



## **Council Auditor's Office**

**Quarterly Summary for the Six Months Ended March 31, 2015**

**May 15, 2015**

**Report #764**

**Released on: May 15, 2015**

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



May 15, 2015

Special Report #764

Honorable Members of the City Council  
City of Jacksonville

Pursuant to Chapter 106 of the Ordinance Code, attached are the required financial statements and narratives for the six months ended March 31, 2015 for the City and its Independent Agencies. The various reporting entities compiled these reports, which are not audited by the Council Auditor's Office, but rather are tested for reasonableness on a sample basis. Thus, our report does not represent an audit or attestation conducted pursuant to Government Auditing Standards.

Additionally, the Finance Department has provided a schedule that shows the original and revised employee caps by department and subfund and the number of filled full time positions at the close of the quarter. This report will now be included in the required quarterly report and must be certified by the Mayor per Municipal Code Section 106.422 (c). The report we received did not include the Mayor's certification.

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 or Chief Financial Officer of the City and each of its independent agencies were to submit their reports to the Council Auditor on or before April 30, 2015 and we are to submit the consolidated financial report by May 15, 2015.

The footnotes attached to the statements and 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**

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

The City is projected to incur an overall favorable budget variance of just under \$6.0 million within the General Fund/General Services District (GF/GSD). Revenues are projected to be \$402,942 more than budgeted and expenditures are projected to be \$5.6 million less than budgeted.

**GF/GSD 011 – Revenues (pages 24 and 27)**

The projected favorable variance of \$402,942 in GF/GSD revenues is mostly driven by a projected favorable variance in State Shared Revenue, which offsets projected shortfalls in several other revenue line items.

As discussed in the Finance Director's narrative, Charges for Services revenue is projected to incur an unfavorable variance of (\$718,810), mostly due to projected shortfalls of (\$392,760) in the Public Libraries Department (library fines) and (\$333,932) in the Planning and Development Department (zoning and amendment fees). Pursuant to Ordinance 2015-53-E, which was enacted by Council in late March, library fines will now be accounted for within a Library Fines Special Revenue Fund.

**GF/GSD 011 – Expenditures (page 27)**

The projected expenditure variances for the GF/GSD net to an overall favorable expenditure variance of \$5,574,255. Overall, the largest driver is personnel costs, with a projected favorable variance of \$3.1 million net of the lapse. Internal Service Charges are projected to incur a favorable variance of \$1.9 million, and the largest contributors to this are the Office of the Sheriff and the Fire and Rescue Department, which are discussed further below. These positive variances are slightly offset by the extraordinary lapses within the Finance, Office of Economic Development, Mayor's Office, and Office of the Sheriff GF/GSD department budgets totaling \$894,519.

**GF/GSD 011 – Expenditures by Department (pages 25 and 26)**

The schedule on page 25 presents GF/GSD expenditures by department.

The Office of the Sheriff is projected to incur a \$3.1 million favorable variance in expenditures, due to projected favorable variances of \$2.0 million in personnel costs (net of the lapse of \$4.0 million) and \$1.2 million in internal services charges resulting from fleet savings of \$2.1 million. Despite the favorable variance, overtime salaries are currently projected to exceed budget by \$2.6 million, which is in line with actual overtime expenses for fiscal year 2013/14.

The Fire and Rescue Department is projected to incur a \$1.9 million favorable variance in expenditures, due to projected favorable variances of \$1.1 million in internal service charges and approximately \$650,000 in salaries and benefits. Approximately \$780,000 of the favorable variance in internal service charges is due to fleet vehicle rental charges. This projection will depend upon the timing and receipt of new vehicle purchases.

Jacksonville Citywide Activities is projected to incur an unfavorable variance of (\$3.2) million due to the non-departmental GF/GSD salaries and benefits lapse of (\$3.9) million, which is partially offset by a projected favorable variance of \$787,934 in Beaches solid waste disposal fees. This appears to be overstated as Ordinance 2015-72-E appropriated funding to settle the issues regarding Atlantic Beach disposal fees and the expense was booked in April.

The schedule on page 26 presents further detail for all departments that are projected to end the fiscal year with an unfavorable variance. Advisory Boards and Commissions, Downtown Investment Authority (DIA), Finance, and the Mayor's Office Departments are all projected to incur unfavorable expenditure variances for the fiscal year.

## **GF/GSD 011 – Pension Contributions**

### **Corrections Officers' Retirement Plan (CORP)**

The Finance Director's report projects a favorable variance of \$980,961 for contributions to the Correctional Officers' Retirement Plan; however, if this were to occur, the plan would contribute \$298,752 less than the minimum dollar required contribution per the applicable actuarial report.

The City under-contributed per the actuarial report by \$2.7 million in FY 2011/12 and by \$2.1 million in FY 2012/13.

### **General Employees Pension Plan (GEPP)**

It also appears that the GEPP will be underfunded in FY 2014/15 if the Finance Department's projections are realized. Based on the breakdown by employer performed by the GEPP's actuary, the City should contribute approximately \$42 million for FY 2014/15. The portion of the \$42 million attributable to annually budgeted subfunds was included in the FY 2014/15 approved budget. However, the Finance Director's report projects a favorable variance of approximately \$2.3 million within the GF/GSD associated with GEPP contributions, which means the City would contribute less than the budgeted amount. There should not be a favorable variance for GEPP contributions since the City needs to contribute the budgeted amount. Contributing the full budgeted amount would result in an unfavorable impact of (\$2.3) million to the overall GF/GSD expenditure variance.

The plan was under-funded per the actuarial report by \$7.5 million in FY 2011/12 and by \$11.2 million in FY 2012/13.

## **Other Funds**

We noted that several of the City's subfunds presented in this quarterly report are financially challenged. The reader will find similar comments repeated for several subfunds. Our review consisted of the GF/GSD and 32 other subfunds. Of the 32 other subfunds reviewed, four had a negative cash balance, three report projected unfavorable variances, and two show a negative cash balance combined with a projected unfavorable variance. We are concerned regarding the cumulative negative effect of these subfunds on the overall financial condition of the City.

### **Special Events (Sub-fund 01A)**

Although the report projects a favorable budget variance of \$108,301 for the fiscal year, Subfund 01A had a negative cash balance of (\$379,758) as of March 31, 2015. As mentioned in the Finance Director's report, the negative cash position is due to the timing of expenditures and the quarterly contribution from the GF/GSD.

### **Building Inspection (Sub-fund 159)**

Building Inspection is projected to incur a favorable budget variance of \$759,603 for the fiscal year, due to revenues outperforming budget. The revenue variance suggests fees should be analyzed during the Finance Department's next annual fee review. Subfund 159 continues to accumulate cash, with a balance of over \$9.0 million as of March 31, 2015.

### **On-Street Parking (Sub-fund 411)**

Although the report shows a projected favorable budget variance of \$157,303 for the fiscal year, Subfund 411 is currently not projected to meet its salaries and benefits lapse, with a projected unfavorable variance of (\$47,100) in personnel costs net of the lapse. Citation dismissal fees, reflected as Licenses and Permits revenue, will be transferred to the Handicap Parking Fines Special Revenue Fund pursuant to Ordinance 2015-99-E. Subfund 411 is insolvent and cannot meet its current obligations. The balance sheet for Subfund 411 reports a negative cash balance of (\$708,103) and current liabilities of \$109,605 as of March 31, 2015.

### **Solid Waste Disposal (Sub-fund 441)**

Solid Waste Disposal is projected to incur a favorable variance of \$2,211,261 mostly due to fuel savings within the collection and transportation contracts for each of the haulers, reflected within Other Operating Expenses. The projection of a favorable variance for revenue at year-end is optimistic. Currently there is a slight decrease in tons received and revenues projections for the related tipping fees and host fees do not appear to take this into consideration. Solid Waste Disposal is also not projected to meet its salaries and benefits lapse.

### **Mayport Ferry (Sub-fund 451)**

Subfund 451 is projected to incur a favorable variance of \$101,598 due to projected favorable variances in transportation fares, a component of Charges for Services, and fuel, a component of Internal Service Charges. The schedule for Subfund 451 does not show the grant activity for the Ferry. Ordinance 2014-274-E appropriated a \$450,000 grant from the Florida Department of Transportation Federal Lands Access Program (FLAP) to be used for operational expenses. Subfund 451 is unable to track grants in the general ledger. Therefore, the revenues and expenditures associated with the FLAP grant have been budgeted in Subfund 452, which is the Ferry grants subfund.

As of March 31, 2015, Subfund 451 had a negative cash balance of (\$127,476), but the cash position is expected to improve by fiscal year end.

Additionally, the City and the Jacksonville Transportation Authority (JTA) have entered into an interlocal agreement which contemplates the transfer of the Ferry from the City to the JTA.

### **Municipal Stadium (Fund 4A0)**

Fund 4A0 is projected to incur a favorable budget variance of \$274,918 for the fiscal year, mostly due to revenues outperforming budget. The March 31, 2015 balance sheet indicates that current liabilities of \$25.7 million exceed current assets of \$10.9 million.

### **Performing Arts Center (Fund 4D0)**

Fund 4D0 is projected to incur an unfavorable budget variance of (\$55,444) for the fiscal year primarily due to projected revenue shortfalls from lower than expected number of events and attendance levels. Additionally, the March 31, 2015 balance sheet for the Performing Arts Center

reflects negative current assets of (\$411,767) and current liabilities of \$531,055. This fund is currently insolvent.

### **Convention Center (Fund 4E0)**

The Convention Center is projected to incur an unfavorable budget variance of (\$73,674) for the fiscal year due to projected revenue shortfalls from lower than expected number of events and attendance levels.

### **Equestrian Center/NEFL Equestrian Society (Fund 4F0)**

The Equestrian Center is projected to incur an unfavorable variance of (\$741,046) for the fiscal year. Since July 1, 2014, the Equestrian Center has been operated by a new facilities manager. The financial reports now include this activity, which is budgeted within Subfund 4F5. The facilities management contract stipulates that revenues generated by the contractor must be deposited in the City's account, which has not occurred and is reflected as zero actual revenue within Charges for Services. Transfers From Other Funds revenue represents a transfer of \$286,817 from the Teye Brown Regional Park trust fund needed in order to subsidize operations in fiscal 2014/15. Additionally, the March 31, 2015 balance sheet reports negative current assets of (\$465,540).

### **Ritz Theatre (Fund 4H0)**

The Ritz Theatre is projected to incur an unfavorable budget variance of (\$100,900) for the fiscal year, due to contractual services, a component of Other Operating Expenses.

### **ITD Operations (Sub-fund 531)**

Subfund 531 is projected to incur a favorable variance of \$33,431. However, if the Finance Director's revenue and expenditure projections for the remainder of the fiscal year are realized, the subfund will end the fiscal year in a negative cash position.

### **Communications (Sub-fund 533)**

Pursuant to Ordinance 2013-216-E, Subfund 533 was merged with Subfund 531 in order to facilitate the new ITD cost allocation model. The revenues and expenditures associated with this activity (telephone and data lines) have been budgeted within Subfund 531 since October 1, 2013.

Subfunds 533 and 531 have been merged. However, there are still pre-encumbrances within Subfund 533 that need to be addressed.

### **Technology System Development (Sub-fund 536)**

Subfund 536 is projected to incur a favorable budget variance of \$12,156 for the fiscal year due to lower than budgeted Banking Fund debt repayments. As mentioned in the Finance Director's report, there is a corresponding projected variance of \$9.8 million in both revenue and expenditures related to the financial ERP system which is expected to carryforward to fiscal year 2015/16. Subfund 536

is currently insolvent. The balance sheet for Subfund 536 shows a negative cash balance of (\$89,914) and current liabilities of \$39,736.96 as of March 31, 2015. The negative cash position is due to no customer billings being processed yet this fiscal year to date, which is also reflected by the zero balance in year to date Charges for Services revenue.

**Office of General Counsel (Sub-fund 551)**

Subfund 551 is projected to incur a favorable variance of \$564,953 due to Charges for Services revenue exceeding the budgeted amount. Revenues consist of hourly fees for attorneys and paralegals billed to the various government departments and agencies for legal services provided. An overall favorable variance indicates that amounts billed to users exceed the cost of providing those services. This is an internal service that should not be a profit generating activity. The Taxes and Other Receivables balance of (\$34,929.50) shown on the balance sheet represents an allowance for uncollectible accounts for billings to the Duval County School Board.

**Self-Insurance (Sub-fund 561)**

Subfund 561 is projected to incur an unfavorable variance of (\$1,084,034) for the fiscal year due to a projected overage in paid losses, a component of Other Operating Expenses. This variance appears understated due to the current year's change in liability currently booked that will result in additional future paid losses as well as other known claims that have not yet been booked.

**Group Health (Sub-fund 571)**

The Finance Director's report projects Subfund 571 will incur a favorable budget variance of \$20,595,483 for the fiscal year due to cost reductions related to the City becoming self-insured for group health insurance effective January 1, 2015. The actuary has projected a favorable variance of \$10 million for the calendar year, which appears to be more realistic. It appears that the incurred but not reported claims (IBNR) are not taken into account in the Finance Director's projections, and are the cause of the variance with the actuary's projection.

**Jacksonville Economic Development Commission (Sub-fund 751)**

With the passage of Ordinance 2012-212-E, Article 24 of the City Charter, Chapter 92-341, Laws of Florida, the Jacksonville Economic Development Commission (JEDC) was repealed and the Office of Economic Development was created within the Office of the Mayor. The Office of Economic Development (OED) has been budgeted within the General Fund since October 1, 2012 following reorganization of the City's economic development function.

The remaining encumbrances within Subfund 751 have been transferred to the GF/GSD. However, several balance sheet accounts still need to be closed.

## **INDEPENDENT AGENCIES**

### **JEA**

#### **Electric System**

The financial report for the six month period ended March 31, 2015 indicates that the Electric System produced a balanced Fuel Rate budget due to the transfer to the Fuel Rate Stabilization fund of \$18,332,935 over the \$12,879,123 budget for a net total of \$31,212,058. On March 17, 2015, JEA's Board approved an estimated \$50 million fuel credit to occur for the April billing cycle as indicated in management's quarterly memo. The higher than budgeted transfer will be used to partially fund the approved fuel credit to JEA customers. The Base Rate budget realized a surplus of \$824,971 for the same period. Year-end projected base operating revenues are below budget by (\$22,327,737) due to lower sales as seen in the schedule. JEA projects to stay within budget primarily due to lower operating and non-fuel purchased power expense of \$2,293,027 and \$16,519,749, respectively. JEA is projecting an increase to Debt Service of an additional \$36,432,000 over budget to defease debt, instead of funding Operating Capital Outlay which shows a projection of \$34,788,848 less than budget.

#### **Water & Sewer System**

The financial report for the six month period ended March 31, 2015 shows that the Water & Sewer System produced an operating surplus of \$2,365,184. JEA projects operating revenues to fall short of budget by (\$17,660,540) which will be offset primarily by \$8,061,988 in lower Operating & Maintenance expense and \$10,004,124 in reduced transfers to Operating Capital Outlay. These projections result in a balanced budget at year-end.

#### **District Energy System**

The District Energy System (DES) produced a small surplus of \$7,278 for the six month period ended March 31, 2015. DES projects lower than budgeted revenues for the year, which will be offset by lower than budgeted Transfers to Operating Capital Outlay.

### **Jacksonville Transportation Authority**

The financial report of the Jacksonville Transportation Authority (JTA) for the six months ending March 31, 2015 indicates no budgetary stress for JTA as a whole.

As we noted in the September 30, 2014 and the December 31, 2014 Quarterly Summary reports, JTA overspent its Fiscal Year 2013/14 budget for the CTC and Engineering Divisions. JTA needs to submit a budget amendment to City Council for approval in order to true up these Divisions' budgets with actual expenditures.



## **Jacksonville Port Authority**

The Jacksonville Port Authority's (JPA) financial report for the six months ending March 31, 2015 shows a net loss of (\$1,463,804). Overall, JPA is projecting year-end Net Income Before Transfers of \$6,139,424 with all of these funds being transferred to Operating Capital Outlay. However, it should be noted that this projection is \$437,209 less than budgeted, due to the initial expenses related to the addition of the VW/Audi business projected to start in the second half of the year. These expenses are partially offset by a projected refund of \$654,395 from the City of Jacksonville for workers compensation premiums and a projected favorable Debt Service variance of \$372,604 due to JPA not having to access its Line of Credit as originally planned.

## **Jacksonville Aviation Authority**

Jacksonville Aviation Authority's (JAA) financial report for the six months ending March 31, 2015 indicates year-to-date operating and non-operating net income of \$5,102,619, as well as a transfer to Operating Capital Outlay of \$445,610, a transfer to the Passenger Facility Charge (PFC) Reserve of \$947,631, and a transfer to Retained Earnings of \$3,709,378. As can be seen in the projected column, JAA anticipates ending the year with net income before transfers out of \$21,766,095, a \$4.9 million increase over budget.

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## **DEBT RATINGS**

In an effort to monitor any significant changes in debt ratings on outstanding debt issued by the City and its Independent Agencies, we asked that the Director of Finance and any Independent Agencies who issue bonds provide rating information on a quarterly basis. On October 27, 2014, Fitch issued a one notch downgrade to the City's Issuer Credit Rating (ICR), Special Revenue program, Excise Tax Revenue program, and Local Government Sales Tax Revenue program, as well as the long-term rating on the Commercial Paper notes. Please refer to pages 21 and 22 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,

Kirk A. Sherman, CPA  
Council Auditor

**FINANCE DEPARTMENT  
OFFICE OF THE DIRECTOR**

April 30, 2015



**MEMORANDUM**

**TO:** Kirk Sherman, CPA  
Council Auditor

**FROM:** *C. Ronald Belton*  
C. Ronald Belton  
Chief Financial Officer / Director of Finance

**SUBJECT: Financial Summaries for the Six Months ending March 31, 2015**

In accordance with Ordinance 88-726-439, we are forwarding quarterly financial summaries for the six months ending March 31, 2015 for the agreed upon subfunds of the Consolidated City of Jacksonville. The discussions in this memo focus on the anticipated year-end revenues and expenditures and not on balance sheet items except for fund's which may be in a negative cash position.

**011 - GENERAL FUND – GSD:**

As of March 31, the General Fund - GSD projects an overall favorable variance of \$5.98 million.

***REVENUES***

Overall, revenues are projected to slightly outperform budget by \$402,942. The unfavorable variance in Ad Valorem Taxes of \$59,486 is due to decreased final property tax values.

Taxes are projected to underperform budget by \$1,384,242.

