



Council Auditor's Office

Quarterly Summary for the Three Months Ended December 31, 2017

February 15, 2018

Report #806

Released on: February 15, 2018

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



February 15, 2018

Special Report #806

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 three months ended December 31, 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.

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 January 30, 2018 and we are to submit the consolidated financial report by February 15, 2018.

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

CITY OF JACKSONVILLE

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

The City is projected to experience an overall favorable budget variance of approximately \$6.6 million within the General Fund/General Services District (GF/GSD). Revenues are projected to be \$176,526 more than budgeted and expenditures are projected to be \$6.4 million less than budgeted.

The latest Hurricane Matthew projection estimates the financial impact will be approximately \$45.1 million. As of January 31, 2018, the City incurred expenditures of \$28.0 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 \$86.4 million. This could result in an estimated \$10.8 million negative impact to the GF/GSD in the future. As of January 31, 2018, the City incurred expenditures of \$45.8 million related to Hurricane Irma.

GF/GSD 011 – Revenues (pages 21 and 24)

The Finance Director’s report projects a favorable variance of \$176,526 in GF/GSD revenues. This is mostly driven by projected favorable variances in Ad Valorem Taxes and Charges for Services, which are mostly offset by a projected unfavorable variance in State Shared Revenue. These variances are explained in further detail on page 7.

GF/GSD 011 – Expenditures (page 24)

The GF/GSD expenditure variances are projected to net to an overall favorable variance of \$6,376,853. The largest drivers are Internal Service Charges and Professional and Contractual Services. The breakdowns of these amounts are explained on page 8.

GF/GSD 011 – Expenditures by Department (page 22)

The schedule on page 22 presents GF/GSD expenditures by department. As of the first quarter end, two departments are projected to incur unfavorable variances: Courts and Citywide Activities. The projected unfavorable variances for these departments are explained in further detail on page 23.

The Fire and Rescue Department is projected to experience a favorable variance of \$1.6 million in expenditures, mostly due to projected favorable variances of \$850,691 in personnel costs and \$630,956 in internal service charges.

The Office of the Sheriff is projected to experience a \$5.6 million favorable variance in expenditures, mostly due to projected favorable variances of \$1.7 million in personnel costs, net of the lapse of \$3.4 million, and \$1.6 million in each of internal service costs and professional and contractual services.

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 22 other subfunds. Of the 22 other subfunds reviewed, six report projected unfavorable variances (Subfunds 01A, 191, 4K2, 511, 536, and 581). While two of the subfunds presented in this report are projected to experience favorable variances (Subfunds 441 and 461), both required General Fund loans in order to balance revenues and expenditures.

Special Events (Sub-fund 01A)

Subfund 01A is projected to incur an unfavorable variance of (\$37,953) for the fiscal year, mostly due to a projected unfavorable variance in Computer System Maintenance/Security, a component of Internal Service Charges.

Kids Hope Alliance (Sub-fund 191)

Effective January 1, 2018, the City programs administered by the Jacksonville Children’s Commission were transferred to and became the responsibility of the Kids Hope Alliance pursuant to Ordinance 2017-563-E.

Subfund 191 (Kids Hope Alliance) is projected to incur an unfavorable variance of (\$9,525,029) for the fiscal year. As mentioned in the Finance Department’s report, the unfavorable variance is due to funding for operations and programs being placed in contingency accounts as part of the fiscal year 2017/18 budget. Legislation will be required to transfer funding from the contingency accounts and appropriate it for the purposes set forth in Ordinance 2017-563-E.

Solid Waste Disposal (Sub-fund 441)

Subfund 441 is projected to experience a favorable budget variance of \$246,551 for the fiscal year. The schedule for Subfund 441 shows a General Fund Loan of \$3,058,842 which was required to balance budgeted revenues and expenditures to maintain service levels.

Stormwater Services (Sub-fund 461)

Subfund 461 is projected to experience a favorable budget variance of \$409,439 for the fiscal year. The schedule for Subfund 461 shows a General Fund Loan of \$2,324,997 which was required to balance budgeted revenues and expenditures to maintain service levels.

City Venues - SMG (Sub-fund 4K2)

Subfund 4K2 is projected to incur an unfavorable budget variance of (\$534,494) for the fiscal year due to projected overages in expenditures. This is being driven by expenditures related to the January NFL playoff game which were not included in the budget. The year-to-date column for expenditures and certain revenue accounts are incomplete since SMG has not provided those figures to the City yet.

Fleet Management – Operations (Sub-fund 511)

Subfund 511 is projected to incur an unfavorable variance of (\$217,965) for the fiscal year due to revenue shortfalls. Personnel, fuel, and fleet parts costs are projected to be less than budgeted. This is driving the corresponding projected unfavorable variance in customer billings, a component of Charges for Services.

Technology System Development (Sub-fund 536)

Subfund 536 is projected to incur an unfavorable variance of (\$273) for the fiscal year. As stated in the Finance Department’s report, Subfund 53A (IT System Development Fund) was established in fiscal year 2017/18 to house multi-year technology capital projects from that year forward. Activity for projects appropriated in fiscal year 2016/17 and earlier will continue to be posted to Subfund 536. The December 31, 2017 balance sheet shows that total liabilities exceed cash by \$162,837. Another funding source will need to be identified in order to cover the existing liabilities of this subfund.

Insured Programs (Sub-fund 581)

Subfund 581 is projected to incur an unfavorable variance of (\$237,948) for the fiscal year. This is mostly due to the premium for the excess workers' compensation policy being higher than what was budgeted.

INDEPENDENT AGENCIES

JEA

Electric System

Fuel Related Revenues & Expenses

For the three months ending December 31, 2017, the Electric System schedule of fuel revenues and expenses is balanced. \$9.4 million in previously earned (saved) revenue was transferred from the Fuel Rate Stabilization Fund to balance the account.

Base Related Revenues & Expenses

The Electric Base Rate Schedule shows an actual Base Rate related surplus of \$497,246 for the first quarter. Base Operating Income is projected to incur an unfavorable budget variance of \$78,163,179 at year end. This is due to a projected unfavorable budget variance of \$42,025,779 in Base Revenue and a projected unfavorable budget variance of \$36,137,400 in Base Expenses. The unfavorable variance for Base Expenses is entirely due to a projected \$40 million contribution to the Non-Fuel Purchased Power Rate Stabilization account related to Plant Vogtle in Georgia.

Revenues and expenses are projected to balance at year end, however this is only possible because of a projected reduction in Transfers to Operating Capital Outlay of \$67,273,825.

Water & Sewer System

For the three months ending December, 31, 2017, the Water & Sewer System showed an overall surplus of \$1,832,410. Operating income is projected to incur a \$23.8 million unfavorable budget variance at year end. This will be offset by reductions in transfers to capital outlay.

District Energy System

For the three months ending December 31, 2017, the District Energy System income before transfers showed a balance of \$408,513. After \$109,213 was transferred to the Renewal and Replacements fund, the remaining balance was a surplus of \$299,300. Revenues and expenses are projected to balance at year end.

Jacksonville Transportation Authority

The financial report of the Jacksonville Transportation Authority (JTA) for the three months ending December 31, 2017 indicates no budgetary stress for JTA as a whole. However, the Bus Division showed negative Cash and Investments of (\$2,468,082) due to a \$6 million purchase of 11 buses for which JTA anticipates receiving a grant reimbursement from the Federal Transit Administration. The General Fund - Engineering Division shows a year-to-date net loss of (\$28,693), but is projecting a year-end favorable budget variance of \$353,693.

Jacksonville Port Authority

The Jacksonville Port Authority's (JPA) financial report for the three months ending December 31, 2017 shows a deficit of (\$3,573,219). This is mainly due to 51% of JPA's debt service payments being due in the first quarter, with one of JPA's debt instruments requiring the entire year's worth of principal and interest of \$4,900,000 to be paid in November. JPA projects a \$1.6 million unfavorable budget variance in dredging due to the larger than expected volume through the first quarter. The additional dredging volume is attributed to Hurricane Irma. Currently, this variance is projected to be offset by reductions in budgeted debt service payments and transfers to Operating Capital Outlay. Overall, JPA is projecting year-end Net Income Before Transfers of \$8,295,299 with \$7,142,703 being transferred to Operating Capital Outlay and a surplus of \$1,152,596.

Jacksonville Aviation Authority

Jacksonville Aviation Authority's (JAA) financial report for the three months ending December 31, 2017 indicates end of quarter net income of \$3,768,233 before a transfer to Operating Capital Outlay of \$40,178, a transfer from the Passenger Facility Charge (PFC) Reserve of \$1,857,354, and a transfer to Retained Earnings of \$5,585,409. Revenues are projected to experience an unfavorable budget variance of \$989,296 due primarily to decreased revenue from space and facility rentals and parking fees. Expenses are projected to experience a favorable budget variance of \$4,424,961 due primarily to savings in insurance costs, services and supplies cost, and not needing the operating contingency. If these projections hold true, this will result in a net favorable budget variance of \$3,435,665 in net income before transfers.

Jacksonville Housing Finance Authority

Subfund 721 is projected to experience a favorable budget variance of \$69,085 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 first quarter. Please refer to pages 18 and 19 for a detailed list of individual bond ratings.

FINANCIAL REPORTS

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

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Respectfully submitted,

Kyle S. Billy

Kyle S. Billy, CPA
Council Auditor

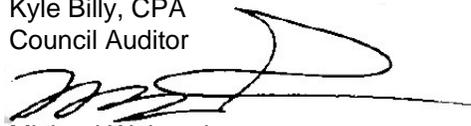
**FINANCE AND ADMINISTRATION
OFFICE OF THE DIRECTOR**



January 30, 2018

MEMORANDUM

TO: Kyle Billy, CPA
Council Auditor

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

ONE CITY. ONE JACKSONVILLE.

SUBJECT: Financial Summaries for the Three Months Ending December 31, 2017

In accordance with code section 106.421, we are forwarding quarterly financial summaries for the three months ending December 31, 2017 for the agreed upon subfunds of the Consolidated City of Jacksonville. The discussions in this memo focus on the anticipated year-end revenues and expenditures and not on balance sheet items except for fund's which may be in a negative cash position.

011 - GENERAL FUND – GSD:

As of December 31, the General Fund - GSD projects an overall favorable variance of \$6.55 million.

REVENUES

Overall, revenues are projected to outperform budget by \$176,526. Ad Valorem Taxes are projected to outperform budget by \$1,573,368. The year-end reconciliation will ultimately adjust this variance.

State Shared Revenues are projected to underperform budget by \$1,726,622.

Title	Variance
State Shared Revenue - Municipal Sales Tax	(2,709,205)
State Shared Revenue - 8th Cent Gas	(781,669)
Surplus Gas Tax - F.S. 206.41 1A	(397,938)
1/2 Cent Sales Tax - F.S. 202.18 2C	733,885
State Shared Revenue - County	1,403,331
All Other Accounts	24,974
	(1,726,622)

Charges for Services are projected to outperform budget by \$677,064.

Title	Variance
JSO: Off Duty Reimbursement	168,177
JFRD: Net Ambulance Billings	581,135
All Other Accounts	(72,248)
	677,064

Miscellaneous Revenues are projected to underperform budget by \$210,016.

(210,016)

Title	Variance
1% Surcharge - Adam's Mark Hotel	(168,269)
Miscellaneous Sales and Charges	(57,224)
Overtime Reimbursement Charges	(33,085)
Miscellaneous Settlements	98,000
All Other Accounts	(49,438)

EXPENDITURES

Overall, expenditures are projected to have a favorable variance of \$6,376,853 including a favorable variance in personnel costs net of the salary and benefit lapse of \$1,323,373.

Internal Service Charges have a net projected favorable variance of \$2,255,917. The main drivers of which are favorable variances in fleet repair charges of \$1,173,330 and IT computer system maintenance and security charges of \$985,521.

Professional and Contractual Services have a projected net favorable variance of \$1,988,727.

1,988,727

Title	Variance
Professional Services - JSO Health Services	121,000
Professional Services - DIA	356,617
Security /Guard Service - JSO	532,834
Contract Food Services - Jail	855,702
All Other Line Items	122,574

Other Operating Expenses have a projected net favorable variance of \$763,660.

763,660

Title	Variance
Repairs and Maintenance	83,128
Repair / Maintenance and Other Operating Supplies	104,644
Chemical and Drugs - JSO	156,888
Clothing, Uniforms and Safety Equipment	212,515
All Other Accounts	206,485

Debt Service has a projected net favorable variance of \$274,568, of that total \$44,559 is interest and \$230,009 is principal.

Debt Management Fund Repayments have a projected net unfavorable variance of \$561,724. Interest payments have a projected unfavorable variance of \$716,183 which is somewhat offset by a projected favorable variance in principal payments of \$154,459.

OTHER GENERAL FUND SUBFUNDS:

015 – PROPERTY APPRAISER

The fund overall has a projected favorable variance of \$35,152. Expenditures are projected to have a net favorable variance of \$38,123. Personnel costs net of the salary and benefit lapse are projected to be over budget by \$33,807. This unfavorable variance is offset by favorable expenditure variances in the other categories.

016 - CLERK OF THE COURT

The fund overall has a projected favorable variance of \$154,311. Expenditures are projected to have a net favorable variance of \$151,953. Personnel costs net of the salary and benefit lapse are projected to have a favorable variance of \$29,220 and Internal Service Charges have a projected net favorable variance of \$116,691. The drivers of which are OGC charges of \$25,461 and IT computer system maintenance and security charges of \$91,230.

017 – TAX COLLECTOR

The fund overall has a projected favorable variance of \$514,873. Revenues are projected to outperform budget by \$330,673. The main drivers of which are delinquent tax sales of \$150,081 and tag registrations of \$93,500, as seen in Charges for Services. Expenditures are projected to have a net favorable variance of \$184,200. Personnel costs net of the salary and benefit lapse are projected to have a favorable variance of \$65,415 and Internal Service Charges have a projected net favorable variance of \$118,811. The main driver of which is IT computer system maintenance and security charges of \$116,066.

01A – SPECIAL EVENTS

The fund overall has a projected unfavorable variance of \$37,953. Revenues are projected to underperform budget by \$13,162. Expenditures are projected to have a net unfavorable variance of \$24,791. The main driver of which is a projected unfavorable variance in IT computer system, maint and security charges of \$137,769, as seen in Internal Service Charges. This is somewhat offset by favorable variances in other expense categories including personnel costs net of the salary and benefit lapse which has a projected favorable variance of \$7,114.

SPECIAL REVENUE FUNDS:

159 – BUILDING INSPECTION

The fund overall has a projected favorable variance of \$448,815. Revenues are projected to outperform budget by \$586,590. The largest drivers of which are building inspection fees (\$113,415), mechanical inspection fees (\$178,167) and re-inspection fees (\$107,549), as seen in Charges for Services. Expenditures are projected to have a net unfavorable variance of \$137,775. Personnel costs net of the salary and benefit lapse are projected to be over budget by \$54,165 and Internal Service Charges have a projected net unfavorable variance of \$86,657. The main driver of which is IT computer system maintenance and security charges of \$81,259.

