



Council Auditor's Office

Quarterly Summary for the Six Months Ended March 31, 2018

May 15, 2018

Report #810

Released on: May 15, 2018

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



May 15, 2018

Special Report #810

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 six months ended March 31, 2018 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 (shown on pages 62 through 70).

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 April 30, 2018 and we are to submit the consolidated financial report by May 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 \$9.3 million within the General Fund/General Services District (GF/GSD). Revenues are projected to be \$0.4 million more than budgeted and expenditures are projected to be \$8.9 million less than budgeted.

The latest Hurricane Matthew projection estimates the financial impact will be approximately \$47.0 million. As of May 8, 2018, the City incurred expenditures of \$28.8 million related to Hurricane Matthew. It is important to note that only 87.5% of the total allowable expenses are subject to reimbursement, leaving the City to fund the remainder. The fiscal year 2017/18 approved budget

includes an appropriation of \$7.0 million from the GF/GSD which should more than cover the City's estimated obligation.

The latest Hurricane Irma projection estimates the financial impact will be approximately \$83.1 million. This could result in an estimated \$10.4 million negative impact to the GF/GSD in the future. As of May 8, 2018, the City incurred expenditures of \$54.2 million related to Hurricane Irma.

GF/GSD 011 – Revenues (pages 22 and 26)

The Finance Director's report projects a favorable variance of \$437,456 in GF/GSD revenues. This is mostly driven by projected favorable variances in Ad Valorem Taxes and Taxes, which are mostly offset by a projected unfavorable variance in State Shared Revenue. These variances are explained in further detail on pages 7 and 8.

GF/GSD 011 – Expenditures (pages 26 and 27)

The GF/GSD expenditure variances are projected to net to an overall favorable variance of \$8,858,676. 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 23)

The schedule on page 23 presents GF/GSD expenditures by department. As of the second quarter end, seven departments are projected to incur unfavorable variances: Courts, Downtown Investment Authority, Human Rights Commission, Office of General Counsel, Office of Inspector General, State Attorney, and Jacksonville Citywide Activities. The projected unfavorable variances for these departments are explained in further detail on pages 24 and 25.

The Fire and Rescue Department is projected to experience a favorable variance of \$1.7 million in expenditures, mostly due to projected favorable variances of \$1,012,565 in personnel costs and \$600,905 in internal service charges.

The Office of the Sheriff is projected to experience a \$6.1 million favorable variance in expenditures, mostly due to projected favorable variances of \$2.2 million in personnel costs, net of the lapse of \$3.4 million, \$1.7 million in professional and contractual services, and \$1.4 million in internal service costs.

Jacksonville Citywide Activities are projected to incur an unfavorable variance of (\$2.5) million for the fiscal year, mostly due to the GF/GSD non-departmental salaries and benefits lapse of \$2.6 million.

Other Funds

We noted that several of the City's subfunds presented in this quarterly report are financially challenged. Our review consisted of the GF/GSD and 22 other subfunds. Of the 22 other subfunds reviewed, five report projected unfavorable variances (Subfunds 01A, 191, 511, 561, 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 budgeted revenues and expenditures.

Special Events (Sub-fund 01A)

Subfund 01A is projected to incur an unfavorable variance of (\$33,433) for the fiscal year, mostly due to a projected unfavorable variance in Computer System Maintenance/Security, a component of Internal Service Charges. This is somewhat offset by travel expenses related to the Florida/Georgia football game, a component of Grants, Aids and Contributions, being less than budgeted.

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 (\$7,938,979) 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. Ordinance 2018-78-E was enacted in the second quarter and appropriated \$1,361,055 from the operating contingency to fund personnel costs through fiscal year-end, the CEO search, rebranding, and professional services. Ordinance 2018-168-E was enacted after second quarter end and appropriated \$5,919,610 from the program contingency to fund programming through the end of the fiscal year. Ordinances enacted and introduced subsequent to the March 31 quarter end should eliminate the projected unfavorable variance within this subfund.

Solid Waste Disposal (Sub-fund 441)

Subfund 441 is projected to experience a favorable budget variance of \$665,065 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 \$537,292 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.

Fleet Management – Operations (Sub-fund 511)

Subfund 511 is projected to incur an unfavorable variance of (\$248,660) for the fiscal year due to revenue shortfalls. Net personnel costs and other operating expenses are projected to be less than budgeted. This is driving the corresponding projected unfavorable variance in customer billings, a component of Charges for Services.

Self-Insurance (Sub-fund 561)

Subfund 561 is projected to incur an unfavorable variance of (\$3,503,684) for the fiscal year due to a projected overage in paid losses, a component of Insurance Costs and Premiums. The variance will likely change before fiscal year-end due to the volatility inherent with this subfund.

Insured Programs (Sub-fund 581)

Subfund 581 is projected to incur an unfavorable variance of (\$515,066) for the fiscal year due to Insurance Costs and Premiums exceeding the budget. As mentioned in the Finance Department's report, Ordinance 2018-164-E was enacted in April to appropriate \$656,863 from Subfund 581's fund balance to increase the budget for certain insurance premiums that exceeded the budgeted amount.

INDEPENDENT AGENCIES

JEA

Electric System

Fuel Related Revenues & Expenses

For the six months ending March 31, 2018, the Electric System schedule of fuel revenues and expenses is balanced.

Base Related Revenues & Expenses

The Electric Base Rate Schedule shows an actual Base Rate related deficit of \$5,593,434 due to a seasonal decrease in sales. Base Operating Income is projected to incur an unfavorable budget variance of \$73,267,882 at year end. This is due to a projected unfavorable budget variance of \$37,410,096 in Base Revenues and a projected unfavorable budget variance of \$35,857,787 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 \$60,947,840.

Water & Sewer System

For the six months ending March 31, 2018, the Water & Sewer System showed an overall surplus of \$1,998,890. Operating income is projected to experience a \$15,793,841 unfavorable budget variance at year end. This will be offset by reductions in transfers to capital outlay.

District Energy System

For the six months ending March 31, 2018, the District Energy System income before transfers showed a balance of \$480,668. After \$218,425 was transferred to the Renewal and Replacements

fund, the remaining balance was a surplus of \$262,243. Revenues and expenses are projected to balance at year end.

Jacksonville Transportation Authority

The financial report of the Jacksonville Transportation Authority (JTA) for the six months ending March 31, 2018 indicates no budgetary stress for JTA as a whole. However, the Bus Division showed negative Cash and Investments of (\$2,069,670) due to a delay in reimbursement from the Federal Transit Administration for the purchase of 11 buses in the first quarter. Also, the General Fund – Engineering Division shows a year-to-date net loss of (\$87,494), but is projecting a year-end favorable variance of \$411,802.

Jacksonville Port Authority

The Jacksonville Port Authority's (JPA) financial report for the six months ending March 31, 2018 indicates no budgetary stress. However, it should be noted that JPA's dredging expense is projected to have an unfavorable variance of (\$2,331,284) primarily due to the impacts of Hurricane Irma. JPA is offsetting this by paying down less on their Line of Credit than budgeted. Overall JPA is projecting year-end Net Income Before Transfers of \$9,543,711 (\$1,755,581 higher than budget), with \$7,173,861 being transferred to Operating Capital Outlay and a surplus of \$2,369,850.

Jacksonville Aviation Authority

Jacksonville Aviation Authority's (JAA) financial report for the six months ending March 31, 2018 indicates end of quarter net income of \$9,264,281, before a transfer to Operating Capital Outlay of \$530,514, a transfer from the Passenger Facility Charge (PFC) Reserve of \$2,984,700, and a transfer to Retained Earnings of \$11,718,467. Revenues are projected to experience an unfavorable budget variance of \$2,141,100 due primarily to decreased revenue from space and facility rentals and parking fees. Expenses are projected to experience a favorable budget variance of \$3,302,800 due primarily to savings in Utilities Taxes & Government Fees, 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 at year-end of \$28,294,922 in net income before transfers.

Jacksonville Housing Finance Authority

Subfund 721 is projected to experience a favorable budget variance of \$280,114 for the fiscal year due to favorable variances in both revenues and expenditures. The schedule for Subfund 721 reflects Ordinance 2018-80-E, which was enacted in the second quarter and transferred \$2.2 million from Subfund 721's fund balance to the JHFA loan fund, Subfund 723.

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. In the second quarter, the City's Covenant Bonds (Special Revenue pledge) were upgraded from 'AA-' to 'AA' by Standard & Poor's. Please refer to pages 19 and 20 for a detailed list of individual bond ratings.

FINANCIAL REPORTS

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

NARRATIVES	PAGES
City of Jacksonville	7 – 13
JEA	14
Jacksonville Transportation Authority	15 – 16
Jacksonville Port Authority	17
Jacksonville Aviation Authority	18
BOND RATINGS	
City of Jacksonville	19
Independent Agencies	20
Bond Rating Scale	21
FINANCIAL STATEMENTS	
City of Jacksonville	22 – 49
JEA	50 – 53
Jacksonville Transportation Authority	54 – 58
Jacksonville Port Authority	59
Jacksonville Aviation Authority	60
Jacksonville Housing Finance Authority	61
EMPLOYEE CAPS	
Employee Cap Report	62 – 69
Citywide Employee Cap Summary of Changes	70

Respectfully submitted,

Kyle S. Billy

Kyle S. Billy, CPA
Council Auditor

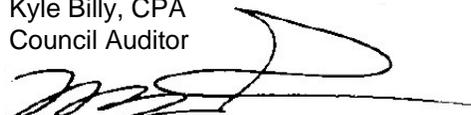
**FINANCE AND ADMINISTRATION
OFFICE OF THE DIRECTOR**



April 30, 2018

MEMORANDUM

TO: Kyle Billy, CPA
Council Auditor

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

SUBJECT: Financial Summaries for the Six Months Ending March 31, 2018

ONE CITY. ONE JACKSONVILLE.

In accordance with code section 106.421, we are forwarding quarterly financial summaries for the six months ending March 31, 2018 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 March 31, the General Fund - GSD projects an overall favorable variance of \$9.3 million.

REVENUES

Overall, revenues are projected to outperform budget by \$437,456. Ad Valorem Taxes are projected to outperform budget by \$1,573,368. The year-end reconciliation will ultimately adjust this variance.

Taxes are projected to outperform budget by \$1,027,196.

Title	Variance
Communication Services Tax	(396,819)
Franchise Fee - Sewer	(268,520)
JEA Utilities Services Tax - Water	(145,255)
Franchise Fee - Water	(94,932)
Franchise Fee - Electric	550,662
JEA Utilities Services Tax - Electric	1,179,460
All Other Accounts	202,600
	1,027,196

State Shared Revenues are projected to underperform budget by \$3,212,201.

Title	Variance
State Shared Revenue - Municipal Sales Tax	(3,439,246)
State Shared Revenue - 8th Cent Gas	(1,730,912)
Surplus Gas Tax - F.S. 206.41 1A	(610,177)
State Shared Revenue - County	1,129,262
1/2 Cent Sales Tax - F.S. 202.18 2C	1,857,968
All Other Accounts	(419,096)
	(3,212,201)

Charges for Services are projected to outperform budget by \$498,224.

498,224	
Title	Variance
JSO: Off Duty Reimbursement	(187,198)
JFRD: Fire Protection Inspection Fee	84,777
JSO: Alarm Permit Fees	119,453
JFRD: Net Ambulance Billings	456,475
All Other Accounts	24,717

Investment Pool / Interest Earnings is projected to outperform budget by \$471,914.

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

EXPENDITURES

Overall, expenditures are projected to have a favorable variance of \$8,858,676 including a favorable variance in personnel costs net of the salary and benefit lapse of \$1,990,456.

Internal Service Charges have a net projected favorable variance of \$2,171,546. The main drivers of which are favorable variances in fleet repair charges of \$1,098,953 and OGC charges of \$479,047.

Professional and Contractual Services have a projected net favorable variance of \$2,439,546.

2,439,546	
Title	Variance
JSO: Security /Guard Service	507,023
Professional Services	723,611
JSO: Jail Food Services Contract	1,120,491
All Other Line Items	88,421

Other Operating Expenses have a projected net favorable variance of \$1,333,688.

1,333,688	
Title	Variance
Miscellaneous Services and Charges	113,518
JSO: Clothing, Uniforms and Safety Equipment	161,016
Payments for QTV/Rev Grants	330,000
Repairs and Maintenance	446,523
All Other Accounts	282,631

Debt Service has a projected net favorable variance of \$1,123,129, of that total \$893,120 is interest and \$230,009 is principal.

Payment to Fiscal Agents, JTA's piece of the constitutional gas tax, has a projected favorable variance of \$378,141.

Debt Management Fund Repayments have a projected net unfavorable variance of \$556,166. Interest payments have a projected unfavorable variance of \$731,131 which is somewhat offset by a projected favorable variance in principal payments of \$174,965.

OTHER GENERAL FUND SUBFUNDS:

015 – PROPERTY APPRAISER

The fund overall has a projected favorable variance of \$31,264. Expenditures are projected to have a net favorable variance of \$33,464. Personnel costs net of the salary and benefit lapse are projected to be over budget by \$1,389. 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 \$124,000. Expenditures are projected to have a net favorable variance of \$114,736. Personnel costs net of the salary and benefit lapse are projected to have a favorable variance of \$24,800 and Internal Service Charges have a projected net favorable variance of \$88,155. The largest drivers of which are OGC charges of \$37,009 and IT computer system maintenance and security charges of \$51,146.

017 – TAX COLLECTOR

The fund overall has a projected favorable variance of \$626,778. Revenues are projected to outperform budget by \$408,978. The main drivers of which are delinquent tax sales of \$150,081 and tag registrations of \$97,506, as seen in Charges for Services. Expenditures are projected to have a net favorable variance of \$217,800. Personnel costs net of the salary and benefit lapse are projected to have a favorable variance of \$112,627 and Internal Service Charges have a projected net favorable variance of \$105,224. The main driver of which is IT computer system maintenance and security charges of \$111,116.

01A – SPECIAL EVENTS

The fund overall has a projected unfavorable variance of \$33,433. Revenues are projected to underperform budget by \$5,192. Expenditures are projected to have a net unfavorable variance of \$28,241. The main driver of which is a projected unfavorable variance in IT computer system, maintenance and security charges of \$247,212, as seen in Internal Service Charges. This is somewhat offset by favorable variances in other expense categories including; Other Operating Expenses of \$92,920 and Grants, Aids & Contributions of \$100,829.

SPECIAL REVENUE FUNDS:

159 – BUILDING INSPECTION

The fund overall has a projected favorable variance of \$2,149,141. Revenues are projected to outperform budget by \$2,275,643. The largest drivers of which are building inspection fees (\$1,530,027), plumbing inspection fees (\$226,799) and re-inspection fees (\$158,477), as seen in Charges for Services. Expenditures are projected to have a net unfavorable variance of \$126,502. Personnel costs net of the salary and benefit lapse are projected to be over budget by \$79,547 and Internal Service Charges have a projected net unfavorable variance of \$47,220.

191 – KIDS HOPE ALLIANCE

As part of the FY18 budget process funding was placed “below the line” in two separate contingencies. The operating contingency of \$1,361,055 was brought back “above the line” as part of 2018-078-E. Legislation for the program contingency of \$8,665,685, which accounts for the negative variance in Grants, Aids & Contributions, will be brought to City Council in two separate pieces of legislation.

