



**Council Auditor's Office**

**City of Jacksonville General Government  
Quarterly Summary for the Twelve Months Ended September 30, 2020**

**March 5, 2021**

**Report #842**

**Released on: March 5, 2021**

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



March 5, 2021

Special Report #842

Honorable Members of the City Council  
City of Jacksonville

Pursuant to Chapter 106 of the Ordinance Code, attached are the required financial statements and narratives for the twelve months ended September 30, 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 72 through 80). The City Finance and Administration Department's report also includes a year-end part-time hours report showing the fiscal year 2019/20 authorized part-time hours, vacancy pool movements, reclassifications between departments, and usage (shown on pages 81 through 83).

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 November 30, 2020 and we were to submit the consolidated financial report by December 15, 2020. The City submitted its report on January 21, 2021 due to delays related to closing the first fiscal year in the City's new financial system. Therefore, our report was not issued by the deadline. We issued Report #837, which was the quarterly summary report for the Independent Agencies, on December 15, 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 20 through 22 of the report. Revenue by department is presented on page 23. General Fund citywide/non-departmental revenue is shown on pages 24 through 26. Expenditures by department are presented on page 27. Further detail is provided on page 28 for all departments that are projected to incur an unfavorable variance.

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

The Finance and Administration Department's report shows that the City incurred an overall unfavorable budget variance of approximately \$41.5 million within the General Fund/General Services District (GF/GSD). Revenues were \$64.0 million less than budgeted and expenditures were \$22.5 million less than budgeted. However, we note in the following comments several adjustments that result in an overall favorable budget variance of approximately \$24.3 million within the GF/GSD. Additionally, as the Accounting Division continues to close out the 2019/20 fiscal year and makes adjustments, this variance could change.

It is worthy of noting that total expenditures do not include overtime and other costs related to the City's COVID-19 response as the Finance and Administration Department presumes these expenses will be reimbursed by the Federal Emergency Management Agency (FEMA).

### **GF/GSD (Fund 00111) – Revenues (page 21)**

The Finance and Administration's report shows an unfavorable variance of \$63,942,402 in GF/GSD total revenue that is mostly driven by unfavorable variances in Debt Funding: Debt Management Fund and State Shared Revenue. These were somewhat offset by favorable variances in Ad Valorem Taxes and Net Transport Revenue. However, based on our review, the Finance and Administration Department made adjusting entries to correct several amounts. This results in revised overall budget variances as detailed below. Revenue variances are highlighted below and explained in further detail on pages 10-12.

As mentioned in the Finance and Administration Department's report, the unfavorable variance of \$75.4 million in Debt Funding: Debt Management Fund revenue is related to entries that were still in process for the loans from the Debt Management Fund to the GF/GSD. An entry to record Debt Funding: Debt Management Fund revenue of \$72.7 million posted in February, reducing the unfavorable variance to \$2,733,333.

State Shared Revenue incurred an unfavorable variance of \$7,890,723 due to the economic impact of the COVID-19 pandemic. The largest contributor to this variance is the Half Cent Sales Tax, which incurred an unfavorable variance of \$6,291,292. The Finance and Administration Department's report also shows an unfavorable variance of \$3,884,145 in Revenue Shared-County Sales Tax and a favorable variance of \$2,204,648 in Revenue Shared-Municipal Sales Tax. However, based on our review, the Finance and Administration Department made adjusting entries to correct the revenues, which will change the variance in Revenue Shared-County Sales Tax to an unfavorable variance of \$1,996,139 and change the variance in Revenue Shared-Municipal Sales Tax to an unfavorable variance of \$1,897,906. Additionally, subsequent corrections were made to the County Fuel Tax and Constitutional Fuel Tax accruals which impacted those variances. The net impact of all these corrections will worsen the total unfavorable variance in State Shared Revenue from \$7.9 million to \$11.1 million.

Ad Valorem Taxes experienced a favorable variance of \$8.6 million. This was due to final property values being higher than preliminary values and the collection of delinquent taxes.

Net Transport Revenue is shown as experiencing a favorable variance of \$5.8 million; however, based on our review, the Finance and Administration Department has made subsequent adjustments to correct amounts which will reduce the favorable variance to \$1.4 million.

The Finance and Administration Department's report shows an unfavorable variance of \$1.4 million in Miscellaneous Revenue, due in part to a \$1.0 million unfavorable variance in victim services reimbursement revenue. However, based on our review, we found that this variance was caused by an error in the budget that has since been corrected by Accounting. This correction will reduce the unfavorable variance shown for Miscellaneous Revenue to approximately \$429,000.

Investment Pool Earnings experienced a favorable variance of \$3,152,903. Investment Pool Earnings were budgeted using an interest rate of 2.12% and the Treasury Division reported the Operating Portfolio generated returns of 3.94% for the fiscal year ended September 30, 2020.

The Finance and Administration Department's report shows an unfavorable variance of \$82,592 in Transfers from Other Funds. This unfavorable variance is due to a transfer of \$128,404 from the Community Development Fund not being posted. Once posted, Transfers from Other Funds will have a favorable variance of \$45,812.

Contribution from Local Units experienced a favorable variance of \$2,951,716, mostly due to the return of funds from the Jacksonville Beach Community Development Area (CRA). Pursuant to Florida Statute 163.387(7), the Jacksonville Beach CRA returned \$3,046,472.66 to the taxing authority (City of Jacksonville), which was the amount remaining in the redevelopment trust fund after the payment of expenses at the end of fiscal year 2018/19. In addition, subsequent adjustments were posted to correct the accrual for the JEA contribution. The impact of these adjustments decreases the favorable variance to \$2,780,429.

The net impact of the various adjustments noted above in addition to other adjustments Accounting has made after the Finance and Administration Department's report was issued results in a favorable variance of approximately \$1.9 million in GF/GSD total revenue rather than an unfavorable variance of \$63,942,402.

#### **GF/GSD (Fund 00111) – Expenditures (pages 21-22)**

The Finance and Administration's report shows that GF/GSD expenditure variances net to an overall favorable variance of \$22,456,479. The largest components of the favorable variance are Internal Service Charges, Other Operating Expenses, and Professional and Contractual Services. Further explanation of these variances is provided below and on pages 12-13.

Internal Services Charges experienced a favorable variance of \$7,863,896. Of the total amount, Fleet internal service charges experienced a favorable variance of \$6.6 million (mostly due to charges within the Fire and Rescue Department and Sheriff's Office) and Office of General Counsel legal internal service charges experienced a favorable variance of \$1.1 million (mostly due to charges within the Fire and Rescue Department, Downtown Investment Authority, and Sheriff's Office).

Professional and Contractual Services experienced a favorable variance of \$5,052,533. Of the total variance, the Parks, Recreation, and Community Services Department totals \$1.1 million, mostly related to the Extension Office and contracts within the Social Services Division. Additional expenditures were posted after the Finance and Administration Department issued its report, reducing the favorable variance of \$5.1 million to approximately \$3.6 million.

Other Operating Expenses experienced a favorable variance of \$6,295,554. A full breakdown of that amount can be found on page 12. Additional expenditures were posted after the Finance and Administration Department issued its report, reducing the favorable variance of \$6.3 million to approximately \$5.6 million.

The Finance and Administration Department's report shows that Debt Service incurred an unfavorable variance of \$2,009,079. However, additional entries posted after the Finance and Administration Department issued its report, changing the variance to a favorable variance of \$1.8 million.

The Finance and Administration Department's report shows that Grants, Aids, and Contributions experienced a favorable variance of \$1,613,989. However, there are several adjustments that need to be made that will decrease the favorable variance. Of the total variance, \$1.0 million represents funding appropriated by Ord. 2020-380-E for the Senior & Disabled Financial Assistance program. The expenditures related to this appropriation were posted to a different fund and will need to be moved to the GF/GSD. Additionally, \$321,891 of the variance is related to payments to the Beaches pursuant to the interlocal agreements, and \$182,576 of this balance was accrued. Lastly, \$25,000 of the variance is related to an appropriation that will carryforward to fiscal year 2020/21 pursuant to Ord. 2020-597-E. Taking into account these items and additional accruals made by Accounting subsequent to the Finance and Administration Department's report, the favorable variance in Grants, Aids, and Contributions will mostly be eliminated.

Despite the various adjustments noted above in addition to other adjustments Accounting has made after the Finance and Administration Department's report was issued, the net result is still a favorable variance of approximately \$22.5 million in GF/GSD expenditures.

#### **GF/GSD (Fund 00111) – Expenditures by Department (page 27)**

The schedule on page 27 presents GF/GSD expenditures by department. Four departments are projected to incur unfavorable variances: Courts, State Attorney's Office, Office of the Inspector General, and Public Defender. One department within the Office of the Sheriff incurred an unfavorable variance (Investigations and Homeland Security), but as a whole, the Office of the Sheriff experienced a favorable variance of \$5.8 million. The unfavorable variances for these departments are explained in further detail on page 28.

#### **Other Funds**

Our review consisted of the GF/GSD, 21 other funds, and the Jacksonville Housing Finance Authority. We would like to draw attention to several of these funds. Of the 21 other funds reviewed, ten incurred an unfavorable variance (Funds 00193-Tax Collector, 15104-Building

Inspection, 41102-Public Parking, 42101-Motor Vehicle Inspection, 43101-Solid Waste Disposal, 47101-City Venues-City, 47102-City Venues-ASM, 51101-Motor Pool, 52101-Copy Center, and 55101-Office of General Counsel). One fund presented in this report (Fund 44101-Stormwater Services) had a negative cash balance as of September 30, 2020.

As mentioned last quarter, the Finance and Administration Department's schedules do not include balances for the Reserve for Prior Year Encumbrances due to the conversion to 1Cloud, the City's new enterprise resource planning system. Municipal Code Section 106.422(a) requires the report be submitted in the form specified by the Council Auditor and we have requested this information be included on the quarterly summary report provided by the Finance and Administration Department.

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

The schedule for Fund 00193 shows an unfavorable budget variance of \$557,841 for the fiscal year due to revenues being less than budgeted. Charges for Services revenue incurred an unfavorable variance of \$1,284,874 mostly due to shortfalls in driver's license renewal fees, e-commerce fees, license plate tag/title fees, tax redemption fees-tax sales, and collection fees-delinquent tax sales. Taking into account the capital outlay expenditure balance that will carryforward to fiscal year 2020/21 pursuant to budget Ordinance 2020-504-E Schedule AF, the unfavorable budget variance is increased to approximately \$725,000. This fund has an available fund balance of \$985,921 based on the unaudited balances as of September 30, 2020; however, the fiscal year 2020/21 budget for this fund includes a transfer from fund balance of \$1,119,899. This leaves a shortfall of \$133,978 within the fund. During the budget review process the Administration indicated it would initiate legislation, if needed, to cover any shortfall with this fund to facilitate the transfer from fund balance approved in the fiscal year 2020/21 budget.

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

The schedule for Fund 15104 shows an unfavorable budget variance of \$3,702,338 for the fiscal year due to revenue shortfalls. Ordinance 2020-235-E, enacted in April 2020, 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 and Administration Department's report, the Building Inspection Fund has an available fund balance of approximately \$10.3 million at fiscal year-end after covering the revenue shortfalls from the moratorium and factoring in the fiscal year 2020/21 transfer from fund balance.

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

The schedule for Fund 41102 shows an unfavorable budget variance of \$63,355 for the fiscal year due to revenue shortfalls. Total revenue incurred an unfavorable variance of \$1,122,636, mostly due to unfavorable variances of \$524,658 in monthly parking fees, \$409,985 in daily parking fees

and \$113,400 in net parking fines. Total expenditures experienced a favorable variance of \$1,059,282; however, \$498,911 of that amount represents the capital outlay balance that will carryforward to fiscal year 2020/21 pursuant to budget Ordinance 2020-504-E Schedule AF, which will increase the unfavorable variance to \$562,265.

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

The schedule for Fund 42101 shows an unfavorable budget variance of \$84,184 for the fiscal year due to a shortfall in inspection fee revenue, a component of Charges for Services. The unfavorable variance of \$151,185 in total revenue was somewhat offset by a favorable variance of \$67,001 in total expenditures, mostly due to net personnel costs.

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

The schedule for Fund 43101 shows an unfavorable budget variance of \$4,881,129 for the fiscal year. However, there were many items that had not yet been posted. Examples include:

- the quarterly accrual for Solid Waste User Fee revenue,
- the year-end adjustment to true up accounts receivable and the allowance for doubtful accounts with the solid waste billing system, and
- the residential tipping fees revenue and corresponding landfill charges expenditure for a few months.

The impact of the changes above (and a few other items) results in the unfavorable variance changing to a favorable variance of \$5,682,914.91. The overall positive variance appears to be mainly attributable to commercial tipping fees. Ordinance 2020-235-E waived the commercial tipping fees but made the fund whole through CARES Act funding. The fiscal year 2019/20 approved budget for Fund 43101 included 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. Because of the favorable variance, the City should consider reducing or eliminating the loan associated with fiscal year 2019/20 by the corresponding amount once ensuring no other adjustments are required.

#### **Stormwater Service (Fund 44101)**

The schedule for Fund 44101 shows a favorable budget variance of \$1,439,611 for the fiscal year, mostly due to expenditures being less than budgeted. Additionally, the year-end adjustment to true up accounts receivable and the allowance for doubtful accounts with the stormwater billing system is not reflected on the schedule. The impact of this adjustment is a \$1.3 million increase in Stormwater User Fee revenue and an increase of the same amount to the overall favorable variance. As of September 30, 2020, this fund had a negative cash balance of \$4,324,917 due to the timing of the collection of user fees. However, the negative cash balance is more than offset by the \$20.9 million balance in Taxes and Other Receivables, Net.

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

The schedule for Fund 47101 shows an unfavorable variance of \$2,037,299 for the fiscal year, due to revenue shortfalls. Bed/Tourist Development Tax revenue incurred an unfavorable variance of \$2.3 million due to decreased hotel stays as a result of COVID-19. The schedule also shows an unfavorable variance of \$416,595 for Debt Service. However, an additional entry posted after the Finance and Administration Department issued its report, changing the variance to a favorable variance of \$399,605, which changes the overall variance for the fund to an unfavorable variance of \$1,221,099.

### **City Venues - ASM (Fund 47102)**

The schedule for Fund 47102 shows an unfavorable variance of \$872,701 for the fiscal year, due to revenue shortfalls because of COVID-19. Additionally, the balance sheet for Fund 47102 shows current liabilities of \$9.7 million exceed current assets of \$8.6 million.

### **Motor Pool (Fund 51101)**

The schedule for Fund 51101 shows an unfavorable variance of \$934,843 for the fiscal year, mostly due to shortfalls in customer billings, reflected on the schedule as Internal Service Revenue, and encumbrances for Fleet Management Division's motor vehicle parts and sublet accident and repairs contracts, reflected on the schedule under Other Operating Expenses. The encumbrances reduce the favorable variance in total expenditures. Additionally, fuel costs, a component of Other Operating Expenses, experienced a favorable variance of \$4.9 million due to fuel costs being lower than budgeted and less usage than budgeted. Since Fleet Management uses a cost-plus method to bill customers, the favorable variance in total expenditures resulted in an unfavorable variance in customer billings.

### **Copy Center (Fund 52101)**

The schedule for Fund 52101 shows an unfavorable variance of \$237,390 for the fiscal year. Internal Service Revenue, which consists of customer billings, incurred an unfavorable variance of \$689,836 for the fiscal year mostly due to reduced copier usage and reduced printing requests from using departments during the March through June timeframe when many City employees worked from home. Internal Service Charges expenditures reflect an unfavorable variance of \$50,352 due to copier billings that were mistakenly charged to the Copy Center per the department.

### **Radio Communications (Fund 53102)**

The schedule for Fund 53102 shows a favorable variance of \$655,460 for the fiscal year, mostly due to expenditures being less than budgeted. However, due to our review, two additional expenditures posted after the Finance and Administration Department's report was issued will reduce the overall favorable variance. First, the payment to reimburse JEA for the tower rental costs at three leased sites was not posted until February 2021. This payment of \$217,125 reduces the favorable variance within in Grants, Aids & Contributions to \$19,405. Second, Accounting corrected a prior year error in the classification of certain expenses. The result of the correction adjusts the negative balance for current liabilities to a positive balance and increases Capital Outlay

expenditures by \$421,485. Taking into account these two items, activity within the fund was essentially flat.

**Office of General Counsel (Fund 55101)**

The schedule for Fund 55101 shows an unfavorable variance of \$177,692 for the fiscal year, mostly due to revenue shortfalls. Net personnel costs experienced a favorable variance of \$740,500. Professional and Contractual Services have encumbrances totaling \$854,077 related to ancillary legal fees. These encumbrances reduce the favorable variance in total expenditures. The corresponding revenue will not be received until expenditures are incurred and those charges are billed out to the using departments.