Title	Variance
	(1,384,242)
Franchise Fee - Electric	(1,171,087)
Franchise Fee - Other	(509,438)
Franchise Fee - Water	(138,463)
Local Business Taxes	91,755
Communication Services Tax	301,235
All Other Accounts	41,756

State Shared Revenues are projected to outperform budget by \$3,001,626.

Title	Variance
	3,001,626
1/2 Cent Sales Tax - F.S. 202.18 2C	1,637,283
State Shared Revenue - Municipal Sales Tax	715,634
State Shared Revenue - County Sales Tax	545,219
State Shared Revenue - 8th Cent Gas Tax	132,014
All Other Accounts	(28,524)

Charges for Services is projected to underperform budget by \$718,810.

(718,810)

Title	Variance
Public Library Fees	(400,000)
Planning: Comprehensive / Amendment Fee	(192,209)
Planning: Zoning and Rezoning Fees	(183,557)
Ambulance Revenue - Net	109,528
All Other Accounts	(52,572)

Miscellaneous Revenue is projected to underperform budget by \$469,399.

(469,399)

Title	Variance
Payment in Lieu of Taxes - FPL	(759,865)
JSO: Telephone/Laundry/Concession	(214,692)
Miscellaneous Sales and Charges	183,230
Judgements Recovered	230,804
All Other Accounts	91,124

### EXPENDITURES

Overall, expenditures are projected to have a favorable variance of \$5.56 million including a favorable variance in personnel costs net of the salary and benefit lapse, totaling \$3.13 million.

The projected net favorable variance in Internal Service Charges of \$1.94 million is being driven by a favorable variance in fleet parts, oil, gas and lube (\$2.3 million). This is offset slightly by a projected unfavorable variance in OGC charges (\$349,512).

Other Operating expenses are currently projected to have a \$1.43 million favorable variance. The largest drivers of the favorable variance in this area are other operating supplies (\$318,133) and miscellaneous non-departmental expenditures (\$662,159). The supplemental detail page for the Jacksonville citywide activities provides additional detail on this non-departmental expenditure.

The \$894,519 Extraordinary Lapse category is made up of the following:

- Finance (\$20,039)
- OED (\$37,487)
- Office of the Sheriff (\$353,447)
- Mayor's Office (\$483,546)

### **OTHER GENERAL FUND SUBFUNDS:**

#### **015 - PROPERTY APPRAISER**

The fund overall has a projected favorable variance of \$340,254 which is primarily due to a \$424,205 favorable variance in personnel costs net of the lapse. This is somewhat offset by an unfavorable variance in legal charges of \$140,036, as seen in Internal Service Charges.

#### **016 - CLERK OF THE COURT**

The fund overall has a projected favorable variance of \$46,652 which is primarily due to a \$132,145 favorable variance in personnel costs net of the lapse. This is somewhat offset by an unfavorable variance in legal charges of \$94,109, as seen in Internal Service Charges.

#### **017 – TAX COLLECTOR**

The fund overall has a projected favorable variance of \$878,117 which is primarily due to a \$588,734 favorable variance in personnel costs net of the lapse. Revenues overall are projected to have a favorable variance of \$274,916 primarily due to a \$97,138 favorable variance in tag registrations.

## **01A – SPECIAL EVENTS**

The fund overall has a projected favorable variance of \$108,301. However, as of the end of the second quarter the fund is in a negative cash position. The negative cash position was caused by a \$1.65 million expenditure for the Florida Georgia game bleachers that was paid out in the first quarter of the fiscal year. Since this fund receives a quarterly contribution from the General Fund – GSD the fund, if it stays within its expense budget as is projected, the fund as a whole will right itself by year-end.

## **SPECIAL REVENUE FUNDS:**

### **159 – BUILDING INSPECTION**

The fund overall has a projected favorable variance of \$759,603 which is due to net revenues outperforming budget by \$897,976 and a projected favorable variance in personnel costs net of the lapse of \$77,198. These favorable variances are somewhat offset by an unfavorable variance in fleet billings of \$199,226 as seen in Internal Service Charges.

### **191 - JACKSONVILLE CHILDREN'S COMMISSION**

The fund overall has a projected favorable variance of \$79,367 which is being driven by a favorable variance in Grants, Aides & Contributions \$166,999. This is somewhat offset by an unfavorable variance in internal service charges of \$14,133 and the \$98,155 extraordinary lapse.

## **ENTERPRISE FUNDS:**

### **411 – ON-STREET PARKING**

The fund overall has a projected favorable variance of \$157,303. The main driver of which is parking fines which is projected to outperform budget by \$144,891. This is being somewhat offset by an unfavorable variance in personnel costs net of the lapse of \$47,100. As of the second quarter, this fund has a negative cash balance of \$708,103.48.

### **412 – OFF-STREET PARKING**

The fund overall has a projected favorable variance of \$52,916. The primary drivers of which are projected favorable variances in personnel costs net of the lapse of \$61,158 and hardware/software license & maint of \$15,000. This is somewhat offset by revenues which are projected to underperform budget by \$35,650.

### **441 - SOLID WASTE DISPOSAL**

The fund overall has a projected favorable variance of \$2,211,261. The main driver of which is a projected favorable variance in the garbage/recycling contract of \$2.2 million, as seen in Other Operating Expenses.

### **451 – MAYPORT FERRY**

The fund overall has a projected favorable variance of \$101,598. Transportation fares are projected to outperform budget by \$57,401 and net Internal Service Charges are projected to have a favorable variance of \$44,193 due to reduced fuel costs. As of the second quarter, this fund has a negative cash balance of \$127,475.96.

### **461 - STORMWATER SERVICES**

The fund overall has a projected favorable variance of \$1,236,645. The main drivers are projected favorable variances in Salaries (\$590,499) and Employer Provided Benefits (\$275,519).

## **CITY VENUES:**

### **4A0 - MUNICIPAL STADIUM**

The fund overall has a projected favorable variance of \$274,918. Which is being driven by a net favorable variance in revenues of \$262,425. The 2 cent tourist development tax is projected to outperform budget by \$295,725, as seen in Taxes. Contractual services revenue is projected to outperform budget by \$475,068, as seen in Charges for Services. These favorable variances are somewhat offset by an unfavorable variance in rental of city facilities (\$152,845) and concession sales (\$216,809) as seen in Miscellaneous Revenue.

#### **4B0 - MEMORIAL ARENA**

The fund overall has a projected favorable variance of \$384,227. Revenues are projected to outperform budget by \$1,662,472. The main drivers of which are rental of city facilities (\$389,298) and concession sales (\$846,072) as seen in Miscellaneous Revenue. This is being somewhat offset by a net unfavorable variance in expenditures of \$1,278,245. The main driver of which is contractual services (\$957,070).

#### **4C0 – BASEBALL STADIUM**

The fund overall has a projected favorable variance of \$130,751. Revenues are projected to outperform budget by \$641,747. The main drivers of which are contractual services revenue (\$446,727), as seen in Charges for Services and rental of city facilities (\$169,410), as seen in Miscellaneous Revenue. This is being somewhat offset by a net unfavorable variance in expenditures of \$511,006. The main driver of which is contractual services (\$498,237).

#### **4D0 - PERFORMING ARTS CENTER**

The fund overall has a projected unfavorable variance of \$55,444. Revenues are projected to underperform budget by \$102,083. The main drivers of which are contractual services revenue (\$41,003), as seen in Charges for Services and rental of city facilities (\$56,720), as seen in Miscellaneous Revenue. The unfavorable variance in revenues is somewhat offset by a net favorable variance in expenses of \$46,639. As of the second quarter, this fund has a negative cash balance of \$958,673.37.

#### **4E0 – CONVENTION CENTER**

The fund overall has a projected unfavorable variance of \$73,674. Revenues are projected to underperform budget by \$187,929. The main driver of which is contractual services revenue (\$139,736), as seen in Charges for Services. This is somewhat offset by a net favorable variance in expenditures of \$114,255.

#### **4F0 – EQUESTRIAN CENTER / NORTHEAST FLORIDA EQUESTRIAN SOCIETY**

The fund overall has a projected unfavorable variance of \$739,140. The year-to-date actuals in Internal Service Charges and Internal Services – IT Operations will be moved out of this fund to the General Fund – GSD activity in Parks in the third quarter, since the operations of the equestrian center were turned over to a non-profit during FY14. No revenues other than negative interest and the transfer from the Solid Waste Facilities Mitigation fund (SF 44i) have posted in FAMIS or are projected here. The contract with the non-profit states that revenues collected at the equestrian center are to be deposited into the City's accounts, however this is not happening. It is my understanding that the non-profit is working to get legislation filed to amend the contract however, to my knowledge, nothing has been filed. As of the second quarter, this fund has a negative cash balance of \$523,499.50.

#### **4H0 – RITZ THEATER**

The fund overall has a projected unfavorable variance of \$100,900. Revenues are projected to outperform budget by \$128,698. This favorable variance in revenues is offset by a net unfavorable variance in expenditures of \$229,598. The largest driver of which is contractual services (\$229,453), as seen in Other Operating Expenses.

#### **INTERNAL SERVICE FUNDS:**

#### **511 - FLEET MANAGEMENT - OPERATIONS**

The fund overall has a projected favorable variance of \$14,882. The variances on the expenditure side drive the net unfavorable variance in Charges for Services. The net favorable variance in expenditures of \$5,992,584 is being driven by \$354,692 favorable variance in personnel costs net of the lapse and a \$5.8 million favorable variance in fuel. The favorable budgetary balance in fuel is due to reduced fuel costs and the loss of JTA as a Fleet customer.

#### **531 - ITD – OPERATIONS**

The fund overall has a projected favorable variance of \$33,431 which is mainly due to a \$845,063 favorable variance in Other Operating Expenses and a projected favorable variance in personnel costs net of the lapse totaling \$140,282 all of which drive the net unfavorable variance in Charges for Services. The largest drivers of the projected favorable variance in Other Operating Expenses are contractual services (emtech) of \$200,000 and telephone/data lines of \$495,889.

**534 – RADIO COMMUNICATIONS**

The fund overall has a projected favorable variance of \$114,111. The largest driver of which is a favorable variance in Banking Fund Debt Repayments of \$129,664.

**536 – TECHNOLOGY SYSTEM DEVELOPMENT**

The fund overall has a projected favorable variance of \$12,156. However, there are significant offsetting revenue and expenditure variances. A large portion of the \$11.8 million authorized for the financial ERP will not be spent in FY15 but will be carried over to FY16. This causes an offsetting unfavorable revenue variance in Other Sources and a favorable variance in Capital Outlay. ITD has not processed the billings to its customers which has caused the fund to fall into a negative cash position. ITD will catchup on its customer billings in its May allocation.

**551 – OFFICE OF GENERAL COUNSEL**

The fund overall has a projected favorable of \$564,953. Charges for Services revenue is projected to outperform budget by \$468,227. The net favorable variance in expenditures of \$99,226 is primarily due to a \$59,605 favorable variance in personnel costs net of the lapse.

**561 – SELF INSURANCE**

The fund overall has a projected unfavorable variance of \$1,084,034. The main driver of which is an unfavorable variance in paid loss of \$1.2 million.

**571 – GROUP HEALTH**

The fund overall has a projected favorable variance of \$20.6 million. This large favorable variance is being driven by reduced costs as the City transitioned to a self-funded plan effective 1/1/2015, as seen in Other Operating Expenses. This savings will be used to fund the required reserves.

**581 – INSURED PROGRAMS**

The fund overall has a projected favorable variance of \$1,070,946. The largest driver of which is a favorable variance in premiums paid for property of \$924,590.

**5A1 – PUBLIC BUILDING ALLOCATIONS**

The fund overall has a projected favorable variance of \$261,254 which is primarily due to a \$136,307 favorable variance in personnel costs net of the lapse and a \$356,617 favorable variance in utilities, as seen in Other Operating Expenses. Revenues are projected to underperform budget by \$394,081. The primary drivers of which are the billings for the Ed Ball building (\$179,997) and utilities billing (\$228,831). The projected favorable variance in utilities costs translates into projected under billing in the utilities allocation.

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

*p.p. Angela Moyer  
Assistant Budget Officer*

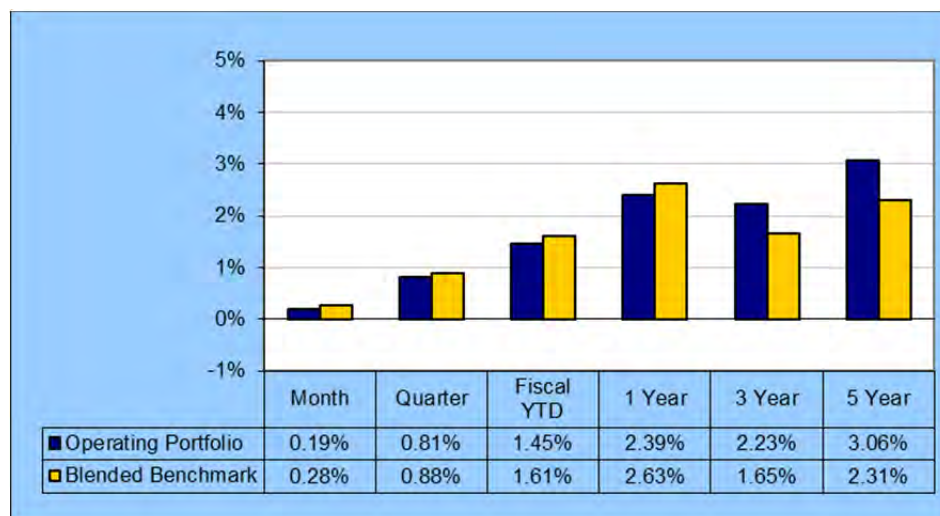
## **EARNINGS ON INVESTMENTS**

The Operating Portfolio's performance, for the quarter ending March 31, 2015, came in at a positive 0.81% after fees. This brings the Fiscal Year-to-date performance figure to a positive 1.45% which is slightly ahead of pace versus the full fiscal year 2015 forecast of 2.27%. The markets are often unpredictable and do not move in a straight line so no conclusions should yet be drawn from being ahead of pace though this point. During the past three and five years the portfolio has earned an average annual return of 2.23% and 3.06% respectively.

It has been the committee's view that market interest rates are more likely to stay flat or rise than they are to fall which makes it more difficult to produce a high level of returns on a forward looking basis. In light of this stance the portfolio is now, and has been for several quarters, positioned in a moderate to slightly conservative posture after having reduced risk in recent years. As interest rates revert back to higher, more historically normal, levels in the coming quarters and years, the portfolio may experience headwinds and see prices on current bond holdings fall. The positive side of such a shift will mean greater income levels in the future.

It is important to remember that the goals of this portfolio are to protect capital, ensure liquidity, and then to earn interest income. As such, and in alignment with Florida Statutes, this portfolio is invested in bonds. The portfolio is comprised of four strategies: Core Plus, Intermediate, Limited Duration, and Extended Cash, each with varying risk and return profiles. Within this framework, money managers are tasked with investing in a manner deemed prudent given our goals and needs.

Figure 1. Operating Portfolio Performance







BUILDING COMMUNITY

April 28, 2015

**SUBJECT: QUARTERLY FINANCIAL SUMMARY – March 31, 2015**

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**FROM:** Melissa H. Dykes, Chief Financial Officer JEA

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**TO:** Mr. Kirk Sherman, CPA Council Auditor City Hall

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

For the six months ended March 31, 2015, JEA contributed a record high \$55.8 million to the City's General Fund. JEA also paid to the City \$41.1 million Public Service Tax and \$19.5 million City of Jacksonville Franchise Fee for a total payment of \$116.4 million which represents an increase of \$3.4 million over prior year.

The Electric System produced a positive fund balance of \$825 thousand for the six months ended March 31, 2015 due primarily to seasonal sales and reduced non-fuel expenses. This represents 0.1% of the annual operating budget. The annual projection for the Electric System reflects a combined \$91 million reduction in fuel and base rate revenues which is a result of a projected \$50 million fuel rebate and the 5% weather contingency included in the budget but projected not to be fully realized. The annual projection shows a balanced budget.

The Water and Sewer System produced a positive fund balance of \$2.4 million for the six months ended March 31, 2015. This represents 0.5% of the annual operating budget. The annual projection for the Water and Sewer System reflects a \$15 million reduction in total revenues which is a result of the 5% weather contingency included in the budget but not expected to be realized. The annual projection for the water and sewer system shows a balanced budget.

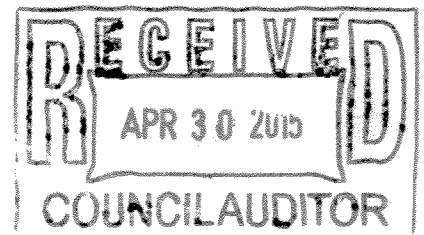
The District Energy System produced a favorable fund balance of \$7 thousand for the six months ended March 31, 2015, while the annual projection shows a balanced budget.

JEA experienced no budgetary stress during the period ending March 31, 2015.

JEA is actively monitoring the credit markets in order to efficiently manage debt. A schedule of JEA's bond ratings as of March 2015 is included with this report.

  
Melissa H. Dykes, Chief Financial Officer

Attachments: As noted





# JACKSONVILLE TRANSPORTATION AUTHORITY

Scott L. McCaleb  
Chairman

Isaiah Rumlin  
Vice Chairman

Kevin J. Holzendorf  
Secretary

Greg Evans  
Treasurer

Edward E. Burr  
Board Member

Ari Jolly  
Board Member

Ava L. Parker  
Board Member

Nathaniel P. Ford Sr.  
Chief Executive Officer

April 30, 2015

Mr. Kirk Sherman, CPA  
Council Auditor  
City Hall - Suite 200  
117 West Duval Street  
Jacksonville, Florida 32202

Dear Mr. Sherman:

Enclosed are the quarterly reports for the Jacksonville Transportation Authority for the quarter ended March 31, 2015.

### ***Bus Fund***

Bus performance showed expenses (with transfers to other funds included) under the approved budget by \$297K or 0.7% for year-to-date fiscal 2015. The JTA has been making continuous efforts to improve efficiency and control costs. There were savings this quarter associated with labor and fuel costs.

Actual revenues exceeded expenditures by \$4M for this same time period. Contributing to the increased revenues was a stronger Transportation Sales tax (net sales tax proceeds after debt service on Better Jacksonville Plan bonds). The inclusion of the internet sales tax recognized for the first time this fiscal year is positively impacting revenues.

### ***Skyway Fund***

Skyway performance showed expenses over the approved budget by \$111K or -3.7% for year-to-date fiscal 2015. This negative variance is primarily due to the cost of supplies and materials related to the inspection and maintenance of Skyway trains.

The Skyway is a fare-free service and requires a Bus fund transfer to support operations. This transfer ensures that actual revenues and expenditures balance.

