



Council Auditor's Office

Quarterly Summary for the Six Months Ended March 31, 2019

May 14, 2019

Report #825

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



May 14, 2019

Special Report #825

Honorable Members of the City Council
City of Jacksonville

Pursuant to Chapter 106 of the Ordinance Code, attached are the required financial statements and narratives for the six months ended March 31, 2019 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 63 through 71).

Municipal Code Sections 106.421 through 106.423 require this quarterly financial report. To meet the reporting dates specified by law, the Director of Finance and Administration of the City and the Chief Financial Officer of each of its Independent Agencies were to submit their reports to the Council Auditor on or before April 30, 2019 and we are to submit the consolidated financial report by May 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 24 of the report and expenditures are presented by department on page 25 of the report. Pages 27 through 28 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 \$12.4 million within the General Fund/General Services District (GF/GSD). Revenues are projected to be \$5.9 million more than budgeted and expenditures are projected to be \$6.4 million less than budgeted.

The latest Hurricane Matthew projection estimates the financial impact will be approximately \$50.4 million. As of May 1, 2019, the City incurred expenditures of \$31.2 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 \$77.2 million. As of May 1, 2019, the City incurred expenditures of \$60.6 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 24 and 27)

The Finance Department's report projects a favorable variance of \$5,931,996 in GF/GSD revenues. This is mostly driven by projected favorable variances of \$2.4 million in Ad Valorem Taxes and \$2.6 million in Miscellaneous Revenue. The revenue variances are explained in further detail on pages 8-9.

GF/GSD 011 – Expenditures (pages 25 and 27-28)

The GF/GSD expenditure variances are projected to net to an overall favorable variance of \$6,432,372. The largest drivers of the projected favorable variance are Internal Service Charges, Other Operating Expenses, and Professional and Contractual Services. Personnel costs, net of the lapse, are projected to incur an unfavorable variance of (\$644,487). Further explanation of these variances is provided on page 10.

GF/GSD 011 – Expenditures by Department (page 25)

The schedule on page 25 presents GF/GSD expenditures by department. Five departments are projected to incur unfavorable variances: Military Affairs and Veterans, Office of Ethics, Compliance and Oversight, Public Defender, State Attorney, and Jacksonville Citywide Activities. The unfavorable variances for these departments are explained in further detail on page 26. One of the departments listed on page 25 (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 \$3.9 million favorable variance in expenditures, mostly due to a projected favorable variance of \$2.1 million in Internal Service Charges. Fleet internal service charges, including vehicle replacement, repairs and maintenance, and parts/oil/gas are all projected to incur favorable variances. While total personnel costs are projected to incur a favorable variance of \$637,989, net of the lapse of \$3.6 million, overtime salaries are projected to incur an unfavorable variance of (\$13.2) 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 Finance

Department's report projects that the Duval County School Board will reimburse the City approximately \$2.2 million for providing this service. Based on these projections, the City would incur a net cost of approximately \$4.8 million for implementation of the State law.

Jacksonville Citywide Activities is projected to incur an unfavorable variance of (\$2.6) million due to the non-departmental salary and benefits lapse of (\$3.2) million. This is partially offset by a projected favorable variance in the contribution to JPA, which is projected to be less than budgeted due to projected shortfalls in the City's Communication Service Tax revenue, a component of the contribution.

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, five are projected to incur unfavorable variances (Subfunds 412, 441, 531, 561 and 581). One subfund presented in this report (Subfund 461) is projected to experience a favorable variance but required a General Fund loan in order to balance budgeted revenues and expenditures.

Public Parking (Sub-fund 412)

The schedule for Subfund 412 shows a projected unfavorable budget variance of (\$85,645) for the fiscal year due to revenue shortfalls. Monthly parking fees, a component of Charges for Services, and parking fines, a component of Fines and Forfeits, are projected to incur revenue shortfalls based on actual revenue through the second quarter.

Solid Waste Disposal (Sub-fund 441)

The schedule for Subfund 441 shows a projected unfavorable budget variance of (\$596,991) for the fiscal year, mostly due to a projected shortfall in commercial tipping fees, a component of Charges for Services. Net personnel costs are projected to incur an unfavorable variance of (\$167,003), mostly due to a projected unfavorable variance in overtime salaries. However, a budget transfer was posted in the third quarter to appropriate an additional \$300,000 for overtime which should address this projected variance. 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 \$446,725 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. Based on the second quarter projections, the Administration should monitor the performance of this subfund to determine if the General Fund Loan can be adjusted.

ITD Operations (Sub-fund 531)

The Finance Department's report shows a projected unfavorable variance of (\$534,597) for the fiscal year within Subfund 531, mostly due to a projected unfavorable variance in customer billings, a component of Charges for Services. The Finance Department projects that independent agencies will not be billed for cost shared services provided by the City during fiscal year 2018/19 because memorandums of understanding have not been executed at this time. This contributes to the projected unfavorable variance in Charges for Services. Additionally, year-to-date actual revenues for Charges for Services do not reflect the second quarter billing for the Enterprise Resource Planning (ERP) project, which was posted after second quarter end. ITD should ensure all costs are being recouped through their charges to customers.

Self Insurance (Sub-fund 561)

The Finance Department's report shows a projected unfavorable variance of (\$4,505,555) 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.

Insured Programs (Sub-fund 581)

The Finance Department's report shows a projected unfavorable variance of (\$165,910) for the fiscal year within Subfund 581, mostly due to projected unfavorable variances in various premiums paid, which are components of Insurance Costs and Premiums.

INDEPENDENT AGENCIES

JEA

Electric System

Fuel Related Revenues & Expenses

For the six months ending March 31, 2019, the Electric System schedule of Fuel Related Revenues and Expenses is balanced. An unfavorable variance of (\$31,844,892) in fuel revenues is projected due to a mild winter and a decrease in projected sales. \$25,777,277 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 \$48,599,012. This is below JEA's updated (December 2018) Fuel Pricing Policy target of approximately \$75 million. JEA does not anticipate meeting the required balance until FY 2020.

Base Related Revenues & Expenses

For the six months ending March 31, 2019, the Electric System shows a Base Rate related deficit of (\$2,164,364). Base Operating Income is projected to incur an unfavorable budget variance of

(\$79,262,229). This is a combination of a projected unfavorable budget variance of (\$61,415,069) in Base Related Revenues and a projected unfavorable budget variance of (\$17,847,161) in Base Related Expenses. The projection for Base Related Revenues is primarily due to a mild winter and a decrease in projected sales. The budget for Other Revenues was increased during the second quarter to reflect \$108,694,829 being transferred from accumulated fund balance within the Electric System. This cash is being set aside to retire \$100,090,000 of Electric System debt upon maturity. There is a corresponding increase in the Debt Service revised budget. The variance in Base Related Expenses is being driven by a projected transfer (\$18 million) in Non-Fuel Purchased Power for Plant Vogtle.

Water & Sewer System

For the six months ending March 31, 2019, the Water & Sewer System schedule of revenues and appropriations showed a surplus of \$2,014,128. Operating Revenues are projected to have an unfavorable budget variance of (\$29,587,417) due to projected sales being lower than budgeted. The budget for Other Revenues was increased during the second quarter to reflect \$99,188,560 being transferred from accumulated fund balance within the Water & Sewer System. This cash is being set aside to retire \$94,955,000 of Water System debt upon maturity. There is a corresponding increase in the Debt Service revised budget. Operating Expenses are projected to have a positive budget variance of \$3,329,299 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 (\$16,911,584) that will be offset by projected reductions in transfers to Operating Capital Outlay of (\$17,963,919) and Environmental Capital Outlay of (\$1,301,482).

District Energy System

For the six months ending March 31, 2019, the District Energy System schedule of revenues and appropriations showed a surplus of \$237,262. An unfavorable variance of (\$393,480) is projected in Operating Income. This is a result of a projected unfavorable budget variance of (\$621,126) in Operating Revenues due to lower than budgeted sales and earned discounts that were not budgeted which is partially offset by a projected favorable variance of \$227,646 in Operating Expenses. The Operating Income shortfall is projected to be offset by a favorable variance in Investment Income of \$72,994 and a reduction in transfers to Operating Capital Outlay of \$320,487.

Jacksonville Transportation Authority

The financial report of the Jacksonville Transportation Authority (JTA) for the six months ending March 31, 2019 indicates no budgetary stress for JTA as a whole. JTA is projected to not need the full Bus transfer for the Skyway, CTC, and the Ferry due to either other revenues projected to come in higher than budgeted or overall lower expenses.

Jacksonville Port Authority

The Jacksonville Port Authority's (JPA) financial report for the six months ending March 31, 2019 indicates no budgetary stress. However, it should be noted that JPA's berth maintenance dredging expense is projected to have an unfavorable variance of (\$3,213,286) primarily due to the lingering effects of Hurricane Irma. This expense is projected to be offset by favorable variances in all other Operating Expenditure line items (\$1.1 million), renegotiating the terms of an outstanding note with the Army Corps of Engineers (\$521,360) as reflected in the Debt Service line, and transferring less to Operating Capital Outlay than budgeted (\$1.5 million). Overall JPA is projecting year-end Net Income Before Transfers of \$9,205,206 (\$620,302 higher than budget), with \$7,135,978 being transferred to Operating Capital Outlay and a surplus of \$2,069,228.

As mentioned in JPA's cover letter, JPA will be submitting a budget amendment to its Board of Directors for approval due to the increased berth maintenance dredging expense. Upon approval from the Board of Directors, we recommend that JPA file legislation for an amended FY 2018/19 budget.

Jacksonville Aviation Authority

Jacksonville Aviation Authority's (JAA) financial report for the six months ending March 31, 2019 indicates an end of quarter surplus of \$7,037,247 before a \$1,591,484 transfer to Operating Capital Outlay, a \$2,286,750 transfer from the Passenger Facility Charge (PFC) Reserve, and a \$7,732,513 transfer to Retained Earnings. Revenues are projected to experience a favorable budget variance of \$3,057,890 due primarily to increased Concessions and Fees and Charges related to enplanements which, when compared to last fiscal year to date, have increased 18.2%. The increase is partially offset by a projected unfavorable variance in Space and Facility Rentals of (\$1,993,787) 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 \$2,153,250 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 \$2,090,676 at year-end.

Jacksonville Housing Finance Authority

Subfund 721 is projected to experience a favorable variance of \$618,663 for the fiscal year mostly due to revenue exceeding the budget, the result of three bond closings through the second quarter end.

DEBT RATINGS

In an effort to monitor any significant changes in debt ratings on outstanding debt issued by the City and its Independent Agencies, we asked that the Director of Finance and any Independent Agencies who issue bonds provide rating information on a quarterly basis. There were no changes to the debt ratings of the City or its Independent Agencies during the second quarter.

Please refer to pages 21 and 22 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

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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 Six Months Ending March 31, 2019

DATE: April 29, 2019

In accordance with code section 106.421, we are forwarding quarterly financial summaries for the six months ending March 31, 2019 for the agreed upon subfunds of the Consolidated City of Jacksonville. The discussions in this memo focus on the anticipated year-end revenues and expenditures and not on balance sheet items except for fund's which may be in a negative cash position.

011 - GENERAL FUND – GSD:

As of March 31, the General Fund - GSD has a year-end projected overall favorable variance of \$12.4 million.

REVENUES

Overall, revenues are projected to outperform budget by \$5,931,996. Ad Valorem Taxes are projected to outperform budget by \$2,415,479.

Communication Service Tax is projected to underperform budget by \$1,221,170.

State Shared Revenues are projected to outperform budget by \$356,030.

Title	Variance
Surplus Gas Tax - F.S. 206.41 1A	(74,302)
County Fuel Tax - F.S. 206.41 1B	(25,294)
State Shared Revenue - County	52,103
State Shared Revenue - Municipal Sales Tax	325,842
All Other Accounts	77,681
	356,030

Charges for Services are projected to outperform budget by \$693,144.

693,144

Title	Variance
JSO: Off Duty Reimbursement	(335,479)
Civil Income Individuals	49,360
JSO: Take Home Vehicle Reimbursement	52,916
JSO: Reimbursement from Independent Agencies	62,574
Planning & Dev: Zoning and Rezoning Fees	73,592
Medical Examiner: Net Revenue	91,628
JSO: Home Detention Fee	95,141
JFRD: Net Inspection Fee	224,773
JSO: Alarm Permit Fees	298,609
All Other Accounts	80,030

Revenue From City Agencies is projected to underperform budget by \$554,513. This is offset by a reciprocal favorable expenditure variance.

Net Transport Revenue is projected to outperform budget by \$349,754.

Fines and Forfeits are projected to outperform budget by \$608,045.

608,045

Title	Variance
JSO: Sheriff's Fines and Estreatures	43,046
Traffic Court Fines - County and Circuit	64,473
JSO: Alarm Citations	510,973
All Other Accounts	(10,447)

Miscellaneous Revenue is projected to outperform budget by \$2,567,199, the main driver of which is \$2,223,830 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 \$6,980,505 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 \$4,756,675.

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 net favorable variance of \$6,432,372.

Personnel costs, net of the salary and benefit lapse, are projected to come in over budget by \$644,487. The primary driver of which is \$6,980,505 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 \$3,180,055. The main drivers of which are favorable variances in fleet parts/oil/gas/lube of \$1,033,136 and IT computer system maintenance / security of \$1,193,154.

Professional and Contractual Services have a projected net favorable variance of \$1,220,705.

Title	Variance
Professional Services - DIA	137,996
Security /Guard Service - JSO	186,098
Professional Services - JSO Health Services	210,270
Professional Services - Employee Services	244,757
All Other Line Items	441,584

Other Operating Expenses have a projected net favorable variance of \$1,963,212.

Title	Variance
Hardware / Software Maintenance and Licenses	123,617
Repairs and Maintenance	162,574
Clothing, Uniforms and Safety Equipment	243,005
Miscellaneous Services and Charges	285,038
Electricity - Street Lights	285,491
Repair / Maintenance and Other Operating Supplies	376,768
All Other Accounts	486,719

OTHER GENERAL FUND SUBFUNDS:

015 – PROPERTY APPRAISER

The fund overall has a projected favorable variance of \$30,130. Revenues are projected to underperform budget by \$8,075, the main driver of which is investment pool / interest earnings. The negative actuals in interest earnings are due to a delay in the posting of the General Fund – GSD subsidy. Accounting has been made aware of the issue. Expenditures are projected to have a net favorable variance of \$38,205, the main drivers of which are favorable variances in personnel costs, net of the salary and benefit lapse, of \$18,445 and a \$15,351 favorable variance in Other Operating Expenses.

016 - CLERK OF THE COURT

The fund overall has a projected favorable variance of \$123,592. Revenues are projected to underperform budget by \$39,476. Expenditures are projected to have a net favorable variance of \$163,068. The largest drivers of which are projected favorable variances in OGC charges of \$25,600 and IT computer system maintenance and security charges of \$127,553, as seen in Internal Service Charges.

017 – TAX COLLECTOR

The fund overall has a projected favorable variance of \$402,601. Revenues are projected to outperform budget by \$352,587. The main drivers of which are projected favorable variances in delinquent tax sale revenue of \$150,000 and driver's license renewal fees of \$175,332, as seen in Charges for Services. Expenditures are projected to have a net favorable variance of \$50,014.

01A – SPECIAL EVENTS

The fund overall has a projected favorable variance of \$159,163. Revenues are projected to outperform budget by \$10,215. Expenditures are projected to have a net favorable variance of \$148,948, the main driver of which is a favorable variance in Grants, Aids and Contributions of \$66,033 related to the Florida / Georgia game.