**Group Health (Fund 56201)**

The schedule for Fund 56201 shows a favorable variance of \$9,783,980 for the fiscal year, mostly due to a 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 were less than budgeted and Charges for Services: Insurance Premiums were 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 experienced an overall favorable budget variance of \$9.8 million, actual revenues only exceeded actual expenditures by \$2.1 million for the fiscal year. This net positive cash flow was possible due to the City continuing to contribute to this trust at the same employer contribution amount for the FOP and IAFF union members even though those members separated to a new plan effective January 1 that required less contributions from the City.

**Jacksonville Housing Finance Authority (Fund 81101)**

Fund 81101 experienced a favorable variance of \$713,314 for the fiscal year, mostly due to revenue exceeding the budget. The Jacksonville Housing Finance Authority had excellent participation and revenues in its single family loan program and closed a number of bond transactions during the year.

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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 provide rating information on a quarterly basis. In September, Moody's upgraded the City's General Obligation bonds from A2 to Aa3, Covenant bonds from A3 to A1, Revenue bonds from A2 to A1, and Better Jacksonville Plan bonds from A2 to A1.

Please refer to page 18 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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Respectfully submitted,

*Kim Taylor*

Kim Taylor, CPA  
Council Auditor



ONE CITY. ONE JACKSONVILLE.

# City of Jacksonville, Florida

*Lenny Curry, Mayor*

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## 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 Twelve Months Ending September 30, 2020**

**DATE: January 21, 2021**

In accordance with code section 106.421, the Department of Finance and Administration is forwarding the quarterly financial summaries for the twelve months ending September 30, 2020 for the agreed upon subfunds of the Consolidated City of Jacksonville. The financial information contained in this memo are as of month twelve, pulled from 1Cloud on 01/11/21, and do not reflect final adjusting entries.

The variances reflected on the financial summaries compare Council approved budgetary authority to actuals. The discussion in this memo focuses on the September 30<sup>th</sup> variance between budget and actual and not on the balance sheet.

### **011 - GENERAL FUND – GSD:**

As of September 30, the General Fund - GSD has an overall unfavorable variance of \$41.5 million. The unfavorable variance is being driven by \$75 million in debt management fund revenue that will post in the FY20 adjustment period (period thirteen) and bring the overall variance to approximately \$30 million favorable. Of this, roughly \$10 million is from net revenue performance and \$20 million is from favorable expense variances. There will be adjustments to this figure in period thirteen. It is important to note that this is the first fiscal year-end closing being performed in the new 1Cloud accounting system. As such, period thirteen adjustments may be higher this year while we perform expense accruals, adjustments, and corrections to conversion items from the old system and to those deferred or delayed due to systems issues or COVID-19.

### ***REVENUE***

Overall, revenue underperformed budget by \$63,942,402. The unfavorable variance is being driven by \$75 million in debt management fund revenue that will post in month thirteen bringing overall revenue performance into the positive for the year, all else the same.

Ad Valorem Taxes outperformed budget by \$8,583,373.

Utility Service Tax outperformed budget by \$2,310,359.

Communication Service Tax outperformed budget by \$1,165,395.

Other Taxes underperformed budget by \$255,740.

Franchise Fees outperformed budget by \$232,791.

Intergovernmental Revenue underperformed budget by \$94,275.

State Shared Revenue underperformed budget by \$7,890,723.

(7,890,723)

Local Government Half Cent Sales Tax FS 21861	(6,291,292)
Revenue Shared - County FS 212206d4	(3,884,145)
Municipal Fuel Tax FS 206411c	(189,326)
Revenue Shared - Municipal Sales Tax FS 212206d5	2,204,648
All Other Accounts	269,392

Charges for Services underperformed budget by \$1,328,097.

(1,328,097)

Title	Variance
JSO: Civil Income Individuals	(414,615)
Fire Protection Inspection Fee	(341,050)
Planning & Dev. Zoning and Rezoning Fees	(322,684)
Summer Camps	(182,940)
JSO: Off Duty Reimbursement	(148,293)
Indirect Cost Recovered General Govt	(136,953)
Planning & Dev. Comprehensive Amendment Fee	(131,474)
Library Fees	(123,389)
JSO: Alarm Permit Fees	(105,653)
Sheriffs Fines and Estreatures	(102,291)
Medical Examiner: Net Revenue	901,274
All Other Accounts	(220,029)

Revenue From City Agencies underperformed budget by \$1,309,484. The main driver of which is overtime reimbursement revenue from ASM to JSO and JFRD which has an unfavorable variance of \$1,300,892. This revenue was significantly impacted by COVID-19. It should also be noted that there should be an offsetting favorable expenditure variance in the City Venues - ASM (SF 47102).

Net Transport Revenue outperformed budget by \$5,771,167.

Miscellaneous Revenue underperformed budget by \$1,429,440. The main drivers of which are a \$1.0 unfavorable variance in victim services reimbursement revenue and a \$1,307,664 unfavorable variance in JSO overtime reimbursement charges for the school guardian program. This revenue and the reciprocal expense were significantly impact by COVID-19. This revenue somewhat offsets JSO's \$5,025,892 in costs for using off-duty officers for this program.

Investment Pool / Interest Earnings outperformed budget by \$3,152,903.

Debt Funding: Debt Management Fund underperformed budget by \$75,433,333 is related to entries still in process for \$72.7 million in loans from the Debt Management Fund to the General Fund. These entries will be posted in FY20 month thirteen.

Contribution From Local Units outperformed budget by \$2,951,716, the driver of which are JEA contributions which outperformed budget by \$3,293,198.

**EXPENDITURES**

Overall, expenditures have a net favorable variance of \$22.5 million. Personnel costs, net of the salary and benefit lapse, is over budget by \$440,411.

Internal Service Charges have a net favorable variance of \$7,863,896. The main drivers of which are favorable variances in fleet billing of \$6,611,163 and OGC billing of \$1,119,162.

Professional and Contractual Services have a net favorable variance of \$5,052,533.

Other Operating Expenses have a net favorable variance of \$6,295,554.

Title	Variance
	6,295,554
Tuition Reimbursement Program	128,552
Welfare - Utilities and Other	141,762
Office Supplies	146,400
Advertising and Promotion	155,742
Clothing / Tool / Meal Allowances	169,508
Landfill Charges	186,926
Equipment Rentals	213,700
Hardware / Software Maintenance and Licenses	216,143
Electricity - Street Lights	221,448
Clothing, Uniforms and Safety Equipment	272,438
Payments for QTI/Rev Grants	360,376
Repair / Maintenance and Other Operating Supplies	566,827
Interlocal: Beaches Disposal Charges	583,605
Miscellaneous Services and Charges	616,639
Employee Travel and Training	721,648
OGC: Judgements, Claims and Losses	922,515
All Other Accounts	671,325

Capital Outlay has a net favorable variance of \$952,740, of this total only, \$156,755 are for items listed on the 2020-504-E schedule AF and will be carried over into FY21. The largest favorable variances that are not part of schedule AF are capital improvements related to street lighting of \$107,287 and \$500,000 in Parks, Recreation and Community Services.

Debt Service has a net unfavorable variance of \$2,009,079.

- Principal Payments (\$1,081,359)
- Interest Payments (\$1,264,356)
- Fiscal Agent and Banking Costs \$336,636

Payment to Fiscal Agents, pursuant to ordinance 2013-830-E, has a net favorable variance of \$353,035.

Debt Management Fund Repayments have a favorable variance of \$737,661.

- Principal Payments (\$278,597)
- Interest Payments \$1,016,258

Grants, Aids and Contributions has a net favorable variance of \$1,613,989. The main drivers of which are funding pursuant to ordinance 2020-276-E of \$1,000,000, the payment to Neptune Beach pursuant to the interlocal agreement of \$182,606 and public service grants of \$121,757.

Transfers to Other Funds has a net unfavorable variance of \$208,978, the driver of which is an unfavorable variance of \$208,980 in the transfer to JPA for a portion of the communication services tax. This variance should be offset by an overperformance in the Communication Service Tax revenue.

Other Uses – Debt Funded, related to ordinance 2020-377-E, has a favorable variance of \$2.3 million.

- Debt Management Contributions to Component Unit (\$2,700,000)
- Debt Management Loans 5,000,000

## **OTHER GENERAL FUND SUBFUNDS:**

### **00113 – SPECIAL EVENTS**

The fund overall has a net favorable variance of \$813,823. A favorable variance in this fund is expected due to the impact of COVID-19 on the FY20 event schedule. Revenue outperformed budget by \$8,348. Expenditures have a net favorable variance of \$805,475. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$261,559, including a favorable variance in overtime of \$111,270. Internal Service Charges has a net favorable variance of \$89,031. Other Operating Expenses has a net favorable variance of \$329,482. The largest drivers of which are equipment rentals of \$127,491 and miscellaneous services and charges of \$142,729. Grants, Aids and Contributions has a net favorable variance of \$100,617.

### **00191 – PROPERTY APPRAISER**

The fund overall has a net favorable variance of \$1,409,070. Revenue outperformed budget by \$44,051. Expenditures have a net favorable variance of \$1,365,019. Personnel costs, net of the salary and benefit lapse, has a favorable variance of \$430,379. Internal Service Charges has a net favorable variance of \$126,318, the largest drivers of which are IT billing of \$47,835 and fleet billing of \$46,714. Professional and Contractual Services has a favorable variance of \$483,131 due primarily to costs associated with the pictometry aerial photography contract not being paid in FY20. Legislation totaling \$286,048 is being filed in FY21 to appropriate fund balance to pay these FY20 costs. Other Operating Expenses has a favorable variance of \$325,191. The largest driver of which is hardware and software maintenance / license of \$255,852. This variance is due to costs associated with the manatron system not being paid in FY20. Ordinance 2020-671-E appropriated fund balance for this amount to pay these FY20 costs.

### **00192 - CLERK OF THE COURT**

The fund overall has a net favorable variance of \$742,719. Revenue outperformed budget by \$394,697. Charges for Services has a net favorable variance of \$353,194, the main driver of which is a favorable variance in circuit court costs and fees of \$761,813. This is offset somewhat by unfavorable variances in fees remitted to County of \$142,548 and passport application fees of \$266,390. Expenditures have a net favorable variance of \$348,022. Personnel costs, net of the salary and benefit lapse, has a favorable variance of \$195,002. Capital Outlay which has a favorable variance of \$103,976. Of that total \$101,405 should be carried over into FY21 as authorized by 2020-504-E schedule AF.

### **00193 – TAX COLLECTOR**

The fund overall has a net unfavorable variance of \$557,841. Revenue underperformed budget by \$1,242,224. Charges for Services has a net unfavorable variance of \$1,284,874, the main drivers of which are e-commerce fees of \$245,290 and driver license renewal fees of \$895,185. Expenditures have a net favorable variance of \$684,382. Personnel costs, net of the salary and benefit lapse, has a favorable variance of \$321,116. Other Operating Expenses has a net favorable variance of \$135,255. Capital Outlay has a favorable variance of \$166,929 which will be carried over into FY 21 as authorized by 2020-504-E schedule AF.

## **SPECIAL REVENUE FUNDS:**

### **10901 – KIDS HOPE ALLIANCE**

The fund overall has a net favorable variance of \$972,567. Revenue outperformed budget by \$210,294, the driver of which is Investment Pool / Interest Earnings. Expenditures have a net favorable variance of \$762,273. Personnel costs, net of the salary and benefit lapse, have an unfavorable variance of \$142,448.

Internal Service Charges has a net favorable variance of \$117,047, the largest driver of which is IT billing of \$52,083. Professional and Contractual Services has a net favorable variance of \$135,723, the largest driver of which is the after-school team-up food contract of \$59,745. Grants, Aids and Contributions has a favorable variance of \$635,130, the main driver of which is a favorable variance of \$632,080 in summer camps. The favorable variances in Professional and Contractual Services as well as Grants, Aids and Contributions are reasonable due to the impact of COVID-19 on the FY19-20 school year.

#### **15104 – BUILDING INSPECTION**

The fund overall has a net unfavorable variance of \$3,702,338. Revenue underperformed budget by \$4,738,324, due to the impact of COVID-19 as well as ordinances 2020-235-E and 2020-318-E which placed a temporary moratorium on fees within this fund. Permits and Fees has a net favorable variance of \$1,258,295, due to the movement of the building permit fee account as part of 1Cloud. Inspection Fees underperformed budget by \$4,374,212. Charges for Services underperformed budget by \$1,844,401, the largest driver of which were reinspection fees of \$1.7 million. Expenditures have a net favorable variance of \$1,035,986. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$120,611. Internal Service Charges have a net favorable variance of \$708,796, the main driver of which is a \$746,214 favorable variance in IT computer system maintenance / security. Professional and Contractual Services has a favorable variance of \$176,199.

### **ENTERPRISE FUNDS:**

#### **41102 – PUBLIC PARKING**

The fund overall has a net unfavorable variance of \$63,355. Revenue underperformed budget by \$1,122,636. Revenues in this fund were significantly impacted by COVID-19. Charges for Services underperformed budget by \$1,024,968, the main drivers of which are unfavorable variances in monthly parking fees of \$524,658 and daily parking fees of \$409,985. Fines and Forfeits underperformed budget by \$113,400. Expenditures have a net favorable variance of \$1,059,282. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$142,544. Other Operating Expenses have a net favorable variance of \$348,975, the main driver of which is a favorable variance in repairs and maintenance of \$233,309. Capital Outlay has a favorable variance of \$499,815 which will be carried over into FY 21 as authorized by 2020-504-E schedule AF.

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

The fund overall has a net unfavorable variance of \$84,184. Revenue underperformed budget by \$151,185. School bus inspection revenue in this fund were significantly impacted by COVID-19. Charges for Services underperformed budget by \$152,258. Expenditures have a net favorable variance of \$67,001. The main driver of which are personnel costs, net of the salary and benefit lapse, which have a favorable variance of \$56,881.

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

The fund overall has a net unfavorable variance of \$4,881,129. Revenue underperformed budget by \$8,803,075. Franchise Fees outperformed budget by \$719,872. Charges for Services outperformed budget by \$511,709. The largest driver of which is a favorable variance in net host fees of \$1,192,410. This is somewhat offset by a net unfavorable variance in tipping fees of \$659,393. Solid Waste / Stormwater User Fees underperformed budget by \$10,059,480. Miscellaneous Revenue underperformed budget by \$302,215, the driver of which is sale of recyclable products of \$308,506. Investment Pool / Interest Earnings outperformed budget by \$343,825. Expenditures have a net favorable variance of \$3,921,946. Personnel costs, net of the salary and benefit lapse, are under budget by \$258,605. Internal Service Charges have a net favorable variance of \$824,774, the main driver of which is a \$820,879 favorable variance in fleet billings. Professional and Contractual Services has a favorable variance of \$917,348, the main driver of which is contract garbage and recycling of \$904,835. Other Operating Expenses has a net favorable variance of \$2,037,345, the main driver of which is a favorable variance in landfill charges of \$1,740,050. Debt Management Fund Repayments has a net unfavorable variance of \$116,128.

#### **44101 - STORMWATER SERVICES**

The fund overall has a net favorable variance of \$1,439,611. Revenue outperformed budget by \$85,219, the main driver of which is a \$133,056 favorable variance in Investment Pool / Interest Earnings.

Expenditures have a net favorable variance of \$1,354,392. The main drivers of which are personnel costs which have a net favorable variance of \$749,096 and Internal Service Charges which have a net favorable variance of \$608,025. Of that favorable variance in Internal Service Charges, fleet billings account for \$600,345.

**47101 – CITY VENUES - CITY**

The fund overall has a net unfavorable variance of \$2,037,299. The revenues in this fund were significantly impacted by COVID-19. Revenue underperformed budget by \$2,470,216, the largest driver of which is the Bed / Tourist Development Tax which underperformed budget by \$2,264,708. Expenditures have a net favorable variance of \$432,916. The table below shows the revenue and expenses by venue.

	(2,470,216)			432,916		
Subfund Level	16,439,973	16,509,880		24,054,300	24,470,894	
Baseball Stadium	197,760	163,851		508,202	412,108	
Convention Center	0	0		805,840	715,845	
Municipal Stadium	15,493,874	12,987,660		4,444,064	3,951,616	
Performing Arts Center	0	0		913,325	901,655	
Ritz Theater	0	0		93,373	77,603	
Arena	540,750	540,750		2,687,370	2,543,837	

**47102 – CITY VENUES - ASM**

The fund overall has a net unfavorable variance of \$872,701. Both revenues and expenditures in this fund were impacted by COVID-19. Revenue underperformed budget by \$2,324,554. Expenditures have a net favorable variance of \$1,451,853. The table below shows the revenue and expenses by venue.

