



**Council Auditor's Office**

**City of Jacksonville General Government  
Quarterly Summary for the Nine Months Ended June 30, 2020**

**August 24, 2020**

**Report #836**

**Released on: August 24, 2020**

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



August 24, 2020

Special Report #836

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 nine months ended June 30, 2020 for the City. The City's Finance and Administration Department prepared and submitted this unaudited report to the Council Auditor's Office. This report is not audited by the Council Auditor's Office, but rather is 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 fund and the number of filled full time positions at the close of the quarter (shown on pages 65 through 73).

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 was to submit their report to the Council Auditor on or before July 30, 2020 and we are to submit the consolidated financial report by August 15, 2020. Municipal Code Section 106.422(a) requires the report be submitted in the form specified by the Council Auditor. The City submitted its report on July 30, 2020, but the quarterly financial report did not include balance sheet information or the schedule of General Fund/General Services District Revenues by Source and it did not reflect balances for the Reserve for Prior Year Encumbrances due to the conversion to 1Cloud, the City's new enterprise resource planning system. On August 12, 2020, we received the balance sheet information from the Finance and Administration Department. After performing our review of the City's report, we are issuing this report on August 24, 2020. We issued Report #835, which was the quarterly summary report for the Independent Agencies, on August 14, 2020.

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 on pages 18 through 20 of the report. Expenditures by department are presented on page 21. Further detail is provided on page 22 for all departments that are projected to incur an unfavorable variance.

### **General Fund / General Services District (Fund 00111)**

The Finance Department's report shows that the City is projected to experience an overall unfavorable budget variance of approximately \$4.5 million within the General Fund/General Services District (GF/GSD). Revenues are projected to be \$16.4 million less than budgeted and expenditures are projected to be \$11.9 million less than budgeted. The Finance Department's projections presume that overtime and other costs related to the COVID-19 response will be reimbursed by the Federal Emergency Management Agency (FEMA) and therefore, these expenses are not included within these projections.

### **GF/GSD (Fund 00111) – Revenues (page 19)**

The projected unfavorable variance of \$16,357,383 in GF/GSD total revenue is mostly driven by an unfavorable variance in State Shared Revenue. Additional revenue variances are discussed below and explained in further detail on pages 8-9.

State Shared Revenue is projected to incur an unfavorable variance of \$21,508,254 due to the economic impact of the COVID-19 pandemic. The largest contributor to this variance is the Half Cent Sales Tax, which the Finance Department projected will incur an unfavorable variance of \$12,747,597, which is a 10% reduction from fiscal year 2018/19 actual revenue.

Charges for Services are projected to incur an unfavorable variance of \$2,523,607. The largest contributors to this variance are revenues within the Sheriff's Office (\$1.2 million unfavorable variance), JFRD (\$747,162 unfavorable variance), and the Planning and Development Department (\$424,625 unfavorable variance). Shortfalls in Charges for Services revenues resulting from the fee moratoriums approved by Ordinance 2020-235-E are intended to be addressed through CARES Act funding appropriated for those purposes.

Ad Valorem Taxes are projected to experience a favorable variance of \$4.7 million due to final property values being higher than preliminary values.

Investment Pool Earnings are projected to experience a favorable variance of \$2,060,984. Investment pool earnings were budgeted using an interest rate of 2.12% and the Treasury Division reported actual returns through June 30 of 3.29%.

### **GF/GSD (Fund 00111) – Expenditures (pages 19-20)**

The GF/GSD expenditure variances are projected to net to an overall favorable variance of \$11,893,041. The largest drivers of the projected favorable variance are Internal Service Charges, Professional and Contractual Services, and Personnel Costs, net of the lapse. Further explanation of these variances is provided below and on pages 9-10.

Internal Services Charges are projected to incur a favorable variance of \$4,542,371. Of the total amount, the Sheriff's Office totals approximately \$3.0 million (mostly related to fleet charges) and the Fire and Rescue Department totals approximately \$1.2 million (mostly related to fleet and radio charges).

Professional and Contractual Services are projected to incur a favorable variance of \$3,129,110. Of the total amount, the Sheriff's Office totals \$1.7 million, mostly related to the contracts for health and food services at the pre-trial detention facility. According to the Sheriff's Office, the current year jail population has decreased on average 10% during the COVID-19 pandemic, leading to a decrease in pharmacy costs, a component of the health services contract, and food costs. Additionally, the contractual increase in the health services contract was budgeted at a higher rate than the actual cost, which also contributes to the favorable variance. Other departments that are projected to incur favorable variances in Professional and Contractual Services include Employee Services (\$372,516), Planning and Development (\$314,568), Downtown Investment Authority (\$290,634), and Parks, Recreation and Community Services (\$263,993).

### **GF/GSD (Fund 00111) – Expenditures by Department (page 21)**

The schedule on page 21 presents GF/GSD expenditures by department. Five departments are projected to incur unfavorable variances: Courts, State Attorney's Office, Office of the Inspector General, Public Defender, and Jacksonville Citywide Activities. The unfavorable variances for these departments are explained in further detail on page 22.

### **Other Funds**

Our review consisted of the GF/GSD and 21 other funds. We would like to draw attention to several of these funds. Of the 21 other funds reviewed, six are projected to incur an unfavorable variance (Funds 15104-Building Inspection, 41102-Public Parking, 42101-Motor Vehicle Inspection, 47101-City Venues-City, 47102-City Venues-ASM, and 56101-Self Insurance). One fund presented in this report (Fund 43101-Solid Waste Disposal) is projected to experience a favorable variance but required a General Fund loan in order to balance budgeted revenues and expenditures.

### **Property Appraiser (Fund 00191)**

The schedule for Fund 00191 shows a projected favorable budget variance of \$518,997 for the fiscal year mostly due to expenditures being less than budgeted. The balance sheet reflects a negative cash balance of (\$926,280) as of June 30, 2020. The negative cash position is due to the timing of when the General Fund/GSD intrafund transfer was posted. As of June 30, 2020, only half of the transfer in from the General Fund/GSD had posted to Fund 00191. The remaining balance of \$5,579,921 was transferred in July, correcting the negative cash balance.

### **Tax Collector (Fund 00193)**

The schedule for Fund 00193 shows a projected favorable budget variance of \$141,512 for the fiscal year due to expenditures being less than budgeted. The Finance Department's report shows a projected unfavorable variance of \$57,306 within Charges for Services revenue. Our analysis projects a larger unfavorable variance in Charges for Services revenue for the fiscal year, specifically within driver's license renewal fees, license plate tag/title fees, and collection fees-delinquent tax sales. Based on our review, it appears that the revenue shortfall could result in a total unfavorable variance of approximately \$1.2 million for the fiscal year.

### **Building Inspection (Fund 15104)**

The schedule for Fund 15104 shows a projected unfavorable budget variance of \$3,727,475 for the fiscal year due to projected revenue shortfalls. Ordinance 2020-235-E, enacted in April, imposed a temporary moratorium on certain building inspection permit fees for a period of six months unless repealed earlier by City Council, and designated \$5,000,000 from CARES Act funding to cover the cost of the moratorium specifically related to building inspection fees. However, Ordinance 2020-243-E later appropriated the \$5,000,000 to the Mortgage, Rent and Utility Relief Program, with the intent that fund balance within the Building Inspection Fund would be sufficient to absorb the financial impact of the fee moratorium. Based on the Finance Department's projections, the Building Inspection Fund will have an available fund balance of more than \$16 million at fiscal year-end, even after covering the revenue shortfalls from the moratorium.

### **Public Parking (Fund 41102)**

The schedule for Fund 41102 shows a projected unfavorable budget variance of \$392,730 for the fiscal year due to projected revenue shortfalls. Total revenue is projected to incur an unfavorable variance of \$773,570, mostly due to projected unfavorable variances of \$418,943 in daily parking fees and \$173,048 in net parking fines resulting from reduced traffic downtown and people working from home. Ordinance 2020-235-E, enacted in April, authorized discounted parking rates for users of City-owned parking facilities for a period of six months unless repealed earlier by City Council. Revenue shortfalls resulting from the moratorium will be recovered through CARES Act dollars received by the City and appropriated for COVID-19 economic stimulus response measures.

### **Motor Vehicle Inspection (Fund 42101)**

The schedule for Fund 42101 shows a projected unfavorable budget variance of \$91,051 for the fiscal year due to projected revenue shortfalls in inspection fees, a component of Charges for Services. The unfavorable variance of \$150,622 in total revenue is somewhat offset by a projected favorable variance of \$59,571 in total expenditures.

### **Solid Waste Disposal (Fund 43101)**

The schedule for Fund 43101 shows a projected favorable budget variance of \$1,366,154 for the fiscal year, mostly due to a projected favorable variance in Commercial Tipping Fees, a component of Charges for Services. While commercial tipping fees were waived as a result of the fee moratoriums approved by Ordinance 2020-235-E, the projection includes being made whole through CARES Act funding. The fiscal year 2019/20 approved budget for Fund 43101 includes a General Fund Loan of \$4,162,443 to fund the annual operations of the fund, which is part of an overall outstanding loan amount of \$12,760,064.

### **City Venues - City (Fund 47101)**

The schedule for Fund 47101 shows a projected unfavorable variance of \$2,943,290 for the fiscal year, mostly due to revenue shortfalls. Bed/Tourist Development Tax revenue is expected to incur an unfavorable variance of \$2.8 million due to decreased hotel stays as a result of COVID-19. The



**Self Insurance (Fund 56101)**

The schedule for Fund 56101 shows a projected unfavorable variance of \$3.4 million for the fiscal year, mostly due to projected unfavorable variances in Paid Loss and Change in Liability, which are both components of Insurance Costs and Premiums.

**Group Health (Fund 56201)**

The schedule for Fund 56201 shows a projected favorable variance of \$6.6 million for the fiscal year, mostly due to a projected favorable variance within Claims Paid, a component of Insurance Costs and Premiums expenditures. The FOP and IAFF unions separated from the City’s health plan effective January 1, 2020. Due to this separation, Claims Paid expenditures are projected to be less than budgeted and Charges for Services: Insurance Premiums are projected to be less than budgeted since the employee contributions are no longer paid into and out of the Group Health fund for FOP and IAFF members. While the fund is projected to incur a favorable budget variance of \$6.6 million, actual expenditures are projected to exceed actual revenue by \$6.5 million for the fiscal year which indicates an issue with rates not being in line with actual cost, and is the cause for the transfer from fund balance to balance the fiscal year 2019/20 budget.

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**DEBT RATINGS**

In an effort to monitor any significant changes in debt ratings on outstanding debt issued by the City, we asked that the Director of Finance to provide rating information on a quarterly basis. There were no changes to the debt ratings of the City during the third quarter.

Please refer to page 16 for a detailed list of individual bond ratings.

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**FINANCIAL REPORTS**

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

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**EMPLOYEE CAPS**

Employee Cap Report

Citywide Employee Cap Summary of Changes

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Respectfully submitted,

*Kim Taylor*

Kim Taylor, CPA  
Council Auditor



ONE CITY. ONE JACKSONVILLE.

## MEMORANDUM

**TO: Kim Taylor, CPA**  
Council Auditor

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

**SUBJECT: Financial Summaries for the Nine Months Ending June 30, 2020**

**DATE: July 30, 2020**

In accordance with code section 106.421, we are forwarding quarterly financial summaries for the nine months ending June 30, 2020 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.

### **00111 - GENERAL FUND OPERATING:**

As of June 30, the General Fund Operating fund has a year-end projected overall unfavorable variance of \$4.46 million.

#### *REVENUES*

Overall, revenues are projected to underperform budget by \$16,357,383. Ad Valorem Taxes are projected to outperform budget by \$4,698,825.

Utility Service Tax is projected to outperform budget by \$755,408.

755,408	
Title	Variance
JEA - Electric / Water	1,050,865
All Other	(295,457)

Other Taxes are projected to underperform budget by \$752,846.

(752,846)	
Title	Variance
Local Business Tax - Other	(3,004)
Local Business Tax - County	(67,553)
9th Cent Diesel Fuel Tax	(305,188)
Local Business Tax - City	(377,101)

Franchise Fees are projected to outperform budget by \$833,806.

833,806

Title	Variance
Franchise Fee - Electric	321,303
Franchise Fee - Water	310,800
Franchise Fee - Sewer	224,993
All Other Accounts	(23,290)

State Shared Revenue is projected to underperform budget by \$21,508,254.

(21,508,254)

Title	Variance
Municipal Fuel Tax Refund FS 206.41 (4)	514,019
County Fuel Tax - F.S. 206.41 1B	(799,141)
State Shared Revenue - 8th Cent Gas	(1,220,880)
State Shared Revenue - County	(3,347,023)
State Shared Revenue - Municipal Sales Tax	(3,937,037)
1/2 Cent Sales Tax - F.S. 202.18 2C	(12,747,597)
All Other Accounts	29,405

Charges for Services are projected to underperform budget by \$2,523,607.

