	80,581			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

571 - GROUP HEALTH

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	48,223,850.33	Current Liabilities	4,261,948.29
Capital Assets, Net	<u>5,322.68</u>	Other Liabilities	<u>131,633.18</u>
		TOTAL LIABILITIES	<u>4,393,581.47</u>
		FUND EQUITY	
		Beginning of Year	28,872,883.95
		Current Yr Less Encumbrances	14,962,707.59
		TOTAL FUND EQUITY	<u>43,835,591.54</u>
TOTAL ASSETS	<u><u>48,229,173.01</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>48,229,173.01</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	93,909,703	69,430,809	92,528,242	(1,381,461)
Investment Pool / Interest Earnings	350,995	415,589	554,119	203,124
TOTAL REVENUE	<u>94,260,698</u>	<u>69,846,398</u>	<u>93,082,361</u>	<u>(1,178,338)</u>
EXPENDITURES				
Salaries	505,485	374,677	510,184	(4,699)
Salary & Benefit Lapse	(15,989)	0	0	(15,989)
Pension Costs	128,731	83,366	112,549	16,182
Employer Provided Benefits	69,708	53,965	69,228	480
Internal Service Charges	183,843	128,745	171,300	12,543
Insurance Costs and Premiums	93,728,980	53,978,504	84,995,699	8,733,281
Professional and Contractual Services	882,958	205,999	882,958	0
Other Operating Expenses	34,665	4,660	33,125	1,540
Capital Outlay	4,401	3,205	0	4,401
Indirect Cost	65,259	48,944	65,259	0
TOTAL EXPENDITURES	<u>95,588,041</u>	<u>54,882,064</u>	<u>86,840,301</u>	<u>8,747,739</u>
	CURRENT YEAR	<u>(1,327,343)</u>	<u>14,964,334</u>	<u>6,242,059</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,327,343			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

581 - INSURED PROGRAMS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	6,405,111.14	Current Liabilities	14,418.01
Capital Assets, Net	815.91	Other Liabilities	1,837,737.85
Other Deferred Charges	<u>1,765,228.02</u>	TOTAL LIABILITIES	<u>1,852,155.86</u>
		FUND EQUITY	
		Beginning of Year	5,844,608.40
		Current Yr Less Encumbrances	474,390.81
		TOTAL FUND EQUITY	<u>6,318,999.21</u>
TOTAL ASSETS	<u><u>8,171,155.07</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>8,171,155.07</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	7,161,346	6,866,353	7,044,523	(116,823)
Investment Pool / Interest Earnings	140,531	76,663	123,750	(16,781)
Miscellaneous Revenue	200	630	630	430
Transfers From Other Funds	56,953	56,953	56,953	0
TOTAL REVENUE	<u>7,359,030</u>	<u>7,000,599</u>	<u>7,225,856</u>	<u>(133,174)</u>
EXPENDITURES				
Salaries	447,514	334,720	452,114	(4,600)
Salary & Benefit Lapse	(15,840)	0	0	(15,840)
Pension Costs	85,530	49,936	68,553	16,977
Employer Provided Benefits	72,933	53,098	70,769	2,164
Internal Service Charges	158,662	85,565	116,262	42,400
Insurance Costs and Premiums	7,601,897	6,619,489	7,137,825	464,072
Professional and Contractual Services	881,366	421,374	683,040	198,326
Other Operating Expenses	28,549	13,291	24,957	3,592
Capital Outlay	3	0	0	3
Supervision Allocation	(964,086)	(723,065)	(964,086)	0
Indirect Cost	152,922	114,692	152,922	0
Transfers to Other Funds	56,953	56,953	56,953	0
TOTAL EXPENDITURES	<u>8,506,402</u>	<u>7,026,051</u>	<u>7,799,309</u>	<u>707,093</u>
CURRENT YEAR	<u><u>(1,147,372)</u></u>	<u><u>(25,452)</u></u>	<u><u>(573,453)</u></u>	<u><u>573,919</u></u>
FUND BALANCE TRANSFERS	500,000			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	647,372			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2017

5A1 - PUBLIC BUILDING ALLOCATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	9,767,926.61	Current Liabilities	921,616.62
Taxes and other Receivable, Net	20,422.85	Other Liabilities	455,776.27
Capital Assets, Net	<u>42,641.94</u>	TOTAL LIABILITIES	<u>1,377,392.89</u>
		FUND EQUITY	
		Beginning of Year	3,938,998.27
		Current Yr Less Encumbrances	4,514,600.24
		TOTAL FUND EQUITY	<u>8,453,598.51</u>
TOTAL ASSETS	<u><u>9,830,991.40</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>9,830,991.40</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	45,765,203	34,338,436	45,784,231	19,028
Investment Pool / Interest Earnings	105,480	62,061	82,747	(22,733)
Miscellaneous Revenue	328,828	224,228	299,022	(29,806)
TOTAL REVENUE	46,199,511	34,624,724	46,166,000	(33,511)
EXPENDITURES				
Salaries	2,594,477	1,939,757	2,599,056	(4,579)
Salary & Benefit Lapse	(92,256)	0	0	(92,256)
Pension Costs	728,179	474,212	642,136	86,043
Employer Provided Benefits	708,635	517,929	674,930	33,705
Internal Service Charges	10,636,331	7,960,029	10,631,224	5,107
Insurance Costs and Premiums	1,162,816	1,156,527	1,162,816	0
Professional and Contractual Services	7,113,513	4,024,633	7,151,089	(37,576)
Other Operating Expenses	20,235,692	11,365,197	19,159,249	1,076,443
Intra-Departmental Billing	32,885	27,978	32,885	0
Capital Outlay	178,491	28,631	178,489	2
Supervision Allocation	0	0	0	0
Indirect Cost	952,151	714,113	952,151	0
Transfers to Other Funds	2,666,356	1,999,767	2,666,356	0
TOTAL EXPENDITURES	46,917,269	30,208,775	45,850,380	1,066,889
CURRENT YEAR	<u>(717,759)</u>	<u>4,415,949</u>	<u>315,620</u>	<u>1,033,378</u>
FUND BALANCE TRANSFERS	157,047			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	560,712			
BUDGET DIFFERENCE	<u><u>0</u></u>			

