



Council Auditor's Office

Quarterly Summary for the Three Months Ended December 31, 2018

February 14, 2019

Report #822

Released on: February 14, 2019

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



February 14, 2019

Special Report #822

Honorable Members of the City Council
City of Jacksonville

Pursuant to Chapter 106 of the Ordinance Code, attached are the required financial statements and narratives for the three months ended December 31, 2018 for the City and its Independent Agencies. The various reporting entities prepared and submitted these unaudited reports to the Council Auditor's Office. These reports are not audited by the Council Auditor's Office, but rather are assessed for reasonableness. Thus, our report does not represent an audit or attestation conducted pursuant to Government Auditing Standards.

Additionally, the City Finance and Administration Department has provided a schedule that shows the original and revised employee caps by department and subfund and the number of filled full time positions at the close of the quarter (shown on pages 62 through 70).

Municipal Code Sections 106.421 through 106.423 require this quarterly financial report. To meet the reporting dates specified by law, the Director of Finance and Administration of the City and the Chief Financial Officer of each of its Independent Agencies were to submit their reports to the Council Auditor on or before January 30, 2019 and we are to submit the consolidated financial report by February 15, 2019.

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 23 of the report and expenditures are presented by department on page 24 of the report. Pages 26 through 27 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 is projected to experience an overall favorable budget variance of approximately \$8.4 million within the General Fund/General Services District (GF/GSD). Revenues are projected to be \$5.1 million more than budgeted and expenditures are projected to be \$3.3 million less than budgeted.

The latest Hurricane Matthew projection estimates the financial impact will be approximately \$50.4 million. As of January 31, 2019, the City incurred expenditures of \$30.8 million related to

Hurricane Matthew. It is important to note that only 87.5% of the total allowable expenses are subject to reimbursement, leaving the City to fund the remainder. A total of \$6.2 million has been appropriated from the GF/GSD to cover the City's estimated obligation.

The latest Hurricane Irma projection estimates the financial impact will be approximately \$67.3 million. As of January 31, 2019, the City incurred expenditures of \$60.0 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 \$8.8 million from the GF/GSD to cover the City's estimated obligation.

GF/GSD 011 – Revenues (pages 23 and 26)

The Finance Department's report projects a favorable variance of \$5,089,827 in GF/GSD revenues. This is mostly driven by projected favorable variances in Ad Valorem Taxes, State Shared Revenues, and Miscellaneous Revenue. These variances are explained in further detail on pages 8-9.

GF/GSD 011 – Expenditures (pages 24 and 26-27)

The GF/GSD expenditure variances are projected to net to an overall favorable variance of \$3,318,369. The largest drivers of the projected favorable variance are Internal Service Charges and Professional and Contractual Services. Personnel costs, net of the lapse, are projected to incur an unfavorable variance of (\$432,559). Further explanation of these variances is provided on page 10.

GF/GSD 011 – Expenditures by Department (page 24)

The schedule on page 24 presents GF/GSD expenditures by department. Three departments are projected to incur unfavorable variances: Public Defender, State Attorney, and Jacksonville Citywide Activities. The unfavorable variances for these departments are explained in further detail on page 25. One of the departments listed on page 24 (Intra-Governmental Services) has been phased out following City reorganizations, but is shown on the report due to encumbrances that continue to be carried forward.

The Office of the Sheriff is projected to experience a \$3.1 million favorable variance in expenditures, mostly due to a projected favorable variance of \$1.6 million in Internal Service Charges. While total personnel costs are projected to incur a favorable variance of \$412,577, net of the lapse of \$3.6 million, overtime salaries are projected to incur an unfavorable variance of (\$12.3) million. As mentioned in the Finance Department's report, \$7.0 million of the projected unfavorable variance in overtime is due to JSO officers serving as school guardians until school guardians are hired. The Duval County School Board is reimbursing the City approximately 38% of the cost of the officers serving as guardians. Based on the projected cost of \$7.0 million, the City would incur a net cost of approximately \$4.3 million for implementation of the State law.

Jacksonville Citywide Activities is projected to incur an unfavorable variance of (\$3.1) million due to the non-departmental salary and benefits lapse of (\$3.2) million.

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, three are projected to incur unfavorable variances (Subfunds 4K2, 551 and 561). Two subfunds presented in this report (Subfunds 441 and 461) are projected to experience favorable variances but both required General Fund loans in order to balance budgeted revenues and expenditures.

Solid Waste Disposal (Sub-fund 441)

The schedule for Subfund 441 shows a projected favorable budget variance of \$92,549 for the fiscal year. The fiscal year 2018/19 approved budget for Subfund 441 includes a General Fund Loan of \$8,597,621 which was required to balance budgeted revenues and expenditures to maintain service levels. The loan also allowed for the full repayment of the fiscal year 2017/18 General Fund loan of \$3,058,842.

Stormwater Services (Sub-fund 461)

The schedule for Subfund 461 shows a projected favorable budget variance of \$49,615 for the fiscal year. The fiscal year 2018/19 approved budget for Subfund 461 includes a General Fund Loan of \$478,900 which was required to balance budgeted revenues and expenditures to maintain service levels. This loan allowed for the full repayment of the fiscal year 2017/18 General Fund loan of \$2,324,997.

During our analysis, we discovered that Subfund 461 has been credited with all of the interest on the \$15,000,000 contributed by JEA for water and sewer infrastructure pursuant to Ordinance 2015-764-E. Since May of 2016 when JEA transferred the \$15,000,000 to the City, the monthly interest earnings attributed to the \$15,000,000 have been credited to Subfund 461 for a cumulative total of \$648,027.67 as of December 31, 2018. The interest from the Water/Wastewater System Fund has contributed to the favorable budget variance within the Stormwater Services subfund in the current and prior fiscal years. When brought to the attention of the Finance Department, they resolved to take the necessary steps to move any interest earned in fiscal year 2018/19 and beyond to the Water/Wastewater System (Subfund 463), but not from prior years.

City Venues - SMG (Sub-fund 4K2)

The schedule for Subfund 4K2 shows a projected unfavorable variance of (\$3,169) for the fiscal year due to a projected overage in Insurance Costs and Premiums. SMG did not provide first quarter projections until February 7, 2019, after the Finance Department's report was issued, so they are not shown on the schedule for Subfund 4K2. SMG has projected a favorable variance of \$41,362 for the fiscal year.

Office of General Counsel (Sub-fund 551)

The Finance Department's report shows a projected unfavorable variance of (\$182,015) for the fiscal year within Subfund 551, mostly due to a projected unfavorable variance in customer billings, a component of Charges for Services.

Self Insurance (Sub-fund 561)

The Finance Department's report shows a projected unfavorable variance of (\$3,985,779) for the fiscal year within Subfund 561, mostly due to a projected unfavorable variance in Paid Loss, a component of Insurance Costs and Premiums. Due to the volatility inherent with this subfund, this projection is likely to change over the remainder of the fiscal year.

INDEPENDENT AGENCIES

JEA

Electric System

Fuel Related Revenues & Expenses

For the three months ending December 31, 2018, the Electric System schedule of Fuel Related Revenues and Expenses is balanced. An unfavorable variance of (\$31,074,535) in fuel revenues is projected due to a milder winter. \$38,402,862 in previously earned (saved) revenue is projected to be transferred from the Fuel Rate Stabilization Fund to balance the account. Should this projection materialize, the Fuel Rate Stabilization Fund would have an end of year balance of \$35,973,427. This is well below JEA's Fuel Pricing Policy target of approximately \$75 million.

Base Related Revenues & Expenses

For the three months ending December 31, 2018, the Electric System shows a Base Rate related surplus of \$295,207. Base Operating Income is projected to incur an unfavorable budget variance of (\$65,015,615). This is due to a projected unfavorable budget variance of (\$59,057,463) in Base Related Revenues and a projected unfavorable budget variance of (\$5,958,152) in Base Related Expenses. The projection for Base Related Revenues is primarily due to a mild winter and the projection in Base Related Expenses is due to a projected (\$18,000,000) transfer to Non-Fuel Purchased Power for Plant Vogtle.

Total Electric System revenues and appropriations showed a surplus of \$295,207 as of December 31, 2018.

Water & Sewer System

For the three months ending December 31, 2018, the Water & Sewer System schedule of revenues and appropriations showed a surplus of \$1,643,780. Operating Revenues are projected to have an unfavorable budget variance of (\$17,581,315) due to projected sales being lower than budgeted. Operating Expenses are projected to have a positive budget variance of \$3,457,305 due to projected Operations and Maintenance charges being lower than budgeted and the budgeted emergency contingency of \$1,000,000 not being expended. Income Before Transfers is projected to have an unfavorable budget variance of (\$7,431,998) that will be offset by projected reductions in transfers to Operating Capital Outlay of (\$9,910,419), Environmental Capital Outlay of (\$1,602,414), and an increase in transfers to Capacity/Extension Fees of \$4,070,915.

District Energy System

For the three months ending December 31, 2018, the District Energy System schedule of revenues and appropriations showed a surplus of \$128,413. An unfavorable variance of (\$596,195) is projected in Operating Income. This is due to a projected unfavorable budget variance of (\$625,405) in Operating Revenues due to lower than budgeted sales and earned discounts that were not budgeted. The Operating Income shortfall is projected to be offset by a favorable variance in Investment Income of \$35,681 and a projected reduction in transfers to Operating Capital Outlay of \$560,514.

Debt

For the three months ending December 31, 2018, 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 three months ending December 31, 2018 indicates no budgetary stress for JTA when looked at entity wide. The Bus Division reported negative Cash and Investments of (\$4,760,989) due to delays in receiving grant reimbursements from the Federal Transit Administration. The CTC, Skyway, and Ferry Divisions all had Current Liabilities greater than Cash and Investments. However, the Engineering Division/General Fund's Cash and Investments far exceed all Current Liabilities for all Divisions.

Jacksonville Port Authority

The Jacksonville Port Authority's (JPA) financial report for the three months ending December 31, 2018 shows a deficit of (\$2,932,107). This is largely due to 45% of JPA's debt service payments being due in the first quarter, with one of JPA's debt instruments requiring the entire year's worth of principal and interest of \$4,432,240 to be paid in November. JPA is projecting a \$1.4 million favorable variance in Other Operating Revenues from higher than budgeted tipping fee revenue for spoil disposal from commercial businesses that require maintenance dredging. This is offset by a projected \$1.6 million unfavorable budget variance in dredging due to higher than expected volume through the first quarter. Operating Income is projected to have a \$516,924 favorable variance at year-end. This variance, along with anticipated Debt Service savings, will result in projected year-end Net Income Before Transfers of \$9,860,011 with \$7,584,904 being transferred to Operating Capital Outlay and a surplus of \$2,275,107.

Jacksonville Aviation Authority

Jacksonville Aviation Authority's (JAA) financial report for the three months ending December 31, 2018 indicates an end of quarter deficit of (\$4,250,212) before a \$37,730 transfer to Operating Capital Outlay, a \$4,140,031 transfer from the Passenger Facility Charge (PFC) Reserve, and a \$147,911 transfer from Retained Earnings. The net loss is entirely due to JAA making an additional principal payment of \$5,000,000 on existing debt. Revenues are projected to experience a favorable budget variance of \$3,451,335 due primarily to increased Concessions and Fees and Charges related to increased enplanements during the quarter. The increase is partially offset by a projected unfavorable variance in Space and Facility Rentals of (\$1,935,241) related to incentives offered to the airlines for new services or new entrants to the airport. Expenditures are projected to experience a favorable budget variance of \$3,053,581 due primarily to not needing the entire operating contingency. If these projections hold true, this will result in a net favorable budget variance in net income before transfers of \$3,809,017 at year-end.

Jacksonville Housing Finance Authority

Subfund 721 is projected to experience a favorable variance of \$568,663 for the fiscal year mostly due to revenue exceeding the budget, the result of two bond closings in the first quarter.

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. 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

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. Moody's also stated that their outlook remains negative for all three systems.

Please refer to pages 20 and 21 for a detailed list of individual bond ratings.

FINANCIAL REPORTS

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

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Respectfully submitted,

Kyle S. Billy

Kyle S. Billy, CPA
Council Auditor



ONE CITY. ONE JACKSONVILLE.

City of Jacksonville, Florida

Lenny Curry, Mayor

Finance and Administration Department
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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 Three Months Ending December 31, 2018

DATE: January 30, 2019

In accordance with code section 106.421, we are forwarding quarterly financial summaries for the three months ending December 31, 2018 for the agreed upon subfunds of the Consolidated City of Jacksonville. The discussions in this memo focus on the anticipated year-end revenues and expenditures and not on balance sheet items except for fund's which may be in a negative cash position.

011 - GENERAL FUND – GSD:

As of December 31, the General Fund - GSD has a projected overall favorable variance of \$8.4 million.

REVENUES

Overall, revenues are projected to outperform budget by \$5,089,827. Ad Valorem Taxes are projected to outperform budget by \$1,515,727.

Utility Service Taxes are projected to outperform budget by \$92,903, of that \$18,944 is electric and \$73,959 is water.

Communication Service Tax is projected to underperform budget by \$361,719.

Franchise Fees are projected to outperform budget by \$135,510.

Title	Variance
Franchise Fee - Electric	86,423
Franchise Fee - Propane / Natural Gas	4,694
Franchise Fee - Sewer	(440)
Franchise Fee - Water	44,833
	135,510

State Shared Revenues are projected to outperform budget by \$1,010,791.

1,010,791

Title	Variance
1/2 Cent Sales Tax - F.S. 202.18 2C	679,832
State Shared Revenue - Municipal Sales Tax	325,842
State Shared Revenue - County	52,104
County Fuel Tax - F.S. 206.41 1B	28,037
Surplus Gas Tax - F.S. 206.41 1A	(88,387)
All Other Accounts	13,363

Charges for Services are projected to outperform budget by \$272,171.

272,171

Title	Variance
JSO: Alarm Permit Fees	207,184
JFRD: Net Inspection Fee	136,518
JSO: Take Home Vehicle Reimbursement	45,146
JSO: Off Duty Reimbursement	(120,548)
JSO: Property Room Fund	(147,952)
All Other Accounts	151,823

Revenue From City Agencies is projected to underperform budget by \$405,748.

(405,748)

Title	Variance
SMG Overtime Reimbursement - JSO	(407,841)
SMG Overtime Reimbursement - JFRD	2,093

Fines and Forfeits are projected to outperform budget by \$388,252.

388,252

Title	Variance
JSO: Alarm Citations	297,043
JSO: Sheriff's Fines and Estreatures	65,773
All Other Accounts	25,436

Miscellaneous Revenue is projected to outperform budget by \$1,978,851, the main driver of which is \$1,701,283 in JSO overtime reimbursement to be received from the Duval County School Board for the City's assistance with implementing the State law to station armed school guardians at every elementary school. The school board is having difficulties hiring armed school guardians, hence the need to supplement with overtime JSO officers. This revenue somewhat offsets JSO's projected \$7,005,375 in costs for using off-duty officers on overtime to protect various schools as well as screening and training potential school safety guardians. The net cost to the City for this assistance is \$5,304,092.

Debt Funding: Debt Management Fund has a favorable variance of \$403,897. This favorable variance is being driven by carried over FY 18 capital which will be funded by debt. Any FY 19 spending in the Capital Outlay – Debt Funded expense category will be offset by revenue actuals this in category. Because the budget for the revenue offset does not exist in FAMIS, this category shows a favorable variance.

EXPENDITURES

Overall, expenditures are projected to have a favorable variance of \$3,318,369.

Personnel costs, net of the salary and benefit lapse, are projected to come in over budget by \$432,559. The primary driver of which is \$7,005,375 in projected overtime costs within JSO for the City's support with implementation of the State law to station armed school guardians at every elementary school. Currently JSO has off-duty officers on overtime stationed at various schools and is screening and training potential school safety guardians. It should be noted that JSO's overall departmental budget has a favorable variance, as detailed in the expenditures by department section of the memo.

Internal Service Charges have a net projected favorable variance of \$2,031,694. The main drivers of which are favorable variances in fleet repair charges of \$707,662, fleet parts/oil/gas/lube of \$470,293, IT computer system maintenance / security of \$519,528 and OGC charges of \$252,466.

Professional and Contractual Services have a projected net favorable variance of \$1,020,263.

Title	Variance
Professional Services - JSO Health Services	417,777
Professional Services - City Council	161,993
Professional Services - DIA	137,996
Contract Food Services - Jail	114,706
All Other Line Items	187,791

Other Operating Expenses have a projected net favorable variance of \$477,520.