SPECIAL REVENUE FUNDS:

159 – BUILDING INSPECTION

The fund overall has a projected favorable variance of \$1,019,480. Revenues are projected to outperform budget by \$1,161,192, the main drivers of which are building inspection fees of \$557,073, plumbing inspection fees of \$200,000 and building permit review fees of \$150,000, as seen in Inspection Fees. Expenditures are projected to have a net unfavorable variance of \$141,712, the main driver of which is an unfavorable variance in personnel costs, net of the salary and benefit lapse, of \$237,767.

191 – KIDS HOPE ALLIANCE

The fund overall has a projected favorable variance of \$121,288. Revenues are projected to outperform budget by \$61,422. The main drivers of which are Investment Pool / Interest Earnings of \$22,123 and the return of prior year grant match funding of \$39,098, as seen in Transfers From Other Funds. Expenditures are projected to have a net favorable variance of \$59,866.

ENTERPRISE FUNDS:

412 – PUBLIC PARKING

The fund overall has a projected unfavorable variance of \$85,645. Revenues are projected to underperform budget by \$186,238. The main driver of which is a net unfavorable variance in monthly parking fees of \$109,401, as seen in Charges for Services. Expenditures are projected to have a net favorable variance of \$100,593. The main drivers of which are projected favorable variance in repairs and maintenance of \$47,754, hardware / software licenses of \$22,481 and credit card fees of \$39,195, as seen in Other Operating Expenses.

431 – MOTOR VEHICLE INSPECTION

The fund overall has a projected favorable variance of \$42,237. Revenues are projected to underperform budget by \$14,723. Expenditures are projected to have a net favorable variance of \$56,960.

441 - SOLID WASTE DISPOSAL

The fund overall has a projected unfavorable variance of \$596,991. Revenues are projected to underperform budget by \$935,574. The main driver of which is commercial tipping fees of \$1,097,557, as seen in Charges for Services. Expenditures are projected to have a net favorable variance of \$338,583. Personnel costs, net of the salary and benefit lapse, are projected to have an unfavorable variance of \$167,003 due to a projected unfavorable variance in overtime of \$215,853. This is offset by favorable variances in Debt Management Fund Repayments of \$212,651 and Internal Service Charges of \$292,202.

461 - STORMWATER SERVICES

The fund overall has a projected favorable variance of \$446,725. Revenues are projected to outperform budget by \$267,863, the main driver of which is Investment Pool / Interest Earnings. Expenditures are projected to have a net favorable variance of \$178,862, the main driver of which are Internal Service Charges of \$207,487.

4K1 – CITY VENUES - CITY

The fund overall has a projected favorable variance of \$328,681. Revenues are projected to underperform budget by \$5,880. The Bed / Tourist Development Tax is projected to underperform budget by \$482,052. This is offset somewhat by a \$521,723 favorable variance in Miscellaneous Revenue, the main driver of which is the Vystar Veterans Memorial Arena naming rights revenue. Expenditures are projected to have a net favorable variance of \$334,560. The main driver of which are utilities of \$175,865, as seen in Other Operating Expenses.

The table below details the variance by venue.

Venue	(5,880)			334,560		
	Revenue			Expenditures		
	Revised Budget	Projection	Variance	Revised Budget	Projection	Variance
Subfund Level	14,554,922	14,566,502	11,580	11,608,567	11,608,567	0
Subfund Level - Debt			0	10,494,902	10,402,935	91,967
Baseball Stadium	114,317	115,803	1,486	466,744	501,603	(34,859)
Convention Center	0	0	0	802,521	744,953	57,568
Municipal Stadium	15,937,731	15,393,785	(543,946)	4,465,829	4,223,471	242,358
Performing Arts Center	0	0	0	740,482	732,536	7,946
Ritz Theater	0	0	0	122,634	125,445	(2,811)
Arena	0	525,000	525,000	2,160,385	2,187,994	(27,609)

4K2 – CITY VENUES – SMG

The fund overall has a projected favorable variance of \$911,115. The table below details the variance by venue.

Venue	1,385,919			(474,804)		
	Revenue			Expenditures		
	Revised Budget	Projection	Variance	Revised Budget	Projection	Variance
Subfund Level	10,676,567	10,676,567	0	0	0	0
Baseball Stadium	441,813	460,915	19,102	1,145,446	1,167,267	(21,821)
Convention Center	2,188,254	2,351,195	162,941	3,230,423	3,224,202	6,221
Daily's Place	1,587,058	1,599,093	12,035	1,515,899	1,522,542	(6,643)
Municipal Stadium	4,531,367	4,789,266	257,899	14,141,569	13,817,335	324,234
Performing Arts Center	3,007,450	3,156,357	148,907	3,278,198	3,364,530	(86,332)
Ritz Theater	219,001	221,214	2,213	1,148,702	1,078,062	70,640
Arena	11,051,000	11,833,822	782,822	9,242,273	10,003,376	(761,103)

INTERNAL SERVICE FUNDS:

511 - FLEET MANAGEMENT - OPERATIONS

The fund overall has a projected favorable variance of \$127,013. Revenues are projected to underperform budget by \$956,133, the main driver of which is a projected unfavorable variance in Charges for Services of \$925,613. Expenditures are projected to have a net favorable variance of \$1,083,146. Personnel costs, net of the salary and benefit lapse, are projected to have a favorable variance of \$492,277. Other Operating Expenses has a projected net favorable variance of \$532,304.

521 – COPY CENTER / CENTRAL MAILROOM

The fund overall has a projected favorable variance of \$205,589. Revenues are projected to outperform budget by \$90,736. Expenditures are projected to have a net favorable variance of \$114,853. The main driver of which is Professional and Contractual Services of \$138,299.

531 - ITD – OPERATIONS

The fund overall has a projected unfavorable variance of \$534,597. Revenues are projected to underperform budget by \$2,300,136, the main driver of which is a projected unfavorable variance in Charges for Services of \$2,301,383. Expenditures are projected to have a net favorable variance of \$1,765,539. Personnel costs, net of the salary and benefit lapse, are projected to have a favorable variance of \$205,450. Professional and Contractual Services has a projected favorable variance of \$845,873. Other Operating Expenses has a projected favorable variance of \$712,765, the main driver of which is telephone / data lines of \$431,222 and hardware / software licenses and maintenance of \$185,972.

534 – RADIO COMMUNICATIONS

The fund appears to have a favorable variance of \$2,829,047, 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 \$427,863. Revenues are projected to outperform budget by \$15,163. Expenditures have a net favorable variance of \$412,700. The main drivers of which are Internal Service Charges of \$106,026 and Debt Management Fund Repayments of \$200,095.

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 favorable variance of \$135,268. Revenues are projected to underperform budget by \$539,212, the driver of which are Charges for Services of \$549,650. Expenditures are projected to have a net favorable variance of \$674,480, the main drivers of which are personnel costs, net of the salary and benefit lapse, which is projected to have a favorable variance of \$80,653 and a favorable variance in ancillary legal charges of \$491,420, as seen in Professional and Contractual Services.

561 – SELF INSURANCE

The fund overall has a projected unfavorable variance of \$4,505,555. Revenues are projected to outperform budget by \$2,243,064. Charges for Services is projected to outperform budget by \$2,337,573, the drivers of which are workers compensation 2nd injury revenue of \$760,209, workers compensation overpayments of \$735,426 and workers compensation excess insurance reimbursement of \$749,272, all of which are projected at March actuals. Charges for Services: Insurance Premiums is projected to underperform budget by \$854,427. Investment Pool / Interest Earnings are projected to outperform budget by \$758,924. Expenditures are projected to have a net unfavorable variance of \$6,748,619. The main driver of which is an unfavorable variance of \$6,834,781 in Insurance Costs and Premiums. Of that, change in liability is projected to come in over budget by \$1.5 million and paid loss is projected to come in over budget by \$5.37 million.

571 – GROUP HEALTH

The fund overall has a projected favorable variance of \$4,788,847. Revenues are projected to outperform budget by \$1,202,914. Charges for Services: Insurance Premiums is projected to outperform budget by \$1,028,244. Investment Pool / Interest Earnings are projected to outperform budget by \$174,670. Expenditures are projected to have a net favorable variance of \$3,585,933. Insurance Costs and Premiums has a net projected favorable variance of \$3,498,615, the main driver of which is health.

581 - INSURED PROGRAMS

The fund overall has a projected unfavorable variance of \$165,910. Revenues are projected to outperform budget by \$27,901. Charges for Services is projected to outperform budget by \$179,507, the driver of which is recoveries of damages. This revenue has netting reciprocal unfavorable expenditure variance in Insurance Costs and Premiums. Charges for Services: Insurance Premiums is projected to underperform budget by \$158,229. Expenditures are projected to have a net unfavorable variance of \$193,811. The main driver of which is recoveries from damages payments of \$179,507, as seen in Insurance Costs and Premiums.

5A1 – PUBLIC BUILDING ALLOCATIONS

The fund overall has a projected favorable variance of \$534,380. Revenues are projected to outperform budget by \$5,683. Expenditures are projected to have a net favorable variance of \$528,697. Professional and Contractual Services has a projected favorable variance of \$244,295, the main driver of which is the discontinuing of payments to the Landing of \$120,799. Other Operating Expenses has a projected favorable variance of \$311,373, the main drivers of which are utilities of \$220,246.

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 1.82% for the quarter ending March 31, 2019, which outperformed the Blended Benchmark by 5 bps. Performance of the portfolio over the last year was a positive 3.25%, after fee deductions. During the past three and five years, the portfolio has earned an average annual return of 1.98% and 1.81%, respectively. In addition, the Operating Portfolio continues to outperform its benchmark in the long term.

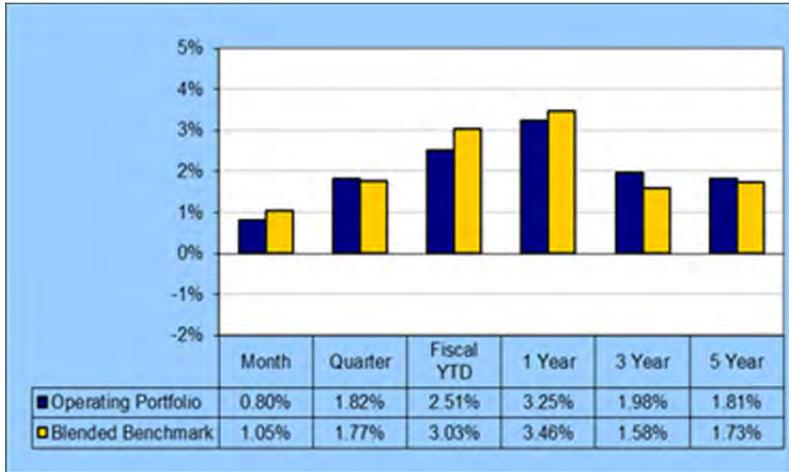
Over the last quarter, the Federal Reserve reversed their previous hawkish stance. They signaled that no interest rate hikes are expected for the remainder of 2019, amid indications the U.S. economic growth is decelerating. Federal Reserve Chairman Powell referenced the changing economic climate, as the spending of U.S. consumer and businesses has slowed in recent months. This is a significant change in policy from their previous forecast in December 2018, in which they indicated two rate hikes of the year. The Federal Reserve is taking a more dovish approach with a reduction in the pace of quantitative tightening and are planning to conclude their reduction of Treasury holdings by the end of September 2019.

Interest rates declined and the yield curve flattened modestly during the quarter. Some parts of the curve inverted, with shorter maturities declining less than those of longer maturity dates. Through the futures market, some investors are anticipating at least one rate cut by the end of 2019. Long duration domestic fixed income markets were mostly lower during the 1st quarter of the year with shorter duration indices benefitting the most from the changing rate environment. The Barclays U.S. Aggregate Index returned 2.94% over the previous three months, while the ICE BofAML US Treasury Notes 0-1 Year Index gained 69 bps over the same period. Achieving future positive returns in equity and fixed income markets will be a challenge due to the volatility in rates and elevated pricing levels.

As we move into the second quarter, we continue to monitor potential sources of volatility. The U.S. and China continue to discuss trade policy while the future of a Brexit agreement remains unclear. Most global equity markets rebounded from the December 2018 global market selloff and finished the quarter in much higher territory, with the fixed income markets declining due to the Federal Reserve's changing policies.

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

April 23, 2019

SUBJECT: QUARTERLY FINANCIAL SUMMARY – March 31, 2019
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 six months ended March 31, 2019, JEA contributed a record high \$58.8 million to the City's General Fund. JEA also paid to the City \$44.1 million Public Service Tax and \$19.1 million City of Jacksonville Franchise Fee for a total combined payment to the City of \$122.0 million. On March 4, 2019, JEA paid to the City and additional one-time contribution in the Fiscal Year ending September 30, 2019 of \$15,155,000. The City intends to use the \$15,000,000 of the contribution for City water and sewer infrastructure projects and \$155,000 for river level monitoring equipment.

The Electric System produced a negative fund balance of \$2.2 million for the six months ended March 31, 2019. This represents 0.2% of the annual operating budget. The annual projection for the Electric System shows a balanced budget. In February 2019, JEA executed Phase 1 of the Strategic and Timely Asset Realignment (STAR) plan defeasing debt of \$100,000,000.

The Water and Sewer System produced a positive fund balance of \$2.0 million for the six months ended March 31, 2019. This represents 0.3% of the annual operating budget. The annual projection for the Water and Sewer System shows a balanced budget. In February 2019, JEA executed Phase 1 of the Strategic and Timely Asset Realignment (STAR) plan defeasing debt of \$95,000,000.

The District Energy System produced a positive fund balance of \$0.2 million for the six months ended March 31, 2019. This represents 2.6% of the annual operating budget. The annual projection for District Energy System shows a balanced budget.

JEA experienced no budgetary stress during the six months ended March 31, 2019.

JEA is actively monitoring the credit markets in order to efficiently manage debt. A schedule of JEA's bond ratings as of March 31, 2019 is included with this report.



Ryan F. Wannemacher, Chief Financial Officer

RECEIVED

APR 23 2019

Attachments: As noted

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

April 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 March 31, 2019. I am including a full-year projection variance narrative for each division:

Bus Fund

Bus revenues are projected to be on budget for the year as Federal, State & Local Grant reimbursements offset lower passenger fares resulting from a decrease in ridership. Expenses are projected to be under budget, as most expense categories are favorable.

CTC Fund (Connexion)

The forecast for Connexion reflects expenses under budget by \$0.1 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 the contingency allocation. Revenues are projected to be under budget resulting from a lower than budgeted transfer from the Bus fund.

General Fund

The General Fund revenues are projected to be over budget due to higher interest earnings from JTA's 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,

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

Kendra Burton
Manager, Financial Planning and Analysis
Jacksonville Transportation Authority

cc: Nathaniel P. Ford, Sr.
Greg Hayes



BLOUNT ISLAND MARINE TERMINAL · DAMES POINT MARINE TERMINAL · TALLEYRAND MARINE TERMINAL · JAXPORT CRUISE TERMINAL

April 29, 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 March 31, 2019.

Revenues through six months ending March 31, 2019 exceed budget by approximately \$2 million, reflecting positive cargo volumes in all major revenue categories.

Berth Maintenance Dredging continues to be excessive and currently exceeds budget by approximately \$1.5 million year to date, with a projected FY 2019 total expense of \$7.2 million, resulting in a \$3.2 million unfavorable budget variance anticipated for FY 2019.

In anticipation of the increased berth maintenance dredging expense, we have instituted certain cost containment controls, which partly offset this overrun.

Given the above, JAXPORT will be prepared to amend the FY 2019 Budget and will ask for JAXPORT Board of Directors approval at the next scheduled board meeting.

As noted above, revenues continue to show strong performance and we do not anticipate any budget stress this year.

In April 2019, Fitch Ratings affirmed JAXPORT's A, Stable Bond Rating, current Bond Rating with Moody's is 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", is written over a light blue circular stamp.