121 West Forsyth  
Street, Suite 200  
Jacksonville, FL 32202

main: (904) 630-3181  
fax: (904) 630-3166

[www.jtafla.com](http://www.jtafla.com)



**Mr. Kirk Sherman, CPA**  
**April 30, 2015 – Page 2**

***CTC Fund (Connexion)***

Connexion performance showed expenses under the approved budget by \$62K or 0.9% for year-to-date fiscal 2015. There have been fewer expenses on parts and materials for repairs due to thorough preventative maintenance and introducing new vehicles into the fleet.

The majority of service provided by this fund is for riders covered under the federally mandated ADA program. The Connexion service requires a Bus fund transfer to support operations. This transfer ensures that actual revenues and expenditures balance.

***General Fund (Engineering/Highway Division)***

Actual revenues were more than expenditures by \$171K for year-to-date fiscal 2015. Contributing to the increased revenue was higher interest income due to investing in securities providing a higher rate of return. In addition, there are reduced expenses due to wage recovery associated with capital projects.

Please call Anna Thomas at 630-3196 or myself at 630-3113 if you have any questions concerning the above.

Sincerely,

Henry Li

Vice President of Finance & Administration/CFO

121 West Forsyth  
Street, Suite 200  
Jacksonville, FL 32202

main: (904) 630-3181  
fax: (904) 630-3166

[www.jtafla.com](http://www.jtafla.com)



April 29, 2015

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

Re: Quarterly Report

Dear Mr. Sherman:

Enclosed is the Jacksonville Port Authority Unaudited Quarterly Report as of March 31, 2015.

The Jacksonville Port Authority is in good financial position and experienced no budgetary stress during the period. JAXPORT has updated its FY2014-2015 Annual Projection to include the addition of new VW/Audi business coming online in the second half of FY2014-2015. Impacts include anticipated auto volumes of 37,500 vehicles in the second half of FY2014-2015, and certain related tenant relocation and other costs (classified within non-operating expenses) of approximately \$1.7 million dollars.

Our Bond Rating with Moody is A2 and our Bond Rating with Fitch is A. These ratings have not changed since the end of the prior period.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Mike McClung". The signature is fluid and cursive, written over a white background.

Mike McClung  
Controller

P.O. Box 3005  
2831 Talleyrand Avenue  
Jacksonville, FL 32206-0005  
Phone: (904) 630-3000  
[www.jaxport.com](http://www.jaxport.com)

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



April 30, 2015

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

RE: Quarterly Report

Dear Mr. Sherman:

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

Enclosed is the Unaudited Quarterly Report of the Jacksonville Aviation Authority for the six months ended March 31, 2015.

Operating Revenues were \$36.79 million which results in a positive variance of \$2.29 million year to date. Operating Expenditures were \$23.82 million which results in a year to date positive variance of \$1.81 million. The quarter closes with a year to date positive Operating Income variance of \$4.11 million. The Jacksonville Aviation Authority is in a good financial position and has experienced no budgetary stress during the fiscal year.

If you have any questions or need additional information, please call Carolyn Hughes at 741-2351.

Sincerely,

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

Richard A. Rossi  
Chief Financial Officer

**Bond Ratings - City of Jacksonville**  
**As of March 31, 2015**

<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	Current	Aa2	AA	AA
<b>Covenant Bonds</b>	2008	2009	Aa3	AA-	AA-
	2010	2013	Aa2	AA-	AA
	2014	2014	Aa3	AA-	AA
	2015	Current	Aa3	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+ / A	AA+ / AA-
	2015	Current	Aa2 / Aa3	AA+ / A	AA / AA-
	<b>Better Jacksonville Plan</b>	1997	1999	n/a	n/a
2000		2000	n/a	n/a	n/a
2001		2006	Aa3	A+	AA
2007		2008	Aa3	AA-	AA
2009		2009	Aa3	AA-	AA/AA-
2010		2011	Aa2/A1	AA-	AA/AA-
2011		2012	Aa2/A1	AA-/A	AA/AA-
2012		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

<b>Bond Ratings for Independent Agencies</b>				
<b>As of March 31, 2015</b>				
	<b><u>Fitch</u></b>	<b><u>S&amp;P</u></b>	<b><u>Moody</u></b>	
<b><u>JEA</u></b>				
<b>Uninsured Long Term</b>				
Electric Senior	AA	AA-	Aa2	
Electric Subordinated	AA	A+	Aa3	
<b>Uninsured Short Term</b>				
Electric Subordinated Commercial Paper	F1	A-1	P-1	
Electric Subordinated Bonds	F1+	A-1	VMIG-1	
<b>Uninsured Long Term</b>				
SJRPP	AA-	AA-	Aa2	
Bulk Power Supply System Bonds - Scherer	AA-	AA-	Aa2	
<b>Uninsured Long Term</b>				
Water and Sewer Senior	AA	AA	Aa2	
Water and Sewer Subordinated	AA	AA	Aa2	
<b>Uninsured Short Term</b>				
Water and Sewer Senior Bonds	F1+	A-1+	VMIG-1	
<b>District Energy System</b>				
Long Term	AA	AA-	Aa3	
<b><u>Jacksonville Port Authority</u></b>				
Revenue Bonds - Series 2008	A	Not Rated	A2	
Revenue Bonds - Series 2012	A	Not Rated	A2	
<b><u>Jacksonville Airport Authority</u></b>				
JAA Revenue Bonds - Series 2003A	A	A	A2	
JAA Revenue Bonds - Series 2006	A	A	A2	
<b>Source:</b> JEA- Melissa Dykes, Treasurer				
JPA- Michael Poole, Deputy Executive Director and Chief Financial Officer				
JAA- Diane Pinkerman, Controller				

## Bond Ratings Scale

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

## Municipal Short Term Ratings (Moody's)

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



CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY  
 FOR THE QUARTER ENDED MARCH 31, 2015

GENERAL FUND GSD - 011

REVENUES BY SOURCE

	Revised Budget	Projection	Variance Favorable (Unfavorable)
AD VALOREM TAXES	510,041,477	509,981,991	(59,486)
SALES AND USE TAXES	1,033,538	1,077,624	44,086
UTILITY SERVICE TAXES	86,023,459	86,021,129	(2,330)
COMMUNICATIONS SERVICES TAX	35,340,592	35,641,827	301,235
LOCAL BUSINESS TAX	7,156,842	7,248,597	91,755
FRANCHISE FEES	41,097,578	39,278,590	(1,818,988)
FEDERAL GRANTS	698,498	654,596	(43,902)
FEDERAL PAYMENTS IN LIEU OF TAXES	23,000	23,000	0
STATE GRANTS	127,943	127,943	0
STATE SHARED REVENUES	141,743,345	144,744,971	3,001,626
CONTRIBUTIONS FROM OTHER LOCAL UNITS	111,687,538	111,687,538	0
GENERAL GOVERNMENT	4,044,030	3,944,324	(99,706)
PUBLIC SAFETY	27,156,870	27,044,266	(112,604)
PHYSICAL ENVIRONMENT	559,520	669,600	110,080
HUMAN SERVICES	1,799,337	1,799,337	0
CULTURE AND RECREATION	1,311,800	934,014	(377,786)
OTHER CHARGES FOR SERVICES	11,662,079	11,423,284	(238,795)
JUDGMENT AND FINES	652,000	694,300	42,300
VIOLATIONS OF LOCAL ORDINANCES	437,106	447,856	10,750
OTHER FINES AND/OR FORFEITS	1,259,800	1,269,312	9,512
INTEREST, INCL PROFITS ON INVESTMENTS	3,108,295	3,116,465	8,170
RENTS AND ROYALTIES	144,670	136,599	(8,071)
DISPOSITION OF FIXED ASSETS	50,000	81,500	31,500
CONTRIB & DONATIONS FROM PRIVATE SOURCES	84,075	0	(84,075)
OTHER MISCELLANEOUS REVENUE	16,798,532	16,381,609	(416,923)
CONTRIBUTIONS FROM OTHER FUNDS	2,602,827	2,617,421	14,594
DEBT PROCEEDS	7,003,503	7,003,503	0
	1,013,648,254	1,014,051,197	402,942

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY  
 FOR THE QUARTER ENDED MARCH 31, 2015

GENERAL FUND GSD - 011

EXPENDITURES BY DEPARTMENT

	Revised Budget	Projection	Variance Favorable (Unfavorable)
ADVISORY BOARDS & COMMISSIONS	407,818	418,422	(10,604)
CITY COUNCIL	9,042,014	8,929,434	112,580
COURTS	4,137,363	4,115,666	21,697
DOWNTOWN INVESTMENT AUTHORITY	1,166,129	1,217,002	(50,873)
EMPLOYEE SERVICES	5,348,427	4,810,056	538,371
FINANCE	6,562,360	6,677,038	(114,678)
FIRE AND RESCUE	210,517,504	208,609,425	1,908,079
HUMAN RIGHTS COMMISSION	583,777	582,776	1,001
INTRA-GOVERNMENTAL SERVICES	6,280,795	6,261,810	18,985
MAYOR'S OFFICE	3,597,275	3,732,637	(135,361)
MEDICAL EXAMINER	3,504,873	3,422,011	82,862
MILITARY AFFAIRS AND VETERANS	1,120,227	1,053,376	66,851
OFFICE OF ECONOMIC DEVELOPMENT	2,297,064	1,894,839	402,225
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	250,030	237,193	12,837
OFFICE OF GENERAL COUNSEL	223,605	194,371	29,234
OFFICE OF INSPECTOR GENERAL	206,319	206,319	0
OFFICE OF SPORTS & ENTERTAINMENT	713,339	623,124	90,215
OFFICE OF THE SHERIFF	402,874,280	399,785,128	3,089,152
PARKS, RECREATION & COMMUNITY SVCS	38,305,882	37,724,586	581,296
PLANNING AND DEVELOPMENT	6,422,523	6,325,985	96,538
PUBLIC DEFENDER	1,835,683	1,830,395	5,288
PUBLIC HEALTH	1,448,548	1,448,094	454
PUBLIC LIBRARIES	30,668,059	30,363,075	304,984
PUBLIC WORKS	38,523,153	38,424,876	98,277
REGULATORY COMPLIANCE	16,085,343	15,324,100	761,243
SPECIAL SERVICES	22,200	22,199	0
STATE ATTORNEY	2,101,486	2,101,439	47
SUPERVISOR OF ELECTIONS	8,598,302	8,247,096	351,206
JACKSONVILLE CITYWIDE ACTIVITIES	94,229,993	97,471,626	(3,241,633)
TRANSFERS OUT - DEBT	64,992,505	64,438,524	553,981
TRANSFERS OUT	68,177,160	68,177,160	0
	1,030,244,035	1,024,669,780	5,574,255

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

GENERAL FUND - GSD  
EXPENDITURES BY DEPARTMENT SUPPLEMENTAL DETAIL

Advisory Boards & Commissions

Unfavorable Variance:	(10,604)	
		<u>Variance</u>
Personnel Costs		5,969
Operating		221
Internal Service Charges - Legal		(23,862)
Internal Service Charges - Other		7,068

Downtown Investment Authority

Unfavorable Variance:	(50,873)	
		<u>Variance</u>
Personnel Costs		17,906
Operating		9,286
Internal Service Charges - Legal		(74,165)
Internal Service Charges - Other		(5,135)
Capital Outlay		1,235

Finance

Unfavorable Variance:	(114,678)	
		<u>Variance</u>
Personnel Costs		241,750
Operating		1,135
Internal Service Charges - Legal		(300,747)
Internal Service Charges - Other		(36,777)
Extraordinary Lapse		(20,039)

Mayor's Office

Unfavorable Variance:	(135,361)	
		<u>Variance</u>
Personnel Costs		341,317
Operating		3,157
Internal Service Charges		3,711
Extraordinary Lapse		(483,546)

Special Services

2013-209-E Re-Org Legislation: This legislation moved the budgetary balances to the new Department/activity in April 2014 so any encumbrance that existed in Special Services prior to that time would remain in Special Services until paid out or liquidated by the Department. These encumbrances are not incorrectly posted.

JACKSONVILLE CITYWIDE ACTIVITIES

*Non-Departmental Expenses*

Unfavorable Variance:	(3,241,633)	
		<u>Variance</u>
Citywide Salary & Benefit Lapse		(3,889,766)
Banking Fund Debt Repayments		(11,983)
Beaches Solid Waste Disposal		787,934
Other		(127,818)

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

011 - GENERAL FUND - GSD

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	175,094,344.90	Current Liabilities	3,931,328.23
Taxes and other Receivable, Net	55,407,529.02	Other Liabilities	71,139,603.43
Due from Other Government Units	76,239,727.35	Deferred Inflows	179,850.56
Inventories	4,186,290.77		
Other Current Assets	<u>56,002,978.30</u>	TOTAL LIABILITIES	<u>75,250,782.22</u>
		FUND EQUITY	
		Beginning of Year	89,964,679.90
		Current Yr Less Encumbrances	201,715,408.22
		TOTAL FUND EQUITY	<u>291,680,088.12</u>
TOTAL ASSETS	<u><u>366,930,870.34</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>366,930,870.34</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Ad Valorem Taxes	510,041,477	509,981,991	509,981,991	(59,486)
Taxes	170,652,009	68,780,275	169,267,767	(1,384,242)
Intergovernmental Revenue	849,441	350,618	805,539	(43,902)
State Shared Revenue	141,743,345	42,365,375	144,744,971	3,001,626
Charges for Services	44,409,496	19,769,552	43,690,686	(718,810)
Revenue From City Agencies - Allocations	2,124,140	898,495	2,124,140	0
Fines and Forfeits	2,348,906	1,078,629	2,411,468	62,562
Miscellaneous Revenue	20,185,572	9,625,810	19,716,173	(469,399)
Other Sources	7,003,503	0	7,003,503	0
Transfers From Other Funds	2,602,827	1,769,913	2,617,421	14,594
Transfers From Component Units	111,687,538	37,229,179	111,687,538	0
<b>TOTAL REVENUE</b>	<u>1,013,648,254</u>	<u>691,849,835</u>	<u>1,014,051,197</u>	<u>402,942</u>
<b>EXPENDITURES</b>				
Salaries	345,333,075	163,590,154	338,259,319	7,073,756
Salary & Benefit Lapse	(7,928,456)	0	0	(7,928,456)
Employer Provided Benefits	272,321,756	125,141,359	268,334,595	3,987,162
Internal Service Charges	69,061,853	32,405,732	67,125,889	1,935,964
Internal Services - IT Operations	15,293,429	7,360,513	15,439,800	(146,371)
Other Operating Expenses	121,457,307	48,211,833	120,031,448	1,425,859
Library Materials	2,962,172	1,069,325	2,962,172	0
Capital Outlay	8,730,536	302,502	8,694,240	36,296
Debt Service	64,992,505	41,557,138	64,438,524	553,981
Grants, Aids & Contributions	34,794,049	24,200,397	34,787,656	6,393
Supervision Allocation	(472,721)	47,947	(33,994)	(438,727)
Indirect Cost	2,946,802	1,473,401	2,946,802	0
Transfers to Other Funds	74,747,166	39,428,577	74,747,166	0
Payment to Fiscal Agents	1,690,668	852,803	1,728,612	(37,944)
Extraordinary Lapse	(894,519)	0	0	(894,519)
Banking Fund Debt Repayments	24,977,208	12,437,026	24,976,347	861
Fiscal and Other Debt Fees	231,205	108,682	231,205	0
<b>TOTAL EXPENDITURES</b>	<u>1,030,244,035</u>	<u>498,187,388</u>	<u>1,024,669,780</u>	<u>5,574,255</u>

CURRENT YEAR	<u>(16,595,781)</u>	<u>193,662,447</u>	<u>(10,618,584)</u>	<u>5,977,197</u>
FUND BALANCE TRANSFERS	8,053,088			
CARRYOVERS	0			
CONTINGENCIES	(1,133,991)			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>9,676,684</u>			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

015 - PROPERTY APPRAISER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,134,419.65	Current Liabilities	280.00
		TOTAL LIABILITIES	280.00
		FUND EQUITY	
		Beginning of Year	358,623.24
		Current Yr Less Encumbrances	775,516.41
		TOTAL FUND EQUITY	1,134,139.65
TOTAL ASSETS	<u>1,134,419.65</u>	TOTAL LIABILITIES FUND EQUITY	<u>1,134,419.65</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	299,962	229,985	318,868	18,906
Miscellaneous Revenue	25,330	14,670	29,048	3,718
Transfers From Other Funds	9,124,796	4,562,398	9,124,796	0
TOTAL REVENUE	<u>9,450,088</u>	<u>4,807,053</u>	<u>9,472,712</u>	<u>22,624</u>
EXPENDITURES				
Salaries	5,305,301	2,396,859	4,968,538	336,763
Salary & Benefit Lapse	(139,482)	0	0	(139,482)
Employer Provided Benefits	2,711,285	1,190,005	2,484,361	226,924
Internal Service Charges	518,160	228,301	639,336	(121,176)
Internal Services - IT Operations	286,990	147,544	286,990	0
Other Operating Expenses	1,046,461	332,850	1,032,151	14,310
Capital Outlay	5,505	5,214	5,214	291
TOTAL EXPENDITURES	<u>9,734,220</u>	<u>4,300,773</u>	<u>9,416,590</u>	<u>317,630</u>
	CURRENT YEAR	<u>(284,132)</u>	<u>56,122</u>	<u>340,254</u>
FUND BALANCE TRANSFERS	269,237			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	14,895			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

016 - CLERK OF THE COURT

BALANCE SHEET INFORMATION

<b>ASSETS</b>		<b>FUND EQUITY</b>	
Pooled Cash and Investments	1,310,021.63	Beginning of Year	1,306,176.49
		Current Yr Less Encumbrances	3,845.14
		<b>TOTAL FUND EQUITY</b>	<b>1,310,021.63</b>
<b>TOTAL ASSETS</b>	<b>1,310,021.63</b>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<b>1,310,021.63</b>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	3,329,500	1,354,324	3,282,371	(47,129)
Miscellaneous Revenue	22,218	33,528	53,880	31,662
<b>TOTAL REVENUE</b>	<b>3,351,718</b>	<b>1,387,852</b>	<b>3,336,251</b>	<b>(15,467)</b>
<b>EXPENDITURES</b>				
Salaries	935,310	392,115	810,676	124,634
Salary & Benefit Lapse	(86,935)	0	0	(86,935)
Employer Provided Benefits	522,214	206,101	427,768	94,446
Internal Service Charges	1,159,422	626,765	1,233,744	(74,322)
Internal Services - IT Operations	796,720	395,411	796,720	0
Other Operating Expenses	191,264	101,522	186,969	4,295
Capital Outlay	140,922	140,921	140,921	1
Supervision Allocation	275,463	0	275,463	0
Indirect Cost	82,087	41,043	82,087	0
<b>TOTAL EXPENDITURES</b>	<b>4,016,467</b>	<b>1,903,878</b>	<b>3,954,348</b>	<b>62,119</b>
<b>CURRENT YEAR</b>	<b>(664,749)</b>	<b>(516,027)</b>	<b>(618,097)</b>	<b>46,652</b>
FUND BALANCE TRANSFERS	519,872			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	144,877			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