191 – KIDS HOPE ALLIANCE

As part of the FY18 budget process \$10,026,740 was placed “below the line” in two separate contingencies. The operating contingency of \$1,361,055, the removal of which from the operating budget accounts for the negative variances that are seen in Salaries, Employer Provided Benefits, Professional and Contractual Services and Other Operating Expenses, is part of legislation moving forward to Council requesting to move that funding back “above the line”. Once approved, the revised budget amount will increase and eliminate the unfavorable variances. Legislation for the program contingency of \$8,665,685, which accounts for the negative variance in Grants, Aids & Contributions, will be brought to Council at a later time. The intent is to have funding in place well before summer break.

The fund overall has a projected unfavorable variance of \$9,525,029. Revenues are projected to outperform budget by \$142,542. The main driver of which is the return of prior year grant matching funds from the KHA grant fund (SF 192) of \$121,727, as seen in Transfers From Other Funds. Expenditures are projected to have a net unfavorable variance of \$9,667,571 as discussed above.

ENTERPRISE FUNDS:

441 - SOLID WASTE DISPOSAL

The fund overall has a projected favorable variance of \$246,551. Expenditures are projected to have a net favorable variance of \$245,576. Internal Service Charges have a projected net favorable variance of \$150,513. The main driver of which is fleet repairs and maintenance charges of \$132,252. Debt Management Fund Repayments has a projected favorable variance of \$158,834. This is somewhat offset by a projected net unfavorable variance in personnel costs net of the salary and benefit lapse of \$66,021.

461 - STORMWATER SERVICES

The fund overall has a projected favorable variance of \$409,439. Expenditures are projected to have a net favorable variance of \$358,836, the main driver of which is a projected favorable variance in personnel costs of \$350,922.

4K1 – CITY VENUES - CITY

The fund overall has a projected favorable variance of \$986,090. Revenues are projected to outperform budget by \$356,312. The 2 cent tourist development tax revenue is projected to outperform budget by \$300,000, as seen in Taxes. The favorable variance in Miscellaneous Revenue is for an unbudgeted contribution from private source revenue of \$100,000. Expenditures are projected to have a net favorable variance of \$629,778. Other Operating Expenses (utility costs) have a projected favorable variance of \$222,255. Debt Service payments have a projected favorable variance of \$411,563, of that interest is \$154,709 and principal is \$256,854.

4K2 – CITY VENUES – SMG

The fund overall has a projected unfavorable variance of \$534,494. Revenues are projected to outperform budget by \$574,037. Charges for Services are projected to outperform budget by \$105,000. The main drivers of which are ticket surcharge incentive fees of \$30,000 and contractual services revenue of \$75,000. Miscellaneous Revenue has a projected favorable variance of \$475,000 the driver of which is concession sales. Expenditures are projected to have a net unfavorable variance of \$1,108,531. Professional and Contractual Services have a projected unfavorable variance of \$827,487. Other Operating Expenses has a projected unfavorable variance of \$222,041. The main driver of which is an unfavorable variance of \$135,000 in repairs and maintenance.

INTERNAL SERVICE FUNDS:

511 - FLEET MANAGEMENT - OPERATIONS

The fund overall has a projected unfavorable variance of \$217,965. Charges for Services are projected to underperform budget by \$1,953,908. This is somewhat offset by the net favorable variance in expenditures of \$1,726,116. Personnel costs net of the salary and benefit lapse are projected to be under budget by \$196,083. The projected favorable variance in Other Operating Expenses of \$2,079,242 is being driven by a \$1,547,844 favorable variance in fuel.

531 - ITD – OPERATIONS

The fund overall has a projected favorable variance of \$406,695. Revenues are projected to outperform budget by \$87,819. Expenditures are projected to have a net favorable variance of \$318,876. Personnel costs net of the salary and benefit lapse are projected to be under budget by \$193,951. Other Operating Expenses has a projected net favorable variance of \$125,222. The main drivers of which are telephone & data lines of \$58,770 and sanitation / storage charges of \$68,461.

534 – RADIO COMMUNICATIONS

The fund overall has a projected favorable variance of \$432,272. Expenditures are projected to have a net favorable variance of \$438,065. The main driver of which is the favorable variance in Debt Management Fund Repayments of \$420,900 for the fire station paging project.

536 – TECHNOLOGY SYSTEM DEVELOPMENT

As part of the FY18 budget process, a new all-years subfund (SF 53A) was set up to house ITD's multi-year capital projects. Any amounts that you see in Other Sources and Capital Outlay, within this subfund, are for capital funding and repayments for FY17 and earlier appropriations. This fund will continue to pay the debt management repayments for the FY17 and earlier borrowing with its fund balance.

551 – OFFICE OF GENERAL COUNSEL

The fund overall has a projected favorable variance of \$124,495. Revenues are projected to underperform budget by \$81,144. Expenditures are projected to have a net favorable variance of \$205,639. The main driver of which is a projected favorable variance in Professional and Contractual Services of \$264,516. This is somewhat offset by a projected net unfavorable variance in personnel costs net of the salary and benefit lapse of \$160,103.

561 – SELF INSURANCE

The fund overall has a projected favorable variance of \$1,231,058. Revenues are projected to outperform budget by \$404,235. Investment Pool / Interest Earnings are underperforming budget by \$339,021. Charges for Services are projected to outperform budget by \$743,110. Expenditures are projected to have a net favorable variance of \$826,823. The main driver of which is a favorable variance of \$782,300 in Insurance Costs and Premiums. Of that, change in liability is projected to come in under budget by \$6.68 million and paid loss is projected to come in over budget by \$5.89 million.

571 – GROUP HEALTH

The fund overall has a projected favorable variance of \$962,695. Revenues are projected to outperform budget by \$1,694,127. The main driver of which is a favorable variance in health insurance premiums of \$1,289,542, as seen in Charges for Services. This is offset somewhat by a net unfavorable variance in expenditures of \$731,432. The main driver of which is a net unfavorable variance of \$1,146,919 in Insurance Costs and Premiums. Of that, claims paid for group health has a \$2,256,622 favorable variance which is offset somewhat by an unfavorable variance in third party health insurance of \$914,537.

581 - INSURED PROGRAMS

The fund overall has a projected unfavorable variance of \$237,948. Expenditures are projected to have a net unfavorable variance of \$288,438. The main driver of which is a projected unfavorable variance in Insurance Costs and Premiums of \$310,879.

5A1 – PUBLIC BUILDING ALLOCATIONS

The fund overall has a projected favorable variance of \$504,614. Expenditures are projected to have a net favorable variance of \$490,626. The main driver of which is a \$543,614 favorable variance in utilities, as seen in Other Operating Expenses.

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 .10% for the quarter ending December 31, 2017, which matched the returns of the Blended Benchmark. Performance of the portfolio over the last year was a positive 2.21%, after fee deductions. During the past three and five years the portfolio has earned an average annual return of 1.52% and 1.44%, respectively. In addition, the Operating Portfolio continues to outperform its benchmark in the 1, 3, and 5 year return categories.

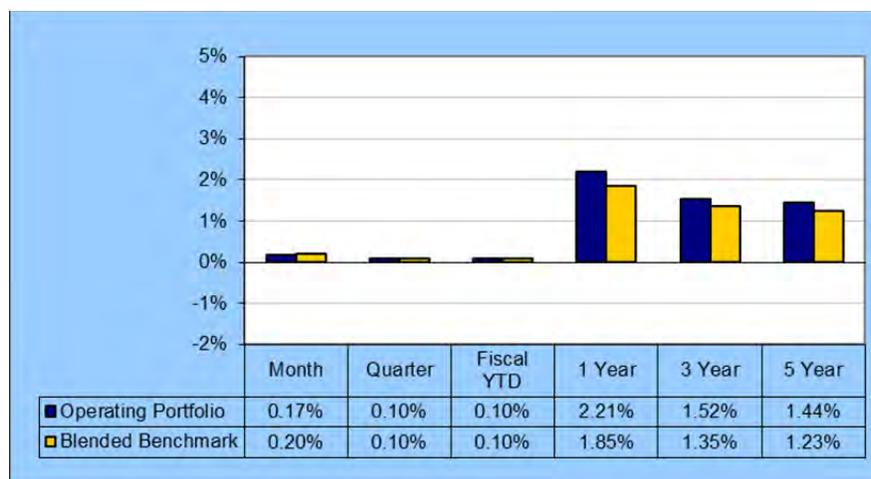
In related market news, The Federal Reserve made the decision at their December 13th meeting to raise short term interest rates for the third and final time in 2017. This upward adjustment sets the target range at 1.25% to 1.5%. Also, a flattening of the yield curve continued throughout the 4th quarter, as the current market expectation is that the Fed will raise rates approximately three times in 2018. The downward shift of the long end of the curve continues to be interpreted as a sign that increased volatility may be on the horizon.

Domestic fixed income markets were mixed during the 4th quarter of calendar year 2017. The Barclays U.S. Aggregate Index gained 39 bps over the previous three months, while the ICE BofAML US Treas 1-2.99 Year Index gave up 70 bps over the same period. As equity markets continue to ride positive earnings and investor optimism to new highs, fixed income returns have remained somewhat subdued.

As we move into the New Year, we continue to monitor several sources of global uncertainty. First, progress has been made on Brexit negotiations between the UK and EU but both parties remain far apart on several key issues, including trade. In the U.S., President Donald Trump kept his campaign promise to pass sweeping reforms to the country's tax code while continuing his ongoing feud with North Korean leader Kim Jong Un. Finally, the recent rise in popularity of cryptocurrencies has spawned global debate on their legitimacy as an asset class.

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

January 19, 2018

SUBJECT: QUARTERLY FINANCIAL SUMMARY – December 31, 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 three months ended December 31, 2017, JEA contributed a record high \$29.2 million to the City's General Fund. JEA also paid to the City \$22.5 million Public Service Tax and \$9.6 million City of Jacksonville Franchise Fee for a total combined payment to the City of \$61.3 million. This represents an increase of \$3.2 million from prior year.

The Electric System produced a positive fund balance of \$0.5 million for the three months ended December 31, 2017. This represents 0.0% of the annual operating budget. The annual projection for the Electric System shows a balanced budget.

The Water and Sewer System produced a positive fund balance of \$1.8 million for the three months ended December 31, 2017. This represents 0.4% of the annual operating budget. The annual projection for the Water and Sewer System shows a balanced budget.

The District Energy System produced a positive fund balance of \$0.3 million for the three months ended December 31, 2017, while the annual projection shows a balanced budget.

JEA experienced no budgetary stress during the three months ended December 31, 2017.

JEA is actively monitoring the credit markets in order to efficiently manage debt. In December JEA advance refunded \$865 million of bonds prior to the tax reform effective January 1, 2018. While this was not a material amount for FY 2018, it will result in future lower debt service costs. A schedule of JEA's bond ratings as of December 31, 2017 is included with this report.



Melissa H. Dykes, Chief Financial Officer

Attachments: As noted

RECEIVED

JAN 23 2018

COUNCIL AUDITOR



JACKSONVILLE TRANSPORTATION AUTHORITY



January 31, 2018

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 December 31, 2017. I am including a full-year projection variance narrative for each division:

Bus Fund

Bus revenues are projected to be favorable for the year, primarily due to Local Option Gas Tax, partially offset by Net Sales Tax and Non-Transportation revenue resulting from lower advertising expense. Expenses are projected to be \$7.1 million under budget, as the operating contingency is sufficient to cover any line item variances.

Skyway Fund

Skyway parking fares are projected to be on budget by year-end with an adjustment entry to be booked next quarter, while expenses are projected to be favorable. As a result, the transfer from the Bus fund is forecast to be under budget. The Skyway is a fare-free service and requires a transfer from the Bus fund to support operations.

CTC Fund (Connexion)

The forecast for Connexion reflects expenses under budget by \$0.6 million, as the operating contingency is sufficient to cover any line item variances. As a result, the transfer from the Bus fund is forecast to be \$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.

2016 OUTSTANDING PUBLIC TRANSPORTATION SYSTEM



JACKSONVILLE TRANSPORTATION AUTHORITY



General Fund

The General Fund revenues are projected to be over budget due to proceeds received from the termination of an easement. Interest earnings are anticipated to be on budget despite negative first quarter earnings. A mark-to-market adjustment produced a negative return which will be reversed by the end of the fiscal year. Expenses are expected to be under budget and slightly better than the contingency.

Please call me at 632-5520 if you have any questions about these quarterly reports.

Respectfully,

A handwritten signature in black ink that reads "Kendra Burton".

Kendra Burton
Manager, Financial Planning and Analysis
Jacksonville Transportation Authority

cc: Nathaniel P. Ford, Sr.
Greg Hayes

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



January 30, 2018

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 December 31, 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", is written over a light blue circular background.

Mike McClung
Controller

MM/bd

P.O. Box 3005
3831 Talleyrand Avenue
Jacksonville, FL 32206-0005
Phone: (904) 930-3000
www.jaxport.com

Blount Island Marine Terminal
Talleyrand Marine Terminal
Dunn's Point Marine Terminal
JAXPORT Cruise Terminal



January 30, 2018

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 three months ended December 31, 2017.

Operating Revenues were \$19.85 million which results in a negative variance of \$1.66 million year to date. Operating Expenditures were \$12.49 million which results in a year to date positive variance of \$4.09 million. The quarter closes with a year to date positive Operating Income variance of \$2.43 million. The Jacksonville Aviation Authority is in a good financial position and has experienced no budgetary stress during the fiscal year.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Richard A. Rossi". The signature is fluid and cursive, with the first and last names being the most prominent.

