



Council Auditor's Office

Quarterly Summary for the Twelve Months Ended September 30, 2018

December 13, 2018

Report #821

Released on: December 13, 2018

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



December 13, 2018

Special Report #821

Honorable Members of the City Council
City of Jacksonville

Pursuant to Chapter 106 of the Ordinance Code, attached are the required financial statements and narratives for the twelve months ended September 30, 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 65 through 72). The City Finance Department's report also includes a year-end part-time hours report showing the 10/1/17 authorized part-time hours, vacancy pool movements, and reclassifications between departments (shown on pages 75 through 77).

Municipal Code Sections 106.421 through 106.423 require this quarterly financial report. To meet the reporting dates specified by law, the Director of Finance and Administration of the City and the Chief Financial Officer of each of its Independent Agencies were to submit their reports to the Council Auditor on or before November 30, 2018 and we are to submit the consolidated financial report by December 15, 2018.

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

The General Fund/General Services District (GF/GSD) is presented in two different formats. Revenue is presented by category on page 26 of the report and expenditures are presented by department on page 27 of the report. Pages 29 through 30 show the GF/GSD as a whole and include balance sheet information.

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

The Finance Department's report shows that the City experienced an overall favorable budget variance of approximately \$18.2 million within the General Fund/General Services District (GF/GSD). Revenues were \$2.7 million more than budgeted and expenditures were \$15.5 million less than budgeted. However, the Finance Department's report mentions a number of

year-end adjustments which will reduce the overall favorable variance by approximately \$3.0 million.

The latest Hurricane Matthew projection estimates the financial impact will be approximately \$51.2 million. As of December 7, 2018, the City incurred expenditures of \$30.4 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 included an appropriation of \$7.0 million from the GF/GSD to cover the City's estimated obligation. That appropriation was later reduced by \$800,000 as part of the fiscal year 18/19 budget based on the latest projected financial impact at that time.

The latest Hurricane Irma projection estimates the financial impact will be approximately \$70.1 million. As of December 7, 2018, the City incurred expenditures of \$59.8 million related to Hurricane Irma. 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 2018/19 approved budget included an appropriation of \$8.0 million from the GF/GSD and the \$800,000 excess contribution from the prior year for Hurricane Matthew to cover the City's estimated obligation.

GF/GSD 011 – Revenues (pages 26 and 29)

The favorable variance of \$2,711,903 in GF/GSD revenues is mostly driven by a favorable variance in Ad Valorem Taxes which was somewhat offset by an unfavorable variance in State Shared Revenue.

Ad Valorem Taxes experienced a favorable variance of \$8.0 million. This was due to final property values being higher than preliminary values and reconciliations to account for the collection of delinquent taxes.

State Shared Revenue incurred an unfavorable variance of \$5.4 million. The breakdown of this amount is explained in further detail on page 10.

GF/GSD 011 – Expenditures (pages 29 and 30)

The GF/GSD expenditure variances net to an overall favorable variance of \$15,457,565. The largest drivers are Other Operating Expenses and personnel costs, net of the lapse. The breakdowns of these amounts are explained on page 11.

GF/GSD 011 – Expenditures by Department (page 27)

The schedule on page 27 presents GF/GSD expenditures by department. Nine departments incurred unfavorable variances: Courts, Department of Neighborhoods, Downtown Investment Authority, Intra-Governmental Services, Medical Examiner, Non-Departmental/Fund-Level Activities, Office of Ethics, Compliance, and Oversight, Public Health, and Special Services. The unfavorable variances for most of these departments are explained in further detail on page 28. Three of the departments listed on page 27 (Department of Neighborhoods, Intra-

Governmental Services, and Special Services) are departments that have been phased out following City reorganizations, but are shown on the report due to expenditures posting to those departments.

The Fire and Rescue Department experienced a favorable variance of \$2.9 million in expenditures, mostly due to favorable variances of \$2.6 million in personnel costs and \$260,149 in Debt Management Fund repayments.

The Office of the Sheriff experienced a \$4.0 million favorable variance in expenditures, mostly due to favorable variances of \$1.4 million in personnel costs, net of the lapse of \$3.4 million, \$1.4 million in internal service costs (mostly fleet costs), and \$527,138 in other operating costs. While total personnel costs experienced a favorable variance, overtime salaries incurred an unfavorable variance of (\$6.0) million.

The Office of General Counsel experienced a favorable variance of \$2.2 million for the fiscal year. As noted in the Finance Department's report, this is due to the International Association of Firefighters (IAFF) settlement of \$2.15 million which has not yet been paid. Ordinance 2018-263-E approved the settlement of the IAFF lawsuit and appropriated \$2.15 million from GF/GSD fund balance in fiscal year 17/18 with an additional \$2,750,000 to be appropriated as part of the fiscal year 18/19 budget.

Other Funds

Our review consisted of the GF/GSD and 22 other subfunds. We would like to draw attention to several of these subfunds. Of the 22 other subfunds reviewed, two incurred unfavorable variances (Subfunds 511 and 534), and one had a negative cash balance as of fourth quarter end (Subfund 461). Two subfunds presented in this report (Subfunds 441 and 461) experienced favorable variances but both required General Fund loans in order to balance budgeted revenues and expenditures.

Building Inspection (Sub-fund 159)

Subfund 159 experienced a favorable budget variance of \$4,507,679 for the fiscal year due to revenues exceeding the budget. The Administration should review fees in this activity as the user fee revenue for building inspection services continues to exceed the City's actual cost of providing those services. The table below highlights the accumulation of cash within this subfund over the last five fiscal years.

9/30/2014	\$7,630,697
9/30/2015	\$11,318,038
9/30/2016	\$11,328,705
9/30/2017	\$16,636,000
9/30/2018	\$21,308,426

Solid Waste Disposal (Sub-fund 441)

The schedule for Subfund 441 shows a favorable budget variance of \$3,745,880 for the fiscal year, mostly due to revenues exceeding the budget. Total revenue included a General Fund Loan of \$3,058,842. The fiscal year 18/19 approved budget includes both the repayment of this loan in full and a new loan of \$8,597,621 in order to balance revenues and expenditures in fiscal year 18/19.

Stormwater Services (Sub-fund 461)

The schedule for Subfund 461 shows a favorable budget variance of \$696,566 for the fiscal year. Total revenue included a General Fund Loan of \$2,324,997. The fiscal year 18/19 approved budget includes both the repayment of this loan in full and a new loan of \$478,900 in order to balance revenues and expenditures in fiscal year 18/19. As of September 30, 2018, Subfund 461 had a negative cash balance of (\$8,759,421) due to the timing of the collection of user fees. The negative cash balance is more than offset by the \$20.6 million balance in Taxes and Other Receivables, Net.

City Venues - City (Sub-fund 4K1)

The schedule for Subfund 4K1 shows a favorable variance of \$4,058,981 for the fiscal year. However, as noted in the Finance Department's report, an expense credit was posted in error in the fourth quarter which overstates the favorable variance in expenditures. Once corrected, the revised favorable variance in expenditures will total \$1,061,756 and the overall favorable variance will total \$1,725,916.

Fleet Management - Operations (Sub-fund 511)

Subfund 511 incurred an unfavorable variance of (\$1,230,713) for the fiscal year due to revenue shortfalls. Total expenditures experienced a favorable variance of \$466,825, mostly due to net personnel costs being less than budgeted. Since Fleet Management uses a cost-plus method to bill customers, the favorable variance in expenditures resulted in an unfavorable variance in customer billings, a component of Charges for Services. Additionally, an encumbrance posted in September within Other Operating Expenses for a contract extension through December 31, 2018. The revenue related to this encumbrance will not post until actual expenditures are incurred and billed. This contributes to the overall unfavorable variance within this subfund.

Radio Communications (Sub-fund 534)

Subfund 534 incurred an unfavorable variance of (\$1,869,297) for the fiscal year, mostly due to an unfavorable variance of (\$2.8) million in revenue. As mentioned in the Finance Department's report, the unfavorable variance in revenue is due to the timing of the Debt Management Fund proceeds related to the fire station paging project. Revenue related to this project will not post until expenditures have been incurred. The schedule does not show an offsetting favorable variance in expenditures since the funds have been encumbered for this project (reflected in Capital Outlay – Debt Funded). The favorable variance of \$352,917 in Capital Outlay – Debt

Funded is also related to the fire station paging project and will be carried forward to fiscal year 2018/19 pursuant to Ordinance 2018-504-E.

Group Health (Sub-fund 571)

The Finance Department's report shows a favorable variance of \$9,846,886 for the fiscal year within Subfund 571, mostly due to a favorable variance in Insurance Costs and Premiums. However, an accrual for Claims Paid posted as part of the year-end adjustments and will decrease the overall favorable variance by approximately \$5.0 million. This is not reflected on the schedule for Subfund 571.

INDEPENDENT AGENCIES

JEA

Electric System

Fuel Related Revenues & Expenses

For the twelve months ending September 30, 2018, the Electric System schedule of fuel revenues and expenses is balanced. \$57,339,075 in previously earned (saved) revenue was transferred from the Fuel Rate Stabilization Fund to balance the account. This has resulted in the Fuel Rate Stabilization Fund's balance lowering to approximately \$75 million (as seen on page 56). This is below JEA's policy target of \$95 million; however, the JEA board adopted a new policy at its December 11, 2018 meeting to lower the target balance to \$75 million effective January 1, 2019.

Base Related Revenues & Expenses

For the twelve months ending September 30, 2018, Base Operating Income incurred an unfavorable budget variance of (\$41,626,390) at year end. This is due to an unfavorable budget variance of \$45,788,128 in Base Revenues and a favorable budget variance of \$4,161,738 in Base Expenses. The unfavorable variance for Base Revenues is primarily due to a \$40 million contribution to the Non-Fuel Purchased Power Rate Stabilization account related to Plant Vogtle in Georgia.

Total Electric System revenues and appropriations were balanced, but only because the actual Transfer to Operating Capital Outlay was \$23,088,258 lower than budgeted.

Water & Sewer System

For the twelve months ending September 30, 2018, the Water & Sewer System schedule of revenues and appropriations was balanced. Operating Revenues showed an unfavorable budget variance of (\$33,216,422), due to actual sales being lower than budgeted. Operating expenses showed a positive budget variance of \$1,092,945 due to actual uncollectibles being lower than budgeted and the budgeted emergency contingency of \$1,000,000 not being expended. The

transfer to Operating Capital Outlay showed a favorable budget variance of \$16,489,883 and Environmental Capital Outlay showed a favorable budget variance of \$3,312,923. Both were due to lower than budgeted revenues, which reduced the contributions available for capital outlay.

District Energy System

For the twelve months ending September 30, 2018, the District Energy System schedule of revenues and appropriations was balanced. Operating Income incurred an unfavorable budget variance of (\$106,267). This was due to an unfavorable budget variance of (\$369,224) in actual operating revenue due to lower than budgeted sales, which was partially offset by a favorable budget variance of \$262,957 in operating expenses. The Operating Income shortfall was offset by a favorable variance in Investment Income of \$102,755 and a reduction in transfers to Renewal and Replacements of (\$3,512).

Debt

In both the fourth quarter of FY 2017/18 and the first quarter of FY 2018/19, JEA experienced downgrades to various bonds. See the Debt Ratings section of this report for more information.

Jacksonville Transportation Authority

The financial report of the Jacksonville Transportation Authority (JTA) for the twelve months ending September 30, 2018 indicates no budgetary stress for JTA as a whole. However, the CTC Division's expenditures exceeded the budgetary appropriation approved by City Council primarily due to a renegotiated contract with the service provider for CTC services. Therefore, we are recommending that JTA file legislation to amend their Fiscal Year 2017/18 budget as soon as possible.

Jacksonville Port Authority

The Jacksonville Port Authority's (JPA) financial report for the twelve months ending September 30, 2018 indicates no budgetary stress. However, JPA submitted a budget amendment to City Council primarily due to JPA experiencing higher than normal maintenance dredging expenses resulting from the impacts of Hurricane Irma and extraordinary rainfall. The financial report reflects the Revised Budget as approved by City Council on November 13, 2018 via Ordinance 2018-569-E. JPA recorded Net Income Before Transfers of \$9,782,857 with \$7,172,628 being transferred to Operating Capital Outlay and \$2,610,229 shown as Surplus.

Jacksonville Aviation Authority

Jacksonville Aviation Authority's (JAA) financial report for the twelve months ending September 30, 2018 indicates no budgetary stress. JAA reported Operating Income of \$29,419,174, which was reduced by losses on disposal of assets in the Other Revenue line and

additional principal payments in the Debt Service line. JAA reported year-end net income before transfers of \$26,419,852. This resulted in a transfer to Operating Capital Outlay of \$2,221,030, a transfer from the Passenger Facility Charge (PFC) Reserve of \$328,204, and a transfer to Retained Earnings of \$24,527,026.

Jacksonville Housing Finance Authority

Subfund 721 experienced a favorable variance of \$933,202 for the fiscal year mostly due to revenue exceeding the budget. The JHFA received unanticipated funding from the Florida Housing Finance Corporation to be used for their single family loan program. The origination fee revenue associated with these additional loans was not anticipated in the fiscal year 17/18 budget.

DEBT RATINGS

City

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 fourth quarter, the City's Excise Tax Revenue bonds were upgraded by Fitch from AA to AAA. However, on October 11, 2018, Moody's downgraded approximately \$2.1 billion of outstanding City bonds and changed their outlook to negative from stable due to the City's participation in litigation with JEA against the Municipal Energy Authority of Georgia (MEAG) related to the Plant Vogtle project. According to Moody's, JEA and the City are seeking to have a Florida state court invalidate a "take-or-pay" power contract between JEA and MEAG.

JEA

As it relates to JEA, S&P Global lowered their ratings outlook on September 28, 2018 for the JEA Electric System from stable to negative. S&P also downgraded JEA's Electric System, Bulk Power Supply System, St. John's River Power Park, and all Electric System short and long term variable rate bonds due to their view of the cumulative effect of the numerous delays and cost overruns of the Plant Vogtle project. The negative outlook also reflects S&P's opinion of JEA's ongoing litigation.

On October 11, 2018 Moody's downgraded JEA's Electric System, Water and Sewer System, and District Energy System bonds, reflecting JEA's exposure to the delays and cost overruns of the Plant Vogtle project in addition to the ongoing litigation between JEA and MEAG (this downgrade is not reflected in the ratings as of September 30, 2018). Moody's also stated that their outlook remains negative for all three systems.

Please refer to pages 23 and 24 for a detailed list of individual bond ratings.

FINANCIAL REPORTS

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

NARRATIVES	PAGES
City of Jacksonville	9 – 17
JEA	18
Jacksonville Transportation Authority	19 – 20
Jacksonville Port Authority	21
Jacksonville Aviation Authority	22
BOND RATINGS	
City of Jacksonville	23
Independent Agencies	24
Bond Rating Scale	25
FINANCIAL STATEMENTS	
City of Jacksonville	26 – 52
JEA	53 – 56
Jacksonville Transportation Authority	57 – 61
Jacksonville Port Authority	62
Jacksonville Aviation Authority	63
Jacksonville Housing Finance Authority	64
EMPLOYEE CAPS	
Employee Cap Report	65 – 72
Citywide Employee Cap Summary of Changes	73 – 74
Citywide Part-Time Hours Report	75 – 77

Respectfully submitted,

Kyle S. Billy

Kyle S. Billy, CPA
Council Auditor



ONE CITY. ONE JACKSONVILLE.

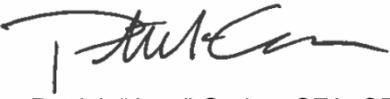
City of Jacksonville, Florida

Lenny Curry, Mayor

Finance and Administration Department
117 West Duval Street, Suite #300
Jacksonville, FL 32202
(904) 630-CITY
www.coj.net

MEMORANDUM

TO: Kyle Billy, CPA
Council Auditor

FROM: 
Patrick "Joey" Greive, CFA, CFP
Chief Financial Officer / Director of Finance and Administration

SUBJECT: Financial Summaries for the Twelve Months Ending September 30, 2018

DATE: November 30, 2018

In accordance with code section 106.421, the Department of Finance and Administration is forwarding the quarterly financial summaries for the twelve months ending September 30, 2018 for the agreed upon subfunds of the Consolidated City of Jacksonville. The financial information contained here are as of month twelve, pulled from FAMIS on 11/26/18, and do not reflect all final adjusting entries.

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

011 - GENERAL FUND – GSD:

As of September 30, the General Fund - GSD has an overall favorable variance of \$18.2 million. There are several year-end adjustment items, detailed in the applicable categories below, which will reduce this favorable variance by approximately \$3 million.

REVENUE

Overall, revenue outperformed budget by \$2,711,903. Ad Valorem Taxes outperformed budget by \$7,995,193.

Utility Service Tax underperformed budget by \$454,684.

Title	Variance
JEA Utilities Services Tax - Water	(542,988)
People's Gas	75,667
JEA Utilities Services Tax - Electric	154,276
All Other	(141,639)

(454,684)

Communication Service Tax underperformed budget by \$1,024,836.

Other Taxes outperformed budget by \$63,368.

Franchise Fees underperformed budget by \$347,768.

(347,768)

Title	Variance
Franchise Fee - Electric	(108,243)
Franchise Fee - Sewer	(388,825)
Franchise Fee - Water	(225,231)
Franchise Fee - People's Gas	300,261
All Other Accounts	74,270

Intergovernmental Revenue outperformed budget by \$45,014

State Shared Revenue underperformed budget by \$5,371,563.

(5,371,563)

Title	Variance
State Shared Revenue - Municipal	(6,192,751)
Municipal Fuel Tax F.S: 206.41(1)(c)	(1,714,675)
Municipal Fuel Tax Refund F.S: 206.41(4)	(596,475)
Constitutional Fuel Tax F.S: 206.41(1)(a)	(556,195)
County Fuel Tax F.S: 206.41(1)(b)	(104,752)
State Shared Revenue - County	1,292,002
Local Govt 1/2 Cent Sales Tax F.S: 218.61	2,536,376
All Other Accounts	(35,093)

Charges for Services outperformed budget by \$1,840,984.