Title	Variance
Repairs and Maintenance	141,047
Repair / Maintenance and Other Operating Supplies	238,809
All Other Accounts	97,664

OTHER GENERAL FUND SUBFUNDS:

015 – PROPERTY APPRAISER

The fund overall has a projected favorable variance of \$20,796. Revenues are projected to underperform budget by \$10,250. Expenditures are projected to have a net favorable variance of \$31,046, the main driver of which is a favorable variance in personnel costs, net of the salary and benefit lapse, of \$21,992.

016 - CLERK OF THE COURT

The fund overall has a projected favorable variance of \$110,689. Revenues are projected to underperform budget by \$2,791. Expenditures are projected to have a net favorable variance of \$113,480. The largest drivers of which are projected favorable variances in OGC charges of \$29,675 and IT computer system maintenance and security charges of \$79,767, as seen in Internal Service Charges.

017 – TAX COLLECTOR

The fund overall has a projected favorable variance of \$17,031. Revenues are projected to underperform budget by \$95,191. The main driver of which are Charges for Services which are projected to have a net unfavorable variance of \$91,428. This is offset by a projected net favorable variance of \$112,222 in expenditures. The main driver of which is a projected favorable variance of \$97,437 in IT computer system maintenance and security, as seen in Internal Service Charges.

01A – SPECIAL EVENTS

The fund overall has a projected favorable variance of \$34,387. Expenditures are projected to have a net favorable variance of \$30,070, the main driver of which is a favorable variance in personnel costs, net of the salary and benefit lapse, of \$20,826.

SPECIAL REVENUE FUNDS:

159 – BUILDING INSPECTION

The fund overall has a projected favorable variance of \$887,803. Revenues are projected to outperform budget by \$1,129,723, the main drivers of which are building inspection fees of \$810,000 and plumbing inspection fees of \$200,000, as seen in Inspection Fees. Expenditures are projected to have a net unfavorable variance of \$241,920, the main driver of which is an unfavorable variance in personnel costs, net of the salary and benefit lapse, of \$264,960.

191 – KIDS HOPE ALLIANCE

The fund overall has a projected favorable variance of \$113,865. Revenues are projected to outperform budget by \$50,159. The main drivers of which are Investment Pool / Interest Earnings of \$22,123 and the return of prior year grant match funding of \$28,036, as seen in Transfers From Other Funds. Expenditures are projected to have a net favorable variance of \$63,706.

ENTERPRISE FUNDS:

412 – PUBLIC PARKING

The fund overall has a projected favorable variance of \$87,873. Revenues are projected to underperform budget by \$57,068. This is offset by a projected favorable variance in expenditures of \$144,941. The main driver of which is a \$62,985 projected favorable variance in repairs and maintenance, as seen in Other Operating Expenses.

441 - SOLID WASTE DISPOSAL

The fund overall has a projected favorable variance of \$92,549. Revenues are projected to underperform budget by \$94,982. Expenditures are projected to have a net favorable variance of \$187,531. Personnel costs, net of the salary and benefit lapse, are projected to have an unfavorable variance of \$194,724. This is offset by favorable variances in Debt Management Fund Repayments of \$136,617 and Internal Service Charges of \$245,638.

461 - STORMWATER SERVICES

The fund overall has a projected favorable variance of \$49,615. Revenues are projected to outperform budget by \$83,330. This is somewhat offset by a projected net unfavorable variance in expenditures of \$33,715.

4K1 – CITY VENUES - CITY

The fund overall has a projected favorable variance of \$107,625. The table below details the variance by venue.

Venue	14,651			92,974		
	Revenue			Expenditures		
	Revised Budget	Projection	Variance	Revised Budget	Projection	Variance
Subfund Level	14,554,922	14,563,777	8,855	11,608,567	11,608,567	0
Subfund Level - Debt			0	10,494,902	10,402,935	91,967
Baseball Stadium	114,317	120,113	5,796	466,744	466,744	0
Convention Center	0	0	0	802,521	801,514	1,007
Municipal Stadium	15,937,731	15,937,731	0	4,465,829	4,465,829	0
Performing Arts Center	0	0	0	740,482	740,482	0
Ritz Theater	0	0	0	122,634	122,634	0
Memorial Arena	0	0	0	2,160,385	2,160,385	0

4K2 – CITY VENUES – SMG

The fund overall has a projected unfavorable variance of \$3,169. The table below details the variance by venue.

3,502

(6,671)

Venue	Revenue			Expenditures		
	Revised Budget	Projection	Variance	Revised Budget	Projection	Variance
Subfund Level	10,676,567	10,677,393	826	0	0	0
Baseball Stadium	441,813	441,813	0	1,145,446	1,145,446	0
Convention Center	2,188,254	2,188,254	0	3,230,423	3,230,423	0
Daily's Place	1,587,058	1,587,058	0	1,515,899	1,522,570	(6,671)
Municipal Stadium	4,531,367	4,531,367	0	14,141,569	14,141,569	0
Performing Arts Center	3,007,450	3,010,126	2,676	3,278,198	3,278,198	0
Ritz Theater	219,001	219,001	0	1,148,702	1,148,702	0
Memorial Arena	11,051,000	11,051,000	0	9,242,273	9,242,273	0

INTERNAL SERVICE FUNDS:

511 - FLEET MANAGEMENT - OPERATIONS

The fund overall has a projected favorable variance of \$109,695. Revenues are projected to underperform budget by \$932,423, the main driver of which is a projected unfavorable variance in Charges for Services of \$972,423. This is offset by a projected net favorable variance in expenditures of \$1,042,118. Personnel costs, net of the salary and benefit lapse, are projected to have a favorable variance of \$458,804. Other Operating Expenses has a projected net favorable variance of \$612,420, the main drivers of which are fuel of \$136,731 and parts of \$361,647.

531 - ITD – OPERATIONS

The fund overall has a projected favorable variance of \$56,143. Revenues are projected to underperform budget by \$377,897, the main driver of which is a projected unfavorable variance in Charges for Services of \$378,812. This is offset by a projected net favorable variance in expenditures of \$434,039. Personnel costs, net of the salary and benefit lapse, are projected to have a favorable variance of \$51,099. Professional and Contractual Services has a projected favorable variance of \$313,951.

534 – RADIO COMMUNICATIONS

The fund appears to have a favorable variance of \$2,409,419, however the favorable variance in Debt Funding: Debt Management Fund should be removed from the calculation to get an accurate picture of the fund. Any FY 19 spending in Capital Outlay – Debt Funded will be offset by debt revenue, which will show as actuals in Debt Funding: Debt Management Fund, which is why the revenue and expense projections in these categories are the same (\$2,754,101). Because the revised budget for the revenue category does not match the revised budget for the expense category in FAMIS, the fund appears to have a large favorable variance.

Once the debt management categories, both revenue and expense, are removed from the calculation, the fund has a net favorable variance of only \$8,235. Revenues are projected to underperform budget by \$3,734 and expenditures have a net favorable variance of \$11,969.

536 – TECHNOLOGY SYSTEM DEVELOPMENT

As part of the FY18 budget process, a new all-years fund (SF 53A) was set up to house ITD's multi-year capital projects. The FY19 Charges for Services revenue will be the last customer billings in this fund. The fund will continue to pay the debt service for the FY17 and earlier borrowings, as well as, earn interest on any residual cash in the fund. The appearance of a favorable variance in the fund is due to the debt funding revenue budget not being in FAMIS, as discussed above in the Radio Communications fund SF 534.

551 – OFFICE OF GENERAL COUNSEL

The fund overall has a projected unfavorable variance of \$182,015. Revenues are projected to underperform budget by \$337,985, the driver of which are Charges for Services of \$340,923. Expenditures are projected to have a net favorable variance of \$155,970, the main driver of which are personnel costs, net of the salary and benefit lapse, which are projected to have a favorable variance of \$108,738.

561 – SELF INSURANCE

The fund overall has a projected unfavorable variance of \$3,985,779. Revenues are projected to outperform budget by \$284,465. Charges for Services is projected to outperform budget by \$707,247, the driver of which is workers compensation 2nd injury revenue. This is somewhat offset by an unfavorable variance in Charges for Services: Insurance Premiums of \$423,632. Expenditures are projected to have a net unfavorable variance of \$4,270,244. The main driver of which is an unfavorable variance of \$4,367,452 in Insurance Costs and Premiums. Of that, change in liability is projected to come in under budget by \$1.02 million and paid loss is projected to come in over budget by \$5.39 million.

571 – GROUP HEALTH

The fund overall has a projected favorable variance of \$3,516,645. Revenues are projected to outperform budget by \$380,202. Charges for Services is projected to outperform budget by \$195,032. Investment Pool / Interest Earnings are projected to outperform budget by \$185,170. Expenditures are projected to have a net favorable variance of \$3,136,444. The main driver of which is a net favorable variance of \$3,076,301 in Insurance Costs and Premiums. Health insurance costs / premiums has a favorable variance of \$3,780,604 which is somewhat offset by unfavorable variances in vision of \$60,302, life of \$172,000 and dental of \$472,000.

581 - INSURED PROGRAMS

The fund overall has a projected favorable variance of \$16,603. Revenues are projected to outperform budget by \$96,623, the main driver of which is a projected favorable variance in Charges for Services of \$90,000. This favorable variance is somewhat offset by a net unfavorable variance in expenditures of \$80,020, the main driver of which is an unfavorable variance in personnel costs, net of the salary and benefit lapse, of \$36,036, Internal Service Charges of \$8,396 and insurance costs / premiums of \$54,011.

5A1 – PUBLIC BUILDING ALLOCATIONS

The fund overall has a projected favorable variance of \$101,539. Expenditures are projected to have a net favorable variance of \$109,704, the main driver of which are personnel costs, net of the salary and benefit lapse, which are projected to have a favorable variance of \$101,524.

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 .68% for the quarter ending December 31, 2018, which underperformed the Blended Benchmark by 57 bps. Performance of the portfolio over the last year was a positive 1.09%, after fee deductions. During the past three and five years the portfolio has earned an average annual return of 1.82% and 1.62%, respectively. In addition, the Operating Portfolio continues to outperform its benchmark in the long term.

In what has become a familiar pattern, The Federal Reserve made the decision at their December 19th meeting to raise short term interest rates by 25 bps for the ninth time since December 2015. This upward adjustment sets the current target range at 2.25% to 2.50%, as signs of a strengthening economy persist. Surprisingly dovish statements made by Chairman Jerome Powell added uncertainty as to whether the Fed would continue to raise rates each quarter in 2019. In addition, a portion of the yield curve between 2 and 5 years inverted. Concerns remain that that the long end of the curve may also invert, which would support speculation that the recent increase in equity market volatility could endure well into 2019.

Domestic fixed income markets were mostly higher during the 4th quarter of 2018 with longer duration indices benefitting the most from the changing rate environment. The Barclays U.S. Aggregate Index returned 1.64% over the previous three months, while the ICE BofAML US Treasury Notes 0-1 Year Index gained 63 bps over the same period. Achieving positive returns in equity and fixed income markets continues to be a challenge due to the volatility in rates and elevated pricing levels.

As we move into the New Year, we continue to monitor potential sources of volatility. The US and China continue to discuss trade policy while the future of a Brexit agreement remains unclear. Most global equity markets finished the quarter in much lower territory, with fixed income markets bouncing back due to a flight from risky assets.

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 five strategies: Core Plus, Intermediate, Limited Duration, Extended Cash, and segregated Funds related to the City's Debt Service requirements. Each strategy has its own varying risk and return profile. Within this framework, money managers are tasked with investing in a manner deemed prudent given our goals and needs.

Figure 1. Operating Portfolio Performance (net of fees)





BUILDING COMMUNITY

January 28, 2019

SUBJECT: QUARTERLY FINANCIAL SUMMARY – December 31, 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 three months ended December 31, 2018, JEA contributed a record high \$29.4 million to the City's General Fund. JEA also paid to the City \$23.6 million Public Service Tax and \$10.1 million City of Jacksonville Franchise Fee for a total combined payment to the City of \$63.1 million. This represents an increase of \$1.8 million from prior year.

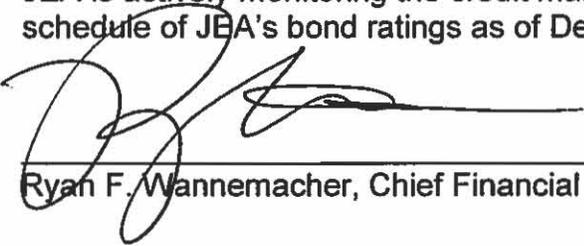
The Electric System produced a positive fund balance of \$0.3 million for the three months ended December 31, 2018. This represents 0.0% of the annual operating budget. The annual projection for the Electric System shows a balanced budget.

The Water and Sewer System produced a positive fund balance of \$1.6 million for the three months ended December 31, 2018. This represents 0.3% of the annual operating budget. The annual projection for the Water and Sewer System shows a balanced budget.

The District Energy System produced a positive fund balance of \$0.1 million for the three months ended December 31, 2018, while the annual projection shows a balanced budget.

JEA experienced no budgetary stress during the three months ended December 31, 2018.

JEA is actively monitoring the credit markets in order to efficiently manage debt. A schedule of JEA's bond ratings as of December 31, 2018 is included with this report.



Ryan F. Wannemacher, Chief Financial Officer

Attachments: As noted

RECEIVED

JAN 30 2019

COUNCIL AUDITOR



JACKSONVILLE
TRANSPORTATION
AUTHORITY

Administration

121 W. Forsyth Street,
Suite 200
Jacksonville, FL 32202

Operations

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

Main (904) 630-3181

Fax (904) 630-3166

www.jtafla.com

January 30, 2019

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

Dear Mr. Billy,

Enclosed are the quarterly reports for the Jacksonville Transportation Authority for the quarter ended December 31, 2018. I am including a full-year projection variance narrative for each division:

Bus Fund

Bus revenues are projected to be unfavorable for the year, primarily due to sales tax trends in the first quarter. Non-Transportation revenue is forecast to be lower resulting from lower interest and advertising income year-to-date. Expenses are projected to be \$4.8 million under budget, as the operating contingency is more than sufficient to cover any line item variances.

CTC Fund (Connexion)

The forecast for Connexion reflects expenses under budget by \$0.2 million, as the operating contingency is sufficient to cover any line item variances. As a result, the transfer from the Bus fund is forecast to be \$0.3 million lower than budgeted.

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

Skyway Fund

Skyway expenses are projected to be favorable. As a result, the transfer from the Bus fund is forecast to be under budget by \$0.6 million. The Skyway is a fare-free service and requires a transfer from the Bus fund to support operations.

Ferry Fund



The St. Johns River Ferry is projected to be below budget for expenses, primarily due to lower fuel and services expenses. Revenues are projected to be under budget as the transfer from the Bus fund is lower resulting from lower operating expenses.

General Fund

The General Fund revenues are projected to be over budget due to higher interest earnings from the investment portfolio. Expenses are expected to be under budget, as the operating contingency is sufficient to cover line item variances.

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

Respectfully,

Kendra Burton

Kendra Burton
Manager, Financial Planning and Analysis
Jacksonville Transportation Authority

cc: Nathaniel P. Ford, Sr.
Greg Hayes



January 30, 2019

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

Re: Quarterly Report

Dear Mr. Billy:

Enclosed is the Jacksonville Port Authority Unaudited Quarterly Report as of December 31, 2018.

The Jacksonville Port Authority is in good financial position and experienced no budgetary stress during the period. Jaxport is closely monitoring Berth Maintenance Dredging expenses, already approximately \$1.4 million over budget. Berth Maintenance surveys are scheduled for February, and Jaxport will then assess siltation quantities and trends to determine if additional appropriations will be required.

Current Bond Ratings are MoodyA2, Stable and Fitch A, Stable.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Mike McClung". The signature is fluid and cursive, written over a light blue circular stamp.

Mike McClung
Controller

MM/bd
Attachments

P.O. Box 3005
2801 Talleyrand Avenue
Jacksonville, FL 32209-0005
Phone: (904) 630-3000
www.jaxport.com

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



January 31, 2018

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

RE: Quarterly Report

Dear Mr. Billy:

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

Enclosed is the Unaudited Quarterly Report of the Jacksonville Aviation Authority for the three months ended December 31, 2018.

Operating Revenues were \$23.22 million which results in a positive variance of \$3.45 million year to date. Operating Expenditures were \$14.17 million which results in a year to date positive variance of \$3.05 million. The quarter closes with a year to date positive Operating Income variance of \$6.50 million. The Jacksonville Aviation Authority is in a good financial position and has experienced no budgetary stress during the fiscal year.