Richard A. Rossi
Chief Financial Officer

Bond Ratings - City of Jacksonville
As of December 31, 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 December 31, 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 DECEMBER 31, 2017

GENERAL FUND GSD - 011

REVENUES BY SOURCE

	Revised Budget	Projection	Variance Favorable (Unfavorable)
AD VALOREM TAXES	595,914,631	597,487,999	1,573,368
SALES AND USE TAXES	1,159,338	1,206,800	47,462
UTILITY SERVICE TAXES	91,763,077	92,373,662	610,585
COMMUNICATIONS SERVICES TAX	32,856,366	32,856,366	0
LOCAL BUSINESS TAX	7,106,286	6,995,739	(110,547)
FRANCHISE FEES	40,634,300	39,998,182	(636,118)
FEDERAL GRANTS	388,453	388,453	0
FEDERAL PAYMENTS IN LIEU OF TAXES	25,119	25,119	0
STATE GRANTS	393,571	393,571	0
STATE SHARED REVENUES	173,714,313	171,987,691	(1,726,622)
CONTRIBUTIONS FROM OTHER LOCAL UNITS	116,754,815	116,754,815	0
GENERAL GOVERNMENT	7,014,214	7,175,477	161,263
PUBLIC SAFETY	26,868,197	27,408,594	540,397
PHYSICAL ENVIRONMENT	505,035	505,035	0
HUMAN SERVICES	2,292,997	2,267,724	(25,273)
CULTURE AND RECREATION	561,433	561,433	0
OTHER CHARGES FOR SERVICES	15,896,351	15,901,666	5,315
JUDGMENT AND FINES	669,600	693,757	24,157
VIOLATIONS OF LOCAL ORDINANCES	470,198	502,706	32,508
OTHER FINES AND/OR FORFEITS	1,105,609	919,950	(185,659)
INTEREST, INCL PROFITS ON INVESTMENTS	2,702,077	2,704,377	2,300
RENTS AND ROYALTIES	149,550	150,100	550
DISPOSITION OF FIXED ASSETS	125,000	125,000	0
CONTRIB & DONATIONS FROM PRIVATE SOURCES	101,000	100,250	(750)
PENSION FUND CONTRIBUTIONS	0	0	0
OTHER MISCELLANEOUS REVENUE	17,894,386	17,684,570	(209,816)
CONTRIBUTIONS FROM OTHER FUNDS	5,172,448	5,245,854	73,406
DEBT PROCEEDS	5,597,374	5,597,374	0
	1,147,835,738	1,148,012,264	176,526

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY
 FOR THE QUARTER ENDED DECEMBER 31, 2017

GENERAL FUND GSD - 011

EXPENDITURES BY DEPARTMENT

	Revised Budget	Projection	Variance Favorable (Unfavorable)
ADVISORY BOARDS & COMMISSIONS	482,394	454,349	28,045
CITY COUNCIL	10,238,522	10,100,428	138,094
COURTS	4,011,282	4,051,410	(40,128)
DOWNTOWN INVESTMENT AUTHORITY	1,853,944	1,683,937	170,008
EMPLOYEE SERVICES	7,478,569	7,466,772	11,796
FINANCE AND ADMINISTRATION	13,349,422	13,268,785	80,637
FIRE AND RESCUE	216,948,399	215,347,894	1,600,505
HUMAN RIGHTS COMMISSION	755,620	722,650	32,970
INTRA-GOVERNMENTAL SERVICES	6,273	6,273	0
MAYOR'S OFFICE	4,169,903	3,958,875	211,028
MEDICAL EXAMINER	4,547,554	4,500,443	47,111
MILITARY AFFAIRS AND VETERANS	1,204,044	1,200,262	3,782
NEIGHBORHOODS	20,792,197	20,400,902	391,296
OFFICE OF ECONOMIC DEVELOPMENT	1,620,060	1,616,929	3,131
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	308,689	307,870	819
OFFICE OF GENERAL COUNSEL	565,713	499,399	66,314
OFFICE OF INSPECTOR GENERAL	999,768	999,326	442
OFFICE OF SPORTS & ENTERTAINMENT	851,567	826,617	24,950
OFFICE OF THE SHERIFF	415,666,145	410,036,196	5,629,949
PARKS, RECREATION & COMMUNITY SVCS	45,713,818	45,633,346	80,472
PLANNING AND DEVELOPMENT	4,641,452	4,560,146	81,306
PUBLIC DEFENDER	2,164,001	2,157,001	7,000
PUBLIC HEALTH	1,120,112	1,120,112	0
PUBLIC LIBRARIES	33,270,507	32,932,681	337,826
PUBLIC WORKS	44,816,857	44,773,422	43,434
SPECIAL SERVICES			
STATE ATTORNEY	1,707,706	1,707,706	0
SUPERVISOR OF ELECTIONS	6,093,637	6,031,582	62,054
JACKSONVILLE CITYWIDE ACTIVITIES	105,983,567	108,894,123	(2,910,556)
TRANSFERS OUT - DEBT	65,660,473	65,385,905	274,568
TRANSFERS OUT	109,509,403	109,509,403	0
	1,126,531,597	1,120,154,744	6,376,853

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

GENERAL FUND - GSD
 EXPENDITURES BY DEPARTMENT SUPPLEMENTAL DETAIL

Courts

Unfavorable Variance:	(40,128)	
		<u>Variance</u>
Personnel Costs		(10,536)
Operating and Capital Outlay		7,959
Internal Service Charges - ITD		(35,151)
Internal Service Charges - Other		(2,400)

JACKSONVILLE CITYWIDE ACTIVITIES

Unfavorable Variance:	(2,910,556)	
		<u>Variance</u>
Citywide Salary & Benefit Lapse		(2,605,661)
CIP Debt Service Repayment		(685,430)
Payment to Fiscal Agent for Constitutional Gas Tax		397,938
Other		(17,403)

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

011 - GENERAL FUND - GSD

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	355,521,218.54	Current Liabilities	3,255,911.62
Taxes and other Receivable, Net	71,901,877.81	Other Liabilities	73,954,223.95
Due from Other Government Units	115,196,360.41	Deferred Inflows	179,850.56
Inventories	3,165,031.88		
Other Current Assets	<u>73,954,223.95</u>	TOTAL LIABILITIES	<u>77,389,986.13</u>
		FUND EQUITY	
		Beginning of Year	101,044,771.31
		Current Yr Less Encumbrances	442,258,758.40
		Reserves and Encumbrances	(954,803.25)
		TOTAL FUND EQUITY	<u>542,348,726.46</u>
TOTAL ASSETS	<u>619,738,712.59</u>	TOTAL LIABILITIES FUND EQUITY	<u>619,738,712.59</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Ad Valorem Taxes	595,914,631	597,487,999	597,487,999	1,573,368
Taxes	173,519,367	28,699,513	173,430,749	(88,618)
Intergovernmental Revenue	807,143	323,942	807,143	0
State Shared Revenue	173,714,313	21,529,007	171,987,691	(1,726,622)
Charges for Services	50,908,436	10,194,685	51,585,500	677,064
Revenue From City Agencies - Allocations	2,229,791	472,657	2,234,429	4,638
Fines and Forfeits	2,245,407	373,576	2,116,413	(128,994)
Investment Pool / Interest Earnings	2,702,077	71,265	2,704,377	2,300
Miscellaneous Revenue	18,269,936	6,439,240	18,059,920	(210,016)
Other Sources	5,597,374	0	5,597,374	0
Transfers From Other Funds	5,172,448	1,232,708	5,245,854	73,406
Transfers From Component Units	116,754,815	9,828,318	116,754,815	0
TOTAL REVENUE	<u>1,147,835,738</u>	<u>676,652,909</u>	<u>1,148,012,264</u>	<u>176,526</u>
EXPENDITURES				
Salaries	383,638,716	92,873,836	379,256,693	4,382,023
Salary & Benefit Lapse	(6,002,363)	0	0	(6,002,363)
Pension Costs	152,110,848	39,666,194	151,423,798	687,050
Employer Provided Benefits	69,215,148	15,480,121	66,958,485	2,256,663
Internal Service Charges	104,656,579	23,700,646	102,400,662	2,255,917
Insurance Costs and Premiums	7,989,204	3,459,937	7,988,177	1,027
Professional and Contractual Services	58,400,577	4,678,145	56,411,850	1,988,727
Other Operating Expenses	80,216,055	13,799,547	79,452,396	763,660
Intra-Departmental Billing	339,164	0	343,802	(4,638)
Library Materials	3,842,785	325,683	3,842,785	0
Capital Outlay	10,419,748	1,385,189	10,423,633	(3,886)
Debt Service	65,660,473	16,126,082	65,385,905	274,568
Grants, Aids & Contributions	41,761,792	4,040,992	41,761,792	0
Supervision Allocation	(2,963)	22,701	55,146	(58,109)
Indirect Cost	3,084,435	771,109	3,084,435	0
Transfers to Other Funds	113,860,553	34,268,874	113,860,553	0
Payment to Fiscal Agents	5,251,269	797,092	4,853,331	397,938
Debt Management Fund Repayments	32,020,302	8,169,657	32,582,026	(561,724)

Fiscal and Other Debt Fees	69,275	750	69,275	0
TOTAL EXPENDITURES	<u>1,126,531,597</u>	<u>259,566,553</u>	<u>1,120,154,744</u>	<u>6,376,853</u>
CURRENT YEAR	<u>21,304,141</u>	<u>417,086,356</u>	<u>27,857,521</u>	<u>6,553,379</u>
FUND BALANCE TRANSFERS	25,172,403			
CARRYOVERS	0			
CONTINGENCIES	(58,027,924)			
RESERVE - PRIOR YEAR ENCUMBRANCES	11,551,380			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

015 - PROPERTY APPRAISER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	460,724.42	Current Liabilities	63,312.50
		TOTAL LIABILITIES	63,312.50
		FUND EQUITY	
		Beginning of Year	278,335.79
		Current Yr Less Encumbrances	119,076.13
		TOTAL FUND EQUITY	397,411.92
TOTAL ASSETS	<u>460,724.42</u>	TOTAL LIABILITIES FUND EQUITY	<u>460,724.42</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	363,053	211,880	370,958	7,905
Investment Pool / Interest Earnings	21,376	(54)	10,000	(11,376)
Miscellaneous Revenue	2,500	812	3,000	500
Transfers From Other Funds	9,622,651	2,405,663	9,622,651	0
TOTAL REVENUE	10,009,580	2,618,301	10,006,609	(2,971)
EXPENDITURES				
Salaries	5,815,820	1,302,072	5,743,505	72,315
Salary & Benefit Lapse	(151,336)	0	0	(151,336)
Pension Costs	1,436,060	379,723	1,442,366	(6,306)
Employer Provided Benefits	1,021,177	212,525	969,657	51,520
Internal Service Charges	1,006,135	241,418	945,102	61,033
Insurance Costs and Premiums	30,176	7,544	30,176	0
Professional and Contractual Services	239,395	106,035	230,808	8,587
Other Operating Expenses	734,606	249,907	732,298	2,308
Capital Outlay	2	0	0	2
TOTAL EXPENDITURES	10,132,035	2,499,225	10,093,912	38,123
	CURRENT YEAR	119,076	(87,303)	35,152
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(57,609)			
RESERVE - PRIOR YEAR ENCUMBRANCES	180,064			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

016 - CLERK OF THE COURT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,464,092.82	Current Liabilities	402.24
		TOTAL LIABILITIES	402.24
		FUND EQUITY	
		Beginning of Year	2,012,132.71
		Current Yr Less Encumbrances	451,557.87
		TOTAL FUND EQUITY	2,463,690.58
TOTAL ASSETS	<u>2,464,092.82</u>	TOTAL LIABILITIES FUND EQUITY	<u>2,464,092.82</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	4,427,565	800,616	4,427,854	289
Investment Pool / Interest Earnings	16,676	4,686	18,745	2,069
TOTAL REVENUE	<u>4,444,241</u>	<u>805,301</u>	<u>4,446,599</u>	<u>2,358</u>
EXPENDITURES				
Salaries	1,217,545	243,296	1,173,699	43,846
Salary & Benefit Lapse	(47,305)	0	0	(47,305)
Pension Costs	265,121	65,385	255,767	9,354
Employer Provided Benefits	211,542	37,548	188,217	23,325
Internal Service Charges	2,042,997	468,585	1,926,306	116,691
Insurance Costs and Premiums	5,384	1,346	5,384	0
Professional and Contractual Services	5,283	910	4,233	1,050
Other Operating Expenses	261,323	28,406	256,331	4,992
Capital Outlay	508,000	15,368	508,000	0
Supervision Allocation	330,970	82,743	330,970	0
Indirect Cost	160,696	40,174	160,696	0
TOTAL EXPENDITURES	<u>4,961,557</u>	<u>983,760</u>	<u>4,809,603</u>	<u>151,953</u>
	CURRENT YEAR	<u>(517,316)</u>	<u>(363,004)</u>	<u>154,311</u>
FUND BALANCE TRANSFERS	630,017			
CARRYOVERS	0			
CONTINGENCIES	(119,287)			
RESERVE - PRIOR YEAR ENCUMBRANCES	6,586			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

017 - TAX COLLECTOR

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,066,326.82	Current Liabilities	5,707.00
		TOTAL LIABILITIES	5,707.00
		FUND EQUITY	
		Beginning of Year	1,354,132.14
		Current Yr Less Encumbrances	706,487.68
		TOTAL FUND EQUITY	2,060,619.82
TOTAL ASSETS	<u>2,066,326.82</u>	TOTAL LIABILITIES FUND EQUITY	<u>2,066,326.82</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Licenses and Permits	6,750	1,525	6,750	0
Charges for Services	10,740,694	2,621,563	11,073,267	332,573
Investment Pool / Interest Earnings	13,466	2,892	11,566	(1,900)
Miscellaneous Revenue	16,500	2,352	16,500	0
Transfers From Other Funds	6,699,259	1,674,815	6,699,259	0
TOTAL REVENUE	<u>17,476,669</u>	<u>4,303,147</u>	<u>17,807,342</u>	<u>330,673</u>
EXPENDITURES				
Salaries	9,189,476	2,021,926	8,980,105	209,371
Salary & Benefit Lapse	(231,928)	0	0	(231,928)
Pension Costs	1,885,883	488,302	1,867,616	18,267
Employer Provided Benefits	1,547,723	469,597	1,478,018	69,705
Internal Service Charges	1,876,054	417,433	1,757,243	118,811
Insurance Costs and Premiums	45,508	11,347	45,508	0
Professional and Contractual Services	336,754	18,444	336,753	1
Other Operating Expenses	2,006,911	768,127	2,006,939	(28)
Capital Outlay	704,045	1,638	704,044	1
TOTAL EXPENDITURES	<u>17,360,426</u>	<u>4,196,815</u>	<u>17,176,226</u>	<u>184,200</u>
	<u>CURRENT YEAR</u>	<u>116,243</u>	<u>106,332</u>	<u>631,116</u>
FUND BALANCE TRANSFERS	600,156			
CARRYOVERS	0			
CONTINGENCIES	(903,668)			
RESERVE - PRIOR YEAR ENCUMBRANCES	187,269			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

01A - SPECIAL EVENTS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,847,683.13	Current Liabilities	1,911.49
Taxes and other Receivable, Net	<u>0.00</u>	TOTAL LIABILITIES	<u>1,911.49</u>
		FUND EQUITY	
		Beginning of Year	209,713.01
		Current Yr Less Encumbrances	2,636,058.63
		TOTAL FUND EQUITY	<u>2,845,771.64</u>
TOTAL ASSETS	<u><u>2,847,683.13</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>2,847,683.13</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	70,000	72,580	72,580	2,580
Investment Pool / Interest Earnings	11,990	(501)	5,000	(6,990)
Miscellaneous Revenue	294,340	2,524	285,588	(8,752)
Transfers From Other Funds	6,133,226	6,133,266	6,133,226	0
TOTAL REVENUE	6,509,556	6,207,869	6,496,394	(13,162)
EXPENDITURES				
Salaries	1,075,531	189,669	1,063,170	12,361
Salary & Benefit Lapse	(13,246)	0	0	(13,246)
Pension Costs	144,613	38,280	153,537	(8,924)
Employer Provided Benefits	129,554	22,975	112,631	16,923
Internal Service Charges	554,294	166,709	681,823	(127,529)
Insurance Costs and Premiums	29,274	23,760	29,274	0
Professional and Contractual Services	95,001	20,075	80,001	15,000
Other Operating Expenses	4,124,157	2,965,468	4,043,533	80,624
Capital Outlay	1	0	1	0
Grants, Aids & Contributions	554,875	144,875	554,875	0
TOTAL EXPENDITURES	<u>6,694,054</u>	<u>3,571,811</u>	<u>6,718,845</u>	<u>(24,791)</u>
	CURRENT YEAR	<u>(184,498)</u>	<u>(222,451)</u>	<u>(37,953)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(74,154)			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>258,652</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