017 - TAX COLLECTOR

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	363,887.43	Current Liabilities	833.94
		TOTAL LIABILITIES	833.94
		FUND EQUITY	
		Beginning of Year	544,437.59
		Current Yr Less Encumbrances	(181,384.10)
		TOTAL FUND EQUITY	363,053.49
TOTAL ASSETS	363,887.43	TOTAL LIABILITIES FUND EQUITY	363,887.43

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Licenses and Permits	5,000	3,108	6,244	1,244
Charges for Services	9,242,320	4,032,186	9,498,174	255,854
Miscellaneous Revenue	22,818	33,753	40,636	17,818
Transfers From Other Funds	6,521,204	3,260,602	6,521,204	0
TOTAL REVENUE	15,791,342	7,329,649	16,066,258	274,916
EXPENDITURES				
Salaries	8,184,642	3,705,479	7,580,807	603,835
Salary & Benefit Lapse	(338,247)	0	0	(338,247)
Employer Provided Benefits	3,909,182	1,733,071	3,586,036	323,146
Internal Service Charges	666,544	298,307	652,771	13,773
Internal Services - IT Operations	1,297,057	570,342	1,297,057	0
Other Operating Expenses	2,140,931	1,212,962	2,140,237	694
Capital Outlay	385,886	115,547	385,886	0
TOTAL EXPENDITURES	16,245,994	7,635,708	15,642,793	603,201
	CURRENT YEAR	(454,652)	423,465	878,117
FUND BALANCE TRANSFERS	124,675			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	329,977			
BUDGET DIFFERENCE	0			



CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

01A - SPECIAL EVENTS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(379,758.06)	Current Liabilities	2,963.63
Taxes and other Receivable, Net	<u>5,959.13</u>	TOTAL LIABILITIES	<u>2,963.63</u>
		FUND EQUITY	
		Beginning of Year	40,943.38
		Current Yr Less Encumbrances	<u>(417,705.94)</u>
		TOTAL FUND EQUITY	<u>(376,762.56)</u>
TOTAL ASSETS	<u><u>(373,798.93)</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>(373,798.93)</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	15,000	22,768	27,700	12,700
Transfers From Other Funds	4,717,556	2,358,778	4,717,556	0
TOTAL REVENUE	<u>4,732,556</u>	<u>2,381,546</u>	<u>4,745,256</u>	<u>12,700</u>
EXPENDITURES				
Salaries	913,474	361,972	876,537	36,937
Salary & Benefit Lapse	(12,614)	0	0	(12,614)
Employer Provided Benefits	290,820	128,542	272,374	18,446
Internal Service Charges	235,667	111,345	226,812	8,855
Internal Services - IT Operations	102,507	34,475	102,507	0
Other Operating Expenses	2,836,375	2,028,043	2,792,398	43,977
Capital Outlay	1	0	1	0
Grants, Aids & Contributions	384,875	134,875	384,875	0
TOTAL EXPENDITURES	<u>4,751,105</u>	<u>2,799,252</u>	<u>4,655,504</u>	<u>95,601</u>
	<u>CURRENT YEAR</u>	<u>(417,706)</u>	<u>89,752</u>	<u>108,301</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>18,549</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

159 - BUILDING INSPECTION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	9,064,522.34	Current Liabilities	308,057.96
Taxes and other Receivable, Net	<u>0.00</u>	<b>TOTAL LIABILITIES</b>	<u>308,057.96</u>
		<b>FUND EQUITY</b>	
		Beginning of Year	7,204,062.82
		Current Yr Less Encumbrances	1,552,401.56
		<b>TOTAL FUND EQUITY</b>	<u>8,756,464.38</u>
<b>TOTAL ASSETS</b>	<u><u>9,064,522.34</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>9,064,522.34</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	12,373,190	6,183,378	13,148,578	775,388
Fines and Forfeits	119,420	89,788	169,785	50,365
Miscellaneous Revenue	123,161	89,423	195,384	72,223
<b>TOTAL REVENUE</b>	<u>12,615,771</u>	<u>6,362,588</u>	<u>13,513,747</u>	<u>897,976</u>
<b>EXPENDITURES</b>				
Salaries	4,500,557	2,088,565	4,348,254	152,303
Salary & Benefit Lapse	(130,220)	0	0	(130,220)
Employer Provided Benefits	2,273,414	1,058,713	2,218,299	55,115
Internal Service Charges	955,382	455,242	1,165,939	(210,557)
Internal Services - IT Operations	891,766	327,640	892,588	(822)
Other Operating Expenses	443,720	194,273	447,609	(3,889)
Capital Outlay	97,333	93,597	97,333	0
Supervision Allocation	67,481	33,741	67,481	0
Indirect Cost	559,624	279,812	559,624	0
Banking Fund Debt Repayments	1,590,164	278,605	1,590,467	(303)
<b>TOTAL EXPENDITURES</b>	<u>11,249,222</u>	<u>4,810,187</u>	<u>11,387,595</u>	<u>(138,373)</u>
<b>CURRENT YEAR</b>	<u>1,366,549</u>	<u>1,552,402</u>	<u>2,126,152</u>	<u>759,603</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(1,400,983)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	34,434			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

191 - JACKSONVILLE CHILDREN'S COMMISSION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	4,079,013.68	Current Liabilities	(434.81)
		TOTAL LIABILITIES	(434.81)
		FUND EQUITY	
		Beginning of Year	2,893,081.84
		Current Yr Less Encumbrances	1,186,366.65
		TOTAL FUND EQUITY	4,079,448.49
TOTAL ASSETS	<u>4,079,013.68</u>	TOTAL LIABILITIES FUND EQUITY	<u>4,079,013.68</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	423,801	86,896	417,568	(6,233)
Transfers From Other Funds	21,612,316	10,841,238	21,647,396	35,080
TOTAL REVENUE	<u>22,036,117</u>	<u>10,928,134</u>	<u>22,064,964</u>	<u>28,847</u>
EXPENDITURES				
Salaries	1,984,384	875,561	1,973,946	10,438
Salary & Benefit Lapse	(98,381)	0	0	(98,381)
Employer Provided Benefits	885,145	371,333	805,731	79,414
Internal Service Charges	323,397	163,599	337,530	(14,133)
Internal Services - IT Operations	173,770	79,953	173,832	(62)
Other Operating Expenses	325,594	124,100	321,195	4,399
Capital Outlay	3	0	3	0
Debt Service	549,890	284,378	549,890	0
Grants, Aids & Contributions	18,953,643	7,301,814	18,786,644	166,999
Transfers to Other Funds	1,341,028	1,316,028	1,341,028	0
Extraordinary Lapse	(98,155)	0	0	(98,155)
TOTAL EXPENDITURES	<u>24,340,319</u>	<u>10,516,767</u>	<u>24,289,799</u>	<u>50,520</u>
	CURRENT YEAR	<u>(2,304,202)</u>	<u>(2,224,835)</u>	<u>79,367</u>
FUND BALANCE TRANSFERS	775,000			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,529,202			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

411 - ON-STREET PARKING

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(708,103.48)	Current Liabilities	109,605.31
Taxes and other Receivable, Net	4,152.00	Other Liabilities	359,532.87
Due from Other Government Units	45,557.29	<b>TOTAL LIABILITIES</b>	<u>469,138.18</u>
Capital Assets, Net	<u>3,870,257.31</u>	FUND EQUITY	
		Beginning of Year	2,617,862.62
		Current Yr Less Encumbrances	124,862.32
		<b>TOTAL FUND EQUITY</b>	<u>2,742,724.94</u>
<b>TOTAL ASSETS</b>	<u><u>3,211,863.12</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>3,211,863.12</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Licenses and Permits	0	7,936	7,936	7,936
Charges for Services	1,067,350	612,801	1,186,447	119,097
Fines and Forfeits	650,000	294,047	733,783	83,783
Miscellaneous Revenue	1,100	2,097	17	(1,083)
Transfers From Other Funds	18,207	9,104	18,207	0
<b>TOTAL REVENUE</b>	<u>1,736,657</u>	<u>925,984</u>	<u>1,946,390</u>	<u>209,733</u>
<b>EXPENDITURES</b>				
Salaries	926,335	466,044	947,175	(20,840)
Salary & Benefit Lapse	(39,170)	0	0	(39,170)
Employer Provided Benefits	439,382	202,816	426,472	12,910
Internal Service Charges	174,646	64,313	183,429	(8,783)
Internal Services - IT Operations	159,613	66,733	159,613	0
Other Operating Expenses	310,974	87,894	307,521	3,453
Capital Outlay	2	0	2	0
Supervision Allocation	(274,666)	(137,333)	(274,666)	0
Indirect Cost	101,309	50,654	101,309	0
<b>TOTAL EXPENDITURES</b>	<u>1,798,426</u>	<u>801,122</u>	<u>1,850,855</u>	<u>(52,430)</u>
<b>CURRENT YEAR</b>	<u><u>(61,769)</u></u>	<u><u>124,862</u></u>	<u><u>95,535</u></u>	<u><u>157,303</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	61,769			
<b>BUDGET DIFFERENCE</b>	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

412 - OFF-STREET PARKING

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	562,052.51	Current Liabilities	687.78
Due from Other Government Units	367.70	TOTAL LIABILITIES	687.78
Capital Assets, Net	4,049,543.42	FUND EQUITY	
		Beginning of Year	4,212,340.80
		Current Yr Less Encumbrances	398,935.05
		TOTAL FUND EQUITY	4,611,275.85
TOTAL ASSETS	4,611,963.63	TOTAL LIABILITIES FUND EQUITY	4,611,963.63

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,191,623	1,066,823	2,151,325	(40,298)
Miscellaneous Revenue	24,315	14,158	28,963	4,648
TOTAL REVENUE	2,215,938	1,080,981	2,180,288	(35,650)
EXPENDITURES				
Salaries	325,071	140,836	300,165	24,906
Salary & Benefit Lapse	(8,046)	0	0	(8,046)
Employer Provided Benefits	185,293	68,686	140,995	44,298
Internal Service Charges	230,255	112,587	225,133	5,122
Internal Services - IT Operations	13,905	6,903	13,905	0
Other Operating Expenses	405,828	180,922	383,542	22,286
Capital Outlay	2	0	2	0
Supervision Allocation	274,666	137,333	274,666	0
Indirect Cost	51,350	25,675	51,350	0
Transfers to Other Funds	18,207	9,104	18,207	0
TOTAL EXPENDITURES	1,496,531	682,046	1,407,965	88,566
CURRENT YEAR	719,407	398,935	772,323	52,916
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(742,386)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	22,979			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

431 - MOTOR VEHICLE INSPECTION - SEC 110.407

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	182,254.05	Current Liabilities	13,296.55
Taxes and other Receivable, Net	54,891.00	Other Liabilities	76,664.15
Inventories	13,016.96	TOTAL LIABILITIES	89,960.70
Capital Assets, Net	32,000.00	FUND EQUITY	
		Beginning of Year	101,869.49
		Current Yr Less Encumbrances	90,331.82
		TOTAL FUND EQUITY	192,201.31
TOTAL ASSETS	282,162.01	TOTAL LIABILITIES FUND EQUITY	282,162.01

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	548,800	288,883	578,000	29,200
Miscellaneous Revenue	1,012	722	1,316	304
TOTAL REVENUE	549,812	289,605	579,316	29,504
EXPENDITURES				
Salaries	238,834	112,198	242,317	(3,483)
Salary & Benefit Lapse	(17,890)	0	0	(17,890)
Employer Provided Benefits	134,830	57,022	117,515	17,315
Internal Service Charges	18,275	8,331	15,706	2,569
Internal Services - IT Operations	10,106	5,039	10,106	0
Other Operating Expenses	28,336	4,280	21,356	6,979
Capital Outlay	1	0	1	0
Indirect Cost	24,806	12,403	24,806	0
TOTAL EXPENDITURES	437,298	199,273	431,807	5,490
CURRENT YEAR	112,514	90,332	147,509	34,994
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(114,637)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,123			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

441 - SOLID WASTE DISPOSAL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	9,596,448.80	Current Liabilities	380,100.73
Taxes and other Receivable, Net	15,121,478.88	Other Liabilities	11,281,818.00
Due from Other Government Units	290,738.51		
Capital Assets, Net	14,201,108.21	TOTAL LIABILITIES	11,661,918.73
Other Deferred Charges	6,062,953.78	FUND EQUITY	
		Beginning of Year	23,899,174.98
		Current Yr Less Encumbrances	9,711,634.47
		TOTAL FUND EQUITY	33,610,809.45
TOTAL ASSETS	45,272,728.18	TOTAL LIABILITIES FUND EQUITY	45,272,728.18

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	66,715,478	33,237,223	66,919,972	204,494
Revenue From City Agencies - Allocations	158,374	95,910	158,374	0
Fines and Forfeits	1,000	1,530	3,000	2,000
Miscellaneous Revenue	2,601,167	1,262,913	2,598,150	(3,017)
Transfers From Other Funds	500	500	500	0
TOTAL REVENUE	69,476,519	34,598,076	69,679,996	203,477
EXPENDITURES				
Salaries	4,366,374	2,074,061	4,254,390	111,984
Salary & Benefit Lapse	(254,077)	0	0	(254,077)
Employer Provided Benefits	2,101,656	1,039,787	2,098,985	2,671
Internal Service Charges	3,240,200	1,520,438	3,292,679	(52,478)
Internal Services - IT Operations	355,907	194,610	355,907	0
Other Operating Expenses	56,136,976	20,899,672	53,937,291	2,199,685
Capital Outlay	1	0	1	0
Debt Service	5,462,500	2,731,250	5,462,500	0
Supervision Allocation	(215,000)	(62,848)	(215,000)	0
Indirect Cost	1,019,421	509,711	1,019,421	0
Banking Fund Debt Repayments	155,455	0	155,455	0
TOTAL EXPENDITURES	72,369,413	28,906,681	70,361,628	2,007,784
CURRENT YEAR	(2,892,894)	5,691,395	(681,633)	2,211,261
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(112,210)			
CONTINGENCIES	(929,848)			
RESERVE - PRIOR YEAR ENCUMBRANCES	3,934,952			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

451 - MAYPORT FERRY

BALANCE SHEET INFORMATION

ASSETS		FUND EQUITY	
Pooled Cash and Investments	(127,475.96)	Beginning of Year	4,040,898.25
Due from Other Government Units	16,667.00	Current Yr Less Encumbrances	(235,048.89)
Capital Assets, Net	<u>3,916,658.32</u>	TOTAL FUND EQUITY	<u>3,805,849.36</u>
TOTAL ASSETS	<u><u>3,805,849.36</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>3,805,849.36</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	1,372,034	769,435	1,429,435	57,401
Miscellaneous Revenue	0	(8)	0	0
Other Sources	200,000	100,002	200,000	0
TOTAL REVENUE	<u>1,572,034</u>	<u>869,429</u>	<u>1,629,435</u>	<u>57,401</u>
EXPENDITURES				
Internal Service Charges	345,315	94,841	301,122	44,193
Other Operating Expenses	1,062,545	953,387	1,062,542	3
Capital Outlay	20,001	0	20,000	1
Transfers to Other Funds	112,500	56,250	112,500	0
TOTAL EXPENDITURES	<u>1,540,361</u>	<u>1,104,478</u>	<u>1,496,164</u>	<u>44,197</u>
CURRENT YEAR	<u><u>31,673</u></u>	<u><u>(235,049)</u></u>	<u><u>133,271</u></u>	<u><u>101,598</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(37,428)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	5,755			
BUDGET DIFFERENCE	<u><u>0</u></u>			



CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

461 - STORMWATER SERVICES

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	6,533,469.97	Current Liabilities	1,037,979.67
Taxes and other Receivable, Net	11,419,872.56	Other Liabilities	15,009,561.75
Other Current Assets	81,755.79	<b>TOTAL LIABILITIES</b>	<u>16,047,541.42</u>
Capital Assets, Net	<u>47,055,575.57</u>	FUND EQUITY	
		Beginning of Year	44,594,570.26
		Current Yr Less Encumbrances	4,448,562.21
		<b>TOTAL FUND EQUITY</b>	<u>49,043,132.47</u>
<b>TOTAL ASSETS</b>	<u><u>65,090,673.89</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>65,090,673.89</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	29,207,958	14,617,696	29,239,459	31,501
Miscellaneous Revenue	0	272,639	183,567	183,567
Transfers From Other Funds	1,561,058	780,529	1,561,058	0
<b>TOTAL REVENUE</b>	<u>30,769,016</u>	<u>15,670,864</u>	<u>30,984,084</u>	<u>215,068</u>
<b>EXPENDITURES</b>				
Salaries	4,793,286	2,171,422	4,202,787	590,499
Employer Provided Benefits	2,647,210	1,245,252	2,371,691	275,519
Internal Service Charges	2,217,090	893,029	2,030,748	186,342
Internal Services - IT Operations	154,272	61,797	154,272	0
Other Operating Expenses	10,677,264	2,855,935	10,708,048	(30,784)
Capital Outlay	2	0	1	1
Debt Service	3,694,873	1,425,026	3,694,873	0
Indirect Cost	1,088,791	544,395	1,088,791	0
Transfers to Other Funds	3,337,152	1,668,576	3,337,152	0
Banking Fund Debt Repayments	2,679,498	1,170,402	2,679,498	0
<b>TOTAL EXPENDITURES</b>	<u>31,289,438</u>	<u>12,035,833</u>	<u>30,267,861</u>	<u>1,021,577</u>
<b>CURRENT YEAR</b>	<u>(520,422)</u>	<u>3,635,031</u>	<u>716,223</u>	<u>1,236,645</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(588,533)			
CONTINGENCIES	(44,918)			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,153,873			
<b>BUDGET DIFFERENCE</b>	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

