



Council Auditor's Office

Quarterly Summary for the Three Months Ended December 31, 2015

February 11, 2016

Report #774

Released on: February 11, 2016

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



February 11, 2016

Special Report #774

Honorable Members of the City Council
City of Jacksonville

Pursuant to Chapter 106 of the Ordinance Code, attached are the required financial statements and narratives for the three months ended December 31, 2015 for the City and its Independent Agencies. The various reporting entities prepared and submitted these unaudited reports to the Council Auditor's Office. These reports are not audited by the Council Auditor's Office, but rather are assessed for reasonableness. Thus, our report does not represent an audit or attestation conducted pursuant to Government Auditing Standards.

Additionally, the 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 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 January 30, 2016 and we are to submit the consolidated financial report by February 15, 2016.

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 \$12.0 million within the General Fund/General Services District (GF/GSD). Revenues are projected to be \$6.1 million more than budgeted and expenditures are projected to be \$5.9 million less than budgeted.

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

The projected favorable variance of \$6,111,419 in GF/GSD revenues is mostly driven by a projected favorable variance in Other Sources Revenue, which is explained in further detail below.

Ad Valorem Taxes are projected to incur an unfavorable variance of (\$279,080) due to final property values being lower than budgeted. However, a year-end reconciliation will occur in the fourth quarter to true up receivables and revenue which will likely affect the variance.

Taxes are projected to incur a favorable variance of \$1.2 million, mostly due to projected favorable variances of \$885,415 in JEA Utilities Service Taxes – Water and \$531,367 in JEA Utilities Service Taxes – Electric.

At their January 2016 Board Meeting, JEA reduced the fuel rate charged to its customers. Based on consumption projections provided by JEA, Franchise Fees – Electric will be approximately \$1.4 million less than budgeted. This will be partially offset by reduced utility costs to the GF/GSD by an estimated \$1 million. This reduction in Franchise Fees – Electric and the related reduction in utility costs are not included in the Finance Director’s projections.

The projected favorable variance of \$5.6 million in Other Sources Revenue is due to the Banking Fund repayment for the Fire and Rescue Department self-contained breathing apparatus (SCBA) project. As mentioned in the Finance Director’s report, the equipment was purchased in FY 2014/15 but the corresponding revenue will not post until FY 2015/16.

GF/GSD 011 – Expenditures (page 26)

The GF/GSD expenditure variances are projected to net to an overall favorable variance of \$5,868,893. The largest driver is Other Operating Expenses, which is projected to incur a favorable variance of approximately \$3.3 million. The breakdown of this amount is shown on page 10. Personnel costs are also projected to incur a favorable variance of \$1.7 million net of the lapse.

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

The schedule on page 24 presents GF/GSD expenditures by department. As of the first quarter end, four departments are projected to incur unfavorable variances: Fire and Rescue, Office of Ethics, Compliance, and Oversight, Office of Sports and Entertainment, and Jacksonville Citywide Activities. The unfavorable variances for these departments are explained in further detail on page 25.

The Fire and Rescue Department is projected to end the year with a \$2.4 million unfavorable variance. This is a result of increased overtime (\$1.75 million) and increased legal charges (\$1.15 million).

The Office of the Sheriff is projected to incur a \$6.9 million favorable variance in expenditures, due to projected favorable variances of \$2.9 million in other operating expenses, \$2.1 million in personnel costs (net of the lapse of \$3.8 million), and \$1.9 million in internal services charges related to fleet costs.

Personnel costs are driving the projected favorable variance of \$1.2 million in the Public Libraries Department.

GF/GSD 011 – Pension Contributions

The Finance Department’s projections for both the Correctional Officers’ Retirement Plan and the Police and Fire Pension Fund employer pension contributions utilize the greater of the dollar amount or percentage of covered payroll methods to project annual costs. This method is consistent with Section 9.4 (b) and (c) of the 2015/16 Budget Ordinance.

For the General Employees Pension Fund pension contributions, the Finance Department is utilizing the percentage of covered payroll method. This is compliant with Section 9.4 (a) of the 2015/16 Budget Ordinance. However, as we have noted in recent years, this approach may result in the City under-contributing to the fund.

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 29 other subfunds. Of the 29 other subfunds reviewed, four 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)

The report shows a projected favorable budget variance of \$146,318 for the fiscal year. However, the Office of Special Events is not projected to meet its salaries and benefits lapse mostly due to a projected overage in overtime salaries.

Building Inspection (Sub-fund 159)

Subfund 159 is projected to incur an overall favorable variance of \$541,039 for the fiscal year, mostly due to a projected favorable variance in personnel costs net of the lapse.

As part of the 2016 annual fee review, the Building Inspection Division needs to analyze the accuracy of the various costs used in evaluating the fees. Once the costs are reevaluated, the Building Inspection Division should determine if any fees need to be reduced to minimize the amount of surplus revenue that has been generated in this subfund for the last several fiscal years.

On-Street Parking (Sub-fund 411)

Subfund 411 is projected to incur an unfavorable budget variance of (\$126,504) due to projected revenue shortfalls. Daily parking fees and parking fines are both projected to underperform budget. The balance sheet for Subfund 411 shows a negative cash balance of (\$312,393) and current liabilities of \$105,886. Additionally, if revenues and expenditures for the remainder of the

fiscal year materialize as projected in the Finance Director's report, this subfund will still be in a negative cash position at fiscal year-end.

Municipal Stadium (Fund 4A0)

Fund 4A0 is projected to incur an unfavorable variance of (\$644,502) for the fiscal year due to revenue shortfalls. Budgeted revenues did not take into account the full scope of the stadium improvements approved by amendment 14 to the Jaguars lease, which are negatively impacting revenues.

Performing Arts Center (Fund 4D0)

The Performing Arts Center is projected to incur an unfavorable budget variance of (\$24,590) for the fiscal year due to projected revenue shortfalls. Additionally, the December 31, 2015 balance sheet for the Performing Arts Center reflects current assets of (\$498,184) and current liabilities of \$845,105. This fund is currently insolvent.

Convention Center (Fund 4E0)

The Convention Center is projected to incur an unfavorable budget variance of (\$101,049) for the fiscal year, primarily due to projected revenue shortfalls. Additionally, the December 31, 2015 balance sheet for the Convention Center reflects current assets of (\$486,676) and current liabilities of \$576,580. This fund is currently insolvent.

Ritz Theatre (Fund 4H0)

The Ritz Theatre is projected to incur an unfavorable budget variance of (\$67,615) for the fiscal year mostly due to projected revenue shortfalls. Additionally, the December 31, 2015 balance sheet for the Ritz Theatre reflects current liabilities of \$472,497 exceed current assets of \$233,575. This fund is insolvent.

ITD Operations (Sub-fund 531)

The Finance Director's report projects Subfund 531 will incur a favorable variance of \$878,518 for the fiscal year, mostly due to a projected favorable variance of \$681,689 in personnel costs net of the lapse. Additionally, if revenues and expenditures for the remainder of the fiscal year materialize as projected in the Finance Director's report, this subfund will end the fiscal year in a negative cash position.

Technology System Development (Sub-fund 536)

Subfund 536 is projected to incur a favorable variance of \$779,250 for the fiscal year due to a favorable variance in capital outlay expenditures. However, if revenues and expenditures for the remainder of the fiscal year materialize as projected in the Finance Director's report, this subfund will end the fiscal year in a negative cash position.

Self-Insurance (Sub-fund 561)

The schedule for Subfund 561 projects an unfavorable variance of (\$30,394) for the fiscal year due to underperforming revenues related to premiums. However, it is too early to project how this subfund will end the year due to the volatility inherent with this fund.

Group Health (Sub-fund 571)

The Finance Department's revenue projection appears to be overstated by approximately \$4.0 million due to an assumption being incorrectly built into the projection model that health insurance premiums will increase in the remaining three quarters of the fiscal year. If projected revenue is overstated, the overall favorable variance of \$1,857,286 would become unfavorable; however, a reduction in expenditures may counter the unfavorable variance which could result in the fund being flat at year-end. Even if that does not occur, there is a \$2,747,657 cash carryover (budgeted revenues in excess of expenditures) that would offset the unfavorable variance at this point.

Also, an adjusting entry for fiscal year 2014/15 was posted on February 3, 2016 that is not reflected in the balance sheet information due to timing. This adjusting entry booked a \$4.2 million liability which increases the amount shown for liabilities and decreases the beginning of year equity by corresponding \$4.2 million amounts.

INDEPENDENT AGENCIES

JEA

Electric System

Fuel Revenues & Expenses

The financial report for the quarter ending December 31, 2015 indicates that the Electric Fuel Schedule balanced; however, as mentioned in the JEA management narrative, a fuel rebate JEA issued to customers of \$57 million in October of 2015 resulted in a net transfer of \$21,312,687 from its Fuel Rate Stabilization Fund during the quarter. Per JEA, this was possible due to favorable fuel costs which were lower than budget.

We note that on January 19, 2016, subsequent to the first quarter ending December 31, 2015, the JEA Board approved a reduction in the Variable Fuel Rate of \$6.85 per megawatt hour from \$43.60 to \$36.75 to JEA customers based on fuel cost projections for the next 12 months. The new rate is to begin February 1, 2016.

The JEA Board approved policy for the Fuel Rate Stabilization Fund target amount is 15% of the higher of the annual projected energy expense or the highest 12 month period energy cost and per JEA, would approximate \$94 million. As seen on the schedule, the December 31, 2015 balance in

the Fuel Rate Stabilization Fund is \$129,429,604 which exceeds JEA's 15% of the highest 12 month energy cost.

Base Related Revenues & Expenses

The Electric System Base Schedule shows a Base Rate related surplus of \$989,747 for the first quarter. Per JEA, projected year-end total base related revenues show lower than budgeted customer usage of \$37 million and other revenues of \$1.5 million. JEA has projected to offset a large portion of the unfavorable revenues with lower than budgeted total base related expenses of \$24.7 million.

Additionally, JEA projects increased Debt Service expenditures over budget of (\$21,432,677) for early debt retirements resulting in projected Base Income Before Transfers to be (\$38,459,255) less than budget. This is offset primarily by reduced transfers to Operating Capital Outlay (\$34,678,446). JEA projects a balanced budget at year end.

Water & Sewer System

The financial report for the quarter ending December 31, 2015 shows that the Water & Sewer System produced an operating surplus of \$418,823 and projects a balanced budget at year end. Per JEA, the projected year-end total operating revenues are \$7.1 million lower than budget and JEA projects this to be offset primarily by lowering operating expenses by \$3.6 million and lowering transfers to total Capital Outlay by \$18.2 million. The projection of lowering total Capital Outlay by \$18.2 million allows JEA to project an increase to Debt Service expense at year-end of \$14.8 million.

District Energy System

The schedule shows that the District Energy System produced a surplus of \$266,847 for the quarter ending December 31, 2015 and projects year end income before transfers of \$529,098 versus the \$890,001 that was budgeted.

Jacksonville Transportation Authority

The financial report of the Jacksonville Transportation Authority (JTA) for the three months ending December 31, 2015 indicates no budgetary stress for JTA as a whole. The Engineering Division shows a net loss of (\$127,504) for the first quarter, but projects no year-end variance.

Additionally, JTA is planning on taking over the operations of the Mayport Ferry from the City beginning April 1, 2016. If JTA is going to take over the Mayport Ferry, then JTA needs to submit a budget amendment to the City Council for the operational and capital cost of the Mayport Ferry before April 1, 2016 because no budget was established for JTA ferry operations.

Jacksonville Port Authority

The Jacksonville Port Authority's (JPA) financial report for the three months ending December 31, 2015 indicates no budgetary stress. JPA received an unbudgeted litigation settlement of \$10,250,000 in the first quarter for claims against a contractor for the Dames Point Terminal asphalt. Pending Board approval, JPA is planning on using these funds to pay down its line of credit.

As a result of JPA receiving this settlement and subsequent plans of reducing its line of credit, JPA is projecting actual expenditures to exceed City Council approved budgeted appropriations. JPA has indicated that this matter will be presented to its Board at the February 2016 meeting. Once approved by its Board, JPA will need to submit a budget amendment to the City Council for approval of the increased projected expenditures.

Jacksonville Aviation Authority

Jacksonville Aviation Authority's (JAA) financial report for the three months ending December 31, 2015 indicates a year-to-date operating and non-operating net loss of \$2,968,767 as well as a transfer to Operating Capital Outlay of \$27,805, a transfer from the Passenger Facility Charge (PFC) Reserve of \$875,754, and a transfer from Retained Earnings of \$2,120,818. This Retained Earnings amount is the amount needed to arrive at a zero overall surplus/deficit. The operating and non-operating net loss before transfers was caused mainly by \$13,040,460 in debt service payments that were made in the first quarter, which is more than 80% of JAA's budgeted debt service payments for the entire fiscal year. As can be seen in the projected column, JAA anticipates ending the year with net income before transfers out of \$26,088,834.

DEBT RATINGS

In an effort to monitor any significant changes in debt ratings on outstanding debt issued by the City and its Independent Agencies, we asked that the Director of Finance and any Independent Agencies who issue bonds provide rating information on a quarterly basis. There were no changes to the ratings in the first quarter. Please refer to pages 20 and 21 for a detailed list of individual bond ratings.

FINANCIAL REPORTS

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

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Respectfully submitted,

Kirk A. Sherman, CPA
Council Auditor

**FINANCE DEPARTMENT
OFFICE OF THE DIRECTOR**

January 29, 2016



MEMORANDUM

TO: Kirk Sherman, CPA
Council Auditor

FROM: 
Michael Weinstein
Chief Financial Officer / Director of Finance - Acting

SUBJECT: Financial Summaries for the Three Months ending December 31, 2015

In accordance with Ordinance 88-726-439, we are forwarding quarterly financial summaries for the three months ending December 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 December 31, the General Fund - GSD projects an overall favorable variance of \$11.98 million.

REVENUES

Overall, revenues are projected to outperform budget by \$6.1 million. The unfavorable variance in Ad Valorem Taxes of \$279,080 is due to decreased final property tax values.

Taxes are projected to outperform budget by \$1,181,074.

| Title | Variance |
|---------------------------------------|-----------|
| JEA Utilities Services Tax - Water | 885,415 |
| JEA Utilities Services Tax - Electric | 531,367 |
| Communication Services Tax | 314,769 |
| All Other Accounts | (550,477) |
| | 1,181,074 |

Fines and Forfeits are projected to underperform budget by \$210,723.

| Title | Variance |
|---|-----------|
| Sheriffs Fines and Entreaures | (78,600) |
| Criminal Justice Education - F.S. 318.18(11)(c/d) | (132,843) |
| All Other Accounts | 720 |
| | (210,723) |

Miscellaneous Revenue is projected to underperform budget by \$202,351.

| (202,351) | |
|---------------------------------|-----------|
| Title | Variance |
| Miscellaneous Sales and Charges | (136,678) |
| All Other Accounts | (65,673) |

The projected favorable variance in Other Sources of \$5,607,415 is being driven by a timing issue between when the Fire and Rescue SCBA equipment purchase and the repayment of those funds by the Banking Fund. This issue was detailed in the financial summary for the period ending 9/30/15 under General Fund – GSD revenue item (1).

EXPENDITURES

Overall, expenditures are projected to have a favorable variance of \$5.87 million including a favorable variance in personnel costs net of the salary and benefit lapse, totaling \$1.68 million.

The projected net favorable variance in Internal Service Charges of \$496,754 is being driven by a favorable variance in fleet parts, oil, gas and lube (\$1.57 million) due to reduced fuel costs. This is offset somewhat by a projected unfavorable variance in OGC charges (\$1.12 million).

Other Operating Expenses has a net favorable variance of \$3.27 million. The favorable variances in security / guard service – JSO and contract food services – Jail, as detailed in the table below, are due to the anticipated liquidation of prior year encumbrances. Once the prior year encumbrances are removed the revised budget amount will be decreased and the favorable variance will also be reduced.

| 3,269,487 | |
|----------------------------------|-----------|
| Title | Variance |
| Security and Guard Service - JSO | 1,118,294 |
| Contract Food Services - Jail | 959,396 |
| Other Operating Supplies | 203,680 |
| Repairs & Maintenance | 158,820 |
| Professional Services | 155,705 |
| Contractual Services | 125,541 |
| Payment for Medicare Settlement | (244,932) |
| All Other Accounts | 792,983 |

OTHER GENERAL FUND SUBFUNDS:

015 - PROPERTY APPRAISER

The fund overall has a projected favorable variance of \$310,664 which is primarily due to a \$299,562 favorable variance in personnel costs net of the lapse.

016 - CLERK OF THE COURT

The fund overall has a projected favorable variance of \$100,494. Revenues are projected to outperforming budget by \$186,891, which is being driven by a favorable variance in court – costs and fees of \$210,500. This is somewhat offset by a net unfavorable variance in expenditures of \$86,397, which is being driven by Internal Service Charges.

017 – TAX COLLECTOR

The fund overall has a projected favorable variance of \$977,405 which is primarily due to a \$769,505 favorable variance in personnel costs net of the lapse.

01A – SPECIAL EVENTS

The fund overall has a projected favorable variance of \$146,318. This is due to actual costs for the Florida / Georgia game day bleachers coming in at \$218,452 less than the budgeted amount, as seen in Other Operating Expenses. This favorable variance is somewhat offset by an unfavorable variance in personnel costs net of the lapse of \$166,926, the main driver of which is overtime.

SPECIAL REVENUE FUNDS:

159 – BUILDING INSPECTION

The fund overall has a projected favorable variance of \$541,039, which is primarily due to a \$482,679 favorable variance in personnel costs net of the lapse. This fund contains a new activity and revenue category (Licenses and Permits) this fiscal year. Until actuals are available to review, the projected amount will be revised budget.

191 – JACKSONVILLE CHILDREN'S COMMISSION

The fund overall has a projected favorable variance of \$171,176, which is primarily due to a \$180,012 favorable variance in personnel costs net of the lapse.

ENTERPRISE FUNDS:

411 – ON-STREET PARKING

The fund overall has a projected unfavorable variance of \$126,504. Revenues are projected to underperform budget by \$186,154, primarily due to unfavorable variances in daily parking fees (\$125,000), as seen in Charges for Services and parking fines (\$140,000), as seen in Fines and Forfeits. This is offset somewhat by a projected net favorable variance in expenditures of \$59,650. As of the first quarter, this fund has a negative cash balance of \$312,392.86. The FY16 budget for this fund includes a transfer from subfund 414 into this fund. In order to help with the negative cash position, the remaining \$385,807 of that transfer will be posted in January.

412 – OFF-STREET PARKING

The fund overall has a projected favorable variance of \$121,563. Revenues are projected to outperform budget by \$114,730, primarily due to favorable variances in monthly parking fees (\$78,000) and daily parking fees (\$19,438), as seen in Charges for Services.

441 - SOLID WASTE DISPOSAL

The fund overall has a projected favorable variance of \$136,932. Revenues are projected to outperform budget by \$264,361. Charges for Services are projected to outperform budget by \$262,509. The main drivers of which are the host fees (\$255,433) and the commercial/residential tipping fees (\$300,000). These favorable variances are somewhat offset by an unfavorable variance in the projected franchise fee (\$199,959). Expenditures are projected to have a net unfavorable variance of \$127,429.

461 - STORMWATER SERVICES

The fund overall has a projected favorable variance of \$331,174. The main driver of which is a projected favorable variance in personnel costs of \$190,717.

CITY VENUES:

4A0 - MUNICIPAL STADIUM

The fund overall has a projected unfavorable variance of \$644,502. Revenues are projected to underperform budget by \$1,110,726. The largest drivers of which are the NFL ticket surcharge (\$387,500) and contractual services revenue (\$629,410), as seen in Charges for Services. Concession sales are also underperforming budget (\$103,597), as seen in Miscellaneous Revenue. This is somewhat offset by a net favorable variance in expenditures of \$466,224. The largest driver of which is contractual services, as seen in Other Operating Expenses.

4B0 - MEMORIAL ARENA

The fund overall has a projected favorable variance of \$366,649. Revenues are projected to outperform budget by \$809,157. The main drivers of which are contractual services revenue (\$147,767) as seen in Charges for Services, rental of city facilities (\$203,574) and concession sales (\$232,562) as seen in Miscellaneous Revenue. This is being somewhat offset by a net unfavorable variance in expenditures of \$442,508. The main driver of which is contractual services (\$432,996) as seen in Other Operating Expenses.