The fund overall has a projected unfavorable variance of \$7,938,979. Revenues are projected to outperform budget by \$343,711. The main drivers of which are the return of prior year grant match funding from Subfund 1FA of \$121,727 and the KHA grant subfund 192 of \$167,127, as seen in Transfers From Other Funds. Currently, expenditures are projected to have a net unfavorable variance of \$8,282,690, which is being driven by an unfavorable variance in Grants, Aids & Contributions. As discussed above, the projections include the program funding of \$5,686,380 that was brought back “above the line” in April as part of 2018-168-E as well as the remaining \$2,746,075 in the program contingency. The unfavorable variance will be eliminated once the legislation is posted in FAMIS.

ENTERPRISE FUNDS:

412 – PUBLIC PARKING

The fund overall has a projected favorable variance of \$234,490. Revenues are projected to outperform budget by \$95,367. Expenditures are projected to have a net favorable variance of \$139,123. The main driver of which is a \$93,857 favorable variance in repairs & maintenance, as seen in Other Operating Expenses.

431 - MOTOR VEHICLE INSPECTION

The fund overall has a projected favorable variance of \$25,597. Revenues are projected to outperform budget by \$10,769. Expenditures are projected to have a net favorable variance of \$14,828. However, \$78,371 of fund balance was appropriated in FY18 in order to balance the fund. Once this is netted against the projected favorable variance, the fund balance in this subfund will decrease by \$52,774.

441 - SOLID WASTE DISPOSAL

The fund overall has a projected favorable variance of \$665,065. Expenditures are projected to have a net favorable variance of \$658,067. Internal Service Charges have a projected net favorable variance of \$644,294, the main driver of which are fleet charges of \$580,029. Debt Management Fund Repayments has a projected favorable variance of \$175,312. These favorable variances are somewhat offset by a projected net unfavorable variance in personnel costs net of the salary and benefit lapse of \$180,983. The main driver of which is a projected unfavorable variance in overtime of \$276,740.

461 - STORMWATER SERVICES

The fund overall has a projected favorable variance of \$537,292. Revenues are projected to outperform budget by \$201,332. The main driver of which is Investment Pool / Interest Earnings of \$213,451. Expenditures are projected to have a net favorable variance of \$335,961, the main driver of which is a projected favorable variance in personnel costs of \$350,096.

4K1 – CITY VENUES - CITY

The fund overall has a projected favorable variance of \$893,606. Revenues are projected to outperform budget by \$274,899. The 2 cent tourist development tax revenue is projected to outperform budget by \$189,403, 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 \$618,707. Other Operating Expenses (utility costs) have a projected favorable variance of \$207,262. Debt Service payments have a projected favorable variance of \$411,563, of that, interest is \$154,709 and principal is \$256,854.

Venue	274,899			618,707		
	Revenue			Expenditures		
	Revised Budget	Projection	Variance	Revised Budget	Projection	Variance
Subfund Level	15,181,545	15,183,153	1,608	11,760,138	11,760,138	0
Subfund Level - Debt			0	10,788,612	10,377,570	411,042
Baseball Stadium	111,956	121,581	9,625	474,882	415,000	59,882
Convention Center	0	0	0	692,909	686,550	6,359
Municipal Stadium	14,848,411	15,010,553	162,142	3,933,310	3,848,058	85,252
Performing Arts Center	0	1,524	1,524	578,993	517,991	61,002
Ritz Theater	0	0	0	96,554	81,066	15,488
Memorial Arena	106,589	206,589	100,000	2,092,751	2,113,069	(20,318)

4K2 – CITY VENUES – SMG

The fund overall has a projected favorable variance of \$187,439. Revenues are projected to outperform budget by \$825,207. Charges for Services are projected to outperform budget by \$79,006. The main driver of which are daily parking fees of \$72,136. Miscellaneous Revenue has a projected favorable variance of \$752,793, the drivers of which are advertising fees of \$302,441 and concession sales of \$490,406. Expenditures are projected to have a net unfavorable variance of \$637,768. Professional and Contractual Services have a projected unfavorable variance of \$633,613. Other Operating Expenses has a projected unfavorable variance of \$82,471. The main driver of which is an unfavorable variance of \$72,034 in equipment rentals.

825,207

(637,768)

Venue	Revenue			Expenditures		
	Revised Budget	Projection	Variance	Revised Budget	Projection	Variance
Subfund Level	10,812,138	10,804,947	(7,191)	0	0	0
Baseball Stadium	417,655	383,939	(33,716)	1,138,172	1,163,784	(25,612)
Convention Center	2,101,563	2,192,112	90,549	3,192,676	3,163,528	29,148
Municipal Stadium	3,980,838	4,065,731	84,893	12,574,685	13,019,693	(445,008)
Performing Arts Center	2,808,777	2,814,765	5,988	3,248,368	3,204,862	43,506
Ritz Theater	284,031	230,154	(53,877)	1,254,060	1,245,916	8,144
Memorial Arena	9,749,169	10,487,730	738,561	8,746,210	8,994,156	(247,946)

INTERNAL SERVICE FUNDS:

511 - FLEET MANAGEMENT - OPERATIONS

The fund overall has a projected unfavorable variance of \$248,660. Revenues are projected to underperform budget by \$631,229. The main driver of which is Charges for Services which is projected to underperform budget by \$718,507. This is somewhat offset by the net favorable variance in expenditures of \$382,569. Personnel costs net of the salary and benefit lapse are projected to have a favorable variance of \$232,876 and Other Operating Expenses has a projected net favorable variance of \$443,596. Conversely, Internal Service Charges have a projected net unfavorable variance of \$293,915, the main driver of which are IT computer system, maintenance and security charges of \$287,901.

531 - ITD – OPERATIONS

The fund overall has a projected favorable variance of \$49,136. Revenues are projected to underperform budget by \$424,537. The main driver of which are Charges for Services of \$425,288. Expenditures are projected to have a net favorable variance of \$473,673. Personnel costs net of the salary and benefit lapse are projected to be under budget by \$188,906. Other Operating Expenses has a projected net favorable variance of \$274,631. The main drivers of which are telephone & data lines of \$229,695.

534 – RADIO COMMUNICATIONS

The fund overall has a projected favorable variance of \$425,063. Expenditures are projected to have a net favorable variance of \$460,186. The main driver of which is the favorable variance in Debt Management Fund Repayments of \$424,069 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, Capital Outlay and Debt Management Fund Repayments 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 \$216,921. Revenues are projected to underperform budget by \$88,222. Expenditures are projected to have a net favorable variance of \$305,143. The main driver of which is a projected favorable variance in Professional and Contractual Services of \$284,431. This is somewhat offset by a projected net unfavorable variance in personnel costs net of the salary and benefit lapse of \$37,029.

561 – SELF INSURANCE

The fund overall has a projected unfavorable variance of \$3,503,684. Revenues are projected to underperform budget by \$26,977. Investment Pool / Interest Earnings are underperforming budget by \$186,959. Charges for Services are projected to outperform budget by \$159,771. Expenditures are projected to have a net unfavorable variance of \$3,476,707. The main driver of which is an unfavorable variance of \$3,699,376 in Insurance Costs and Premiums. Of that, change in liability is projected to come in under budget by \$1.85 million and paid loss is projected to come in over budget by \$5.56 million.

571 – GROUP HEALTH

The fund overall has a projected favorable variance of \$1,238,706. Revenues are projected to outperform budget by \$138,832. The main driver of which is a favorable variance in Investment Pool / Interest Earnings of \$151,138. Expenditures are projected to have a net favorable variance of \$1,099,874. The main driver of which is a net favorable variance of \$1,092,194 in Insurance Costs and Premiums. Of that, third party admin - health has a \$914,537 favorable variance and employee vision premiums have a \$231,116 favorable variance.

581 - INSURED PROGRAMS

The fund overall has a projected unfavorable variance of \$515,066. Expenditures are projected to have a net unfavorable variance of \$579,999. The main drivers of which are premiums for property (\$356,233) and excess workers compensation (\$243,788), as seen in Insurance Costs and Premiums. It should be noted that ordinance 2018-164-E, which posted in April, eliminated the unfavorable variance in Insurance Costs and Premiums.

5A1 – PUBLIC BUILDING ALLOCATIONS

The fund overall has a projected favorable variance of \$256,296. Expenditures are projected to have a net favorable variance of \$224,099. The main driver of which is a \$215,270 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 negative .30% for the quarter ending March 31, 2018, which outperformed the Blended Benchmark by 27 bps. Performance of the portfolio over the last year was a positive 1.25%, after fee deductions. During the past three and five years the portfolio has earned an average annual return of 1.15% and 1.31%, respectively. In addition, the Operating Portfolio continues to outperform its benchmark in all of the aforementioned return categories.

In related market news, The Federal Reserve made the decision at their March 21st meeting to raise short term interest rates by 25 bps for the sixth time since December 2015. This upward adjustment sets the current target range at 1.50% to 1.75%, as signs of a strengthening economy persist. Statements made during their March meeting also contributed to expectations that the Fed will steadily raise rates throughout 2018. In addition, the yield curve continued to flatten throughout the 1st quarter. The downward shift of the long end of the curve has also sparked concerns that it may invert, which would support speculation that the recent increase in equity market volatility could endure well into the next quarter.

Domestic fixed income markets were mostly down during the 1st quarter of calendar year 2018. The Barclays U.S. Aggregate Index gave up 1.46% over the previous three months, while the ICE BofAML US Treas 1-2.99 Year Index lost 59 bps over the same period. Achieving positive returns in equity and fixed income markets has become increasingly challenging due to elevated price levels and stubbornly tight spreads.

As we move into the 2nd calendar quarter, we continue to monitor several potential sources of volatility. Threats of a global trade war moved closer to becoming a reality as the United States implemented tariffs on imported Aluminum and Steel. Elsewhere, Brexit negotiations continue and online data security concerns rose to the forefront as a result of a scandal involving British political consulting firm Cambridge Analytica and social media powerhouse Facebook.

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

April 13, 2018

SUBJECT: QUARTERLY FINANCIAL SUMMARY – March 31, 2018
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 six months ended March 31, 2018, JEA contributed a record high \$58.3 million to the City's General Fund. JEA also paid to the City \$42.6 million in Public Service Tax and \$19.2 million in City of Jacksonville Franchise Fees, for a total combined payment to the City of \$120.1 million. This represents an increase of \$5.5 million from the prior year.

The Electric System produced a negative fund balance of \$5.6 million for the six months ended March 31, 2018 due primarily to seasonal sales. The negative fund balance represents 0.4% 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 \$2.0 million for the six months ended March 31, 2018. 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 six months ended March 31, 2018, while the annual projection shows a balanced budget.

JEA experienced no budgetary stress during the six months ended March 31, 2018.

JEA is actively monitoring credit markets to efficiently manage debt. In December 2017, JEA advance refunded \$865 million of bonds prior to tax reform effective January 1, 2018. While the debt service savings is 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 March 31, 2018 is included with this report.


Melissa H. Dykes, Chief Financial Officer

Attachments: As noted

RECEIVED

APR 26 2018

COUNCIL AUDITOR



April 30, 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 March 31, 2018. 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 tax revenues, partially offset by lower passenger fares, and advertising and parking revenue. Expenses are anticipated to be \$5.5 million under budget, as the operating contingency is sufficient to cover any line item variances.

Skyway Fund

Skyway parking fares are expected to be under budget due to lot closures related to the construction of the Jacksonville Regional Transportation Center, while expenses are expected to be favorable. The transfer from the Bus fund is forecast to be over budget to offset parking fees. The Skyway is a fare-free service and requires a transfer from the Bus fund to support operations.

CTC Fund (Connexion)

Connexion service expense is projected to be over budget as a result of a contract adjustment with the third-party service provider. This change increased salaries for drivers, and will be more than offset by favorable variances in other expense categories. The transfer from the Bus fund is forecast to be slightly lower than budgeted.

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

2016 OUTSTANDING PUBLIC TRANSPORTATION SYSTEM



Ferry Fund

The St. Johns River Ferry is projected to be below budget for expenses, primarily due to contingency allocation. Grant and passenger fare revenues are forecast to be over budget, resulting in a reduced transfer from the Bus fund.

General Fund

The General Fund revenues are expected to be over budget due to proceeds received from the termination of an easement. Interest earnings are anticipated to be on budget despite the first 6 months of negative earnings. Expenses will be under budget primarily due to contingency.

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

Respectfully,

Kendra Burton
Manager, Financial Planning and Analysis
Jacksonville Transportation Authority

cc: Nathaniel P. Ford, Sr.
Greg Hayes

2016 OUTSTANDING PUBLIC TRANSPORTATION SYSTEM



April 25, 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 March 31, 2018.

The Jacksonville Port Authority is in good financial position and experienced no budgetary stress during the period.

In April 2018, Fitch Ratings affirmed JAXPORTS "A" Rating, Outlook Stable. Our Moody Rating remains at "A2" for the most recent report.

If you have any questions or need additional information, please call me at 357-3004.

Sincerely,

A handwritten signature in blue ink that reads "Mike McClung". The signature is stylized and cursive.

Mike McClung
Controller

MM/bd
Attachments

P.O. Box 3005
2835 Talleyrand Avenue
Jacksonville, FL 32202-0005
Phone: (904) 630-3004
www.jaxport.com

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



April 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 six months ended March 31, 2018.

Operating Revenues were \$39.30 million which results in a negative variance of \$2.14 million year to date. Operating Expenditures were \$26.07 million which results in a year to date positive variance of \$3.30 million. The quarter closes with a year to date positive Operating Income variance of \$1.16 million. The Jacksonville Aviation Authority is in a good financial position and has experienced no budgetary stress during the fiscal year.

