

OFFICE OF THE COUNCIL AUDITOR

FY2010/2011 PROPOSED BUDGET

FINANCE COMMITTEE MEMBERS

Daniel Davis - Chair
Warren Jones - Vice Chair
Michael Corrigan
Ronnie Fussell
Ray Holt
Kevin Hyde
E. Denise Lee



Meeting #1
August 12, 2010

**COUNCIL AUDITOR’S OFFICE
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MEETING #1**

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2010/11 BUDGET LEGISLATION

2010-553 Rolled Back Rate Resolution

Informs the Property Appraiser of the “rolled back” millage rates and the proposed millage rates for notices to be sent to all property owners

2010-554 Millage Levy Ordinance

Establishes the millage rates to be levied by the consolidated government for the General Service District, not including Urban Service Districts 2, 3, 4 or 5 (Atlantic Beach, Neptune Beach, Jacksonville Beach, and Baldwin)

2010-555 Millage Levy Ordinance

Establishes the millage rates to be levied by the consolidated government for Urban Service Districts 2, 3, and 4 (Atlantic Beach, Neptune Beach and Jacksonville Beach)

2010-556 Millage Levy Ordinance

Establishes the millage rates to be levied by the consolidated government for Urban Service District 5 (Baldwin)

2010-557 Budget Ordinance

Approves the budgets for the City and its Independent Agencies

2010-558 Five Year Capital Improvement Plan (CIP)

Adopts the 5 five year (2011-2015) CIP

2010-559 Ordinance Increasing Principal Amount of Bonds

Increases principal amount of banking fund bonds to be issued up to \$66,180,696 net project funds

2010/11 AD VALOREM TAX TIMELINE OVERVIEW

2010

January 1	<p>This is the effective date of property valuation.</p> <ul style="list-style-type: none">• If a home under construction is not complete on this date, it is not taxed.• Taxpayer must reside in home on this date to be eligible for homestead exemption.
No later than July 1	<p>Property Appraiser certifies to taxing authorities the preliminary valuation totals, via top portion of forms DR-420 Certification of Taxable Value, for computation of the proposed budget.</p>
July 14	<p>The Mayor submitted the budget to Council.</p>
August	<p>Within 35 days of the Property Appraiser certification, City completes and files form DR-420 (Certification of Taxable Value) with the following information:</p> <ul style="list-style-type: none">• Proposed millage rate (Resolution 2010-553)• Current year rolled-back rate pursuant to Florida Statute (F.S.) 200.065• Date, time and place of the tentative budget hearing
August	<p>Within 55 days of the Property Appraiser certification, the Notice of Proposed Property Taxes (TRIM Notice) is mailed out pursuant to F.S. 200.069.</p>
September 14	<p>Within 65 to 80 days of the Property Appraiser certification, usually the first Council meeting in September, hold a public hearing and adopt a tentative millage (Ordinances 2010-554, 555 and 556) and budget (Ordinance 2010-557).</p>
September 25	<p>Within 15 days of the tentative budget hearing, advertise the intent to adopt a final millage and budget pursuant to F.S.</p>
September 28	<p>Within 2 to 5 days of the advertisement, usually the second Council meeting in September, hold a public hearing and adopt the final millage and budget.</p>
October 1	<p>Fiscal year that is funded by this ad valorem tax cycle begins.</p>
October	<p>Property Appraiser informs taxing authority of final adjusted tax roll via top portion of forms DR-422 Certification of Final Taxable Value.</p>
October	<p>Within 30 days of passage, the City/Finance Department sends certified copies of the Millage Levy Ordinance and the Annual Budget Ordinance and other required documents and forms to the State Department of Revenue (DOR), Tax Collector and the Property Appraiser.</p>

2010/11 AD VALOREM TAX TIMELINE OVERVIEW

October	Within 30 days of passage, the City sends TRIM compliance package to the DOR including form DR-487, Certification of Compliance. The following is included in the package: <ul style="list-style-type: none">• Certification of Taxable Value, Forms DR-420• Legislation adopting the millage and the budget• Entire newspaper pages for all advertisements• Proof of publication from the newspaper for all advertisements• Certification of Final Taxable Value, Forms DR-422				
October	Council passes a resolution for the purpose of qualifying with the State for revenue sharing participation. This includes a certification of compliance with Statutes concerning ad valorem levy. Council Secretary sends the Resolution and three iterations of forms DR-700218 to the DOR.				
November	Tax bills are sent out. Pursuant to Statutes, discounts for early payment are: <table><tr><td>4 percent - November</td><td>3 percent - December</td></tr><tr><td>2 percent - January</td><td>1 percent - February</td></tr></table>	4 percent - November	3 percent - December	2 percent - January	1 percent - February
4 percent - November	3 percent - December				
2 percent - January	1 percent - February				
December	Council Audit staff calculates the required tax increment contributions based on the Property Appraiser's final certification. Contributions must be made by January 1.				

2011

March 31	Taxes are due without any discount or penalty.
August	Errors and Insolvencies for the 2010 tax roll are certified, including the total Discounts granted. Subsequently, Council Auditor staff reviews the list and the Council certifies it via resolution. The Tax Collector sends a recapitulation (form 502) to the DOR.

When Complete

Notice of Tax Impact of the Value Adjustment Board is published in the Times-Union. The Council Secretary sends an affidavit from the Times-Union and newspaper clippings to DOR.

CITY OF JACKSONVILLE
SUMMARY OF AD VALOREM TAX CALCULATIONS
MAYOR'S PROPOSED MILLAGE RATES
2010/11 BUDGET

			GF/GSD excluding USDs 2 thru 5, Beaches & Baldwin	GF/GSD within USDs 2-4, Jacksonville Beach, Atlantic Beach & Neptune Beach	GF/GSD within USD 5, Baldwin	Total
2009/10 Final Taxable Values			\$ 53,198,805,577	\$ 5,134,282,058	\$ 49,392,560	\$ 58,382,480,195
Operating Millage Rates			9.2727	5.4480	7.0792	
Total Estimated Revenues at . . .	95.5%		\$ 471,098,219	\$ 26,712,848	\$ 333,925	\$ 498,144,992
Less TID Payment			\$ 16,639,151	\$ 4,529,103	\$ -	\$ 21,168,254
Revenue Net of TID Payments			\$ 454,459,068	\$ 22,183,745	\$ 333,925	\$ 476,976,738
<u>FY 2010/11 BUDGET</u>						
2010/11 Preliminary Taxable Values			\$ 49,548,525,716	\$ 4,880,650,745	\$ 48,885,023	\$ 54,478,061,484
Less New Construction			(857,679,057)	(38,089,575)	(275,952)	(896,044,584)
Taxable Value of Property Existing Last Year			\$ 48,690,846,659	\$ 4,842,561,170	\$ 48,609,071	\$ 53,582,016,900
Operating Millage Rate			10.1193	6.8286	8.5179	
Estimated Revenues at . . .	95.5%					
BEFORE NEW CONSTRUCTION			\$ 470,545,007	\$ 31,579,857	\$ 395,414	\$ 502,520,278
Less TID Payment			\$ (16,062,042)	\$ (5,292,647)	\$ -	\$ (21,354,689)
Revenue Net of TID Payments			\$ 454,482,965	\$ 26,287,210	\$ 395,414	\$ 481,165,589
Increased Revenue on Property Existing Last Year			\$ 23,897	\$ 4,103,465	61,489	\$ 4,188,851
Change in budgeted Ad Valorem Revenues, as a percent.						0.88%
Estimated Revenues at . . .	95.5%					
ON NEW CONSTRUCTION			\$ 8,288,552	\$ 248,394	\$ 2,245	\$ 8,539,190
Change in budgeted Ad Valorem Revenues from new construction, as a percent.						1.79%
Total Estimated Revenues Increase			\$ 8,312,448	\$ 4,351,859	\$ 63,734	\$ 12,728,041
Change in budgeted Ad Valorem Revenues, as a percent.						2.67%
Total Proposed Estimated Revenues at	95.5%		\$ 478,833,559	\$ 31,828,251	\$ 397,660	\$ 511,059,470
Net to the General Fund GSD						
Total Proposed Estimated Revenues at	95.5%		\$ 478,833,559	\$ 31,828,251	\$ 397,660	\$ 511,059,470
Less Tax Increment Amounts at	95.0%		\$ (16,062,042)	\$ (5,292,647)	\$ -	\$ (21,354,689)
Net to the General Fund GSD			\$ 462,771,517	\$ 26,535,604	\$ 397,660	\$ 489,704,781

**GENERAL SERVICES DISTRICT
SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION
COMPARING 2009 RATES TO THE MAYOR'S PROPOSED 2010 RATE**

TAXABLE VALUE CALCULATION		2009 Tax Rates	2010 Proposed Tax Rates	Change from 2009 to 2010	
Assessed Value		\$ 150,000	\$ 154,050	\$ 4,050	2.70%
Less Original Homestead Exemption		(25,000)	(25,000)	-	0.00%
(1) Value Before Additional Homestead Exemption		\$ 125,000	\$ 129,050	\$ 4,050	3.24%
Value Not Subject to the Additional Homestead Exemption (A)		\$ (50,000)	\$ (50,000)	-	N/A
Value Subject to Additional Homestead Exemption		\$ 75,000	\$ 79,050	\$ 4,050	N/A
New Additional Homestead Exemption		\$ (25,000)	\$ (25,000)	-	N/A
Remaining After Additional Exemption (B)		\$ 50,000	\$ 54,050	\$ 4,050	N/A
(2) (A) Plus (B) Equals Taxable Value		\$ 100,000	\$ 104,050	\$ 4,050	N/A

MILLAGE RATES

Local Government, GSD	9.2727	10.1193	0.8466	9.13%
Duval County School Board	7.5820	7.8440	0.2620	3.46%
St John's Water Mgmt. District	0.4158	0.4158	-	0.00%
Florida Inland Navigation District	0.0345	0.0345	-	0.00%
Total Millage	17.3050	18.4136	1.1086	6.41%

AD VALOREM TAXES

Local Government, GSD	\$ 927.27	\$ 1,052.91	\$ 125.64	13.55%
Duval County School Board	\$ 947.75	\$ 1,012.27	\$ 64.52	6.81%
St John's Water Mgmt. District	\$ 41.58	\$ 43.26	\$ 1.68	4.05%
Florida Inland Navigation District	\$ 3.45	\$ 3.59	\$ 0.14	0.26%
Total Tax Bill	\$ 1,920.05	\$ 2,112.03	\$ 190.98	9.95%
Less Four Percent Discount for Payment in November	(76.80)	(84.48)	(7.68)	10.00%
Net Tax Bill	\$ 1,843.25	\$ 2,027.55	\$ 183.30	9.94%

Footnotes:

1. This value is used to calculate the ad valorem taxes due to the Duval County School Board only.
2. This value is used to calculate the ad valorem taxes due to the GSD, St John's Water Management District, and the Florida Inland Navigation District.