4A0 - MUNICIPAL STADIUM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	8,100,588.37	Current Liabilities	25,692,258.00
Taxes and other Receivable, Net	1,738,249.43	Other Liabilities	155,749,161.36
Due from Other Government Units	0.00	TOTAL LIABILITIES	181,441,419.36
Other Current Assets	1,033,824.58	FUND EQUITY	
Other Non Current Assets	0.00	Beginning of Year	43,371,287.26
Capital Assets, Net	220,512,576.22	Current Yr Less Encumbrances	6,677,375.38
Other Deferred Charges	104,843.40	TOTAL FUND EQUITY	50,048,662.64
TOTAL ASSETS	231,490,082.00	TOTAL LIABILITIES FUND EQUITY	231,490,082.00

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Taxes	7,650,004	3,795,633	7,945,729	295,725
Charges for Services	5,126,381	3,436,454	5,483,039	356,658
Miscellaneous Revenue	5,883,592	3,774,992	5,493,634	(389,958)
Transfers From Other Funds	11,737,355	5,868,678	11,737,355	0
TOTAL REVENUE	30,397,332	16,875,757	30,659,757	262,425
EXPENDITURES				
Salaries	1,376,741	542,380	1,327,948	48,793
Employer Provided Benefits	493,125	196,720	447,175	45,950
Internal Service Charges	145,036	70,105	150,465	(5,429)
Internal Services - IT Operations	130,920	65,001	130,920	0
Other Operating Expenses	12,438,565	6,323,187	12,547,886	(109,321)
Capital Outlay	92,909	22,016	60,409	32,500
Debt Service	10,151,124	5,075,562	10,151,124	0
Transfers to Other Funds	5,596,821	2,798,411	5,596,821	0
TOTAL EXPENDITURES	30,425,241	15,093,381	30,412,748	12,493
CURRENT YEAR	(27,909)	1,782,375	247,009	274,918
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	27,909			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

4B0 - MEMORIAL ARENA

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,694,216.90	Current Liabilities	5,538,173.54
Taxes and other Receivable, Net	3,328,169.74	Other Liabilities	102,856,339.26
Other Current Assets	1,142,665.46	<b>TOTAL LIABILITIES</b>	<u>108,394,512.80</u>
Capital Assets, Net	100,441,934.32	FUND EQUITY	
Other Deferred Charges	<u>235,854.39</u>	Beginning of Year	(1,453,461.81)
		Current Yr Less Encumbrances	901,789.82
		<b>TOTAL FUND EQUITY</b>	<u>(551,671.99)</u>
<b>TOTAL ASSETS</b>	<u><u>107,842,840.81</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>107,842,840.81</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	5,558,200	3,411,025	5,573,386	15,186
Miscellaneous Revenue	3,035,087	3,291,361	4,682,373	1,647,286
Transfers From Other Funds	1,706,661	853,331	1,706,661	0
<b>TOTAL REVENUE</b>	<u>10,299,948</u>	<u>7,555,717</u>	<u>11,962,420</u>	<u>1,662,472</u>
<b>EXPENDITURES</b>				
Salaries	1,273,786	595,245	1,348,021	(74,235)
Employer Provided Benefits	367,270	191,191	403,496	(36,226)
Internal Service Charges	46,837	19,903	46,873	(36)
Internal Services - IT Operations	35,734	17,814	35,734	0
Other Operating Expenses	6,710,867	4,904,736	7,903,615	(1,192,748)
Capital Outlay	69,030	17,311	44,030	25,000
Transfers to Other Funds	1,815,454	907,727	1,815,454	0
<b>TOTAL EXPENDITURES</b>	<u>10,318,978</u>	<u>6,653,927</u>	<u>11,597,223</u>	<u>(1,278,245)</u>
<b>CURRENT YEAR</b>	<u>(19,030)</u>	<u>901,790</u>	<u>365,197</u>	<u>384,227</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	19,030			
<b>BUDGET DIFFERENCE</b>	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

4C0 - BASEBALL STADIUM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	862,038.39	Current Liabilities	182,739.65
Taxes and other Receivable, Net	4,483.86	Other Liabilities	26,646,289.02
Other Current Assets	(88,015.04)	TOTAL LIABILITIES	26,829,028.67
Capital Assets, Net	27,389,028.80	FUND EQUITY	
Other Deferred Charges	127,373.30	Beginning of Year	808,185.20
		Current Yr Less Encumbrances	657,695.44
		TOTAL FUND EQUITY	1,465,880.64
TOTAL ASSETS	28,294,909.31	TOTAL LIABILITIES FUND EQUITY	28,294,909.31

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	396,495	289,753	910,850	514,355
Miscellaneous Revenue	177,254	106,799	304,656	127,402
Transfers From Other Funds	1,892,905	1,296,453	1,892,905	0
TOTAL REVENUE	2,466,654	1,693,005	3,108,411	641,757
EXPENDITURES				
Salaries	276,326	127,944	298,450	(22,124)
Employer Provided Benefits	81,705	39,270	83,389	(1,684)
Internal Service Charges	94	0	94	0
Other Operating Expenses	1,631,703	633,980	2,118,940	(487,237)
Capital Outlay	69,952	13,203	69,913	39
Transfers to Other Funds	441,825	220,913	441,825	0
TOTAL EXPENDITURES	2,501,605	1,035,309	3,012,611	(511,006)
CURRENT YEAR	(34,951)	657,695	95,800	130,751
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	34,951			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

4D0 - PERFORMING ARTS CENTER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(958,673.37)	Current Liabilities	531,054.82
Taxes and other Receivable, Net	368,614.68	Other Liabilities	994,225.60
Other Current Assets	178,291.27	TOTAL LIABILITIES	1,525,280.42
Capital Assets, Net	21,493,256.22	FUND EQUITY	
Other Deferred Charges	4,207.03	Beginning of Year	19,427,374.33
		Current Yr Less Encumbrances	133,041.08
		TOTAL FUND EQUITY	19,560,415.41
TOTAL ASSETS	21,085,695.83	TOTAL LIABILITIES FUND EQUITY	21,085,695.83

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	1,881,401	1,357,980	1,855,660	(25,741)
Miscellaneous Revenue	708,682	388,858	632,340	(76,342)
Transfers From Other Funds	929,086	464,543	929,086	0
TOTAL REVENUE	3,519,169	2,211,380	3,417,086	(102,083)
EXPENDITURES				
Salaries	619,321	236,415	587,417	31,904
Employer Provided Benefits	182,420	76,024	170,021	12,399
Internal Service Charges	18,979	14,049	30,283	(11,304)
Internal Services - IT Operations	4,421	2,172	4,421	0
Other Operating Expenses	2,358,435	1,588,894	2,354,795	3,640
Capital Outlay	43,239	7,989	33,239	10,000
Debt Service	149,133	74,567	149,133	0
Transfers to Other Funds	156,459	78,230	156,459	0
TOTAL EXPENDITURES	3,532,407	2,078,339	3,485,768	46,639
CURRENT YEAR	(13,238)	133,041	(68,682)	(55,444)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	13,238			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

4E0 - CONVENTION CENTER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,070,202.13	Current Liabilities	455,067.46
Taxes and other Receivable, Net	121,933.05		
Other Current Assets	(248,416.53)	TOTAL LIABILITIES	455,067.46
Capital Assets, Net	16,183,784.03	FUND EQUITY	
Other Deferred Charges	8,194.52	Beginning of Year	16,433,172.41
		Current Yr Less Encumbrances	247,457.33
		TOTAL FUND EQUITY	16,680,629.74
TOTAL ASSETS	17,135,697.20	TOTAL LIABILITIES FUND EQUITY	17,135,697.20

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	1,001,123	613,027	840,675	(160,448)
Miscellaneous Revenue	964,040	676,653	936,559	(27,481)
Transfers From Other Funds	1,615,684	807,842	1,615,684	0
TOTAL REVENUE	3,580,847	2,097,522	3,392,918	(187,929)
EXPENDITURES				
Salaries	970,196	403,652	938,073	32,123
Employer Provided Benefits	375,965	167,664	349,719	26,246
Internal Service Charges	8,408	1,033	8,579	(171)
Internal Services - IT Operations	8,046	4,123	8,046	0
Other Operating Expenses	1,647,788	1,005,049	1,601,731	46,057
Capital Outlay	58,323	8,322	48,323	10,000
Transfers to Other Funds	520,443	260,222	520,443	0
TOTAL EXPENDITURES	3,589,169	1,850,065	3,474,914	114,255
CURRENT YEAR	(8,322)	247,457	(81,996)	(73,674)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	8,322			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

4F0 - EQUESTRIAN CNT/NEFL EQUESTRAIN SOCIETY

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(523,499.50)	Other Liabilities	2,511,157.92
Other Current Assets	57,959.69		
Capital Assets, Net	10,887,143.87	TOTAL LIABILITIES	2,511,157.92
Deferred Outflows	93,267.52	FUND EQUITY	
		Beginning of Year	8,016,867.91
		Current Yr Less Encumbrances	(13,154.25)
		TOTAL FUND EQUITY	8,003,713.66
TOTAL ASSETS	10,514,871.58	TOTAL LIABILITIES FUND EQUITY	10,514,871.58

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	175,500	0	0	(175,500)
Miscellaneous Revenue	562,088	(3,648)	(3,458)	(565,546)
Transfers From Other Funds	286,817	143,409	286,817	0
TOTAL REVENUE	1,024,405	139,761	283,359	(741,046)
EXPENDITURES				
Internal Service Charges	0	14,410	0	0
Internal Services - IT Operations	0	400	0	0
Other Operating Expenses	1,030,164	136,576	1,030,164	0
TOTAL EXPENDITURES	1,030,164	151,386	1,030,164	0
CURRENT YEAR	(5,759)	(11,625)	(746,805)	(741,046)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	5,759			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

4H0 - RITZ THEATER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	305,014.91	Current Liabilities	289,129.09
Taxes and other Receivable, Net	19,467.29	Other Liabilities	5,015.50
Other Current Assets	(207,078.55)	TOTAL LIABILITIES	294,144.59
Other Deferred Charges	9,524.62	FUND EQUITY	
		Beginning of Year	0.00
		Current Yr Less Encumbrances	(167,216.32)
		TOTAL FUND EQUITY	(167,216.32)
TOTAL ASSETS	126,928.27	TOTAL LIABILITIES FUND EQUITY	126,928.27

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	30,325	52,938	119,276	88,951
Miscellaneous Revenue	183,095	136,573	222,842	39,747
Transfers From Other Funds	1,660,418	830,209	1,660,418	0
TOTAL REVENUE	1,873,838	1,019,720	2,002,536	128,698
EXPENDITURES				
Salaries	359,051	183,320	365,250	(6,199)
Employer Provided Benefits	120,555	51,857	116,293	4,262
Internal Service Charges	2,533	928	3,924	(1,391)
Internal Services - IT Operations	19,833	9,863	19,833	0
Other Operating Expenses	587,244	548,657	813,514	(226,270)
Transfers to Other Funds	784,622	392,311	784,622	0
TOTAL EXPENDITURES	1,873,838	1,186,937	2,103,436	(229,598)
CURRENT YEAR	0	(167,216)	(100,900)	(100,900)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	0			



CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

511 - FLEET MGMT - OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,403,223.62	Current Liabilities	398,684.91
Due from Other Government Units	527,839.78	Other Liabilities	1,006,971.24
Inventories	674,629.78		
Capital Assets, Net	<u>904,608.30</u>	TOTAL LIABILITIES	<u>1,405,656.15</u>
		FUND EQUITY	
		Beginning of Year	2,000,713.75
		Current Yr Less Encumbrances	2,103,931.58
		TOTAL FUND EQUITY	<u>4,104,645.33</u>
TOTAL ASSETS	<u><u>5,510,301.48</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>5,510,301.48</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	36,763,559	14,420,257	30,754,661	(6,008,898)
Miscellaneous Revenue	371,819	207,556	403,015	31,196
TOTAL REVENUE	<u>37,135,378</u>	<u>14,627,813</u>	<u>31,157,676</u>	<u>(5,977,702)</u>
<b>EXPENDITURES</b>				
Salaries	4,216,713	1,756,028	3,776,642	440,071
Salary & Benefit Lapse	(393,062)	0	0	(393,062)
Employer Provided Benefits	2,159,676	862,582	1,851,993	307,683
Internal Service Charges	808,719	372,106	813,818	(5,099)
Internal Services - IT Operations	239,703	123,314	246,630	(6,927)
Other Operating Expenses	30,211,300	9,827,391	24,549,132	5,662,168
Capital Outlay	657,862	249,251	657,572	290
Supervision Allocation	(53,907)	(26,954)	(53,907)	0
Indirect Cost	460,727	230,364	460,727	0
Banking Fund Debt Repayments	62,295	37,415	74,835	(12,540)
TOTAL EXPENDITURES	<u>38,370,026</u>	<u>13,431,498</u>	<u>32,377,442</u>	<u>5,992,584</u>
CURRENT YEAR	<u>(1,234,648)</u>	<u>1,196,315</u>	<u>(1,219,766)</u>	<u>14,882</u>
FUND BALANCE TRANSFERS	870,872			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	363,776			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

521 - COPY CENTER / CENTRAL MAILROOM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	644,475.37	Current Liabilities	8,231.71
Due from Other Government Units	84.00	Other Liabilities	60,421.08
Capital Assets, Net	<u>7,361.90</u>	TOTAL LIABILITIES	<u>68,652.79</u>
		FUND EQUITY	
		Beginning of Year	210,355.54
		Current Yr Less Encumbrances	372,912.94
		TOTAL FUND EQUITY	<u>583,268.48</u>
TOTAL ASSETS	<u><u>651,921.27</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>651,921.27</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	2,740,862	1,124,792	2,673,713	(67,149)
Miscellaneous Revenue	8,253	2,666	6,209	(2,044)
TOTAL REVENUE	<u>2,749,115</u>	<u>1,127,457</u>	<u>2,679,922</u>	<u>(69,193)</u>
<b>EXPENDITURES</b>				
Salaries	154,828	69,569	143,811	11,017
Employer Provided Benefits	87,852	40,410	83,565	4,287
Internal Service Charges	14,627	7,196	14,627	0
Internal Services - IT Operations	19,262	5,383	10,767	8,495
Other Operating Expenses	2,499,427	612,761	2,379,453	119,974
Capital Outlay	1	0	0	1
Supervision Allocation	0	0	0	0
Indirect Cost	38,453	19,227	38,453	0
TOTAL EXPENDITURES	<u>2,814,450</u>	<u>754,544</u>	<u>2,670,676</u>	<u>143,774</u>
CURRENT YEAR	<u><u>(65,335)</u></u>	<u><u>372,913</u></u>	<u><u>9,246</u></u>	<u><u>74,581</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(789)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	66,124			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

531 - ITD OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	541,495.72	Current Liabilities	327,282.78
Due from Other Government Units	4,698.44	Other Liabilities	1,650,100.05
Inventories	398,876.85		
Capital Assets, Net	<u>8,298,932.48</u>	<b>TOTAL LIABILITIES</b>	<u>1,977,382.83</u>
		<b>FUND EQUITY</b>	
		Beginning of Year	6,465,958.94
		Current Yr Less Encumbrances	800,661.72
		<b>TOTAL FUND EQUITY</b>	<u>7,266,620.66</u>
<b>TOTAL ASSETS</b>	<u><u>9,244,003.49</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>9,244,003.49</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	21,754,687	10,298,235	20,796,480	(958,207)
Miscellaneous Revenue	2,000	2,408	4,080	2,080
<b>TOTAL REVENUE</b>	<u>21,756,687</u>	<u>10,300,643</u>	<u>20,800,560</u>	<u>(956,127)</u>
<b>EXPENDITURES</b>				
Salaries	8,401,120	3,752,096	8,045,408	355,712
Salary & Benefit Lapse	(486,656)	0	0	(486,656)
Employer Provided Benefits	3,535,863	1,506,642	3,264,637	271,226
Internal Service Charges	1,363,617	412,942	1,359,406	4,211
Other Operating Expenses	10,543,688	3,907,205	9,698,624	845,063
Capital Outlay	463,551	0	463,550	1
Supervision Allocation	(279,086)	(139,543)	(279,086)	0
Indirect Cost	121,362	60,681	121,362	0
<b>TOTAL EXPENDITURES</b>	<u>23,663,459</u>	<u>9,500,023</u>	<u>22,673,901</u>	<u>989,557</u>
<b>CURRENT YEAR</b>	<u><u>(1,906,772)</u></u>	<u><u>800,620</u></u>	<u><u>(1,873,341)</u></u>	<u><u>33,431</u></u>
<b>FUND BALANCE TRANSFERS</b>	15,610			
<b>CARRYOVERS</b>	0			
<b>CONTINGENCIES</b>	0			
<b>RESERVE - PRIOR YEAR ENCUMBRANCES</b>	1,891,162			
<b>BUDGET DIFFERENCE</b>	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

533 - COMMUNICATIONS

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BALANCE SHEET INFORMATION

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BUDGET INFORMATION				
	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
EXPENDITURES				
Other Operating Expenses	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0
CURRENT YEAR	0	0	0	0
FUND BALANCE TRANSFERS				
CARRYOVERS				
CONTINGENCIES				
RESERVE - PRIOR YEAR ENCUMBRANCES				
BUDGET DIFFERENCE				

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

534 - RADIO COMMUNICATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,283,459.80	Current Liabilities	2,030,423.71
Due from Other Government Units	258,958.20	Other Liabilities	12,257,956.72
Capital Assets, Net	14,269,498.16	<b>TOTAL LIABILITIES</b>	<u>14,288,380.43</u>
Other Deferred Charges	<u>263,029.00</u>	FUND EQUITY	
		Beginning of Year	1,676,119.43
		Current Yr Less Encumbrances	2,110,445.30
		<b>TOTAL FUND EQUITY</b>	<u>3,786,564.73</u>
<b>TOTAL ASSETS</b>	<u><u>18,074,945.16</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>18,074,945.16</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	6,864,234	3,812,262	6,836,717	(27,517)
Miscellaneous Revenue	69,329	30,124	57,533	(11,796)
Other Sources	3,000,000	0	3,000,000	0
<b>TOTAL REVENUE</b>	<u>9,933,563</u>	<u>3,842,386</u>	<u>9,894,250</u>	<u>(39,313)</u>
<b>EXPENDITURES</b>				
Salaries	532,037	250,504	517,622	14,415
Salary & Benefit Lapse	(10,396)	0	0	(10,396)
Employer Provided Benefits	249,745	119,736	246,528	3,217
Internal Service Charges	53,237	19,787	44,204	9,033
Internal Services - IT Operations	40,616	16,544	33,089	7,527
Other Operating Expenses	1,021,508	769,929	1,021,544	(36)
Capital Outlay	3,000,001	0	3,000,000	1
Grants, Aids & Contributions	190,000	0	190,000	0
Supervision Allocation	279,086	139,543	279,086	0
Indirect Cost	99,068	49,534	99,068	0
Banking Fund Debt Repayments	4,521,792	2,219,170	4,392,128	129,664
<b>TOTAL EXPENDITURES</b>	<u>9,976,694</u>	<u>3,584,745</u>	<u>9,823,269</u>	<u>153,425</u>
<b>CURRENT YEAR</b>	<u><u>(43,131)</u></u>	<u><u>257,641</u></u>	<u><u>70,980</u></u>	<u><u>114,111</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(1,223)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	44,354			
<b>BUDGET DIFFERENCE</b>	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