1,840,984

Title	Variance
JSO: Home Detention Fee	83,586
Planning: Zoning and Rezoning Fees	84,620
EREQ: Siltation Inspection Fee	85,518
Civil Income Individuals	103,492
Planning: Comprehensive Amendment Fee	103,638
Medical Examiner: Net Revenue	118,493
JSO: Alarm Permit Fees	210,654
Fire & Rescue: Inspection Fee	512,195
All Other Accounts	538,788

Revenue From City Agencies underperformed budget by \$578,165, however this revenue category should have an offsetting favorable expenditure variance.

Net Transport Revenue outperformed budget by \$603,654.

Fines and Forfeits outperformed budget by \$231,573.

Investment Pool / Interest Earnings outperformed budget by \$329,660.

Miscellaneous Revenue outperformed budget by \$53,441.

Debt Funding: Debt Management Fund underperformed budget by \$1,597,374. This revenue category has an offsetting expenditure category titled Capital Outlay – Debt Funded. Any differences between the debt funding and actual capital outlay will be reconciled as part of the year-end adjustments.

The net favorable variance in Transfers From Other Funds of \$923,405 is due to the return of unused grant match funds totaling \$1,747,945, which is somewhat offset by unfavorable variances in the contributions from CDBG subfund 1A1 of \$5,798, the red light camera subfund 64C of \$535,244 and the loan repayment from the downtown northeast CRA subfund 181 of \$283,498. Accounting will post the remaining loan repayment revenue from subfund 181 as part of the year-end adjustments.

EXPENDITURES

Overall, expenditures have a net favorable variance of \$15.46 million. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$3,040,389. There is a slight favorable variance in the defined benefit pension plans which will be cleaned up as part of the year-end adjustments.

Internal Service Charges have a net favorable variance of \$2,535,903. The main drivers of which are favorable variances in IT computer system maintenance and security of \$1,296,081, fleet vehicle replacement charges of \$688,199 and fleet service / maint. charges of \$574,488.

Professional and Contractual Services have a net favorable variance of \$2,149,571. The largest drivers of which are professional services of \$1,344,309, security / guard service of \$402,069 and contractual services of \$368,659.

Other Operating Expenses has a net favorable variance of \$4,894,438. However, the IAFF settlement of \$2.15 million required in FY 18 as part of 2018-263-E has not been paid. Once Accounting posts the payment as part of the year-end adjustments the favorable variance will be reduced.

Title	Variance
Clothing, Uniforms and Safety Equipment	190,957
Hardware / Software Maintenance and Licenses	228,049
Tuition Reimbursement Program	262,801
Travel and Training	384,880
Miscellaneous Services and Charges	440,031
Electricity - Street Lights	708,498
IAFF Settlement Ord 2018-263-E	2,150,000
All Other Accounts	529,222

Capital Outlay has a favorable variance of \$579,403. Of this total, \$537,339 are for items listed on the 2018-504-E schedule AF and will be carried over into FY 19.

Capital Outlay – Debt Funded has reciprocal revenue category titled Debt Funding: Debt Management Fund which will offset and favorable variance.

Debt Service has a favorable variance of \$1,504,437. Of that total \$1,214,187 is interest, \$280,640 is principal and \$9,610 is for fees.

Grants, Aids and Contributions has a net favorable variance of \$154,825. The main driver of which is a \$150,000 favorable variance for Eden Exchange: Catch-A-Break.

Transfers to Other Funds has a net favorable variance of \$378,808. Of that total \$187,500 is a transfer to the grants capital project fund (SF 331) pursuant to 2017-762-E. Accounting will make this transfer as part of the year-end adjustments. The other significant driver is a favorable variance of \$189,616 in the transfer to JPA for a portion of the communication services tax. This variance is offset by an underperformance in the Communication Service Tax revenue.

Payment to Fiscal Agents has a favorable variance of \$571,173. This category includes the funding provided to JTA for the constitutional fuel tax [F.S: 206.41(1)(a)]. This favorable expense variance has a reciprocal and offsetting unfavorable revenue variance in State Shared Revenue.

Debt Management Fund Repayments are over budget by \$401,942. The primary driver of which are debt repayments for general capital projects which has a net unfavorable variance of \$698,667. This is somewhat offset by favorable variances in JFRD of \$260,149 and JSO of \$67,883.

OTHER GENERAL FUND SUBFUNDS:

015 – PROPERTY APPRAISER

The fund overall has a favorable variance of \$117,256. Revenue underperformed budget by \$13,160. Expenditures have a net favorable variance of \$130,417. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$13,250. There are also favorable variances in all other expenditure categories.

016 - CLERK OF THE COURT

The fund overall has a favorable variance of \$940,730. The variance once adjusted for the capital funding included on the 2018-504-E carryover schedule AF of \$400,974 is \$539,756. Revenue outperformed budget by \$289,111, which is being driven by a favorable variance in court – costs / fees of \$111,378, as seen in Charges for Services. Expenditures have a net favorable variance of \$651,619. The variance once adjusted for the capital funding included on the 2018-504-E carryover schedule AF of \$400,974 is \$250,645. Personnel costs, net of the salary and benefit lapse, have an unfavorable variance of \$127,628. Internal Service Charges has a net favorable variance of \$91,548. The main drivers of which are OGC charges of \$44,729 and IT system maint / security charges of \$46,314. Capital Outlay has a net favorable variance of \$401,215. The variance once adjusted for the capital funding included on the 2018-504-E carryover schedule AF of \$400,974 is \$241.

017 – TAX COLLECTOR

The fund overall has a favorable variance of \$1,720,377. The variance once adjusted for the capital funding included on the 2018-504-E carryover schedule AF of \$626,127 is \$1,094,250. Revenue outperformed budget by \$699,258. The main drivers of which are driver's license renewal fees of \$85,448, tax redemption fees – tax sales of \$145,613 and collection fees on delinquent tax sales of \$184,457, as seen in Charges for Services. Expenditures have a net favorable variance of \$1,021,119. The variance once adjusted for the capital funding included on the 2018-504-E carryover schedule AF of \$626,127 is \$394,992. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$175,523. Internal Service Charges has a net favorable variance of \$149,193. The main driver of which is IT system maint / security charges of \$104,425. The entire favorable variance in Capital Outlay \$626,128 will be carried over into FY 19 as part of 2018-504-E carryover schedule AF.

01A – SPECIAL EVENTS

The fund overall has a favorable variance of \$289,571. Revenue outperformed budget by \$5,059. Expenditures have a net favorable variance of \$284,512. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$157,657. Internal Service Charges are over budget by \$126,881. The main driver of which are IT computer system / maint / security charges which are over budget by \$150,649. Other Operating Expenses has a net favorable variance of \$151,457. The main drivers of which are equipment rentals of \$77,726 and misc services / charges of \$60,953. Grants, Aids and Contributions for the Florida / Georgia game has a net favorable variance of \$100,829.

SPECIAL REVENUE FUNDS:

159 – BUILDING INSPECTION

The fund overall has a favorable variance of \$4,507,679. Revenue outperformed budget by \$4.1 million. Building Inspection Fees outperformed budget by \$3,460,105. The largest drivers of which are electrical inspection fees of \$299,484, plumbing inspection fees of \$333,457, mechanical inspection fees of \$345,684 and building inspection fees of \$2,150,457. Charges for Services outperformed budget by \$391,622. The largest driver of which are subdivision plat fee revenue of \$133,683. Investment Pool / Interest Earnings outperformed budget by \$184,884. Expenditures have a net favorable variance of \$410,739. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$68,297. Internal Service Charges have a net favorable variance of \$114,222, the main drivers of which are the IT equipment refresh of \$88,944 and OGC charges of \$62,973. Capital Outlay has a favorable variance of \$130,970. Of that total only \$15,068 will be carried over into FY 19 as authorized by 2018-504-E schedule AF.

191 – KIDS HOPE ALLIANCE

The fund overall has a favorable variance of \$1,188,713. Revenue outperformed budget by \$481,826. Transfers From Other Funds has a favorable variance of \$390,210. The driver of which are returned grant funds from subfund 1FA of \$148,501 and the KHA grant fund (SF 192) of \$241,710. Expenditures have a net favorable variance of \$706,887. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$248,860. Professional and Contractual Services has a net favorable variance of \$183,119. Other Operating Expenses has a net favorable variance of \$89,866. Grants, Aids and Contributions have a net favorable variance of \$102,189.

ENTERPRISE FUNDS:

412 – PUBLIC PARKING

The fund overall has a favorable variance of \$399,921. Revenue outperformed budget by \$152,923. Charges for Services outperformed budget by \$89,592. Expenditures have a net favorable variance of \$246,998. Personnel costs, net of the salary and benefit lapse, are over budget by \$3,127. Internal Service Charges have a net favorable variance of \$103,059, the largest driver of which is IT computer system maint / security of \$55,772. Other Operating Expenses has a net favorable variance of \$142,498, the largest driver of which is repairs and maintenance of \$123,711.

431 – MOTOR VEHICLE INSPECTION

The fund overall has a favorable variance of \$121,799. Revenue outperformed budget by \$47,872. Expenditures have a net favorable variance of \$73,927. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$62,959.

441 - SOLID WASTE DISPOSAL

The fund overall has a favorable variance of \$3.7 million. Revenue outperformed budget by \$2,652,249. Franchise Fees outperformed budget by \$1,410,476. Charges for Services outperformed budget by \$1,296,709. The largest drivers of which are favorable variances in commercial (\$338,905) and residential tipping fees (\$575,280) and external host fees of \$292,914). Investment Pool / Interest Earnings outperformed budget by \$141,673. Miscellaneous Revenue underperformed budget by \$161,299, the largest driver of which is the sale of recyclable projects of \$161,621. Expenditures have a net favorable variance of \$1,093,631. Personnel costs, net of the salary and benefit lapse, are over budget by \$190,256. Internal Service Charges have a net favorable variance of \$968,935, the main driver of which are favorable variances in fleet billings of \$851,268. Other Operating Expenses has a net favorable variance of \$127,769. Debt Management Fund Repayments has a net favorable variance of \$183,553.

461 - STORMWATER SERVICES

The fund overall has a favorable variance of \$696,566. Revenue outperformed budget by \$521,342. Expenditures have a net favorable variance of \$175,224. Personnel costs are over budget by \$120,309. Internal Service Charges have a net favorable variance of \$254,130, the main driver of which are fleet service / fuel billings of \$292,846. As of the fourth quarter, this fund has a negative cash balance of \$8,759,420.74.

4K1 – CITY VENUES - CITY

The fund overall has a favorable variance of \$4,058,981. However, a negative non-cash expense item was posted to Fiscal and Other Debt Fees in error, once this is moved by Accounting, the favorable variance should be \$1,725,916. Revenue outperformed budget by \$664,161. Bed / Tourist Development Tax outperformed budget by \$668,532. Expenditures, once corrected, will have a net favorable variance of \$1,061,756. The table below shows the revenue and expense by venue excluding the negative non-cash expense item.

Venue	664,161			1,061,756		
	Revenue			Expenditures		
	Revised Budget	Actuals	Variance	Revised Budget	Actual / Encumb	Variance
Subfund Level	15,181,545	15,191,223	9,678	11,573,073	11,573,073	0
Subfund Level - Debt			0	10,788,612	10,041,924	746,688
Baseball Stadium	111,956	205,696	93,740	456,882	415,257	41,625
Convention Center	0	0	0	662,909	629,918	32,991
Municipal Stadium	14,848,411	15,309,154	460,743	3,803,310	3,697,467	105,843
Performing Arts Center	0	0	0	673,725	655,597	18,128
Ritz Theater	0	0	0	158,887	145,087	13,800
Memorial Arena	106,589	206,589	100,000	2,300,751	2,198,070	102,681

4K2 – CITY VENUES - SMG

The fund overall has a favorable variance of \$114,893. Revenue outperformed budget by \$8,558,536. Expenditures have a net unfavorable variance of \$8,443,643. The table below shows the revenue and expenses by venue.

Venue	8,558,536			(8,443,643)		
	Revenue			Expenditures		
	Revised Budget	Actuals	Variance	Revised Budget	Actual / Encumb	Variance
Subfund Level	10,625,073	10,635,643	10,570	0	0	0
Baseball Stadium	417,655	469,766	52,111	1,138,172	1,284,934	(146,762)
Convention Center	2,101,563	2,655,219	553,656	3,192,676	3,145,878	46,798
Daily's Place	1,570,613	2,439,237	868,624	1,570,613	2,258,447	(687,834)
Municipal Stadium	3,980,838	10,268,681	6,287,843	12,387,620	19,152,694	(6,765,074)
Performing Arts Center	2,808,777	3,171,951	363,174	3,248,368	3,275,756	(27,388)
Ritz Theater	284,031	184,571	(99,460)	1,254,060	1,030,446	223,614
Memorial Arena	9,749,169	10,271,187	522,018	8,746,210	9,833,207	(1,086,997)

INTERNAL SERVICE FUNDS:

511 - FLEET MANAGEMENT - OPERATIONS

The fund overall has an unfavorable variance of \$1,230,713. Revenue underperformed budget by \$1,697,538. Charges for Services underperformed budget by \$1,708,810 including billing to city agencies which underperformed budget by \$1.47 million and billing to independent authorities which underperformed budget by \$241,009. Expenditures have a net favorable variance of \$466,825. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$602,272. Internal Service Charges are over budget by \$330,403, the largest driver of which is IT computer system maint and security of \$348,157. Other Operating Expenses has a favorable variance of \$154,099.

521 – COPY CENTER / CENTRAL MAILROOM

The fund overall has a favorable variance of \$125,166. Revenue outperformed budget by \$122,558. The main driver of which is a favorable variance in Charges for Services of \$125,949. Expenditures have a net favorable variance of \$2,608.

531 - ITD – OPERATIONS

The fund overall has a favorable variance of \$800,168. Revenue underperformed budget by \$934,542. The main driver of which is a net unfavorable variance in Charges for Services of \$964,971. Expenditures have a net favorable variance of \$1,734,710. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$611,799. Professional and Contractual Services has a favorable variance of \$421,470. Other Operating Expenses has a net favorable variance of \$711,517. The main drivers of which are telephone / data lines of \$181,772 and hardware / software maint and licenses of \$573,364.

534 – RADIO COMMUNICATIONS

The fund overall has an unfavorable variance of \$1,869,297. However, if you remove the reciprocal / budgetarily offsetting categories of Debt Funding: Debt Management Fund and Capital Outlay – Debt Funded as well as the capital outlay funding that was carried over into FY 19 the fund actually has a favorable variance of \$411,949. Debt Funding: Debt Management Fund shows an unfavorable variance of \$2,805,220 because the capital outlay funded by debt has not been spent. The expense category doesn't show a matching offsetting favorable variance because the \$2.4 million is encumbered but not yet spent. Capital Outlay has a favorable variance of \$198,521. Of that total only \$171,057 will be carried over into FY 19 as authorized by 2018-504-E schedule AF. Debt Management Fund Repayments has a favorable variance of \$186,383, the main driver of which is the fire station paging project.

536 – TECHNOLOGY SYSTEM DEVELOPMENT

The fund overall has a favorable variance of \$660,595. The reciprocal revenue to offset the Capital Outlay – Debt Funded has not been posted in FAMIS yet. Once it is posted this fund will have the same timing issues as discussed in Radio Communication (SF 534) above. Treasury will repay the fund once the expense actuals are paid out.

551 – OFFICE OF GENERAL COUNSEL

The fund overall has a favorable variance of \$431,747. Revenue outperformed budget by \$208,776. Charges for Services outperformed budget by \$161,789. Expenditures have a net favorable variance of \$222,971. Personnel costs, net of the salary and benefit lapse, are over budget by \$124,480. Professional and Contractual Services has a \$245,397 favorable variance, the main driver of which is professional services for ancillary legal charges of \$195,671.

561 – SELF INSURANCE

The fund overall has a favorable variance of \$5,467,661. Revenue underperformed budget by \$606,689. Investment Pool / Interest Earnings underperformed budget by \$1,138,292. Charges for Services outperformed budget by \$345,619, the main driver of which is a favorable variance in excess WC insurance reimbursement of \$544,390. Expenditures have a net favorable variance of \$6,074,350. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$79,692. Insurance Costs and Premiums has a net favorable variance of \$5,848,844. Of that variance, change in liability has a favorable variance of \$10.3 million and paid loss has an unfavorable variance of \$5.6 million.

571 – GROUP HEALTH

The fund overall has a favorable variance of \$9,846,886. Revenue outperformed budget by \$132,517. Charges for Services: Insurance Premiums underperformed budget by \$132,998. Investment Pool / Interest Earnings outperformed budget by \$265,515. Expenditures have a net favorable variance of \$9,714,369. Personnel costs, net of the salary and benefit lapse, are over budget by \$26,637. Insurance Costs and Premiums has a net favorable variance of \$9.7 million, claims paid for group health makes up \$9.5 million of the total favorable variance.

581 - INSURED PROGRAMS

The fund overall has a favorable variance of \$693,415. Revenue outperformed budget by \$287,724. Charges for Services outperformed budget by \$259,783, the driver of which is recovery of damages of \$259,783. Expenditures have a net favorable variance of \$405,691. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$22,306. Insurance Costs and Premiums has a net favorable variance of \$361,949, of that the insurance loss deductible makes up \$326,686 of the total favorable variance.

5A1 – PUBLIC BUILDING ALLOCATIONS

The fund overall has a favorable variance of \$1,803,635. Revenue outperformed budget by \$62,176. Investment Pool / Interest Earnings outperformed budget by \$68,799. Expenditures have a net favorable variance of \$1,741,459. Personnel costs, net of the salary and benefit lapse, are over budget by \$1,868. Other Operating Expenses has a net favorable variance of \$1,684,230, the main drivers of which are electricity of \$1,147,770 and water (utility and treatment) of \$428,653.

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

*p.p. Angela Moyer
Budget Officer*

EARNINGS ON INVESTMENTS

The Operating Portfolio experienced a net of fees return of positive .50% for the quarter ending September 30, 2018, which outperformed the Blended Benchmark by 24 bps. Performance of the portfolio over the last year was a positive .51%, after fee deductions. During the past three and five years the portfolio has earned an average annual return of 1.48% and 1.55%, respectively. In addition, the Operating Portfolio continues to outperform its benchmark in all of the aforementioned return categories.