JEА QUARTERLY FINANCIAL SUMMARY - ELECTRIC SYSTEM

June 30, 2017

ASSETS:		LIABILITIES & EQUITY:	
Cash and Investments	\$ 375,845,000	Current Liabilities	\$ 115,324,000
Other Current Assets	213,194,000	Other Liabilities	3,131,765,000
Fixed and Other Assets	3,580,531,000	Fund Equity (Net Assets)	922,481,000
TOTAL ASSETS	\$ 4,169,570,000	TOTAL LIABILITIES & EQUITY	\$ 4,169,570,000

	Revised Budget	As of 9 months Actual	Projected	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
FUEL RELATED REVENUES & EXPENSES:				
FUEL REVENUES	\$ 472,264,680	\$ 277,810,415	\$ 392,969,612	\$ (79,295,068)
Transfer (To)/From Fuel Recovery	-	-	(52)	(52)
Total Net Fuel Revenues	\$ 472,264,680	\$ 277,810,415	\$ 392,969,560	\$ (79,295,120)
FUEL EXPENSES				
Transfer To/(From) Rate Stabilization, Net	\$ -	\$ (33,048,755)	\$ (49,743,746)	\$ 49,743,746
Fuel & Purchased Power (1)	472,264,680	310,859,170	442,713,306	29,551,374
Total Fuel & Purchased Power	\$ 472,264,680	\$ 277,810,415	\$ 392,969,560	\$ 79,295,120
FUEL SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -
BASE RELATED REVENUES & EXPENSES:				
BASE OPERATING REVENUES				
Base Rate Revenues	\$ 762,971,975	\$ 520,463,882	\$ 740,814,132	\$ (22,157,843)
Environmental Charge Revenue	7,942,200	5,172,743	7,362,660	(579,540)
Conservation Charge & Demand Side Revenue	1,000,000	297,076	586,594	(413,406)
Other Revenues	86,824,233	85,481,558	93,088,778	6,264,545
Natural Gas Pass Through Revenue	7,188,723	376,747	2,058,299	(5,130,424)
Total Base Related Revenues	\$ 865,927,131	\$ 611,792,006	\$ 843,910,463	\$ (22,016,668)
BASE OPERATING EXPENSES				
Operating and Maintenance	\$ 213,238,053	\$ 134,143,454	\$ 189,211,902	\$ 24,026,151
Environmental	2,077,500	607,931	1,127,306	950,194
Conservation & Demand-side Management	8,081,200	4,710,026	6,706,868	1,374,332
Natural Gas Pass Through Revenue	6,880,298	468,715	2,186,274	4,694,024
Non-Fuel Purchased Power	83,394,296	57,686,331	78,534,905	4,859,391
Non-Fuel Uncollectibles & PSC Tax	1,749,583	260,757	698,198	1,051,385
Emergency Contingency	867,320	-	-	867,320
Total Base Related Expenses	\$ 316,288,250	\$ 197,877,214	\$ 278,465,453	\$ 37,822,797
BASE OPERATING INCOME	\$ 549,638,881	\$ 413,914,792	\$ 565,445,010	\$ 15,806,129
NON-OPERATING REVENUE				
Investment Income	\$ 4,631,588	\$ 5,056,475	\$ 6,214,372	\$ 1,582,784
Transfer (To)/From Fuel Recovery	-	-	52	52
Total Non-Operating Revenue	\$ 4,631,588	\$ 5,056,475	\$ 6,214,424	\$ 1,582,836
NON-OPERATING EXPENSES				
Debt Service	\$ 286,706,277	\$ 220,032,076	\$ 327,282,087	\$ (40,575,810)
Demand-side Management - Rate Stabilization	(571,200)	(216,630)	(128,699)	(442,501)
Environmental - Rate Stabilization	5,864,700	4,564,812	6,235,354	(370,654)
Total Non-Operating Expenses	\$ 291,999,777	\$ 224,380,258	\$ 333,388,742	\$ (41,388,965)
BASE INCOME BEFORE TRANSFERS	\$ 262,270,692	\$ 194,591,009	\$ 238,270,692	\$ (24,000,000)
City Contribution	\$ (92,270,692)	\$ (69,203,019)	\$ (92,270,692)	\$ -
Renewal & Replacements	(62,198,300)	(46,648,725)	(62,198,300)	-
Operating Capital Outlay	(107,801,700)	(78,000,000)	(83,801,700)	24,000,000
Operating Contingency	-	-	-	-
BASE SURPLUS/(DEFICIT)	\$ -	\$ 739,265	\$ -	\$ -
TOTAL SURPLUS/(DEFICIT)	\$ -	\$ 739,265	\$ -	\$ -
TOTAL REVENUES	\$ 1,342,823,399	\$ 894,658,896	\$ 1,243,094,447	
TOTAL APPROPRIATIONS	\$ 1,342,823,399	\$ 893,919,631	\$ 1,243,094,447	

(1) June 2017 fuel fund reserve balance equals \$147.1 million

JEA QUARTERLY FINANCIAL SUMMARY - WATER & SEWER SYSTEM

June 30, 2017

ASSETS:		LIABILITIES & EQUITY:			
Cash and Investments	\$ 79,171,000	Current Liabilities		\$ 29,620,000	
Other Current Assets	86,506,000	Other Liabilities		1,940,250,000	
Fixed and Other Assets	3,265,544,000	Fund Equity (Net Assets)		1,461,351,000	
TOTAL ASSETS	<u>\$ 3,431,221,000</u>	TOTAL LIABILITIES & EQUITY		<u>\$ 3,431,221,000</u>	