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

Sincerely,

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

Richard A. Rossi
Chief Financial Officer

Bond Ratings - City of Jacksonville
As of March 31, 2018

<u>BOND CLASSIFICATION</u>	<u>FROM</u>	<u>TO</u>	<u>MOODY'S</u>	<u>S&P</u>	<u>FITCH</u>
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	2018	Aa3	AA-	AA-
	2018	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 March 31, 2018				
	<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- Kristina Quarterman, Manager of Operating Budgets				
JTA- Kendra Burton, Manager of Financial Planning & Analysis				
JPA- Mike McClung, Director of Finance				
JAA- Carolyn Reed, Accounting Manager				

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 MARCH 31, 2018

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	1,212,493	53,155
UTILITY SERVICE TAXES	91,763,077	92,757,190	994,113
COMMUNICATIONS SERVICES TAX	32,856,366	32,459,547	(396,819)
LOCAL BUSINESS TAX	7,106,286	7,097,899	(8,387)
FRANCHISE FEES	40,634,300	41,019,434	385,134
FEDERAL GRANTS	388,453	361,103	(27,350)
FEDERAL PAYMENTS IN LIEU OF TAXES	25,119	20,000	(5,119)
STATE GRANTS	393,571	393,571	0
STATE SHARED REVENUES	173,714,313	170,502,112	(3,212,201)
CONTRIBUTIONS FROM OTHER LOCAL UNITS	116,754,815	116,754,815	0
GENERAL GOVERNMENT	7,014,214	6,998,536	(15,678)
PUBLIC SAFETY	26,868,197	27,367,959	499,762
PHYSICAL ENVIRONMENT	505,035	506,397	1,362
HUMAN SERVICES	2,292,997	2,267,724	(25,273)
CULTURE AND RECREATION	561,433	567,658	6,225
OTHER CHARGES FOR SERVICES	15,896,351	15,930,710	34,359
JUDGMENT AND FINES	669,600	684,853	15,253
VIOLATIONS OF LOCAL ORDINANCES	470,198	501,951	31,753
OTHER FINES AND/OR FORFEITS	1,105,609	940,273	(165,336)
INTEREST, INCL PROFITS ON INVESTMENTS	2,702,077	3,174,263	472,186
RENTS AND ROYALTIES	149,550	150,100	550
DISPOSITION OF FIXED ASSETS	125,000	70,000	(55,000)
CONTRIB & DONATIONS FROM PRIVATE SOURCES	101,000	100,250	(750)
PENSION FUND CONTRIBUTIONS	0	40	40
OTHER MISCELLANEOUS REVENUE	17,894,386	17,824,161	(70,225)
CONTRIBUTIONS FROM OTHER FUNDS	5,207,890	5,560,223	352,332
DEBT PROCEEDS	5,597,374	5,597,374	0
	1,147,871,180	1,148,308,636	437,456

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY
 FOR THE QUARTER ENDED MARCH 31, 2018

GENERAL FUND GSD - 011

EXPENDITURES BY DEPARTMENT

	Revised Budget	Projection	Variance Favorable (Unfavorable)
ADVISORY BOARDS & COMMISSIONS	482,394	432,779	49,615
CITY COUNCIL	10,233,487	9,611,592	621,895
COURTS	4,173,782	4,197,954	(24,172)
DOWNTOWN INVESTMENT AUTHORITY	1,853,944	2,092,155	(238,211)
EMPLOYEE SERVICES	7,465,659	7,385,936	79,723
FINANCE AND ADMINISTRATION	13,344,736	12,968,432	376,304
FIRE AND RESCUE	216,948,399	215,211,207	1,737,192
HUMAN RIGHTS COMMISSION	753,631	767,478	(13,847)
INTRA-GOVERNMENTAL SERVICES	6,058		
MAYOR'S OFFICE	4,235,506	3,988,979	246,527
MEDICAL EXAMINER	4,543,697	4,429,671	114,026
MILITARY AFFAIRS AND VETERANS	1,202,840	1,180,871	21,970
NEIGHBORHOODS	20,763,501	20,631,382	132,119
OFFICE OF ECONOMIC DEVELOPMENT	1,619,582	1,554,185	65,396
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	308,689	307,088	1,601
OFFICE OF GENERAL COUNSEL	869,105	870,020	(915)
OFFICE OF INSPECTOR GENERAL	999,740	1,002,601	(2,861)
OFFICE OF SPORTS & ENTERTAINMENT	851,567	809,371	42,196
OFFICE OF THE SHERIFF	415,509,019	409,368,485	6,140,534
PARKS, RECREATION & COMMUNITY SVCS	45,711,690	45,661,406	50,285
PLANNING AND DEVELOPMENT	4,641,452	4,511,334	130,118
PUBLIC DEFENDER	2,164,001	2,156,174	7,827
PUBLIC HEALTH	1,120,112	1,119,526	586
PUBLIC LIBRARIES	33,242,019	32,863,759	378,261
PUBLIC WORKS	44,796,269	44,532,924	263,345
SPECIAL SERVICES			
STATE ATTORNEY	1,707,706	1,732,694	(24,988)
SUPERVISOR OF ELECTIONS	6,031,028	5,912,237	118,790
JACKSONVILLE CITYWIDE ACTIVITIES	105,821,067	108,364,895	(2,543,828)
TRANSFERS OUT - DEBT	65,660,473	64,537,344	1,123,129
TRANSFERS OUT	111,177,127	111,177,127	0
	1,128,238,280	1,119,379,604	8,858,676

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:	(24,172)		
		<u>Variance</u>	
Personnel Costs		(11,942)	(a)
Operating and Capital Outlay		4,079	
Internal Service Charges - ITD		(8,852)	
Internal Service Charges - Other		(7,457)	

Downtown Investment Authority

Unfavorable Variance:	(238,211)		
		<u>Variance</u>	
Personnel Costs		1,498	
Operating and Capital Outlay		3,202	
Internal Service Charges - OGC		(235,060)	(b)
Internal Service Charges - Other		(7,851)	

Human Rights Commission

Unfavorable Variance:	(13,847)		
		<u>Variance</u>	
Personnel Costs		7,059	
Operating and Capital Outlay		2,725	
Internal Service Charges - OGC		(33,682)	(b)
Internal Service Charges - Other		10,051	

Office of General Counsel

Unfavorable Variance:	(915)		
		<u>Variance</u>	
Personnel Costs		(2,144)	
Operating and Capital Outlay		1,225	
Internal Service Charges		4	

Office of the Inspector General

Unfavorable Variance:	(2,861)		
		<u>Variance</u>	
Personnel Costs		1,701	
Operating and Capital Outlay		1,939	
Internal Service Charges - OGC		(4,324)	(b)
Internal Service Charges - Other		(2,177)	

State Attorney

Unfavorable Variance:	(24,988)		
		<u>Variance</u>	
Operating and Capital Outlay		1,289	
Internal Service Charges - ITD		(26,889)	(c)
Internal Service Charges - Other		612	

JACKSONVILLE CITYWIDE ACTIVITIES

Unfavorable Variance: (2,543,828)

	<u>Variance</u>
Citywide Salary & Benefit Lapse	(2,605,661)
CIP Debt Service Repayment	(699,675)
Payment to Fiscal Agent for Constitutional Gas Tax	378,141
QTI / Rev Grants	330,000
Other	53,367

(a) The FY18 budget included a defined contribution (DC) estimate for positions anticipated to become vacant during the fiscal year. The unfavorable variance in personnel costs in this Department is due to projected DC pension costs. Before the end of the third quarter a TD will be done to move budget capacity within the DC pension line to eliminate the unfavorable variance.

(b) OGC Charges: A budget transfer will be done to move budget capacity within the OGC internal service line before the end of the third quarter to eliminate the unfavorable variances.

(c) ITD Charges: A budget transfer will be done to move budget capacity within the IT computer system maintenance and security internal service line before the end of the third quarter to eliminate the unfavorable variance.

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

011 - GENERAL FUND - GSD

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	275,440,542.61	Current Liabilities	2,164,548.40
Taxes and other Receivable, Net	33,108,727.71	Other Liabilities	73,954,223.95
Due from Other Government Units	93,044,423.46	Deferred Inflows	179,850.56
Inventories	3,165,031.88		
Other Current Assets	73,954,223.95	TOTAL LIABILITIES	<u>76,298,622.91</u>
		FUND EQUITY	
		Beginning of Year	106,042,527.36
		Current Yr Less Encumbrances	297,326,602.59
		Reserves and Encumbrances	(954,803.25)
		TOTAL FUND EQUITY	<u>402,414,326.70</u>
TOTAL ASSETS	<u>478,712,949.61</u>	TOTAL LIABILITIES FUND EQUITY	<u>478,712,949.61</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	70,490,487	174,546,563	1,027,196
Intergovernmental Revenue	807,143	461,335	774,674	(32,469)
State Shared Revenue	173,714,313	61,529,627	170,502,112	(3,212,201)
Charges for Services	50,908,436	25,152,043	51,406,660	498,224
Revenue From City Agencies - Allocations	2,229,791	945,314	2,232,325	2,534
Fines and Forfeits	2,245,407	924,577	2,127,077	(118,330)
Investment Pool / Interest Earnings	2,702,077	1,190,394	3,173,991	471,914
Miscellaneous Revenue	18,269,936	8,364,099	18,144,823	(125,113)
Other Sources	5,597,374	0	5,597,374	0
Transfers From Other Funds	5,207,890	2,706,379	5,560,223	352,332
Transfers From Component Units	116,754,815	29,274,954	116,754,815	0
TOTAL REVENUE	<u>1,147,871,180</u>	<u>798,527,207</u>	<u>1,148,308,636</u>	<u>437,456</u>
EXPENDITURES				
Salaries	383,527,736	177,275,164	377,997,949	5,529,787
Salary & Benefit Lapse	(6,002,363)	0	0	(6,002,363)
Pension Costs	152,108,648	74,450,795	151,432,172	676,476
Employer Provided Benefits	69,215,148	28,981,236	67,428,592	1,786,556
Internal Service Charges	104,776,899	48,942,750	102,605,352	2,171,546
Insurance Costs and Premiums	7,989,204	4,969,724	7,988,491	713
Professional and Contractual Services	58,066,734	18,551,032	55,627,188	2,439,546
Other Operating Expenses	80,588,863	30,594,466	79,255,175	1,333,688
Intra-Departmental Billing	339,164	0	341,698	(2,534)
Library Materials	3,842,785	1,531,336	3,842,785	0
Capital Outlay	10,412,603	3,447,382	10,373,702	38,901
Debt Service	65,660,473	32,217,068	64,537,344	1,123,129
Grants, Aids & Contributions	41,761,792	23,417,722	41,759,392	2,400
Supervision Allocation	(2,963)	29,091	58,181	(61,144)
Indirect Cost	3,084,435	1,542,218	3,084,435	0
Transfers to Other Funds	115,528,277	62,308,554	115,528,277	0
Payment to Fiscal Agents	5,251,269	2,345,304	4,873,128	378,141
Debt Management Fund Repayments	32,020,302	16,247,318	32,576,468	(556,166)

Fiscal and Other Debt Fees	69,275	17,848	69,275	0
TOTAL EXPENDITURES	<u>1,128,238,280</u>	<u>526,869,007</u>	<u>1,119,379,604</u>	<u>8,858,676</u>
CURRENT YEAR	<u>19,632,900</u>	<u>271,658,200</u>	<u>28,929,031</u>	<u>9,296,132</u>
FUND BALANCE TRANSFERS	25,668,403			
CARRYOVERS	0			
CONTINGENCIES	(56,601,642)			
RESERVE - PRIOR YEAR ENCUMBRANCES	11,300,339			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

015 - PROPERTY APPRAISER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	663,174.34	Current Liabilities	906.97
		TOTAL LIABILITIES	906.97
		FUND EQUITY	
		Beginning of Year	198,974.79
		Current Yr Less Encumbrances	463,292.58
		TOTAL FUND EQUITY	662,267.37
TOTAL ASSETS	<u>663,174.34</u>	TOTAL LIABILITIES FUND EQUITY	<u>663,174.34</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	363,053	276,811	368,928	5,875
Investment Pool / Interest Earnings	21,376	1,034	13,246	(8,130)
Miscellaneous Revenue	2,500	1,278	2,555	55
Transfers From Other Funds	9,622,651	4,811,326	9,622,651	0
TOTAL REVENUE	10,009,580	5,090,448	10,007,380	(2,200)
EXPENDITURES				
Salaries	5,815,820	2,614,503	5,701,243	114,577
Salary & Benefit Lapse	(151,336)	0	0	(151,336)
Pension Costs	1,436,060	712,934	1,445,777	(9,717)
Employer Provided Benefits	1,021,177	392,391	976,090	45,087
Internal Service Charges	1,006,135	457,578	985,623	20,512
Insurance Costs and Premiums	30,176	15,088	30,176	0
Professional and Contractual Services	239,395	129,508	239,307	88
Other Operating Expenses	734,427	305,154	720,176	14,251
Capital Outlay	2	0	0	2
TOTAL EXPENDITURES	10,131,856	4,627,155	10,098,392	33,464
	CURRENT YEAR	463,293	(91,012)	31,264
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(57,609)			
RESERVE - PRIOR YEAR ENCUMBRANCES	179,885			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

016 - CLERK OF THE COURT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,442,722.10	Current Liabilities	295.01
		TOTAL LIABILITIES	295.01
		FUND EQUITY	
		Beginning of Year	1,862,132.71
		Current Yr Less Encumbrances	580,294.38
		TOTAL FUND EQUITY	2,442,427.09
TOTAL ASSETS	2,442,722.10	TOTAL LIABILITIES FUND EQUITY	2,442,722.10

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	4,427,565	1,883,445	4,428,138	573
Investment Pool / Interest Earnings	16,676	13,632	25,367	8,691
Miscellaneous Revenue	0	0	0	0
TOTAL REVENUE	4,444,241	1,897,077	4,453,505	9,264
EXPENDITURES				
Salaries	1,217,545	490,023	1,165,523	52,022
Salary & Benefit Lapse	(47,305)	0	0	(47,305)
Pension Costs	265,121	123,480	257,286	7,835
Employer Provided Benefits	211,542	68,697	199,294	12,248
Internal Service Charges	2,042,997	954,905	1,954,842	88,155
Insurance Costs and Premiums	5,384	2,692	5,384	0
Professional and Contractual Services	5,283	1,815	5,282	1
Other Operating Expenses	256,085	86,343	254,306	1,779
Capital Outlay	658,000	123,012	657,999	1
Supervision Allocation	330,970	165,485	330,970	0
Indirect Cost	160,696	80,348	160,696	0
TOTAL EXPENDITURES	5,106,319	2,096,800	4,991,582	114,736
CURRENT YEAR	(662,078)	(199,723)	(538,077)	124,000
FUND BALANCE TRANSFERS	780,017			
CARRYOVERS	0			
CONTINGENCIES	(119,287)			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,348			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

017 - TAX COLLECTOR

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,900,862.08	Current Liabilities	3,130.14
		TOTAL LIABILITIES	3,130.14
		FUND EQUITY	
		Beginning of Year	679,463.83
		Current Yr Less Encumbrances	1,218,268.11
		TOTAL FUND EQUITY	1,897,731.94
TOTAL ASSETS	<u>1,900,862.08</u>	TOTAL LIABILITIES FUND EQUITY	<u>1,900,862.08</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Licenses and Permits	6,750	2,620	6,426	(324)
Charges for Services	10,740,694	4,871,977	11,150,466	409,772
Investment Pool / Interest Earnings	13,466	10,179	20,358	6,892
Miscellaneous Revenue	16,500	6,125	9,138	(7,362)
Transfers From Other Funds	6,699,259	3,349,630	6,699,259	0
TOTAL REVENUE	<u>17,476,669</u>	<u>8,240,530</u>	<u>17,885,647</u>	<u>408,978</u>
EXPENDITURES				
Salaries	9,189,476	4,098,157	8,910,722	278,754
Salary & Benefit Lapse	(231,928)	0	0	(231,928)
Pension Costs	1,885,883	924,085	1,890,099	(4,216)
Employer Provided Benefits	1,547,723	559,795	1,477,706	70,017
Internal Service Charges	1,876,054	853,958	1,770,830	105,224
Insurance Costs and Premiums	45,508	23,129	45,533	(25)
Professional and Contractual Services	336,754	83,374	336,753	1
Other Operating Expenses	2,021,844	1,251,355	2,021,873	(29)
Capital Outlay	862,185	1,638	862,184	1
TOTAL EXPENDITURES	<u>17,533,499</u>	<u>7,795,492</u>	<u>17,315,699</u>	<u>217,800</u>
	CURRENT YEAR	<u>(56,830)</u>	<u>569,948</u>	<u>626,778</u>
FUND BALANCE TRANSFERS	773,229			
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 MARCH 31, 2018