(2,523,607)

Title	Variance
Medical Examiner: Net Revenue	306,190
JSO: Alarm Permit Fees	(93,055)
JSO: Sheriff's Fines and Estreatures	(98,169)
JSO: Property Room Fund	(113,843)
Planning & Dev. Comprehensive Amendment Fee	(144,534)
JSO: Reimbursement from Independent Agencies	(177,519)
JSO: Off Duty Reimbursement	(204,211)
Planning & Dev. Zoning and Rezoning Fees	(280,601)
Indirect Cost Recovered General Government	(304,611)
JSO: Civil Income Individuals	(355,345)
JFRD: Fire Protection Inspection Fee	(582,187)
All Other Accounts	(475,722)

Revenue From City Agencies is projected to underperform budget by \$1,183,581, the main driver of which is overtime reimbursement from ASM of \$1,121,309.

Net Transport Revenue is projected to outperform budget by \$1,471,236.

Investment Pool / Interest Earnings is projected to outperform budget by \$2,060,984.

#### *EXPENDITURES*

Overall, expenditures are projected to have a net favorable variance of \$11,893,041.

Personnel costs, net of the salary and benefit lapse, are projected to have a net favorable variance of \$2,387,322.

Internal Service Charges have a net projected favorable variance of \$4,542,371. The main drivers of which are favorable variances in fleet charges for parts, oil and gas of \$2,908,629 and service of \$943,048.

Professional and Contractual Services have a projected net favorable variance of \$3,129,110.

3,129,110

Title	Variance
Contractual Services - JSO Health Services	801,542
Contract Food Services - Jail	465,408
Professional Services - Employee Services	357,689
Security /Guard Service - JSO	331,984
Professional Services - Planning and Development	314,568
Professional Services - DIA	290,634
All Other Line Items	567,285

Other Operating Expenses have a projected net favorable variance of \$1,882,008.

1,882,008

Title	Variance
Repair / Maintenance and Other Operating Supplies	567,255
JSO: Travel and Training	297,963
Hardware / Software Maintenance and Licenses	189,965
Clothing, Uniforms and Safety Equipment	177,748
Repairs and Maintenance	158,688
All Other Accounts	490,389

**OTHER GENERAL FUND SUBFUNDS:**

**00191 – PROPERTY APPRAISER**

The subfund overall has a projected favorable variance of \$518,997. Revenues are projected to outperform budget by \$24,402, the main driver of which is Investment Pool / Interest Earnings of \$17,551. Expenditures are projected to have a net favorable variance of \$494,595, the main drivers of which are favorable variances in personnel costs, net of the salary and benefit lapse, of \$225,387 and a \$121,603 favorable variance in Professional and Contractual Services.

**00192 - CLERK OF THE COURT**

The subfund overall has a projected favorable variance of \$388,592. Revenues are projected to outperform budget by \$140,861. Charges for Services are projected to outperform budget by \$98,375 and Investment Pool / Interest Earnings are projected to outperform budget by \$42,486. Expenditures are projected to have a net favorable variance of \$247,731, the main driver of which is a favorable variance in personnel costs, net of the salary and benefit lapse, of \$203,062.

**00193 – TAX COLLECTOR**

The subfund overall has a projected favorable variance of \$141,512. Revenues are projected to underperform budget by \$23,346. Expenditures are projected to have a net favorable variance of \$164,858, the main driver of which is a favorable variance in personnel costs, net of the salary and benefit lapse, of \$173,033.

**00113 – SPECIAL EVENTS – GENERAL FUND**

The subfund overall has a projected favorable variance of \$317,869. Revenues are projected to outperform budget by \$11,259. Expenditures are projected to have a net favorable variance of \$306,610, the main driver of which is a favorable variance in personnel costs, net of the salary and benefit lapse, of \$181,866.

## **SPECIAL REVENUE FUNDS:**

### **15104 – BUILDING INSPECTION**

The subfund overall has a projected unfavorable variance of \$3.7 million. Revenues are projected to underperform budget by \$4,448,479. Inspection Fees are projected to underperform budget by \$3,911,411. Charges for Services are projected to underperform budget by \$645,591. Investment Pool / Interest Earnings are projected to outperform budget by \$256,231. Expenditures are projected to have a net favorable variance of \$721,004. Internal Service Charges are projected to have a \$525,668 net favorable variance, the main driver of which is computer system maint / security of \$443,674.

### **10901 – KIDS HOPE ALLIANCE FUND**

The subfund overall has a projected favorable variance of \$453,682. Revenues are projected to outperform budget by \$155,905, the driver of which is Investment Pool / Interest Earnings. Expenditures are projected to have a net favorable variance of \$297,777. Personnel costs, net of the salary and benefit lapse, have a projected favorable variance of \$49,779. Professional and Contractual Services has a projected favorable variance of \$79,777. Other Operating Expenses has a projected net favorable variance of \$133,689, the main drivers of which are dues / subscriptions of \$36,912 and miscellaneous services / charges of \$22,750.

## **ENTERPRISE FUNDS:**

### **41102 – PUBLIC PARKING**

The subfund overall has a projected unfavorable variance of \$392,730. Revenues are projected to underperform budget by \$773,570. Charges for Services has a net unfavorable variance of \$571,925, the main driver of which is a net unfavorable variance in daily parking fees of \$419,943. Fines and Forfeits has a net unfavorable variance of \$187,218, the main driver of which is a net unfavorable variance in parking fines of \$173,048. Expenditures are projected to have a net favorable variance of \$380,840. Personnel costs, net of the salary and benefit lapse, have a projected favorable variance of \$70,374. Other Operating Expenses have a net projected favorable variance of \$262,820, the main driver of which is repairs and maintenance with a projected favorable variance of \$178,475.

### **42101 – MOTOR VEHICLE INSPECTION**

The subfund overall has a projected unfavorable variance of \$91,051. Revenues are projected to underperform budget by \$150,622. Net vehicle inspection revenue is projected to have a \$150,343 unfavorable variance due to school bus inspections, as seen in Charges for Services. Expenditures are projected to have a net favorable variance of \$59,571, the main driver of which are personnel costs, net of the salary and benefit lapse, which have a projected favorable variance of \$56,672.

### **43101 - SOLID WASTE DISPOSAL**

The subfund overall has a projected favorable variance of \$1,366,154. Revenues are projected to outperform budget by \$1,192,481. Charges for Services has a projected favorable variance of \$1,237,229, the main driver of which are commercial tipping fees of \$2,231,929. This is somewhat offset by unfavorable variances in host fees of \$345,051, residential tipping fees of \$362,446 and beaches interlocal tipping fees of \$353,045. Miscellaneous Revenue has a net projected unfavorable variance of \$283,560, the main driver of which is the sale of recyclable products of \$288,350. Investment Pool / Interest Earnings has a projected favorable variance of \$267,896. Expenditures are projected to have a net favorable variance of \$173,673. Personnel costs, net of the salary and benefit lapse, have a projected favorable variance of \$174,471.

### **44101 - STORMWATER SERVICE**

The subfund overall has a projected favorable variance of \$465,199. Revenues are projected to outperform budget by \$67,300, the main driver of which are Investment Pool / Interest Earnings of \$118,233. Expenditures are projected to have a net favorable variance of \$397,899, the main driver of which are personnel costs of \$400,467.

**47101 – CITY VENUES - CITY**

The subfund overall has a projected unfavorable variance of \$2.9 million. Revenues are projected to underperform budget by \$4.37 million. Bed / Tourist Development Tax revenue has a projected unfavorable variance of \$2,768,533. Miscellaneous Revenue has a projected unfavorable variance of \$1,452,328, the main driver of which is a \$1,458,264 unfavorable variance in supplemental rental of city facilities. Expenditures are projected to have a net favorable variance of \$1,425,742. Other Operating Expenses has a projected net favorable variance of \$944,210 due to net utility costs. Debt Service has a projected net favorable variance of \$399,154 due to debt service interest costs. The table provided details the variance by venue.

Venue	(4,369,032)			1,425,742		
	Revenue			Expenditures		
	Revised Budget	Projection	Variance	Revised Budget	Projection	Variance
Subfund Level	16,439,973	16,539,061	99,088	13,604,036	13,604,036	0
Subfund Level - Debt			0	10,450,264	10,051,110	399,154
Baseball Stadium	197,760	197,760	0	508,202	424,886	83,316
Convention Center	0	0	0	805,840	753,457	52,383
Municipal Stadium	15,493,874	11,025,754	(4,468,120)	4,444,064	3,784,273	659,791
Performing Arts Center	0	0	0	913,325	898,428	14,897
Ritz Theater	0	0	0	93,373	84,970	8,403
Arena	540,750	540,750	0	2,687,370	2,479,572	207,798

**47102 – CITY VENUES – ASM**

The subfund overall has a projected unfavorable variance of \$789,258. The table provided details the variance by venue.

Venue	(4,321,746)			3,532,488		
	Revenue			Expenditures		
	Revised Budget	Projection	Variance	Revised Budget	Projection	Variance
Subfund Level	12,633,961	12,665,725	31,764	0	0	0
Baseball Stadium	366,085	574,438	208,353	1,255,939	1,191,113	64,826
Convention Center	2,297,895	1,252,663	(1,045,232)	3,373,879	2,718,958	654,921
Daily's Place	1,695,760	847,050	(848,710)	1,630,249	694,295	935,954
Municipal Stadium	3,996,746	3,845,024	(151,722)	14,767,156	13,621,694	1,145,462
Performing Arts Center	3,101,660	1,864,295	(1,237,365)	3,334,216	2,598,901	735,315
Ritz Theater	189,912	82,352	(107,560)	1,105,234	716,646	388,588
Arena	10,597,259	9,425,985	(1,171,274)	9,412,605	9,805,183	(392,578)

**INTERNAL SERVICE FUNDS:**

**51101 – MOTOR POOL**

The subfund overall has a projected favorable variance of \$176,234. Revenues are projected to underperform budget by \$4.46 million, the main driver of which is a projected unfavorable variance in Internal Service Revenue of \$4,491,024. Expenditures are projected to have a net favorable variance of \$4.63 million. Personnel costs, net of the salary and benefit lapse, are projected to have a favorable variance of \$920,316. Other Operating Expenses have a projected net favorable variance of \$3,720,414, the main driver of which is a \$3.98 million favorable variance in fuel.

**52101 – COPY CENTER**

The subfund overall has a projected favorable variance of \$89,286. Expenditures are projected to have a net favorable variance of \$88,837. The main driver of which is printing and binding of \$99,818, as seen in Other Operating Expenses.

### **53101 – INFORMATION TECHNOLOGIES**

The subfund overall has a projected favorable variance of \$179,282. Revenues are projected to underperform budget by \$639,448. Internal Service Revenue is projected to have an unfavorable variance of \$764,084. Investment Pool / Interest Earnings has a projected favorable variance of \$122,847. Expenditures are projected to have a net favorable variance of \$818,730. Personnel costs, net of the salary and benefit lapse, are projected to have a favorable variance of \$311,379. Professional and Contractual Services have a projected favorable variance of \$279,512, the main driver of which are software hosting services. Other Operating Expenses has a projected favorable variance of \$225,710, the main driver of which is hardware / software licensing and maintenance of \$158,334.

### **53102 – RADIO COMMUNICATION**

The subfund overall has a projected favorable variance of \$60,430. Revenues are projected to underperform budget by \$105,495. Internal Service Revenue has a projected unfavorable variance of \$356,891. Debt Funding: Debt Management Fund shows a favorable variance of \$241,297 in anticipation of a debt management fund loan which will cover prior year debt funded capital, seen in Capital Outlay – Debt Funded, that was carried over into FY 20. Expenditures are projected to have a net favorable variance of \$165,925. Other Operating Expenses has a projected favorable variance of \$74,411, the main driver of which is a \$54,360 favorable variance in repairs / maintenance. Debt Management Fund Repayments has a projected favorable variance of \$85,077.

### **55101 – OFFICE OF GENERAL COUNSEL**

The subfund overall has a projected favorable variance of \$759,332. Revenues are projected to outperform budget by \$3,555. Expenditures are projected to have a net favorable variance of \$755,777, the main driver of which are personnel costs, net of the salary and benefit lapse, which are projected to have a net favorable variance of \$694,136. Other Operating Expenses has a projected net favorable variance of \$112,925.

### **56101 – SELF INSURANCE**

The subfund overall has a projected unfavorable variance of \$3.4 million. Revenues are projected to outperform budget by \$2,212,097. Charges for Services has a projected net variance of \$606,560, the main driver of which is a \$491,287 favorable variance in excess workers compensation insurance reimbursement. Charges for Services: Insurance Premiums are projected to outperform budget by \$454,816. Investment Pool / Interest Earnings has a projected favorable variance of \$1,150,648. Expenditures are projected to have a net unfavorable variance of \$5.62 million. The main driver of which is a projected unfavorable variance of \$5.7 million in Insurance Costs and Premiums. Of that amount, change in liability is projected to come in over budget by \$2,873,570 and paid loss is projected to come in over budget by \$2,874,723.

### **56201 – GROUP HEALTH**

The subfund overall has a projected favorable variance of \$6,642,546. Revenues are projected to underperform budget by \$9.2 million. Charges for Services: Insurance Premiums are projected to underperform budget by \$9,762,543. Investment Pool / Interest Earnings are projected to outperform budget by \$549,303. Expenditures are projected to have a net favorable variance of \$15.8 million, the driver of which is Insurance Costs and Premiums which have a net projected favorable variance of \$15,964,817.