536 - TECHNOLOGY SYSTEM DEVELOPMENT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(89,914.00)	Current Liabilities	39,736.96
Other Current Assets	223,182.23	Other Liabilities	.30
Capital Assets, Net	<u>4,178,636.22</u>	<b>TOTAL LIABILITIES</b>	<u>39,737.26</u>
		<b>FUND EQUITY</b>	
		Beginning of Year	4,498,165.85
		Current Yr Less Encumbrances	(225,998.66)
		<b>TOTAL FUND EQUITY</b>	<u>4,272,167.19</u>
<b>TOTAL ASSETS</b>	<u><u>4,311,904.45</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>4,311,904.45</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	716,576	0	675,783	(40,793)
Miscellaneous Revenue	21,352	956	1,911	(19,441)
Other Sources	13,680,270	0	3,880,270	(9,800,000)
<b>TOTAL REVENUE</b>	<u>14,418,198</u>	<u>956</u>	<u>4,557,964</u>	<u>(9,860,234)</u>
<b>EXPENDITURES</b>				
Other Operating Expenses	62,800	0	62,800	0
Capital Outlay	13,877,688	243,739	4,077,688	9,800,000
Banking Fund Debt Repayments	633,587	36,831	561,197	72,390
<b>TOTAL EXPENDITURES</b>	<u>14,574,075</u>	<u>280,570</u>	<u>4,701,685</u>	<u>9,872,390</u>
<b>CURRENT YEAR</b>	<u>(155,877)</u>	<u>(279,614)</u>	<u>(143,721)</u>	<u>12,156</u>
<b>FUND BALANCE TRANSFERS</b>	17,609			
<b>CARRYOVERS</b>	0			
<b>CONTINGENCIES</b>	0			
<b>RESERVE - PRIOR YEAR ENCUMBRANCES</b>	<u>138,268</u>			
<b>BUDGET DIFFERENCE</b>	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

551 - OFFICE OF GENERAL COUNSEL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,757,278.72	Current Liabilities	195,549.43
Taxes and other Receivable, Net	(34,929.50)	Other Liabilities	817,843.05
Due from Other Government Units	216,318.86	<b>TOTAL LIABILITIES</b>	<u>1,013,392.48</u>
Capital Assets, Net	<u>504.53</u>	FUND EQUITY	
		Beginning of Year	1,158,674.30
		Current Yr Less Encumbrances	767,105.83
		<b>TOTAL FUND EQUITY</b>	<u>1,925,780.13</u>
<b>TOTAL ASSETS</b>	<u><u>2,939,172.61</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>2,939,172.61</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	7,911,568	3,821,707	8,379,795	468,227
Miscellaneous Revenue	49,595	29,477	47,095	(2,500)
<b>TOTAL REVENUE</b>	<u>7,961,163</u>	<u>3,851,184</u>	<u>8,426,890</u>	<u>465,727</u>
<b>EXPENDITURES</b>				
Salaries	5,060,802	2,260,006	4,775,674	285,128
Salary & Benefit Lapse	(355,967)	0	0	(355,967)
Employer Provided Benefits	1,985,621	877,734	1,855,177	130,444
Internal Service Charges	227,603	109,135	222,747	4,856
Internal Services - IT Operations	183,169	77,914	155,827	27,342
Other Operating Expenses	1,689,538	265,007	1,682,116	7,422
Capital Outlay	1	0	0	1
Indirect Cost	179,555	89,778	179,555	0
Transfers to Other Funds	213,819	213,819	213,819	0
<b>TOTAL EXPENDITURES</b>	<u>9,184,141</u>	<u>3,893,392</u>	<u>9,084,915</u>	<u>99,226</u>
<b>CURRENT YEAR</b>	<u><u>(1,222,978)</u></u>	<u><u>(42,208)</u></u>	<u><u>(658,025)</u></u>	<u><u>564,953</u></u>
FUND BALANCE TRANSFERS	809,314			
CARRYOVERS	0			
CONTINGENCIES	(78,771)			
RESERVE - PRIOR YEAR ENCUMBRANCES	492,435			
<b>BUDGET DIFFERENCE</b>	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

561 - SELF INSURANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	88,733,801.05	Current Liabilities	24,541.83
Taxes and other Receivable, Net	387,944.49	Other Liabilities	178,905.86
Due from Other Government Units	5,149,815.12	Insurance Reserves	110,730,781.21
Other Current Assets	22,778.89	<b>TOTAL LIABILITIES</b>	<u>110,934,228.90</u>
Other Non Current Assets	11,878,148.84	<b>FUND EQUITY</b>	
Capital Assets, Net	<u>287,147.11</u>	Beginning of Year	3,524,944.94
		Current Yr Less Encumbrances	(7,999,538.34)
		<b>TOTAL FUND EQUITY</b>	<u>(4,474,593.40)</u>
<b>TOTAL ASSETS</b>	<u><u>106,459,635.50</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>106,459,635.50</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	33,348,121	14,993,094	33,245,408	(102,713)
Miscellaneous Revenue	2,579,840	1,278,934	2,557,517	(22,323)
Transfer In to Pay Debt Service	1,071,608	535,804	1,071,608	0
<b>TOTAL REVENUE</b>	<u>36,999,569</u>	<u>16,807,832</u>	<u>36,874,533</u>	<u>(125,036)</u>
<b>EXPENDITURES</b>				
Salaries	1,019,518	481,414	984,820	34,698
Salary & Benefit Lapse	(20,334)	0	0	(20,334)
Employer Provided Benefits	436,919	221,798	450,393	(13,474)
Internal Service Charges	737,837	370,570	743,760	(5,923)
Internal Services - IT Operations	55,659	25,659	51,319	4,340
Other Operating Expenses	32,259,988	22,677,764	33,218,295	(958,308)
Capital Outlay	247,338	142,119	247,335	3
Supervision Allocation	941,826	470,913	941,826	0
Indirect Cost	567,959	283,979	567,959	0
<b>TOTAL EXPENDITURES</b>	<u>36,246,710</u>	<u>24,674,215</u>	<u>37,205,707</u>	<u>(958,998)</u>
<b>CURRENT YEAR</b>	<u><u>752,859</u></u>	<u><u>(7,866,383)</u></u>	<u><u>(331,174)</u></u>	<u><u>(1,084,034)</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(1,073,889)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	321,030			
BUDGET DIFFERENCE	<u><u>0</u></u>			



CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

571 - GROUP HEALTH

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	21,762,005.95	Current Liabilities	572,543.06
Taxes and other Receivable, Net	150,000.00	Other Liabilities	101,643.21
Capital Assets, Net	<u>11,285.15</u>	TOTAL LIABILITIES	<u>674,186.27</u>
		FUND EQUITY	
		Beginning of Year	6,782,942.66
		Current Yr Less Encumbrances	14,466,162.17
		TOTAL FUND EQUITY	<u>21,249,104.83</u>
TOTAL ASSETS	<u><u>21,923,291.10</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>21,923,291.10</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	93,613,534	46,680,667	95,649,396	2,035,862
Miscellaneous Revenue	224,456	101,211	225,965	1,509
TOTAL REVENUE	<u>93,837,990</u>	<u>46,781,878</u>	<u>95,875,361</u>	<u>2,037,371</u>
<b>EXPENDITURES</b>				
Salaries	474,059	225,185	463,632	10,427
Salary & Benefit Lapse	(21,550)	0	0	(21,550)
Employer Provided Benefits	179,330	80,549	162,680	16,650
Internal Service Charges	108,828	40,468	83,548	25,280
Internal Services - IT Operations	21,241	9,896	21,241	0
Other Operating Expenses	93,432,841	31,963,972	74,905,537	18,527,304
Capital Outlay	1	0	0	1
Indirect Cost	58,461	29,231	58,461	0
TOTAL EXPENDITURES	<u>94,253,211</u>	<u>32,349,299</u>	<u>75,695,099</u>	<u>18,558,112</u>
CURRENT YEAR	<u>(415,221)</u>	<u>14,432,579</u>	<u>20,180,262</u>	<u>20,595,483</u>
FUND BALANCE TRANSFERS	33,583			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	381,638			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

581 - INSURED PROGRAMS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	7,364,767.38	Current Liabilities	23,828.17
Capital Assets, Net	<u>50,144.10</u>	Other Liabilities	<u>66,591.40</u>
		TOTAL LIABILITIES	<u>90,419.57</u>
		FUND EQUITY	
		Beginning of Year	5,652,076.67
		Current Yr Less Encumbrances	<u>1,672,415.24</u>
		TOTAL FUND EQUITY	<u>7,324,491.91</u>
TOTAL ASSETS	<u><u>7,414,911.48</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>7,414,911.48</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	9,358,444	8,592,592	9,387,517	29,073
Miscellaneous Revenue	174,382	67,731	136,251	(38,131)
TOTAL REVENUE	<u>9,532,826</u>	<u>8,660,322</u>	<u>9,523,768</u>	<u>(9,058)</u>
<b>EXPENDITURES</b>				
Salaries	408,134	174,586	388,175	19,959
Salary & Benefit Lapse	(15,262)	0	0	(15,262)
Employer Provided Benefits	141,156	60,855	134,494	6,662
Internal Service Charges	92,456	38,478	85,455	7,001
Internal Services - IT Operations	47,677	23,244	46,487	1,190
Other Operating Expenses	10,600,143	6,893,069	9,539,690	1,060,452
Capital Outlay	3	0	0	3
Supervision Allocation	(941,827)	(470,913)	(941,827)	0
Indirect Cost	137,178	68,589	137,178	0
Transfers to Other Funds	200,000	200,000	200,000	0
TOTAL EXPENDITURES	<u>10,669,657</u>	<u>6,987,907</u>	<u>9,589,652</u>	<u>1,080,005</u>
CURRENT YEAR	<u>(1,136,831)</u>	<u>1,672,415</u>	<u>(65,885)</u>	<u>1,070,946</u>
FUND BALANCE TRANSFERS	200,000			
CARRYOVERS	(1,954)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	938,785			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

5A1 - PUBLIC BUILDING ALLOCATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	6,780,882.32	Current Liabilities	603,333.37
Taxes and other Receivable, Net	20,334.41	Other Liabilities	217,019.28
Capital Assets, Net	<u>18,517.48</u>	<b>TOTAL LIABILITIES</b>	<u>820,352.65</u>
		<b>FUND EQUITY</b>	
		Beginning of Year	2,447,923.92
		Current Yr Less Encumbrances	3,551,457.64
		<b>TOTAL FUND EQUITY</b>	<u>5,999,381.56</u>
<b>TOTAL ASSETS</b>	<u><u>6,819,734.21</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>6,819,734.21</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	42,012,900	20,783,065	41,566,040	(446,860)
Miscellaneous Revenue	330,497	194,115	383,276	52,779
<b>TOTAL REVENUE</b>	<u>42,343,397</u>	<u>20,977,180</u>	<u>41,949,316</u>	<u>(394,081)</u>
<b>EXPENDITURES</b>				
Salaries	2,574,481	1,139,569	2,396,509	177,972
Salary & Benefit Lapse	(177,630)	0	0	(177,630)
Employer Provided Benefits	1,276,126	550,514	1,140,161	135,965
Internal Service Charges	7,796,528	3,889,191	7,794,089	2,439
Internal Services - IT Operations	277,160	126,785	253,502	23,658
Other Operating Expenses	28,809,257	11,786,525	28,316,326	492,931
Capital Outlay	150,664	118,139	150,664	0
Supervision Allocation	0	0	0	0
Banking Fund Debt Repayments	2,655,223	0	2,655,223	0
<b>TOTAL EXPENDITURES</b>	<u>43,361,809</u>	<u>17,610,723</u>	<u>42,706,474</u>	<u>655,335</u>
<b>CURRENT YEAR</b>	<u>(1,018,411)</u>	<u>3,366,458</u>	<u>(757,158)</u>	<u>261,254</u>
<b>FUND BALANCE TRANSFERS</b>	185,000			
<b>CARRYOVERS</b>	(9,144)			
<b>CONTINGENCIES</b>	0			
<b>RESERVE - PRIOR YEAR ENCUMBRANCES</b>	842,555			
<b>BUDGET DIFFERENCE</b>	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

721 - JACKSONVILLE HOUSING FINANCE AUTHORITY

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	5,438,510.02	Current Liabilities	49,725.00
Taxes and other Receivable, Net	<u>5,668,863.54</u>	TOTAL LIABILITIES	<u>49,725.00</u>
		FUND EQUITY	
		Beginning of Year	10,847,182.36
		Current Yr Less Encumbrances	210,466.20
		TOTAL FUND EQUITY	<u>11,057,648.56</u>
TOTAL ASSETS	<u><u>11,107,373.56</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>11,107,373.56</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	118,802	124,544	156,749	37,947
Other Sources	85,000	113,619	85,000	0
TOTAL REVENUE	<u>203,802</u>	<u>238,163</u>	<u>241,749</u>	<u>37,947</u>
EXPENDITURES				
Salaries	25,253	27,932	25,253	0
Employer Provided Benefits	9,547	10,949	10,528	(981)
Internal Service Charges	24,191	9,955	24,337	(146)
Internal Services - IT Operations	8,351	3,991	8,351	0
Other Operating Expenses	226,616	70,179	241,116	(14,500)
Capital Outlay	2	0	2	0
Indirect Cost	15,170	7,585	15,170	0
TOTAL EXPENDITURES	<u>309,130</u>	<u>130,591</u>	<u>324,757</u>	<u>(15,627)</u>
	CURRENT YEAR	<u>107,572</u>	<u>(83,008)</u>	<u>22,320</u>
FUND BALANCE TRANSFERS	102,894			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>2,434</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2015

751 - JAX ECONOMIC DEVELOPMENT COMMISSION

BALANCE SHEET INFORMATION

		BUDGET INFORMATION			
		REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE					
	Miscellaneous Revenue	0	0	0	0
TOTAL	REVENUE	0	0	0	0
	CURRENT YEAR	0	0	0	0
	FUND BALANCE TRANSFERS				
	CARRYOVERS				
	CONTINGENCIES				
	RESERVE - PRIOR YEAR ENCUMBRANCES				
	BUDGET DIFFERENCE				

**JEA QUARTERLY FINANCIAL SUMMARY - ELECTRIC SYSTEM**

March 31, 2015

<b>ASSETS:</b>		<b>LIABILITIES &amp; EQUITY:</b>	
Cash and Investments	\$ 366,802,000	Current Liabilities	\$ 117,175,000
Other Current Assets	197,284,000	Other Liabilities	2,984,817,000
Fixed and Other Assets	3,391,552,000	Fund Equity (Net Assets)	853,646,000
<b>TOTAL ASSETS</b>	<b>\$ 3,955,638,000</b>	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 3,955,638,000</b>

	Revised Budget	As of 6 months Actual	Projected	BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
<b>FUEL RELATED REVENUES &amp; EXPENSES:</b>				
FUEL REVENUES	\$ 542,218,303	\$ 244,812,456	\$ 476,397,573	\$ (65,820,730)
Transfer (To)/From Fuel Recovery	-	-	-	-
<b>Total Net Fuel Revenues</b>	<b>\$ 542,218,303</b>	<b>\$ 244,812,456</b>	<b>\$ 476,397,573</b>	<b>\$ (65,820,730)</b>
<b>FUEL EXPENSES</b>				
Transfer To/(From) Rate Stabilization, Net	\$ 12,879,123	\$ 31,212,058	\$ 34,062,978	\$ (21,183,855)
Fuel & Purchased Power (1)	529,339,180	213,600,398	442,334,595	87,004,585
<b>Total Fuel &amp; Purchased Power</b>	<b>\$ 542,218,303</b>	<b>\$ 244,812,456</b>	<b>\$ 476,397,573</b>	<b>\$ 65,820,730</b>
<b>FUEL SURPLUS/(DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BASE RELATED REVENUES &amp; EXPENSES:</b>				
<b>BASE OPERATING REVENUES</b>				
Base Rate Revenues	\$ 738,359,977	\$ 337,586,716	\$ 716,032,240	\$ (22,327,737)
Environmental Charge Revenue	7,686,000	3,461,577	7,453,075	(232,925)
Conservation Charge & Demand Side Revenue	989,059	283,314	796,953	(192,106)
Other Revenues	39,684,121	17,347,560	37,189,621	(2,494,500)
<b>Total Base Related Revenues</b>	<b>\$ 786,719,157</b>	<b>\$ 358,679,167</b>	<b>\$ 761,471,889</b>	<b>\$ (25,247,268)</b>
<b>BASE OPERATING EXPENSES</b>				
Operating and Maintenance	\$ 196,087,364	\$ 90,288,960	\$ 193,794,337	\$ 2,293,027
Environmental	7,686,000	227,115	1,341,365	6,344,635
Conservation & Demand-side Management	7,289,059	3,266,043	7,868,060	(579,001)
Non-Fuel Purchased Power	123,662,952	42,845,213	107,143,203	16,519,749
Non-Fuel Uncollectibles & PSC Tax	1,697,348	639,397	1,574,277	123,071
Emergency Contingency	5,000,000	-	-	5,000,000
<b>Total Base Related Expenses</b>	<b>\$ 341,422,723</b>	<b>\$ 137,266,728</b>	<b>\$ 311,721,242</b>	<b>\$ 29,701,481</b>
<b>BASE OPERATING INCOME</b>	<b>\$ 445,296,434</b>	<b>\$ 221,412,439</b>	<b>\$ 449,750,647</b>	<b>\$ 4,454,213</b>
<b>NON-OPERATING REVENUE</b>				
Investment Income	\$ 2,941,782	\$ 1,953,405	\$ 3,424,296	\$ 482,514
Transfer (To)/From Fuel Recovery	-	-	-	-
<b>Total Non-Operating Revenue</b>	<b>\$ 2,941,782</b>	<b>\$ 1,953,405</b>	<b>\$ 3,424,296</b>	<b>\$ 482,514</b>
<b>NON-OPERATING EXPENSES</b>				
Debt Service	\$ 208,129,618	\$ 100,022,323	\$ 244,561,618	\$ (36,432,000)
Demand-side Management - Rate Stabilization	-	(102,603)	(1,054,231)	1,054,231
Environmental - Rate Stabilization	-	3,234,462	6,111,710	(6,111,710)
<b>Total Non-Operating Expenses</b>	<b>\$ 208,129,618</b>	<b>\$ 103,154,182</b>	<b>\$ 249,619,097</b>	<b>\$ (41,489,479)</b>
<b>BASE INCOME BEFORE TRANSFERS</b>	<b>\$ 240,108,598</b>	<b>\$ 120,211,662</b>	<b>\$ 203,555,846</b>	<b>\$ (36,552,752)</b>
<b>TRANSFERS</b>				
City Contribution	\$ (90,108,598)	\$ (45,054,299)	\$ (90,108,598)	\$ -
Renewal & Replacements	(67,286,054)	(32,761,075)	(65,522,150)	1,763,904
Operating Capital Outlay	(82,713,946)	(41,571,316)	(47,925,098)	34,788,848
Operating Contingency	-	-	-	-
<b>BASE SURPLUS/(DEFICIT)</b>	<b>\$ -</b>	<b>\$ 824,971</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>\$ -</b>	<b>\$ 824,971</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,331,879,242</b>	<b>\$ 605,445,028</b>	<b>\$ 1,241,293,758</b>	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,331,879,242</b>	<b>\$ 604,620,057</b>	<b>\$ 1,241,293,758</b>	