159 - BUILDING INSPECTION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	17,449,413.73	Current Liabilities	395,779.74
Taxes and other Receivable, Net	<u>12,635.00</u>	TOTAL LIABILITIES	<u>395,779.74</u>
		FUND EQUITY	
		Beginning of Year	15,624,176.41
		Current Yr Less Encumbrances	<u>1,442,092.58</u>
		TOTAL FUND EQUITY	<u>17,066,268.99</u>
TOTAL ASSETS	<u><u>17,462,048.73</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>17,462,048.73</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	15,365,602	4,514,881	15,900,399	534,797
Fines and Forfeits	232,706	75,476	262,861	30,155
Investment Pool / Interest Earnings	105,717	31,818	127,270	21,553
Miscellaneous Revenue	47,976	11,941	48,061	85
TOTAL REVENUE	15,752,001	4,634,115	16,338,591	586,590
EXPENDITURES				
Salaries	7,111,714	1,627,381	7,074,505	37,209
Salary & Benefit Lapse	(111,985)	0	0	(111,985)
Pension Costs	1,763,123	443,737	1,780,593	(17,470)
Employer Provided Benefits	1,371,350	290,216	1,333,269	38,081
Internal Service Charges	3,223,970	727,761	3,310,627	(86,657)
Insurance Costs and Premiums	72,303	17,967	72,303	0
Professional and Contractual Services	100,001	0	99,999	2
Other Operating Expenses	364,919	126,408	361,875	3,045
Capital Outlay	143,130	0	143,129	1
Supervision Allocation	(455,866)	(113,967)	(455,866)	0
Indirect Cost	753,675	188,419	753,675	0
Payment to Fiscal Agents	747,198	0	747,198	0
TOTAL EXPENDITURES	<u>15,083,532</u>	<u>3,307,922</u>	<u>15,221,307</u>	<u>(137,775)</u>
	CURRENT YEAR	<u>668,469</u>	<u>1,117,284</u>	<u>448,815</u>
FUND BALANCE TRANSFERS	115,900			
CARRYOVERS	0			
CONTINGENCIES	(786,978)			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,609			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

191 - KIDS HOPE ALLIANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	7,443,757.91	Current Liabilities	56,174.62
		TOTAL LIABILITIES	56,174.62
		FUND EQUITY	
		Beginning of Year	4,245,998.11
		Current Yr Less Encumbrances	3,141,585.18
		TOTAL FUND EQUITY	7,387,583.29
TOTAL ASSETS	<u>7,443,757.91</u>	TOTAL LIABILITIES FUND EQUITY	<u>7,443,757.91</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Investment Pool / Interest Earnings	32,685	6,871	53,500	20,815
Miscellaneous Revenue	81,840	20,460	81,840	0
Transfers From Other Funds	29,860,043	7,586,738	29,981,770	121,727
TOTAL REVENUE	29,974,568	7,614,069	30,117,110	142,542
EXPENDITURES				
Salaries	1,152,367	500,579	2,009,415	(857,048)
Salary & Benefit Lapse	(26,553)	0	0	(26,553)
Pension Costs	378,682	109,470	407,768	(29,086)
Employer Provided Benefits	164,436	66,352	294,627	(130,191)
Internal Service Charges	722,502	140,378	609,724	112,778
Insurance Costs and Premiums	16,475	12,904	16,475	0
Professional and Contractual Services	168,705	75,052	188,013	(19,308)
Other Operating Expenses	109,741	54,282	164,776	(55,035)
Capital Outlay	1	0	1	0
Debt Service	447,313	111,189	444,756	2,557
Grants, Aids & Contributions	19,414,110	2,207,410	28,079,795	(8,665,685)
Transfers to Other Funds	1,287,294	1,256,699	1,287,294	0
TOTAL EXPENDITURES	23,835,073	4,534,316	33,502,644	(9,667,571)
CURRENT YEAR	<u>6,139,495</u>	<u>3,079,753</u>	<u>(3,385,534)</u>	<u>(9,525,029)</u>
FUND BALANCE TRANSFERS	61,832			
CARRYOVERS	0			
CONTINGENCIES	(10,274,610)			
RESERVE - PRIOR YEAR ENCUMBRANCES	4,073,283			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

412 - PUBLIC PARKING

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,337,061.15	Current Liabilities	136,638.00
Taxes and other Receivable, Net	2,880.00	Other Liabilities	508,432.79
Capital Assets, Net	<u>6,806,335.49</u>	TOTAL LIABILITIES	<u>645,070.79</u>
		FUND EQUITY	
		Beginning of Year	7,779,001.34
		Current Yr Less Encumbrances	722,204.51
		TOTAL FUND EQUITY	<u>8,501,205.85</u>
TOTAL ASSETS	<u><u>9,146,276.64</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>9,146,276.64</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Licenses and Permits	4,603	1,560	6,240	1,637
Charges for Services	3,336,929	918,889	3,355,668	18,739
Fines and Forfeits	519,501	148,146	519,501	0
Investment Pool / Interest Earnings	17,293	4,445	17,293	0
Miscellaneous Revenue	50,511	13,539	57,591	7,080
TOTAL REVENUE	<u>3,928,837</u>	<u>1,086,578</u>	<u>3,956,293</u>	<u>27,456</u>
EXPENDITURES				
Salaries	1,346,521	300,175	1,302,440	44,081
Salary & Benefit Lapse	(29,768)	0	0	(29,768)
Pension Costs	279,053	73,402	278,844	209
Employer Provided Benefits	295,307	62,670	284,697	10,610
Internal Service Charges	662,294	127,645	668,838	(6,544)
Insurance Costs and Premiums	98,947	84,568	98,947	0
Professional and Contractual Services	550,000	0	550,000	0
Other Operating Expenses	825,763	106,458	819,977	5,785
Capital Outlay	135,266	15,544	135,266	0
Supervision Allocation	43,605	10,901	43,605	0
Indirect Cost	268,965	67,241	268,965	0
TOTAL EXPENDITURES	<u>4,475,953</u>	<u>848,604</u>	<u>4,451,579</u>	<u>24,373</u>
CURRENT YEAR	<u>(547,116)</u>	<u>237,974</u>	<u>(495,286)</u>	<u>51,829</u>
FUND BALANCE TRANSFERS	484,231			
CARRYOVERS	0			
CONTINGENCIES	(139,622)			
RESERVE - PRIOR YEAR ENCUMBRANCES	202,507			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

431 - MOTOR VEHICLE INSPECTION - SEC 110.407

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	180,300.40	Current Liabilities	5,290.10
Taxes and other Receivable, Net	77,956.22	Other Liabilities	94,572.80
Inventories	13,181.10	TOTAL LIABILITIES	99,862.90
Capital Assets, Net	32,947.85	FUND EQUITY	
		Beginning of Year	106,661.56
		Current Yr Less Encumbrances	97,861.11
		TOTAL FUND EQUITY	204,522.67
TOTAL ASSETS	304,385.57	TOTAL LIABILITIES FUND EQUITY	304,385.57

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	386,567	107,516	398,127	11,560
Investment Pool / Interest Earnings	1,586	344	2,500	914
TOTAL REVENUE	388,153	107,860	400,627	12,474
EXPENDITURES				
Salaries	236,262	45,256	222,715	13,547
Salary & Benefit Lapse	(8,945)	0	0	(8,945)
Pension Costs	54,477	11,545	46,934	7,543
Employer Provided Benefits	60,563	11,989	58,723	1,840
Internal Service Charges	36,960	9,305	37,256	(296)
Insurance Costs and Premiums	1,783	1,062	1,783	0
Professional and Contractual Services	1	0	0	1
Other Operating Expenses	22,934	(428)	22,934	0
Capital Outlay	1	0	0	1
Indirect Cost	38,567	9,642	38,567	0
TOTAL EXPENDITURES	442,603	88,370	428,912	13,691
CURRENT YEAR	(54,450)	19,490	(28,285)	26,165
FUND BALANCE TRANSFERS	78,371			
CARRYOVERS	0			
CONTINGENCIES	(26,721)			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,800			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

441 - SOLID WASTE DISPOSAL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	26,765,177.14	Current Liabilities	1,708,001.26
Taxes and other Receivable, Net	10,228,446.22	Other Liabilities	6,250,944.30
Due from Other Government Units	8,292.04	TOTAL LIABILITIES	7,958,945.56
Capital Assets, Net	41,162,115.74	FUND EQUITY	
		Beginning of Year	64,863,172.20
		Current Yr Less Encumbrances	5,341,913.38
		TOTAL FUND EQUITY	70,205,085.58
TOTAL ASSETS	78,164,031.14	TOTAL LIABILITIES FUND EQUITY	78,164,031.14

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	69,067,505	18,725,734	69,068,479	974
Revenue From City Agencies - Allocations	203,060	39,606	203,060	0
Fines and Forfeits	4,000	560	4,000	0
Investment Pool / Interest Earnings	71,010	(4,468)	71,010	0
Miscellaneous Revenue	1,549,189	372,787	1,549,190	1
General Fund Loan	3,058,842	764,711	3,058,842	0
TOTAL REVENUE	73,953,606	19,898,929	73,954,581	975
EXPENDITURES				
Salaries	4,842,886	1,128,795	4,881,934	(39,048)
Salary & Benefit Lapse	(115,812)	0	0	(115,812)
Pension Costs	947,028	243,372	932,006	15,022
Employer Provided Benefits	1,438,172	313,607	1,364,355	73,817
Internal Service Charges	5,046,320	930,576	4,895,807	150,513
Insurance Costs and Premiums	120,957	34,487	120,957	0
Professional and Contractual Services	48,256,217	8,357,157	48,256,217	0
Other Operating Expenses	10,048,761	2,175,013	10,046,511	2,250
Capital Outlay	58,826	0	58,826	0
Supervision Allocation	(241,431)	(60,358)	(241,431)	0
Indirect Cost	1,925,504	481,376	1,925,504	0
Debt Management Fund Repayments	3,033,332	718,115	2,874,498	158,834
TOTAL EXPENDITURES	75,360,760	14,322,140	75,115,185	245,576
CURRENT YEAR	(1,407,154)	5,576,790	(1,160,604)	246,551
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(472,977)			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,880,131			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

461 - STORMWATER SERVICES

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	6,351,260.68	Current Liabilities	1,533,001.17
Taxes and other Receivable, Net	5,196,906.75	Other Liabilities	11,698,313.45
Other Current Assets	30,140.33	TOTAL LIABILITIES	13,231,314.62
Capital Assets, Net	64,864,619.07	FUND EQUITY	
		Beginning of Year	61,230,313.63
		Current Yr Less Encumbrances	1,981,298.58
		TOTAL FUND EQUITY	63,211,612.21
TOTAL ASSETS	76,442,926.83	TOTAL LIABILITIES FUND EQUITY	76,442,926.83

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	29,584,022	7,393,303	29,584,022	0
Investment Pool / Interest Earnings	0	50,603	50,603	50,603
General Fund Loan	2,324,997	581,249	2,324,997	0
TOTAL REVENUE	31,909,019	8,025,155	31,959,622	50,603
EXPENDITURES				
Salaries	5,400,848	1,101,107	5,112,182	288,666
Pension Costs	1,223,674	273,873	1,166,602	57,072
Employer Provided Benefits	1,613,151	333,243	1,607,967	5,184
Internal Service Charges	3,067,151	632,379	3,065,980	1,171
Insurance Costs and Premiums	156,746	39,187	156,746	0
Professional and Contractual Services	7,529,998	827,169	7,529,998	0
Other Operating Expenses	580,644	77,273	572,203	8,440
Capital Outlay	2	0	2	0
Indirect Cost	576,130	144,032	576,130	0
Transfers to Other Funds	10,000,000	2,500,000	10,000,000	0
Debt Management Fund Repayments	2,345,915	586,906	2,347,612	(1,697)
TOTAL EXPENDITURES	32,494,259	6,515,168	32,135,422	358,836
CURRENT YEAR	(585,240)	1,509,987	(175,801)	409,439
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(214,522)			
RESERVE - PRIOR YEAR ENCUMBRANCES	799,762			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

4K1 - CITY VENUES - CITY

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,935,597.22	Current Liabilities	674,798.48
Taxes and other Receivable, Net	1,188,988.77	Other Liabilities	285,828,527.78
Other Current Assets	329,403.19	Deferred Inflows	18,056.40
Other Non Current Assets	0.00	TOTAL LIABILITIES	286,521,382.66
Capital Assets, Net	<u>423,771,070.17</u>	FUND EQUITY	
		Beginning of Year	134,090,544.46
		Current Yr Less Encumbrances	7,613,132.23
		TOTAL FUND EQUITY	141,703,676.69
TOTAL ASSETS	<u>428,225,059.35</u>	TOTAL LIABILITIES FUND EQUITY	<u>428,225,059.35</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Taxes	9,900,004	2,401,942	10,200,004	300,000
Charges for Services	213,688	19,044	170,000	(43,688)
Investment Pool / Interest Earnings	50,000	5,576	50,000	0
Miscellaneous Revenue	4,846,675	3,469,116	4,946,675	100,000
Transfers From Other Funds	15,131,545	3,782,886	15,131,545	0
TOTAL REVENUE	30,141,912	9,678,563	30,498,224	356,312
EXPENDITURES				
Internal Service Charges	303,339	75,749	305,813	(2,474)
Insurance Costs and Premiums	1,236,502	1,236,502	1,236,502	0
Professional and Contractual Services	211,815	0	211,815	0
Other Operating Expenses	5,576,500	980,131	5,354,245	222,255
Capital Outlay	541,242	114,372	541,242	0
Debt Service	10,525,903	2,528,585	10,114,340	411,563
Transfers to Other Funds	11,760,138	2,940,035	11,760,138	0
Debt Management Fund Repayments	262,709	66,146	264,275	(1,566)
TOTAL EXPENDITURES	30,418,148	7,941,520	29,788,370	629,778
CURRENT YEAR	<u>(276,236)</u>	<u>1,737,043</u>	<u>709,854</u>	<u>986,090</u>
FUND BALANCE TRANSFERS	106,589			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	169,647			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

4K2 - CITY VENUES - SMG

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	4,969,116.60	Current Liabilities	7,662,784.79
Taxes and other Receivable, Net	4,447,138.14	Other Liabilities	1,215,924.85
Other Current Assets	1,188,988.77	TOTAL LIABILITIES	8,878,709.64
Other Deferred Charges	469,096.54	FUND EQUITY	
		Beginning of Year	(501,441.16)
		Current Yr Less Encumbrances	2,697,071.57
		TOTAL FUND EQUITY	2,195,630.41
TOTAL ASSETS	11,074,340.05	TOTAL LIABILITIES FUND EQUITY	11,074,340.05

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	11,749,270	0	11,854,270	105,000
Investment Pool / Interest Earnings	16,025	(5,963)	10,062	(5,963)
Miscellaneous Revenue	7,576,738	0	8,051,738	475,000
Transfers From Other Funds	10,812,138	2,703,035	10,812,138	0
TOTAL REVENUE	30,154,171	2,697,072	30,728,208	574,037
EXPENDITURES				
Salaries	5,633,672	0	5,633,672	0
Pension Costs	128,742	0	122,745	5,997
Employer Provided Benefits	1,805,240	0	1,870,240	(65,000)
Insurance Costs and Premiums	612,329	0	612,329	0
Professional and Contractual Services	15,845,495	0	16,672,982	(827,487)
Other Operating Expenses	6,128,693	0	6,350,734	(222,041)
TOTAL EXPENDITURES	30,154,171	0	31,262,702	(1,108,531)
CURRENT YEAR	0	2,697,072	(534,494)	(534,494)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