	Revised Budget	As of 9 months Actual	Projected	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES AND EXPENSES:				
OPERATING REVENUES				
Water and Sewer Revenues	\$ 381,678,122	\$ 296,844,186	\$ 392,688,345	\$ 11,010,223
Environmental Revenues	23,908,290	18,038,467	24,105,154	196,864
Other Revenues	11,638,859	8,682,483	11,592,201	(46,658)
Total Operating Revenues	<u>\$ 417,225,271</u>	<u>\$ 323,565,136</u>	<u>\$ 428,385,700</u>	<u>\$ 11,160,429</u>
OPERATING EXPENSES				
Operating and Maintenance	\$ 141,698,943	\$ 101,307,595	\$ 138,176,496	\$ 3,522,447
Environmental CUP-DSM	2,449,584	474,503	1,155,513	1,294,071
Uncollectibles	844,390	110,573	315,868	528,522
Emergency Contingency	1,000,000	-	-	1,000,000
Total Operating Expenses	<u>\$ 145,992,917</u>	<u>\$ 101,892,671</u>	<u>\$ 139,647,877</u>	<u>\$ 6,345,040</u>
OPERATING INCOME	<u>\$ 271,232,354</u>	<u>\$ 221,672,465</u>	<u>\$ 288,737,823</u>	<u>\$ 17,505,469</u>
NON-OPERATING REVENUES AND EXPENSES:				
NON-OPERATING REVENUES				
Investment Income	\$ 3,152,787	\$ 4,683,837	\$ 5,504,388	\$ 2,351,601
Capacity/Extension Fees	19,000,000	18,489,354	23,239,354	4,239,354
Contributed Capital	-	19,839	19,839	19,839
Total Non-Operating Revenues	<u>\$ 22,152,787</u>	<u>\$ 23,193,030</u>	<u>\$ 28,763,581</u>	<u>\$ 6,610,794</u>
NON-OPERATING EXPENSES				
Debt Service	122,572,849	89,672,713	120,453,306	2,119,543
Environmental - Rate Stabilization	-	3,198,033	2,309,068	(2,309,068)
Total Non-Operating Expenses	<u>\$ 122,572,849</u>	<u>\$ 92,870,746</u>	<u>\$ 122,762,374</u>	<u>\$ (189,525)</u>
INCOME BEFORE TRANSFERS	<u>\$ 170,812,292</u>	<u>\$ 151,994,749</u>	<u>\$ 194,739,030</u>	<u>\$ 23,926,738</u>
City Contribution	\$ (23,552,258)	\$ (17,664,194)	\$ (23,552,258)	\$ -
Interlocal Agreements	(287,373)	(287,373)	(287,373)	-
Renewal & Replacements	(22,766,900)	(17,075,175)	(22,766,900)	-
Operating Capital Outlay	(92,347,055)	(89,040,555)	(94,012,734)	(1,665,679)
Environmental Capital Outlay	(12,858,706)	(7,883,631)	(12,089,349)	769,357
Capacity/Extension Fees	(19,000,000)	(18,489,354)	(23,239,354)	(4,239,354)
Contributed Capital	-	(19,839)	(19,839)	(19,839)
Operating Contingency	-	-	-	-
TOTAL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ 1,534,628</u>	<u>\$ 18,771,223</u>	<u>\$ 18,771,223</u>
TOTAL REVENUES	\$ 439,378,058	\$ 346,758,166	\$ 457,149,281	
TOTAL APPROPRIATIONS	\$ 439,378,058	\$ 345,223,538	\$ 438,378,058	

JEA QUARTERLY FINANCIAL SUMMARY - DISTRICT ENERGY SYSTEM

June 30, 2017

ASSETS:		LIABILITIES & EQUITY:	
Cash and Investments	\$ 4,451,000	Current Liabilities	\$ 54,000
Other Current Assets	336,000	Other Liabilities	38,561,000
Fixed and Other Assets	<u>38,671,000</u>	Fund Equity (Net Assets)	<u>4,843,000</u>
TOTAL ASSETS	<u><u>\$ 43,458,000</u></u>	TOTAL LIABILITIES & EQUITY	<u><u>\$ 43,458,000</u></u>

	Revised Budget	As of 9 months Actual	Projected	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES AND EXPENSES:				
OPERATING REVENUES				
Operating Revenues	\$ 9,247,921	\$ 6,189,529	\$ 8,831,673	\$ (416,248)
Total Operating Revenues	<u>\$ 9,247,921</u>	<u>\$ 6,189,529</u>	<u>\$ 8,831,673</u>	<u>\$ (416,248)</u>
OPERATING EXPENSES				
Operating and Maintenance	\$ 5,252,918	\$ 3,149,955	4,867,273	\$ 385,645
Total Operating Expenses	<u>\$ 5,252,918</u>	<u>\$ 3,149,955</u>	<u>\$ 4,867,273</u>	<u>\$ 385,645</u>
OPERATING INCOME	<u>\$ 3,995,003</u>	<u>\$ 3,039,574</u>	<u>\$ 3,964,400</u>	<u>\$ (30,603)</u>
NON-OPERATING REVENUES AND EXPENSES:				
NON-OPERATING REVENUES				
Investment Income	\$ -	\$ 25,043	25,043	\$ 25,043
Total Non-Operating Revenues	<u>\$ -</u>	<u>\$ 25,043</u>	<u>\$ 25,043</u>	<u>\$ 25,043</u>
NON-OPERATING EXPENSES				
Debt Service	\$ 3,022,454	\$ 2,266,840	\$ 3,022,454	\$ -
Total Non-Operating Expenses	<u>\$ 3,022,454</u>	<u>\$ 2,266,840</u>	<u>\$ 3,022,454</u>	<u>\$ -</u>
INCOME BEFORE TRANSFERS	<u>\$ 972,549</u>	<u>\$ 797,777</u>	<u>\$ 966,989</u>	<u>\$ (5,560)</u>
Renewal & Replacements	(437,650)	\$ (328,237)	(437,650)	-
Operating Capital Outlay	<u>(534,899)</u>	<u>\$ -</u>	<u>(529,339)</u>	<u>5,560</u>
TOTAL SURPLUS/(DEFICIT)	<u><u>\$ -</u></u>	<u><u>\$ 469,540</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
TOTAL REVENUES	\$ 9,247,921	\$ 6,214,572	\$ 8,856,716	
TOTAL APPROPRIATIONS	\$ 9,247,921	\$ 5,745,032	\$ 8,856,716	

JEA QUARTERLY FINANCIAL SUMMARY
RATE STABILIZATION AND FUEL RECOVERY FUNDS
June 30, 2017

**FUEL RATE
STABILIZATION
FUND**

\$	180,115,156	October 1, 2016 Balance
	2,844,692	Transfers to Fuel Rate Stabilization
	35,893,448	Withdrawals from Fuel Rate Stabilization
\$	147,066,400	Stabilization Balance as of June 30, 2017

JACKSONVILLE TRANSPORTATION AUTHORITY
 MASS TRANSIT DIVISION-BUS
 QUARTERLY SUMMARY
 FOR THE PERIOD ENDED
 June 30, 2017

BALANCE SHEET INFORMATION

Cash & Investments	\$ 1,552,612	Current Liabilities	\$ 4,077,225
Current Assets	86,173,589	Other Liabilities	58,238,026
Fixed Assets	108,752,471	Fund Equity	134,163,421
Total Assets	\$ 196,478,672	Total Liab. & Equity	\$ 196,478,672