	(2,324,554)			1,451,853		
Venue	Revenue			Expenditures		
	Revised Budget	Actuals/Encum	Variance	Revised Budget	Actuals/Encum	Variance
Subfund Level	12,633,961	12,655,598	21,637	0	0	0
Baseball Stadium	366,085	557,672	191,587	1,255,939	1,233,117	22,822
Convention Center	2,297,895	1,416,213	(881,682)	3,373,879	2,891,542	482,337
Daily's Place	1,695,760	901,970	(793,790)	1,630,249	815,248	815,001
Municipal Stadium	3,996,746	4,058,621	61,875	14,767,156	14,322,557	444,599
Performing Arts Center	3,101,660	1,975,313	(1,126,347)	3,334,216	2,719,861	614,355
Ritz Theater	189,912	90,860	(99,052)	1,105,234	776,915	328,319
Arena	10,597,259	10,898,477	301,218	9,412,605	10,668,185	(1,255,580)

**INTERNAL SERVICE FUNDS:**

**51101 – MOTOR POOL**

The fund overall has a net unfavorable variance of \$934,843. Revenue underperformed budget by \$7,350,328. Internal Service Revenue underperformed budget by \$7,327,904 including billing to city agencies which underperformed budget by \$6.2 million and billing to independent authorities which underperformed budget by \$1.1 million. Expenditures have a net favorable variance of \$6,415,485. Personnel costs, net of the salary and benefit lapse, has a favorable variance of \$1,299,651. Other Operating Expenses has a net favorable variance of \$5,067,532, the main driver of which is a favorable variance in motor vehicle fuel of \$4,870,649.

**52101 – COPY CENTER**

The fund overall has a net unfavorable variance of \$237,390. Revenue underperformed budget by \$689,422. Internal Service Revenue underperformed budget by \$689,836. Expenditures have a net favorable variance of \$452,032. Professional and Contractual Services has a favorable variance of \$380,210, the driver of which is a favorable in the copier consolidation contract of \$380,188. Other Operating Expenses has a favorable variance of \$120,393, the main driver is outside printing and binding which as a favorable variance of \$86,154.

### **53101 – INFORMATION TECHNOLOGIES**

The fund overall has a net favorable variance of \$2,396,648. Revenue outperformed budget by \$357,209. Expenditures have a net favorable variance of \$2,039,440. Personnel costs, net of the salary and benefit lapse, have a favorable variance of \$366,886. Professional and Contractual Services has a favorable variance of \$396,807, the largest driver of which is software hosting services of \$235,015. Other Operating Expenses has a net favorable variance of \$651,488, the largest drivers of which are telephone and telegraph of \$290,101 and hardware / software maintenance and licenses of \$232,649. Capital Outlay has a favorable variance of \$567,237, of that total \$531,956 will be carried over into FY21 as authorized by 2020-504-E schedule AF.

### **53102 – RADIO COMMUNICATION**

The fund overall has a net favorable variance of \$655,460. Revenue outperformed budget by \$23,311. Expenditures have a net favorable variance of \$632,149. Other Operating Expenses has a net favorable variance of \$270,425, the main driver of which is repairs and maintenance of \$166,482. Grants, Aids and Contributions has a favorable variance of \$236,530, this category houses funding to reimburse JEA for the tower rental costs at three leased sites and for related utility, repair and maintenance costs.

### **54101 – PUBLIC BUILDING ALLOCATIONS**

The fund overall has a net favorable variance of \$1,950,175. Revenue underperformed budget by \$180,432. Expenditures have a net favorable variance of \$2,130,607. The main driver of which is a net favorable variance in Other Operating Expenses of \$2,147,511. Of that favorable variance utilities makes up \$1,864,254 and repairs / maintenance makes up \$267,119.

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

The fund overall has a net unfavorable variance of \$177,692. Revenue underperformed budget by \$998,694, driver of which is Internal Service Revenue which underperformed budget by \$973,220. Expenditures have a net favorable variance of \$821,002. The main driver are personnel costs, net of the salary and benefit lapse, which are under budget by \$740,500.

### **56101 – SELF INSURANCE**

The fund overall currently has a net favorable variance of \$7,733,485. There are several necessary adjustments to Insurance Costs and Premiums that should post in month thirteen that will bring that variance down to \$5.0 million. Revenue outperformed budget by \$3,249,835. Charges for Services outperformed budget by \$467,441. Investment Pool / Interest Earnings outperformed budget by \$2,802,027. Expenditures, as presented, have a net favorable variance of \$4,483,651. The favorable variance in Insurance Costs and Premiums of \$3,525,629, once the month thirteen adjustments in change in liability totaling \$2,510,492 are posted, will be reduced to \$1,015,136. Other Operating expenses has a net favorable variance of \$356,884, the main driver of which is the state fee assessment of \$190,005.

### **56201 – GROUP HEALTH**

The fund overall has a net favorable variance of \$9,783,980. The variances are due to the budget being set prior to finalizing the contract for Police and Fire pulling out of the City's health, dental, and vision plans. Revenue underperformed budget by \$10,548,684. Charges for Services: Insurance Premiums underperformed budget by \$11,105,755, the main driver of which are premiums for health insurance of \$8,965,443. Investment Pool / Interest Earnings outperformed budget by \$557,071. Expenditures have a net favorable variance of \$20,332,663, the driver of which is Insurance Costs and Premiums which has a net favorable variance of \$20,326,790, the main driver of which are claims paid for group health which has a favorable variance of \$18,864,865.

### **56301 - INSURED PROGRAMS**

The fund overall has a net favorable variance of \$412,771. Revenue outperformed budget by \$114,094. Charges for Services: Insurance Premiums outperformed budget by \$153,039. Expenditures have a net favorable variance of \$298,677, the main driver is Insurance Costs and Premiums which have a net favorable variance of \$208,261. In that category, loss deductible has a favorable variance of \$463,821 which is offset somewhat by an unfavorable variance of \$205,055 in recoveries from damages.

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.

## **EARNINGS ON INVESTMENTS**

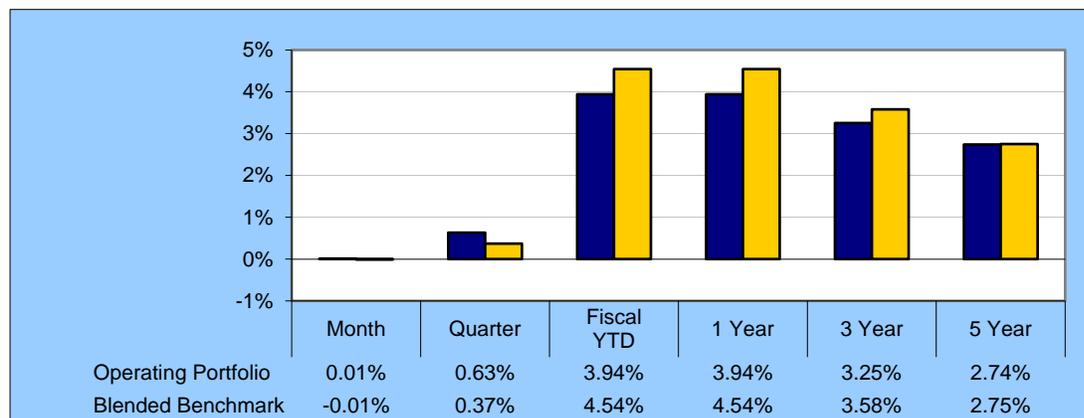
The Operating Portfolio generated a net of fees return of positive 0.63% for the quarter ending September 30, 2020, which outperformed the Blended Benchmark by 0.26%. Performance of the portfolio over the last year was positive 3.94%, after fee deductions. During the past three and five years, the portfolio earned an average net annual return of 3.25% and 2.74%, respectively. The Operating Portfolio continues to outperform its benchmark during the long term.

Global markets continue to recover from the COVID-19 recession. The recovery has been fueled by massive government stimulus, the widespread reopening of the economy, and hopes of a COVID-19 vaccine. Global governments continue to support their economies by distributing historic stimulus to businesses and citizens. However, significant uncertainty to the global economic recovery continues to persist. This uncertainty has created market volatility during the quarter. Additional sources of market instability include the US government stalemate of providing additional stimulus and the upcoming United States presidential election. There are concerns that parts of the world will experience a second wave of COVID-19, especially during the upcoming colder months. Another lockdown could be inevitable, specifically within high populated cities.

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. The yields of a 30-year Treasury bond and 10-year treasury note continue to trade at historical lows. Ten-year treasuries started the quarter yielding 0.66% and ended the quarter at 0.69%. The 30-year Treasury note started the quarter yielding 1.41% and ended the quarter at 1.46%. The Barclays U.S. Aggregate Index returned 0.62% over the previous three months, while the ICE BofAML US Treasury Notes 0-1 Year Index gained 0.07% over the same period.

As we move into the fourth quarter, we continue to monitor potential sources of market volatility. We expect the fixed income market to remain challenged due to the lingering COVID-19 virus, the low interest rate environment, above average unemployment, the upcoming US election, and partially shuttered 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 September 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	2020	A2	AA	AA
	2020	Current	Aa3	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	2020	A3	AA	AA-
	2020	Current	A1	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	2020	A2	AA+ / AA	AAA / AA / AA-
	2020	Current	A1	AA+ / AA	AAA / AA / AA-
<b>Better Jacksonville Plan</b>	1997	1999	n/a	n/a	n/a
	2000	2000	n/a	n/a	n/a
	2001	2006	Aa3	A+	AA
	2007	2008	Aa3	AA-	AA
	2009	2009	Aa3	AA-	AA/AA-
	2010	2011	Aa2/A1	AA-	AA/AA-
	2011	2012	Aa2/A1	AA-/A	AA/AA-
	2012	2016	A1	AA-/A	AA-/A+
	2016	2018	A1	AA-/A+	AA-/A+
	2018	2020	A2	AA-/A+	AA-/A+
	2020	Current	A1	AA-/A+	AA-/A+
<b>Commercial Paper Notes</b>	2002	2003	n/a	n/a	n/a
	2004	2009	n/a	A-1+	n/a
	2010	2013	P-1	n/a	n/a
	2013	Current	n/a	A-1	F1

## Bond Ratings 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		Upper medium grade
Aa3		AA-		AA-		
A1	P-2	A+	A-1	A+	F1	Upper medium grade
A2		A		A		
A3	P-2	A-	A-2	A-	F2	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		Not Prime (NP)		CCC+		C
Caa2	CCC		CCC			
Caa3	CCC-		CC	Speculative, in or near default		
Ca	CC		C			
Ca	C		C			
C	Not Prime (NP)	D	D	RD/D	RD/D	In default, little prospect of recovery
/						
/						

### Municipal Short Term Ratings (Moody's)

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

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**00111 - GENERAL FUND - GSD**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	139,012,648.83
Taxes & Other Receivable, Net	6,511,447.62
Due from Other Government Units	63,861,970.78
Inventories	4,545,298.27
Other Current Assets	36,861,499.04
Deferred Charges	17,285.00

**TOTAL ASSETS** 250,810,149.54

**LIABILITIES**

Current Liabilities	43,245,564.74
Other Liabilities	42,295,251.05
Deferred Inflows	179,850.56
<b>TOTAL LIABILITIES</b>	<u>85,720,666.35</u>

**FUND EQUITY**

Beginning of Year	228,462,496.67
Current Yr Less Encumbrances	(84,435,920.90)
Reserves & Encumbrances	21,062,907.42
	<u>165,089,483.19</u>

**TOTAL LIABILITIES & FUND EQUITY** 250,810,149.54

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

00111 General Fund Operating

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Ad Valorem Taxes	690,634,612	699,217,985	0	8,583,373
Utility Service Tax	92,370,886	94,681,245	0	2,310,359
Communication Service Tax	28,942,751	30,108,146	0	1,165,395
Other Taxes	8,668,036	8,412,296	0	(255,740)
Permits and Fees	420,000	277,178	0	(142,822)
Inspection Fees	0	(31)	0	(31)
Franchise Fees	40,853,239	41,086,030	0	232,791
Intergovernmental Revenue	640,163	545,888	0	(94,275)
State Shared Revenue	181,808,809	173,918,086	0	(7,890,723)
Charges for Services	26,338,388	25,010,291	0	(1,328,097)
Internal Service Revenue	0	66,096	0	66,096
Revenue From City Agencies	5,743,121	4,433,637	0	(1,309,484)
Net Transport Revenue	22,818,541	28,589,708	0	5,771,167
Fines and Forfeits	1,446,754	1,237,089	0	(209,665)
Miscellaneous Revenue	16,163,531	14,734,091	0	(1,429,440)
Investment Pool / Interest Earnings	4,831,434	7,984,337	0	3,152,903
Debt Funding: Debt Management Fund	75,433,333	0	0	(75,433,333)
Transfers From Other Funds	3,587,725	3,505,133	0	(82,592)
General Fund Loan	9,158,558	9,158,558	0	0
Contribution From Local Units	127,674,952	130,626,668	0	2,951,716
<b>TOTAL REVENUE</b>	<b>1,337,534,832</b>	<b>1,273,592,430</b>	<b>0</b>	<b>(63,942,402)</b>

EXPENDITURES	Revised Budget	Actuals	Encumbered	Variance
Salaries	466,026,779	464,316,922	0	1,709,857
Salary & Benefit Lapse	(8,223,367)	0	0	(8,223,367)
Pension Costs	173,779,220	169,521,916	0	4,257,304
Employer Provided Benefits	78,586,543	77,115,483	0	1,471,060
Employer Provided Benefits - Payroll Taxes	7,237,761	6,893,026	0	344,735
Internal Service Charges	124,719,599	116,855,703	0	7,863,896
Inter-Departmental Billing	313,926	305,334	0	8,592
Insurance Costs and Premiums	1,621	630	0	991
Insurance Costs and Premiums - Allocations	9,594,002	9,594,675	0	(673)
Professional and Contractual Services	63,923,536	51,172,191	7,698,813	5,052,533
Other Operating Expenses	87,037,677	74,771,383	5,970,740	6,295,554
Library Materials	4,927,776	3,742,823	1,163,915	21,038
Capital Outlay	7,523,144	2,723,774	3,846,629	952,740
Capital Outlay - Debt Funded	433,902	415,969	17,932	0
Debt Service	48,106,464	50,115,543	0	(2,009,079)
Fiscal and Other Debt Fees	59,175	0	0	59,175
Payment to Fiscal Agents	4,815,393	4,462,358	0	353,035
Debt Management Fund Repayments	41,824,478	41,086,817	0	737,661
Grants, Aids & Contributions	58,665,778	54,686,910	2,364,879	1,613,989
Supervision Allocation	(1,427,425)	(1,283,840)	0	(143,585)
Indirect Cost	1,676,644	1,676,644	0	0
Transfers to Other Funds	123,348,146	123,557,125	0	(208,978)
Repayment of General Fund Loan	12,760,064	12,760,064	0	0
Other Uses - Debt Funded	75,000,000	72,700,000	0	2,300,000

**CONSOLIDATED CITY OF JACKSONVILLE**  
**YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL**  
**FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**BUDGET INFORMATION**

<b>TOTAL EXPENDITURES</b>	<u>1,380,710,836</u>	<u>1,337,191,450</u>	<u>21,062,907</u>	<u>22,456,479</u>
<b>CURRENT YEAR</b>	<u>(43,176,004)</u>	<u>(63,599,020)</u>	<u>(21,062,907)</u>	<u>(41,485,924)</u>
Transfers from Fund Balance	34,008,279			
Contingencies	(340,442)			
	<u>(9,508,167)</u>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE**  
**YEAR-END FINANCIAL SUMMARY**  
**GENERAL FUND REVENUE BY DEPARTMENT**  
**FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

	Revised Budget	Actuals	Encumbered	Variance
Advisory Boards And Commissions	121,100	87,909	0	(33,191)
City Council	417,505	305,958	0	(111,547)
Corrections	576,571	527,915	0	(48,656)
Courts	433,333	0	0	(433,333)
Downtown Investment Authority	51,300	52,374	0	1,074
Employee Services	1,500	2,070	0	570
Finance and Administration	83,064	80,087	0	(2,977)
Fire and Rescue	35,522,382	40,826,175	0	5,303,793
Investigations and Homeland Security	872,437	749,983	0	(122,454)
Jacksonville Human Rights Commission	39,100	190	0	(38,910)
Jax Citywide Activities	1,271,809,421	1,205,957,698	0	(65,851,723)
Medical Examiner	1,920,080	2,821,354	0	901,274
Military Affairs and Veterans	50	0	0	(50)
Neighborhoods	1,872,760	1,840,971	0	(31,789)
Office of Economic Development	120	57	0	(63)
Office of Ethics	22,000	22,000	0	0
Office of the Inspector General	115,000	116,638	0	1,638
Parks, Recreation and Community Services	904,675	1,163,146	0	258,471
Patrol and Enforcement	11,363,096	7,802,807	0	(3,560,289)
Personnel and Professional Standards	452,818	345,998	0	(106,820)
Planning and Development	1,458,271	865,785	0	(592,486)
Police Services	3,344,974	3,931,057	0	586,083
Public Library	301,500	168,048	0	(133,452)
Public Works	5,836,775	5,904,129	0	67,354
Supervisor of Elections	15,000	20,083	0	5,083
	<b>1,337,534,832</b>	<b>1,273,592,430</b>	<b>0</b>	<b>(63,942,402)</b>

