



Council Auditor's Office

Quarterly Summary for the Twelve Months Ended September 30, 2017

December 15, 2017

Report #803

Released on: December 15, 2017

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



December 15, 2017

Special Report #803

Honorable Members of the City Council
City of Jacksonville

Pursuant to Chapter 106 of the Ordinance Code, attached are the required financial statements and narratives for the twelve months ended September 30, 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 and Administration 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. The City Finance Department's report also includes a year-end part-time hours report showing the 10/1/16 authorized part-time hours, vacancy pool movements, and reclassifications between departments.

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 and Administration of the City and the Chief Financial Officer of each of its independent agencies were to submit their reports to the Council Auditor on or before November 30, 2017 and we are to submit the consolidated financial report by December 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 experienced an overall favorable budget variance of approximately \$13.7 million within the General Fund/General Services District (GF/GSD). Revenues were \$5.1 million more than budgeted and expenditures were \$8.6 million less than budgeted.

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 departments and subfunds that were unable to absorb the impact of the lump sum payment were addressed with a budget transfer

approved by Ordinance 2017-615-E during the fourth quarter. Funding was transferred from the designated contingency for collective bargaining account to those departments and subfunds that were determined unable to absorb the impact of the one-time payments.

The latest Hurricane Matthew projection estimates the financial impact will be approximately \$45.1 million. As of December 8, 2017, the City incurred expenditures of \$28.9 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. The fiscal year 2017/18 approved budget includes an appropriation of \$7.0 million from the GF/GSD to cover the City's estimated obligation.

The latest Hurricane Irma projection estimates the financial impact will be approximately \$85.2 million. This could result in an estimated \$10.6 million negative impact to the GF/GSD in the future. As of December 8, 2017, the City incurred expenditures of \$32.8 million related to Hurricane Irma.

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

The favorable variance of \$5,091,884 in GF/GSD revenues is mostly driven by favorable variances in Ad Valorem Taxes and Charges for Services, which are somewhat offset by an unfavorable variance in State Shared Revenue. These variances are explained in further detail below.

Ad Valorem Taxes experienced a favorable variance of \$5.2 million due to the year-end reconciliation performed in the fourth quarter to true up receivables and revenue. The majority of the variance is due to the collection of delinquent property taxes.

Charges for Services experienced a favorable variance of \$1.8 million, mostly due to net ambulance billings exceeding the budget. After the Finance Department's report was issued, a journal entry was posted which reclassified ambulance revenue among the various components but did not affect the total variance in net ambulance revenues. The Prior Year Adjustments favorable variance of \$793,903 shown on page 10 was adjusted to an unfavorable variance of (\$187,347) and the Net Ambulance Billings favorable variance of \$465,863 increased to a favorable variance of \$1,447,113.

State Shared Revenue incurred an unfavorable variance of (\$2.0) million, mostly due to shortfalls of \$1,352,590 in County Sales Tax and \$585,469 in Municipal Sales Tax.

GF/GSD 011 – Expenditures (page 28)

The GF/GSD expenditure variances net to an overall favorable variance of \$8,593,858. The largest drivers are Other Operating Expenses, which experienced a favorable variance of \$4.0 million, and Internal Service Charges, which experienced a favorable variance of \$3.9 million. The breakdowns of these amounts are shown on page 11.

GF/GSD 011 – Expenditures by Department (page 26)

The schedule on page 26 presents GF/GSD expenditures by department. Nine departments incurred unfavorable variances: Advisory Boards and Commissions, Courts, Department of Neighborhoods, Downtown Investment Authority, Fire and Rescue, Human Rights Commission, Intra-Governmental Services, Public Defender, and Special Services. The unfavorable variances for most of these departments are explained in further detail on page 27. Three of the departments listed on page 26 (Department of Neighborhoods, Intra-Governmental Services, and Special Services) are departments that have been phased out following City reorganizations, but are shown on the report due to expenditures posting to those departments.

The Fire and Rescue Department incurred an unfavorable variance of (\$3.0) million in expenditures, mostly due to overtime salaries exceeding the approved budget. The department's approved budget for overtime totaled \$5.9 million; actual overtime through year-end totaled \$10.3 million.

The Office of the Sheriff experienced a \$5.4 million favorable variance in expenditures, mostly due to favorable variances of \$2.7 million in internal services charges (the majority of which was fleet charges) and \$1.2 million in personnel costs, net of the lapse of \$5.2 million and one-time collective bargaining payment of \$4.6 million.

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, six report unfavorable variances (subfunds 01A, 4K1, 4K2, 511, 534 and 536) and one shows a negative cash balance (subfund 461). 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 Department'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.

Special Events (Sub-fund 01A)

Subfund 01A incurred an unfavorable variance of (\$77,272) for the fiscal year, mostly due to internal service charges exceeding the approved budget. Additionally, the Office of Special Events did not meet its salaries and benefits lapse due to an overage in overtime salaries.

Building Inspection (Sub-fund 159)

Subfund 159 experienced a favorable variance of \$3,768,939 for the fiscal year due to revenues exceeding the budget. The Finance Department's schedule for Subfund 159 shows that revenues

exceeded expenditures by \$5.1 million for the fiscal year. The Administration should review fees in this activity as the user fee revenue for building inspection services continues to exceed the City’s actual cost of providing those services. The table below highlights the accumulation of cash within this subfund over the last five fiscal years.

Cash balance on 9/30/2013	\$ 4,808,267
Cash balance on 9/30/2014	\$ 7,630,697
Cash balance on 9/30/2015	\$ 11,318,038
Cash balance on 9/30/2016	\$ 11,328,705
Cash balance on 9/30/2017	\$ 16,636,000

Jacksonville Childrens Commission (Sub-fund 191)

Subfund 191 experienced a favorable variance of \$323,979 for the fiscal year. 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. Subfunds 191 and 019 will be reviewed as part of the upcoming annual recapture process to determine the amount available to transfer back to the General Fund pursuant to Ordinance 2017-410-E.

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 Department’s report until all prior year encumbrances have been closed.

Stormwater Services (Sub-fund 461)

Subfund 461 experienced a favorable variance of \$1,131,428 for the fiscal year. The September 30, 2017 balance sheet shows a negative cash balance of (\$10,340,947) due to the timing of the collection of user fees. The negative cash balance is more than offset by the \$24.5 million balance in Taxes and Other Receivables, Net.

City Venues - City (Sub-fund 4K1)

As mentioned in the Finance Department’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 incurred an unfavorable budget variance of (\$36,219) for the fiscal year, primarily due to Municipal Stadium revenue being less than budgeted. Rental revenue received from the Jaguars was less than budgeted due to the Jaguars performing repairs to the practice field on behalf of the City. The base rent due to the City was reduced by the cost of the repairs (\$335,761) as permitted by the Jaguars lease. In addition, the September State sales tax rebate of \$166,667 was posted after the close of the

month and is not reflected in the Finance Department's schedule. The schedule also shows an unfavorable variance of (\$356,833) in Debt Management Fund Repayments, which is due to payments being made for a project that was budgeted in another subfund. This should be corrected as part of the year-end adjustments. The net impact of the additional sales tax revenue and correction to Debt Management Fund Repayments will result in a favorable overall variance of \$487,281 for Subfund 4K1.

City Venues - SMG (Sub-fund 4K2)

As mentioned in the Finance Department'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 incurred an unfavorable budget variance of (\$501,441) for the fiscal year, primarily due to overages in repairs and maintenance at all of the venues.

The cash balance reflects the infusion of cash pursuant to Ordinance 2017-601-E, which was enacted in the fourth quarter. A total of \$4,001,804.37 was transferred to Subfund 4K2 (\$1,130,311.08 from Subfund 011 and \$2,871,493.29 from Subfund 4K1).

Fleet Management – Operations (Sub-fund 511)

Subfund 511 incurred an unfavorable variance of (\$2,909,000) for the fiscal year due to revenue shortfalls. Personnel, fuel, and parts expenditures were less than budgeted which caused an unfavorable variance in customer billings, a component of Charges for Services.

Radio Communications (Sub-fund 534)

Subfund 534 incurred an unfavorable variance of (\$2,725,538) for the fiscal year, mostly due to an unfavorable variance of (\$3.1) million in revenue. As mentioned in the Finance Department's report, the unfavorable variance in revenue is due to the timing of the Debt Management Fund proceeds related to the fire station paging project, which are not posted until the expenditures are incurred. The favorable variance of \$355,416 in Capital Outlay is also related to the fire station paging project and will be carried forward to fiscal year 2017/18 pursuant to Ordinance 2017-504-E.

Technology System Development (Sub-fund 536)

Subfund 536 incurred an overall unfavorable variance of (\$1,423,547) for the fiscal year, mostly due to an unfavorable variance of (\$14.1) million in revenue. As mentioned in the Finance Department's report, the unfavorable variance in revenue is due to the timing of the Debt Management Fund proceeds related to IT system development projects, which are not posted until the expenditures are incurred. There is a corresponding favorable variance of \$13.0 million in Capital Outlay expenditures, \$12.5 of which will be carried forward to the newly created Subfund 53A (IT System Development Fund) in fiscal year 2017/18 pursuant to Ordinance 2017-504-E.

Self-Insurance (Sub-fund 561)

The Finance Department's report shows that Subfund 561 experienced a favorable budget variance of \$5.6 million for the fiscal year. However, several adjusting entries posted after the Finance Department's report, which recorded additional Charges for Services revenue of \$861,847, increased the total expenditures for Insurance Costs and Premiums by \$3.6 million, and increased the total expenditures for Other Operating Expenses by \$1.0 million. The net effect of these entries reduces the overall favorable variance from \$5.6 million to \$1.8 million.

Public Building Allocations (Sub-fund 5A1)

Subfund 5A1 experienced a favorable variance of \$2,697,567 for the fiscal year, mostly due to favorable variances in water and electricity, which are both components of Other Operating Expenses. An overall favorable variance indicates that amounts billed to users exceed the cost of providing those services. This is an internal service that should not be a profit generating activity.

INDEPENDENT AGENCIES

JEA

Electric System

Fuel Related Revenues & Expenses

For the twelve months ending September 30, 2017, the Electric System schedule of fuel revenues and expenses is balanced. \$48.4 million in previously earned (saved) revenue was transferred from the Fuel Rate Stabilization Fund to balance the account.

Base Related Revenues & Expenses

Base Operating Revenues were under budget by \$20.1 million at year end, which was largely due to lower than budgeted sales of \$20.7 million, and was partially offset by Base Operating Expenses which were under budget by \$12.9 million.

Non-Operating Revenue was over budget by \$2.7 million due to investment income outperforming estimates. Non-Operating Expenses were under budget by \$4.5 million primarily due to lower than budgeted debt service payments of \$5.8 million.

JEA originally budgeted \$110 million for Operating Capital Outlay. In the fourth quarter, JEA revised the budget to \$134 million and transferred an additional \$24 million from Base Income Before Transfers to Operating Capital Outlay.

Water & Sewer System

For the twelve months ending September 30, 2017, the Water & Sewer System showed an overall surplus of \$28.4 million.

District Energy System

For the twelve months ending September 30, 2017, the District Energy System showed Income Before Transfers of \$1.1 million which was \$167,665 over original budget. The majority of this increase was transferred to Operating Capital Outlay.

Jacksonville Transportation Authority

The financial report of the Jacksonville Transportation Authority (JTA) for the twelve months ending September 30, 2017 indicates no budgetary stress for JTA as a whole.

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. Effective September 1, 2016, the new Interlocal Agreement changed the flow of funds to send these taxes directly to the fiscal agent. This change resulted in offsetting unfavorable revenue and expenditure variances of approximately \$108 million.

Jacksonville Port Authority

The Jacksonville Port Authority's (JPA) financial report for the twelve months ending September 30, 2017 indicates no budgetary stress. JPA recorded Net Income Before Transfers of \$7,198,913 (\$665,988 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 twelve months ending September 30, 2017 indicates year end net income of \$22,239,423 before a transfer to Operating Capital Outlay of \$2,262,196, a transfer from the Passenger Facility Charge (PFC) Reserve of \$6,849,475 and a transfer to Retained Earnings of \$26,826,702. JAA paid an additional \$3,501,511 in debt service to pay off the 2013 A-1 and A-2 Revenue Refunding Notes, which resulted in an unfavorable budget variance of \$2,720,076 in net income before transfers.

Jacksonville Housing Finance Authority

Subfund 721 experienced a favorable budget variance of \$220,251 for the fiscal year due to favorable variances in both revenues and expenditures.

DEBT RATINGS

In an effort to monitor any significant changes in debt ratings on outstanding debt issued by the City and its Independent Agencies, we asked that the Director of Finance and any Independent Agencies who issue bonds provide rating information on a quarterly basis. There were no changes to the ratings in the fourth quarter. Please refer to pages 22 and 23 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	9 – 16
JEA	17
Jacksonville Transportation Authority	18 – 19
Jacksonville Port Authority	20
Jacksonville Aviation Authority	21
BOND RATINGS	
City of Jacksonville	22
Independent Agencies	23
Bond Rating Scale	24
FINANCIAL STATEMENTS	
City of Jacksonville	25 – 58
JEA	59 – 62
Jacksonville Transportation Authority	63 – 67
Jacksonville Port Authority	68
Jacksonville Aviation Authority	69
Jacksonville Housing Finance Authority	70
EMPLOYEE CAPS	
Employee Cap Report	71 – 79
Citywide Employee Cap Summary of Changes	80
Citywide Part-Time Hours Report	81 – 83

Respectfully submitted,

Kyle S. Billy

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Council Auditor



ONE CITY. ONE JACKSONVILLE.

City of Jacksonville, Florida

Lenny Curry, Mayor

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MEMORANDUM

TO: Kyle Billy, CPA
Council Auditor

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

SUBJECT: Financial Summaries for the Twelve Months Ending September 30, 2017

DATE: November 30, 2017

In accordance with code section 106.421, the Department of Finance and Administration is forwarding the quarterly financial summaries for the twelve months ending September 30, 2017 for the agreed upon subfunds of the Consolidated City of Jacksonville. The financial information contained here are as of month twelve, pulled from FAMIS on 11/20/17, and do not reflect all final adjusting entries.

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

011 - GENERAL FUND – GSD:

As of September 30, the General Fund - GSD has an overall favorable variance of \$13.7 million.

REVENUE

Overall, revenue outperformed budget by \$ 5,091,884. Ad Valorem Taxes outperformed budget by \$5,155,668 after posting the FY17 year-end adjustment.

Taxes outperformed budget by \$394,808.

Title	Variance
Franchise Fee - Electric	(708,846)
Communication Services Tax	(695,569)
Franchise Fee - Sewer	236,446
Franchise Fee - Water	275,508
JEA Utilities Services Tax - Electric	498,316
JEA Utilities Services Tax - Water	1,006,223
All Other Accounts	(217,270)

State Shared Revenue underperformed budget by \$2,046,472.

(2,046,472)

Title	Variance
State Shared Revenue - County	(1,352,590)
State Shared Revenue - Municipal Sales Tax	(585,469)
1/2 Cent Sales Tax - F.S. 202.18 2C	(464,564)
Surplus Gas Tax - F.S. 206.41 1A	117,805
Municipal Fuel Tax Refund - F.S. 206.41 4	258,435
All Other Accounts	(20,089)

Charges for Services outperformed budget by \$1,757,644.

1,757,644

Title	Variance
SMG Overtime Reimbursement	331,557
JFRD: Net Ambulance Billings	465,863
JFRD: Ambulance Prior Year Adjustments	793,903
All Other Accounts	166,321

Fines and Forfeits outperformed budget by \$36,673.

36,673

Title	Variance
Traffic Court Fines - County and Circuit	(182,098)
Sheriff's Fines and Estreasures	136,485
All Other Accounts	82,286

Investment Pool / Interest Earnings underperformed budget by \$351,864.

Miscellaneous Revenue underperformed budget by \$191,030.

(191,030)

Title	Variance
Telephone/Laundry/Concession	(429,354)
DCSB - VAB Reimbursement	(170,639)
Gain on Sale of Fixed Assets	123,662
Overtime Reimbursement Charges	173,374
All Other Accounts	111,927

The favorable variance in Transfers From Other Funds of \$332,052 is due to the return of unused grant match funds back to the General Fund – GS D totaling \$334,624 which is somewhat offset by an unfavorable variance in the annual contribution from CDBG subfund 1A1 of \$2,572.

EXPENDITURES

Overall, expenditures have a net favorable variance of \$8,593,858. Personnel costs, net of the salary and benefit lapse, have an unfavorable variance of \$5.1 million. This amount includes the FY17 lump sum payment of \$6,133,535.

Internal Service Charges have a net favorable variance of \$3,942,839. The main drivers of which are favorable variances in fleet vehicle replacement charges of \$1,612,312 and fleet service / fuel charges of \$1,876,089.

Professional and Contractual Services have a net favorable variance of \$2,622,331. The largest driver of which is contractual services funding of \$1,467,289 for a six month opioid epidemic pilot program. Per the ordinance 2017-426-E, this balance will be carried over into FY18.