01A - SPECIAL EVENTS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,056,621.30	Current Liabilities	7,090.66
Taxes and other Receivable, Net	<u>0.00</u>	TOTAL LIABILITIES	<u>7,090.66</u>
		FUND EQUITY	
		Beginning of Year	209,713.01
		Current Yr Less Encumbrances	1,839,817.63
		TOTAL FUND EQUITY	<u>2,049,530.64</u>
TOTAL ASSETS	<u><u>2,056,621.30</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>2,056,621.30</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	70,000	73,560	73,560	3,560
Investment Pool / Interest Earnings	11,990	9,270	11,990	0
Miscellaneous Revenue	294,340	275,216	285,588	(8,752)
Transfers From Other Funds	6,133,226	6,133,266	6,133,226	0
TOTAL REVENUE	6,509,556	6,491,312	6,504,364	(5,192)
EXPENDITURES				
Salaries	1,075,531	404,574	1,070,356	5,175
Salary & Benefit Lapse	(13,246)	0	0	(13,246)
Pension Costs	144,613	73,989	153,413	(8,800)
Employer Provided Benefits	129,554	44,660	118,081	11,473
Internal Service Charges	555,403	398,528	777,904	(222,501)
Insurance Costs and Premiums	29,274	25,598	29,274	0
Professional and Contractual Services	94,567	44,329	88,658	5,909
Other Operating Expenses	4,122,131	3,205,772	4,029,211	92,920
Capital Outlay	1	0	1	0
Grants, Aids & Contributions	554,875	454,046	454,046	100,829
TOTAL EXPENDITURES	<u>6,692,703</u>	<u>4,651,495</u>	<u>6,720,944</u>	<u>(28,241)</u>
	CURRENT YEAR	<u><u>(183,147)</u></u>	<u><u>1,839,818</u></u>	<u><u>(216,580)</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(74,154)			
RESERVE - PRIOR YEAR ENCUMBRANCES	257,301			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

159 - BUILDING INSPECTION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	19,514,616.04	Current Liabilities	540,980.09
Taxes and other Receivable, Net	<u>105.00</u>	TOTAL LIABILITIES	<u>540,980.09</u>
		FUND EQUITY	
		Beginning of Year	15,624,176.41
		Current Yr Less Encumbrances	<u>3,349,564.54</u>
		TOTAL FUND EQUITY	<u>18,973,740.95</u>
TOTAL ASSETS	<u><u>19,514,721.04</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>19,514,721.04</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	15,365,602	9,517,636	17,528,112	2,162,510
Fines and Forfeits	232,706	151,966	302,364	69,658
Investment Pool / Interest Earnings	105,717	97,086	150,000	44,283
Miscellaneous Revenue	47,976	24,514	47,168	(808)
TOTAL REVENUE	<u>15,752,001</u>	<u>9,791,202</u>	<u>18,027,644</u>	<u>2,275,643</u>
EXPENDITURES				
Salaries	7,111,714	3,248,447	7,107,345	4,369
Salary & Benefit Lapse	(111,985)	0	0	(111,985)
Pension Costs	1,763,123	832,516	1,778,907	(15,784)
Employer Provided Benefits	1,371,350	536,211	1,327,497	43,853
Internal Service Charges	3,238,970	1,549,260	3,286,190	(47,220)
Insurance Costs and Premiums	72,303	36,369	72,303	0
Professional and Contractual Services	100,001	4,136	99,998	3
Other Operating Expenses	369,919	201,693	369,659	261
Capital Outlay	143,130	0	143,128	2
Supervision Allocation	(455,866)	(227,933)	(455,866)	0
Indirect Cost	753,675	376,838	753,675	0
Payment to Fiscal Agents	727,198	0	727,198	0
TOTAL EXPENDITURES	<u>15,083,532</u>	<u>6,557,537</u>	<u>15,210,034</u>	<u>(126,502)</u>
	CURRENT YEAR	<u>668,469</u>	<u>3,233,665</u>	<u>2,817,610</u>
FUND BALANCE TRANSFERS	115,900			
CARRYOVERS	0			
CONTINGENCIES	(786,978)			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,609			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

191 - KIDS HOPE ALLIANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	9,430,035.73	Current Liabilities	91,174.67
		TOTAL LIABILITIES	91,174.67
		FUND EQUITY	
		Beginning of Year	4,073,603.11
		Current Yr Less Encumbrances	5,265,257.95
		TOTAL FUND EQUITY	9,338,861.06
TOTAL ASSETS	<u>9,430,035.73</u>	TOTAL LIABILITIES FUND EQUITY	<u>9,430,035.73</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Investment Pool / Interest Earnings	32,685	31,271	62,542	29,857
Miscellaneous Revenue	81,840	65,920	106,840	25,000
Transfers From Other Funds	29,860,043	15,218,876	30,148,897	288,854
TOTAL REVENUE	29,974,568	15,316,067	30,318,279	343,711
EXPENDITURES				
Salaries	2,093,081	953,022	2,060,073	33,008
Salary & Benefit Lapse	(46,214)	0	0	(46,214)
Pension Costs	417,812	202,231	412,550	5,262
Employer Provided Benefits	290,406	113,929	284,371	6,035
Internal Service Charges	722,502	299,625	599,713	122,789
Insurance Costs and Premiums	16,475	14,095	16,475	0
Professional and Contractual Services	379,905	126,205	370,012	9,893
Other Operating Expenses	173,425	63,054	156,991	16,434
Capital Outlay	1	0	1	0
Debt Service	447,313	222,378	444,756	2,557
Grants, Aids & Contributions	19,414,110	6,851,205	27,846,565	(8,432,455)
Transfers to Other Funds	1,287,294	1,266,897	1,287,294	0
TOTAL EXPENDITURES	25,196,110	10,112,641	33,478,801	(8,282,690)
CURRENT YEAR	<u>4,778,458</u>	<u>5,203,426</u>	<u>(3,160,522)</u>	<u>(7,938,979)</u>
FUND BALANCE TRANSFERS	61,832			
CARRYOVERS	0			
CONTINGENCIES	(8,913,555)			
RESERVE - PRIOR YEAR ENCUMBRANCES	4,073,265			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

412 - PUBLIC PARKING

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,576,086.45	Current Liabilities	139,251.40
Taxes and other Receivable, Net	1,461.00	Other Liabilities	508,432.79
Capital Assets, Net	<u>6,806,335.49</u>	TOTAL LIABILITIES	<u>647,684.19</u>
		FUND EQUITY	
		Beginning of Year	7,779,001.34
		Current Yr Less Encumbrances	957,197.41
		TOTAL FUND EQUITY	<u>8,736,198.75</u>
TOTAL ASSETS	<u><u>9,383,882.94</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>9,383,882.94</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Licenses and Permits	4,603	2,580	5,160	557
Charges for Services	3,336,929	1,770,943	3,382,574	45,645
Fines and Forfeits	519,501	287,668	542,053	22,552
Investment Pool / Interest Earnings	17,293	13,589	37,560	20,267
Miscellaneous Revenue	50,511	27,792	56,857	6,346
TOTAL REVENUE	<u>3,928,837</u>	<u>2,102,572</u>	<u>4,024,204</u>	<u>95,367</u>
EXPENDITURES				
Salaries	1,346,521	621,743	1,345,983	538
Salary & Benefit Lapse	(29,768)	0	0	(29,768)
Pension Costs	279,053	138,879	285,532	(6,479)
Employer Provided Benefits	295,307	116,710	283,817	11,490
Internal Service Charges	662,294	248,319	614,569	47,725
Insurance Costs and Premiums	98,947	89,361	98,947	0
Professional and Contractual Services	550,000	0	550,000	0
Other Operating Expenses	807,110	242,765	691,495	115,616
Capital Outlay	119,561	15,544	119,560	1
Supervision Allocation	43,605	21,803	43,605	0
Indirect Cost	268,965	134,483	268,965	0
TOTAL EXPENDITURES	<u>4,441,595</u>	<u>1,629,605</u>	<u>4,302,472</u>	<u>139,123</u>
CURRENT YEAR	<u>(512,758)</u>	<u>472,967</u>	<u>(278,268)</u>	<u>234,490</u>
FUND BALANCE TRANSFERS	484,231			
CARRYOVERS	0			
CONTINGENCIES	(139,622)			
RESERVE - PRIOR YEAR ENCUMBRANCES	168,150			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

431 - MOTOR VEHICLE INSPECTION - SEC 110.407

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	209,961.29	Current Liabilities	5,290.10
Taxes and other Receivable, Net	67,811.53	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	117,377.31
		TOTAL FUND EQUITY	224,038.87
TOTAL ASSETS	323,901.77	TOTAL LIABILITIES FUND EQUITY	323,901.77

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	386,567	211,402	396,882	10,315
Investment Pool / Interest Earnings	1,586	1,020	2,040	454
TOTAL REVENUE	388,153	212,422	398,922	10,769
EXPENDITURES				
Salaries	236,262	89,795	222,112	14,150
Salary & Benefit Lapse	(8,945)	0	0	(8,945)
Pension Costs	54,477	21,706	48,901	5,576
Employer Provided Benefits	60,563	21,703	57,810	2,753
Internal Service Charges	36,960	18,449	37,308	(348)
Insurance Costs and Premiums	1,783	1,302	1,783	0
Professional and Contractual Services	1	0	0	1
Other Operating Expenses	22,634	1,178	20,994	1,640
Capital Outlay	1	0	0	1
Indirect Cost	38,567	19,284	38,567	0
TOTAL EXPENDITURES	442,303	173,416	427,475	14,828
CURRENT YEAR	(54,150)	39,006	(28,553)	25,597
FUND BALANCE TRANSFERS	78,371			
CARRYOVERS	0			
CONTINGENCIES	(26,721)			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,500			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

441 - SOLID WASTE DISPOSAL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	22,006,097.82	Current Liabilities	1,294,030.71
Taxes and other Receivable, Net	6,383,861.82	Other Liabilities	6,250,765.49
Due from Other Government Units	20,674.75		
Capital Assets, Net	<u>40,645,709.22</u>	TOTAL LIABILITIES	<u>7,544,796.20</u>
		FUND EQUITY	
		Beginning of Year	64,863,172.20
		Current Yr Less Encumbrances	(3,351,624.79)
		TOTAL FUND EQUITY	61,511,547.41
TOTAL ASSETS	<u><u>69,056,343.61</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>69,056,343.61</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	69,067,505	26,923,384	69,125,802	58,297
Revenue From City Agencies - Allocations	203,060	85,302	174,336	(28,724)
Fines and Forfeits	4,000	815	2,760	(1,240)
Investment Pool / Interest Earnings	71,010	81,889	81,889	10,879
Miscellaneous Revenue	1,549,189	765,996	1,516,975	(32,214)
General Fund Loan	3,058,842	1,529,421	3,058,842	0
TOTAL REVENUE	73,953,606	29,386,808	73,960,604	6,998
EXPENDITURES				
Salaries	4,842,886	2,278,886	4,973,793	(130,907)
Salary & Benefit Lapse	(115,812)	0	0	(115,812)
Pension Costs	947,028	457,913	926,941	20,088
Employer Provided Benefits	1,438,172	600,708	1,392,524	45,648
Internal Service Charges	5,046,320	1,925,933	4,402,026	644,294
Insurance Costs and Premiums	120,957	63,310	120,957	0
Professional and Contractual Services	48,256,144	20,199,515	48,256,144	0
Other Operating Expenses	10,006,948	4,524,689	9,987,505	19,443
Capital Outlay	58,826	58,825	58,825	1
Supervision Allocation	(241,431)	(120,716)	(241,431)	0
Indirect Cost	1,925,504	962,752	1,925,504	0
Debt Management Fund Repayments	3,033,332	1,433,614	2,858,020	175,312
TOTAL EXPENDITURES	<u>75,318,874</u>	<u>32,385,429</u>	<u>74,660,807</u>	<u>658,067</u>
	CURRENT YEAR	<u>(1,365,268)</u>	<u>(700,203)</u>	<u>665,065</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(472,977)			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,838,245			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

461 - STORMWATER SERVICES

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,199,971.27	Current Liabilities	1,068,108.64
Taxes and other Receivable, Net	9,972,415.88	Other Liabilities	11,698,313.45
Other Current Assets	30,140.33	TOTAL LIABILITIES	12,766,422.09
Capital Assets, Net	64,864,619.07	FUND EQUITY	
		Beginning of Year	61,230,313.63
		Current Yr Less Encumbrances	3,070,410.83
		TOTAL FUND EQUITY	64,300,724.46
TOTAL ASSETS	77,067,146.55	TOTAL LIABILITIES FUND EQUITY	77,067,146.55

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	29,584,022	14,778,407	29,571,903	(12,119)
Investment Pool / Interest Earnings	0	213,451	213,451	213,451
General Fund Loan	2,324,997	1,162,499	2,324,997	0
TOTAL REVENUE	31,909,019	16,154,356	32,110,351	201,332
EXPENDITURES				
Salaries	5,400,848	2,227,934	5,108,362	292,486
Pension Costs	1,223,674	547,327	1,169,065	54,609
Employer Provided Benefits	1,613,151	629,465	1,610,150	3,001
Internal Service Charges	3,067,151	1,297,973	3,083,131	(15,980)
Insurance Costs and Premiums	156,746	78,373	156,746	0
Professional and Contractual Services	7,529,783	2,560,051	7,529,783	0
Other Operating Expenses	580,644	223,582	577,146	3,498
Capital Outlay	2	0	2	0
Indirect Cost	576,130	288,065	576,130	0
Transfers to Other Funds	10,000,000	5,000,000	10,000,000	0
Debt Management Fund Repayments	2,345,915	1,173,799	2,347,569	(1,654)
TOTAL EXPENDITURES	32,494,043	14,026,569	32,158,083	335,961
CURRENT YEAR	(585,024)	2,127,787	(47,732)	537,292
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(214,522)			
RESERVE - PRIOR YEAR ENCUMBRANCES	799,546			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

4K1 - CITY VENUES - CITY

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	484,702.14	Current Liabilities	124,999.98
Other Current Assets	1,518,391.96	Other Liabilities	324,352,145.78
Other Non Current Assets	0.00	Deferred Inflows	18,056.40
Capital Assets, Net	<u>423,771,070.17</u>	TOTAL LIABILITIES	<u>324,495,202.16</u>
		FUND EQUITY	
		Beginning of Year	94,272,644.54
		Current Yr Less Encumbrances	7,006,317.57
		TOTAL FUND EQUITY	<u>101,278,962.11</u>
TOTAL ASSETS	<u><u>425,774,164.27</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>425,774,164.27</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Taxes	9,900,004	4,878,036	10,089,407	189,403
Charges for Services	213,688	127,064	187,951	(25,737)
Investment Pool / Interest Earnings	50,000	15,622	51,608	1,608
Miscellaneous Revenue	4,846,675	3,497,073	4,956,300	109,625
Transfers From Other Funds	15,131,545	7,565,773	15,131,545	0
TOTAL REVENUE	<u>30,141,912</u>	<u>16,083,567</u>	<u>30,416,811</u>	<u>274,899</u>
EXPENDITURES				
Internal Service Charges	303,339	163,016	317,410	(14,071)
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	2,249,502	5,369,238	207,262
Capital Outlay	541,242	297,600	526,768	14,474
Debt Service	10,525,903	5,057,170	10,114,340	411,563
Transfers to Other Funds	11,760,138	5,880,069	11,760,138	0
Debt Management Fund Repayments	262,709	131,979	263,229	(520)
TOTAL EXPENDITURES	<u>30,418,148</u>	<u>15,015,839</u>	<u>29,799,440</u>	<u>618,707</u>
	<u>CURRENT YEAR</u>	<u>1,067,728</u>	<u>617,371</u>	<u>893,606</u>
	<u>FUND BALANCE TRANSFERS</u>	<u>106,589</u>		
	<u>CARRYOVERS</u>	<u>0</u>		
	<u>CONTINGENCIES</u>	<u>0</u>		
	<u>RESERVE - PRIOR YEAR ENCUMBRANCES</u>	<u>169,647</u>		
	<u>BUDGET DIFFERENCE</u>	<u>0</u>		