BUDGET INFORMATION

	Annual Budget	9 MOS YTD Actual	FY17 Projected	Budget Variance Favorable (Unfavorable)
<u>Revenues</u>				
Federal, State & Local Grants	\$ 5,846,488	\$ 4,525,929	\$ 5,846,488	\$ -
Preventative Maintenance Grant	1,165,966	1,430,802	1,165,966	-
Local Option Gas Tax (BJP)	17,576,656	12,892,098	17,589,464	12,808
Sales Tax-Operating (BJP)	52,623,720	44,028,716	55,871,830	3,248,110
Passenger Fares	12,171,871	7,910,953	11,147,937	(1,023,934)
Non-transportation	870,925	679,346	632,440	(238,485)
Interest earnings	-	7,610	10,146	10,146
Total Revenues	90,255,626	71,475,454	92,264,271	2,008,645
<u>Appropriations</u>				
Salaries	31,412,628	24,863,211	33,200,948	(1,788,320)
Fringe Benefits	17,759,658	12,438,328	17,284,438	475,220
Fuel and Lubricants	4,651,941	2,644,294	3,525,726	1,126,215
Materials & Supplies	4,494,765	3,640,974	4,754,632	(259,867)
Insurance	611,216	260,068	611,216	-
Services	10,168,244	8,120,788	10,891,296	(723,052)
Transfer to CTC (ADA expense)	9,521,745	6,214,900	8,286,534	1,235,211
Travel/Training/Dues/Subscriptions	385,770	294,557	392,742	(6,972)
Transfer to Skyway	5,792,042	3,913,814	5,218,419	573,623
Transfer to Ferry	1,254,716	872,816	1,163,754	90,962
Miscellaneous	2,037,104	1,294,824	2,084,042	(46,938)
Operating Contingency	2,165,797	-	-	2,165,797
Total Appropriations	90,255,626	64,558,576	87,413,748	2,841,878
Difference	\$ -	\$ 6,916,878	\$ 4,850,523	\$ 4,850,523

*This reflects actual expenditures

JACKSONVILLE TRANSPORTATION AUTHORITY
 MASS TRANSPORTATION DIVISION - SKYWAY
 QUARTERLY SUMMARY
 FOR THE PERIOD ENDED
 June 30, 2017

BALANCE SHEET INFORMATION

Cash & Investments	\$ 542,289	Current Liabilities	\$ 3,057,710
Current Assets	11,780,796	Other Liabilities	9,755,288
Fixed Assets	70,991,074	Fund Equity	70,501,161
Total Assets	\$ 83,314,159	Total Liab. & Equity	\$ 83,314,159

BUDGET INFORMATION

	Annual Budget	9 MOS YTD Actual	FY17 Projected	Budget Variance Favorable (Unfavorable)
<u>Revenues</u>				
Parking fares	\$ 258,504	\$ 68,495	\$ 68,995	\$ (189,509)
Preventive maintenance grant	1,000,000	595,546	1,000,000	-
Interest Income	-	450	600	600
Transfer in from Bus fund	5,792,042	3,913,814	5,026,313	(765,729)
Total Revenues	7,050,546	4,578,306	6,095,908	(954,638)
<u>Appropriations</u>				
Salaries	2,589,907	1,787,473	2,383,297	206,610
Fringes	1,354,109	821,283	1,095,044	259,065
Fuel and Lubricants	12,923	4,948	6,597	6,326
Materials & Supplies	930,169	627,052	736,069	194,100
Insurance	454,323	276,764	454,323	-
Services	1,078,000	726,711	968,947	109,053
Travel/Training/Dues/Subs	33,958	22,666	30,221	3,737
Miscellaneous	463,647	311,410	421,410	42,237
Contingency	133,510	-	-	133,510
Total Appropriations	7,050,546	4,578,306	6,095,908	954,638
Difference	\$ -	\$ -	\$ -	\$ 0

JACKSONVILLE TRANSPORTATION AUTHORITY
 MASS TRANSIT DIVISION-CTC
 QUARTERLY SUMMARY
 FOR THE PERIOD ENDED
 JUNE 30, 2017

BALANCE SHEET INFORMATION

Cash & Investments	\$	403,414	Current Liabilities	\$1,356,506
Current Assets		13,701,596	Other Liabilities	11,934,018
Fixed Assets		4,277,131	Fund Equity	5,091,617
Total Assets		\$ 18,382,141	Total Liab. & Equity	\$ 18,382,141

BUDGET INFORMATION

	Annual Budget	9 MOS YTD Actual	FY17 Projected	Budget Variance Favorable (Unfavorable)
<u>Revenues</u>				
Passenger fares	\$ 1,111,967	\$ 788,279	\$ 1,121,039	\$ 9,072
State Transportation Disadvantaged funds	1,596,992	1,197,270	1,596,992	-
Transfer in from Bus Fund	9,521,745	6,214,900	8,428,039	(1,093,706)
City of Jacksonville contribution	1,372,217	1,048,011	1,372,217	-
Preventive maintenance grant	700,000	312,000	416,000	(284,000)
Local Assistance	-	455,377	455,377	455,377
All other	26,000	108,905	109,994	83,994
Total Revenues	14,328,921	10,124,743	13,499,658	(829,263)
<u>Appropriations</u>				
Salaries	2,941,906	1,997,780	2,663,707	278,199
Fringes	1,341,954	846,354	1,128,471	213,483
Fuel and lubricants	1,298,693	790,852	1,054,470	244,223
Materials & Supplies	891,237	536,515	715,353	175,884
Insurance	9,956	10,849	14,466	(4,510)
Services	7,301,499	5,775,103	7,700,137	(398,638)
Travel/Training/Dues/Subscriptions	65,725	43,753	58,337	7,388
All other/Miscellaneous	206,612	123,537	164,716	41,896
Contingency	271,339	-	-	271,339
Total Appropriations	14,328,921	10,124,743	13,499,658	829,263
Difference	\$ -	\$ -	\$ 0	\$ (0)

JACKSONVILLE TRANSPORTATION AUTHORITY
MASS TRANSIT DIVISION-FERRY
QUARTERLY SUMMARY
FOR THE PERIOD ENDED
JUNE 30, 2017

BALANCE SHEET INFORMATION

Cash & Investments	\$ 240,430	Current Liabilities	\$25,043
Current Assets	13,868,200	Other Liabilities	15,831,462
Fixed Assets	12,283,416	Fund Equity	10,535,541
Total Assets	\$ 26,392,046	Total Liab. & Equity	\$ 26,392,046