Other Operating Expenses has a net favorable variance of \$3,988,823.

3,988,823	
Title	Variance
Hardware / Software Maintenance and Licenses	244,146
Repairs and Maintenance	271,200
Clothing, Uniforms and Safety Equipment	272,772
Miscellaneous Services and Charges	276,802
Electricity - Street Lights	895,056
Payments for Economic Incentive/QTI/Rev Grants	1,341,363
All Other Accounts	687,484

Capital Outlay has a favorable variance of \$838,422. The largest driver of which is an \$800,000 balance in Mosquito Control. It should be noted that this funding, for the mosquito control helicopter, was listed on the 2017-504-E schedule AF and will be carried over into FY18.

Debt Service has a favorable variance of \$1,418,354. Of that total \$836,154 is interest and \$582,200 is principal.

Debt Management Fund Repayments have a net favorable variance of \$768,390. Interest payments have an unfavorable variance of \$465,411. This is offset by a favorable variance in principal payments of \$1,233,801.

OTHER GENERAL FUND SUBFUNDS:

015 – PROPERTY APPRAISER

The fund overall has a favorable variance of \$78,123. Revenue underperformed budget by \$724. Expenditures have a net favorable variance of \$78,848. Personnel costs, net of the salary and benefit lapse, have an unfavorable variance of \$47,023. This unfavorable variance is offset by favorable variances in the other expense categories.

016 - CLERK OF THE COURT

The fund overall has a favorable variance of \$529,662. Revenue outperformed budget by \$515,454, which is being driven by a favorable variance in court – costs / fees of \$321,067 and passport application fees of \$100,362, as seen in Charges for Services. Expenditures have a net favorable variance of \$14,209. Personnel costs, net of the salary and benefit lapse, have an unfavorable variance of \$10,656. This unfavorable variance is offset by favorable variances in the other expense categories. It should be noted that, as part of the FY18 budget process, \$630,017 was appropriated from fund balance within this subfund.

017 – TAX COLLECTOR

The fund overall has a favorable variance of \$1,220,157. Revenue outperformed budget by \$254,717. The main driver of which are delinquent tax sales which outperformed budget by \$453,169, as seen in Charges for Services. Expenditures have a net favorable variance of \$965,441. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$95,153. Capital Outlay has a favorable variance of \$618,657, however \$600,156 of that variance was listed on the 2017-504-E schedule AF and will be carried over into FY18.

01A – SPECIAL EVENTS

The fund overall has an unfavorable variance of \$77,272. Revenue outperformed budget by \$2,774. Expenditures have a net unfavorable variance of \$80,046. Personnel costs, net of the salary and benefit lapse, have an unfavorable variance of \$5,998. Internal Service Charges are over budget by \$96,945. The main driver of which are IT computer system / maint / security charges which are over budget by \$77,618.

SPECIAL REVENUE FUNDS:

159 – BUILDING INSPECTION

The fund overall has a favorable variance of \$3,768,939. Revenue outperformed budget by \$3.84 million. The largest drivers of which are favorable variances in building inspection fees of \$1.6 million, plumbing inspection fees of \$363,049, electrical inspection fees of \$368,585 and mechanical inspection fees of \$298,305, as seen in Charges for Services. Expenditures have a net unfavorable variance of \$71,812. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$110,660. Internal Service Charges are over budget by \$350,913, the main driver of which are IT computer system / maint / security charges which are over budget by \$348,715. Capital Outlay has a favorable variance of \$115,902, however this funding was listed on the 2017-504-E schedule AF and will be carried over into FY18.

191 – JACKSONVILLE CHILDREN'S COMMISSION

The fund overall has a favorable variance of \$323,979. Revenue outperformed budget by \$52,989. Expenditures have a net favorable variance of \$270,990. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$10,137. Grants, Aids and Contributions have a net favorable variance of \$148,433.

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. It appears that all encumbrances were paid in FY17 so this subfund should be closed at FY17 year-end.

412 – PUBLIC PARKING

The fund overall has a favorable variance of \$3,436,324. 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 \$789,685. The restated annual revenues are underperforming budget by \$237,530. The largest driver of which is an unfavorable variance in monthly parking fees of \$206,259, which can be seen in Charges for Services. The restated expenditures have a net favorable variance of \$1,027,215. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$144,696. Professional and Contractual Services has a favorable variance of \$375,000, however \$275,000 of this funding was listed on the 2017-504-E schedule AF and will be carried over into FY18. Capital Outlay has a favorable variance of \$104,017, however this funding was listed on the 2017-504-E schedule AF and will be carried over into FY18. Other Operating Expenses have a favorable variance of \$433,302. The main driver of which is a favorable variance in repairs to buildings / equipment of \$379,615. It should be noted that, as part of the FY18 budget process, \$105,216 was appropriated from fund balance within this subfund.

431 – MOTOR VEHICLE INSPECTION

The fund overall has a favorable variance of \$5,122. Revenue underperformed budget by \$70,085. The main driver of which is a n \$87,535 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 have a net favorable variance of \$75,207. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$50,324. It should be noted that, as part of the FY18 budget process, \$78,371 was appropriated from fund balance within this subfund.

441 - SOLID WASTE DISPOSAL

The fund overall has a favorable variance of \$3.1 million. Revenue outperformed budget by \$1,692,592. The largest drivers of which are favorable variances in commercial (\$730,704) and residential tipping fees (\$439,021) and the franchise fee (\$898,486), as seen in Charges for Services. Expenditures have a net favorable variance of \$1,403,377. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$ 100,919. Internal Service Charges have a net favorable variance of \$1,090,847, the main driver of which is a favorable variance of \$919,218 in fleet service / fuel billings.

461 - STORMWATER SERVICES

The fund overall has a favorable variance of \$1, 131,428. Revenue outperformed budget by \$614,397 . Expenditures have a net favorable variance of \$517,030. Personnel costs have a favorable variance of \$204,944. Internal Service Charges have a net favorable variance of \$258,402, the main driver of which is a favorable variance of \$287,633 in fleet service / fuel billings. As of the fourth quarter, this fund has a negative cash balance of \$10,340,947.43.

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 are for encumbrances or carryovers from FY16. It appears that all encumbrances were paid in FY17 so this subfund should be closed at FY17 year-end.

4K1 – CITY VENUES - CITY

The fund overall has an unfavorable variance of \$36,219. Revenue underperformed budget by \$402,214. Expenditures have a net favorable variance of \$365,995. The table below shows the revenue and expense by venue. It should be noted that a balance of \$ 106,589 of funding in other construction was listed on the 2017-504-E schedule AF and will be carried over in to FY18 within the Memorial Arena activity.

Venue	(402,214)			365,995		
	Budget	Actuals	Variance	Budget	Actuals/Encum	Variance
Transfers To/From Old SF's	103,794,108	103,794,107	(1)	16,208,285	16,208,285	0
Subfund Level	11,756,922	12,217,954	461,032	0	0	0
Subfund Level - Debt			0	11,751,589	12,095,852	(344,263)
Baseball Stadium	199,681	251,424	51,743	470,195	471,271	(1,076)
Baseball - Soccer Ops	133,575	23,341	(110,234)	780,000	60,416	719,584
Convention Center	0	0	0	608,663	645,549	(36,886)
Municipal Stadium	16,071,831	15,271,259	(800,572)	3,867,107	3,789,377	77,730
Performing Arts Center	170,000	249,692	79,692	548,114	550,917	(2,803)
Ritz Theater	0	0	0	105,856	94,740	11,116
Memorial Arena	625,000	541,126	(83,874)	2,159,125	2,216,532	(57,407)

4K2 – CITY VENUES - SMG

The fund overall has an unfavorable variance of \$501,441. Revenue outperformed budget by \$1,808,168. Expenditures have a net unfavorable variance of \$2,309,609. The table below shows the revenue and expenses by venue.

1,808,168 (2,309,609)

Venue	Revenue			Expenditures		
	Budget	Actuals	Variance	Budget	Actuals/Encum	Variance
Transfers To/From Old SF's	10,958,583	10,958,583	0	5,832,051	5,832,051	0
Subfund Level	1,130,311	1,037,597	(92,714)	0	0	0
Baseball Stadium	917,348	502,904	(414,444)	1,328,982	1,219,643	109,339
Convention Center	2,041,061	2,356,874	315,813	2,711,018	3,121,147	(410,129)
Municipal Stadium	4,283,121	4,883,237	600,116	10,119,859	11,029,014	(909,155)
Performing Arts Center	2,494,422	3,032,282	537,860	2,705,524	2,867,997	(162,473)
Ritz Theater	342,852	215,438	(127,414)	1,257,964	1,036,960	221,004
Memorial Arena	8,993,242	9,982,193	988,951	7,289,129	8,447,324	(1,158,195)

INTERNAL SERVICE FUNDS:**511 - FLEET MANAGEMENT - OPERATIONS**

The fund overall only has an unfavorable variance of \$2,909,000. Revenue underperformed budget by \$4,060,937. Charges for Services underperformed budget by \$4,141,724 including billing to city agencies which underperformed budget by \$3.2 million and billing to independent authorizes which underperformed budget by \$935,973. Expenditures has a net favorable variance of \$1,151,937. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$461,931. Other Operating Expenses has a favorable variance of \$482,658, the main driver of which is a \$284,658 favorable variance in fuel, tire s and parts.

521 – COPY CENTER / CENTRAL MAILROOM

The fund overall has a favorable variance of \$64,460. Revenue outperformed budget by \$1,275. Expenditures have a net favorable variance of \$63,185. Personnel costs have a favorable variance of \$13,804. Other Operating Expenses has a favorable variance of \$62,487, the main driver of which is a \$44,247 favorable variance in postage.

531 - ITD – OPERATIONS

The fund overall has a favorable variance of \$312,472. Revenue underperformed budget by \$425,249. The main driver of which is a net unfavorable variance in Charges for Services of \$430,897. Expenditures has a net favorable variance of \$737,721. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$167,023. Professional and Contractual Services has a favorable variance of \$353,719. The \$223,802 variance in Other Operating Expenses is being driven by favorable variances in telephone & data lines of \$83,614 and hardware/software maint and licenses of \$154,001.

534 – RADIO COMMUNICATIONS

The fund overall has an unfavorable variance of \$2,725,538. Revenue is underperforming budget by \$3,080,491. Expenditures have a net favorable variance of \$354,952. The unfavorable variance in the fund is due to \$3.0 million in debt authorization for the fire station paging project. The revenue source for the project, seen in Other Sources, will not be funded by the debt management fund until the capital has been spent. The bulk of the \$3.0 in capital outlay authorization is encumbered but not spent. If we remove the impact of this project from the year-end analysis, the fund overall would have an unfavorable variance of \$270,955, the main driver of which is an unfavorable variance in Charges for Services of \$248,257.

536 – TECHNOLOGY SYSTEM DEVELOPMENT

The fund overall has an unfavorable variance of \$ 1,423,547. 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 revenue source for the projects, seen in Other Sources, will not be funded by the debt management fund until the capital has been spent. The bulk of the capital outlay authorization has not been spent or is encumbered. If we remove the impact of these projects from the year-end analysis the fund overall would have an unfavorable variance of \$454,288, which is being driven by an unfavorable variance in Debt Management Fund Repayments of \$483,297.

551 – OFFICE OF GENERAL COUNSEL

The fund overall has a favorable variance of \$ 392,737. Revenue underperformed budget by \$40,467. Expenditures have a net favorable variance of \$433,204. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$ 287,168. Professional and Contractual Services has a \$ 118,829 favorable variance. It should be noted that, as part of the FY 18 budget process, \$ 196,871 was appropriated from fund balance within this subfund.

561 – SELF INSURANCE

The fund overall has a favorable variance of \$5,552,759. Revenue underperformed budget by \$714,946. Investment Pool / Interest Earnings underperformed budget by \$1,541,302. Charges for Services outperformed budget by \$825,693, the main driver of which is a favorable variance in excess WC insurance reimbursement of \$1.0 million. Expenditures have a net favorable variance of \$6,267,704. Insurance Costs and Premiums has a net favorable variance of \$6,143,897. Of that variance, change in liability has a favorable variance of \$9.7 million and paid loss has an unfavorable variance of \$3.75 million.

571 – GROUP HEALTH

The fund overall has a favorable variance of \$12,079,113. Revenue underperformed budget by \$836,344. The main driver of which is an unfavorable variance in health insurance premiums of \$847,517, as seen in Charges for Services. Expenditures have a net favorable variance of \$12,915,457. Insurance Costs and Premiums has a net favorable variance of \$12.8 million, claims paid for group health makes up \$11.5 million of the total favorable variance. It should be noted that as part of the FY18 budget, \$17,765,818 was appropriated from fund balance within this subfund. This appropriation is funding a health premium “holiday” for participants in group health to return excess contributions from FY15 and FY16.

581 - INSURED PROGRAMS

The fund overall has a favorable variance of \$569,718. Revenue outperformed budget by \$38,328. Expenditures have a net favorable variance of \$ 531,390. Insurance Costs and Premiums has a net favorable variance of \$441,091, of that the insurance loss deductible makes up \$415,982 of the total favorable variance. It should be noted that, as part of the FY 18 budget process, \$ 485,981 was appropriated from fund balance within this subfund.

5A1 – PUBLIC BUILDING ALLOCATIONS

The fund overall has a favorable variance of \$2,697,567. Revenue underperformed budget by \$2,670. Expenditures have a net favorable variance of \$ 2,700,237. The main drivers of which are favorable variances in electricity of \$992,804 and water (utility and treatment) of \$1,229,346, as seen in Other Operating Expenses. It should be noted that, as part of the FY 18 budget process, \$250,000 was appropriated from fund balance within this subfund.

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

*p.p. Angela Moyer
Budget Officer*

EARNINGS ON INVESTMENTS

The Operating Portfolio experienced a net of fees return of positive .66% for the quarter ending September 30, 2017, which was an outperformance of .14% over the benchmark. Performance over the last year was a positive 1.11%, after fee deductions. During the past three and five years the portfolio has earned an average annual return of 1.70% and 1.54%, respectively. In addition, the Operating Portfolio continues to outperform its benchmark in all of the aforementioned return categories.

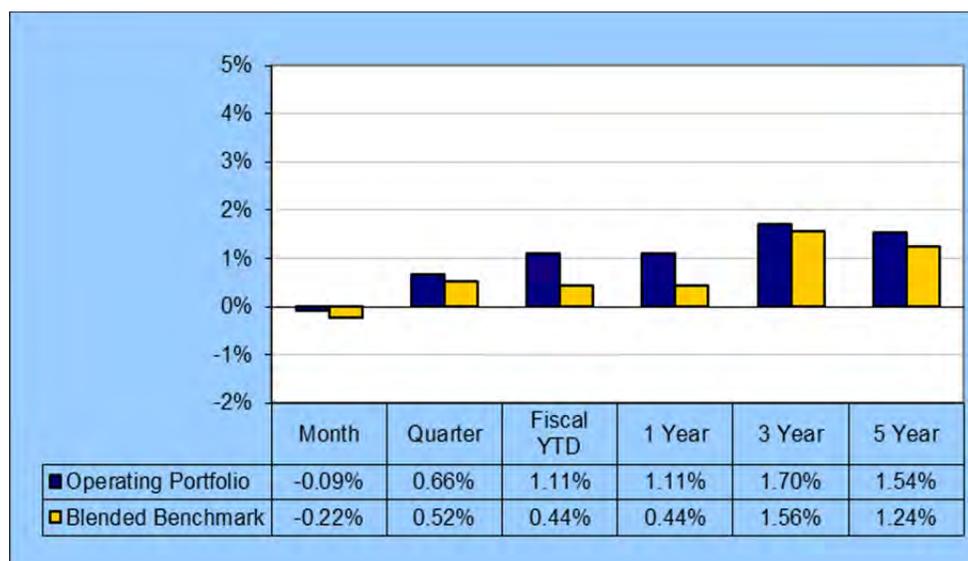
In related market news, The Federal Reserve made the decision to hold short term interest rates steady at their September 20th meeting, but hinted at an additional increase before the end of the year. In addition, a recent flattening of the yield curve reflects current market expectations that The Fed will continue to tighten monetary policy, despite persistently low inflation. At the same time, the downward shift of the long end of the curve could be interpreted as a sign that increased volatility may be on the horizon.

Domestic fixed income markets generally experienced positive returns during the 3rd quarter of calendar year 2017. The Barclays U.S. Aggregate Index gained 85 bps over the previous three months, but has provided investors with only .07% year over year. As equity markets rode positive earnings and continued investor optimism to new highs, fixed income returns have remained somewhat subdued.

As we move into the fourth calendar quarter of 2017, we continue to monitor several sources of global uncertainty. First, Brexit negotiations between the UK and EU have proven increasingly contentious, with both parties remaining far apart on several important issues. In the U.S., President Donald Trump has turned his attention to passing tax reform after a failed bid to repeal and replace the Affordable Care Act. With markets pricing in the expectation of success in the effort to lower tax rates, failure to do so could spur a flight to safety and subsequent increase in demand for bonds.