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

4K2 - CITY VENUES - SMG

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	4,408,915.98	Current Liabilities	9,546,001.75
Taxes and other Receivable, Net	4,925,645.97	Other Liabilities	1,896,756.93
Other Current Assets	1,157,029.00	TOTAL LIABILITIES	<u>11,442,758.68</u>
Other Deferred Charges	<u>819,980.23</u>	FUND EQUITY	
		Beginning of Year	(286,515.33)
		Current Yr Less Encumbrances	155,327.83
		TOTAL FUND EQUITY	<u>(131,187.50)</u>
TOTAL ASSETS	<u><u>11,311,571.18</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>11,311,571.18</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	11,749,270	7,541,615	11,828,276	79,006
Investment Pool / Interest Earnings	16,025	847	9,433	(6,592)
Miscellaneous Revenue	7,576,738	5,153,285	8,329,531	752,793
Transfers From Other Funds	10,812,138	5,406,069	10,812,138	0
TOTAL REVENUE	<u>30,154,171</u>	<u>18,101,816</u>	<u>30,979,378</u>	<u>825,207</u>
EXPENDITURES				
Salaries	5,633,672	2,807,148	5,582,481	51,191
Pension Costs	128,742	29,449	85,324	43,418
Employer Provided Benefits	1,805,240	916,545	1,849,203	(43,963)
Insurance Costs and Premiums	612,329	288,834	584,659	27,670
Professional and Contractual Services	15,845,495	10,503,439	16,479,108	(633,613)
Other Operating Expenses	6,128,693	3,401,073	6,211,164	(82,471)
TOTAL EXPENDITURES	<u>30,154,171</u>	<u>17,946,488</u>	<u>30,791,939</u>	<u>(637,768)</u>
CURRENT YEAR	<u>0</u>	<u>155,328</u>	<u>187,439</u>	<u>187,439</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

511 - FLEET MGMT - OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,326,155.73	Current Liabilities	108,762.86
Due from Other Government Units	488,314.92	Other Liabilities	1,429,838.57
Inventories	507,514.05		
Other Current Assets	21,131.25	TOTAL LIABILITIES	<u>1,538,601.43</u>
Capital Assets, Net	<u>1,166,661.96</u>	FUND EQUITY	
		Beginning of Year	2,279,625.78
		Current Yr Less Encumbrances	(308,449.30)
		TOTAL FUND EQUITY	1,971,176.48
TOTAL ASSETS	<u><u>3,509,777.91</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>3,509,777.91</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	29,975,951	12,729,143	29,257,444	(718,507)
Investment Pool / Interest Earnings	30,000	3,276	6,553	(23,447)
Miscellaneous Revenue	504,000	226,439	614,725	110,725
TOTAL REVENUE	30,509,951	12,958,858	29,878,722	(631,229)
EXPENDITURES				
Salaries	4,532,320	1,828,985	4,203,570	328,750
Salary & Benefit Lapse	(182,503)	0	0	(182,503)
Pension Costs	1,005,989	473,446	984,822	21,167
Employer Provided Benefits	1,054,258	401,279	988,796	65,462
Internal Service Charges	853,984	668,340	1,147,899	(293,915)
Insurance Costs and Premiums	42,804	31,819	42,804	0
Professional and Contractual Services	485,002	165,947	485,000	2
Other Operating Expenses	22,580,967	9,349,226	22,137,371	443,596
Capital Outlay	125,324	10,592	125,314	10
Supervision Allocation	(60,793)	(30,397)	(60,793)	0
Indirect Cost	736,142	368,071	736,142	0
TOTAL EXPENDITURES	<u>31,173,494</u>	<u>13,267,308</u>	<u>30,790,925</u>	<u>382,569</u>
CURRENT YEAR	<u>(663,543)</u>	<u>(308,449)</u>	<u>(912,203)</u>	<u>(248,660)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(492,591)			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,156,134			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

521 - COPY CENTER / CENTRAL MAILROOM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	426,674.34	Current Liabilities	14,956.43
Due from Other Government Units	28.00	Other Liabilities	75,347.84
Capital Assets, Net	<u>5,203.40</u>	TOTAL LIABILITIES	<u>90,304.27</u>
		FUND EQUITY	
		Beginning of Year	186,094.53
		Current Yr Less Encumbrances	155,506.94
		TOTAL FUND EQUITY	<u>341,601.47</u>
TOTAL ASSETS	<u><u>431,905.74</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>431,905.74</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,543,595	1,262,217	2,524,433	(19,162)
Investment Pool / Interest Earnings	8,769	1,752	3,282	(5,487)
TOTAL REVENUE	<u>2,552,364</u>	<u>1,263,969</u>	<u>2,527,715</u>	<u>(24,649)</u>
EXPENDITURES				
Salaries	163,158	76,716	167,670	(4,512)
Pension Costs	37,046	16,810	34,230	2,816
Employer Provided Benefits	34,100	14,066	36,736	(2,636)
Internal Service Charges	28,204	13,978	27,956	248
Insurance Costs and Premiums	665	332	665	0
Professional and Contractual Services	1,385,676	531,557	1,385,656	20
Other Operating Expenses	805,993	402,205	738,329	67,664
Capital Outlay	1	0	0	1
Supervision Allocation	0	0	0	0
Indirect Cost	105,595	52,797	105,595	0
TOTAL EXPENDITURES	<u>2,560,438</u>	<u>1,108,462</u>	<u>2,496,837</u>	<u>63,601</u>
CURRENT YEAR	<u>(8,074)</u>	<u>155,507</u>	<u>30,878</u>	<u>38,952</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(18,594)			
RESERVE - PRIOR YEAR ENCUMBRANCES	26,668			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

531 - ITD OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,664,324.22	Current Liabilities	307,615.86
Inventories	425,125.82	Other Liabilities	2,129,238.33
Other Current Assets	74,176.88	TOTAL LIABILITIES	<u>2,436,854.19</u>
Capital Assets, Net	<u>4,296,296.76</u>	FUND EQUITY	
		Beginning of Year	4,455,930.85
		Current Yr Less Encumbrances	1,567,138.64
		TOTAL FUND EQUITY	<u>6,023,069.49</u>
TOTAL ASSETS	<u><u>8,459,923.68</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>8,459,923.68</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	26,088,140	12,567,314	25,662,852	(425,288)
Investment Pool / Interest Earnings	10,000	8,960	10,000	0
Miscellaneous Revenue	2,000	2,674	2,751	751
TOTAL REVENUE	<u>26,100,140</u>	<u>12,578,948</u>	<u>25,675,603</u>	<u>(424,537)</u>
EXPENDITURES				
Salaries	8,798,532	3,627,746	8,390,483	408,049
Salary & Benefit Lapse	(313,832)	0	0	(313,832)
Pension Costs	2,128,839	1,000,951	2,080,434	48,405
Employer Provided Benefits	1,024,623	366,534	978,339	46,284
Internal Service Charges	1,691,396	940,694	1,681,363	10,033
Insurance Costs and Premiums	118,301	100,330	118,301	0
Professional and Contractual Services	3,636,984	907,694	3,636,984	1
Other Operating Expenses	8,386,559	3,592,401	8,111,928	274,631
Capital Outlay	162,039	127,871	161,936	103
Supervision Allocation	(184,538)	(92,269)	(184,538)	0
Indirect Cost	885,123	442,562	885,123	0
TOTAL EXPENDITURES	<u>26,334,026</u>	<u>11,014,514</u>	<u>25,860,353</u>	<u>473,673</u>
CURRENT YEAR	<u><u>(233,886)</u></u>	<u><u>1,564,433</u></u>	<u><u>(184,750)</u></u>	<u><u>49,136</u></u>
FUND BALANCE TRANSFERS	2,705			
CARRYOVERS	0			
CONTINGENCIES	(1,017,931)			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,249,111			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

534 - RADIO COMMUNICATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,124,867.82	Current Liabilities	649,174.49
Due from Other Government Units	186,947.27	Other Liabilities	2,333,520.33
Capital Assets, Net	5,598,046.77	TOTAL LIABILITIES	2,982,694.82
Other Deferred Charges	263,029.00	FUND EQUITY	
		Beginning of Year	3,510,296.97
		Current Yr Less Encumbrances	679,899.07
		TOTAL FUND EQUITY	4,190,196.04
TOTAL ASSETS	7,172,890.86	TOTAL LIABILITIES FUND EQUITY	7,172,890.86

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	5,693,058	2,838,237	5,676,474	(16,584)
Investment Pool / Interest Earnings	26,487	3,522	6,053	(20,434)
Miscellaneous Revenue	0	1,895	1,895	1,895
Other Sources	2,805,220	0	2,805,220	0
TOTAL REVENUE	8,524,765	2,843,654	8,489,642	(35,123)
EXPENDITURES				
Salaries	577,340	238,554	552,108	25,232
Salary & Benefit Lapse	(9,474)	0	0	(9,474)
Pension Costs	124,773	59,114	125,192	(419)
Employer Provided Benefits	121,379	48,619	121,591	(212)
Internal Service Charges	253,084	172,682	244,313	8,771
Insurance Costs and Premiums	5,998	4,874	5,998	0
Professional and Contractual Services	85,440	0	85,440	0
Other Operating Expenses	1,205,260	799,049	1,193,041	12,219
Capital Outlay	3,941,214	655,785	3,941,214	0
Grants, Aids & Contributions	217,000	0	217,000	0
Supervision Allocation	184,538	92,269	184,538	0
Indirect Cost	106,811	53,406	106,811	0
Debt Management Fund Repayments	1,680,033	628,135	1,255,964	424,069
TOTAL EXPENDITURES	8,493,396	2,752,487	8,033,210	460,186
CURRENT YEAR	31,369	91,167	456,432	425,063
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(63,531)			
RESERVE - PRIOR YEAR ENCUMBRANCES	32,162			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

536 - TECHNOLOGY SYSTEM DEVELOPMENT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,167,950.70	Current Liabilities	674,034.18
Capital Assets, Net	<u>3,618,900.76</u>	Other Liabilities	<u>751,877.50</u>
		TOTAL LIABILITIES	<u>1,425,911.68</u>
		FUND EQUITY	
		Beginning of Year	1,605,252.93
		Current Yr Less Encumbrances	1,755,686.85
		TOTAL FUND EQUITY	<u>3,360,939.78</u>
TOTAL ASSETS	<u><u>4,786,851.46</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>4,786,851.46</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Investment Pool / Interest Earnings	0	36,718	36,718	36,718
Other Sources	0	0	1,006,613	1,006,613
TOTAL REVENUE	0	36,718	1,043,331	1,043,331
EXPENDITURES				
Capital Outlay	1,233,455	186,507	1,233,455	0
Debt Management Fund Repayments	1,923,123	659,341	1,314,973	608,150
TOTAL EXPENDITURES	<u>3,156,578</u>	<u>845,848</u>	<u>2,548,428</u>	<u>608,150</u>
CURRENT YEAR	<u>(3,156,578)</u>	<u>(809,130)</u>	<u>(1,505,097)</u>	<u>1,651,481</u>
FUND BALANCE TRANSFERS	1,923,123			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,233,455			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

551 - OFFICE OF GENERAL COUNSEL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,725,654.71	Current Liabilities	250,602.21
Due from Other Government Units	1,296,916.50	Other Liabilities	1,221,035.29
Capital Assets, Net	<u>8,797.75</u>	TOTAL LIABILITIES	<u>1,471,637.50</u>
		FUND EQUITY	
		Beginning of Year	1,206,291.88
		Current Yr Less Encumbrances	353,439.58
		TOTAL FUND EQUITY	<u>1,559,731.46</u>
TOTAL ASSETS	<u><u>3,031,368.96</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>3,031,368.96</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	10,629,485	4,543,244	10,539,037	(90,448)
Investment Pool / Interest Earnings	23,808	10,393	26,034	2,226
Miscellaneous Revenue	8,000	4,174	8,000	0
TOTAL REVENUE	<u>10,661,293</u>	<u>4,557,810</u>	<u>10,573,071</u>	<u>(88,222)</u>
EXPENDITURES				
Salaries	6,273,357	2,800,116	6,104,543	168,814
Salary & Benefit Lapse	(255,739)	0	0	(255,739)
Pension Costs	1,409,744	663,787	1,338,389	71,355
Employer Provided Benefits	597,937	243,905	619,396	(21,459)
Internal Service Charges	476,088	228,273	453,871	22,217
Insurance Costs and Premiums	31,585	15,792	31,585	0
Professional and Contractual Services	1,731,981	182,312	1,447,550	284,431
Other Operating Expenses	499,124	130,464	463,601	35,523
Capital Outlay	1	0	0	1
Indirect Cost	273,184	136,592	273,184	0
TOTAL EXPENDITURES	<u>11,037,262</u>	<u>4,401,242</u>	<u>10,732,119</u>	<u>305,143</u>
CURRENT YEAR	<u><u>(375,969)</u></u>	<u><u>156,569</u></u>	<u><u>(159,048)</u></u>	<u><u>216,921</u></u>
FUND BALANCE TRANSFERS	196,871			
CARRYOVERS	0			
CONTINGENCIES	(745,313)			
RESERVE - PRIOR YEAR ENCUMBRANCES	924,411			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

561 - SELF INSURANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	104,020,808.33	Current Liabilities	19,362.89
Taxes and other Receivable, Net	150,397.34	Other Liabilities	277,584.47
Due from Other Government Units	2,019,177.69	Insurance Reserves	111,914,275.21
Other Non Current Assets	10,026,489.08	TOTAL LIABILITIES	<u>112,211,222.57</u>
Capital Assets, Net	<u>417,912.63</u>	FUND EQUITY	
		Beginning of Year	5,509,440.32
		Current Yr Less Encumbrances	(1,085,877.82)
		TOTAL FUND EQUITY	<u>4,423,562.50</u>
TOTAL ASSETS	<u>116,634,785.07</u>	TOTAL LIABILITIES FUND EQUITY	<u>116,634,785.07</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	38,245,429	19,326,348	38,405,200	159,771
Investment Pool / Interest Earnings	1,510,886	253,412	1,323,927	(186,959)
Miscellaneous Revenue	600	531	811	211
Transfer In to Pay Debt Service	1,071,609	535,806	1,071,609	0
TOTAL REVENUE	<u>40,828,524</u>	<u>20,116,097</u>	<u>40,801,547</u>	<u>(26,977)</u>
EXPENDITURES				
Salaries	1,117,805	473,560	1,085,475	32,330
Salary & Benefit Lapse	(16,382)	0	0	(16,382)
Pension Costs	249,696	109,148	228,607	21,089
Employer Provided Benefits	161,573	60,133	155,183	6,390
Internal Service Charges	796,563	394,893	789,912	6,651
Insurance Costs and Premiums	34,945,353	18,573,367	38,644,729	(3,699,376)
Professional and Contractual Services	716,051	236,176	613,854	102,197
Other Operating Expenses	745,958	480,371	675,567	70,392
Capital Outlay	2	0	0	2
Supervision Allocation	985,665	492,833	985,665	0
Indirect Cost	762,989	381,495	762,989	0
TOTAL EXPENDITURES	<u>40,465,273</u>	<u>21,201,975</u>	<u>43,941,981</u>	<u>(3,476,707)</u>
CURRENT YEAR	<u>363,251</u>	<u>(1,085,878)</u>	<u>(3,140,434)</u>	<u>(3,503,684)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(357,976)			
CONTINGENCIES	(123,967)			
RESERVE - PRIOR YEAR ENCUMBRANCES	118,692			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