**CONSOLIDATED CITY OF JACKSONVILLE**  
**YEAR-END FINANCIAL SUMMARY**  
**GENERAL FUND REVENUE - JAX CITYWIDE ACTIVITIES**  
**FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

		Revised Budget	Actuals	Variance
<b>Ad Valorem Taxes</b>				
311010	Property Taxes	726,991,301	735,665,311	8,674,010
311030	Distribution To Jacksonville Beach USD2a	(4,586,314)	(4,592,399)	(6,085)
311040	Distribution To JIA Tax Increment District	(13,065,456)	(13,105,330)	(39,874)
311050	Distribution To Southbank Increment District	(4,707,693)	(4,744,646)	(36,953)
311060	Distribution To Northbank Increment District	(5,619,545)	(5,608,109)	11,436
311070	Distribution To Jacksonville Beach USD2b	(3,093,626)	(3,105,578)	(11,952)
311080	Distribution To Northside East Tax Increment	(3,142,573)	(3,144,096)	(1,523)
311160	Distribution To Soutel-King CRA TIFF	(824,582)	(832,400)	(7,818)
311170	Distribution To Arlington Tax Increment District	(1,316,900)	(1,314,768)	2,132
<b>Ad Valorem Taxes</b>		<u>690,634,612</u>	<u>699,217,985</u>	<u>8,583,373</u>
<b>Utility Service Tax</b>				
314101	Utilities Service Tax - JEA Electric	75,000,092	76,617,688	1,617,596
314301	Utilities Service Tax - JEA Water	14,596,191	15,369,859	773,668
314401	Metered Gas	644,068	584,434	(59,634)
314701	Fuel Oil Companies	20,000	15,978	(4,022)
314901	All Other Accounts	2,110,535	2,093,286	(17,249)
<b>Utility Service Tax</b>		<u>92,370,886</u>	<u>94,681,245</u>	<u>2,310,359</u>
<b>Communication Service Tax</b>				
315010	Communication Services Taxes	28,942,751	30,108,146	1,165,395
<b>Communication Service Tax</b>		<u>28,942,751</u>	<u>30,108,146</u>	<u>1,165,395</u>
<b>Other Taxes</b>				
312300	9th Cent Diesel Fuel Tax	1,225,442	1,290,556	65,114
316010	Local Business Tax - County	1,211,147	1,239,792	28,645
316020	Local Business Tax - City	6,191,023	5,844,276	(346,747)
316030	Local Business Tax - USD	40,424	37,671	(2,753)
<b>Other Taxes</b>		<u>8,668,036</u>	<u>8,412,296</u>	<u>(255,740)</u>
<b>Franchise Fees</b>				
323100	Franchise Fee - JEA Electric	28,728,882	28,558,226	(170,656)
323102	Franchise Fee - JEA Water	4,234,307	4,451,767	217,460
323103	Franchise Fee - Propane and Natural Gas	11,500	9,594	(1,906)
323104	Franchise Fee - People's Gas	1,430,000	1,302,444	(127,556)
323107	Franchise Fee - JEA Sewer	6,371,442	6,533,697	162,255
323109	Franchise Fee - Fuel Pipeline Row	77,108	230,303	153,195
<b>Franchise Fees</b>		<u>40,853,239</u>	<u>41,086,030</u>	<u>232,791</u>
<b>Intergovernmental Revenue</b>				
331511	US Dept of Treasury	185,092	129,152	(55,940)
333010	Federal Payments In Lieu of Taxes	22,500	23,165	665
<b>Intergovernmental Revenue</b>		<u>207,592</u>	<u>152,317</u>	<u>(55,275)</u>

**CONSOLIDATED CITY OF JACKSONVILLE**  
**YEAR-END FINANCIAL SUMMARY**  
**GENERAL FUND REVENUE - JAX CITYWIDE ACTIVITIES**  
**FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

		Revised Budget	Actuals	Variance
<b>State Shared Revenue</b>				
335121	1-17 Cigarette Tax FS 21002	329,670	279,772	(49,898)
335123	Municipal Fuel Tax FS 206411c	7,844,498	7,655,172	(189,326)
335125	Revenue Shared - County FS 212206d4	26,416,152	22,532,007	(3,884,145)
335126	Revenue Shared - Municipal Sales Tax FS 212206d5	26,566,758	28,771,406	2,204,648
335127	Revenue Shared - Population FS 218232	5,942,121	5,942,121	0
335130	Insurance Agent Licenses FS 624501	200,161	165,716	(34,445)
335140	Mobile Home Licenses FS 32008	222,280	246,314	24,034
335150	Alcoholic Beverage Licenses FS 561342	806,315	784,706	(21,609)
335180	Local Government Half Cent Sales Tax FS 21861	104,438,303	98,147,011	(6,291,292)
335491	Municipal Fuel Tax Refund FS 206414	0	469,018	469,018
335492	County Fuel Tax FS 206411b	4,211,402	4,113,347	(98,055)
335493	Constitutional Fuel Tax FS 206411a	4,815,393	4,804,103	(11,290)
335495	Special Fuel and Motor Fuel Use Tax	3,756	3,966	210
335496	County Fuel Tax Refund FS 206414	12,000	3,426	(8,574)
<b>State Shared Revenue</b>		<b>181,808,809</b>	<b>173,918,086</b>	<b>(7,890,723)</b>
<b>Charges for Services</b>				
347430	Golf Course Lease Revenue	0	1,167	1,167
347540	Dockage - Recreation Department	0	93	93
348680	Crt Serv Reimburse Prob-Alternatives	0	5	5
349160	Indirect Cost Recovered General Govt	12,269,346	12,132,393	(136,953)
<b>Charges for Services</b>		<b>12,269,346</b>	<b>12,133,658</b>	<b>(135,688)</b>
<b>Net Transport Revenue</b>				
342602	Ambulance Billing Adjustments	0	65	65
<b>Net Transport Revenue</b>		<b>0</b>	<b>65</b>	<b>65</b>
<b>Fines and Forfeits</b>				
351055	Faulty Equipment Compliance Fee	200	68	(132)
351101	County Court Fines	872,368	670,591	(201,777)
<b>Fines and Forfeits</b>		<b>872,568</b>	<b>670,659</b>	<b>(201,909)</b>
<b>Miscellaneous Revenue</b>				
364020	Gain-Loss Sale Fixed Assets Cash	100,000	120,493	20,493
369010	Reimbursement-Victim Services	1,000,000	0	(1,000,000)
369030	Telephone-Laundry-Concession Commissions	1,647,061	1,715,878	68,817
369050	Miscellaneous Sales and Charges	190,000	228,530	38,530
369065	1% Surcharge - Adam's Mark Hotel	305,108	187,938	(117,170)
369230	Indirect Cost Recovery	200,810	156,853	(43,957)
369400	Contribution-Loss Deductible	0	(1,029)	(1,029)
369430	Payment In Lieu of Taxes - FPL	336,876	6,516	(330,360)
369790	Miscellaneous Settlements	0	475,000	475,000
369910	Tuition Reimbursement	0	1,332	1,332
<b>Miscellaneous Revenue</b>		<b>3,779,855</b>	<b>2,891,511</b>	<b>(888,344)</b>

**CONSOLIDATED CITY OF JACKSONVILLE**  
**YEAR-END FINANCIAL SUMMARY**  
**GENERAL FUND REVENUE - JAX CITYWIDE ACTIVITIES**  
**FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

	Revised Budget	Actuals	Variance
<b>Investment Pool / Interest Earnings</b>			
361101 Investment Pool Earnings	4,806,434	7,961,384	3,154,950
361105 Interest Income	25,000	18,856	(6,144)
Investment Pool / Interest Earnings	<u>4,831,434</u>	<u>7,980,240</u>	<u>3,148,806</u>
<b>Debt Funding: Debt Management Fund</b>			
384020 Long Term Debt Issued - Debt Management Fund Loan	75,000,000	0	(75,000,000)
Debt Funding: Debt Management Fund	<u>75,000,000</u>	<u>0</u>	<u>(75,000,000)</u>
<b>Transfers From Other Funds</b>			
381910 Interfund - Transfer In	3,587,725	3,505,133	(82,592)
Transfers From Other Funds	<u>3,587,725</u>	<u>3,505,133</u>	<u>(82,592)</u>
<b>General Fund Loan</b>			
381800 General Fund Loan-Loan Repayment	9,158,558	9,158,558	0
General Fund Loan	<u>9,158,558</u>	<u>9,158,558</u>	<u>0</u>
<b>Contribution From Local Units</b>			
338010 Contributions From Local-Component Units	93,870,968	97,164,166	3,293,198
338030 Contribution To-FR JEA,Water&Sewer	24,953,042	24,877,603	(75,439)
Contribution From Local Units	<u>118,824,010</u>	<u>122,041,769</u>	<u>3,217,759</u>
	<u><b>1,271,809,421</b></u>	<u><b>1,205,957,698</b></u>	<u><b>(65,851,723)</b></u>

**CONSOLIDATED CITY OF JACKSONVILLE**  
**YEAR-END FINANCIAL SUMMARY**  
**GENERAL FUND EXPENDITURES BY DEPARTMENT**  
**FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

	Revised Budget	Actuals	Encumbered	Variance
Advisory Boards And Commissions	555,602	501,907	3,515	50,180
City Council	13,838,813	12,819,611	33,574	985,628
Corrections	124,043,852	120,517,977	2,045,915	1,479,960
Courts	4,410,128	4,415,446	51,205	(56,523)
Downtown Investment Authority	1,778,606	561,085	306,962	910,559
Employee Services	12,078,206	10,370,787	546,827	1,160,592
Executive Office of the Mayor	4,679,405	4,305,730	105,486	268,188
Executive Office of the Sheriff	6,302,389	5,840,710	568	461,110
Finance and Administration	13,669,777	13,166,825	491,610	11,342
Fire and Rescue	268,960,850	263,855,214	1,312,821	3,792,815
Health Administrator	1,146,142	1,141,777	0	4,365
Investigations and Homeland Security	73,259,154	74,494,810	346,492	(1,582,148)
Jacksonville Human Rights Commission	801,698	752,923	5,938	42,836
Jax Citywide Activities	389,510,145	385,605,586	2,811,686	1,092,873
Medical Examiner	5,447,266	5,281,390	86,389	79,487
Military Affairs and Veterans	1,325,382	1,296,921	2,180	26,281
Neighborhoods	22,492,965	20,617,526	321,709	1,553,731
Office of Economic Development	1,846,974	1,503,634	33,272	310,068
Office of Ethics	416,259	401,571	0	14,687
Office of General Counsel	1,024,944	88,898	0	936,046
Office of State's Attorney	1,999,205	2,008,119	26,821	(35,735)
Office of the Inspector General	1,056,105	1,158,209	2,828	(104,932)
Parks, Recreation and Community Services	47,511,319	42,568,687	1,540,599	3,402,033
Patrol and Enforcement	203,173,379	200,109,189	371,274	2,692,916
Personnel and Professional Standards	24,027,562	21,906,216	736,814	1,384,531
Planning and Development	4,244,000	3,792,328	47,745	403,927
Police Services	54,445,335	48,436,256	4,629,593	1,379,486
Public Defender's	2,420,643	2,468,344	13,750	(61,451)
Public Library	36,036,594	33,463,815	2,204,214	368,566
Public Works	49,451,070	45,870,535	2,631,436	949,100
Supervisor of Elections	8,757,067	7,869,423	351,684	535,960
	<b>1,380,710,836</b>	<b>1,337,191,450</b>	<b>21,062,907</b>	<b>22,456,479</b>

GENERAL FUND  
EXPENDITURES BY DEPARTMENT SUPPLEMENTAL DETAIL

Courts

Unfavorable Variance:	(56,523)	<u>Variance</u>
Personnel Costs		4,979
Operating and Capital Outlay		4,476
Internal Service Charges - ITD		(67,034)
Internal Service Charges - Other		1,056

Investigations and Homeland Security

Unfavorable Variance:	(1,582,148)	<u>Variance</u>
Personnel Costs		
Salaries and Benefits excluding OT		(96,523)
Overtime		(2,135,501)
Operating and Capital Outlay		(53,299)
Internal Service Charges		703,175

Office of State's Attorney

Unfavorable Variance:	(35,735)	<u>Variance</u>
Operating and Capital Outlay		2,194
Internal Service Charges - ITD		(37,929)
Internal Service Charges - Other		0

Office of Inspector General

Unfavorable Variance:	(104,932)	<u>Variance</u>
Personnel Costs		(115,089)
Operating and Capital Outlay		13,301
Internal Service Charges - ITD		(2,213)
Internal Service Charges - Other		(931)

Public Defender's

Unfavorable Variance:	(61,451)	<u>Variance</u>
Operating and Capital Outlay		8,837
Internal Service Charges - ITD		(76,989)
Internal Service Charges - Other		6,701

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**00113 - SPECIAL EVENT - GENERAL FUND**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	1,303,501.97
Taxes & Other Receivable, Net	200.00
Due from Other Government Units	0.00
Inventories	0.00
Other Current Assets	0.00
Deferred Charges	0.00

**LIABILITIES**

Current Liabilities	44,298.93
Other Liabilities	0.00
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<b><u>44,298.93</u></b>

**FUND EQUITY**

Beginning of Year	191,467.87
Current Yr less Encumbrances	759,837.34
Reserves & Encumbrances	308,097.83
	<b><u>1,259,403.04</u></b>

**TOTAL ASSETS** **1,303,701.97**

**TOTAL LIABILITIES & FUND EQUITY** **1,303,701.97**

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

00113 Special Events - General Fund

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Charges for Services	76,000	84,300	0	8,300
Miscellaneous Revenue	323,544	296,234	0	(27,310)
Investment Pool / Interest Earnings	34,477	61,835	0	27,358
Transfers From Other Funds	7,802,981	7,802,981	0	0
<b>TOTAL REVENUE</b>	<b>8,237,002</b>	<b>8,245,350</b>	<b>0</b>	<b>8,348</b>
EXPENDITURES	Revised Budget	Actuals	Encumbered	Variance
Salaries	1,117,625	895,154	0	222,471
Salary & Benefit Lapse	(11,260)	0	0	(11,260)
Pension Costs	141,608	125,947	0	15,661
Employer Provided Benefits	125,134	94,147	0	30,987
Employer Provided Benefits - Payroll Taxes	16,463	12,763	0	3,700
Internal Service Charges	548,040	459,009	0	89,031
Insurance Costs and Premiums - Allocations	66,642	66,642	0	0
Professional and Contractual Services	200,501	175,718	0	24,783
Other Operating Expenses	5,151,602	4,514,021	308,098	329,482
Capital Outlay	1	0	0	1
Grants, Aids & Contributions	934,632	834,015	0	100,617
<b>TOTAL EXPENDITURES</b>	<b>8,290,987</b>	<b>7,177,415</b>	<b>308,098</b>	<b>805,475</b>
<b>CURRENT YEAR</b>	<b>(53,985)</b>	<b>1,067,935</b>	<b>(308,098)</b>	<b>813,823</b>
Transfers from Fund Balance	101,314			
Contingencies	(101,314)			
	<b>(53,985)</b>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**00191 - PROPERTY APPRAISER**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	1,961,977.46
Taxes & Other Receivable, Net	0.00
Due from Other Government Units	0.00
Inventories	0.00
Other Current Assets	0.00
Deferred Charges	0.00

**TOTAL ASSETS** 1,961,977.46

**LIABILITIES**

Current Liabilities	338,129.72
Other Liabilities	0.00
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<u><u>338,129.72</u></u>

**FUND EQUITY**

Beginning of Year	337,192.92
Current Yr less Encumbrances	1,255,864.73
Reserves & Encumbrances	30,790.09
	<u><u>1,623,847.74</u></u>