**COUNCIL AUDITOR'S OFFICE
CITY OF JACKSONVILLE
AND ITS INDEPENDENT AGENCIES
BUDGET SUMMARY**

AGENCY	2009/2010 ORIGINAL BUDGET		2010/2011 MAYOR'S PROPOSED BUDGET	
	TOTAL AGENCY BUDGET (see footnote A)	CONTRIBUTION FROM (TO) CITY	TOTAL AGENCY BUDGET (see footnote A)	CONTRIBUTION FROM (TO) CITY
Jacksonville Aviation Authority	B \$ 105,865,966	\$ -	\$ 94,460,912	\$ -
Jacksonville Port Authority				
Excess Telecommunications Contribution	C	8,445,478		7,989,018
Total Jacksonville Port Authority	\$ 126,330,471	\$ 8,445,478	\$ 125,960,338	\$ 7,989,018
Police and Fire Pension Fund	\$ 7,194,325	\$ -	\$ 8,105,669	\$ -
Business Improvement District	D \$ 1,214,299	\$ 229,747	\$ 1,124,540	\$ 229,747
Jacksonville Transportation Authority				
General Fund for Community Trans Coordinator	E	1,220,350		1,254,804
Public Parking, Half of Trolley Revenue	F	62,250		35,424
Local Option Gas Tax per Interlocal Agreement	G	30,000,000		27,816,902
Local Option Sales Tax Fund	H	68,760,864		65,900,805
Total Jacksonville Transportation Authority	\$ 178,014,933	\$ 100,043,464	\$ 170,347,309	\$ 95,007,935
J E A				
Electric Operations	1,294,662,940	(79,007,260)	1,443,009,416	(81,921,684)
Electric Capital	342,800,000		251,700,000	
Water & Sewer Operations	310,123,516	(20,180,278)	354,267,472	(19,765,854)
Water & Sewer Capital	123,000,000		142,200,000	
District Energy System Operations	7,400,000		8,984,150	
District Energy System Capital	1,046,000		638,407	
Total JEA	\$ 2,079,032,456		\$ 2,200,799,445	
(Total Contribution to City General Fund)		\$ (99,187,538)		\$ (101,687,538)
Water Sewer Expansion Authority	\$ 1,695,330	\$ 436,030	\$ 1,134,672	\$ 334,672
Total of City Independent Agencies	\$ 2,499,347,780	\$ 9,967,181	\$ 2,601,932,885	\$ 1,873,834
Contribution to Shands Jacksonville	I	23,775,594		23,775,594
Net General Government Contributions		\$ 33,742,775		\$ 25,649,428
Total of Jacksonville General Government Budget	\$ 2,064,116,118		\$ 2,092,311,525	
Total Budget, General Government and Independent Agencies	\$ 4,563,463,898		\$ 4,694,244,410	

**COUNCIL AUDITOR'S OFFICE
CITY OF JACKSONVILLE
AND ITS INDEPENDENT AGENCIES
SUMMARY FOOTNOTES**

- A** Interfund and interagency transfers have not been eliminated.
- B** The proposed agency budget for the Jacksonville Aviation Authority (JAA) is decreasing primarily due to a decrease in capital project spending.
- C** Pursuant to interlocal agreement, the City provides a contribution to JPA each year consisting of \$800,000, a portion of telecommunications tax monies, and a quarter mill from JEA's electric contribution to the City. These funds are first used to pay debt service on the 1993 and 2003C Excise Tax Revenue Bonds issued by the City on behalf of the JPA. The JPA used the proceeds from these bonds for port expansion and capital items. Total debt service to be paid by the City on behalf of the JPA in FY 2010/11 is \$4,995,716. The \$7,989,018 contribution to JPA included in the Mayor's Proposed Budget is the estimated excess telecommunications tax remaining after all debt service obligations have been met. The excess telecommunications tax monies transferred to JPA are a pledged revenue source for JPA's bonds which were used to finance the construction of the Mitsui container terminal.
- D** Downtown Vision, Inc. was created in 1999, pursuant to Ordinance 1999-1175-E and extended by Ordinance 2005-785-E, which authorized the imposition of a special assessment on the taxable commercial properties within the district at 1.1 mills of the assessed value. The City budgeted a contribution of \$229,747.
- E** This is a City subsidy of CTC operations which provides door to door transportation service for persons unable to ride fixed route buses. The CTC Contribution of \$1,254,804 was calculated per Exhibit 1 of Ordinance 2005-1516-E, which starts with the base amount of \$1,100,000 and is increased each fiscal year by the percentage increase in the Consumer Price Index. JTA has budgeted a calculation amount of \$1,254,600 which is \$204 less than what was budgeted by the City. A budget amendment will be presented to reconcile the difference between the City and JTA.
- F** JTA provides trolley service for people who park in City owned parking areas located in and around the Stadium and Arena. The City collects the monthly parking fees and pays JTA 50% of the gross revenues as a transportation fare. This is per the Joint Project Agreement between the City and JTA for the Design, Development, and Operation of a Park and Ride Facility dated May 28, 2000.
- G** The City budgeted \$27,816,902 in Local Option Gas Tax to be transferred to JTA pursuant to the Better Jacksonville Plan. However, JTA budgeted \$29,000,000 in Local Option Gas Tax revenue for a difference of \$1,183,098. A budget amendment will be presented to reconcile the difference.
- H** The City budgeted \$65,900,805 in Local Option Sales Tax to be transferred to JTA pursuant to the Better Jacksonville Plan. However, JTA budgeted \$65,000,000 in Local Option Sales Tax revenue for a difference of \$900,805. A budget amendment will be presented to reconcile the difference.
- I** This contribution is for indigent care, however the letter of agreement between the City and Shands ended as of June 30, 2010. Per the Administration, the Ordinance and corresponding letter of agreement authorizing the contribution for 2010-2011 will be filed with the City Council shortly.

CITY OF JACKSONVILLE, FLORIDA
SUMMARY OF BUDGETS

		FY 09-10 COUNCIL APPROVED	FY 10-11 MAYOR'S PROPOSED	FY 10-11 COUNCIL APPROVED
GENERAL FUND				
011	GENERAL FUND - GSD	981,500,413	994,526,284	
012	MOSQUITO CONTROL STATE 1	356,377	95,338	
015	PROPERTY APPRAISER	9,221,043	8,783,388	
016	CLERK OF THE COURT	3,549,628	3,662,814	
017	TAX COLLECTOR	15,456,308	14,792,067	
018	EMERGENCY CONTINGENCY	43,415,371	44,029,727	
019	PUBLIC SAFETY INITIATIVE	7,660,278	10,083,162	
TOTAL	GENERAL FUND	1,061,159,418	1,075,972,780	
SPECIAL REVENUE FUNDS				
110	PLANNING, ECONOMIC DEV. & CONCUR MNGT	1,590,542	941,755	
120	AIR POLLUTION CONTROL & MONITORING	1,709,284	1,991,778	
130	SPORTS, CONVENTION & TOURISM DEV	7,463,132	4,271,810	
140	TRANSPORTATION	106,131,524	101,423,186	
150	GENERAL GOVERNMENT	20,563,145	18,501,591	
170	EMERGENCY 911	4,845,271	4,996,147	
180	TAX INCREMENT DISTRICTS	20,869,514	23,606,769	
190	JACKSONVILLE CHILDREN'S COMMISSION	21,493,840	21,140,059	
1A0	COMMUNITY DEVELOPMENT BLOCK GRANT	483,868	350,357	
1D0	MAINTENANCE, PARKS AND RECREATION	4,568,961	4,793,247	
1F0	OTHER FEDERAL, STATE & LOCAL GRANTS	550,000	200,000	
1H0	GENERAL GOVERNMENT	1,016,630	1,128,630	
1I0	BETTER JACKSONVILLE TRUST FD	47,757,495	70,604,797	
1J0	CHOOSE LIFE TRUST FUND	62,076	47,000	
TOTAL	SPECIAL REVENUE FUNDS	239,105,282	253,997,126	
CAPITAL PROJECT FUNDS				
310	BOND PROJECTS	6,255,995	3,666,000	
320	GENERAL PROJECTS	119,346,427	142,075,936	
330	GRANT PROJECTS		896,800	
340	RIVER CITY RENAISSANCE PROJECT	3,266,837	1,170,540	
360	BOND PROJECTS	310,992	1,163,460	
TOTAL	CAPITAL PROJECT FUNDS	129,180,251	148,972,736	
ENTERPRISE FUNDS				
410	PUBLIC PARKING SYSTEM	4,962,313	6,337,631	
430	MOTOR VEHICLE INSPECTION	512,920	527,334	
440	SOLID WASTE DISPOSAL	75,946,273	83,865,592	
460	STORMWATER SERVICES	52,889,448	51,294,623	
4A0	MUNICIPAL STADIUM	41,743,340	40,039,952	
4B0	MEMORIAL ARENA	16,713,476	18,944,892	
4C0	BASEBALL STADIUM	3,821,735	3,899,706	
4D0	PERFORMING ARTS	3,937,004	3,315,160	
4E0	CONVENTION CENTER	7,342,128	3,620,178	
4F0	EQUESTRIAN CENTER	1,803,135	1,604,634	
4G0	SPORTS COMPLEX CAPITAL MAINTENACE		3,933,253	
TOTAL	ENTERPRISE FUNDS	209,671,772	217,382,955	
INTERNAL SERVICE FUNDS				
510	FLEET MANAGEMENT	62,327,496	62,309,710	
520	PURCHASING	2,083,803	1,941,894	
530	INFORMATION TECHNOLOGIES	46,481,250	42,370,546	
550	OFFICE OF GENERAL COUNSEL	9,394,286	9,077,124	
560	SELF INSURANCE	32,012,946	31,681,013	
570	GROUP HEALTH	87,499,676	94,450,359	
580	INSURED PROGRAMS	9,568,051	8,867,155	
590	INTERNAL LOAN POOL	153,016,645	120,319,143	
TOTAL	INTERNAL SERVICE FUNDS	402,384,153	371,016,944	
TRUST AND AGENCY FUNDS				
610	GENERAL EMPLOYEES PENSION TRUST	8,892,105	11,569,411	
640	EXPENDABLE TRUST FUND	313,598	450,816	
TOTAL	TRUST AND AGENCY FUNDS	9,205,703	12,020,227	
COMPONENT UNITS				
720	JACKSONVILLE HOUSING FINANCE AUTHORITY	730,008	538,515	
750	JACKSONVILLE ECONOMIC DEVELOPMENT COMM	12,679,531	12,410,242	
TOTAL	COMPONENT UNITS	13,409,539	12,948,757	
TOTAL FOR ALL GENERAL GOVERNMENT FUNDS		2,064,116,118	2,092,311,525	