571 - GROUP HEALTH

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	34,825,934.80	Current Liabilities	4,845,271.45
Capital Assets, Net	<u>4,780.64</u>	Other Liabilities	<u>159,222.79</u>
		TOTAL LIABILITIES	<u>5,004,494.24</u>
		FUND EQUITY	
		Beginning of Year	21,815,243.34
		Current Yr Less Encumbrances	8,010,977.86
		TOTAL FUND EQUITY	<u>29,826,221.20</u>
TOTAL ASSETS	<u><u>34,830,715.44</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>34,830,715.44</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	76,561,460	29,327,099	76,549,154	(12,306)
Investment Pool / Interest Earnings	356,584	253,861	507,722	151,138
TOTAL REVENUE	<u>76,918,044</u>	<u>29,580,960</u>	<u>77,056,876</u>	<u>138,832</u>
EXPENDITURES				
Salaries	585,200	261,890	582,887	2,313
Salary & Benefit Lapse	(13,737)	0	0	(13,737)
Pension Costs	96,527	47,662	100,782	(4,255)
Employer Provided Benefits	70,681	25,848	66,070	4,611
Internal Service Charges	201,559	92,326	192,788	8,771
Insurance Costs and Premiums	93,668,576	38,666,148	92,576,382	1,092,194
Professional and Contractual Services	1,096,594	212,391	1,096,594	0
Other Operating Expenses	27,578	3,954	17,601	9,976
Capital Outlay	1	0	0	1
Supervision Allocation	(21,910)	(10,955)	(21,910)	0
Indirect Cost	73,073	36,537	73,073	0
TOTAL EXPENDITURES	<u>95,784,142</u>	<u>39,335,801</u>	<u>94,684,268</u>	<u>1,099,874</u>
CURRENT YEAR	<u>(18,866,098)</u>	<u>(9,754,840)</u>	<u>(17,627,392)</u>	<u>1,238,706</u>
FUND BALANCE TRANSFERS	17,765,818			
CARRYOVERS	0			
CONTINGENCIES	(53,100)			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>1,153,380</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

581 - INSURED PROGRAMS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	10,319,210.54	Current Liabilities	16,007.28
Capital Assets, Net	<u>785.69</u>	Other Liabilities	<u>90,931.22</u>
		TOTAL LIABILITIES	<u>106,938.50</u>
		FUND EQUITY	
		Beginning of Year	5,674,457.38
		Current Yr Less Encumbrances	4,538,600.35
		TOTAL FUND EQUITY	<u>10,213,057.73</u>
TOTAL ASSETS	<u><u>10,319,996.23</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>10,319,996.23</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	7,312,138	6,519,474	7,359,264	47,126
Investment Pool / Interest Earnings	96,478	44,349	114,271	17,793
Miscellaneous Revenue	0	14	14	14
TOTAL REVENUE	<u>7,408,616</u>	<u>6,563,837</u>	<u>7,473,549</u>	<u>64,933</u>
EXPENDITURES				
Salaries	526,674	223,398	521,957	4,717
Salary & Benefit Lapse	(10,093)	0	0	(10,093)
Pension Costs	77,145	29,898	66,057	11,088
Employer Provided Benefits	57,544	23,000	58,497	(953)
Internal Service Charges	142,397	66,368	130,454	11,943
Insurance Costs and Premiums	7,512,573	2,312,650	8,195,923	(683,350)
Professional and Contractual Services	844,967	255,913	762,167	82,800
Other Operating Expenses	33,879	8,685	30,032	3,847
Capital Outlay	3	0	0	3
Supervision Allocation	(985,665)	(492,833)	(985,665)	0
Indirect Cost	168,276	84,138	168,276	0
TOTAL EXPENDITURES	<u>8,367,699</u>	<u>2,511,218</u>	<u>8,947,698</u>	<u>(579,999)</u>
CURRENT YEAR	<u><u>(959,083)</u></u>	<u><u>4,052,619</u></u>	<u><u>(1,474,149)</u></u>	<u><u>(515,066)</u></u>
FUND BALANCE TRANSFERS	485,981			
CARRYOVERS	0			
CONTINGENCIES	(45,921)			
RESERVE - PRIOR YEAR ENCUMBRANCES	519,023			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2018

5A1 - PUBLIC BUILDING ALLOCATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	9,679,026.09	Current Liabilities	752,789.84
Taxes and other Receivable, Net	24,006.26	Other Liabilities	532,181.94
Capital Assets, Net	<u>137,196.89</u>	TOTAL LIABILITIES	<u>1,284,971.78</u>
		FUND EQUITY	
		Beginning of Year	4,778,485.04
		Current Yr Less Encumbrances	3,776,772.42
		TOTAL FUND EQUITY	<u>8,555,257.46</u>
TOTAL ASSETS	<u><u>9,840,229.24</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>9,840,229.24</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	45,700,038	22,845,372	45,699,496	(542)
Investment Pool / Interest Earnings	66,512	48,914	97,827	31,315
Miscellaneous Revenue	307,908	153,235	309,333	1,425
TOTAL REVENUE	46,074,458	23,047,520	46,106,656	32,198
EXPENDITURES				
Salaries	2,651,859	1,213,575	2,635,078	16,781
Salary & Benefit Lapse	(33,859)	0	0	(33,859)
Pension Costs	559,622	267,006	542,562	17,060
Employer Provided Benefits	670,095	271,658	630,174	39,921
Internal Service Charges	9,927,307	4,973,662	9,956,664	(29,357)
Insurance Costs and Premiums	1,176,805	1,167,860	1,176,805	0
Professional and Contractual Services	7,346,248	2,718,438	7,347,905	(1,657)
Other Operating Expenses	20,534,508	6,695,775	20,314,299	220,210
Intra-Departmental Billing	36,000	28,319	41,000	(5,000)
Capital Outlay	73,359	21,582	73,359	0
Supervision Allocation	0	0	0	0
Indirect Cost	1,466,205	733,103	1,466,205	0
Transfers to Other Funds	2,966,257	1,483,129	2,966,257	0
TOTAL EXPENDITURES	47,374,405	19,574,105	47,150,307	224,099
CURRENT YEAR	<u>(1,299,947)</u>	<u>3,473,416</u>	<u>(1,043,651)</u>	<u>256,296</u>
FUND BALANCE TRANSFERS	303,357			
CARRYOVERS	0			
CONTINGENCIES	(292,339)			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,288,930			
BUDGET DIFFERENCE	<u><u>0</u></u>			

JEA QUARTERLY FINANCIAL SUMMARY - ELECTRIC SYSTEM

March 31, 2018

ASSETS:		LIABILITIES & EQUITY:	
Cash and Investments	\$ 369,820,000	Current Liabilities	\$ 137,890,000
Other Current Assets	184,785,000	Other Liabilities	2,958,700,000
Fixed and Other Assets	3,571,018,000	Fund Equity (Net Assets)	1,029,033,000
TOTAL ASSETS	\$ 4,125,623,000	TOTAL LIABILITIES & EQUITY	\$ 4,125,623,000

	Revised Budget	As of 6 months Actual	Projected	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
FUEL RELATED REVENUES & EXPENSES:				
FUEL REVENUES	\$ 417,649,053	\$ 184,060,628	\$ 398,121,846	\$ (19,527,207)
Transfer (To)/From Fuel Recovery	-	-	(10,575)	(10,575)
Total Net Fuel Revenues	\$ 417,649,053	\$ 184,060,628	\$ 398,111,271	\$ (19,537,782)
FUEL EXPENSES				
Transfer To/(From) Rate Stabilization, Net	\$ (32,799,915)	\$ (48,954,276)	\$ (55,569,998)	\$ 22,770,083
Fuel & Purchased Power (1)	450,448,968	233,014,904	453,681,269	(3,232,301)
Total Fuel & Purchased Power	\$ 417,649,053	\$ 184,060,628	\$ 398,111,271	\$ 19,537,782
FUEL SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -
BASE RELATED REVENUES & EXPENSES:				
BASE OPERATING REVENUES				
Base Rate Revenues	\$ 802,292,405	\$ 357,449,729	\$ 768,635,157	\$ (33,657,248)
Environmental Charge Revenue	7,942,200	3,503,282	7,573,764	(368,436)
Conservation Charge & Demand Side Revenue	1,000,000	436,596	974,735	(25,265)
Other Revenues	30,551,894	12,835,761	28,183,487	(2,368,407)
Natural Gas Pass Through Revenue	2,383,913	283,571	1,393,173	(990,740)
Total Base Related Revenues	\$ 844,170,412	\$ 374,508,939	\$ 806,760,316	\$ (37,410,096)
BASE OPERATING EXPENSES				
Operating and Maintenance	\$ 216,333,937	\$ 94,854,056	\$ 211,592,588	\$ 4,741,349
Environmental	2,050,500	248,420	1,273,670	776,830
Conservation & Demand-side Management	7,892,054	2,883,831	6,829,858	1,062,196
Natural Gas Pass Through Expense	2,290,414	341,412	1,486,620	803,794
Non-Fuel Purchased Power (2)	85,372,055	44,654,247	128,774,274	(43,402,219)
Non-Fuel Uncollectibles & PSC Tax	1,210,993	373,448	1,050,730	160,263
Emergency Contingency	5,000,000	-	5,000,000	-
Total Base Related Expenses	\$ 320,149,954	\$ 143,355,414	\$ 356,007,740	\$ (35,857,787)
BASE OPERATING INCOME	\$ 524,020,458	\$ 231,153,525	\$ 450,752,576	\$ (73,267,882)
NON-OPERATING REVENUE				
Investment Income	\$ 6,714,534	\$ 4,792,581	\$ 8,149,847	\$ 1,435,313
Transfer (To)/From Fuel Recovery	-	-	10,575	10,575
Total Non-Operating Revenue	\$ 6,714,534	\$ 4,792,581	\$ 8,160,422	\$ 1,445,888
NON-OPERATING EXPENSES				
Debt Service	\$ 228,558,551	\$ 107,281,231	\$ 216,502,227	\$ 12,056,324
Demand-side Management - Rate Stabilization	(382,054)	463,150	391,722	(773,776)
Environmental - Rate Stabilization	5,891,700	3,254,862	6,300,094	(408,394)
Total Non-Operating Expenses	\$ 234,068,197	\$ 110,999,243	\$ 223,194,043	\$ 10,874,154
BASE INCOME BEFORE TRANSFERS	\$ 296,666,795	\$ 124,946,863	\$ 235,718,955	\$ (60,947,840)
City Contribution	\$ (91,471,795)	\$ (45,735,897)	\$ (91,471,795)	\$ -
Interlocal Agreement	-	-	-	-
Renewal & Replacements	(65,608,800)	(32,804,400)	(65,608,800)	-
Operating Capital Outlay	(139,586,200)	(52,000,000)	(78,638,360)	60,947,840
Operating Contingency	-	-	-	-
BASE SURPLUS/(DEFICIT)	\$ -	\$ (5,593,434)	\$ -	\$ -
TOTAL SURPLUS/(DEFICIT)	\$ -	\$ (5,593,434)	\$ -	\$ -
TOTAL REVENUES	\$ 1,268,533,999	\$ 563,362,148	\$ 1,213,032,009	
TOTAL APPROPRIATIONS	\$ 1,268,533,999	\$ 568,955,582	\$ 1,213,032,009	

(1) March 31, 2018 fuel fund reserve balance equals \$82.8 million

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

JEA QUARTERLY FINANCIAL SUMMARY - WATER & SEWER SYSTEM

March 31, 2018

ASSETS:					
Cash and Investments	\$	94,482,000			
Other Current Assets		103,000,000			
Fixed and Other Assets		3,286,913,000			
TOTAL ASSETS	\$	3,484,395,000			

LIABILITIES & EQUITY:					
Current Liabilities	\$			30,913,000	
Other Liabilities				1,915,384,000	
Fund Equity (Net Assets)				1,538,098,000	
TOTAL LIABILITIES & EQUITY	\$			3,484,395,000	

		Revised	As of 6 months	Projected	BUDGET VARIANCE
		Budget	Actual		FAVORABLE
					(UNFAVORABLE)

OPERATING REVENUES AND EXPENSES:

OPERATING REVENUES					
Water and Sewer Revenues	\$	428,490,220	\$ 195,311,799	\$ 409,681,956	\$ (18,808,264)
Environmental Revenues		28,360,500	11,567,636	25,891,360	(2,469,140)
Other Revenues		34,091,486	18,740,106	33,683,025	(408,461)
Total Operating Revenues	\$	490,942,206	\$ 225,619,541	\$ 469,256,341	\$ (21,685,865)

OPERATING EXPENSES					
Operating and Maintenance	\$	152,097,259	\$ 69,008,696	\$ 146,517,533	\$ 5,579,726
Environmental CUP-DSM		1,296,800	123,590	1,051,918	244,882
Uncollectibles		685,277	288,900	617,861	67,416
Emergency Contingency		1,000,000	-	1,000,000	-
Total Operating Expenses	\$	155,079,336	\$ 69,421,186	\$ 149,187,312	\$ 5,892,024

OPERATING INCOME	\$	335,862,870	\$ 156,198,355	\$ 320,069,029	\$ (15,793,841)
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NON-OPERATING REVENUES AND EXPENSES:

NON-OPERATING REVENUES					
Investment Income	\$	4,854,301	\$ 3,206,322	\$ 5,633,474	\$ 779,173
Capacity/Extension Fees		21,000,000	11,657,478	23,187,496	2,187,496
Contributed Capital		-	14,879	14,880	14,880
Total Non-Operating Revenues	\$	25,854,301	\$ 14,878,679	\$ 28,835,850	\$ 2,981,549

NON-OPERATING EXPENSES					
Debt Service		121,122,632	58,860,951	118,630,399	2,492,233
Environmental - Rate Stabilization		-	5,029,521	5,131,214	(5,131,214)
Total Non-Operating Expenses	\$	121,122,632	\$ 63,890,472	\$ 123,761,613	\$ (2,638,981)

INCOME BEFORE TRANSFERS	\$	240,594,539	\$ 107,186,562	\$ 225,143,266	\$ (15,451,273)
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City Contribution	\$	(25,148,020)	\$ (12,574,010)	\$ (25,148,020)	\$ -
Interlocal Agreements		-	(346,727)	(346,727)	(346,727)
Renewal & Replacements		(24,473,800)	(12,236,900)	(24,473,800)	-
Operating Capital Outlay		(151,801,519)	(66,352,440)	(140,815,335)	10,986,184
Environmental Capital Outlay		(18,171,200)	(2,005,238)	(11,157,008)	7,014,192
Capacity/Extension Fees		(21,000,000)	(11,657,478)	(23,187,496)	(2,187,496)
Contributed Capital		-	(14,879)	(14,880)	(14,880)
Operating Contingency		-	-	-	-
TOTAL SURPLUS/(DEFICIT)	\$	-	\$ 1,998,890	\$ -	\$ -

TOTAL REVENUES	\$	516,796,507	\$ 240,498,220	\$ 498,092,191	
TOTAL APPROPRIATIONS	\$	516,796,507	\$ 238,499,330	\$ 498,092,191	