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

Sincerely,

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

Richard A. Rossi
Chief Financial Officer

Bond Ratings - City of Jacksonville
As of December 31, 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	2018	Aa2	AA	AA
	2018	Current	A2	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	2018	Aa3	AA	AA-
	2018	Current	A3	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	2018	Aa2 / Aa3	AA+ / AA	AAA / AA / AA-
	2018	Current	A2	AA+ / AA	AAA / AA / AA-
	Better Jacksonville Plan	1997	1999	n/a	n/a
2000		2000	n/a	n/a	n/a
2001		2006	Aa3	A+	AA
2007		2008	Aa3	AA-	AA
2009		2009	Aa3	AA-	AA/AA-
2010		2011	Aa2/A1	AA-	AA/AA-
2011		2012	Aa2/A1	AA-/A	AA/AA-
2012		2016	A1	AA-/A	AA-/A+
2016		2018	A1	AA-/A+	AA-/A+
2018		Current	A2	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 December 31, 2018

	<u>Fitch</u>	<u>S&P</u>	<u>Moody</u>
<u>JEA</u>			
Uninsured Long Term			
Electric Senior Bonds (1)	AA	A+	A2
Electric Subordinated Bonds (1)	AA	A	A3
Uninsured Short Term			
Electric Senior Bonds	F1+	A-1	VMIG-1
Electric Subordinated Bonds	F1+	A-1	VMIG-2
Uninsured Long Term			
SJRPP Bonds (1)	AA	A+	A2
Uninsured Long Term			
Water and Sewer Senior Bonds (1)	AA	AAA	A2
Water and Sewer Subordinated Bonds (1)	AA	AA+	A2
Uninsured Short Term			
Water and Sewer Senior Bonds	F1 - F1+	A-1	VMIG-1
Water and Sewer Subordinated Bonds	F1+	A-1 – A-1+	VMIG-1
Uninsured Long Term			
Bulk Power Supply System Bonds (1)	AA	A+	A2
District Energy System Bonds (1)	AA	AA+	A3
<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) Per JEA, on October 11, 2018, Moody's affirmed its negative outlook and downgraded the long term ratings of JEA Electric System senior lien bonds, St. Johns River Power Park System and Bulk Power Supply System bonds to "A2" from "Aa2" and downgraded JEA Electric System subordinated lien bonds to "A3" from "Aa3." At the same time, Moody's downgraded JEA Water and Sewer System senior and subordinated lien bonds to "A2" from "Aa2," downgraded District Energy System bonds to "A3" from "Aa3" and lowered its outlook on those bonds to negative from stable. Moody's also downgraded its short term ratings of JEA Electric System variable rate subordinated lien bonds to "VMIG-2" from "VMIG-1" while affirming its short term ratings of JEA Electric System variable rate senior lien bonds at "VMIG-1."

Bond Ratings Scale

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

Municipal Short Term Ratings (Moody's)

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

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

GENERAL FUND GSD - 011

REVENUES BY SOURCE

	Revised Budget	Projection	Variance Favorable (Unfavorable)
AD VALOREM TAXES	641,983,901	643,499,628	1,515,727
SALES AND USE TAXES	1,276,571	1,244,009	(32,562)
UTILITY SERVICE TAXES	93,835,091	93,927,994	92,903
COMMUNICATIONS SERVICES TAX	31,715,776	31,354,057	(361,719)
LOCAL BUSINESS TAX	7,025,691	7,078,828	53,137
FRANCHISE FEES	40,908,230	41,043,740	135,510
FEDERAL GRANTS	291,018	291,018	0
FEDERAL PAYMENTS IN LIEU OF TAXES	24,500	24,500	0
STATE GRANTS	393,571	393,571	0
STATE SHARED REVENUES	177,033,092	178,043,883	1,010,791
CONTRIBUTIONS FROM OTHER LOCAL UNITS	123,586,871	123,597,098	10,227
GENERAL GOVERNMENT	7,444,589	7,024,983	(419,606)
PUBLIC SAFETY	27,212,240	27,489,856	277,616
PHYSICAL ENVIRONMENT	563,018	563,041	23
HUMAN SERVICES	2,371,085	2,384,487	13,402
CULTURE AND RECREATION	579,433	579,433	0
OTHER CHARGES FOR SERVICES	16,747,040	16,742,028	(5,012)
JUDGMENT AND FINES	718,600	784,373	65,773
VIOLATIONS OF LOCAL ORDINANCES	530,541	517,804	(12,737)
OTHER FINES AND/OR FORFEITS	841,619	1,176,835	335,216
INTEREST, INCL PROFITS ON INVESTMENTS	2,613,749	2,635,800	22,051
RENTS AND ROYALTIES	150,100	150,100	0
DISPOSITION OF FIXED ASSETS	100,000	100,000	0
CONTRIB & DONATIONS FROM PRIVATE SOURCES	126,602	126,602	0
OTHER MISCELLANEOUS REVENUE	13,200,370	15,178,684	1,978,314
CONTRIBUTIONS FROM OTHER FUNDS	9,127,690	9,134,566	6,876
DEBT PROCEEDS	0	403,897	403,897
	1,200,400,988	1,205,490,815	5,089,827

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

GENERAL FUND GSD - 011

EXPENDITURES BY DEPARTMENT

	Revised Budget	Projection	Variance Favorable (Unfavorable)
ADVISORY BOARDS & COMMISSIONS	506,295	468,051	38,244
CITY COUNCIL	11,097,797	10,734,983	362,814
COURTS	3,681,778	3,677,598	4,180
DOWNTOWN INVESTMENT AUTHORITY	2,037,409	1,805,445	231,964
EMPLOYEE SERVICES	11,289,777	11,187,671	102,106
FINANCE AND ADMINISTRATION	13,261,859	13,005,521	256,338
FIRE AND RESCUE	234,578,219	233,662,565	915,655
HUMAN RIGHTS COMMISSION	958,658	882,671	75,987
INTRA-GOVERNMENTAL SERVICES	5,364	5,364	0
MAYOR'S OFFICE	4,287,834	4,197,575	90,259
MEDICAL EXAMINER	5,261,149	5,197,162	63,987
MILITARY AFFAIRS AND VETERANS	1,275,143	1,275,013	129
NEIGHBORHOODS	21,970,043	21,900,937	69,106
OFFICE OF ECONOMIC DEVELOPMENT	1,750,951	1,709,544	41,407
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	373,187	372,591	596
OFFICE OF GENERAL COUNSEL	5,062,542	5,061,884	658
OFFICE OF INSPECTOR GENERAL	992,961	923,389	69,572
OFFICE OF SPORTS & ENTERTAINMENT	1,005,056	938,500	66,556
OFFICE OF THE SHERIFF	446,627,779	443,542,390	3,085,389
PARKS, RECREATION & COMMUNITY SVCS	47,665,528	47,607,999	57,529
PLANNING AND DEVELOPMENT	4,575,194	4,535,519	39,675
PUBLIC DEFENDER	2,184,490	2,193,664	(9,174)
PUBLIC HEALTH	1,016,806	1,016,409	397
PUBLIC LIBRARIES	36,056,402	35,615,059	441,343
PUBLIC WORKS	48,668,083	48,433,098	234,985
STATE ATTORNEY	1,737,921	1,772,933	(35,012)
SUPERVISOR OF ELECTIONS	9,237,025	9,203,015	34,010
JACKSONVILLE CITYWIDE ACTIVITIES	120,931,363	124,023,613	(3,092,250)
TRANSFERS OUT - DEBT	50,742,511	50,570,592	171,919
TRANSFERS OUT	124,882,138	124,882,138	0
	1,213,721,264	1,210,402,895	3,318,369

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

GENERAL FUND - GSD
 EXPENDITURES BY DEPARTMENT SUPPLEMENTAL DETAIL

Public Defender

Unfavorable Variance:	(9,174)	Variance
		<hr/>
Operating and Capital Outlay		8,451
Internal Service Charges - ITD		(20,456)
Internal Service Charges - Other		2,831

State Attorney

Unfavorable Variance:	(35,012)	Variance
		<hr/>
Operating and Capital Outlay		0
Internal Service Charges - ITD		(35,816)
Internal Service Charges - Other		804

JACKSONVILLE CITYWIDE ACTIVITIES

Unfavorable Variance:	(3,092,250)	Variance
		<hr/>
Citywide Salary & Benefit Lapse		(3,186,789)
Debt Management Fund Repayments		102,298
Payment to Fiscal Agent for Constitutional Gas Tax		88,387
Contribution to JPA		(91,539)
Other		(4,607)

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

011 - GENERAL FUND - GSD

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	446,463,762.21	Current Liabilities	3,343,300.52
Taxes and other Receivable, Net	77,313,723.17	Other Liabilities	36,604,173.72
Due from Other Government Units	114,903,267.89	Deferred Inflows	179,850.56
Inventories	3,160,594.57		
Other Current Assets	36,603,985.49	TOTAL LIABILITIES	40,127,324.80
		FUND EQUITY	
		Beginning of Year	164,135,179.72
		Current Yr Less Encumbrances	475,142,069.37
		Reserves and Encumbrances	(959,240.56)
		TOTAL FUND EQUITY	638,318,008.53
TOTAL ASSETS	678,445,333.33	TOTAL LIABILITIES FUND EQUITY	678,445,333.33

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Ad Valorem Taxes	641,983,901	643,499,628	643,499,628	1,515,727
Utility Service Tax	93,835,091	16,904,036	93,927,994	92,903
Communication Service Tax	31,715,776	2,733,172	31,354,057	(361,719)
Other Taxes	8,302,262	6,757,057	8,322,837	20,575
Franchise Fees	40,908,230	4,386,591	41,043,740	135,510
Intergovernmental Revenue	709,089	265,144	709,089	0
State Shared Revenue	177,033,092	24,555,433	178,043,883	1,010,791
Charges for Services	26,100,934	6,378,511	26,373,105	272,171
Revenue From City Agencies	5,976,780	765,109	5,571,032	(405,748)
Net Transport Revenue	23,135,578	4,727,317	23,135,578	0
Fines and Forfeits	2,090,760	448,046	2,479,012	388,252
Investment Pool / Interest Earnings	2,613,749	262,419	2,635,264	21,515
Miscellaneous Revenue	13,281,185	5,901,731	15,260,036	1,978,851
Debt Funding: Debt Management Fund	0	0	403,897	403,897
Transfers From Other Funds	3,543,756	1,659,164	3,550,632	6,876
Contribution From Local Units	123,586,871	21,077,535	123,597,098	10,227
General Fund Loan	5,583,934	1,546,055	5,583,934	0
TOTAL REVENUE	1,200,400,988	741,866,949	1,205,490,815	5,089,827
EXPENDITURES				
Salaries	421,186,210	100,723,015	420,366,121	820,089
Salary & Benefit Lapse	(6,761,672)	0	0	(6,761,672)
Pension Costs	156,493,035	35,861,808	152,467,480	4,025,555
Employer Provided Benefits	83,553,357	20,025,653	82,069,888	1,483,469
Internal Service Charges	118,317,894	27,338,138	116,286,200	2,031,694
Insurance Costs and Premiums	8,974,506	3,821,103	8,974,460	46
Professional and Contractual Services	60,667,831	8,255,845	59,647,567	1,020,263
Other Operating Expenses	91,038,125	15,888,182	90,560,605	477,520
Inter-Departmental Billing	351,841	0	351,841	0
Library Materials	4,125,031	405,157	4,125,031	0
Capital Outlay	1,451,216	90,028	1,443,664	7,552
Capital Outlay - Debt Funded	403,897	(18,291)	403,897	0
Debt Service	50,842,511	12,282,119	50,670,592	171,919

Grants, Aids & Contributions	42,256,938	4,893,860	42,252,937	4,001
Supervision Allocation	10,972	(17,996)	10,972	0
Indirect Cost	3,288,962	822,241	3,288,962	0
Transfers to Other Funds	118,964,753	37,204,768	119,056,292	(91,539)
Repayment of General Fund Loan	9,922,841	2,480,710	9,922,841	0
Payment to Fiscal Agents	4,783,461	826,924	4,695,074	88,387
Debt Management Fund Repayments	43,790,381	9,959,729	43,749,295	41,086
Fiscal and Other Debt Fees	59,175	0	59,175	0
TOTAL EXPENDITURES	<u>1,213,721,264</u>	<u>280,842,994</u>	<u>1,210,402,895</u>	<u>3,318,369</u>
CURRENT YEAR	<u>(13,320,276)</u>	<u>461,023,955</u>	<u>(4,912,079)</u>	<u>8,408,197</u>
FUND BALANCE TRANSFERS	14,118,114			
CARRYOVERS	0			
CONTINGENCIES	(13,190,951)			
RESERVE - PRIOR YEAR ENCUMBRANCES	12,393,113			
BUDGET DIFFERENCE	<u>0</u>			

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

015 - PROPERTY APPRAISER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	588,486.63	Current Liabilities	68,848.81
		TOTAL LIABILITIES	68,848.81
		FUND EQUITY	
		Beginning of Year	131,730.82
		Current Yr Less Encumbrances	387,907.00
		TOTAL FUND EQUITY	519,637.82
TOTAL ASSETS	<u>588,486.63</u>	TOTAL LIABILITIES FUND EQUITY	<u>588,486.63</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	378,283	199,576	378,283	0
Investment Pool / Interest Earnings	13,250	(777)	3,000	(10,250)
Miscellaneous Revenue	2,500	412	2,500	0
Transfers From Other Funds	10,280,468	2,570,117	10,280,468	0
TOTAL REVENUE	10,674,501	2,769,328	10,664,251	(10,250)
EXPENDITURES				
Salaries	6,071,618	1,355,722	5,998,240	73,378
Salary & Benefit Lapse	(136,945)	0	0	(136,945)
Pension Costs	1,572,534	351,687	1,496,312	76,222
Employer Provided Benefits	1,184,520	282,282	1,175,183	9,337
Internal Service Charges	1,001,414	223,200	993,414	8,000
Insurance Costs and Premiums	34,753	8,688	34,753	0
Professional and Contractual Services	264,255	34,039	264,255	0
Other Operating Expenses	723,900	254,362	722,848	1,052
Capital Outlay	2	0	0	2
TOTAL EXPENDITURES	10,716,051	2,509,980	10,685,005	31,046
	CURRENT YEAR	259,348	(20,754)	20,796
FUND BALANCE TRANSFERS	128,559			
CARRYOVERS	0			
CONTINGENCIES	(171,528)			
RESERVE - PRIOR YEAR ENCUMBRANCES	84,519			
BUDGET DIFFERENCE	<u>0</u>			

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

016 - CLERK OF THE COURT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,652,076.49	Current Liabilities	344.13
		TOTAL LIABILITIES	344.13
		FUND EQUITY	
		Beginning of Year	2,436,523.10
		Current Yr Less Encumbrances	215,209.26
		TOTAL FUND EQUITY	2,651,732.36
TOTAL ASSETS	<u>2,652,076.49</u>	TOTAL LIABILITIES FUND EQUITY	<u>2,652,076.49</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	4,502,553	738,370	4,498,316	(4,237)
Investment Pool / Interest Earnings	29,159	7,651	30,605	1,446
TOTAL REVENUE	<u>4,531,712</u>	<u>746,021</u>	<u>4,528,921</u>	<u>(2,791)</u>
EXPENDITURES				
Salaries	1,284,423	275,310	1,235,629	48,794
Salary & Benefit Lapse	(54,607)	0	0	(54,607)
Pension Costs	275,213	61,837	265,124	10,089
Employer Provided Benefits	255,017	58,197	255,257	(240)
Internal Service Charges	2,200,987	496,004	2,091,545	109,442
Insurance Costs and Premiums	7,175	1,794	7,175	0
Professional and Contractual Services	5,000	334	5,000	0
Other Operating Expenses	266,538	37,572	266,536	2
Capital Outlay	515,976	117,613	515,976	0
Supervision Allocation	362,439	90,610	362,439	0
Indirect Cost	46,063	11,516	46,063	0
TOTAL EXPENDITURES	<u>5,164,224</u>	<u>1,150,786</u>	<u>5,050,744</u>	<u>113,480</u>
	CURRENT YEAR	<u>(632,512)</u>	<u>(521,823)</u>	<u>110,689</u>
FUND BALANCE TRANSFERS	619,975			
CARRYOVERS	0			
CONTINGENCIES	(152,189)			
RESERVE - PRIOR YEAR ENCUMBRANCES	164,726			
BUDGET DIFFERENCE	<u>0</u>			