**CITY OF JACKSONVILLE, FLORIDA
SUMMARY OF EMPLOYEE CAPS BY SUBFUND**

		FY 09-10 COUNCIL APPROVED	FY 10-11 MAYOR'S PROPOSED	FY 10-11 COUNCIL APPROVED	CHANGE FROM FY 10
GENERAL FUND					
011	GENERAL FUND - GSD	6,561	6,486		(75)
012	MOSQUITO CONTROL STATE 1	1	-		(1)
015	PROPERTY APPRAISER	128	128		-
016	CLERK OF THE COURT	37	37		-
017	TAX COLLECTOR	244	244		-
018	EMERGENCY CONTINGENCY	-	-		-
019	PUBLIC SAFETY INITIATIVE	-	9		9
TOTAL	GENERAL FUND	6,971	6,904		(67)
SPECIAL REVENUE FUNDS					
112	CONCURRENCY MANAGEMENT SYSTEM	5	5		-
121	AIR POLLUTION TAG FEE	8	8		-
127	AIR POLLUTION EPA	12	14		2
132	TOURIST DEVELOPMENT COUNCIL	1	1		-
154	HAZARDOUS WASTE PROGRAM / SQG	5	5		-
159	BUILDING INSPECTION	107	107		-
15B	DUVAL COUNTY LAW LIBRARY	3	3		-
15L	JUVENILE DRUG COURT	2	2		-
15Q	COURT INNOVATIONS-JUDICIAL SUPPORT	7	3		(4)
15V	DUVAL COUNTY TEEN COURT PROGRAMS TRUST	10	8		(2)
15W	LIBRARY CONFERENCE FACILITY TRUST	2	2		-
171	EMERGENCY 9-1-1 USER FEE	7	7		-
191	JACKSONVILLE CHILDREN'S COMMISSION	50	49		(1)
1A1	COMMUNITY DEVELOPMENT	4	4		-
1D1	HUGUENOT PARK	9	9		-
1D2	KATHRYN A HANNA PARK IMPROVEMENT	16	16		-
1DA	CECIL FIELD COMMERCE CENTER	8	8		-
1H2	ANIMAL CARE & CONTROL PROGRAMS	1	1		-
TOTAL	SPECIAL REVENUE FUNDS	257	252		(5)
ENTERPRISE FUNDS					
411	PUBLIC PARKING SYSTEM	43	43		-
431	MOTOR VEHICLE INSPECTION	8	8		-
441	SOLID WASTE DISPOSAL	118	114		(4)
461	STORMWATER SERVICES	200	203		3
TOTAL	ENTERPRISE FUNDS	369	368		(1)
INTERNAL SERVICE FUNDS					
511	FLEET MGMT - OPERATIONS	129	124		(5)
512	FLEET MGMT - VEHICLE REPLACEMENT	3	3		-
521	COPY CENTER	8	7		(1)
531	ITD OPERATIONS	168	144		(24)
533	COMMUNICATIONS	8	8		-
534	RADIO COMMUNICATION	14	14		-
551	OFFICE OF GENERAL COUNSEL	73	70		(3)
561	SELF INSURANCE	18	18		-
571	GROUP HEALTH	13	12		(1)
581	INSURED PROGRAMS	4	4		-
TOTAL	INTERNAL SERVICE FUNDS	438	404		(34)
TRUST AND AGENCY FUNDS					
610	GENERAL EMPLOYEES PENSION TRUST	7	7		-
64A	EXPENDABLE TRUST FUND	1	1		-
TOTAL	TRUST AND AGENCY FUNDS	8	8		-
COMPONENT UNITS					
721	JACKSONVILLE HOUSING FINANCE AUTHORITY	2	2		-
751	JACKSONVILLE ECONOMIC DEVELOPMENT COMM	17	17		-
TOTAL	COMPONENT UNITS	19	19		-
TOTAL EMPLOYEE CAP FOR ALL SUBFUNDS		8,062	7,955		(107)

**Council Auditor's Office
Mayor's FY 2010/11 Proposed Budget
Overall Employee Cap Reconciliation**

FY 2009/10 Council Approved Employee Cap (City-Wide)	8,062
Net Change in Positions during FY 2009/10	<u>1</u>
Sub-total FY 2009/10	8,063
Positions Added in Mayor's Proposed FY 2010/11 Budget	19
Positions Eliminated in Mayor's Proposed FY 2010/11 Budget	(127)
Proposed FY 2010/11 Employee Cap (City-Wide)	<u><u>7,955</u></u>

Notes:

The 19 positions added to the cap include seven (7) Resource Specialists and (2) Clerical Support Aide III positions added to the Public Safety Initiative sub-fund (these positions were previously funded by grant funds), one (1) Director JCC - School Readiness position from JCC's Grant sub-fund to JCC, one (1) Contract Administration Coordinator and two (2) Executive Assistant I positions added to the Public Libraries, three (3) Construction Inspector Positions for Stormwater Services, and three (3) Environmental Specialist positions added to the Environmental Quality Division.

Out of the 127 positions eliminated city-wide, 72 equate to actual dollar savings (see attached list), per the Budget Office. Out of those 72 positions, 45 were filled. Twenty-seven (27) were vacant.

**FY 2010/11 Proposed Budget
Eliminated Positions**

Prepared by the Budget Office

Job Class	Job Class Description	Indexcode	Status	Budgeted Amount
T0032	Animal Care Assistant Senior	ERAC011	Vacant	24,267.43
T0032	Animal Care Assistant Senior	ERAC011	Vacant	24,267.43
T0032	Animal Care Assistant Senior	ERAC011	Vacant	24,267.43
04746	JCC - Contract Compliance	JCOD191	Vacant	40,987.58
04540	AMIO - Education & Community Outreach	JHRC011CR	Filled	71,863.09
B0005	Administrative Aide	JHRC011CR	Filled	39,350.31
C0141	Clerical Support Aide III	JHRC011CR	Filled	39,957.65
Y0034	Equal Opportunity Aide	JHRC011CR	Filled	43,282.85
B0001	Administrative Assistant	OPAS011	Vacant	41,956.80
B0005	Administrative Aide	OPAS011	Filled	46,204.09
B0005	Administrative Aide	OPAS011	Vacant	38,495.71
B0201	Personnel Clerk	OPAS011	Vacant	32,636.04
B0201	Personnel Clerk	OPAS011	Vacant	32,636.04
C0401	Executive Secretary 1	OPAS011	Filled	47,039.08
05044	Clerical Support Aide III/SPE	OPEB011CC	Filled	28,885.29
05165	Equal Business Opportunity Specialist/SPE	OPEB011CC	Filled	42,217.96
C0141	Clerical Support Aide 3	OPEB011CC	Filled	38,925.29
C0401	Executive Secretary 1	OPEB011CC	Filled	40,782.72
V0040	Equal Business Oppty Specialist	OPEB011CC	Filled	46,334.89
V0040	Equal Business Oppty Specialist	OPEB011CC	Filled	47,380.75
04124	Manager of Personnel Services Senior	OPHR011OS	Filled	132,687.83
B0219	Human Resources Assistant	OPHR011OS	Vacant	38,495.71
04516	AMIO-MAIG Regional Coordinator	OPOD011	Vacant	54,770.90
B0268	Customer Service Representative Senior	OPOD011CC	Vacant	32,636.04
B0269	Customer Service Specialist	OPOD011CC	Vacant	36,941.40
C0143	Clerical Support Specialist	OPOD011PI	Filled	41,496.37
C0141	Clerical Support Aide 3	OPPR011BA	Filled	36,486.22
V0043	Buyer Assistant	OPPR011BA	Filled	34,958.32
B0323	City Planner Supervisor	PDCM011	Filled	88,842.72
B0322	City Planner II	PDCU011	Vacant	45,870.78
T0401	Zoning Assistant	PDDS011	Filled	53,797.14
T0401	Zoning Assistant	PDDS011	Vacant	37,074.78
04636	Executive Assistant II Library Services	PLJX011MBAD	Filled	71,027.40
B0158	Logistics and Administration Manager	PLJX011MBAD	Filled	67,488.00
B0005	Administrative Aide	PLJX011MBBS	Filled	53,448.00
D0121	Media Support Program Supervisor	PLJX011MBBS	Filled	61,961.16
E0032	Custodial Inspector	PLJX011MBBS	Filled	25,576.56
E0127	Security Guard Supervisor	PLJX011MBBS	Filled	35,271.48
N0002	Library Materials Specialist	PLJX011MBBS	Filled	26,977.44
N0002	Library Materials Specialist	PLJX011MBBS	Filled	25,500.00
N0002	Library Materials Specialist	PLJX011MBBS	Filled	25,500.00
N0002	Library Materials Specialist	PLJX011MBBS	Filled	25,500.00
N0006	Distribution Services Supervisor	PLJX011MBBS	Filled	39,408.60
N0007	Library Clerk	PLJX011MBBS	Vacant	20,957.83
N0007	Library Clerk	PLJX011MBBS	Vacant	20,957.83
N0009	Library Associate	PLJX011MBBS	Vacant	30,906.41
N0012	Librarian	PLJX011MBBS	Filled	41,757.72
N0012	Librarian	PLJX011MBBS	Filled	46,215.72
N0012	Librarian	PLJX011MBBS	Filled	46,215.72
N0012	Librarian	PLJX011MBBS	Filled	40,347.12

**FY 2010/11 Proposed Budget
Eliminated Positions**

Prepared by the Budget Office

R0052	Land Management Agent	PWRE011	Vacant	38,169.65
R0052	Land Management Agent	PWRE011	Vacant	39,719.04
04070	Extension Family & Consumer Sciences	RCOD011CEXT	Filled	36,312.03
04073	Extension Family & Consumer Sciences - Nut.	RCOD011CEXT	Vacant	48,268.81
U0160	Recreation & Ed Park Supervisor	RCRC011PG	Filled	45,216.71
W0075	Recreation Programming Specialist	RCRC011PG	Filled	43,911.99
Z0061	Auto and Truck Tech	OPFM511	Vacant	34,628.76
Z0071	Heavy Vehicle Tech	OPFM511	Vacant	34,628.76
Z0681	Welder	OPFM511	Vacant	34,628.76
F0139	Applications Analyst	ITIT531CS	Filled	67,261.23
04661	AITO II	ITIT531DCS	Filled	102,977.53
04665	ITA - Customer Relationship Mgr	ITIT531DCS	Filled	83,058.04
04184	Legal Assistant	GCGA551	Vacant	38,000.00
04186	Assistant General Counsel	GCGA551	Filled	132,090.00
04193	Deputy General Counsel	GCGA551	Filled	105,000.00
A0031	Accountant	OPHR571EB	Filled	57,390.88
04017	Assistant Management Improvement Officer	COSR15QJS	Vacant	28,093.00
04017	Assistant Management Improvement Officer	COSR15QJS	Vacant	28,093.00
04017	Assistant Management Improvement Officer	COSR15QJS	Vacant	28,093.00
04017	Assistant Management Improvement Officer	COSR15QJS	Filled	30,319.92
04017	Assistant Management Improvement Officer	COSR15VTC	Filled	33,232.25
04017	Assistant Management Improvement Officer	COSR15VTC	Filled	51,000.00

Total Vacant **27**
Total Filled **45**

**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND - GENERAL SERVICES DISTRICT
EMPLOYEE CAP BY DEPARTMENT**

	FY 09-10 COUNCIL APPROVED	FY 10-11 MAYOR'S PROPOSED	FY 10-11 COUNCIL APPROVED	CHANGE FROM FY 10
FULL TIME EMPLOYEE POSITIONS				
ADVISORY BOARDS	5	5		-
CENTRAL OPERATIONS	248	233		(15)
CITY COUNCIL	81	81		-
ENVIRONMENTAL & COMPLIANCE	213	211		(2)
FINANCE	71	71		-
FIRE AND RESCUE	1,323	1,321		(2)
GENERAL COUNSEL	1	1		-
HUMAN RIGHTS COMMISSION	17	13		(4)
JACKSONVILLE CITYWIDE ACTIVITIES	32	5		(27)
MAYOR'S OFFICE	24	23		(1)
MEDICAL EXAMINER	27	27		-
OFFICE OF THE SHERIFF	3,354	3,354		-
PLANNING AND DEVELOPMENT	86	82		(4)
PUBLIC LIBRARIES	361	346		(15)
PUBLIC WORKS	469	466		(3)
RECREATION & COMMUNITY SERVICES	215	213		(2)
SUPERVISOR OF ELECTIONS	34	34		-
TOTAL FULL TIME EMPLOYEE POSITIONS				
GENERAL FUND - GENERAL SERVICES DISTRICT	<u>6,561</u>	<u>6,486</u>		<u>(75)</u>

Overall Explanation:

Within each department review, employee cap changes will be addressed. However, from an overall standpoint, main changes were as follows:

Central Operations: Twenty (20) positions were eliminated (see Eliminated Positions List) and an additional position (1) was transferred out. However, six (6) positions were transferred into Central Operations from other departments.