In what has become a familiar pattern, The Federal Reserve made the decision at their September 26th meeting to raise short term interest rates by 25 bps for the eighth time since December 2015. This upward adjustment sets the current target range at 2.00% to 2.25%, as signs of a strengthening economy persist. Statements made during their September meeting also contributed to expectations that the Fed is planning to continue gradually raising rates well into 2019. In addition, the short end of the yield curve continued to shift higher than the middle and longer ends throughout the 3rd quarter. Concerns remain that that the curve may invert, which would support speculation that the recent increase in equity market volatility could endure well into the rest of the calendar year and into 2019.

Domestic fixed income markets were mostly higher during the 3rd quarter of 2018 with shorter duration indices benefitting the most from the current rate environment. The Barclays U.S. Aggregate Index returned .02% over the previous three months, while the ICE BofAML US Treasury Notes 0-1 Year Index gained 49 bps over the same period. Achieving positive returns in equity and fixed income markets continues to be a challenge due to elevated price levels.

As we move into the 4th calendar quarter, we continue to monitor potential sources of volatility. The US continued to increase tariffs on Chinese goods while the Chinese government retaliated with tariffs of their own. Most global equity markets finished the quarter in positive territory, but the rising trade tensions continue to provide a sense of heightened uncertainty.

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

October 29, 2018

SUBJECT: QUARTERLY FINANCIAL SUMMARY – September 30, 2018
FROM: Ryan F. Wannemacher, Chief Financial Officer JEA
TO: Mr. Kyle Billy, CPA Council Auditor City Hall

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

For the year ended September 30, 2018, JEA contributed a record high \$116.6 million to the City's General Fund. JEA also paid to the City \$89.1 million in Public Service Tax and \$39.0 million in City of Jacksonville Franchise Fees, for a total combined payment to the City of \$244.7 million. This represents an increase of \$3.7 million from the prior year.

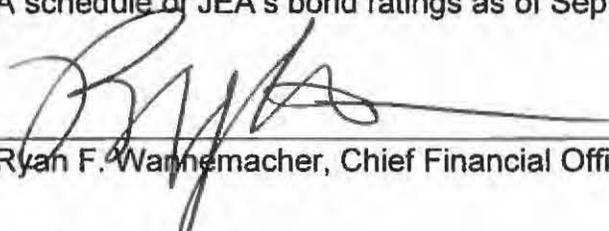
The Electric System experienced increased unit sales primarily due to a cold winter. The Electric System produced a balanced budget for the year ended September 30, 2018 and realized \$30.9 million of capital savings.

The Water and Sewer System experienced reduced unit sales primarily due to higher precipitation and lower irrigation. The Water and Sewer System produced a balanced budget for the year ended September 30, 2018 and realized \$37.2 million of capital savings.

The District Energy System produced a balanced budget for the year ended September 30, 2018 and realized \$2.0 million of capital savings.

JEA experienced no budgetary stress during the period ended September 30, 2018.

A schedule of JEA's bond ratings as of September 30, 2018 is included with this report.



Ryan F. Wannemacher, Chief Financial Officer

Attachments: As noted

RECEIVED
NOV 07 2018
COUNCIL AUDITOR



JACKSONVILLE TRANSPORTATION AUTHORITY

November 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 September 30, 2018. A full-year variance narrative for each division is also included:

Bus Fund

Bus revenues were higher than budget for the year by \$2.5 million, primarily driven by favorable net sales and gas tax. Expenses, excluding fund transfers and contingency are \$0.2 million under budget, the operating contingency will be sufficient to cover all line item variances attributed to year-end close.

Skyway Fund

Skyway parking fares were lower than budgeted due to lot closures during the construction of Jacksonville Regional Transportation Center (JRTC). There is a favorable variance in grants related to the redemption of older grants. Expenses are under budget, aided by the allocated contingency. The transfer from the Bus fund was slightly higher than budget. The Skyway is a fare-free service and requires a transfer from the Bus fund to support operations.

CTC Fund (Connexion)

Connexion grant revenues exceeded budget by \$0.2 million. The increase in Services expense related to the renegotiated contract with MV Transportation required a greater than budgeted transfer from the Bus fund. In February, the JTA Board approved a \$3 per revenue hour increase so that the contractor could address hiring and retention issues for their operators. The contingency was not enough to offset the additional expense.

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



Ferry Fund

The St. Johns River Ferry was \$0.1 million below budget for expenses, resulting from favorable materials and services expenses. Grant revenues and passenger fares were both higher than budget, leading to a lower transfer amount required from the Bus fund of \$0.6 million.

General Fund

Revenues were favorable in all categories, exceeding budget by \$0.5 million. Expenses are favorable by \$0.2 million, resulting in a net surplus of \$0.7 million.

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

Respectfully,

Kendra Burton
Manager, Financial Planning and Analysis
Jacksonville Transportation Authority

cc: Nathaniel P. Ford, Sr.
Greg Hayes



November 26, 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 September 30, 2018.

In FY2018, the Jacksonville Port Authority amended the original FY2018 budget, a result of impacts of berth maintenance dredging expenses associated with Hurricane Irma and extraordinary rainfall. The Authority also revised its revenue forecast and all expense line items in conjunction with this revision.

The Authority recorded record revenues in FY2018 of \$68 million, compared to \$59 million in prior year FY2017. In July 2018, Fitch Ratings affirmed JAXPORTS "A" Rating, Outlook Stable. In July 2018, Moody Investors Service affirmed JAXPORTS Rating "A2", Stable.

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 fluid and cursive, with the first name "Mike" being more prominent than the last name "McClung".

Mike McClung
Director of Finance

P.O. Box 3005
2831 Talleyrand Avenue
Jacksonville, FL 32209-0005
Phone: (904) 630-3000
www.jaxport.com

Bloont Island Marine Terminal
Talleyrand Marine Terminal
Dames Coast Marine Terminal
JAXPORT Cruise Terminal



November 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 twelve months ended September 30, 2018.

Operating Revenues were \$84.96 million which results in a positive variance of \$2.73 million year to date. Operating Expenditures were \$55.54 million which results in a year to date positive variance of \$1.99 million. The quarter closes with a year to date positive Operating Income variance of \$4.72 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', written in a cursive style.

Richard A. Rossi
Chief Financial Officer

Bond Ratings - City of Jacksonville
As of September 30, 2018

BOND CLASSIFICATION	FROM	TO	MOODY'S	S&P	FITCH	
Issuer Credit Rating (Implied GO)	1997	1999	Aa2	AA	AA	
	2000	2003	Aa2	n/a	n/a	
	2004	2007	n/a	n/a	n/a	
	2008	2009	Aa2	AA	AA	
	2010	2013	Aa1	AA	AA+	
	2014	2014	Aa2	AA	AA+	
	2015	Current	Aa2	AA	AA	
Covenant Bonds	2008	2009	Aa3	AA-	AA-	
	2010	2013	Aa2	AA-	AA	
	2014	2014	Aa3	AA-	AA	
	2015	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	2018	Aa2 / Aa3	AA+ / AA	AA / AA-	
	2018	Current	Aa2 / Aa3	AA+ / AA	AAA / AA / AA-	
	Better Jacksonville Plan	1997	1999	n/a	n/a	n/a
		2000	2000	n/a	n/a	n/a
2001		2006	Aa3	A+	AA	
2007		2008	Aa3	AA-	AA	
2009		2009	Aa3	AA-	AA/AA-	
2010		2011	Aa2/A1	AA-	AA/AA-	
2011		2012	Aa2/A1	AA-/A	AA/AA-	
2012		2016	A1	AA-/A	AA-/A+	
2016		Current	A1	AA-/A+	AA-/A+	
Commercial Paper Notes	2002	2003	n/a	n/a	n/a	
	2004	2009	n/a	A-1+	n/a	
	2010	2013	P-1	n/a	n/a	
	2013	Current	n/a	A-1	F1	

Bond Ratings for Independent Agencies

As of September 30, 2018

	<u>Fitch</u>	<u>S&P</u>	<u>Moody</u>
<u>JEA</u>			
Uninsured Long Term			
Electric Senior Bonds (1)	AA	A+	Aa2
Electric Subordinated Bonds (1)	AA	A	Aa3
Uninsured Short Term			
Electric Bonds	F1+	A-1	VMIG-1
Uninsured Long Term			
SJRPP Bonds (1)	AA	A+	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
Uninsured Long Term			
Bulk Power Supply System Bonds (1)	AA	A+	Aa2
District Energy System Bonds	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 2012	A	Not Rated	A2
Revenue Bonds - Series 2018B	A	Not Rated	A2
Source: JEA- Kristina Quarterman, Manager of Operating Budgets			
JTA- Kendra Burton, Manager of Financial Planning & Analysis			
JPA- Mike McClung, Director of Finance			
(1) On September 28, 2018, S&P downgraded its long term ratings on those senior lien bonds to "A+" from "AA-" and subordinated lien bonds to "A" from "A+", with negative outlook.			

Bond Ratings Scale

Moody's		S&P		Fitch		Definition
Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	
Aaa	P-1	AAA	A-1+	AAA	F1+	Prime
Aa1		AA+		AA+		High grade
Aa2		AA		AA		High grade
Aa3		AA-		AA-		
A1		A+	A-1	A+	F1	Upper medium grade
A2	A	A	A			
A3	P-2	A-	A-2	A-	F2	Upper medium grade
Baa1		BBB+		BBB+		
Baa2	P-3	BBB	A-3	BBB	F3	Medium grade
Baa3		BBB-		BBB-		
Ba1	Not Prime (NP)	BB+	B	BB+	B	Non-investment grade speculative
Ba2		BB		BB		
Ba3		BB-		BB-		
B1		B+		B+		Highly speculative
B2		B		B		
B3		B-		B-		
Caa1		CCC+	C	CCC	C	
Caa2	CCC	CC				
Caa3	CCC-	C		Speculative, in or near default		
Ca	CC	C				
C	C	D	D	RD/D	RD/D	In default, little prospect of recovery
/	D					
/	D					

Municipal Short Term Ratings (Moody's)

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

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY
 FOR THE QUARTER ENDED SEPTEMBER 30, 2018

GENERAL FUND GSD - 011

REVENUE - VARIOUS

	Revised Budget	Actuals	Variance Favorable (Unfavorable)
AD VALOREM TAXES	595,914,631	603,909,824	7,995,193
SALES AND USE TAXES	1,159,338	1,237,820	78,482
UTILITY SERVICE TAXES	91,763,077	91,308,393	(454,684)
COMMUNICATIONS SERVICES TAX	32,856,366	31,831,530	(1,024,836)
LOCAL BUSINESS TAX	7,106,286	7,091,172	(15,114)
FRANCHISE FEES	40,634,300	40,286,532	(347,768)
OTHER LICENSES AND PERMITS	0	1,000	1,000
FEDERAL GRANTS	388,453	436,289	47,836
FEDERAL PAYMENTS IN LIEU OF TAXES	25,119	22,297	(2,822)
STATE GRANTS	393,571	393,571	0
STATE SHARED REVENUES	173,714,313	168,342,750	(5,371,563)
CONTRIBUTIONS FROM OTHER LOCAL UNITS	116,754,815	116,754,815	0
GENERAL GOVERNMENT	7,014,214	6,993,779	(20,435)
PUBLIC SAFETY	26,868,197	28,293,856	1,425,659
PHYSICAL ENVIRONMENT	505,035	535,051	30,016
HUMAN SERVICES	2,292,997	2,385,016	92,019
CULTURE AND RECREATION	561,433	644,944	83,511
OTHER CHARGES FOR SERVICES	15,896,351	16,098,594	202,243
JUDGMENT AND FINES	669,600	761,527	91,927
VIOLATIONS OF LOCAL ORDINANCES	470,198	618,471	148,273
OTHER FINES AND/OR FORFEITS	1,105,609	1,096,982	(8,628)
INTEREST, INCL PROFITS ON INVESTMENTS	2,702,077	3,032,860	330,783
RENTS AND ROYALTIES	149,550	156,068	6,518
DISPOSITION OF FIXED ASSETS	125,000	110,376	(14,624)
CONTRIB & DONATIONS FROM PRIVATE SOURCES	102,000	94,330	(7,670)
OTHER MISCELLANEOUS REVENUE	18,024,451	18,145,006	120,555
CONTRIBUTIONS FROM OTHER FUNDS	15,643,013	16,566,418	923,405
DEBT PROCEEDS	5,597,374	4,000,000	(1,597,374)
	1,158,437,368	1,161,149,271	2,711,903

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY
 FOR THE QUARTER ENDED SEPTEMBER 30, 2018

GENERAL FUND GSD - 011

EXPENDITURES BY DEPARTMENT

	Revised Budget	Actuals plus Encumbrance	Variance Favorable (Unfavorable)
ADVISORY BOARDS & COMMISSIONS	482,394	442,017	40,377
CITY COUNCIL	10,082,351	9,835,452	246,900
COURTS	4,191,608	4,205,862	(14,254)
DEPARTMENT OF NEIGHBORHOODS	0	185	(185)
DOWNTOWN INVESTMENT AUTHORITY	2,089,839	2,285,597	(195,758)
EMPLOYEE SERVICES	7,455,033	7,150,856	304,177
FINANCE AND ADMINISTRATION	13,398,186	12,399,336	998,850
FIRE AND RESCUE	217,059,487	214,152,554	2,906,933
HUMAN RIGHTS COMMISSION	787,630	760,256	27,374
INTRA-GOVERNMENTAL SERVICES	6,050	6,192	(143)
MAYOR'S OFFICE	4,250,506	3,816,703	433,803
MEDICAL EXAMINER	4,540,947	4,582,770	(41,824)
MILITARY AFFAIRS AND VETERANS	1,202,840	1,188,739	14,102
NEIGHBORHOODS	20,842,571	20,398,167	444,403
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES	297,025,969	297,296,381	(270,412)
OFFICE OF ECONOMIC DEVELOPMENT	1,619,582	1,593,826	25,755
OFFICE OF ETHICS, COMPLIANCE AND OVERSIGHT	308,689	322,489	(13,800)
OFFICE OF GENERAL COUNSEL	3,019,405	805,756	2,213,649
OFFICE OF INSPECTOR GENERAL	1,006,820	901,303	105,517
OFFICE OF SPORTS AND ENTERTAINMENT	887,508	765,885	121,624
OFFICE OF THE SHERIFF	415,178,023	411,198,995	3,979,027
PARKS, RECREATION AND COMMUNITY SVCS	42,589,422	41,444,357	1,145,065
PLANNING AND DEVELOPMENT	4,621,452	4,076,472	544,980
PUBLIC DEFENDER	2,164,001	2,146,893	17,108
PUBLIC HEALTH	1,120,112	1,122,585	(2,473)
PUBLIC LIBRARIES	33,227,163	32,912,991	314,172
PUBLIC WORKS	44,753,555	43,257,822	1,495,733
SPECIAL SERVICES	0	145	(145)
STATE ATTORNEY	1,739,956	1,737,387	2,569
SUPERVISOR OF ELECTIONS	6,031,028	5,416,588	614,440
	1,141,682,125	1,126,224,560	15,457,565

GENERAL FUND - GSD
EXPENDITURES BY DEPARTMENT SUPPLEMENTAL DETAIL

Department of Neighborhoods, Intra-Governmental Services and Special Services are inactive departments due to prior reorganizations and are therefore not listed in the detail below.

Courts

Unfavorable Variance:	(14,254)	
		<u>Variance</u>
Personnel Costs		1,779
Operating and Capital Outlay		188
Internal Service Charges - IT Computer Sys/Maint		(11,621)
Internal Service Charges - Other		(4,600)

Downtown Investment Authority

Unfavorable Variance:	(195,758)	
		<u>Variance</u>
Personnel Costs		(40,351)
Operating and Capital Outlay		31,236
Internal Service Charges - IT Computer Sys/Maint		(20,474)
Internal Service Charges - OGC		(162,150)
Internal Service Charges - Other		(4,019)

Medical Examiner

Unfavorable Variance:	(41,824)	
		<u>Variance</u>
Personnel Costs		(60,069)
Operating and Capital Outlay		32,349
Internal Service Charges - IT Computer Sys/Maint		(11,278)
Internal Service Charges - Other		(2,826)

Office of Ethics, Compliance and Oversight

Unfavorable Variance:	(13,800)	
		<u>Variance</u>
Personnel Costs		(4,791)
Operating and Capital Outlay		121
Internal Service Charges - IT Computer Sys/Maint		(1,480)
Internal Service Charges - OGC		(8,122)
Internal Service Charges - Other		472

Public Health

Unfavorable Variance:	(2,473)	
		<u>Variance</u>
Operating and Capital Outlay		154
Internal Service Charges - Radio		(3,226)
Internal Service Charges - Other		599

JACKSONVILLE CITYWIDE ACTIVITIES

Unfavorable Variance:	(270,412)	
		<u>Variance</u>
Citywide Salary & Benefit Lapse		(2,605,661)
CIP Debt Service Repayment		(698,667)
Juvenile Justice		108,326
Eden Exchange: Catch-A-Break		150,000
Transfers Out - Other Funds		189,191
Contribution to JPA - Communication Svc Tax		189,616
Payment to Fiscal Agent for Constitutional Gas Tax		571,173
Transfers Out - Debt Service		1,494,985
Other		330,625