Mike McClung
Director of Finance

MM/bd
Attachments



April 30, 2019

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

RE: Quarterly Report

Dear Mr. Billy:

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

Enclosed is the Unaudited Quarterly Report of the Jacksonville Aviation Authority for the six months ended March 31, 2019

Operating Revenues were \$45.88 million which results in a positive variance of \$3.06 million year to date. Operating Expenditures were \$28.73 million which results in a year to date positive variance of \$2.15 million. The quarter closes with a year to date positive Operating Income variance of \$5.21 million. The Jacksonville Aviation Authority is in a good financial position and has experienced no budgetary stress during the fiscal year.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Richard A. Rossi', written in a cursive style.

Richard A. Rossi
Chief Financial Officer

Bond Ratings - City of Jacksonville
As of March 31, 2019

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 March 31, 2019

	<u>Fitch</u>	<u>S&P</u>	<u>Moody</u>
<u>JEA</u>			
Uninsured Long Term			
Electric Senior Bonds	AA	A+	A2
Electric Subordinated Bonds	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	AA	A+	A2
Uninsured Long Term			
Water and Sewer Senior Bonds	AA	AAA	A2
Water and Sewer Subordinated Bonds	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	AA	A+	A2
District Energy System Bonds	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			

Bond Ratings Scale

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

Municipal Short Term Ratings (Moody's)

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

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY
 FOR THE QUARTER ENDED MARCH 31, 2019

GENERAL FUND GSD - 011

REVENUES BY SOURCE

	Revised Budget	Projection	Variance Favorable (Unfavorable)
AD VALOREM TAXES	641,983,901	644,399,380	2,415,479
SALES AND USE TAXES	1,276,571	1,244,009	(32,562)
UTILITY SERVICE TAXES	93,835,091	93,779,311	(55,780)
COMMUNICATIONS SERVICES TAX	31,715,776	30,494,606	(1,221,170)
LOCAL BUSINESS TAX	7,025,691	7,220,495	194,804
FRANCHISE FEES	40,908,230	40,780,800	(127,430)
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	177,389,122	356,030
CONTRIBUTIONS FROM OTHER LOCAL UNITS	123,586,871	123,726,646	139,775
GENERAL GOVERNMENT	7,444,589	7,009,700	(434,889)
PUBLIC SAFETY	27,212,240	27,994,148	781,908
PHYSICAL ENVIRONMENT	563,018	564,180	1,162
HUMAN SERVICES	2,371,085	2,462,713	91,628
CULTURE AND RECREATION	579,433	606,233	26,800
OTHER CHARGES FOR SERVICES	16,747,040	16,773,107	26,067
JUDGMENT AND FINES	718,600	761,646	43,046
VIOLATIONS OF LOCAL ORDINANCES	530,541	520,094	(10,447)
OTHER FINES AND/OR FORFEITS	841,619	1,417,065	575,446
INTEREST, INCL PROFITS ON INVESTMENTS	2,613,749	2,816,594	202,845
RENTS AND ROYALTIES	150,100	60,796	(89,304)
DISPOSITION OF FIXED ASSETS	100,000	100,000	0
CONTRIB & DONATIONS FROM PRIVATE SOURCES	132,602	128,717	(3,885)
OTHER MISCELLANEOUS REVENUE	13,200,370	15,855,658	2,655,288
CONTRIBUTIONS FROM OTHER FUNDS	9,127,690	9,120,978	(6,712)
DEBT PROCEEDS	0	403,897	403,897
	1,200,406,988	1,206,338,984	5,931,996

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY
 FOR THE QUARTER ENDED MARCH 31, 2019

GENERAL FUND GSD - 011

EXPENDITURES BY DEPARTMENT

	Revised Budget	Projection	Variance Favorable (Unfavorable)
ADVISORY BOARDS & COMMISSIONS	505,615	468,067	37,548
CITY COUNCIL	11,084,773	10,934,342	150,431
COURTS	3,681,778	3,673,242	8,537
DOWNTOWN INVESTMENT AUTHORITY	2,037,409	1,804,789	232,620
EMPLOYEE SERVICES	11,289,772	10,652,655	637,117
FINANCE AND ADMINISTRATION	13,249,211	12,766,601	482,610
FIRE AND RESCUE	234,567,108	234,248,065	319,043
HUMAN RIGHTS COMMISSION	958,652	895,676	62,976
INTRA-GOVERNMENTAL SERVICES	5,364	5,364	0
MAYOR'S OFFICE	4,287,834	4,163,800	124,034
MEDICAL EXAMINER	5,260,968	5,078,073	182,896
MILITARY AFFAIRS AND VETERANS	1,275,143	1,277,505	(2,363)
NEIGHBORHOODS	21,936,744	21,701,776	234,968
OFFICE OF ECONOMIC DEVELOPMENT	1,747,080	1,734,879	12,201
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	373,187	385,961	(12,774)
OFFICE OF GENERAL COUNSEL	5,062,542	5,061,984	558
OFFICE OF INSPECTOR GENERAL	992,665	876,107	116,557
OFFICE OF SPORTS & ENTERTAINMENT	1,005,056	878,415	126,641
OFFICE OF THE SHERIFF	445,089,323	441,146,268	3,943,055
PARKS, RECREATION & COMMUNITY SVCS	44,636,706	44,202,723	433,982
PLANNING AND DEVELOPMENT	4,575,194	4,482,277	92,918
PUBLIC DEFENDER	2,183,686	2,200,250	(16,564)
PUBLIC HEALTH	1,016,806	1,016,464	342
PUBLIC LIBRARIES	36,007,814	35,489,856	517,958
PUBLIC WORKS	48,659,109	47,650,892	1,008,217
STATE ATTORNEY	1,735,876	1,768,413	(32,537)
SUPERVISOR OF ELECTIONS	9,237,025	9,164,653	72,372
JACKSONVILLE CITYWIDE ACTIVITIES	120,931,363	123,568,840	(2,637,478)
TRANSFERS OUT - DEBT	50,557,099	50,220,592	336,507
TRANSFERS OUT	128,379,550	128,379,550	0
	1,212,330,452	1,205,898,080	6,432,372

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

Military Affairs and Veterans

Unfavorable Variance:	(2,363)	
		<u>Variance</u>
Personnel Costs		(11,191)
Operating and Capital Outlay		6,584
Internal Service Charges		2,244

Office of Ethics, Compliance and Oversight

Unfavorable Variance:	(12,774)	
		<u>Variance</u>
Personnel Costs		(8,731) (a)
Operating and Capital Outlay		6
Internal Service Charges		(4,049) (b)

Public Defender

Unfavorable Variance:	(16,564)	
		<u>Variance</u>
Operating and Capital Outlay		13,126
Internal Service Charges - ITD		(23,803) (b)
Internal Service Charges - Other		(5,887)

State Attorney

Unfavorable Variance:	(32,537)	
		<u>Variance</u>
Operating and Capital Outlay		418
Internal Service Charges - ITD		(33,901) (b)
Internal Service Charges - Other		946

JACKSONVILLE CITYWIDE ACTIVITIES

Unfavorable Variance:	(2,637,478)	
		<u>Variance</u>
Citywide Salary & Benefit Lapse		(3,186,789)
Debt Interest: Ed Ball / Haverty's		102,298
Mayoral Transitional Government		75,000
Payment to Fiscal Agent for Constitutional Gas Tax		74,302
Contribution to JPA		242,746 (c)
Other		54,965

(a) Funding was transferred in April on TD19-205 to offset this unfavorable variance

(b) Funding will be transferred in May to offset this unfavorable variance

(c) Partially offsets the revenue shortfall in Communication Service Tax

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2019

011 - GENERAL FUND - GSD

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	357,328,906.47	Current Liabilities	5,370,172.67
Taxes and other Receivable, Net	30,703,046.64	Other Liabilities	36,604,173.72
Due from Other Government Units	83,919,485.55	Deferred Inflows	179,850.56
Inventories	3,160,594.57	TOTAL LIABILITIES	42,154,196.95
Other Current Assets	36,603,985.49	FUND EQUITY	
		Beginning of Year	168,487,022.72
		Current Yr Less Encumbrances	302,034,039.61
		Reserves and Encumbrances	(959,240.56)
		TOTAL FUND EQUITY	469,561,821.77
TOTAL ASSETS	511,716,018.72	TOTAL LIABILITIES FUND EQUITY	511,716,018.72

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Ad Valorem Taxes	641,983,901	644,399,380	644,399,380	2,415,479
Utility Service Tax	93,835,091	38,373,781	93,779,311	(55,780)
Communication Service Tax	31,715,776	10,282,096	30,494,606	(1,221,170)
Other Taxes	8,302,262	7,564,459	8,464,504	162,242
Franchise Fees	40,908,230	14,326,468	40,780,800	(127,430)
Intergovernmental Revenue	709,089	363,537	709,089	0
State Shared Revenue	177,033,092	65,455,682	177,389,122	356,030
Charges for Services	26,100,934	13,500,131	26,794,078	693,144
Revenue From City Agencies	5,976,780	2,461,365	5,422,267	(554,513)
Net Transport Revenue	23,135,578	9,374,909	23,485,332	349,754
Fines and Forfeits	2,090,760	1,116,815	2,698,805	608,045
Investment Pool / Interest Earnings	2,613,749	2,791,373	2,815,785	202,036
Miscellaneous Revenue	13,287,185	7,262,662	15,854,384	2,567,199
Debt Funding: Debt Management Fund	0	0	403,897	403,897
Transfers From Other Funds	3,543,756	1,984,220	3,537,044	(6,712)
Contribution From Local Units	123,586,871	42,403,070	123,726,646	139,775
General Fund Loan	5,583,934	2,892,015	5,583,934	0
TOTAL REVENUE	1,200,406,988	864,551,963	1,206,338,984	5,931,996
EXPENDITURES				
Salaries	421,046,740	196,393,568	421,596,937	(550,197)
Salary & Benefit Lapse	(6,761,672)	0	0	(6,761,672)
Pension Costs	156,554,859	72,064,020	152,066,992	4,487,867
Employer Provided Benefits	83,598,603	39,931,123	81,419,088	2,179,515
Internal Service Charges	118,326,343	53,842,862	115,146,288	3,180,055
Insurance Costs and Premiums	8,974,506	5,538,616	8,974,085	421
Professional and Contractual Services	58,523,734	21,367,298	57,303,028	1,220,705
Other Operating Expenses	90,752,074	37,657,329	88,788,862	1,963,212
Inter-Departmental Billing	351,841	0	351,841	0
Library Materials	4,125,031	1,901,484	4,125,031	0
Capital Outlay	2,224,953	294,223	2,220,037	4,916
Capital Outlay - Debt Funded	403,897	299	403,897	0
Debt Service	50,657,099	24,569,645	50,320,592	336,507

Grants, Aids & Contributions	39,234,488	25,946,085	39,230,486	4,002
Supervision Allocation	10,972	(37,528)	10,972	0
Indirect Cost	3,288,962	1,644,481	3,288,962	0
Transfers to Other Funds	122,462,165	68,624,993	122,219,420	242,745
Repayment of General Fund Loan	9,922,841	4,961,421	9,922,841	0
Payment to Fiscal Agents	4,783,461	2,016,661	4,709,159	74,302
Debt Management Fund Repayments	43,790,381	19,919,458	43,740,386	49,995
Fiscal and Other Debt Fees	59,175	0	59,175	0
TOTAL EXPENDITURES	<u>1,212,330,452</u>	<u>576,636,038</u>	<u>1,205,898,080</u>	<u>6,432,372</u>
CURRENT YEAR	<u>(11,923,464)</u>	<u>287,915,925</u>	<u>440,904</u>	<u>12,364,368</u>
FUND BALANCE TRANSFERS	14,418,114			
CARRYOVERS	0			
CONTINGENCIES	(13,190,951)			
RESERVE - PRIOR YEAR ENCUMBRANCES	10,696,301			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2019

015 - PROPERTY APPRAISER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	840,527.48	Current Liabilities	330.00
		TOTAL LIABILITIES	330.00
		FUND EQUITY	
		Beginning of Year	85,014.82
		Current Yr Less Encumbrances	755,182.66
		TOTAL FUND EQUITY	840,197.48
TOTAL ASSETS	<u>840,527.48</u>	TOTAL LIABILITIES FUND EQUITY	<u>840,527.48</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	378,283	293,579	384,458	6,175
Investment Pool / Interest Earnings	13,250	(4,577)	0	(13,250)
Miscellaneous Revenue	2,500	752	1,500	(1,000)
Transfers From Other Funds	10,280,468	5,140,234	10,280,468	0
TOTAL REVENUE	10,674,501	5,429,988	10,666,426	(8,075)
EXPENDITURES				
Salaries	6,071,618	2,699,846	6,004,393	67,225
Salary & Benefit Lapse	(136,945)	0	0	(136,945)
Pension Costs	1,572,534	705,715	1,495,590	76,944
Employer Provided Benefits	1,184,520	567,095	1,173,299	11,221
Internal Service Charges	1,001,414	477,874	997,964	3,450
Insurance Costs and Premiums	34,753	17,376	34,753	0
Professional and Contractual Services	264,255	43,783	263,298	957
Other Operating Expenses	723,900	291,675	708,549	15,351
Capital Outlay	2	0	0	2
TOTAL EXPENDITURES	10,716,051	4,803,365	10,677,846	38,205
	CURRENT YEAR	626,624	(11,420)	30,130
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 MARCH 31, 2019

016 - CLERK OF THE COURT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,616,775.48	Current Liabilities	145.57
		TOTAL LIABILITIES	145.57
		FUND EQUITY	
		Beginning of Year	2,436,523.10
		Current Yr Less Encumbrances	180,106.81
		TOTAL FUND EQUITY	2,616,629.91
TOTAL ASSETS	<u>2,616,775.48</u>	TOTAL LIABILITIES FUND EQUITY	<u>2,616,775.48</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	4,502,553	1,743,783	4,452,865	(49,688)
Investment Pool / Interest Earnings	29,159	24,199	39,371	10,212
TOTAL REVENUE	<u>4,531,712</u>	<u>1,767,982</u>	<u>4,492,236</u>	<u>(39,476)</u>
EXPENDITURES				
Salaries	1,284,423	541,846	1,242,950	41,473
Salary & Benefit Lapse	(54,607)	0	0	(54,607)
Pension Costs	275,213	123,070	266,124	9,089
Employer Provided Benefits	255,017	115,614	242,309	12,708
Internal Service Charges	2,200,987	1,002,396	2,047,834	153,153
Insurance Costs and Premiums	7,175	3,588	7,175	0
Professional and Contractual Services	5,000	1,337	5,000	0
Other Operating Expenses	266,538	89,588	265,286	1,252
Capital Outlay	515,976	126,161	515,976	0
Supervision Allocation	362,439	181,220	362,439	0
Indirect Cost	46,063	23,031	46,063	0
TOTAL EXPENDITURES	<u>5,164,224</u>	<u>2,207,850</u>	<u>5,001,156</u>	<u>163,068</u>
	CURRENT YEAR	<u>(632,512)</u>	<u>(508,920)</u>	<u>123,592</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 MARCH 31, 2019