**TOTAL LIABILITIES & FUND EQUITY** 1,961,977.46

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

00191 Property Appraiser

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Charges for Services	394,226	403,028	0	8,802
Miscellaneous Revenue	2,500	301	0	(2,199)
Investment Pool / Interest Earnings	0	37,448	0	37,448
Transfers From Other Funds	11,359,842	11,359,842	0	0
<b>TOTAL REVENUE</b>	<b>11,756,568</b>	<b>11,800,619</b>	<b>0</b>	<b>44,051</b>
EXPENDITURES	Revised Budget	Actuals	Encumbered	Variance
Salaries	6,338,095	5,878,021	0	460,075
Salary & Benefit Lapse	(136,419)	0	0	(136,419)
Pension Costs	1,487,592	1,409,376	0	78,216
Employer Provided Benefits	1,046,016	1,021,761	0	24,255
Employer Provided Benefits - Payroll Taxes	105,981	101,729	0	4,252
Internal Service Charges	1,530,938	1,404,620	0	126,318
Insurance Costs and Premiums - Allocations	30,633	30,633	0	0
Professional and Contractual Services	780,691	269,297	28,263	483,131
Other Operating Expenses	726,245	398,528	2,527	325,191
Capital Outlay	1	0	0	1
<b>TOTAL EXPENDITURES</b>	<b>11,909,774</b>	<b>10,513,965</b>	<b>30,790</b>	<b>1,365,019</b>
<b>CURRENT YEAR</b>	<b>(153,206)</b>	<b>1,286,655</b>	<b>(30,790)</b>	<b>1,409,070</b>
Transfers from Fund Balance	171,528			
Contingencies	(150,926)			
	<b>(132,604)</b>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**00192 - CLERK OF THE COURT**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	2,732,171.91
Taxes & Other Receivable, Net	0.00
Due from Other Government Units	924,577.96
Inventories	0.00
Other Current Assets	0.00
Deferred Charges	0.00

**LIABILITIES**

Current Liabilities	78,576.54
Other Liabilities	0.00
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<u>78,576.54</u>

**FUND EQUITY**

Beginning of Year	3,437,354.31
Current Yr less Encumbrances	(186,160.77)
Reserves & Encumbrances	326,979.79
	<u>3,578,173.33</u>

**TOTAL ASSETS** 3,656,749.87

**TOTAL LIABILITIES & FUND EQUITY** 3,656,749.87

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

00192 Clerk Of The Court

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Charges for Services	4,593,000	4,946,194	0	353,194
Miscellaneous Revenue	0	0	0	0
Investment Pool / Interest Earnings	45,045	86,547	0	41,502
<b>TOTAL REVENUE</b>	<b>4,638,045</b>	<b>5,032,742</b>	<b>0</b>	<b>394,697</b>
<b>EXPENDITURES</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Encumbered</b>	<b>Variance</b>
Salaries	1,395,468	1,242,803	0	152,665
Salary & Benefit Lapse	(33,576)	0	0	(33,576)
Pension Costs	282,936	270,156	0	12,780
Employer Provided Benefits	254,796	194,648	0	60,148
Employer Provided Benefits - Payroll Taxes	20,445	17,461	0	2,984
Internal Service Charges	2,287,403	2,265,394	0	22,009
Insurance Costs and Premiums - Allocations	7,003	7,003	0	0
Professional and Contractual Services	10,046	4,493	1,504	4,048
Other Operating Expenses	478,009	339,412	115,609	22,987
Capital Outlay	357,768	43,926	209,866	103,976
Supervision Allocation	467,125	467,125	0	0
Indirect Cost	39,503	39,503	0	0
<b>TOTAL EXPENDITURES</b>	<b>5,566,925</b>	<b>4,891,923</b>	<b>326,980</b>	<b>348,022</b>
<b>CURRENT YEAR</b>	<b>(928,880)</b>	<b>140,819</b>	<b>(326,980)</b>	<b>742,719</b>
Transfers from Fund Balance	1,029,863			
Contingencies	(152,189)			
	<b>(51,206)</b>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**00193 - TAX COLLECTOR**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	2,107,216.74
Taxes & Other Receivable, Net	0.00
Due from Other Government Units	0.00
Inventories	0.00
Other Current Assets	0.00
Deferred Charges	0.00

**LIABILITIES**

Current Liabilities	608,467.08
Other Liabilities	0.00
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<u>608,467.08</u>

**FUND EQUITY**

Beginning of Year	2,970,334.58
Current Yr less Encumbrances	(1,984,413.82)
Reserves & Encumbrances	512,828.90
	<u>1,498,749.66</u>

**TOTAL ASSETS** 2,107,216.74

**TOTAL LIABILITIES & FUND EQUITY** 2,107,216.74

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

00193 Tax Collector

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Permits and Fees	7,500	11,315	0	3,815
Charges for Services	11,174,845	9,889,971	0	(1,284,874)
Miscellaneous Revenue	5,000	7,148	0	2,148
Investment Pool / Interest Earnings	1,655,365	1,692,052	0	36,687
Transfers From Other Funds	7,580,315	7,580,315	0	0
<b>TOTAL REVENUE</b>	<b>20,423,025</b>	<b>19,180,801</b>	<b>0</b>	<b>(1,242,224)</b>
<b>EXPENDITURES</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Encumbered</b>	<b>Variance</b>
Salaries	10,521,575	10,085,088	0	436,487
Salary & Benefit Lapse	(262,763)	0	0	(262,763)
Pension Costs	1,966,892	1,889,565	0	77,327
Employer Provided Benefits	1,770,230	1,711,698	0	58,532
Employer Provided Benefits - Payroll Taxes	157,673	146,140	0	11,533
Internal Service Charges	2,230,092	2,222,446	0	7,646
Insurance Costs and Premiums	498	145	0	353
Insurance Costs and Premiums - Allocations	57,760	57,760	0	0
Professional and Contractual Services	357,545	195,913	108,550	53,082
Other Operating Expenses	2,421,624	2,299,429	(13,060)	135,255
Capital Outlay	2,628,472	2,044,203	417,339	166,929
<b>TOTAL EXPENDITURES</b>	<b>21,849,597</b>	<b>20,652,386</b>	<b>512,829</b>	<b>684,382</b>
<b>CURRENT YEAR</b>	<b>(1,426,572)</b>	<b>(1,471,585)</b>	<b>(512,829)</b>	<b>(557,841)</b>
Transfers from Fund Balance	2,316,418			
Contingencies	(1,119,899)			
	<b>(230,054)</b>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**10901 KIDS HOPE ALLIANCE FUND**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	16,870,715.19
Taxes & Other Receivable, Net	0.00
Due from Other Government Units	0.00
Inventories	0.00
Other Current Assets	0.00
Deferred Charges	0.00

**TOTAL ASSETS** 16,870,715.19

**LIABILITIES**

Current Liabilities	3,821,611.40
Other Liabilities	0.00
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<u><u>3,821,611.40</u></u>

**FUND EQUITY**

Beginning of Year	5,621,467.93
Current Yr less Encumbrances	(2,926,978.13)
Reserves & Encumbrances	<u>10,354,613.99</u>
	<u>13,049,103.79</u>

**TOTAL LIABILITIES & FUND EQUITY** 16,870,715.19

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

10901 Kids Hope Alliance Fund

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Miscellaneous Revenue	40,920	40,920	0	0
Investment Pool / Interest Earnings	96,219	306,513	0	210,294
Transfers From Other Funds	36,538,983	36,538,983	0	0
<b>TOTAL REVENUE</b>	<b>36,676,122</b>	<b>36,886,416</b>	<b>0</b>	<b>210,294</b>
<b>EXPENDITURES</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Encumbered</b>	<b>Variance</b>
Salaries	3,241,712	3,351,110	0	(109,398)
Salary & Benefit Lapse	(82,205)	0	0	(82,205)
Pension Costs	570,708	549,541	0	21,167
Employer Provided Benefits	345,791	325,705	0	20,086
Employer Provided Benefits - Payroll Taxes	52,764	44,862	0	7,902
Internal Service Charges	894,632	777,585	0	117,047
Insurance Costs and Premiums - Allocations	30,318	30,318	0	0
Professional and Contractual Services	695,395	399,872	159,800	135,723
Other Operating Expenses	310,451	266,410	14,673	29,368
Capital Outlay	35,275	30,161	4,591	523
Debt Service	447,904	470,974	0	(23,070)
Grants, Aids & Contributions	32,503,464	21,692,785	10,175,550	635,130
Transfers to Other Funds	1,529,459	1,519,459	0	10,000
<b>TOTAL EXPENDITURES</b>	<b>40,575,667</b>	<b>29,458,780</b>	<b>10,354,614</b>	<b>762,273</b>
<b>CURRENT YEAR</b>	<b>(3,899,545)</b>	<b>7,427,636</b>	<b>(10,354,614)</b>	<b>972,567</b>
Transfers from Fund Balance	315,384			
Contingencies	(233,784)			
	<b>(3,817,945)</b>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**15104 BUILDING INSPECTION**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	16,164,122.74
Taxes & Other Receivable, Net	430.00
Due from Other Government Units	400.00
Inventories	0.00
Other Current Assets	0.00
Deferred Charges	0.00

**LIABILITIES**

Current Liabilities	1,481,379.69
Other Liabilities	0.00
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<u>1,481,379.69</u>

**FUND EQUITY**

Beginning of Year	22,826,905.81
Current Yr less Encumbrances	(8,825,408.25)
Reserves & Encumbrances	682,075.49
	<u>14,683,573.05</u>

**TOTAL ASSETS** 16,164,952.74

**TOTAL LIABILITIES & FUND EQUITY** 16,164,952.74

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

15104 Building Inspection

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Permits and Fees	536,900	1,795,195	0	1,258,295
Inspection Fees	13,945,000	9,570,788	0	(4,374,212)
Charges for Services	3,701,466	1,857,065	0	(1,844,401)
Fines and Forfeits	245,370	272,275	0	26,905
Miscellaneous Revenue	55,500	29,134	0	(26,366)
Investment Pool / Interest Earnings	364,503	585,957	0	221,454
<b>TOTAL REVENUE</b>	<b>18,848,739</b>	<b>14,110,415</b>	<b>0</b>	<b>(4,738,324)</b>
<b>EXPENDITURES</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Encumbered</b>	<b>Variance</b>
Salaries	9,514,174	9,388,749	0	125,425
Salary & Benefit Lapse	(167,763)	0	0	(167,763)
Pension Costs	2,202,134	2,133,262	0	68,872
Employer Provided Benefits	1,693,635	1,604,275	0	89,360
Employer Provided Benefits - Payroll Taxes	134,703	129,986	0	4,717
Internal Service Charges	8,022,580	7,313,784	0	708,796
Insurance Costs and Premiums	435	290	0	145
Insurance Costs and Premiums - Allocations	74,310	74,310	0	0
Professional and Contractual Services	961,609	143,408	642,002	176,199
Other Operating Expenses	418,243	360,554	40,073	17,616
Capital Outlay	38,423	25,953	0	12,470
Supervision Allocation	80,447	80,447	0	0
Indirect Cost	998,880	998,880	0	0
Other Uses	0	(150)	0	150
<b>TOTAL EXPENDITURES</b>	<b>23,971,809</b>	<b>22,253,748</b>	<b>682,075</b>	<b>1,035,986</b>
<b>CURRENT YEAR</b>	<b>(5,123,070)</b>	<b>(8,143,333)</b>	<b>(682,075)</b>	<b>(3,702,338)</b>
Transfers from Fund Balance	5,079,100			
	<b>(43,970)</b>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**41102 PUBLIC PARKING**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	1,371,874.26
Taxes & Other Receivable, Net	36,277.20
Due from Other Government Units	8,520.00
Inventories	0.00
Other Current Assets	177,037.50
Capital Assets, Net	5,933,885.30
Deferred Charges	0.00

**TOTAL ASSETS** 7,527,594.26

**LIABILITIES**

Current Liabilities	266,125.98
Other Liabilities	101,989.13
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<u><u>368,115.11</u></u>

**FUND EQUITY**

Beginning of Year	7,613,117.67
Current Yr less Encumbrances	(816,308.87)
Reserves & Encumbrances	362,670.35
	<u><u>7,159,479.15</u></u>

**TOTAL LIABILITIES & FUND EQUITY** 7,527,594.26

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

41102 Public Parking

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Permits and Fees	6,300	3,885	0	(2,415)
Charges for Services	3,593,708	2,568,740	0	(1,024,968)
Net Transport Revenue	0	(663)	0	(663)
Fines and Forfeits	463,382	349,982	0	(113,400)
Miscellaneous Revenue	58,249	71,451	0	13,202
Investment Pool / Interest Earnings	40,994	46,601	0	5,607
<b>TOTAL REVENUE</b>	<b>4,162,633</b>	<b>3,039,997</b>	<b>0</b>	<b>(1,122,636)</b>
<b>EXPENDITURES</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Encumbered</b>	<b>Variance</b>
Salaries	1,461,957	1,327,694	0	134,263
Salary & Benefit Lapse	(31,846)	0	0	(31,846)
Pension Costs	288,780	277,803	0	10,977
Employer Provided Benefits	309,185	282,819	0	26,366
Employer Provided Benefits - Payroll Taxes	21,421	18,637	0	2,784
Internal Service Charges	690,981	623,035	0	67,946
Insurance Costs and Premiums - Allocations	115,855	115,855	0	0
Professional and Contractual Services	26,673	26,671	0	2
Other Operating Expenses	957,251	294,722	313,553	348,975
Capital Outlay	602,060	53,128	49,117	499,815
Supervision Allocation	54,984	54,984	0	0
Indirect Cost	264,040	264,040	0	0
<b>TOTAL EXPENDITURES</b>	<b>4,761,341</b>	<b>3,339,389</b>	<b>362,670</b>	<b>1,059,282</b>
<b>CURRENT YEAR</b>	<b>(598,708)</b>	<b>(299,392)</b>	<b>(362,670)</b>	<b>(63,355)</b>
Transfers from Fund Balance	563,071			
Contingencies	(176,794)			
Cash Carryover	46,234			
	<b>(166,197)</b>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**42101 MOTOR VEHICLE INSPECTION**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	149,945.35
Taxes & Other Receivable, Net	45,846.01
Due from Other Government Units	0.00
Inventories	9,403.70
Other Current Assets	0.00
Capital Assets, Net	32,114.90
Deferred Charges	0.00

**TOTAL ASSETS** 237,309.96

**LIABILITIES**

Current Liabilities	14,998.80
Other Liabilities	15,166.75
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<u><u>30,165.55</u></u>

**FUND EQUITY**

Beginning of Year	332,554.70
Current Yr less Encumbrances	(125,410.29)
Reserves & Encumbrances	(0.00)
	<u><u>207,144.41</u></u>

**TOTAL LIABILITIES & FUND EQUITY** 237,309.96

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

42101 Motor Vehicle Inspection

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Charges for Services	375,600	223,342	0	(152,258)
Investment Pool / Interest Earnings	4,196	5,269	0	1,073
<b>TOTAL REVENUE</b>	<b>379,796</b>	<b>228,611</b>	<b>0</b>	<b>(151,185)</b>
<b>EXPENDITURES</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Encumbered</b>	<b>Variance</b>
Salaries	213,479	164,031	0	49,448
Salary & Benefit Lapse	(10,252)	0	0	(10,252)
Pension Costs	42,508	32,532	0	9,976
Employer Provided Benefits	50,359	43,504	0	6,855
Employer Provided Benefits - Payroll Taxes	3,130	2,276	0	854
Internal Service Charges	46,751	42,363	0	4,388
Insurance Costs and Premiums - Allocations	1,921	1,921	0	0
Professional and Contractual Services	1	0	0	1
Other Operating Expenses	12,236	6,507	0	5,729
Capital Outlay	1	0	0	1
Indirect Cost	61,004	61,004	0	0
<b>TOTAL EXPENDITURES</b>	<b>421,138</b>	<b>354,137</b>	<b>0</b>	<b>67,001</b>
<b>CURRENT YEAR</b>	<b>(41,342)</b>	<b>(125,526)</b>	<b>0</b>	<b>(84,184)</b>
Transfers from Fund Balance	41,342			
	<b>0</b>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**43101 SOLID WASTE DISPOSAL**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	20,749,409.90
Taxes & Other Receivable, Net	20,139,385.18
Due from Other Government Units	8,574.96
Inventories	0.00
Other Current Assets	28,820,932.09
Capital Assets, Net	9,501,937.84
Deferred Charges	0.00

**TOTAL ASSETS** 79,220,239.97

**LIABILITIES**

Current Liabilities	4,006,888.41
Other Liabilities	1,497,405.77
Deferred Inflows	<u>0.00</u>
<b>TOTAL LIABILITIES</b>	<u><u>5,504,294.18</u></u>

**FUND EQUITY**

Beginning of Year	80,048,687.52
Current Yr less Encumbrances	(10,004,681.24)
Reserves & Encumbrances	<u>3,671,939.51</u>
	<u><u>73,715,945.79</u></u>

**TOTAL LIABILITIES & FUND EQUITY** 79,220,239.97

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

43101 Solid Waste Disposal

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Franchise Fees	9,142,822	9,862,694	0	719,872
Charges for Services	23,044,036	23,555,745	0	511,709
Solid Waste / Stormwater User Fees	40,280,361	30,220,881	0	(10,059,480)
Revenue From City Agencies	150,162	132,443	0	(17,719)
Fines and Forfeits	2,500	3,432	0	932
Miscellaneous Revenue	1,490,822	1,188,607	0	(302,215)
Investment Pool / Interest Earnings	332,104	675,929	0	343,825
General Fund Loan	12,760,064	12,760,064	0	0
<b>TOTAL REVENUE</b>	<b>87,202,871</b>	<b>78,399,796</b>	<b>0</b>	<b>(8,803,075)</b>