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

011 - GENERAL FUND - GSD

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	149,641,698.76	Current Liabilities	30,904,763.78
Taxes and other Receivable, Net	4,075,275.49	Other Liabilities	79,384,660.73
Due from Other Government Units	58,703,525.57	Deferred Inflows	179,850.56
Inventories	3,160,594.57		
Other Current Assets	73,954,223.95	TOTAL LIABILITIES	<u>110,469,275.07</u>
		FUND EQUITY	
		Beginning of Year	103,438,457.32
		Current Yr Less Encumbrances	76,586,826.51
		Reserves and Encumbrances	(959,240.56)
		TOTAL FUND EQUITY	<u>179,066,043.27</u>
TOTAL ASSETS	<u>289,535,318.34</u>	TOTAL LIABILITIES FUND EQUITY	<u>289,535,318.34</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Ad Valorem Taxes	595,914,631	603,909,824	0	7,995,193
Utility Service Tax	91,763,077	91,308,393	0	(454,684)
Communication Service Tax	32,856,366	31,831,530	0	(1,024,836)
Other Taxes	8,265,624	8,328,992	0	63,368
Franchise Fees	40,634,300	40,286,532	0	(347,768)
Intergovernmental Revenue	807,143	852,157	0	45,014
State Shared Revenue	173,714,313	168,342,750	0	(5,371,563)
Charges for Services	24,480,682	26,321,666	0	1,840,984
Revenue From City Agencies	5,648,967	5,070,802	0	(578,165)
Net Transport Revenue	23,187,525	23,791,179	0	603,654
Fines and Forfeits	2,245,407	2,476,980	0	231,573
Investment Pool / Interest Earnings	2,702,077	3,031,737	0	329,660
Miscellaneous Revenue	18,222,054	18,275,496	0	53,441
Debt Funding: Debt Management Fund	5,597,374	4,000,000	0	(1,597,374)
Transfers From Other Funds	15,643,013	16,566,418	0	923,405
Contribution From Local Units	116,754,815	116,754,815	0	0
TOTAL REVENUE	<u>1,158,437,368</u>	<u>1,161,149,271</u>	<u>0</u>	<u>2,711,903</u>
EXPENDITURES				
Salaries	383,224,543	377,294,302	4	5,930,237
Salary & Benefit Lapse	(6,002,363)	0	0	(6,002,363)
Pension Costs	152,065,015	150,568,650	0	1,496,365
Employer Provided Benefits	69,191,016	67,574,866	0	1,616,150
Internal Service Charges	105,218,788	102,682,885	0	2,535,903
Insurance Costs and Premiums	7,989,204	7,988,989	0	215
Professional and Contractual Services	57,386,213	48,150,673	7,085,968	2,149,571
Other Operating Expenses	82,278,724	72,793,920	4,590,367	4,894,438
Inter-Departmental Billing	339,164	338,933	0	231
Library Materials	3,842,785	3,516,687	325,878	220
Capital Outlay	5,497,965	4,709,473	209,088	579,403
Capital Outlay - Debt Funded	5,597,374	5,156,231	403,897	37,247
Debt Service	65,750,473	64,246,036	0	1,504,437
Grants, Aids & Contributions	38,758,899	38,309,338	294,736	154,825
Supervision Allocation	(2,963)	(14,154)	0	11,191

Indirect Cost	3,084,435	3,084,435	0	0
Transfers to Other Funds	130,122,008	129,743,200	0	378,808
Payment to Fiscal Agents	5,251,269	4,680,096	0	571,173
Debt Management Fund Repayments	32,020,302	32,422,244	0	(401,942)
Fiscal and Other Debt Fees	69,275	67,818	0	1,457
TOTAL EXPENDITURES	<u>1,141,682,125</u>	<u>1,113,314,622</u>	<u>12,909,938</u>	<u>15,457,565</u>
CURRENT YEAR	<u>16,755,243</u>	<u>47,834,649</u>	<u>(12,909,938)</u>	<u>18,169,468</u>
FUND BALANCE TRANSFERS	28,631,833			
CARRYOVERS	(945)			
CONTINGENCIES	(54,691,695)			
RESERVE - PRIOR YEAR ENCUMBRANCES	9,305,564			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

015 - PROPERTY APPRAISER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	589,831.92	Current Liabilities	310,860.97
		TOTAL LIABILITIES	310,860.97
		FUND EQUITY	
		Beginning of Year	198,974.79
		Current Yr Less Encumbrances	79,996.16
		TOTAL FUND EQUITY	278,970.95
TOTAL ASSETS	<u>589,831.92</u>	TOTAL LIABILITIES FUND EQUITY	<u>589,831.92</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	363,053	367,965	0	4,912
Investment Pool / Interest Earnings	21,376	2,523	0	(18,853)
Miscellaneous Revenue	2,500	3,281	0	781
Transfers From Other Funds	9,622,651	9,622,651	0	0
TOTAL REVENUE	<u>10,009,580</u>	<u>9,996,420</u>	<u>0</u>	<u>(13,160)</u>
EXPENDITURES				
Salaries	5,815,820	5,694,534	0	121,286
Salary & Benefit Lapse	(151,336)	0	0	(151,336)
Pension Costs	1,436,060	1,446,030	0	(9,970)
Employer Provided Benefits	1,021,177	967,907	0	53,270
Internal Service Charges	1,006,135	947,855	0	58,280
Insurance Costs and Premiums	30,176	30,176	0	0
Professional and Contractual Services	259,695	158,833	84,662	16,201
Other Operating Expenses	714,127	671,088	354	42,684
Capital Outlay	2	0	0	2
TOTAL EXPENDITURES	<u>10,131,856</u>	<u>9,916,424</u>	<u>85,015</u>	<u>130,417</u>
	CURRENT YEAR	79,996	(85,015)	117,256
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(57,609)			
RESERVE - PRIOR YEAR ENCUMBRANCES	179,885			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

016 - CLERK OF THE COURT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,777,808.41	Current Liabilities	66,234.65
Due from Other Government Units	<u>373,954.55</u>	TOTAL LIABILITIES	<u>66,234.65</u>
		FUND EQUITY	
		Beginning of Year	1,862,132.71
		Current Yr Less Encumbrances	1,223,395.60
		TOTAL FUND EQUITY	<u>3,085,528.31</u>
TOTAL ASSETS	<u><u>3,151,762.96</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>3,151,762.96</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	4,427,565	4,693,979	0	266,414
Investment Pool / Interest Earnings	16,676	39,371	0	22,695
Miscellaneous Revenue	0	1	0	1
TOTAL REVENUE	<u>4,444,241</u>	<u>4,733,352</u>	<u>0</u>	<u>289,111</u>
EXPENDITURES				
Salaries	1,217,545	1,085,134	0	132,411
Salary & Benefit Lapse	(47,305)	0	0	(47,305)
Pension Costs	265,121	252,365	0	12,756
Employer Provided Benefits	211,542	181,776	0	29,766
Internal Service Charges	2,042,997	1,951,449	0	91,548
Insurance Costs and Premiums	5,384	5,384	0	0
Professional and Contractual Services	5,283	4,063	0	1,220
Other Operating Expenses	256,085	176,351	49,726	30,008
Capital Outlay	658,000	141,785	115,000	401,215
Supervision Allocation	330,970	330,970	0	0
Indirect Cost	160,696	160,696	0	0
TOTAL EXPENDITURES	<u>5,106,319</u>	<u>4,289,973</u>	<u>164,726</u>	<u>651,619</u>
	CURRENT YEAR	<u>443,379</u>	<u>(164,726)</u>	<u>940,730</u>
	FUND BALANCE TRANSFERS	780,017		
	CARRYOVERS	0		
	CONTINGENCIES	(119,287)		
	RESERVE - PRIOR YEAR ENCUMBRANCES	1,348		
	BUDGET DIFFERENCE	<u>0</u>		

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

017 - TAX COLLECTOR

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,800,372.96	Current Liabilities	504,660.39
		TOTAL LIABILITIES	504,660.39
		FUND EQUITY	
		Beginning of Year	679,463.83
		Current Yr Less Encumbrances	2,616,248.74
		TOTAL FUND EQUITY	3,295,712.57
TOTAL ASSETS	<u>3,800,372.96</u>	TOTAL LIABILITIES FUND EQUITY	<u>3,800,372.96</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	10,747,444	11,424,725	0	677,281
Investment Pool / Interest Earnings	13,466	31,491	0	18,025
Miscellaneous Revenue	16,500	20,452	0	3,952
Transfers From Other Funds	6,699,259	6,699,259	0	0
TOTAL REVENUE	<u>17,476,669</u>	<u>18,175,927</u>	<u>0</u>	<u>699,258</u>
EXPENDITURES				
Salaries	9,189,476	8,878,933	0	310,543
Salary & Benefit Lapse	(231,928)	0	0	(231,928)
Pension Costs	1,885,883	1,875,483	0	10,400
Employer Provided Benefits	1,547,723	1,461,215	0	86,508
Internal Service Charges	1,876,054	1,726,861	0	149,193
Insurance Costs and Premiums	46,408	46,378	0	30
Professional and Contractual Services	336,754	190,547	95,928	50,279
Other Operating Expenses	2,020,944	1,970,721	30,256	19,967
Capital Outlay	862,185	182,769	53,288	626,128
TOTAL EXPENDITURES	<u>17,533,499</u>	<u>16,332,907</u>	<u>179,472</u>	<u>1,021,119</u>
	CURRENT YEAR	<u>(56,830)</u>	<u>1,843,019</u>	<u>(179,472)</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
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

01A - SPECIAL EVENTS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	426,840.86	Current Liabilities	56,931.34
Taxes and other Receivable, Net	<u>0.00</u>	TOTAL LIABILITIES	<u>56,931.34</u>
		FUND EQUITY	
		Beginning of Year	209,713.01
		Current Yr Less Encumbrances	<u>160,196.51</u>
		TOTAL FUND EQUITY	<u>369,909.52</u>
TOTAL ASSETS	<u><u>426,840.86</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>426,840.86</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	70,000	73,560	0	3,560
Investment Pool / Interest Earnings	11,990	23,152	0	11,162
Miscellaneous Revenue	294,340	284,677	0	(9,663)
Transfers From Other Funds	6,133,226	6,133,226	0	0
TOTAL REVENUE	<u>6,509,556</u>	<u>6,514,615</u>	<u>0</u>	<u>5,059</u>
EXPENDITURES				
Salaries	1,075,531	908,821	0	166,710
Salary & Benefit Lapse	(13,246)	0	0	(13,246)
Pension Costs	144,613	154,526	0	(9,913)
Employer Provided Benefits	129,554	115,448	0	14,106
Internal Service Charges	555,980	682,861	0	(126,881)
Insurance Costs and Premiums	29,274	29,274	0	0
Professional and Contractual Services	94,567	94,565	0	3
Other Operating Expenses	4,084,210	3,913,649	19,104	151,457
Capital Outlay	37,301	1,229	34,625	1,447
Grants, Aids & Contributions	554,875	454,046	0	100,829
TOTAL EXPENDITURES	<u>6,692,660</u>	<u>6,354,419</u>	<u>53,729</u>	<u>284,512</u>
	CURRENT YEAR	<u>160,197</u>	<u>(53,729)</u>	<u>289,571</u>
	FUND BALANCE TRANSFERS	0		
	CARRYOVERS	0		
	CONTINGENCIES	(74,154)		
	RESERVE - PRIOR YEAR ENCUMBRANCES	257,258		
	BUDGET DIFFERENCE	<u>0</u>		

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

159 - BUILDING INSPECTION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	21,308,425.82	Current Liabilities	1,075,135.00
Taxes and other Receivable, Net	<u>0.00</u>	TOTAL LIABILITIES	<u>1,075,135.00</u>
		FUND EQUITY	
		Beginning of Year	14,935,898.96
		Current Yr Less Encumbrances	<u>5,297,391.86</u>
		TOTAL FUND EQUITY	<u>20,233,290.82</u>
TOTAL ASSETS	<u><u>21,308,425.82</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>21,308,425.82</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Building Inspection Fees	13,784,080	17,244,185	0	3,460,105
Charges for Services	1,581,522	1,973,144	0	391,622
Fines and Forfeits	232,706	283,907	0	51,201
Investment Pool / Interest Earnings	105,717	290,601	0	184,884
Miscellaneous Revenue	47,976	57,105	0	9,129
TOTAL REVENUE	<u>15,752,001</u>	<u>19,848,941</u>	<u>0</u>	<u>4,096,940</u>
EXPENDITURES				
Salaries	7,363,609	7,348,057	0	15,552
Salary & Benefit Lapse	(111,985)	0	0	(111,985)
Pension Costs	1,788,111	1,704,656	0	83,454
Employer Provided Benefits	1,409,761	1,328,484	0	81,276
Internal Service Charges	3,593,004	3,478,782	0	114,222
Insurance Costs and Premiums	72,303	72,303	0	0
Professional and Contractual Services	100,001	39,511	4,375	56,115
Other Operating Expenses	401,028	359,033	1,419	40,577
Capital Outlay	130,970	0	0	130,970
Supervision Allocation	(455,866)	(455,866)	0	0
Indirect Cost	753,675	753,975	0	(300)
Payment to Fiscal Agents	727,198	726,340	0	858
TOTAL EXPENDITURES	<u>15,771,810</u>	<u>15,355,276</u>	<u>5,794</u>	<u>410,739</u>
	CURRENT YEAR	<u>19,809</u>	<u>4,493,664</u>	<u>(5,794)</u>
	FUND BALANCE TRANSFERS	804,177		
	CARRYOVERS	0		
	CONTINGENCIES	(786,978)		
	RESERVE - PRIOR YEAR ENCUMBRANCES	2,609		
	BUDGET DIFFERENCE	<u>0</u>		

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

191 - KIDS HOPE ALLIANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	8,080,532.09	Current Liabilities	2,032,394.94
		TOTAL LIABILITIES	2,032,394.94
		FUND EQUITY	
		Beginning of Year	4,133,603.11
		Current Yr Less Encumbrances	1,914,534.04
		TOTAL FUND EQUITY	6,048,137.15
TOTAL ASSETS	<u>8,080,532.09</u>	TOTAL LIABILITIES FUND EQUITY	<u>8,080,532.09</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Investment Pool / Interest Earnings	32,685	99,301	0	66,616
Miscellaneous Revenue	81,840	106,840	0	25,000
Transfers From Other Funds	30,134,687	30,524,897	0	390,210
TOTAL REVENUE	<u>30,249,212</u>	<u>30,731,038</u>	<u>0</u>	<u>481,826</u>
EXPENDITURES				
Salaries	2,479,037	2,239,897	0	239,140
Salary & Benefit Lapse	(46,214)	0	0	(46,214)
Pension Costs	445,406	416,531	0	28,875
Employer Provided Benefits	306,305	279,245	0	27,059
Internal Service Charges	726,902	650,613	0	76,289
Insurance Costs and Premiums	16,475	16,475	0	0
Professional and Contractual Services	540,178	322,823	34,236	183,119
Other Operating Expenses	315,403	208,931	16,606	89,866
Capital Outlay	1	0	0	1
Debt Service	447,313	440,750	0	6,563
Grants, Aids & Contributions	26,514,986	22,798,060	3,614,738	102,189
Transfers to Other Funds	1,445,012	1,445,012	0	0
TOTAL EXPENDITURES	<u>33,190,803</u>	<u>28,818,336</u>	<u>3,665,580</u>	<u>706,887</u>
CURRENT YEAR	<u>(2,941,591)</u>	<u>1,912,702</u>	<u>(3,665,580)</u>	<u>1,188,713</u>
FUND BALANCE TRANSFERS	1,832			
CARRYOVERS	0			
CONTINGENCIES	(247,870)			
RESERVE - PRIOR YEAR ENCUMBRANCES	3,187,629			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

412 - PUBLIC PARKING

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,609,517.46	Current Liabilities	286,100.58
Taxes and other Receivable, Net	4,380.00	Other Liabilities	508,432.79
Due from Other Government Units	120.00	TOTAL LIABILITIES	794,533.37
Other Current Assets	35,475.00	FUND EQUITY	
Capital Assets, Net	6,449,924.25	Beginning of Year	7,529,001.34
		Current Yr Less Encumbrances	775,882.00
		TOTAL FUND EQUITY	8,304,883.34
TOTAL ASSETS	9,099,416.71	TOTAL LIABILITIES FUND EQUITY	9,099,416.71

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	3,341,532	3,431,124	0	89,592
Fines and Forfeits	519,501	554,241	0	34,740
Investment Pool / Interest Earnings	17,293	38,594	0	21,301
Miscellaneous Revenue	50,511	57,602	0	7,091
Transfers From Other Funds	0	199	0	199
TOTAL REVENUE	3,928,837	4,081,760	0	152,923
EXPENDITURES				
Salaries	1,322,644	1,306,090	1,882	14,671
Salary & Benefit Lapse	(29,768)	0	0	(29,768)
Pension Costs	279,053	284,477	0	(5,424)
Employer Provided Benefits	295,307	277,913	0	17,394
Internal Service Charges	686,171	583,112	0	103,059
Insurance Costs and Premiums	98,947	98,947	0	0
Professional and Contractual Services	550,000	0	550,000	0
Other Operating Expenses	819,110	504,720	171,892	142,498
Capital Outlay	107,561	101,344	1,650	4,568
Supervision Allocation	43,605	43,605	0	0
Indirect Cost	268,965	268,965	0	0
Transfers to Other Funds	250,000	250,000	0	0
TOTAL EXPENDITURES	4,691,595	3,719,172	725,424	246,998
CURRENT YEAR	(762,758)	362,588	(725,424)	399,921
FUND BALANCE TRANSFERS	734,231			
CARRYOVERS	0			
CONTINGENCIES	(139,622)			
RESERVE - PRIOR YEAR ENCUMBRANCES	168,150			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

431 - MOTOR VEHICLE INSPECTION - SEC 110.407

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	239,094.91	Current Liabilities	16,423.96
Taxes and other Receivable, Net	80,954.58	Other Liabilities	94,572.80
Inventories	11,693.14	TOTAL LIABILITIES	110,996.76
Capital Assets, Net	32,603.17	FUND EQUITY	
		Beginning of Year	106,661.56
		Current Yr Less Encumbrances	146,687.48
		TOTAL FUND EQUITY	253,349.04
TOTAL ASSETS	364,345.80	TOTAL LIABILITIES FUND EQUITY	364,345.80

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	386,567	432,772	0	46,205
Investment Pool / Interest Earnings	1,586	3,254	0	1,668
TOTAL REVENUE	388,153	436,025	0	47,872
EXPENDITURES				
Salaries	236,262	184,819	0	51,443
Salary & Benefit Lapse	(8,945)	0	0	(8,945)
Pension Costs	54,477	45,514	0	8,963
Employer Provided Benefits	60,563	49,065	0	11,498
Internal Service Charges	36,960	36,612	0	348
Insurance Costs and Premiums	1,783	1,783	0	0
Professional and Contractual Services	1	0	0	1
Other Operating Expenses	22,634	9,517	2,500	10,617
Capital Outlay	1	0	0	1
Indirect Cost	38,567	38,567	0	0
TOTAL EXPENDITURES	442,303	365,876	2,500	73,927
CURRENT YEAR	(54,150)	70,149	(2,500)	121,799
FUND BALANCE TRANSFERS	78,371			
CARRYOVERS	0			
CONTINGENCIES	(26,721)			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,500			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