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

Figure 1. Operating Portfolio Performance (net of fees)





BUILDING COMMUNITY

November 15, 2017

SUBJECT: QUARTERLY FINANCIAL SUMMARY – September 30, 2017
FROM: Melissa H. Dykes, Chief Financial Officer 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 year ended September 30, 2017, JEA contributed a record high \$115.8 million to the City's General Fund. JEA also paid to the City \$86.9 million Public Service Tax and \$38.3 million City of Jacksonville Franchise Fee for a total combined payment to the City of \$241.0 million. This represents a decrease of \$12.9 million from prior year, which included a one-time City Interlocal agreement payment of \$15.0 million.

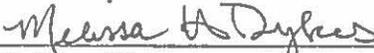
The Electric System experienced reduced unit sales and corresponding revenues, which were primarily offset by reductions in fuel expense and withdrawals from the fuel rate stabilization fund. The Electric System produced a balanced budget for the year ended September 30, 2017 and realized \$35.2 million of capital savings.

The Water and Sewer System produced a positive fund balance of \$28.4 million for the year ended September 30, 2017 and realized \$37.9 million of capital savings. The positive fund balance is a result of higher than budgeted sales and steady account growth, particularly reclaimed accounts.

The District Energy System produced a balanced budget for the year ended September 30, 2017 and realized \$1.1 million of capital savings.

JEA experienced no budgetary stress during the period ended September 30, 2017.

JEA is actively monitoring the credit markets in order to efficiently manage debt. A schedule of JEA's bond ratings as of September 30, 2017 is included with this report.



Melissa H. Dykes, Chief Financial Officer

Attachments: As noted

RECEIVED

NOV 16 2017

COUNCIL AUDITOR



November 30, 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 September 30, 2017. A full-year variance narrative for each division is also included:

Bus Fund

Bus revenues were higher than budget for the year by \$5.4 million, driven by favorable net sales taxes and grant proceeds, partially offset by lower passenger revenues. Expenses, excluding fund transfers are \$1.0 million under budget, as the operating contingency was sufficient to cover all line item variances.

Skyway Fund

Skyway parking fares and grant revenues were lower than budgeted, but are more than offset by favorable variances in all expense categories. As a result, the transfer from the Bus fund was below budget by \$0.6 million. The Skyway is a fare-free service and requires a transfer from the Bus fund to support operations.

CTC Fund (Connexion)

Connexion grant revenues exceeded budget by \$0.2 million. Combined with lower overall operating expenses, the transfer from the Bus fund was \$0.5 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.

Ferry Fund

The St. Johns River Ferry was \$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 was under budget by \$0.2 million.

2016 OUTSTANDING PUBLIC TRANSPORTATION SYSTEM

Administration
121 West Forsyth St., Suite 200
Jacksonville, FL 32202

Main: (904) 630-3181
www.jtafla.com

Operations
P.O. Drawer "0" 100 N. Myrtle Ave.
Jacksonville, FL 32203



General Fund

Revenues were favorable in all categories, exceeding budget by \$0.3 million. Expenses are favorable by \$0.1 million; the net surplus was \$0.4 million.

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.

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

Respectfully,

A handwritten signature in black ink that appears to read "G Hayes".

Greg Hayes
Vice President of Finance / CFO
Jacksonville Transportation Authority

cc: Nathaniel P. Ford Sr.
Tommy Carter, Council Auditor

2016 OUTSTANDING PUBLIC TRANSPORTATION SYSTEM

Administration
121 West Forsyth St., Suite 200
Jacksonville, FL 32202

Main: (904) 630-3181
www.jtafla.com

Operations
P.O. Drawer "0" 100 N. Myrtle Ave.
Jacksonville, FL 32203



November 29, 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 September 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 3905
2031 Telegraph Avenue
Jacksonville, FL 32217-0005
Phone: (904) 699-3000
www.jaxport.com

Blount Island Marine Terminal
Telegraph Marine Terminal
James P. Clark Marine Terminal
JAXPORT Cruise Terminal



November 30, 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 twelve months ended September 30, 2017.

Operating Revenues were \$78.72 million which results in a negative variance of \$1.20 million year to date. Operating Expenditures were \$51.76 million which results in a year to date positive variance of \$2.33 million. The quarter closes with a year to date positive Operating Income variance of \$1.13 million. The Jacksonville Aviation Authority is in a good financial position and has experienced no budgetary stress during the fiscal year.

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

Sincerely,

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

Richard A. Rossi
Chief Financial Officer

Bond Ratings - City of Jacksonville
As of September 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
	2004	2009	n/a	A-1+	n/a
	2010	2013	P-1	n/a	n/a
	2013	Current	n/a	A-1	F1

Bond Ratings for Independent Agencies

As of September 30, 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, 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 SEPTEMBER 30, 2017

GENERAL FUND GSD - 011

REVENUE - VARIOUS DEPARTMENTS

	Revised Budget	Actuals	Variance Favorable (Unfavorable)
AD VALOREM TAXES	560,583,862	565,739,530	5,155,668
SALES AND USE TAXES	1,083,630	1,138,491	54,861
UTILITY SERVICE TAXES	88,519,503	89,661,739	1,142,236
COMMUNICATIONS SERVICES TAX	31,726,133	31,030,564	(695,569)
LOCAL BUSINESS TAX	7,055,810	7,080,634	24,824
FRANCHISE FEES	39,731,812	39,600,267	(131,545)
FEDERAL GRANTS	524,549	544,175	19,626
FEDERAL PAYMENTS IN LIEU OF TAXES	25,119	21,818	(3,301)
STATE GRANTS	393,571	393,766	195
STATE SHARED REVENUES	167,270,581	165,224,109	(2,046,472)
CONTRIBUTIONS FROM OTHER LOCAL UNITS	115,957,950	115,957,950	0
GENERAL GOVERNMENT	4,413,178	4,627,005	213,827
PUBLIC SAFETY	26,572,182	28,068,475	1,496,293
PHYSICAL ENVIRONMENT	462,347	520,413	58,066
HUMAN SERVICES	2,107,569	2,122,075	14,506
CULTURE AND RECREATION	610,908	538,094	(72,814)
OTHER CHARGES FOR SERVICES	12,521,212	12,556,865	35,653
JUDGMENT AND FINES	674,200	810,685	136,485
VIOLATIONS OF LOCAL ORDINANCES	510,066	594,602	84,536
OTHER FINES AND/OR FORFEITS	1,197,428	1,013,080	(184,348)
INTEREST, INCL PROFITS ON INVESTMENTS	3,287,614	2,939,006	(348,608)
RENTS AND ROYALTIES	131,550	132,999	1,449
DISPOSITION OF FIXED ASSETS	71,000	194,662	123,662
CONTRIB & DONATIONS FROM PRIVATE SOURCES	107,500	97,500	(10,000)
OTHER MISCELLANEOUS REVENUE	18,046,479	17,737,082	(309,398)
CONTRIBUTIONS FROM OTHER FUNDS	8,591,778	8,923,829	332,052
	1,092,177,531	1,097,269,415	5,091,884

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

GENERAL FUND GSD - 011

EXPENDITURES BY DEPARTMENT

	Revised Budget	Actuals plus Encumbrance	Variance Favorable (Unfavorable)
ADVISORY BOARDS & COMMISSIONS	430,899	533,333	(102,434)
CITY COUNCIL	9,996,263	9,927,402	68,861
COURTS	4,090,873	4,167,610	(76,737)
DEPARTMENT OF NEIGHBORHOODS	0	188	(188)
DOWNTOWN INVESTMENT AUTHORITY	1,566,260	1,741,582	(175,322)
EMPLOYEE SERVICES	7,260,995	7,187,118	73,877
FINANCE AND ADMINISTRATION	11,647,218	11,183,524	463,694
FIRE AND RESCUE	223,425,035	226,452,676	(3,027,641)
HUMAN RIGHTS COMMISSION	608,249	623,532	(15,283)
INTRA-GOVERNMENTAL SERVICES	6,273	8,004	(1,731)
MAYOR'S OFFICE	4,186,873	3,858,490	328,383
MEDICAL EXAMINER	4,048,007	3,988,807	59,200
MILITARY AFFAIRS AND VETERANS	1,179,183	1,172,631	6,552
NEIGHBORHOODS	20,201,518	18,622,787	1,578,731
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES	266,686,714	265,175,807	1,510,907
OFFICE OF ECONOMIC DEVELOPMENT	1,709,036	1,533,295	175,742
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	317,076	311,156	5,921
OFFICE OF GENERAL COUNSEL	990,044	942,868	47,177
OFFICE OF INSPECTOR GENERAL	937,767	857,954	79,813
OFFICE OF SPORTS & ENTERTAINMENT	871,287	815,504	55,783
OFFICE OF THE SHERIFF	430,084,381	424,651,009	5,433,372
PARKS, RECREATION & COMMUNITY SVCS	39,200,092	39,133,195	66,896
PLANNING AND DEVELOPMENT	4,728,839	4,514,972	213,867
PUBLIC DEFENDER	1,894,296	1,909,933	(15,637)
PUBLIC HEALTH	1,025,580	1,020,107	5,473
PUBLIC LIBRARIES	31,828,830	31,661,458	167,372
PUBLIC WORKS	43,965,507	42,624,644	1,340,863
SPECIAL SERVICES	0	1	(1)
STATE ATTORNEY	1,690,964	1,657,249	33,715
SUPERVISOR OF ELECTIONS	6,137,855	5,845,222	292,633
	1,120,715,916	1,112,122,057	8,593,858

GENERAL FUND - GSD
EXPENDITURES BY DEPARTMENT SUPPLEMENTAL DETAIL

Advisory Boards and Commissions

Unfavorable Variance:	(102,434)	<u>Variance</u>
Personnel Costs		3,620
Operating and Capital Outlay		737
Internal Service Charges - ITD		(104,222)
Internal Service Charges - Other		(2,569)

Courts

Unfavorable Variance:	(76,737)	<u>Variance</u>
Personnel Costs		14,228
Operating and Capital Outlay		16,253
Internal Service Charges - ITD		(111,771)
Internal Service Charges - Other		4,553

Downtown Investment Authority

Unfavorable Variance:	(175,322)	<u>Variance</u>
Personnel Costs		(25,336)
Operating and Capital Outlay		(9,159)
Internal Service Charges - OGC		(141,017)
Internal Service Charges - Other		190

Fire and Rescue

Unfavorable Variance:	(3,027,641)	<u>Variance</u>
Personnel Costs		
Salaries and Benefits (not detailed below)		2,034,765
Overtime		(4,418,834)
Salary / Benefit Lapse		(1,196,519)
Operating and Capital Outlay		(212,014)
Internal Service Charges		779,419
Debt Management Fund Repayments		(14,458)

Human Rights Commission

Unfavorable Variance:	(15,283)	<u>Variance</u>
Personnel Costs		(3,579)
Operating and Capital Outlay		7,491
Internal Service Charges - ITD		(18,083)
Internal Service Charges - Other		(1,112)

Public Defender

Unfavorable Variance:	(15,637)	<u>Variance</u>
Operating and Capital Outlay		8,449
Internal Service Charges - ITD		(24,399)
Internal Service Charges - Other		313

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

011 - GENERAL FUND - GSD

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	50,022,167.82	Current Liabilities	37,573,173.90
Taxes and other Receivable, Net	5,868,707.24	Other Liabilities	79,224,875.14
Due from Other Government Units	112,906,941.64	Deferred Inflows	179,850.56
Inventories	3,165,031.88	TOTAL LIABILITIES	116,977,899.60
Other Current Assets	73,954,223.95	FUND EQUITY	
Capital Assets, Net	(5,232.78)	Beginning of Year	109,482,136.56
		Current Yr Less Encumbrances	20,406,606.84
		Reserves and Encumbrances	(954,803.25)
		TOTAL FUND EQUITY	128,933,940.15
TOTAL ASSETS	245,911,839.75	TOTAL LIABILITIES FUND EQUITY	245,911,839.75

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Ad Valorem Taxes	560,583,862	565,739,530	0	5,155,668
Taxes	168,116,888	168,511,696	0	394,808
Intergovernmental Revenue	943,239	959,759	0	16,520
State Shared Revenue	167,270,581	165,224,109	0	(2,046,472)
Charges for Services	44,449,103	46,206,747	0	1,757,644
Revenue From City Agencies - Allocations	2,238,293	2,226,180	0	(12,113)
Fines and Forfeits	2,381,694	2,418,367	0	36,673
Investment Pool / Interest Earnings	3,287,614	2,935,750	0	(351,864)
Miscellaneous Revenue	18,356,529	18,165,499	0	(191,030)
Transfers From Other Funds	8,591,778	8,923,829	0	332,052
Transfers From Component Units	115,957,950	115,957,950	0	0
TOTAL REVENUE	1,092,177,531	1,097,269,415	0	5,091,884
EXPENDITURES				
Salaries	357,929,205	361,491,739	0	(3,562,534)
Salary & Benefit Lapse	(10,389,818)	0	0	(10,389,818)
Pension Costs	226,669,863	220,869,100	0	5,800,763
Employer Provided Benefits	75,693,127	72,645,858	0	3,047,269
Internal Service Charges	95,946,544	92,003,705	0	3,942,839
Insurance Costs and Premiums	8,465,528	8,464,706	0	822
Professional and Contractual Services	43,142,798	34,930,855	5,589,612	2,622,331
Other Operating Expenses	80,645,811	73,311,256	3,345,732	3,988,823
Intra-Departmental Billing	382,289	370,176	0	12,113
Library Materials	3,463,966	3,420,151	43,632	183
Capital Outlay	6,960,762	3,359,854	2,762,485	838,422
Debt Service	65,705,992	64,287,638	0	1,418,354
Grants, Aids & Contributions	35,504,977	35,297,090	204,977	2,910
Supervision Allocation	(396,272)	(169,388)	0	(226,884)
Indirect Cost	2,957,392	2,957,392	0	0
Transfers to Other Funds	93,245,624	92,875,568	0	370,056
Payment to Fiscal Agents	4,623,477	4,716,429	0	(92,952)
Debt Management Fund Repayments	30,022,276	29,253,886	0	768,390
Fiscal and Other Debt Fees	142,375	89,604	0	52,771
TOTAL EXPENDITURES	1,120,715,916	1,100,175,619	11,946,438	8,593,858

CURRENT YEAR	<u>(28,538,385)</u>	<u>(2,906,204)</u>	<u>(11,946,438)</u>	<u>13,685,742</u>
FUND BALANCE TRANSFERS	23,319,256			
CARRYOVERS	0			
CONTINGENCIES	(1,538,082)			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>6,757,211</u>			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

015 - PROPERTY APPRAISER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	624,427.65	Current Liabilities	346,091.86
		TOTAL LIABILITIES	346,091.86
		FUND EQUITY	
		Beginning of Year	142,559.83
		Current Yr Less Encumbrances	135,775.96
		TOTAL FUND EQUITY	278,335.79
TOTAL ASSETS	<u>624,427.65</u>	TOTAL LIABILITIES FUND EQUITY	<u>624,427.65</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	348,685	355,713	0	7,028
Investment Pool / Interest Earnings	21,376	13,247	0	(8,129)
Miscellaneous Revenue	2,500	2,877	0	377
Transfers From Other Funds	9,953,020	9,953,020	0	0
TOTAL REVENUE	<u>10,325,581</u>	<u>10,324,857</u>	<u>0</u>	<u>(724)</u>
EXPENDITURES				
Salaries	5,734,605	5,687,011	0	47,594
Salary & Benefit Lapse	(151,336)	0	0	(151,336)
Pension Costs	1,789,572	1,732,853	0	56,719
Employer Provided Benefits	1,232,814	1,180,837	0	51,977
Internal Service Charges	910,487	864,514	0	45,973
Insurance Costs and Premiums	38,931	38,931	0	0
Professional and Contractual Services	236,221	64,803	168,592	2,826
Other Operating Expenses	768,927	732,132	11,702	25,094
Capital Outlay	1	0	0	1
TOTAL EXPENDITURES	<u>10,560,222</u>	<u>10,301,081</u>	<u>180,294</u>	<u>78,848</u>
	CURRENT YEAR	23,776	(180,294)	78,123
FUND BALANCE TRANSFERS	112,000			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	122,641			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