Jacksonville Citywide Activities: Twenty-seven (27) positions were eliminated from the Vacancy Pool. These positions were unfunded and therefore no dollar savings are associated with these eliminations.

Public Libraries: Eighteen (18) positions were eliminated (see Eliminated Positions list). However, three (3) positions were added in the department (two (2) Executive Assistant I positions and one (1) Contract Administration Coordinator).

The other decreases in the cap are made up of a combinations of cuts (see Eliminated Positions list) and transfers between departments.

**OFFICE OF THE COUNCIL AUDITOR
PERSONNEL EXPENSES
GENERAL FUND - GSD**

	2009/2010 Original	2010/2011 Proposed	\$ Change	% Change
(A) SALARIES	\$ 379,932,996	\$ 369,505,029	\$ (10,427,967)	-2.74%
(B) LAPSE	\$ (8,067,029)	\$ (8,796,337)	\$ (729,308)	9.04%
(C) EMPLOYER PROVIDED BENEFITS	\$ 167,804,458	\$ 170,403,641	\$ 2,599,183	1.55%
TOTAL PERSONNEL	<u>\$ 539,670,425</u>	<u>\$ 531,112,333</u>	<u>\$ (8,558,092)</u>	-1.59%

- (A) Overall, personnel expenses within the General Fund decreased by \$8.5 million, or 1.6%. Regular salaries decreased by \$11.7 million, part-time salaries increased by approximately \$460,000, overtime salaries decreased by \$1.6 million, and leave rollback/sellback increased by \$1.2 million.

A 3.25% COLA is included for elected officials, while salary lines were reduced by 3%.

Part-time salaries is increasing by \$460,000. This includes a \$1.3 million increase in the Supervisor of Elections budget for the three upcoming elections versus one in the current year.

Overtime within the Office of the Sheriff decreased by \$1.6 million due to efficiency improvements and private security being provided by the Port Authority at Blount Island.

Leave rollback/sellback is increasing by \$1.2 million, or 20%. This is largely attributed to increases in the Office of the Sheriff and Fire Rescue of \$700,000 and \$260,000, respectively.

- (B) There is an increase of \$729,308 in the City's overall lapse of \$8,796,337. (An increase in the lapse causes a decrease in total expenditures.) The Sheriff and Fire Rescue have budgeted lapses of \$2.7 million and \$1.6 million, respectively. The remaining \$4.5 million is distributed through the General Fund.
- (C) The City's pension contribution rate for all three pension plans is remaining constant at last year's percentages. The General Employees' Pension plan contribution is 13.50% at a budgeted \$21.5 million. The disability plan contribution is budgeted at \$490,000. The employee contribution remains at 8%.

The City's pension contribution for the Correction Officers' plan is 31.78% at a budgeted \$9.8 million. The employee contribution remains at 8%.

The City's pension contribution for the Police & Fire Pension plan 49.6% at a budgeted \$80.7 million. The employee contribution remains at 7%.

Health insurance rates are budgeted to increase by 10%. The General Fund contribution is budgeted to remain stable as it is anticipated that employees will be responsible for paying a portion of the individual premium.

Payroll Taxes are decreasing by \$1.7 million as most employees now participate in the defined benefit or contribution plans. Under both of these retirement plans, employees cannot participate in Social Security and therefore, the City does not contribute to Social Security on their behalf.

Group Life Insurance is decreasing by \$800,000, or 53%, due to newly negotiated fees.

Worker's Compensation is increasing by \$1.4 million, or 10.82%, based on the annual actuarial study.

**COUNCIL AUDITOR'S OFFICE
SALARY LAPSE SCHEDULE
MAYOR'S PROPOSED BUDGET 10/11**

SF	Department	FY 09/10 Council Approved**	FY 10/11 Proposed
011	Administration and Finance	\$ (277,269)	\$ (197,469)
011	City Council	(260,643)	(368,614)
011	Environmental Resource Mgmt	(595,622)	(616,667)
011	Fire and Rescue	(1,870,568)	(1,584,059)
011	General Counsel	(23,148)	(3,509)
011	Jax Human Rights Commission	(39,522)	(34,094)
011	Mayor's Office	(120,890)	(143,434)
011	Mayor's Boards and Commissions	(21,818)	(18,266)
011	Medical Examiner	(144,642)	(228,887)
011	Central Operations	(605,874)	(435,691)
011	Planning and Development	(204,263)	(217,947)
011	Public Libraries	(808,873)	(159,067)
011	Public Works	(883,073)	(1,082,988)
011	Recreation and Community Services	(564,137)	(943,532)
011	Supervisor of Elections	(68,377)	(79,018)
011	Jacksonville Sheriff's Office	(1,578,311)	(2,683,095)

Total General Fund/GSD	\$ (8,067,029)	\$ (8,796,337)
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012	Mosquito Control	\$ (548)	\$ -
015	Property Appraiser	(137,094)	-
016	Clerk of the Court	(39,903)	-
017	Tax Collector	(573,963)	(335,185)
112	Concurrency Management System	(8,179)	-
121	Air Pollution Tag Fee	(11,851)	-
127	Air Pollution EPA	(16,558)	-
132	Tourist Development Council	(1,915)	-
154	Hazardous Waste Programs/SQG	(5,469)	-
159	Building Inspection	(158,249)	-
171	911 Emergency User Fee	(10,151)	-
191	Jacksonville Children's Commission	(138,608)	-
411	Public Parking	(116,884)	(75,724)
431	Motor Vehicle Inspection	(7,958)	-
441	Solid Waste	(338,174)	(209,225)
461	Stormwater Services	(200,465)	-
511	Fleet Management	(184,015)	(174,762)
512	Fleet Management: Vehicle Replacement	(4,796)	-
521	Copy Center	(11,701)	-
531	Information Technology	(547,863)	(169,857)
533	Communications	(15,275)	-
534	Radio Communications	(29,318)	-
551	General Counsel	(298,065)	(242,990)
561	Self Insurance	(37,985)	-
571	Group Health	(60,456)	(37,783)
581	Insured Programs	(20,272)	(11,759)
611	General Employees Pension Fund	(11,092)	-
721	Jacksonville Housing Finance Authority	(6,716)	-
751	JEDC	(111,549)	(42,239)
15B	Duval County Law Library	(4,600)	-

**COUNCIL AUDITOR'S OFFICE
SALARY LAPSE SCHEDULE
MAYOR'S PROPOSED BUDGET 10/11**

SF	Department	FY 09/10 Council Approved**	FY 10/11 Proposed
15L	Juvenile Alternative Program	(2,990)	-
15Q	Court Innovations	(7,263)	-
15W	Library Conference Facility Trust	(2,224)	-
1A1	Housing	(5,844)	-
1D1	Hugenot Park	(8,427)	-
1D2	Kathryn A. Hanna Park	(8,797)	-
1DA	Cecil Field Commerce Center	(29,418)	(34,596)
1H2	Animal Care and Control Programs	(2,560)	-
64A	Sheriff's Trusts	(3,758)	-

Total Lapse for Other Sub-funds \$ (3,180,953) \$ (1,334,120)

Total Lapse \$ (11,247,982) \$ (10,130,457)

*** The Lapse Model**

The personnel lapse is applied to the non-departmental index code as opposed to the individual departments in the General Fund, with the exception of Sheriff (\$2,683,095) and a portion of Fire/Rescue (\$1,039,379) lapse amounts. Per the Administration, the reason it is applied to non-departmental is to establish a more defined personnel lapse that is based on true historical vacancy rates rather than an arbitrary percentage that forced departments to keep the same positions vacant year after year. Our main concern is that this lapse will need to be tightly monitored and controlled given that departments will no longer have a sense of responsibility to meet the lapse with it falling into a non-departmental line.

****** For the FY 2009/10 budget, within the subfunds outside of the General Fund, the personnel lapse includes a 3% reduction in salary line items.

**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND - GENERAL SERVICE DISTRICT
SCHEDULE OF REVENUES**

	F/N	FY 09-10 COUNCIL APPROVED	FY 10-11 MAYOR'S PROPOSED	INCREASE (DECREASE)
NON-DEPARTMENTAL REVENUES				
AD VALOREM TAXES	A	490,818,314	511,059,470	20,241,156
DISTRIBUTIONS TO TAX INCREMENT DISTRICTS		(20,732,907)	(21,354,689)	(621,782)
NET AD-VALOREM TAXES		470,085,407	489,704,781	19,619,374
SALES AND USE TAXES		1,131,466	1,138,500	7,034
FRANCHISE FEES	B	39,444,236	43,924,385	4,480,149
UTILITY SERVICE TAXES	C	129,456,900	133,171,627	3,714,727
BUSINESS TAXES		8,065,932	7,775,760	(290,172)
FEDERAL PAYMENTS IN LIEU OF TAXES		30,000	25,000	(5,000)
STATE SHARED REVENUES	D	129,200,828	122,959,321	(6,241,507)
CONTRIBUTIONS FROM OTHER LOCAL UNITS	E	99,187,538	101,687,538	2,500,000
OTHER CHARGES FOR SERVICES	F	19,056,977	19,886,339	829,362
VIOLATIONS OF LOCAL ORDINANCES		24,801	24,801	-
OTHER FINES AND/OR FORFEITS	G	1,859,614	1,660,535	(199,079)
INTEREST, INCL PROFITS ON INVESTMENTS	H	10,995,038	7,940,834	(3,054,204)
RENTS AND ROYALTIES		580,235	580,235	-
DISPOSITION OF FIXED ASSETS		75,000	40,000	(35,000)
OTHER MISCELLANEOUS REVENUE		5,392,812	5,278,729	(114,083)
CONTRIBUTIONS FROM OTHER FUNDS	I	9,562,963	5,030,194	(4,532,769)
TOTAL NON-DEPARTMENTAL REVENUES		924,149,747	940,828,579	16,678,832
DEPARTMENTAL REVENUES				
	J			
ADVISORY BOARDS		100,651	299,651	199,000
CENTRAL OPERATIONS		142,309	68,409	(73,900)
CITY COUNCIL		277,300	408,855	131,555
ENVIRONMENTAL & COMPLIANCE		1,269,875	1,320,637	50,762
FINANCE		66,160	58,257	(7,903)
FIRE AND RESCUE		20,301,768	21,288,182	986,414
HUMAN RIGHTS COMMISSION		94,850	109,550	14,700
MEDICAL EXAMINER		1,262,015	1,057,707	(204,308)
OFFICE OF THE SHERIFF		19,804,380	14,894,118	(4,910,262)
PLANNING AND DEVELOPMENT		1,097,445	1,328,524	231,079
PUBLIC LIBRARIES		1,553,274	1,553,325	51
PUBLIC WORKS		8,299,148	9,644,323	1,345,175
RECREATION & COMMUNITY SERVICES		1,260,481	1,656,167	395,686
SUPERVISOR OF ELECTIONS		1,821,010	10,000	(1,811,010)
TOTAL DEPARTMENTAL REVENUES		57,350,666	53,697,705	(3,652,961)
TOTAL GENERAL FUND - GSD REVENUES		981,500,413	994,526,284	13,025,871