4C0 – BASEBALL STADIUM

The fund overall has a projected favorable variance of \$41,808. Revenues are projected to underperform budget by \$158,630. The main driver of which is contractual services revenue (\$142,593) as seen in Charges for Services. The unfavorable revenue variance is offset by a net favorable variance in expenditures of \$200,437. The main driver of which is contractual services (\$188,447) as seen in Other Operating Expenses.

4D0 - PERFORMING ARTS CENTER

The fund overall has a projected unfavorable variance of \$24,590. Revenues are projected to underperform budget by \$161,379. The main drivers of which are ticket surcharges (\$52,771) as seen in Charges for Services and rental of city facilities (\$65,200), as seen in Miscellaneous Revenue. The unfavorable variance in revenues is somewhat offset by a net favorable variance in expenses of \$136,789. The main driver of which is contractual services (\$89,666), as seen in Other Operating Expenses. As of the first quarter, this fund has a negative cash balance of \$958,531.60.

4E0 – CONVENTION CENTER

The fund overall has a projected unfavorable variance of \$101,049. Revenues are projected to underperform budget by \$231,481. The main driver of which is contractual services revenue (\$162,414), as seen in Charges for Services. The unfavorable revenue variance is somewhat offset by a net favorable variance in expenditures of \$130,432. The main driver of which is contractual services (\$88,692), as seen in Other Operating Expenses.

4H0 – RITZ THEATER

The fund overall has a projected unfavorable variance of \$67,615. Revenues are projected to underperform budget by \$61,618 and expenditures are projected to have a net unfavorable variance of \$5,997.

INTERNAL SERVICE FUNDS:

511 - FLEET MANAGEMENT - OPERATIONS

The fund overall only has a projected favorable variance of \$5,380, however there are significant variances within categories. The unfavorable variance in Charges for Services of \$2,197,857 is driven by the net favorable variances in expenditures of \$2,136,506. The main driver of which is fuel (\$2,340,674) as seen in Other Operating Expenses.

531 - ITD – OPERATIONS

The fund overall has a projected favorable variance of \$878,518. The largest driver of which is personnel costs net of the lapse which as a favorable variance of totaling \$681,689.

536 – TECHNOLOGY SYSTEM DEVELOPMENT

The fund overall has a projected favorable variance of \$779,250. This subfund houses the funding for IT system development projects which span multiple years. There will always be a disconnect between the capital spending and the reimbursement / loan repayment from the Banking Fund. The following assumptions make up the logic behind the FY16 projections.

- o Charges for Services: This category represents the IT billing to their customers. The assumption is that ITD will bill its customers as outlined in the FY16 budget.
- o Other Sources: This category represents the cash coming from the Banking Fund for previously spent capital authority. The assumption is that the Banking Fund will repay this fund for all FY14 and FY15 capital spending
- o Capital Outlay: Since no new projects were authorized in FY16, The assumption is that IT will spend within FY16 only funds that were encumbered in prior years.

551 – OFFICE OF GENERAL COUNSEL

The fund overall has a projected favorable variance of \$397,776. The largest driver of which is Charges for Services revenue which is projected to outperform budget by \$442,379.

561 – SELF INSURANCE

The fund overall has a projected unfavorable variance of \$30,394. Revenues are projected to underperform budget by \$247,422. This is somewhat offset by a net favorable variance in expenditures of \$217,028. The main drivers are a \$2,026,264 unfavorable variance in paid loss netted against a \$2,167,926 favorable variance in change in liability.

571 – GROUP HEALTH

The fund overall has a projected favorable variance of \$1,857,286. Revenues are projected to outperform budget by \$1,537,303, the main driver of which is in health premiums (\$1,493,624), as seen in Charges for Services.

581 – INSURED PROGRAMS

The fund overall has a projected favorable variance of \$149,873. The largest drivers of which are personnel costs net of the lapse of \$44,953 and net internal service charges of \$80,432.

5A1 – PUBLIC BUILDING ALLOCATIONS

The fund overall has a projected favorable variance of \$266,121. The largest drivers of which are net internal service charges of \$118,227 and a \$119,781 favorable variance in utilities, as seen in Other Operating Expenses.

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

*p.p. Angela Moyer
Budget Officer*

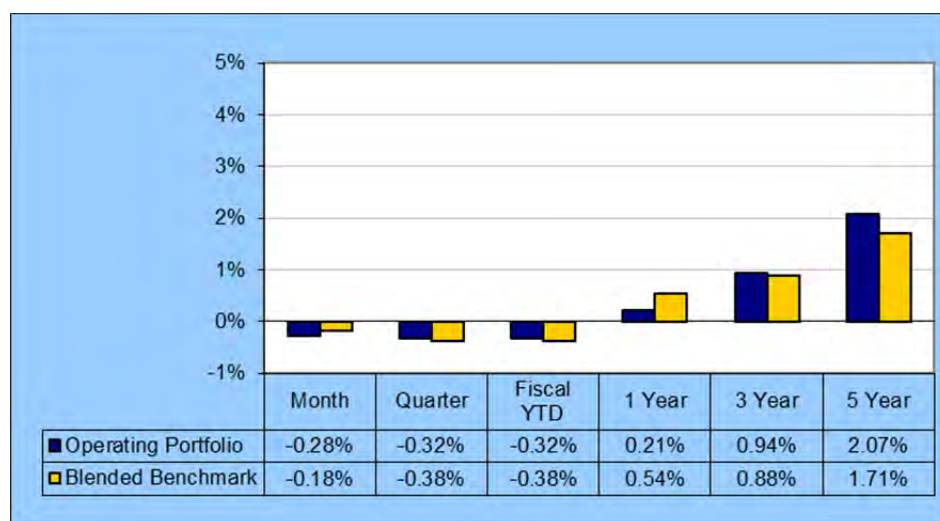
EARNINGS ON INVESTMENTS

The Operating Portfolio's performance, for the quarter ending December 31, 2015, came in at a negative 0.32% after fees. The Fiscal Year-to-date performance also finished at a negative .32% and well behind the full fiscal year 2016 budgeted rate of 2.19%. During the past three and five years the portfolio has earned an average annual return of .94% and 2.07% respectively. This past quarter witnessed continued global volatility fueled by heightened uncertainty around Chinese markets as well as bond market adjustments as a result of the Federal Reserve's first interest rate hike since June 29, 2006.

It has been the committee's view that market interest rates will continue to rise as economic conditions have improved and the national unemployment rate has dropped to 5%, the lowest level since April of 2008. In light of this stance the portfolio is now, and has been for the past few years, positioned in a moderate to slightly conservative posture after having reduced risk in years prior. 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 (net of fees)





BUILDING COMMUNITY

January 22, 2016

SUBJECT: QUARTERLY FINANCIAL SUMMARY – December 31, 2015
FROM: Melissa H. Dykes, Chief Financial Officer JEA
TO: Mr. Kirk Sherman, CPA Council Auditor City Hall

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

For the three months ended December 31, 2015, JEA contributed a record high \$28.5 million to the City's General Fund. JEA also paid to the City \$20.6 million Public Service Tax and \$8.6 million City of Jacksonville Franchise Fee for a total payment of \$57.7 million which represents a decrease of \$885 thousand from prior year.

The Electric System produced a positive fund balance of \$1 million for the three months ended December 31, 2015 due primarily to seasonal sales and reduced non-fuel expenses. Lower fuel costs allowed for a \$57 million fuel rebate to customers in October. The fund balance represents 0.1% of the annual operating budget. The annual projection for the Electric System shows a balanced budget.

The Water and Sewer System produced a positive fund balance of \$419 thousand for the three months ended December 31, 2015. The fund balance represents 0.1% of the annual operating budget. The annual projection for the Water and Sewer System shows a balanced budget.

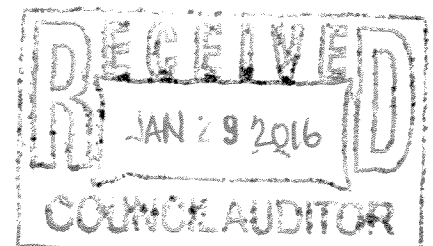
The District Energy System produced a positive fund balance of \$267 thousand for the three months ended December 31, 2015.

JEA experienced no budgetary stress during the period ended December 31, 2015.

JEA is actively monitoring the credit markets in order to efficiently manage debt. A schedule of JEA's bond ratings as of December 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

Ari Jolly
Treasurer

Greg Evans
Board Member

Denise Wallace
Board Member

Jeanne Miller
Board Member

Nathaniel P. Ford Sr.
Chief Executive Officer

January 29, 2016

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 December 31, 2015.

Bus Fund

Bus performance showed expenses (with transfers to other funds included) under the approved budget by \$712K or 3.4% for the first quarter of fiscal year 2016. The JTA has been making continuous efforts to improve efficiency and control costs. There were savings associated with fuel, and less expended on transfer funding to maintain operations in Skyway and the Connexion.

Actual revenues exceeded expenditures by \$3.12M for this same time period. Contributing to the increased revenues was a strong Local Option Gas Tax and Transportation Sales tax (net sales tax proceeds after debt service on Better Jacksonville Plan bonds).

Skyway Fund

Skyway performance showed expenses under the approved budget by \$111K or 7.0% for the first quarter of fiscal year 2016. There were savings associated with utilities and less expended on FRS pension costs.

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



Mr. Kirk Sherman, CPA
January 29, 2016 – Page 2

CTC Fund (Connexion)

Connexion performance showed expenses under the approved budget by \$43K or 1.2% for the first quarter of fiscal year 2016. There were savings associated with fuel, and less expended on FRS pension costs.

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 less than expenditures by \$362K for the first quarter of fiscal year 2016. Contributing to the reduced revenue was a negative balance for interest earnings. The year-to-date interest income appears negative on the quarterly report due to the FASB requirement of recording interest at market value as opposed to book value.

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 & Technology/CFO

121 West Forsyth
Street, Suite 200
Jacksonville, FL 32202

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

www.jtafla.com



January 27, 2016

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 December 31, 2015.

The Jacksonville Port Authority is in good financial position and experienced no budgetary stress during the period.

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".

Mike McClung
Controller

MM/bd
Attachments

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

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



February 1, 2016

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 three months ended December 31, 2015.

Operating Revenues were \$19.54 million which results in a positive variance of \$1.62 million year to date. Operating Expenditures were \$12.17 million which results in a year to date positive variance of \$2.00 million. The quarter closes with a year to date positive Operating Income variance of \$3.62 million. The Jacksonville Aviation Authority is in a good financial position and has experienced no budgetary stress during the fiscal year.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Richard A. Rossi', is written over a light blue circular stamp.

Richard A. Rossi
Chief Financial Officer

Bond Ratings - City of Jacksonville
As of December 31, 2015

| <u>BOND CLASSIFICATION</u> | <u>FROM</u> | <u>TO</u> | <u>MOODY'S</u> | <u>S&P</u> | <u>FITCH</u> | |
|--|---------------------------------|-----------|----------------|----------------|--------------|-----|
| Issuer Credit Rating (Implied GO) | 1997 | 1999 | Aa2 | AA | AA | |
| | 2000 | 2003 | Aa2 | n/a | n/a | |
| | 2004 | 2007 | n/a | n/a | n/a | |
| | 2008 | 2009 | Aa2 | AA | AA | |
| | 2010 | 2013 | Aa1 | AA | AA+ | |
| | 2014 | 2014 | Aa2 | AA | AA+ | |
| | 2015 | Current | Aa2 | AA | AA | |
| Covenant Bonds | 2008 | 2009 | Aa3 | AA- | AA- | |
| | 2010 | 2013 | Aa2 | AA- | AA | |
| | 2014 | 2014 | Aa3 | AA- | AA | |
| | 2015 | Current | Aa3 | AA- | AA- | |
| Revenue Bonds | 1997 | 1999 | A1 | A+ | A+ | |
| | 2000 | 2000 | A1 | A+ | AA | |
| | 2001 | 2002 | Aa3 | A+ | AA | |
| | 2003 | 2003 | Aa2 / A2 | AA / AA- | AA / AA- | |
| | 2004 | 2004 | Aa2 / A2 | AA- / A | AA / AA- | |
| | 2005 | 2005 | Aa3 / A1 | AA- / A | AA / AA- | |
| | 2006 | 2007 | Aa3 / A1 | AA- / A+ | AA / AA- | |
| | 2008 | 2009 | Aa3 / A1 | AA- / A | AA / A+ | |
| | 2010 | 2011 | Aa2 / A1 | AA- / A | AA+ / AA- | |
| | 2011 | 2013 | Aa2 / A1 | AA+ / A | AA+ / AA- | |
| | 2013 | 2014 | Aa2 / Aa3 | AA+ / AA- | AA+ / AA- | |
| | 2015 | Current | Aa2 / Aa3 | AA+ / AA- | AA / AA- | |
| | Better Jacksonville Plan | 1997 | 1999 | n/a | n/a | n/a |
| | | 2000 | 2000 | n/a | n/a | n/a |
| 2001 | | 2006 | Aa3 | A+ | AA | |
| 2007 | | 2008 | Aa3 | AA- | AA | |
| 2009 | | 2009 | Aa3 | AA- | AA/AA- | |
| 2010 | | 2011 | Aa2/A1 | AA- | AA/AA- | |
| 2011 | | 2012 | Aa2/A1 | AA-/A | AA/AA- | |
| 2012 | | Current | A1 | AA-/A | AA-/A+ | |
| Commercial Paper Notes | 2002 | 2003 | n/a | n/a | n/a | |
| | 2004 | 2009 | n/a | A-1+ | n/a | |
| | 2010 | 2013 | P-1 | n/a | n/a | |
| | 2013 | Current | n/a | A-1 | F1 | |

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

Bond Ratings Scale

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

Municipal Short Term Ratings (Moody's)

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

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

GENERAL FUND GSD - 011

REVENUES BY SOURCE

| | Revised Budget | Projection | Variance Favorable (Unfavorable) |
|---------------------------------------|----------------|---------------|--|
| AD VALOREM TAXES | 535,272,855 | 534,993,775 | (279,080) |
| SALES AND USE TAXES | 1,050,537 | 1,071,548 | 21,011 |
| UTILITY SERVICE TAXES | 85,828,708 | 86,679,514 | 850,806 |
| COMMUNICATIONS SERVICES TAX | 35,285,231 | 35,600,000 | 314,769 |
| LOCAL BUSINESS TAX | 7,317,305 | 7,317,305 | 0 |
| FRANCHISE FEES | 39,233,412 | 39,227,900 | (5,512) |
| FEDERAL GRANTS | 635,511 | 635,511 | 0 |
| FEDERAL PAYMENTS IN LIEU OF TAXES | 25,119 | 25,119 | 0 |
| STATE GRANTS | 393,571 | 479,674 | 86,103 |
| STATE SHARED REVENUES | 151,390,433 | 151,391,143 | 710 |
| CONTRIBUTIONS FROM OTHER LOCAL UNITS | 114,187,538 | 114,141,864 | (45,674) |
| GENERAL GOVERNMENT | 4,015,391 | 3,781,148 | (234,243) |
| PUBLIC SAFETY | 26,352,489 | 26,610,044 | 257,555 |
| PHYSICAL ENVIRONMENT | 462,347 | 462,347 | 0 |
| HUMAN SERVICES | 1,849,438 | 1,815,085 | (34,353) |
| CULTURE AND RECREATION | 567,150 | 562,150 | (5,000) |
| OTHER CHARGES FOR SERVICES | 12,911,169 | 12,901,155 | (10,014) |
| JUDGMENT AND FINES | 687,700 | 609,100 | (78,600) |
| VIOLATIONS OF LOCAL ORDINANCES | 527,267 | 394,444 | (132,823) |
| OTHER FINES AND/OR FORFEITS | 1,196,428 | 1,197,128 | 700 |
| INTEREST, INCL PROFITS ON INVESTMENTS | 3,264,798 | 3,264,798 | 0 |
| RENTS AND ROYALTIES | 149,200 | 150,750 | 1,550 |
| DISPOSITION OF FIXED ASSETS | 89,000 | 89,000 | 0 |
| OTHER MISCELLANEOUS REVENUE | 17,035,264 | 16,831,363 | (203,901) |
| CONTRIBUTIONS FROM OTHER FUNDS | 11,669,310 | 11,669,310 | 0 |
| DEBT PROCEEDS | 470,000 | 6,077,415 | 5,607,415 |
| | 1,051,867,171 | 1,057,978,590 | 6,111,419 |

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

GENERAL FUND GSD - 011

EXPENDITURES BY DEPARTMENT

| | Revised Budget | Projection | Variance Favorable (Unfavorable) |
|--|----------------|---------------|--|
| ADVISORY BOARDS & COMMISSIONS | 464,427 | 453,171 | 11,256 |
| CITY COUNCIL | 9,428,944 | 9,387,827 | 41,117 |
| COURTS | 4,186,949 | 4,186,585 | 365 |
| DOWNTOWN INVESTMENT AUTHORITY | 1,331,798 | 1,253,456 | 78,342 |
| EMPLOYEE SERVICES | 5,394,052 | 5,195,593 | 198,459 |
| FINANCE | 7,392,293 | 7,304,464 | 87,829 |
| FIRE AND RESCUE | 216,536,916 | 218,903,703 | (2,366,788) |
| HUMAN RIGHTS COMMISSION | 598,893 | 590,942 | 7,951 |
| INTRA-GOVERNMENTAL SERVICES | 5,669,314 | 5,343,770 | 325,544 |
| MAYOR'S OFFICE | 4,173,763 | 4,064,477 | 109,287 |
| MEDICAL EXAMINER | 3,923,317 | 3,908,472 | 14,845 |
| MILITARY AFFAIRS AND VETERANS | 1,097,122 | 1,070,169 | 26,953 |
| OFFICE OF ECONOMIC DEVELOPMENT | 2,070,141 | 1,875,114 | 195,027 |
| OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT | 230,681 | 260,257 | (29,576) |
| OFFICE OF GENERAL COUNSEL | 297,385 | 294,078 | 3,307 |
| OFFICE OF INSPECTOR GENERAL | 811,371 | 695,378 | 115,993 |
| OFFICE OF SPORTS & ENTERTAINMENT | 754,229 | 775,859 | (21,630) |
| OFFICE OF THE SHERIFF | 406,646,548 | 399,706,169 | 6,940,378 |
| PARKS, RECREATION & COMMUNITY SVCS | 42,834,316 | 42,242,787 | 591,529 |
| PLANNING AND DEVELOPMENT | 4,521,764 | 4,238,660 | 283,104 |
| PUBLIC DEFENDER | 1,815,437 | 1,810,814 | 4,623 |
| PUBLIC HEALTH | 774,514 | 774,000 | 514 |
| PUBLIC LIBRARIES | 31,782,563 | 30,581,187 | 1,201,376 |
| PUBLIC WORKS | 42,701,656 | 42,017,076 | 684,581 |
| REGULATORY COMPLIANCE | 16,649,174 | 15,745,118 | 904,056 |
| SPECIAL SERVICES | 3,105 | 3,105 | 0 |
| STATE ATTORNEY | 1,614,864 | 1,614,864 | 0 |
| SUPERVISOR OF ELECTIONS | 7,147,172 | 6,858,538 | 288,634 |
| JACKSONVILLE CITYWIDE ACTIVITIES | 101,054,033 | 105,012,124 | (3,958,091) |
| TRANSFERS OUT - DEBT | 66,711,864 | 66,581,955 | 129,909 |
| TRANSFERS OUT | 78,820,627 | 78,820,627 | 0 |
| | 1,067,439,230 | 1,061,570,337 | 5,868,893 |

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

Fire and Rescue

Unfavorable Variance: (2,366,788)

| | <u>Variance</u> |
|----------------------------------|-----------------|
| Personnel Costs less OT | 712,825 |
| Overtime | (1,751,596) |
| Operating | 387,582 |
| Internal Service Charges - Legal | (1,146,254) |
| Internal Service Charges - Other | (581,688) |
| Capital Outlay | 12,343 |

Office of Ethics, Compliance and Oversight

Unfavorable Variance: (29,576)

| | <u>Variance</u> |
|--------------------------|-----------------|
| Personnel Costs | (31,495) |
| Operating | 270 |
| Internal Service Charges | 1,649 |

Office of Sports and Entertainment

Unfavorable Variance: (21,630)

| | <u>Variance</u> |
|----------------------------------|-----------------|
| Personnel Costs | 13,390 |
| Operating | 10,600 |
| Internal Service Charges - Legal | (44,740) |
| Internal Service Charges - Other | (880) |

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 and they will be removed in January.