### **56301 - INSURED PROGRAMS**

The subfund overall has a projected favorable variance of \$668,158. Revenues are projected to outperform budget by \$321,938. Charges for Services has a projected favorable variance of \$119,000, the main driver of which is recoveries of damages. It should be noted that this favorable variance is offset by a reciprocal unfavorable expense variance in Insurance Costs and Premiums. Charges for Services: Insurance Premiums has a projected favorable variance of \$153,039. Expenditures are projected to have a net favorable variance of \$346,220, the main driver of which is a \$317,537 favorable variance in Insurance Costs and Premiums. The net favorable variance in Insurance Costs and Premiums is being driven by a projected \$452,185 favorable variance in insurance loss deductible activity offset somewhat by an unfavorable variance of \$119,000 in recoveries from damages payments, as mentioned above.

## **54101 – PUBLIC BUILDING ALLOCATIONS**

The subfund overall has a projected favorable variance of \$588,961. Revenues are projected to underperform budget by \$19,939. Expenditures are projected to have a net favorable variance of \$608,900. Other Operating Expenses has a projected favorable variance of \$543,100, the main drivers of which are utilities of \$492,358.

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.

*Prepared by: Angela Moyer, Budget Officer*

## **EARNINGS ON INVESTMENTS**

The Operating Portfolio generated a net of fees return of positive 2.60% for the quarter ending June 30, 2020, which outperformed the Blended Benchmark by 0.96%. Performance of the portfolio over the last year was positive 4.45%, after fee deductions. During the past three and five years, the portfolio earned an average net annual return of 3.26% and 2.63%, respectively. The Operating Portfolio continues to outperform its benchmark during the long term.

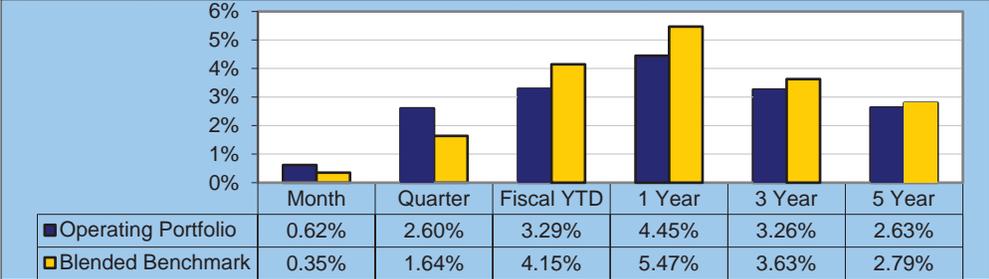
Global markets sharply bounced back from the 1st quarter 2020 Covid-19 selloff. The bull market was fueled by the massive global stimulus distributed by governments, the partial reopening of the economy, and hopes of a vaccine for the novel coronavirus, Covid-19. Global governments continue to support their economies by providing historic stimulus. Unfortunately, Covid-19 continues to unleash an unexpected global pandemic. As of late July, nearly 3.81 million people have caught the virus and approximately 140,000 people have succumbed to the disease in the United States. Worldwide, there are 14.6 million confirmed Covid-19 cases with nearly 600,000 associated deaths.

The United States has maintained the Fed Funds rate of 0.25% with a target of 0.00% to 0.25%, which directly impacts U.S. interest rates. In addition, the U.S. Government is providing liquidity by aggressively buying various rated bonds on the open market. The U.S. Government is preparing another round of Covid-19 stimulus for the second half of 2020. The financial response of the US government is historic and has greatly exceeded the global financial crisis response of 2007-2008.

The yields of a 30-year Treasury bond and 10-year treasury note are trading at historical lows. Ten-year treasuries started the quarter yielding 0.698% and ended the quarter at 0.66%. The 30-year Treasury note started the quarter yielding 1.35% and ended the quarter at 1.41%. The Barclays U.S. Aggregate Index returned 2.90% over the previous three months, while the ICE BofAML US Treasury Notes 0-1 Year Index lost 0.01% over the same period.

As we move into the third quarter, we continue to monitor potential sources of volatility. We expect the fixed income market to remain challenged due to the lingering Covid-19 virus, zero interest rates around the world, high unemployment, and partially shuttered global economies. 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)



**Bond Ratings - City of Jacksonville**  
**As of June 30, 2020**

<b>BOND CLASSIFICATION</b>	<b>FROM</b>	<b>TO</b>	<b>MOODY'S</b>	<b>S&amp;P</b>	<b>FITCH</b>
<b>Issuer Credit Rating (Implied GO)</b>	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
<b>Covenant Bonds</b>	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-
<b>Revenue Bonds</b>	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-
	<b>Better Jacksonville Plan</b>	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+
<b>Commercial Paper Notes</b>		2002	2003	n/a	n/a
	2004	2009	n/a	A-1+	n/a
	2010	2013	P-1	n/a	n/a
	2013	Current	n/a	A-1	F1

## Bond Ratings 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

00111-General Fund Operating

<b>ASSETS</b>		<b>LIABILITIES</b>	
Pooled Cash and Investments	363,236,048	Current Liabilities	18,892,968.49
Taxes and other Receivable, Net	18,385,142	Other Liabilities	36,865,732.75
Due from Other Government Units	97,283,426	Deferred Inflows	<u>179,850.56</u>
Inventories	4,809,812	<b>TOTAL LIABILITIES</b>	<b><u>55,938,551.80</u></b>
Other Current Assets	36,878,544		
	<hr/>		
	<b>520,592,971</b>		
	<hr/> <hr/>		
<b>TOTAL ASSETS</b>			
		<b>FUND EQUITY</b>	
		Beginning of Year	228,462,497
		Current Yr Less Encumbrances	193,271,271
		Reserves and Encumbrances	<u>42,920,652</u>
		<b>TOTAL FUND EQUITY</b>	<b><u>464,654,419</u></b>
		<b>TOTAL LIABILITIES FUND EQUITY</b>	<b><u>520,592,971</u></b>

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

00111 General Fund Operating

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Ad Valorem Taxes	690,634,612	691,207,713	695,333,437	4,698,825
Utility Service Tax	92,370,886	59,101,644	93,126,294	755,408
Communication Service Tax	28,942,751	17,569,149	29,281,471	338,720
Other Taxes	8,668,036	7,765,445	7,915,190	(752,846)
Permits and Fees	420,000	275,158	279,730	(140,270)
Inspection Fees	0	31	31	31
Franchise Fees	40,853,239	23,277,272	41,687,045	833,806
Impact Fees and Special Assessments	0	399,463	399,463	399,463
Intergovernmental Revenue	640,163	360,930	596,716	(43,447)
State Shared Revenue	181,808,809	107,612,133	160,300,555	(21,508,254)
Charges for Services	26,338,388	17,678,789	23,814,781	(2,523,607)
Internal Service Revenue	0	49,572	0	0
Revenue From City Agencies	5,743,121	3,228,884	4,559,540	(1,183,581)
Net Transport Revenue	22,818,541	39,625,438	24,289,777	1,471,236
Fines and Forfeits	1,446,754	897,662	1,253,312	(193,442)
Miscellaneous Revenue	14,785,210	12,808,990	14,407,158	(378,051)
Investment Pool / Interest Earnings	4,831,434	6,894,945	6,892,418	2,060,984
Debt Funding: Debt Management Fund	433,333	0	433,333	0
Transfers From Other Funds	3,587,725	1,857,014	3,633,537	45,812
General Fund Loan	9,158,558	4,579,279	9,158,558	0
Contribution From Local Units	127,674,952	74,571,078	127,436,782	(238,170)
<b>TOTAL REVENUE</b>	<b>1,261,156,511</b>	<b>1,069,760,591</b>	<b>1,244,799,129</b>	<b>(16,357,383)</b>
<b>EXPENDITURES</b>				
Salaries	467,026,575	332,884,919	461,772,447	5,254,128
Salary & Benefit Lapse	(8,223,367)	0	0	(8,223,367)
Pension Costs	173,624,622	128,053,143	169,714,910	3,909,712
Employer Provided Benefits	85,801,269	62,620,123	84,354,420	1,446,849
Internal Service Charges	124,513,073	81,252,147	119,970,702	4,542,371
Inter-Departmental Billing	313,926	0	251,653	62,273
Insurance Costs and Premiums	9,595,623	7,814,460	9,647,402	(51,779)
Professional and Contractual Services	64,052,297	32,063,442	60,923,187	3,129,110
Other Operating Expenses	86,761,734	49,578,647	84,879,726	1,882,008
Library Materials	4,522,776	2,951,840	4,522,776	0
Capital Outlay	6,443,318	1,691,775	6,442,630	688
Capital Outlay - Debt Funded	433,902	415,969	433,333	569
Debt Service	48,106,464	30,848,857	48,106,464	0
Fiscal and Other Debt Fees	59,175	0	59,175	0
Payment to Fiscal Agents	4,815,393	3,473,320	4,901,377	(85,984)
Debt Management Fund Repayments	41,824,478	30,815,113	41,829,665	(5,187)
Grants, Aids & Contributions	62,552,931	51,695,585	62,521,279	31,652
Supervision Allocation	(1,427,425)	(698,747)	(1,427,425)	0

Indirect Cost	1,676,644	1,257,483	1,676,644	0
Transfers to Other Funds	120,066,607	69,323,404	120,066,607	0
General Fund - Loan / Loan Repayment	12,760,064	6,380,032	12,760,064	0
TOTAL EXPENDITURES	<u>1,305,300,078</u>	<u>892,421,511</u>	<u>1,293,407,037</u>	<u>11,893,041</u>
CURRENT YEAR	(44,143,567)	177,339,080	(48,607,908)	(4,464,341)
FUND BALANCE TRANSFERS	36,830,906			
CARRYOVERS	0			
CONTINGENCIES	(2,125,506)			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>(9,438,167)</u>			

Quarterly Financial Summary  
For the Quarter Ended June 30, 2020

General Fund Operating Fund Expenditures by Department	Revised Budget	Projection	Variance Favorable (Unfavorable)
Advisory Boards And Commissions	555,602	538,443	17,159
City Council	13,768,813	13,644,312	124,501
Courts	4,410,128	4,444,351	(34,223)
Downtown Investment Authority	1,778,606	1,462,320	316,286
Employee Services	12,078,206	11,380,520	697,687
Executive Office of the Mayor	4,603,588	4,495,839	107,749
Finance and Administration	13,874,878	13,396,950	477,927
Fire and Rescue-Center	268,960,850	266,505,218	2,455,631
Health Administrator	1,146,142	1,146,141	1
Jacksonville Human Rights Commission	801,698	779,472	22,226
Jax Citywide Activities	315,298,525	319,007,377	(3,708,852)
Jacksonville Sheriff's Office			
JSO: Corrections	124,085,565	120,873,944	
JSO: Executive Office of the Sheriff	6,302,389	6,271,270	
JSO: Investigations & Homeland Security	72,855,808	74,338,216	
JSO: Patrol & Enforcement	203,184,908	199,334,962	
JSO: Personnel & Professional Standards	24,173,455	22,662,362	
JSO: Police Services	54,294,725	52,794,563	
Total Jacksonville Sheriff's Office			8,621,533
Medical Examiner	5,447,266	5,447,106	159
Military Affairs and Veterans	1,325,382	1,288,668	36,714
Neighborhoods	22,492,965	22,336,759	156,206
Office of Economic Development	1,846,974	1,781,663	65,311
Office of Ethics	416,259	411,498	4,761
Office of General Counsel-Center	169,843	151,778	18,065
Office of State's Attorney	1,999,205	2,027,402	(28,197)
Office of the Inspector General	1,056,105	1,135,525	(79,420)
Parks, Recreation & Community Services	47,462,819	47,218,350	244,469
Planning and Development	4,244,000	3,886,359	357,642
Public Defender's	2,420,643	2,423,487	(2,844)
Public Library	36,013,282	35,054,398	958,883
Public Works	49,451,070	49,090,711	360,359
Supervisor of Elections	8,780,380	8,077,071	703,308
	1,305,300,078	1,293,407,037	11,893,041

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

GENERAL FUND OPERATING FUND  
EXPENDITURES BY DEPARTMENT SUPPLEMENTAL DETAIL

Courts

Unfavorable Variance:	(34,223)	<u>Variance</u>
Personnel Costs		6,585
Operating and Capital Outlay		19,028
Internal Service Charges - ITD		(55,064)
Internal Service Charges - Other		(4,772)

Office of State's Attorney

Unfavorable Variance:	(28,197)	<u>Variance</u>
Operating and Capital Outlay		1,791
Internal Service Charges - ITD		(29,988)
Internal Service Charges - Other		0

Office of Inspector General

Unfavorable Variance:	(79,420)	<u>Variance</u>
Personnel Costs		(101,219)
Operating and Capital Outlay		21,611
Internal Service Charges		188