**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND - GENERAL SERVICES DISTRICT
VARIOUS REVENUE DETAIL**

STATE SHARED REVENUE DETAIL		FY 09-10 COUNCIL APPROVED	FY 10-11 MAYOR'S PROPOSED	INCREASE (DECREASE)
		74,818,660	71,830,142	-2,988,518
	1/2 CENT SALES TAX	635,308	615,000	-20,308
	ALCOHOLIC BEVERAGE LICENSE	3,821,384	3,741,717	-79,667
	GASOLINE TAXES 7TH CENT	200,000	200,000	0
	INSURANCE AGENTS LICENSES	357,000	300,000	-57,000
	MOBILE HOME LICENSES	40,383	29,585	-10,798
	MOTOR FUEL USE TAX - COUNTY	185,325	228,562	43,237
	MUNICIPAL FUEL TAX REFUND	526,041	421,035	-105,006
	REV SHARED-1/17 CIGARETTE TAX	6,289,320	5,738,720	-550,600
	REV SHARED-8TH CENT GAS TAX	18,560,074	17,152,814	-1,407,260
	REV SHARED-COUNTY SALES	16,441,057	15,297,051	-1,144,006
	REV SHARED-MUNICIPAL SALES	5,643,506	5,671,724	28,218
	REV SHARED-POPULATION(6.24) FS248.23(2)	6,105	2,150	-3,955
	SPECIAL FUEL AND MOTOR FUEL USE TAX	1,676,665	1,730,821	54,156
	SURPLUS GAS TAX			
TOTAL STATE SHARED REVENUE		129,200,828	122,959,321	-6,241,507

CONTRIBUTIONS FROM OTHER LOCAL UNITS		FY 09-10 COUNCIL APPROVED	FY 10-11 MAYOR'S PROPOSED	INCREASE (DECREASE)
		79,007,260	81,921,684	2,914,424
	K CONTRIBUTION FROM JEA ELECTRIC	20,180,278	19,765,854	-414,424
	K CONTRIBUTION FROM JEA WATER & SEWER			
TOTAL CONTRIBUTIONS FROM OTHER LOCAL GOVERNMENTS		99,187,538	101,687,538	2,500,000

CONTRIBUTIONS FROM OTHER FUNDS		FY 09-10 COUNCIL APPROVED	FY 10-11 MAYOR'S PROPOSED	INCREASE (DECREASE)
	F/N	1,813,120	0	-1,813,120
	L 018 EMERGENCY RESERVE	343,281	176,816	-166,465
	M CONCURRENCY MANAGEMENT SYSTEM	25,000	25,000	0
	ENVIRONMENTAL PROTECTION	790,947	560,249	-230,698
	SOUTHBANK TAX INCREMENT DISTRICT	4,305,113	4,268,129	-36,984
	JIA TAX INCREMENT DISTRICT	139,600	0	-139,600
	N COMMUNITY DEVELOPMENT	2,145,902	0	-2,145,902
	O SELF INSURANCE			
TOTAL CONTRIBUTIONS FROM OTHER FUNDS		9,562,963	5,030,194	-4,532,769

**COUNCIL AUDITOR'S OFFICE
GENERAL FUND/GENERAL SERVICES DISTRICT
REVENUE FOOTNOTES AND RECOMMENDATIONS**

FOOTNOTES:

A	The Mayor's proposed budget includes the rolled back rate of 10.1193 mills for the General Services District, 6.8286 for the Beaches and 8.5179 for Baldwin. These rates will generate \$511,059,470 in Ad Valorem Taxes. The increased revenue of \$20,241,156 is mostly due to new construction and millage rates greater than rolled back rates for Beaches and Baldwin. These higher rates are in accordance with the interlocal agreements with the Beaches and Baldwin.
B	Franchise Fees include payments from JEA and other businesses for the sale of water/sewer, electric and gas. The increase is based on projections provided by those businesses and additional analysis.
C	Utility Service Taxes include Public Service Tax and Communications Services Tax. The increase is mostly due to Public Service Taxes from JEA.
D	A breakdown of State-Shared revenues can be seen on the Supporting Revenue Detail page.
E	A breakdown of Contributions from Other Local Units can be seen on the Supporting Revenue Detail page.
F	Other Charges for Services is indirect cost recovery, allocations to non-general funds for administrative services and overhead costs used by those activities.
G	The City receives 50.8% of Civil Traffic Citations of which 70% go to the General Fund and 30% go to the Police and Fire Pension fund.
H	This includes Investment Pool Earnings and Interest Income. The decrease is mostly from a decrease in earnings on the General Fund portfolio and Interest on Property Tax Collections from the Tax Collector not being budgeted this year.
I	A breakdown of Contributions from Other Funds can be seen on the Supporting Revenue Detail page.
J	Departmental revenues will be discussed with the department budgets.
K	The contribution from JEA Electric and Water & Sewer reflects the guaranteed minimum annual increase of \$2,500,000 pursuant to Ordinance 2007-1132-E.
L	The transfer from the Emergency Reserve consisted of interest earnings that are required to remain in tact within the Reserve Fund pursuant to Ordinance Code Section 106.107. This section of the Code was waived by the City Council during the 2009/10 budget review process.
M	This is a transfer from Concurrency Management (s/f 112) that covers the cost of General Fund employees who perform duties related to Concurrency. The decrease is due to these employees spending less time performing those duties because of a move towards a more automated system related to Concurrency. The new model to be used by Concurrency Management is less labor intensive.
N	This transfer was received from the Community Development subfund (1A1) in the current year to fund two positions housed within the Independent Living Program. This funding is currently not included in the 2010/11 budget. The recommendation to include this funding will be made during the overview of Recreation and Community Services at a later Finance Committee hearing.
O	Past practice has been to not budget returns from Self-Insurance when costs are lower than anticipated during a given year. During 09/10 these returns were budgeted but the City has now decided to continue the past practice of not budgeting the returns.

RECOMMENDATIONS:

1	We recommend increasing nondepartmental revenue (JSXF011) by \$100,000 in subobject 36205-Jacksonville Landing. This amount is expected to be received in January 2011. This will have a positive impact on Special Council Contingency.
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**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND - GENERAL SERVICES DISTRICT
SUMMARY OF EXPENDITURES**

	FY 09-10 COUNCIL APPROVED	FY 10-11 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE
DEPARTMENTAL EXPENSES				
ADVISORY BOARDS	425,010	406,922	(18,088)	-4.26%
CENTRAL OPERATIONS	21,315,231	20,262,898	(1,052,333)	-4.94%
CITY COUNCIL	9,185,120	8,947,025	(238,095)	-2.59%
COURTS	1,565,264	855,580	(709,684)	-45.34%
ENVIRONMENTAL & COMPLIANCE	18,357,170	18,026,302	(330,868)	-1.80%
FINANCE	7,515,157	7,113,270	(401,887)	-5.35%
FIRE AND RESCUE	164,252,518	163,531,753	(720,765)	-0.44%
GENERAL COUNSEL	326,841	310,251	(16,590)	-5.08%
HUMAN RIGHTS COMMISSION	1,301,632	985,689	(315,943)	-24.27%
MAYOR'S OFFICE	3,247,473	2,962,969	(284,504)	-8.76%
MEDICAL EXAMINER	3,128,100	2,845,653	(282,447)	-9.03%
OFFICE OF THE SHERIFF	355,660,019	350,461,079	(5,198,940)	-1.46%
PLANNING AND DEVELOPMENT	7,916,202	7,497,796	(418,406)	-5.29%
PUBLIC DEFENDER	944,431	936,989	(7,442)	-0.79%
PUBLIC HEALTH	732,899	769,049	36,150	4.93%
PUBLIC LIBRARIES	41,789,848	40,705,725	(1,084,123)	-2.59%
PUBLIC WORKS	79,638,300	79,490,980	(147,320)	-0.18%
RECREATION & COMMUNITY SERVICES	50,921,555	49,717,130	(1,204,425)	-2.37%
STATE ATTORNEY	431,322	188,343	(242,979)	-56.33%
SUPERVISOR OF ELECTIONS	8,556,799	9,451,616	894,817	10.46%
TOTAL DEPARTMENTAL EXPENSES	777,210,891	765,467,019	(11,743,872)	-1.51%
NON-DEPARTMENTAL EXPENSES				
BOND RELATED FEES - DEBT	896,884	330,000	(566,884)	-63.21%
CONTINGENCIES	13,861,912	12,336,745	(1,525,167)	-11.00%
COUNCIL - MISC APPROPRIATIONS/EXPENSES	328,459	323,275	(5,184)	-1.58%
INTER-LOCAL AGREEMENTS	2,877,195	2,745,904	(131,291)	-4.56%
NON-DEPARTMENTAL MISC APPROPRIATIONS	1,691,197	1,287,869	(403,328)	-23.85%
NON-DEPARTMENTAL MISC EXPENDITURES	41,554,764	47,945,953	6,391,189	15.38%
SUBFUND LEVEL ACTIVITY	(7,344,565)	16,421,166	23,765,731	-323.58%
TRANSFER OUT - DEBT FISCAL AGENT FEES	-	1,017,158	1,017,158	N/A
TRANSFER OUT - DEBT SVC INTEREST	37,524,818	37,530,735	5,917	0.02%
TRANSFER OUT - DEBT SVC PRINCIPAL	32,326,030	39,494,790	7,168,760	22.18%
TRANSFER OUT TO OTHER FUNDS	80,572,828	69,625,670	(10,947,158)	-13.59%
TOTAL NON-DEPARTMENTAL EXPENSES	204,289,522	229,059,265	24,769,743	12.12%
TOTAL GENERAL FUND - GSD EXPENSES	981,500,413	994,526,284	13,025,871	1.33%

**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND - GENERAL SERVICES DISTRICT
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES**