441 - SOLID WASTE DISPOSAL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	7,740,857.88	Current Liabilities	5,415,950.06
Taxes and other Receivable, Net	31,672,239.81	Other Liabilities	6,250,765.49
Due from Other Government Units	4,076.01	TOTAL LIABILITIES	11,666,715.55
Capital Assets, Net	42,446,991.37	FUND EQUITY	
		Beginning of Year	64,863,172.20
		Current Yr Less Encumbrances	5,334,277.32
		TOTAL FUND EQUITY	70,197,449.52
TOTAL ASSETS	81,864,165.07	TOTAL LIABILITIES FUND EQUITY	81,864,165.07

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Franchise Fees	7,517,271	8,927,747	0	1,410,476
Charges for Services	61,550,234	62,846,943	0	1,296,709
Revenue From City Agencies - Allocations	203,060	168,324	0	(34,736)
Fines and Forfeits	4,000	3,426	0	(574)
Investment Pool / Interest Earnings	71,010	212,683	0	141,673
Miscellaneous Revenue	1,549,189	1,387,890	0	(161,299)
Transfers From Other Funds	9,000,000	9,000,000	0	0
General Fund Loan	3,058,842	3,058,842	0	0
TOTAL REVENUE	82,953,606	85,605,855	0	2,652,249
EXPENDITURES				
Salaries	4,942,886	5,062,621	0	(119,735)
Salary & Benefit Lapse	(115,812)	0	0	(115,812)
Pension Costs	947,028	934,015	0	13,013
Employer Provided Benefits	1,438,172	1,405,894	0	32,278
Internal Service Charges	5,046,320	4,077,385	0	968,935
Insurance Costs and Premiums	120,957	120,957	0	0
Professional and Contractual Services	47,826,144	47,292,862	529,653	3,629
Other Operating Expenses	10,334,106	10,030,004	176,333	127,769
Capital Outlay	58,826	58,825	0	1
Supervision Allocation	(241,431)	(241,431)	0	0
Indirect Cost	1,925,504	1,925,504	0	0
Transfers to Other Funds	9,000,000	9,000,000	0	0
Debt Management Fund Repayments	3,033,332	2,849,779	0	183,553
TOTAL EXPENDITURES	84,316,031	82,516,414	705,986	1,093,631
CURRENT YEAR	(1,362,425)	3,089,441	(705,986)	3,745,880
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(472,977)			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,835,402			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

461 - STORMWATER SERVICES

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(8,759,420.74)	Current Liabilities	1,292,395.31
Taxes and other Receivable, Net	20,553,460.17	Other Liabilities	11,698,313.45
Capital Assets, Net	<u>69,640,932.66</u>	TOTAL LIABILITIES	<u>12,990,708.76</u>
		FUND EQUITY	
		Beginning of Year	61,230,313.63
		Current Yr Less Encumbrances	7,213,949.70
		TOTAL FUND EQUITY	<u>68,444,263.33</u>
TOTAL ASSETS	<u><u>81,434,972.09</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>81,434,972.09</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	29,584,022	29,560,298	0	(23,724)
Investment Pool / Interest Earnings	0	545,065	0	545,065
General Fund Loan	2,324,997	2,324,997	0	0
TOTAL REVENUE	<u>31,909,019</u>	<u>32,430,361</u>	<u>0</u>	<u>521,342</u>
EXPENDITURES				
Salaries	5,150,848	5,303,670	0	(152,822)
Pension Costs	1,223,674	1,156,508	0	67,166
Employer Provided Benefits	1,513,151	1,547,804	0	(34,653)
Internal Service Charges	3,067,151	2,813,021	0	254,130
Insurance Costs and Premiums	156,746	156,746	0	0
Professional and Contractual Services	7,876,235	7,536,744	323,249	16,242
Other Operating Expenses	580,554	483,174	70,588	26,792
Capital Outlay	2	0	0	2
Indirect Cost	576,130	576,130	0	0
Transfers to Other Funds	10,000,000	10,000,000	0	0
Debt Management Fund Repayments	2,345,915	2,347,547	0	(1,632)
TOTAL EXPENDITURES	<u>32,490,405</u>	<u>31,921,344</u>	<u>393,837</u>	<u>175,224</u>
CURRENT YEAR	<u>(581,386)</u>	<u>509,016</u>	<u>(393,837)</u>	<u>696,566</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(214,522)			
RESERVE - PRIOR YEAR ENCUMBRANCES	795,908			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

4K1 - CITY VENUES - CITY

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,231,403.38	Current Liabilities	7,139,670.63
Other Current Assets	(107,740.06)	Other Liabilities	315,845,137.31
Other Non Current Assets	0.00		
Capital Assets, Net	<u>414,167,460.42</u>	TOTAL LIABILITIES	<u>322,984,807.94</u>
		FUND EQUITY	
		Beginning of Year	94,272,644.54
		Current Yr Less Encumbrances	(966,328.74)
		TOTAL FUND EQUITY	<u>93,306,315.80</u>
TOTAL ASSETS	<u><u>416,291,123.74</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>416,291,123.74</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Bed / Tourist Development Tax	7,900,000	8,568,532	0	668,532
Other Taxes	2,000,004	1,833,337	0	(166,667)
Charges for Services	213,688	167,684	0	(46,004)
Investment Pool / Interest Earnings	50,000	56,648	0	6,648
Miscellaneous Revenue	4,846,675	5,048,327	0	201,652
Transfers From Other Funds	15,131,545	15,131,545	0	0
TOTAL REVENUE	<u>30,141,912</u>	<u>30,806,073</u>	<u>0</u>	<u>664,161</u>
EXPENDITURES				
Internal Service Charges	303,339	321,799	0	(18,460)
Insurance Costs and Premiums	1,236,502	1,236,502	0	0
Professional and Contractual Services	211,815	211,815	0	0
Other Operating Expenses	5,576,500	5,249,134	0	327,366
Capital Outlay	728,307	467,052	255,094	6,161
Debt Service	10,525,903	9,779,216	0	746,687
Transfers to Other Funds	11,573,073	11,573,073	0	0
Debt Management Fund Repayments	262,709	262,708	0	1
Fiscal and Other Debt Fees	0	(2,333,065)	0	2,333,065
TOTAL EXPENDITURES	<u>30,418,148</u>	<u>26,768,234</u>	<u>255,094</u>	<u>3,394,820</u>
CURRENT YEAR	<u>(276,236)</u>	<u>4,037,839</u>	<u>(255,094)</u>	<u>4,058,981</u>
FUND BALANCE TRANSFERS	106,589			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	169,647			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

4K2 - CITY VENUES - SMG

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	9,821,728.22	Current Liabilities	20,603,817.06
Taxes and other Receivable, Net	10,356,113.10	Other Liabilities	110,080.24
Other Current Assets	81,406.03	TOTAL LIABILITIES	20,713,897.30
Other Deferred Charges	283,027.84	FUND EQUITY	
		Beginning of Year	(286,515.33)
		Current Yr Less Encumbrances	114,893.22
		TOTAL FUND EQUITY	(171,622.11)
TOTAL ASSETS	20,542,275.19	TOTAL LIABILITIES FUND EQUITY	20,542,275.19

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	13,095,283	20,044,361	0	6,949,078
Investment Pool / Interest Earnings	16,025	25,080	0	9,055
Miscellaneous Revenue	7,801,338	9,401,742	0	1,600,404
Transfers From Other Funds	10,625,073	10,625,073	0	0
TOTAL REVENUE	31,537,719	40,096,255	0	8,558,536
EXPENDITURES				
Salaries	5,643,619	5,451,922	0	191,697
Pension Costs	128,742	59,310	0	69,432
Employer Provided Benefits	1,805,240	1,881,629	0	(76,389)
Insurance Costs and Premiums	612,329	610,511	0	1,818
Professional and Contractual Services	17,081,870	24,980,980	0	(7,899,110)
Other Operating Expenses	6,265,919	6,997,009	0	(731,090)
Supervision Allocation	0	0	0	0
TOTAL EXPENDITURES	31,537,719	39,981,362	0	(8,443,643)
CURRENT YEAR	0	114,893	0	114,893
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

511 - FLEET MGMT - OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,792,158.34	Current Liabilities	2,304,411.17
Due from Other Government Units	307,871.20	Other Liabilities	1,429,838.57
Inventories	643,694.32		
Capital Assets, Net	<u>1,090,677.88</u>	TOTAL LIABILITIES	<u>3,734,249.74</u>
		FUND EQUITY	
		Beginning of Year	2,279,625.78
		Current Yr Less Encumbrances	(1,179,473.78)
		TOTAL FUND EQUITY	1,100,152.00
TOTAL ASSETS	<u><u>4,834,401.74</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>4,834,401.74</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	29,985,704	28,276,894	0	(1,708,810)
Investment Pool / Interest Earnings	30,000	(58)	0	(30,058)
Miscellaneous Revenue	504,000	545,330	0	41,330
TOTAL REVENUE	<u>30,519,704</u>	<u>28,822,166</u>	<u>0</u>	<u>(1,697,538)</u>
EXPENDITURES				
Salaries	4,496,820	3,899,026	0	597,794
Salary & Benefit Lapse	(182,503)	0	0	(182,503)
Pension Costs	1,005,989	949,403	0	56,586
Employer Provided Benefits	1,054,258	923,863	0	130,395
Internal Service Charges	854,350	1,184,753	0	(330,403)
Insurance Costs and Premiums	42,804	42,804	0	0
Professional and Contractual Services	485,002	446,107	13,486	25,409
Other Operating Expenses	22,878,616	21,761,348	963,169	154,099
Capital Outlay	173,500	158,052	0	15,448
Supervision Allocation	(60,793)	(60,793)	0	0
Indirect Cost	736,142	736,142	0	0
TOTAL EXPENDITURES	<u>31,484,184</u>	<u>30,040,705</u>	<u>976,654</u>	<u>466,825</u>
CURRENT YEAR	<u>(964,480)</u>	<u>(1,218,539)</u>	<u>(976,654)</u>	<u>(1,230,713)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(492,591)			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,457,071			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

521 - COPY CENTER / CENTRAL MAILROOM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	678,166.65	Current Liabilities	139,204.57
Due from Other Government Units	28.00	Other Liabilities	75,347.84
Capital Assets, Net	<u>3,998.44</u>	TOTAL LIABILITIES	<u>214,552.41</u>
		FUND EQUITY	
		Beginning of Year	186,094.53
		Current Yr Less Encumbrances	281,546.15
		TOTAL FUND EQUITY	467,640.68
TOTAL ASSETS	<u><u>682,193.09</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>682,193.09</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,543,595	2,669,544	0	125,949
Investment Pool / Interest Earnings	8,769	5,239	0	(3,530)
Miscellaneous Revenue	0	139	0	139
TOTAL REVENUE	<u>2,552,364</u>	<u>2,674,922</u>	<u>0</u>	<u>122,558</u>
EXPENDITURES				
Salaries	163,158	167,672	0	(4,514)
Pension Costs	37,046	34,229	0	2,817
Employer Provided Benefits	34,100	36,692	0	(2,592)
Internal Service Charges	28,204	29,527	0	(1,323)
Insurance Costs and Premiums	665	665	0	0
Professional and Contractual Services	1,375,676	1,230,047	141,844	3,785
Other Operating Expenses	807,048	783,732	19,375	3,942
Capital Outlay	4,506	4,012	0	494
Supervision Allocation	0	0	0	0
Indirect Cost	105,595	105,595	0	0
TOTAL EXPENDITURES	<u>2,555,998</u>	<u>2,392,171</u>	<u>161,219</u>	<u>2,608</u>
CURRENT YEAR	<u>(3,634)</u>	<u>282,751</u>	<u>(161,219)</u>	<u>125,166</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(18,594)			
RESERVE - PRIOR YEAR ENCUMBRANCES	22,228			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

531 - ITD OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	5,510,920.46	Current Liabilities	1,429,820.77
Inventories	403,372.67	Other Liabilities	2,129,238.33
Other Current Assets	2,032.68	TOTAL LIABILITIES	<u>3,559,059.10</u>
Capital Assets, Net	<u>2,823,509.57</u>	FUND EQUITY	
		Beginning of Year	4,455,930.85
		Current Yr Less Encumbrances	724,845.43
		TOTAL FUND EQUITY	<u>5,180,776.28</u>
TOTAL ASSETS	<u><u>8,739,835.38</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>8,739,835.38</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	26,125,011	25,160,040	0	(964,971)
Investment Pool / Interest Earnings	10,000	34,343	0	24,343
Miscellaneous Revenue	2,000	8,086	0	6,086
TOTAL REVENUE	<u>26,137,011</u>	<u>25,202,469</u>	<u>0</u>	<u>(934,542)</u>
EXPENDITURES				
Salaries	8,754,409	8,005,667	0	748,742
Salary & Benefit Lapse	(313,832)	0	0	(313,832)
Pension Costs	2,128,839	2,035,571	0	93,268
Employer Provided Benefits	1,019,925	936,304	0	83,621
Internal Service Charges	1,691,396	1,703,045	0	(11,649)
Insurance Costs and Premiums	118,301	118,301	0	0
Professional and Contractual Services	3,566,790	2,506,347	638,973	421,470
Other Operating Expenses	8,485,848	6,723,898	1,050,433	711,517
Capital Outlay	212,900	183,925	27,401	1,573
Supervision Allocation	(184,538)	(184,538)	0	0
Indirect Cost	885,123	885,123	0	0
TOTAL EXPENDITURES	<u>26,365,161</u>	<u>22,913,644</u>	<u>1,716,807</u>	<u>1,734,710</u>
CURRENT YEAR	<u>(228,151)</u>	<u>2,288,825</u>	<u>(1,716,807)</u>	<u>800,168</u>
FUND BALANCE TRANSFERS	2,705			
CARRYOVERS	0			
CONTINGENCIES	(1,017,931)			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,243,376			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

534 - RADIO COMMUNICATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,217,413.19	Current Liabilities	430,782.15
Due from Other Government Units	110,757.37	Other Liabilities	2,333,520.33
Other Current Assets	48,620.00	TOTAL LIABILITIES	<u>2,764,302.48</u>
Capital Assets, Net	5,380,259.96	FUND EQUITY	
Other Deferred Charges	<u>263,029.00</u>	Beginning of Year	3,510,296.97
		Current Yr Less Encumbrances	1,745,480.07
		TOTAL FUND EQUITY	<u>5,255,777.04</u>
TOTAL ASSETS	<u><u>8,020,079.52</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>8,020,079.52</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	5,701,596	5,761,923	0	60,328
Investment Pool / Interest Earnings	26,487	15,479	0	(11,008)
Miscellaneous Revenue	0	1,895	0	1,895
Debt Funding: Debt Management Fund	2,805,220	0	0	(2,805,220)
TOTAL REVENUE	<u>8,533,303</u>	<u>5,779,297</u>	<u>0</u>	<u>(2,754,005)</u>
EXPENDITURES				
Salaries	577,340	530,103	0	47,237
Salary & Benefit Lapse	(9,474)	0	0	(9,474)
Pension Costs	124,773	121,153	0	3,620
Employer Provided Benefits	121,379	116,121	0	5,258
Internal Service Charges	253,084	237,883	0	15,201
Insurance Costs and Premiums	5,998	5,998	0	0
Professional and Contractual Services	85,440	83,685	0	1,755
Other Operating Expenses	1,255,797	1,107,945	100,731	47,121
Capital Outlay	1,194,830	946,048	50,261	198,521
Capital Outlay - Debt Funded	2,805,220	51,119	2,401,184	352,917
Grants, Aids & Contributions	259,000	222,828	0	36,172
Supervision Allocation	184,538	184,538	0	0
Indirect Cost	106,811	106,811	0	0
Transfers to Other Funds	91,980	91,980	0	0
Debt Management Fund Repayments	1,441,955	1,255,572	0	186,383
TOTAL EXPENDITURES	<u>8,498,671</u>	<u>5,061,786</u>	<u>2,552,176</u>	<u>884,709</u>
CURRENT YEAR	<u>34,632</u>	<u>717,512</u>	<u>(2,552,176)</u>	<u>(1,869,297)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	(63,531)			
RESERVE - PRIOR YEAR ENCUMBRANCES	28,899			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

536 - TECHNOLOGY SYSTEM DEVELOPMENT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	286,299.47	Current Liabilities	94,865.00
Other Current Assets	1,890,707.67	Other Liabilities	751,877.50
Capital Assets, Net	<u>7,363,609.99</u>	TOTAL LIABILITIES	<u>846,742.50</u>
		FUND EQUITY	
		Beginning of Year	1,605,252.93
		Current Yr Less Encumbrances	7,088,621.70
		TOTAL FUND EQUITY	8,693,874.63
TOTAL ASSETS	<u><u>9,540,617.13</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>9,540,617.13</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Investment Pool / Interest Earnings	0	44,514	0	44,514
TOTAL REVENUE	<u>0</u>	<u>44,514</u>	<u>0</u>	<u>44,514</u>
EXPENDITURES				
Capital Outlay	34,588	7,220	27,368	0
Capital Outlay - Debt Funded	1,198,867	478,303	715,309	5,256
Debt Management Fund Repayments	1,923,123	1,312,297	0	610,826
TOTAL EXPENDITURES	<u>3,156,578</u>	<u>1,797,820</u>	<u>742,676</u>	<u>616,081</u>
CURRENT YEAR	<u>(3,156,578)</u>	<u>(1,753,307)</u>	<u>(742,676)</u>	<u>660,595</u>
FUND BALANCE TRANSFERS	1,923,123			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,233,455			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