JACKSONVILLE CITYWIDE ACTIVITIES

Non-Departmental Expenses

Unfavorable Variance: (3,958,091)

| | <u>Variance</u> |
|---|-----------------|
| Citywide Salary & Benefit Lapse | (3,713,159) |
| Payment for Medicare Settlement (year 4 of 5) | (244,932) |

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

011 - GENERAL FUND - GSD

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|-----------------------|--------------------------------------|-----------------------|
| Pooled Cash and Investments | 288,903,869.49 | Current Liabilities | 3,680,696.21 |
| Taxes and other Receivable, Net | 85,252,987.17 | Other Liabilities | 86,286,074.33 |
| Due from Other Government Units | 114,072,040.94 | Deferred Inflows | 179,850.56 |
| Inventories | 4,119,835.13 | | |
| Other Current Assets | 70,891,639.55 | TOTAL LIABILITIES | <u>90,146,621.10</u> |
| | | FUND EQUITY | |
| | | Beginning of Year | 94,517,045.88 |
| | | Current Yr Less Encumbrances | 378,576,705.30 |
| | | TOTAL FUND EQUITY | <u>473,093,751.18</u> |
| TOTAL ASSETS | <u>563,240,372.28</u> | TOTAL LIABILITIES FUND EQUITY | <u>563,240,372.28</u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|--|----------------------|---------------------|----------------------|-----------------------------|
| REVENUE | | | | |
| Ad Valorem Taxes | 535,272,855 | 534,993,775 | 534,993,775 | (279,080) |
| Taxes | 168,715,193 | 25,804,638 | 169,896,267 | 1,181,074 |
| Intergovernmental Revenue | 1,054,201 | 399,989 | 1,140,304 | 86,103 |
| State Shared Revenue | 151,390,433 | 20,864,046 | 151,391,143 | 710 |
| Charges for Services | 43,803,280 | 8,609,562 | 43,807,005 | 3,725 |
| Revenue From City Agencies - Allocations | 2,354,704 | 498,008 | 2,324,924 | (29,780) |
| Fines and Forfeits | 2,411,395 | 403,265 | 2,200,672 | (210,723) |
| Miscellaneous Revenue | 20,538,262 | 5,547,706 | 20,335,911 | (202,351) |
| Other Sources | 470,000 | 335,515 | 6,077,415 | 5,607,415 |
| Transfers From Other Funds | 11,669,310 | 2,879,828 | 11,669,310 | 0 |
| Transfers From Component Units | 114,187,538 | 19,031,256 | 114,141,864 | (45,674) |
| TOTAL REVENUE | <u>1,051,867,171</u> | <u>619,367,587</u> | <u>1,057,978,590</u> | <u>6,111,419</u> |
| EXPENDITURES | | | | |
| Salaries | 351,371,820 | 73,931,891 | 342,910,531 | 8,461,289 |
| Salary & Benefit Lapse | (7,578,784) | 0 | 0 | (7,578,784) |
| Employer Provided Benefits | 276,348,661 | 61,133,913 | 275,547,488 | 801,173 |
| Internal Service Charges | 91,031,781 | 20,933,296 | 90,535,027 | 496,754 |
| Other Operating Expenses | 122,570,223 | 21,367,728 | 119,300,736 | 3,269,487 |
| Intra-Departmental Billing | 362,672 | 0 | 362,672 | 0 |
| Library Materials | 3,016,607 | 254,440 | 3,016,607 | 0 |
| Capital Outlay | 6,766,281 | 303,940 | 6,751,529 | 14,752 |
| Debt Service | 66,711,864 | 23,604,842 | 66,581,955 | 129,909 |
| Grants, Aids & Contributions | 38,226,870 | 15,160,038 | 38,226,870 | 0 |
| Supervision Allocation | (433,339) | (59,910) | (386,837) | (46,502) |
| Indirect Cost | 2,957,392 | 739,348 | 2,957,392 | 0 |
| Transfers to Other Funds | 85,347,117 | 24,642,262 | 85,347,117 | 0 |
| Payment to Fiscal Agents | 1,723,973 | 276,654 | 1,723,973 | 0 |
| Banking Fund Debt Repayments | 28,871,724 | 6,279,990 | 28,550,908 | 320,816 |
| Fiscal and Other Debt Fees | 144,369 | 55,093 | 144,369 | 0 |
| TOTAL EXPENDITURES | <u>1,067,439,230</u> | <u>248,623,527</u> | <u>1,061,570,337</u> | <u>5,868,893</u> |

| | | | | |
|-----------------------------------|---------------------|--------------------|--------------------|-------------------|
| CURRENT YEAR | <u>(15,572,059)</u> | <u>370,744,060</u> | <u>(3,591,747)</u> | <u>11,980,312</u> |
| FUND BALANCE TRANSFERS | 7,832,645 | | | |
| CARRYOVERS | 0 | | | |
| CONTINGENCIES | (5,537,163) | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | <u>13,276,577</u> | | | |
| BUDGET DIFFERENCE | <u>0</u> | | | |

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

015 - PROPERTY APPRAISER

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|-----------------------------|---------------------|-------------------------------|---------------------|
| Pooled Cash and Investments | 1,394,755.18 | Current Liabilities | 875.00 |
| | | TOTAL LIABILITIES | 875.00 |
| | | FUND EQUITY | |
| | | Beginning of Year | 901,014.02 |
| | | Current Yr Less Encumbrances | 492,866.16 |
| | | TOTAL FUND EQUITY | 1,393,880.18 |
| TOTAL ASSETS | <u>1,394,755.18</u> | TOTAL LIABILITIES FUND EQUITY | <u>1,394,755.18</u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|-------------------|---------------------|------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 299,962 | 188,226 | 322,600 | 22,638 |
| Miscellaneous Revenue | 33,252 | 2,011 | 33,252 | 0 |
| Transfers From Other Funds | 9,733,745 | 2,433,436 | 9,733,745 | 0 |
| TOTAL REVENUE | 10,066,959 | 2,623,673 | 10,089,597 | 22,638 |
| EXPENDITURES | | | | |
| Salaries | 5,573,494 | 1,065,816 | 5,304,121 | 269,373 |
| Salary & Benefit Lapse | (140,401) | 0 | 0 | (140,401) |
| Employer Provided Benefits | 2,943,947 | 599,927 | 2,773,357 | 170,590 |
| Internal Service Charges | 867,599 | 225,838 | 888,584 | (20,985) |
| Other Operating Expenses | 1,042,893 | 239,226 | 1,033,444 | 9,449 |
| Capital Outlay | 6,629 | 0 | 6,629 | 0 |
| TOTAL EXPENDITURES | 10,294,161 | 2,130,807 | 10,006,135 | 288,026 |
| | CURRENT YEAR | 492,866 | 83,462 | 310,664 |
| FUND BALANCE TRANSFERS | 0 | | | |
| CARRYOVERS | 0 | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 227,202 | | | |
| BUDGET DIFFERENCE | <u>0</u> | | | |

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

016 - CLERK OF THE COURT

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|-----------------------------|---------------------|-------------------------------|---------------------|
| Pooled Cash and Investments | 1,249,254.81 | Current Liabilities | 78.22 |
| | | TOTAL LIABILITIES | 78.22 |
| | | FUND EQUITY | |
| | | Beginning of Year | 1,188,574.37 |
| | | Current Yr Less Encumbrances | 60,602.22 |
| | | TOTAL FUND EQUITY | 1,249,176.59 |
| TOTAL ASSETS | <u>1,249,254.81</u> | TOTAL LIABILITIES FUND EQUITY | <u>1,249,254.81</u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|-------------------|---------------------|------------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 3,468,308 | 554,194 | 3,668,808 | 200,500 |
| Miscellaneous Revenue | 27,218 | 2,720 | 13,609 | (13,609) |
| TOTAL REVENUE | <u>3,495,526</u> | <u>556,915</u> | <u>3,682,417</u> | <u>186,891</u> |
| EXPENDITURES | | | | |
| Salaries | 914,882 | 156,592 | 864,790 | 50,092 |
| Salary & Benefit Lapse | (73,335) | 0 | 0 | (73,335) |
| Employer Provided Benefits | 522,093 | 99,236 | 518,076 | 4,017 |
| Internal Service Charges | 1,859,130 | 481,231 | 1,927,158 | (68,028) |
| Other Operating Expenses | 215,605 | 57,258 | 214,747 | 858 |
| Capital Outlay | 2 | 0 | 2 | 0 |
| Supervision Allocation | 284,406 | 0 | 284,406 | 0 |
| Indirect Cost | 94,749 | 23,687 | 94,749 | 0 |
| TOTAL EXPENDITURES | <u>3,817,532</u> | <u>818,004</u> | <u>3,903,929</u> | <u>(86,397)</u> |
| | CURRENT YEAR | <u>(322,006)</u> | <u>(221,512)</u> | <u>100,494</u> |
| FUND BALANCE TRANSFERS | 321,692 | | | |
| CARRYOVERS | 0 | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 314 | | | |
| BUDGET DIFFERENCE | <u>0</u> | | | |

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

017 - TAX COLLECTOR

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|-----------------------------|---------------------|-------------------------------|---------------------|
| Pooled Cash and Investments | 1,645,372.23 | Current Liabilities | 2,487.40 |
| | | TOTAL LIABILITIES | 2,487.40 |
| | | FUND EQUITY | |
| | | Beginning of Year | 1,256,359.04 |
| | | Current Yr Less Encumbrances | 386,525.79 |
| | | TOTAL FUND EQUITY | 1,642,884.83 |
| TOTAL ASSETS | <u>1,645,372.23</u> | TOTAL LIABILITIES FUND EQUITY | <u>1,645,372.23</u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|-------------------|---------------------|----------------|-----------------------------|
| REVENUE | | | | |
| Licenses and Permits | 6,200 | 1,650 | 6,200 | 0 |
| Charges for Services | 10,131,056 | 2,269,410 | 10,248,418 | 117,362 |
| Miscellaneous Revenue | 37,622 | 5,867 | 36,683 | (939) |
| Transfers From Other Funds | 6,093,948 | 1,523,487 | 6,093,948 | 0 |
| TOTAL REVENUE | 16,268,826 | 3,800,413 | 16,385,249 | 116,423 |
| EXPENDITURES | | | | |
| Salaries | 8,458,395 | 1,544,769 | 7,733,149 | 725,246 |
| Salary & Benefit Lapse | (330,201) | 0 | 0 | (330,201) |
| Employer Provided Benefits | 4,177,285 | 814,877 | 3,802,825 | 374,460 |
| Internal Service Charges | 1,605,072 | 378,660 | 1,544,997 | 60,075 |
| Other Operating Expenses | 2,485,949 | 732,191 | 2,454,548 | 31,401 |
| Capital Outlay | 181,371 | 0 | 181,370 | 1 |
| TOTAL EXPENDITURES | 16,577,871 | 3,470,496 | 15,716,889 | 860,982 |
| CURRENT YEAR | <u>(309,045)</u> | <u>329,917</u> | <u>668,360</u> | <u>977,405</u> |
| FUND BALANCE TRANSFERS | 56,609 | | | |
| CARRYOVERS | 0 | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 252,436 | | | |
| BUDGET DIFFERENCE | <u>0</u> | | | |

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

01A - SPECIAL EVENTS

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|----------------------------|-------------------------------|----------------------------|
| Pooled Cash and Investments | 2,843,830.09 | Current Liabilities | 29,984.38 |
| Taxes and other Receivable, Net | <u>0.00</u> | TOTAL LIABILITIES | <u>29,984.38</u> |
| | | FUND EQUITY | |
| | | Beginning of Year | 290,238.03 |
| | | Current Yr Less Encumbrances | <u>2,523,607.68</u> |
| | | TOTAL FUND EQUITY | <u>2,813,845.71</u> |
| TOTAL ASSETS | <u><u>2,843,830.09</u></u> | TOTAL LIABILITIES FUND EQUITY | <u><u>2,843,830.09</u></u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|---------------------|---------------------|------------------|-----------------------------|
| REVENUE | | | | |
| Miscellaneous Revenue | 15,000 | 9,770 | 15,000 | 0 |
| Transfers From Other Funds | 4,865,673 | 4,865,673 | 4,865,673 | 0 |
| TOTAL REVENUE | <u>4,880,673</u> | <u>4,875,443</u> | <u>4,880,673</u> | <u>0</u> |
| EXPENDITURES | | | | |
| Salaries | 912,811 | 275,932 | 1,086,516 | (173,705) |
| Salary & Benefit Lapse | (12,168) | 0 | 0 | (12,168) |
| Employer Provided Benefits | 314,036 | 66,989 | 295,089 | 18,947 |
| Internal Service Charges | 385,031 | 98,920 | 374,651 | 10,380 |
| Other Operating Expenses | 2,935,291 | 1,909,994 | 2,632,427 | 302,864 |
| Capital Outlay | 1 | 0 | 1 | 0 |
| Grants, Aids & Contributions | 384,875 | 0 | 384,875 | 0 |
| TOTAL EXPENDITURES | <u>4,919,877</u> | <u>2,351,835</u> | <u>4,773,559</u> | <u>146,318</u> |
| | <u>CURRENT YEAR</u> | <u>2,523,608</u> | <u>107,114</u> | <u>146,318</u> |
| FUND BALANCE TRANSFERS | 0 | | | |
| CARRYOVERS | 0 | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | <u>39,204</u> | | | |
| BUDGET DIFFERENCE | <u><u>0</u></u> | | | |

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

159 - BUILDING INSPECTION

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|-----------------------------|-------------------------------|-----------------------------|
| Pooled Cash and Investments | 10,306,700.72 | Current Liabilities | 383,860.21 |
| Taxes and other Receivable, Net | <u>175.00</u> | TOTAL LIABILITIES | <u>383,860.21</u> |
| | | FUND EQUITY | |
| | | Beginning of Year | 9,404,247.75 |
| | | Current Yr Less Encumbrances | <u>518,767.76</u> |
| | | TOTAL FUND EQUITY | <u>9,923,015.51</u> |
| TOTAL ASSETS | <u><u>10,306,875.72</u></u> | TOTAL LIABILITIES FUND EQUITY | <u><u>10,306,875.72</u></u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|-------------------|---------------------|-------------------|-----------------------------|
| REVENUE | | | | |
| Licenses and Permits | 1,424,995 | 0 | 1,424,995 | 0 |
| Charges for Services | 12,904,439 | 3,453,927 | 13,026,601 | 122,162 |
| Fines and Forfeits | 169,850 | 53,415 | 189,410 | 19,560 |
| Miscellaneous Revenue | 537,775 | 122,116 | 542,538 | 4,763 |
| TOTAL REVENUE | 15,037,059 | 3,629,457 | 15,183,544 | 146,485 |
| EXPENDITURES | | | | |
| Salaries | 6,113,137 | 1,155,330 | 5,690,714 | 422,423 |
| Salary & Benefit Lapse | (99,558) | 0 | 0 | (99,558) |
| Employer Provided Benefits | 3,368,291 | 706,250 | 3,208,477 | 159,814 |
| Internal Service Charges | 1,854,311 | 369,160 | 1,899,021 | (44,710) |
| Other Operating Expenses | 480,859 | 108,924 | 462,827 | 18,032 |
| Capital Outlay | 149,153 | 7,451 | 149,153 | 0 |
| Supervision Allocation | 71,261 | 17,816 | 71,261 | 0 |
| Indirect Cost | 702,541 | 175,635 | 702,541 | 0 |
| Transfers to Other Funds | 2,520,674 | 630,169 | 2,520,674 | 0 |
| Banking Fund Debt Repayments | 0 | 61,448 | 61,447 | (61,447) |
| TOTAL EXPENDITURES | <u>15,160,669</u> | <u>3,232,182</u> | <u>14,766,115</u> | <u>394,554</u> |
| | CURRENT YEAR | <u>123,610</u> | <u>397,275</u> | <u>541,039</u> |
| FUND BALANCE TRANSFERS | 121,493 | | | |
| CARRYOVERS | 0 | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | <u>2,117</u> | | | |
| BUDGET DIFFERENCE | <u><u>0</u></u> | | | |

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

191 - JACKSONVILLE CHILDREN'S COMMISSION

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|-----------------------------|---------------------|-------------------------------|---------------------|
| Pooled Cash and Investments | 4,408,570.92 | Current Liabilities | 14,504.93 |
| | | TOTAL LIABILITIES | 14,504.93 |
| | | FUND EQUITY | |
| | | Beginning of Year | 3,642,868.89 |
| | | Current Yr Less Encumbrances | 751,197.10 |
| | | TOTAL FUND EQUITY | 4,394,065.99 |
| TOTAL ASSETS | <u>4,408,570.92</u> | TOTAL LIABILITIES FUND EQUITY | <u>4,408,570.92</u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|--------------------|---------------------|--------------------|-----------------------------|
| REVENUE | | | | |
| Miscellaneous Revenue | 418,430 | 66,985 | 459,390 | 40,960 |
| Transfers From Other Funds | 23,001,341 | 5,750,335 | 23,001,341 | 0 |
| TOTAL REVENUE | <u>23,419,771</u> | <u>5,817,320</u> | <u>23,460,731</u> | <u>40,960</u> |
| EXPENDITURES | | | | |
| Salaries | 2,080,936 | 381,904 | 1,946,102 | 134,834 |
| Salary & Benefit Lapse | (72,564) | 0 | 0 | (72,564) |
| Employer Provided Benefits | 929,722 | 181,534 | 811,980 | 117,742 |
| Internal Service Charges | 530,794 | 113,203 | 618,223 | (87,429) |
| Other Operating Expenses | 312,968 | 68,309 | 275,335 | 37,633 |
| Capital Outlay | 2 | 0 | 2 | 0 |
| Debt Service | 523,511 | 130,878 | 523,511 | 0 |
| Grants, Aids & Contributions | 19,749,788 | 2,971,295 | 19,749,788 | 0 |
| Transfers to Other Funds | 1,307,098 | 1,269,598 | 1,307,098 | 0 |
| TOTAL EXPENDITURES | <u>25,362,255</u> | <u>5,116,721</u> | <u>25,232,039</u> | <u>130,216</u> |
| CURRENT YEAR | <u>(1,942,484)</u> | <u>700,599</u> | <u>(1,771,308)</u> | <u>171,176</u> |
| FUND BALANCE TRANSFERS | 50,598 | | | |
| CARRYOVERS | 0 | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 1,891,886 | | | |
| BUDGET DIFFERENCE | <u>0</u> | | | |

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

411 - ON-STREET PARKING

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|----------------------------|--------------------------------------|----------------------------|
| Pooled Cash and Investments | (312,392.86) | Current Liabilities | 105,885.59 |
| Taxes and other Receivable, Net | 3,228.00 | Other Liabilities | 384,281.64 |
| Capital Assets, Net | <u>3,773,866.63</u> | TOTAL LIABILITIES | <u>490,167.23</u> |
| | | FUND EQUITY | |
| | | Beginning of Year | 2,529,686.81 |
| | | Current Yr Less Encumbrances | 444,847.73 |
| | | TOTAL FUND EQUITY | <u>2,974,534.54</u> |
| TOTAL ASSETS | <u><u>3,464,701.77</u></u> | TOTAL LIABILITIES FUND EQUITY | <u><u>3,464,701.77</u></u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 1,173,700 | 217,197 | 1,056,708 | (116,992) |
| Fines and Forfeits | 580,000 | 72,098 | 513,614 | (66,386) |
| Miscellaneous Revenue | 1,500 | (279) | (1,276) | (2,776) |
| Transfers From Other Funds | 904,760 | 518,953 | 904,760 | 0 |
| TOTAL REVENUE | <u>2,659,960</u> | <u>807,969</u> | <u>2,473,806</u> | <u>(186,154)</u> |
| EXPENDITURES | | | | |
| Salaries | 962,982 | 189,227 | 898,232 | 64,750 |
| Salary & Benefit Lapse | (35,700) | 0 | 0 | (35,700) |
| Employer Provided Benefits | 485,690 | 104,573 | 460,857 | 24,833 |
| Internal Service Charges | 315,545 | 65,149 | 312,317 | 3,228 |
| Other Operating Expenses | 322,453 | 45,821 | 319,914 | 2,539 |
| Capital Outlay | 514,411 | 0 | 514,411 | 0 |
| Supervision Allocation | (283,000) | (70,750) | (283,000) | 0 |
| Indirect Cost | 116,408 | 29,102 | 116,408 | 0 |
| TOTAL EXPENDITURES | <u>2,398,789</u> | <u>363,121</u> | <u>2,339,139</u> | <u>59,650</u> |
| CURRENT YEAR | <u><u>261,171</u></u> | <u><u>444,848</u></u> | <u><u>134,667</u></u> | <u><u>(126,504)</u></u> |
| FUND BALANCE TRANSFERS | 0 | | | |
| CARRYOVERS | (333,797) | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 72,626 | | | |
| BUDGET DIFFERENCE | <u><u>0</u></u> | | | |