511 - FLEET MGMT - OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,744,252.51	Current Liabilities	317,051.94
Due from Other Government Units	665,173.97	Other Liabilities	1,429,838.57
Inventories	507,514.05	TOTAL LIABILITIES	1,746,890.51
Other Current Assets	21,131.25	FUND EQUITY	
Capital Assets, Net	1,166,661.96	Beginning of Year	2,279,625.78
		Current Yr Less Encumbrances	78,217.45
		TOTAL FUND EQUITY	2,357,843.23
TOTAL ASSETS	4,104,733.74	TOTAL LIABILITIES FUND EQUITY	4,104,733.74

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	29,975,951	6,036,738	28,022,043	(1,953,908)
Investment Pool / Interest Earnings	30,000	3,289	18,630	(11,370)
Miscellaneous Revenue	504,000	115,700	525,197	21,197
TOTAL REVENUE	30,509,951	6,155,727	28,565,870	(1,944,081)
EXPENDITURES				
Salaries	4,532,320	908,378	4,222,523	309,797
Salary & Benefit Lapse	(182,503)	0	0	(182,503)
Pension Costs	1,005,989	252,889	986,767	19,222
Employer Provided Benefits	1,054,258	216,434	1,004,691	49,567
Internal Service Charges	853,168	391,898	1,402,388	(549,220)
Insurance Costs and Premiums	42,804	26,326	42,804	0
Professional and Contractual Services	485,002	83,039	485,000	2
Other Operating Expenses	23,638,403	4,020,908	21,559,161	2,079,242
Capital Outlay	10,602	8,800	10,592	10
Supervision Allocation	(60,793)	(15,198)	(60,793)	0
Indirect Cost	736,142	184,036	736,142	0
TOTAL EXPENDITURES	32,115,392	6,077,509	30,389,275	1,726,116
CURRENT YEAR	(1,605,441)	78,217	(1,823,405)	(217,965)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(492,591)			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,098,032			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

521 - COPY CENTER / CENTRAL MAILROOM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	398,968.57	Current Liabilities	4,030.67
Due from Other Government Units	28.00	Other Liabilities	75,347.84
Capital Assets, Net	<u>5,203.40</u>	TOTAL LIABILITIES	<u>79,378.51</u>
		FUND EQUITY	
		Beginning of Year	276,145.53
		Current Yr Less Encumbrances	48,675.93
		TOTAL FUND EQUITY	<u>324,821.46</u>
TOTAL ASSETS	<u><u>404,199.97</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>404,199.97</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,528,595	608,870	2,534,477	5,882
Investment Pool / Interest Earnings	8,769	597	2,400	(6,369)
TOTAL REVENUE	<u>2,537,364</u>	<u>609,467</u>	<u>2,536,877</u>	<u>(487)</u>
EXPENDITURES				
Salaries	163,158	38,128	167,674	(4,516)
Pension Costs	37,046	8,916	34,254	2,792
Employer Provided Benefits	34,100	7,970	37,300	(3,200)
Internal Service Charges	28,204	6,851	27,405	799
Insurance Costs and Premiums	665	166	665	0
Professional and Contractual Services	1,385,676	229,997	1,385,676	0
Other Operating Expenses	790,993	242,365	773,430	17,563
Capital Outlay	1	0	0	1
Supervision Allocation	0	0	0	0
Indirect Cost	105,595	26,399	105,595	0
TOTAL EXPENDITURES	<u>2,545,438</u>	<u>560,791</u>	<u>2,531,999</u>	<u>13,439</u>
CURRENT YEAR	<u>(8,074)</u>	<u>48,676</u>	<u>4,878</u>	<u>12,952</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(18,594)			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>26,668</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

531 - ITD OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,169,267.53	Current Liabilities	319,373.36
Inventories	425,125.82	Other Liabilities	2,129,238.33
Other Current Assets	74,176.88		
Capital Assets, Net	<u>4,296,296.76</u>	TOTAL LIABILITIES	<u>2,448,611.69</u>
		FUND EQUITY	
		Beginning of Year	4,455,930.85
		Current Yr Less Encumbrances	1,060,324.45
		TOTAL FUND EQUITY	<u>5,516,255.30</u>
TOTAL ASSETS	<u><u>7,964,866.99</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>7,964,866.99</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	26,081,081	6,018,939	26,169,300	88,219
Investment Pool / Interest Earnings	10,000	3,059	9,600	(400)
Miscellaneous Revenue	2,000	23	2,000	0
TOTAL REVENUE	<u>26,093,081</u>	<u>6,022,021</u>	<u>26,180,900</u>	<u>87,819</u>
EXPENDITURES				
Salaries	8,798,532	1,821,152	8,383,641	414,891
Salary & Benefit Lapse	(313,832)	0	0	(313,832)
Pension Costs	2,128,839	536,408	2,075,211	53,628
Employer Provided Benefits	1,024,623	200,612	985,359	39,264
Internal Service Charges	1,686,126	558,939	1,687,998	(1,872)
Insurance Costs and Premiums	118,301	91,344	118,301	0
Professional and Contractual Services	3,636,984	351,359	3,636,984	0
Other Operating Expenses	8,733,467	1,130,585	8,608,245	125,222
Capital Outlay	158,630	98,857	157,055	1,575
Supervision Allocation	(184,538)	(46,135)	(184,538)	0
Indirect Cost	885,123	221,281	885,123	0
TOTAL EXPENDITURES	<u>26,672,255</u>	<u>4,964,402</u>	<u>26,353,379</u>	<u>318,876</u>
CURRENT YEAR	<u><u>(579,174)</u></u>	<u><u>1,057,619</u></u>	<u><u>(172,479)</u></u>	<u><u>406,695</u></u>
FUND BALANCE TRANSFERS	2,705			
CARRYOVERS	0			
CONTINGENCIES	(1,017,931)			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,594,399			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

534 - RADIO COMMUNICATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,159,798.97	Current Liabilities	961,158.66
Due from Other Government Units	206,203.39	Other Liabilities	2,333,520.33
Capital Assets, Net	5,598,046.77	TOTAL LIABILITIES	3,294,678.99
Other Deferred Charges	263,029.00	FUND EQUITY	
		Beginning of Year	3,510,296.97
		Current Yr Less Encumbrances	422,102.17
		TOTAL FUND EQUITY	3,932,399.14
TOTAL ASSETS	7,227,078.13	TOTAL LIABILITIES FUND EQUITY	7,227,078.13

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	5,693,058	1,426,838	5,707,352	14,294
Investment Pool / Interest Earnings	26,487	1,591	6,400	(20,087)
Other Sources	2,805,220	0	2,805,220	0
TOTAL REVENUE	8,524,765	1,428,429	8,518,972	(5,793)
EXPENDITURES				
Salaries	577,340	125,123	546,867	30,473
Salary & Benefit Lapse	(9,474)	0	0	(9,474)
Pension Costs	124,773	31,778	124,607	166
Employer Provided Benefits	121,379	26,550	127,199	(5,820)
Internal Service Charges	253,084	129,474	251,266	1,818
Insurance Costs and Premiums	5,998	4,312	5,998	0
Professional and Contractual Services	85,440	0	85,440	0
Other Operating Expenses	1,206,964	586,757	1,206,961	2
Capital Outlay	3,941,215	1,167	3,941,215	0
Grants, Aids & Contributions	217,000	0	217,000	0
Supervision Allocation	184,538	46,135	184,538	0
Indirect Cost	106,811	26,703	106,811	0
Debt Management Fund Repayments	1,680,033	314,300	1,259,133	420,900
TOTAL EXPENDITURES	8,495,100	1,292,299	8,057,035	438,065
CURRENT YEAR	29,665	136,130	461,937	432,272
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(63,531)			
RESERVE - PRIOR YEAR ENCUMBRANCES	33,866			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

536 - TECHNOLOGY SYSTEM DEVELOPMENT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,551,581.88	Current Liabilities	962,541.27
Capital Assets, Net	<u>3,618,900.76</u>	Other Liabilities	<u>751,877.50</u>
		TOTAL LIABILITIES	<u>1,714,418.77</u>
		FUND EQUITY	
		Beginning of Year	1,605,252.93
		Current Yr Less Encumbrances	1,850,810.94
		TOTAL FUND EQUITY	<u>3,456,063.87</u>
TOTAL ASSETS	<u><u>5,170,482.64</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>5,170,482.64</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Investment Pool / Interest Earnings	0	(598)	0	0
Other Sources	273	0	0	(273)
TOTAL REVENUE	273	(598)	0	(273)
EXPENDITURES				
Capital Outlay	1,233,455	62,104	1,233,455	0
Debt Management Fund Repayments	1,923,123	330,457	1,923,123	0
TOTAL EXPENDITURES	<u>3,156,578</u>	<u>392,561</u>	<u>3,156,578</u>	<u>0</u>
CURRENT YEAR	<u>(3,156,305)</u>	<u>(393,159)</u>	<u>(3,156,578)</u>	<u>(273)</u>
FUND BALANCE TRANSFERS	1,923,123			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>1,233,182</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

551 - OFFICE OF GENERAL COUNSEL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,988,975.89	Current Liabilities	246,343.28
Due from Other Government Units	948,685.61	Other Liabilities	1,221,035.29
Capital Assets, Net	<u>8,797.75</u>	TOTAL LIABILITIES	<u>1,467,378.57</u>
		FUND EQUITY	
		Beginning of Year	1,427,857.88
		Current Yr Less Encumbrances	51,222.80
		TOTAL FUND EQUITY	<u>1,479,080.68</u>
TOTAL ASSETS	<u><u>2,946,459.25</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>2,946,459.25</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	10,629,485	2,078,845	10,549,452	(80,033)
Investment Pool / Interest Earnings	23,808	3,943	22,697	(1,111)
Miscellaneous Revenue	8,000	2,488	8,000	0
TOTAL REVENUE	<u>10,661,293</u>	<u>2,085,275</u>	<u>10,580,149</u>	<u>(81,144)</u>
EXPENDITURES				
Salaries	6,273,357	1,394,094	6,227,336	46,021
Salary & Benefit Lapse	(255,739)	0	0	(255,739)
Pension Costs	1,409,744	354,712	1,341,298	68,446
Employer Provided Benefits	597,937	131,967	616,768	(18,831)
Internal Service Charges	476,088	115,418	461,642	14,446
Insurance Costs and Premiums	31,585	7,896	31,585	0
Professional and Contractual Services	1,920,306	110,202	1,655,790	264,516
Other Operating Expenses	503,567	48,338	416,788	86,778
Capital Outlay	1	0	0	1
Indirect Cost	273,184	68,296	273,184	0
TOTAL EXPENDITURES	<u>11,230,030</u>	<u>2,230,923</u>	<u>11,024,391</u>	<u>205,639</u>
CURRENT YEAR	<u>(568,737)</u>	<u>(145,648)</u>	<u>(444,242)</u>	<u>124,495</u>
FUND BALANCE TRANSFERS	196,871			
CARRYOVERS	0			
CONTINGENCIES	(745,313)			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,117,179			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

561 - SELF INSURANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	102,945,937.64	Current Liabilities	111,675.10
Taxes and other Receivable, Net	75,198.67	Other Liabilities	277,584.47
Due from Other Government Units	3,410,134.95	Insurance Reserves	109,723,980.12
Other Non Current Assets	10,026,489.08	TOTAL LIABILITIES	<u>110,113,239.69</u>
Capital Assets, Net	<u>417,912.63</u>	FUND EQUITY	
		Beginning of Year	5,509,440.32
		Current Yr Less Encumbrances	1,252,992.96
		TOTAL FUND EQUITY	<u>6,762,433.28</u>
TOTAL ASSETS	<u>116,875,672.97</u>	TOTAL LIABILITIES FUND EQUITY	<u>116,875,672.97</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	38,245,429	10,061,783	38,988,539	743,110
Investment Pool / Interest Earnings	1,510,886	170,736	1,171,865	(339,021)
Miscellaneous Revenue	600	338	746	146
Transfer In to Pay Debt Service	1,071,609	267,903	1,071,609	0
TOTAL REVENUE	<u>40,828,524</u>	<u>10,500,760</u>	<u>41,232,759</u>	<u>404,235</u>
EXPENDITURES				
Salaries	1,117,805	240,949	1,106,608	11,197
Salary & Benefit Lapse	(16,382)	0	0	(16,382)
Pension Costs	249,696	58,711	230,293	19,403
Employer Provided Benefits	161,573	33,268	158,988	2,585
Internal Service Charges	796,206	197,673	791,965	4,241
Insurance Costs and Premiums	34,945,353	7,690,296	34,163,053	782,300
Professional and Contractual Services	716,051	118,093	716,051	0
Other Operating Expenses	746,375	471,614	722,898	23,477
Capital Outlay	2	0	0	2
Supervision Allocation	985,665	246,416	985,665	0
Indirect Cost	762,989	190,747	762,989	0
TOTAL EXPENDITURES	<u>40,465,333</u>	<u>9,247,768</u>	<u>39,638,510</u>	<u>826,823</u>
CURRENT YEAR	<u>363,191</u>	<u>1,252,993</u>	<u>1,594,249</u>	<u>1,231,058</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(357,976)			
CONTINGENCIES	(123,967)			
RESERVE - PRIOR YEAR ENCUMBRANCES	118,752			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

571 - GROUP HEALTH

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	44,119,681.86	Current Liabilities	4,801,095.90
Capital Assets, Net	<u>4,780.64</u>	Other Liabilities	<u>159,222.79</u>
		TOTAL LIABILITIES	<u>4,960,318.69</u>
		FUND EQUITY	
		Beginning of Year	21,815,243.34
		Current Yr Less Encumbrances	17,348,900.47
		TOTAL FUND EQUITY	<u>39,164,143.81</u>
TOTAL ASSETS	<u><u>44,124,462.50</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>44,124,462.50</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	76,561,460	16,355,200	77,862,171	1,300,711
Investment Pool / Interest Earnings	356,584	95,216	750,000	393,416
TOTAL REVENUE	<u>76,918,044</u>	<u>16,450,417</u>	<u>78,612,171</u>	<u>1,694,127</u>
EXPENDITURES				
Salaries	585,200	133,071	581,116	4,084
Salary & Benefit Lapse	(13,737)	0	0	(13,737)
Pension Costs	96,527	24,381	99,740	(3,213)
Employer Provided Benefits	70,681	14,581	65,015	5,666
Internal Service Charges	201,559	43,516	175,470	26,089
Insurance Costs and Premiums	93,668,576	16,523,064	94,815,495	(1,146,919)
Professional and Contractual Services	1,096,594	114,743	700,000	396,594
Other Operating Expenses	27,798	1,186	27,795	3
Capital Outlay	1	0	0	1
Supervision Allocation	(21,910)	(5,478)	(21,910)	0
Indirect Cost	73,073	18,268	73,073	0
TOTAL EXPENDITURES	<u>95,784,362</u>	<u>16,867,334</u>	<u>96,515,794</u>	<u>(731,432)</u>
CURRENT YEAR	<u>(18,866,318)</u>	<u>(416,918)</u>	<u>(17,903,623)</u>	<u>962,695</u>
FUND BALANCE TRANSFERS	17,765,818			
CARRYOVERS	0			
CONTINGENCIES	(53,100)			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,153,600			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