Public Defender's

Unfavorable Variance:	(2,844)	<u>Variance</u>
Operating and Capital Outlay		8,452
Internal Service Charges - ITD		(14,507)
Internal Service Charges - Other		3,211

JACKSONVILLE CITYWIDE ACTIVITIES

Unfavorable Variance:	(3,708,852)	<u>Variance</u>
Citywide Salary & Benefit Lapse		(3,469,259)
Juvenile Justice		(76,002)
Payment to Fiscal Agent for Constitutional Gas Tax		(85,984)
Other		(77,607)

<b>ASSETS</b>		<b>LIABILITIES</b>	
Pooled Cash and Investments	(926,280)	Current Liabilities	9,336
Taxes and other Receivable, Net	-	Other Liabilities	-
Due from Other Government Units	-	Deferred Inflows	-
Inventories	-	<b>TOTAL LIABILITIES</b>	<b>9,336</b>
Other Current Assets	-		
		<b>FUND EQUITY</b>	
		Beginning of Year	337,193
		Current Yr Less Encumbrances	(1,547,067)
		Reserves and Encumbrances	274,258
		<b>TOTAL FUND EQUITY</b>	<b>(935,616)</b>
<b>TOTAL ASSETS</b>	<b>(926,280)</b>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<b>(926,280)</b>

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

00191 Property Appraiser

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	394,226	358,698	402,952	8,726
Miscellaneous Revenue	2,500	281	625	(1,875)
Investment Pool / Interest Earnings	0	17,551	17,551	17,551
Transfers From Other Funds	11,359,842	5,679,921	11,359,842	0
<b>TOTAL REVENUE</b>	<b>11,756,568</b>	<b>6,056,451</b>	<b>11,780,970</b>	<b>24,402</b>
<b>EXPENDITURES</b>				
Salaries	6,338,095	4,210,488	6,063,455	274,640
Salary & Benefit Lapse	(136,419)	0	0	(136,419)
Pension Costs	1,487,592	1,058,106	1,418,526	69,066
Employer Provided Benefits	1,151,997	834,969	1,133,897	18,100
Internal Service Charges	1,530,938	964,870	1,436,970	93,968
Insurance Costs and Premiums	30,633	22,975	30,633	0
Professional and Contractual Services	780,691	67,851	659,088	121,603
Other Operating Expenses	726,245	170,001	672,610	53,636
Capital Outlay	1	0	0	1
<b>TOTAL EXPENDITURES</b>	<b>11,909,774</b>	<b>7,329,259</b>	<b>11,415,179</b>	<b>494,595</b>
	<b>CURRENT YEAR</b>	<b>(153,206)</b>	<b>365,791</b>	<b>518,997</b>
FUND BALANCE TRANSFERS	171,528			
CARRYOVERS	0			
CONTINGENCIES	(150,926)			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	(132,604)			

<b>ASSETS</b>		<b>LIABILITIES</b>	
Pooled Cash and Investments	3,175,042	Current Liabilities	4,468
Taxes and other Receivable, Net	-	Other Liabilities	-
Due from Other Government Units	-	Deferred Inflows	-
Inventories	-	<b>TOTAL LIABILITIES</b>	<b>4,468</b>
Other Current Assets	-		
		<b>FUND EQUITY</b>	
		Beginning of Year	3,437,354
		Current Yr Less Encumbrances	(665,611)
		Reserves and Encumbrances	398,831
		<b>TOTAL FUND EQUITY</b>	<b>3,170,574</b>
<b>TOTAL ASSETS</b>	<b>3,175,042</b>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<b>3,175,042</b>

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

00192 Clerk Of The Court

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	4,593,000	3,117,111	4,691,375	98,375
Miscellaneous Revenue	0	0	0	0
Investment Pool / Interest Earnings	45,045	65,647	87,531	42,486
<b>TOTAL REVENUE</b>	<b>4,638,045</b>	<b>3,182,759</b>	<b>4,778,906</b>	<b>140,861</b>
<b>EXPENDITURES</b>				
Salaries	1,395,468	886,913	1,236,328	159,140
Salary & Benefit Lapse	(33,576)	0	0	(33,576)
Pension Costs	282,936	202,469	270,067	12,869
Employer Provided Benefits	275,241	158,215	210,612	64,629
Internal Service Charges	2,287,403	1,519,294	2,307,312	(19,909)
Insurance Costs and Premiums	7,003	5,252	7,003	0
Professional and Contractual Services	7,246	5,155	6,802	444
Other Operating Expenses	480,809	287,326	440,977	39,832
Capital Outlay	357,768	7,000	333,465	24,303
Supervision Allocation	467,125	350,344	467,125	0
Indirect Cost	39,503	29,627	39,503	0
<b>TOTAL EXPENDITURES</b>	<b>5,566,925</b>	<b>3,451,595</b>	<b>5,319,194</b>	<b>247,731</b>
<b>CURRENT YEAR</b>	<b>(928,880)</b>	<b>(268,836)</b>	<b>(540,288)</b>	<b>388,592</b>
FUND BALANCE TRANSFERS	1,029,863			
CARRYOVERS	0			
CONTINGENCIES	(152,189)			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
<b>BUDGET DIFFERENCE</b>	<b>(51,206)</b>			

<b>ASSETS</b>		<b>LIABILITIES</b>	
Pooled Cash and Investments	1,175,679	Current Liabilities	8,988
Taxes and other Receivable, Net	-	Other Liabilities	-
Due from Other Government Units	-	Deferred Inflows	-
Inventories	-	<b>TOTAL LIABILITIES</b>	<b>8,988</b>
Other Current Assets	-		
		<b>FUND EQUITY</b>	
		Beginning of Year	2,970,335
		Current Yr Less Encumbrances	(2,358,834)
		Reserves and Encumbrances	555,191
		<b>TOTAL FUND EQUITY</b>	<b>1,166,691</b>
<b>TOTAL ASSETS</b>	<b>1,175,679</b>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<b>1,175,679</b>

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

00193 Tax Collector

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Permits and Fees	7,500	6,535	9,350	1,850
Charges for Services	11,174,845	7,892,448	11,117,539	(57,306)
Miscellaneous Revenue	5,000	4,749	5,000	0
Investment Pool / Interest Earnings	1,655,365	1,671,262	1,687,475	32,110
Transfers From Other Funds	7,580,315	3,790,158	7,580,315	0
<b>TOTAL REVENUE</b>	<b>20,423,025</b>	<b>13,365,151</b>	<b>20,399,679</b>	<b>(23,346)</b>
<b>EXPENDITURES</b>				
Salaries	10,471,575	7,251,138	10,170,185	301,390
Salary & Benefit Lapse	(262,763)	0	0	(262,763)
Pension Costs	1,966,892	1,415,160	1,894,240	72,652
Employer Provided Benefits	1,927,903	1,389,196	1,866,149	61,754
Internal Service Charges	2,229,936	1,484,607	2,232,452	(2,516)
Insurance Costs and Premiums	60,260	43,320	60,260	0
Professional and Contractual Services	357,545	137,162	357,544	1
Other Operating Expenses	2,349,778	1,815,181	2,355,438	(5,660)
Capital Outlay	2,628,472	1,639,969	2,628,472	0
<b>TOTAL EXPENDITURES</b>	<b>21,729,597</b>	<b>15,175,733</b>	<b>21,564,739</b>	<b>164,858</b>
<b>CURRENT YEAR</b>	<b>(1,306,572)</b>	<b>(1,810,581)</b>	<b>(1,165,060)</b>	<b>141,512</b>
FUND BALANCE TRANSFERS	2,316,418			
CARRYOVERS	0			
CONTINGENCIES	(1,119,899)			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>(110,054)</u>			

00113-Special Events - General Fund

<b>ASSETS</b>		<b>LIABILITIES</b>	
Pooled Cash and Investments	1,885,204	Current Liabilities	3,349
Taxes and other Receivable, Net	-	Other Liabilities	-
Due from Other Government Units	-	Deferred Inflows	-
Inventories	-	<b>TOTAL LIABILITIES</b>	<b>3,349</b>
Other Current Assets	-		
		<b>FUND EQUITY</b>	
		Beginning of Year	191,468
		Current Yr Less Encumbrances	1,542,820
		Reserves and Encumbrances	147,567
		<b>TOTAL FUND EQUITY</b>	<b>1,881,855</b>
<b>TOTAL ASSETS</b>	<b>1,885,204</b>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<b>1,885,204</b>

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

00113 Special Events - General Fund

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	76,000	84,300	84,300	8,300
Miscellaneous Revenue	323,544	294,600	300,980	(22,564)
Investment Pool / Interest Earnings	34,477	51,923	60,000	25,523
Transfers From Other Funds	7,802,981	7,802,981	7,802,981	0
<b>TOTAL REVENUE</b>	<b>8,237,002</b>	<b>8,233,805</b>	<b>8,248,261</b>	<b>11,259</b>
<b>EXPENDITURES</b>				
Salaries	1,117,625	706,072	969,982	147,643
Salary & Benefit Lapse	(11,260)	0	0	(11,260)
Pension Costs	141,608	92,629	124,631	16,977
Employer Provided Benefits	141,597	83,303	113,091	28,506
Internal Service Charges	548,040	333,294	511,997	36,043
Insurance Costs and Premiums	66,642	65,813	66,642	0
Professional and Contractual Services	200,501	114,385	200,500	1
Other Operating Expenses	5,151,602	4,325,068	5,107,845	43,756
Capital Outlay	1	0	0	1
Grants, Aids & Contributions	934,632	834,015	889,689	44,943
<b>TOTAL EXPENDITURES</b>	<b>8,290,987</b>	<b>6,554,578</b>	<b>7,984,377</b>	<b>306,610</b>
<b>CURRENT YEAR</b>	<b>(53,985)</b>	<b>1,679,227</b>	<b>263,884</b>	<b>317,869</b>
FUND BALANCE TRANSFERS	101,314			
CARRYOVERS	0			
CONTINGENCIES	(101,314)			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
<b>BUDGET DIFFERENCE</b>	<b>(53,985)</b>			

<b>ASSETS</b>		<b>LIABILITIES</b>	
Pooled Cash and Investments	20,363,929	Current Liabilities	774,248
Taxes and other Receivable, Net	430	Other Liabilities	-
Due from Other Government Units	400	Deferred Inflows	-
Inventories	-	<b>TOTAL LIABILITIES</b>	<b>774,248</b>
Other Current Assets	-		
		<b>FUND EQUITY</b>	
		Beginning of Year	22,826,906
		Current Yr Less Encumbrances	(3,987,525)
		Reserves and Encumbrances	751,131
		<b>TOTAL FUND EQUITY</b>	<b>19,590,512</b>
<b>TOTAL ASSETS</b>	<b>20,364,759</b>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<b>20,364,759</b>

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

15104 Building Inspection

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Permits and Fees	536,900	338,621	401,473	(135,427)
Inspection Fees	13,945,000	9,179,793	10,033,589	(3,911,411)
Charges for Services	3,701,466	2,543,953	3,055,875	(645,591)
Fines and Forfeits	245,370	206,335	261,280	15,910
Miscellaneous Revenue	55,500	26,148	27,309	(28,191)
Investment Pool / Interest Earnings	364,503	465,551	620,734	256,231
<b>TOTAL REVENUE</b>	<b>18,848,739</b>	<b>12,760,401</b>	<b>14,400,260</b>	<b>(4,448,479)</b>
<b>EXPENDITURES</b>				
Salaries	9,514,174	6,730,326	9,457,110	57,064
Salary & Benefit Lapse	(167,763)	0	0	(167,763)
Pension Costs	2,202,134	1,606,761	2,140,751	61,383
Employer Provided Benefits	1,828,338	1,305,571	1,754,513	73,825
Internal Service Charges	8,022,580	5,196,507	7,496,912	525,668
Insurance Costs and Premiums	74,745	56,023	74,697	48
Professional and Contractual Services	961,609	94,810	845,243	116,366
Other Operating Expenses	409,549	166,458	355,286	54,262
Capital Outlay	47,117	25,953	47,116	1
Supervision Allocation	80,447	2,292,828	80,447	0
Indirect Cost	998,880	749,160	998,880	0
Other Uses	0	(150)	(150)	150
<b>TOTAL EXPENDITURES</b>	<b>23,971,809</b>	<b>18,224,247</b>	<b>23,250,805</b>	<b>721,004</b>
<b>CURRENT YEAR</b>	<b>(5,123,070)</b>	<b>(5,463,846)</b>	<b>(8,850,545)</b>	<b>(3,727,475)</b>
FUND BALANCE TRANSFERS	5,079,100			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>(43,970)</u>			

10901-Kids Hope Alliance Fund

<b>ASSETS</b>		<b>LIABILITIES</b>	
Pooled Cash and Investments	2,600,328	Current Liabilities	85,454
Taxes and other Receivable, Net	-	Other Liabilities	-
Due from Other Government Units	-	Deferred Inflows	-
Inventories	-	<b>TOTAL LIABILITIES</b>	<b>85,454</b>
Other Current Assets	-		
		<b>FUND EQUITY</b>	
		Beginning of Year	5,621,468
		Current Yr Less Encumbrances	(14,467,886)
		Reserves and Encumbrances	11,361,292
		<b>TOTAL FUND EQUITY</b>	<b>2,514,874</b>
<b>TOTAL ASSETS</b>	<b>2,600,328</b>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<b>2,600,328</b>