	FY 09-10 COUNCIL APPROVED	FY 10-11 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
BOND RELATED FEES - DEBT					
FISCAL AGENT FEES GF-GSD	896,884	330,000	(566,884)	-63.21%	(A)
TOTAL BOND RELATED FEES - DEBT	896,884	330,000	(566,884)	-63.21%	
CONTINGENCIES					
EXECUTIVE OP CONTINGENCY - COUNCIL	125,000	250,000	125,000	100.00%	
EXECUTIVE OP CONTINGENCY - MAYOR	125,000	250,000	125,000	100.00%	
EXECUTIVE OP CONTINGENCY - JOINT	-	500,000	500,000	NA	
SP COUNCIL CONTINGENCY-SH HEALTH SVCS	535,191	-	(535,191)	-100.00%	(B)
FEDERAL PROGRAMS CONTINGENCY	2,081,404	704,648	(1,376,756)	-66.15%	(C)
FEDERAL MATCHING GRANTS (B1-B)	1,418,596	1,184,122	(234,474)	-16.53%	(D)
BUDGET STABILIZATION CONTINGENCY	9,556,721	9,447,975	(108,746)	-1.14%	(E)
SP COUNCIL CONTINGENCY - JSEB	20,000	-	(20,000)	-100.00%	
TOTAL CONTINGENCIES	13,861,912	12,336,745	(1,525,167)	-11.00%	
COUNCIL - MISC APPROPRIATIONS/EXPENSES					
F.R.S.S. TIME BUYBACK	328,459	323,275	(5,184)	-1.58%	(F)
TOTAL COUNCIL - MISC APPROPRIATIONS/EXPENSES	328,459	323,275	(5,184)	-1.58%	
INTER-LOCAL AGREEMENTS					
ATLANTIC & NEPTUNE BCH FIRE SERVICE	226,889	233,696	6,807	3.00%	
BEACHES-SOLID WASTE DISPOSAL CHARGES	1,695,088	1,528,606	(166,482)	-9.82%	(G)
NEPTUNE BCH LIFEGUARD/BCH CLEAN-UP	185,266	190,824	5,558	3.00%	
JACKSONVILLE BCH LIFEGUARD/BCH CLEAN-UP	579,969	597,368	17,399	3.00%	
ATLANTIC BCH LG/BCH-CAPITAL ONLY	9,000	9,000	-	0.00%	
ATLANTIC BCH LIFEGUARD/BCH CLEAN-UP	180,983	186,410	5,427	3.00%	
TOTAL INTER-LOCAL AGREEMENTS	2,877,195	2,745,904	(131,291)	-4.56%	
NON-DEPARTMENTAL MISC APPROPRIATIONS					
TAX DEED PURCHASES	15,000	25,600	10,600	70.67%	
REFUND - TAXES OVERPD/ERROR/CONTROVERSY	15,000	13,500	(1,500)	-10.00%	
MUNICIPAL DUES & AFFILIATION	147,092	388,681	241,589	164.24%	(H)
BANKING FUND DEBT REPAYMENT - ZOO	658,575	-	(658,575)	-100.00%	
415 LIMIT PENSION COST	1	4,504	4,503	450300.00%	
BUSINESS IMPRV DISTRICT-DOWNTOWN VISION	229,747	229,747	-	0.00%	
SUBSIDIZED PENSION FUNDS	28,500	29,668	1,168	4.10%	
NORTH FLORIDA REGIONAL COUNCIL	371,039	371,039	-	0.00%	(I)
METRO PLANNING ORG ASSESSMENT	226,243	225,130	(1,113)	-0.49%	
TOTAL NON-DEPARTMENTAL MISC APPROPRIATIONS	1,691,197	1,287,869	(403,328)	-23.85%	
NON-DEPARTMENTAL MISC EXPENDITURES					
SMG - GATOR BOWL GAME	50,000	50,000	-	0.00%	(J)
LOBBYIST FEES	657,862	334,361	(323,501)	-49.17%	(K)
WATER SEWER EXPANSION AUTHORITY	436,030	334,672	(101,358)	-23.25%	(L)
LICENSE AGREEMENTS AND FEES	-	6,631	6,631	NA	
CITYWIDE BANKING FUND ALLOCATIONS	40,166	-	(40,166)	-100.00%	
CITYWIDE INTERNAL SVC ALLOCATION	166,933	10,000	(156,933)	-94.01%	(M)
FILING FEE LOCAL ORD-STATE ATTORNEY	52,000	52,000	-	0.00%	
FILING FEE LOCAL ORD-PUBLIC DEFENDER	38,000	30,000	(8,000)	-21.05%	
ANNUAL INDEPENDENT AUDIT	500,000	315,000	(185,000)	-37.00%	
CIP DEBT PAYBACK TO BANKING FUND	8,237,217	14,633,021	6,395,804	77.65%	(N)
BJP 20% GAS TAX CONTRIB TO FISCAL AGENT	1,676,665	1,730,821	54,156	3.23%	
CONTRIBUTION TO SHANDS JAX MEDICAL CENTR	23,775,594	23,775,594	-	0.00%	
JUVENILE JUSTICE	5,924,297	6,673,853	749,556	12.65%	(O)
TOTAL NON-DEPARTMENTAL MISC EXPENDITURES	41,554,764	47,945,953	6,391,189	15.38%	

**GENERAL FUND - GENERAL SERVICES DISTRICT
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES**

	FY 09-10 COUNCIL APPROVED	FY 10-11 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
SUBFUND LEVEL ACTIVITY					
PERSONNEL LAPSE-CONTINGENCY	(6,077,170)	(5,073,863)	1,003,307	-16.51%	(P)
ASH SETTLEMENT-BANKING FUND REPAYMENT	-	2,077,541	2,077,541	NA	(Q)
WJCT LEASE PAYMENT	30,000	30,000	-	0.00%	
JPA - CONTRIBUTIONS TO/FROM	8,445,478	7,989,018	(456,460)	-5.40%	
COLLECTIVE BARGAINING-CONTINGENCY	(20,655,228)	-	20,655,228	-100.00%	
JEDC - CONTRIBUTIONS TO/FROM	9,692,005	10,143,666	451,661	4.66%	
JTA - CONTRIBUTIONS TO/FROM	1,220,350	1,254,804	34,454	2.82%	
TOTAL SUBFUND LEVEL ACTIVITY	(7,344,565)	16,421,166	23,765,731	-323.58%	
TRANSFER OUT - DEBT FISCAL AGENT FEES					
TRF FR 011 GF TO 22Y - FISCAL AGENT FEES	-	431	431	NA	
TRF FR 011 GF TO 25C COURTHOUSE DEBT	-	450	450	NA	
TRF FR 011 GF TO 25A - FISCAL AGENT FEES	-	1,350	1,350	NA	
TRF FR 011 GF TO 259 - FISCAL AGENT FEES	-	998,122	998,122	NA	
TRF FR 011 GF TO 256 - FISCAL AGENT FEES	-	450	450	NA	
TRF FR 011 GF TO 255 - FISCAL AGENT FEES	-	2,950	2,950	NA	
TRF FR 011 GF TO 254 - FISCAL AGENT FEES	-	2,950	2,950	NA	
TRF FR 011 GF TO 22Z - FISCAL AGENT FEES	-	431	431	NA	
TRF FR 011 GF TO 225 - FISCAL AGENT FEES	-	431	431	NA	
TRF FR 011 GF TO 253 - FISCAL AGENT FEES	-	2,950	2,950	NA	
TRF FR 011 GF TO 222 - FISCAL AGENT FEES	-	500	500	NA	
TRF FR 011 GF TO 22X - FISCAL AGENT FEES	-	500	500	NA	
TRF FR 011 GF TO 227 - FISCAL AGENT FEES	-	431	431	NA	
TRF FR 011 GF TO 229 - FISCAL AGENT FEES	-	400	400	NA	
TRF FR 011 GF TO 22C - FISCAL AGENT FEES	-	2,950	2,950	NA	
TRF FR 011 GF TO 22I - FISCAL AGENT FEES	-	1,000	1,000	NA	
TRF FR 011 GF TO 22U - FISCAL AGENT FEES	-	431	431	NA	
TRF FR 011 GF TO 22W - FISCAL AGENT FEES	-	431	431	NA	
TOTAL TRANSFER OUT - DEBT FISCAL AGENT FEES	-	1,017,158	1,017,158	NA	
TRANSFER OUT - DEBT SVC INTEREST					
FUTURE DEBT - INTEREST REPAYMENT	6,697,546	-	(6,697,546)	-100.00%	
TRF FR 011 GF TO 222-93 ETR FOR DSI	2,084,808	2,233,783	148,975	7.15%	
TRF FR 011 GF TO 225-02 LOCAL GVT TAX	2,172,334	2,038,745	(133,589)	-6.15%	
TRF FR 011 GF TO 227-03B&C ETR BONDS	1,695,646	1,684,805	(10,841)	-0.64%	
TRF FR 011 GF TO 229-03AETRRIB/PROTON BM	650,549	612,965	(37,584)	-5.78%	
TRF FR 011 GF TO 22I-96 RCR SALES TX BDS	136,919	136,093	(826)	-0.60%	
TRF FR 011 GF TO 25A-09AB&C	-	2,439,816	2,439,816	NA	
TRF FR 011 GF TO 22H-06C ETR/CARLING	506,487	195,928	(310,559)	-61.32%	
TRF FR 011 GF TO 22C-ETR 2005A	1,179,399	1,168,769	(10,630)	-0.90%	
TRF FR 011 GF TO 561-ADAM'S MARK	371,830	334,546	(37,284)	-10.03%	
TRF FR 011 GF TO 4F6-EQUESTRIAN CNT	109,525	-	(109,525)	-100.00%	
TRF FR 011 GF TO 4D6-PERFORMING ARTS	51,568	-	(51,568)	-100.00%	
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	-	1,787,040	1,787,040	NA	
TRF FR 011 GF TO 25B-09C SPEC REV	-	1,516,800	1,516,800	NA	
TRF FR 011 GF TO 259-08A&B (97'S&02)	2,404,817	3,435,368	1,030,551	42.85%	
TRF FR 011 GF TO 256-07 ETR (INT)	1,840,219	1,780,281	(59,938)	-3.26%	
TRF FR 011 GF TO 255-06C ETR	243,846	237,135	(6,711)	-2.75%	
TRF FR 011 GF TO 22U-01 RCR SALES TAX	3,851,036	3,432,400	(418,636)	-10.87%	
TRF FR 011 GF TO 253-06A ETR BONDS	1,683,482	1,656,880	(26,602)	-1.58%	
TRF FR 011 GF TO 239-HUD 108LOAN/HTV ASC	5,832	-	(5,832)	-100.00%	
TRF FR 011 GF TO 22Z-02B ETR BNDS/SHANDS	2,644,569	2,537,867	(106,702)	-4.03%	
TRF FR 011 GF TO 22Y-02 GUAR ENTITLEMENT	4,920,101	4,782,193	(137,908)	-2.80%	
TRF FR 011 GF TO 22X-02A ETR REFUNDING	992,895	608,458	(384,437)	-38.72%	
TRF FR 011 GF TO 22W-01B ETR/SHIPYARDS	2,094,639	2,031,237	(63,402)	-3.03%	
TRF FR 011 GF TO 254-06B ETR REF	357,877	337,837	(20,040)	-5.60%	
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	-	2,541,789	2,541,789	NA	
TRF FR 011 GF TO 22T-99A ETR REF&IMPRV	828,894	-	(828,894)	-100.00%	
TOTAL TRANSFER OUT - DEBT SVC INTEREST	37,524,818	37,530,735	5,917	0.02%	