BUDGET INFORMATION

	Annual Budget	9 MOS YTD Actual	FY17 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Passenger fares	\$ 1,306,227	\$ 878,985	\$ 1,316,403	\$ 10,176
Transfer in from Bus Fund	1,254,716	924,883	1,099,658	(155,058)
All other	-	-	-	-
Total Revenues	2,560,943	1,803,868	2,416,061	(144,882)
<u>Appropriations</u>				
Salaries	157,871	111,549	148,732	9,139
Fringes	50,318	33,993	45,324	4,994
Fuel and lubricants	227,407	128,328	171,104	56,303
Materials & Supplies	7,314	7,042	9,390	(2,076)
Insurance	39,498	21,446	39,498	-
Services	1,989,152	1,447,738	1,930,317	58,835
Travel/Training/Dues/Subscriptions	10,323	7,468	9,958	365
All other/Miscellaneous	30,564	46,304	61,739	(31,175)
Contingency	48,496	-	-	48,496
Total Appropriations	2,560,943	1,803,868	2,416,061	144,882
Difference	\$ -	\$ (0)	\$ -	\$ 0

JACKSONVILLE TRANSPORTATION AUTHORITY
GENERAL FUND-ENGINEERING DIVISION
QUARTERLY SUBMISSION
FOR THE PERIOD ENDED
JUNE 30, 2017

BALANCE SHEET INFORMATION

Cash & Investments	\$	70,249,852	Current Liabilities	\$	582,360
Current Assets		24,961,864	Other Liabilities		5,345,641
Fixed Assets		-	Fund Equity		89,283,715
Total Assets		<u>\$ 95,211,716</u>	Total Liab. & Equity		<u>\$ 95,211,716</u>

		Annual Budget	9 MOS YTD Actual	FY17 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>					
Sales Tax-Gross proceeds	(*) \$	82,581,972	\$ -	\$ -	\$ (82,581,972)
LOGT - Gross proceeds		25,380,556	-	-	(25,380,556)
ILA Administrative Income		2,032,843	1,698,621	2,032,843	-
Interest Earnings		425,000	251,505	256,535	(168,465)
All Other		5,500	85,734	85,734	80,234
Total Revenues		<u>\$ 110,425,871</u>	<u>\$ 2,035,860</u>	<u>\$ 2,375,112</u>	<u>\$ (108,050,759)</u>
<u>Appropriations</u>					
Salaries	\$	890,200	\$ 589,297	\$ 785,729	\$ 104,471
Fringes		612,279	393,320	524,427	87,852
Materials and Supplies		85,044	110,767	147,689	(62,645)
Insurance		35,600	8,715	35,600	-
Services		596,104	476,067	634,756	(38,652)
Travel/Training/Dues/Subs		35,268	26,461	35,281	(13)
All other/Miscellaneous		120,458	66,445	88,593	31,865
Contingency		88,390	-	-	88,390
Sub-total Administrative		<u>\$ 2,463,343</u>	<u>\$ 1,671,072</u>	<u>\$ 2,252,076</u>	<u>\$ 211,267</u>
Gen'l Fund Capital Expenditures		-	-	-	-
Transfer to COJ for Debt Service (BJP)		82,581,972	-	-	82,581,972
Transfer to Fiscal Agent for Debt Service (LOGT)		25,380,556	-	-	25,380,556
Total Appropriations		<u>\$ 110,425,871</u>	<u>\$ 1,671,072</u>	<u>\$ 2,252,076</u>	<u>\$ 108,173,795</u>
Difference		<u>\$ -</u>	<u>\$ 364,788</u>	<u>\$ 123,036</u>	<u>\$ 123,036</u>

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

JACKSONVILLE PORT AUTHORITY
QUARTERLY REPORT SUMMARY
For the Nine Months Ending June 30, 2017
UNAUDITED

BALANCE SHEET

Cash and Investments	\$ 33,430,032	Current Liabilities	\$ 10,215,102
Accounts Receivable & Other Assets	32,928,884	Notes and Bonds Payable	205,598,133
Fixed Assets	704,348,711	Other Liabilities	147,712,119
TOTAL ASSETS	<u>\$ 770,707,627</u>	Net Position	407,182,273
		TOTAL LIABILITIES & EQUITY	<u>\$ 770,707,627</u>

OPERATING & NON-OPERATING ITEMS

	ORIGINAL BUDGET	YTD ACTUAL	ANNUAL PROJECTED	FAVORABLE (UNFAVORABLE) BUDGET VARIANCE
OPERATING REVENUES				
Containers	\$ 27,885,359	\$ 19,823,104	\$ 26,716,975	\$ (1,168,384)
Autos	18,207,793	13,141,099	17,570,440	(637,353)
Break Bulk	4,213,526	3,129,152	4,425,231	211,705
Liquid Bulk	1,190,232	928,390	1,276,023	85,791
Dry Bulk	1,758,705	1,491,952	2,018,336	259,631
Cruise	4,596,703	3,863,785	4,822,287	225,584
Other Operating Revenues	2,112,091	2,251,367	2,876,217	764,126
TOTAL OPERATING REVENUES	<u>\$ 59,964,409</u>	<u>\$ 44,628,849</u>	<u>\$ 59,705,509</u>	<u>\$ (258,900)</u>
OPERATING EXPENDITURES				
Salaries	\$ 12,082,336	\$ 8,915,074	\$ 11,886,766	\$ 195,570
Employee Benefits	4,717,225	3,337,972	4,450,629	266,596
Services & Supplies	4,103,002	3,102,095	4,136,127	(33,125)
Security Services	4,239,434	3,096,102	4,128,136	111,298
Business Travel & Training	532,321	245,455	327,273	205,048
Promotion, Advertising & Dues	1,021,517	687,095	916,127	105,390
Utility Services	1,051,153	696,245	928,327	122,826
Repairs & Maintenance Projects	1,699,252	1,186,132	1,581,509	117,743
Dredging	2,662,258	2,088,658	2,504,093	158,165
Miscellaneous	149,691	155,947	203,100	(53,409)
TOTAL OPERATING EXPENDITURES	<u>\$ 32,258,189</u>	<u>\$ 23,510,776</u>	<u>\$ 31,062,087</u>	<u>\$ 1,196,102</u>
OPERATING INCOME	<u>\$ 27,706,220</u>	<u>\$ 21,118,073</u>	<u>\$ 28,643,422</u>	<u>\$ 937,202</u>
NON-OPERATING REVENUES				
Investment Income	\$ 263,375	\$ 164,085	\$ 218,780	\$ (44,595)
Shared Revenue from Primary Govt	2,996,070	1,968,419	2,624,559	(371,511)
Other Revenue	3,860	1,365	1,820	(2,040)
	<u>\$ 3,263,305</u>	<u>\$ 2,133,869</u>	<u>\$ 2,845,159</u>	<u>\$ (418,146)</u>
NON-OPERATING EXPENSES				
Debt Service	\$ 21,174,848	18,612,255	\$ 21,174,848	\$ -
Contributions to Tenant	1,753,177	1,954,921	2,451,674	(698,497)
Crane Relocation	1,500,000	679,900	679,900	820,100
Other Expenditures	8,575	6,925	6,925	1,650
	<u>\$ 24,436,600</u>	<u>\$ 21,254,001</u>	<u>\$ 24,313,347</u>	<u>\$ 123,253</u>
NET INCOME BEFORE CAPITAL OUTLAY AND CONTINGENCY	<u>\$ 6,532,925</u>	<u>\$ 1,997,941</u>	<u>\$ 7,175,234</u>	<u>\$ 642,309</u>
Transfer (to)/from Operating Capital Outlay	\$ (6,532,925)	\$ (1,997,941)	\$ (7,175,234)	\$ 642,309
SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 63,227,714</u>	<u>\$ 46,762,718</u>	<u>\$ 62,550,668</u>	
TOTAL APPROPRIATIONS	<u>\$ 63,227,714</u>	<u>\$ 46,762,718</u>	<u>\$ 62,550,668</u>	