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

10901 Kids Hope Alliance Fund

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Miscellaneous Revenue	40,920	30,690	40,920	0
Investment Pool / Interest Earnings	96,219	189,093	252,124	155,905
Transfers From Other Funds	36,538,983	17,329,432	36,538,983	0
<b>TOTAL REVENUE</b>	<b>36,676,122</b>	<b>17,549,214</b>	<b>36,832,027</b>	<b>155,905</b>
<b>EXPENDITURES</b>				
Salaries	3,710,818	2,253,115	3,628,449	82,369
Salary & Benefit Lapse	(82,205)	0	0	(82,205)
Pension Costs	570,708	408,868	548,945	21,763
Employer Provided Benefits	398,555	276,078	370,703	27,852
Internal Service Charges	893,696	512,270	859,165	34,531
Insurance Costs and Premiums	30,318	26,398	30,318	0
Professional and Contractual Services	620,174	318,216	540,397	79,777
Other Operating Expenses	338,562	178,575	204,873	133,689
Capital Outlay	28,912	28,561	28,911	1
Debt Service	447,904	289,830	447,904	0
Grants, Aids & Contributions	32,088,766	15,138,482	32,088,766	0
Transfers to Other Funds	1,421,714	1,225,500	1,421,714	0
<b>TOTAL EXPENDITURES</b>	<b>40,467,922</b>	<b>20,655,894</b>	<b>40,170,145</b>	<b>297,777</b>
<b>CURRENT YEAR</b>	<b>(3,791,800)</b>	<b>(3,106,679)</b>	<b>(3,338,118)</b>	<b>453,682</b>
FUND BALANCE TRANSFERS	315,384			
CARRYOVERS	0			
CONTINGENCIES	(233,784)			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	(3,710,200)			

FY20 as of 6/30/20

41102-Public Parking

**ASSETS**

Pooled Cash and Investments	1,758,743.56
Taxes and other Receivable, Net	3,468.00
Due from Other Government Units	120.00
Inventories	-
Capital Assets, Net	6,110,922.80

**TOTAL ASSETS**

7,873,254.36

**LIABILITIES**

Current Liabilities	116,003.57
Other Liabilities	101,989.13
Deferred Inflows	-
<b>TOTAL LIABILITIES</b>	<u><u>217,992.70</u></u>

**FUND EQUITY**

Beginning of Year	7,613,117.67
Current Yr Less Encumbrances	(459,955.04)
Reserves and Encumbrances	502,099.03
<b>TOTAL FUND EQUITY</b>	<u><u>7,655,261.66</u></u>

**TOTAL LIABILITIES FUND EQUITY**

7,873,254.36

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

41102 Public Parking

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Permits and Fees	6,300	1,455	1,940	(4,360)
Charges for Services	3,593,708	2,241,668	3,021,783	(571,925)
Fines and Forfeits	463,382	311,501	276,164	(187,218)
Miscellaneous Revenue	58,249	43,240	48,182	(10,067)
Investment Pool / Interest Earnings	40,994	36,678	40,994	0
<b>TOTAL REVENUE</b>	<b>4,162,633</b>	<b>2,634,542</b>	<b>3,389,063</b>	<b>(773,570)</b>
<b>EXPENDITURES</b>				
Salaries	1,461,957	978,564	1,388,860	73,097
Salary & Benefit Lapse	(31,846)	0	0	(31,846)
Pension Costs	288,780	208,876	283,694	5,086
Employer Provided Benefits	330,606	227,829	306,569	24,037
Internal Service Charges	690,981	410,993	643,340	47,641
Insurance Costs and Premiums	115,855	111,813	115,855	0
Professional and Contractual Services	26,673	26,671	26,671	2
Other Operating Expenses	957,251	191,886	694,430	262,820
Capital Outlay	602,060	76,759	602,057	3
Supervision Allocation	54,984	41,238	54,984	0
Indirect Cost	264,040	198,030	264,040	0
<b>TOTAL EXPENDITURES</b>	<b>4,761,341</b>	<b>2,472,659</b>	<b>4,380,500</b>	<b>380,840</b>
<b>CURRENT YEAR</b>	<b>(598,708)</b>	<b>161,883</b>	<b>(991,437)</b>	<b>(392,730)</b>
FUND BALANCE TRANSFERS	563,071			
CARRYOVERS	(46,234)			
CONTINGENCIES	(176,794)			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>(258,665)</u>			

FY20 as of 6/30/20

42101-Motor Vehicle Inspection

**ASSETS**

Pooled Cash and Investments	166,687.99
Taxes and other Receivable, Net	55,221.41
Due from Other Government Units	-
Inventories	9,144.09
Capital Assets, Net	32,114.90

**TOTAL ASSETS**

**263,168.39**

**LIABILITIES**

Current Liabilities	6,500.06
Other Liabilities	15,166.75
Deferred Inflows	-
<b>TOTAL LIABILITIES</b>	<b>21,666.81</b>

**FUND EQUITY**

Beginning of Year	332,554.70
Current Yr Less Encumbrances	(93,892.53)
Reserves and Encumbrances	2,839.41
<b>TOTAL FUND EQUITY</b>	<b>241,501.58</b>

**TOTAL LIABILITIES FUND EQUITY**

**263,168.39**

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

42101 Motor Vehicle Inspection

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	375,600	168,516	224,484	(151,116)
Investment Pool / Interest Earnings	4,196	4,272	4,690	494
<b>TOTAL REVENUE</b>	<b>379,796</b>	<b>172,788</b>	<b>229,174</b>	<b>(150,622)</b>
<b>EXPENDITURES</b>				
Salaries	213,479	120,901	164,107	49,372
Salary & Benefit Lapse	(10,252)	0	0	(10,252)
Pension Costs	42,508	24,662	32,580	9,928
Employer Provided Benefits	53,489	34,315	45,865	7,624
Internal Service Charges	46,751	31,546	44,003	2,748
Insurance Costs and Premiums	1,921	1,698	1,921	0
Professional and Contractual Services	1	0	1	0
Other Operating Expenses	12,236	4,823	12,086	150
Capital Outlay	1	0	0	1
Indirect Cost	61,004	45,753	61,004	0
<b>TOTAL EXPENDITURES</b>	<b>421,138</b>	<b>263,698</b>	<b>361,567</b>	<b>59,571</b>
CURRENT YEAR	<u>(41,342)</u>	<u>(90,910)</u>	<u>(132,393)</u>	<u>(91,051)</u>
FUND BALANCE TRANSFERS	41,342			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>0</u>			

FY20 as of 6/30/20

43101-Solid Waste Disposal

**ASSETS**

Pooled Cash and Investments	26,644,875.10
Taxes and other Receivable, Net	20,413,558.87
Due from Other Government Units	12,519.97
Inventories	-
Capital Assets, Net	39,180,603.95

**LIABILITIES**

Current Liabilities	543,081.80
Other Liabilities	1,497,405.77
Deferred Inflows	-
<b>TOTAL LIABILITIES</b>	<b><u>2,040,487.57</u></b>

**FUND EQUITY**

Beginning of Year	80,048,687.52
Current Yr Less Encumbrances	(14,588,644.05)
Reserves and Encumbrances	18,751,026.85
<b>TOTAL FUND EQUITY</b>	<b><u>84,211,070.32</u></b>

**TOTAL ASSETS**

**86,251,557.89**

**TOTAL LIABILITIES FUND EQUITY**

**86,251,557.89**

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

43101 Solid Waste Disposal

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Franchise Fees	9,142,822	7,357,122	9,146,649	3,827
Charges for Services	23,044,036	12,665,776	24,281,265	1,237,229
Solid Waste / Stormwater User Fees	40,280,361	30,188,077	40,247,270	(33,091)
Revenue From City Agencies	150,162	48,587	150,162	0
Fines and Forfeits	2,500	2,680	2,680	180
Miscellaneous Revenue	1,490,822	871,944	1,207,262	(283,560)
Investment Pool / Interest Earnings	332,104	542,754	600,000	267,896
General Fund Loan	12,760,064	6,380,032	12,760,064	0
<b>TOTAL REVENUE</b>	<b>87,202,871</b>	<b>58,056,973</b>	<b>88,395,352</b>	<b>1,192,481</b>
<b>EXPENDITURES</b>				
Salaries	5,235,512	3,526,209	5,071,762	163,750
Salary & Benefit Lapse	(133,122)	0	0	(133,122)
Pension Costs	1,103,557	752,922	1,008,870	94,687
Employer Provided Benefits	1,420,502	1,005,437	1,371,346	49,156
Internal Service Charges	5,094,911	3,079,922	5,195,366	(100,455)
Insurance Costs and Premiums	163,446	134,694	163,446	0
Professional and Contractual Services	53,568,349	32,291,717	53,568,349	0
Other Operating Expenses	11,663,348	4,755,613	11,563,692	99,655
Capital Outlay	1	0	0	1
Debt Management Fund Repayments	1,764,999	1,410,845	1,764,999	0
Supervision Allocation	(244,511)	(183,383)	(244,511)	0
Indirect Cost	2,045,744	1,534,308	2,045,744	0
Transfers to Other Funds	190,800	95,400	190,800	0
General Fund - Loan / Loan Repayment	8,597,621	4,298,811	8,597,621	0
<b>TOTAL EXPENDITURES</b>	<b>90,471,157</b>	<b>52,702,495</b>	<b>90,297,484</b>	<b>173,673</b>
	<b>CURRENT YEAR</b>	<b>5,354,478</b>	<b>(1,902,132)</b>	<b>1,366,154</b>
FUND BALANCE TRANSFERS	610,448			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	(2,657,838)			

FY20 as of 6/30/20

44101-Stormwater Service

**ASSETS**

Pooled Cash and Investments	4,502,296.11
Taxes and other Receivable, Net	13,742,984.55
Due from Other Government Units	-
Inventories	-
Capital Assets, Net	75,314,929.31

**LIABILITIES**

Current Liabilities	655,971.90
Other Liabilities	6,585,571.28
Deferred Inflows	-
<b>TOTAL LIABILITIES</b>	<b><u>7,241,543.18</u></b>

**FUND EQUITY**

Beginning of Year	83,393,584.85
Current Yr Less Encumbrances	(260,788.92)
Reserves and Encumbrances	<u>3,185,870.86</u>
<b>TOTAL FUND EQUITY</b>	<b><u>86,318,666.79</u></b>

**TOTAL ASSETS**

**93,560,209.97**

**TOTAL LIABILITIES FUND EQUITY**

**93,560,209.97**

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

44101 Stormwater Service

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Solid Waste / Stormwater User Fees	30,721,082	22,611,957	30,670,149	(50,933)
Investment Pool / Interest Earnings	431,767	437,952	550,000	118,233
Transfers From Other Funds	2,895,775	1,447,888	2,895,775	0
<b>TOTAL REVENUE</b>	<b>34,048,624</b>	<b>24,497,797</b>	<b>34,115,924</b>	<b>67,300</b>
<b>EXPENDITURES</b>				
Salaries	5,676,604	3,796,585	5,390,561	286,043
Pension Costs	634,595	449,244	601,840	32,755
Employer Provided Benefits	1,688,461	1,151,459	1,606,792	81,669
Internal Service Charges	4,018,051	2,464,774	4,019,778	(1,727)
Insurance Costs and Premiums	126,567	94,925	126,567	0
Professional and Contractual Services	8,122,904	5,046,754	8,122,903	0
Other Operating Expenses	523,879	200,090	524,722	(843)
Capital Outlay	2	0	0	2
Debt Management Fund Repayments	2,368,472	1,776,353	2,368,472	0
Indirect Cost	688,382	516,287	688,382	0
Transfers to Other Funds	10,808,162	5,404,081	10,808,162	0
General Fund - Loan / Loan Repayment	478,900	239,450	478,900	0
<b>TOTAL EXPENDITURES</b>	<b>35,134,978</b>	<b>21,140,002</b>	<b>34,737,079</b>	<b>397,899</b>
<b>CURRENT YEAR</b>	<b>(1,086,354)</b>	<b>3,357,795</b>	<b>(621,155)</b>	<b>465,199</b>
FUND BALANCE TRANSFERS	380,334			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	(706,020)			

FY20 as of 6/30/20

47101-City Venues-City

**ASSETS**

Pooled Cash and Investments	1,038,933.92
Taxes and other Receivable, Net	(162,615.10)
Due from Other Government Units	-
Inventories	-
Capital Assets, Net	382,965,795.57

**LIABILITIES**

Current Liabilities	6,758,948.54
Other Liabilities	305,007,162.32
Deferred Inflows	-
<b>TOTAL LIABILITIES</b>	<b><u>311,766,110.86</u></b>

**FUND EQUITY**

Beginning of Year	83,710,247.75
Current Yr Less Encumbrances	(12,169,201.55)
Reserves and Encumbrances	534,957.33
<b>TOTAL FUND EQUITY</b>	<b><u>72,076,003.53</u></b>