017 - TAX COLLECTOR

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,235,159.17	Current Liabilities	59.89
		TOTAL LIABILITIES	59.89
		FUND EQUITY	
		Beginning of Year	692,832.91
		Current Yr Less Encumbrances	1,542,266.37
		TOTAL FUND EQUITY	2,235,099.28
TOTAL ASSETS	<u>2,235,159.17</u>	TOTAL LIABILITIES FUND EQUITY	<u>2,235,159.17</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	11,004,095	5,027,526	11,350,212	346,117
Investment Pool / Interest Earnings	21,263	17,306	34,611	13,348
Miscellaneous Revenue	7,500	(4,387)	622	(6,878)
Transfers From Other Funds	6,557,576	3,278,788	6,557,576	0
TOTAL REVENUE	17,590,434	8,319,233	17,943,021	352,587
EXPENDITURES				
Salaries	9,545,787	4,228,457	9,468,652	77,135
Salary & Benefit Lapse	(274,397)	0	0	(274,397)
Pension Costs	2,059,171	895,652	1,916,599	142,572
Employer Provided Benefits	1,857,376	904,978	1,852,864	4,512
Internal Service Charges	1,772,705	868,152	1,682,196	90,509
Insurance Costs and Premiums	54,413	25,051	54,413	0
Professional and Contractual Services	354,391	119,438	349,684	4,708
Other Operating Expenses	2,055,707	1,256,373	2,050,732	4,975
Capital Outlay	633,549	8,662	633,549	0
TOTAL EXPENDITURES	18,058,702	8,306,762	18,008,688	50,014
	CURRENT YEAR	12,471	(65,667)	402,601
	FUND BALANCE TRANSFERS	1,529,795		
	CARRYOVERS	0		
	CONTINGENCIES	(1,149,899)		
	RESERVE - PRIOR YEAR ENCUMBRANCES	88,372		
	BUDGET DIFFERENCE	<u>0</u>		

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2019

01A - SPECIAL EVENTS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,067,398.98	Current Liabilities	1,193.58
Taxes and other Receivable, Net	<u>0.00</u>	TOTAL LIABILITIES	<u>1,193.58</u>
		FUND EQUITY	
		Beginning of Year	53,728.81
		Current Yr Less Encumbrances	2,012,476.59
		TOTAL FUND EQUITY	<u>2,066,205.40</u>
TOTAL ASSETS	<u><u>2,067,398.98</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>2,067,398.98</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	28,998	28,998	10,848
Miscellaneous Revenue	305,703	295,156	298,675	(7,028)
Transfers From Other Funds	6,775,372	6,775,372	6,775,372	0
TOTAL REVENUE	7,169,225	7,175,921	7,179,440	10,215
EXPENDITURES				
Salaries	1,057,695	449,591	1,011,356	46,339
Salary & Benefit Lapse	(12,198)	0	0	(12,198)
Pension Costs	151,370	67,933	143,746	7,624
Employer Provided Benefits	147,535	69,692	140,456	7,079
Internal Service Charges	518,464	242,626	493,747	24,717
Insurance Costs and Premiums	26,506	23,955	26,506	0
Professional and Contractual Services	109,675	30,973	109,675	0
Other Operating Expenses	4,271,146	3,519,303	4,261,792	9,354
Capital Outlay	34,626	10,037	34,626	0
Grants, Aids & Contributions	889,522	823,489	823,489	66,033
TOTAL EXPENDITURES	<u>7,194,341</u>	<u>5,237,599</u>	<u>7,045,393</u>	<u>148,948</u>
	CURRENT YEAR	<u>(25,116)</u>	<u>134,047</u>	<u>159,163</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 MARCH 31, 2019

159 - BUILDING INSPECTION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	23,332,725.76	Current Liabilities	762,792.66
Taxes and other Receivable, Net	0.00		
Due from Other Government Units	<u>200.00</u>	TOTAL LIABILITIES	<u>762,792.66</u>
		FUND EQUITY	
		Beginning of Year	17,482,524.07
		Current Yr Less Encumbrances	5,087,609.03
		TOTAL FUND EQUITY	<u>22,570,133.10</u>
TOTAL ASSETS	<u><u>23,332,925.76</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>23,332,925.76</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Inspection Fees	15,193,400	8,382,933	16,245,323	1,051,923
Charges for Services	2,612,544	1,430,471	2,637,896	25,352
Fines and Forfeits	269,982	156,943	263,215	(6,767)
Investment Pool / Interest Earnings	209,316	190,284	300,000	90,684
Miscellaneous Revenue	48,456	26,769	48,456	0
TOTAL REVENUE	<u>18,333,698</u>	<u>10,187,400</u>	<u>19,494,890</u>	<u>1,161,192</u>
EXPENDITURES				
Salaries	8,427,616	3,809,873	8,523,617	(96,001)
Salary & Benefit Lapse	(161,330)	0	0	(161,330)
Pension Costs	2,003,211	926,380	1,960,655	42,556
Employer Provided Benefits	1,777,772	871,897	1,800,764	(22,992)
Internal Service Charges	6,011,420	1,603,307	5,930,008	81,412
Insurance Costs and Premiums	59,611	30,023	59,611	0
Professional and Contractual Services	844,229	11,859	844,227	2
Other Operating Expenses	387,045	202,889	372,323	14,722
Capital Outlay	71,581	30,578	71,512	69
Supervision Allocation	(542,312)	(271,156)	(542,312)	0
Indirect Cost	1,120,502	560,251	1,120,502	0
Payment to Fiscal Agents	0	150	150	(150)
TOTAL EXPENDITURES	<u>19,999,344</u>	<u>7,776,051</u>	<u>20,141,057</u>	<u>(141,712)</u>
CURRENT YEAR	<u>(1,665,646)</u>	<u>2,411,349</u>	<u>(646,167)</u>	<u>1,019,480</u>
FUND BALANCE TRANSFERS	2,676,260			
CARRYOVERS	0			
CONTINGENCIES	(1,012,981)			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>2,367</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2019

191 - KIDS HOPE ALLIANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	10,767,530.38	Current Liabilities	213,799.70
		TOTAL LIABILITIES	213,799.70
		FUND EQUITY	
		Beginning of Year	2,993,984.15
		Current Yr Less Encumbrances	7,559,746.53
		TOTAL FUND EQUITY	10,553,730.68
TOTAL ASSETS	<u>10,767,530.38</u>	TOTAL LIABILITIES FUND EQUITY	<u>10,767,530.38</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Investment Pool / Interest Earnings	77,877	38,628	100,000	22,123
Miscellaneous Revenue	81,840	41,121	82,041	201
Transfers From Other Funds	32,632,359	16,702,977	32,671,457	39,098
TOTAL REVENUE	32,792,076	16,782,725	32,853,498	61,422
EXPENDITURES				
Salaries	3,026,205	1,117,877	3,003,432	22,773
Salary & Benefit Lapse	(67,015)	0	0	(67,015)
Pension Costs	541,576	234,724	507,678	33,898
Employer Provided Benefits	380,102	166,556	358,080	22,022
Internal Service Charges	805,085	362,041	781,585	23,500
Insurance Costs and Premiums	25,315	19,519	25,315	0
Professional and Contractual Services	707,757	89,897	691,307	16,450
Other Operating Expenses	399,655	85,672	393,571	6,084
Capital Outlay	30,001	0	30,001	0
Debt Service	447,385	224,540	445,231	2,154
Grants, Aids & Contributions	30,036,263	8,041,233	30,036,262	0
Transfers to Other Funds	1,287,294	1,266,897	1,287,294	0
TOTAL EXPENDITURES	37,619,622	11,608,956	37,559,756	59,866
	<u>CURRENT YEAR</u>	<u>5,173,769</u>	<u>(4,706,258)</u>	<u>121,288</u>
FUND BALANCE TRANSFERS	2,385,977			
CARRYOVERS	0			
CONTINGENCIES	(315,384)			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,756,953			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2019

412 - PUBLIC PARKING

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,753,538.78	Current Liabilities	144,352.43
Taxes and other Receivable, Net	1,830.00	Other Liabilities	89,629.72
Due from Other Government Units	120.00	TOTAL LIABILITIES	233,982.15
Other Current Assets	35,475.00	FUND EQUITY	
Capital Assets, Net	6,300,185.12	Beginning of Year	8,114,401.76
		Current Yr Less Encumbrances	742,764.99
		TOTAL FUND EQUITY	8,857,166.75
TOTAL ASSETS	9,091,148.90	TOTAL LIABILITIES FUND EQUITY	9,091,148.90

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	3,557,013	1,791,958	3,490,614	(66,399)
Fines and Forfeits	620,861	242,489	482,492	(138,369)
Investment Pool / Interest Earnings	27,302	24,000	48,000	20,698
Miscellaneous Revenue	60,514	31,311	58,346	(2,168)
TOTAL REVENUE	4,265,690	2,089,758	4,079,452	(186,238)
EXPENDITURES				
Salaries	1,415,823	643,999	1,389,321	26,502
Salary & Benefit Lapse	(35,876)	0	0	(35,876)
Pension Costs	279,545	128,811	273,893	5,652
Employer Provided Benefits	340,822	160,871	326,605	14,217
Internal Service Charges	762,591	318,355	800,542	(37,951)
Insurance Costs and Premiums	123,987	108,723	123,987	0
Professional and Contractual Services	550,000	37,701	550,000	0
Other Operating Expenses	865,513	225,127	737,464	128,049
Capital Outlay	1,230,244	2,104	1,230,243	1
Supervision Allocation	48,003	24,002	48,003	0
Indirect Cost	316,287	158,144	316,287	0
TOTAL EXPENDITURES	5,896,938	1,807,835	5,796,345	100,593
CURRENT YEAR	(1,631,248)	281,923	(1,716,893)	(85,645)
FUND BALANCE TRANSFERS	1,088,019			
CARRYOVERS	0			
CONTINGENCIES	(176,794)			
RESERVE - PRIOR YEAR ENCUMBRANCES	720,024			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2019

431 - MOTOR VEHICLE INSPECTION - SEC 110.407

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	268,077.13	Current Liabilities	5,373.35
Taxes and other Receivable, Net	72,022.83	Other Liabilities	12,537.77
Inventories	11,693.14	TOTAL LIABILITIES	17,911.12
Capital Assets, Net	32,430.85	FUND EQUITY	
		Beginning of Year	247,363.07
		Current Yr Less Encumbrances	118,949.76
		TOTAL FUND EQUITY	366,312.83
TOTAL ASSETS	384,223.95	TOTAL LIABILITIES FUND EQUITY	384,223.95

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	415,500	208,989	400,523	(14,977)
Investment Pool / Interest Earnings	2,284	2,196	2,538	254
TOTAL REVENUE	417,784	211,184	403,061	(14,723)
EXPENDITURES				
Salaries	241,024	78,958	196,009	45,015
Salary & Benefit Lapse	(15,070)	0	0	(15,070)
Pension Costs	40,545	15,963	36,550	3,995
Employer Provided Benefits	71,378	24,834	53,454	17,924
Internal Service Charges	39,600	18,903	37,861	1,739
Insurance Costs and Premiums	1,972	1,467	1,972	0
Professional and Contractual Services	1	0	0	1
Other Operating Expenses	16,036	10	12,681	3,355
Capital Outlay	1	0	0	1
Indirect Cost	74,040	37,020	74,040	0
TOTAL EXPENDITURES	469,527	177,154	412,567	56,960
CURRENT YEAR	(51,743)	34,030	(9,506)	42,237
FUND BALANCE TRANSFERS	85,092			
CARRYOVERS	0			
CONTINGENCIES	(33,349)			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2019

441 - SOLID WASTE DISPOSAL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	26,639,772.50	Current Liabilities	1,716,901.47
Taxes and other Receivable, Net	15,984,589.67	Other Liabilities	2,292,943.45
Due from Other Government Units	31,302.91		
Capital Assets, Net	<u>40,591,411.20</u>	TOTAL LIABILITIES	<u>4,009,844.92</u>
		FUND EQUITY	
		Beginning of Year	72,123,867.91
		Current Yr Less Encumbrances	7,113,363.45
		TOTAL FUND EQUITY	<u>79,237,231.36</u>
TOTAL ASSETS	<u><u>83,247,076.28</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>83,247,076.28</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Franchise Fees	8,665,494	4,504,046	8,665,494	0
Charges for Services	63,426,364	31,464,060	62,532,302	(894,062)
Revenue From City Agencies	188,487	71,440	142,880	(45,607)
Fines and Forfeits	2,000	1,825	2,000	0
Investment Pool / Interest Earnings	187,783	175,605	187,783	0
Miscellaneous Revenue	1,558,424	981,518	1,562,519	4,095
General Fund Loan	8,597,621	4,298,811	8,597,621	0
TOTAL REVENUE	<u>82,626,173</u>	<u>41,497,304</u>	<u>81,690,599</u>	<u>(935,574)</u>
EXPENDITURES				
Salaries	5,063,796	2,359,607	5,155,210	(91,414)
Salary & Benefit Lapse	(167,417)	0	0	(167,417)
Pension Costs	1,129,285	508,782	1,065,537	63,748
Employer Provided Benefits	1,596,314	786,103	1,568,234	28,080
Internal Service Charges	5,032,270	2,002,266	4,740,068	292,202
Insurance Costs and Premiums	118,608	62,621	118,608	0
Professional and Contractual Services	50,039,462	19,770,147	50,040,129	(667)
Other Operating Expenses	11,365,013	4,949,360	11,363,613	1,400
Capital Outlay	1	0	1	0
Supervision Allocation	(190,662)	(95,332)	(190,662)	0
Indirect Cost	2,203,483	1,101,742	2,203,483	0
Repayment of General Fund Loan	3,058,842	1,529,421	3,058,842	0
Debt Management Fund Repayments	3,877,617	1,826,199	3,664,966	212,651
TOTAL EXPENDITURES	<u>83,126,612</u>	<u>34,800,918</u>	<u>82,788,029</u>	<u>338,583</u>
	<u>(500,439)</u>	<u>6,696,387</u>	<u>(1,097,430)</u>	<u>(596,991)</u>
CURRENT YEAR				
FUND BALANCE TRANSFERS	472,977			
CARRYOVERS	0			
CONTINGENCIES	(610,448)			
RESERVE - PRIOR YEAR ENCUMBRANCES	637,910			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2019

461 - STORMWATER SERVICES

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	4,600,251.69	Current Liabilities	1,110,273.54
Taxes and other Receivable, Net	9,282,997.22	Other Liabilities	8,653,939.33
Capital Assets, Net	<u>67,259,629.76</u>	TOTAL LIABILITIES	<u>9,764,212.87</u>
		FUND EQUITY	
		Beginning of Year	70,093,390.82
		Current Yr Less Encumbrances	1,285,274.98
		TOTAL FUND EQUITY	<u>71,378,665.80</u>
TOTAL ASSETS	<u><u>81,142,878.67</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>81,142,878.67</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	30,156,506	15,062,286	30,127,999	(28,507)
Investment Pool / Interest Earnings	0	296,370	296,370	296,370
General Fund Loan	478,900	239,450	478,900	0
TOTAL REVENUE	<u>30,635,406</u>	<u>15,598,106</u>	<u>30,903,269</u>	<u>267,863</u>
EXPENDITURES				
Salaries	5,764,227	2,663,388	5,827,197	(62,970)
Pension Costs	597,625	262,101	598,900	(1,275)
Employer Provided Benefits	1,850,558	920,641	1,840,843	9,715
Internal Service Charges	3,469,926	1,463,892	3,262,439	207,487
Insurance Costs and Premiums	167,721	83,860	167,721	0
Professional and Contractual Services	7,222,768	1,908,215	7,222,768	0
Other Operating Expenses	564,585	151,837	538,681	25,903
Capital Outlay	2	0	0	2
Indirect Cost	535,771	267,885	535,771	0
Transfers to Other Funds	6,000,000	3,000,000	6,000,000	0
Repayment of General Fund Loan	2,324,997	1,162,499	2,324,997	0
Debt Management Fund Repayments	2,357,428	1,178,714	2,357,428	0
TOTAL EXPENDITURES	<u>30,855,608</u>	<u>13,063,033</u>	<u>30,676,745</u>	<u>178,862</u>
CURRENT YEAR	<u>(220,202)</u>	<u>2,535,073</u>	<u>226,524</u>	<u>446,725</u>
FUND BALANCE TRANSFERS	214,522			
CARRYOVERS	0			
CONTINGENCIES	(380,334)			
RESERVE - PRIOR YEAR ENCUMBRANCES	386,014			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2019