EXPENDITURES	Revised Budget	Actuals	Encumbered	Variance
Salaries	5,235,512	5,018,670	0	216,842
Salary & Benefit Lapse	(133,122)	0	0	(133,122)
Pension Costs	1,103,557	1,004,344	0	99,213
Employer Provided Benefits	1,345,804	1,278,301	0	67,503
Employer Provided Benefits - Payroll Taxes	74,698	66,529	0	8,169
Internal Service Charges	5,094,911	4,270,137	0	824,774
Insurance Costs and Premiums - Allocations	163,446	163,446	0	0
Professional and Contractual Services	53,618,349	50,490,413	2,210,587	917,348
Other Operating Expenses	11,613,348	8,114,650	1,461,352	2,037,345
Capital Outlay	1	0	0	1
Debt Management Fund Repayments	1,764,999	1,881,127	0	(116,128)
Supervision Allocation	(244,511)	(244,511)	0	0
Indirect Cost	2,045,744	2,045,744	0	0
Transfers to Other Funds	190,800	190,800	0	0
Repayment of General Fund Loan	8,597,621	8,597,621	0	0
<b>TOTAL EXPENDITURES</b>	<b>90,471,157</b>	<b>82,877,271</b>	<b>3,671,940</b>	<b>3,921,946</b>

<b>CURRENT YEAR</b>	<b>(3,268,286)</b>	<b>(4,477,475)</b>	<b>(3,671,940)</b>	<b>(4,881,129)</b>
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Transfers from Fund Balance	610,448
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<b>(2,657,838)</b>	<b>BUDGET DIFFERENCE</b>
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**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**44101 Stormwater Service**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	(4,324,917.44)
Taxes & Other Receivable, Net	20,889,048.02
Due from Other Government Units	0.00
Inventories	0.00
Other Current Assets	9,426,459.35
Capital Assets, Net	65,888,469.96
Deferred Charges	0.00

**TOTAL ASSETS** 91,879,059.89

**LIABILITIES**

Current Liabilities	695,283.81
Other Liabilities	6,585,571.28
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<u><u>7,280,855.09</u></u>

**FUND EQUITY**

Beginning of Year	83,393,584.85
Current Yr less Encumbrances	243,828.10
Reserves & Encumbrances	960,791.85
	<u><u>84,598,204.80</u></u>

**TOTAL LIABILITIES & FUND EQUITY** 91,879,059.89

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

44101 Stormwater Service

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Solid Waste / Stormwater User Fees	30,721,082	30,673,245	0	(47,837)
Investment Pool / Interest Earnings	431,767	564,823	0	133,056
Transfers From Other Funds	2,895,775	2,895,775	0	0
<b>TOTAL REVENUE</b>	<b>34,048,624</b>	<b>34,133,843</b>	<b>0</b>	<b>85,219</b>
<b>EXPENDITURES</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Encumbered</b>	<b>Variance</b>
Salaries	5,676,604	5,124,647	0	551,957
Pension Costs	634,595	594,474	0	40,121
Employer Provided Benefits	1,603,871	1,460,970	0	142,901
Employer Provided Benefits - Payroll Taxes	84,590	70,473	0	14,117
Internal Service Charges	4,018,051	3,410,026	0	608,025
Insurance Costs and Premiums - Allocations	126,567	126,567	0	0
Professional and Contractual Services	8,122,904	7,365,307	850,011	(92,414)
Other Operating Expenses	523,879	323,414	110,781	89,684
Capital Outlay	2	0	0	2
Debt Management Fund Repayments	2,368,472	2,368,471	0	1
Indirect Cost	688,382	688,382	0	0
Transfers to Other Funds	10,808,162	10,808,162	0	0
Repayment of General Fund Loan	478,900	478,900	0	0
<b>TOTAL EXPENDITURES</b>	<b>35,134,978</b>	<b>32,819,794</b>	<b>960,792</b>	<b>1,354,392</b>
<b>CURRENT YEAR</b>	<b>(1,086,354)</b>	<b>1,314,049</b>	<b>(960,792)</b>	<b>1,439,611</b>
Transfers from Fund Balance	380,334			
	<b>(706,020)</b>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**47101 City Venues**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	2,812,934.80
Taxes & Other Receivable, Net	(162,615.10)
Due from Other Government Units	0.00
Inventories	0.00
Other Current Assets	8,662,571.52
Capital Assets, Net	374,303,224.05
Deferred Charges	0.00

**TOTAL ASSETS** 385,616,115.27

**LIABILITIES**

Current Liabilities	7,110,048.06
Other Liabilities	304,007,162.32
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<u><u>311,117,210.38</u></u>

**FUND EQUITY**

Beginning of Year	83,710,247.75
Current Yr less Encumbrances	(9,851,883.81)
Reserves & Encumbrances	640,540.95
	<u><u>74,498,904.89</u></u>

**TOTAL LIABILITIES & FUND EQUITY** 385,616,115.27

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

47101 City Venues - City

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Bed / Tourist Development Tax	8,568,533	6,303,825	0	(2,264,708)
Other Taxes	2,000,004	1,833,337	0	(166,667)
Charges for Services	223,581	148,742	0	(74,839)
Miscellaneous Revenue	5,440,266	5,412,293	0	(27,973)
Investment Pool / Interest Earnings	20,000	83,972	0	63,972
Transfers From Other Funds	16,419,973	16,419,973	0	0
<b>TOTAL REVENUE</b>	<b>32,672,357</b>	<b>30,202,141</b>	<b>0</b>	<b>(2,470,216)</b>
EXPENDITURES	Revised Budget	Actuals	Encumbered	Variance
Internal Service Charges	524,754	422,735	0	102,019
Insurance Costs and Premiums	286,211	286,211	0	0
Insurance Costs and Premiums - Allocations	1,545,948	1,545,948	0	0
Professional and Contractual Services	610,221	86,678	394,146	129,397
Other Operating Expenses	5,644,911	5,021,946	64,048	558,918
Capital Outlay	840,130	598,604	182,347	59,178
Debt Service	10,194,014	10,610,609	0	(416,595)
Debt Management Fund Repayments	256,250	256,250	0	0
Transfers to Other Funds	13,604,036	13,604,036	0	0
<b>TOTAL EXPENDITURES</b>	<b>33,506,475</b>	<b>32,433,018</b>	<b>640,541</b>	<b>432,916</b>
<b>CURRENT YEAR</b>	<b>(834,118)</b>	<b>(2,230,876)</b>	<b>(640,541)</b>	<b>(2,037,299)</b>

<u>(834,118)</u>	<b>BUDGET DIFFERENCE</b>
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**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**47102 City Venues - ASM**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	5,231,740.34
Taxes & Other Receivable, Net	3,363,539.38
Due from Other Government Units	0.00
Inventories	0.00
Other Current Assets	0.00
Capital Assets, Net	0.00
Deferred Charges	1,033,666.64

**TOTAL ASSETS** 9,628,946.36

**LIABILITIES**

Current Liabilities	9,675,837.94
Other Liabilities	438,963.08
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<u><u>10,114,801.02</u></u>

**FUND EQUITY**

Beginning of Year	386,846.08
Current Yr less Encumbrances	(872,700.74)
Reserves & Encumbrances	0.00
	<u><u>(485,854.66)</u></u>

**TOTAL LIABILITIES & FUND EQUITY** 9,628,946.36

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

47102 City Venues - ASM

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Charges for Services	13,587,265	12,586,834	0	(1,000,431)
Miscellaneous Revenue	8,651,052	7,302,050	0	(1,349,002)
Investment Pool / Interest Earnings	7,000	31,878	0	24,878
Transfers From Other Funds	12,633,961	12,633,961	0	0
<b>TOTAL REVENUE</b>	<b>34,879,278</b>	<b>32,554,724</b>	<b>0</b>	<b>(2,324,554)</b>
<b>EXPENDITURES</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Encumbered</b>	<b>Variance</b>
Salaries	7,238,474	6,322,475	0	915,999
Pension Costs	127,944	77,769	0	50,175
Employer Provided Benefits	1,676,952	1,410,293	0	266,659
Employer Provided Benefits - Payroll Taxes	575,972	367,788	0	208,184
Insurance Costs and Premiums	695,156	551,618	0	143,538
Professional and Contractual Services	17,607,113	17,417,580	0	189,533
Other Operating Expenses	6,957,667	7,279,902	0	(322,235)
Supervision Allocation	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>34,879,278</b>	<b>33,427,425</b>	<b>0</b>	<b>1,451,853</b>
<b>CURRENT YEAR</b>	<b>0</b>	<b>(872,701)</b>	<b>0</b>	<b>(872,701)</b>
	<b>0</b>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**51101 MOTORPOOL**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	3,476,614.38
Taxes & Other Receivable, Net	(44,791.05)
Due from Other Government Units	488,802.90
Inventories	516,984.92
Other Current Assets	0.00
Capital Assets, Net	949,298.81
Deferred Charges	0.00

**TOTAL ASSETS** 5,386,909.96

**LIABILITIES**

Current Liabilities	1,414,979.79
Other Liabilities	234,382.89
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<u><u>1,649,362.68</u></u>

**FUND EQUITY**

Beginning of Year	3,303,329.98
Current Yr less Encumbrances	(2,156,595.24)
Reserves & Encumbrances	2,590,812.54
	<u><u>3,737,547.28</u></u>

**TOTAL LIABILITIES & FUND EQUITY** 5,386,909.96

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

51101 Motor Pool

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Charges for Services	11,000	9,240	0	(1,760)
Internal Service Revenue	33,062,708	25,734,804	0	(7,327,904)
Miscellaneous Revenue	464,000	424,025	0	(39,975)
Investment Pool / Interest Earnings	7,000	26,311	0	19,311
<b>TOTAL REVENUE</b>	<b>33,544,708</b>	<b>26,194,380</b>	<b>0</b>	<b>(7,350,328)</b>
<b>EXPENDITURES</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Encumbered</b>	<b>Variance</b>
Salaries	5,179,506	3,994,799	0	1,184,707
Salary & Benefit Lapse	(272,816)	0	0	(272,816)
Pension Costs	1,065,348	904,588	0	160,760
Employer Provided Benefits	1,037,580	831,089	0	206,491
Employer Provided Benefits - Payroll Taxes	75,112	54,603	0	20,509
Internal Service Charges	1,084,858	1,098,291	0	(13,433)
Insurance Costs and Premiums - Allocations	48,075	48,075	0	0
Professional and Contractual Services	545,770	458,215	49,032	38,523
Other Operating Expenses	24,552,547	16,992,528	2,492,487	5,067,532
Capital Outlay	327,903	255,399	49,293	23,210
Supervision Allocation	(69,092)	(69,092)	0	0
Indirect Cost	918,887	918,887	0	0
<b>TOTAL EXPENDITURES</b>	<b>34,493,678</b>	<b>25,487,381</b>	<b>2,590,813</b>	<b>6,415,485</b>
<b>CURRENT YEAR</b>	<b>(948,970)</b>	<b>706,999</b>	<b>(2,590,813)</b>	<b>(934,843)</b>
Transfers from Fund Balance	653,293			
Contingencies	(621,203)			
	<b>(916,880)</b>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**52101 COPY CENTER**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	252,775.89
Taxes & Other Receivable, Net	(882.04)
Due from Other Government Units	28.00
Inventories	0.00
Other Current Assets	0.00
Capital Assets, Net	6,349.38
Deferred Charges	0.00

**TOTAL ASSETS** 258,271.23

**LIABILITIES**

Current Liabilities	65,267.44
Other Liabilities	9,026.00
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<u><u>74,293.44</u></u>

**FUND EQUITY**

Beginning of Year	340,128.74
Current Yr less Encumbrances	(260,313.56)
Reserves & Encumbrances	104,162.61
	<u><u>183,977.79</u></u>

**TOTAL LIABILITIES & FUND EQUITY** 258,271.23

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

52101 Copy Center

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Internal Service Revenue	2,850,180	2,160,344	0	(689,836)
Investment Pool / Interest Earnings	8,551	8,965	0	414
<b>TOTAL REVENUE</b>	<b>2,858,731</b>	<b>2,169,309</b>	<b>0</b>	<b>(689,422)</b>
EXPENDITURES	Revised Budget	Actuals	Encumbered	Variance
Salaries	182,907	183,513	0	(606)
Pension Costs	46,852	40,427	0	6,425
Employer Provided Benefits	42,467	46,712	0	(4,245)
Employer Provided Benefits - Payroll Taxes	2,657	2,450	0	207
Internal Service Charges	35,307	85,659	0	(50,352)
Insurance Costs and Premiums - Allocations	761	761	0	0
Professional and Contractual Services	1,444,986	988,493	76,283	380,210
Other Operating Expenses	916,416	768,143	27,879	120,393
Capital Outlay	1	0	0	1
Supervision Allocation	0	0	0	0
Indirect Cost	208,943	208,943	0	0
<b>TOTAL EXPENDITURES</b>	<b>2,881,297</b>	<b>2,325,103</b>	<b>104,163</b>	<b>452,032</b>
<b>CURRENT YEAR</b>	<b>(22,566)</b>	<b>(155,794)</b>	<b>(104,163)</b>	<b>(237,390)</b>
Transfers from Fund Balance	23,458			
Contingencies	(23,458)			
	<b>(22,566)</b>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**53101 - INFORMATION TECHNOLOGIES**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	11,820,463.71
Taxes & Other Receivable, Net	31,698.19
Due from Other Government Units	9,339.00
Inventories	440,046.41
Other Current Assets	1,396,459.94
Capital Assets, Net	1,209,911.61
Deferred Charges	0.00

**TOTAL ASSETS** 14,907,918.86

**LIABILITIES**

Current Liabilities	2,541,547.89
Other Liabilities	673,885.62
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<u><u>3,215,433.51</u></u>

**FUND EQUITY**

Beginning of Year	10,085,583.66
Current Yr less Encumbrances	(1,228,038.24)
Reserves & Encumbrances	2,834,939.93
	<u><u>11,692,485.35</u></u>

**TOTAL LIABILITIES & FUND EQUITY** 14,907,918.86

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

53101 Information Technologies

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Internal Service Revenue	35,166,818	35,343,394	0	176,576
Miscellaneous Revenue	400	1,789	0	1,389
Investment Pool / Interest Earnings	47,153	226,397	0	179,244
<b>TOTAL REVENUE</b>	<b>35,214,371</b>	<b>35,571,579</b>	<b>0</b>	<b>357,209</b>
EXPENDITURES	Revised Budget	Actuals	Encumbered	Variance
Salaries	9,845,247	9,421,414	0	423,833
Salary & Benefit Lapse	(210,384)	0	0	(210,384)
Pension Costs	2,275,212	2,157,815	0	117,397
Employer Provided Benefits	1,099,167	1,072,367	0	26,800
Employer Provided Benefits - Payroll Taxes	145,871	136,631	0	9,240
Internal Service Charges	6,509,863	6,452,841	0	57,022
Insurance Costs and Premiums - Allocations	139,450	139,450	0	0
Professional and Contractual Services	7,041,095	5,366,531	1,277,758	396,807
Other Operating Expenses	9,454,515	7,538,851	1,264,176	651,488
Capital Outlay	1,314,980	459,704	288,040	567,237
Grants, Aids & Contributions	19,868	14,901	4,967	0
Supervision Allocation	(219,726)	(219,726)	0	0
Indirect Cost	1,037,153	1,037,153	0	0
<b>TOTAL EXPENDITURES</b>	<b>38,452,312</b>	<b>33,577,932</b>	<b>2,834,940</b>	<b>2,039,440</b>
<b>CURRENT YEAR</b>	<b>(3,237,941)</b>	<b>1,993,647</b>	<b>(2,834,940)</b>	<b>2,396,648</b>
Transfers from Fund Balance	2,386,652			
Contingencies	(1,191,898)			
	<b>(2,043,188)</b>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**53102 - RADIO COMMUNICATION**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	2,279,291.87
Taxes & Other Receivable, Net	(4,114.57)
Due from Other Government Units	195,541.65
Inventories	0.00
Other Current Assets	1,710,511.12
Capital Assets, Net	5,033,782.89
Deferred Charges	0.00

**TOTAL ASSETS** 9,215,012.96

**LIABILITIES**

Current Liabilites	(349,314.16)
Other Liabilites	1,875,666.62
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<u><u>1,526,352.46</u></u>

**FUND EQUITY**

Beginning of Year	6,038,211.91
Current Yr less Encumbrances	1,385,423.19
Reserves & Encumbrances	265,025.40
	<u><u>7,688,660.50</u></u>