**TOTAL ASSETS**

**383,842,114.39**

**TOTAL LIABILITIES FUND EQUITY**

**383,842,114.39**

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

47101 City Venues - City

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Bed / Tourist Development Tax	8,568,533	4,952,212	5,800,000	(2,768,533)
Other Taxes	2,000,004	1,333,336	1,833,520	(166,484)
Charges for Services	223,581	148,742	148,742	(74,839)
Miscellaneous Revenue	5,440,266	3,286,079	3,987,938	(1,452,328)
Investment Pool / Interest Earnings	20,000	84,864	113,152	93,152
Transfers From Other Funds	16,419,973	8,209,987	16,419,973	0
<b>TOTAL REVENUE</b>	<b>32,672,357</b>	<b>18,015,219</b>	<b>28,303,325</b>	<b>(4,369,032)</b>
<b>EXPENDITURES</b>				
Internal Service Charges	524,754	334,047	442,377	82,377
Insurance Costs and Premiums	1,832,159	1,831,967	1,832,159	0
Professional and Contractual Services	610,221	(69,205)	610,221	0
Other Operating Expenses	5,644,911	3,354,571	4,700,701	944,210
Capital Outlay	840,130	472,815	840,128	1
Debt Service	10,194,014	6,529,606	9,794,860	399,154
Debt Management Fund Repayments	256,250	192,188	256,250	0
Transfers to Other Funds	13,604,036	9,960,508	13,604,036	0
<b>TOTAL EXPENDITURES</b>	<b>33,506,475</b>	<b>22,606,496</b>	<b>32,080,733</b>	<b>1,425,742</b>
CURRENT YEAR	<u>(834,118)</u>	<u>(4,591,278)</u>	<u>(3,777,408)</u>	<u>(2,943,290)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>(834,118)</u>			

FY20 as of 6/30/20

47102-City Venues-ASM

**ASSETS**

Pooled Cash and Investments	6,450,331.46
Taxes and other Receivable, Net	23,109,868.67
Due from Other Government Units	-
Inventories	-
Other Current Assets	8,221,547.76

**LIABILITIES**

Current Liabilities	21,524,156.49
Other Liabilities	11,937,217.98
Deferred Inflows	-
<b>TOTAL LIABILITIES</b>	<b><u>33,461,374.47</u></b>

**FUND EQUITY**

Beginning of Year	386,846.08
Current Yr Less Encumbrances	3,933,527.34
Reserves and Encumbrances	-
<b>TOTAL FUND EQUITY</b>	<b><u>4,320,373.42</u></b>

**TOTAL ASSETS**

**37,781,747.89**

**TOTAL LIABILITIES FUND EQUITY**

**37,781,747.89**

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

47102 City Venues - ASM

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	13,587,265	6,787,403	11,084,395	(2,502,870)
Miscellaneous Revenue	8,651,052	4,908,144	6,796,735	(1,854,317)
Investment Pool / Interest Earnings	7,000	36,880	42,441	35,441
Transfers From Other Funds	12,633,961	9,475,471	12,633,961	0
<b>TOTAL REVENUE</b>	<b>34,879,278</b>	<b>21,207,897</b>	<b>30,557,532</b>	<b>(4,321,746)</b>
<b>EXPENDITURES</b>				
Salaries	7,238,474	1,940,935	5,816,082	1,422,392
Pension Costs	127,944	30,978	80,316	47,628
Employer Provided Benefits	2,252,924	641,877	1,874,801	378,123
Insurance Costs and Premiums	695,156	194,088	520,277	174,879
Professional and Contractual Services	17,607,113	11,468,467	17,057,373	549,740
Other Operating Expenses	6,957,667	2,998,024	5,997,941	959,726
Supervision Allocation	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>34,879,278</b>	<b>17,274,370</b>	<b>31,346,790</b>	<b>3,532,488</b>
<b>CURRENT YEAR</b>	<b>0</b>	<b>3,933,527</b>	<b>(789,258)</b>	<b>(789,258)</b>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	0			

FY20 as of 6/30/20

51101-Motor Pool

**ASSETS**

Pooled Cash and Investments	2,451,612.48
Taxes and other Receivable, Net	(44,791.05)
Due from Other Government Units	396,074.23
Inventories	730,880.17
Other Non Current Assets	-
Capital Assets, Net	949,298.81

**TOTAL ASSETS**

4,483,074.64

**LIABILITIES**

Current Liabilities	364,059.68
Other Liabilities	234,382.89
Deferred Inflows	-
<b>TOTAL LIABILITIES</b>	<u><u>598,442.57</u></u>

**FUND EQUITY**

Beginning of Year	3,303,329.98
Current Yr Less Encumbrances	(10,093,091.12)
Reserves and Encumbrances	10,674,393.21
<b>TOTAL FUND EQUITY</b>	<u><u>3,884,632.07</u></u>

**TOTAL LIABILITIES FUND EQUITY**

4,483,074.64

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

51101 Motor Pool

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	11,000	1,440	9,000	(2,000)
Internal Service Revenue	33,062,708	18,259,029	28,571,684	(4,491,024)
Miscellaneous Revenue	464,000	271,932	487,668	23,668
Investment Pool / Interest Earnings	7,000	19,388	20,000	13,000
<b>TOTAL REVENUE</b>	<b>33,544,708</b>	<b>18,551,789</b>	<b>29,088,352</b>	<b>(4,456,356)</b>
<b>EXPENDITURES</b>				
Salaries	5,179,506	2,878,549	4,325,369	854,137
Salary & Benefit Lapse	(272,816)	0	0	(272,816)
Pension Costs	1,065,348	680,549	940,433	124,915
Employer Provided Benefits	1,112,692	669,621	898,612	214,080
Internal Service Charges	1,084,858	790,327	1,108,870	(24,012)
Insurance Costs and Premiums	48,075	42,565	48,075	0
Professional and Contractual Services	545,770	319,995	529,900	15,870
Other Operating Expenses	24,562,547	11,809,467	20,842,133	3,720,414
Capital Outlay	317,903	156,220	317,901	2
Supervision Allocation	(69,092)	(51,819)	(69,092)	0
Indirect Cost	918,887	689,165	918,887	0
<b>TOTAL EXPENDITURES</b>	<b>34,493,678</b>	<b>17,984,639</b>	<b>29,861,088</b>	<b>4,632,590</b>
CURRENT YEAR	<u>(948,970)</u>	<u>567,150</u>	<u>(772,736)</u>	<u>176,234</u>
FUND BALANCE TRANSFERS	653,293			
CARRYOVERS	0			
CONTINGENCIES	(621,203)			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>(916,880)</u>			

FY20 as of 6/30/20

52101-Copy Center

**ASSETS**

Pooled Cash and Investments	140,204.54
Taxes and other Receivable, Net	(28.00)
Due from Other Government Units	28.00
Inventories	-
Other Non Current Assets	-
Capital Assets, Net	6,349.38

**TOTAL ASSETS**

146,553.92

**LIABILITIES**

Current Liabilities	3,868.31
Other Liabilities	9,026.00
Deferred Inflows	-
<b>TOTAL LIABILITIES</b>	<u><u>12,894.31</u></u>

**FUND EQUITY**

Beginning of Year	340,128.74
Current Yr Less Encumbrances	(565,023.99)
Reserves and Encumbrances	358,554.86
<b>TOTAL FUND EQUITY</b>	<u><u>133,659.61</u></u>

**TOTAL LIABILITIES FUND EQUITY**

146,553.92

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

52101 Copy Center

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Internal Service Revenue	2,850,180	1,667,204	2,850,180	0
Investment Pool / Interest Earnings	8,551	6,729	9,000	449
<b>TOTAL REVENUE</b>	<b>2,858,731</b>	<b>1,673,933</b>	<b>2,859,180</b>	<b>449</b>
<b>EXPENDITURES</b>				
Salaries	182,907	130,215	183,187	(280)
Pension Costs	46,852	30,395	40,459	6,393
Employer Provided Benefits	45,124	35,517	49,564	(4,440)
Internal Service Charges	35,307	73,283	34,042	1,265
Insurance Costs and Premiums	761	571	761	0
Professional and Contractual Services	1,444,986	743,466	1,444,986	0
Other Operating Expenses	916,416	711,342	830,518	85,898
Capital Outlay	1	0	0	1
Supervision Allocation	0	0	0	0
Indirect Cost	208,943	156,707	208,943	0
<b>TOTAL EXPENDITURES</b>	<b>2,881,297</b>	<b>1,881,496</b>	<b>2,792,460</b>	<b>88,837</b>
CURRENT YEAR	<u>(22,566)</u>	<u>(207,563)</u>	<u>66,720</u>	<u>89,286</u>
FUND BALANCE TRANSFERS	23,458			
CARRYOVERS	0			
CONTINGENCIES	(23,458)			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>(22,566)</u>			

FY20 as of 6/30/20

53101-Information Technologies

**ASSETS**

Pooled Cash and Investments	11,688,733.81
Taxes and other Receivable, Net	18,215.81
Due from Other Government Units	17,940.72
Inventories	471,708.55
Other Non Current Assets	-
Capital Assets, Net	2,606,371.55

**TOTAL ASSETS**

14,802,970.44

**LIABILITIES**

Current Liabilities	399,148.69
Other Liabilities	673,885.62
Deferred Inflows	-
<b>TOTAL LIABILITIES</b>	<u><u>1,073,034.31</u></u>

**FUND EQUITY**

Beginning of Year	10,085,583.66
Current Yr Less Encumbrances	(1,635,902.92)
Reserves and Encumbrances	5,280,255.39
<b>TOTAL FUND EQUITY</b>	<u><u>13,729,936.13</u></u>

**TOTAL LIABILITIES FUND EQUITY**

14,802,970.44

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

53101 Information Technologies

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Internal Service Revenue	35,126,813	26,764,446	34,362,729	(764,084)
Miscellaneous Revenue	400	1,789	2,189	1,789
Investment Pool / Interest Earnings	47,153	147,539	170,000	122,847
<b>TOTAL REVENUE</b>	<b>35,174,366</b>	<b>26,913,774</b>	<b>34,534,918</b>	<b>(639,448)</b>
<b>EXPENDITURES</b>				
Salaries	9,845,247	6,831,844	9,454,460	390,787
Salary & Benefit Lapse	(210,384)	0	0	(210,384)
Pension Costs	2,275,212	1,625,928	2,172,919	102,293
Employer Provided Benefits	1,245,038	905,898	1,216,355	28,683
Internal Service Charges	6,509,863	4,863,642	6,507,735	2,128
Insurance Costs and Premiums	139,450	129,172	139,450	0
Professional and Contractual Services	7,456,314	2,353,760	7,176,803	279,512
Other Operating Expenses	9,085,111	5,343,268	8,859,401	225,710
Capital Outlay	1,229,161	606,944	1,229,160	2
Grants, Aids & Contributions	19,868	11,590	19,868	0
Supervision Allocation	(219,726)	(164,795)	(219,726)	0
Indirect Cost	1,037,153	777,865	1,037,153	0
<b>TOTAL EXPENDITURES</b>	<b>38,412,307</b>	<b>23,285,116</b>	<b>37,593,577</b>	<b>818,730</b>
<b>CURRENT YEAR</b>	<b>(3,237,941)</b>	<b>3,628,658</b>	<b>(3,058,659)</b>	<b>179,282</b>
FUND BALANCE TRANSFERS	2,386,652			
CARRYOVERS	0			
CONTINGENCIES	(1,191,898)			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	(2,043,188)			

FY20 as of 6/30/20

53102-Radio Communication

**ASSETS**

Pooled Cash and Investments	1,958,095.34
Taxes and other Receivable, Net	(4,114.57)
Due from Other Government Units	124,592.10
Inventories	-
Other Non Current Assets	-
Capital Assets, Net	6,744,294.01

**TOTAL ASSETS**

**8,822,866.88**

**LIABILITIES**

Current Liabilities	(32,200.89)
Other Liabilities	1,875,666.62
Deferred Inflows	-
<b>TOTAL LIABILITIES</b>	<b><u>1,843,465.73</u></b>

**FUND EQUITY**

Beginning of Year	6,038,211.91
Current Yr Less Encumbrances	404,340.48
Reserves and Encumbrances	536,848.76
<b>TOTAL FUND EQUITY</b>	<b><u>6,979,401.15</u></b>