551 - OFFICE OF GENERAL COUNSEL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,251,248.55	Current Liabilities	625,003.55
Due from Other Government Units	1,155,990.00	Other Liabilities	1,221,035.29
Capital Assets, Net	<u>6,787.60</u>	TOTAL LIABILITIES	<u>1,846,038.84</u>
		FUND EQUITY	
		Beginning of Year	1,206,291.88
		Current Yr Less Encumbrances	1,361,695.43
		TOTAL FUND EQUITY	<u>2,567,987.31</u>
TOTAL ASSETS	<u><u>4,414,026.15</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>4,414,026.15</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	10,629,485	10,791,274	0	161,789
Investment Pool / Interest Earnings	23,808	26,559	0	2,751
Miscellaneous Revenue	8,000	52,236	0	44,236
TOTAL REVENUE	<u>10,661,293</u>	<u>10,870,069</u>	<u>0</u>	<u>208,776</u>
EXPENDITURES				
Salaries	6,273,357	6,183,039	0	90,318
Salary & Benefit Lapse	(255,739)	0	0	(255,739)
Pension Costs	1,409,744	1,344,480	0	65,264
Employer Provided Benefits	597,937	622,260	0	(24,323)
Internal Service Charges	476,088	462,525	0	13,563
Insurance Costs and Premiums	31,585	31,585	0	0
Professional and Contractual Services	1,731,981	442,466	1,044,118	245,397
Other Operating Expenses	499,124	343,695	66,939	88,491
Capital Outlay	1	0	0	1
Indirect Cost	273,184	273,184	0	0
TOTAL EXPENDITURES	<u>11,037,262</u>	<u>9,703,234</u>	<u>1,111,057</u>	<u>222,971</u>
CURRENT YEAR	<u>(375,969)</u>	<u>1,166,835</u>	<u>(1,111,057)</u>	<u>431,747</u>
FUND BALANCE TRANSFERS	196,871			
CARRYOVERS	0			
CONTINGENCIES	(745,313)			
RESERVE - PRIOR YEAR ENCUMBRANCES	924,411			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

561 - SELF INSURANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	107,173,269.60	Current Liabilities	148,390.22
Taxes and other Receivable, Net	300,794.67	Other Liabilities	277,584.47
Due from Other Government Units	1,054,745.61	Insurance Reserves	108,225,141.71
Other Current Assets	499,205.33	TOTAL LIABILITIES	<u>108,651,116.40</u>
Other Non Current Assets	9,527,283.75	FUND EQUITY	
Capital Assets, Net	<u>376,801.79</u>	Beginning of Year	5,509,440.32
		Current Yr Less Encumbrances	4,771,544.03
		TOTAL FUND EQUITY	<u>10,280,984.35</u>
TOTAL ASSETS	<u><u>118,932,100.75</u></u>	TOTAL LIABILITIES FUND EQUITY	<u>118,932,100.75</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	471,367	816,986	0	345,619
Charges for Services: Insurance Premiums	37,774,062	37,959,828	0	185,766
Investment Pool / Interest Earnings	1,510,886	372,594	0	(1,138,292)
Miscellaneous Revenue	600	819	0	219
Transfer In to Pay Debt Service	1,071,609	1,071,609	0	0
TOTAL REVENUE	<u>40,828,524</u>	<u>40,221,835</u>	<u>0</u>	<u>(606,689)</u>
EXPENDITURES				
Salaries	1,117,805	1,057,317	0	60,488
Salary & Benefit Lapse	(16,382)	0	0	(16,382)
Pension Costs	249,696	223,715	0	25,981
Employer Provided Benefits	161,573	151,968	0	9,605
Internal Service Charges	796,563	784,918	0	11,645
Insurance Costs and Premiums	34,945,353	28,961,292	135,217	5,848,844
Professional and Contractual Services	736,035	601,988	123,001	11,047
Other Operating Expenses	725,102	580,080	21,902	123,119
Capital Outlay	2	0	0	2
Supervision Allocation	985,665	985,665	0	0
Indirect Cost	762,989	762,989	0	0
Transfers to Other Funds	1,299,249	1,299,249	0	0
TOTAL EXPENDITURES	<u>41,763,651</u>	<u>35,409,180</u>	<u>280,120</u>	<u>6,074,350</u>
CURRENT YEAR	<u>(935,127)</u>	<u>4,812,655</u>	<u>(280,120)</u>	<u>5,467,661</u>
FUND BALANCE TRANSFERS	1,299,249			
CARRYOVERS	(357,976)			
CONTINGENCIES	(123,967)			
RESERVE - PRIOR YEAR ENCUMBRANCES	117,821			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

571 - GROUP HEALTH

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	38,287,253.80	Current Liabilities	5,178,723.32
Capital Assets, Net	<u>2,612.47</u>	Other Liabilities	<u>159,222.79</u>
		TOTAL LIABILITIES	<u>5,337,946.11</u>
		FUND EQUITY	
		Beginning of Year	21,815,243.34
		Current Yr Less Encumbrances	11,136,676.82
		TOTAL FUND EQUITY	<u>32,951,920.16</u>
TOTAL ASSETS	<u><u>38,289,866.27</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>38,289,866.27</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services: Insurance Premiums	76,561,460	76,428,462	0	(132,998)
Investment Pool / Interest Earnings	356,584	622,099	0	265,515
TOTAL REVENUE	<u>76,918,044</u>	<u>77,050,561</u>	<u>0</u>	<u>132,517</u>
EXPENDITURES				
Salaries	585,200	602,842	0	(17,642)
Salary & Benefit Lapse	(13,737)	0	0	(13,737)
Pension Costs	96,527	97,834	0	(1,307)
Employer Provided Benefits	70,681	64,632	0	6,049
Internal Service Charges	201,559	160,862	0	40,697
Insurance Costs and Premiums	93,665,308	82,147,195	1,859,043	9,659,071
Professional and Contractual Services	1,096,594	372,511	702,837	21,246
Other Operating Expenses	30,846	10,495	359	19,991
Capital Outlay	1	0	0	1
Supervision Allocation	(21,910)	(21,910)	0	0
Indirect Cost	73,073	73,073	0	0
TOTAL EXPENDITURES	<u>95,784,142</u>	<u>83,507,535</u>	<u>2,562,238</u>	<u>9,714,369</u>
CURRENT YEAR	<u>(18,866,098)</u>	<u>(6,456,974)</u>	<u>(2,562,238)</u>	<u>9,846,886</u>
FUND BALANCE TRANSFERS	17,765,818			
CARRYOVERS	0			
CONTINGENCIES	(53,100)			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,153,380			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

581 - INSURED PROGRAMS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	5,630,188.05	Current Liabilities	130,299.86
Capital Assets, Net	664.82	Other Liabilities	2,085,581.25
Other Deferred Charges	<u>1,994,650.03</u>	TOTAL LIABILITIES	<u>2,215,881.11</u>
		FUND EQUITY	
		Beginning of Year	5,017,594.35
		Current Yr Less Encumbrances	392,027.44
		TOTAL FUND EQUITY	<u>5,409,621.79</u>
TOTAL ASSETS	<u><u>7,625,502.90</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>7,625,502.90</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	734,019	993,802	0	259,783
Charges for Services: Insurance Premiums	6,578,119	6,595,509	0	17,390
Investment Pool / Interest Earnings	96,478	107,015	0	10,537
Miscellaneous Revenue	0	14	0	14
TOTAL REVENUE	<u>7,408,616</u>	<u>7,696,340</u>	<u>0</u>	<u>287,724</u>
EXPENDITURES				
Salaries	533,674	514,154	0	19,520
Salary & Benefit Lapse	(10,093)	0	0	(10,093)
Pension Costs	77,145	65,583	0	11,562
Employer Provided Benefits	57,544	56,227	0	1,317
Internal Service Charges	142,397	132,582	0	9,815
Insurance Costs and Premiums	8,134,036	7,771,896	191	361,949
Professional and Contractual Services	873,367	700,149	171,418	1,800
Other Operating Expenses	33,838	23,835	185	9,817
Capital Outlay	3	0	0	3
Supervision Allocation	(985,665)	(985,665)	0	0
Indirect Cost	168,276	168,276	0	0
TOTAL EXPENDITURES	<u>9,024,522</u>	<u>8,447,036</u>	<u>171,795</u>	<u>405,691</u>
CURRENT YEAR	<u>(1,615,906)</u>	<u>(750,696)</u>	<u>(171,795)</u>	<u>693,415</u>
FUND BALANCE TRANSFERS	1,142,844			
CARRYOVERS	0			
CONTINGENCIES	(45,921)			
RESERVE - PRIOR YEAR ENCUMBRANCES	518,983			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

5A1 - PUBLIC BUILDING ALLOCATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	11,158,504.96	Current Liabilities	3,320,859.10
Taxes and other Receivable, Net	25,027.66	Other Liabilities	532,181.94
Capital Assets, Net	<u>112,487.47</u>	TOTAL LIABILITIES	<u>3,853,041.04</u>
		FUND EQUITY	
		Beginning of Year	4,778,485.04
		Current Yr Less Encumbrances	2,664,494.01
		TOTAL FUND EQUITY	<u>7,442,979.05</u>
TOTAL ASSETS	<u><u>11,296,020.09</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>11,296,020.09</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	45,716,073	45,707,046	0	(9,027)
Investment Pool / Interest Earnings	66,512	135,311	0	68,799
Miscellaneous Revenue	307,908	310,312	0	2,404
TOTAL REVENUE	<u>46,090,493</u>	<u>46,152,669</u>	<u>0</u>	<u>62,176</u>
EXPENDITURES				
Salaries	2,651,859	2,685,060	0	(33,201)
Salary & Benefit Lapse	(33,859)	0	0	(33,859)
Pension Costs	559,622	541,437	0	18,185
Employer Provided Benefits	670,095	623,088	0	47,007
Internal Service Charges	9,961,273	10,005,298	0	(44,025)
Insurance Costs and Premiums	1,176,805	1,176,805	0	0
Professional and Contractual Services	7,639,911	6,840,076	739,754	60,081
Other Operating Expenses	19,962,448	17,383,598	894,620	1,684,230
Inter-Departmental Billing	49,555	50,570	0	(1,015)
Capital Outlay	72,485	28,430	0	44,055
Supervision Allocation	0	0	0	0
Indirect Cost	1,466,205	1,466,205	0	0
Transfers to Other Funds	2,966,257	2,966,257	0	0
TOTAL EXPENDITURES	<u>47,142,656</u>	<u>43,766,823</u>	<u>1,634,374</u>	<u>1,741,459</u>
CURRENT YEAR	<u>(1,052,163)</u>	<u>2,385,847</u>	<u>(1,634,374)</u>	<u>1,803,635</u>
FUND BALANCE TRANSFERS	303,357			
CARRYOVERS	0			
CONTINGENCIES	(292,339)			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,041,145			
BUDGET DIFFERENCE	<u>0</u>			

JEA QUARTERLY FINANCIAL SUMMARY - ELECTRIC SYSTEM
September 30, 2018

ASSETS:		LIABILITIES & EQUITY:	
Cash and Investments	\$ 368,879,000	Current Liabilities	\$ 163,853,000
Other Current Assets	235,086,000	Other Liabilities	3,016,987,000
Fixed and Other Assets	<u>3,628,662,000</u>	Fund Equity (Net Assets)	<u>1,051,787,000</u>
TOTAL ASSETS	<u>\$ 4,232,627,000</u>	TOTAL LIABILITIES & EQUITY	<u>\$ 4,232,627,000</u>

	Original Budget	Revised Budget	As of 12 months Actual	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
FUEL RELATED REVENUES & EXPENSES:				
FUEL REVENUES	\$ 417,649,053	\$ 417,649,053	\$ 398,293,429	\$ (19,355,624)
Total Net Fuel Revenues	<u>\$ 417,649,053</u>	<u>\$ 417,649,053</u>	<u>\$ 398,293,429</u>	<u>\$ (19,355,624)</u>
FUEL EXPENSES				
Transfer To/(From) Rate Stabilization, Net	\$ (32,799,915)	\$ (32,799,915)	\$ (57,339,075)	\$ 24,539,160
Fuel & Purchased Power (1)	<u>450,448,968</u>	<u>450,448,968</u>	<u>455,632,504</u>	<u>(5,183,536)</u>
Total Fuel & Purchased Power	<u>\$ 417,649,053</u>	<u>\$ 417,649,053</u>	<u>\$ 398,293,429</u>	<u>\$ 19,355,624</u>
FUEL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BASE RELATED REVENUES & EXPENSES:				
BASE OPERATING REVENUES				
Base Rate Revenues	\$ 802,292,405	\$ 802,292,405	\$ 763,676,880	\$ (38,615,525)
Environmental Charge Revenue	7,942,200	7,942,200	7,572,146	(370,054)
Conservation Charge & Demand Side Revenue	1,000,000	1,000,000	905,640	(94,360)
Other Revenues	30,551,894	30,551,894	25,690,879	(4,861,015)
Natural Gas Pass Through Revenue	2,383,913	2,383,913	536,739	(1,847,174)
Total Base Related Revenues	<u>\$ 844,170,412</u>	<u>\$ 844,170,412</u>	<u>\$ 798,382,284</u>	<u>\$ (45,788,128)</u>
BASE OPERATING EXPENSES				
Operating and Maintenance	\$ 216,333,937	\$ 198,934,896	\$ 197,810,887	\$ 1,124,009
Environmental	7,942,200	2,050,500	1,826,626	223,874
Conservation & Demand-side Management	7,510,000	7,892,054	7,260,160	631,894
Natural Gas Pass Through Expense	2,290,414	2,290,414	653,688	1,636,726
Non-Fuel Purchased Power (2)	85,372,055	140,976,097	140,575,382	400,715
Non-Fuel Uncollectibles & PSC Tax	1,210,993	1,210,993	1,066,473	144,520
Emergency Contingency	5,000,000	-	-	-
Total Base Related Expenses	<u>\$ 325,659,599</u>	<u>\$ 353,354,954</u>	<u>\$ 349,193,216</u>	<u>\$ 4,161,738</u>
BASE OPERATING INCOME	<u>\$ 518,510,813</u>	<u>\$ 490,815,458</u>	<u>\$ 449,189,068</u>	<u>\$ (41,626,390)</u>
NON-OPERATING REVENUE				
Investment Income	\$ 6,714,534	\$ 6,714,534	\$ 10,946,799	\$ 4,232,265
Total Non-Operating Revenue	<u>\$ 6,714,534</u>	<u>\$ 6,714,534</u>	<u>\$ 10,946,799</u>	<u>\$ 4,232,265</u>
NON-OPERATING EXPENSES				
Debt Service	\$ 228,558,551	\$ 229,353,551	\$ 215,036,945	\$ 14,316,606
Demand-side Management - Rate Stabilization	-	(382,054)	(225,135)	(156,919)
Environmental - Rate Stabilization	-	5,891,700	5,745,520	146,180
Total Non-Operating Expenses	<u>\$ 228,558,551</u>	<u>\$ 234,863,197</u>	<u>\$ 220,557,330</u>	<u>\$ 14,305,867</u>
BASE INCOME BEFORE TRANSFERS	\$ 296,666,796	\$ 262,666,795	\$ 239,578,537	\$ (23,088,258)
TRANSFERS				
City Contribution	\$ (91,471,795)	\$ (91,471,795)	\$ (91,471,795)	\$ -
Interlocal Agreement	-	-	-	-
Renewal & Replacements	(64,537,408)	(65,608,800)	(65,608,800)	-
Operating Capital Outlay	(140,657,592)	(105,586,200)	(82,497,942)	23,088,258
Operating Contingency	-	-	-	-
BASE SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	\$ 1,268,533,999	\$ 1,268,533,999	\$ 1,207,622,512	
TOTAL APPROPRIATIONS	\$ 1,268,533,999	\$ 1,268,533,999	\$ 1,207,622,512	

(1) September 30, 2018 fuel fund reserve balance equals \$74.4 million

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

JEА QUARTERLY FINANCIAL SUMMARY - WATER & SEWER SYSTEM
September 30, 2018

ASSETS:		LIABILITIES & EQUITY:	
Cash and Investments	\$ 86,219,000	Current Liabilities	\$ 37,101,000
Other Current Assets	110,719,000	Other Liabilities	1,957,317,000
Fixed and Other Assets	3,382,806,000	Fund Equity (Net Assets)	1,585,326,000
TOTAL ASSETS	\$ 3,579,744,000	TOTAL LIABILITIES & EQUITY	\$ 3,579,744,000

	Original Budget	Revised Budget	As of 12 months Actual	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES AND EXPENSES:				
OPERATING REVENUES				
Water and Sewer Revenues	\$ 428,490,220	\$ 428,490,220	\$ 398,107,523	\$ (30,382,697)
Environmental Revenues	28,360,500	28,360,500	23,829,015	(4,531,485)
Other Revenues	34,091,486	34,091,486	35,789,246	1,697,760
Total Operating Revenues	\$ 490,942,206	\$ 490,942,206	\$ 457,725,784	\$ (33,216,422)
OPERATING EXPENSES				
Operating and Maintenance	\$ 151,804,759	\$ 145,926,200	\$ 145,926,200	\$ -
Environmental CUP-DSM	1,589,300	1,407,852	1,407,852	-
Uncollectibles	685,277	685,277	592,332	92,945
Emergency Contingency	1,000,000	1,000,000	-	1,000,000
Total Operating Expenses	\$ 155,079,336	\$ 149,019,329	\$ 147,926,384	\$ 1,092,945
OPERATING INCOME	\$ 335,862,870	\$ 341,922,877	\$ 309,799,400	\$ (32,123,477)
NON-OPERATING REVENUES AND EXPENSES:				
NON-OPERATING REVENUES				
Investment Income	\$ 4,854,301	\$ 4,854,301	\$ 7,070,187	\$ 2,215,886
Capacity/Extension Fees	21,000,000	21,000,000	27,998,325	6,998,325
Contributed Capital	-	-	44,638	44,638
Total Non-Operating Revenues	\$ 25,854,301	\$ 25,854,301	\$ 35,113,150	\$ 9,258,849
NON-OPERATING EXPENSES				
Debt Service	121,122,632	120,781,284	117,719,462	3,061,822
Environmental - Rate Stabilization	-	7,701,048	7,701,048	-
Total Non-Operating Expenses	\$ 121,122,632	\$ 128,482,332	\$ 125,420,510	\$ 3,061,822
INCOME BEFORE TRANSFERS	\$ 240,594,539	\$ 239,294,846	\$ 219,492,040	\$ (19,802,806)
City Contribution	\$ (25,148,020)	\$ (25,148,020)	\$ (25,148,020)	\$ -
Interlocal Agreements	-	(346,727)	(346,727)	-
Renewal & Replacements	(23,950,558)	(24,473,800)	(24,473,800)	-
Operating Capital Outlay	(152,324,761)	(151,801,519)	(135,311,636)	16,489,883
Environmental Capital Outlay	(18,171,200)	(9,481,818)	(6,168,895)	3,312,923
Capacity/Extension Fees	(21,000,000)	(28,042,962)	(27,998,324)	44,638
Contributed Capital	-	-	(44,638)	(44,638)
Operating Contingency	-	-	-	-
TOTAL SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 516,796,507	\$ 516,796,507	\$ 492,838,934	
TOTAL APPROPRIATIONS	\$ 516,796,507	\$ 516,796,507	\$ 492,838,934	