Jacksonville Aviation Authority
Jacksonville, Florida
Quarterly Report Summary
For the nine months ended June 30, 2017
UNAUDITED

Cash and investments	\$	87,573,029	Current liabilities	\$	25,761,562
Other current assets		8,945,712	Other liabilities		108,803,561
Fixed and other assets		552,279,524	Total equity		514,233,142
Total assets		<u>\$ 648,798,265</u>	Total liabilities and equity		<u>\$ 648,798,265</u>
					Budget Variance Favorable (Unfavorable)
		2016/2017 Revised Budget	YTD Actual	Annual Projected	(Unfavorable)
OPERATING REVENUES					
Concessions	\$	17,037,151	12,266,218	16,315,807	\$ (721,344)
Fees & Charges		15,034,042	11,248,719	14,998,292	(35,750)
Space & Facility Rentals		26,109,313	20,154,224	26,741,949	632,636
Parking		20,001,582	14,127,866	19,217,315	(784,267)
Sale of Utilities		1,564,754	961,766	1,362,355	(202,399)
Other Miscellaneous Operating Revenue		178,389	149,015	195,652	17,263
TOTAL OPERATING REVENUES		<u>\$ 79,925,231</u>	<u>\$ 58,907,808</u>	<u>\$ 78,831,370</u>	<u>\$ (1,093,861)</u>
OPERATING EXPENDITURES					
Salaries		18,715,093	14,030,438	18,643,951	71,142
Benefits		7,371,245	5,405,256	7,173,675	197,570
Services and Supplies		15,659,784	11,162,949	15,506,805	152,979
Repairs & Maintenance		2,623,791	1,646,687	2,608,583	15,208
Promotion, Advertising and Dues		1,353,083	849,408	1,132,544	220,539
Registration & Travel		369,517	204,735	362,980	6,537
Insurance Expense		1,297,446	720,606	1,032,578	264,868
Cost of Goods for Sale		507,826	377,476	503,301	4,525
Utilities, Taxes & Gov't Fees		4,750,995	3,508,373	4,707,831	43,164
Operating Contingency		1,445,363	-	-	1,445,363
TOTAL OPERATING EXPENDITURES		<u>\$ 54,094,143</u>	<u>\$ 37,905,928</u>	<u>\$ 51,672,248</u>	<u>\$ 2,421,895</u>
OPERATING INCOME		<u>\$ 25,831,088</u>	<u>\$ 21,001,880</u>	<u>\$ 27,159,122</u>	<u>\$ 1,328,034</u>
NON-OPERATING REVENUES					
Passenger Facility Charges		12,033,483	8,390,922	11,687,896	(345,587)
Investment income		743,722	754,667	1,006,223	262,501
Other Revenues		907,850	1,167,821	1,492,244	584,394
TOTAL NON-OPERATING REVENUES		<u>\$ 13,685,055</u>	<u>\$ 10,313,410</u>	<u>\$ 14,186,363</u>	<u>\$ 501,308</u>
NON-OPERATING EXPENDITURES					
Debt Service		14,145,933	16,103,241	17,634,321	(3,488,388)
Other Expenditures		410,711	345,310	443,625	(32,914)
TOTAL NON-OPERATING EXPENDITURES		<u>\$ 14,556,644</u>	<u>\$ 16,448,551</u>	<u>\$ 18,077,946</u>	<u>\$ (3,521,302)</u>
NET INCOME BEFORE OPERATING CAPITAL OUTLAY, PFC RESERVE AND RETAINED EARNINGS		<u>\$ 24,959,499</u>	<u>\$ 14,866,739</u>	<u>\$ 23,267,539</u>	<u>\$ (1,691,960)</u>
Transfer (to) Operating Capital Outlay		(11,204,913)	(1,961,247)	(3,370,000)	\$ 7,834,913
Transfer (to)/from Passenger Facility Charge Reserve		(5,316,375)	4,064,325	(4,891,065)	\$ 425,310
Transfer (to)/from Retained Earnings		(8,438,211)	(16,969,817)	(15,006,474)	(6,568,263)
SURPLUS/(DEFICIT)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES		<u>\$ 93,610,286</u>	<u>\$ 69,221,218</u>	<u>\$ 93,017,733</u>	<u>\$ (592,553)</u>
TOTAL APPROPRIATIONS		<u>\$ 93,610,286</u>	<u>\$ 69,221,218</u>	<u>\$ 93,017,733</u>	<u>\$ 592,553</u>
FULLTIME POSITIONS		<u>286</u>	<u>274</u>	<u>280</u>	<u>6</u>
TEMPORARY EMPLOYEE HOURS		<u>5,460</u>	<u>2,367</u>	<u>3,820</u>	<u>1,640</u>