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

017 - TAX COLLECTOR

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,140,078.14	Current Liabilities	3,030.50
		TOTAL LIABILITIES	3,030.50
		FUND EQUITY	
		Beginning of Year	1,729,866.91
		Current Yr Less Encumbrances	1,407,180.73
		TOTAL FUND EQUITY	3,137,047.64
TOTAL ASSETS	<u>3,140,078.14</u>	TOTAL LIABILITIES FUND EQUITY	<u>3,140,078.14</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	11,004,095	2,532,112	10,912,667	(91,428)
Investment Pool / Interest Earnings	21,263	7,001	31,500	10,237
Miscellaneous Revenue	7,500	(2,452)	(6,500)	(14,000)
Transfers From Other Funds	6,557,576	1,639,394	6,557,576	0
TOTAL REVENUE	17,590,434	4,176,055	17,495,243	(95,191)
EXPENDITURES				
Salaries	9,545,787	2,095,370	9,396,982	148,805
Salary & Benefit Lapse	(274,397)	0	0	(274,397)
Pension Costs	2,059,171	446,690	1,915,405	143,766
Employer Provided Benefits	1,857,376	452,929	1,864,553	(7,177)
Internal Service Charges	1,772,705	435,660	1,671,482	101,223
Insurance Costs and Premiums	54,413	12,248	54,413	0
Professional and Contractual Services	354,391	70,257	354,390	1
Other Operating Expenses	2,058,113	776,854	2,058,112	1
Capital Outlay	633,549	8,662	633,549	0
TOTAL EXPENDITURES	18,061,108	4,298,670	17,948,886	112,222
	CURRENT YEAR	(122,615)	(453,643)	17,031
FUND BALANCE TRANSFERS	1,529,795			
CARRYOVERS	0			
CONTINGENCIES	(1,149,899)			
RESERVE - PRIOR YEAR ENCUMBRANCES	90,777			
BUDGET DIFFERENCE	<u>0</u>			

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

01A - SPECIAL EVENTS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,346,135.88	Current Liabilities	19,044.66
Taxes and other Receivable, Net	<u>0.00</u>	TOTAL LIABILITIES	<u>19,044.66</u>
		FUND EQUITY	
		Beginning of Year	291,560.81
		Current Yr Less Encumbrances	3,035,530.41
		TOTAL FUND EQUITY	<u>3,327,091.22</u>
TOTAL ASSETS	<u><u>3,346,135.88</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>3,346,135.88</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	70,000	76,395	76,395	6,395
Investment Pool / Interest Earnings	18,150	11,818	23,500	5,350
Miscellaneous Revenue	305,703	290,902	298,275	(7,428)
Transfers From Other Funds	6,775,372	6,775,372	6,775,372	0
TOTAL REVENUE	7,169,225	7,154,486	7,173,542	4,317
EXPENDITURES				
Salaries	1,057,695	231,582	1,034,744	22,951
Salary & Benefit Lapse	(12,198)	0	0	(12,198)
Pension Costs	151,370	33,237	144,696	6,674
Employer Provided Benefits	147,535	36,244	144,136	3,399
Internal Service Charges	518,464	122,585	518,464	0
Insurance Costs and Premiums	26,506	22,679	26,506	0
Professional and Contractual Services	109,675	25,979	109,675	0
Other Operating Expenses	4,271,146	3,231,246	4,261,903	9,244
Capital Outlay	34,626	10,037	34,626	0
Grants, Aids & Contributions	889,522	479,522	889,522	0
TOTAL EXPENDITURES	<u>7,194,341</u>	<u>4,193,110</u>	<u>7,164,272</u>	<u>30,070</u>
	CURRENT YEAR	<u><u>(25,116)</u></u>	<u><u>9,271</u></u>	<u><u>34,387</u></u>
FUND BALANCE TRANSFERS	74,154			
CARRYOVERS	0			
CONTINGENCIES	(101,314)			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>52,276</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

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

159 - BUILDING INSPECTION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	22,063,860.54	Current Liabilities	665,485.50
Taxes and other Receivable, Net	<u>10,675.00</u>	TOTAL LIABILITIES	<u>665,485.50</u>
		FUND EQUITY	
		Beginning of Year	17,482,524.07
		Current Yr Less Encumbrances	3,926,525.97
		TOTAL FUND EQUITY	<u>21,409,050.04</u>
 TOTAL ASSETS	 <u><u>22,074,535.54</u></u>	 TOTAL LIABILITIES FUND EQUITY	 <u><u>22,074,535.54</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Inspection Fees	15,193,400	4,212,672	16,337,179	1,143,779
Charges for Services	2,612,544	674,710	2,539,516	(73,028)
Fines and Forfeits	269,982	67,246	238,270	(31,712)
Investment Pool / Interest Earnings	209,316	58,233	300,000	90,684
Miscellaneous Revenue	48,456	10,702	48,456	0
TOTAL REVENUE	<u>18,333,698</u>	<u>5,023,563</u>	<u>19,463,421</u>	<u>1,129,723</u>
EXPENDITURES				
Salaries	8,427,616	1,873,406	8,499,263	(71,647)
Salary & Benefit Lapse	(161,330)	0	0	(161,330)
Pension Costs	2,003,211	460,226	2,015,749	(12,538)
Employer Provided Benefits	1,777,772	421,852	1,797,217	(19,445)
Internal Service Charges	6,007,300	724,438	5,992,812	14,488
Insurance Costs and Premiums	59,611	14,939	59,611	0
Professional and Contractual Services	848,349	2,050	845,000	3,349
Other Operating Expenses	387,045	114,886	381,761	5,284
Capital Outlay	71,581	16,803	71,512	69
Supervision Allocation	(542,312)	(135,578)	(542,312)	0
Indirect Cost	1,120,502	280,126	1,120,502	0
Payment to Fiscal Agents	0	150	150	(150)
TOTAL EXPENDITURES	<u>19,999,344</u>	<u>3,773,297</u>	<u>20,241,264</u>	<u>(241,920)</u>
	CURRENT YEAR	<u>1,250,266</u>	<u>(777,843)</u>	<u>887,803</u>
FUND BALANCE TRANSFERS	2,676,260			
CARRYOVERS	0			
CONTINGENCIES	(1,012,981)			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,367			
BUDGET DIFFERENCE	<u><u>0</u></u>			

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

191 - KIDS HOPE ALLIANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	8,245,709.69	Current Liabilities	102,065.50
		TOTAL LIABILITIES	102,065.50
		FUND EQUITY	
		Beginning of Year	4,860,530.15
		Current Yr Less Encumbrances	3,283,114.04
		TOTAL FUND EQUITY	8,143,644.19
TOTAL ASSETS	<u>8,245,709.69</u>	TOTAL LIABILITIES FUND EQUITY	<u>8,245,709.69</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Investment Pool / Interest Earnings	77,877	12,018	100,000	22,123
Miscellaneous Revenue	81,840	20,460	81,840	0
Transfers From Other Funds	31,936,961	8,012,277	31,964,997	28,036
TOTAL REVENUE	32,096,678	8,044,755	32,146,837	50,159
EXPENDITURES				
Salaries	2,796,205	568,224	2,779,710	16,495
Salary & Benefit Lapse	(67,015)	0	0	(67,015)
Pension Costs	541,576	117,923	505,577	35,999
Employer Provided Benefits	376,767	83,021	362,089	14,678
Internal Service Charges	805,085	206,741	767,336	37,749
Insurance Costs and Premiums	25,315	16,621	25,315	0
Professional and Contractual Services	505,307	45,423	491,307	14,000
Other Operating Expenses	322,378	16,304	308,883	13,496
Capital Outlay	1	0	1	0
Debt Service	447,385	112,270	449,080	(1,695)
Grants, Aids & Contributions	27,996,535	2,857,846	27,996,535	0
Transfers to Other Funds	1,287,294	1,256,699	1,287,294	0
TOTAL EXPENDITURES	35,036,833	5,281,072	34,973,127	63,706
	CURRENT YEAR	2,763,683	(2,826,290)	113,865
FUND BALANCE TRANSFERS	519,431			
CARRYOVERS	0			
CONTINGENCIES	(315,384)			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,736,108			
BUDGET DIFFERENCE	<u>0</u>			

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

412 - PUBLIC PARKING

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,788,056.32	Current Liabilities	136,552.91
Taxes and other Receivable, Net	2,607.00	Other Liabilities	89,629.72
Due from Other Government Units	120.00	TOTAL LIABILITIES	226,182.63
Other Current Assets	35,475.00	FUND EQUITY	
Capital Assets, Net	6,470,504.61	Beginning of Year	8,114,401.76
		Current Yr Less Encumbrances	956,178.54
		TOTAL FUND EQUITY	9,070,580.30
TOTAL ASSETS	9,296,762.93	TOTAL LIABILITIES FUND EQUITY	9,296,762.93

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	3,557,013	973,510	3,624,999	67,986
Fines and Forfeits	620,861	264,454	484,485	(136,376)
Investment Pool / Interest Earnings	27,302	7,348	40,000	12,698
Miscellaneous Revenue	60,514	14,436	59,138	(1,376)
TOTAL REVENUE	4,265,690	1,259,748	4,208,622	(57,068)
EXPENDITURES				
Salaries	1,417,705	332,490	1,398,387	19,318
Salary & Benefit Lapse	(35,876)	0	0	(35,876)
Pension Costs	279,545	63,814	272,041	7,504
Employer Provided Benefits	340,822	80,191	331,552	9,270
Internal Service Charges	680,041	159,266	671,467	8,574
Insurance Costs and Premiums	123,987	101,090	123,987	0
Professional and Contractual Services	550,000	0	550,000	0
Other Operating Expenses	869,031	105,067	739,096	129,935
Capital Outlay	855,937	1,741	849,721	6,216
Supervision Allocation	48,003	12,001	48,003	0
Indirect Cost	316,287	79,072	316,287	0
TOTAL EXPENDITURES	5,445,482	934,731	5,300,541	144,941
CURRENT YEAR	(1,179,792)	325,017	(1,091,919)	87,873
FUND BALANCE TRANSFERS	631,162			
CARRYOVERS	0			
CONTINGENCIES	(176,794)			
RESERVE - PRIOR YEAR ENCUMBRANCES	725,424			
BUDGET DIFFERENCE	0			

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

431 - MOTOR VEHICLE INSPECTION - SEC 110.407

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	246,285.98	Current Liabilities	5,373.35
Taxes and other Receivable, Net	84,149.43	Other Liabilities	12,537.77
Inventories	11,693.14	TOTAL LIABILITIES	17,911.12
Capital Assets, Net	32,603.19	FUND EQUITY	
		Beginning of Year	247,363.07
		Current Yr Less Encumbrances	109,457.55
		TOTAL FUND EQUITY	356,820.62
TOTAL ASSETS	374,731.74	TOTAL LIABILITIES FUND EQUITY	374,731.74

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	415,500	109,125	427,500	12,000
Investment Pool / Interest Earnings	2,284	634	2,538	254
TOTAL REVENUE	417,784	109,759	430,038	12,254
EXPENDITURES				
Salaries	241,024	38,006	226,041	14,983
Salary & Benefit Lapse	(15,070)	0	0	(15,070)
Pension Costs	40,545	7,831	40,184	361
Employer Provided Benefits	71,378	12,394	61,016	10,362
Internal Service Charges	39,600	8,180	38,256	1,344
Insurance Costs and Premiums	1,972	1,215	1,972	0
Professional and Contractual Services	1	0	0	1
Other Operating Expenses	18,536	(743)	18,182	354
Capital Outlay	1	0	0	1
Indirect Cost	74,040	18,510	74,040	0
TOTAL EXPENDITURES	472,027	85,393	459,691	12,336
CURRENT YEAR	(54,243)	24,366	(29,653)	24,590
FUND BALANCE TRANSFERS	85,092			
CARRYOVERS	0			
CONTINGENCIES	(33,349)			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,500			
BUDGET DIFFERENCE	0			

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

441 - SOLID WASTE DISPOSAL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	31,623,246.67	Current Liabilities	2,641,669.44
Taxes and other Receivable, Net	9,955,721.29	Other Liabilities	2,292,943.45
Due from Other Government Units	14,946.91		
Capital Assets, Net	<u>41,561,883.97</u>	TOTAL LIABILITIES	<u>4,934,612.89</u>
		FUND EQUITY	
		Beginning of Year	72,123,867.91
		Current Yr Less Encumbrances	6,097,318.04
		TOTAL FUND EQUITY	<u>78,221,185.95</u>
TOTAL ASSETS	<u><u>83,155,798.84</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>83,155,798.84</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Franchise Fees	8,665,494	2,195,873	8,665,494	0
Charges for Services	63,426,364	15,819,881	63,378,328	(48,036)
Revenue From City Agencies	188,487	31,478	188,487	0
Fines and Forfeits	2,000	1,115	2,000	0
Investment Pool / Interest Earnings	187,783	12,305	140,837	(46,946)
Miscellaneous Revenue	1,558,424	597,928	1,558,424	0
General Fund Loan	8,597,621	2,149,405	8,597,621	0
TOTAL REVENUE	<u>82,626,173</u>	<u>20,807,985</u>	<u>82,531,191</u>	<u>(94,982)</u>
EXPENDITURES				
Salaries	5,063,796	1,163,832	5,164,514	(100,718)
Salary & Benefit Lapse	(167,417)	0	0	(167,417)
Pension Costs	1,129,285	253,779	1,064,054	65,231
Employer Provided Benefits	1,596,314	394,266	1,588,134	8,180
Internal Service Charges	5,032,270	981,612	4,786,632	245,638
Insurance Costs and Premiums	118,608	34,628	118,608	0
Professional and Contractual Services	50,040,129	8,061,687	50,040,129	0
Other Operating Expenses	11,432,422	2,333,071	11,432,422	0
Capital Outlay	1	0	1	0
Supervision Allocation	(190,662)	(47,666)	(190,662)	0
Indirect Cost	2,203,483	550,871	2,203,483	0
Repayment of General Fund Loan	3,058,842	764,711	3,058,842	0
Debt Management Fund Repayments	3,877,617	913,100	3,741,000	136,617
TOTAL EXPENDITURES	<u>83,194,688</u>	<u>15,403,889</u>	<u>83,007,157</u>	<u>187,531</u>
CURRENT YEAR	<u>(568,515)</u>	<u>5,404,095</u>	<u>(475,966)</u>	<u>92,549</u>
FUND BALANCE TRANSFERS	472,977			
CARRYOVERS	0			
CONTINGENCIES	(610,448)			
RESERVE - PRIOR YEAR ENCUMBRANCES	705,986			
BUDGET DIFFERENCE	<u>0</u>			

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

461 - STORMWATER SERVICES

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	8,077,590.91	Current Liabilities	1,616,529.59
Taxes and other Receivable, Net	4,872,836.90	Other Liabilities	8,653,939.33
Capital Assets, Net	<u>69,713,363.78</u>	TOTAL LIABILITIES	<u>10,270,468.92</u>
		FUND EQUITY	
		Beginning of Year	70,093,390.82
		Current Yr Less Encumbrances	2,299,931.85
		TOTAL FUND EQUITY	<u>72,393,322.67</u>
TOTAL ASSETS	<u><u>82,663,791.59</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>82,663,791.59</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	30,156,506	7,527,904	30,156,506	0
Investment Pool / Interest Earnings	0	83,330	83,330	83,330
General Fund Loan	478,900	119,725	478,900	0
TOTAL REVENUE	<u>30,635,406</u>	<u>7,730,958</u>	<u>30,718,736</u>	<u>83,330</u>
EXPENDITURES				
Salaries	5,764,227	1,361,657	5,798,393	(34,166)
Pension Costs	597,625	129,587	598,036	(411)
Employer Provided Benefits	1,850,558	462,778	1,850,116	442
Internal Service Charges	3,469,926	669,237	3,469,507	419
Insurance Costs and Premiums	167,721	41,930	167,721	0
Professional and Contractual Services	7,222,801	625,490	7,222,801	0
Other Operating Expenses	564,585	45,027	564,585	0
Capital Outlay	2	0	1	1
Indirect Cost	535,771	133,943	535,771	0
Transfers to Other Funds	6,000,000	1,500,000	6,000,000	0
Repayment of General Fund Loan	2,324,997	581,249	2,324,997	0
Debt Management Fund Repayments	2,357,428	589,357	2,357,428	0
TOTAL EXPENDITURES	<u>30,855,641</u>	<u>6,140,256</u>	<u>30,889,356</u>	<u>(33,715)</u>
CURRENT YEAR	<u>(220,235)</u>	<u>1,590,703</u>	<u>(170,620)</u>	<u>49,615</u>
FUND BALANCE TRANSFERS	214,522			
CARRYOVERS	0			
CONTINGENCIES	(380,334)			
RESERVE - PRIOR YEAR ENCUMBRANCES	386,047			
BUDGET DIFFERENCE	<u><u>0</u></u>			