**GENERAL FUND - GENERAL SERVICES DISTRICT
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES**

	FY 09-10 COUNCIL APPROVED	FY 10-11 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
TRANSFER OUT - DEBT SVC PRINCIPAL					
TRF FR 011 GF TO 239-HUD 108 LOAN/HTV AS	95,000	-	(95,000)	-100.00%	
TRF FR 011 GF TO 561-ADAM'S MARK	693,348	724,202	30,854	4.45%	
TRF FR 011 GF TO 254-06B ETR REF	-	1,490,000	1,490,000	NA	
TRF FR 011 GF TO 256-07 ETR	1,060,000	1,105,000	45,000	4.25%	
TRF FR 011 GF TO 259-08A&B (97'S&02)	1,386,129	3,427,219	2,041,090	147.25%	
TRF FR 011 GF TO 25A-09AB&C ETR	-	3,035,000	3,035,000	NA	
TRF FR 011 GF TO 4F6-EQUESTRIAN CNT	10,441	-	(10,441)	-100.00%	
TRF FR 011 GF TO 22Z-02B ETR BNDS/SHANDS	2,325,000	2,400,000	75,000	3.23%	
TRF FR 011 GF TO 253-06A ETR BONDS	-	1,370,000	1,370,000	NA	
TRF FR 011 GF TO 25B-09C SPEC REV	-	1,165,000	1,165,000	NA	
TRF FR 011 GF TO 227-03B&C ETR BONDS	15,000	15,000	-	0.00%	
TRF FR 011 GF TO 255-06C ETR	-	436,613	436,613	NA	
FUTURE DEBT - PRINCIPAL REPAYMENT	2,200,000	-	(2,200,000)	-100.00%	
TRF FR 011 GF TO 22Y-02 GUAR ENTITLEMENT	2,485,000	2,580,000	95,000	3.82%	
TRF FR 011 GF TO 225-02 LOCAL GVT TAX	2,850,000	2,950,000	100,000	3.51%	
TRF FR 011 GF TO 229-03AETRRIB/PROTON BM	935,000	960,000	25,000	2.67%	
TRF FR 011 GF TO 22H-06C CARLING	-	310,559	310,559	NA	
TRF FR 011 GF TO 22T-99A ETR REF&IMPROV	1,465,000	-	(1,465,000)	-100.00%	
TRF FR 011 GF TO 22U-01 RCR SALES TAX	8,230,000	8,580,000	350,000	4.25%	
TRF FR 011 GF TO 22W-01B ETR/SHIPYARDS	1,035,000	1,080,000	45,000	4.35%	
TRF FR 011 GF TO 22X-02A ETR REFUNDING	6,465,000	6,805,000	340,000	5.26%	
TRF FR 011 GF TO 22Z-93ETR FOR DSP	1,076,112	1,061,197	(14,915)	-1.39%	
TOTAL TRANSFER OUT - DEBT SVC PRINCIPAL	32,326,030	39,494,790	7,168,760	22.18%	
TRANSFER OUT TO OTHER FUNDS					
GEN FUND-GSD TRANSFER TO DIRECT VEH RPL	1,244,062	1,250,000	5,938	0.48%	
GEN FUND-GSD TRANSFER TO GRANT IMPRV PRJ	-	896,800	896,800	NA	
GEN FUND-GSD TRANSFER TO PUBLIC PRKNG SY	-	60,427	60,427	NA	
GEN FUND-GSD TRANSFER TO PK GARAGE REV	-	1,075,715	1,075,715	NA	
GEN FUND-GSD TRANSFER TO SOLID WASTE DSP	21,417,409	-	(21,417,409)	-100.00%	
GEN FUND-GSD TRANSFER TO STORMWATER OPS	1,293,851	869,685	(424,166)	-32.78%	
GEN FUND-GSD TRANSFER TO SMG-STADIUM	7,801,574	8,077,770	276,196	3.54%	
GEN FUND-GSD TRANSFER TO SMG-BBALL GRNDS	-	681,724	681,724	NA	
GEN FUND-GSD TRANSFER TO SMG-PERFRM ARTS	-	575,907	575,907	NA	
GEN FUND-GSD TRANSFER TO FY11 CIP FUND	-	2,803,200	2,803,200	NA	
GEN FUND-GSD TRANSFER TO SMG-EQUESTRIAN	34,608	744,772	710,164	2052.02%	
GEN FUND-GSD TRANSFER TO RECORDING FEES	-	499,845	499,845	NA	
GEN FUND-GSD TRANSFER TO SMG-CONVENTION	-	1,252,369	1,252,369	NA	
GEN FUND-GSD TRANSFER TO FY10 CIP FUND	2,737,636	-	(2,737,636)	-100.00%	
GEN FUND-GSD TRANSFER TO BCH EROSION LOC	550,000	200,000	(350,000)	-63.64%	
GEN FUND-GSD TRANSFER TO CECIL COMM CTR	1,500,038	1,609,133	109,095	7.27%	
GEN FUND-GSD TRANSFER TO HANNA PARK	381,941	499,578	117,637	30.80%	
GEN FUND-GSD TRANSFER TO CDBG	269,268	275,357	6,089	2.26%	
GEN FUND-GSD TRANSFER TO N.E. TID	-	2,173,080	2,173,080	NA	
GEN FUND-GSD TRANSFER TO ALCOHOL REHAB	333,642	333,987	345	0.10%	
GEN FUND-GSD TRANSFER TO AIR POLL EPA	424,264	491,265	67,001	15.79%	
GEN FUND-GSD TRANSFER TO PUBLIC SAFT INT	7,660,278	10,083,162	2,422,884	31.63%	
GEN FUND-GSD TRANSFER TO TAX COLLECTOR	3,856,019	4,452,916	596,897	15.48%	
GEN FUND-GSD TRANSFER TO CLERK OF COURT	1,013,119	1,023,635	10,516	1.04%	
GEN FUND-GSD TRANSFER TO PROP APPRAISER	8,496,946	8,421,584	(75,362)	-0.89%	
GEN FUND-GSD TRANSFER TO ITD OPERATIONS	500,000	482,000	(18,000)	-3.60%	
GEN FUND-GSD TRANSFER TO JCC	21,058,173	20,791,759	(266,414)	-1.27%	
TOTAL TRANSFER OUT TO OTHER FUNDS	80,572,828	69,625,670	(10,947,158)	-13.59%	
TOTAL NON-DEPARTMENTAL EXPENDITURES	204,289,522	229,059,265	24,769,743	12.12%	

CITY OF JACKSONVILLE
GENERAL FUND – GENERAL SERVICES DISTRICT
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES

Notes to Non-Departmental Expenditures

- A. These are letter of credit charges for the debt service reserves attributable to multiple variable rate debt issues. Per Treasury, the decrease is because many fees have been re-allocated to individual bond funds.
- B. The decrease is because the contingency is no longer needed. Last year, the projected savings from bringing inmate medical care in house was put into a contingency fund in case the projected savings did not materialize.
- C. The Federal Programs Contingency amount is to provide the local match for any additional grants that come up during the year.
- D. The funds for Federal Matching Grants are needed to provide the local match for State and Federal grants seen on Schedule B1-B.
- E. This contingency accounts for the alternative outcomes of collective bargaining.
- F. The FRS Time Buyback represents the annual payment to the City loan pool for a \$3,400,000 borrowing approved by Ordinance 2005-782. At that time, the City made a payment to the Florida Retirement System for past contributions due for current and former elected constitutional officials who requested and were qualified for State retirement.
- G. Beaches solid waste disposal charges could be overbudgeted by as much as \$677,400, which is the estimated cost for Atlantic and Neptune Beach tipping fees at the landfill. Per paragraph 2-A of the 1982 interlocal agreement, the cities have the right to deposit garbage in Jacksonville's landfill for free. However, the interlocal agreements also include language (from the amendments approved in the mid-nineties) which states that at any time in the future, if Jacksonville imposes uniform solid waste processing and disposal fees against residential premises, then paragraph 2-A of the 1982 agreement shall be terminated. **See recommendation #1.**
- H. The breakdown for Municipal Dues & Affiliation is as follows:
- | | |
|---|----------------|
| Florida Association of Counties | 99,884 |
| Florida League of Cities | 38,582 |
| Government Finance Officers Association | 1,775 |
| Leadership Florida State | 240 |
| Chamber of Commerce – Cornerstone | 200,000 |
| National League of Cities | 22,941 |
| Sister Cities International | 1,665 |
| U.S. Conference of Mayors | 23,594 |
| Total | 388,681 |
- I. The dues invoice for the Northeast Florida Regional Council came in at \$368,015, which is \$3,024 less than budgeted. **See recommendation #2.**
- J. The Gator Bowl Game line appears to be underbudgeted by \$250,000. This \$300,000 expense has traditionally been budgeted here, but was paid by the TDC in the current year. TDC has not included this expense in its proposed FY 10/11 budget. **See recommendation #3.** In addition, it appears that the Florida/Georgia game bleachers

have not been budgeted. This expense of \$269,379 was paid by the TDC in the current year. TDC has not included this expense in its proposed FY 10/11 budget. **See recommendation #4.**

- K.** The decrease in lobbyist fees is because the State lobbyist contracts are ending November 30th and are not being renewed. The majority of the funding in this line is for the Federal lobbyist in the amount of \$227,862. Jaguar season suites are also included in the breakdown at a cost of \$42,748.80.
- L.** This is a payment to the banking fund on the \$2,000,000 borrowed pursuant to Ordinance 2004-785-E.
- M.** City-wide internal service allocations represent additional internal service charges that have not been applied to departmental budgets.
- N.** The increase in the CIP debt payback to the banking fund is due to additional anticipated borrowings to support the Capital Improvement Program.
- O.** Juvenile Justice is budgeted pursuant to Florida Statute 985.686. This represents the cost of detaining juveniles for the period of time prior to final court disposition.
- P.** The personnel lapse contingency represents the savings in each department's budget resulting from turnover in personnel.
- Q.** This is a payment on the \$25,000,000 borrowed to pay the settlement approved by Ordinance 2005-998-E.

Recommendations

1. We recommend that the Administration bring the Finance Committee up to date on its discussions with Atlantic and Neptune Beaches regarding this item and discuss whether all or part of the \$677,400 should be moved to the special council contingency account.
2. We recommend that the funding for the Northeast Florida Regional Council be reduced by \$3,024. This will have a positive impact on the special council contingency account.
3. We recommend that the Gator Bowl game funding be increased by \$250,000. This will have a negative impact on special council contingency.
4. We recommend that the Florida/Georgia game bleachers be funded for \$269,379. This will have a negative impact on special council contingency.
5. The Administration is requesting an additional \$400,000 to fund costs related to the Florida/Georgia game.

Council Auditor's Office
FY 2010/11 Mayor's Proposed Budget
Banking Fund Overview

Ordinance 2005-1373-E approved the creation of the City Banking Fund as a replacement for the City Loan Pool. The City Banking Fund may be used by City departments to finance purchases for which there are insufficient funds to purchase outright. Eligible purchases include projects with a useful life of greater than one year and a per-unit value of at least \$1,000, unless projects with a lesser per-unit value are approved in the legislation authorizing such funding. Items purchased through the banking fund shall not be financed for a term greater than their useful life. The interest rate charged on loans from the banking fund shall be the Fund's cost of money.