JACKSONVILLE HOUSING FINANCE AUTHORITY
 QUARTERLY REPORT SUMMARY
 For the Nine Months Ending June 30, 2017

BALANCE SHEET

Cash & Investments	\$ 3,253,524	Current Liabilities	\$ 61,405
Cash in Escrow with Fiscal Agent	1,500,000	Other Liabilities	\$ -
Mortgages Receivable (Net of Allowances)	5,501,491	Fund Equity	\$ 10,193,610
TOTAL ASSETS	\$ 10,255,015	TOTAL LIABILITIES & EQUITY	\$ 10,255,015

BUDGET INFORMATION

	2016/2017 Budget	2016/2017 Actual	2016/2017 Projected	Projected Favorable (Unfavorable) Variance
REVENUES				
Interest, Including Profits on Investments	\$ 75,000	\$ 59,811	\$ 79,748	\$ 4,748
Other Miscellaneous Revenue	75,000	78,495	104,660	29,660
Bond Program Revenue	174,200	188,027	421,055	246,855
TOTAL REVENUES	\$ 324,200	\$ 326,334	\$ 605,463	\$ 281,263
EXPENDITURES				
Regular Salaries and Wages	\$ 59,199	\$ -	\$ 20,736	\$ 38,463
Overtime	1	-	-	1
Special Pay	615	-	214	401
FICA Taxes	867	-	290	577
Retirement Contributions	22,185	-	2,068	20,117
Life and Health Insurance	8,822	-	3,290	5,532
Professional Services	147,493	91,000	131,000	16,493
Travel and Per Diem	10,000	-	-	10,000
Internal Services	34,068	19,172	34,068	-
Rentals and Leases	955	-	-	955
Repairs and Maintenance	1	-	-	1
Promotional Activities	1,029	105	1,029	-
Other Charges and Obligations	10,246	6,415	8,554	1,692
Office Supplies	1,500	1,115	1,500	-
Operating Supplies	1,629	1,003	1,505	124
Training, Subscriptions & Memberships	11,500	4,355	6,533	4,968
Capital Outlay	2	-	-	2
Other Uses	18,494	-	18,494	-
TOTAL EXPENDITURES	\$ 328,605	\$ 123,166	\$ 229,280	\$ 99,325
CURRENT YEAR	\$ (4,405)	\$ 203,168	\$ 376,183	\$ 380,588
Fund Balance Transfers	-			
Carryovers	-			
Contingencies	-			
Prior Year Encumbrances	4,405			
Budget Difference	<u>\$ -</u>			

Citywide Employee Cap For the Quarter Ending 6 /30/2017

In accordance with municipal code section 106.422 (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-2016	Oracle Position Control		
		Filled	Vacant	Total
Advisory Boards and Commissions	4	4	0	4
City Council	81	80	1	81
Downtown Investment Authority	5	5	0	5
Employee Services	42	40	2	42
Finance and Administration	104	97	6	103
Fire and Rescue	1,298	1,265	33	1,298
Human Rights Commission	6	6	0	6
Inspector General	8	8	0	8
Mayor's Office	28	24	4	28
Medical Examiner	26	25	1	26
Military Affairs and Veterans	14	14	0	14
Neighborhoods	204	191	14	205
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	5	4	1	5
Office of the Sheriff	3,177	2,966	211	3,177
Parks, Recreation and Community Services	247	239	8	247
Planning and Development	32	31	0	31
Public Libraries	293	286	7	293
Public Works	297	284	14	298
State Agency - Courts	2	2	0	2
Supervisor of Elections	31	30	1	31
Subfund Total	5,919	5,615	304	5,919

Subfund 015 PROPERTY APPRAISER	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Property Appraiser	118	109	9	118
Subfund Total	118	109	9	118

Subfund 016 CLERK OF THE COURT	01-Oct-2016	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-2016	Oracle Position Control		
		Filled	Vacant	Total

Tax Collector	226	207	19	226
Subfund Total	226	207	19	226

Subfund 019 JACKSONVILLE JOURNEY	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total

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

Subfund 01A SPECIAL EVENTS	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total

Office of Sports and Entertainment	14	12	2	14
Subfund Total	14	12	2	14

Subfund 112 CONCURRENCY MANAGEMENT SYSTEM	01-Oct-2016	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-2016	Oracle Position Control		
		Filled	Vacant	Total

Neighborhoods	6	5	1	6
Subfund Total	6	5	1	6

Subfund 127 AIR POLLUTION EPA - SEC 111.750	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total

Neighborhoods	14	12	2	14
Subfund Total	14	12	2	14

Subfund 132 TOURIST DEVELOPMENT COUNCIL-SEC 111.	01-Oct-2016	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-2016	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	5	5	0	5
Subfund Total	5	5	0	5

Subfund 159 BUILDING INSPECTION	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Fire and Rescue	5	6	0	6
Planning and Development	131	125	10	135
Subfund Total	136	131	10	141

Subfund 15M GAS STORAGE TANK INSPECTIONS & CLEA	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	30	21	9	30
Subfund Total	30	21	9	30

Subfund 15V TEEN COURT PROGRAMS TRUST - SEC 111.	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
State Agency - Courts	6	5	1	6
Subfund Total	6	5	1	6

Subfund 15W LIBRARY CONF FACILITY TRUST-SEC 111.83	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Public Libraries	3	2	1	3
Subfund Total	3	2	1	3

Subfund 171 9-1-1 EMERGENCY USER FEE - SEC 111.320	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Office of the Sheriff	5	5	0	5
Subfund Total	5	5	0	5

Subfund 191 JACKSONVILLE CHILDREN'S COMMISSION	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Jacksonville Children's Commission	38	37	1	38
Subfund Total	38	37	1	38

Subfund 192		Oracle Position Control		
JACKSONVILLE CHILDREN'S COMMISSION G	01-Oct-2016	Filled	Vacant	Total
Jacksonville Children's Commission	21	15	3	18
Subfund Total	21	15	3	18

Subfund 1A1		Oracle Position Control		
COMMUNITY DEVELOPMENT	01-Oct-2016	Filled	Vacant	Total
Neighborhoods	18	17	1	18
Planning and Development	1	0	0	0
Subfund Total	19	17	1	18

Subfund 1D1		Oracle Position Control		
HUGUENOT PARK - SEC 111.125	01-Oct-2016	Filled	Vacant	Total
Parks, Recreation and Community Services	9	8	1	9
Subfund Total	9	8	1	9