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

412 - OFF-STREET PARKING

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|-----------------------------|----------------------------|-------------------------------|----------------------------|
| Pooled Cash and Investments | 932,630.78 | Current Liabilities | 23,554.40 |
| Capital Assets, Net | <u>3,767,727.22</u> | Other Liabilities | <u>6,820.95</u> |
| | | TOTAL LIABILITIES | <u>30,375.35</u> |
| | | FUND EQUITY | |
| | | Beginning of Year | 4,663,798.43 |
| | | Current Yr Less Encumbrances | 6,184.22 |
| | | TOTAL FUND EQUITY | <u>4,669,982.65</u> |
| TOTAL ASSETS | <u><u>4,700,358.00</u></u> | TOTAL LIABILITIES FUND EQUITY | <u><u>4,700,358.00</u></u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|-------------------|---------------------|------------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 2,080,102 | 634,293 | 2,188,640 | 108,538 |
| Miscellaneous Revenue | 30,108 | 8,400 | 36,300 | 6,192 |
| Transfers From Other Funds | 445,675 | 111,419 | 445,675 | 0 |
| TOTAL REVENUE | <u>2,555,885</u> | <u>754,112</u> | <u>2,670,615</u> | <u>114,730</u> |
| EXPENDITURES | | | | |
| Salaries | 351,327 | 70,514 | 369,376 | (18,049) |
| Salary & Benefit Lapse | (10,417) | 0 | 0 | (10,417) |
| Employer Provided Benefits | 176,442 | 37,096 | 161,756 | 14,686 |
| Internal Service Charges | 246,599 | 53,107 | 242,240 | 4,359 |
| Other Operating Expenses | 1,157,953 | 112,382 | 1,141,699 | 16,254 |
| Capital Outlay | 2 | 0 | 2 | 0 |
| Supervision Allocation | 283,000 | 70,750 | 283,000 | 0 |
| Indirect Cost | 54,906 | 13,727 | 54,906 | 0 |
| Transfers to Other Funds | 390,351 | 390,351 | 390,351 | 0 |
| TOTAL EXPENDITURES | <u>2,650,163</u> | <u>747,927</u> | <u>2,643,330</u> | <u>6,833</u> |
| CURRENT YEAR | <u>(94,278)</u> | <u>6,184</u> | <u>27,285</u> | <u>121,563</u> |
| FUND BALANCE TRANSFERS | 0 | | | |
| CARRYOVERS | (2,660) | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | <u>96,938</u> | | | |
| BUDGET DIFFERENCE | <u><u>0</u></u> | | | |

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

431 - MOTOR VEHICLE INSPECTION - SEC 110.407

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|------------|-------------------------------|------------|
| Pooled Cash and Investments | 174,732.89 | Current Liabilities | 12,477.59 |
| Taxes and other Receivable, Net | 53,881.58 | Other Liabilities | 86,454.32 |
| Inventories | 11,321.03 | TOTAL LIABILITIES | 98,931.91 |
| Capital Assets, Net | 32,000.00 | FUND EQUITY | |
| | | Beginning of Year | 174,612.32 |
| | | Current Yr Less Encumbrances | (1,608.73) |
| | | TOTAL FUND EQUITY | 173,003.59 |
| TOTAL ASSETS | 271,935.50 | TOTAL LIABILITIES FUND EQUITY | 271,935.50 |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|-------------------|---------------------|------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 494,290 | 100,399 | 496,124 | 1,834 |
| Miscellaneous Revenue | 2,106 | 330 | 2,400 | 294 |
| TOTAL REVENUE | 496,396 | 100,729 | 498,524 | 2,128 |
| EXPENDITURES | | | | |
| Salaries | 236,343 | 50,890 | 232,437 | 3,906 |
| Salary & Benefit Lapse | (14,972) | 0 | 0 | (14,972) |
| Employer Provided Benefits | 145,208 | 30,862 | 136,338 | 8,870 |
| Internal Service Charges | 40,456 | 9,152 | 39,282 | 1,174 |
| Other Operating Expenses | 44,007 | 3,357 | 34,904 | 9,103 |
| Capital Outlay | 1 | 0 | 1 | 0 |
| Indirect Cost | 32,305 | 8,076 | 32,305 | 0 |
| TOTAL EXPENDITURES | 483,348 | 102,338 | 475,267 | 8,081 |
| CURRENT YEAR | 13,048 | (1,609) | 23,257 | 10,209 |
| FUND BALANCE TRANSFERS | 0 | | | |
| CARRYOVERS | (19,349) | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 6,301 | | | |
| BUDGET DIFFERENCE | 0 | | | |

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

441 - SOLID WASTE DISPOSAL

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|----------------------|--------------------------------------|----------------------|
| Pooled Cash and Investments | 17,525,735.10 | Current Liabilities | 5,423,430.54 |
| Taxes and other Receivable, Net | 9,196,607.85 | Other Liabilities | 6,512,628.41 |
| Due from Other Government Units | 138,483.30 | TOTAL LIABILITIES | 11,936,058.95 |
| Capital Assets, Net | 16,131,079.62 | FUND EQUITY | |
| Other Deferred Charges | 4,138,303.78 | Beginning of Year | 31,016,716.99 |
| | | Current Yr Less Encumbrances | 4,177,433.71 |
| | | TOTAL FUND EQUITY | 35,194,150.70 |
| TOTAL ASSETS | 47,130,209.65 | TOTAL LIABILITIES FUND EQUITY | 47,130,209.65 |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|--|--------------------|---------------------|--------------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 66,916,304 | 16,760,322 | 67,178,813 | 262,509 |
| Revenue From City Agencies - Allocations | 181,979 | 57,990 | 186,979 | 5,000 |
| Fines and Forfeits | 2,300 | 0 | 2,300 | 0 |
| Miscellaneous Revenue | 2,385,313 | 508,667 | 2,382,165 | (3,148) |
| Other Sources | 3,800,000 | 0 | 3,800,000 | 0 |
| TOTAL REVENUE | 73,285,896 | 17,326,979 | 73,550,257 | 264,361 |
| EXPENDITURES | | | | |
| Salaries | 4,486,051 | 1,027,596 | 4,524,124 | (38,073) |
| Salary & Benefit Lapse | (189,419) | 0 | 0 | (189,419) |
| Employer Provided Benefits | 2,776,079 | 594,878 | 2,645,261 | 130,818 |
| Internal Service Charges | 3,692,700 | 770,821 | 3,730,388 | (37,688) |
| Other Operating Expenses | 59,003,000 | 9,141,810 | 58,996,067 | 6,933 |
| Capital Outlay | 1 | 0 | 1 | 0 |
| Debt Service | 5,501,476 | 1,375,369 | 5,501,476 | 0 |
| Supervision Allocation | (192,187) | (38,155) | (192,187) | 0 |
| Indirect Cost | 1,014,462 | 253,616 | 1,014,462 | 0 |
| Transfers to Other Funds | 1,506,020 | 376,505 | 1,506,020 | 0 |
| Banking Fund Debt Repayments | 1,211,367 | 0 | 1,211,367 | 0 |
| TOTAL EXPENDITURES | 78,809,550 | 13,502,440 | 78,936,979 | (127,429) |
| CURRENT YEAR | (5,523,654) | 3,824,539 | (5,386,722) | 136,932 |
| FUND BALANCE TRANSFERS | 850,075 | | | |
| CARRYOVERS | (1,455) | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 4,675,034 | | | |
| BUDGET DIFFERENCE | 0 | | | |

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

451 - MAYPORT FERRY

BALANCE SHEET INFORMATION

| ASSETS | | FUND EQUITY | |
|---------------------------------|-------------------------|-----------------------------------|-------------------------|
| Pooled Cash and Investments | 559,848.09 | Beginning of Year | 4,037,153.56 |
| Due from Other Government Units | 66,666.66 | Current Yr Less Encumbrances | 223,262.58 |
| Capital Assets, Net | <u>3,633,901.39</u> | TOTAL FUND EQUITY | <u>4,260,416.14</u> |
| TOTAL ASSETS | <u>4,260,416.14</u> | TOTAL LIABILITIES FUND EQUITY | <u>4,260,416.14</u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|-------------------|---------------------|------------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 1,293,318 | 458,764 | 1,358,427 | 65,109 |
| Miscellaneous Revenue | 0 | 853 | 1,300 | 1,300 |
| Other Sources | 400,000 | 100,000 | 400,000 | 0 |
| TOTAL REVENUE | <u>1,693,318</u> | <u>559,617</u> | <u>1,759,727</u> | <u>66,409</u> |
| EXPENDITURES | | | | |
| Internal Service Charges | 29,826 | 36,632 | 73,238 | (43,412) |
| Other Operating Expenses | 1,293,257 | 299,722 | 1,293,254 | 3 |
| Capital Outlay | 2,086 | 0 | 2,085 | 1 |
| TOTAL EXPENDITURES | <u>1,325,169</u> | <u>336,355</u> | <u>1,368,577</u> | <u>(43,408)</u> |
| CURRENT YEAR | <u>368,149</u> | <u>223,263</u> | <u>391,150</u> | <u>23,001</u> |
| FUND BALANCE TRANSFERS | 0 | | | |
| CARRYOVERS | (387,447) | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | <u>19,298</u> | | | |
| BUDGET DIFFERENCE | <u>0</u> | | | |

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

461 - STORMWATER SERVICES

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|----------------------|--------------------------------------|----------------------|
| Pooled Cash and Investments | 6,201,896.09 | Current Liabilities | 1,352,562.55 |
| Taxes and other Receivable, Net | 7,506,310.16 | Other Liabilities | 15,170,136.69 |
| Other Current Assets | 81,755.79 | TOTAL LIABILITIES | 16,522,699.24 |
| Capital Assets, Net | <u>54,088,609.96</u> | FUND EQUITY | |
| | | Beginning of Year | 47,656,707.40 |
| | | Current Yr Less Encumbrances | 3,699,165.36 |
| | | TOTAL FUND EQUITY | 51,355,872.76 |
| TOTAL ASSETS | 67,878,572.00 | TOTAL LIABILITIES FUND EQUITY | 67,878,572.00 |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|--------------------|---------------------|--------------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 28,935,801 | 7,222,765 | 28,900,078 | (35,723) |
| Miscellaneous Revenue | 0 | 22,965 | 84,348 | 84,348 |
| Transfers From Other Funds | 1,578,843 | 394,711 | 1,578,843 | 0 |
| TOTAL REVENUE | 30,514,644 | 7,640,441 | 30,563,269 | 48,625 |
| EXPENDITURES | | | | |
| Salaries | 4,978,392 | 967,292 | 4,832,807 | 145,585 |
| Employer Provided Benefits | 3,203,939 | 739,250 | 3,158,807 | 45,132 |
| Internal Service Charges | 2,615,841 | 520,843 | 2,524,010 | 91,831 |
| Other Operating Expenses | 10,276,988 | 3,307,340 | 10,276,988 | 0 |
| Capital Outlay | 2 | 0 | 2 | 0 |
| Debt Service | 1,037,695 | 0 | 1,037,695 | 0 |
| Indirect Cost | 438,147 | 109,537 | 438,147 | 0 |
| Transfers to Other Funds | 11,100,000 | 2,775,000 | 11,100,000 | 0 |
| Banking Fund Debt Repayments | 2,360,574 | 590,143 | 2,360,574 | 0 |
| TOTAL EXPENDITURES | 36,011,578 | 9,009,404 | 35,729,030 | 282,549 |
| CURRENT YEAR | (5,496,934) | (1,368,963) | (5,165,761) | 331,174 |
| FUND BALANCE TRANSFERS | 4,640,905 | | | |
| CARRYOVERS | (2,604) | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 858,633 | | | |
| BUDGET DIFFERENCE | 0 | | | |

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

4A0 - MUNICIPAL STADIUM

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|----------------|-------------------------------|----------------|
| Pooled Cash and Investments | 8,825,587.92 | Current Liabilities | 8,492,400.29 |
| Taxes and other Receivable, Net | 1,766,418.59 | Other Liabilities | 169,634,395.77 |
| Due from Other Government Units | 0.00 | TOTAL LIABILITIES | 178,126,796.06 |
| Other Current Assets | (1,184,443.90) | FUND EQUITY | |
| Other Non Current Assets | 0.00 | Beginning of Year | 47,199,059.55 |
| Capital Assets, Net | 216,491,181.66 | Current Yr Less Encumbrances | 662,541.77 |
| Other Deferred Charges | 89,653.11 | TOTAL FUND EQUITY | 47,861,601.32 |
| TOTAL ASSETS | 225,988,397.38 | TOTAL LIABILITIES FUND EQUITY | 225,988,397.38 |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|-------------------|---------------------|------------|-----------------------------|
| REVENUE | | | | |
| Taxes | 8,300,004 | 1,931,451 | 8,392,473 | 92,469 |
| Charges for Services | 4,672,042 | 1,049,061 | 3,611,701 | (1,060,341) |
| Miscellaneous Revenue | 6,387,856 | 3,804,740 | 6,245,002 | (142,854) |
| Transfers From Other Funds | 9,553,275 | 2,388,319 | 9,553,275 | 0 |
| TOTAL REVENUE | 28,913,177 | 9,173,570 | 27,802,451 | (1,110,726) |
| EXPENDITURES | | | | |
| Salaries | 1,366,106 | 299,004 | 1,342,566 | 23,540 |
| Employer Provided Benefits | 491,251 | 105,942 | 473,671 | 17,580 |
| Internal Service Charges | 191,722 | 47,567 | 197,230 | (5,508) |
| Other Operating Expenses | 10,692,991 | 3,998,749 | 10,262,379 | 430,612 |
| Capital Outlay | 111,653 | 34,491 | 111,653 | 0 |
| Debt Service | 10,192,933 | 2,548,233 | 10,192,933 | 0 |
| Transfers to Other Funds | 5,908,174 | 1,477,044 | 5,908,174 | 0 |
| TOTAL EXPENDITURES | 28,954,830 | 8,511,029 | 28,488,606 | 466,224 |
| CURRENT YEAR | (41,653) | 662,542 | (686,155) | (644,502) |
| FUND BALANCE TRANSFERS | 0 | | | |
| CARRYOVERS | 0 | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 41,653 | | | |
| BUDGET DIFFERENCE | 0 | | | |

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

4B0 - MEMORIAL ARENA

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|------------------------------|--------------------------------------|------------------------------|
| Pooled Cash and Investments | 1,108,905.44 | Current Liabilities | 6,944,915.01 |
| Taxes and other Receivable, Net | 5,358,878.98 | Other Liabilities | 102,587,455.77 |
| Other Current Assets | 2,134,986.95 | TOTAL LIABILITIES | <u>109,532,370.78</u> |
| Capital Assets, Net | 98,538,788.24 | FUND EQUITY | |
| Other Deferred Charges | <u>238,417.95</u> | Beginning of Year | (2,370,940.23) |
| | | Current Yr Less Encumbrances | 218,547.01 |
| | | TOTAL FUND EQUITY | <u>(2,152,393.22)</u> |
| TOTAL ASSETS | <u><u>107,379,977.56</u></u> | TOTAL LIABILITIES FUND EQUITY | <u><u>107,379,977.56</u></u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|------------------------|-----------------------|-----------------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 5,174,697 | 1,774,216 | 5,447,195 | 272,498 |
| Miscellaneous Revenue | 2,899,606 | 845,815 | 3,436,265 | 536,659 |
| Transfers From Other Funds | 1,503,553 | 77,998 | 1,503,553 | 0 |
| TOTAL REVENUE | <u>9,577,856</u> | <u>2,698,029</u> | <u>10,387,013</u> | <u>809,157</u> |
| EXPENDITURES | | | | |
| Salaries | 1,316,736 | 337,390 | 1,315,561 | 1,175 |
| Employer Provided Benefits | 421,776 | 105,733 | 422,060 | (284) |
| Internal Service Charges | 52,074 | 14,164 | 58,812 | (6,738) |
| Other Operating Expenses | 6,529,911 | 1,998,806 | 6,966,572 | (436,661) |
| Capital Outlay | 98,879 | 23,388 | 98,879 | 0 |
| Transfers to Other Funds | 1,191,561 | 0 | 1,191,561 | 0 |
| TOTAL EXPENDITURES | <u>9,610,937</u> | <u>2,479,482</u> | <u>10,053,445</u> | <u>(442,508)</u> |
| CURRENT YEAR | <u><u>(33,081)</u></u> | <u><u>218,547</u></u> | <u><u>333,568</u></u> | <u><u>366,649</u></u> |
| FUND BALANCE TRANSFERS | 0 | | | |
| CARRYOVERS | (15,798) | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 48,879 | | | |
| BUDGET DIFFERENCE | <u>0</u> | | | |

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

4C0 - BASEBALL STADIUM

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|---------------|-------------------------------|---------------|
| Pooled Cash and Investments | 654,911.97 | Current Liabilities | 124,495.74 |
| Taxes and other Receivable, Net | 16,655.30 | Other Liabilities | 26,475,869.76 |
| Other Current Assets | (16,627.35) | TOTAL LIABILITIES | 26,600,365.50 |
| Capital Assets, Net | 26,978,188.91 | FUND EQUITY | |
| Other Deferred Charges | 17,695.30 | Beginning of Year | 779,199.89 |
| | | Current Yr Less Encumbrances | 271,258.74 |
| | | TOTAL FUND EQUITY | 1,050,458.63 |
| TOTAL ASSETS | 27,650,824.13 | TOTAL LIABILITIES FUND EQUITY | 27,650,824.13 |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|-------------------|---------------------|------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 1,215,990 | 293,291 | 1,087,921 | (128,069) |
| Miscellaneous Revenue | 339,038 | 98,960 | 308,477 | (30,561) |
| Transfers From Other Funds | 1,742,595 | 435,649 | 1,742,595 | 0 |
| TOTAL REVENUE | 3,297,623 | 827,900 | 3,138,993 | (158,630) |
| EXPENDITURES | | | | |
| Salaries | 298,128 | 73,341 | 296,937 | 1,191 |
| Employer Provided Benefits | 92,221 | 23,684 | 93,204 | (983) |
| Internal Service Charges | 56 | 0 | 56 | 0 |
| Other Operating Expenses | 2,477,951 | 321,463 | 2,277,722 | 200,229 |
| Capital Outlay | 94,132 | 32,309 | 94,132 | 0 |
| Transfers to Other Funds | 423,375 | 105,844 | 423,375 | 0 |
| TOTAL EXPENDITURES | 3,385,863 | 556,641 | 3,185,425 | 200,437 |
| CURRENT YEAR | (88,240) | 271,259 | (46,432) | 41,808 |
| FUND BALANCE TRANSFERS | 0 | | | |
| CARRYOVERS | 0 | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 88,240 | | | |
| BUDGET DIFFERENCE | 0 | | | |

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

4D0 - PERFORMING ARTS CENTER

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|-----------------------------|--------------------------------------|-----------------------------|
| Pooled Cash and Investments | (958,531.60) | Current Liabilities | 845,104.83 |
| Taxes and other Receivable, Net | 546,179.32 | Other Liabilities | 872,169.20 |
| Other Current Assets | (85,831.64) | TOTAL LIABILITIES | <u>1,717,274.03</u> |
| Capital Assets, Net | 20,750,167.12 | FUND EQUITY | |
| Other Deferred Charges | <u>11,829.04</u> | Beginning of Year | 18,618,856.90 |
| | | Current Yr Less Encumbrances | (72,318.69) |
| | | TOTAL FUND EQUITY | <u>18,546,538.21</u> |
| TOTAL ASSETS | <u><u>20,263,812.24</u></u> | TOTAL LIABILITIES FUND EQUITY | <u><u>20,263,812.24</u></u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|------------------------|------------------------|------------------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 2,181,063 | 521,866 | 2,108,292 | (72,771) |
| Miscellaneous Revenue | 770,544 | 166,826 | 681,936 | (88,608) |
| Transfers From Other Funds | 848,973 | 212,243 | 848,973 | 0 |
| TOTAL REVENUE | <u>3,800,580</u> | <u>900,935</u> | <u>3,639,201</u> | <u>(161,379)</u> |
| EXPENDITURES | | | | |
| Salaries | 656,665 | 138,793 | 637,905 | 18,760 |
| Employer Provided Benefits | 202,259 | 41,141 | 188,715 | 13,544 |
| Internal Service Charges | 13,287 | 2,314 | 14,290 | (1,003) |
| Other Operating Expenses | 2,498,046 | 683,927 | 2,392,558 | 105,488 |
| Capital Outlay | 48,605 | 4,499 | 48,605 | 0 |
| Debt Service | 298,013 | 74,503 | 298,013 | 0 |
| Transfers to Other Funds | 112,309 | 28,077 | 112,309 | 0 |
| TOTAL EXPENDITURES | <u>3,829,184</u> | <u>973,254</u> | <u>3,692,396</u> | <u>136,789</u> |
| CURRENT YEAR | <u><u>(28,604)</u></u> | <u><u>(72,319)</u></u> | <u><u>(53,195)</u></u> | <u><u>(24,590)</u></u> |
| FUND BALANCE TRANSFERS | 0 | | | |
| CARRYOVERS | 0 | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 28,604 | | | |
| BUDGET DIFFERENCE | <u><u>0</u></u> | | | |