016 - CLERK OF THE COURT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,397,943.63	Current Liabilities	54,822.19
Due from Other Government Units	<u>299,028.27</u>	TOTAL LIABILITIES	<u>54,822.19</u>
		FUND EQUITY	
		Beginning of Year	2,101,448.07
		Current Yr Less Encumbrances	540,701.64
		TOTAL FUND EQUITY	<u>2,642,149.71</u>
TOTAL ASSETS	<u><u>2,696,971.90</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>2,696,971.90</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	3,819,563	4,313,748	0	494,185
Investment Pool / Interest Earnings	16,517	37,785	0	21,268
TOTAL REVENUE	<u>3,836,080</u>	<u>4,351,534</u>	<u>0</u>	<u>515,454</u>
EXPENDITURES				
Salaries	894,171	913,409	0	(19,238)
Salary & Benefit Lapse	(66,514)	0	0	(66,514)
Pension Costs	289,205	267,939	0	21,266
Employer Provided Benefits	255,350	201,520	0	53,830
Internal Service Charges	1,840,633	1,824,119	0	16,514
Insurance Costs and Premiums	6,015	6,015	0	0
Professional and Contractual Services	4,310	3,718	283	308
Other Operating Expenses	244,738	230,395	6,302	8,041
Capital Outlay	1	0	0	1
Supervision Allocation	268,968	268,968	0	0
Indirect Cost	94,749	94,749	0	0
TOTAL EXPENDITURES	<u>3,831,626</u>	<u>3,810,832</u>	<u>6,586</u>	<u>14,209</u>
	CURRENT YEAR	<u>4,454</u>	<u>540,702</u>	<u>(6,586)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(5,277)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	823			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

017 - TAX COLLECTOR

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,428,201.88	Current Liabilities	476,713.74
Due from Other Government Units	<u>2,800.00</u>	TOTAL LIABILITIES	<u>476,713.74</u>
		FUND EQUITY	
		Beginning of Year	866,516.88
		Current Yr Less Encumbrances	1,087,771.26
		TOTAL FUND EQUITY	<u>1,954,288.14</u>
TOTAL ASSETS	<u><u>2,431,001.88</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>2,431,001.88</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Licenses and Permits	7,000	7,223	0	223
Charges for Services	10,555,669	10,802,871	0	247,202
Investment Pool / Interest Earnings	21,828	24,722	0	2,894
Miscellaneous Revenue	16,500	20,898	0	4,398
Transfers From Other Funds	5,914,119	5,914,119	0	0
TOTAL REVENUE	<u>16,515,116</u>	<u>16,769,832</u>	<u>0</u>	<u>254,717</u>
EXPENDITURES				
Salaries	8,939,925	8,674,274	0	265,650
Salary & Benefit Lapse	(390,570)	0	0	(390,570)
Pension Costs	2,390,799	2,266,977	0	123,822
Employer Provided Benefits	1,841,784	1,745,533	0	96,251
Internal Service Charges	1,520,553	1,473,893	0	46,660
Insurance Costs and Premiums	44,790	44,500	0	290
Professional and Contractual Services	371,038	186,141	47,953	136,944
Other Operating Expenses	1,957,718	1,850,904	39,077	67,737
Capital Outlay	745,093	41,050	85,387	618,657
TOTAL EXPENDITURES	<u>17,421,130</u>	<u>16,283,272</u>	<u>172,417</u>	<u>965,441</u>
	CURRENT YEAR	<u>486,560</u>	<u>(172,417)</u>	<u>1,220,157</u>
	FUND BALANCE TRANSFERS	601,211		
	CARRYOVERS	0		
	CONTINGENCIES	0		
	RESERVE - PRIOR YEAR ENCUMBRANCES	304,803		
	BUDGET DIFFERENCE	<u>0</u>		

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

01A - SPECIAL EVENTS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	240,722.96	Current Liabilities	31,009.95
Taxes and other Receivable, Net	<u>0.00</u>	TOTAL LIABILITIES	<u>31,009.95</u>
		FUND EQUITY	
		Beginning of Year	41,025.19
		Current Yr Less Encumbrances	<u>168,687.82</u>
		TOTAL FUND EQUITY	<u>209,713.01</u>
TOTAL ASSETS	<u><u>240,722.96</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>240,722.96</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	100,000	68,450	0	(31,550)
Investment Pool / Interest Earnings	0	19,087	0	19,087
Miscellaneous Revenue	503,148	518,386	0	15,238
Transfers From Other Funds	6,232,408	6,232,408	0	0
TOTAL REVENUE	<u>6,835,556</u>	<u>6,838,330</u>	<u>0</u>	<u>2,774</u>
EXPENDITURES				
Salaries	1,031,935	1,033,469	0	(1,534)
Salary & Benefit Lapse	(15,122)	0	0	(15,122)
Pension Costs	170,288	169,677	0	611
Employer Provided Benefits	141,171	131,124	0	10,047
Internal Service Charges	422,396	519,341	0	(96,945)
Insurance Costs and Premiums	62,787	62,787	0	0
Professional and Contractual Services	69,203	68,044	0	1,159
Other Operating Expenses	3,733,614	3,465,594	261,552	6,468
Capital Outlay	800,001	799,853	0	149
Grants, Aids & Contributions	434,875	419,754	0	15,121
TOTAL EXPENDITURES	<u>6,851,148</u>	<u>6,669,642</u>	<u>261,552</u>	<u>(80,046)</u>
	CURRENT YEAR	<u>168,688</u>	<u>(261,552)</u>	<u>(77,272)</u>
	FUND BALANCE TRANSFERS	0		
	CARRYOVERS	0		
	CONTINGENCIES	0		
	RESERVE - PRIOR YEAR ENCUMBRANCES	15,593		
	BUDGET DIFFERENCE	<u>0</u>		

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

159 - BUILDING INSPECTION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	16,635,999.57	Current Liabilities	867,724.84
Taxes and other Receivable, Net	<u>0.00</u>	TOTAL LIABILITIES	<u>867,724.84</u>
		FUND EQUITY	
		Beginning of Year	10,541,518.96
		Current Yr Less Encumbrances	<u>5,226,755.77</u>
		TOTAL FUND EQUITY	<u>15,768,274.73</u>
TOTAL ASSETS	<u><u>16,635,999.57</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>16,635,999.57</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	14,259,955	17,922,470	0	3,662,515
Fines and Forfeits	186,630	285,349	0	98,719
Investment Pool / Interest Earnings	173,053	243,606	0	70,553
Miscellaneous Revenue	43,503	52,468	0	8,965
TOTAL REVENUE	<u>14,663,141</u>	<u>18,503,892</u>	<u>0</u>	<u>3,840,751</u>
EXPENDITURES				
Salaries	6,202,583	6,207,603	0	(5,020)
Salary & Benefit Lapse	(152,274)	0	0	(152,274)
Pension Costs	2,142,052	1,959,034	0	183,017
Employer Provided Benefits	1,463,158	1,378,221	0	84,937
Internal Service Charges	2,435,839	2,786,752	0	(350,913)
Insurance Costs and Premiums	35,264	35,264	0	0
Professional and Contractual Services	38,578	10,320	0	28,258
Other Operating Expenses	354,919	328,029	2,609	24,281
Capital Outlay	115,902	0	0	115,902
Supervision Allocation	(40,023)	(40,023)	0	0
Indirect Cost	702,541	702,541	0	0
TOTAL EXPENDITURES	<u>13,298,539</u>	<u>13,367,741</u>	<u>2,609</u>	<u>(71,812)</u>
CURRENT YEAR	<u>1,364,602</u>	<u>5,136,151</u>	<u>(2,609)</u>	<u>3,768,939</u>
FUND BALANCE TRANSFERS	278,581			
CARRYOVERS	(1,655,236)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	12,053			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

191 - JAX CHILDRENS COMMISSION/JOURNEY

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	5,560,165.25	Current Liabilities	1,083,969.45
		TOTAL LIABILITIES	1,083,969.45
		FUND EQUITY	
		Beginning of Year	595,081.27
		Current Yr Less Encumbrances	3,881,114.53
		TOTAL FUND EQUITY	4,476,195.80
TOTAL ASSETS	<u>5,560,165.25</u>	TOTAL LIABILITIES FUND EQUITY	<u>5,560,165.25</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Investment Pool / Interest Earnings	57,569	75,704	0	18,135
Miscellaneous Revenue	331,840	332,699	0	859
Transfers From Other Funds	24,779,286	24,813,280	0	33,995
TOTAL REVENUE	<u>25,168,695</u>	<u>25,221,684</u>	<u>0</u>	<u>52,989</u>
EXPENDITURES				
Salaries	2,051,155	2,038,211	0	12,944
Salary & Benefit Lapse	(71,061)	0	0	(71,061)
Pension Costs	552,442	518,804	0	33,638
Employer Provided Benefits	375,305	340,689	0	34,616
Internal Service Charges	602,234	517,119	0	85,115
Insurance Costs and Premiums	22,033	22,033	0	0
Professional and Contractual Services	93,441	79,938	6,590	6,913
Other Operating Expenses	162,457	133,446	6,242	22,768
Capital Outlay	2	0	0	2
Debt Service	492,666	495,045	0	(2,379)
Grants, Aids & Contributions	20,845,611	16,468,041	4,229,137	148,433
Transfers to Other Funds	1,472,625	1,472,625	0	0
TOTAL EXPENDITURES	<u>26,598,910</u>	<u>22,085,951</u>	<u>4,241,968</u>	<u>270,990</u>
	CURRENT YEAR	<u>(1,430,215)</u>	<u>3,135,732</u>	<u>(4,241,968)</u>
FUND BALANCE TRANSFERS	827,188			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	603,027			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

411 - ON-STREET PARKING

BALANCE SHEET INFORMATION

FUND EQUITY	
Beginning of Year	2,654,948.46
Current Yr Less Encumbrances	(2,654,948.46)
TOTAL FUND EQUITY	0.00
TOTAL LIABILITIES FUND EQUITY	0.00

BUDGET INFORMATION

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

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

412 - PUBLIC PARKING

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,288,569.81	Current Liabilities	326,267.87
Taxes and other Receivable, Net	4,812.00	Other Liabilities	426,737.14
Capital Assets, Net	<u>6,802,152.55</u>	TOTAL LIABILITIES	<u>753,005.01</u>
		FUND EQUITY	
		Beginning of Year	4,702,480.98
		Current Yr Less Encumbrances	3,640,048.37
		TOTAL FUND EQUITY	<u>8,342,529.35</u>
TOTAL ASSETS	<u><u>9,095,534.36</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>9,095,534.36</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Licenses and Permits	7,000	5,490	0	(1,510)
Charges for Services	3,507,102	3,267,826	0	(239,276)
Fines and Forfeits	526,199	481,231	0	(44,968)
Investment Pool / Interest Earnings	16,029	37,560	0	21,531
Miscellaneous Revenue	34,286	60,978	0	26,692
Transfers From Other Funds	0	2,713,934	0	2,713,934
TOTAL REVENUE	<u>4,090,616</u>	<u>6,567,020</u>	<u>0</u>	<u>2,476,404</u>
EXPENDITURES				
Salaries	1,265,809	1,148,035	0	117,775
Salary & Benefit Lapse	(52,023)	0	0	(52,023)
Pension Costs	346,068	299,642	0	46,426
Employer Provided Benefits	336,115	303,597	0	32,518
Internal Service Charges	464,894	494,694	0	(29,800)
Insurance Costs and Premiums	107,153	107,153	0	0
Professional and Contractual Services	375,001	0	0	375,001
Other Operating Expenses	1,027,824	423,751	170,771	433,302
Capital Outlay	516,222	380,957	31,249	104,017
Supervision Allocation	38,372	38,372	0	0
Indirect Cost	171,314	171,314	0	0
Transfers to Other Funds	0	67,295	0	(67,295)
TOTAL EXPENDITURES	<u>4,596,749</u>	<u>3,434,809</u>	<u>202,020</u>	<u>959,920</u>
CURRENT YEAR	<u>(506,133)</u>	<u>3,132,211</u>	<u>(202,020)</u>	<u>3,436,324</u>
FUND BALANCE TRANSFERS	887,037			
CARRYOVERS	(452,766)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	71,862			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

431 - MOTOR VEHICLE INSPECTION - SEC 110.407

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	182,464.45	Current Liabilities	17,632.89
Taxes and other Receivable, Net	66,555.55	Other Liabilities	83,941.62
Inventories	13,181.10	TOTAL LIABILITIES	101,574.51
Capital Assets, Net	32,947.85	FUND EQUITY	
		Beginning of Year	186,426.54
		Current Yr Less Encumbrances	7,277.53
		Reserves and Encumbrances	(129.63)
		TOTAL FUND EQUITY	193,574.44
TOTAL ASSETS	295,148.95	TOTAL LIABILITIES FUND EQUITY	295,148.95

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	462,062	391,286	0	(70,776)
Investment Pool / Interest Earnings	2,357	3,048	0	691
TOTAL REVENUE	464,419	394,334	0	(70,085)
EXPENDITURES				
Salaries	236,576	197,110	0	39,466
Salary & Benefit Lapse	(17,455)	0	0	(17,455)
Pension Costs	67,016	51,375	0	15,641
Employer Provided Benefits	73,410	60,738	0	12,672
Internal Service Charges	34,703	32,852	0	1,851
Insurance Costs and Premiums	1,971	1,971	0	0
Professional and Contractual Services	1	0	0	1
Other Operating Expenses	36,191	10,360	2,800	23,031
Capital Outlay	1	0	0	1
Indirect Cost	32,305	32,305	0	0
TOTAL EXPENDITURES	464,719	386,712	2,800	75,207
CURRENT YEAR	(300)	7,622	(2,800)	5,122
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	300			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

441 - SOLID WASTE DISPOSAL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,779,689.31	Current Liabilities	5,553,255.15
Taxes and other Receivable, Net	28,679,660.69	Other Liabilities	5,982,450.46
Due from Other Government Units	1,705.93	TOTAL LIABILITIES	11,535,705.61
Other Current Assets	56,512.50	FUND EQUITY	
Capital Assets, Net	34,339,526.89	Beginning of Year	47,827,136.66
		Current Yr Less Encumbrances	6,494,253.05
		TOTAL FUND EQUITY	54,321,389.71
TOTAL ASSETS	65,857,095.32	TOTAL LIABILITIES FUND EQUITY	65,857,095.32

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	67,484,772	69,106,335	0	1,621,563
Revenue From City Agencies - Allocations	186,965	175,582	0	(11,383)
Fines and Forfeits	2,300	7,025	0	4,725
Investment Pool / Interest Earnings	64,214	20,415	0	(43,799)
Miscellaneous Revenue	1,555,839	1,677,325	0	121,486
TOTAL REVENUE	69,294,090	70,986,682	0	1,692,592
EXPENDITURES				
Salaries	4,529,787	4,397,254	0	132,533
Salary & Benefit Lapse	(177,701)	0	0	(177,701)
Pension Costs	1,203,151	1,150,897	0	52,254
Employer Provided Benefits	1,537,250	1,443,417	0	93,833
Internal Service Charges	4,867,776	3,776,929	0	1,090,847
Insurance Costs and Premiums	91,793	91,793	0	0
Professional and Contractual Services	44,751,438	42,806,697	1,939,739	5,001
Other Operating Expenses	9,145,842	8,995,163	65,279	85,400
Capital Outlay	74,601	3,300	58,825	12,476
Debt Service	0	(12,775)	0	12,775
Supervision Allocation	(301,128)	(301,159)	0	31
Indirect Cost	1,014,462	1,014,462	0	0
Transfers to Other Funds	2,663,689	2,663,689	0	0
Debt Management Fund Repayments	2,060,145	1,964,217	0	95,928
TOTAL EXPENDITURES	71,461,104	67,993,884	2,063,843	1,403,377
CURRENT YEAR	(2,167,014)	2,992,798	(2,063,843)	3,095,969
FUND BALANCE TRANSFERS	1,528,515			
CARRYOVERS	(2,298,848)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,937,347			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

461 - STORMWATER SERVICES

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(10,340,947.43)	Current Liabilities	3,043,414.91
Taxes and other Receivable, Net	24,510,883.83	Other Liabilities	11,552,398.13
Other Current Assets	16,426.60	TOTAL LIABILITIES	14,595,813.04
Capital Assets, Net	58,273,633.87	FUND EQUITY	
		Beginning of Year	58,927,242.03
		Current Yr Less Encumbrances	(1,063,058.20)
		TOTAL FUND EQUITY	57,864,183.83
TOTAL ASSETS	72,459,996.87	TOTAL LIABILITIES FUND EQUITY	72,459,996.87

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	29,154,099	29,203,421	0	49,322
Investment Pool / Interest Earnings	0	563,586	0	563,586
Miscellaneous Revenue	0	1,490	0	1,490
Transfers From Other Funds	1,561,770	1,561,770	0	0
TOTAL REVENUE	30,715,869	31,330,266	0	614,397
EXPENDITURES				
Salaries	5,029,208	4,945,080	0	84,128
Pension Costs	1,603,464	1,505,294	0	98,170
Employer Provided Benefits	1,775,310	1,752,664	0	22,646
Internal Service Charges	2,891,481	2,633,079	0	258,402
Insurance Costs and Premiums	41,238	41,238	0	0
Professional and Contractual Services	7,507,338	6,745,485	752,870	8,983
Other Operating Expenses	516,299	409,061	65,219	42,019
Capital Outlay	2	0	0	2
Indirect Cost	438,147	438,147	0	0
Transfers to Other Funds	9,258,306	9,258,306	0	0
Debt Management Fund Repayments	2,369,313	2,366,632	0	2,681
TOTAL EXPENDITURES	31,430,105	30,094,986	818,089	517,030
CURRENT YEAR	(714,236)	1,235,280	(818,089)	1,131,428
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 SEPTEMBER 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	0.00
TOTAL LIABILITIES FUND EQUITY	0.00