581 - INSURED PROGRAMS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	9,069,976.73	Current Liabilities	141,592.52
Capital Assets, Net	<u>785.69</u>	Other Liabilities	<u>90,931.22</u>
		TOTAL LIABILITIES	<u>232,523.74</u>
		FUND EQUITY	
		Beginning of Year	5,674,457.38
		Current Yr Less Encumbrances	3,163,781.30
		TOTAL FUND EQUITY	<u>8,838,238.68</u>
TOTAL ASSETS	<u><u>9,070,762.42</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>9,070,762.42</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	7,312,138	4,825,933	7,384,092	71,954
Investment Pool / Interest Earnings	96,478	11,252	75,000	(21,478)
Miscellaneous Revenue	0	14	14	14
TOTAL REVENUE	<u>7,408,616</u>	<u>4,837,199</u>	<u>7,459,106</u>	<u>50,490</u>
EXPENDITURES				
Salaries	526,674	108,344	517,686	8,988
Salary & Benefit Lapse	(10,093)	0	0	(10,093)
Pension Costs	77,145	15,402	65,347	11,798
Employer Provided Benefits	57,544	12,958	65,779	(8,235)
Internal Service Charges	142,040	29,680	122,060	19,980
Insurance Costs and Premiums	7,512,573	2,064,496	7,823,452	(310,879)
Professional and Contractual Services	844,967	125,140	844,967	0
Other Operating Expenses	34,356	7,725	34,356	0
Capital Outlay	3	0	0	3
Supervision Allocation	(985,665)	(246,416)	(985,665)	0
Indirect Cost	168,276	42,069	168,276	0
TOTAL EXPENDITURES	<u>8,367,819</u>	<u>2,159,399</u>	<u>8,656,257</u>	<u>(288,438)</u>
CURRENT YEAR	<u><u>(959,203)</u></u>	<u><u>2,677,800</u></u>	<u><u>(1,197,151)</u></u>	<u><u>(237,948)</u></u>
FUND BALANCE TRANSFERS	485,981			
CARRYOVERS	0			
CONTINGENCIES	(45,921)			
RESERVE - PRIOR YEAR ENCUMBRANCES	519,143			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED DECEMBER 31, 2017

5A1 - PUBLIC BUILDING ALLOCATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	10,727,830.58	Current Liabilities	954,233.57
Taxes and other Receivable, Net	20,442.79	Other Liabilities	532,181.94
Capital Assets, Net	<u>137,196.89</u>	TOTAL LIABILITIES	<u>1,486,415.51</u>
		FUND EQUITY	
		Beginning of Year	7,199,671.04
		Current Yr Less Encumbrances	2,199,383.71
		TOTAL FUND EQUITY	<u>9,399,054.75</u>
TOTAL ASSETS	<u><u>10,885,470.26</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>10,885,470.26</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	45,699,496	11,422,686	45,699,496	0
Investment Pool / Interest Earnings	66,512	16,505	80,500	13,988
Miscellaneous Revenue	307,908	76,248	307,908	0
TOTAL REVENUE	46,073,916	11,515,439	46,087,904	13,988
EXPENDITURES				
Salaries	2,651,859	608,364	2,694,297	(42,438)
Salary & Benefit Lapse	(33,859)	0	0	(33,859)
Pension Costs	559,622	141,094	554,928	4,694
Employer Provided Benefits	670,095	145,977	637,656	32,439
Internal Service Charges	9,918,337	2,477,401	9,931,816	(13,479)
Insurance Costs and Premiums	1,176,805	1,163,387	1,176,805	0
Professional and Contractual Services	7,440,894	1,033,840	7,440,894	0
Other Operating Expenses	20,567,184	2,926,539	20,023,915	543,270
Intra-Departmental Billing	36,000	7,195	36,000	0
Capital Outlay	73,359	7,500	73,359	0
Supervision Allocation	0	0	0	0
Indirect Cost	1,466,205	366,551	1,466,205	0
Transfers to Other Funds	2,966,257	741,564	2,966,257	0
TOTAL EXPENDITURES	47,492,758	9,619,412	47,002,132	490,626
CURRENT YEAR	<u>(1,418,842)</u>	<u>1,896,027</u>	<u>(914,228)</u>	<u>504,614</u>
FUND BALANCE TRANSFERS	303,357			
CARRYOVERS	0			
CONTINGENCIES	(292,339)			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,407,824			
BUDGET DIFFERENCE	<u><u>0</u></u>			

JEA QUARTERLY FINANCIAL SUMMARY - ELECTRIC SYSTEM

December 31, 2017

ASSETS:		LIABILITIES & EQUITY:	
Cash and Investments	\$ 356,997,000	Current Liabilities	\$ 120,707,000
Other Current Assets	216,811,000	Other Liabilities	3,000,489,000
Fixed and Other Assets	3,555,363,000	Fund Equity (Net Assets)	1,007,975,000
TOTAL ASSETS	\$ 4,129,171,000	TOTAL LIABILITIES & EQUITY	\$ 4,129,171,000

	Revised Budget	As of 3 months Actual	Projected	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
FUEL RELATED REVENUES & EXPENSES:				
FUEL REVENUES	\$ 417,649,053	\$ 92,998,829	\$ 396,552,071	\$ (21,096,982)
Transfer (To)/From Fuel Recovery	-	-	(2,201)	(2,201)
Total Net Fuel Revenues	\$ 417,649,053	\$ 92,998,829	\$ 396,549,870	\$ (21,099,183)
FUEL EXPENSES				
Transfer To/(From) Rate Stabilization, Net	\$ (32,799,915)	\$ (9,437,587)	\$ (39,620,750)	\$ 6,820,835
Fuel & Purchased Power (1)	450,448,968	102,436,416	436,170,620	14,278,348
Total Fuel & Purchased Power	\$ 417,649,053	\$ 92,998,829	\$ 396,549,870	\$ 21,099,183
FUEL SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -
BASE RELATED REVENUES & EXPENSES:				
BASE OPERATING REVENUES				
Base Rate Revenues	\$ 802,292,405	\$ 179,107,590	\$ 762,220,839	\$ (40,071,566)
Environmental Charge Revenue	7,942,200	1,769,793	7,542,254	(399,946)
Conservation Charge & Demand Side Revenue	1,000,000	108,142	871,292	(128,708)
Other Revenues	30,551,894	6,692,380	29,638,745	(913,149)
Natural Gas Pass Through Revenue	2,383,913	118,214	1,871,503	(512,410)
Total Base Related Revenues	\$ 844,170,412	\$ 187,796,119	\$ 802,144,633	\$ (42,025,779)
BASE OPERATING EXPENSES				
Operating and Maintenance	\$ 216,333,937	\$ 42,494,488	\$ 211,246,647	\$ 5,087,290
Environmental	2,050,500	5,739	1,543,614	506,886
Conservation & Demand-side Management	7,892,054	1,199,006	7,099,187	792,867
Natural Gas Pass Through Expense	2,290,414	154,898	1,870,363	420,051
Non-Fuel Purchased Power (2)	85,372,055	22,213,831	128,393,873	(43,021,818)
Non-Fuel Uncollectibles & PSC Tax	1,210,993	118,928	1,133,669	77,324
Emergency Contingency	5,000,000	-	5,000,000	-
Total Base Related Expenses	\$ 320,149,953	\$ 66,186,890	\$ 356,287,353	\$ (36,137,400)
BASE OPERATING INCOME	\$ 524,020,459	\$ 121,609,229	\$ 445,857,280	\$ (78,163,179)
NON-OPERATING REVENUE				
Investment Income	\$ 6,714,534	\$ 1,862,318	\$ 6,898,218	\$ 183,684
Transfer (To)/From Fuel Recovery	-	-	2,201	2,201
Total Non-Operating Revenue	\$ 6,714,534	\$ 1,862,318	\$ 6,900,419	\$ 185,885
NON-OPERATING EXPENSES				
Debt Service	\$ 228,558,552	\$ 53,604,328	\$ 217,435,825	\$ 11,122,727
Demand-side Management - Rate Stabilization	(382,054)	335,770	(69,737)	(312,317)
Environmental - Rate Stabilization	5,891,700	1,764,054	5,998,641	(106,941)
Total Non-Operating Expenses	\$ 234,068,198	\$ 55,704,152	\$ 223,364,729	\$ 10,703,469
BASE INCOME BEFORE TRANSFERS	\$ 296,666,795	\$ 67,767,395	\$ 229,392,970	\$ (67,273,825)
City Contribution	\$ (91,471,795)	\$ (22,867,949)	\$ (91,471,795)	\$ -
Interlocal Agreement	-	-	-	-
Renewal & Replacements	(65,608,800)	(16,402,200)	(65,608,800)	-
Operating Capital Outlay	(139,586,200)	(28,000,000)	(72,312,375)	67,273,825
Operating Contingency	-	-	-	-
BASE SURPLUS/(DEFICIT)	\$ -	\$ 497,246	\$ -	\$ -
TOTAL SURPLUS/(DEFICIT)	\$ -	\$ 497,246	\$ -	\$ -
TOTAL REVENUES	\$ 1,268,533,999	\$ 282,657,266	\$ 1,205,594,922	
TOTAL APPROPRIATIONS	\$ 1,268,533,999	\$ 282,160,020	\$ 1,205,594,922	

(1) December 31, 2017 fuel fund reserve balance equals \$122.3 million

(2) Includes \$40 million contribution to Rate Stabilization – Non-fuel Purchased Power for Plant Vogtle

JEA QUARTERLY FINANCIAL SUMMARY - WATER & SEWER SYSTEM

December 31, 2017

ASSETS:		LIABILITIES & EQUITY:	
Cash and Investments	104,585,000	Current Liabilities	\$ 30,636,000
Other Current Assets	103,806,000	Other Liabilities	1,904,388,000
Fixed and Other Assets	<u>3,250,656,000</u>	Fund Equity (Net Assets)	<u>1,524,023,000</u>
TOTAL ASSETS	<u>3,459,047,000</u>	TOTAL LIABILITIES & EQUITY	<u>\$ 3,459,047,000</u>

	Revised Budget	As of 3 months Actual	Projected	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES AND EXPENSES:				
OPERATING REVENUES				
Water and Sewer Revenues	\$ 428,490,220	\$ 99,453,491	\$ 410,564,598	\$ (17,925,622)
Environmental Revenues	28,360,500	5,877,026	26,345,447	(2,015,053)
Other Revenues	34,091,486	3,373,205	25,641,439	(8,450,047)
Total Operating Revenues	<u>\$ 490,942,206</u>	<u>\$ 108,703,722</u>	<u>\$ 462,551,484</u>	<u>\$ (28,390,722)</u>
OPERATING EXPENSES				
Operating and Maintenance	\$ 152,097,259	\$ 32,813,373	\$ 147,554,864	\$ 4,542,395
Environmental CUP-DSM	1,296,800	39,007	1,258,846	37,954
Uncollectibles	685,277	144,000	637,442	47,835
Emergency Contingency	1,000,000	-	1,000,000	-
Total Operating Expenses	<u>\$ 155,079,336</u>	<u>\$ 32,996,380</u>	<u>\$ 150,451,152</u>	<u>\$ 4,628,184</u>
OPERATING INCOME	<u>\$ 335,862,870</u>	<u>\$ 75,707,342</u>	<u>\$ 312,100,332</u>	<u>\$ (23,762,538)</u>
NON-OPERATING REVENUES AND EXPENSES:				
NON-OPERATING REVENUES				
Investment Income	\$ 4,854,301	\$ 1,396,913	\$ 5,037,640	\$ 183,339
Capacity/Extension Fees	21,000,000	6,132,143	22,674,720	1,674,720
Contributed Capital	-	9,920	9,920	9,920
Total Non-Operating Revenues	<u>\$ 25,854,301</u>	<u>\$ 7,538,976</u>	<u>\$ 27,722,280</u>	<u>\$ 1,867,979</u>
NON-OPERATING EXPENSES				
Debt Service	121,122,632	29,556,231	119,210,402	1,912,230
Environmental - Rate Stabilization	-	3,304,432	4,574,511	(4,574,511)
Total Non-Operating Expenses	<u>\$ 121,122,632</u>	<u>\$ 32,860,663</u>	<u>\$ 123,784,913</u>	<u>\$ (2,662,281)</u>
INCOME BEFORE TRANSFERS	<u>\$ 240,594,539</u>	<u>\$ 50,385,655</u>	<u>\$ 216,037,699</u>	<u>\$ (24,556,840)</u>
City Contribution	\$ (25,148,020)	\$ (6,287,005)	\$ (25,148,020)	\$ -
Interlocal Agreements	-	-	-	-
Renewal & Replacements	(24,473,800)	(6,118,450)	(24,473,800)	-
Operating Capital Outlay	(151,801,519)	(29,637,806)	(131,770,369)	20,031,150
Environmental Capital Outlay	(18,171,200)	(367,921)	(11,960,870)	6,210,330
Capacity/Extension Fees	(21,000,000)	(6,132,143)	(22,674,720)	(1,674,720)
Contributed Capital	-	(9,920)	(9,920)	(9,920)
Operating Contingency	-	-	-	-
TOTAL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ 1,832,410</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 516,796,507</u>	<u>\$ 116,242,698</u>	<u>\$ 490,273,764</u>	
TOTAL APPROPRIATIONS	<u>\$ 516,796,507</u>	<u>\$ 114,410,288</u>	<u>\$ 490,273,764</u>	

JEA QUARTERLY FINANCIAL SUMMARY - DISTRICT ENERGY SYSTEM

December 31, 2017

ASSETS:		LIABILITIES & EQUITY:	
Cash and Investments	\$ 4,033,000	Current Liabilities	\$ 47,000
Other Current Assets	597,000	Other Liabilities	36,854,000
Fixed and Other Assets	<u>37,488,000</u>	Fund Equity (Net Assets)	<u>5,217,000</u>
TOTAL ASSETS	<u>\$ 42,118,000</u>	TOTAL LIABILITIES & EQUITY	<u>\$ 42,118,000</u>

	<u>Revised Budget</u>	<u>As of 3 months Actual</u>	<u>Projected</u>	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES AND EXPENSES:				
OPERATING REVENUES				
Operating Revenues	\$ 9,125,828	\$ 2,293,110	\$ 8,763,520	\$ (362,308)
Total Operating Revenues	<u>\$ 9,125,828</u>	<u>\$ 2,293,110</u>	<u>\$ 8,763,520</u>	<u>\$ (362,308)</u>
OPERATING EXPENSES				
Operating and Maintenance	\$ 5,139,991	\$ 1,147,093	4,831,814	\$ 308,177
Total Operating Expenses	<u>\$ 5,139,991</u>	<u>\$ 1,147,093</u>	<u>\$ 4,831,814</u>	<u>\$ 308,177</u>
OPERATING INCOME	<u>\$ 3,985,837</u>	<u>\$ 1,146,017</u>	<u>\$ 3,931,706</u>	<u>\$ (54,131)</u>
NON-OPERATING REVENUES AND EXPENSES:				
NON-OPERATING REVENUES				
Investment Income	\$ -	\$ 17,267	17,268	\$ 17,268
Total Non-Operating Revenues	<u>\$ -</u>	<u>\$ 17,267</u>	<u>\$ 17,268</u>	<u>\$ 17,268</u>
NON-OPERATING EXPENSES				
Debt Service	\$ 3,019,084	\$ 754,771	\$ 3,019,084	\$ -
Total Non-Operating Expenses	<u>\$ 3,019,084</u>	<u>\$ 754,771</u>	<u>\$ 3,019,084</u>	<u>\$ -</u>
INCOME BEFORE TRANSFERS	<u>\$ 966,753</u>	<u>\$ 408,513</u>	<u>\$ 929,890</u>	<u>\$ (36,863)</u>
Renewal & Replacements	(440,362)	(109,213)	(439,777)	585
Operating Capital Outlay	<u>(526,391)</u>	<u>-</u>	<u>(490,113)</u>	<u>36,278</u>
TOTAL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ 299,300</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	\$ 9,125,828	\$ 2,310,377	\$ 8,780,788	
TOTAL APPROPRIATIONS	\$ 9,125,828	\$ 2,011,077	\$ 8,780,788	