JEA QUARTERLY FINANCIAL SUMMARY - DISTRICT ENERGY SYSTEM
September 30, 2018

ASSETS:		LIABILITIES & EQUITY:	
Cash and Investments	\$ 3,536,000	Current Liabilities	\$ 103,000
Other Current Assets	860,000	Other Liabilities	37,426,000
Fixed and Other Assets	38,666,000	Fund Equity (Net Assets)	5,533,000
TOTAL ASSETS	\$ 43,062,000	TOTAL LIABILITIES & EQUITY	\$ 43,062,000

	Original Budget	Revised Budget	As of 12 months Actual	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES AND EXPENSES:				
OPERATING REVENUES				
Operating Revenues	\$ 9,125,828	\$ 9,125,828	\$ 8,756,604	\$ (369,224)
Total Operating Revenues	\$ 9,125,828	\$ 9,125,828	\$ 8,756,604	\$ (369,224)
OPERATING EXPENSES				
Operating and Maintenance	\$ 5,139,991	\$ 4,870,403	\$ 4,607,446	\$ 262,957
Total Operating Expenses	\$ 5,139,991	\$ 4,870,403	\$ 4,607,446	\$ 262,957
OPERATING INCOME	\$ 3,985,837	\$ 4,255,425	\$ 4,149,158	\$ (106,267)
NON-OPERATING REVENUES AND EXPENSES:				
NON-OPERATING REVENUES				
Investment Income	\$ -	\$ -	\$ 102,755	\$ 102,755
Total Non-Operating Revenues	\$ -	\$ -	\$ 102,755	\$ 102,755
NON-OPERATING EXPENSES				
Debt Service	\$ 3,019,084	\$ 3,019,084	\$ 3,019,084	\$ -
Total Non-Operating Expenses	\$ 3,019,084	\$ 3,019,084	\$ 3,019,084	\$ -
INCOME BEFORE TRANSFERS	\$ 966,753	\$ 1,236,341	\$ 1,232,829	\$ (3,512)
Renewal & Replacements	(440,362)	(440,362)	(436,850)	3,512
Operating Capital Outlay	(526,391)	(795,979)	(795,979)	-
TOTAL SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 9,125,828	\$ 9,125,828	\$ 8,859,359	
TOTAL APPROPRIATIONS	\$ 9,125,828	\$ 9,125,828	\$ 8,859,359	

JEA QUARTERLY FINANCIAL SUMMARY
RATE STABILIZATION AND FUEL RECOVERY FUNDS
September 30, 2018

**FUEL RATE
STABILIZATION
FUND**

\$ 131,715,364	October 1, 2017 Balance
-	Transfers to Fuel Rate Stabilization
57,339,075	Withdrawals from Fuel Rate Stabilization
\$ 74,376,289	Stabilization Balance as of September 30, 2018

JACKSONVILLE TRANSPORTATION AUTHORITY
 MASS TRANSIT DIVISION-BUS
 QUARTERLY SUMMARY
 FOR THE PERIOD ENDED
 SEPTEMBER 30, 2018

BALANCE SHEET INFORMATION

Cash & Investments	\$ (2,709,630)	Current Liabilities	\$ 2,699,025
Current Assets	123,004,708	Other Liabilities	92,196,068
Fixed Assets	129,849,041	Fund Equity	155,249,026
Total Assets	\$ 250,144,119	Total Liab. & Equity	\$ 250,144,119

BUDGET INFORMATION

	FY18 Original Budget	FY18 Revised Budget	YTD Actual	Budget Variance Favorable (Unfavorable)
<u>Revenues</u>				
Federal, State & Local Grants	\$ 5,771,488	\$ 5,771,488	\$ 6,241,831	\$ 470,343
Preventative Maintenance Grant	3,403,401	3,403,401	3,403,401	-
Local Option Gas Tax (Net)	17,537,217	17,537,217	18,338,499	801,282
Net Sales Tax - Operating	60,013,835	60,013,835	61,910,889	1,897,054
Passenger Fares	11,341,760	11,341,760	10,660,012	(681,748)
Non-transportation	860,687	860,687	886,022	25,335
Interest earnings	10,238	10,238	1,766	(8,472)
Total Revenues	98,938,626	98,938,626	101,442,420	2,503,794
<u>Appropriations</u>				
Salaries	\$ 33,193,583	\$ 33,193,583	\$ 35,102,601	\$ (1,909,018)
Fringe Benefits	18,915,358	18,915,358	17,310,403	1,604,955
Fuel and Lubricants	5,065,986	5,065,986	4,791,647	274,339
Materials & Supplies	4,402,788	4,402,788	4,334,735	68,053
Services	11,616,457	11,616,457	11,800,047	(183,590)
Insurance	740,613	740,613	309,143	431,470
Travel/Training/Dues/Subscriptions	424,743	424,743	554,356	(129,613)
Transfer to CTC (ADA expense)	9,231,901	9,231,901	9,722,808	(490,907)
Transfer to Skyway	5,206,023	5,206,023	5,256,399	(50,376)
Transfer to Ferry	1,629,746	1,629,746	999,665	630,081
Miscellaneous	2,070,035	2,070,035	1,977,225	92,810
Operating Contingency	6,441,393	6,441,393		6,441,393
Total Appropriations	98,938,626	98,938,626	92,159,029	6,779,597
Difference	\$ -	\$ -	\$ 9,283,391	\$ 9,283,391

JACKSONVILLE TRANSPORTATION AUTHORITY
 MASS TRANSPORTATION DIVISION - SKYWAY
 QUARTERLY SUMMARY
 FOR THE PERIOD ENDED
 SEPTEMBER 30, 2018

BALANCE SHEET INFORMATION

Cash & Investments	\$	1,269,787	Current Liabilities	\$	4,021,193
Current Assets		21,306,128	Other Liabilities		21,114,346
Fixed Assets		69,233,202	Fund Equity		66,673,578
Total Assets	\$	<u>91,809,117</u>	Total Liab. & Equity	\$	<u>91,809,117</u>

BUDGET INFORMATION

	FY18 <u>Original Budget</u>	FY18 <u>Revised Budget</u>	YTD <u>Actual</u>	Budget Variance Favorable (Unfavorable)
<u>Revenues</u>				
Federal, State & Local Grants	\$ -	\$ -	\$ 142,675	\$ 142,675
Non-Transportation	258,504	258,504	34,236	(224,268)
Preventive maintenance grant	1,100,000	1,100,000	1,100,000	-
Interest Income	-	-	-	-
Transfer in from Bus fund	5,206,023	5,206,023	5,256,399	50,376
All Other	-	-	-	-
Total Revenues	<u>6,564,527</u>	<u>6,564,527</u>	<u>6,533,310</u>	<u>(31,217)</u>
<u>Appropriations</u>				
Salaries	2,370,344	2,370,344	2,549,701	(179,357)
Fringes	1,262,754	1,262,754	1,284,676	(21,922)
Fuel and Lubricants	11,400	11,400	7,014	4,386
Materials & Supplies	912,516	912,516	1,036,679	(124,163)
Services	889,497	889,497	932,893	(43,396)
Insurance	454,210	454,210	324,294	129,916
Travel/Training/Dues/Subs	40,072	40,072	29,354	10,718
Miscellaneous	408,749	408,749	368,699	40,050
Contingency	214,985	214,985	-	214,985
Total Appropriations	<u>6,564,527</u>	<u>6,564,527</u>	<u>6,533,310</u>	<u>31,217</u>
Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>

JACKSONVILLE TRANSPORTATION AUTHORITY
 MASS TRANSIT DIVISION-CTC
 QUARTERLY SUMMARY
 FOR THE PERIOD ENDED
 SEPTEMBER 30, 2018

BALANCE SHEET INFORMATION

Cash & Investments	\$	761,840	Current Liabilities	\$	2,254,929
Current Assets		29,606,235	Other Liabilities		28,720,659
Fixed Assets		3,367,603	Fund Equity		2,760,090
Total Assets		\$ 33,735,678	Total Liab. & Equity		\$ 33,735,678

BUDGET INFORMATION

	FY18 Original Budget	FY18 Revised Budget	YTD Actual	Budget Variance Favorable (Unfavorable)
<u>Revenues</u>				
Federal, State & Local Grants	\$ 334,892	\$ 334,892	\$ 535,964	\$ 201,072
Passenger fares	1,041,361	1,041,361	1,031,393	(9,968)
State Transportation Disadvantaged funds	1,596,992	1,596,992	1,589,325	(7,667)
Transfer in from Bus Fund	9,231,901	9,231,901	9,722,808	490,907
City of Jacksonville contribution	1,410,864	1,410,864	1,410,863	(1)
Preventive Maintenance Grant	800,000	800,000	800,000	-
Non-Transportation	-	-	461	461
Total Revenues	14,416,010	14,416,010	15,090,814	674,804
<u>Appropriations</u>				
Salaries	2,683,905	2,683,905	2,452,984	230,921
Fringes	1,240,676	1,240,676	1,014,752	225,924
Fuel and lubricants	960,845	960,845	1,401,391	(440,546)
Materials & Supplies	860,058	860,058	749,657	110,401
Services	7,831,773	7,831,773	9,195,680	(1,363,907)
Insurance	9,969	9,969	13,813	(3,844)
Travel/Training/Dues/Subscriptions	77,640	77,640	70,186	7,454
All other/Miscellaneous	218,889	218,889	192,352	26,537
Contingency	532,255	532,255		532,255
Total Appropriations	14,416,010	14,416,010	15,090,814	(674,804)
Difference	\$ -	\$ -	\$ (0)	\$ (0)

JACKSONVILLE TRANSPORTATION AUTHORITY
 MASS TRANSIT DIVISION-FERRY
 QUARTERLY SUMMARY
 FOR THE PERIOD ENDED
 SEPTEMBER 30, 2018

BALANCE SHEET INFORMATION

Cash & Investments	\$	140,506	Current Liabilities	\$	289,842
Current Assets		18,575,587	Other Liabilities		20,216,921
Fixed Assets		14,871,950	Fund Equity		13,081,280
Total Assets		\$ 33,588,043	Total Liab. & Equity		\$ 33,588,043

BUDGET INFORMATION

	FY18 Original Budget	FY18 Revised Budget	YTD Actual	Budget Variance Favorable (Unfavorable)
<u>Revenues</u>				
Federal, State & Local Grants	\$ -	\$ -	\$ 225,951	\$ 225,951
Passenger fares	1,216,109	1,216,109	1,452,129	236,020
Transfer in from Bus Fund	1,629,746	1,629,746	999,665	(630,081)
Non-Transportation	-	-	110	110
Total Revenues	2,845,855	2,845,855	2,677,854	(168,001)
<u>Appropriations</u>				
Salaries	177,849	177,849	192,175	(14,326)
Fringes	61,907	61,907	59,949	1,958
Fuel and lubricants	202,569	202,569	240,254	(37,685)
Materials & Supplies	127,308	127,308	9,417	117,891
Services	2,098,510	2,098,510	2,027,807	70,703
Insurance	30,367	30,367	42,653	(12,286)
Travel/Training/Dues/Subscriptions	12,252	12,252	11,267	985
All other/Miscellaneous	49,157	49,157	94,331	(45,174)
Contingency	85,936	85,936		85,936
Total Appropriations	2,845,855	2,845,855	2,677,854	168,001
Difference	\$ -	\$ -	\$ -	\$ 0

Jacksonville Transportation Authority
General Fund
Quarterly Summary
For the Period Ended
September 30, 2018

BALANCE SHEET INFORMATION

ASSETS		LIAB & EQUITY	
Cash & Investments	\$ 73,598,854	Current Liabilities	\$ 384,865
Current Assets	28,160,184	Other Liabilities	9,236,565
Fixed Assets	-	Fund Equity	92,137,608
TOTAL ASSETS	\$ 101,759,038	TOTAL LIAB & EQUITY	\$ 101,759,038

BUDGET INFORMATION

	FY18 Original Budget	FY18 Revised Budget	YTD Actual	Budget Variance Favorable (Unfavorable)
Revenues				
Net Sales Tax - Operating	\$ 2,032,848	\$ 2,032,848	\$ 2,032,848	\$ -
Interest Earnings	225,000	225,000	460,112	235,112
Non-Transportation	5,500	5,500	307,851	302,351
Total Revenues	2,263,348	2,263,348	2,800,811	537,463
Appropriations				
Salaries	\$ 734,716	\$ 734,716	\$ 550,190	\$ 184,526
Fringes	479,192	479,192	401,149	78,043
Materials and Supplies	8,360	8,360	9,776	(1,416)
Services	414,083	414,083	866,146	(452,063)
Insurance	35,320	35,320	2,656	32,664
Travel/Training/Dues/Subs	16,947	16,947	53,794	(36,847)
All other/Miscellaneous	310,303	310,303	179,976	130,327
Contingency	264,427	264,427		264,427
Subtotal Appropriations	2,263,348	2,263,348	2,063,688	199,660
Gen'l Fund Capital Expenditures	-	-	-	-
Total Appropriations	2,263,348	2,263,348	2,063,688	199,660
Difference	\$ -	\$ -	\$ 737,123	\$ 737,123

JACKSONVILLE PORT AUTHORITY
QUARTERLY REPORT SUMMARY
For the Twelve Months Ending September 30, 2018
UNAUDITED

BALANCE SHEET

Cash and Investments	\$ 51,141,761			Current Liabilities
Accounts Receivable & Other Assets	25,430,420			Notes and Bonds Payable
Fixed Assets	735,685,601			Other Liabilities
TOTAL ASSETS	\$ 812,257,782			Net Position
				TOTAL LIABILITIES & EQUITY
				\$ 812,257,782

OPERATING & NON-OPERATING ITEMS

	2017/2018 ORIGINAL BUDGET	2017/2018 REVISED BUDGET	2017/2018 YTD ACTUAL	FAVORABLE (UNFAVORABLE) BUDGET VARIANCE
OPERATING REVENUES				
Containers	\$ 30,725,820	\$ 33,415,565	\$ 33,997,790	\$ 582,225
Autos	16,672,453	16,991,201	17,205,998	214,797
Break Bulk	4,482,347	3,786,479	3,910,622	124,143
Liquid Bulk	1,229,733	1,035,314	1,417,004	381,690
Dry Bulk	2,094,245	2,332,478	1,955,553	(376,925)
Cruise	4,987,291	5,110,513	5,231,031	120,518
Other Operating Revenues	2,072,409	4,175,679	4,283,838	108,159
TOTAL OPERATING REVENUES	\$ 62,264,298	\$ 66,847,229	\$ 68,001,836	\$ 1,154,607
OPERATING EXPENDITURES				
Salaries	\$ 12,219,208	\$ 12,024,501	\$ 11,863,754	\$ 160,747
Employee Benefits	4,875,446	4,591,886	4,614,220	(22,334)
Services & Supplies	4,658,292	4,755,247	4,684,909	70,338
Security Services	4,452,966	4,461,595	4,494,351	(32,756)
Business Travel & Training	402,767	353,427	383,491	(30,064)
Promotion, Advertising & Dues	977,525	950,389	840,616	109,773
Utility Services	1,032,425	1,050,488	1,061,358	(10,870)
Repairs & Maintenance Projects	1,772,956	2,074,872	2,382,824	(307,952)
Dredging	2,784,904	7,721,757	7,721,757	-
Miscellaneous	186,253	217,506	268,374	(50,868)
TOTAL OPERATING EXPENDITURES	\$ 33,362,742	\$ 38,201,668	\$ 38,315,654	\$ (113,986)
OPERATING INCOME	\$ 28,901,556	\$ 28,645,561	\$ 29,686,182	\$ 1,040,621
NON-OPERATING REVENUES				
Investment Income	\$ 269,655	\$ 260,463	\$ 383,682	\$ 123,219
Shared Revenue from Primary Govt	2,940,286	2,718,582	2,750,670	32,088
Other Revenue	3,860	2,110	-	(2,110)
	\$ 3,213,801	\$ 2,981,155	\$ 3,134,352	\$ 153,197
NON-OPERATING EXPENSES				
Debt Service	\$ 21,716,937	\$ 20,499,494	\$ 20,500,521	\$ (1,027)
Contributions to Tenant	2,601,700	2,524,174	2,509,214	14,960
Other Expenditures	8,590	28,284	27,942	342
	\$ 24,327,227	\$ 23,051,952	\$ 23,037,677	\$ 14,275
NET INCOME BEFORE CAPITAL OUTLAY AND CONTINGENCY	\$ 7,788,130	\$ 8,574,764	\$ 9,782,857	\$ 1,208,093
Transfer (to)/from Operating Capital Outlay	\$ (7,788,130)	\$ (8,574,764)	\$ (7,172,628)	\$ (1,402,136)
SURPLUS (DEFICIT)	\$ -	\$ -	\$ 2,610,229	\$ 2,610,229
TOTAL REVENUES	\$ 65,478,099	\$ 69,828,384	\$ 71,136,188	
TOTAL APPROPRIATIONS	\$ 65,478,099	\$ 69,828,384	\$ 68,525,959	

Jacksonville Aviation Authority
Jacksonville, Florida
Quarterly Report Summary
For the twelve months ended September 30, 2018
UNAUDITED