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

4E0 - CONVENTION CENTER

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|-------------------|-----------------------------------|-------------------|
| Pooled Cash and Investments | 410,222.97 | Current Liabilities | 576,580.39 |
| Taxes and other Receivable, Net | 463,978.43 | | |
| Other Current Assets | (387,525.17) | TOTAL LIABILITIES | 576,580.39 |
| Capital Assets, Net | 15,546,484.22 | FUND EQUITY | |
| Other Deferred Charges | 17,585.58 | Beginning of Year | 15,549,816.07 |
| | | Current Yr Less Encumbrances | (75,650.43) |
| | | TOTAL FUND EQUITY | 15,474,165.64 |
| TOTAL ASSETS | 16,050,746.03 | TOTAL LIABILITIES FUND EQUITY | 16,050,746.03 |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|-------------------|---------------------|------------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 1,030,028 | 259,850 | 867,625 | (162,403) |
| Miscellaneous Revenue | 1,036,185 | 209,944 | 967,107 | (69,078) |
| Transfers From Other Funds | 1,692,206 | 423,052 | 1,692,206 | 0 |
| TOTAL REVENUE | 3,758,419 | 892,845 | 3,526,938 | (231,481) |
| EXPENDITURES | | | | |
| Salaries | 978,603 | 211,613 | 946,858 | 31,745 |
| Employer Provided Benefits | 394,597 | 82,092 | 379,821 | 14,776 |
| Internal Service Charges | 51,500 | 12,617 | 53,965 | (2,465) |
| Other Operating Expenses | 1,705,461 | 510,375 | 1,619,085 | 86,376 |
| Capital Outlay | 108,943 | 9,734 | 108,943 | 0 |
| Transfers to Other Funds | 568,257 | 142,064 | 568,257 | 0 |
| TOTAL EXPENDITURES | 3,807,361 | 968,495 | 3,676,929 | 130,432 |
| CURRENT YEAR | (48,942) | (75,650) | (149,991) | (101,049) |
| FUND BALANCE TRANSFERS | 0 | | | |
| CARRYOVERS | 0 | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 48,942 | | | |
| BUDGET DIFFERENCE | 0 | | | |

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

4H0 - RITZ THEATER

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|--------------|-------------------------------|--------------|
| Pooled Cash and Investments | 226,724.16 | Current Liabilities | 472,496.99 |
| Taxes and other Receivable, Net | 374,102.50 | Other Liabilities | 1.50 |
| Other Current Assets | (367,251.74) | TOTAL LIABILITIES | 472,498.49 |
| Other Deferred Charges | 11,058.22 | FUND EQUITY | |
| | | Beginning of Year | (171,914.51) |
| | | Current Yr Less Encumbrances | (55,950.84) |
| | | TOTAL FUND EQUITY | (227,865.35) |
| TOTAL ASSETS | 244,633.14 | TOTAL LIABILITIES FUND EQUITY | 244,633.14 |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|-------------------|---------------------|------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 98,325 | 8,932 | 100,849 | 2,524 |
| Miscellaneous Revenue | 297,415 | 42,208 | 233,273 | (64,142) |
| Transfers From Other Funds | 1,709,871 | 427,468 | 1,709,871 | 0 |
| TOTAL REVENUE | 2,105,611 | 478,608 | 2,043,993 | (61,618) |
| EXPENDITURES | | | | |
| Salaries | 369,841 | 87,020 | 368,081 | 1,760 |
| Employer Provided Benefits | 127,355 | 26,643 | 122,156 | 5,199 |
| Internal Service Charges | 58,983 | 13,679 | 55,643 | 3,340 |
| Other Operating Expenses | 744,506 | 212,236 | 760,802 | (16,296) |
| Capital Outlay | 25,000 | 0 | 25,000 | 0 |
| Transfers to Other Funds | 779,926 | 194,982 | 779,926 | 0 |
| TOTAL EXPENDITURES | 2,105,611 | 534,559 | 2,111,608 | (5,997) |
| CURRENT YEAR | 0 | (55,951) | (67,615) | (67,615) |
| 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 DECEMBER 31, 2015

511 - FLEET MGMT - OPERATIONS

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|----------------------------|-------------------------------|----------------------------|
| Pooled Cash and Investments | 4,300,741.39 | Current Liabilities | 134,710.55 |
| Due from Other Government Units | 350,418.66 | Other Liabilities | 1,155,115.15 |
| Inventories | 456,818.26 | | |
| Capital Assets, Net | <u>1,230,687.11</u> | TOTAL LIABILITIES | <u>1,289,825.70</u> |
| | | FUND EQUITY | |
| | | Beginning of Year | 3,939,397.64 |
| | | Current Yr Less Encumbrances | 1,109,442.08 |
| | | TOTAL FUND EQUITY | <u>5,048,839.72</u> |
| TOTAL ASSETS | <u><u>6,338,665.42</u></u> | TOTAL LIABILITIES FUND EQUITY | <u><u>6,338,665.42</u></u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|-------------------|---------------------|------------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 32,604,425 | 6,070,556 | 30,406,568 | (2,197,857) |
| Miscellaneous Revenue | 471,922 | 172,221 | 538,653 | 66,731 |
| TOTAL REVENUE | 33,076,347 | 6,242,777 | 30,945,221 | (2,131,126) |
| EXPENDITURES | | | | |
| Salaries | 4,336,642 | 843,095 | 4,176,753 | 159,889 |
| Salary & Benefit Lapse | (259,970) | 0 | 0 | (259,970) |
| Employer Provided Benefits | 2,394,537 | 492,088 | 2,271,815 | 122,722 |
| Internal Service Charges | 1,071,986 | 266,158 | 1,015,000 | 56,986 |
| Other Operating Expenses | 25,108,279 | 3,348,077 | 23,045,889 | 2,062,390 |
| Capital Outlay | 405,506 | 67,602 | 411,017 | (5,511) |
| Supervision Allocation | (55,075) | (13,769) | (55,075) | 0 |
| Indirect Cost | 522,380 | 130,595 | 522,380 | 0 |
| TOTAL EXPENDITURES | 33,524,285 | 5,133,847 | 31,387,779 | 2,136,506 |
| CURRENT YEAR | <u>(447,938)</u> | <u>1,108,930</u> | <u>(442,558)</u> | <u>5,380</u> |
| FUND BALANCE TRANSFERS | 512 | | | |
| CARRYOVERS | (5,014) | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 452,441 | | | |
| BUDGET DIFFERENCE | <u><u>0</u></u> | | | |

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

521 - COPY CENTER / CENTRAL MAILROOM

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|--------------------------|--------------------------------------|--------------------------|
| Pooled Cash and Investments | 755,221.62 | Current Liabilities | 7,738.30 |
| Due from Other Government Units | 56.00 | Other Liabilities | 66,537.46 |
| Capital Assets, Net | <u>7,592.85</u> | TOTAL LIABILITIES | <u>74,275.76</u> |
| | | FUND EQUITY | |
| | | Beginning of Year | 465,225.02 |
| | | Current Yr Less Encumbrances | 223,369.69 |
| | | TOTAL FUND EQUITY | <u>688,594.71</u> |
| TOTAL ASSETS | <u><u>762,870.47</u></u> | TOTAL LIABILITIES FUND EQUITY | <u><u>762,870.47</u></u> |

BUDGET INFORMATION

| | <u>REVISED BUDGET</u> | <u>Y - T - D ACTUAL</u> | <u>PROJECTION</u> | <u>VARIANCE + Fav / - Unfav</u> |
|-----------------------------------|---------------------------|-----------------------------|------------------------|-------------------------------------|
| REVENUE | | | | |
| Charges for Services | 2,426,754 | 600,700 | 2,492,809 | 66,055 |
| Miscellaneous Revenue | 8,969 | 1,003 | 5,896 | (3,073) |
| TOTAL REVENUE | <u>2,435,723</u> | <u>601,703</u> | <u>2,498,705</u> | <u>62,982</u> |
| EXPENDITURES | | | | |
| Salaries | 157,177 | 29,933 | 147,614 | 9,563 |
| Employer Provided Benefits | 92,190 | 19,780 | 88,903 | 3,287 |
| Internal Service Charges | 25,718 | 24,321 | 43,378 | (17,660) |
| Other Operating Expenses | 2,262,847 | 294,686 | 2,258,735 | 4,111 |
| Capital Outlay | 1 | 0 | 0 | 1 |
| Supervision Allocation | 0 | 0 | 0 | 0 |
| Indirect Cost | 38,453 | 9,613 | 38,453 | 0 |
| TOTAL EXPENDITURES | <u>2,576,386</u> | <u>378,333</u> | <u>2,577,083</u> | <u>(698)</u> |
| CURRENT YEAR | <u><u>(140,663)</u></u> | <u><u>223,370</u></u> | <u><u>(78,378)</u></u> | <u><u>62,284</u></u> |
| FUND BALANCE TRANSFERS | 0 | | | |
| CARRYOVERS | (173) | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | <u>140,836</u> | | | |
| BUDGET DIFFERENCE | <u><u>0</u></u> | | | |

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

531 - ITD OPERATIONS

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|---------------------|--------------------------------------|---------------------|
| Pooled Cash and Investments | 448,684.24 | Current Liabilities | 350,581.85 |
| Due from Other Government Units | 1,023.27 | Other Liabilities | 1,772,566.45 |
| Inventories | 425,394.04 | TOTAL LIABILITIES | 2,123,148.30 |
| Other Current Assets | 21,167.59 | FUND EQUITY | |
| Capital Assets, Net | 6,571,579.14 | Beginning of Year | 4,353,647.22 |
| | | Current Yr Less Encumbrances | 991,052.76 |
| | | TOTAL FUND EQUITY | 5,344,699.98 |
| TOTAL ASSETS | 7,467,848.28 | TOTAL LIABILITIES FUND EQUITY | 7,467,848.28 |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|--------------------|---------------------|-------------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 22,421,760 | 5,636,709 | 22,553,051 | 131,291 |
| Miscellaneous Revenue | 11,487 | 636 | 2,425 | (9,062) |
| TOTAL REVENUE | 22,433,247 | 5,637,345 | 22,555,476 | 122,229 |
| EXPENDITURES | | | | |
| Salaries | 8,301,207 | 1,455,080 | 7,566,722 | 734,485 |
| Salary & Benefit Lapse | (405,165) | 0 | 0 | (405,165) |
| Employer Provided Benefits | 3,608,445 | 656,198 | 3,256,076 | 352,369 |
| Internal Service Charges | 1,828,789 | 249,830 | 1,839,206 | (10,417) |
| Other Operating Expenses | 10,841,201 | 2,331,399 | 10,756,185 | 85,016 |
| Capital Outlay | 27,992 | 0 | 27,991 | 1 |
| Supervision Allocation | (306,220) | (76,555) | (306,220) | 0 |
| Indirect Cost | 121,362 | 30,341 | 121,362 | 0 |
| TOTAL EXPENDITURES | 24,017,610 | 4,646,293 | 23,261,322 | 756,289 |
| CURRENT YEAR | (1,584,364) | 991,053 | (705,846) | 878,518 |
| FUND BALANCE TRANSFERS | 0 | | | |
| CARRYOVERS | (6,620) | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 1,590,984 | | | |
| BUDGET DIFFERENCE | 0 | | | |

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

534 - RADIO COMMUNICATIONS

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|----------------------|--------------------------------------|----------------------|
| Pooled Cash and Investments | 2,374,714.52 | Current Liabilities | 2,800,216.05 |
| Due from Other Government Units | 954,175.25 | Other Liabilities | 8,724,224.19 |
| Capital Assets, Net | 10,810,393.09 | TOTAL LIABILITIES | 11,524,440.24 |
| Other Deferred Charges | 263,029.00 | FUND EQUITY | |
| | | Beginning of Year | 1,250,854.09 |
| | | Current Yr Less Encumbrances | 1,627,017.53 |
| | | TOTAL FUND EQUITY | 2,877,871.62 |
| TOTAL ASSETS | 14,402,311.86 | TOTAL LIABILITIES FUND EQUITY | 14,402,311.86 |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|-------------------|---------------------|-------------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 7,330,033 | 2,386,406 | 7,284,959 | (45,074) |
| Miscellaneous Revenue | 66,188 | 5,760 | 66,188 | 0 |
| Other Sources | 3,000,000 | 0 | 3,000,000 | 0 |
| TOTAL REVENUE | 10,396,221 | 2,392,167 | 10,351,147 | (45,074) |
| EXPENDITURES | | | | |
| Salaries | 543,091 | 101,806 | 519,410 | 23,681 |
| Salary & Benefit Lapse | (11,646) | 0 | 0 | (11,646) |
| Employer Provided Benefits | 283,141 | 60,248 | 279,933 | 3,208 |
| Internal Service Charges | 83,332 | 19,382 | 73,324 | 10,008 |
| Other Operating Expenses | 1,163,765 | 577,682 | 1,128,710 | 35,055 |
| Capital Outlay | 3,756,292 | 593,237 | 3,756,292 | 0 |
| Grants, Aids & Contributions | 210,000 | 0 | 210,000 | 0 |
| Supervision Allocation | 306,220 | 76,555 | 306,220 | 0 |
| Indirect Cost | 94,495 | 23,624 | 94,495 | 0 |
| Banking Fund Debt Repayments | 4,753,024 | 1,012,083 | 4,752,099 | 925 |
| TOTAL EXPENDITURES | 11,181,714 | 2,464,617 | 11,120,483 | 61,231 |
| CURRENT YEAR | (785,493) | (72,450) | (769,336) | 16,157 |
| FUND BALANCE TRANSFERS | 776,292 | | | |
| CARRYOVERS | (695) | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 9,896 | | | |
| BUDGET DIFFERENCE | 0 | | | |

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

536 - TECHNOLOGY SYSTEM DEVELOPMENT

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|-----------------------------|----------------------------|--------------------------------------|----------------------------|
| Pooled Cash and Investments | 351,831.50 | Current Liabilities | 91,388.27 |
| Other Current Assets | 392,624.39 | Other Liabilities | 657,300.00 |
| Capital Assets, Net | <u>4,003,536.78</u> | TOTAL LIABILITIES | <u>748,688.27</u> |
| | | FUND EQUITY | |
| | | Beginning of Year | 4,123,652.09 |
| | | Current Yr Less Encumbrances | (124,347.69) |
| | | TOTAL FUND EQUITY | <u>3,999,304.40</u> |
| TOTAL ASSETS | <u><u>4,747,992.67</u></u> | TOTAL LIABILITIES FUND EQUITY | <u><u>4,747,992.67</u></u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|--|---------------------------|-----------------------|---------------------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 960,308 | 0 | 960,308 | 0 |
| Miscellaneous Revenue | 0 | (192) | (770) | (770) |
| Other Sources | 10,550,007 | 657,300 | 1,779,643 | (8,770,364) |
| TOTAL REVENUE | <u>11,510,315</u> | <u>657,108</u> | <u>2,739,181</u> | <u>(8,771,134)</u> |
| EXPENDITURES | | | | |
| Other Operating Expenses | 2,754 | 2,751 | 2,751 | 3 |
| Capital Outlay | 12,724,757 | 143,415 | 3,174,376 | 9,550,381 |
| Banking Fund Debt Repayments | 889,143 | 0 | 889,143 | 0 |
| TOTAL EXPENDITURES | <u>13,616,654</u> | <u>146,166</u> | <u>4,066,270</u> | <u>9,550,384</u> |
| CURRENT YEAR | <u><u>(2,106,339)</u></u> | <u><u>510,942</u></u> | <u><u>(1,327,089)</u></u> | <u><u>779,250</u></u> |
| FUND BALANCE TRANSFERS | 22,011 | | | |
| CARRYOVERS | (71,161) | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | <u>2,155,489</u> | | | |
| BUDGET DIFFERENCE | <u><u>0</u></u> | | | |

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

551 - OFFICE OF GENERAL COUNSEL

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|----------------------------|-------------------------------|----------------------------|
| Pooled Cash and Investments | 2,959,336.50 | Current Liabilities | 216,952.88 |
| Due from Other Government Units | 783,259.68 | Other Liabilities | 949,909.99 |
| Capital Assets, Net | <u>2,676.26</u> | TOTAL LIABILITIES | <u>1,166,862.87</u> |
| | | FUND EQUITY | |
| | | Beginning of Year | 1,419,559.53 |
| | | Current Yr Less Encumbrances | 1,158,850.04 |
| | | TOTAL FUND EQUITY | <u>2,578,409.57</u> |
| TOTAL ASSETS | <u><u>3,745,272.44</u></u> | TOTAL LIABILITIES FUND EQUITY | <u><u>3,745,272.44</u></u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|--------------------|---------------------|--------------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 8,702,484 | 2,176,647 | 9,144,863 | 442,379 |
| Miscellaneous Revenue | 65,423 | 7,291 | 40,270 | (25,153) |
| TOTAL REVENUE | 8,767,907 | 2,183,939 | 9,185,133 | 417,226 |
| EXPENDITURES | | | | |
| Salaries | 5,059,445 | 980,839 | 4,850,559 | 208,886 |
| Salary & Benefit Lapse | (296,046) | 0 | 0 | (296,046) |
| Employer Provided Benefits | 2,065,280 | 422,143 | 1,966,859 | 98,421 |
| Internal Service Charges | 408,903 | 108,439 | 440,914 | (32,011) |
| Other Operating Expenses | 2,159,510 | 105,510 | 2,158,210 | 1,300 |
| Capital Outlay | 1 | 0 | 1 | 0 |
| Indirect Cost | 182,635 | 45,659 | 182,635 | 0 |
| Transfers to Other Funds | 850,000 | 212,500 | 850,000 | 0 |
| TOTAL EXPENDITURES | 10,429,728 | 1,875,089 | 10,449,178 | (19,450) |
| CURRENT YEAR | <u>(1,661,821)</u> | <u>308,850</u> | <u>(1,264,045)</u> | <u>397,776</u> |
| FUND BALANCE TRANSFERS | 850,000 | | | |
| CARRYOVERS | (1,699) | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 813,520 | | | |
| BUDGET DIFFERENCE | <u><u>0</u></u> | | | |

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

561 - SELF INSURANCE

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|------------------------------|--------------------------------------|------------------------------|
| Pooled Cash and Investments | 90,842,024.69 | Current Liabilities | 24,022,426.93 |
| Taxes and other Receivable, Net | 169,447.87 | Other Liabilities | 196,199.99 |
| Due from Other Government Units | 5,438,732.69 | Insurance Reserves | 83,211,999.37 |
| Other Non Current Assets | 11,296,524.34 | TOTAL LIABILITIES | <u>107,430,626.29</u> |
| Capital Assets, Net | <u>444,884.93</u> | FUND EQUITY | |
| | | Beginning of Year | 264,821.59 |
| | | Current Yr Less Encumbrances | 496,166.64 |
| | | TOTAL FUND EQUITY | <u>760,988.23</u> |
| TOTAL ASSETS | <u><u>108,191,614.52</u></u> | TOTAL LIABILITIES FUND EQUITY | <u><u>108,191,614.52</u></u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|-------------------------|-----------------------|-----------------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 34,335,271 | 8,493,554 | 34,087,818 | (247,453) |
| Miscellaneous Revenue | 2,501,564 | 216,884 | 2,501,595 | 31 |
| Transfer In to Pay Debt Service | 1,071,608 | 267,902 | 1,071,608 | 0 |
| TOTAL REVENUE | <u>37,908,443</u> | <u>8,978,340</u> | <u>37,661,021</u> | <u>(247,422)</u> |
| EXPENDITURES | | | | |
| Salaries | 1,024,580 | 196,920 | 1,016,673 | 7,907 |
| Salary & Benefit Lapse | (22,580) | 0 | 0 | (22,580) |
| Employer Provided Benefits | 502,298 | 94,257 | 441,435 | 60,863 |
| Internal Service Charges | 817,455 | 201,826 | 816,355 | 1,100 |
| Other Operating Expenses | 32,818,621 | 7,551,149 | 32,648,885 | 169,736 |
| Capital Outlay | 2 | 0 | 0 | 2 |
| Supervision Allocation | 1,025,347 | 256,337 | 1,025,347 | 0 |
| Indirect Cost | 726,742 | 181,686 | 726,742 | 0 |
| TOTAL EXPENDITURES | <u>36,892,465</u> | <u>8,482,174</u> | <u>36,675,437</u> | <u>217,028</u> |
| CURRENT YEAR | <u><u>1,015,978</u></u> | <u><u>496,167</u></u> | <u><u>985,584</u></u> | <u><u>(30,394)</u></u> |
| FUND BALANCE TRANSFERS | 0 | | | |
| CARRYOVERS | (1,071,608) | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 55,630 | | | |
| BUDGET DIFFERENCE | <u><u>0</u></u> | | | |