JEA QUARTERLY FINANCIAL SUMMARY
RATE STABILIZATION AND FUEL RECOVERY FUNDS
December 31, 2017

FUEL RATE STABILIZATION FUND	
\$ 131,715,364	October 1, 2017 Balance
-	Transfers to Fuel Rate Stabilization
9,437,586	Withdrawals from Fuel Rate Stabilization
\$ 122,277,778	Stabilization Balance as of December 31, 2017

JACKSONVILLE TRANSPORTATION AUTHORITY
 MASS TRANSIT DIVISION-BUS
 QUARTERLY SUMMARY
 FOR THE PERIOD ENDED
 DECEMBER 31, 2017

BALANCE SHEET INFORMATION

Cash & Investments	\$	(2,468,082)			
Current Assets		103,498,280	Current Liabilities	\$	5,119,967
Fixed Assets		121,547,420	Other Liabilities		70,245,832
Total Assets	\$	<u>222,577,618</u>	Fund Equity		<u>147,211,819</u>
			Total Liab. & Equity	\$	<u>222,577,618</u>

BUDGET INFORMATION

	FY18 Original Budget	3 MOS YTD Actual	FY18 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Federal, State & Local Grants	\$ 5,771,488	\$ 1,487,090	\$ 5,948,360	\$ 176,872
Preventative Maintenance Grant	3,403,401	850,851	3,403,401	-
Local Option Gas Tax (Net)	17,537,217	4,757,049	19,028,196	1,490,979
Net Sales Tax - Operating	60,013,835	14,710,529	58,842,116	(1,171,719)
Passenger Fares	11,341,760	2,803,035	11,212,140	(129,620)
Non-transportation	860,687	90,306	563,964	(296,723)
Interest earnings	10,238	2,742	10,968	730
Total Revenues	<u>98,938,626</u>	<u>24,701,602</u>	<u>99,009,145</u>	<u>70,519</u>
<u>Appropriations</u>				
Salaries	33,193,583	8,791,871	34,167,484	(973,901)
Fringe Benefits	18,915,358	4,245,233	17,980,932	934,426
Fuel and Lubricants	5,065,986	997,014	4,688,056	377,930
Materials & Supplies	4,402,788	1,066,318	4,365,272	37,516
Services	11,616,457	3,174,040	12,196,160	(579,703)
Insurance	740,613	111,822	647,288	93,325
Travel/Training/Dues/Subscriptions	424,743	115,656	462,624	(37,881)
Transfer to CTC (ADA expense)	9,231,901	2,131,463	8,744,840	487,061
Transfer to Skyway	5,206,023	1,420,419	5,067,604	138,419
Transfer to Ferry	1,629,746	246,470	1,274,563	355,183
Miscellaneous	2,070,035	615,384	2,211,536	(141,501)
Operating Contingency	6,441,393	-	-	6,441,393
Total Appropriations	<u>98,938,626</u>	<u>22,915,690</u>	<u>91,806,359</u>	<u>7,132,267</u>
Difference	<u>\$ -</u>	<u>\$ 1,785,912</u>	<u>\$ 7,202,786</u>	<u>\$ 7,202,786</u>

JACKSONVILLE TRANSPORTATION AUTHORITY
 MASS TRANSPORTATION DIVISION - SKYWAY
 QUARTERLY SUMMARY
 FOR THE PERIOD ENDED
 DECEMBER 31, 2017

BALANCE SHEET INFORMATION

Cash & Investments	\$	598,360	Current Liabilities	\$	2,887,772
Current Assets		16,205,434	Other Liabilities		15,582,401
Fixed Assets		70,198,071	Fund Equity		68,531,692
Total Assets	\$	<u>87,001,865</u>	Total Liab. & Equity	\$	<u>87,001,865</u>

BUDGET INFORMATION

		FY18 <u>Original Budget</u>	3 MOS YTD <u>Actual</u>	FY18 <u>Projected</u>	Projected Favorable (Unfavorable) <u>Budget Variance</u>
<u>Revenues</u>					
Parking fares	\$	258,504	\$ -	\$ 258,504	\$ -
Preventive maintenance grant		1,100,000	318,608	1,100,000	-
Interest Income		-	322	1,288	1,288
Transfer in from Bus fund		5,206,023	1,420,419	5,067,604	(138,419)
All Other		-	-	-	-
Total Revenues		<u>6,564,527</u>	<u>1,739,349</u>	<u>6,427,396</u>	<u>(137,131)</u>
<u>Appropriations</u>					
Salaries		2,370,344	644,501	2,428,004	(57,660)
Fringes		1,262,754	298,770	1,245,080	17,674
Fuel and Lubricants		11,400	-	-	11,400
Materials & Supplies		912,516	282,182	978,728	(66,212)
Services		889,497	332,763	931,052	(41,555)
Insurance		454,210	79,343	437,372	16,838
Travel/Training/Dues/Subs		40,072	7,841	31,364	8,708
Miscellaneous		408,749	93,949	375,796	32,953
Contingency		214,985	-	-	214,985
Total Appropriations		<u>6,564,527</u>	<u>1,739,349</u>	<u>6,427,396</u>	<u>137,131</u>
Difference	\$	<u>-</u>	\$ -	\$ -	\$ -

JACKSONVILLE TRANSPORTATION AUTHORITY
 MASS TRANSIT DIVISION-CTC
 QUARTERLY SUMMARY
 FOR THE PERIOD ENDED
 DECEMBER 31, 2017

BALANCE SHEET INFORMATION

Cash & Investments	\$	1,676,264	Current Liabilities	\$	1,697,091
Current Assets		16,524,010	Other Liabilities		15,979,299
Fixed Assets		3,144,196	Fund Equity		3,668,080
Total Assets		\$ 21,344,470	Total Liab. & Equity		\$ 21,344,470

BUDGET INFORMATION

	FY18 Original Budget	3 MOS YTD Actual	FY18 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Federal, State & Local Grants	\$ 334,892	\$ -	\$ 334,892	\$ -
Passenger fares	1,041,361	226,502	906,008	(135,353)
State Transportation Disadvantaged funds	1,596,992	425,616	1,596,992	-
Transfer in from Bus Fund	9,231,901	2,131,463	8,744,840	(487,061)
City of Jacksonville contribution	1,410,864	352,716	1,410,864	-
Preventive Maintenance Grant	800,000	324,602	800,000	-
All other	-	252	1,008	1,008
Total Revenues	14,416,010	3,461,151	13,794,604	(621,406)
<u>Appropriations</u>				
Salaries	2,683,905	643,618	2,574,472	109,433
Fringes	1,240,676	264,997	1,059,988	180,688
Fuel and lubricants	960,845	301,104	1,054,416	(93,571)
Materials & Supplies	860,058	178,945	815,780	44,278
Services	7,831,773	1,978,013	7,912,052	(80,279)
Insurance	9,969	2,745	10,980	(1,011)
Travel/Training/Dues/Subscriptions	77,640	16,609	66,436	11,204
All other/Miscellaneous	218,889	75,120	300,480	(81,591)
Contingency	532,255	-	-	532,255
Total Appropriations	14,416,010	3,461,151	13,794,604	621,406
Difference	\$ -	\$ -	\$ -	\$ -

JACKSONVILLE TRANSPORTATION AUTHORITY
 MASS TRANSIT DIVISION-FERRY
 QUARTERLY SUMMARY
 FOR THE PERIOD ENDED
 DECEMBER 31, 2017

BALANCE SHEET INFORMATION

Cash & Investments	\$	138,158	Current Liabilities	\$	(56,241)
Current Assets		15,792,976	Other Liabilities		17,400,933
Fixed Assets		13,301,997	Fund Equity		11,888,439
Total Assets	\$	29,233,131	Total Liab. & Equity	\$	29,233,131

BUDGET INFORMATION

	FY18 Original Budget	3 MOS YTD Actual	FY18 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Federal, State & Local Grants	\$ -	\$ 15,524	\$ 62,096	\$ 62,096
Passenger fares	1,216,109	400,586	1,468,815	252,706
Transfer in from Bus Fund	1,629,746	246,470	1,274,563	(355,183)
All Other	-	35	140	140
Total Revenues	2,845,855	662,615	2,805,614	(40,241)
<u>Appropriations</u>				
Salaries	177,849	48,738	194,952	(17,103)
Fringes	61,907	13,791	55,164	6,743
Fuel and lubricants	202,569	55,846	223,384	(20,815)
Materials & Supplies	127,308	1,961	100,000	27,308
Services	2,098,510	511,941	2,098,510	-
Insurance	30,367	7,322	29,288	1,079
Travel/Training/Dues/Subscriptions	12,252	-	12,252	-
All other/Miscellaneous	49,157	23,016	92,064	(42,907)
Contingency	85,936	-	-	85,936
Total Appropriations	2,845,855	662,615	2,805,614	40,241
Difference	\$ -	\$ -	\$ 0	\$ 0

JACKSONVILLE TRANSPORTATION AUTHORITY
GENERAL FUND-ENGINEERING DIVISION
QUARTERLY SUBMISSION
FOR THE PERIOD ENDED
DECEMBER 31, 2017

BALANCE SHEET INFORMATION

Cash & Investments	\$	71,879,820	Current Liabilities	\$	131,074
Current Assets		25,024,695	Other Liabilities		7,494,068
Fixed Assets			Fund Equity		89,279,373
Total Assets		<u>\$ 96,904,515</u>	Total Liab. & Equity		<u>\$ 96,904,515</u>

	FY18 Original Budget	3 MOS YTD Actual	FY18 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Net Sales Tax - Operating	\$ 2,032,848	\$ 508,212	\$ 2,032,848	\$ -
Interest Earnings	225,000	(174,515)	225,000	-
Non-Transportation Revenue	5,500	62,084	82,084	76,584
Total Revenues	<u>2,263,348</u>	<u>395,781</u>	<u>2,339,932</u>	<u>76,584</u>
<u>Appropriations</u>				
Salaries	734,716	195,176	780,704	(45,988)
Fringes	479,192	95,765	383,060	96,132
Materials and Supplies	8,360	1,550	6,200	2,160
Services	414,083	58,127	484,792	(70,709)
Insurance	35,320	584	2,336	32,984
Travel/Training/Dues/Subs	16,947	4,711	18,844	(1,897)
All other/Miscellaneous	310,303	65,412	297,707	12,596
Contingency	264,427	-	-	264,427
Sub-total Appropriations	<u>2,263,348</u>	<u>421,325</u>	<u>1,973,643</u>	<u>289,705</u>
Gen'l Fund Capital Expenditures	-	3,149	12,596	(12,596)
Total Appropriations	2,263,348	424,474	1,986,239	277,109
Difference	<u>\$ -</u>	<u>\$ (28,693)</u>	<u>\$ 353,693</u>	<u>\$ 353,693</u>

JACKSONVILLE PORT AUTHORITY
QUARTERLY REPORT SUMMARY
For the Three Months Ending December 31, 2017
UNAUDITED

BALANCE SHEET

Cash and Investments	\$ 28,212,076	Current Liabilities	\$ 9,256,972
Accounts Receivable & Other Assets	24,935,998	Notes and Bonds Payable	193,482,681
Fixed Assets	693,325,995	Other Liabilities	149,016,779
TOTAL ASSETS	\$ 746,474,068	Net Position	394,717,637
		TOTAL LIABILITIES & EQUITY	\$ 746,474,068

OPERATING & NON-OPERATING ITEMS

	ORIGINAL BUDGET	YTD ACTUAL	ANNUAL PROJECTED	FAVORABLE (UNFAVORABLE) BUDGET VARIANCE
OPERATING REVENUES				
Containers	\$ 30,725,820	\$ 8,522,330	\$ 31,566,695	\$ 840,875
Autos	16,672,453	4,435,078	16,939,418	266,965
Break Bulk	4,482,347	960,535	4,322,295	(160,052)
Liquid Bulk	1,229,733	355,874	1,278,174	48,441
Dry Bulk	2,094,245	502,570	2,073,254	(20,991)
Cruise	4,987,291	1,248,104	4,988,572	1,281
Other Operating Revenues	2,072,409	739,610	2,293,917	221,508
TOTAL OPERATING REVENUES	\$ 62,264,298	\$ 16,764,100	\$ 63,462,325	\$ 1,198,027
OPERATING EXPENDITURES				
Salaries	\$ 12,219,208	\$ 2,921,797	\$ 12,086,203	\$ 133,005
Employee Benefits	4,875,446	1,113,102	4,769,687	105,760
Services & Supplies	4,658,292	1,263,766	4,757,485	(99,193)
Security Services	4,452,966	1,163,529	4,503,254	(50,288)
Business Travel & Training	402,767	81,770	383,845	18,922
Promotion, Advertising & Dues	977,525	234,397	967,541	9,984
Utility Services	1,032,425	265,274	1,039,593	(7,168)
Repairs & Maintenance Projects	1,772,956	465,255	1,794,972	(22,016)
Dredging	2,784,904	1,761,437	4,432,288	(1,647,384)
Miscellaneous	186,253	51,103	190,793	(4,540)
TOTAL OPERATING EXPENDITURES	\$ 33,362,742	\$ 9,321,429	\$ 34,925,660	\$ (1,562,918)
OPERATING INCOME	\$ 28,901,556	\$ 7,442,671	\$ 28,536,665	\$ (364,891)
NON-OPERATING REVENUES				
Investment Income	\$ 269,655	\$ 57,292	\$ 259,533	\$ (10,122)
Shared Revenue from Primary Govt	2,940,286	700,326	2,905,541	(34,746)
Other Revenue	3,860	402	3,297	(563)
	\$ 3,213,801	\$ 758,020	\$ 3,168,371	\$ (45,430)
NON-OPERATING EXPENSES				
Debt Service	\$ 21,716,937	11,022,000	\$ 20,700,109	\$ 1,016,828
Contributions to Tenant	2,601,700	747,538	2,698,813	(97,113)
Other Expenditures	8,590	4,372	10,815	(2,225)
	\$ 24,327,227	\$ 11,773,910	\$ 23,409,737	\$ 917,491
NET INCOME BEFORE CAPITAL OUTLAY AND CONTINGENCY	\$ 7,788,130	\$ (3,573,219)	\$ 8,295,299	\$ 507,169
Transfer (to)/from Operating Capital Outlay	\$ (7,788,130)	\$ -	\$ (7,142,703)	\$ (645,427)
SURPLUS (DEFICIT)	\$ -	\$ (3,573,219)	\$ 1,152,596	\$ 1,152,596
TOTAL REVENUES	\$ 65,478,099	\$ 17,522,120	\$ 66,630,695	
TOTAL APPROPRIATIONS	\$ 65,478,099	\$ 21,095,339	\$ 65,478,099	