JEA QUARTERLY FINANCIAL SUMMARY - DISTRICT ENERGY SYSTEM
March 31, 2018

	Revised Budget	As of 6 months Actual	Projected	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
ASSETS:				
Cash and Investments	\$ 4,255,000			
Other Current Assets	343,000			
Fixed and Other Assets	<u>37,959,000</u>			
TOTAL ASSETS	<u><u>\$ 42,557,000</u></u>			
LIABILITIES & EQUITY:				
Current Liabilities				\$ 50,000
Other Liabilities				37,352,000
Fund Equity (Net Assets)				<u>5,155,000</u>
TOTAL LIABILITIES & EQUITY				<u><u>\$ 42,557,000</u></u>
OPERATING REVENUES AND EXPENSES:				
OPERATING REVENUES				
Operating Revenues	\$ 9,125,828	\$ 4,075,160	\$ 8,823,331	\$ (302,497)
Total Operating Revenues	<u>\$ 9,125,828</u>	<u>\$ 4,075,160</u>	<u>\$ 8,823,331</u>	<u>\$ (302,497)</u>
OPERATING EXPENSES				
Operating and Maintenance	\$ 5,139,991	\$ 2,123,960	\$ 4,580,440	\$ 559,551
Total Operating Expenses	<u>\$ 5,139,991</u>	<u>\$ 2,123,960</u>	<u>\$ 4,580,440</u>	<u>\$ 559,551</u>
OPERATING INCOME	<u>\$ 3,985,837</u>	<u>\$ 1,951,200</u>	<u>\$ 4,242,891</u>	<u>\$ 257,054</u>
NON-OPERATING REVENUES AND EXPENSES:				
NON-OPERATING REVENUES				
Investment Income	\$ -	\$ 39,010	39,010	\$ 39,010
Total Non-Operating Revenues	<u>\$ -</u>	<u>\$ 39,010</u>	<u>\$ 39,010</u>	<u>\$ 39,010</u>
NON-OPERATING EXPENSES				
Debt Service	\$ 3,019,084	\$ 1,509,542	\$ 3,019,084	\$ -
Total Non-Operating Expenses	<u>\$ 3,019,084</u>	<u>\$ 1,509,542</u>	<u>\$ 3,019,084</u>	<u>\$ -</u>
INCOME BEFORE TRANSFERS	<u>\$ 966,753</u>	<u>\$ 480,668</u>	<u>\$ 1,262,817</u>	<u>\$ 296,064</u>
Renewal & Replacements	(440,362)	(218,425)	(438,606)	1,756
Operating Capital Outlay	<u>(526,391)</u>	<u>-</u>	<u>(824,211)</u>	<u>(297,820)</u>
TOTAL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ 262,243</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	\$ 9,125,828	\$ 4,114,170	\$ 8,862,341	
TOTAL APPROPRIATIONS	\$ 9,125,828	\$ 3,851,927	\$ 8,862,341	

JEA QUARTERLY FINANCIAL SUMMARY
RATE STABILIZATION AND FUEL RECOVERY FUNDS
March 31, 2018

**FUEL RATE
STABILIZATION
FUND**

\$	131,715,364	October 1, 2017 Balance
	-	Transfers to Fuel Rate Stabilization
	48,954,276	Withdrawals from Fuel Rate Stabilization
\$	82,761,088	Stabilization Balance as of March 31, 2018

JACKSONVILLE TRANSPORTATION AUTHORITY
 MASS TRANSIT DIVISION-BUS
 QUARTERLY SUMMARY
 FOR THE PERIOD ENDED
 MARCH 31, 2018

BALANCE SHEET INFORMATION

Cash & Investments	\$ (2,069,670)	Current Liabilities	\$ 6,449,244
Current Assets	108,927,815	Other Liabilities	74,791,425
Fixed Assets	127,591,152	Fund Equity	153,208,628
Total Assets	<u>\$ 234,449,297</u>	Total Liab. & Equity	<u>\$ 234,449,297</u>

BUDGET INFORMATION

	FY18 Original Budget	6 MOS YTD Actual	FY18 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Federal, State & Local Grants	\$ 5,771,488	\$ 3,005,367	\$ 5,771,488	\$ -
Preventative Maintenance Grant	3,403,401	1,701,702	3,403,401	-
Local Option Gas Tax (Net)	17,537,217	9,218,829	17,987,437	450,220
Net Sales Tax - Operating	60,013,835	31,253,009	60,506,018	492,183
Passenger Fares	11,341,760	5,368,836	10,937,672	(404,088)
Non-transportation	860,687	387,248	524,496	(336,191)
Interest earnings	10,238	695	1,390	(8,848)
Total Revenues	<u>98,938,626</u>	<u>50,935,686</u>	<u>99,131,902</u>	<u>193,276</u>
<u>Appropriations</u>				
Salaries	33,193,583	17,432,301	35,564,602	(2,371,019)
Fringe Benefits	18,915,358	8,682,858	17,365,716	1,549,642
Fuel and Lubricants	5,065,986	2,162,221	4,724,442	341,544
Materials & Supplies	4,402,788	2,252,617	4,505,234	(102,446)
Services	11,616,457	6,113,800	12,477,600	(861,143)
Insurance	740,613	162,477	524,954	215,659
Travel/Training/Dues/Subscriptions	424,743	241,820	483,640	(58,897)
Transfer to CTC (ADA expense)	9,231,901	4,375,600	9,018,174	213,727
Transfer to Skyway	5,206,023	2,725,561	5,301,122	(95,099)
Transfer to Ferry	1,629,746	570,369	1,340,738	289,008
Miscellaneous	2,070,035	1,047,020	2,094,040	(24,005)
Operating Contingency	6,441,393	-	-	6,441,393
Total Appropriations	<u>98,938,626</u>	<u>45,766,644</u>	<u>93,400,262</u>	<u>5,538,364</u>
Difference	<u>\$ -</u>	<u>\$ 5,169,042</u>	<u>\$ 5,731,640</u>	<u>\$ 5,731,640</u>

JACKSONVILLE TRANSPORTATION AUTHORITY
 MASS TRANSPORTATION DIVISION - SKYWAY
 QUARTERLY SUMMARY
 FOR THE PERIOD ENDED
 MARCH 31, 2018

BALANCE SHEET INFORMATION

Cash & Investments	\$	1,244,946		Current Liabilities	\$	3,254,250
Current Assets		17,217,043		Other Liabilities		16,951,724
Fixed Assets		69,850,661		Fund Equity		68,106,676
Total Assets		<u><u>\$ 88,312,650</u></u>		Total Liab. & Equity		<u><u>\$ 88,312,650</u></u>

BUDGET INFORMATION

	FY18 <u>Original Budget</u>	6 MOS YTD <u>Actual</u>	FY18 <u>Projected</u>	Projected Favorable (Unfavorable) <u>Budget Variance</u>
<u>Revenues</u>				
Federal, State & Local Grants	\$ -	\$ 52,856	\$ 55,716	\$ 55,716
Non-Transportation	258,504	16,780	33,560	(224,944)
Preventive maintenance grant	1,100,000	550,000	1,100,000	-
Interest Income	-	-	-	-
Transfer in from Bus fund	5,206,023	2,725,561	5,301,122	95,099
All Other	-	-	-	-
Total Revenues	<u>6,564,527</u>	<u>3,345,197</u>	<u>6,490,398</u>	<u>(74,129)</u>
<u>Appropriations</u>				
Salaries	2,370,344	1,244,480	2,438,960	(68,616)
Fringes	1,262,754	676,473	1,302,946	(40,192)
Fuel and Lubricants	11,400	3,499	6,998	4,402
Materials & Supplies	912,516	500,801	1,001,602	(89,086)
Services	889,497	560,346	1,020,696	(131,199)
Insurance	454,210	159,212	318,424	135,786
Travel/Training/Dues/Subs	40,072	13,021	26,042	14,030
Miscellaneous	408,749	187,365	374,730	34,019
Contingency	214,985	-	-	214,985
Total Appropriations	<u>6,564,527</u>	<u>3,345,197</u>	<u>6,490,398</u>	<u>74,129</u>
Difference	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

JACKSONVILLE TRANSPORTATION AUTHORITY
 MASS TRANSIT DIVISION-CTC
 QUARTERLY SUMMARY
 FOR THE PERIOD ENDED
 MARCH 31, 2018

BALANCE SHEET INFORMATION

Cash & Investments	\$	787,235	Current Liabilities	\$	1,952,128
Current Assets		18,542,869	Other Liabilities		17,261,635
Fixed Assets		<u>2,677,791</u>	Fund Equity		<u>2,794,132</u>
Total Assets		<u>\$ 22,007,895</u>	Total Liab. & Equity		<u>\$ 22,007,895</u>

BUDGET INFORMATION

	FY18 Original Budget	6 MOS YTD Actual	FY18 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Federal, State & Local Grants	\$ 334,892	\$ 459,762	\$ 519,524	\$ 184,632
Passenger fares	1,041,361	434,508	869,016	(172,345)
State Transportation Disadvantaged funds	1,596,992	794,483	1,596,992	-
Transfer in from Bus Fund	9,231,901	4,375,600	9,018,174	(213,727)
City of Jacksonville contribution	1,410,864	705,432	1,410,864	-
Preventive Maintenance Grant	800,000	400,000	800,000	-
Non-Transportation	-	302	604	604
Total Revenues	<u>14,416,010</u>	<u>7,170,087</u>	<u>14,215,174</u>	<u>(200,836)</u>
<u>Appropriations</u>				
Salaries	2,683,905	1,227,392	2,404,784	279,121
Fringes	1,240,676	514,241	1,003,482	237,194
Fuel and lubricants	960,845	588,081	1,076,162	(115,317)
Materials & Supplies	860,058	351,283	702,566	157,492
Services	7,831,773	4,331,801	8,713,602	(881,829)
Insurance	9,969	5,040	10,080	(111)
Travel/Training/Dues/Subscriptions	77,640	28,865	57,730	19,910
All other/Miscellaneous	218,889	123,384	246,768	(27,879)
Contingency	532,255	-	-	532,255
Total Appropriations	<u>14,416,010</u>	<u>7,170,087</u>	<u>14,215,174</u>	<u>200,836</u>
Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JACKSONVILLE TRANSPORTATION AUTHORITY
MASS TRANSIT DIVISION-FERRY
QUARTERLY SUMMARY
FOR THE PERIOD ENDED
MARCH 31, 2018

BALANCE SHEET INFORMATION

Cash & Investments	\$	48,863	Current Liabilities	\$	468,479
Current Assets		16,985,262	Other Liabilities		18,071,878
Fixed Assets		13,938,846	Fund Equity		12,432,614
Total Assets	\$	30,972,971	Total Liab. & Equity	\$	30,972,971

BUDGET INFORMATION

	FY18 Original Budget	6 MOS YTD Actual	FY18 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Federal, State & Local Grants	\$ -	\$ 48,288	\$ 146,576	\$ 146,576
Passenger fares	1,216,109	699,625	1,299,250	83,141
Transfer in from Bus Fund	1,629,746	570,369	1,340,738	(289,008)
Non-Transportation	-	65	130	130
Total Revenues	2,845,855	1,318,347	2,786,694	(59,161)
<u>Appropriations</u>				
Salaries	177,849	94,883	189,766	(11,917)
Fringes	61,907	28,293	56,586	5,321
Fuel and lubricants	202,569	117,504	235,008	(32,439)
Materials & Supplies	127,308	4,707	109,414	17,894
Services	2,098,510	1,007,447	2,064,894	33,616
Insurance	30,367	8,773	17,546	12,821
Travel/Training/Dues/Subscriptions	12,252	4,735	9,470	2,782
All other/Miscellaneous	49,157	52,005	104,010	(54,853)
Contingency	85,936	-	-	85,936
Total Appropriations	2,845,855	1,318,347	2,786,694	59,161
Difference	\$ -	\$ -	\$ -	\$ -

JACKSONVILLE TRANSPORTATION AUTHORITY
GENERAL FUND-ENGINEERING DIVISION
QUARTERLY SUBMISSION
FOR THE PERIOD ENDED
MARCH 31, 2018

BALANCE SHEET INFORMATION

Cash & Investments	\$	69,369,407	Current Liabilities	\$	210,942
Current Assets		27,709,452	Other Liabilities		7,660,008
Fixed Assets		-	Fund Equity		89,207,909
Total Assets		\$ 97,078,859	Total Liab. & Equity		\$ 97,078,859

	FY18 Original Budget	6 MOS YTD Actual	FY18 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Net Sales Tax - Operating	\$ 2,032,848	\$ 1,016,424	\$ 2,032,848	\$ -
Interest Earnings	225,000	(210,895)	225,000	-
Non-Transportation	5,500	78,673	97,346	91,846
Total Revenues	2,263,348	884,202	2,355,194	91,846
<u>Appropriations</u>				
Salaries	734,716	381,734	763,468	(28,752)
Fringes	479,192	196,798	393,596	85,596
Materials and Supplies	8,360	14,248	28,496	(20,136)
Services	414,083	253,574	507,148	(93,065)
Insurance	35,320	1,288	2,576	32,744
Travel/Training/Dues/Subs	16,947	16,031	32,062	(15,115)
All other/Miscellaneous	310,303	101,668	203,336	106,967
Contingency	264,427	-	-	264,427
Sub-total Appropriations	2,263,348	965,341	1,930,682	332,666
Gen'l Fund Capital Expenditures	-	6,355	12,710	(12,710)
Total Appropriations	2,263,348	971,696	1,943,392	319,956
Difference	\$ -	\$ (87,494)	\$ 411,802	\$ 411,802

JACKSONVILLE PORT AUTHORITY
QUARTERLY REPORT SUMMARY
For the Six Months Ending March 31, 2018
UNAUDITED

BALANCE SHEET

Cash and Investments	\$ 30,467,880	Current Liabilities	\$ 11,012,345
Accounts Receivable & Other Assets	26,137,072	Notes and Bonds Payable	192,829,151
Fixed Assets	690,409,166	Other Liabilities	148,710,061
TOTAL ASSETS	\$ 747,014,118	Net Position	394,462,561
		TOTAL LIABILITIES & EQUITY	\$ 747,014,118

OPERATING & NON-OPERATING ITEMS

	ORIGINAL BUDGET	YTD ACTUAL	ANNUAL PROJECTED	FAVORABLE (UNFAVORABLE) BUDGET VARIANCE
OPERATING REVENUES				
Containers	\$ 30,725,820	\$ 16,937,125	\$ 32,300,035	\$ 1,574,215
Autos	16,672,453	8,523,104	16,859,331	186,878
Break Bulk	4,482,347	1,982,559	4,223,733	(258,615)
Liquid Bulk	1,229,733	643,184	1,258,051	28,318
Dry Bulk	2,094,245	992,644	2,039,767	(54,479)
Cruise	4,987,291	2,451,119	4,944,765	(42,527)
Other Operating Revenues	2,072,409	2,009,616	3,045,821	973,412
TOTAL OPERATING REVENUES	\$ 62,264,298	\$ 33,539,352	\$ 64,671,500	\$ 2,407,202
OPERATING EXPENDITURES				
Salaries	\$ 12,219,208	\$ 5,851,146	\$ 11,841,984	\$ 377,224
Employee Benefits	4,875,446	2,243,668	4,714,281	161,165
Services & Supplies	4,658,292	2,426,101	4,755,247	(96,955)
Security Services	4,452,966	2,235,112	4,461,595	(8,629)
Business Travel & Training	402,767	152,043	353,427	49,341
Promotion, Advertising & Dues	977,525	461,626	950,389	27,137
Utility Services	1,032,425	534,275	1,050,488	(18,063)
Repairs & Maintenance Projects	1,772,956	999,262	1,885,740	(112,784)
Dredging	2,784,904	3,546,101	5,116,188	(2,331,284)
Miscellaneous	186,253	124,379	217,506	(31,253)
TOTAL OPERATING EXPENDITURES	\$ 33,362,742	\$ 18,573,712	\$ 35,346,843	\$ (1,984,101)
OPERATING INCOME	\$ 28,901,556	\$ 14,965,640	\$ 29,324,657	\$ 423,101
NON-OPERATING REVENUES				
Investment Income	\$ 269,655	\$ 125,635	\$ 260,463	\$ (9,193)
Shared Revenue from Primary Govt	2,940,286	1,443,733	2,913,876	(26,410)
Other Revenue	3,860	180	2,110	(1,750)
	\$ 3,213,801	\$ 1,569,548	\$ 3,176,449	\$ (37,353)
NON-OPERATING EXPENSES				
Debt Service	\$ 21,716,937	11,800,840	\$ 14,408,683	\$ 7,308,254
Debt Service Escrow Payments	-	1,202,814	6,014,070	(6,014,070)
Contributions to Tenant	2,601,700	1,223,324	2,524,174	77,526
Other Expenditures	8,590	6,173	10,468	(1,878)
	\$ 24,327,227	\$ 14,233,151	\$ 22,957,395	\$ 1,369,832
NET INCOME BEFORE CAPITAL OUTLAY AND CONTINGENCY	\$ 7,788,130	\$ 2,302,037	\$ 9,543,711	\$ 1,755,581
Transfer (to)/from Operating Capital Outlay	\$ (7,788,130)	\$ (2,302,037)	\$ (7,173,861)	\$ (614,269)
SURPLUS (DEFICIT)	\$ -	\$ -	\$ 2,369,850	\$ 2,369,850
TOTAL REVENUES	\$ 65,478,099	\$ 35,108,900	\$ 67,847,949	
TOTAL APPROPRIATIONS	\$ 65,478,099	\$ 35,108,900	\$ 65,478,099	