4K1 - CITY VENUES - CITY

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,248,678.96	Current Liabilities	257,389.87
Other Current Assets	(162,491.65)	Other Liabilities	314,490,137.35
Other Non Current Assets	0.00	TOTAL LIABILITIES	<u>314,747,527.22</u>
Capital Assets, Net	<u>391,820,520.34</u>	FUND EQUITY	
		Beginning of Year	79,984,643.60
		Current Yr Less Encumbrances	(1,825,463.17)
		TOTAL FUND EQUITY	<u>78,159,180.43</u>
TOTAL ASSETS	<u><u>392,906,707.65</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>392,906,707.65</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Bed / Tourist Development Tax	9,000,000	3,920,919	8,517,948	(482,052)
Other Taxes	2,000,004	833,335	2,000,004	0
Charges for Services	218,964	23,704	164,223	(54,741)
Investment Pool / Interest Earnings	39,954	24,572	49,144	9,190
Miscellaneous Revenue	4,833,080	3,844,784	5,354,803	521,723
Transfers From Other Funds	14,514,968	7,257,484	14,514,968	0
TOTAL REVENUE	<u>30,606,970</u>	<u>15,904,798</u>	<u>30,601,090</u>	<u>(5,880)</u>
EXPENDITURES				
Internal Service Charges	400,261	168,156	333,534	66,727
Insurance Costs and Premiums	1,448,627	1,448,627	1,448,627	0
Professional and Contractual Services	604,500	0	604,500	0
Other Operating Expenses	5,785,112	2,415,319	5,609,247	175,865
Capital Outlay	520,095	244,992	520,094	1
Debt Service	10,237,194	5,071,018	10,142,035	95,159
Transfers to Other Funds	11,608,567	5,804,284	11,608,567	0
Debt Management Fund Repayments	257,708	131,250	260,900	(3,192)
TOTAL EXPENDITURES	<u>30,862,064</u>	<u>15,283,646</u>	<u>30,527,504</u>	<u>334,560</u>
CURRENT YEAR	<u>(255,094)</u>	<u>621,152</u>	<u>73,586</u>	<u>328,681</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 MARCH 31, 2019

4K2 - CITY VENUES - SMG

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	14,176,977.77	Current Liabilities	21,952,213.71
Taxes and other Receivable, Net	11,444,484.56	Other Liabilities	1,478,659.15
Other Current Assets	(104,390.49)	TOTAL LIABILITIES	23,430,872.86
Other Deferred Charges	493,963.92	FUND EQUITY	
		Beginning of Year	(445,779.89)
		Current Yr Less Encumbrances	3,025,942.79
		TOTAL FUND EQUITY	2,580,162.90
TOTAL ASSETS	26,011,035.76	TOTAL LIABILITIES FUND EQUITY	26,011,035.76

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	14,047,175	9,214,125	14,911,753	864,578
Investment Pool / Interest Earnings	16,000	19,997	13,863	(2,137)
Miscellaneous Revenue	8,962,768	6,227,168	9,486,246	523,478
Transfers From Other Funds	10,676,567	5,338,284	10,676,567	0
TOTAL REVENUE	33,702,510	20,799,573	35,088,429	1,385,919
EXPENDITURES				
Salaries	6,746,852	3,144,976	6,694,401	52,451
Pension Costs	123,023	44,481	105,991	17,032
Employer Provided Benefits	1,817,303	1,094,144	2,196,297	(378,994)
Insurance Costs and Premiums	663,492	351,211	670,960	(7,468)
Professional and Contractual Services	17,845,022	9,878,843	17,507,020	338,002
Other Operating Expenses	6,506,818	3,259,975	7,002,645	(495,827)
Supervision Allocation	0	0	0	0
TOTAL EXPENDITURES	33,702,510	17,773,630	34,177,314	(474,804)
CURRENT YEAR	0	3,025,943	911,115	911,115
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2019

511 - FLEET MGMT - OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	809,173.03	Current Liabilities	141,914.48
Taxes and other Receivable, Net	(507.80)	Other Liabilities	232,748.96
Due from Other Government Units	283,233.88	TOTAL LIABILITIES	<u>374,663.44</u>
Inventories	643,694.32	FUND EQUITY	
Capital Assets, Net	<u>1,024,118.03</u>	Beginning of Year	1,726,821.50
		Current Yr Less Encumbrances	658,226.52
		TOTAL FUND EQUITY	<u>2,385,048.02</u>
TOTAL ASSETS	<u><u>2,759,711.46</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>2,759,711.46</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	31,708,893	13,434,163	30,783,280	(925,613)
Investment Pool / Interest Earnings	7,000	3,242	6,480	(520)
Miscellaneous Revenue	514,000	239,475	484,000	(30,000)
TOTAL REVENUE	<u>32,229,893</u>	<u>13,676,880</u>	<u>31,273,760</u>	<u>(956,133)</u>
EXPENDITURES				
Salaries	4,848,150	1,773,053	4,302,291	545,859
Salary & Benefit Lapse	(236,003)	0	0	(236,003)
Pension Costs	1,054,967	456,538	1,007,676	47,291
Employer Provided Benefits	1,187,385	495,363	1,052,255	135,130
Internal Service Charges	1,010,025	474,920	1,010,155	(130)
Insurance Costs and Premiums	45,440	34,924	45,440	0
Professional and Contractual Services	523,596	175,458	464,902	58,695
Other Operating Expenses	23,232,779	9,587,765	22,700,475	532,304
Capital Outlay	22,131	12,251	22,130	1
Supervision Allocation	(67,058)	(33,529)	(67,058)	0
Indirect Cost	949,641	474,821	949,641	0
TOTAL EXPENDITURES	<u>32,571,053</u>	<u>13,451,564</u>	<u>31,487,907</u>	<u>1,083,146</u>
CURRENT YEAR	<u>(341,160)</u>	<u>225,316</u>	<u>(214,147)</u>	<u>127,013</u>
FUND BALANCE TRANSFERS	499,470			
CARRYOVERS	0			
CONTINGENCIES	(621,203)			
RESERVE - PRIOR YEAR ENCUMBRANCES	462,893			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2019

521 - COPY CENTER / CENTRAL MAILROOM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	517,608.55	Current Liabilities	7,930.26
Due from Other Government Units	28.00	Other Liabilities	9,815.33
Capital Assets, Net	<u>7,338.34</u>	TOTAL LIABILITIES	<u>17,745.59</u>
		FUND EQUITY	
		Beginning of Year	365,149.25
		Current Yr Less Encumbrances	142,080.05
		TOTAL FUND EQUITY	507,229.30
TOTAL ASSETS	<u><u>524,974.89</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>524,974.89</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,606,946	1,293,042	2,688,900	81,954
Investment Pool / Interest Earnings	5,527	3,012	6,025	498
Miscellaneous Revenue	0	8,284	8,284	8,284
TOTAL REVENUE	<u>2,612,473</u>	<u>1,304,338</u>	<u>2,703,209</u>	<u>90,736</u>
EXPENDITURES				
Salaries	174,610	79,671	175,183	(573)
Pension Costs	39,478	18,770	39,523	(45)
Employer Provided Benefits	45,292	22,468	47,647	(2,355)
Internal Service Charges	30,018	14,296	30,103	(85)
Insurance Costs and Premiums	727	363	727	0
Professional and Contractual Services	1,585,520	557,576	1,447,221	138,299
Other Operating Expenses	784,239	432,564	804,628	(20,389)
Capital Outlay	1	0	0	1
Supervision Allocation	0	0	0	0
Indirect Cost	108,943	54,471	108,943	0
TOTAL EXPENDITURES	<u>2,768,828</u>	<u>1,180,180</u>	<u>2,653,975</u>	<u>114,853</u>
CURRENT YEAR	<u>(156,355)</u>	<u>124,159</u>	<u>49,234</u>	<u>205,589</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 MARCH 31, 2019

531 - ITD OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	6,505,569.04	Current Liabilities	325,981.38
Inventories	403,372.67	Other Liabilities	762,755.42
Other Current Assets	2,032.68	TOTAL LIABILITIES	1,088,736.80
Capital Assets, Net	2,090,664.85	FUND EQUITY	
		Beginning of Year	5,459,728.26
		Current Yr Less Encumbrances	2,453,174.18
		TOTAL FUND EQUITY	7,912,902.44
TOTAL ASSETS	9,001,639.24	TOTAL LIABILITIES FUND EQUITY	9,001,639.24

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	33,001,383	13,316,194	30,700,000	(2,301,383)
Investment Pool / Interest Earnings	34,526	17,188	34,376	(150)
Miscellaneous Revenue	2,000	3,397	3,397	1,397
Transfers From Other Funds	3,000,000	3,000,000	3,000,000	0
TOTAL REVENUE	36,037,909	16,336,779	33,737,773	(2,300,136)
EXPENDITURES				
Salaries	9,264,305	4,003,759	8,908,480	355,825
Salary & Benefit Lapse	(321,862)	0	0	(321,862)
Pension Costs	2,216,346	998,948	2,131,517	84,829
Employer Provided Benefits	1,267,824	575,741	1,181,166	86,658
Internal Service Charges	5,213,882	2,978,630	5,212,432	1,450
Insurance Costs and Premiums	119,017	99,726	119,017	0
Professional and Contractual Services	6,264,871	1,588,238	5,418,998	845,873
Other Operating Expenses	8,808,730	3,376,895	8,095,966	712,765
Capital Outlay	2,925,501	33,090	2,925,500	1
Supervision Allocation	(235,788)	(117,894)	(235,788)	0
Indirect Cost	1,254,481	627,240	1,254,481	0
TOTAL EXPENDITURES	36,777,308	14,164,372	35,011,768	1,765,539
CURRENT YEAR	(739,399)	2,172,406	(1,273,995)	(534,597)
FUND BALANCE TRANSFERS	1,017,931			
CARRYOVERS	0			
CONTINGENCIES	(1,276,284)			
RESERVE - PRIOR YEAR ENCUMBRANCES	997,752			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2019

534 - RADIO COMMUNICATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,157,600.31	Current Liabilities	553,135.78
Due from Other Government Units	130,148.16	Other Liabilities	1,208,767.90
Other Current Assets	48,620.00	TOTAL LIABILITIES	<u>1,761,903.68</u>
Capital Assets, Net	4,872,624.94	FUND EQUITY	
Other Deferred Charges	<u>263,029.00</u>	Beginning of Year	5,023,727.77
		Current Yr Less Encumbrances	(313,609.04)
		TOTAL FUND EQUITY	<u>4,710,118.73</u>
TOTAL ASSETS	<u><u>6,472,022.41</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>6,472,022.41</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	4,603,297	2,302,994	4,604,272	975
Investment Pool / Interest Earnings	12,312	15,667	26,500	14,188
Debt Funding: Debt Management Fund	352,917	0	2,754,101	2,401,184
TOTAL REVENUE	4,968,526	2,318,661	7,384,873	2,416,347
EXPENDITURES				
Salaries	574,780	223,696	533,726	41,054
Salary & Benefit Lapse	(11,592)	0	0	(11,592)
Pension Costs	131,199	55,839	124,904	6,295
Employer Provided Benefits	138,456	60,680	128,756	9,700
Internal Service Charges	246,240	72,264	140,214	106,026
Insurance Costs and Premiums	6,657	5,525	6,657	0
Professional and Contractual Services	1	0	0	1
Other Operating Expenses	1,248,754	301,020	1,187,634	61,121
Capital Outlay	800,132	70,436	800,132	0
Capital Outlay - Debt Funded	2,754,101	1,452,529	2,754,101	0
Grants, Aids & Contributions	236,530	0	236,530	0
Supervision Allocation	235,788	117,894	235,788	0
Indirect Cost	155,310	77,655	155,310	0
Debt Management Fund Repayments	1,305,208	542,557	1,105,113	200,095
TOTAL EXPENDITURES	7,821,564	2,980,094	7,408,864	412,700
CURRENT YEAR	<u>(2,853,038)</u>	<u>(661,434)</u>	<u>(23,992)</u>	<u>2,829,047</u>
FUND BALANCE TRANSFERS	380,686			
CARRYOVERS	0			
CONTINGENCIES	(79,398)			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>2,551,750</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2019

536 - TECHNOLOGY SYSTEM DEVELOPMENT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,136,512.62	Current Liabilities	299,253.70
Other Current Assets	1,637,671.72	Other Liabilities	153,370.10
Capital Assets, Net	<u>7,438,971.16</u>	TOTAL LIABILITIES	<u>452,623.80</u>
		FUND EQUITY	
		Beginning of Year	8,669,898.36
		Current Yr Less Encumbrances	2,090,633.34
		TOTAL FUND EQUITY	<u>10,760,531.70</u>
TOTAL ASSETS	<u><u>11,213,155.50</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>11,213,155.50</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	16,309	11,271	11,271
Debt Funding: Debt Management Fund	0	0	682,865	682,865
Transfers From Other Funds	291,619	145,810	291,619	0
TOTAL REVENUE	<u>2,523,955</u>	<u>2,394,454</u>	<u>3,218,091</u>	<u>694,136</u>
EXPENDITURES				
Capital Outlay	27,368	7,220	27,368	0
Capital Outlay - Debt Funded	682,865	111,686	682,865	0
Debt Management Fund Repayments	961,024	305,678	955,896	5,128
TOTAL EXPENDITURES	<u>1,671,256</u>	<u>424,584</u>	<u>1,666,128</u>	<u>5,128</u>
CURRENT YEAR	<u><u>852,699</u></u>	<u><u>1,969,870</u></u>	<u><u>1,551,962</u></u>	<u><u>699,264</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(1,562,931)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	710,232			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2019

551 - OFFICE OF GENERAL COUNSEL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,042,422.65	Current Liabilities	281,973.45
Due from Other Government Units	353,954.00	Other Liabilities	632,563.77
Capital Assets, Net	<u>12,514.55</u>	TOTAL LIABILITIES	<u>914,537.22</u>
		FUND EQUITY	
		Beginning of Year	1,460,152.34
		Current Yr Less Encumbrances	34,201.64
		TOTAL FUND EQUITY	1,494,353.98
TOTAL ASSETS	<u><u>2,408,891.20</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>2,408,891.20</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	11,340,923	4,025,398	10,791,273	(549,650)
Investment Pool / Interest Earnings	24,062	17,210	34,500	10,438
Miscellaneous Revenue	8,000	2,105	8,000	0
TOTAL REVENUE	11,372,985	4,044,713	10,833,773	(539,212)
EXPENDITURES				
Salaries	6,770,049	2,883,620	6,496,769	273,280
Salary & Benefit Lapse	(262,177)	0	0	(262,177)
Pension Costs	1,666,849	775,548	1,656,616	10,233
Employer Provided Benefits	797,195	353,251	737,878	59,317
Internal Service Charges	553,634	244,796	506,410	47,224
Insurance Costs and Premiums	28,634	14,317	28,634	0
Professional and Contractual Services	1,957,421	228,648	1,454,500	502,921
Other Operating Expenses	454,344	112,390	410,663	43,681
Capital Outlay	7,214	7,213	7,213	1
Indirect Cost	283,535	141,768	283,535	0
TOTAL EXPENDITURES	12,256,698	4,761,551	11,582,218	674,480
CURRENT YEAR	<u>(883,713)</u>	<u>(716,838)</u>	<u>(748,445)</u>	<u>135,268</u>
FUND BALANCE TRANSFERS	745,313			
CARRYOVERS	0			
CONTINGENCIES	(939,029)			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,077,429			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2019