Cash and investments	\$ 116,409,115	Current liabilities	\$ 36,165,494
Other current assets	11,738,627	Other liabilities	94,372,901
Fixed and other assets	533,223,045	Total equity	530,832,392
Total assets	<u>\$ 661,370,787</u>	Total liabilities and equity	<u>\$ 661,370,787</u>
	2017/2018	2017/2018	YTD
	Original Budget	Revised Budget	Actual
			Variance Favorable (Unfavorable)
OPERATING REVENUES			
Concessions	\$ 17,085,850	\$ 17,085,850	\$ 18,256,696
Fees & Charges	15,859,200	15,859,200	18,802,099
Space & Facility Rentals	26,498,789	26,498,789	24,563,364
Parking	21,108,006	21,108,006	21,535,390
Sale of Utilities	1,482,319	1,482,319	1,491,937
Other Miscellaneous Operating Revenue	197,941	197,941	310,551
TOTAL OPERATING REVENUES	<u>\$ 82,232,105</u>	<u>\$ 82,232,105</u>	<u>\$ 84,960,037</u>
OPERATING EXPENDITURES			
Salaries	19,666,917	19,790,561	19,557,651
Benefits	7,593,518	7,899,429	7,891,248
Services and Supplies	15,560,189	16,398,454	15,641,936
Repairs & Maintenance	2,834,881	4,366,648	3,945,487
Promotion, Advertising and Dues	940,764	1,967,424	1,879,474
Registration & Travel	453,706	559,395	504,791
Insurance Expense	1,422,457	1,354,397	1,300,633
Cost of Goods for Sale	507,826	649,644	612,205
Utilities, Taxes & Gov't Fees	4,993,570	4,317,942	4,207,438
Operating Contingency	3,559,439	229,373	-
TOTAL OPERATING EXPENDITURES	<u>\$ 57,533,267</u>	<u>\$ 57,533,267</u>	<u>\$ 55,540,863</u>
OPERATING INCOME	<u>\$ 24,698,838</u>	<u>\$ 24,698,838</u>	<u>\$ 29,419,174</u>
NON-OPERATING REVENUES			
Passenger Facility Charges	12,334,320	12,334,320	12,537,789
Investment income	737,881	737,881	2,102,373
Other Revenues	666,600	666,600	(5,551,216)
TOTAL NON-OPERATING REVENUES	<u>\$ 13,738,801</u>	<u>\$ 13,738,801</u>	<u>\$ 9,088,946</u>
NON-OPERATING EXPENDITURES			
Debt Service	8,891,417	8,891,417	11,816,696
Other Expenditures	352,795	352,795	271,572
TOTAL NON-OPERATING EXPENDITURES	<u>\$ 9,244,212</u>	<u>\$ 9,244,212</u>	<u>\$ 12,088,268</u>
NET INCOME BEFORE OPERATING CAPITAL OUTLAY, PFC RESERVE AND RETAINED EARNINGS	<u>\$ 29,193,427</u>	<u>\$ 29,193,427</u>	<u>\$ 26,419,852</u>
Transfer (to) Operating Capital Outlay	(20,302,288)	(20,302,288)	(2,221,030)
Transfer (to)/from Passenger Facility Charge Reserve	(6,588,091)	(6,588,091)	328,204
Transfer (to)/from Retained Earnings	(2,303,048)	(2,303,048)	(24,527,026)
SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 95,970,906</u>	<u>\$ 95,970,906</u>	<u>\$ 94,048,983</u>
TOTAL APPROPRIATIONS	<u>\$ 95,970,906</u>	<u>\$ 95,970,906</u>	<u>\$ 94,048,983</u>
FULLTIME POSITIONS	<u>290</u>	<u>290</u>	<u>284</u>
TEMPORARY EMPLOYEE HOURS	<u>4,020</u>	<u>4,020</u>	<u>2,433</u>

JACKSONVILLE HOUSING FINANCE AUTHORITY
 QUARTERLY REPORT SUMMARY
 For the Year Ending September 30, 2018

BALANCE SHEET

Cash & Investments	\$ 2,891,031	Current Liabilities	\$ 174,962
Cash in Escrow with Fiscal Agent	1,500,000	Other Liabilities	\$ -
Mortgages Receivable (Net of Allowances)	4,720,562	Fund Equity	\$ 8,936,631
TOTAL ASSETS	<u>\$ 9,111,593</u>	TOTAL LIABILITIES & EQUITY	<u>\$ 9,111,593</u>

BUDGET INFORMATION

	2017/2018 Budget	2017/2018 Actual	2017/2018 Projected	Projected Favorable (Unfavorable) Variance
REVENUES				
Interest, Including Profits on Investments	\$ 120,000	\$ 991,407	\$ 991,407	\$ 871,407
Other Miscellaneous Revenue	75,000	44,845	44,845	(30,155)
Bond Program Revenue	125,000	159,878	159,878	34,878
Transfers from Fund Balance	2,200,000	2,200,000	2,200,000	-
TOTAL REVENUES	<u>\$ 2,520,000</u>	<u>\$ 3,396,130</u>	<u>\$ 3,396,130</u>	<u>\$ 876,130</u>
EXPENDITURES				
Regular Salaries and Wages	\$ 62,159	\$ 30,926	\$ 30,926	\$ 31,233
Overtime	-	-	-	-
Special Pay	870	-	-	870
FICA Taxes	872	386	386	486
Retirement Contributions	16,550	16,765	16,765	(215)
Life and Health Insurance	8,879	5,033	5,033	3,846
Professional Services	145,000	115,227	115,227	29,773
Travel and Per Diem	10,000	-	-	10,000
Internal Services	34,029	73,739	73,739	(39,710)
Rentals and Leases	955	-	-	955
Repairs and Maintenance	1	-	-	1
Promotional Activities	1,029	986	986	43
Other Charges and Obligations	17,839	6,587	6,587	11,252
Office Supplies	1,532	1,173	1,173	359
Operating Supplies	1,397	-	-	1,397
Training, Subscriptions & Memberships	11,500	4,720	4,720	6,780
Capital Outlay	2	-	-	2
Other Uses	2,210,245	2,210,245	2,210,245	-
TOTAL EXPENDITURES	<u>\$ 2,522,858</u>	<u>\$ 2,465,786</u>	<u>\$ 2,465,786</u>	<u>\$ 57,071</u>
CURRENT YEAR	<u>\$ (2,858)</u>	<u>\$ 930,344</u>	<u>\$ 930,344</u>	<u>\$ 933,202</u>
Fund Balance Transfers	-			
Carryovers	-			
Contingencies	-			
Prior Year Encumbrances	2,858			
Budget Difference	<u>\$ -</u>			

Citywide Employee Cap For the Quarter Ending 9 /30/2018

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	79	3	82
Downtown Investment Authority	5	5	0	5
Employee Services	42	42	0	42
Finance and Administration	103	98	5	103
Fire and Rescue	1,339	1,341	9	1,350
Human Rights Commission	7	7	0	7
Inspector General	8	7	1	8
Mayor's Office	28	26	2	28
Medical Examiner	29	27	2	29
Military Affairs and Veterans	14	14	0	14
Neighborhoods	209	196	13	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	4	1	5
Office of the Sheriff	3,277	3,032	179	3,211
Parks, Recreation and Community Services	254	245	10	255
Planning and Development	32	32	0	32
Public Libraries	297	289	8	297
Public Works	304	287	17	304
State Agency - Courts	2	1	1	2
Supervisor of Elections	31	29	2	31
Subfund Total	6,088	5,780	253	6,033

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

Subfund 016 CLERK OF THE COURT	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Clerk of the Court	35	32	3	35
Subfund Total	35	32	3	35

Subfund 017 TAX COLLECTOR	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Tax Collector	226	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	5	1	6
Subfund Total	6	5	1	6

Subfund 127 AIR POLLUTION EPA - SEC 111.750	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	14	13	1	14
Subfund Total	14	13	1	14

Subfund 132 TOURIST DEVELOPMENT COUNCIL-SEC 111.	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
City Council	1	0	1	1
Subfund Total	1	0	1	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	141	6	147
Subfund Total	145	148	7	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	23	7	30
Subfund Total	30	23	7	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	4	1	5
Subfund Total	5	4	1	5

Subfund 191 KIDS HOPE ALLIANCE	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Kids Hope Alliance	38	34	5	39
Subfund Total	38	34	5	39

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

Subfund 1A1 COMMUNITY DEVELOPMENT	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	18	16	2	18
Subfund Total	18	16	2	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	14	1	15
Subfund Total	15	14	1	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		Oracle Position Control		
COMMUNITY SERVICES GRANTS	01-Oct-17	Filled	Vacant	Total
Finance and Administration	3	4	0	4
Military Affairs and Veterans	6	4	2	6
Parks, Recreation and Community Services	69	62	7	69
Subfund Total	78	70	9	79

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

Subfund 1F9		Oracle Position Control		
FIRE & RESCUE GRANTS	01-Oct-17	Filled	Vacant	Total
Fire and Rescue	31	92	1	93
Subfund Total	31	92	1	93

Subfund 1FB		Oracle Position Control		
REGULATORY & ENVIRONMENTAL GRANTS	01-Oct-17	Filled	Vacant	Total
Human Rights Commission	3	2	1	3
Subfund Total	3	2	1	3

Subfund 1H2		Oracle Position Control		
SPAY & NEUTER REBATE TRUST SEC 111.45	01-Oct-17	Filled	Vacant	Total
Neighborhoods	1	1	0	1
Subfund Total	1	1	0	1

Subfund 1N1		Oracle Position Control		
HOUSING SERVICES	01-Oct-17	Filled	Vacant	Total
Neighborhoods	1	3	1	4
Subfund Total	1	3	1	4

Subfund 1N4		Oracle Position Control		
HOUSING OPPORTUNITIES FOR PERSONS	01-Oct-17	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	8	2	10
	Subfund Total	10	8	2	10

Subfund 1S1 Court Costs \$65 Fee (F.S 939.185)		01-Oct-17	Oracle Position Control		
			Filled	Vacant	Total
State Agency - Courts		9	9	1	10
	Subfund Total	9	9	1	10

Subfund 412 OFF-STREET PARKING		01-Oct-17	Oracle Position Control		
			Filled	Vacant	Total
Downtown Investment Authority		36	35	1	36
	Subfund Total	36	35	1	36

Subfund 431 MOTOR VEHICLE INSPECTION - SEC 110.407		01-Oct-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	83	25	108
Subfund Total	108	83	25	108

Subfund 512 FLEET MGMT - VEHICLE REPLACEMENT	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	3	3	0	3
Subfund Total	3	3	0	3

Subfund 521 COPY CENTER / CENTRAL MAILROOM	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	5	5	0	5
Subfund Total	5	5	0	5

Subfund 531 ITD OPERATIONS	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	121	111	10	121
Subfund Total	121	111	10	121

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

Subfund 551 OFFICE OF GENERAL COUNSEL	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Office of General Counsel	69	61	8	69
Subfund Total	69	61	8	69

Subfund 561 SELF INSURANCE	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	22	22	0	22
Subfund Total	22	22	0	22

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

Subfund 581 INSURED PROGRAMS	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	7	7	0	7
Subfund Total	7	7	0	7

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

Subfund 611 GENERAL EMPLOYEES PENSION	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	5	5	0	5
Subfund Total	5	5	0	5

Subfund 64A INMATE WELFARE TRUST (SEC 111.300)	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Office of the Sheriff	1	1	0	1
Subfund Total	1	1	0	1

Subfund 64C SHERIFF'S TRUSTS (CARRYFWD/SELFAPPR)	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
Office of the Sheriff	1	1	0	1
Subfund Total	1	1	0	1

Citywide Total:	01-Oct-17	Oracle Position Control		
		Filled	Vacant	Total
	7,593	7,238	376	7,614

Citywide Employee Cap Summary of Changes

SF 011 General Fund - GSD

(55)

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	11	Ord 2017-791-E added four positions to JFRD and 2018-110-E added seven positions for a rescue at JIA
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 191 Kids Hope Alliance

1

Department	Change	Description
Kids Hope Alliance	1	Ord 2018-268-E

SF 1F6 Community Services Grants

1

Department	Change	Description
Finance and Administration	1	Cap revised for JAG grant re: 2017-504-E schedule B1a

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

FY 2017-2018 Citywide Part-Time Hours Cap
by Subfund and Department

(a) Vacancy Pool: Part-time hours in the vacancy pool initially reside in the General Fund - GSD and may be transferred between subfunds during the fiscal year. Any transfer of vacancy pool hours requires MBRC approval. In FY18 a total of 1,630 part-time hours were transferred from the vacancy pool to activities within the General Fund - GSD and 2,029 part-time hours were transferred to subfunds outside the General Fund - GSD. Transfers from the vacancy pool to other subfunds would reduce the overall part-time hour cap in the General Fund - GSD and increase the overall part-time hour cap in the subfund(s) receiving the part-time hours.

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

General Fund - GSD
SF 011

	1,319,899	(2,029)	0	1,317,870	1,086,749	231,121
Department Title	FY18 Council Approved PT Hours	Vacancy Pool Hrs (a)	FY18 RC's (b)	Amended Authorized PT Hours	Usage	Balance
Advisory Boards and Commissions	1,248			1,248	185	1,063
City Council	5,080			5,080	1,325	3,755
Employee Services	2,644			2,644	2,291	353
Finance and Administration	6,160		(50)	6,110	1,534	4,576
Fire and Rescue	55,214			55,214	39,104	16,111
Inspector General	1,550			1,550	1,059	491
Mayor's Office	3,250			3,250	943	2,307
Medical Examiner	0	880	50	930	818	112
Military Affairs and Veterans	1,040			1,040	816	224
Neighborhoods	17,975		5,025	23,000	17,122	5,878
Office of Economic Development	1,300			1,300	990	310
Office of Ethics, Compliance & Oversight	2,500	750		3,250	2,290	960
Office of Sports and Entertainment	1,300			1,300	0	1,300
Office of the Sheriff	649,228			649,228	636,394	12,834
Parks, Recreation & Community Svc	297,090			297,090	210,943	86,147
Planning and Development	5,257			5,257	2,511	2,747
Public Library	198,499		(5,025)	193,474	141,318	52,156
Public Works	2,600			2,600	1,522	1,078
Supervisor of Elections	61,724			61,724	25,587	36,137
Vacancy Pool / Non-Departmental	6,240	(3,659)		2,581	0	2,581

General Funds (excluding GSD)

Subfund		Department Title	80,990	0	0	80,990	72,855	8,135
Subfund		Department Title	FY18 Council Approved PT Hours	Vacancy Pool Hrs (a)	FY18 RC's (b)	Amended Authorized PT Hours	Usage	Balance
015	Property Appraiser	Property Appraiser	5,408			5,408	4,323	1,085
016	Clerk of the Court	Clerk of the Court	7,800			7,800	5,030	2,770
017	Tax Collector	Tax Collector	63,622			63,622	61,937	1,685
01A	Special Events	Office of Sports and Entertainment	4,160			4,160	1,565	2,595

Special Revenue Funds

Subfund		Department Title	180,871	1,469	2,600	184,940	89,666	95,274
Subfund		Department Title	FY18 Council Approved PT Hours	Vacancy Pool Hrs (a)	FY18 RC's (b)	Amended Authorized PT Hours	Usage	Balance
127	Air Pollution EPA	Neighborhoods	4,160			4,160	1,164	2,996
159	Building Inspection	Planning and Development	2,600		2,600	5,200	3,168	2,032
15M	Gas Storage Tank Inspections	Neighborhoods	5,200			5,200	2,554	2,646
15W	Library Conference Facility Trust	Public Library	3,328			3,328	1,838	1,490
191	Kids Hope Alliance	Kids Hope Alliance	44,500			44,500	17,729	26,771
192	KHA Grants	Kids Hope Alliance	49,600			49,600	25,689	23,911
1A1	Community Development	Neighborhoods	10,024			10,024	0	10,024
1D1	Huguenot Park	Parks, Recreation & Community Svc	1,529	869		2,398	2,397	1
1D2	Kathryn A. Hanna Park	Parks, Recreation & Community Svc	3,918			3,918	1,862	2,057
1DA	Cecil Field Commerce Center	Parks, Recreation & Community Svc	24,000			24,000	20,476	3,524
1F1	Miscellaneous Grants	Finance and Administration	5,200			5,200	336	4,864
1F2	PrePaid Grants	Public Library	1,200			1,200	604	596
1F6	Community Services Grants	Finance and Administration	5,200			5,200	125	5,075
		Military Affairs and Veterans	1,040	600		1,640	1,499	141
		Parks, Recreation & Community Svc	9,932			9,932	5,374	4,558
1F7	Office of Sheriff's Grants	Office of the Sheriff	1,300			1,300	501	799
1F9	Fire and Rescue Grants	Fire and Rescue	0			0	0	0
1H2	Spay & Neuter Trust	Neighborhoods	5,850			5,850	3,126	2,724
1S1	Court Costs \$65 Fee	Courts	2,290			2,290	1,225	1,066

Enterprise Funds

Subfund		Department Title	12,296	0	0	12,296	4,471	7,825
Subfund		Department Title	FY18 Council Approved PT Hours	Vacancy Pool Hrs (a)	FY18 RC's (b)	Amended Authorized PT Hours	Usage	Balance
412	Public Parking	Downtown Investment Authority	4,780			4,780	905	3,875
431	Motor Vehicle Inspection	Finance and Administration	3,616			3,616	0	3,616
441	Solid Waste	Public Works	1,300			1,300	1,070	230
461	Stormwater Services	Parks, Recreation & Community Svc	2,600			2,600	2,496	104

Internal Service Funds

Subfund		Department Title	33,278	560	0	33,838	13,357	20,481
Subfund		Department Title	FY18 Council Approved PT Hours	Vacancy Pool Hrs (a)	FY18 RC's (b)	Amended Authorized PT Hours	Usage	Balance
511	Fleet Management	Finance and Administration	7,722			7,722	3,563	4,159
531	Information Technologies	Finance and Administration	14,660			14,660	3,687	10,973
551	Office of General Counsel	General Counsel	2,600			2,600	0	2,600
561	Self Insurance	Finance and Administration	2,600	560		3,160	1,798	1,363
571	Group Health	Employee Services	3,440			3,440	3,303	137
581	Insured Programs	Finance and Administration	1,110			1,110	1,007	103
5A1	Public Buildings	Public Works	1,146			1,146	0	1,146

Trust and Agency Funds

Subfund		Department Title	9,647	0	0	9,647	1,750	7,897
Subfund		Department Title	FY18 Council Approved PT Hours	Vacancy Pool Hrs (a)	FY18 RC's (b)	Amended Authorized PT Hours	Usage	Balance
64C	Office of Sheriff's Trusts	Office of the Sheriff	2,034			2,034	0	2,034
64F	General Trust & Agency	Neighborhoods	2,080			2,080	1,750	330
64S	Office of Sheriff's Trusts	Office of the Sheriff	5,533			5,533	0	5,533