**TOTAL LIABILITIES FUND EQUITY**

**8,822,866.88**

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

53102 Radio Communication

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Internal Service Revenue	4,893,913	3,400,022	4,537,022	(356,891)
Investment Pool / Interest Earnings	29,901	33,422	40,000	10,099
Debt Funding: Debt Management Fund	0	0	241,297	241,297
<b>TOTAL REVENUE</b>	<b>4,923,814</b>	<b>3,433,443</b>	<b>4,818,319</b>	<b>(105,495)</b>
<b>EXPENDITURES</b>				
Salaries	589,503	416,529	576,282	13,221
Salary & Benefit Lapse	(8,548)	0	0	(8,548)
Pension Costs	124,775	85,504	114,147	10,628
Employer Provided Benefits	125,538	101,217	135,418	(9,880)
Internal Service Charges	151,872	109,304	150,858	1,014
Insurance Costs and Premiums	6,978	6,405	6,978	0
Professional and Contractual Services	1	0	0	1
Other Operating Expenses	1,219,877	693,292	1,145,466	74,411
Capital Outlay	638,379	204,881	638,378	1
Capital Outlay - Debt Funded	241,297	206,596	241,297	0
Debt Management Fund Repayments	1,629,520	1,158,331	1,544,443	85,077
Grants, Aids & Contributions	236,530	0	236,530	0
Supervision Allocation	219,726	164,795	219,726	0
Indirect Cost	155,945	116,959	155,945	0
<b>TOTAL EXPENDITURES</b>	<b>5,331,393</b>	<b>3,263,813</b>	<b>5,165,469</b>	<b>165,925</b>
<b>CURRENT YEAR</b>	<b>(407,580)</b>	<b>169,631</b>	<b>(347,150)</b>	<b>60,430</b>
FUND BALANCE TRANSFERS	196,973			
CARRYOVERS	0			
CONTINGENCIES	(79,398)			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	(290,004)			

55101-Office Of General Counsel-Fund

<b>ASSETS</b>		<b>LIABILITIES</b>	
Pooled Cash and Investments	(2,626,108.87)	Current Liabilities	273,392.47
Taxes and other Receivable, Net	(5,092.50)	Other Liabilities	618,992.33
Due from Other Government Units	243,504.65	Deferred Inflows	-
Inventories	-	<b>TOTAL LIABILITIES</b>	<b>892,384.80</b>
Other Current Assets	-		
Other Non Current Assets	-		
Capital Assets, Net	19,453.87		
	<hr/>		
<b>TOTAL ASSETS</b>	<b>(2,368,242.85)</b>		
	<hr/> <hr/>		
		<b>FUND EQUITY</b>	
		Beginning of Year	2,090,752.33
		Current Yr Less Encumbrances	(6,512,103.47)
		Reserves and Encumbrances	1,160,723.49
		<b>TOTAL FUND EQUITY</b>	<b>(3,260,627.65)</b>
			<hr/> <hr/>
		<b>TOTAL LIABILITIES FUND EQUITY</b>	<b>(2,368,242.85)</b>
			<hr/> <hr/>

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

55101 Office Of General Counsel

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Internal Service Revenue	11,942,689	2,592,685	11,942,396	(293)
Miscellaneous Revenue	8,000	16,945	16,945	8,945
Investment Pool / Interest Earnings	35,580	30,484	30,483	(5,097)
<b>TOTAL REVENUE</b>	<b>11,986,269</b>	<b>2,640,114</b>	<b>11,989,824</b>	<b>3,555</b>
<b>EXPENDITURES</b>				
Salaries	7,403,911	4,747,541	6,681,437	722,474
Salary & Benefit Lapse	(240,472)	0	0	(240,472)
Pension Costs	1,662,265	1,168,709	1,566,543	95,722
Employer Provided Benefits	803,581	506,700	687,169	116,412
Internal Service Charges	647,324	456,785	633,609	13,715
Insurance Costs and Premiums	31,340	23,505	31,340	0
Professional and Contractual Services	1,923,803	672,564	1,988,802	(64,999)
Other Operating Expenses	452,185	140,558	339,260	112,925
Capital Outlay	1	0	0	1
Indirect Cost	340,836	255,627	340,836	0
<b>TOTAL EXPENDITURES</b>	<b>13,024,773</b>	<b>7,971,989</b>	<b>12,268,996</b>	<b>755,777</b>
<b>CURRENT YEAR</b>	<b>(1,038,504)</b>	<b>(5,331,875)</b>	<b>(279,173)</b>	<b>759,332</b>
FUND BALANCE TRANSFERS	939,029			
CARRYOVERS	0			
CONTINGENCIES	(939,029)			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
<b>BUDGET DIFFERENCE</b>	<b>(1,038,504)</b>			

56101-Self Insurance

<b>ASSETS</b>		<b>LIABILITIES</b>	
Pooled Cash and Investments	134,505,484.26	Current Liabilities	2,308,207.51
Taxes and other Receivable, Net	67,598.27	Other Liabilities	54,482.66
Due from Other Government Units	368,117.82	Insurance Reserves	<u>125,179,347.89</u>
Inventories	-	<b>TOTAL LIABILITIES</b>	<b><u>127,542,038.06</u></b>
Other Current Assets	-		
Other Non Current Assets	9,013,102.26		
Capital Assets, Net	331,991.48		
	<hr/>		
	<b><u>144,286,294.09</u></b>	<b>FUND EQUITY</b>	
		Beginning of Year	14,587,940.76
		Current Yr Less Encumbrances	1,750,087.67
		Reserves and Encumbrances	<u>406,227.60</u>
		<b>TOTAL FUND EQUITY</b>	<b><u>16,744,256.03</u></b>
<b>TOTAL ASSETS</b>	<b><u>144,286,294.09</u></b>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<b><u>144,286,294.09</u></b>

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

56101 Self Insurance

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	550,000	897,945	1,156,560	606,560
Charges for Services: Insurance Premiums	41,991,114	31,351,597	42,445,930	454,816
Internal Service Revenue	33,734	33,734	33,734	0
Miscellaneous Revenue	600	673	673	73
Investment Pool / Interest Earnings	1,848,580	2,841,216	2,999,228	1,150,648
<b>TOTAL REVENUE</b>	<b>44,424,028</b>	<b>35,125,166</b>	<b>46,636,125</b>	<b>2,212,097</b>
<b>EXPENDITURES</b>				
Salaries	1,260,190	889,132	1,211,709	48,481
Salary & Benefit Lapse	(21,711)	0	0	(21,711)
Pension Costs	272,225	192,553	255,302	16,923
Employer Provided Benefits	212,198	149,343	197,398	14,800
Internal Service Charges	802,852	298,455	799,626	3,226
Insurance Costs and Premiums	39,428,086	29,666,533	45,129,004	(5,700,918)
Professional and Contractual Services	567,470	329,599	567,470	0
Other Operating Expenses	690,892	287,117	671,946	18,946
Capital Outlay	8,852	8,849	8,851	1
Supervision Allocation	936,696	702,522	936,696	0
Indirect Cost	581,941	436,456	581,941	0
Transfers to Other Funds	494,313	0	494,313	0
<b>TOTAL EXPENDITURES</b>	<b>45,234,005</b>	<b>32,960,559</b>	<b>50,854,256</b>	<b>(5,620,252)</b>
<b>CURRENT YEAR</b>	<b>(809,977)</b>	<b>2,164,607</b>	<b>(4,218,132)</b>	<b>(3,408,155)</b>
FUND BALANCE TRANSFERS	765,606			
CARRYOVERS	0			
CONTINGENCIES	(105,742)			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	(150,112)			

FY20 as of 6/30/20

56201-Group Health

**ASSETS**

Pooled Cash and Investments	44,894,573.08
Taxes and other Receivable, Net	-
Due from Other Government Units	-
Inventories	-
Other Current Assets	-
Other Non Current Assets	-
Capital Assets, Net	21.45

**TOTAL ASSETS** 44,894,594.53

**LIABILITIES**

Current Liabilities	5,585,937.53
Other Liabilities	37,928.96
Deferred Inflows	-
<b>TOTAL LIABILITIES</b>	<u><u>5,623,866.49</u></u>

**FUND EQUITY**

Beginning of Year	36,379,052.17
Current Yr Less Encumbrances	(3,204,307.52)
Reserves and Encumbrances	6,095,983.39
<b>TOTAL FUND EQUITY</b>	<u><u>39,270,728.04</u></u>

**TOTAL LIABILITIES FUND EQUITY** 44,894,594.53

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

56201 Group Health

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services: Insurance Premiums	96,412,705	64,876,293	86,650,162	(9,762,543)
Miscellaneous Revenue	0	21,700	21,700	21,700
Investment Pool / Interest Earnings	658,872	906,131	1,208,175	549,303
<b>TOTAL REVENUE</b>	<b>97,071,577</b>	<b>65,804,124</b>	<b>87,880,038</b>	<b>(9,191,539)</b>
<b>EXPENDITURES</b>				
Salaries	683,336	615,203	775,674	(92,338)
Salary & Benefit Lapse	(7,210)	0	0	(7,210)
Pension Costs	119,057	74,684	99,573	19,484
Employer Provided Benefits	91,449	60,723	82,135	9,314
Internal Service Charges	173,207	144,799	234,735	(61,528)
Insurance Costs and Premiums	107,429,865	61,440,120	91,465,048	15,964,817
Professional and Contractual Services	1,581,531	450,204	1,581,531	0
Other Operating Expenses	27,467	4,683	25,922	1,545
Capital Outlay	1	0	0	1
Supervision Allocation	(45,766)	(34,325)	(45,766)	0
Indirect Cost	178,868	134,151	178,868	0
<b>TOTAL EXPENDITURES</b>	<b>110,231,806</b>	<b>62,890,244</b>	<b>94,397,720</b>	<b>15,834,085</b>
<b>CURRENT YEAR</b>	<b>(13,160,229)</b>	<b>2,913,881</b>	<b>(6,517,683)</b>	<b>6,642,546</b>
FUND BALANCE TRANSFERS	10,092,275			
CARRYOVERS	0			
CONTINGENCIES	(68,802)			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
<b>BUDGET DIFFERENCE</b>	<b>(3,136,756)</b>			

56301-Insured Programs

<b>ASSETS</b>		<b>LIABILITIES</b>	
Pooled Cash and Investments	4,226,562.07	Current Liabilities	20,954.02
Taxes and other Receivable, Net	-	Other Liabilities	47,745.63
Due from Other Government Units	-	Deferred Inflows	<u>2,569,039.53</u>
Inventories	-	<b>TOTAL LIABILITIES</b>	<b><u>2,637,739.18</u></b>
Other Current Assets	2,569,039.53		
Other Non Current Assets	-		
Capital Assets, Net	493.59		
	<hr/>		
<b>TOTAL ASSETS</b>	<b><u><u>6,796,095.19</u></u></b>	<b>FUND EQUITY</b>	
		Beginning of Year	5,078,538.16
		Current Yr Less Encumbrances	(1,177,332.73)
		Reserves and Encumbrances	<u>257,150.58</u>
		<b>TOTAL FUND EQUITY</b>	<b><u><u>4,158,356.01</u></u></b>
		<b>TOTAL LIABILITIES FUND EQUITY</b>	<b><u><u>6,796,095.19</u></u></b>

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

56301 Insured Programs

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	986,211	646,855	1,105,211	119,000
Charges for Services: Insurance Premiums	7,944,219	8,097,258	8,097,258	153,039
Investment Pool / Interest Earnings	130,101	132,258	180,000	49,899
<b>TOTAL REVENUE</b>	<b>9,060,531</b>	<b>8,876,370</b>	<b>9,382,469</b>	<b>321,938</b>
<b>EXPENDITURES</b>				
Salaries	580,441	427,369	583,598	(3,157)
Salary & Benefit Lapse	(3,106)	0	0	(3,106)
Pension Costs	98,420	76,000	102,232	(3,812)
Employer Provided Benefits	71,259	51,564	68,954	2,305
Internal Service Charges	134,299	78,514	134,073	226
Insurance Costs and Premiums	9,721,683	9,211,279	9,404,146	317,537
Professional and Contractual Services	602,950	412,371	575,356	27,594
Other Operating Expenses	246,335	176,345	237,705	8,630
Capital Outlay	3	0	0	3
Supervision Allocation	(936,696)	(702,522)	(936,696)	0
Indirect Cost	90,010	67,507	90,010	0
<b>TOTAL EXPENDITURES</b>	<b>10,605,598</b>	<b>9,798,427</b>	<b>10,259,378</b>	<b>346,220</b>
<b>CURRENT YEAR</b>	<b>(1,545,067)</b>	<b>(922,057)</b>	<b>(876,909)</b>	<b>668,158</b>
FUND BALANCE TRANSFERS	1,520,063			
CARRYOVERS	0			
CONTINGENCIES	(59,821)			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
<b>BUDGET DIFFERENCE</b>	<b>(84,825)</b>			

FY20 as of 6/30/20

54101-Public Building Allocations

**ASSETS**

Pooled Cash and Investments	9,013,482.23
Taxes and other Receivable, Net	17,569.41
Due from Other Government Units	-
Inventories	-
Other Non Current Assets	-
Capital Assets, Net	140,329.09

**TOTAL ASSETS**

9,171,380.73

**LIABILITIES**

Current Liabilities	150,063.93
Other Liabilities	233,951.51
Deferred Inflows	-
<b>TOTAL LIABILITIES</b>	<u><u>384,015.44</u></u>

**FUND EQUITY**

Beginning of Year	6,067,461.19
Current Yr Less Encumbrances	135,978.35
Reserves and Encumbrances	2,583,925.75
<b>TOTAL FUND EQUITY</b>	<u><u>8,787,365.29</u></u>