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

571 - GROUP HEALTH

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|-----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Pooled Cash and Investments | 31,022,702.96 | Current Liabilities | 365,990.73 |
| Capital Assets, Net | <u>9,116.98</u> | Other Liabilities | <u>120,639.02</u> |
| | | TOTAL LIABILITIES | <u>486,629.75</u> |
| | | FUND EQUITY | |
| | | Beginning of Year | 21,365,054.07 |
| | | Current Yr Less Encumbrances | 9,180,136.12 |
| | | TOTAL FUND EQUITY | <u>30,545,190.19</u> |
| TOTAL ASSETS | <u><u>31,031,819.94</u></u> | TOTAL LIABILITIES FUND EQUITY | <u><u>31,031,819.94</u></u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 96,278,261 | 23,432,563 | 97,648,704 | 1,370,443 |
| Miscellaneous Revenue | 263,166 | 105,652 | 430,026 | 166,860 |
| TOTAL REVENUE | <u>96,541,427</u> | <u>23,538,215</u> | <u>98,078,730</u> | <u>1,537,303</u> |
| EXPENDITURES | | | | |
| Salaries | 491,585 | 99,675 | 499,992 | (8,407) |
| Salary & Benefit Lapse | (18,083) | 0 | 0 | (18,083) |
| Employer Provided Benefits | 193,626 | 37,824 | 186,630 | 6,996 |
| Internal Service Charges | 124,003 | 40,047 | 131,725 | (7,722) |
| Other Operating Expenses | 93,352,586 | 14,164,218 | 93,005,388 | 347,198 |
| Capital Outlay | 1 | 0 | 0 | 1 |
| Indirect Cost | 65,259 | 16,315 | 65,259 | 0 |
| TOTAL EXPENDITURES | <u>94,208,977</u> | <u>14,358,079</u> | <u>93,888,994</u> | <u>319,983</u> |
| CURRENT YEAR | <u><u>2,332,450</u></u> | <u><u>9,180,136</u></u> | <u><u>4,189,736</u></u> | <u><u>1,857,286</u></u> |
| FUND BALANCE TRANSFERS | 0 | | | |
| CARRYOVERS | (2,747,657) | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | <u>415,207</u> | | | |
| BUDGET DIFFERENCE | <u><u>0</u></u> | | | |

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

581 - INSURED PROGRAMS

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|-----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Pooled Cash and Investments | 10,081,297.38 | Current Liabilities | 102,853.80 |
| Capital Assets, Net | <u>44,143.23</u> | Other Liabilities | <u>80,076.13</u> |
| | | TOTAL LIABILITIES | <u>182,929.93</u> |
| | | FUND EQUITY | |
| | | Beginning of Year | 6,940,602.17 |
| | | Current Yr Less Encumbrances | 3,001,908.51 |
| | | TOTAL FUND EQUITY | <u>9,942,510.68</u> |
| TOTAL ASSETS | <u><u>10,125,440.61</u></u> | TOTAL LIABILITIES FUND EQUITY | <u><u>10,125,440.61</u></u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|--------------------|---------------------|--------------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 7,137,304 | 4,834,667 | 7,213,177 | 75,873 |
| Miscellaneous Revenue | 151,474 | 12,939 | 76,674 | (74,800) |
| TOTAL REVENUE | 7,288,778 | 4,847,606 | 7,289,851 | 1,073 |
| EXPENDITURES | | | | |
| Salaries | 408,255 | 105,731 | 347,914 | 60,341 |
| Salary & Benefit Lapse | (12,380) | 0 | 0 | (12,380) |
| Employer Provided Benefits | 113,959 | 25,214 | 116,967 | (3,008) |
| Internal Service Charges | 228,859 | 35,119 | 148,427 | 80,432 |
| Other Operating Expenses | 9,124,048 | 1,912,740 | 9,100,636 | 23,412 |
| Capital Outlay | 3 | 0 | 0 | 3 |
| Supervision Allocation | (1,025,347) | (256,337) | (1,025,347) | 0 |
| Indirect Cost | 152,922 | 38,231 | 152,922 | 0 |
| TOTAL EXPENDITURES | 8,990,319 | 1,860,698 | 8,841,519 | 148,800 |
| CURRENT YEAR | <u>(1,701,541)</u> | <u>2,986,909</u> | <u>(1,551,668)</u> | <u>149,873</u> |
| FUND BALANCE TRANSFERS | 15,000 | | | |
| CARRYOVERS | (574) | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | 1,687,115 | | | |
| BUDGET DIFFERENCE | <u><u>0</u></u> | | | |

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

5A1 - PUBLIC BUILDING ALLOCATIONS

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|----------------------------|-------------------------------|----------------------------|
| Pooled Cash and Investments | 5,869,409.84 | Current Liabilities | 751,670.13 |
| Taxes and other Receivable, Net | 22,313.61 | Other Liabilities | 381,040.79 |
| Capital Assets, Net | <u>167,853.88</u> | TOTAL LIABILITIES | <u>1,132,710.92</u> |
| | | FUND EQUITY | |
| | | Beginning of Year | 3,141,701.99 |
| | | Current Yr Less Encumbrances | 1,785,164.42 |
| | | TOTAL FUND EQUITY | <u>4,926,866.41</u> |
| TOTAL ASSETS | <u><u>6,059,577.33</u></u> | TOTAL LIABILITIES FUND EQUITY | <u><u>6,059,577.33</u></u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|-------------------|---------------------|-------------------|-----------------------------|
| REVENUE | | | | |
| Charges for Services | 43,371,120 | 10,843,641 | 43,371,120 | 0 |
| Miscellaneous Revenue | 469,632 | 98,422 | 428,307 | (41,325) |
| TOTAL REVENUE | <u>43,840,752</u> | <u>10,942,064</u> | <u>43,799,427</u> | <u>(41,325)</u> |
| EXPENDITURES | | | | |
| Salaries | 2,521,671 | 492,990 | 2,404,915 | 116,756 |
| Salary & Benefit Lapse | (85,372) | 0 | 0 | (85,372) |
| Employer Provided Benefits | 1,391,911 | 301,611 | 1,353,508 | 38,403 |
| Internal Service Charges | 9,602,105 | 2,356,399 | 9,483,878 | 118,227 |
| Other Operating Expenses | 27,524,706 | 5,547,506 | 27,405,275 | 119,431 |
| Intra-Departmental Billing | 6,250 | 1,865 | 6,250 | 0 |
| Capital Outlay | 95,605 | 1,898 | 95,604 | 1 |
| Supervision Allocation | 0 | 0 | 0 | 0 |
| Indirect Cost | 952,151 | 238,038 | 952,151 | 0 |
| Transfers to Other Funds | 2,649,030 | 662,258 | 2,649,030 | 0 |
| TOTAL EXPENDITURES | <u>44,658,057</u> | <u>9,602,565</u> | <u>44,350,611</u> | <u>307,446</u> |
| CURRENT YEAR | <u>(817,305)</u> | <u>1,339,498</u> | <u>(551,184)</u> | <u>266,121</u> |
| FUND BALANCE TRANSFERS | 445,666 | | | |
| CARRYOVERS | 0 | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | <u>371,639</u> | | | |
| BUDGET DIFFERENCE | <u><u>0</u></u> | | | |

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

721 - JACKSONVILLE HOUSING FINANCE AUTHORITY

BALANCE SHEET INFORMATION

| ASSETS | | LIABILITIES | |
|---------------------------------|----------------------------|-------------------------------|----------------------------|
| Pooled Cash and Investments | 4,018,119.25 | Current Liabilities | 49,725.00 |
| Taxes and other Receivable, Net | <u>5,834,392.05</u> | TOTAL LIABILITIES | <u>49,725.00</u> |
| | | FUND EQUITY | |
| | | Beginning of Year | 9,763,435.29 |
| | | Current Yr Less Encumbrances | 39,351.01 |
| | | TOTAL FUND EQUITY | <u>9,802,786.30</u> |
| TOTAL ASSETS | <u><u>9,852,511.30</u></u> | TOTAL LIABILITIES FUND EQUITY | <u><u>9,852,511.30</u></u> |

BUDGET INFORMATION

| | REVISED BUDGET | Y - T - D ACTUAL | PROJECTION | VARIANCE + Fav / - Unfav |
|-----------------------------------|-----------------------|----------------------|---------------------|-----------------------------|
| REVENUE | | | | |
| Miscellaneous Revenue | 240,000 | 58,122 | 240,000 | 0 |
| Other Sources | 171,100 | 39,935 | 208,600 | 37,500 |
| TOTAL REVENUE | <u>411,100</u> | <u>98,057</u> | <u>448,600</u> | <u>37,500</u> |
| EXPENDITURES | | | | |
| Salaries | 59,205 | 0 | 59,204 | 1 |
| Employer Provided Benefits | 23,475 | 0 | 23,475 | 0 |
| Internal Service Charges | 36,627 | 4,676 | 33,927 | 2,700 |
| Other Operating Expenses | 274,905 | 20,000 | 274,903 | 2 |
| Capital Outlay | 2 | 0 | 0 | 2 |
| Indirect Cost | 18,494 | 0 | 18,494 | 0 |
| Payment to Fiscal Agents | 0 | 34,029 | 34,029 | (34,029) |
| TOTAL EXPENDITURES | <u>412,708</u> | <u>58,706</u> | <u>444,032</u> | <u>(31,324)</u> |
| CURRENT YEAR | <u><u>(1,608)</u></u> | <u><u>39,351</u></u> | <u><u>4,568</u></u> | <u><u>6,176</u></u> |
| FUND BALANCE TRANSFERS | 0 | | | |
| CARRYOVERS | 0 | | | |
| CONTINGENCIES | 0 | | | |
| RESERVE - PRIOR YEAR ENCUMBRANCES | <u>1,608</u> | | | |
| BUDGET DIFFERENCE | <u><u>0</u></u> | | | |

JEA QUARTERLY FINANCIAL SUMMARY - ELECTRIC SYSTEM

December 31, 2015

| ASSETS: | | LIABILITIES & EQUITY: | | | |
|--|-------------------------|---------------------------------------|-------------------------|-------------------------|--|
| Cash and Investments | \$ 392,376,000 | Current Liabilities | | \$ 106,726,000 | |
| Other Current Assets | 201,291,000 | Other Liabilities | | 3,289,853,000 | |
| Fixed and Other Assets | 3,526,711,000 | Fund Equity (Net Assets) | | 723,799,000 | |
| TOTAL ASSETS | \$ 4,120,378,000 | TOTAL LIABILITIES & EQUITY | | \$ 4,120,378,000 | |
| | | | | | |
| | Revised | As of 3 months | | BUDGET VARIANCE | |
| | Budget | Actual | Projected | FAVORABLE | |
| | | | | (UNFAVORABLE) | |
| <hr/> | | | | | |
| FUEL RELATED REVENUES & EXPENSES: | | | | | |
| FUEL REVENUES | \$ 509,884,201 | \$ 64,194,496 | \$ 462,000,867 | \$ (47,883,334) | |
| Transfer (To)/From Fuel Recovery | - | - | - | - | |
| Total Net Fuel Revenues | \$ 509,884,201 | \$ 64,194,496 | \$ 462,000,867 | \$ (47,883,334) | |
| | | | | | |
| FUEL EXPENSES | | | | | |
| Transfer To/(From) Rate Stabilization, Net | \$ - | \$ (21,312,687) | \$ 77,841,379 | \$ (77,841,379) | |
| Fuel & Purchased Power (1) | 509,884,201 | 85,507,183 | 384,159,488 | 125,724,713 | |
| Total Fuel & Purchased Power | \$ 509,884,201 | \$ 64,194,496 | \$ 462,000,867 | \$ 47,883,334 | |
| | | | | | |
| FUEL SURPLUS/(DEFICIT) | \$ - | \$ - | \$ - | \$ - | |
| | | | | | |
| BASE RELATED REVENUES & EXPENSES: | | | | | |
| BASE OPERATING REVENUES | | | | | |
| Base Rate Revenues | \$ 738,360,001 | \$ 164,501,646 | \$ 701,249,599 | \$ (37,110,402) | |
| Environmental Charge Revenue | 7,686,000 | 1,713,935 | 7,353,291 | (332,709) | |
| Conservation Charge & Demand Side Revenue | 989,059 | 86,883 | 812,574 | (176,485) | |
| Other Revenues | 35,447,663 | 7,347,053 | 33,932,800 | (1,514,863) | |
| Natural Gas Pass Through Revenue | 12,491,417 | 28,751 | 9,397,314 | (3,094,103) | |
| Total Base Related Revenues | \$ 794,974,140 | \$ 173,678,268 | \$ 752,745,578 | \$ (42,228,562) | |
| | | | | | |
| BASE OPERATING EXPENSES | | | | | |
| Operating and Maintenance | \$ 200,570,314 | \$ 42,397,303 | \$ 193,191,377 | \$ 7,378,937 | |
| Environmental | 7,686,000 | 1,713,935 | 7,353,291 | (332,709) | |
| Net Transfer to Rate Stabilization - DSM | (384,865) | 343,558 | - | (384,865) | |
| Conservation & Demand-side Management | 7,673,924 | 1,165,797 | 6,857,133 | 816,791 | |
| Natural Gas Pass Through Revenue | 12,140,876 | 69,880 | 9,173,240 | 2,967,636 | |
| Non-Fuel Purchased Power | 113,015,053 | 19,815,535 | 104,576,825 | 8,438,228 | |
| Non-Fuel Uncollectibles & PSC Tax | 1,703,452 | 342,638 | 1,559,501 | 143,951 | |
| Emergency Contingency | 5,000,000 | - | - | 5,000,000 | |
| Total Base Related Expenses | \$ 347,404,754 | \$ 65,848,646 | \$ 322,711,367 | \$ 24,693,387 | |
| | | | | | |
| BASE OPERATING INCOME | \$ 447,569,386 | \$ 107,829,622 | \$ 430,034,211 | \$ (17,535,175) | |
| | | | | | |
| NON-OPERATING REVENUE | | | | | |
| Investment Income | \$ 3,776,585 | \$ 1,452,743 | \$ 4,285,182 | \$ 508,597 | |
| Transfer (To)/From Fuel Recovery | - | - | - | - | |
| Total Non-Operating Revenue | \$ 3,776,585 | \$ 1,452,743 | \$ 4,285,182 | \$ 508,597 | |
| | | | | | |
| NON-OPERATING EXPENSES | | | | | |
| Debt Service | \$ 197,132,899 | \$ 48,712,693 | \$ 218,565,576 | \$ (21,432,677) | |
| Demand-side Management - Rate Stabilization | - | - | - | - | |
| Environmental - Rate Stabilization | - | - | - | - | |
| Total Non-Operating Expenses | \$ 197,132,899 | \$ 48,712,693 | \$ 218,565,576 | \$ (21,432,677) | |
| | | | | | |
| BASE INCOME BEFORE TRANSFERS | \$ 254,213,072 | \$ 60,569,672 | \$ 215,753,817 | \$ (38,459,255) | |
| | | | | | |
| City Contribution | \$ (91,720,182) | \$ (22,930,045) | \$ (91,720,181) | \$ 1 | |
| Renewal & Replacements | (66,155,208) | (15,593,600) | (62,374,400) | 3,780,808 | |
| Operating Capital Outlay | (96,337,682) | (21,056,280) | (61,659,236) | 34,678,446 | |
| Operating Contingency | - | - | - | - | |
| BASE SURPLUS/(DEFICIT) | \$ - | \$ 989,747 | \$ - | \$ - | |
| | | | | | |
| TOTAL SURPLUS/(DEFICIT) | \$ - | \$ 989,747 | \$ - | \$ - | |
| | | | | | |
| TOTAL REVENUES | \$ 1,308,634,926 | \$ 239,325,507 | \$ 1,219,031,627 | | |
| TOTAL APPROPRIATIONS | \$ 1,308,634,926 | \$ 238,335,760 | \$ 1,219,031,627 | | |

(1) December 2015 fuel fund reserve balance equals \$129.4 million

JEA QUARTERLY FINANCIAL SUMMARY - WATER & SEWER SYSTEM

December 31, 2015

| ASSETS: | | LIABILITIES & EQUITY: | | | |
|------------------------|-------------------------|---------------------------------------|--|-------------------------|--|
| Cash and Investments | \$ 62,067,000 | Current Liabilities | | \$ 26,004,000 | |
| Other Current Assets | 78,993,000 | Other Liabilities | | 1,956,840,000 | |
| Fixed and Other Assets | 3,182,880,000 | Fund Equity (Net Assets) | | 1,341,096,000 | |
| TOTAL ASSETS | \$ 3,323,940,000 | TOTAL LIABILITIES & EQUITY | | \$ 3,323,940,000 | |

| | Revised Budget | As of 3 months Actual | Projected | BUDGET VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------------|--------------------------|-----------------------|---|
| OPERATING REVENUES AND EXPENSES: | | | | |
| OPERATING REVENUES | | | | |
| Water and Sewer Revenues | \$ 371,123,321 | \$ 92,932,110 | \$ 364,444,742 | \$ (6,678,579) |
| Environmental Revenues | 22,804,950 | 5,546,769 | 21,972,673 | (832,277) |
| Other Revenues | 14,769,077 | 4,078,316 | 15,155,123 | 386,046 |
| Total Operating Revenues | \$ 408,697,348 | \$ 102,557,195 | \$ 401,572,538 | \$ (7,124,810) |
| OPERATING EXPENSES | | | | |
| Operating and Maintenance | \$ 136,320,816 | \$ 30,787,062 | \$ 134,171,647 | \$ 2,149,169 |
| Environmental CUP-DSM | 2,046,800 | 10,219 | 1,624,589 | 422,211 |
| Uncollectibles | 858,999 | 166,847 | 793,490 | 65,509 |
| Emergency Contingency | 1,000,000 | - | - | 1,000,000 |
| Total Operating Expenses | \$ 140,226,615 | \$ 30,964,128 | \$ 136,589,726 | \$ 3,636,889 |
| OPERATING INCOME | \$ 268,470,733 | \$ 71,593,067 | \$ 264,982,812 | \$ (3,487,921) |
| NON-OPERATING REVENUES AND EXPENSES: | | | | |
| NON-OPERATING REVENUES | | | | |
| Investment Income | \$ 2,759,926 | \$ 748,341 | \$ 2,819,438 | \$ 59,512 |
| Capacity/Extension Fees | 17,000,000 | 4,567,533 | 17,317,538 | 317,538 |
| Contributed Capital | - | 15,883 | 15,883 | 15,883 |
| Total Non-Operating Revenues | \$ 19,759,926 | \$ 5,331,757 | \$ 20,152,859 | \$ 392,933 |
| NON-OPERATING EXPENSES | | | | |
| Debt Service | 109,655,149 | 25,518,633 | 124,452,770 | (14,797,621) |
| Total Non-Operating Expenses | \$ 109,655,149 | \$ 25,518,633 | \$ 124,452,770 | \$ (14,797,621) |
| INCOME BEFORE TRANSFERS | \$ 178,575,510 | \$ 51,406,191 | \$ 160,682,901 | \$ (17,892,609) |
| City Contribution | \$ (22,467,356) | \$ (5,616,839) | \$ (22,467,360) | \$ (4) |
| Interlocal Agreements | - | - | - | - |
| Renewal & Replacements | (20,825,400) | (5,206,350) | (20,825,400) | - |
| Operating Capital Outlay | (97,524,604) | (30,160,251) | (87,867,594) | 9,657,010 |
| Environmental Capital Outlay | (20,758,150) | (5,420,512) | (12,189,126) | 8,569,024 |
| Capacity/Extension Fees | (17,000,000) | (4,567,533) | (17,317,538) | (317,538) |
| Contributed Capital | - | (15,883) | (15,883) | (15,883) |
| Operating Contingency | - | - | - | - |
| TOTAL SURPLUS/(DEFICIT) | \$ - | \$ 418,823 | \$ - | \$ - |
| TOTAL REVENUES | \$ 428,457,274 | \$ 107,888,952 | \$ 421,725,397 | |
| TOTAL APPROPRIATIONS | \$ 428,457,274 | \$ 107,470,129 | \$ 421,725,397 | |