561 - SELF INSURANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	113,615,685.62	Current Liabilities	21,802.19
Taxes and other Receivable, Net	142,909.26	Other Liabilities	50,957.57
Due from Other Government Units	1,025,952.86	Insurance Reserves	118,423,877.58
Other Non Current Assets	9,527,283.75	TOTAL LIABILITIES	<u>118,496,637.34</u>
Capital Assets, Net	<u>364,620.39</u>	FUND EQUITY	
		Beginning of Year	3,642,941.46
		Current Yr Less Encumbrances	2,536,873.08
		TOTAL FUND EQUITY	<u>6,179,814.54</u>
TOTAL ASSETS	<u>124,676,451.88</u>	TOTAL LIABILITIES FUND EQUITY	<u>124,676,451.88</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	577,368	2,814,939	2,914,941	2,337,573
Charges for Services: Insurance Premiums	41,722,923	20,761,469	40,868,496	(854,427)
Investment Pool / Interest Earnings	981,469	1,740,393	1,740,393	758,924
Miscellaneous Revenue	600	1,282	1,594	994
Transfer In to Pay Debt Service	1,071,608	535,804	1,071,608	0
TOTAL REVENUE	<u>44,353,968</u>	<u>25,853,887</u>	<u>46,597,032</u>	<u>2,243,064</u>
EXPENDITURES				
Salaries	1,115,675	542,007	1,179,778	(64,103)
Salary & Benefit Lapse	(22,560)	0	0	(22,560)
Pension Costs	267,983	120,190	253,176	14,807
Employer Provided Benefits	193,939	100,392	201,300	(7,361)
Internal Service Charges	816,632	404,118	798,507	18,125
Insurance Costs and Premiums	38,719,240	20,642,383	45,554,021	(6,834,781)
Professional and Contractual Services	735,355	308,803	721,425	13,930
Other Operating Expenses	709,993	378,377	576,670	133,323
Capital Outlay	2	0	0	2
Supervision Allocation	1,000,136	500,068	1,000,136	0
Indirect Cost	604,787	302,393	604,787	0
TOTAL EXPENDITURES	<u>44,141,181</u>	<u>23,298,731</u>	<u>50,889,800</u>	<u>(6,748,619)</u>
CURRENT YEAR	<u>212,787</u>	<u>2,555,156</u>	<u>(4,292,768)</u>	<u>(4,505,555)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(293,949)			
CONTINGENCIES	(155,027)			
RESERVE - PRIOR YEAR ENCUMBRANCES	236,189			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2019

571 - GROUP HEALTH

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	42,350,327.04	Current Liabilities	5,002,493.19
Capital Assets, Net	<u>1,544.45</u>	Other Liabilities	<u>33,877.02</u>
		TOTAL LIABILITIES	<u>5,036,370.21</u>
		FUND EQUITY	
		Beginning of Year	22,115,927.60
		Current Yr Less Encumbrances	15,199,573.68
		TOTAL FUND EQUITY	<u>37,315,501.28</u>
TOTAL ASSETS	<u><u>42,351,871.49</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>42,351,871.49</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services: Insurance Premiums	94,222,246	47,699,499	95,250,490	1,028,244
Investment Pool / Interest Earnings	544,830	359,708	719,500	174,670
TOTAL REVENUE	<u>94,767,076</u>	<u>48,059,208</u>	<u>95,969,990</u>	<u>1,202,914</u>
EXPENDITURES				
Salaries	694,391	251,980	614,353	80,038
Salary & Benefit Lapse	(16,090)	0	0	(16,090)
Pension Costs	113,617	47,131	101,762	11,855
Employer Provided Benefits	81,880	37,546	80,851	1,029
Internal Service Charges	174,653	79,274	164,688	9,965
Insurance Costs and Premiums	100,733,719	38,203,481	97,235,104	3,498,615
Professional and Contractual Services	1,271,837	151,520	1,271,837	0
Other Operating Expenses	27,681	3,290	27,161	520
Capital Outlay	1	0	0	1
Supervision Allocation	(25,173)	(12,587)	(25,173)	0
Indirect Cost	194,129	97,065	194,129	0
TOTAL EXPENDITURES	<u>103,250,645</u>	<u>38,858,699</u>	<u>99,664,712</u>	<u>3,585,933</u>
CURRENT YEAR	<u>(8,483,569)</u>	<u>9,200,509</u>	<u>(3,694,722)</u>	<u>4,788,847</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 MARCH 31, 2019

581 - INSURED PROGRAMS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	10,031,899.11	Current Liabilities	5,000,436.18
Capital Assets, Net	<u>604.39</u>	Other Liabilities	<u>46,358.40</u>
		TOTAL LIABILITIES	<u>5,046,794.58</u>
		FUND EQUITY	
		Beginning of Year	4,904,417.98
		Current Yr Less Encumbrances	81,290.94
		TOTAL FUND EQUITY	<u>4,985,708.92</u>
TOTAL ASSETS	<u><u>10,032,503.50</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>10,032,503.50</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	650,000	414,754	829,507	179,507
Charges for Services: Insurance Premiums	7,642,841	6,913,865	7,484,612	(158,229)
Investment Pool / Interest Earnings	93,377	75,221	100,000	6,623
TOTAL REVENUE	8,386,218	7,403,839	8,414,119	27,901
EXPENDITURES				
Salaries	538,633	259,875	532,406	6,227
Salary & Benefit Lapse	(8,215)	0	0	(8,215)
Pension Costs	97,376	46,017	98,910	(1,534)
Employer Provided Benefits	77,853	35,411	70,691	7,162
Internal Service Charges	123,490	68,489	141,471	(17,981)
Insurance Costs and Premiums	8,305,318	7,450,542	8,577,074	(271,756)
Professional and Contractual Services	703,293	450,687	611,820	91,473
Other Operating Expenses	30,832	11,238	30,022	810
Capital Outlay	3	0	0	3
Supervision Allocation	(1,000,136)	(500,068)	(1,000,136)	0
Indirect Cost	92,437	46,218	92,437	0
TOTAL EXPENDITURES	8,960,884	7,868,409	9,154,695	(193,811)
CURRENT YEAR	<u>(574,666)</u>	<u>(464,570)</u>	<u>(740,576)</u>	<u>(165,910)</u>
FUND BALANCE TRANSFERS	545,921			
CARRYOVERS	0			
CONTINGENCIES	(59,821)			
RESERVE - PRIOR YEAR ENCUMBRANCES	88,566			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2019

5A1 - PUBLIC BUILDING ALLOCATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	7,685,763.05	Current Liabilities	765,280.84
Taxes and other Receivable, Net	20,319.03	Other Liabilities	208,453.86
Capital Assets, Net	<u>106,647.62</u>	TOTAL LIABILITIES	<u>973,734.70</u>
		FUND EQUITY	
		Beginning of Year	5,215,492.44
		Current Yr Less Encumbrances	1,623,502.56
		TOTAL FUND EQUITY	<u>6,838,995.00</u>
TOTAL ASSETS	<u><u>7,812,729.70</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>7,812,729.70</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	46,501,103	23,245,461	46,490,923	(10,180)
Investment Pool / Interest Earnings	112,056	72,481	144,963	32,907
Miscellaneous Revenue	311,707	145,861	294,662	(17,045)
Transfers From Other Funds	3,000,000	1,500,000	3,000,000	0
TOTAL REVENUE	<u>49,924,866</u>	<u>24,963,803</u>	<u>49,930,548</u>	<u>5,683</u>
EXPENDITURES				
Salaries	3,079,116	1,389,354	3,070,875	8,241
Salary & Benefit Lapse	(49,622)	0	0	(49,622)
Pension Costs	670,312	310,661	664,956	5,356
Employer Provided Benefits	766,594	369,602	745,767	20,827
Internal Service Charges	10,248,249	5,115,380	10,260,023	(11,775)
Insurance Costs and Premiums	1,414,232	1,385,982	1,414,232	0
Professional and Contractual Services	8,271,285	2,810,730	8,026,991	244,295
Other Operating Expenses	20,061,964	7,454,067	19,750,591	311,373
Inter-Departmental Billing	50,000	9,279	50,000	0
Capital Outlay	64,055	0	64,053	2
Supervision Allocation	0	0	0	0
Indirect Cost	1,162,504	581,252	1,162,504	0
Transfers to Other Funds	5,977,244	4,488,622	5,977,244	0
TOTAL EXPENDITURES	<u>51,715,934</u>	<u>23,914,928</u>	<u>51,187,236</u>	<u>528,697</u>
CURRENT YEAR	<u>(1,791,068)</u>	<u>1,048,875</u>	<u>(1,256,688)</u>	<u>534,380</u>
FUND BALANCE TRANSFERS	586,392			
CARRYOVERS	0			
CONTINGENCIES	(374,585)			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>1,579,261</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

JEА QUARTERLY FINANCIAL SUMMARY - ELECTRIC SYSTEM

March 31, 2019

ASSETS:		LIABILITIES & EQUITY:	
Cash and Investments	\$ 313,787,000	Current Liabilities	\$ 130,999,000
Other Current Assets	179,980,000	Other Liabilities	2,733,755,000
Fixed and Other Assets	<u>3,466,600,000</u>	Fund Equity (Net Assets)	<u>1,095,613,000</u>
TOTAL ASSETS	<u>\$ 3,960,367,000</u>	TOTAL LIABILITIES & EQUITY	<u>\$ 3,960,367,000</u>

	<u>Revised Budget</u>	<u>As of 6 months Actual</u>	<u>Projected</u>	<u>BUDGET VARIANCE FAVORABLE (UNFAVORABLE)</u>
FUEL RELATED REVENUES & EXPENSES:				
FUEL REVENUES	\$ 422,782,362	\$ 177,720,371	\$ 390,937,470	\$ (31,844,892)
Total Net Fuel Revenues	<u>\$ 422,782,362</u>	<u>\$ 177,720,371</u>	<u>\$ 390,937,470</u>	<u>\$ (31,844,892)</u>
FUEL EXPENSES				
Transfer To/(From) Rate Stabilization, Net	\$ (16,151,013)	\$ (30,168,662)	\$ (25,777,277)	\$ 9,626,264
Fuel & Purchased Power (1)	438,933,375	207,889,033	416,714,747	22,218,628
Total Fuel & Purchased Power	<u>\$ 422,782,362</u>	<u>\$ 177,720,371</u>	<u>\$ 390,937,470</u>	<u>\$ 31,844,892</u>
FUEL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BASE RELATED REVENUES & EXPENSES:				
BASE OPERATING REVENUES				
Base Rate Revenues	\$ 812,153,353	\$ 343,978,103	\$ 753,562,317	\$ (58,591,036)
Environmental Charge Revenue	8,039,817	3,379,284	7,433,916	(605,901)
Conservation Charge & Demand Side Revenue	1,000,000	243,199	772,734	(227,266)
Other Revenues	136,958,120	121,703,026	135,933,926	(1,024,194)
Natural Gas Pass Through Revenue	2,464,374	364,769	1,497,702	(966,672)
Total Base Related Revenues	<u>\$ 960,615,664</u>	<u>\$ 469,668,381</u>	<u>\$ 899,200,595</u>	<u>\$ (61,415,069)</u>
BASE OPERATING EXPENSES				
Operating and Maintenance	\$ 221,286,372	\$ 108,486,952	\$ 221,741,224	\$ (454,852)
Environmental	3,071,529	1,403,367	2,487,490	584,039
Conservation & Demand-side Management	8,126,797	2,377,352	6,440,750	1,686,047
Natural Gas Pass Through Expense	2,418,255	413,954	1,623,082	795,173
Non-Fuel Purchased Power (2)	73,564,701	39,864,944	94,213,295	(20,648,593)
Non-Fuel Uncollectibles & PSC Tax	1,437,599	560,114	1,246,573	191,025
Emergency Contingency	5,000,000	-	5,000,000	-
Total Base Related Expenses	<u>\$ 314,905,254</u>	<u>\$ 153,106,683</u>	<u>\$ 332,752,414</u>	<u>\$ (17,847,161)</u>
BASE OPERATING INCOME	<u>\$ 645,710,410</u>	<u>\$ 316,561,698</u>	<u>\$ 566,448,181</u>	<u>\$ (79,262,229)</u>
NON-OPERATING REVENUE				
Investment Income	\$ 11,600,594	\$ 7,127,781	\$ 12,928,077	\$ 1,327,483
Total Non-Operating Revenue	<u>\$ 11,600,594</u>	<u>\$ 7,127,781</u>	<u>\$ 12,928,077</u>	<u>\$ 1,327,483</u>
NON-OPERATING EXPENSES				
Debt Service	\$ 312,363,672	\$ 209,450,662	\$ 308,353,001	\$ 4,010,671
Demand-side Management - Rate Stabilization	(536,783)	727,340	516,945	(1,053,728)
Environmental - Rate Stabilization	4,968,288	1,975,917	4,946,425	21,863
Total Non-Operating Expenses	<u>\$ 316,795,177</u>	<u>\$ 212,153,919</u>	<u>\$ 313,816,371</u>	<u>\$ 2,978,806</u>
BASE INCOME BEFORE TRANSFERS	<u>\$ 340,515,827</u>	<u>\$ 111,535,560</u>	<u>\$ 265,559,887</u>	<u>\$ (74,955,940)</u>
TRANSFERS				
City Contribution	\$ (92,952,147)	\$ (46,476,074)	\$ (92,952,147)	\$ -
Interlocal Agreement	-	-	-	-
Renewal & Replacements	(64,447,700)	(32,223,850)	(64,447,700)	-
Operating Capital Outlay	(183,115,980)	(35,000,000)	(108,160,040)	74,955,940
Operating Contingency	-	-	-	-
BASE SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ (2,164,364)</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ (2,164,364)</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	\$ 1,394,998,620	\$ 654,516,533	\$ 1,303,066,142	
TOTAL APPROPRIATIONS	\$ 1,394,998,620	\$ 656,680,897	\$ 1,303,066,142	

(1) March 31, 2019 fuel fund reserve balance equals \$44.2 million

JEA QUARTERLY FINANCIAL SUMMARY - WATER & SEWER SYSTEM

March 31, 2019

ASSETS:		LIABILITIES & EQUITY:		
Cash and Investments	\$ 84,601,000	Current Liabilities	\$ 33,681,000	
Other Current Assets	108,578,000	Other Liabilities	1,786,264,000	
Fixed and Other Assets	3,241,382,000	Fund Equity (Net Assets)	1,614,616,000	
TOTAL ASSETS	\$ 3,434,561,000	TOTAL LIABILITIES & EQUITY	\$ 3,434,561,000	