(1) March 2015 fuel fund reserve balance equals \$136.7 million

**JEA QUARTERLY FINANCIAL SUMMARY - WATER & SEWER SYSTEM**

March 31, 2015

ASSETS:	LIABILITIES & EQUITY:			
Cash and Investments	\$ 46,970,000	Current Liabilities		\$ 22,708,000
Other Current Assets	81,158,000	Other Liabilities		1,895,695,000
Fixed and Other Assets	3,122,168,000	Fund Equity (Net Assets)		1,331,893,000
<b>TOTAL ASSETS</b>	<b>\$ 3,250,296,000</b>	<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>\$ 3,250,296,000</b>
	<b>Revised</b>	<b>As of 6 months</b>		<b>BUDGET VARIANCE</b>
	<b>Budget</b>	<b>Actual</b>	<b>Projected</b>	<b>FAVORABLE</b>
				<b>(UNFAVORABLE)</b>
<hr/>				
<b>OPERATING REVENUES AND EXPENSES:</b>				
<b>OPERATING REVENUES</b>				
Water and Sewer Revenues	\$ 377,593,437	\$ 177,459,487	\$ 362,298,632	\$ (15,294,805)
Environmental Revenues	23,934,505	10,358,270	21,682,787	(2,251,718)
Other Revenues	11,383,371	5,577,666	11,269,354	(114,017)
<b>Total Operating Revenues</b>	<b>\$ 412,911,313</b>	<b>\$ 193,395,423</b>	<b>\$ 395,250,773</b>	<b>\$ (17,660,540)</b>
<b>OPERATING EXPENSES</b>				
Operating and Maintenance	\$ 134,726,419	\$ 58,812,371	\$ 126,664,431	\$ 8,061,988
Environmental CUP-DSM	1,796,800	102,024	1,050,075	746,725
Uncollectibles	845,756	327,380	738,824	106,932
Emergency Contingency	1,000,000	-	-	1,000,000
<b>Total Operating Expenses</b>	<b>\$ 138,368,975</b>	<b>\$ 59,241,775</b>	<b>\$ 128,453,330</b>	<b>\$ 9,915,645</b>
<b>OPERATING INCOME</b>	<b>\$ 274,542,338</b>	<b>\$ 134,153,648</b>	<b>\$ 266,797,443</b>	<b>\$ (7,744,895)</b>
<b>NON-OPERATING REVENUES AND EXPENSES:</b>				
<b>NON-OPERATING REVENUES</b>				
Investment Income	\$ 2,484,863	\$ 1,490,294	\$ 2,753,480	\$ 268,617
Capacity/Extension Fees	15,000,000	8,883,013	16,383,013	1,383,013
Contributed Capital	-	186,160	186,160	186,160
<b>Total Non-Operating Revenues</b>	<b>\$ 17,484,863</b>	<b>\$ 10,559,467</b>	<b>\$ 19,322,653</b>	<b>\$ 1,837,790</b>
<b>NON-OPERATING EXPENSES</b>				
Debt Service	129,852,888	54,135,242	133,311,287	(3,458,399)
<b>Total Non-Operating Expenses</b>	<b>\$ 129,852,888</b>	<b>\$ 54,135,242</b>	<b>\$ 133,311,287</b>	<b>\$ (3,458,399)</b>
<b>INCOME BEFORE TRANSFERS</b>	<b>\$ 162,174,313</b>	<b>\$ 90,577,873</b>	<b>\$ 152,808,809</b>	<b>\$ (9,365,504)</b>
City Contribution	\$ (21,578,940)	\$ (10,789,470)	\$ (21,578,940)	\$ -
Interlocal Agreements	(630,000)	-	(630,000)	-
Renewal & Replacements	(20,670,050)	(10,335,025)	(20,670,050)	-
Operating Capital Outlay	(82,157,618)	(47,880,721)	(72,153,494)	10,004,124
Environmental Capital Outlay	(22,137,705)	(10,138,299)	(21,207,152)	930,553
Capacity/Extension Fees	(15,000,000)	(8,883,014)	(16,383,013)	(1,383,013)
Contributed Capital	-	(186,160)	(186,160)	(186,160)
Operating Contingency	-	-	-	-
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>\$ -</b>	<b>\$ 2,365,184</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 430,396,176</b>	<b>\$ 203,954,890</b>	<b>\$ 414,573,426</b>	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 430,396,176</b>	<b>\$ 201,589,706</b>	<b>\$ 414,573,426</b>	

**JEA QUARTERLY FINANCIAL SUMMARY - DISTRICT ENERGY SYSTEM**

March 31, 2015

<b>ASSETS:</b>		<b>LIABILITIES &amp; EQUITY:</b>	
Cash and Investments	\$ 4,008,000	Current Liabilities	\$ 22,000
Other Current Assets	313,000	Other Liabilities	42,069,000
Fixed and Other Assets	<u>41,809,000</u>	Fund Equity (Net Assets)	<u>4,039,000</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 46,130,000</u></b>	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>\$ 46,130,000</u></b>

	<u>Revised Budget</u>	<u>As of 6 months Actual</u>	<u>Projected</u>	<b>BUDGET VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>OPERATING REVENUES AND EXPENSES:</b>				
<b>OPERATING REVENUES</b>				
Operating Revenues	\$ 9,444,887	\$ 4,043,596	\$ 9,142,466	\$ (302,421)
<b>Total Operating Revenues</b>	<b>\$ 9,444,887</b>	<b>\$ 4,043,596</b>	<b>\$ 9,142,466</b>	<b>\$ (302,421)</b>
<b>OPERATING EXPENSES</b>				
Operating and Maintenance	\$ 5,397,311	\$ 2,312,097	\$ 5,434,728	\$ (37,417)
<b>Total Operating Expenses</b>	<b>\$ 5,397,311</b>	<b>\$ 2,312,097</b>	<b>\$ 5,434,728</b>	<b>\$ (37,417)</b>
<b>OPERATING INCOME</b>	<b>\$ 4,047,576</b>	<b>\$ 1,731,499</b>	<b>\$ 3,707,738</b>	<b>\$ (339,838)</b>
<b>NON-OPERATING REVENUES AND EXPENSES:</b>				
<b>NON-OPERATING REVENUES</b>				
Investment Income	\$ -	\$ 2,804	\$ 1,239	\$ 1,239
<b>Total Non-Operating Revenues</b>	<b>\$ -</b>	<b>\$ 2,804</b>	<b>\$ 1,239</b>	<b>\$ 1,239</b>
<b>NON-OPERATING EXPENSES</b>				
Debt Service	\$ 3,019,300	\$ 1,509,650	\$ 3,019,300	\$ -
<b>Total Non-Operating Expenses</b>	<b>\$ 3,019,300</b>	<b>\$ 1,509,650</b>	<b>\$ 3,019,300</b>	<b>\$ -</b>
<b>INCOME BEFORE TRANSFERS</b>	<b>\$ 1,028,276</b>	<b>\$ 224,653</b>	<b>\$ 689,677</b>	<b>\$ (338,599)</b>
Renewal & Replacements	(449,570)	(217,375)	(442,160)	7,410
Operating Capital Outlay	<u>(578,706)</u>	<u>-</u>	<u>(247,517)</u>	<u>331,189</u>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>\$ -</b>	<b>\$ 7,278</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 9,444,887</b>	<b>\$ 4,046,400</b>	<b>\$ 9,143,705</b>	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,444,887</b>	<b>\$ 4,039,122</b>	<b>\$ 9,143,705</b>	



**JEA QUARTERLY FINANCIAL SUMMARY**  
**RATE STABILIZATION AND FUEL RECOVERY FUNDS**  
**March 31, 2015**

**FUEL RATE  
STABILIZATION  
FUND**

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<b>\$</b>	<b>105,456,236</b>	<b>October 1, 2014 Balance</b>
	<b>328</b>	<b>Accounting Adjustments</b>
	<b>31,212,058</b>	<b>Transfers to Fuel Rate Stabilization</b>
	<b>-</b>	<b>Withdrawals from Fuel Rate Stabilization</b>
<b>\$</b>	<b>136,668,622</b>	<b>Stabilization Balance as of March 31, 2015</b>

JACKSONVILLE TRANSPORTATION AUTHORITY  
MASS TRANSIT DIVISION-BUS  
QUARTERLY SUMMARY  
FOR THE PERIOD ENDED  
MARCH 31, 2015

BALANCE SHEET INFORMATION

Cash & Investments	\$	5,579,058	Current Liabilities	\$	14,868,626
Current Assets		60,800,148	Other Liabilities		17,161,712
Fixed Assets		88,678,563	Fund Equity		123,027,431
Total Assets		\$ 155,057,769	Total Liab. & Equity		\$ 155,057,769

BUDGET INFORMATION

	Annual Budget	6 Mos YTD Actual	2015 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Federal, State & Local Grants	\$ 5,452,515	\$ 3,010,130	\$ 5,452,515	\$ -
Preventative Maintenance Grant	3,695,573	1,847,784	3,695,573	-
Local Option Gas Tax (BJP)	28,275,683	14,470,698	28,541,395	265,712
Sales Tax-Operating (BJP)	33,991,215	19,357,055	34,714,109	722,894
Passenger Fares	11,448,988	5,531,148	11,062,296	(386,692)
Non-transportation	912,500	509,803	1,019,606	107,106
Interest earnings	21,000	990	1,980	(19,020)
Total Revenues	83,797,474	44,727,608	84,487,474	690,000
<u>Appropriations</u>				
Salaries	28,630,479	14,358,406	28,716,811	(86,332)
Fringe Benefits	16,876,471	8,300,324	16,600,649	275,822
Fuel and Lubricants	7,377,048	3,200,901	6,401,801	975,247
Materials & Supplies	4,127,472	2,062,931	4,125,862	1,610
Insurance	493,917	311,744	623,489	(129,572)
Services	7,973,669	4,462,076	8,924,153	(950,484)
Contribution to St. Johns River Ferry	200,000	100,002	200,000	-
Transfer to CTC (ADA expense)	9,417,037	4,591,355	9,271,919	145,118
Travel/Training/Dues/Subscriptions	92,516	36,507	73,014	19,502
Transfer to Skyway	4,685,620	2,404,747	4,659,498	26,122
Miscellaneous	1,666,655	897,159	1,794,317	(127,662)
Operating Contingency	2,256,590	-	2,256,590	-
Total Appropriations	83,797,474	40,726,152	83,648,103	149,371
Difference	\$ -	\$ 4,001,456	\$ 839,371	\$ 839,371

JACKSONVILLE TRANSPORTATION AUTHORITY  
 MASS TRANSPORTATION DIVISION - SKYWAY  
 QUARTERLY SUMMARY  
 FOR THE PERIOD ENDED  
 MARCH 31, 2015

BALANCE SHEET INFORMATION

Cash & Investments	\$	177,748	Current Liabilities	\$	1,649,815
Current Assets		10,433,020	Other Liabilities		5,829,006
Fixed Assets		74,984,013	Fund Equity		78,115,960
Total Assets	\$	<u>85,594,781</u>	Total Liab. & Equity	\$	<u>85,594,781</u>

BUDGET INFORMATION

	Annual Budget	6 Mos YTD Actual	2015 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Parking fares	\$ 195,500	\$ 110,908	\$ 221,815	\$ 26,315
Preventive maintenance grant	1,100,000	550,002	1,100,000	-
Interest Income	1,850	37	74	(1,776)
Transfer in from Bus fund	4,685,620	2,404,747	4,659,498	(26,122)
Total Revenues	<u>5,982,970</u>	<u>3,065,693</u>	<u>5,981,387</u>	<u>(1,583)</u>
<u>Appropriations</u>				
Salaries	2,109,126	1,114,990	2,229,979	(120,853)
Fringes	1,093,912	567,021	1,134,043	(40,131)
Fuel and Lubricants	15,000	4,797	9,594	5,406
Materials & Supplies	816,918	489,426	828,852	(11,934)
Insurance	426,488	228,306	456,613	(30,125)
Services	987,469	450,056	900,112	87,357
Travel/Training/Dues/Subs	5,538	3,262	6,524	(986)
Miscellaneous	528,519	207,835	415,670	112,849
Total Appropriations	<u>5,982,970</u>	<u>3,065,693</u>	<u>5,981,387</u>	<u>1,583</u>
Difference	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>

JACKSONVILLE TRANSPORTATION AUTHORITY  
 MASS TRANSIT DIVISION-CTC  
 QUARTERLY SUMMARY  
 FOR THE PERIOD ENDED  
 MARCH 31, 2015

BALANCE SHEET INFORMATION

Cash & Investments	\$ 615,023	Current Liabilities	\$ 1,015,211
Current Assets	6,815,112	Other Liabilities	9,895,829
Fixed Assets	6,064,500	Fund Equity	2,583,595
Total Assets	\$ 13,494,635	Total Liab. & Equity	\$ 13,494,635

BUDGET INFORMATION

	Annual Budget	6 mos YTD Actual	2015 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>				
Passenger fares	\$ 897,230	\$ 505,359	\$ 1,010,717	\$ 113,487
State Transportation Disadvantaged funds	1,494,767	747,108	1,494,767	-
Transfer in from Bus Fund	9,417,037	4,591,355	9,271,919	(145,118)
City of Jacksonville contribution	1,363,002	680,879	1,363,002	-
Preventive maintenance grant	800,000	400,002	800,000	-
All other	1,000	9,541	19,082	18,082
Total Revenues	13,973,036	6,934,244	13,959,487	(13,549)
<u>Appropriations</u>				
Salaries	2,773,769	1,456,528	2,913,055	(139,286)
Fringes	1,185,347	624,713	1,249,425	(64,078)
Fuel and lubricants	1,515,625	762,834	1,525,667	(10,042)
Materials & Supplies	950,671	387,106	859,211	91,460
Insurance	78,764	9,597	19,193	59,571
Services	7,212,900	3,536,960	7,079,920	132,980
Travel/Training/Dues/Subscriptions	7,966	663	1,326	6,640
All other/Miscellaneous	247,994	155,845	311,690	(63,696)
Total Appropriations	13,973,036	6,934,244	13,959,487	13,549
Difference	\$ -	\$ 0	\$ -	\$ -

JACKSONVILLE TRANSPORTATION AUTHORITY  
GENERAL FUND-ENGINEERING DIVISION  
QUARTERLY SUBMISSION  
FOR THE PERIOD ENDED  
MARCH 31, 2015

BALANCE SHEET INFORMATION

Cash & Investments	\$	72,951,812		Current Liabilities	\$	390,947
Current Assets	\$	36,974,791		Other Liabilities		1,159,004
Fixed Assets				Fund Equity		108,376,653
Total Assets		\$ 109,926,603		Total Liab. & Equity	\$	109,926,603

		Annual Budget	YTD Actual	2015 Projected	Projected Favorable (Unfavorable) Budget Variance
<u>Revenues</u>					
Sales Tax-Gross proceeds	(*) \$	76,204,240	\$ 36,897,647	\$ 73,795,293	\$ (2,408,947)
ILA Administrative Income		1,665,190	812,980	1,625,961	(39,229)
Interest Earnings		20,000	123,185	246,371	226,371
All Other		111,000	33,479	66,957	(44,043)
Total Revenues		78,000,430	37,867,291	75,734,582	(2,265,848)
<u>Appropriations</u>					
Salaries		803,735	328,455	731,909	71,826
Fringes		445,629	194,948	389,896	55,733
Materials and Supplies		43,869	61,863	123,726	(79,857)
Insurance		15,550	6,697	13,394	2,156
Services		435,357	174,510	424,019	11,338
Travel/Training/Dues/Subs		30,327	10,892	21,783	8,544
All other/Miscellaneous		21,723	21,287	42,574	(20,851)
Sub-total Administrative		1,796,190	798,651	1,747,302	48,888
Gen'l Fund Capital Expenditures		-			-
Trf for Debt Service (BJP bonds)		76,204,240	36,897,647	\$ 73,795,293	2,408,947
Total Appropriations		78,000,430	37,696,297	75,542,595	2,457,835
Difference	\$	-	\$ 170,993	\$ 191,987	\$ 191,987

(\*) Sales tax "gross" proceeds cover debt service on City BJP bonds  
'Sales tax "net" proceeds (after debt svc) are operating revenue to the Bus fund

**JACKSONVILLE PORT AUTHORITY**  
**QUARTERLY REPORT SUMMARY**  
**For the Six Months Ending March 31, 2015**  
**UNAUDITED**

**BALANCE SHEET**

Cash and Investments	\$	66,520,657	Current Liabilities	\$	18,760,185
Other Current Assets		18,491,603	Other Liabilities		349,399,275
Fixed and Other Assets		659,563,796	Total Equity		376,416,596
<b>TOTAL ASSETS</b>		<b>\$ 744,576,056</b>	<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>\$ 744,576,056</b>