BUDGET INFORMATION

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

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED SEPTEMBER 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	0.00
TOTAL LIABILITIES FUND EQUITY	0.00

BUDGET INFORMATION

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

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

4C0 - BASEBALL STADIUM

BALANCE SHEET INFORMATION

FUND EQUITY	
Beginning of Year	289,782.51
Current Yr Less Encumbrances	(289,782.51)
TOTAL FUND EQUITY	0.00
TOTAL LIABILITIES FUND EQUITY	0.00

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Transfers From Other Funds	412,741	412,741	0	0
TOTAL REVENUE	412,741	412,741	0	0
EXPENDITURES				
Professional and Contractual Services	902	902	0	0
Transfers to Other Funds	701,622	701,622	0	0
TOTAL EXPENDITURES	702,524	702,524	0	0
CURRENT YEAR	(289,783)	(289,783)	0	0
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 SEPTEMBER 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	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
EXPENDITURES				
Transfers to Other Funds	18,041,571	18,041,571	0	0
TOTAL EXPENDITURES	18,041,571	18,041,571	0	0
CURRENT YEAR	(18,041,571)	(18,041,571)	0	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 SEPTEMBER 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	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Transfers From Other Funds	677,743	677,743	0	0
TOTAL REVENUE	677,743	677,743	0	0
EXPENDITURES				
Transfers to Other Funds	15,662,977	15,662,977	0	0
TOTAL EXPENDITURES	15,662,977	15,662,977	0	0
CURRENT YEAR	(14,985,234)	(14,985,234)	0	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 SEPTEMBER 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	0.00
TOTAL LIABILITIES FUND EQUITY	0.00

BUDGET INFORMATION

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

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

4K1 - CITY VENUES - CITY

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,681,960.23	Current Liabilities	8,616,313.78
Taxes and other Receivable, Net	1,188,988.77	Other Liabilities	285,813,962.87
Due from Other Government Units	65,307.00	Deferred Inflows	18,056.40
Other Current Assets	415,028.29	TOTAL LIABILITIES	<u>294,448,333.05</u>
Other Non Current Assets	0.00	FUND EQUITY	
Capital Assets, Net	416,482,311.96	Current Yr Less Encumbrances	126,379,776.88
Deferred Outflows	<u>(5,486.32)</u>	TOTAL FUND EQUITY	<u>126,379,776.88</u>
TOTAL ASSETS	<u><u>420,828,109.93</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>420,828,109.93</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Taxes	9,342,311	9,622,973	0	280,662
Charges for Services	2,604,894	2,465,761	0	(139,133)
Investment Pool / Interest Earnings	148,269	97,144	0	(51,125)
Miscellaneous Revenue	5,252,882	4,760,264	0	(492,618)
Transfers From Other Funds	115,402,760	115,402,760	0	0
TOTAL REVENUE	<u>132,751,116</u>	<u>132,348,903</u>	<u>0</u>	<u>(402,214)</u>
EXPENDITURES				
Internal Service Charges	267,844	272,466	0	(4,622)
Insurance Costs and Premiums	1,255,426	1,255,426	0	0
Professional and Contractual Services	700,000	56,816	0	643,184
Other Operating Expenses	5,657,400	5,692,994	0	(35,594)
Capital Outlay	658,390	381,454	169,647	107,290
Debt Service	10,526,964	10,526,964	0	0
Transfers to Other Funds	17,172,285	17,172,285	0	0
Debt Management Fund Repayments	260,625	617,458	0	(356,833)
Fiscal and Other Debt Fees	0	(12,570)	0	12,570
TOTAL EXPENDITURES	<u>36,498,935</u>	<u>35,963,294</u>	<u>169,647</u>	<u>365,995</u>
CURRENT YEAR	<u>96,252,182</u>	<u>96,385,609</u>	<u>(169,647)</u>	<u>(36,219)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>(96,252,182)</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

4K2 - CITY VENUES - SMG

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	4,264,151.03	Current Liabilities	9,654,890.79
Taxes and other Receivable, Net	4,447,138.14	Other Liabilities	1,215,924.85
Other Current Assets	1,188,988.77	TOTAL LIABILITIES	<u>10,870,815.64</u>
Other Deferred Charges	<u>469,096.54</u>	FUND EQUITY	
		Current Yr Less Encumbrances	(501,441.16)
		TOTAL FUND EQUITY	<u>(501,441.16)</u>
 TOTAL ASSETS	 <u>10,369,374.48</u>	 TOTAL LIABILITIES FUND EQUITY	 <u>10,369,374.48</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	11,823,298	12,898,502	0	1,075,204
Investment Pool / Interest Earnings	21,725	(86,513)	0	(108,238)
Miscellaneous Revenue	7,227,023	8,068,225	0	841,202
Transfers From Other Funds	12,088,895	12,088,895	0	0
TOTAL REVENUE	<u>31,160,941</u>	<u>32,969,109</u>	<u>0</u>	<u>1,808,168</u>
EXPENDITURES				
Salaries	5,044,806	4,987,177	0	57,629
Pension Costs	6	0	0	6
Employer Provided Benefits	1,748,262	1,768,228	0	(19,966)
Insurance Costs and Premiums	567,105	583,447	0	(16,342)
Professional and Contractual Services	13,284,797	14,117,412	0	(832,615)
Other Operating Expenses	4,767,500	6,265,821	0	(1,498,321)
Transfers to Other Funds	5,832,051	5,832,051	0	0
TOTAL EXPENDITURES	<u>31,244,527</u>	<u>33,554,137</u>	<u>0</u>	<u>(2,309,609)</u>
CURRENT YEAR	<u>(83,587)</u>	<u>(585,028)</u>	<u>0</u>	<u>(501,441)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(4,001,804)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	4,085,391			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

511 - FLEET MGMT - OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	4,136,507.40	Current Liabilities	2,148,429.25
Due from Other Government Units	361,241.12	Other Liabilities	1,238,990.73
Inventories	507,514.05		
Capital Assets, Net	<u>1,414,196.36</u>	TOTAL LIABILITIES	<u>3,387,419.98</u>
		FUND EQUITY	
		Beginning of Year	3,376,636.49
		Current Yr Less Encumbrances	(315,483.43)
		Reserves and Encumbrances	(29,114.11)
		TOTAL FUND EQUITY	<u>3,032,038.95</u>
TOTAL ASSETS	<u>6,419,458.93</u>	TOTAL LIABILITIES FUND EQUITY	<u>6,419,458.93</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	30,010,795	25,869,071	0	(4,141,724)
Investment Pool / Interest Earnings	30,000	34,015	0	4,015
Miscellaneous Revenue	485,000	561,773	0	76,773
TOTAL REVENUE	<u>30,525,795</u>	<u>26,464,858</u>	<u>0</u>	<u>(4,060,937)</u>
EXPENDITURES				
Salaries	4,379,638	3,974,987	0	404,651
Salary & Benefit Lapse	(281,208)	0	0	(281,208)
Pension Costs	1,302,343	1,105,339	0	197,004
Employer Provided Benefits	1,192,548	1,051,064	0	141,484
Internal Service Charges	1,252,133	1,063,330	0	188,803
Insurance Costs and Premiums	41,706	41,706	0	0
Professional and Contractual Services	460,911	446,666	12,847	1,398
Other Operating Expenses	21,819,597	18,549,343	2,787,596	482,658
Capital Outlay	77,709	60,561	0	17,148
Supervision Allocation	(60,145)	(60,145)	0	0
Indirect Cost	522,380	522,380	0	0
TOTAL EXPENDITURES	<u>30,707,612</u>	<u>26,755,232</u>	<u>2,800,443</u>	<u>1,151,937</u>
CURRENT YEAR	<u>(181,817)</u>	<u>(290,374)</u>	<u>(2,800,443)</u>	<u>(2,909,000)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	181,817			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

521 - COPY CENTER / CENTRAL MAILROOM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	459,303.27	Current Liabilities	116,264.05
Due from Other Government Units	28.00	Other Liabilities	71,791.70
Capital Assets, Net	<u>5,203.40</u>	TOTAL LIABILITIES	<u>188,055.75</u>
		FUND EQUITY	
		Beginning of Year	229,709.01
		Current Yr Less Encumbrances	46,769.91
		TOTAL FUND EQUITY	<u>276,478.92</u>
TOTAL ASSETS	<u><u>464,534.67</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>464,534.67</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,540,433	2,543,499	0	3,066
Investment Pool / Interest Earnings	10,219	7,896	0	(2,323)
Miscellaneous Revenue	0	532	0	532
TOTAL REVENUE	<u>2,550,652</u>	<u>2,551,927</u>	<u>0</u>	<u>1,275</u>
EXPENDITURES				
Salaries	158,657	160,462	0	(1,805)
Pension Costs	58,846	42,983	0	15,863
Employer Provided Benefits	39,577	39,831	0	(254)
Internal Service Charges	23,938	40,967	0	(17,029)
Insurance Costs and Premiums	754	754	0	0
Professional and Contractual Services	1,413,443	1,397,562	11,960	3,921
Other Operating Expenses	873,202	784,047	26,668	62,487
Capital Outlay	1	0	0	1
Supervision Allocation	0	0	0	0
Indirect Cost	38,453	38,453	0	0
TOTAL EXPENDITURES	<u>2,606,872</u>	<u>2,505,059</u>	<u>38,628</u>	<u>63,185</u>
CURRENT YEAR	<u>(56,220)</u>	<u>46,868</u>	<u>(38,628)</u>	<u>64,460</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	56,220			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

531 - ITD OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,168,242.69	Current Liabilities	1,372,019.23
Inventories	425,125.82	Other Liabilities	1,880,786.44
Capital Assets, Net	<u>4,219,038.76</u>	TOTAL LIABILITIES	<u>3,252,805.67</u>
		FUND EQUITY	
		Beginning of Year	5,072,863.93
		Current Yr Less Encumbrances	(566,822.05)
		Reserves and Encumbrances	53,559.72
		TOTAL FUND EQUITY	<u>4,559,601.60</u>
TOTAL ASSETS	<u>7,812,407.27</u>	TOTAL LIABILITIES FUND EQUITY	<u>7,812,407.27</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	22,689,097	22,258,200	0	(430,897)
Investment Pool / Interest Earnings	11,097	9,221	0	(1,876)
Miscellaneous Revenue	2,000	9,524	0	7,524
TOTAL REVENUE	<u>22,702,194</u>	<u>22,276,945</u>	<u>0</u>	<u>(425,249)</u>
EXPENDITURES				
Salaries	7,983,783	7,602,021	0	381,762
Salary & Benefit Lapse	(439,567)	0	0	(439,567)
Pension Costs	2,473,155	2,339,260	0	133,895
Employer Provided Benefits	1,158,231	1,067,299	0	90,933
Internal Service Charges	1,444,758	1,458,483	0	(13,725)
Insurance Costs and Premiums	40,087	40,087	0	0
Professional and Contractual Services	2,538,262	1,753,711	430,831	353,719
Other Operating Expenses	8,519,773	7,166,055	1,129,916	223,802
Capital Outlay	641,655	478,829	155,924	6,902
Supervision Allocation	(140,200)	(140,200)	0	0
Indirect Cost	121,362	121,362	0	0
TOTAL EXPENDITURES	<u>24,341,299</u>	<u>21,886,906</u>	<u>1,716,671</u>	<u>737,721</u>
CURRENT YEAR	<u>(1,639,105)</u>	<u>390,038</u>	<u>(1,716,671)</u>	<u>312,472</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,639,105			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

534 - RADIO COMMUNICATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,242,180.78	Current Liabilities	1,533,099.85
Due from Other Government Units	280,064.28	Other Liabilities	2,314,421.33
Capital Assets, Net	5,598,046.77	TOTAL LIABILITIES	<u>3,847,521.18</u>
Other Deferred Charges	<u>263,029.00</u>	FUND EQUITY	
		Beginning of Year	798,797.55
		Current Yr Less Encumbrances	2,737,002.10
		TOTAL FUND EQUITY	<u>3,535,799.65</u>
TOTAL ASSETS	<u><u>7,383,320.83</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>7,383,320.83</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	8,153,040	7,904,783	0	(248,257)
Investment Pool / Interest Earnings	51,365	26,577	0	(24,788)
Miscellaneous Revenue	0	2,554	0	2,554
Other Sources	3,000,000	190,000	0	(2,810,000)
Transfers From Other Funds	883,193	883,193	0	0
TOTAL REVENUE	<u>12,087,598</u>	<u>9,007,107</u>	<u>0</u>	<u>(3,080,491)</u>
EXPENDITURES				
Salaries	545,951	546,499	0	(548)
Salary & Benefit Lapse	(13,029)	0	0	(13,029)
Pension Costs	159,120	149,934	0	9,186
Employer Provided Benefits	140,164	128,556	0	11,608
Internal Service Charges	88,113	77,831	0	10,282
Insurance Costs and Premiums	6,292	6,292	0	0
Professional and Contractual Services	48,842	48,762	0	80
Other Operating Expenses	1,120,011	1,067,077	46,160	6,774
Capital Outlay	3,886,178	1,080,958	2,449,804	355,416
Grants, Aids & Contributions	219,210	244,026	0	(24,817)
Supervision Allocation	140,200	140,200	0	0
Indirect Cost	94,495	94,495	0	0
Debt Management Fund Repayments	5,707,536	5,707,536	0	0
TOTAL EXPENDITURES	<u>12,143,083</u>	<u>9,292,166</u>	<u>2,495,965</u>	<u>354,952</u>
CURRENT YEAR	<u><u>(55,485)</u></u>	<u><u>(285,058)</u></u>	<u><u>(2,495,965)</u></u>	<u><u>(2,725,538)</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	55,485			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

536 - TECHNOLOGY SYSTEM DEVELOPMENT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,993,146.03	Current Liabilities	1,331,793.36
Capital Assets, Net	<u>3,358,245.51</u>	Other Liabilities	751,877.50
		TOTAL LIABILITIES	<u>2,083,670.86</u>
		FUND EQUITY	
		Beginning of Year	4,165,251.79
		Current Yr Less Encumbrances	(897,531.11)
		TOTAL FUND EQUITY	<u>3,267,720.68</u>
TOTAL ASSETS	<u><u>5,351,391.54</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>5,351,391.54</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	482,952	482,952	0	0
Investment Pool / Interest Earnings	0	29,005	0	29,005
Other Sources	14,674,740	573,000	0	(14,101,740)
TOTAL REVENUE	<u>15,157,692</u>	<u>1,084,957</u>	<u>0</u>	<u>(14,072,736)</u>
EXPENDITURES				
Internal Service - Capital Expense	397,779	235,560	0	162,220
Professional and Contractual Services	2	0	0	2
Other Operating Expenses	2	0	0	2
Capital Outlay	14,365,469	161,752	1,233,455	12,970,262
Debt Management Fund Repayments	254,762	738,059	0	(483,297)
TOTAL EXPENDITURES	<u>15,018,014</u>	<u>1,135,371</u>	<u>1,233,455</u>	<u>12,649,188</u>
CURRENT YEAR	<u>139,678</u>	<u>(50,414)</u>	<u>(1,233,455)</u>	<u>(1,423,547)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(181,486)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	41,808			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

551 - OFFICE OF GENERAL COUNSEL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,641,414.57	Current Liabilities	618,860.47
Due from Other Government Units	830,430.72	Other Liabilities	1,046,318.23
Capital Assets, Net	<u>8,797.75</u>	TOTAL LIABILITIES	<u>1,665,178.70</u>
		FUND EQUITY	
		Beginning of Year	1,494,378.46
		Current Yr Less Encumbrances	321,085.88
		TOTAL FUND EQUITY	<u>1,815,464.34</u>
TOTAL ASSETS	<u><u>3,480,643.04</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>3,480,643.04</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	9,554,900	9,479,033	0	(75,867)
Investment Pool / Interest Earnings	44,468	35,027	0	(9,441)
Miscellaneous Revenue	15,000	59,842	0	44,842
TOTAL REVENUE	<u>9,614,368</u>	<u>9,573,901</u>	<u>0</u>	<u>(40,467)</u>
EXPENDITURES				
Salaries	5,725,561	5,361,536	0	364,025
Salary & Benefit Lapse	(308,901)	0	0	(308,901)
Pension Costs	1,802,215	1,617,776	0	184,439
Employer Provided Benefits	675,906	628,301	0	47,605
Internal Service Charges	381,146	413,657	0	(32,511)
Insurance Costs and Premiums	33,799	33,799	0	0
Professional and Contractual Services	1,940,154	790,996	1,030,329	118,829
Other Operating Expenses	523,720	377,792	86,211	59,717
Capital Outlay	1	0	0	1
Indirect Cost	182,635	182,635	0	0
TOTAL EXPENDITURES	<u>10,956,235</u>	<u>9,406,492</u>	<u>1,116,540</u>	<u>433,204</u>
CURRENT YEAR	<u>(1,341,867)</u>	<u>167,410</u>	<u>(1,116,540)</u>	<u>392,737</u>
FUND BALANCE TRANSFERS	196,871			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,144,996			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