Subfund 1D2		Oracle Position Control		
KATHRYN A. HANNA PARK - SEC 111.125	01-Oct-2016	Filled	Vacant	Total
Parks, Recreation and Community Services	15	15	0	15
Subfund Total	15	15	0	15

Subfund 1DA		Oracle Position Control		
CECIL FIELD COMMERCE CENTER-SEC 111.	01-Oct-2016	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-2016	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-2016	Filled	Vacant	Total
Finance and Administration	4	3	1	4
State Agency - Courts	2	0	2	2
Subfund Total	6	3	3	6

Subfund 1F2 PREPAID GRANTS	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Public Libraries	0	2	0	2
Subfund Total	0	2	0	2

Subfund 1F6 COMMUNITY SERVICES GRANTS	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Military Affairs and Veterans	6	3	0	3
Parks, Recreation and Community Services	72	63	9	72
Subfund Total	78	66	9	75

Subfund 1F7 JACKSONVILLE SHERIFF'S OFFICE GRANTS	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Office of the Sheriff	22	22	0	22
Subfund Total	22	22	0	22

Subfund 1F9 FIRE & RESCUE GRANTS	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Fire and Rescue	43	31	0	31
Subfund Total	43	31	0	31

Subfund 1FB REGULATORY & ENVIRONMENTAL GRANTS	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Human Rights Commission	3	2	1	3
Subfund Total	3	2	1	3

Subfund 1H2 SPAY & NEUTER REBATE TRUST SEC 111.45	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	1	1	0	1
Subfund Total	1	1	0	1

Subfund 1N1 HOUSING SERVICES	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	0	1	0	1
Subfund Total	0	1	0	1

Subfund 1N4 HOUSING OPPORTUNITIES FOR PERSONS	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	1	1	0	1
Subfund Total	1	1	0	1

Subfund 1N5 HOME INVESTMENT PROGRAM	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	3	2	1	3
Subfund Total	3	2	1	3

Subfund 1N7 STATE HOUSING INITIATIVE PARTNERSHIP	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	10	9	1	10
Subfund Total	10	9	1	10

Subfund 1S1 Court Costs \$65 Fee (F.S 939.185)	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
State Agency - Courts	9	9	0	9
Subfund Total	9	9	0	9

Subfund 412 OFF-STREET PARKING	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Downtown Investment Authority	36	33	3	36
Subfund Total	36	33	3	36

Subfund 431 MOTOR VEHICLE INSPECTION - SEC 110.407	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	7	7	0	7
Subfund Total	7	7	0	7

Subfund 441 SOLID WASTE DISPOSAL	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Public Works	116	108	8	116
Subfund Total	116	108	8	116

Subfund 461 STORMWATER SERVICES	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	6	6	0	6
Public Works	48	46	2	48
Subfund Total	54	52	2	54

Subfund 511 FLEET MGMT - OPERATIONS	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	108	92	16	108
Subfund Total	108	92	16	108

Subfund 512 FLEET MGMT - VEHICLE REPLACEMENT	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	3	3	0	3
Subfund Total	3	3	0	3

Subfund 521 COPY CENTER / CENTRAL MAILROOM	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	5	5	0	5
Subfund Total	5	5	0	5

Subfund 531 ITD OPERATIONS	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	121	107	14	121
Subfund Total	121	107	14	121

Subfund 534 RADIO COMMUNICATIONS	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	10	9	1	10
Subfund Total	10	9	1	10

Subfund 551 OFFICE OF GENERAL COUNSEL	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Office of General Counsel	64	58	10	68
Subfund Total	64	58	10	68

Subfund 561 SELF INSURANCE	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	22	22	0	22
Subfund Total	22	22	0	22

Subfund 571 GROUP HEALTH	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Employee Services	8	8	0	8
Subfund Total	8	8	0	8

Subfund 581 INSURED PROGRAMS	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	6	6	0	6
Subfund Total	6	6	0	6

Subfund 5A1 PUBLIC BUILDING ALLOCATIONS	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Public Works	59	56	3	59
Subfund Total	59	56	3	59

Subfund 611 GENERAL EMPLOYEES PENSION	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	5	4	1	5
Subfund Total	5	4	1	5

Subfund 64A INMATE WELFARE TRUST (SEC 111.300)	01-Oct-2016	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-2016	Oracle Position Control		
		Filled	Vacant	Total
Office of the Sheriff	1	1	0	1
Subfund Total	1	1	0	1

Citywide Total:	01-Oct-2016	Oracle Position Control		Total
		Filled	Vacant	
	7,436	6,988	441	7,429

Citywide Employee Cap
Summary of Changes

SF 011 General Fund - GSD

0

Department	Change	Description
Finance and Administration	(1)	RC17-059 transferred one position from Finance & Administration to Neighborhoods
Neighborhoods	1	
Planning and Development	(1)	RC17-181 transferred one position from Planning to Public Works
Public Works	1	

SF 159 Building Inspection

5

Department	Change	Description
Fire and Rescue	1	RC16-216 moved one position into JFRD from Planning
Planning and Development	4	RC16-216 moved one position into JFRD from Planning; Ordinance 2016-734-E added five additional positions

SF 192 Jacksonville Children's Commission Grants

(3)

Department	Change	Description
Jacksonville Children's Commission	(3)	Cap revised based on approved JCC grant cap on 2016-504-E schedule M.

SF 1A1 Community Development

(1)

Department	Change	Description
Planning and Development	(1)	Revised CDBG cap 2016-458-E

SF 1F2 Prepaid Grants

2

Department	Change	Description
Public Libraries	2	Ordinance 2017-005-E added two additional positions

SF 1F6 Community Services Grants

(3)

Department	Change	Description
Military Affairs and Veterans	(3)	RC17-096 eliminated positions from an inactive grant.

SF 1F7 JSO Grants

0

Department	Change	Description
Office of the Sheriff	0	2016-768-E added one additional position / RC17-189 eliminated a grant position

SF 1F9 Fire and Rescue Grants

(12)

Department	Change	Description
Fire and Rescue	(12)	RC17-137 eliminated twelve positions from the 2013 SAFER Grant which expired on January 31, 2017.

SF 1N1 Housing Services

1

Department	Change	Description
Neighborhoods	1	2016-453-E

SF 551 Office of General Counsel

4

Department	Change	Description
Office of General Counsel	4	Four positions were added on 2017-181-E