	Revised Budget	As of 6 months Actual	Projected	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES AND EXPENSES:				
OPERATING REVENUES				
Water and Sewer Revenues	\$ 428,955,188	\$ 198,058,368	\$ 401,039,541	\$ (27,915,647)
Environmental Revenues	28,360,500	11,453,985	24,042,404	(4,318,096)
Other Revenues	139,432,982	118,483,751	142,079,308	2,646,326
Total Operating Revenues	\$ 596,748,670	\$ 327,996,104	\$ 567,161,253	\$ (29,587,417)
OPERATING EXPENSES				
Operating and Maintenance	\$ 157,495,854	\$ 74,758,333	\$ 156,210,156	\$ 1,285,698
Environmental CUP-DSM	4,328,702	978,911	3,221,016	1,107,686
Uncollectibles	685,974	233,712	750,059	(64,085)
Emergency Contingency	1,000,000	-	-	1,000,000
Total Operating Expenses	\$ 163,510,530	\$ 75,970,956	\$ 160,181,231	\$ 3,329,299
OPERATING INCOME	\$ 433,238,140	\$ 252,025,148	\$ 406,980,022	\$ (26,258,118)
NON-OPERATING REVENUES AND EXPENSES:				
NON-OPERATING REVENUES				
Investment Income	\$ 6,318,534	\$ 4,205,561	\$ 7,364,824	\$ 1,046,290
Capacity/Extension Fees	24,500,000	13,412,029	26,824,058	2,324,058
Contributed Capital	-	29,759	29,759	29,759
Total Non-Operating Revenues	\$ 30,818,534	\$ 17,647,349	\$ 34,218,641	\$ 3,400,107
NON-OPERATING EXPENSES				
Debt Service	219,324,105	158,117,028	215,237,826	4,086,279
Environmental - Rate Stabilization	-	2,404,883	(1,860,148)	1,860,148
Total Non-Operating Expenses	\$ 219,324,105	\$ 160,521,911	\$ 213,377,678	\$ 5,946,427
INCOME BEFORE TRANSFERS	\$ 244,732,569	\$ 109,150,586	\$ 227,820,985	\$ (16,911,584)
City Contribution	\$ (24,695,388)	\$ (12,347,694)	\$ (24,695,388)	\$ -
Interlocal Agreements	(15,521,392)	(15,521,392)	(15,521,392)	-
Renewal & Replacements	(23,552,350)	(11,776,175)	(23,552,350)	-
Operating Capital Outlay	(141,031,641)	(50,332,584)	(123,067,722)	17,963,919
Environmental Capital Outlay	(15,431,798)	(3,716,825)	(14,130,316)	1,301,482
Capacity/Extension Fees	(24,500,000)	(13,412,029)	(26,824,058)	(2,324,058)
Contributed Capital	-	(29,759)	(29,759)	(29,759)
Operating Contingency	-	-	-	-
TOTAL SURPLUS/(DEFICIT)	\$ -	\$ 2,014,128	\$ -	\$ -
TOTAL REVENUES	\$ 627,567,204	\$ 345,643,453	\$ 601,379,894	
TOTAL APPROPRIATIONS	\$ 627,567,204	\$ 343,629,325	\$ 601,379,894	

JEA QUARTERLY FINANCIAL SUMMARY - DISTRICT ENERGY SYSTEM

March 31, 2019

ASSETS:		LIABILITIES & EQUITY:	
Cash and Investments	\$ 4,220,000	Current Liabilities	\$ 54,000
Other Current Assets	337,000	Other Liabilities	35,477,000
Fixed and Other Assets	36,594,000	Fund Equity (Net Assets)	5,620,000
TOTAL ASSETS	<u>\$ 41,151,000</u>	TOTAL LIABILITIES & EQUITY	<u>\$ 41,151,000</u>

	<u>Revised Budget</u>	<u>As of 6 months Actual</u>	<u>Projected</u>	<u>BUDGET VARIANCE FAVORABLE (UNFAVORABLE)</u>
OPERATING REVENUES AND EXPENSES:				
OPERATING REVENUES				
Operating Revenues	\$ 9,256,655	\$ 3,954,437	\$ 8,635,529	\$ (621,126)
Total Operating Revenues	<u>\$ 9,256,655</u>	<u>\$ 3,954,437</u>	<u>\$ 8,635,529</u>	<u>\$ (621,126)</u>
OPERATING EXPENSES				
Operating and Maintenance	\$ 5,127,648	\$ 2,058,470	\$ 4,900,003	\$ 227,646
Total Operating Expenses	<u>\$ 5,127,648</u>	<u>\$ 2,058,470</u>	<u>\$ 4,900,003</u>	<u>\$ 227,646</u>
				\$ -
OPERATING INCOME	<u>\$ 4,129,007</u>	<u>\$ 1,895,967</u>	<u>\$ 3,735,526</u>	<u>\$ (393,480)</u>
NON-OPERATING REVENUES AND EXPENSES:				
NON-OPERATING REVENUES				
Investment Income	\$ -	\$ 72,994	\$ 72,994	\$ 72,994
Total Non-Operating Revenues	<u>\$ -</u>	<u>\$ 72,994</u>	<u>\$ 72,994</u>	<u>\$ 72,994</u>
NON-OPERATING EXPENSES				
Debt Service	\$ 3,020,449	\$ 1,510,224	\$ 3,020,449	
Total Non-Operating Expenses	<u>\$ 3,020,449</u>	<u>\$ 1,510,224</u>	<u>\$ 3,020,449</u>	
INCOME BEFORE TRANSFERS	<u>\$ 1,108,558</u>	<u>\$ 458,737</u>	<u>\$ 788,071</u>	<u>\$ (320,487)</u>
Renewal & Replacements	(442,950)	(221,475)	(442,950)	-
Operating Capital Outlay	(665,608)	-	(345,121)	\$ 320,487
TOTAL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ 237,262</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	\$ 9,256,655	\$ 4,027,431	\$ 8,708,523	
TOTAL APPROPRIATIONS	\$ 9,256,655	\$ 3,790,169	\$ 8,708,523	

JEA QUARTERLY FINANCIAL SUMMARY
RATE STABILIZATION AND FUEL RECOVERY FUNDS
March 31, 2019

**FUEL RATE
STABILIZATION
FUND**

\$ 74,376,289	October 1, 2018 Balance
-	Transfers to Fuel Rate Stabilization
30,168,662	Withdrawals from Fuel Rate Stabilization
\$ 44,207,627	Stabilization Balance as of March 31, 2019

Jacksonville Transportation Authority
 Mass Transit Division - Bus
 Quarterly Summary
 For The Period Ended
 March 31, 2019

BALANCE SHEET INFORMATION

Cash & Investments	\$ 1,720,056	Current Liabilities	\$ 5,686,566
Current Assets	137,766,552	Other Liabilities	124,313,014
Fixed Assets	153,390,722	Fund Equity	162,877,750
Total Assets	\$ 292,877,330	Total Liab. & Equity	\$ 292,877,330

BUDGET INFORMATION

	FY19 Original Budget	6 MOS YTD Actual	FY19 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Federal, State & Local Grants	\$ 5,916,748	\$ 3,362,313	\$ 6,724,625	\$ 807,877
Preventative Maintenance Grant	3,403,401	1,701,702	3,403,401	-
Local Option Gas Tax (Net)	19,075,373	9,673,837	19,147,674	72,301
Net Sales Tax - Operating	65,885,836	31,503,920	65,707,840	(177,996)
Passenger Fares	11,249,246	5,137,485	10,474,971	(774,275)
Non-transportation	866,179	555,290	960,581	94,402
Interest earnings	1,156	-	-	(1,156)
Total Revenues	106,397,939	51,934,548	106,419,092	21,153
<u>Appropriations</u>				
Salaries	36,341,910	18,416,136	36,832,271	(490,361)
Fringe Benefits	18,885,188	8,727,255	18,704,510	180,678
Fuel and Lubricants	4,971,240	2,398,252	4,946,504	24,736
Materials & Supplies	4,480,886	2,228,751	4,457,502	23,384
Services	15,002,025	6,715,613	14,931,225	70,800
Insurance	622,023	189,290	528,580	93,443
Travel/Training/Dues/Subscriptions	535,303	161,762	473,524	61,779
Transfer to CTC (ADA expense)	11,113,296	5,316,368	10,832,737	280,559
Transfer to Skyway	6,083,606	2,630,160	5,460,321	623,285
Transfer to Ferry	1,608,443	583,255	1,291,510	316,933
Miscellaneous	2,137,376	1,161,794	2,073,589	63,787
Operating Contingency	4,616,643	-	-	4,616,643
Total Appropriations	106,397,939	48,528,636	100,532,273	5,865,666
Difference	\$ -	\$ 3,405,911	\$ 5,886,819	\$ 5,886,820

Jacksonville Transportation Authority
 Mass Transit Division - CTC
 Quarterly Summary
 For The Period Ended
 March 31, 2019

BALANCE SHEET INFORMATION

Cash & Investments	\$	1,656,050	Current Liabilities	\$	1,218,474
Current Assets		32,924,420	Other Liabilities		34,034,175
Fixed Assets		2,456,969	Fund Equity		1,784,790
Total Assets	\$	37,037,439	Total Liab. & Equity	\$	37,037,439

BUDGET INFORMATION

		FY19 Original Budget	6 MOS YTD Actual	FY19 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>					
Federal, State & Local Grants	\$	334,892	\$ 296,789	\$ 443,578	\$ 108,686
Passenger fares		1,041,361	558,461	1,116,922	75,561
State Transportation Disadvantaged funds		1,596,992	1,164,555	1,629,110	32,118
Transfer in from Bus Fund		11,113,296	5,316,368	10,832,737	(280,559)
City of Jacksonville contribution		1,443,605	847,388	1,443,605	-
Preventative Maintenance Grant		800,000	400,000	800,000	-
Non-Transportation		-	15	15	15
Total Revenues		16,330,146	8,583,576	16,265,967	(64,179)
<u>Appropriations</u>					
Salaries		2,921,545	1,368,307	2,856,614	64,931
Fringes		1,134,979	507,256	1,064,512	70,467
Fuel and lubricants		992,297	696,108	1,042,216	(49,919)
Materials & Supplies		931,080	348,736	742,472	188,608
Services		9,704,009	5,543,672	10,321,159	(617,150)
Insurance		14,585	2,461	4,922	9,663
Travel/Training/Dues/Subscriptions		81,775	22,770	45,540	36,235
All other/Miscellaneous		207,719	94,266	188,532	19,187
Contingency		342,157	-	-	342,157
Total Appropriations		16,330,146	8,583,576	16,265,967	64,179
Difference	\$	-	-	-	-

Jacksonville Transportation Authority
 Mass Transit Division - Skyway
 Quarterly Summary
 For The Period Ended
 March 31, 2019

BALANCE SHEET INFORMATION

Cash & Investments	\$	158,948	Current Liabilities	\$	786,034
Current Assets		26,567,244	Other Liabilities		28,460,407
Fixed Assets		67,759,668	Fund Equity		65,239,419
Total Assets	\$	94,485,860	Total Liab. & Equity	\$	94,485,860

BUDGET INFORMATION

	FY19 Original Budget	6 MOS YTD Actual	FY19 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Federal, State & Local Grants	\$ -	\$ 27,805	\$ 55,611	\$ 55,611
Non-Transportation	162,841	13,057	26,114	(136,727)
Preventative maintenance grant	1,100,000	550,000	1,100,000	-
Interest Income	-	-	-	-
Transfer in from Bus fund	6,083,606	2,630,160	5,460,321	(623,285)
All Other	-	-	-	-
Total Revenues	7,346,447	3,221,023	6,642,045	(704,402)
<u>Appropriations</u>				
Salaries	2,658,865	1,334,860	2,619,720	39,145
Fringes	1,430,698	667,184	1,334,368	96,330
Fuel and Lubricants	11,773	3,090	6,181	5,592
Materials & Supplies	854,813	369,125	788,251	66,562
Services	1,299,106	511,483	1,222,966	76,140
Insurance	357,396	139,681	279,362	78,034
Travel/Training/Dues/Subs	41,570	9,793	19,586	21,984
Miscellaneous	385,543	185,805	371,611	13,932
Contingency	306,683	-	-	306,683
Total Appropriations	7,346,447	3,221,023	6,642,045	704,402
Difference	\$ -	\$ -	\$ -	\$ -

Jacksonville Transportation Authority
 Mass Transit Division - Ferry
 Quarterly Summary
 For The Period Ended
 March 31, 2019

BALANCE SHEET INFORMATION

Cash & Investments	\$ 155,967	Current Liabilities	\$ 35,993
Current Assets	21,804,442	Other Liabilities	23,501,615
Fixed Assets	17,179,672	Fund Equity	15,602,473
Total Assets	\$ 39,140,081	Total Liab. & Equity	\$ 39,140,081

BUDGET INFORMATION

	FY19 Original Budget	6 MOS YTD Actual	FY19 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Federal, State & Local Grants	\$ -	\$ 189,193	\$ 253,386	\$ 253,386
Passenger fares	1,308,625	618,232	1,226,463	(82,162)
Transfer in from Bus Fund	1,608,443	583,255	1,291,510	(316,933)
Non-Transportation	-	90	180	180
Total Revenues	2,917,068	1,390,769	2,771,539	(145,530)
<u>Appropriations</u>				
Salaries	243,547	109,356	238,713	4,834
Fringes	52,735	33,119	51,239	1,496
Fuel and lubricants	223,112	133,146	191,291	31,821
Materials & Supplies	23,776	6,863	8,726	15,050
Services	2,172,567	1,040,035	2,145,071	27,496
Insurance	56,794	27,286	54,572	2,222
Travel/Training/Dues/Subscriptions	12,572	3,504	7,008	5,564
All other/Miscellaneous	34,304	37,459	74,919	(40,615)
Contingency	97,661	-	-	97,661
Total Appropriations	2,917,068	1,390,769	2,771,539	145,530
Difference	\$ -	\$ -	\$ -	\$ -

Jacksonville Transportation Authority
General Fund
Quarterly Summary
For the Period Ended
March 31, 2019

BALANCE SHEET INFORMATION

ASSETS		LIAB & EQUITY	
Cash & Investments	66,298,756	Current Liabilities	449,918
Current Assets	28,953,658	Other Liabilities	1,137,794
Fixed Assets	-	Fund Equity	93,664,702
TOTAL ASSETS	95,252,414	TOTAL LIAB & EQUITY	95,252,414

BUDGET INFORMATION

	FY19 Original Budget	6 MOS YTD Actual	FY19 Projected	Projected Favorable (Unfavorable) Budget Variance
Revenues				
Net Sales Tax - Operating	2,032,848	1,016,424	2,032,848	-
Interest Earnings	199,150	1,286,332	1,372,664	1,173,514
Non-Transportation	67,332	135,673	146,346	79,014
Total Revenues	2,299,330	2,438,429	3,551,857	1,252,527
Appropriations				
Salaries	696,437	383,441	766,882	(70,445)
Fringes	428,339	188,741	377,481	50,858
Materials and Supplies	79,524	2,395	4,791	74,733
Services	518,227	433,141	966,281	(448,054)
Insurance	18,052	124	247	17,805
Travel/Training/Dues/Subscriptions	84,503	14,693	29,387	55,116
All other/Miscellaneous	101,444	18,811	37,622	63,822
Contingency	372,804	-	-	372,804
Subtotal Appropriations	2,299,330	1,041,346	2,182,691	116,639
Gen'l Fund Capital Expenditures	-	5,906	23,623	(23,623)
Total Appropriations	2,299,330	1,047,251	2,206,315	93,015
Difference	-	1,391,177	1,345,543	1,345,543

JACKSONVILLE PORT AUTHORITY
QUARTERLY REPORT SUMMARY
For the Six Months Ending March 31, 2019
UNAUDITED

BALANCE SHEET

Cash and Investments	\$	46,511,975	Current Liabilities	\$	11,995,342
Accounts Receivable & Other Assets		25,510,068	Notes and Bonds Payable		248,134,992
Fixed Assets		730,957,454	Other Liabilities		146,957,251
TOTAL ASSETS		<u>\$ 802,979,496</u>	Net Position		395,891,911
			TOTAL LIABILITIES & EQUITY		<u>\$ 802,979,496</u>