561 - SELF INSURANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	101,910,691.88	Current Liabilities	394,400.99
Taxes and other Receivable, Net	640,800.14	Other Liabilities	232,679.73
Due from Other Government Units	2,519,438.28	Insurance Reserves	106,251,817.61
Other Current Assets	653,513.29	TOTAL LIABILITIES	<u>106,878,898.33</u>
Other Non Current Assets	10,026,489.08	FUND EQUITY	
Capital Assets, Net	<u>417,912.63</u>	Beginning of Year	3,229,110.61
		Current Yr Less Encumbrances	6,060,836.36
		TOTAL FUND EQUITY	<u>9,289,946.97</u>
 TOTAL ASSETS	 <u>116,168,845.30</u>	 TOTAL LIABILITIES FUND EQUITY	 <u>116,168,845.30</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	34,848,242	35,673,935	0	825,693
Investment Pool / Interest Earnings	2,489,411	948,109	0	(1,541,302)
Miscellaneous Revenue	800	1,464	0	664
Transfer In to Pay Debt Service	1,071,608	1,071,608	0	0
TOTAL REVENUE	<u>38,410,061</u>	<u>37,695,115</u>	<u>0</u>	<u>(714,946)</u>
EXPENDITURES				
Salaries	1,106,571	1,088,759	0	17,812
Salary & Benefit Lapse	(22,659)	0	0	(22,659)
Pension Costs	289,155	269,975	0	19,180
Employer Provided Benefits	209,918	182,254	0	27,664
Internal Service Charges	764,800	772,979	0	(8,178)
Insurance Costs and Premiums	33,117,712	26,916,759	57,056	6,143,897
Professional and Contractual Services	683,841	637,713	41,051	5,077
Other Operating Expenses	1,243,249	1,137,693	20,645	84,910
Capital Outlay	2	0	0	2
Supervision Allocation	964,086	964,086	0	0
Indirect Cost	726,742	726,742	0	0
Transfers to Other Funds	1,996,132	1,996,132	0	0
TOTAL EXPENDITURES	<u>41,079,548</u>	<u>34,693,091</u>	<u>118,752</u>	<u>6,267,704</u>
CURRENT YEAR	<u>(2,669,487)</u>	<u>3,002,024</u>	<u>(118,752)</u>	<u>5,552,759</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
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

571 - GROUP HEALTH

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	49,632,665.87	Current Liabilities	9,895,781.22
Capital Assets, Net	<u>4,780.64</u>	Other Liabilities	<u>131,633.18</u>
		TOTAL LIABILITIES	<u>10,027,414.40</u>
		FUND EQUITY	
		Beginning of Year	28,872,883.95
		Current Yr Less Encumbrances	10,737,148.16
		TOTAL FUND EQUITY	<u>39,610,032.11</u>
TOTAL ASSETS	<u><u>49,637,446.51</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>49,637,446.51</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	93,909,703	92,655,793	0	(1,253,910)
Investment Pool / Interest Earnings	350,995	768,561	0	417,566
TOTAL REVENUE	<u>94,260,698</u>	<u>93,424,354</u>	<u>0</u>	<u>(836,344)</u>
EXPENDITURES				
Salaries	505,485	510,998	0	(5,513)
Salary & Benefit Lapse	(15,989)	0	0	(15,989)
Pension Costs	128,731	113,166	0	15,565
Employer Provided Benefits	69,708	74,746	0	(5,038)
Internal Service Charges	183,843	181,534	0	2,309
Insurance Costs and Premiums	93,727,683	80,273,174	612,596	12,841,912
Professional and Contractual Services	882,958	288,931	539,874	54,153
Other Operating Expenses	35,311	7,319	1,130	26,862
Capital Outlay	4,401	3,205	0	1,196
Indirect Cost	65,259	65,259	0	0
TOTAL EXPENDITURES	<u>95,587,389</u>	<u>81,518,332</u>	<u>1,153,600</u>	<u>12,915,457</u>
CURRENT YEAR	<u><u>(1,326,691)</u></u>	<u><u>11,906,022</u></u>	<u><u>(1,153,600)</u></u>	<u><u>12,079,113</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,326,691			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

581 - INSURED PROGRAMS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	6,330,060.68	Current Liabilities	77,278.05
Capital Assets, Net	785.69	Other Liabilities	1,837,737.85
Other Deferred Charges	<u>1,765,228.02</u>	TOTAL LIABILITIES	<u>1,915,015.90</u>
		FUND EQUITY	
		Beginning of Year	5,844,608.40
		Current Yr Less Encumbrances	336,450.09
		TOTAL FUND EQUITY	6,181,058.49
TOTAL ASSETS	<u><u>8,096,074.39</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>8,096,074.39</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	7,161,346	7,216,133	0	54,787
Investment Pool / Interest Earnings	140,531	123,642	0	(16,889)
Miscellaneous Revenue	200	630	0	430
Transfers From Other Funds	56,953	56,953	0	0
TOTAL REVENUE	<u>7,359,030</u>	<u>7,397,358</u>	<u>0</u>	<u>38,328</u>
EXPENDITURES				
Salaries	447,514	453,761	0	(6,247)
Salary & Benefit Lapse	(15,840)	0	0	(15,840)
Pension Costs	85,530	69,115	0	16,415
Employer Provided Benefits	72,933	71,041	0	1,892
Internal Service Charges	158,662	111,711	0	46,951
Insurance Costs and Premiums	7,601,897	6,817,035	343,771	441,091
Professional and Contractual Services	881,366	666,228	174,967	40,170
Other Operating Expenses	28,077	20,717	406	6,955
Capital Outlay	3	0	0	3
Supervision Allocation	(964,086)	(964,086)	0	0
Indirect Cost	152,922	152,922	0	0
Transfers to Other Funds	56,953	56,953	0	0
TOTAL EXPENDITURES	<u>8,505,931</u>	<u>7,455,397</u>	<u>519,143</u>	<u>531,390</u>
CURRENT YEAR	<u>(1,146,900)</u>	<u>(58,039)</u>	<u>(519,143)</u>	<u>569,718</u>
FUND BALANCE TRANSFERS	500,000			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	646,900			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

5A1 - PUBLIC BUILDING ALLOCATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	10,296,815.74	Current Liabilities	2,344,199.21
Taxes and other Receivable, Net	18,683.32	Other Liabilities	455,776.27
Capital Assets, Net	<u>108,565.47</u>	TOTAL LIABILITIES	<u>2,799,975.48</u>
		FUND EQUITY	
		Beginning of Year	3,938,998.27
		Current Yr Less Encumbrances	3,685,090.78
		TOTAL FUND EQUITY	<u>7,624,089.05</u>
TOTAL ASSETS	<u><u>10,424,064.53</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>10,424,064.53</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	45,765,203	45,779,401	0	14,198
Investment Pool / Interest Earnings	105,480	118,206	0	12,726
Miscellaneous Revenue	328,828	299,234	0	(29,594)
TOTAL REVENUE	<u>46,199,511</u>	<u>46,196,840</u>	<u>0</u>	<u>(2,670)</u>
EXPENDITURES				
Salaries	2,594,477	2,617,649	0	(23,172)
Salary & Benefit Lapse	(92,256)	0	0	(92,256)
Pension Costs	728,179	643,970	0	84,209
Employer Provided Benefits	708,635	694,198	0	14,437
Internal Service Charges	10,636,331	10,607,140	0	29,191
Insurance Costs and Premiums	1,162,816	1,162,816	0	0
Professional and Contractual Services	6,927,129	6,092,281	791,659	43,189
Other Operating Expenses	20,331,561	17,154,567	658,534	2,518,459
Intra-Departmental Billing	32,885	37,991	0	(5,106)
Capital Outlay	178,491	47,205	0	131,286
Supervision Allocation	0	0	0	0
Indirect Cost	952,151	952,151	0	0
Transfers to Other Funds	2,666,356	2,666,356	0	0
TOTAL EXPENDITURES	<u>46,826,755</u>	<u>42,676,324</u>	<u>1,450,193</u>	<u>2,700,237</u>
CURRENT YEAR	<u>(627,244)</u>	<u>3,520,516</u>	<u>(1,450,193)</u>	<u>2,697,567</u>
FUND BALANCE TRANSFERS	157,047			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	470,197			
BUDGET DIFFERENCE	<u>0</u>			

JEА QUARTERLY FINANCIAL SUMMARY - ELECTRIC SYSTEM

September 30, 2017

ASSETS:				
Cash and Investments	\$	360,692,000		
Other Current Assets		266,990,000		
Fixed and Other Assets		3,674,270,000		
TOTAL ASSETS	\$	4,301,952,000		

LIABILITIES & EQUITY:				
Current Liabilities	\$	145,154,000		
Other Liabilities		3,172,048,000		
Fund Equity (Net Assets)		984,750,000		
TOTAL LIABILITIES & EQUITY	\$	4,301,952,000		

	Original Budget	Revised Budget	As of 12 months Actual	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
FUEL RELATED REVENUES & EXPENSES:				
FUEL REVENUES	\$ 472,264,680	\$ 472,264,680	\$ 394,188,702	\$ (78,075,978)
Transfer (To)/From Fuel Recovery	-	-	-	-
Total Net Fuel Revenues	\$ 472,264,680	\$ 472,264,680	\$ 394,188,702	\$ (78,075,978)
FUEL EXPENSES				
Transfer To/(From) Rate Stabilization, Net	\$ -	\$ -	\$ (48,399,792)	\$ 48,399,792
Fuel & Purchased Power (1)	472,264,680	472,264,680	442,588,494	29,676,186
Total Fuel & Purchased Power	\$ 472,264,680	\$ 472,264,680	\$ 394,188,702	\$ 78,075,978
FUEL SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -
BASE RELATED REVENUES & EXPENSES:				
BASE OPERATING REVENUES				
Base Rate Revenues	\$ 762,971,975	\$ 762,971,975	\$ 742,271,048	\$ (20,700,927)
Environmental Charge Revenue	7,942,200	7,942,200	7,384,047	(558,153)
Conservation Charge & Demand Side Revenue	1,000,000	1,000,000	673,949	(326,051)
Other Revenues	29,966,575	86,824,233	94,963,974	8,139,741
Natural Gas Pass Through Revenue	7,188,723	7,188,723	490,431	(6,698,292)
Total Base Related Revenues	\$ 809,069,473	\$ 865,927,131	\$ 845,783,449	\$ (20,143,682)
BASE OPERATING EXPENSES				
Operating and Maintenance	\$ 209,105,373	\$ 193,871,687	\$ 191,411,468	\$ 2,460,219
Environmental	7,942,200	2,077,500	941,772	1,135,728
Conservation & Demand-side Management	7,510,000	8,081,200	6,505,202	1,575,998
Natural Gas Pass Through Revenue	6,880,298	6,880,298	611,286	6,269,012
Non-Fuel Purchased Power	83,394,296	76,648,752	76,259,554	389,198
Non-Fuel Uncollectibles & PSC Tax	1,749,583	1,749,583	646,594	1,102,989
Emergency Contingency	5,000,000	-	-	-
Total Base Related Expenses	\$ 321,581,750	\$ 289,309,020	\$ 276,375,876	\$ 12,933,144
BASE OPERATING INCOME	\$ 487,487,723	\$ 576,618,111	\$ 569,407,573	\$ (7,210,538)
NON-OPERATING REVENUE				
Investment Income	\$ 4,631,588	\$ 4,631,588	\$ 7,340,835	\$ 2,709,247
Transfer (To)/From Fuel Recovery	-	-	-	-
Total Non-Operating Revenue	\$ 4,631,588	\$ 4,631,588	\$ 7,340,835	\$ 2,709,247
NON-OPERATING EXPENSES				
Debt Service	\$ 229,848,619	\$ 287,701,575	\$ 281,871,269	\$ 5,830,306
Demand-side Management - Rate Stabilization	-	(571,200)	180,240	(751,440)
Environmental - Rate Stabilization	-	5,864,700	6,442,275	(577,575)
Total Non-Operating Expenses	\$ 229,848,619	\$ 292,995,075	\$ 288,493,784	\$ 4,501,291
BASE INCOME BEFORE TRANSFERS	\$ 262,270,692	\$ 288,254,624	\$ 288,254,624	\$ -
City Contribution	\$ (92,270,692)	\$ (92,270,692)	\$ (92,270,692)	\$ -
Renewal & Replacements	(60,259,765)	(62,198,300)	(62,198,300)	-
Operating Capital Outlay	(109,740,235)	(133,785,632)	(133,785,632)	-
Operating Contingency	-	-	-	-
BASE SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -
TOTAL SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 1,285,965,741	\$ 1,342,823,399	\$ 1,247,312,986	
TOTAL APPROPRIATIONS	\$ 1,285,965,741	\$ 1,342,823,399	\$ 1,247,312,986	

(1) September 2017 fuel fund reserve balance equals \$131.7 million

JEA QUARTERLY FINANCIAL SUMMARY - WATER & SEWER SYSTEM

September 30, 2017

ASSETS:				LIABILITIES & EQUITY:	
Cash and Investments	\$	103,741,000		Current Liabilities	\$ 35,426,000
Other Current Assets		105,025,000		Other Liabilities	1,988,327,000
Fixed and Other Assets		3,317,258,000		Fund Equity (Net Assets)	1,502,271,000
TOTAL ASSETS		<u>\$ 3,526,024,000</u>		TOTAL LIABILITIES & EQUITY	<u>\$ 3,526,024,000</u>

	Original Budget	Revised Budget	As of 12 months Actual	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES AND EXPENSES:				
OPERATING REVENUES				
Water and Sewer Revenues	\$ 381,678,122	\$ 381,678,122	\$ 400,318,461	\$ 18,640,339
Environmental Revenues	23,908,290	23,908,290	24,275,409	367,119
Other Revenues	11,638,859	11,638,859	11,650,430	11,571
Total Operating Revenues	<u>\$ 417,225,271</u>	<u>\$ 417,225,271</u>	<u>\$ 436,244,300</u>	<u>\$ 19,019,029</u>
OPERATING EXPENSES				
Operating and Maintenance	\$ 141,698,943	\$ 140,512,026	\$ 138,652,351	\$ 1,859,675
Environmental CUP-DSM	2,449,584	2,449,584	794,836	1,654,748
Uncollectibles	844,390	267,221	267,221	-
Emergency Contingency	1,000,000	-	-	-
Total Operating Expenses	<u>\$ 145,992,917</u>	<u>\$ 143,228,831</u>	<u>\$ 139,714,408</u>	<u>\$ 3,514,423</u>
OPERATING INCOME	<u>\$ 271,232,354</u>	<u>\$ 273,996,440</u>	<u>\$ 296,529,892</u>	<u>\$ 22,533,452</u>
NON-OPERATING REVENUES AND EXPENSES:				
NON-OPERATING REVENUES				
Investment Income	\$ 3,152,787	\$ 3,152,787	\$ 6,747,809	\$ 3,595,022
Capacity/Extension Fees	19,000,000	19,000,000	24,775,699	5,775,699
Contributed Capital	-	-	29,759	29,759
Total Non-Operating Revenues	<u>\$ 22,152,787</u>	<u>\$ 22,152,787</u>	<u>\$ 31,553,267</u>	<u>\$ 9,400,480</u>
NON-OPERATING EXPENSES				
Debt Service	122,572,849	119,631,705	119,631,705	-
Environmental - Rate Stabilization	-	-	3,514,423	(3,514,423)
Total Non-Operating Expenses	<u>\$ 122,572,849</u>	<u>\$ 119,631,705</u>	<u>\$ 123,146,128</u>	<u>\$ (3,514,423)</u>
INCOME BEFORE TRANSFERS	<u>\$ 170,812,292</u>	<u>\$ 176,517,522</u>	<u>\$ 204,937,031</u>	<u>\$ 28,419,509</u>
City Contribution	\$ (23,552,258)	\$ (23,552,258)	\$ (23,552,258)	\$ -
Interlocal Agreements	-	(287,373)	(287,373)	-
Renewal & Replacements	(21,563,094)	(22,766,900)	(22,766,900)	-
Operating Capital Outlay	(93,838,234)	(92,246,827)	(93,819,455)	(1,572,628)
Environmental Capital Outlay	(12,858,706)	(12,858,706)	(11,286,078)	1,572,628
Capacity/Extension Fees	(19,000,000)	(24,805,458)	(24,775,699)	29,759
Contributed Capital	-	-	(29,759)	(29,759)
Operating Contingency	-	-	-	-
TOTAL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,419,509</u>	<u>\$ 28,419,509</u>
TOTAL REVENUES	<u>\$ 439,378,058</u>	<u>\$ 439,378,058</u>	<u>\$ 467,797,567</u>	
TOTAL APPROPRIATIONS	<u>\$ 439,378,058</u>	<u>\$ 439,378,058</u>	<u>\$ 439,378,058</u>	