JEA QUARTERLY FINANCIAL SUMMARY - DISTRICT ENERGY SYSTEM
December 31, 2015

| | <u>Revised Budget</u> | <u>As of 3 months Actual</u> | <u>Projected</u> | <u>BUDGET VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|---|-----------------------------|----------------------------------|---------------------|--|
| ASSETS: | | | | |
| Cash and Investments | \$ 4,099,000 | | | |
| Other Current Assets | 482,000 | | | |
| Fixed and Other Assets | <u>40,087,000</u> | | | |
| TOTAL ASSETS | <u>\$ 44,668,000</u> | | | |
| LIABILITIES & EQUITY: | | | | |
| Current Liabilities | | | | \$ 23,000 |
| Other Liabilities | | | | 40,112,000 |
| Fund Equity (Net Assets) | | | | <u>4,533,000</u> |
| TOTAL LIABILITIES & EQUITY | | | | <u>\$ 44,668,000</u> |
| | | | | |
| OPERATING REVENUES AND EXPENSES: | | | | |
| OPERATING REVENUES | | | | |
| Operating Revenues | \$ 9,089,118 | \$ 2,137,075 | \$ 8,527,823 | \$ (561,295) |
| Total Operating Revenues | <u>\$ 9,089,118</u> | <u>\$ 2,137,075</u> | <u>\$ 8,527,823</u> | <u>\$ (561,295)</u> |
| | | | | |
| OPERATING EXPENSES | | | | |
| Operating and Maintenance | \$ 5,175,137 | \$ 1,010,876 | 4,981,175 | \$ 193,962 |
| Total Operating Expenses | <u>\$ 5,175,137</u> | <u>\$ 1,010,876</u> | <u>\$ 4,981,175</u> | <u>\$ 193,962</u> |
| | | | | |
| OPERATING INCOME | <u>\$ 3,913,981</u> | <u>\$ 1,126,199</u> | <u>\$ 3,546,648</u> | <u>\$ (367,333)</u> |
| | | | | |
| NON-OPERATING REVENUES AND EXPENSES: | | | | |
| NON-OPERATING REVENUES | | | | |
| Investment Income | \$ - | \$ 6,430 | 6,430 | \$ 6,430 |
| Total Non-Operating Revenues | <u>\$ -</u> | <u>\$ 6,430</u> | <u>\$ 6,430</u> | <u>\$ 6,430</u> |
| | | | | |
| NON-OPERATING EXPENSES | | | | |
| Debt Service | \$ 3,023,980 | \$ 755,995 | \$ 3,023,980 | \$ - |
| Total Non-Operating Expenses | <u>\$ 3,023,980</u> | <u>\$ 755,995</u> | <u>\$ 3,023,980</u> | <u>\$ -</u> |
| | | | | |
| INCOME BEFORE TRANSFERS | <u>\$ 890,001</u> | <u>\$ 376,634</u> | <u>\$ 529,098</u> | <u>\$ (360,903)</u> |
| | | | | |
| Renewal & Replacements | (457,185) | (109,787) | (452,676) | 4,509 |
| Operating Capital Outlay | <u>(432,816)</u> | <u>-</u> | <u>(76,422)</u> | <u>356,394</u> |
| | | | | |
| TOTAL SURPLUS/(DEFICIT) | <u>\$ -</u> | <u>\$ 266,847</u> | <u>\$ -</u> | <u>\$ -</u> |
| | | | | |
| TOTAL REVENUES | \$ 9,089,118 | \$ 2,143,505 | \$ 8,534,253 | |
| TOTAL APPROPRIATIONS | \$ 9,089,118 | \$ 1,876,658 | \$ 8,534,253 | |

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

**FUEL RATE
STABILIZATION
FUND**

| | | |
|-----------|---------------------|--|
| \$ | 150,742,291 | October 1, 2015 Balance |
| | - | Accounting Adjustments |
| | - | Transfers to Fuel Rate Stabilization |
| | (21,312,687) | Withdrawals from Fuel Rate Stabilization |
| \$ | 129,429,604 | Stabilization Balance as of December 31, 2015 |

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

BALANCE SHEET INFORMATION

| | | | | | |
|--------------------|----|-------------|----------------------|----|-------------|
| Cash & Investments | \$ | 4,334,002 | Current Liabilities | \$ | 4,539,550 |
| Current Assets | | 58,187,478 | Other Liabilities | | 30,410,872 |
| Fixed Assets | | 102,403,532 | Fund Equity | | 129,974,590 |
| Total Assets | \$ | 164,925,012 | Total Liab. & Equity | \$ | 164,925,012 |

BUDGET INFORMATION

| | Annual Budget | 3 MOS YTD Actual | 2016 Projected | Projected Favorable (Unfavorable) Budget Variance |
|---------------------------------------|------------------|---------------------|-------------------|--|
| <u>Revenues</u> | | | | |
| Federal, State & Local Grants | \$ 5,933,722 | \$ 1,759,205 | \$ 5,933,722 | \$ - |
| Preventative Maintenance Grant | 3,403,401 | 850,851 | 3,403,401 | - |
| Local Option Gas Tax (BJP) | 28,171,662 | 7,778,978 | 28,245,911 | 74,249 |
| Sales Tax-Operating (BJP) | 35,654,984 | 9,881,136 | 35,807,096 | 152,112 |
| Passenger Fares | 12,171,871 | 2,957,101 | 11,828,405 | (343,466) |
| Non-transportation | 637,136 | 351,601 | 737,136 | 100,000 |
| Interest earnings | - | 799 | 3,195 | 3,195 |
| Total Revenues | 85,972,776 | 23,579,670 | 85,958,866 | (13,910) |
| <u>Appropriations</u> | | | | |
| Salaries | 30,485,812 | 7,680,280 | 30,721,119 | (235,307) |
| Fringe Benefits | 17,546,267 | 4,252,959 | 17,431,835 | 114,432 |
| Fuel and Lubricants | 5,904,105 | 1,219,400 | 5,877,602 | 26,503 |
| Materials & Supplies | 4,247,788 | 1,073,554 | 4,294,214 | (46,426) |
| Insurance | 660,321 | 133,011 | 632,043 | 28,278 |
| Services | 8,519,422 | 2,104,646 | 8,512,091 | 7,331 |
| Transfer to CTC (ADA expense) | 9,236,029 | 2,227,647 | 9,176,616 | 59,413 |
| Travel/Training/Dues/Subscriptions | 389,838 | 71,953 | 387,811 | 2,027 |
| Transfer to Skyway | 5,025,263 | 1,141,082 | 4,902,326 | 122,937 |
| Contribution to St. Johns River Ferry | 400,000 | 83,334 | 400,000 | - |
| Miscellaneous | 1,856,235 | 468,552 | 1,874,210 | (17,975) |
| Operating Contingency | 1,701,696 | - | - | 1,701,696 |
| Total Appropriations | 85,972,776 | 20,456,416 | 84,209,867 | 1,762,909 |
| Difference | \$ - | \$ 3,123,254 | \$ 1,748,999 | \$ 1,748,999 |

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

BALANCE SHEET INFORMATION

| | | | | | |
|--------------------|----|-------------------|----------------------|----|-------------------|
| Cash & Investments | \$ | 326,784 | Current Liabilities | \$ | 1,388,430 |
| Current Assets | | 5,993,136 | Other Liabilities | | 2,046,481 |
| Fixed Assets | | 73,414,146 | Fund Equity | | 76,299,155 |
| Total Assets | \$ | <u>79,734,066</u> | Total Liab. & Equity | \$ | <u>79,734,066</u> |

BUDGET INFORMATION

| | Annual Budget | 3 MOS YTD Actual | 2016 Projected | Projected Favorable (Unfavorable) Budget Variance |
|------------------------------|------------------|---------------------|-------------------|--|
| <u>Revenues</u> | | | | |
| Parking fares | \$ 200,615 | \$ 54,510 | \$ 208,039 | \$ 7,424 |
| Preventive maintenance grant | 1,100,000 | 275,001 | 1,100,000 | - |
| Transfer in from Bus fund | 5,025,264 | 1,141,082 | 4,902,326 | (122,938) |
| All Other | - | 336 | 1,344 | 1,344 |
| Total Revenues | <u>6,325,879</u> | <u>1,470,928</u> | <u>6,211,709</u> | <u>(114,170)</u> |
| <u>Appropriations</u> | | | | |
| Salaries | 2,288,547 | 564,435 | 2,257,739 | 30,808 |
| Fringes | 1,201,671 | 266,126 | 1,167,499 | 34,172 |
| Fuel and Lubricants | 12,923 | 1,625 | 9,500 | 3,423 |
| Materials & Supplies | 922,884 | 206,654 | 901,616 | 21,268 |
| Insurance | 445,291 | 100,263 | 441,052 | 4,239 |
| Services | 976,366 | 244,471 | 974,882 | 1,484 |
| Travel/Training/Dues/Subs | 32,944 | 5,804 | 23,214 | 9,730 |
| Miscellaneous | 445,253 | 81,552 | 436,207 | 9,046 |
| Total Appropriations | <u>6,325,879</u> | <u>1,470,928</u> | <u>6,211,709</u> | <u>114,170</u> |
| Difference | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 0</u> | <u>\$ 0</u> |

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

BALANCE SHEET INFORMATION

| | | | |
|--------------------|---------------|----------------------|---------------|
| Cash & Investments | \$ 237,934 | Current Liabilities | \$ 685,315 |
| Current Assets | 6,323,563 | Other Liabilities | 9,244,059 |
| Fixed Assets | 5,499,940 | Fund Equity | 2,132,063 |
| Total Assets | \$ 12,061,437 | Total Liab. & Equity | \$ 12,061,437 |

BUDGET INFORMATION

| | Annual Budget | 3 MOS YTD Actual | 2016 Projected | Projected Favorable (Unfavorable) Budget Variance |
|--|------------------|---------------------|-------------------|--|
| <u>Revenues</u> | | | | |
| Passenger fares | \$ 1,097,294 | \$ 270,786 | \$ 1,083,144 | \$ (14,150) |
| State Transportation Disadvantaged funds | 1,494,767 | 376,464 | 1,494,767 | - |
| Transfer in from Bus Fund | 9,236,029 | 2,227,647 | 9,176,616 | (59,413) |
| City of Jacksonville contribution | 1,363,002 | 340,734 | 1,363,002 | - |
| Preventive maintenance grant | 800,000 | 200,001 | 800,000 | - |
| All other | - | 38,820 | 50,280 | 50,280 |
| Total Revenues | 13,991,092 | 3,454,452 | 13,967,809 | (23,283) |
| <u>Appropriations</u> | | | | |
| Salaries | 2,873,895 | 691,756 | 2,817,024 | 56,871 |
| Fringes | 1,292,633 | 284,295 | 1,187,181 | 105,452 |
| Fuel and lubricants | 1,474,301 | 316,358 | 1,415,433 | 58,868 |
| Materials & Supplies | 878,736 | 200,720 | 802,880 | 75,856 |
| Insurance | 30,680 | 3,934 | 15,736 | 14,944 |
| Services | 7,201,240 | 1,894,721 | 7,478,884 | (277,644) |
| Travel/Training/Dues/Subscriptions | 68,580 | 12,166 | 48,662 | 19,918 |
| All other/Miscellaneous | 171,027 | 50,502 | 202,009 | (30,982) |
| Total Appropriations | 13,991,092 | 3,454,452 | 13,967,809 | 23,283 |
| Difference | \$ - | \$ - | \$ 0 | \$ 0 |

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

BALANCE SHEET INFORMATION

| | | | | | | |
|--------------------|----|----------------|--|----------------------|----|----------------|
| Cash & Investments | \$ | 82,851,979 | | Current Liabilities | \$ | 6,607,450 |
| Current Assets | | 33,073,651 | | Other Liabilities | | 1,860,257 |
| Fixed Assets | | | | Fund Equity | | 107,457,922 |
| Total Assets | | \$ 115,925,630 | | Total Liab. & Equity | | \$ 115,925,630 |

| | | Annual Budget | 3 MOS YTD Actuals | 2016 Projected | Projected Favorable (Unfavorable) Budget Variance |
|----------------------------------|--------|------------------|----------------------|-------------------|--|
| <u>Revenues</u> | | | | | |
| Sales Tax-Gross proceeds | (*) \$ | 80,886,162 | \$ 22,324,945 | \$ 80,899,780 | \$ 13,618 |
| ILA Administrative Income | | 1,910,486 | 225,560 | 1,656,352 | (254,134) |
| Interest Earnings | | 59,492 | (125,068) | 59,492 | - |
| All Other | | 85,000 | 22,524 | 90,094 | 5,094 |
| Total Revenues | | 82,941,140 | 22,447,960 | 82,705,718 | (235,422) |
| <u>Appropriations</u> | | | | | |
| Salaries | | 917,852 | 223,264 | 893,055 | 24,797 |
| Fringes | | 501,678 | 115,161 | 460,645 | 41,033 |
| Materials and Supplies | | 69,202 | 20,729 | 82,914 | (13,712) |
| Insurance | | 9,251 | 10,630 | 42,521 | (33,270) |
| Services | | 461,581 | 77,693 | 410,773 | 50,808 |
| Travel/Training/Dues/Subs | | 32,622 | 5,778 | 23,114 | 9,508 |
| All other/Miscellaneous | | 62,792 | 31,884 | 127,536 | (64,744) |
| Sub-total Administrative | | 2,054,978 | 485,139 | 2,040,558 | 14,420 |
| Trf for Debt Service (BJP bonds) | | 80,886,162 | 22,090,325 | 80,665,160 | 221,002 |
| Total Appropriations | | 82,941,140 | 22,575,464 | 82,705,718 | 235,422 |
| Difference | \$ | - | \$ (127,504) | \$ 0 | \$ 0 |

(*) 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 Three Months Ending December 31, 2015
UNAUDITED

BALANCE SHEET

| | | | | | |
|------------------------|----|-----------------------|---------------------------------------|----|-----------------------|
| Cash and Investments | \$ | 60,874,504 | Current Liabilities | \$ | 16,674,273 |
| Other Current Assets | | 24,989,572 | Other Liabilities | | 213,568,998 |
| Fixed and Other Assets | | 664,883,278 | Total Equity | | 520,504,082 |
| TOTAL ASSETS | | <u>\$ 750,747,354</u> | TOTAL LIABILITIES & EQUITY | | <u>\$ 750,747,354</u> |

OPERATING & NON-OPERATING ITEMS

| | ORIGINAL BUDGET | YTD ACTUAL | ANNUAL PROJECTED | FAVORABLE (UNFAVORABLE) BUDGET VARIANCE |
|---|----------------------|----------------------|-----------------------|--|
| OPERATING REVENUES | | | | |
| Autos | \$ 18,552,688 | \$ 4,426,309 | \$ 18,340,825 | \$ (211,863) |
| Containers | 25,390,329 | 6,610,711 | 25,653,458 | 263,129 |
| Break Bulk | 4,063,562 | 1,102,621 | 4,150,293 | 86,731 |
| Cruise | 4,487,953 | 1,161,532 | 4,527,497 | 39,544 |
| Liquid Bulk | 1,303,171 | 317,910 | 1,295,288 | (7,883) |
| Dry Bulk | 1,809,493 | 384,731 | 1,741,851 | (67,642) |
| Other Operating Revenues | 2,079,485 | 729,315 | 2,288,929 | 209,444 |
| TOTAL OPERATING REVENUES | <u>\$ 57,686,681</u> | <u>\$ 14,733,128</u> | <u>\$ 57,998,140</u> | <u>\$ 311,458</u> |
| OPERATING EXPENDITURES | | | | |
| Salaries | \$ 11,749,018 | \$ 2,900,634 | \$ 11,712,398 | \$ 36,621 |
| Employee Benefits | 4,704,121 | 1,061,053 | 4,589,144 | 114,977 |
| Services & Supplies | 4,246,520 | 944,723 | 4,129,613 | 116,907 |
| Security Services | 4,150,000 | 1,039,625 | 4,152,125 | (2,125) |
| Business Travel & Training | 542,791 | 77,732 | 484,825 | 57,966 |
| Promotion, Advertising & Dues | 1,064,092 | 306,454 | 1,104,523 | (40,431) |
| Utility Services | 1,104,748 | 216,792 | 1,045,353 | 59,395 |
| Repairs & Maintenance Projects | 1,610,453 | 262,000 | 1,469,840 | 140,613 |
| Dredging | 2,435,000 | 786,656 | 2,435,000 | - |
| Miscellaneous | 156,271 | 39,883 | 157,086 | (815) |
| TOTAL OPERATING EXPENDITURES | <u>\$ 31,763,014</u> | <u>\$ 7,635,553</u> | <u>\$ 31,279,907</u> | <u>\$ 483,109</u> |
| OPERATING INCOME | <u>\$ 25,923,667</u> | <u>\$ 7,097,573</u> | <u>\$ 26,718,233</u> | <u>\$ 794,566</u> |
| NON-OPERATING REVENUES | | | | |
| Investment Income | \$ 121,603 | \$ 28,115 | \$ 119,317 | \$ (2,286) |
| Shared Revenue from Primary Govt | 5,163,488 | 1,282,882 | 5,155,498 | (7,990) |
| Litigation Claim Settlement | - | 10,250,000 | 10,250,000 (1) | 10,250,000 |
| Other Revenue | 3,860 | 1,193 | 4,088 | 228 |
| | <u>\$ 5,288,951</u> | <u>\$ 11,562,190</u> | <u>\$ 15,528,903</u> | <u>\$ 10,239,952</u> |
| NON-OPERATING EXPENSES | | | | |
| Debt Service | \$ 21,152,343 | \$ 10,625,599 | \$ 33,352,343 (1) | \$ (12,200,000) |
| Contributions to Tenant | 1,901,700 | 448,717 | 1,874,992 | 26,708 |
| Other Claims & Recoveries | 2,050,000 | 20,047 | 100,000 | 1,950,000 |
| Other Expenditures | 8,575 | 133 | 6,564 | 2,011 |
| | <u>\$ 25,112,618</u> | <u>\$ 11,094,496</u> | <u>\$ 35,333,899</u> | <u>\$ (10,221,281)</u> |
| NET INCOME BEFORE CAPITAL OUTLAY AND CONTINGENCY | <u>\$ 6,100,000</u> | <u>\$ 7,565,267</u> | <u>\$ 6,913,237</u> | <u>\$ 813,237</u> |
| Transfer (to)/from Operating Capital Outlay | \$ (6,100,000) | \$ - | \$ (6,100,000) | \$ - |
| SURPLUS (DEFICIT) | <u>\$ -</u> | <u>\$ 7,565,267</u> | <u>\$ 813,237 (1)</u> | <u>\$ 813,237</u> |
| TOTAL REVENUES | <u>\$ 62,975,632</u> | <u>\$ 26,295,318</u> | <u>\$ 73,527,043</u> | |
| TOTAL APPROPRIATIONS | <u>\$ 62,975,632</u> | <u>\$ 18,730,049</u> | <u>\$ 72,713,806</u> | |

(1) Includes Litigation Settlement to JPA in the amount of \$10,250,000, claims against contractor - Dames Point Terminal Asphalt. Amounts were collected in 1st QTR as shown, reflected within SURPLUS at quarter end.

Annual Projection shows the \$10,250,000 as Paydown on Line of Credit (Debt Service). BOD approval pending.