OPERATING & NON-OPERATING ITEMS

		ORIGINAL BUDGET	YTD ACTUAL	ANNUAL PROJECTED	FAVORABLE (UNFAVORABLE) BUDGET VARIANCE
OPERATING REVENUES					
Containers	\$	35,732,071	\$ 18,186,123	\$ 36,052,159	\$ 320,088
Autos		17,562,435	8,838,890	17,620,108	57,673
Break Bulk		4,106,261	2,076,314	4,129,445	23,184
Liquid Bulk		1,261,502	666,308	1,297,059	35,557
Dry Bulk		2,045,168	975,568	1,998,152	(47,016)
Cruise		4,977,549	2,812,371	5,301,146	323,597
Other Operating Revenues		2,013,486	2,247,330	3,254,073	1,240,588
TOTAL OPERATING REVENUES		<u>\$ 67,698,472</u>	<u>\$ 35,802,904</u>	<u>\$ 69,652,140</u>	<u>\$ 1,953,669</u>
OPERATING EXPENDITURES					
Salaries	\$	12,509,010	\$ 6,227,748	\$ 12,482,253	\$ 26,757
Employee Benefits		5,286,627	2,580,459	5,223,773	62,855
Services & Supplies		5,377,747	2,093,322	4,782,196	595,552
Security Services		4,623,625	2,136,687	4,448,500	175,126
Business Travel & Training		514,153	175,542	432,619	81,535
Promotion, Advertising & Dues		920,988	433,304	893,798	27,190
Utility Services		1,144,114	554,600	1,126,657	17,457
Repairs & Maintenance Projects		2,057,048	894,647	1,923,171	133,877
Berth Maintenance Dredging		4,010,850	3,462,902	7,224,136	(3,213,286)
Miscellaneous		234,297	111,996	229,145	5,153
TOTAL OPERATING EXPENDITURES		<u>\$ 36,678,459</u>	<u>\$ 18,671,205</u>	<u>\$ 38,766,246</u>	<u>\$ (2,087,787)</u>
OPERATING INCOME		<u>\$ 31,020,013</u>	<u>\$ 17,131,699</u>	<u>\$ 30,885,895</u>	<u>\$ (134,118)</u>
NON-OPERATING REVENUES					
Investment Income	\$	355,398	\$ 416,562	\$ 594,261	\$ 238,863
Shared Revenue from Primary Govt		2,561,851	1,159,552	2,440,478	(121,374)
Other Revenue		3,860	-	1,930	(1,930)
		<u>\$ 2,921,109</u>	<u>\$ 1,576,114</u>	<u>\$ 3,036,669</u>	<u>\$ 115,560</u>
NON-OPERATING EXPENSES					
Debt Service	\$	23,445,943	10,598,231	\$ 22,780,000	\$ 665,943
Contributions to Tenant		1,901,700	982,037	1,932,887	(31,187)
Other Expenditures		8,575	183	4,471	4,105
		<u>\$ 25,356,218</u>	<u>\$ 11,580,451</u>	<u>\$ 24,717,358</u>	<u>\$ 638,861</u>
NET INCOME BEFORE CAPITAL OUTLAY AND CONTINGENCY		<u>\$ 8,584,904</u>	<u>\$ 7,127,362</u>	<u>\$ 9,205,206</u>	<u>\$ 620,302</u>
Transfer (to)/from Operating Capital Outlay	\$	(8,584,904)	\$ (2,146,594)	\$ (7,135,978)	\$ (1,448,926)
SURPLUS (DEFICIT)		<u>\$ -</u>	<u>\$ 4,980,768</u>	<u>\$ 2,069,228</u>	<u>\$ 2,069,228</u>
TOTAL REVENUES		<u>\$ 70,619,581</u>	<u>\$ 37,379,018</u>	<u>\$ 72,688,809</u>	
TOTAL APPROPRIATIONS		<u>\$ 70,619,581</u>	<u>\$ 32,398,250</u>	<u>\$ 70,619,581</u>	

Jacksonville Aviation Authority
Jacksonville, Florida
Quarterly Report Summary
For the six months ended March 31, 2019
UNAUDITED

Cash and investments	\$112,481,079	Current liabilities	\$ 27,946,743	
Other current assets	11,190,434	Other liabilities	\$ 84,240,718	
Fixed and other assets	<u>535,015,002</u>	Total equity	<u>546,499,054</u>	
Total assets	<u>\$658,686,515</u>	Total liabilities and equity	<u>\$ 658,686,515</u>	
			Budget	
	2018/2019	YTD	Annual	
	Revised Budget	Actual	Projected	
			Variance	
			Favorable	
			(Unfavorable)	
OPERATING REVENUES				
Concessions	\$ 17,624,798	8,852,565	19,346,484	\$ 1,721,686
Fees & Charges	18,889,398	10,944,150	21,888,300	2,998,902
Space & Facility Rentals	29,260,213	13,633,213	27,266,426	(1,993,787)
Parking	22,798,584	11,605,662	23,187,989	389,405
Sale of Utilities	1,548,046	731,253	1,462,506	(85,540)
Other Miscellaneous Operating Revenue	189,737	117,400	216,961	27,224
TOTAL OPERATING REVENUES	<u>\$ 90,310,776</u>	<u>\$ 45,884,243</u>	<u>\$ 93,368,666</u>	<u>\$ 3,057,890</u>
OPERATING EXPENDITURES				
Salaries	20,912,357	10,588,117	20,946,426	(34,069)
Benefits	8,339,128	4,320,511	8,383,612	(44,484)
Services and Supplies	18,315,953	8,410,061	18,137,456	178,497
Repairs & Maintenance	4,244,716	1,404,253	4,216,461	28,255
Promotion, Advertising and Dues	905,842	506,273	912,546	(6,704)
Registration & Travel	586,796	229,595	584,190	2,606
Insurance Expense	1,385,975	704,736	1,431,931	(45,956)
Cost of Goods for Sale	519,825	315,898	631,796	(111,971)
Utilities, Taxes & Gov't Fees	4,733,267	2,253,500	4,607,000	126,267
Operating Contingency	2,060,809	-	-	2,060,809
TOTAL OPERATING EXPENDITURES	<u>\$ 62,004,668</u>	<u>\$ 28,732,944</u>	<u>\$ 59,851,418</u>	<u>\$ 2,153,250</u>
OPERATING INCOME	<u>\$ 28,306,108</u>	<u>\$ 17,151,299</u>	<u>\$ 33,517,248</u>	<u>\$ 5,211,140</u>
NON-OPERATING REVENUES				
Passenger Facility Charges	12,041,331	6,347,197	12,694,394	653,063
Investment income	1,204,000	1,222,780	2,445,560	1,241,560
Other Revenues	609,560	137,449	548,078	(61,482)
TOTAL NON-OPERATING REVENUES	<u>\$ 13,854,891</u>	<u>\$ 7,707,426</u>	<u>\$ 15,688,032</u>	<u>\$ 1,833,141</u>
NON-OPERATING EXPENDITURES				
Debt Service	13,274,160	17,514,704	18,194,408	(4,920,248)
Other Expenditures	336,760	306,774	370,117	(33,357)
TOTAL NON-OPERATING EXPENDITURES	<u>\$ 13,610,920</u>	<u>\$ 17,821,478</u>	<u>\$ 18,564,525</u>	<u>\$ (4,953,605)</u>
NET INCOME BEFORE OPERATING CAPITAL OUTLAY, PFC RESERVE AND RETAINED EARNINGS	<u>\$ 28,550,079</u>	<u>\$ 7,037,247</u>	<u>\$ 30,640,755</u>	<u>\$ 2,090,676</u>
Transfer (to) Operating Capital Outlay	(20,286,802)	(1,591,484)	(8,391,551)	\$ 11,895,251
Transfer (to)/from Passenger Facility Charge Reserve	(2,543,161)	2,286,750	(3,682,902)	\$ (1,139,741)
Transfer (to)/from Retained Earnings	(5,720,116)	(7,732,513)	(18,566,302)	(12,846,186)
SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 104,165,667</u>	<u>\$ 53,591,669</u>	<u>\$ 109,056,698</u>	<u>\$ 4,891,031</u>
TOTAL APPROPRIATIONS	<u>\$ 104,165,667</u>	<u>\$ 53,591,669</u>	<u>\$ 109,056,698</u>	<u>\$ (4,891,031)</u>
FULLTIME POSITIONS	<u>301</u>	<u>294</u>	<u>301</u>	<u>-</u>
TEMPORARY EMPLOYEE HOURS	<u>5,220</u>	<u>234</u>	<u>5,220</u>	<u>-</u>

JACKSONVILLE HOUSING FINANCE AUTHORITY
 QUARTERLY REPORT SUMMARY
 For the Six Months Ending March 31, 2019

BALANCE SHEET					
Cash & Investments	\$	3,644,724	Current Liabilities	\$	157,225
Cash in Escrow with Fiscal Agent		1,500,000	Other Liabilities	\$	-
Mortgages Receivable (Net of Allowances)		4,652,248	Fund Equity	\$	9,639,747
TOTAL ASSETS		\$ 9,796,972	TOTAL LIABILITIES & EQUITY	\$	9,796,972

BUDGET INFORMATION				
	2018/2019 Budget	2018/2019 Actual	2018/2019 Projected	Projected Favorable (Unfavorable) Variance
REVENUES				
Interest, Including Profits on Investments	\$ 90,000	\$ 167,972	\$ 175,000	\$ 85,000
Other Miscellaneous Revenue	105,000	192,620	250,000	145,000
Bond Program Revenue	125,000	454,633	500,000	375,000
Transfers from Fund Balance	-	-	-	-
TOTAL REVENUES	\$ 320,000	\$ 815,226	\$ 925,000	\$ 605,000
EXPENDITURES				
Regular Salaries and Wages	\$ 64,645	\$ -	\$ 61,413	\$ 3,232
Overtime	-	-	-	-
Special Pay	870	-	827	44
FICA Taxes	872	-	828	44
Retirement Contributions	16,731	-	15,894	837
Life and Health Insurance	11,185	-	10,626	559
Professional Services	145,000	72,255	145,000	-
Travel and Per Diem	10,000	127	7,500	2,500
Internal Services	34,029	31,017	34,029	-
Rentals and Leases	157	-	-	157
Repairs and Maintenance	1	-	-	1
Promotional Activities	1,000	921	1,000	-
Other Charges and Obligations	16,892	4,702	15,000	1,892
Office Supplies	1,532	-	1,532	0
Operating Supplies	1,397	173	1,000	397
Training, Subscriptions & Memberships	11,500	278	7,500	4,000
Capital Outlay	2	-	-	2
Other Uses	5,272	2,636	5,272	-
TOTAL EXPENDITURES	\$ 321,084	\$ 112,110	\$ 307,421	\$ 13,663
CURRENT YEAR	\$ (1,084)	\$ 703,116	\$ 617,579	\$ 618,663
Fund Balance Transfers	-			
Carryovers	-			
Contingencies	-			
Prior Year Encumbrances	1,084			
Budget Difference	\$ -			

Citywide Employee Cap For the Quarter Ending 3/31/2019

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	83	1	84
Downtown Investment Authority	7	2	5	7
Employee Services	42	42	0	42
Finance and Administration	105	101	4	105
Fire and Rescue	1,434	1,394	40	1,434
Human Rights Commission	7	7	0	7
Inspector General	9	9	0	9
Mayor's Office	28	23	5	28
Medical Examiner	31	28	3	31
Military Affairs and Veterans	14	14	0	14
Neighborhoods	210	194	16	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	3	2	5
Office of the Sheriff	3,230	3,024	206	3,230
Parks, Recreation and Community Services	259	251	8	259
Planning and Development	32	31	1	32
Public Libraries	310	299	11	310
Public Works	301	277	24	301
State Agency - Courts	2	2	0	2
Supervisor of Elections	31	29	2	31
Subfund Total	6,160	5,832	328	6,160

Subfund 015 PROPERTY APPRAISER	01-Oct-18	Oracle Position Control		
		Filled	Vacant	Total
Property Appaiser	115	107	8	115
Subfund Total	115	107	8	115

Subfund 016 CLERK OF THE COURT	01-Oct-18	Oracle Position Control		Total
		Filled	Vacant	
Clerk of the Court	35	30	5	35
Subfund Total	35	30	5	35

Subfund 017 TAX COLLECTOR	01-Oct-18	Oracle Position Control		Total
		Filled	Vacant	
Tax Collector	228	219	9	228
Subfund Total	228	219	9	228

Subfund 01A SPECIAL EVENTS	01-Oct-18	Oracle Position Control		Total
		Filled	Vacant	
Office of Sports and Entertainment	14	14	0	14
Subfund Total	14	14	0	14

Subfund 112 CONCURRENCY MANAGEMENT SYSTEM	01-Oct-18	Oracle Position Control		Total
		Filled	Vacant	
Planning and Development	6	5	1	6
Subfund Total	6	5	1	6

Subfund 121 AIR POLLUTION TAG FEE	01-Oct-18	Oracle Position Control		Total
		Filled	Vacant	
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		Total
		Filled	Vacant	
Neighborhoods	13	12	1	13
Subfund Total	13	12	1	13

Subfund 132 TOURIST DEVELOPMENT COUNCIL-SEC 111.	01-Oct-18	Oracle Position Control		Total
		Filled	Vacant	
City Council	2	2	0	2
Subfund Total	2	2	0	2

Subfund 154 HAZARDOUS WASTE PROGRAM	01-Oct-18	Oracle Position Control		Total
		Filled	Vacant	
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	23	7	30
Subfund Total	30	23	7	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	4	1	5
Subfund Total	5	4	1	5

Subfund 191 KIDS HOPE ALLIANCE	01-Oct-18	Oracle Position Control		
		Filled	Vacant	Total
Kids Hope Alliance	39	36	3	39
Subfund Total	39	36	3	39

Subfund 192 KIDS HOPE ALLIANCE GRANTS	01-Oct-18	Oracle Position Control		
		Filled	Vacant	Total
Kids Hope Alliance	12	9	6	15
Subfund Total	12	9	6	15

Subfund 1A1 COMMUNITY DEVELOPMENT		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Neighborhoods		18	15	3	18
Subfund Total		18	15	3	18

Subfund 1D1 HUGUENOT PARK - SEC 111.125		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
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		Total
			Filled	Vacant	
Parks, Recreation and Community Services		16	15	1	16
Subfund Total		16	15	1	16

Subfund 1DA CECIL FIELD COMMERCE CENTER-SEC 111.		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Parks, Recreation and Community Services		6	5	1	6
Subfund Total		6	5	1	6

Subfund 1F1 MISCELLANEOUS FEDERAL GRANTS		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Finance and Administration		4	1	3	4
Subfund Total		4	1	3	4

Subfund 1F2 PREPAID GRANTS		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Public Libraries		1	1	0	1
Subfund Total		1	1	0	1

Subfund 1F6 COMMUNITY SERVICES GRANTS		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Finance and Administration		4	4	0	4
Military Affairs and Veterans		6	4	2	6
Parks, Recreation and Community Services		69	66	5	71
Subfund Total		79	74	7	81

Subfund 1F7 JACKSONVILLE SHERIFF'S OFFICE GRANTS		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Office of the Sheriff		6	10	0	10
Subfund Total		6	10	0	10

Subfund 1F9 FIRE & RESCUE GRANTS		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	
Fire and Rescue		66	66	0	66
Subfund Total		66	66	0	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		Total
			Filled	Vacant	

State Agency - Courts		10	9	1	10
	Subfund Total	10	9	1	10

Subfund 412 OFF-STREET PARKING		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	

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		Total
			Filled	Vacant	

Finance and Administration		7	5	2	7
	Subfund Total	7	5	2	7

Subfund 441 SOLID WASTE DISPOSAL		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	

Public Works		116	105	11	116
	Subfund Total	116	105	11	116

Subfund 461 STORMWATER SERVICES		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	

Neighborhoods		6	6	0	6
Public Works		47	44	3	47
	Subfund Total	53	50	3	53

Subfund 511 FLEET MGMT - OPERATIONS		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	

Finance and Administration		108	82	26	108
	Subfund Total	108	82	26	108

Subfund 512 FLEET MGMT - VEHICLE REPLACEMENT		01-Oct-18	Oracle Position Control		Total
			Filled	Vacant	

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		Total
			Filled	Vacant	

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	62	7	69
Subfund Total	69	62	7	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	60	1	61
Subfund Total	61	60	1	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	7,264	457	7,721

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

3

Department	Change	Description
Kids Hope Alliance	3	Authorized on 2018-504-E Sch M: SAMSHA grant net +1 and 21st Century Community Learning Centers grant net +2

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

4

Department	Change	Description
Office of the Sheriff	4	Authorized on 2018-504-E Sch B: VOCA grant net +2 and Authorized on 2019-046-E net +2