Jacksonville Aviation Authority
Jacksonville, Florida
Quarterly Report Summary
For the six months ended March 31, 2018
UNAUDITED

Cash and investments	\$ 91,863,124	Current liabilities		\$ 28,103,705
Other current assets	9,070,152	Other liabilities		94,903,979
Fixed and other assets	543,833,481	Total equity		521,759,073
Total assets	<u>\$ 644,766,757</u>	Total liabilities and equity		<u>\$ 644,766,757</u>
				Budget Variance Favorable (Unfavorable)
	2017/2018 Revised Budget	YTD Actual	Annual Projected	
OPERATING REVENUES				
Concessions	\$ 17,085,850	8,032,112	17,069,980	\$ (15,870)
Fees & Charges	15,859,200	8,580,260	17,160,520	1,301,320
Space & Facility Rentals	26,498,789	11,943,087	23,886,174	(2,612,615)
Parking	21,108,006	9,914,012	20,329,512	(778,494)
Sale of Utilities	1,482,319	722,989	1,445,978	(36,341)
Other Miscellaneous Operating Revenue	197,941	104,534	198,841	900
TOTAL OPERATING REVENUES	<u>\$ 82,232,105</u>	<u>\$ 39,296,994</u>	<u>\$ 80,091,005</u>	<u>\$ (2,141,100)</u>
OPERATING EXPENDITURES				
Salaries	19,586,661	9,626,044	19,402,088	184,573
Benefits	7,593,518	3,897,634	7,795,268	(201,750)
Services and Supplies	15,858,797	7,638,461	15,737,422	121,375
Repairs & Maintenance	2,919,282	972,487	2,894,974	24,308
Promotion, Advertising and Dues	1,562,664	692,754	1,565,301	(2,637)
Registration & Travel	594,856	200,069	590,138	4,718
Insurance Expense	1,422,457	632,199	1,264,398	158,059
Cost of Goods for Sale	507,826	305,889	611,778	(103,952)
Utilities, Taxes & Gov't Fees	4,993,470	2,103,989	4,369,100	624,370
Operating Contingency	2,493,736	-	-	2,493,736
TOTAL OPERATING EXPENDITURES	<u>\$ 57,533,267</u>	<u>\$ 26,069,526</u>	<u>\$ 54,230,467</u>	<u>\$ 3,302,800</u>
OPERATING INCOME	<u>\$ 24,698,838</u>	<u>\$ 13,227,468</u>	<u>\$ 25,860,538</u>	<u>\$ 1,161,700</u>
NON-OPERATING REVENUES				
Passenger Facility Charges	12,334,320	5,573,417	12,046,834	(287,486)
Investment income	737,881	956,921	1,766,401	1,028,520
Other Revenues	666,600	539,369	670,870	4,270
TOTAL NON-OPERATING REVENUES	<u>\$ 13,738,801</u>	<u>\$ 7,069,707</u>	<u>\$ 14,484,105</u>	<u>\$ 745,304</u>
NON-OPERATING EXPENDITURES				
Debt Service	8,891,417	10,967,862	11,845,724	(2,954,307)
Other Expenditures	352,795	65,032	203,997	148,798
TOTAL NON-OPERATING EXPENDITURES	<u>\$ 9,244,212</u>	<u>\$ 11,032,894</u>	<u>\$ 12,049,721</u>	<u>\$ (2,805,509)</u>
NET INCOME BEFORE OPERATING CAPITAL OUTLAY, PFC RESERVE AND RETAINED EARNINGS	<u>\$ 29,193,427</u>	<u>\$ 9,264,281</u>	<u>\$ 28,294,922</u>	<u>\$ (898,505)</u>
Transfer (to) Operating Capital Outlay	(20,302,288)	(530,514)	(10,985,637)	\$ 9,316,651
Transfer (to)/from Passenger Facility Charge Reserve	(6,588,091)	2,984,700	(6,061,044)	\$ 527,047
Transfer (to)/from Retained Earnings	(2,303,048)	(11,718,467)	(11,248,241)	(8,945,193)
SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 95,970,906</u>	<u>\$ 46,366,701</u>	<u>\$ 94,575,110</u>	<u>\$ (1,395,796)</u>
TOTAL APPROPRIATIONS	<u>\$ 95,970,906</u>	<u>\$ 46,366,701</u>	<u>\$ 94,575,110</u>	<u>\$ 1,395,796</u>
FULLTIME POSITIONS	<u>290</u>	<u>284</u>	<u>290</u>	<u>-</u>
TEMPORARY EMPLOYEE HOURS	<u>4,020</u>	<u>-</u>	<u>4,020</u>	<u>-</u>

JACKSONVILLE HOUSING FINANCE AUTHORITY
 QUARTERLY REPORT SUMMARY
 For the Six Months Ending March 31, 2018

BALANCE SHEET

Cash & Investments	\$ 1,249,919	Current Liabilities	\$ 81,467
Cash in Escrow with Fiscal Agent	1,500,000	Other Liabilities	\$ -
Mortgages Receivable (Net of Allowances)	5,379,106	Fund Equity	\$ 8,047,558
TOTAL ASSETS	<u>\$ 8,129,025</u>	TOTAL LIABILITIES & EQUITY	<u>\$ 8,129,025</u>

BUDGET INFORMATION

	2017/2018 Budget	2017/2018 Actual	2017/2018 Projected	Projected Favorable (Unfavorable) Variance
REVENUES				
Interest, Including Profits on Investments	\$ 120,000	\$ 101,761	\$ 350,000	\$ 230,000
Other Miscellaneous Revenue	75,000	4,700	50,000	(25,000)
Bond Program Revenue	125,000	68,342	180,638	55,638
Transfers from Fund Balance	2,200,000	2,200,000	2,200,000	-
TOTAL REVENUES	<u>\$ 2,520,000</u>	<u>\$ 2,374,803</u>	<u>\$ 2,780,638</u>	<u>\$ 260,638</u>
EXPENDITURES				
Regular Salaries and Wages	\$ 62,159	\$ -	\$ 62,159	\$ -
Overtime	-	-	-	-
Special Pay	870	-	870	-
FICA Taxes	872	-	872	-
Retirement Contributions	16,550	16,765	16,765	(215)
Life and Health Insurance	8,879	-	8,879	-
Professional Services	145,000	60,000	125,000	20,000
Travel and Per Diem	10,000	-	7,500	2,500
Internal Services	34,029	44,842	44,842	(10,813)
Rentals and Leases	955	-	-	955
Repairs and Maintenance	1	-	-	1
Promotional Activities	1,029	986	1,000	29
Other Charges and Obligations	17,839	3,907	15,000	2,839
Office Supplies	1,532	735	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	2,210,245	2,205,123	2,210,245	-
TOTAL EXPENDITURES	<u>\$ 2,522,858</u>	<u>\$ 2,333,533</u>	<u>\$ 2,503,382</u>	<u>\$ 19,476</u>
CURRENT YEAR	<u>\$ (2,858)</u>	<u>\$ 41,271</u>	<u>\$ 277,256</u>	<u>\$ 280,114</u>
Fund Balance Transfers	-			
Carryovers	-			
Contingencies	-			
Prior Year Encumbrances	2,858			
Budget Difference	<u>\$ -</u>			

Citywide Employee Cap For the Quarter Ending 3/31/2018

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	80	2	82
Downtown Investment Authority	5	5	0	5
Employee Services	42	41	1	42
Finance and Administration	103	93	10	103
Fire and Rescue	1,339	1,313	30	1,343
Human Rights Commission	7	7	0	7
Inspector General	8	6	2	8
Mayor's Office	28	24	4	28
Medical Examiner	29	28	1	29
Military Affairs and Veterans	14	14	0	14
Neighborhoods	209	200	9	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	0	1
Office of Sports and Entertainment	5	5	0	5
Office of the Sheriff	3,277	2,991	220	3,211
Parks, Recreation and Community Services	254	247	8	255
Planning and Development	32	31	1	32
Public Libraries	297	292	5	297
Public Works	304	288	16	304
State Agency - Courts	2	2	0	2
Supervisor of Elections	31	28	3	31
Subfund Total	6,088	5,714	312	6,026

Subfund 015 PROPERTY APPRAISER	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Property Appraiser	116	110	6	116
Subfund Total	116	110	6	116

Subfund 016 CLERK OF THE COURT	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Clerk of the Court	35	31	4	35
Subfund Total	35	31	4	35

Subfund 017 TAX COLLECTOR	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Tax Collector	226	220	6	226
Subfund Total	226	220	6	226

Subfund 01A SPECIAL EVENTS	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Office of Sports and Entertainment	14	14	0	14
Subfund Total	14	14	0	14

Subfund 112 CONCURRENCY MANAGEMENT SYSTEM	01-Oct-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	4	2	6
Subfund Total	6	4	2	6

Subfund 127 AIR POLLUTION EPA - SEC 111.750	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	14	12	2	14
Subfund Total	14	12	2	14

Subfund 132 TOURIST DEVELOPMENT COUNCIL-SEC 111.	01-Oct-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 BUILDING INSPECTION	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Fire and Rescue	7	7	1	8
Planning and Development	138	135	12	147
Subfund Total	145	142	13	155

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

Subfund 15M GAS STORAGE TANK INSPECTIONS & CLEA	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	30	24	6	30
Subfund Total	30	24	6	30

Subfund 15V TEEN COURT PROGRAMS TRUST - SEC 111.	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
State Agency - Courts	6	5	0	5
Subfund Total	6	5	0	5

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

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

Subfund 191 KIDS HOPE ALLIANCE	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Kids Hope Alliance	38	34	4	38
Subfund Total	38	34	4	38

Subfund 192 KIDS HOPE ALLIANCE GRANTS	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Kids Hope Alliance	12	12	0	12
Subfund Total	12	12	0	12

Subfund 1A1 COMMUNITY DEVELOPMENT	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	18	14	4	18
Subfund Total	18	14	4	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	6	0	6
Subfund Total	6	6	0	6

Subfund 1F1 MISCELLANEOUS FEDERAL GRANTS	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	4	1	3	4
Subfund Total	4	1	3	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	3	0	3
Military Affairs and Veterans		6	4	2	6
Parks, Recreation and Community Services		69	62	7	69
	Subfund Total	78	69	9	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	93	0	93
	Subfund Total	31	93	0	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	3	1	4
	Subfund Total	1	3	1	4

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	10	0	10
	Subfund Total	9	10	0	10

Subfund 412 OFF-STREET PARKING		01-Oct-17	Oracle Position Control		
			Filled	Vacant	Total
Downtown Investment Authority		36	34	2	36
	Subfund Total	36	34	2	36

Subfund 431 MOTOR VEHICLE INSPECTION - SEC 110.407		01-Oct-17	Oracle Position Control		
			Filled	Vacant	Total
Finance and Administration		7	5	2	7
	Subfund Total	7	5	2	7

Subfund 441 SOLID WASTE DISPOSAL		01-Oct-17	Oracle Position Control		
			Filled	Vacant	Total
Public Works		116	111	5	116
	Subfund Total	116	111	5	116

Subfund 461 STORMWATER SERVICES		01-Oct-17	Oracle Position Control		
			Filled	Vacant	Total
Neighborhoods		6	6	0	6
Public Works		44	41	3	44
	Subfund Total	50	47	3	50

Subfund 511 FLEET MGMT - OPERATIONS	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total

Finance and Administration	108	90	18	108
Subfund Total	<u>108</u>	<u>90</u>	<u>18</u>	<u>108</u>

Subfund 512 FLEET MGMT - VEHICLE REPLACEMENT	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total

Finance and Administration	3	3	0	3
Subfund Total	<u>3</u>	<u>3</u>	<u>0</u>	<u>3</u>

Subfund 521 COPY CENTER / CENTRAL MAILROOM	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total

Finance and Administration	5	5	0	5
Subfund Total	<u>5</u>	<u>5</u>	<u>0</u>	<u>5</u>

Subfund 531 ITD OPERATIONS	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total

Finance and Administration	121	106	15	121
Subfund Total	<u>121</u>	<u>106</u>	<u>15</u>	<u>121</u>

Subfund 534 RADIO COMMUNICATIONS	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total

Finance and Administration	10	9	1	10
Subfund Total	<u>10</u>	<u>9</u>	<u>1</u>	<u>10</u>

Subfund 551 OFFICE OF GENERAL COUNSEL	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total

Office of General Counsel	69	63	6	69
Subfund Total	<u>69</u>	<u>63</u>	<u>6</u>	<u>69</u>

Subfund 561 SELF INSURANCE	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total

Finance and Administration	22	21	1	22
Subfund Total	<u>22</u>	<u>21</u>	<u>1</u>	<u>22</u>

Subfund 571 GROUP HEALTH	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total

Employee Services	9	9	0	9
Subfund Total	<u>9</u>	<u>9</u>	<u>0</u>	<u>9</u>

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	54	5	59
Subfund Total	59	54	5	59

Subfund 611 GENERAL EMPLOYEES PENSION	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total

Finance and Administration	5	4	1	5
Subfund Total	5	4	1	5

Subfund 64A INMATE WELFARE TRUST (SEC 111.300)	01-Oct-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	7,168	437	7,605

Citywide Employee Cap
Summary of Changes

SF 011 General Fund - GSD

(62)

Department	Change	Description
Mayor's Office	0	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. RC18-094 moved one position from OGC.
Fire and Rescue	4	Ord 2017-791-E added four positions to JFRD.
Parks, Recreation and Community Services	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.
Office of General Counsel	(1)	RC18-094 moved one position to the Mayor's Office.
Office of the Sheriff	(66)	Redlined positions listed on 2017-504-E schedule B2 were eliminated

SF 159 Building Inspection

10

Department	Change	Description
Fire and Rescue	1	Ord 2018-107-E added one position
Planning and Development	9	Ord 2018-107-E added nine positions

SF 15V Teen Court Programs Trust

(1)

Department	Change	Description
Courts	(1)	Ord 2017-846-E moved one position from this subfund to subfund 1S1

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	Ord 2017-617-E added 62 firefighter positions

SF 1N1 Housing Services

3

Department	Change	Description
Neighborhoods	3	Ord 2017-764-E added three positions

SF 1S1 Court Costs \$65 Fee

1

Department	Change	Description
Courts	1	Ord 2017-846-E moved one position into this subfund from subfund 15V