**OPERATING & NON-OPERATING ITEMS**

		ORIGINAL BUDGET	YTD ACTUAL	ANNUAL PROJECTED	FAVORABLE (UNFAVORABLE) BUDGET VARIANCE
<b>OPERATING REVENUES</b>					
Autos	\$	17,087,928	\$ 8,296,764	\$ 16,954,906	\$ (133,022)
Containers		25,525,515	11,835,584	24,515,989	(1,009,526)
Break Bulk		4,222,674	1,805,821	3,909,991	(312,683)
Cruise		4,321,540	1,915,655	4,275,655	(45,885)
Liquid Bulk		1,402,300	597,098	1,215,571	(186,729)
Dry Bulk		1,950,284	900,162	1,749,456	(200,828)
Other Operating Revenues		2,239,471	1,062,653	2,238,634	(837)
<b>TOTAL OPERATING REVENUES</b>		<b>\$ 56,749,712</b>	<b>\$ 26,413,737</b>	<b>\$ 54,860,202</b>	<b>\$ (1,889,511)</b>
<b>OPERATING EXPENDITURES</b>					
Salaries	\$	11,544,956	\$ 5,569,306	\$ 11,138,612	\$ 406,344
Employee Benefits		4,576,936	2,044,059	4,088,118	488,818
Services & Supplies		4,776,294	2,126,016	4,252,032	524,262
Security Services		3,825,000	1,844,192	3,688,384	136,616
Business Travel & Training		542,847	196,434	392,868	149,979
Promotion, Advertising & Dues		1,076,501	503,807	1,007,614	68,887
Utility Services		1,144,389	537,929	1,075,858	68,531
Repairs & Maintenance Projects		1,629,894	674,855	1,499,710	130,184
Dredging		2,250,000	1,668,128	2,250,000	-
Miscellaneous		144,282	78,606	157,213	(12,931)
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 31,511,099</b>	<b>\$ 15,243,332</b>	<b>\$ 29,550,409</b>	<b>\$ 1,960,691</b>
<b>OPERATING INCOME</b>		<b>\$ 25,238,613</b>	<b>\$ 11,170,404</b>	<b>\$ 25,309,793</b>	<b>\$ 71,180</b>
<b>NON-OPERATING REVENUES</b>					
Investment Income	\$	111,732	\$ 63,639	\$ 127,278	\$ 15,546
Shared Revenue from Primary Govt		5,207,004	2,752,568	5,356,070	149,066
Other Revenue		3,860	5,951	658,255	654,395
		<b>\$ 5,322,596</b>	<b>\$ 2,822,158</b>	<b>\$ 6,141,603</b>	<b>\$ 819,007</b>
<b>NON-OPERATING EXPENSES</b>					
Debt Service	\$	22,312,001	\$ 14,460,211	\$ 21,939,397	\$ 372,604
Contributions to Tenants		-	-	1,700,000	(1,700,000)
Other Claims & Recoveries		1,650,000	991,947	1,650,000	-
Other Expenditures		22,575	4,208	22,575	-
		<b>\$ 23,984,576</b>	<b>\$ 15,456,366</b>	<b>\$ 25,311,972</b>	<b>\$ (1,327,396)</b>
<b>NET INCOME BEFORE CAPITAL OUTLAY AND CONTINGENCY</b>		<b>\$ 6,576,633</b>	<b>\$ (1,463,804)</b>	<b>\$ 6,139,424</b>	<b>\$ (437,209)</b>
Transfer (to)/from Operating Capital Outlay	\$	(6,576,633)	\$ -	\$ (6,139,424)	\$ (437,209)
<b>SURPLUS (DEFICIT)</b>		<b>\$ -</b>	<b>\$ (1,463,804)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>		<b>\$ 62,072,308</b>	<b>\$ 29,235,895</b>	<b>\$ 61,001,805</b>	
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 62,072,308</b>	<b>\$ 30,699,698</b>	<b>\$ 61,001,805</b>	

**Jacksonville Aviation Authority**  
**Jacksonville, Florida**  
**Quarterly Report Summary**  
**For the six months ended March 31, 2015**  
**UNAUDITED**

Cash and investments	\$	78,855,269	Current liabilities	\$	30,733,894
Other current assets		9,288,108	Other liabilities		129,578,823
Fixed and other assets		548,121,426	Total equity		475,952,086
Total assets		<u>\$ 636,264,803</u>	Total liabilities and equity		<u>\$ 636,264,803</u>
					<b>Budget Variance Favorable (Unfavorable)</b>
		<b>2014/2015 Revised Budget</b>	<b>YTD Actual</b>	<b>Annual Projected</b>	
<b>OPERATING REVENUES</b>					
Concessions	\$	14,455,914	7,441,789	16,211,578	\$ 1,755,664
Fees & Charges		13,106,556	6,941,766	13,083,532	(23,024)
Space & Facility Rentals		24,444,924	13,083,173	24,966,346	521,422
Parking		17,167,976	8,454,975	17,393,633	225,657
Sale of Utilities		1,762,968	783,498	1,557,082	(205,886)
Other Miscellaneous Operating Revenue		131,662	80,519	152,292	20,630
<b>TOTAL OPERATING REVENUES</b>		<u>\$ 71,070,000</u>	<u>\$ 36,785,720</u>	<u>\$ 73,364,463</u>	<u>\$ 2,294,463</u>
<b>OPERATING EXPENDITURES</b>					
Salaries		16,665,265	8,174,149	16,445,418	219,847
Benefits		6,244,344	3,037,589	6,070,201	174,143
Services and Supplies		14,400,249	6,746,117	13,892,234	508,015
Repairs & Maintenance		2,051,383	894,455	1,988,910	62,473
Promotion, Advertising and Dues		2,574,472	1,276,102	2,413,304	161,168
Registration & Travel		317,337	116,454	292,908	24,429
Insurance Expense		1,277,573	648,262	1,274,524	3,049
Cost of Goods for Sale		677,768	276,222	552,444	125,324
Utilities, Taxes & Gov't Fees		5,389,053	2,654,416	5,123,832	265,221
Operating Contingency		269,579	-	-	269,579
<b>TOTAL OPERATING EXPENDITURES</b>		<u>\$ 49,867,023</u>	<u>\$ 23,823,766</u>	<u>\$ 48,053,775</u>	<u>\$ 1,813,248</u>
<b>OPERATING INCOME</b>		<u>\$ 21,202,977</u>	<u>\$ 12,961,954</u>	<u>\$ 25,310,688</u>	<u>\$ 4,107,711</u>
<b>NON-OPERATING REVENUES</b>					
Passenger Facility Charges		10,372,004	5,327,535	11,195,044	823,040
Investment income		925,392	423,009	846,018	(79,374)
Other Revenues		537,271	490,137	713,125	175,854
<b>TOTAL NON-OPERATING REVENUES</b>		<u>\$ 11,834,667</u>	<u>\$ 6,240,681</u>	<u>\$ 12,754,187</u>	<u>\$ 919,520</u>
<b>NON-OPERATING EXPENDITURES</b>					
Debt Service		16,121,986	13,948,764	16,132,528	(10,542)
Other Expenditures		82,722	151,252	166,252	(83,530)
<b>TOTAL NON-OPERATING EXPENDITURES</b>		<u>\$ 16,204,708</u>	<u>\$ 14,100,016</u>	<u>\$ 16,298,780</u>	<u>\$ (94,072)</u>
<b>NET INCOME BEFORE OPERATING CAPITAL OUTLAY, PFC RESERVE AND RETAINED EARNINGS</b>		<u>\$ 16,832,936</u>	<u>\$ 5,102,619</u>	<u>\$ 21,766,095</u>	<u>\$ 4,933,159</u>
Transfer (to)/from Operating Capital Outlay		(4,865,738)	(445,610)	(883,526)	\$ 3,982,212
Transfer (to)/from Passenger Facility Charge Reserve		(917,274)	(947,631)	(3,419,848)	\$ (2,502,574)
Transfer (to)/from Retained Earnings		(11,049,924)	(3,709,378)	(17,462,721)	(6,412,797)
<b>SURPLUS/(DEFICIT)</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL REVENUES</b>		<u>\$ 82,904,667</u>	<u>\$ 43,026,401</u>	<u>\$ 86,118,650</u>	<u>\$ 3,213,983</u>
<b>TOTAL APPROPRIATIONS</b>		<u>\$ 82,904,667</u>	<u>\$ 43,026,401</u>	<u>\$ 86,118,650</u>	<u>\$ (3,213,983)</u>
<b>FULLTIME POSITIONS</b>		<u>274</u>	<u>260</u>	<u>274</u>	<u>0</u>
<b>TEMPORARY EMPLOYEE HOURS</b>		<u>4,640</u>	<u>2,313</u>	<u>4,626</u>	<u>14</u>

## Citywide Employee Cap For the Quarter Ending 3 /31/2015

Municipal Code Section: 106.4229( c )

The Mayor shall certify, in each quarterly financial statement, that the employee caps are accurate and comply with the budgetary allowance for each department of the City. A schedule shall be submitted that 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.

Subfund 011 GENERAL FUND - GSD	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total
Advisory Boards and Commissions	4	4	0	4
City Council	78	74	4	78
Downtown Investment Authority	5	5	0	5
Employee Services	42	42	0	42
Finance	61	57	4	61
Fire and Rescue	1,300	1,229	71	1,300
Human Rights Commission	6	6	0	6
Inspector General	0	2	2	4
Intra-Governmental Services	61	58	3	61
Mayor's Office	35	29	6	35
Medical Examiner	28	27	1	28
Military Affairs and Veterans	14	12	2	14
Office of Economic Development	12	10	2	12
Office of Ethics, Compliance and Oversight	1	0	1	1
Office of General Counsel	1	1	0	1
Office of Sports and Entertainment	4	4	0	4
Office of the Sheriff	3,033	2,962	71	3,033
Parks, Recreation and Community Services	250	231	19	250
Planning and Development	58	57	1	58
Public Libraries	282	275	7	282
Public Works	303	289	14	303
Regulatory Compliance	174	165	9	174
State Agency - Courts	1	1	0	1
Supervisor of Elections	33	33	0	33
Subfund Total	5,786	5,573	217	5,790

Subfund 015 PROPERTY APPRAISER	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total
Property Appaiser	120	114	6	120
Subfund Total	120	114	6	120



Subfund 016 CLERK OF THE COURT	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Clerk of the Court	32	28	4	32
Subfund Total	32	28	4	32

Subfund 017 TAX COLLECTOR	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Tax Collector	226	208	18	226
Subfund Total	226	208	18	226

Subfund 01A SPECIAL EVENTS	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Office of Sports and Entertainment	14	13	1	14
Subfund Total	14	13	1	14

Subfund 112 CONCURRENCY MANAGEMENT SYSTEM	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Planning and Development	6	5	1	6
Subfund Total	6	5	1	6

Subfund 121 AIR POLLUTION TAG FEE	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Regulatory Compliance	7	7	0	7
Subfund Total	7	7	0	7

Subfund 127 AIR POLLUTION EPA - SEC 111.750	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Regulatory Compliance	16	16	0	16
Subfund Total	16	16	0	16

Subfund 132 TOURIST DEVELOPMENT COUNCIL-SEC 111.	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

City Council	1	1	0	1
Subfund Total	1	1	0	1

Subfund 154 HAZARDOUS WASTE PROGRAM	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Regulatory Compliance	5	5	0	5
Subfund Total	5	5	0	5

Subfund 159 BUILDING INSPECTION		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
Fire and Rescue		4	4	0	4
Planning and Development		89	88	1	89
	Subfund Total	93	92	1	93

Subfund 15B DUVAL CO. LAW LIBRARY - SEC 111.385		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
State Agency - Courts		3	3	0	3
	Subfund Total	3	3	0	3

Subfund 15L JUVENILE DRUG COURT - SEC 111.385		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
State Agency - Courts		4	4	0	4
	Subfund Total	4	4	0	4

Subfund 15M GAS STORAGE TANK INSPECTIONS & CLEA		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
Regulatory Compliance		30	17	13	30
	Subfund Total	30	17	13	30

Subfund 15Q JUDICIAL SUPPORT - SEC 111.385		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
State Agency - Courts		2	2	0	2
	Subfund Total	2	2	0	2

Subfund 15V TEEN COURT PROGRAMS TRUST - SEC 111.		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
State Agency - Courts		6	5	1	6
	Subfund Total	6	5	1	6

Subfund 15W LIBRARY CONF FACILITY TRUST-SEC 111.83		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
Public Libraries		3	3	0	3
	Subfund Total	3	3	0	3

Subfund 171 9-1-1 EMERGENCY USER FEE - SEC 111.320	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Office of the Sheriff	5	5	0	5
Subfund Total	5	5	0	5

Subfund 191 JACKSONVILLE CHILDREN'S COMMISSION	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Jacksonville Children's Commission	38	35	3	38
Subfund Total	38	35	3	38

Subfund 192 JACKSONVILLE CHILDREN'S COMMISSION G	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Jacksonville Children's Commission	10	7	3	10
Subfund Total	10	7	3	10

Subfund 1A1 COMMUNITY DEVELOPMENT	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Planning and Development	20	22	1	23
Regulatory Compliance	3	0	0	0
Subfund Total	23	22	1	23

Subfund 1A3 NEIGHBORHOOD STABILIZATION PROGRAM	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Planning and Development	5	5	0	5
Subfund Total	5	5	0	5

Subfund 1D1 HUGUENOT PARK - SEC 111.125	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Parks, Recreation and Community Services	9	9	0	9
Subfund Total	9	9	0	9

Subfund 1D2 KATHRYN A. HANNA PARK - SEC 111.125	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Parks, Recreation and Community Services	15	14	1	15
Subfund Total	15	14	1	15

Subfund 1DA		Oracle Position Control			
CECIL FIELD COMMERCE CENTER-SEC 111.	01-Oct-2014	Filled	Vacant	Total	
Parks, Recreation and Community Services	6	6	0	6	
Subfund Total	6	6	0	6	

Subfund 1DE		Oracle Position Control			
CECIL FIELD TRUST (SEC 111.625)	01-Oct-2014	Filled	Vacant	Total	
Office of Economic Development	1	1	0	1	
Subfund Total	1	1	0	1	

Subfund 1F1		Oracle Position Control			
MISCELLANEOUS FEDERAL GRANTS	01-Oct-2014	Filled	Vacant	Total	
State Agency - Courts	2	1	1	2	
Subfund Total	2	1	1	2	

Subfund 1F2		Oracle Position Control			
PREPAID GRANTS	01-Oct-2014	Filled	Vacant	Total	
Public Libraries	2	0	2	2	
Subfund Total	2	0	2	2	

Subfund 1F6		Oracle Position Control			
COMMUNITY SERVICES GRANTS	01-Oct-2014	Filled	Vacant	Total	
Military Affairs and Veterans	4	5	1	6	
Parks, Recreation and Community Services	72	62	10	72	
Subfund Total	76	67	11	78	

Subfund 1F7		Oracle Position Control			
JACKSONVILLE SHERIFF'S OFFICE GRANTS	01-Oct-2014	Filled	Vacant	Total	
Office of the Sheriff	3	1	1	2	
Subfund Total	3	1	1	2	

Subfund 1F9		Oracle Position Control			
FIRE & RESCUE GRANTS	01-Oct-2014	Filled	Vacant	Total	
Fire and Rescue	71	71	0	71	
Subfund Total	71	71	0	71	

Subfund 1FB REGULATORY & ENVIRONMENTAL GRANTS		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
Human Rights Commission		3	2	1	3
	Subfund Total	3	2	1	3
Subfund 1H2 SPAY & NEUTER REBATE TRUST SEC 111.45		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
Regulatory Compliance		1	0	1	1
	Subfund Total	1	0	1	1
Subfund 1N4 HOUSING OPPORTUNITIES FOR PERSONS		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
Planning and Development		1	1	0	1
	Subfund Total	1	1	0	1
Subfund 1N5 HOME INVESTMENT PROGRAM		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
Regulatory Compliance		3	2	1	3
	Subfund Total	3	2	1	3
Subfund 411 ON-STREET PARKING		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
Office of Economic Development		25	25	0	25
	Subfund Total	25	25	0	25
Subfund 412 OFF-STREET PARKING		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
Office of Economic Development		11	9	2	11
	Subfund Total	11	9	2	11
Subfund 431 MOTOR VEHICLE INSPECTION - SEC 110.407		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
Office of Economic Development		7	6	1	7
	Subfund Total	7	6	1	7
Subfund 441 SOLID WASTE DISPOSAL		01-Oct-2014	Oracle Position Control		
			Filled	Vacant	Total
Public Works		116	114	2	116
	Subfund Total	116	114	2	116

Subfund 461 STORMWATER SERVICES	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Public Works	42	41	1	42
Regulatory Compliance	6	6	0	6
Subfund Total	48	47	1	48

Subfund 511 FLEET MGMT - OPERATIONS	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Intra-Governmental Services	108	94	14	108
Subfund Total	108	94	14	108

Subfund 512 FLEET MGMT - VEHICLE REPLACEMENT	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Intra-Governmental Services	3	3	0	3
Subfund Total	3	3	0	3

Subfund 521 COPY CENTER / CENTRAL MAILROOM	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Intra-Governmental Services	5	5	0	5
Subfund Total	5	5	0	5

Subfund 531 ITD OPERATIONS	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Intra-Governmental Services	127	113	14	127
Subfund Total	127	113	14	127

Subfund 534 RADIO COMMUNICATIONS	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Intra-Governmental Services	10	10	0	10
Subfund Total	10	10	0	10

Subfund 551 OFFICE OF GENERAL COUNSEL	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Office of General Counsel	61	58	3	61
Subfund Total	61	58	3	61

Subfund 561 SELF INSURANCE	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Finance	21	20	1	21
Subfund Total	21	20	1	21

Subfund 571 GROUP HEALTH	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Employee Services	8	8	0	8
Subfund Total	8	8	0	8

Subfund 581 INSURED PROGRAMS	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Finance	5	4	1	5
Subfund Total	5	4	1	5

Subfund 5A1 PUBLIC BUILDING ALLOCATIONS	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Public Works	59	56	3	59
Subfund Total	59	56	3	59

Subfund 611 GENERAL EMPLOYEES PENSION	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Finance	6	6	0	6
Subfund Total	6	6	0	6

Subfund 64A INMATE WELFARE TRUST (SEC 111.300)	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Office of the Sheriff	1	1	0	1
Subfund Total	1	1	0	1

Subfund 64C SHERIFF'S TRUSTS (CARRYFWD/SELFAPPR)	01-Oct-2014	Oracle Position Control		
		Filled	Vacant	Total

Office of the Sheriff	1	1	0	1
Subfund Total	1	1	0	1

Citywide Total:		Oracle Position Control		
	01-Oct-2014	Filled	Vacant	Total
	7,250	6,925	330	7,255



## Citywide Employee Cap Summary of Changes

### Subfund 011

#### General Fund – GSD

Change +4

2014-519-E added four additional positions in the IG office.

### Subfund 1F6

#### Community Services Grants

Change +2

Two positions were added for continuation grants in Military Affairs and Veterans.

### Subfund 1F7

#### Jacksonville Sheriff's Office Grants

Change -1

An grant expired so the one position associated with it was eliminated.