**TOTAL LIABILITIES & FUND EQUITY** 9,215,012.96

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

53102 Radio Communication

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Internal Service Revenue	4,893,913	4,898,583	0	4,670
Investment Pool / Interest Earnings	29,901	48,542	0	18,641
<b>TOTAL REVENUE</b>	<b>4,923,814</b>	<b>4,947,125</b>	<b>0</b>	<b>23,311</b>
EXPENDITURES	Revised Budget	Actuals	Encumbered	Variance
Salaries	589,503	581,230	0	8,273
Salary & Benefit Lapse	(8,548)	0	0	(8,548)
Pension Costs	124,775	114,115	0	10,661
Employer Provided Benefits	117,128	127,569	0	(10,441)
Employer Provided Benefits - Payroll Taxes	8,410	7,802	0	608
Internal Service Charges	151,872	146,984	0	4,888
Insurance Costs and Premiums - Allocations	6,978	6,978	0	0
Professional and Contractual Services	1	0	0	1
Other Operating Expenses	1,229,699	787,817	171,458	270,425
Capital Outlay	628,557	534,860	93,554	143
Capital Outlay - Debt Funded	241,297	206,754	13	34,530
Debt Management Fund Repayments	1,629,520	1,544,442	0	85,078
Grants, Aids & Contributions	236,530	0	0	236,530
Supervision Allocation	219,726	219,726	0	0
Indirect Cost	155,945	155,945	0	0
<b>TOTAL EXPENDITURES</b>	<b>5,331,393</b>	<b>4,434,219</b>	<b>265,025</b>	<b>632,149</b>
<b>CURRENT YEAR</b>	<b>(407,580)</b>	<b>512,906</b>	<b>(265,025)</b>	<b>655,460</b>
Transfers from Fund Balance	196,973			
Contingencies	(79,398)			
	<b>(290,004)</b>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**54101-PUBLIC BUILDING ALLOCATIONS**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	11,408,769.25
Taxes & Other Receivable, Net	15,233.28
Due from Other Government Units	0.00
Inventories	0.00
Other Current Assets	31,752.26
Capital Assets, Net	108,576.83
Deferred Charges	0.00

**TOTAL ASSETS** 11,564,331.62

**LIABILITIES**

Current Liabilities	2,581,036.48
Other Liabilities	233,951.51
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<u><u>2,814,987.99</u></u>

**FUND EQUITY**

Beginning of Year	6,067,461.19
Current Yr less Encumbrances	586,164.76
Reserves & Encumbrances	2,095,717.68
	<u><u>8,749,343.63</u></u>

**TOTAL LIABILITIES & FUND EQUITY** 11,564,331.62

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

54101 Public Building Allocations

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Internal Service Revenue	46,082,828	45,912,397	0	(170,431)
Miscellaneous Revenue	303,739	229,931	0	(73,808)
Investment Pool / Interest Earnings	161,665	225,472	0	63,807
<b>TOTAL REVENUE</b>	<b>46,548,232</b>	<b>46,367,800</b>	<b>0</b>	<b>(180,432)</b>
EXPENDITURES	Revised Budget	Actuals	Encumbered	Variance
Salaries	3,364,215	3,391,457	0	(27,242)
Salary & Benefit Lapse	(56,671)	0	0	(56,671)
Pension Costs	669,359	646,830	0	22,529
Employer Provided Benefits	666,693	671,379	0	(4,686)
Employer Provided Benefits - Payroll Taxes	48,431	47,306	0	1,125
Internal Service Charges	9,754,593	9,790,318	0	(35,725)
Inter-Departmental Billing	50,000	36,858	0	13,142
Insurance Costs and Premiums - Allocations	1,501,337	1,501,337	0	0
Professional and Contractual Services	7,551,755	6,826,108	656,779	68,868
Other Operating Expenses	20,067,647	16,481,198	1,438,938	2,147,511
Capital Outlay	20,002	18,248	0	1,754
Supervision Allocation	0	0	0	0
Indirect Cost	1,042,371	1,042,371	0	0
Transfers to Other Funds	3,221,342	3,221,342	0	0
<b>TOTAL EXPENDITURES</b>	<b>47,901,074</b>	<b>43,674,749</b>	<b>2,095,717</b>	<b>2,130,607</b>
<b>CURRENT YEAR</b>	<b>(1,352,842)</b>	<b>2,693,050</b>	<b>(2,095,717)</b>	<b>1,950,175</b>
Transfers from Fund Balance	624,585			
Contingencies	(374,585)			
	<b>(1,102,842)</b>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**55101 OFFICE OF GENERAL COUNCIL**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	2,354,149.46
Taxes & Other Receivable, Net	(5,092.50)
Due from Other Government Units	821,376.60
Inventories	0.00
Other Current Assets	4,351.74
Capital Assets, Net	15,102.13
Deferred Charges	0.00

**TOTAL ASSETS** 3,189,887.43

**LIABILITIES**

Current Liabilities	705,407.67
Other Liabilities	618,623.83
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<u><u>1,324,031.50</u></u>

**FUND EQUITY**

Beginning of Year	2,090,752.33
Current Yr less Encumbrances	(1,218,060.85)
Reserves & Encumbrances	993,164.45
	<u><u>1,865,855.93</u></u>

**TOTAL LIABILITIES & FUND EQUITY** 3,189,887.43

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

55101 Office Of General Counsel

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Internal Service Revenue	11,942,689	10,969,469	0	(973,220)
Miscellaneous Revenue	8,000	16,945	0	8,945
Investment Pool / Interest Earnings	35,580	1,161	0	(34,419)
<b>TOTAL REVENUE</b>	<b>11,986,269</b>	<b>10,987,575</b>	<b>0</b>	<b>(998,694)</b>
EXPENDITURES	Revised Budget	Actuals	Encumbered	Variance
Salaries	7,403,911	6,655,430	0	748,481
Salary & Benefit Lapse	(240,472)	0	0	(240,472)
Pension Costs	1,662,265	1,555,901	0	106,364
Employer Provided Benefits	688,486	583,697	0	104,789
Employer Provided Benefits - Payroll Taxes	115,095	93,757	0	21,338
Internal Service Charges	647,324	600,349	0	46,975
Insurance Costs and Premiums - Allocations	31,340	31,340	0	0
Professional and Contractual Services	2,024,129	1,149,396	854,077	20,655
Other Operating Expenses	343,006	199,903	130,235	12,869
Capital Outlay	8,854	0	8,853	1
Indirect Cost	340,836	340,836	0	0
<b>TOTAL EXPENDITURES</b>	<b>13,024,773</b>	<b>11,210,607</b>	<b>993,164</b>	<b>821,002</b>
<b>CURRENT YEAR</b>	<b>(1,038,504)</b>	<b>(223,032)</b>	<b>(993,164)</b>	<b>(177,692)</b>
Transfers from Fund Balance	939,029			
Contingencies	(939,029)			
	<b>(1,038,504)</b>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**56101 - SELF INSURANCE**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	135,813,016.31
Taxes & Other Receivable, Net	285,222.47
Due from Other Government Units	307,289.32
Inventories	0.00
Other-Non Current Assets	9,013,102.26
Capital Assets, Net	331,991.48
Deferred Charges	0.00

**TOTAL ASSETS** 145,750,621.84

**LIABILITIES**

Current Liabilities	451,692.98
Other Liabilities	54,482.66
Insurance Reserves	<u>139,069,448.52</u>
<b>TOTAL LIABILITIES</b>	<u><u>139,575,624.16</u></u>

**FUND EQUITY**

Beginning of Year	0.01
Current Yr less Encumbrances	5,911,622.00
Reserves & Encumbrances	<u>263,375.67</u>
	<u><u>6,174,997.68</u></u>

**TOTAL LIABILITIES & FUND EQUITY** 145,750,621.84

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

56101 Self Insurance

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Charges for Services	550,000	1,017,441	0	467,441
Charges for Services: Insurance Premiums	41,991,114	41,971,215	0	(19,899)
Internal Service Revenue	33,734	33,734	0	0
Miscellaneous Revenue	600	865	0	265
Investment Pool / Interest Earnings	1,848,580	4,650,607	0	2,802,027
<b>TOTAL REVENUE</b>	<b>44,424,028</b>	<b>47,673,863</b>	<b>0</b>	<b>3,249,835</b>
<b>EXPENDITURES</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Encumbered</b>	<b>Variance</b>
Salaries	1,260,190	1,236,635	0	23,555
Salary & Benefit Lapse	(21,711)	0	0	(21,711)
Pension Costs	272,225	256,613	0	15,612
Employer Provided Benefits	194,105	175,232	0	18,873
Employer Provided Benefits - Payroll Taxes	18,093	17,428	0	665
Internal Service Charges	804,178	798,450	0	5,728
Insurance Costs and Premiums	37,663,092	34,000,475	136,988	3,525,629
Insurance Costs and Premiums - Allocations	1,764,994	1,712,760	0	52,234
Professional and Contractual Services	573,470	456,006	105,600	11,865
Other Operating Expenses	1,680,217	1,302,546	20,788	356,884
Capital Outlay	8,852	8,849	0	3
Supervision Allocation	936,696	936,696	0	0
Indirect Cost	581,941	581,941	0	0
Transfers to Other Funds	494,313	0	0	494,313
<b>TOTAL EXPENDITURES</b>	<b>46,230,656</b>	<b>41,483,630</b>	<b>263,376</b>	<b>4,483,651</b>
<b>CURRENT YEAR</b>	<b>(1,806,628)</b>	<b>6,190,233</b>	<b>(263,376)</b>	<b>7,733,485</b>
Transfers from Fund Balance	1,762,258			
Contingencies	(105,742)			
	<b>(150,112)</b>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**56201-GROUP HEALTH**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	44,390,032.16
Taxes & Other Receivable, Net	0.00
Due from Other Government Units	0.00
Inventories	0.00
Other Current Assets	0.00
Capital Assets, Net	21.45
Deferred Charges	0.00

**TOTAL ASSETS** 44,390,053.61

**LIABILITIES**

Current Liabilities	3,823,425.76
Other Liabilities	37,928.96
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<u><u>3,861,354.72</u></u>

**FUND EQUITY**

Beginning of Year	36,379,052.17
Current Yr less Encumbrances	(1,295,167.11)
Reserves & Encumbrances	5,444,813.83
	<u><u>40,528,698.89</u></u>

**TOTAL LIABILITIES & FUND EQUITY** 44,390,053.61

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

56201 Group Health

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Charges for Services: Insurance Premiums	96,412,705	85,306,950	0	(11,105,755)
Investment Pool / Interest Earnings	658,872	1,215,943	0	557,071
<b>TOTAL REVENUE</b>	<b>97,071,577</b>	<b>86,522,893</b>	<b>0</b>	<b>(10,548,684)</b>
<b>EXPENDITURES</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Encumbered</b>	<b>Variance</b>
Salaries	683,336	781,064	0	(97,728)
Salary & Benefit Lapse	(7,210)	0	0	(7,210)
Pension Costs	119,057	101,165	0	17,892
Employer Provided Benefits	81,520	74,985	0	6,535
Employer Provided Benefits - Payroll Taxes	9,929	7,947	0	1,982
Internal Service Charges	174,557	191,743	0	(17,186)
Insurance Costs and Premiums	107,427,278	82,542,202	4,558,287	20,326,790
Insurance Costs and Premiums - Allocations	2,587	2,587	0	0
Professional and Contractual Services	1,579,494	610,350	884,830	84,314
Other Operating Expenses	28,154	9,183	1,697	17,274
Capital Outlay	1	0	0	1
Supervision Allocation	(45,766)	(45,766)	0	0
Indirect Cost	178,868	178,868	0	0
<b>TOTAL EXPENDITURES</b>	<b>110,231,806</b>	<b>84,454,328</b>	<b>5,444,814</b>	<b>20,332,663</b>
<b>CURRENT YEAR</b>	<b>(13,160,229)</b>	<b>2,068,565</b>	<b>(5,444,814)</b>	<b>9,783,980</b>
Transfers from Fund Balance	10,092,275			
Contingencies	(68,802)			
	<b>(3,136,756)</b>	<b>BUDGET DIFFERENCE</b>		

**CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

**56301 INSURED PROGRAMS**

**BALANCE SHEET INFORMATION**

**ASSETS**

Pooled Cash & Investments	4,209,429.80
Taxes & Other Receivable, Net	0.00
Due from Other Government Units	0.00
Inventories	0.00
Other Current Assets	0.00
Capital Assets, Net	493.59
Deferred Charges	2,569,039.53

**TOTAL ASSETS** 6,778,962.92

**LIABILITIES**

Current Liabilities	64,901.37
Other Liabilities	2,616,785.16
Deferred Inflows	0.00
<b>TOTAL LIABILITIES</b>	<u><u>2,681,686.53</u></u>

**FUND EQUITY**

Beginning of Year	5,078,538.16
Current Yr less Encumbrances	(1,132,345.79)
Reserves & Encumbrances	151,084.02
	<u><u>4,097,276.39</u></u>

**TOTAL LIABILITIES & FUND EQUITY** 6,778,962.92

0.00

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2020

BUDGET INFORMATION

56301 Insured Programs

REVENUE	Revised Budget	Actuals	Encumbered	Variance
Charges for Services	986,211	917,150	0	(69,061)
Charges for Services: Insurance Premiums	7,944,219	8,097,258	0	153,039
Investment Pool / Interest Earnings	130,101	160,217	0	30,116
<b>TOTAL REVENUE</b>	<b>9,060,531</b>	<b>9,174,625</b>	<b>0</b>	<b>114,094</b>
EXPENDITURES	Revised Budget	Actuals	Encumbered	Variance
Salaries	580,441	577,216	0	3,225
Salary & Benefit Lapse	(3,106)	0	0	(3,106)
Pension Costs	98,420	100,135	0	(1,715)
Employer Provided Benefits	62,798	59,184	0	3,614
Employer Provided Benefits - Payroll Taxes	8,461	8,105	0	356
Internal Service Charges	134,299	124,392	0	9,907
Insurance Costs and Premiums	9,720,928	9,475,433	37,234	208,261
Insurance Costs and Premiums - Allocations	755	755	0	0
Professional and Contractual Services	602,950	428,641	109,309	65,000
Other Operating Expenses	246,335	228,663	4,541	13,131
Capital Outlay	3	0	0	3
Supervision Allocation	(936,696)	(936,696)	0	0
Indirect Cost	90,010	90,010	0	0
<b>TOTAL EXPENDITURES</b>	<b>10,605,598</b>	<b>10,155,837</b>	<b>151,084</b>	<b>298,677</b>
<b>CURRENT YEAR</b>	<b>(1,545,067)</b>	<b>(981,211)</b>	<b>(151,084)</b>	<b>412,771</b>
Transfers from Fund Balance	1,520,063			
Contingencies	(59,821)			
	<b>(84,825)</b>	<b>BUDGET DIFFERENCE</b>		

JACKSONVILLE HOUSING FINANCE AUTHORITY  
 QUARTERLY REPORT SUMMARY  
 For the Quarter Ending September 30, 2020

**BALANCE SHEET**

Cash & Investments	\$ 5,616,233	Current Liabilities	\$ 175
Cash in Escrow with Fiscal Agent	1,500,000	Other Liabilities	\$ 161,122
Mortgages Receivable (Net of Allowances)	3,856,646	Fund Equity	\$ 10,878,383
Due from Other Governmental Unit	66,800		
<b>TOTAL ASSETS</b>	<b>\$ 11,039,679</b>	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 11,039,679</b>

**BUDGET INFORMATION**

	2019/2020 Budget	2019/2020 Actual	2019/2020 Projected	Projected Favorable (Unfavorable) Variance
<b>REVENUES</b>				
Interest, Including Profits on Investments	\$ 102,162	\$ 536,402	\$ 536,402	\$ 434,240
Other Miscellaneous Revenue	108,019	15,000	15,000	(93,019)
Bond Program Revenue	125,000	448,032	448,032	323,032
Transfers from Fund Balance	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 335,181</b>	<b>\$ 999,433</b>	<b>\$ 999,433</b>	<b>\$ 664,252</b>
<b>EXPENDITURES</b>				
Regular Salaries and Wages	\$ 71,451	\$ -	\$ 66,449	\$ 5,002
Overtime	-	-	-	-
Special Pay	899	-	836	63
FICA Taxes	1,053	-	979	74
Retirement Contributions	19,372	-	18,016	1,356
Life and Health Insurance	10,974	-	10,206	768
Professional Services	150,000	143,333	143,333	6,667
Travel and Per Diem	10,000	-	-	10,000
Internal Services	39,268	34,794	34,794	4,474
Rentals and Leases	-	-	-	-
Repairs and Maintenance	1	-	-	1
Promotional Activities	1,000	404	404	596
Other Charges and Obligations	8,913	1,498	1,498	7,415
Office Supplies	1,500	12	12	1,488
Operating Supplies	1,001	176	176	825
Training, Subscriptions & Memberships	11,500	1,350	1,350	10,150
Capital Outlay	2	-	-	2
Other Uses	8,291	8,291	8,291	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 335,225</b>	<b>\$ 189,857</b>	<b>\$ 286,343</b>	<b>\$ 48,882</b>
<b>CURRENT YEAR</b>	<b>\$ (44)</b>	<b>\$ 809,577</b>	<b>\$ 713,091</b>	<b>\$ 713,134</b>
Fund Balance Transfers	-			
Carryovers	-			
Contingencies	-			
Prior Year Encumbrances	44			
Budget Difference	\$ -			