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

4K1 - CITY VENUES - CITY

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,943,526.43	Current Liabilities	783,729.26
Taxes and other Receivable, Net	(267,005.59)	Other Liabilities	314,490,137.35
Other Current Assets	104,513.94	TOTAL LIABILITIES	<u>315,273,866.61</u>
Other Non Current Assets	0.00	FUND EQUITY	
Capital Assets, Net	<u>400,577,702.36</u>	Beginning of Year	79,817,976.60
		Current Yr Less Encumbrances	7,266,893.93
		TOTAL FUND EQUITY	<u>87,084,870.53</u>
TOTAL ASSETS	<u><u>402,358,737.14</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>402,358,737.14</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Bed / Tourist Development Tax	9,000,000	1,990,547	9,000,000	0
Other Taxes	2,000,004	500,001	2,000,004	0
Charges for Services	218,964	23,704	218,964	0
Investment Pool / Interest Earnings	39,954	11,767	47,069	7,115
Miscellaneous Revenue	4,833,080	3,295,609	4,840,616	7,536
Transfers From Other Funds	14,514,968	3,628,742	14,514,968	0
TOTAL REVENUE	<u>30,606,970</u>	<u>9,450,371</u>	<u>30,621,621</u>	<u>14,651</u>
EXPENDITURES				
Internal Service Charges	400,261	84,990	399,254	1,007
Insurance Costs and Premiums	1,448,627	1,448,627	1,448,627	0
Professional and Contractual Services	604,500	54,875	604,500	0
Other Operating Expenses	5,785,112	1,185,724	5,785,112	0
Capital Outlay	520,095	160,485	520,095	0
Debt Service	10,237,194	2,535,509	10,142,035	95,159
Transfers to Other Funds	11,608,567	2,902,142	11,608,567	0
Debt Management Fund Repayments	257,708	65,625	260,900	(3,192)
TOTAL EXPENDITURES	<u>30,862,064</u>	<u>8,437,977</u>	<u>30,769,090</u>	<u>92,974</u>
CURRENT YEAR	<u><u>(255,094)</u></u>	<u><u>1,012,394</u></u>	<u><u>(147,470)</u></u>	<u><u>107,625</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	255,094			
BUDGET DIFFERENCE	<u><u>0</u></u>			

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

4K2 - CITY VENUES - SMG

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	13,233,553.35	Current Liabilities	23,732,675.94
Taxes and other Receivable, Net	11,620,945.10	Other Liabilities	2,067,100.56
Other Current Assets	(104,390.49)	TOTAL LIABILITIES	<u>25,799,776.50</u>
Other Deferred Charges	<u>616,165.92</u>	FUND EQUITY	
		Beginning of Year	(445,779.89)
		Current Yr Less Encumbrances	12,277.27
		TOTAL FUND EQUITY	<u>(433,502.62)</u>
TOTAL ASSETS	<u><u>25,366,273.88</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>25,366,273.88</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	14,047,175	3,527,659	14,049,371	2,196
Investment Pool / Interest Earnings	16,000	4,448	16,826	826
Miscellaneous Revenue	8,962,768	2,273,938	8,963,248	480
Transfers From Other Funds	10,676,567	2,669,142	10,676,567	0
TOTAL REVENUE	<u>33,702,510</u>	<u>8,475,186</u>	<u>33,706,012</u>	<u>3,502</u>
EXPENDITURES				
Salaries	6,746,852	1,727,790	6,746,852	0
Pension Costs	123,023	20,173	123,023	0
Employer Provided Benefits	1,817,303	549,221	1,817,303	0
Insurance Costs and Premiums	663,492	171,320	670,163	(6,671)
Professional and Contractual Services	17,845,022	4,399,344	17,845,022	0
Other Operating Expenses	6,506,818	1,595,060	6,506,818	0
Supervision Allocation	0	0	0	0
TOTAL EXPENDITURES	<u>33,702,510</u>	<u>8,462,909</u>	<u>33,709,181</u>	<u>(6,671)</u>
CURRENT YEAR	<u>0</u>	<u>12,277</u>	<u>(3,169)</u>	<u>(3,169)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>0</u>			

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

511 - FLEET MGMT - OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,286,563.74	Current Liabilities	671,286.38
Due from Other Government Units	264,191.27	Other Liabilities	232,748.96
Inventories	643,694.32		
Capital Assets, Net	<u>1,090,677.90</u>	TOTAL LIABILITIES	<u>904,035.34</u>
		FUND EQUITY	
		Beginning of Year	1,726,821.50
		Current Yr Less Encumbrances	1,654,270.39
		TOTAL FUND EQUITY	<u>3,381,091.89</u>
TOTAL ASSETS	<u><u>4,285,127.23</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>4,285,127.23</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	31,708,893	6,842,661	30,736,470	(972,423)
Investment Pool / Interest Earnings	7,000	2,293	7,000	0
Miscellaneous Revenue	514,000	146,633	554,000	40,000
TOTAL REVENUE	<u>32,229,893</u>	<u>6,991,587</u>	<u>31,297,470</u>	<u>(932,423)</u>
EXPENDITURES				
Salaries	4,848,150	880,264	4,322,066	526,084
Salary & Benefit Lapse	(236,003)	0	0	(236,003)
Pension Costs	1,054,967	227,023	997,426	57,541
Employer Provided Benefits	1,187,385	248,379	1,076,203	111,182
Internal Service Charges	1,010,025	228,009	1,039,132	(29,107)
Insurance Costs and Premiums	45,440	29,667	45,440	0
Professional and Contractual Services	523,598	85,254	523,598	0
Other Operating Expenses	23,584,024	3,917,546	22,971,604	612,420
Capital Outlay	22,131	0	22,130	1
Supervision Allocation	(67,058)	(16,765)	(67,058)	0
Indirect Cost	949,641	237,410	949,641	0
TOTAL EXPENDITURES	<u>32,922,300</u>	<u>5,836,787</u>	<u>31,880,182</u>	<u>1,042,118</u>
	CURRENT YEAR	<u><u>(692,407)</u></u>	<u><u>1,154,800</u></u>	<u><u>(582,712)</u></u>
FUND BALANCE TRANSFERS	499,470			
CARRYOVERS	0			
CONTINGENCIES	(621,203)			
RESERVE - PRIOR YEAR ENCUMBRANCES	814,140			
BUDGET DIFFERENCE	<u><u>0</u></u>			

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

521 - COPY CENTER / CENTRAL MAILROOM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	567,544.41	Current Liabilities	8,762.59
Due from Other Government Units	28.00	Other Liabilities	9,815.33
Capital Assets, Net	<u>8,010.82</u>	TOTAL LIABILITIES	<u>18,577.92</u>
		FUND EQUITY	
		Beginning of Year	499,775.25
		Current Yr Less Encumbrances	57,230.06
		TOTAL FUND EQUITY	557,005.31
TOTAL ASSETS	<u><u>575,583.23</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>575,583.23</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,606,946	629,636	2,620,042	13,096
Investment Pool / Interest Earnings	5,527	1,046	5,527	0
TOTAL REVENUE	<u>2,612,473</u>	<u>630,683</u>	<u>2,625,569</u>	<u>13,096</u>
EXPENDITURES				
Salaries	174,610	39,356	175,131	(521)
Pension Costs	39,478	9,365	39,494	(16)
Employer Provided Benefits	45,292	11,231	45,152	140
Internal Service Charges	30,018	7,153	30,018	0
Insurance Costs and Premiums	727	182	727	0
Professional and Contractual Services	1,585,520	235,611	1,443,676	141,844
Other Operating Expenses	784,239	261,914	880,594	(96,356)
Capital Outlay	1	0	0	1
Supervision Allocation	0	0	0	0
Indirect Cost	108,943	27,236	108,943	0
TOTAL EXPENDITURES	<u>2,768,828</u>	<u>592,047</u>	<u>2,723,735</u>	<u>45,092</u>
CURRENT YEAR	<u>(156,355)</u>	<u>38,636</u>	<u>(98,166)</u>	<u>58,188</u>
FUND BALANCE TRANSFERS	18,594			
CARRYOVERS	0			
CONTINGENCIES	(23,458)			
RESERVE - PRIOR YEAR ENCUMBRANCES	161,219			
BUDGET DIFFERENCE	<u><u>0</u></u>			

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

531 - ITD OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,004,351.53	Current Liabilities	340,930.22
Inventories	403,372.67	Other Liabilities	762,755.42
Other Current Assets	2,032.68	TOTAL LIABILITIES	1,103,685.64
Capital Assets, Net	2,827,828.14	FUND EQUITY	
		Beginning of Year	5,459,728.26
		Current Yr Less Encumbrances	(325,828.88)
		TOTAL FUND EQUITY	5,133,899.38
TOTAL ASSETS	6,237,585.02	TOTAL LIABILITIES FUND EQUITY	6,237,585.02

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	32,989,310	6,464,646	32,610,498	(378,812)
Investment Pool / Interest Earnings	34,526	7,964	34,526	0
Miscellaneous Revenue	2,000	915	2,915	915
TOTAL REVENUE	33,025,836	6,473,525	32,647,939	(377,897)
EXPENDITURES				
Salaries	9,264,305	1,957,958	9,010,104	254,201
Salary & Benefit Lapse	(321,862)	0	0	(321,862)
Pension Costs	2,216,346	498,215	2,137,113	79,233
Employer Provided Benefits	1,267,824	289,473	1,228,297	39,527
Internal Service Charges	5,069,680	2,731,311	5,060,592	9,088
Insurance Costs and Premiums	119,017	90,080	119,017	0
Professional and Contractual Services	6,320,901	611,489	6,006,950	313,951
Other Operating Expenses	8,841,561	1,363,418	8,781,660	59,901
Capital Outlay	27,402	20,667	27,401	1
Supervision Allocation	(235,788)	(58,947)	(235,788)	0
Indirect Cost	1,254,481	313,620	1,254,481	0
TOTAL EXPENDITURES	33,823,867	7,817,285	33,389,827	434,039
CURRENT YEAR	(798,031)	(1,343,760)	(741,888)	56,143
FUND BALANCE TRANSFERS	1,017,931			
CARRYOVERS	0			
CONTINGENCIES	(1,276,284)			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,056,384			
BUDGET DIFFERENCE	0			

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

534 - RADIO COMMUNICATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,136,564.97	Current Liabilities	820,100.52
Due from Other Government Units	191,083.42	Other Liabilities	1,208,767.90
Other Current Assets	48,620.00	TOTAL LIABILITIES	<u>2,028,868.42</u>
Capital Assets, Net	5,434,695.67	FUND EQUITY	
Other Deferred Charges	<u>263,029.00</u>	Beginning of Year	5,023,727.77
		Current Yr Less Encumbrances	1,021,396.87
		TOTAL FUND EQUITY	<u>6,045,124.64</u>
TOTAL ASSETS	<u><u>8,073,993.06</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>8,073,993.06</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	4,603,297	1,149,987	4,596,375	(6,922)
Investment Pool / Interest Earnings	12,312	4,938	15,500	3,188
Debt Funding: Debt Management Fund	352,917	0	2,754,101	2,401,184
TOTAL REVENUE	4,968,526	1,154,925	7,365,976	2,397,450
EXPENDITURES				
Salaries	569,259	114,001	551,866	17,393
Salary & Benefit Lapse	(11,592)	0	0	(11,592)
Pension Costs	131,199	27,834	123,299	7,900
Employer Provided Benefits	138,376	30,921	135,710	2,666
Internal Service Charges	246,240	33,028	242,632	3,608
Insurance Costs and Premiums	6,657	4,959	6,657	0
Professional and Contractual Services	1	0	0	1
Other Operating Expenses	1,244,309	108,874	1,252,316	(8,007)
Capital Outlay	810,233	27,399	810,233	0
Capital Outlay - Debt Funded	2,754,101	62,750	2,754,101	0
Grants, Aids & Contributions	236,530	0	236,530	0
Supervision Allocation	235,788	58,947	235,788	0
Indirect Cost	155,310	38,828	155,310	0
Debt Management Fund Repayments	1,305,208	271,278	1,305,208	0
TOTAL EXPENDITURES	7,821,619	778,819	7,809,650	11,969
CURRENT YEAR	<u>(2,853,093)</u>	<u>376,106</u>	<u>(443,674)</u>	<u>2,409,419</u>
FUND BALANCE TRANSFERS	380,686			
CARRYOVERS	0			
CONTINGENCIES	(79,398)			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>2,551,805</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

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

536 - TECHNOLOGY SYSTEM DEVELOPMENT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,265,193.43	Current Liabilities	448,880.55
Other Current Assets	1,890,707.67	Other Liabilities	153,370.10
Capital Assets, Net	<u>7,364,425.60</u>	TOTAL LIABILITIES	<u>602,250.65</u>
		FUND EQUITY	
		Beginning of Year	8,669,898.36
		Current Yr Less Encumbrances	2,248,177.69
		TOTAL FUND EQUITY	<u>10,918,076.05</u>
TOTAL ASSETS	<u><u>11,520,326.70</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>11,520,326.70</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,232,336	2,232,336	2,232,336	0
Investment Pool / Interest Earnings	0	2,818	11,271	11,271
Debt Funding: Debt Management Fund	0	0	683,626	683,626
Transfers From Other Funds	291,619	72,905	291,619	0
TOTAL REVENUE	<u>2,523,955</u>	<u>2,308,058</u>	<u>3,218,852</u>	<u>694,897</u>
EXPENDITURES				
Capital Outlay	27,368	0	27,368	0
Capital Outlay - Debt Funded	683,626	56,669	683,626	0
Debt Management Fund Repayments	961,024	152,839	955,896	5,128
TOTAL EXPENDITURES	<u>1,672,018</u>	<u>209,508</u>	<u>1,666,890</u>	<u>5,128</u>
CURRENT YEAR	<u><u>851,937</u></u>	<u><u>2,098,551</u></u>	<u><u>1,551,962</u></u>	<u><u>700,025</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(1,562,931)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	710,994			
BUDGET DIFFERENCE	<u><u>0</u></u>			

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

551 - OFFICE OF GENERAL COUNSEL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,418,840.48	Current Liabilities	302,150.73
Due from Other Government Units	1,085,072.50	Other Liabilities	632,563.77
Capital Assets, Net	<u>6,787.57</u>	TOTAL LIABILITIES	<u>934,714.50</u>
		FUND EQUITY	
		Beginning of Year	2,371,964.34
		Current Yr Less Encumbrances	204,021.71
		TOTAL FUND EQUITY	<u>2,575,986.05</u>
TOTAL ASSETS	<u><u>3,510,700.55</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>3,510,700.55</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	11,340,923	1,749,124	11,000,000	(340,923)
Investment Pool / Interest Earnings	24,062	6,381	27,000	2,938
Miscellaneous Revenue	8,000	1,100	8,000	0
TOTAL REVENUE	<u>11,372,985</u>	<u>1,756,605</u>	<u>11,035,000</u>	<u>(337,985)</u>
EXPENDITURES				
Salaries	6,770,049	1,414,174	6,473,118	296,931
Salary & Benefit Lapse	(262,177)	0	0	(262,177)
Pension Costs	1,666,849	385,530	1,648,643	18,206
Employer Provided Benefits	797,195	176,758	741,417	55,778
Internal Service Charges	553,634	123,476	529,726	23,908
Insurance Costs and Premiums	28,634	7,159	28,634	0
Professional and Contractual Services	1,957,421	68,304	1,957,420	1
Other Operating Expenses	461,557	51,611	438,236	23,322
Capital Outlay	1	0	0	1
Indirect Cost	283,535	70,884	283,535	0
TOTAL EXPENDITURES	<u>12,256,698</u>	<u>2,297,896</u>	<u>12,100,729</u>	<u>155,970</u>
CURRENT YEAR	<u><u>(883,713)</u></u>	<u><u>(541,291)</u></u>	<u><u>(1,065,729)</u></u>	<u><u>(182,015)</u></u>
FUND BALANCE TRANSFERS	745,313			
CARRYOVERS	0			
CONTINGENCIES	(939,029)			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>1,077,429</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