JEA QUARTERLY FINANCIAL SUMMARY - DISTRICT ENERGY SYSTEM

September 30, 2017

ASSETS:			LIABILITIES & EQUITY:	
Cash and Investments	\$	3,805,000	Current Liabilities	\$
Other Current Assets		577,000	Other Liabilities	89,000
Fixed and Other Assets		39,613,000	Fund Equity (Net Assets)	38,902,000
TOTAL ASSETS	\$	43,995,000	TOTAL LIABILITIES & EQUITY	\$
				43,995,000

	Original Budget	Revised Budget	As of 12 months Actual	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES AND EXPENSES:				
OPERATING REVENUES				
Operating Revenues	\$ 9,247,921	\$ 9,247,921	\$ 8,691,514	\$ (556,407)
Total Operating Revenues	\$ 9,247,921	\$ 9,247,921	\$ 8,691,514	\$ (556,407)
OPERATING EXPENSES				
Operating and Maintenance	\$ 5,252,918	\$ 5,085,253	\$ 4,573,514	\$ 511,739
Total Operating Expenses	\$ 5,252,918	\$ 5,085,253	\$ 4,573,514	\$ 511,739
OPERATING INCOME	\$ 3,995,003	\$ 4,162,668	\$ 4,118,000	\$ (44,668)
NON-OPERATING REVENUES AND EXPENSES:				
NON-OPERATING REVENUES				
Investment Income	\$ -	\$ -	\$ 44,668	\$ 44,668
Total Non-Operating Revenues	\$ -	\$ -	\$ 44,668	\$ 44,668
NON-OPERATING EXPENSES				
Debt Service	\$ 3,022,454	\$ 3,022,454	\$ 3,022,454	\$ -
Total Non-Operating Expenses	\$ 3,022,454	\$ 3,022,454	\$ 3,022,454	\$ -
INCOME BEFORE TRANSFERS	\$ 972,549	\$ 1,140,214	\$ 1,140,214	\$ -
Renewal & Replacements	(433,635)	(437,650)	\$ (437,650)	\$ -
Operating Capital Outlay	(538,914)	(702,564)	\$ (702,564)	\$ -
TOTAL SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 9,247,921	\$ 9,247,921	\$ 8,736,182	
TOTAL APPROPRIATIONS	\$ 9,247,921	\$ 9,247,921	\$ 8,736,182	

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

**FUEL RATE
STABILIZATION
FUND**

\$	180,115,156	October 1, 2016 Balance
	2,844,692	Transfers to Fuel Rate Stabilization
	51,244,484	Withdrawals from Fuel Rate Stabilization
\$	131,715,364	Stabilization Balance as of September 30, 2017

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

BALANCE SHEET INFORMATION

Cash & Investments	\$ 4,335,072	Current Liabilities	\$ 4,883,978
Current Assets	85,578,187	Other Liabilities	59,331,201
Fixed Assets	109,555,689	Fund Equity	135,253,769
Total Assets	\$ 199,468,948	Total Liab. & Equity	\$ 199,468,948

BUDGET INFORMATION

	2017/2018 Original Budget	2017/2018 Revised Budget	YTD Actual	Budget Variance Favorable (Unfavorable)
<u>Revenues</u>				
Federal, State & Local Grants	\$ 5,846,488	\$ 5,846,488	\$ 6,633,977	\$ 787,489
Preventative Maintenance Grant	1,165,966	1,165,966	1,907,732	741,766
Local Option Gas Tax (BJP)	17,576,656	17,576,656	17,525,500	(51,156)
Sales Tax-Operating (BJP)	52,623,720	52,623,720	58,235,147	5,611,427
Passenger Fares	12,171,871	12,171,871	10,452,787	(1,719,084)
Non-transportation	870,925	870,925	933,910	62,985
Interest earnings	-	-	9,951	9,951
Total Revenues	90,255,626	90,255,626	95,699,003	5,443,377
<u>Appropriations</u>				
Salaries	\$ 31,412,628	\$ 31,412,628	\$ 33,241,672	\$ (1,829,044)
Fringe Benefits	17,759,658	17,759,658	16,462,430	1,297,228
Fuel and Lubricants	4,651,941	4,651,941	3,690,864	961,077
Materials & Supplies	4,494,765	4,494,765	4,767,554	(272,789)
Insurance	611,216	611,216	364,136	247,080
Services	10,168,244	10,168,244	11,557,248	(1,389,004)
Transfer to CTC (ADA expense)	9,521,745	9,521,745	9,163,867	357,878
Travel/Training/Dues/Subscriptions	385,770	385,770	513,101	(127,331)
Transfer to Skyway	5,792,042	5,792,042	5,196,579	595,463
Transfer to Ferry	1,254,716	1,254,716	1,057,262	197,454
Miscellaneous	2,037,104	2,037,104	1,974,901	62,203
Operating Contingency	2,165,797	2,165,797	-	2,165,797
Total Appropriations	90,255,626	90,255,626	87,989,615	2,266,011
Difference	\$ -	\$ -	\$ 7,709,388	\$ 7,709,388

*This reflects actual expenditures

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

BALANCE SHEET INFORMATION

Cash & Investments	\$	811,072		Current Liabilities	\$1,487,600
Current Assets		15,347,122		Other Liabilities	13,925,392
Fixed Assets		3,765,182		Fund Equity	4,510,384
Total Assets	\$	19,923,376		Total Liab. & Equity	\$ 19,923,376

BUDGET INFORMATION

	2017/2018 Original Budget	2017/2018 Revised Budget	YTD Actual	Budget Variance Favorable (Unfavorable)
<u>Revenues</u>				
Passenger fares	\$ 1,111,967	\$ 1,111,967	\$ 1,072,358	\$ (39,609)
Federal, State & Local Grants	-	-	536,104	536,104
State Transportation Disadvantaged funds	1,596,992	1,596,992	1,623,330	26,338
Transfer in from Bus Fund	9,521,745	9,521,745	9,163,867	(357,878)
City of Jacksonville contribution	1,372,217	1,372,217	1,372,217	-
Preventive maintenance grant	700,000	700,000	403,429	(296,571)
Local Assistance	-	-	33	33
All other	26,000	26,000	8,876	(17,124)
Total Revenues	14,328,921	14,328,921	14,180,215	(148,706)
<u>Appropriations</u>				
Salaries	\$ 2,941,906	\$ 2,941,906	\$ 2,759,333	\$ 182,573
Fringes	1,341,954	1,341,954	1,125,764	216,190
Fuel and lubricants	1,298,693	1,298,693	1,079,267	219,427
Materials & Supplies	891,237	891,237	774,471.50	116,766
Insurance	9,956	9,956	13,762	(3,806)
Services	7,301,499	7,301,499	8,145,239	(843,740)
Travel/Training/Dues/Subscriptions	65,725	65,725	67,398	(1,673)
All other/Miscellaneous	206,612	206,612	214,982	(8,370)
Contingency	271,339	271,339	-	271,339
Total Appropriations	14,328,921	14,328,921	14,180,215	148,706
Difference	\$ -	\$ -	\$ -	\$ -

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

BALANCE SHEET INFORMATION

Cash & Investments	\$	143,763			
Current Assets		14,549,965	Current Liabilities		\$29,327
Fixed Assets		12,413,209	Other Liabilities		16,128,313
Total Assets		<u>\$ 27,106,937</u>	Fund Equity		<u>10,949,297</u>
			Total Liab. & Equity		<u>\$ 27,106,937</u>

BUDGET INFORMATION

	2017/2018 Original Budget	2017/2018 Revised Budget	YTD Actual	Budget Variance Favorable (Unfavorable)	
<u>Revenues</u>					
Passenger fares	\$ 1,306,227	\$ 1,306,227	\$ 1,247,360	\$ (58,867)	
Transfer in from Bus Fund	1,254,716	1,254,716	1,057,262	(197,454)	
All other	-	-	156,798	156,798	
Total Revenues	<u>2,560,943</u>	<u>2,560,943</u>	<u>2,461,420</u>	<u>(99,523)</u>	
<u>Appropriations</u>					
Salaries	\$ 157,871	\$ 157,871	\$ 149,447	\$ 8,424	
Fringes	50,318	50,318	45,806	4,512	
Fuel and lubricants	227,407	227,407	177,636	49,771	
Materials & Supplies	7,314	7,314	9,182	(1,868)	
Insurance	39,498	39,498	30,590	8,908	
Services	1,989,152	1,989,152	1,962,657	26,495	
Travel/Training/Dues/Subscriptions	10,323	10,323	11,335	(1,012)	
All other/Miscellaneous	30,564	30,564	74,767	(44,203)	
Contingency	48,496	48,496	-	48,496	
Total Appropriations	<u>2,560,943</u>	<u>2,560,943</u>	<u>2,461,420</u>	<u>99,523</u>	
Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

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

BALANCE SHEET INFORMATION

Cash & Investments	\$ 76,712,362	Current Liabilities	\$ 497,242
Current Assets	19,592,746	Other Liabilities	6,484,889
Fixed Assets	-	Fund Equity	<u>89,322,977</u>
Total Assets	<u>\$ 96,305,108</u>	Total Liab. & Equity	<u>\$ 96,305,108</u>

	2017/2018 Original Budget	2017/2018 Revised Budget	YTD Actual	Budget Variance Favorable (Unfavorable)
<u>Revenues</u>				
Sales Tax-Gross proceeds (*)	\$ 82,581,972	\$ 82,581,972	\$ -	\$ (82,581,972)
LOGT - Gross proceeds	25,380,556	25,380,556	-	(25,380,556)
ILA Administrative Income	2,032,843	2,032,843	2,206,833	173,990
Interest Earnings	425,000	425,000	462,068	37,068
All Other	5,500	5,500	95,734	90,234
Total Revenues	<u>110,425,871</u>	<u>110,425,871</u>	<u>2,764,635</u>	<u>(107,661,236)</u>
<u>Appropriations</u>				
Salaries	\$ 890,200	\$ 890,200	\$ 794,365	\$ 95,835
Fringes	612,279	612,279	502,832	109,447
Materials and Supplies	85,044	85,044	42,111	42,933
Insurance	35,600	35,600	9,424	26,176
Services	596,104	596,104	785,035	(188,931)
Travel/Training/Dues/Subs	35,268	35,268	44,570	(9,302)
All other/Miscellaneous	120,458	120,458	102,904	17,554
Contingency	88,390	88,390	-	88,390
Sub-total Administrative	<u>\$ 2,463,343</u>	<u>\$ 2,463,343</u>	<u>\$ 2,281,241</u>	<u>\$ 182,102</u>
Gen'l Fund Capital Expenditures	-	-	79,345	(79,345)
Transfer to COJ for Debt Service (BJP)	82,581,972	82,581,972	-	82,581,972
Transfer to Fiscal Agent for Debt Service (LOGT)	25,380,556	25,380,556	-	25,380,556
Total Appropriations	<u>\$ 110,425,871</u>	<u>\$ 110,425,871</u>	<u>\$ 2,360,586</u>	<u>\$ 108,065,285</u>
Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 404,049</u>	<u>\$ 404,049</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 Twelve Months Ending September 30, 2017
UNAUDITED

BALANCE SHEET

Cash and Investments	\$ 37,751,360			Current Liabilities
Accounts Receivable & Other Assets	24,582,639			Notes and Bonds Payable
Fixed Assets	700,323,991			Other Liabilities
TOTAL ASSETS	\$ 762,657,990			Net Position
				TOTAL LIABILITIES & EQUITY
				\$ 11,947,072
				203,840,387
				147,863,131
				399,007,400
				\$ 762,657,990

OPERATING & NON-OPERATING ITEMS

	2016/2017 ORIGINAL BUDGET	2016/2017 REVISED BUDGET	2016/2017 YTD ACTUAL	FAVORABLE (UNFAVORABLE) BUDGET VARIANCE
OPERATING REVENUES				
Containers	\$ 27,885,359	\$ 27,885,359	\$ 26,440,273	\$ (1,445,086)
Autos	18,207,793	18,207,793	17,561,967	(645,826)
Break Bulk	4,213,526	4,213,526	4,432,923	219,397
Liquid Bulk	1,190,232	1,190,232	1,166,469	(23,763)
Dry Bulk	1,758,705	1,758,705	1,936,549	177,844
Cruise	4,596,703	4,596,703	4,764,411	167,708
Other Operating Revenues	2,112,091	2,112,091	2,816,568	704,477
TOTAL OPERATING REVENUES	\$ 59,964,409	\$ 59,964,409	\$ 59,119,160	\$ (845,249)
OPERATING EXPENDITURES				
Salaries	\$ 12,082,336	\$ 12,082,336	\$ 11,794,011	\$ 288,325
Employee Benefits	4,717,225	4,717,225	4,413,474	303,751
Services & Supplies	4,103,002	4,103,002	4,291,552	(188,550)
Security Services	4,239,434	4,239,434	4,196,399	43,035
Business Travel & Training	532,321	532,321	318,830	213,491
Promotion, Advertising & Dues	1,021,517	1,021,517	876,555	144,962
Utility Services	1,051,153	1,051,153	967,073	84,080
Repairs & Maintenance Projects	1,699,252	1,699,252	1,626,011	73,241
Dredging	2,662,258	2,662,258	2,265,402	396,856
Miscellaneous	149,691	149,691	214,535	(64,844)
TOTAL OPERATING EXPENDITURES	\$ 32,258,189	\$ 32,258,189	\$ 30,963,842	\$ 1,294,347
OPERATING INCOME	\$ 27,706,220	\$ 27,706,220	\$ 28,155,318	\$ 449,098
NON-OPERATING REVENUES				
Investment Income	\$ 263,375	\$ 263,375	\$ 237,864	\$ (25,511)
Shared Revenue from Primary Govt	2,996,070	2,996,070	2,626,014	(370,056)
Other Revenue	3,860	3,860	1,643	(2,217)
	\$ 3,263,305	\$ 3,263,305	\$ 2,865,521	\$ (397,784)
NON-OPERATING EXPENSES				
Debt Service	\$ 21,174,848	\$ 21,174,848	\$ 20,492,895	\$ 681,953
Contributions to Tenant	1,753,177	2,453,177	2,641,340	(188,163)
Crane Relocation	1,500,000	800,000	680,749	119,251
Other Expenditures	8,575	8,575	6,942	1,633
	\$ 24,436,600	\$ 24,436,600	\$ 23,821,926	\$ 614,674
NET INCOME BEFORE CAPITAL OUTLAY AND CONTINGENCY	\$ 6,532,925	\$ 6,532,925	\$ 7,198,913	\$ 665,988
Transfer (to)/from Operating Capital Outlay	\$ (6,532,925)	\$ (6,532,925)	\$ (7,198,913)	\$ 665,988
SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 63,227,714	\$ 63,227,714	\$ 61,984,681	
TOTAL APPROPRIATIONS	\$ 63,227,714	\$ 63,227,714	\$ 61,984,681	

Jacksonville Aviation Authority
Jacksonville, Florida
Quarterly Report Summary
For the twelve months ended September 30, 2017
UNAUDITED

Cash and investments	\$	95,341,625	Current liabilities	\$	35,428,514
Other current assets		10,278,541	Other liabilities		107,938,219
Fixed and other assets		553,670,296	Total equity		515,923,729
Total assets		\$ 659,290,462	Total liabilities and equity		\$ 659,290,462
Budget					
Variance					
Favorable					
(Unfavorable)					
	2016/2017	2016/2017	YTD		
	Original Budget	Revised Budget	Actual		
OPERATING REVENUES					
Concessions	\$ 17,037,151	\$ 17,037,151	\$ 16,071,753	\$	(965,398)
Fees & Charges	15,034,042	15,034,042	15,062,406		28,364
Space & Facility Rentals	26,109,313	26,109,313	26,756,871		647,558
Parking	20,001,582	20,001,582	19,290,602		(710,980)
Sale of Utilities	1,564,754	1,564,754	1,337,918		(226,836)
Other Miscellaneous Operating Revenue	178,389	178,389	201,947		23,558
TOTAL OPERATING REVENUES	\$ 79,925,231	\$ 79,925,231	\$ 78,721,497	\$	(1,203,734)
OPERATING EXPENDITURES					
Salaries	18,721,563	18,831,831	18,678,650		153,181
Benefits	7,369,821	7,415,352	7,180,460		234,892
Services and Supplies	15,206,251	15,913,399	15,367,673		545,726
Repairs & Maintenance	2,109,408	2,953,648	2,733,196		220,452
Promotion, Advertising and Dues	1,359,995	1,323,423	1,032,704		290,719
Registration & Travel	371,892	345,018	344,942		76
Insurance Expense	1,322,845	1,028,184	980,857		47,327
Cost of Goods for Sale	507,826	505,530	504,890		640
Utilities, Taxes & Gov't Fees	5,005,375	4,653,395	4,938,911		(285,516)
Operating Contingency	2,119,167	1,124,363	-		1,124,363
TOTAL OPERATING EXPENDITURES	\$ 54,094,143	\$ 54,094,143	\$ 51,762,283	\$	2,331,860
OPERATING INCOME	\$ 25,831,088	\$ 25,831,088	\$ 26,959,214	\$	1,128,126
NON-OPERATING REVENUES					
Passenger Facility Charges	12,033,483	12,033,483	10,880,653		(1,152,830)
Investment income	743,722	743,722	1,098,655		354,933
Other Revenues	907,850	907,850	1,362,492		454,642
TOTAL NON-OPERATING REVENUES	\$ 13,685,055	\$ 13,685,055	\$ 13,341,800	\$	(343,255)
NON-OPERATING EXPENDITURES					
Debt Service	14,145,933	14,145,933	17,647,444		(3,501,511)
Other Expenditures	410,711	410,711	414,147		(3,436)
TOTAL NON-OPERATING EXPENDITURES	\$ 14,556,644	\$ 14,556,644	\$ 18,061,591	\$	(3,504,947)
NET INCOME BEFORE OPERATING CAPITAL OUTLAY, PFC RESERVE AND RETAINED EARNINGS	\$ 24,959,499	\$ 24,959,499	\$ 22,239,423	\$	(2,720,076)
Transfer (to) Operating Capital Outlay	(11,204,913)	(11,204,913)	(2,262,196)		8,942,717
Transfer (to)/from Passenger Facility Charge Reserve	(5,316,375)	(5,316,375)	6,849,475		12,165,850
Transfer (to)/from Retained Earnings	(8,438,211)	(8,438,211)	(26,826,702)		(18,388,491)
SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$	-
TOTAL REVENUES	\$ 93,610,286	\$ 93,610,286	\$ 92,063,297	\$	(1,546,989)
TOTAL APPROPRIATIONS	\$ 93,610,286	\$ 93,610,286	\$ 92,063,297	\$	1,546,989
FULLTIME POSITIONS	286	286	275		11
TEMPORARY EMPLOYEE HOURS	5,460	5,460	3,662		1,798