## Citywide Employee Cap For the Quarter Ending 12/31/2020

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 00111 - General Fund Operating	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Advisory Boards and Commissions	5	5	0	5
City Council	85	80	5	85
Downtown Investment Authority	8	7	1	8
Employee Services	42	39	3	42
Executive Office of the Mayor	27	25	2	27
Finance and Administration	108	95	13	108
Fire and Rescue	1,593	1,487	44	1,531
Jacksonville Human Rights Commission	7	7	0	7
Jacksonville Sheriff's Office	3,235	3,066	171	3,237
Medical Examiner	32	30	2	32
Military Affairs and Veterans	17	17	0	17
Neighborhoods	210	194	16	210
Office of Economic Development	13	12	1	13
Office of Ethics	2	2	0	2
Office of General Counsel	1	0	1	1
Office of the Inspector General	12	11	1	12
Parks, Recreation and Community Services	263	243	20	263
Planning and Development	33	32	1	33
Public Library	310	276	34	310
Public Works	296	278	18	296
State Agency - Courts	3	3	0	3
Supervisor of Elections	31	31	0	31
Subfund Total	6,333	5,940	333	6,273

Subfund 00113 - Special Events - General Fund	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Parks, Recreation and Community Services	13	10	3	13
Subfund Total	13	10	3	13

Subfund 00191 - Property Appraiser	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Property Appraiser	114	106	8	114
Subfund Total	114	106	8	114

Subfund 00192 - Clerk Of The Court	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Clerk of the Court	36	31	5	36
Subfund Total	36	31	5	36

Subfund 00193 - Tax Collector	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Tax Collector	231	222	9	231
Subfund Total	231	222	9	231

Subfund 10101 - Concurrency Management System	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Planning and Development	6	6	0	6
Subfund Total	6	6	0	6

Subfund 10201 - Air Pollution Tag Fee	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	5	5	0	5
Subfund Total	5	5	0	5

Subfund 10203 - Air Pollution EPA Fund	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	13	13	0	13
Subfund Total	13	13	0	13

Subfund 10301 - Tourist Development Council	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
City Council	1	1	0	1
Subfund Total	1	1	0	1

Subfund 10701 - 911 Emergency User Fee	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Jacksonville Sheriff's Office	5	5	0	5
Subfund Total	5	5	0	5

Subfund 10901 - Kids Hope Alliance Fund	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Kids Hope Alliance	41	40	1	41
Subfund Total	41	40	1	41

Subfund 10902 - Kids Hope Alliance Grant		01-Oct-20	Oracle Position Control		
			Filled	Vacant	Total
Kids Hope Alliance		8	5	3	8
	Subfund Total	8	5	3	8

Subfund 11101 - Community Development		01-Oct-20	Oracle Position Control		
			Filled	Vacant	Total
Neighborhoods		24	19	5	24
	Subfund Total	24	19	5	24

Subfund 11301 - Huguenot Park		01-Oct-20	Oracle Position Control		
			Filled	Vacant	Total
Parks, Recreation and Community Services		10	10	0	10
	Subfund Total	10	10	0	10

Subfund 11302 - Kathryn A Hanna Park Improvement		01-Oct-20	Oracle Position Control		
			Filled	Vacant	Total
Parks, Recreation and Community Services		17	16	1	17
	Subfund Total	17	16	1	17

Subfund 11308 - Cecil Field Commerce Center		01-Oct-20	Oracle Position Control		
			Filled	Vacant	Total
Parks, Recreation and Community Services		6	6	0	6
	Subfund Total	6	6	0	6

Subfund 11401 - Miscellaneous Grant Projects		01-Oct-20	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 11402 - Prepaid Grants		01-Oct-20	Oracle Position Control		
			Filled	Vacant	Total
Public Library		1	0	1	1
	Subfund Total	1	0	1	1

Subfund 11406 - Community Services Grants	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	6	4	2	6
Military Affairs and Veterans	3	1	2	3
Parks, Recreation and Community Services	73	62	11	73
Subfund Total	82	67	15	82

Subfund 11407 - Jacksonville Sheriff's Office Grants	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Jacksonville Sheriff's Office	12	10	2	12
Subfund Total	12	10	2	12

Subfund 11409 - Fire & Rescue Grants	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Fire and Rescue	108	167	1	168
Subfund Total	108	167	1	168

Subfund 11411 - Regulatory & Environmental Grants	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Jacksonville Human Rights Commission	3	2	1	3
Subfund Total	3	2	1	3

Subfund 11501 - Animal Care & Protective Services Programs	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	1	1	0	1
Subfund Total	1	1	0	1

Subfund 11522 - Sheriff's Trusts - Carryforward Council-Appropriated	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Jacksonville Sheriff's Office	1	1	0	1
Subfund Total	1	1	0	1

Subfund 11524 - Sheriff's Trusts - Programs Carryforward	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Jacksonville Sheriff's Office	2	2	0	2
Subfund Total	2	2	0	2

Subfund 11601 - Housing Services	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	4	3	1	4
Subfund Total	4	3	1	4

Subfund 11602 - Housing Opportunities For Persons with Aids	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	1	1	0	1
Subfund Total	1	1	0	1

Subfund 11603 - Home Investment Program	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	3	3	0	3
Subfund Total	3	3	0	3

Subfund 11701 - State Housing Initiative Partnership - SHIP	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	4	3	1	4
Subfund Total	4	3	1	4

Subfund 15104 - Building Inspection	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Fire and Rescue	10	10	0	10
Planning and Development	152	146	6	152
Subfund Total	162	156	6	162

Subfund 15107 - Library Conference Facility Trust	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Public Library	3	3	0	3
Subfund Total	3	3	0	3

Subfund 15204 - Duval County Teen Court Programs Trust	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
State Agency - Courts	5	5	0	5
Subfund Total	5	5	0	5

Subfund 15213 - Court Costs \$65 Fee FS: 939 185	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
State Agency - Courts	9	7	2	9
Subfund Total	9	7	2	9

Subfund 15302 - Hazardous Waste Program - SQG	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	5	5	0	5
Subfund Total	5	5	0	5

Subfund 15303 - Gas Storage Tank Inspections & Cleanup	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	30	21	9	30
Subfund Total	30	21	9	30

Subfund 15304 - Tree Protection & Related Expenditures	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Public Works	1	1	0	1
Subfund Total	1	1	0	1

Subfund 41102 - Off-Street Parking	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Downtown Investment Authority	36	33	3	36
Subfund Total	36	33	3	36

Subfund 42101 - Motor Vehicle Inspection	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	5	4	1	5
Subfund Total	5	4	1	5

Subfund 43101 - Solid Waste Disposal	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Public Works	116	105	11	116
Subfund Total	116	105	11	116

Subfund 44101 - Stormwater Service	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Neighborhoods	6	6	0	6
Public Works	47	47	0	47
Subfund Total	53	53	0	53

Subfund 51101 - Motor Pool	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	106	76	30	106
Subfund Total	106	76	30	106

Subfund 51102 - Motor Pool - Vehicle Replacement		01-Oct-20	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 52101 - Copy Center		01-Oct-20	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 53101 - Information Technologies		01-Oct-20	Oracle Position Control		
			Filled	Vacant	Total
Finance and Administration		121	108	13	121
	Subfund Total	<u>121</u>	<u>108</u>	<u>13</u>	<u>121</u>

Subfund 53102 - Radio Communication		01-Oct-20	Oracle Position Control		
			Filled	Vacant	Total
Finance and Administration		10	10	0	10
	Subfund Total	<u>10</u>	<u>10</u>	<u>0</u>	<u>10</u>

Subfund 54101 - Public Building Allocations		01-Oct-20	Oracle Position Control		
			Filled	Vacant	Total
Public Works		62	62	0	62
	Subfund Total	<u>62</u>	<u>62</u>	<u>0</u>	<u>62</u>

Subfund 55101 - Office Of General Counsel		01-Oct-20	Oracle Position Control		
			Filled	Vacant	Total
Office of General Counsel		73	63	10	73
	Subfund Total	<u>73</u>	<u>63</u>	<u>10</u>	<u>73</u>

Subfund 56101 - Self Insurance		01-Oct-20	Oracle Position Control		
			Filled	Vacant	Total
Finance and Administration		23	23	0	23
	Subfund Total	<u>23</u>	<u>23</u>	<u>0</u>	<u>23</u>

Subfund 56201 - Group Health		01-Oct-20	Oracle Position Control		
			Filled	Vacant	Total
Employee Services		9	7	2	9
	Subfund Total	<u>9</u>	<u>7</u>	<u>2</u>	<u>9</u>

Subfund 56301 - Insured Programs	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	8	6	2	8
Subfund Total	8	6	2	8

Subfund 65101 - General Employees Pension Trust	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
Finance and Administration	5	4	1	5
Subfund Total	5	4	1	5

Citywide Total:	01-Oct-20	Oracle Position Control		
		Filled	Vacant	Total
	7,940	7,457	483	7,940

Citywide Employee Cap  
Summary of Changes

SF 00111 General Fund Operating (60)

Department	Change	Description
Fire and Rescue	(62)	2018 SAFER Grant positions in the Fire and Rescue Grant fund will not rolled into the General Fund until after the first quarter.
Jacksonville Sheriff's Office	2	Ordinance 2020-140-E

SF 11409 Fire and Rescue Grants 60

Department	Change	Description
Fire and Rescue	60	Ordinance 2020-623-E

FY 2019-2020 Citywide Part-Time Hours Cap  
by Subfund and Department

(a) Vacancy Pool: Part-time hours in the vacancy pool initially reside in the General Fund - GSD and may be transferred between subfunds during the fiscal year. Any transfer of vacancy pool hours requires MBRC approval. In FY20 a total of 930 part-time hours were transferred from the vacancy pool to activities within the General Fund - GSD and 600 part-time hours were transferred to subfunds outside the General Fund - GSD. Transfers from the vacancy pool to other subfunds would reduce the overall part-time hour cap in the General Fund - GSD and increase the overall part-time hour cap in the subfund(s) receiving the part-time hours.

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

General Fund - GSD  
SF 011

	1,486,049	(600)	0	1,485,449	1,059,759	425,691
Department Title	FY20 Council Approved PT Hours	Vacancy Pool Hrs (a)	FY20 RC's (b)	Amended Authorized PT Hours	Usage	Balance
Advisory Boards and Commissions	1,248			1,248	0	1,248
City Council	7,160			7,160	1,864	5,296
Downtown Investment Authority	0			0	0	0
Employee Services	2,644		300	2,944	2,734	210
Finance and Administration	6,160		320	6,480	5,726	754
Fire and Rescue	56,414			56,414	29,763	26,651
General Counsel	240			240	0	240
Human Rights Commission	0	80	25	105	89	16
Inspector General	0			0	0	0
Mayor's Office	3,250			3,250	0	3,250
Medical Examiner	2,080			2,080	120	1,960
Military Affairs and Veterans	1,040		550	1,590	1,319	271
Neighborhoods	27,275		1,200	28,475	19,753	8,722
Office of Economic Development	1,300			1,300	1,262	39
Office of Ethics, Compliance & Oversight	3,640			3,640	3,370	270
Office of the Sheriff	669,004			669,004	637,896	31,108
Parks, Recreation & Community Svc	300,990			300,990	171,351	129,639
Planning and Development	5,257			5,257	3,724	1,533
Public Library	190,499		(2,395)	188,104	134,588	53,516
Public Works	2,600	850		3,450	2,658	793
Supervisor of Elections	184,448			184,448	43,540	140,908
Vacancy Pool / Non-Departmental	20,800	(1,530)		19,270	0	19,270

General Funds (excluding GSD)

Subfund		Department Title	87,490	0	0	87,490	72,159	15,331
Subfund		Department Title	FY20 Council Approved PT Hours	Vacancy Pool Hrs (a)	FY20 RC's (b)	Amended Authorized PT Hours	Usage	Balance
015	Property Appraiser	Property Appraiser	5,408			5,408	3,204	2,204
016	Clerk of the Court	Clerk of the Court	7,800			7,800	9,240	(1,440)
017	Tax Collector	Tax Collector	70,122			70,122	57,266	12,856
01A	Special Events	Parks, Recreation & Community Svc	4,160			4,160	2,450	1,710

Special Revenue Funds

Subfund		Department Title	289,652	600	0	290,252	108,159	182,093
Subfund		Department Title	FY20 Council Approved PT Hours	Vacancy Pool Hrs (a)	FY20 RC's (b)	Amended Authorized PT Hours	Usage	Balance
127	Air Pollution EPA	Neighborhoods	4,160			4,160	0	4,160
132	Tourist Development Council	City Council	1,600			1,600	0	1,600
159	Building Inspection	Planning and Development	6,500			6,500	3,950	2,550
15M	Gas Storage Tank Inspections	Neighborhoods	6,500			6,500	5,145	1,355
15V	Duval County Teen Court Programs	Courts	2,290			2,290	1,284	1,007
15W	Library Conference Facility Trust	Public Library	3,328			3,328	785	2,543
18E	Arlington CRA Trust	Office of Economic Development	400	600		1,000	139	862
191	Kids Hope Alliance	Kids Hope Alliance	107,100			107,100	31,385	75,715
192	KHA Grants	Kids Hope Alliance	95,120			95,120	32,537	62,583
1A1	Community Development	Neighborhoods	3,000			3,000	351	2,649
1D1	Huguenot Park	Parks, Recreation & Community Svc	1,529			1,529	2,232	(703)
1D2	Kathryn A. Hanna Park	Parks, Recreation & Community Svc	3,918			3,918	3,044	874
1DA	Cecil Field Commerce Center	Parks, Recreation & Community Svc	24,000			24,000	13,407	10,593
1F1	Miscellaneous Grants	Finance and Administration	5,200			5,200	1,417	3,783
1F2	PrePaid Grants	Public Library	1,200			1,200	0	1,200
1F6	Community Services Grants	Finance and Administration	5,200			5,200	0	3,936
		Military Affairs and Veterans	1,040			1,040	812	
		Parks, Recreation & Community Svc	8,632			8,632	10,124	
1F7	Office of Sheriff's Grants	Office of the Sheriff	1,785			1,785	0	1,785
1F9	Fire and Rescue Grants	Fire and Rescue	1,300			1,300	1,231	69
1H2	Spay & Neuter Trust	Neighborhoods	5,850			5,850	317	5,533
1S1	Court Costs \$65 Fee	Courts	0			0	0	0

Enterprise Funds

Subfund		Department Title	9,696	0	0	9,696	4,535	5,162
Subfund		Department Title	FY20 Council Approved PT Hours	Vacancy Pool Hrs (a)	FY20 RC's (b)	Amended Authorized PT Hours	Usage	Balance
412	Public Parking	Downtown Investment Authority	4,780			4,780	3,124	1,656
431	Motor Vehicle Inspection	Finance and Administration	3,616			3,616	0	3,616
441	Solid Waste	Public Works	1,300			1,300	599	701
461	Stormwater Services	Parks, Recreation & Community Svc	0			0	812	(812)

Internal Service Funds

Subfund		Department Title	35,358	0	0	35,358	14,531	20,827
Subfund		Department Title	FY20 Council Approved PT Hours	Vacancy Pool Hrs (a)	FY20 RC's (b)	Amended Authorized PT Hours	Usage	Balance
511	Fleet Management	Finance and Administration	9,802			9,802	4,181	5,621
531	Information Technologies	Finance and Administration	14,660			14,660	5,023	9,637
551	Office of General Counsel	General Counsel	2,600			2,600	0	2,600
561	Self Insurance	Finance and Administration	2,600			2,600	1,643	957
571	Group Health	Employee Services	3,440			3,440	3,020	420
581	Insured Programs	Finance and Administration	1,110			1,110	564	546
5A1	Public Buildings	Public Works	1,146			1,146	100	1,046

Trust and Agency Funds

Subfund		Department Title	11,467	0	0	11,467	6,593	4,874
Subfund		Department Title	FY20 Council Approved PT Hours	Vacancy Pool Hrs (a)	FY20 RC's (b)	Amended Authorized PT Hours	Usage	Balance
611	General Employees Pension Trust	Finance and Administration	1,300			1,300	0	1,300
64C	Office of Sheriff's Trusts	Office of the Sheriff	2,034			2,034	4,066	(2,032)
64F	General Trust & Agency	Neighborhoods	2,600			2,600	2,527	73
64S	Office of Sheriff's Trusts	Office of the Sheriff	5,533			5,533	0	5,533