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

561 - SELF INSURANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	107,965,046.19	Current Liabilities	28,118,916.57
Taxes and other Receivable, Net	71,454.63	Other Liabilities	50,957.57
Due from Other Government Units	1,027,502.86	Insurance Reserves	87,508,629.09
Other Non Current Assets	9,527,283.75	TOTAL LIABILITIES	115,678,503.23
Capital Assets, Net	382,903.32	FUND EQUITY	
		Beginning of Year	3,642,941.46
		Current Yr Less Encumbrances	(347,253.94)
		TOTAL FUND EQUITY	3,295,687.52
TOTAL ASSETS	118,974,190.75	TOTAL LIABILITIES FUND EQUITY	118,974,190.75

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	577,368	1,022,621	1,284,615	707,247
Charges for Services: Insurance Premiums	41,722,923	10,412,652	41,299,291	(423,632)
Investment Pool / Interest Earnings	981,469	254,839	981,469	0
Miscellaneous Revenue	600	1,042	1,450	850
Transfer In to Pay Debt Service	1,071,608	267,902	1,071,608	0
TOTAL REVENUE	44,353,968	11,959,056	44,638,433	284,465
EXPENDITURES				
Salaries	1,115,675	259,031	1,148,118	(32,443)
Salary & Benefit Lapse	(22,560)	0	0	(22,560)
Pension Costs	267,983	59,939	253,164	14,819
Employer Provided Benefits	193,939	48,109	198,296	(4,357)
Internal Service Charges	808,862	199,291	794,046	14,816
Insurance Costs and Premiums	38,719,240	10,864,737	43,086,692	(4,367,452)
Professional and Contractual Services	744,604	107,690	744,377	227
Other Operating Expenses	710,675	366,282	583,970	126,705
Capital Outlay	2	0	0	2
Supervision Allocation	1,000,136	250,034	1,000,136	0
Indirect Cost	604,787	151,197	604,787	0
TOTAL EXPENDITURES	44,143,343	12,306,310	48,413,586	(4,270,244)
CURRENT YEAR	210,625	(347,254)	(3,775,153)	(3,985,779)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(293,949)			
CONTINGENCIES	(155,027)			
RESERVE - PRIOR YEAR ENCUMBRANCES	238,351			
BUDGET DIFFERENCE	0			

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

571 - GROUP HEALTH

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	41,002,347.56	Current Liabilities	5,245,653.36
Capital Assets, Net	<u>2,612.36</u>	Other Liabilities	<u>33,877.02</u>
		TOTAL LIABILITIES	<u>5,279,530.38</u>
		FUND EQUITY	
		Beginning of Year	22,115,927.60
		Current Yr Less Encumbrances	13,609,501.94
		TOTAL FUND EQUITY	<u>35,725,429.54</u>
TOTAL ASSETS	<u><u>41,004,959.92</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>41,004,959.92</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services: Insurance Premiums	94,222,246	23,667,000	94,417,278	195,032
Investment Pool / Interest Earnings	544,830	112,379	730,000	185,170
TOTAL REVENUE	<u>94,767,076</u>	<u>23,779,379</u>	<u>95,147,278</u>	<u>380,202</u>
EXPENDITURES				
Salaries	694,391	120,872	628,371	66,020
Salary & Benefit Lapse	(16,090)	0	0	(16,090)
Pension Costs	113,617	23,001	101,492	12,125
Employer Provided Benefits	81,880	16,612	86,279	(4,399)
Internal Service Charges	174,653	36,732	172,169	2,484
Insurance Costs and Premiums	100,733,719	15,852,847	97,657,418	3,076,301
Professional and Contractual Services	1,271,837	76,250	1,271,837	0
Other Operating Expenses	27,681	1,457	27,680	1
Capital Outlay	1	0	0	1
Supervision Allocation	(25,173)	(6,293)	(25,173)	0
Indirect Cost	194,129	48,532	194,129	0
TOTAL EXPENDITURES	<u>103,250,645</u>	<u>16,170,010</u>	<u>100,114,201</u>	<u>3,136,444</u>
CURRENT YEAR	<u>(8,483,569)</u>	<u>7,609,369</u>	<u>(4,966,924)</u>	<u>3,516,645</u>
FUND BALANCE TRANSFERS	6,000,133			
CARRYOVERS	0			
CONTINGENCIES	(68,802)			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>2,552,238</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

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

581 - INSURED PROGRAMS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	10,356,480.45	Current Liabilities	20,662.92
Capital Assets, Net	<u>664.83</u>	Other Liabilities	<u>46,358.40</u>
		TOTAL LIABILITIES	<u>67,021.32</u>
		FUND EQUITY	
		Beginning of Year	4,904,417.98
		Current Yr Less Encumbrances	5,385,705.98
		TOTAL FUND EQUITY	<u>10,290,123.96</u>
TOTAL ASSETS	<u><u>10,357,145.28</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>10,357,145.28</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	650,000	164,179	740,000	90,000
Charges for Services: Insurance Premiums	7,642,841	6,913,865	7,642,841	0
Investment Pool / Interest Earnings	93,377	16,570	100,000	6,623
TOTAL REVENUE	<u>8,386,218</u>	<u>7,094,614</u>	<u>8,482,841</u>	<u>96,623</u>
EXPENDITURES				
Salaries	538,633	128,790	572,035	(33,402)
Salary & Benefit Lapse	(8,215)	0	0	(8,215)
Pension Costs	97,376	22,918	98,314	(938)
Employer Provided Benefits	77,853	17,951	71,334	6,519
Internal Service Charges	123,490	33,686	131,886	(8,396)
Insurance Costs and Premiums	8,305,318	2,198,459	8,359,329	(54,011)
Professional and Contractual Services	786,418	71,817	767,998	18,420
Other Operating Expenses	30,935	8,133	30,935	0
Capital Outlay	3	0	0	3
Supervision Allocation	(1,000,136)	(250,034)	(1,000,136)	0
Indirect Cost	92,437	23,109	92,437	0
TOTAL EXPENDITURES	<u>9,044,113</u>	<u>2,254,829</u>	<u>9,124,132</u>	<u>(80,020)</u>
	CURRENT YEAR	<u><u>(657,895)</u></u>	<u><u>4,839,785</u></u>	<u><u>(641,291)</u></u>
FUND BALANCE TRANSFERS	545,921			
CARRYOVERS	0			
CONTINGENCIES	(59,821)			
RESERVE - PRIOR YEAR ENCUMBRANCES	171,795			
BUDGET DIFFERENCE	<u><u>0</u></u>			

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

5A1 - PUBLIC BUILDING ALLOCATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	11,120,897.73	Current Liabilities	832,238.26
Taxes and other Receivable, Net	21,853.56	Other Liabilities	208,453.86
Capital Assets, Net	<u>118,412.47</u>	TOTAL LIABILITIES	<u>1,040,692.12</u>
		FUND EQUITY	
		Beginning of Year	7,199,315.44
		Current Yr Less Encumbrances	3,021,156.20
		TOTAL FUND EQUITY	<u>10,220,471.64</u>
TOTAL ASSETS	<u><u>11,261,163.76</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>11,261,163.76</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	46,501,103	11,622,731	46,501,103	0
Investment Pool / Interest Earnings	112,056	24,027	112,056	0
Miscellaneous Revenue	311,707	68,579	303,542	(8,165)
Transfers From Other Funds	3,000,000	750,000	3,000,000	0
TOTAL REVENUE	<u>49,924,866</u>	<u>12,465,337</u>	<u>49,916,701</u>	<u>(8,165)</u>
EXPENDITURES				
Salaries	3,079,116	695,445	2,983,435	95,681
Salary & Benefit Lapse	(49,622)	0	0	(49,622)
Pension Costs	670,312	154,443	650,104	20,208
Employer Provided Benefits	766,594	182,633	731,337	35,257
Internal Service Charges	10,242,185	2,551,916	10,234,005	8,180
Insurance Costs and Premiums	1,414,232	1,371,856	1,414,232	0
Professional and Contractual Services	8,151,285	1,065,210	8,151,285	0
Other Operating Expenses	20,194,189	2,972,732	20,194,189	0
Inter-Departmental Billing	50,000	1,401	50,000	0
Capital Outlay	64,055	0	64,055	0
Supervision Allocation	0	0	0	0
Indirect Cost	1,162,504	290,626	1,162,504	0
Transfers to Other Funds	2,977,244	744,311	2,977,244	0
TOTAL EXPENDITURES	<u>48,722,095</u>	<u>10,030,573</u>	<u>48,612,391</u>	<u>109,704</u>
CURRENT YEAR	<u>1,202,771</u>	<u>2,434,764</u>	<u>1,304,310</u>	<u>101,539</u>
FUND BALANCE TRANSFERS	586,392			
CARRYOVERS	0			
CONTINGENCIES	(3,374,585)			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>1,585,422</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

JEA QUARTERLY FINANCIAL SUMMARY - ELECTRIC SYSTEM

December 31, 2018

ASSETS:		LIABILITIES & EQUITY:	
Cash and Investments	\$ 350,450,000	Current Liabilities	\$ 129,704,000
Other Current Assets	203,261,000	Other Liabilities	2,833,583,000
Fixed and Other Assets	3,500,499,000	Fund Equity (Net Assets)	1,090,923,000
TOTAL ASSETS	\$ 4,054,210,000	TOTAL LIABILITIES & EQUITY	\$ 4,054,210,000

	Revised Budget	As of 3 months Actual	Projected	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
FUEL RELATED REVENUES & EXPENSES:				
FUEL REVENUES	\$ 422,782,362	\$ 91,990,134	\$ 391,707,827	\$ (31,074,535)
Total Net Fuel Revenues	\$ 422,782,362	\$ 91,990,134	\$ 391,707,827	\$ (31,074,535)
FUEL EXPENSES				
Transfer To/(From) Rate Stabilization, Net	\$ (16,151,013)	\$ (13,876,845)	\$ (38,402,862)	\$ 22,251,849
Fuel & Purchased Power (1)	438,933,375	105,866,979	430,110,689	8,822,686
Total Fuel & Purchased Power	\$ 422,782,362	\$ 91,990,134	\$ 391,707,827	\$ 31,074,535
FUEL SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -
BASE RELATED REVENUES & EXPENSES:				
BASE OPERATING REVENUES				
Base Rate Revenues	\$ 812,153,353	\$ 178,221,369	\$ 753,970,859	\$ (58,182,494)
Environmental Charge Revenue	8,039,817	1,748,354	7,672,426	(367,391)
Conservation Charge & Demand Side Revenue	1,000,000	144,802	918,486	(81,514)
Other Revenues	28,263,290	7,088,505	28,332,344	69,054
Natural Gas Pass Through Revenue	2,464,374	167,347	1,969,256	(495,118)
Total Base Related Revenues	\$ 851,920,834	\$ 187,370,377	\$ 792,863,371	\$ (59,057,463)
BASE OPERATING EXPENSES				
Operating and Maintenance	\$ 221,286,372	\$ 49,126,187	\$ 210,040,339	\$ 11,246,033
Environmental	3,071,529	874,525	2,496,235	575,294
Conservation & Demand-side Management	8,126,797	1,017,903	7,091,094	1,035,703
Natural Gas Pass Through Expense	2,418,255	203,765	2,015,046	403,209
Non-Fuel Purchased Power (2)	73,564,702	20,178,942	92,918,468	(19,353,767)
Non-Fuel Uncollectibles & PSC Tax	1,437,598	274,268	1,302,223	135,376
Emergency Contingency	5,000,000	-	5,000,000	-
Total Base Related Expenses	\$ 314,905,253	\$ 71,675,590	\$ 320,863,405	\$ (5,958,152)
BASE OPERATING INCOME	\$ 537,015,581	\$ 115,694,787	\$ 471,999,966	\$ (65,015,615)
NON-OPERATING REVENUE				
Investment Income	\$ 11,600,594	\$ 3,156,878	\$ 11,857,324	\$ 256,730
Total Non-Operating Revenue	\$ 11,600,594	\$ 3,156,878	\$ 11,857,324	\$ 256,730
NON-OPERATING EXPENSES				
Debt Service	\$ 203,668,843	\$ 50,713,170	\$ 202,923,740	\$ 745,103
Demand-side Management - Rate Stabilization	(536,783)	619,497	175,786	(712,569)
Environmental - Rate Stabilization	4,968,288	873,829	5,176,191	(207,903)
Total Non-Operating Expenses	\$ 208,100,348	\$ 52,206,496	\$ 208,275,717	\$ (175,369)
BASE INCOME BEFORE TRANSFERS	\$ 340,515,827	\$ 66,645,169	\$ 275,581,573	\$ (64,934,254)
City Contribution	\$ (92,952,147)	\$ (23,238,037)	\$ (92,952,147)	\$ -
Interlocal Agreement	-	-	-	-
Renewal & Replacements	(64,447,700)	(16,111,925)	(64,447,700)	-
Operating Capital Outlay	(183,115,980)	(27,000,000)	(118,181,726)	64,934,254
Operating Contingency	-	-	-	-
BASE SURPLUS/(DEFICIT)	\$ -	\$ 295,207	\$ -	\$ -
TOTAL SURPLUS/(DEFICIT)	\$ -	\$ 295,207	\$ -	\$ -
TOTAL REVENUES	\$ 1,286,303,790	\$ 282,517,389	\$ 1,196,428,522	
TOTAL APPROPRIATIONS	\$ 1,286,303,790	\$ 282,222,182	\$ 1,196,428,522	

(1) December 31, 2018 fuel fund reserve balance equals \$60.5 million

(2) Includes \$18 million contribution to Rate Stabilization – Non-fuel Purchased Power for Plant Vogtle

JEА QUARTERLY FINANCIAL SUMMARY - WATER & SEWER SYSTEM

December 31, 2018

ASSETS:		LIABILITIES & EQUITY:	
Cash and Investments	\$ 78,961,000	Current Liabilities	\$ 32,957,000
Other Current Assets	112,400,000	Other Liabilities	1,871,820,000
Fixed and Other Assets	3,325,022,000	Fund Equity (Net Assets)	1,611,606,000
TOTAL ASSETS	\$ 3,516,383,000	TOTAL LIABILITIES & EQUITY	\$ 3,516,383,000

	Revised Budget	As of 3 months Actual	Projected	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES AND EXPENSES:				
OPERATING REVENUES				
Water and Sewer Revenues	\$ 428,955,188	\$ 101,529,836	\$ 413,972,264	\$ (14,982,924)
Environmental Revenues	28,360,500	5,937,337	24,698,208	(3,662,292)
Other Revenues	40,244,423	9,393,294	41,308,324	1,063,901
Total Operating Revenues	\$ 497,560,111	\$ 116,860,467	\$ 479,978,796	\$ (17,581,315)
OPERATING EXPENSES				
Operating and Maintenance	\$ 157,495,854	\$ 36,090,215	\$ 155,855,539	\$ 1,640,315
Environmental CUP-DSM	4,328,702	312,986	3,559,511	769,191
Uncollectibles	685,974	126,000	638,176	47,799
Emergency Contingency	1,000,000	-	-	1,000,000
Total Operating Expenses	\$ 163,510,530	\$ 36,529,201	\$ 160,053,226	\$ 3,457,305
OPERATING INCOME	\$ 334,049,581	\$ 80,331,266	\$ 319,925,570	\$ (14,124,010)
NON-OPERATING REVENUES AND EXPENSES:				
NON-OPERATING REVENUES				
Investment Income	\$ 6,318,534	\$ 2,017,388	\$ 6,756,283	\$ 437,749
Capacity/Extension Fees	24,500,000	7,142,729	28,570,916	4,070,916
Contributed Capital	-	9,920	9,920	9,920
Total Non-Operating Revenues	\$ 30,818,534	\$ 9,170,037	\$ 35,337,119	\$ 4,518,585
NON-OPERATING EXPENSES				
Debt Service	120,135,545	29,736,601	119,204,024	931,521
Environmental - Rate Stabilization	-	2,303,354	(1,241,906)	1,241,906
Total Non-Operating Expenses	\$ 120,135,545	\$ 32,039,955	\$ 117,962,118	\$ 2,173,427
INCOME BEFORE TRANSFERS	\$ 244,732,570	\$ 57,461,348	\$ 237,300,571	\$ (7,431,998)
City Contribution	\$ (24,695,388)	\$ (6,173,847)	\$ (24,695,388)	\$ -
Interlocal Agreements	-	-	-	-
Renewal & Replacements	(23,552,350)	(5,888,087)	(23,552,350)	-
Operating Capital Outlay	(156,553,034)	(35,419,794)	(146,642,613)	9,910,419
Environmental Capital Outlay	(15,431,798)	(1,183,192)	(13,829,384)	1,602,414
Capacity/Extension Fees	(24,500,000)	(7,142,728)	(28,570,916)	(4,070,915)
Contributed Capital	-	(9,920)	(9,920)	(9,920)
Operating Contingency	-	-	-	-
	(244,732,570)	(55,817,568)	(237,300,571)	7,431,998
TOTAL SURPLUS/(DEFICIT)	\$ -	\$ 1,643,780	\$ -	\$ -
TOTAL REVENUES	\$ 528,378,645	\$ 126,030,504	\$ 515,315,915	
TOTAL APPROPRIATIONS	\$ 528,378,645	\$ 126,030,504	\$ 515,315,915	