Jacksonville Aviation Authority
Jacksonville, Florida
Quarterly Report Summary
For the three months ended December 31, 2017
UNAUDITED

Cash and investments	\$	86,638,450	Current liabilities	\$	24,625,665
Other current assets		9,337,702	Other liabilities		97,930,906
Fixed and other assets		547,185,127	Total equity		520,604,708
Total assets		<u>\$ 643,161,279</u>	Total liabilities and equity		<u>\$ 643,161,279</u>
					Budget Variance Favorable (Unfavorable)
		2017/2018 Revised Budget	YTD Actual	Annual Projected	
OPERATING REVENUES					
Concessions	\$	17,085,850	4,171,412	17,364,065	\$ 278,215
Fees & Charges		15,859,200	4,348,923	17,395,692	1,536,492
Space & Facility Rentals		26,498,789	5,902,923	23,861,692	(2,637,097)
Parking		21,108,006	5,007,587	20,317,570	(790,436)
Sale of Utilities		1,482,319	355,911	1,423,644	(58,675)
Other Miscellaneous Operating Revenue		197,941	58,321	202,603	4,662
TOTAL OPERATING REVENUES	\$	82,232,105	\$ 19,845,077	\$ 80,565,266	\$ (1,666,839)
OPERATING EXPENDITURES					
Salaries	19,586,661	4,709,389	19,317,556	269,105	
Benefits	7,593,518	1,842,890	7,521,560	71,958	
Services and Supplies	15,729,748	3,699,347	15,307,888	421,860	
Repairs & Maintenance	2,834,881	370,875	2,773,500	61,381	
Promotion, Advertising and Dues	1,084,014	276,050	1,078,400	5,614	
Registration & Travel	600,456	82,088	593,352	7,104	
Insurance Expense	1,422,457	313,051	1,252,204	170,253	
Cost of Goods for Sale	507,826	155,557	622,228	(114,402)	
Utilities, Taxes & Gov't Fees	4,993,570	1,040,785	4,973,012	20,558	
Operating Contingency	3,180,136	-	-	3,180,136	
TOTAL OPERATING EXPENDITURES	\$	57,533,267	\$ 12,490,032	\$ 53,439,700	\$ 4,093,567
OPERATING INCOME	\$	24,698,838	\$ 7,355,045	\$ 27,125,566	\$ 2,426,728
NON-OPERATING REVENUES					
Passenger Facility Charges	12,334,320	2,976,136	12,104,544	(229,776)	
Investment income	737,881	519,431	1,635,401	897,520	
Other Revenues	666,600	407,876	676,399	9,799	
TOTAL NON-OPERATING REVENUES	\$	13,738,801	\$ 3,903,443	\$ 14,416,344	\$ 677,543
NON-OPERATING EXPENDITURES					
Debt Service	8,891,417	7,530,888	8,853,552	37,865	
Other Expenditures	352,795	(40,633)	59,266	293,529	
TOTAL NON-OPERATING EXPENDITURES	\$	9,244,212	\$ 7,490,255	\$ 8,912,818	\$ 331,394
NET INCOME BEFORE OPERATING CAPITAL OUTLAY, PFC RESERVE AND RETAINED EARNINGS	\$	29,193,427	\$ 3,768,233	\$ 32,629,092	\$ 3,435,665
Transfer (to) Operating Capital Outlay	(20,302,288)	(40,178)	(11,084,888)	\$ 9,217,400	
Transfer (to)/from Passenger Facility Charge Reserve	(6,588,091)	1,857,354	(6,061,044)	\$ 527,047	
Transfer (to)/from Retained Earnings	(2,303,048)	(5,585,409)	(15,483,160)	(13,180,112)	
SURPLUS/(DEFICIT)	\$	-	\$ -	\$ -	\$ -
TOTAL REVENUES	\$	95,970,906	\$ 23,748,520	\$ 94,981,610	\$ (989,296)
TOTAL APPROPRIATIONS	\$	95,970,906	\$ 23,748,520	\$ 94,981,610	\$ 989,296
FULLTIME POSITIONS		290	279	290	-
TEMPORARY EMPLOYEE HOURS		4,020	-	4,020	-

JACKSONVILLE HOUSING FINANCE AUTHORITY
 QUARTERLY REPORT SUMMARY
 For the Twelve Months Ending December 31, 2017

BALANCE SHEET

Cash & Investments	\$ 3,369,937	Current Liabilities	\$ 76,225
Cash in Escrow with Fiscal Agent	1,500,000	Other Liabilities	\$ -
Mortgages Receivable (Net of Allowances)	5,412,958	Fund Equity	\$ 10,206,670
TOTAL ASSETS	\$ 10,282,895	TOTAL LIABILITIES & EQUITY	\$ 10,282,895

BUDGET INFORMATION

	2017/2018 Budget	2017/2018 Actual	2017/2018 Projected	Projected Favorable (Unfavorable) Variance
REVENUES				
Interest, Including Profits on Investments	\$ 120,000	\$ 41,145	\$ 148,121	\$ 28,121
Other Miscellaneous Revenue	75,000	1,000	65,000	(10,000)
Bond Program Revenue	125,000	37,982	155,638	30,638
TOTAL REVENUES	\$ 320,000	\$ 80,126	\$ 368,759	\$ 48,759
EXPENDITURES				
Regular Salaries and Wages	\$ 62,159	\$ -	\$ 62,159	\$ -
Overtime	-	-	-	-
Special Pay	870	-	870	-
FICA Taxes	872	-	872	-
Retirement Contributions	16,550	16,765	21,727	(5,177)
Life and Health Insurance	8,879	-	8,879	-
Professional Services	145,000	35,000	130,000	15,000
Travel and Per Diem	10,000	-	7,500	2,500
Internal Services	34,029	23,126	34,029	-
Rentals and Leases	955	-	-	955
Repairs and Maintenance	1	-	-	1
Promotional Activities	1,029	232	1,000	29
Other Charges and Obligations	17,839	343	15,000	2,839
Office Supplies	1,532	541	1,500	32
Operating Supplies	1,397	-	1,000	397
Training, Subscriptions & Memberships	11,500	1,175	7,750	3,750
Capital Outlay	2	-	-	2
Other Uses	10,245	2,561	10,245	-
TOTAL EXPENDITURES	\$ 322,858	\$ 79,744	\$ 302,531	\$ 20,326
CURRENT YEAR	\$ (2,858)	\$ 383	\$ 66,227	\$ 69,085
Fund Balance Transfers	-			
Carryovers	-			
Contingencies	-			
Prior Year Encumbrances	2,858			
Budget Difference	\$ -			

Citywide Employee Cap For the Quarter Ending 12/31/2017

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-17	Oracle Position Control		
		Filled	Vacant	Total
Advisory Boards and Commissions	5	5	0	5
City Council	82	79	3	82
Downtown Investment Authority	5	5	0	5
Employee Services	42	42	0	42
Finance and Administration	103	96	7	103
Fire and Rescue	1,339	1,296	43	1,339
Human Rights Commission	7	6	1	7
Inspector General	8	8	0	8
Mayor's Office	28	23	4	27
Medical Examiner	29	27	2	29
Military Affairs and Veterans	14	14	0	14
Neighborhoods	209	195	14	209
Office of Economic Development	12	12	0	12
Office of Ethics, Compliance and Oversight	1	1	0	1
Office of General Counsel	2	1	1	2
Office of Sports and Entertainment	5	4	1	5
Office of the Sheriff	3,277	2,978	233	3,211
Parks, Recreation and Community Services	254	242	13	255
Planning and Development	32	32	0	32
Public Libraries	297	287	10	297
Public Works	304	292	12	304
State Agency - Courts	2	2	0	2
Supervisor of Elections	31	28	3	31
Subfund Total	6,088	5,675	347	6,022

Subfund 015 PROPERTY APPRAISER	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Property Appaiser	116	108	8	116
Subfund Total	116	108	8	116

Subfund 016 CLERK OF THE COURT	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total

Clerk of the Court	35	32	3	35
Subfund Total	35	32	3	35

Subfund 017 TAX COLLECTOR	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total

Tax Collector	226	218	8	226
Subfund Total	226	218	8	226

Subfund 01A SPECIAL EVENTS	01-Oct-17	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-17	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-17	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-17	Oracle Position Control		
		Filled	Vacant	Total

Neighborhoods	14	13	1	14
Subfund Total	14	13	1	14

Subfund 132 TOURIST DEVELOPMENT COUNCIL-SEC 111.	01-Oct-17	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-17	Oracle Position Control		
		Filled	Vacant	Total

Neighborhoods	5	5	0	5
Subfund Total	5	5	0	5

Subfund 159		Oracle Position Control		
BUILDING INSPECTION	01-Oct-17	Filled	Vacant	Total
Fire and Rescue	7	7	0	7
Planning and Development	138	132	6	138
Subfund Total	145	139	6	145

Subfund 15F		Oracle Position Control		
TREE PROTECTION FUND - SEC 111.760	01-Oct-17	Filled	Vacant	Total
Public Works	1	1	0	1
Subfund Total	1	1	0	1

Subfund 15M		Oracle Position Control		
GAS STORAGE TANK INSPECTIONS & CLEA	01-Oct-17	Filled	Vacant	Total
Neighborhoods	30	23	7	30
Subfund Total	30	23	7	30

Subfund 15V		Oracle Position Control		
TEEN COURT PROGRAMS TRUST - SEC 111.	01-Oct-17	Filled	Vacant	Total
State Agency - Courts	6	6	0	6
Subfund Total	6	6	0	6

Subfund 15W		Oracle Position Control		
LIBRARY CONF FACILITY TRUST-SEC 111.83	01-Oct-17	Filled	Vacant	Total
Public Libraries	3	3	0	3
Subfund Total	3	3	0	3

Subfund 171		Oracle Position Control		
9-1-1 EMERGENCY USER FEE - SEC 111.320	01-Oct-17	Filled	Vacant	Total
Office of the Sheriff	5	5	0	5
Subfund Total	5	5	0	5

Subfund 191		Oracle Position Control		
KIDS HOPE ALLIANCE	01-Oct-17	Filled	Vacant	Total
Kids Hope Alliance	38	37	1	38
Subfund Total	38	37	1	38

Subfund 192 KIDS HOPE ALLIANCE GRANTS	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Kids Hope Alliance	12	11	1	12
Subfund Total	12	11	1	12

Subfund 1A1 COMMUNITY DEVELOPMENT	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	18	17	1	18
Subfund Total	18	17	1	18

Subfund 1D1 HUGUENOT PARK - SEC 111.125	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Parks, Recreation and Community Services	10	10	0	10
Subfund Total	10	10	0	10

Subfund 1D2 KATHRYN A. HANNA PARK - SEC 111.125	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Parks, Recreation and Community Services	15	13	2	15
Subfund Total	15	13	2	15

Subfund 1DA CECIL FIELD COMMERCE CENTER-SEC 111.	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Parks, Recreation and Community Services	6	5	1	6
Subfund Total	6	5	1	6

Subfund 1F1 MISCELLANEOUS FEDERAL GRANTS	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	4	2	2	4
Subfund Total	4	2	2	4

Subfund 1F2 PREPAID GRANTS	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Public Libraries	1	1	0	1
Subfund Total	1	1	0	1

Subfund 1F6 COMMUNITY SERVICES GRANTS		01-Oct-17	Oracle Position Control		
			Filled	Vacant	Total
Finance and Administration		3	2	1	3
Military Affairs and Veterans		6	4	2	6
Parks, Recreation and Community Services		69	58	11	69
	Subfund Total	78	64	14	78

Subfund 1F7 JACKSONVILLE SHERIFF'S OFFICE GRANTS		01-Oct-17	Oracle Position Control		
			Filled	Vacant	Total
Office of the Sheriff		22	20	1	21
	Subfund Total	22	20	1	21

Subfund 1F9 FIRE & RESCUE GRANTS		01-Oct-17	Oracle Position Control		
			Filled	Vacant	Total
Fire and Rescue		31	30	63	93
	Subfund Total	31	30	63	93

Subfund 1FB REGULATORY & ENVIRONMENTAL GRANTS		01-Oct-17	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-17	Oracle Position Control		
			Filled	Vacant	Total
Neighborhoods		1	1	0	1
	Subfund Total	1	1	0	1

Subfund 1N1 HOUSING SERVICES		01-Oct-17	Oracle Position Control		
			Filled	Vacant	Total
Neighborhoods		1	1	0	1
	Subfund Total	1	1	0	1

Subfund 1N4 HOUSING OPPORTUNITIES FOR PERSONS		01-Oct-17	Oracle Position Control		
			Filled	Vacant	Total
Neighborhoods		1	1	0	1
	Subfund Total	1	1	0	1

Subfund 1N5 HOME INVESTMENT PROGRAM	01-Oct-17	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-17	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-17	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-17	Oracle Position Control		
		Filled	Vacant	Total
Downtown Investment Authority	36	36	0	36
Subfund Total	36	36	0	36

Subfund 431 MOTOR VEHICLE INSPECTION - SEC 110.407	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	7	6	1	7
Subfund Total	7	6	1	7

Subfund 441 SOLID WASTE DISPOSAL	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Public Works	116	106	10	116
Subfund Total	116	106	10	116

Subfund 461 STORMWATER SERVICES	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	6	6	0	6
Public Works	44	42	2	44
Subfund Total	50	48	2	50

Subfund 511 FLEET MGMT - OPERATIONS	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	108	90	18	108
Subfund Total	108	90	18	108

Subfund 512 FLEET MGMT - VEHICLE REPLACEMENT	01-Oct-17	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-17	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-17	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	121	105	16	121
Subfund Total	121	105	16	121

Subfund 534 RADIO COMMUNICATIONS	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	10	8	2	10
Subfund Total	10	8	2	10

Subfund 551 OFFICE OF GENERAL COUNSEL	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Office of General Counsel	69	64	5	69
Subfund Total	69	64	5	69

Subfund 561 SELF INSURANCE	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	22	21	1	22
Subfund Total	22	21	1	22

Subfund 571 GROUP HEALTH	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Employee Services	9	8	1	9
Subfund Total	9	8	1	9

Subfund 581 INSURED PROGRAMS	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	7	6	1	7
Subfund Total	7	6	1	7

Subfund 5A1 PUBLIC BUILDING ALLOCATIONS	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Public Works	59	56	3	59
Subfund Total	59	56	3	59

Subfund 611 GENERAL EMPLOYEES PENSION	01-Oct-17	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-17	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-17	Oracle Position Control		
		Filled	Vacant	Total
Office of the Sheriff	1	1	0	1
Subfund Total	1	1	0	1

Citywide Total:	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
	7,593	7,057	531	7,588

Citywide Employee Cap
Summary of Changes

SF 011 General Fund - GSD

(66)

Department	Change	Description
Mayor's Office	(1)	RC17-259 moved one position from the Mayor's office to Parks. This RC was processed late in the fiscal year and was therefore not reflected in the FY18 cap.
Parks, Recreation and Community Services	1	
Office of the Sheriff	(66)	Redlined positions listed on 2017-504-E schedule B2 were eliminated

SF 1F7 JSO Grants

(1)

Department	Change	Description
Office of the Sheriff	(1)	Cap revised for VOCA grant re: 2017-504-E schedule B1a

SF 1F9 Fire and Rescue Grants

62

Department	Change	Description
Fire and Rescue	62	Ordinance 2017-617-E added 62 firefighter positions