Jacksonville Aviation Authority
Jacksonville, Florida
Quarterly Report Summary
For the three months ended December 31, 2015
UNAUDITED

| | | | | | |
|--|----|--|------------------------------|------------------------------------|--|
| Cash and investments | \$ | 82,669,226 | Current liabilities | \$ | 31,878,760 |
| Other current assets | | 12,053,117 | Other liabilities | | 118,226,466 |
| Fixed and other assets | | 547,559,781 | Total equity | | 492,176,898 |
| Total assets | | <u>\$ 642,282,124</u> | Total liabilities and equity | | <u>\$ 642,282,124</u> |
| | | | | | Budget Variance Favorable (Unfavorable) |
| | | <u>2015/2016 Revised Budget</u> | <u>YTD Actual</u> | <u>Annual Projected</u> | <u>(Unfavorable)</u> |
| OPERATING REVENUES | | | | | |
| Concessions | \$ | 17,143,854 | 4,305,853 | 18,419,536 | \$ 1,275,682 |
| Fees & Charges | | 13,608,628 | 3,408,572 | 13,629,676 | 21,048 |
| Space & Facility Rentals | | 26,446,757 | 6,664,706 | 26,658,824 | 212,067 |
| Parking | | 18,813,281 | 4,732,797 | 18,931,188 | 117,907 |
| Sale of Utilities | | 1,534,640 | 374,633 | 1,498,532 | (36,108) |
| Other Miscellaneous Operating Revenue | | 169,191 | 50,069 | 193,758 | 24,567 |
| TOTAL OPERATING REVENUES | | <u>\$ 77,716,351</u> | <u>\$ 19,536,630</u> | <u>\$ 79,331,514</u> | <u>\$ 1,615,163</u> |
| OPERATING EXPENDITURES | | | | | |
| Salaries | | 17,349,365 | 4,329,241 | 17,316,964 | 32,401 |
| Benefits | | 7,105,826 | 1,549,609 | 7,035,225 | 70,601 |
| Services and Supplies | | 15,378,142 | 3,753,841 | 15,215,364 | 162,778 |
| Repairs & Maintenance | | 2,163,546 | 506,021 | 2,124,084 | 39,462 |
| Promotion, Advertising and Dues | | 1,016,578 | 363,565 | 1,009,268 | 7,310 |
| Registration & Travel | | 352,921 | 101,596 | 346,384 | 6,537 |
| Insurance Expense | | 1,369,752 | 308,991 | 1,265,964 | 103,788 |
| Cost of Goods for Sale | | 583,624 | 123,033 | 522,132 | 61,492 |
| Utilities, Taxes & Gov't Fees | | 5,298,361 | 1,137,662 | 5,209,943 | 88,418 |
| Operating Contingency | | 1,430,550 | - | - | 1,430,550 |
| TOTAL OPERATING EXPENDITURES | | <u>\$ 52,048,665</u> | <u>\$ 12,173,559</u> | <u>\$ 50,045,328</u> | <u>\$ 2,003,337</u> |
| OPERATING INCOME | | <u>\$ 25,667,686</u> | <u>\$ 7,363,071</u> | <u>\$ 29,286,186</u> | <u>\$ 3,618,500</u> |
| NON-OPERATING REVENUES | | | | | |
| Passenger Facility Charges | | 11,988,366 | 2,452,186 | 11,708,744 | (279,622) |
| Investment income | | 905,478 | 238,253 | 953,012 | 47,534 |
| Other Revenues | | 605,436 | 69,389 | 597,556 | (7,880) |
| TOTAL NON-OPERATING REVENUES | | <u>\$ 13,499,280</u> | <u>\$ 2,759,828</u> | <u>\$ 13,259,312</u> | <u>\$ (239,968)</u> |
| NON-OPERATING EXPENDITURES | | | | | |
| Debt Service | | 16,077,204 | 13,040,460 | 16,101,840 | (24,636) |
| Other Expenditures | | 346,418 | 51,206 | 354,824 | (8,406) |
| TOTAL NON-OPERATING EXPENDITURES | | <u>\$ 16,423,622</u> | <u>\$ 13,091,666</u> | <u>\$ 16,456,664</u> | <u>\$ (33,042)</u> |
| NET INCOME BEFORE OPERATING CAPITAL OUTLAY, PFC RESERVE AND RETAINED EARNINGS | | <u>\$ 22,743,344</u> | <u>\$ (2,968,767)</u> | <u>\$ 26,088,834</u> | <u>\$ 3,345,490</u> |
| Transfer (to)/from Operating Capital Outlay | | (15,681,584) | (27,805) | (6,284,439) | \$ 9,397,145 |
| Transfer (to)/from Passenger Facility Charge Reserve | | (2,345,268) | 875,754 | (2,115,694) | \$ 229,574 |
| Transfer (to)/from Retained Earnings | | (4,716,492) | 2,120,818 | (17,688,701) | (12,972,209) |
| SURPLUS/(DEFICIT) | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| TOTAL REVENUES | | <u>\$ 91,215,631</u> | <u>\$ 22,296,458</u> | <u>\$ 92,590,826</u> | <u>\$ 1,375,195</u> |
| TOTAL APPROPRIATIONS | | <u>\$ 91,215,631</u> | <u>\$ 22,296,458</u> | <u>\$ 92,590,826</u> | <u>\$ (1,375,195)</u> |
| FULLTIME POSITIONS | | <u>279</u> | <u>268</u> | <u>279</u> | <u>-</u> |
| TEMPORARY EMPLOYEE HOURS | | <u>4,640</u> | <u>1,093</u> | <u>4,640</u> | <u>-</u> |

Citywide Employee Cap For the Quarter Ending 12/31/2015

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-2015 | Oracle Position Control | | |
|--|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |
| Advisory Boards and Commissions | 4 | 4 | 0 | 4 |
| City Council | 78 | 75 | 3 | 78 |
| Downtown Investment Authority | 5 | 5 | 0 | 5 |
| Employee Services | 42 | 41 | 1 | 42 |
| Finance | 62 | 57 | 6 | 63 |
| Fire and Rescue | 1,300 | 1,222 | 78 | 1,300 |
| Human Rights Commission | 6 | 6 | 0 | 6 |
| Inspector General | 7 | 4 | 3 | 7 |
| Intra-Governmental Services | 61 | 58 | 3 | 61 |
| Mayor's Office | 32 | 27 | 3 | 30 |
| Medical Examiner | 27 | 24 | 3 | 27 |
| Military Affairs and Veterans | 14 | 14 | 0 | 14 |
| Office of Economic Development | 12 | 10 | 2 | 12 |
| Office of Ethics, Compliance and Oversight | 1 | 1 | 0 | 1 |
| Office of General Counsel | 2 | 2 | 0 | 2 |
| Office of Sports and Entertainment | 4 | 5 | 0 | 5 |
| Office of the Sheriff | 3,096 | 2,924 | 172 | 3,096 |
| Parks, Recreation and Community Services | 249 | 233 | 16 | 249 |
| Planning and Development | 35 | 33 | 2 | 35 |
| Public Libraries | 293 | 286 | 7 | 293 |
| Public Works | 305 | 294 | 11 | 305 |
| Regulatory Compliance | 174 | 161 | 13 | 174 |
| State Agency - Courts | 2 | 2 | 0 | 2 |
| Supervisor of Elections | 33 | 30 | 3 | 33 |
| Subfund Total | 5,844 | 5,518 | 326 | 5,844 |

| Subfund 015 PROPERTY APPRAISER | 01-Oct-2015 | Oracle Position Control | | |
|-----------------------------------|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |
| Property Appaiser | 120 | 112 | 8 | 120 |
| Subfund Total | 120 | 112 | 8 | 120 |

| Subfund 016 CLERK OF THE COURT | 01-Oct-2015 | Oracle Position Control | | |
|-----------------------------------|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |

| | | | | |
|--------------------|----|----|---|----|
| Clerk of the Court | 32 | 25 | 7 | 32 |
| Subfund Total | 32 | 25 | 7 | 32 |

| Subfund 017 TAX COLLECTOR | 01-Oct-2015 | Oracle Position Control | | |
|------------------------------|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |

| | | | | |
|---------------|-----|-----|----|-----|
| Tax Collector | 226 | 207 | 19 | 226 |
| Subfund Total | 226 | 207 | 19 | 226 |

| Subfund 019 JACKSONVILLE JOURNEY | 01-Oct-2015 | Oracle Position Control | | |
|-------------------------------------|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |

| | | | | |
|------------------|---|---|---|---|
| Public Libraries | 0 | 2 | 2 | 4 |
| Subfund Total | 0 | 2 | 2 | 4 |

| Subfund 01A SPECIAL EVENTS | 01-Oct-2015 | Oracle Position Control | | |
|-------------------------------|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |

| | | | | |
|------------------------------------|----|----|---|----|
| Office of Sports and Entertainment | 14 | 14 | 0 | 14 |
| Subfund Total | 14 | 14 | 0 | 14 |

| Subfund 112 CONCURRENCY MANAGEMENT SYSTEM | 01-Oct-2015 | 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-2015 | Oracle Position Control | | |
|--------------------------------------|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |

| | | | | |
|-----------------------|---|---|---|---|
| Regulatory Compliance | 7 | 6 | 1 | 7 |
| Subfund Total | 7 | 6 | 1 | 7 |

| Subfund 127 AIR POLLUTION EPA - SEC 111.750 | 01-Oct-2015 | Oracle Position Control | | |
|--|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |

| | | | | |
|-----------------------|----|----|---|----|
| Regulatory Compliance | 16 | 14 | 2 | 16 |
| Subfund Total | 16 | 14 | 2 | 16 |

| Subfund 132 TOURIST DEVELOPMENT COUNCIL-SEC 111. | 01-Oct-2015 | 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-2015 | Oracle Position Control | | |
|--|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |
| Regulatory Compliance | 5 | 5 | 0 | 5 |
| Subfund Total | 5 | 5 | 0 | 5 |

| Subfund 159 BUILDING INSPECTION | 01-Oct-2015 | Oracle Position Control | | |
|------------------------------------|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |
| Fire and Rescue | 4 | 4 | 0 | 4 |
| Planning and Development | 127 | 119 | 8 | 127 |
| Subfund Total | 131 | 123 | 8 | 131 |

| Subfund 15B DUVAL CO. LAW LIBRARY - SEC 111.385 | 01-Oct-2015 | 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-2015 | 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-2015 | Oracle Position Control | | |
|--|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |
| Regulatory Compliance | 30 | 19 | 11 | 30 |
| Subfund Total | 30 | 19 | 11 | 30 |

| Subfund 15Q JUDICIAL SUPPORT - SEC 111.385 | 01-Oct-2015 | 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-2015 | Oracle Position Control | | |
|---|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |
| State Agency - Courts | 6 | 4 | 2 | 6 |
| Subfund Total | 6 | 4 | 2 | 6 |

| Subfund 15W LIBRARY CONF FACILITY TRUST-SEC 111.83 | | 01-Oct-2015 | 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-2015 | 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-2015 | 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-2015 | Oracle Position Control | | |
|---|--|-------------|-------------------------|--------|-------|
| | | | Filled | Vacant | Total |

| | | | | |
|------------------------------------|----|----|---|----|
| Jacksonville Children's Commission | 15 | 12 | 6 | 18 |
| Subfund Total | 15 | 12 | 6 | 18 |

| Subfund 1A1 COMMUNITY DEVELOPMENT | | 01-Oct-2015 | Oracle Position Control | | |
|--------------------------------------|--|-------------|-------------------------|--------|-------|
| | | | Filled | Vacant | Total |

| | | | | |
|--------------------------|----|----|---|----|
| Planning and Development | 23 | 20 | 3 | 23 |
| Subfund Total | 23 | 20 | 3 | 23 |

| Subfund 1A3 NEIGHBORHOOD STABILIZATION PROGRAM | | 01-Oct-2015 | Oracle Position Control | | |
|---|--|-------------|-------------------------|--------|-------|
| | | | Filled | Vacant | Total |

| | | | | |
|--------------------------|---|---|---|---|
| Planning and Development | 5 | 2 | 3 | 5 |
| Subfund Total | 5 | 2 | 3 | 5 |

| Subfund 1D1 HUGUENOT PARK - SEC 111.125 | | 01-Oct-2015 | 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-2015 | Oracle Position Control | | |
|--|--|-------------|-------------------------|--------|-------|
| | | | Filled | Vacant | Total |

| | | | | |
|--|----|----|---|----|
| Parks, Recreation and Community Services | 15 | 12 | 3 | 15 |
| Subfund Total | 15 | 12 | 3 | 15 |

| Subfund 1DA | | Oracle Position Control | | |
|--|-------------|-------------------------|--------|-------|
| CECIL FIELD COMMERCE CENTER-SEC 111. | 01-Oct-2015 | Filled | Vacant | Total |
| Parks, Recreation and Community Services | 6 | 5 | 1 | 6 |
| Subfund Total | 6 | 5 | 1 | 6 |

| Subfund 1DE | | Oracle Position Control | | |
|---------------------------------|-------------|-------------------------|--------|-------|
| CECIL FIELD TRUST (SEC 111.625) | 01-Oct-2015 | 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-2015 | Filled | Vacant | Total |
| State Agency - Courts | 2 | 0 | 2 | 2 |
| Subfund Total | 2 | 0 | 2 | 2 |

| Subfund 1F6 | | Oracle Position Control | | |
|--|-------------|-------------------------|--------|-------|
| COMMUNITY SERVICES GRANTS | 01-Oct-2015 | Filled | Vacant | Total |
| Military Affairs and Veterans | 5 | 5 | 0 | 5 |
| Parks, Recreation and Community Services | 72 | 64 | 8 | 72 |
| Subfund Total | 77 | 69 | 8 | 77 |

| Subfund 1F7 | | Oracle Position Control | | |
|--------------------------------------|-------------|-------------------------|--------|-------|
| JACKSONVILLE SHERIFF'S OFFICE GRANTS | 01-Oct-2015 | Filled | Vacant | Total |
| Office of the Sheriff | 17 | 17 | 0 | 17 |
| Subfund Total | 17 | 17 | 0 | 17 |

| Subfund 1F9 | | Oracle Position Control | | |
|----------------------|-------------|-------------------------|--------|-------|
| FIRE & RESCUE GRANTS | 01-Oct-2015 | Filled | Vacant | Total |
| Fire and Rescue | 71 | 71 | 0 | 71 |
| Subfund Total | 71 | 71 | 0 | 71 |

| Subfund 1FB | | Oracle Position Control | | |
|-----------------------------------|-------------|-------------------------|--------|-------|
| REGULATORY & ENVIRONMENTAL GRANTS | 01-Oct-2015 | Filled | Vacant | Total |
| Human Rights Commission | 3 | 1 | 2 | 3 |
| Subfund Total | 3 | 1 | 2 | 3 |

| Subfund 1H2 SPAY & NEUTER REBATE TRUST SEC 111.45 | | 01-Oct-2015 | Oracle Position Control | | |
|--|--|-------------|-------------------------|--------|-------|
| | | | Filled | Vacant | Total |

| | | | | | |
|-----------------------|---------------|---|---|---|---|
| Regulatory Compliance | | 1 | 1 | 0 | 1 |
| | Subfund Total | 1 | 1 | 0 | 1 |

| Subfund 1N4 HOUSING OPPORTUNITIES FOR PERSONS | | 01-Oct-2015 | 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-2015 | Oracle Position Control | | |
|--|--|-------------|-------------------------|--------|-------|
| | | | Filled | Vacant | Total |

| | | | | | |
|--------------------------|---------------|---|---|---|---|
| Planning and Development | | 3 | 2 | 1 | 3 |
| | Subfund Total | 3 | 2 | 1 | 3 |

| Subfund 411 ON-STREET PARKING | | 01-Oct-2015 | Oracle Position Control | | |
|----------------------------------|--|-------------|-------------------------|--------|-------|
| | | | Filled | Vacant | Total |

| | | | | | |
|--------------------------------|---------------|----|----|---|----|
| Office of Economic Development | | 25 | 23 | 2 | 25 |
| | Subfund Total | 25 | 23 | 2 | 25 |

| Subfund 412 OFF-STREET PARKING | | 01-Oct-2015 | Oracle Position Control | | |
|-----------------------------------|--|-------------|-------------------------|--------|-------|
| | | | Filled | Vacant | Total |

| | | | | | |
|--------------------------------|---------------|----|----|---|----|
| Office of Economic Development | | 11 | 10 | 1 | 11 |
| | Subfund Total | 11 | 10 | 1 | 11 |

| Subfund 431 MOTOR VEHICLE INSPECTION - SEC 110.407 | | 01-Oct-2015 | Oracle Position Control | | |
|---|--|-------------|-------------------------|--------|-------|
| | | | Filled | Vacant | Total |

| | | | | | |
|--------------------------------|---------------|---|---|---|---|
| Office of Economic Development | | 7 | 7 | 0 | 7 |
| | Subfund Total | 7 | 7 | 0 | 7 |

| Subfund 441 SOLID WASTE DISPOSAL | | 01-Oct-2015 | Oracle Position Control | | |
|-------------------------------------|--|-------------|-------------------------|--------|-------|
| | | | Filled | Vacant | Total |

| | | | | | |
|--------------|---------------|-----|-----|---|-----|
| Public Works | | 116 | 111 | 5 | 116 |
| | Subfund Total | 116 | 111 | 5 | 116 |

| Subfund 461 STORMWATER SERVICES | 01-Oct-2015 | Oracle Position Control | | |
|------------------------------------|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |
| Public Works | 40 | 37 | 3 | 40 |
| Regulatory Compliance | 6 | 4 | 2 | 6 |
| Subfund Total | 46 | 41 | 5 | 46 |

| Subfund 511 FLEET MGMT - OPERATIONS | 01-Oct-2015 | Oracle Position Control | | |
|--|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |
| Intra-Governmental Services | 108 | 98 | 10 | 108 |
| Subfund Total | 108 | 98 | 10 | 108 |

| Subfund 512 FLEET MGMT - VEHICLE REPLACEMENT | 01-Oct-2015 | 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-2015 | 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-2015 | Oracle Position Control | | |
|-------------------------------|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |
| Intra-Governmental Services | 126 | 101 | 25 | 126 |
| Subfund Total | 126 | 101 | 25 | 126 |

| Subfund 534 RADIO COMMUNICATIONS | 01-Oct-2015 | 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-2015 | Oracle Position Control | | |
|--|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |
| Office of General Counsel | 61 | 56 | 5 | 61 |
| Subfund Total | 61 | 56 | 5 | 61 |

| Subfund 561 SELF INSURANCE | 01-Oct-2015 | Oracle Position Control | | |
|-------------------------------|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |
| Finance | 21 | 20 | 1 | 21 |
| Subfund Total | 21 | 20 | 1 | 21 |

| Subfund 571 GROUP HEALTH | 01-Oct-2015 | Oracle Position Control | | |
|-----------------------------|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |
| Employee Services | 8 | 7 | 1 | 8 |
| Subfund Total | 8 | 7 | 1 | 8 |

| Subfund 581 INSURED PROGRAMS | 01-Oct-2015 | Oracle Position Control | | |
|---------------------------------|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |
| Finance | 5 | 3 | 2 | 5 |
| Subfund Total | 5 | 3 | 2 | 5 |

| Subfund 5A1 PUBLIC BUILDING ALLOCATIONS | 01-Oct-2015 | Oracle Position Control | | |
|--|-------------|-------------------------|--------|-------|
| | | Filled | Vacant | Total |
| Public Works | 59 | 57 | 2 | 59 |
| Subfund Total | 59 | 57 | 2 | 59 |

| Subfund 611 GENERAL EMPLOYEES PENSION | 01-Oct-2015 | 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-2015 | 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-2015 | 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-2015 | Filled | Vacant | Total |
| | 7,361 | 6,890 | 478 | 7,368 |

Citywide Employee Cap
Summary of Changes

SF 011 General Fund - GSD

0

| Department | Change | Description |
|----------------------------------|--------|--|
| Finance | 1 | RC15-219 moved one position from the Mayor's Office into the Finance Dpt after the FY15-16 budget was submitted to Council |
| Mayor's Office | (2) | RC15-219 and RC15-234 moved positions to other Departments. |
| Office of Sports & Entertainment | 1 | RC15-234 moved one position from the Mayor's Office into Sports & Enter after the FY15-16 budget was submitted to Council |

SF 019 Jacksonville Journey

4

| Department | Change | Description |
|------------------|--------|---|
| Public Libraries | 4 | 2015-720-E added four additional positions for the library enhancement access program |

SF 192 Jacksonville Children's Commission Grants

3

| Department | Change | Description |
|-------------------------------------|--------|---|
| Jacksonville Children's' Commission | 3 | 2015-516-E added three additional positions in the 21st century community learning center grant |