JEA QUARTERLY FINANCIAL SUMMARY - DISTRICT ENERGY SYSTEM

December 31, 2018

ASSETS:		LIABILITIES & EQUITY:		
Cash and Investments	\$ 3,909,000	Current Liabilities		\$ 53,000
Other Current Assets	518,000	Other Liabilities		35,144,000
Fixed and Other Assets	36,358,000	Fund Equity (Net Assets)		5,588,000
TOTAL ASSETS	<u>\$ 40,785,000</u>	TOTAL LIABILITIES & EQUITY		<u>\$ 40,785,000</u>

	Revised Budget	As of 3 months Actual	Projected	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES AND EXPENSES:				
OPERATING REVENUES				
Operating Revenues	\$ 9,256,655	\$ 2,159,043	\$ 8,631,250	\$ (625,405)
Total Operating Revenues	<u>\$ 9,256,655</u>	<u>\$ 2,159,043</u>	<u>\$ 8,631,250</u>	<u>\$ (625,405)</u>
OPERATING EXPENSES				
Operating and Maintenance	\$ 5,127,648	\$ 1,200,461	\$ 5,098,438	\$ 29,210
Total Operating Expenses	<u>\$ 5,127,648</u>	<u>\$ 1,200,461</u>	<u>\$ 5,098,438</u>	<u>\$ 29,210</u>
OPERATING INCOME	<u>\$ 4,129,007</u>	<u>\$ 958,582</u>	<u>\$ 3,532,812</u>	<u>\$ (596,195)</u>
NON-OPERATING REVENUES AND EXPENSES:				
NON-OPERATING REVENUES				
Investment Income	\$ -	\$ 35,681	\$ 35,681	\$ 35,681
Total Non-Operating Revenues	<u>\$ -</u>	<u>\$ 35,681</u>	<u>\$ 35,681</u>	<u>\$ 35,681</u>
NON-OPERATING EXPENSES				
Debt Service	\$ 3,020,449	\$ 755,112	\$ 3,020,449	\$ -
Total Non-Operating Expenses	<u>\$ 3,020,449</u>	<u>\$ 755,112</u>	<u>\$ 3,020,449</u>	<u>\$ -</u>
INCOME BEFORE TRANSFERS	<u>\$ 1,108,558</u>	<u>\$ 239,151</u>	<u>\$ 548,044</u>	<u>\$ (560,514)</u>
Renewal & Replacements	(442,950)	(110,738)	(442,950)	-
Operating Capital Outlay	(665,608)	-	(105,094)	560,514
	(1,108,558)	(110,738)	(548,044)	560,514
TOTAL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ 128,413</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	\$ 9,256,655	\$ 2,194,724	\$ 8,666,931	
TOTAL APPROPRIATIONS	\$ 9,256,655	\$ 2,066,311	\$ 8,666,931	

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

**FUEL RATE
STABILIZATION
FUND**

\$ 74,376,289	October 1, 2018 Balance
-	Transfers to Fuel Rate Stabilization
13,876,845	Withdrawals from Fuel Rate Stabilization
\$ 60,499,444	Stabilization Balance as of December 31, 2018

Jacksonville Transportation Authority
 Mass Transit Division - Bus
 Quarterly Summary
 For The Period Ended
 December 31, 2018

BALANCE SHEET INFORMATION

Cash & Investments	\$	(4,760,989)	Current Liabilities	\$	5,457,174
Current Assets		139,719,034	Other Liabilities		117,221,026
Fixed Assets		150,953,494	Fund Equity		163,233,339
Total Assets		\$ 285,911,539	Total Liab. & Equity		\$ 285,911,539

BUDGET INFORMATION

	FY19	3 MOS YTD	FY19	Projected	Projected Favorable (Unfavorable) Budget Variance
	<u>Original Budget</u>	<u>Actual</u>	<u>Projected</u>	<u>Projected</u>	<u>Budget Variance</u>
<u>Revenues</u>					
Federal, State & Local Grants	\$ 5,916,748	\$ 2,074,148	\$ 6,296,592	\$ 379,844	
Preventative Maintenance Grant	3,403,401	567,234	3,403,401	-	
Local Option Gas Tax (Net)	19,075,373	4,366,557	18,966,228	(109,145)	
Net Sales Tax - Operating	65,885,836	15,254,104	64,316,416	(1,569,420)	
Passenger Fares	11,249,246	2,786,469	11,145,876	(103,370)	
Non-transportation	866,179	153,747	614,988	(251,191)	
Interest earnings	1,156	657	2,628	1,472	
Total Revenues	106,397,939	25,202,916	104,746,129	(1,651,810)	
<u>Appropriations</u>					
Salaries	36,341,910	9,624,998	36,999,992	(658,082)	
Fringe Benefits	18,885,188	4,244,101	17,976,404	908,784	
Fuel and Lubricants	4,971,240	1,772,544	5,090,176	(118,936)	
Materials & Supplies	4,480,886	1,088,553	4,354,212	126,674	
Services	15,002,025	3,537,182	15,048,728	(46,703)	
Insurance	622,023	79,043	566,172	55,851	
Travel/Training/Dues/Subscriptions	535,303	69,628	528,512	6,791	
Transfer to CTC (ADA expense)	11,113,296	2,846,526	10,736,104	377,192	
Transfer to Skyway	6,083,606	968,159	5,497,351	586,255	
Transfer to Ferry	1,608,443	269,911	770,052	838,391	
Miscellaneous	2,137,376	571,034	2,284,136	(146,760)	
Operating Contingency	4,616,643	-	-	4,616,643	
Total Appropriations	106,397,939	25,071,679	99,851,839	6,546,100	
Difference	\$ -	\$ 131,237	\$ 4,894,290	\$ 4,894,290	

Jacksonville Transportation Authority
 Mass Transit Division - CTC
 Quarterly Summary
 For The Period Ended
 December 31, 2018

BALANCE SHEET INFORMATION

Cash & Investments	\$	775,471	Current Liabilities	\$	2,245,028
Current Assets		30,405,170	Other Liabilities		29,638,038
Fixed Assets		3,171,531	Fund Equity		2,469,106
Total Assets	\$	34,352,172	Total Liab. & Equity	\$	34,352,172

BUDGET INFORMATION

		FY19 Original Budget	3 MOS YTD Actual	FY19 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>					
Federal, State & Local Grants	\$	334,892	\$ 106,216	\$ 424,864	\$ 89,972
Passenger fares		1,041,361	285,602	1,042,408	1,047
State Transportation Disadvantaged funds		1,596,992	468,715	1,674,860	77,868
Transfer in from Bus Fund		11,113,296	2,846,526	10,736,104	(377,192)
City of Jacksonville contribution		1,443,605	447,414	1,443,605	-
Preventative Maintenance Grant		800,000	133,334	800,000	-
Non-Transportation		-	-	-	-
Total Revenues		16,330,146	4,287,807	16,121,841	(208,305)
<u>Appropriations</u>					
Salaries		2,921,545	712,892	2,851,568	69,977
Fringes		1,134,979	248,037	992,148	142,831
Fuel and lubricants		992,297	384,836	1,289,344	(297,047)
Materials & Supplies		931,080	195,725	782,900	148,180
Services		9,704,009	2,708,245	10,053,593	(349,584)
Insurance		14,585	1,235	4,940	9,645
Travel/Training/Dues/Subscriptions		81,775	7,505	30,020	51,755
All other/Miscellaneous		207,719	29,332	117,328	90,391
Contingency		342,157	-	-	342,157
Total Appropriations		16,330,146	4,287,807	16,121,841	208,305
Difference	\$	-	-	-	-

Jacksonville Transportation Authority
 Mass Transit Division - Skyway
 Quarterly Summary
 For The Period Ended
 December 31, 2018

BALANCE SHEET INFORMATION

Cash & Investments	\$	1,270,465	Current Liabilities	\$	3,693,392
Current Assets		23,827,659	Other Liabilities		23,923,278
Fixed Assets		68,549,278	Fund Equity		66,030,732
Total Assets	\$	93,647,402	Total Liab. & Equity	\$	93,647,402

BUDGET INFORMATION

	FY19 Original Budget	3 MOS YTD Actual	FY19 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Federal, State & Local Grants	\$ -	\$ 119,470	\$ 177,880	\$ 177,880
Non-Transportation	162,841	6,449	25,796	(137,045)
Preventative maintenance grant	1,100,000	183,334	1,100,000	-
Interest Income	-	-	-	-
Transfer in from Bus fund	6,083,606	968,159	5,497,351	(586,255)
All Other	-	-	-	-
Total Revenues	7,346,447	1,277,412	6,801,027	(545,420)
<u>Appropriations</u>				
Salaries	2,658,865	667,875	2,651,500	7,365
Fringes	1,430,698	344,136	1,376,544	54,154
Fuel and Lubricants	11,773	1,727	6,908	4,865
Materials & Supplies	854,813	(56,634)	798,179	56,634
Services	1,299,106	167,982	1,358,592	(59,486)
Insurance	357,396	57,017	228,068	129,328
Travel/Training/Dues/Subs	41,570	3,782	15,128	26,442
Miscellaneous	385,543	91,527	366,108	19,435
Contingency	306,683	-	-	306,683
Total Appropriations	7,346,447	1,277,412	6,801,027	545,420
Difference	\$ -	\$ -	\$ -	\$ -

Jacksonville Transportation Authority
 Mass Transit Division - Ferry
 Quarterly Summary
 For The Period Ended
 December 31, 2018

BALANCE SHEET INFORMATION

Cash & Investments	\$	168,076	Current Liabilities	\$	702,774
Current Assets		21,569,784	Other Liabilities		23,254,319
Fixed Assets		17,894,061	Fund Equity		15,674,828
Total Assets	\$	39,631,921	Total Liab. & Equity	\$	39,631,921

BUDGET INFORMATION

		FY19 Original Budget	3 MOS YTD Actual	FY19 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>					
Federal, State & Local Grants	\$	-	\$ 172,124	\$ 688,496	\$ 688,496
Passenger fares		1,308,625	222,022	1,197,680	(110,945)
Transfer in from Bus Fund		1,608,443	269,911	770,052	(838,391)
Non-Transportation		-	25,025	100,100	100,100
Total Revenues		2,917,068	689,082	2,756,328	(160,740)
<u>Appropriations</u>					
Salaries		243,547	57,165	242,660	887
Fringes		52,735	16,750	53,000	(265)
Fuel and lubricants		223,112	48,694	194,776	28,336
Materials & Supplies		23,776	4,313	17,252	6,524
Services		2,172,567	533,696	2,134,784	37,783
Insurance		56,794	11,755	47,020	9,774
Travel/Training/Dues/Subscriptions		12,572	1,136	4,544	8,028
All other/Miscellaneous		34,304	15,573	62,292	(27,988)
Contingency		97,661		-	97,661
Total Appropriations		2,917,068	689,082	2,756,328	160,740
Difference	\$	-	-	-	-

Jacksonville Transportation Authority
General Fund
Quarterly Summary
For the Period Ended
December 31, 2018

BALANCE SHEET INFORMATION

ASSETS		LIAB & EQUITY	
Cash & Investments	59,000,360	Current Liabilities	83,441
Current Assets	43,744,892	Other Liabilities	10,103,516
Fixed Assets	<u>-</u>	Fund Equity	<u>92,558,295</u>
TOTAL ASSETS	<u>102,745,252</u>	TOTAL LIAB & EQUITY	<u>102,745,252</u>

BUDGET INFORMATION

	FY19 Original Budget	3 MOS YTD Actual	FY19 Projected	Projected Favorable (Unfavorable) Budget Variance
Revenues				
Net Sales Tax - Operating	2,032,848	508,212	2,032,848	-
Interest Earnings	199,150	632,582	930,328	731,178
Non-Transportation	67,332	25,608	102,432	35,100
Total Revenues	<u>2,299,330</u>	<u>1,166,402</u>	<u>3,065,608</u>	<u>766,278</u>
Appropriations				
Salaries	696,437	206,912	827,647	(131,210)
Fringes	428,339	96,914	387,657	40,682
Materials and Supplies	79,524	4,064	16,254	63,270
Services	518,227	287,435	849,738	(331,511)
Insurance	18,052	62	247	17,805
Travel/Training/Dues/Subscriptions	84,503	6,675	26,699	57,804
All other/Miscellaneous	101,444	27,132	108,529	(7,085)
Contingency	372,804	-	-	372,804
Subtotal Appropriations	<u>2,299,330</u>	<u>629,193</u>	<u>2,216,772</u>	<u>82,558</u>
Gen'l Fund Capital Expenditures	-	2,927	11,708	(11,708)
Total Appropriations	<u>2,299,330</u>	<u>632,120</u>	<u>2,228,480</u>	<u>70,850</u>
Difference	<u>-</u>	<u>534,282</u>	<u>837,128</u>	<u>837,128</u>

JACKSONVILLE PORT AUTHORITY
QUARTERLY REPORT SUMMARY
For the Three Months Ending December 31, 2018
UNAUDITED

BALANCE SHEET

Cash and Investments	\$ 42,127,210			Current Liabilities
Accounts Receivable & Other Assets	24,353,801			Notes and Bonds Payable
Fixed Assets	730,810,590			Other Liabilities
TOTAL ASSETS	\$ 797,291,602			Net Position
				TOTAL LIABILITIES & EQUITY
				\$ 8,851,378
				248,234,361
				148,976,353
				391,229,509
				\$ 797,291,602

OPERATING & NON-OPERATING ITEMS

	ORIGINAL BUDGET	YTD ACTUAL	ANNUAL PROJECTED	FAVORABLE (UNFAVORABLE) BUDGET VARIANCE
OPERATING REVENUES				
Containers	\$ 35,732,071	\$ 8,952,477	\$ 35,751,530	\$ 19,459
Autos	17,562,435	4,297,902	17,469,728	(92,707)
Break Bulk	4,106,261	1,005,352	4,085,048	(21,213)
Liquid Bulk	1,261,502	314,926	1,261,053	(450)
Dry Bulk	2,045,168	487,172	2,021,048	(24,120)
Cruise	4,977,549	1,300,988	5,034,150	56,601
Other Operating Revenues	2,013,486	1,058,243	3,398,358	1,384,872
TOTAL OPERATING REVENUES	\$ 67,698,472	\$ 17,417,059	\$ 69,020,914	\$ 1,322,442
OPERATING EXPENDITURES				
Salaries	\$ 12,509,010	\$ 2,921,797	\$ 12,451,843	\$ 57,167
Employee Benefits	5,286,627	1,673,444	5,255,844	30,783
Services & Supplies	5,377,747	1,087,495	4,753,305	624,442
Security Services	4,623,625	894,156	4,623,625	-
Business Travel & Training	514,153	80,266	465,881	48,272
Promotion, Advertising & Dues	920,988	212,103	902,844	18,144
Utility Services	1,144,114	286,775	1,144,861	(747)
Repairs & Maintenance Projects	2,057,048	451,181	1,993,967	63,081
Berth Maintenance Dredging	4,010,850	2,432,904	5,658,234	(1,647,384)
Miscellaneous	234,297	57,851	233,574	723
TOTAL OPERATING EXPENDITURES	\$ 36,678,459	\$ 10,097,974	\$ 37,483,977	\$ (805,518)
OPERATING INCOME	\$ 31,020,013	\$ 7,319,085	\$ 31,536,937	\$ 516,924
NON-OPERATING REVENUES				
Investment Income	\$ 355,398	\$ 202,232	\$ 668,781	\$ 313,383
Shared Revenue from Primary Govt	2,561,851	547,246	2,468,634	(93,217)
Other Revenue	3,860	-	2,895	(965)
	\$ 2,921,109	\$ 749,478	\$ 3,140,310	\$ 219,201
NON-OPERATING EXPENSES				
Debt Service	\$ 23,445,943	10,540,724	\$ 22,924,583	\$ 521,360
Contributions to Tenant	1,901,700	459,789	1,886,064	15,636
Other Expenditures	8,575	157	6,588	1,987
	\$ 25,356,218	\$ 11,000,670	\$ 24,817,235	\$ 538,983
NET INCOME BEFORE CAPITAL OUTLAY AND CONTINGENCY	\$ 8,584,904	\$ (2,932,107)	\$ 9,860,011	\$ 1,275,107
Transfer (to)/from Operating Capital Outlay	\$ (8,584,904)	\$ -	\$ (7,584,904)	\$ (1,000,000)
SURPLUS (DEFICIT)	\$ -	\$ (2,932,107)	\$ 2,275,107	\$ 2,275,107
TOTAL REVENUES	\$ 70,619,581	\$ 18,166,537	\$ 72,161,224	
TOTAL APPROPRIATIONS	\$ 70,619,581	\$ 21,098,644	\$ 69,886,117	