JACKSONVILLE HOUSING FINANCE AUTHORITY
 QUARTERLY REPORT SUMMARY
 For the Twelve Months Ending September 30, 2017

BALANCE SHEET

Cash & Investments	\$ 3,296,520	Current Liabilities	\$ 31,481
Cash in Escrow with Fiscal Agent	1,500,000	Other Liabilities	\$ -
Mortgages Receivable (Net of Allowances)	5,441,248	Fund Equity	\$ 10,206,287
TOTAL ASSETS	\$ 10,237,768	TOTAL LIABILITIES & EQUITY	\$ 10,237,768

BUDGET INFORMATION

	2016/2017 Budget	2016/2017 Actual	2016/2017 Projected	Projected Favorable (Unfavorable) Variance
REVENUES				
Interest, Including Profits on Investments	\$ 75,000	\$ 26,729	\$ 26,729	\$ (48,271)
Other Miscellaneous Revenue	75,000	143,997	143,997	68,997
Bond Program Revenue	174,200	320,729	320,729	146,529
TOTAL REVENUES	\$ 324,200	\$ 491,455	\$ 491,455	\$ 167,255
EXPENDITURES				
Regular Salaries and Wages	\$ 59,199	\$ 45,005	\$ 45,005	\$ 14,194
Overtime	1	-	-	1
Special Pay	615	1,299	1,299	(684)
FICA Taxes	867	608	608	259
Retirement Contributions	22,185	(5,096)	(5,096)	27,281
Life and Health Insurance	8,822	5,563	5,563	3,259
Professional Services	147,493	151,000	151,000	(3,507)
Travel and Per Diem	10,000	-	-	10,000
Internal Services	34,068	41,782	41,782	(7,714)
Rentals and Leases	955	-	-	955
Repairs and Maintenance	1	-	-	1
Promotional Activities	1,029	817	817	212
Other Charges and Obligations	10,246	7,714	7,714	2,532
Office Supplies	1,500	1,115	1,115	385
Operating Supplies	1,629	1,003	1,003	626
Training, Subscriptions & Memberships	11,500	6,305	6,305	5,195
Capital Outlay	2	-	-	2
Other Uses	18,494	18,494	18,494	-
TOTAL EXPENDITURES	\$ 328,605	\$ 275,610	\$ 275,610	\$ 52,995
CURRENT YEAR	\$ (4,405)	\$ 215,845	\$ 215,845	\$ 220,251
Fund Balance Transfers	-			
Carryovers	-			
Contingencies	-			
Prior Year Encumbrances	4,405			
Budget Difference	<u>\$ -</u>			

Citywide Employee Cap For the Quarter Ending 9 /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	81	0	81
Downtown Investment Authority	5	5	0	5
Employee Services	42	42	0	42
Finance and Administration	104	93	10	103
Fire and Rescue	1,298	1,283	15	1,298
Human Rights Commission	6	6	0	6
Inspector General	8	8	0	8
Mayor's Office	28	24	3	27
Medical Examiner	26	25	1	26
Military Affairs and Veterans	14	14	0	14
Neighborhoods	204	193	12	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	5	0	5
Office of the Sheriff	3,177	3,076	101	3,177
Parks, Recreation and Community Services	247	239	9	248
Planning and Development	32	29	2	31
Public Libraries	293	286	7	293
Public Works	297	287	11	298
State Agency - Courts	2	2	0	2
Supervisor of Elections	31	30	1	31
Subfund Total	5,919	5,746	173	5,919

Subfund 015 PROPERTY APPRAISER	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Property Appaiser	118	107	11	118
Subfund Total	118	107	11	118

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

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

Subfund 017 TAX COLLECTOR	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total

Tax Collector	226	216	10	226
Subfund Total	226	216	10	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	132	7	139
Subfund Total	136	138	7	145

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	3	0	3
Subfund Total	3	3	0	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	38	0	38
Subfund Total	38	38	0	38

Subfund 192 JACKSONVILLE CHILDREN'S COMMISSION G	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total

Jacksonville Children's Commission	21	11	1	12
Subfund Total	21	11	1	12

Subfund 1A1 COMMUNITY DEVELOPMENT	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total

Neighborhoods	18	16	2	18
Planning and Development	1	0	0	0
Subfund Total	19	16	2	18

Subfund 1D1 HUGUENOT PARK - SEC 111.125	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total

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

Subfund 1D2 KATHRYN A. HANNA PARK - SEC 111.125	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total

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

Subfund 1DA CECIL FIELD COMMERCE CENTER-SEC 111.	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total

Parks, Recreation and Community Services	6	6	0	6
Subfund Total	6	6	0	6

Subfund 1DE CECIL FIELD TRUST (SEC 111.625)	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total

Office of Economic Development	1	1	0	1
Subfund Total	1	1	0	1

Subfund 1F1 MISCELLANEOUS FEDERAL GRANTS	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total

Finance and Administration	4	2	2	4
State Agency - Courts	2	0	2	2
Subfund Total	6	2	4	6

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

Subfund 1F6 COMMUNITY SERVICES GRANTS	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	0	2	1	3
Military Affairs and Veterans	6	4	2	6
Parks, Recreation and Community Services	72	61	8	69
Subfund Total	78	67	11	78

Subfund 1F7 JACKSONVILLE SHERIFF'S OFFICE GRANTS	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Office of the Sheriff	22	20	0	20
Subfund Total	22	20	0	20

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	0	1	1
Subfund Total	0	0	1	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	3	0	3
Subfund Total	3	3	0	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	35	1	36
Subfund Total	36	35	1	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	104	12	116
Subfund Total	116	104	12	116

Subfund 461 STORMWATER SERVICES	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	6	6	0	6
Public Works	48	45	3	48
Subfund Total	54	51	3	54

Subfund 511 FLEET MGMT - OPERATIONS	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	108	93	15	108
Subfund Total	108	93	15	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	10	0	10
Subfund Total	10	10	0	10

Subfund 551 OFFICE OF GENERAL COUNSEL	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Office of General Counsel	64	64	5	69
Subfund Total	64	64	5	69

Subfund 561 SELF INSURANCE	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	22	20	2	22
Subfund Total	22	20	2	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	57	2	59
Subfund Total	59	57	2	59

Subfund 611 GENERAL EMPLOYEES PENSION	01-Oct-2016	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	5	5	0	5
Subfund Total	5	5	0	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:		Oracle Position Control		
	01-Oct-2016	Filled	Vacant	Total
	7,436	7,135	294	7,429

Citywide Employee Cap
Summary of Changes

SF 011 General Fund - GSD

0

Department	Change	Description
Finance and Administration	(1)	RC17-059 moved one position from Finance to Neighborhoods
Mayor's Office	(1)	RC17-259 moved one position from the Mayor's office to Parks.
Neighborhoods	1	RC17-059 moved one position from Finance to Neighborhoods
Parks, Recreation and Community Services	1	RC17-259 moved one position from the Mayor's office to Parks.
Planning and Development	(1)	RC17-181 moved one position from Planning to Public Works
Public Works	1	RC17-181 moved one position from Planning to Public Works

SF 159 Building Inspection

9

Department	Change	Description
Fire and Rescue	1	RC16-216 moved one position into JFRD from Planning
Planning and Development	8	RC16-216 moved one position into JFRD from Planning; Ordinance 2016-734-E added five positions and 2017-267-E added four positions

SF 192 Jacksonville Children's Commission Grants

(9)

Department	Change	Description
Jacksonville Children's Commission	(9)	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

0

Department	Change	Description
Finance and Administration	3	RC17-099 moved JAG grant positions from Parks and Rec to Finance
Military Affairs and Veterans	0	RC17-096 eliminated positions from an inactive grant. / RC17-232 added three positions grant listed on B1b schedule
Parks, Recreation and Community Services	(3)	RC17-099 moved JAG grant positions from Parks and Rec to Finance

SF 1F7 JSO Grants

(2)

Department	Change	Description
Office of the Sheriff	(2)	Ordinance 2016-768-E added one position and 2017-051-E added two positions / RC17-189 eliminated a grant position and RC17-282 eliminated four grant positions

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

5

Department	Change	Description
Office of General Counsel	5	Ordinance 2017-181-E added four positions and 2017-282-E added one position

FY 2016-2017 Citywide Part-Time Hours Cap
by Subfund and Department

(a) Vacancy Pool: Part-time hours in the vacancy pool initially reside in the General Fund - GSD and may be transferred between subfunds during the fiscal year. Any transfer of vacancy pool hours requires MBRC approval. In FY17 a total of 1,500 part-time hours were transferred from the vacancy pool to activities within the General Fund - GSD and 4,110 part-time hours were transferred to subfunds outside the General Fund - GSD. Transfers from the vacancy pool to other subfunds would reduce the overall part-time hour cap in the General Fund - GSD and increase the overall part-time hour cap in the subfund(s) receiving the part-time hours.

(b) During the fiscal year RC's may be processed that moved part-time hours within the subfund and may cross Departments. Any RC that moves part-time hours between Departments requires MBRC approval.

General Fund - GSD
SF 011

	1,256,871	(4,110)	0	1,252,761	1,037,241	215,520
Department Title	FY17 Council Approved PT Hours	Vacancy Pool Hrs (a)	FY17 RC's (b)	Amended Authorized PT Hours	Usage	Balance
Advisory Boards and Commissions	1,248			1,248	1,193	55
City Council	5,080			5,080	394	4,686
Employee Services	2,644			2,644	2,310	334
Finance and Administration	6,160	500		6,660	1,718	4,942
Fire and Rescue	36,464			36,464	29,088	7,376
Inspector General	1,550	300		1,850	1,831	19
Mayor's Office	2,800			2,800	1,589	1,211
Medical Examiner	2,500			2,500	2,007	493
Military Affairs and Veterans	0	700		700	418	282
Neighborhoods	17,975			17,975	10,164	7,811
Office of Economic Development	1,300			1,300	0	1,300
Office of Ethics, Compliance & Oversight	2,500			2,500	1,755	745
Office of Sports and Entertainment	1,300			1,300	0	1,300
Office of the Sheriff	652,204			652,204	611,645	40,559
Parks, Recreation & Community Svc	252,110			252,110	207,074	45,036
Planning and Development	5,257			5,257	2,240	3,017
Public Library	195,899			195,899	138,884	57,015
Public Works	2,600			2,600	1,021	1,579
Supervisor of Elections	61,040			61,040	23,910	37,130
Vacancy Pool / Non-Departmental	6,240	(5,610)		630	0	630

General Funds (excluding GSD)

Subfund		Department Title	123,582	0	0	123,582	92,583	30,999
Subfund		Department Title	FY17 Council Approved PT Hours	Vacancy Pool Hrs (a)	FY17 RC's (b)	Amended Authorized PT Hours	Usage	Balance
015	Property Appraiser	Property Appraiser	4,160			4,160	2,539	1,621
016	Clerk of the Court	Clerk of the Court	5,200			5,200	3,691	1,509
017	Tax Collector	Tax Collector	63,622			63,622	62,187	1,435
019	Jax Journey	Children's Commission	42,800		(200)	42,600	18,337	24,263
		Mayor's Office	1,040		200	1,240	1,181	60
		Public Library	2,600			2,600	2,440	160
01A	Special Events	Office of Sports and Entertainment	4,160			4,160	2,208	1,952

Special Revenue Funds

Subfund		Department Title	147,614	2,990	0	150,604	71,153	79,451
Subfund		Department Title	FY17 Council Approved PT Hours	Vacancy Pool Hrs (a)	FY17 RC's (b)	Amended Authorized PT Hours	Usage	Balance
127	Air Pollution EPA	Neighborhoods	4,160			4,160	948	3,212
159	Building Inspection	Planning and Development	2,600			2,600	1,993	607
15M	Gas Storage Tank Inspections	Neighborhoods	5,200			5,200	2,701	2,499
15W	Library Conference Facility Trust	Public Library	3,328			3,328	1,060	2,268
191	Jacksonville Childrens Commission	Children's Commission	400			400	224	176
192	JCC Grants	Children's Commission	59,433			59,433	29,127	30,306
1A1	Community Development	Neighborhoods	0		10,024	10,024	0	10,024
		Planning and Development	10,024		(10,024)	0	0	0
1D1	Huguenot Park	Parks, Recreation & Community Svc	1,529			1,529	885	644
1D2	Kathryn A. Hanna Park	Parks, Recreation & Community Svc	3,918			3,918	606	3,312
1DA	Cecil Field Commerce Center	Parks, Recreation & Community Svc	24,000			24,000	20,781	3,219
1F1	Miscellaneous Grants	Finance and Administration	5,200			5,200	0	5,200
		Courts	3,900			3,900	0	3,900
1F6	Community Services Grants	Finance and Administration	5,200			5,200	0	5,200
		Military Affairs and Veterans	0	1,040		1,040	173	868
		Special Services	3,900			3,900	1,425	2,475
		Parks, Recreation & Community Svc	9,932			9,932	7,657	2,275
1F7	Office of Sheriff's Grants	Office of the Sheriff	1,300			1,300	293	1,008
1F9	Fire and Rescue Grants	Fire and Rescue	1,300			1,300	690	611
1H2	Spay & Neuter Trust	Neighborhoods	0	1,950		1,950	1,537	413
1S1	Court Costs \$65 Fee	Courts	2,290			2,290	1,056	1,234

Enterprise Funds

Subfund		Department Title	12,296	0	0	12,296	4,711	7,585
Subfund		Department Title	FY17 Council Approved PT Hours	Vacancy Pool Hrs (a)	FY17 RC's (b)	Amended Authorized PT Hours	Usage	Balance
412	Public Parking	Downtown Investment Authority	4,780			4,780	1,169	3,611
431	Motor Vehicle Inspection	Finance and Administration	3,616			3,616	0	3,616
441	Solid Waste	Public Works	1,300			1,300	1,093	208
461	Stormwater Services	Parks, Recreation & Community Svc	2,600			2,600	2,450	150

Internal Service Funds

Subfund		Department Title	33,992	1,120	0	35,112	12,102	23,010
Subfund		Department Title	FY17 Council Approved PT Hours	Vacancy Pool Hrs (a)	FY17 RC's (b)	Amended Authorized PT Hours	Usage	Balance
511	Fleet Management	Finance and Administration	7,722			7,722	3,484	4,238
531	Information Technologies	Finance and Administration	14,660			14,660	1,056	13,604
551	Office of General Counsel	General Counsel	2,600			2,600	128	2,472
561	Self Insurance	Finance and Administration	2,600	1,120		3,720	3,550	170
571	Group Health	Employee Services	3,440			3,440	2,887	553
581	Insured Programs	Finance and Administration	1,824			1,824	997	827
5A1	Public Buildings	Public Works	1,146			1,146	0	1,146

Trust and Agency Funds

Subfund		Department Title	9,647	0	0	9,647	11,693	(2,046)
Subfund		Department Title	FY17 Council Approved PT Hours	Vacancy Pool Hrs (a)	FY17 RC's (b)	Amended Authorized PT Hours	Usage	Balance
64C	Office of Sheriff's Trusts	Office of the Sheriff	2,034			2,034	814	1,220
64F	General Trust & Agency	Neighborhoods	2,080			2,080	1,904	176
64S	Office of Sheriff's Trusts	Office of the Sheriff	5,533			5,533	8,975	(3,442)