**TOTAL LIABILITIES FUND EQUITY**

9,171,380.73

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED JUNE 30, 2020

54101 Public Building Allocations

BALANCE SHEET INFORMATION

BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Internal Service Revenue	45,921,829	30,545,956	45,912,401	(9,428)
Miscellaneous Revenue	303,739	167,277	255,150	(48,589)
Investment Pool / Interest Earnings	161,665	149,807	199,743	38,078
<b>TOTAL REVENUE</b>	<b>46,387,233</b>	<b>30,863,040</b>	<b>46,367,294</b>	<b>(19,939)</b>
<b>EXPENDITURES</b>				
Salaries	3,364,215	2,408,920	3,347,439	16,776
Salary & Benefit Lapse	(56,671)	0	0	(56,671)
Pension Costs	669,359	484,005	647,801	21,558
Employer Provided Benefits	715,124	535,435	721,929	(6,805)
Internal Service Charges	9,754,593	6,551,867	9,744,509	10,084
Inter-Departmental Billing	50,000	20,386	32,000	18,000
Insurance Costs and Premiums	1,501,337	1,494,408	1,501,337	0
Professional and Contractual Services	7,620,715	3,755,502	7,557,859	62,856
Other Operating Expenses	20,007,647	10,554,100	19,464,547	543,100
Capital Outlay	20,002	(1,752)	20,000	2
Supervision Allocation	0	0	0	0
Indirect Cost	1,042,371	781,778	1,042,371	0
Transfers to Other Funds	3,221,342	1,610,671	3,221,342	0
<b>TOTAL EXPENDITURES</b>	<b>47,910,034</b>	<b>28,195,320</b>	<b>47,301,134</b>	<b>608,900</b>
<b>CURRENT YEAR</b>	<b>(1,522,801)</b>	<b>2,667,720</b>	<b>(933,840)</b>	<b>588,961</b>
FUND BALANCE TRANSFERS	624,585			
CARRYOVERS	0			
CONTINGENCIES	(374,585)			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>(1,272,801)</u>			

## Citywide Employee Cap For the Quarter Ending 6 /30/2020

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 OPERATING	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Advisory Boards and Commissions	5	5	0	5
City Council	84	81	3	84
Downtown Investment Authority	8	8	0	8
Employee Services	42	42	0	42
Finance and Administration	109	102	6	108
Fire and Rescue	1,531	1,482	49	1,531
Human Rights Commission	7	7	0	7
Inspector General	9	12	0	12
Mayor's Office	27	27	0	27
Medical Examiner	31	27	5	32
Military Affairs and Veterans	14	14	0	14
Neighborhoods	210	195	15	210
Office of Economic Development	13	12	1	13
Office of Ethics, Compliance and Oversight	1	1	0	1
Office of General Counsel	1	1	0	1
Office of the Sheriff	3,235	3,036	199	3,235
Parks, Recreation and Community Services	263	251	12	263
Planning and Development	32	31	1	32
Public Libraries	310	288	22	310
Public Works	300	280	17	297
State Agency - Courts	3	3	0	3
Supervisor of Elections	31	30	1	31
Subfund Total	6,266	5,935	331	6,266

Subfund 015 PROPERTY APPRAISER	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Property Appaiser	114	103	11	114
Subfund Total	114	103	11	114

Subfund 016 CLERK OF THE COURT	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Clerk of the Court	36	30	6	36
Subfund Total	36	30	6	36

Subfund 017 TAX COLLECTOR	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Tax Collector	231	224	7	231
Subfund Total	231	224	7	231

Subfund 01A SPECIAL EVENTS	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Parks, Recreation and Community Services	14	10	4	14
Subfund Total	14	10	4	14

Subfund 112 CONCURRENCY MANAGEMENT SYSTEM	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Planning and Development	6	5	1	6
Subfund Total	6	5	1	6

Subfund 121 AIR POLLUTION TAG FEE	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	5	5	0	5
Subfund Total	5	5	0	5

Subfund 127 AIR POLLUTION EPA - SEC 111.750	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	13	12	1	13
Subfund Total	13	12	1	13

Subfund 132 TOURIST DEVELOPMENT COUNCIL-SEC 111.	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
City Council	2	1	1	2
Subfund Total	2	1	1	2

Subfund 154 HAZARDOUS WASTE PROGRAM	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	5	5	0	5
Subfund Total	5	5	0	5

Subfund 159 BUILDING INSPECTION	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Fire and Rescue	10	10	0	10
Planning and Development	153	144	8	152
Subfund Total	163	154	8	162

Subfund 15F TREE PROTECTION FUND - SEC 111.760		01-Oct-19	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-19	Oracle Position Control		
			Filled	Vacant	Total
Neighborhoods		30	22	8	30
	Subfund Total	30	22	8	30

Subfund 15V TEEN COURT PROGRAMS TRUST - SEC 111.		01-Oct-19	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-19	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-19	Oracle Position Control		
			Filled	Vacant	Total
Office of the Sheriff		5	5	0	5
	Subfund Total	5	5	0	5

Subfund 191 KIDS HOPE ALLIANCE		01-Oct-19	Oracle Position Control		
			Filled	Vacant	Total
Kids Hope Alliance		41	38	3	41
	Subfund Total	41	38	3	41

Subfund 192 KIDS HOPE ALLIANCE GRANTS		01-Oct-19	Oracle Position Control		
			Filled	Vacant	Total
Kids Hope Alliance		10	8	2	10
	Subfund Total	10	8	2	10

Subfund 1A1 COMMUNITY DEVELOPMENT		01-Oct-19	Oracle Position Control		
			Filled	Vacant	Total
Neighborhoods		18	21	3	24
	Subfund Total	18	21	3	24

Subfund 1D1 HUGUENOT PARK - SEC 111.125		01-Oct-19	Oracle Position Control		
			Filled	Vacant	Total
Parks, Recreation and Community Services		10	9	1	10
Subfund Total		10	9	1	10

Subfund 1D2 KATHRYN A. HANNA PARK - SEC 111.125		01-Oct-19	Oracle Position Control		
			Filled	Vacant	Total
Parks, Recreation and Community Services		17	16	1	17
Subfund Total		17	16	1	17

Subfund 1DA CECIL FIELD COMMERCE CENTER-SEC 111.		01-Oct-19	Oracle Position Control		
			Filled	Vacant	Total
Parks, Recreation and Community Services		6	6	0	6
Subfund Total		6	6	0	6

Subfund 1F1 MISCELLANEOUS FEDERAL GRANTS		01-Oct-19	Oracle Position Control		
			Filled	Vacant	Total
Finance and Administration		4	2	2	4
Neighborhoods		1	0	1	1
Subfund Total		5	2	3	5

Subfund 1F2 PREPAID GRANTS		01-Oct-19	Oracle Position Control		
			Filled	Vacant	Total
Public Libraries		1	0	1	1
Subfund Total		1	0	1	1

Subfund 1F6 COMMUNITY SERVICES GRANTS		01-Oct-19	Oracle Position Control		
			Filled	Vacant	Total
Finance and Administration		4	4	2	6
Military Affairs and Veterans		6	4	2	6
Parks, Recreation and Community Services		71	63	10	73
Subfund Total		81	71	14	85

Subfund 1F7 JACKSONVILLE SHERIFF'S OFFICE GRANTS		01-Oct-19	Oracle Position Control		
			Filled	Vacant	Total
Office of the Sheriff		11	11	1	12
Subfund Total		11	11	1	12

Subfund 1F9 FIRE & RESCUE GRANTS	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Fire and Rescue	66	106	2	108
Subfund Total	66	106	2	108

Subfund 1FB REGULATORY & ENVIRONMENTAL GRANTS	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Human Rights Commission	3	1	2	3
Subfund Total	3	1	2	3

Subfund 1H2 SPAY & NEUTER REBATE TRUST SEC 111.45	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	1	1	0	1
Subfund Total	1	1	0	1

Subfund 1N1 HOUSING SERVICES	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	4	2	2	4
Subfund Total	4	2	2	4

Subfund 1N4 HOUSING OPPORTUNITIES FOR PERSONS	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	1	1	0	1
Subfund Total	1	1	0	1

Subfund 1N5 HOME INVESTMENT PROGRAM	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	3	3	0	3
Subfund Total	3	3	0	3

Subfund 1N7 STATE HOUSING INITIATIVE PARTNERSHIP	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	10	4	0	4
Subfund Total	10	4	0	4

Subfund 1S1 Court Costs \$65 Fee (F.S 939.185)	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
State Agency - Courts	9	7	2	9
Subfund Total	9	7	2	9

Subfund 412 OFF-STREET PARKING	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Downtown Investment Authority	36	34	2	36
Subfund Total	<u>36</u>	<u>34</u>	<u>2</u>	<u>36</u>

Subfund 431 MOTOR VEHICLE INSPECTION - SEC 110.407	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	6	4	2	6
Subfund Total	<u>6</u>	<u>4</u>	<u>2</u>	<u>6</u>

Subfund 441 SOLID WASTE DISPOSAL	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Public Works	116	101	15	116
Subfund Total	<u>116</u>	<u>101</u>	<u>15</u>	<u>116</u>

Subfund 461 STORMWATER SERVICES	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	6	6	0	6
Public Works	47	45	2	47
Subfund Total	<u>53</u>	<u>51</u>	<u>2</u>	<u>53</u>

Subfund 511 FLEET MGMT - OPERATIONS	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	108	76	32	108
Subfund Total	<u>108</u>	<u>76</u>	<u>32</u>	<u>108</u>

Subfund 512 FLEET MGMT - VEHICLE REPLACEMENT	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	3	3	0	3
Subfund Total	<u>3</u>	<u>3</u>	<u>0</u>	<u>3</u>

Subfund 521 COPY CENTER / CENTRAL MAILROOM	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	5	5	0	5
Subfund Total	<u>5</u>	<u>5</u>	<u>0</u>	<u>5</u>

Subfund 531 ITD OPERATIONS	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	121	110	11	121
Subfund Total	<u>121</u>	<u>110</u>	<u>11</u>	<u>121</u>

Subfund 534 RADIO COMMUNICATIONS	01-Oct-19	Oracle Position Control		Total
		Filled	Vacant	
Finance and Administration	10	10	0	10
Subfund Total	10	10	0	10

Subfund 551 OFFICE OF GENERAL COUNSEL	01-Oct-19	Oracle Position Control		Total
		Filled	Vacant	
Office of General Counsel	73	64	9	73
Subfund Total	73	64	9	73

Subfund 561 SELF INSURANCE	01-Oct-19	Oracle Position Control		Total
		Filled	Vacant	
Finance and Administration	23	19	4	23
Subfund Total	23	19	4	23

Subfund 571 GROUP HEALTH	01-Oct-19	Oracle Position Control		Total
		Filled	Vacant	
Employee Services	9	8	1	9
Subfund Total	9	8	1	9

Subfund 581 INSURED PROGRAMS	01-Oct-19	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-19	Oracle Position Control		Total
		Filled	Vacant	
Public Works	62	60	2	62
Subfund Total	62	60	2	62

Subfund 611 GENERAL EMPLOYEES PENSION	01-Oct-19	Oracle Position Control		Total
		Filled	Vacant	
Finance and Administration	5	4	1	5
Subfund Total	5	4	1	5

Subfund 64A INMATE WELFARE TRUST (SEC 111.300)	01-Oct-19	Oracle Position Control		Total
		Filled	Vacant	
Office of the Sheriff	1	1	0	1
Subfund Total	1	1	0	1

Subfund 64C SHERIFF'S TRUSTS (CARRYFWD/SELFAPPR)	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
Office of the Sheriff	1	1	1	2
Subfund Total	1	1	1	2

Citywide Total:	01-Oct-19	Oracle Position Control		
		Filled	Vacant	Total
	7,835	7,385	497	7,882

# Citywide Employee Cap Summary of Changes

## SF 011 General Fund - GSD

0

Department	Change	Description
Finance and Administration	(1)	RC20-083 provided position to ME office for FY20
Inspector General	3	RC20-075
Medical Examiner	1	RC20-083
Public Works	(3)	RC20-075 provided positions to IG office for FY20

## SF 159 Building Inspection

(1)

Department	Change	Description
Planning and Development	(1)	RC20-077 eliminated position pursuant to ordinance 2016-734-E

## SF 1A1 Community Development

6

Department	Change	Description
Neighborhoods	6	Ordinance 2019-387-E

## SF 1F6 Community Services Grants

4

Department	Change	Description
Finance and Administration	2	RC20-108 JAG authorized 2019-504-E B1a
Parks, Recreation and Community Services	2	RC20-026 EHEAP 2019-504-E B1a; 2020-232-E added 1 FTE

## SF 1F7 JSO Grants

1

Department	Change	Description
Office of the Sheriff	1	Ordinance 2019-560-E authorized one position in the national sexual assault kit initiative grant.

## SF 1F9 Fire and Rescue Grants

42

Department	Change	Description
Fire and Rescue	42	Ordinance 2019-850-E added 40 FTE's; 2020-179-E added 2 FTE's

## SF 1N7 State Housing Initiative Partnership

(6)

Department	Change	Description
Neighborhoods	(6)	Ordinance 2019-384-E

## SF 64C Sheriff's Trusts

1

Department	Change	Description
Office of the Sheriff	1	Ordinance 2020-182-E