Jacksonville Aviation Authority
Jacksonville, Florida
Quarterly Report Summary
For the three months ended December 31, 2018
UNAUDITED

Cash and investments	\$ 103,350,233	Current liabilities	\$ 25,043,837	
Other current assets	10,855,864	Other liabilities	\$ 84,267,645	
Fixed and other assets	535,021,443	Total equity	539,916,058	
Total assets	<u>\$ 649,227,540</u>	Total liabilities and equity	<u>\$ 649,227,540</u>	
			Budget	
			Variance	
	2018/2019	YTD	Annual	
	Revised Budget	Actual	Projected	
			Favorable	
			(Unfavorable)	
OPERATING REVENUES				
Concessions	\$ 17,624,798	4,526,639	19,084,206	\$ 1,459,408
Fees & Charges	18,889,398	5,591,086	22,364,344	3,474,946
Space & Facility Rentals	29,260,213	6,831,243	27,324,972	(1,935,241)
Parking	22,798,584	5,826,954	23,237,811	439,227
Sale of Utilities	1,548,046	385,268	1,541,072	(6,974)
Other Miscellaneous Operating Revenue	189,737	60,958	209,706	19,969
TOTAL OPERATING REVENUES	<u>\$ 90,310,776</u>	<u>\$ 23,222,148</u>	<u>\$ 93,762,111</u>	<u>\$ 3,451,335</u>
OPERATING EXPENDITURES				
Salaries	20,958,657	5,418,053	21,125,696	(167,039)
Benefits	8,322,828	2,185,149	8,306,687	16,141
Services and Supplies	17,850,029	4,083,900	17,735,600	114,429
Repairs & Maintenance	3,551,219	470,883	3,533,532	17,687
Promotion, Advertising and Dues	921,207	252,734	910,936	10,271
Registration & Travel	594,566	90,324	581,296	13,270
Insurance Expense	1,385,975	344,538	1,378,152	7,823
Cost of Goods for Sale	519,825	167,438	669,752	(149,927)
Utilities, Taxes & Gov't Fees	4,743,094	1,152,359	4,709,436	33,658
Operating Contingency	3,157,268	-	-	3,157,268
TOTAL OPERATING EXPENDITURES	<u>\$ 62,004,668</u>	<u>\$ 14,165,378</u>	<u>\$ 58,951,087</u>	<u>\$ 3,053,581</u>
OPERATING INCOME	<u>\$ 28,306,108</u>	<u>\$ 9,056,770</u>	<u>\$ 34,811,024</u>	<u>\$ 6,504,916</u>
NON-OPERATING REVENUES				
Passenger Facility Charges	12,041,331	3,265,461	13,061,844	1,020,513
Investment income	1,204,000	606,189	2,424,756	1,220,756
Other Revenues	609,560	67,515	605,060	(4,500)
TOTAL NON-OPERATING REVENUES	<u>\$ 13,854,891</u>	<u>\$ 3,939,165</u>	<u>\$ 16,091,660</u>	<u>\$ 2,236,769</u>
NON-OPERATING EXPENDITURES				
Debt Service	13,274,160	17,178,263	18,208,052	(4,933,892)
Other Expenditures	336,760	67,884	335,536	1,224
TOTAL NON-OPERATING EXPENDITURES	<u>\$ 13,610,920</u>	<u>\$ 17,246,147</u>	<u>\$ 18,543,588</u>	<u>\$ (4,932,668)</u>
NET INCOME BEFORE OPERATING CAPITAL OUTLA	<u>\$ 28,550,079</u>	<u>\$ (4,250,212)</u>	<u>\$ 32,359,096</u>	<u>\$ 3,809,017</u>
RESERVE AND RETAINED EARNINGS				
Transfer (to) Operating Capital Outlay	(20,286,802)	(37,730)	(12,892,976)	\$ 7,393,826
Transfer (to)/from Passenger Facility Charge Resen	(2,543,161)	4,140,031	(3,115,654)	\$ (572,493)
Transfer (to)/from Retained Earnings	(5,720,116)	147,911	(16,350,466)	(10,630,350)
SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 104,165,667</u>	<u>\$ 27,161,313</u>	<u>\$ 109,853,771</u>	<u>\$ 5,688,104</u>
TOTAL APPROPRIATIONS	<u>\$ 104,165,667</u>	<u>\$ 27,161,313</u>	<u>\$ 109,853,771</u>	<u>\$ (5,688,104)</u>
FULLTIME POSITIONS	<u>301</u>	<u>295</u>	<u>301</u>	<u>-</u>
TEMPORARY EMPLOYEE HOURS	<u>5,220</u>	<u>-</u>	<u>5,220</u>	<u>-</u>

Citywide Employee Cap For the Quarter Ending 12/31/2018

In accordance with municipal code section 106.422 (c), The following report reflects the current fiscal year Council approved employee cap. The report shows information by subfund for each department disclosing the number of filled full time positions at the close of the quarter and the original and revised employee caps. A separate report summarizing the changes is also included.



Patrick "Joey" Greive, CFA, CFP
Chief Financial Officer / Director of Finance and Administration
On Behalf of the Mayor

Subfund 011 GENERAL FUND - GSD	01-Oct-18	Oracle Position Control		
		Filled	Vacant	Total
Advisory Boards and Commissions	5	5	0	5
City Council	84	82	2	84
Downtown Investment Authority	7	4	3	7
Employee Services	42	41	1	42
Finance and Administration	105	97	8	105
Fire and Rescue	1,434	1,353	81	1,434
Human Rights Commission	7	7	0	7
Inspector General	9	7	2	9
Mayor's Office	28	25	3	28
Medical Examiner	31	27	4	31
Military Affairs and Veterans	14	14	0	14
Neighborhoods	210	198	12	210
Office of Economic Development	12	12	0	12
Office of Ethics, Compliance and Oversight	1	1	0	1
Office of General Counsel	1	1	0	1
Office of Sports and Entertainment	5	4	1	5
Office of the Sheriff	3,230	3,010	220	3,230
Parks, Recreation and Community Services	259	248	11	259
Planning and Development	32	32	0	32
Public Libraries	310	293	17	310
Public Works	301	282	19	301
State Agency - Courts	2	2	0	2
Supervisor of Elections	31	29	2	31
Subfund Total	6,160	5,774	386	6,160

Subfund 015 PROPERTY APPRAISER	01-Oct-18	Oracle Position Control		
		Filled	Vacant	Total
Property Appaiser	115	108	7	115
Subfund Total	115	108	7	115

Subfund 016 CLERK OF THE COURT		01-Oct-18	Oracle Position Control		
			Filled	Vacant	Total
Clerk of the Court		35	31	4	35
	Subfund Total	35	31	4	35

Subfund 017 TAX COLLECTOR		01-Oct-18	Oracle Position Control		
			Filled	Vacant	Total
Tax Collector		228	218	10	228
	Subfund Total	228	218	10	228

Subfund 01A SPECIAL EVENTS		01-Oct-18	Oracle Position Control		
			Filled	Vacant	Total
Office of Sports and Entertainment		14	13	1	14
	Subfund Total	14	13	1	14

Subfund 112 CONCURRENCY MANAGEMENT SYSTEM		01-Oct-18	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-18	Oracle Position Control		
			Filled	Vacant	Total
Neighborhoods		5	5	0	5
	Subfund Total	5	5	0	5

Subfund 127 AIR POLLUTION EPA - SEC 111.750		01-Oct-18	Oracle Position Control		
			Filled	Vacant	Total
Neighborhoods		13	13	0	13
	Subfund Total	13	13	0	13

Subfund 132 TOURIST DEVELOPMENT COUNCIL-SEC 111.		01-Oct-18	Oracle Position Control		
			Filled	Vacant	Total
City Council		2	1	1	2
	Subfund Total	2	1	1	2

Subfund 154 HAZARDOUS WASTE PROGRAM		01-Oct-18	Oracle Position Control		
			Filled	Vacant	Total
Neighborhoods		5	5	0	5
	Subfund Total	5	5	0	5

Subfund 159 BUILDING INSPECTION		01-Oct-18	Oracle Position Control		
			Filled	Vacant	Total
Fire and Rescue		10	8	2	10
Planning and Development		153	149	3	152
	Subfund Total	163	157	5	162

Subfund 15F TREE PROTECTION FUND - SEC 111.760		01-Oct-18	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-18	Oracle Position Control		
			Filled	Vacant	Total
Neighborhoods		30	24	6	30
	Subfund Total	30	24	6	30

Subfund 15V TEEN COURT PROGRAMS TRUST - SEC 111.		01-Oct-18	Oracle Position Control		
			Filled	Vacant	Total
State Agency - Courts		5	5	0	5
	Subfund Total	5	5	0	5

Subfund 15W LIBRARY CONF FACILITY TRUST-SEC 111.83		01-Oct-18	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-18	Oracle Position Control		
			Filled	Vacant	Total
Office of the Sheriff		5	5	0	5
	Subfund Total	5	5	0	5

Subfund 191 KIDS HOPE ALLIANCE		01-Oct-18	Oracle Position Control		
			Filled	Vacant	Total
Kids Hope Alliance		39	37	2	39
	Subfund Total	39	37	2	39

Subfund 192 KIDS HOPE ALLIANCE GRANTS		01-Oct-18	Oracle Position Control		
			Filled	Vacant	Total
Kids Hope Alliance		12	10	3	13
	Subfund Total	12	10	3	13

Subfund 1A1 COMMUNITY DEVELOPMENT		01-Oct-18	Oracle Position Control		
			Filled	Vacant	Total
Neighborhoods		18	14	4	18
	Subfund Total	18	14	4	18
Subfund 1D1 HUGUENOT PARK - SEC 111.125		01-Oct-18	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-18	Oracle Position Control		
			Filled	Vacant	Total
Parks, Recreation and Community Services		16	16	0	16
	Subfund Total	16	16	0	16
Subfund 1DA CECIL FIELD COMMERCE CENTER-SEC 111.		01-Oct-18	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-18	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-18	Oracle Position Control		
			Filled	Vacant	Total
Public Libraries		1	1	0	1
	Subfund Total	1	1	0	1
Subfund 1F6 COMMUNITY SERVICES GRANTS		01-Oct-18	Oracle Position Control		
			Filled	Vacant	Total
Finance and Administration		4	4	0	4
Military Affairs and Veterans		6	4	2	6
Parks, Recreation and Community Services		69	64	7	71
	Subfund Total	79	72	9	81

Subfund 1F7 JACKSONVILLE SHERIFF'S OFFICE GRANTS		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Office of the Sheriff		6	6	2	8
Subfund Total		6	6	2	8
Subfund 1F9 FIRE & RESCUE GRANTS		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Fire and Rescue		66	64	2	66
Subfund Total		66	64	2	66
Subfund 1FB REGULATORY & ENVIRONMENTAL GRANTS		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Human Rights Commission		3	2	1	3
Subfund Total		3	2	1	3
Subfund 1H2 SPAY & NEUTER REBATE TRUST SEC 111.45		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Neighborhoods		1	1	0	1
Subfund Total		1	1	0	1
Subfund 1N1 HOUSING SERVICES		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Neighborhoods		4	3	1	4
Subfund Total		4	3	1	4
Subfund 1N4 HOUSING OPPORTUNITIES FOR PERSONS		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Neighborhoods		1	1	0	1
Subfund Total		1	1	0	1
Subfund 1N5 HOME INVESTMENT PROGRAM		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Neighborhoods		3	3	0	3
Subfund Total		3	3	0	3
Subfund 1N7 STATE HOUSING INITIATIVE PARTNERSHIP		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Neighborhoods		10	9	1	10
Subfund Total		10	9	1	10

Subfund 1S1 Court Costs \$65 Fee (F.S 939.185)		01-Oct-18	Oracle Position Control		
			Filled	Vacant	Total
State Agency - Courts		10	9	1	10
Subfund Total		10	9	1	10
Subfund 412 OFF-STREET PARKING		01-Oct-18	Oracle Position Control		
			Filled	Vacant	Total
Downtown Investment Authority		36	36	0	36
Subfund Total		36	36	0	36
Subfund 431 MOTOR VEHICLE INSPECTION - SEC 110.407		01-Oct-18	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-18	Oracle Position Control		
			Filled	Vacant	Total
Public Works		116	109	7	116
Subfund Total		116	109	7	116
Subfund 461 STORMWATER SERVICES		01-Oct-18	Oracle Position Control		
			Filled	Vacant	Total
Neighborhoods		6	6	0	6
Public Works		47	43	4	47
Subfund Total		53	49	4	53
Subfund 511 FLEET MGMT - OPERATIONS		01-Oct-18	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-18	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-18	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-18	Oracle Position Control		Total
			Filled	Vacant	
Finance and Administration		121	110	11	121
Subfund Total		121	110	11	121

Subfund 534 RADIO COMMUNICATIONS		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Finance and Administration		10	8	2	10
Subfund Total		10	8	2	10

Subfund 551 OFFICE OF GENERAL COUNSEL		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Office of General Counsel		69	61	8	69
Subfund Total		69	61	8	69

Subfund 561 SELF INSURANCE		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Finance and Administration		22	22	0	22
Subfund Total		22	22	0	22

Subfund 571 GROUP HEALTH		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Employee Services		9	8	1	9
Subfund Total		9	8	1	9

Subfund 581 INSURED PROGRAMS		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Finance and Administration		7	7	0	7
Subfund Total		7	7	0	7

Subfund 5A1 PUBLIC BUILDING ALLOCATIONS		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Public Works		61	58	3	61
Subfund Total		61	58	3	61

Subfund 611 GENERAL EMPLOYEES PENSION		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Finance and Administration		5	5	0	5
Subfund Total		5	5	0	5

Subfund 64A INMATE WELFARE TRUST (SEC 111.300)	01-Oct-18	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-18	Oracle Position Control		
		Filled	Vacant	Total
Office of the Sheriff	1	1	0	1
Subfund Total	1	1	0	1

Citywide Total:	01-Oct-18	Oracle Position Control		
		Filled	Vacant	Total
	7,713	7,205	512	7,717

Citywide Employee Cap
Summary of Changes

SF 159 Building Inspection

(1)

Department	Change	Description
Planning and Development	(1)	RC19-010 approved by MBRC on 10/8/18 eliminated one of the four positions granted on 2016-734-E.

SF 192 Kids Hope Alliance Grants

1

Department	Change	Description
Kids Hope Alliance	1	SAMSHA grant cap change authorized 2018-504-E Sch M

SF 1F6 Community Services Grants

2

Department	Change	Description
Parks, Recreation and Community Services	2	VOCA grant cap change authorized 2018-504-E Sch B1b

SF 1F7 JSO Grants

2

Department	Change	Description
Office of the Sheriff	2	VOCA grant cap change authorized 2018-504-E Sch B1b

Citywide Employee Cap
Summary of Changes

SF 159 Building Inspection

(1)

Department	Change	Description
Planning and Development	(1)	RC19-010 approved by MBRC on 10/8/18 eliminated one of the four positions granted on 2016-734-E.

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Department	Change	Description
Parks, Recreation and Community Services	2	VOCA grant cap change authorized 2018-504-E Sch B1b

SF 1F7 JSO Grants

2

Department	Change	Description
Office of the Sheriff	2	VOCA grant cap change authorized 2018-504-E Sch B1b