- **Growth in Authorized Loan Pool/Banking Fund borrowing:**

FY 04/05	\$ 66,603,366
FY 05/06	\$118,656,171
FY 06/07	\$141,127,362
FY 07/08	\$233,075,540
FY 08/09	\$331,696,876
FY 09/10	\$438,925,824
FY 10/11 Proposed	\$481,886,842

**COUNCIL AUDITOR'S OFFICE
CITY OF JACKSONVILLE
ANALYSIS OF BUDGETED DEBT SERVICE REQUIREMENTS
2010/11 MAYOR'S PROPOSED BUDGET**

S/F	Account Title	FY 2009/10 Council Approved Budget	FY 2010/11 Mayor's Proposed Budget	Change From FY 2009/10	Explanation
GENERAL FUND - GSD (Subfund 011):					
222	93 ETR FOR DSI	3,160,920	3,294,980	134,060	Slight increase in scheduled interest amortization.
22C	ETR 2005A	1,179,399	1,168,769	(10,630)	
22H	06C ETR/CARLING	506,487	506,487	-	
22I	RCR Sales Tax Bonds, 1996	136,919	136,093	(826)	
22T	99A ETR Refunding & Improvement	2,293,894	-	(2,293,894)	Paid off
22U	RCR Sales Tax Bonds, 2001	12,081,036	12,012,400	(68,636)	
22W	01B ETR (Shipyards)	3,129,639	3,111,237	(18,402)	
22X	02A ETR Refunding	7,457,895	7,413,458	(44,437)	
22Y	02 Guar Entitlement Ref & Improv	7,405,101	7,362,193	(42,908)	
22Z	02B ETR (Shands)	4,969,569	4,937,867	(31,702)	
225	02 Local Govt Sales Tax (Fix CP)	5,022,334	4,988,745	(33,589)	
227	03C ETRRIB (ref 93 ETR)	1,710,646	1,699,805	(10,841)	
229	03A ETRRIB (Proton Beam)	1,585,549	1,572,965	(12,584)	
239	HUD 108 Loan, HTV Associates	100,832	-	(100,832)	To be paid off on 8/1/2010
253	ETR 2006A (ref SSGF 95A)	1,683,482	3,026,880	1,343,398	Increase in scheduled principal amortization.
254	ETR 2006B (ref 95A AMT)	357,877	1,827,837	1,469,960	Increase in scheduled principal amortization.
25A	09AB&C	-	5,474,816	5,474,816	New issuance (9/30/09) to finance over \$40 million for city-wide capital improvements and to refund prior bonds for net savings purposes.
25B	09C Spec Rev	-	2,681,800	2,681,800	New issuance (12/15/09) to finance city-wide capital improvement projects within the Capital Improvement Plan.
25C	Courthouse Debt	-	2,541,789	2,541,789	Debt reclassified from Banking Fund
25D	Courthouse Debt	-	1,787,040	1,787,040	Debt reclassified from Banking Fund
255	ETR 2006C	243,846	673,748	429,902	Increase in scheduled principal amortization.
256	ETR 2007	2,900,219	2,885,281	(14,938)	
258	08 ETR Autumn	-	-	-	
259	08A&B (97'S&02)	3,790,946	6,862,587	3,071,641	Debt reclassified from Stormwater Fund
4F6	Equestrian Center	119,966	-	(119,966)	For FY 2011, we budgeted \$119,947 in s/f 4F6.
4D6	Performing Arts	51,568	-	(51,568)	
561	Adam's Mark	1,065,178	1,058,748	(6,430)	
TBD	Future Debt Repayment	8,897,546	-	(8,897,546)	
Fiscal Charges - GSD Debt Service		\$ 896,884	\$ 1,347,158	\$ 450,274	Stormwater-related fiscal charges where reclassified to the GSD for FY 2011
Total Budgeted - GSD Debt Service		\$ 70,747,732	\$ 78,372,683	\$ 7,624,951	
Debt Service in All Other Sub-Funds		\$ 58,396,217	\$ 114,239,959	\$ 55,843,742	The major part of the increase is due to reclassification (debt service for some subfunds was budgeted in the General Fund in prior year) and changes in the budgeting approach (debt service was not budgeted for some of the subfunds in the past).
Total Budgeted Debt Service		\$ 129,143,949	\$ 192,612,642	\$ 63,468,693	

**SCHEDULE OF CAPITAL OUTLAY PROJECTS NOT LAPSED
FISCAL YEAR 2010 - 2011**

Reference Section 1.3(C)

Subfund	Description	Account	Amount Not to Exceed
GENERAL FUND			
011	Banking Fund - Council projects	011 - CCDE011AD - 069427	39,871
011	Banking Fund - Water Sewer Expansion Authority	011 - JXMS011WSEA - 069332	342,760
011	Banking Fund - Water Sewer Expansion Authority	011 - JXMS011WSEA - 099910	120,552
011	Banking Fund - Voting Machines	011 - SEEL011 - 069402	1,796,010
017	Buildings-Surveillance and Wiring Hogan's Corner	017 - TCSG017 - 06201	328,620
017	Office Equipment - Imaging, Archiving & Surveillance etc.	017 - TCSG017 - 06403	1,802,365
 SPECIAL REVENUE FUNDS			
15U	Computer Equipment	15U - SASA15U - 06427	183,984
 ENTERPRISE FUNDS			
 INTERNAL SERVICE FUNDS			
512	Banking Fund - Vehicle Replacement	512 - OPFM512 - 069401	1,861,863
513	Mobile Equipment	513 - OPFM513 - 06401	601,459

RECOMMENDATION:

The Administration is requesting that \$125,000 for a system development project for the Human Resources Division be carried over into the FY 2010/11.

Council Auditor's Office
2010/11 Mayor's Proposed Budget
Food and Beverage Expenditures

Municipal Code Section 106.203

Any request for funds in the budget to be expended on food and beverages shall be identified by the public purpose for the expenditure and the persons who will be served.

No public funds shall be expended on food or beverages unless specifically authorized by legislation or ordinance as codified in the Jacksonville Municipal Code.

Municipal Code Section 106.1202

The expenditure of budgeted funds for food and beverages is authorized for the following activities and events:

1. All events hosted, sponsored, produced or coordinated by the City's Special Events Office; except events held principally for the benefit of City employees.
2. All events and activities where the funding of food and beverages has already been approved by specific reference in the budget ordinance, an appropriation ordinance, or any other duly enacted ordinance.

Council Auditor Recommendation:

Please refer to Revised Attachment A (attached) for review and approval of public purpose for each expenditure.

FOOD AND BEVERAGE EXPENDITURES (ORD: 2007-1109-E)
SUBJECT 05206
FISCAL YEAR 2010 - 2011

\$141,753

SF	Indexcode	Subobject (where \$ previously budgeted)	Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
011	CCSS011AD	05206	6,125	City Council Food and Beverage Allowance (Coffee Service)	Coffee service for the Council Meetings.
011	COC011JS	05206	750	Conferences and meetings hosted by the Chief Judge for distinguished guests of the Judiciary	Receiving of distinguished guests of the judiciary
011	FRFO011FO	05206	500	New employee orientation	To increase morale of new employees who will service the public
011	FRFO011FO	05206	1,000	Quarterly Promotion Ceremonies, dispatchers week, EMS week etc.	Rewards and recognition ceremonies to increase morale of employees who serve the public
011	FRFO011FO	05206	1,000	Food for personnel at extended stay fires	Public Safety
011	JHRC011CR	05206	800	Volunteer Appreciation Dinner	Recognition for JHRC Volunteers
011	JHRC011CR	05206	1,000	Study Circles Annual Event	Promote understanding of racial, ethnic gender differences, Recruit participants for study circles
011	JHRC011CR	05206	1,200	Health EquityDialog Sessions (Place Matters)	Dialog sessions on social indicators impacting health outcomes, Action planning event, Action Team Training
011	OPEB011CC	05206	1,000	Meet and Greet Workshops	Per Ordinance 2004-602, the division is required to conduct outreach and mentoring to identify new JSEB's.
011	OPHR011OD	05206	4,500	The HR division is sponsorig several classesand events to City employees	Permission is requested in accordance with ordinance code dection 116.1102 for retreat programs
011	RCBH011VC	05206	250	The SARC provides food after antibiotics are administered.	Antibiotics are provided to prevent the spreading of STDs that can be passed on the victim as a result of rape.
011	RCBH011VC	05206	31,962	Emergency Assistance via food card purchases from Winn Dixie.	Used to assist crime victims or family members as a result of their victimization.
011	RCOD011	05206	1,000	JaxParks Events & Ceremonies	Provides beverages to participants in events & ceremonies
011	RCOD011CEXT	05206	4,514	FCS & FNP educational programming	These programs teach how to achieve a healthy lifestyle by using the dietary guidelines and food guide pyramid.
011	RCOD011RT	05206	2,000	Ticketed events, shows, concerts, and performances	Concessions
011	RCOD011RT	05206	13,000	Catering	For museum exhibit openings, special theatre events, and as per artist contracts
011	RCOD011SE	05206	55,700	GA/FL weekend, senior games, fish-a-thon, light parade, World of Nations, Jazz Festival, downtown events, Fun in the Sun, and various military events.	Promotes downtown, seniors, the military community, etc. All events are required to supply volunteers with snacks and or meals.
011	RCRC011PG	05206	10,752	Fall Festivals, Spring Play Day, Joseph Lee Day, Club Rec open house etc.	Public programs for children, youth and teens
011	RCVS011	05206	150	Memorial Day	Servese families of Vets
011	RCVS011	05206	150	Purple Heart Remembrance Trail	Serves Vets wounded in war
011	RCVS011	05206	1,800	Homeless Veterans Resource Fair	Serves 800 homeless Vets
017	TCSG017	05206	300	Grand opening of relocated branches	Brings citizens together for an informational and educational meeting regarding office functions and resources
191	JCEL191B	05206	500	Mayor Peyton's Book Club Events	Need Water for volunteers who work the events as most of the events are held outdoors
1DA	RCRC1DACF	05206	100	Summer Enrichment Camp	End of the summer celebration
1DA	RCRC1DACF	05206	100	Homeschool Sports and Fitness Program	End of the year celebration to recognize accomplishments
1DA	RCRC1DACF	05206	250	Community Special Events	Quarterly family night out events in Aquatic Center/Community Center
1DA	RCRC1DACF	05206	600	Mommy and Me Toddler Program	Time for parents and toddlers to participate in a structured program
1DA	RCRC1DACF	05206	750	Senior Time Out Program	Weekly social time for neighborhood seniors

**Council Auditor's Office
Mayor's Proposed Budget 2010/2011
Public Service Grant Funding**

	2009/2010 Council Approved Budget	2010/2011 Agency Requested Amounts	2010/2011 Recommended Budgets	\$ Change 2010/2011 Proposed to 2009/2010	% Change 2010/2011 Proposed to 2009/2010
GENERAL FUND/GSD					
Angelwood Inc. - Macaw	\$ -	\$ 25,900	\$ 15,342	\$ 15,342	N/A
Angelwood Inc. - Sidesaddle Group Home	6,098	19,550	19,550	13,452	220.60%
APEL Health Services, Inc - Health & Wellness Program	19,398	21,176	10,353	(9,045)	-46.63%
Beaches Emergency Asst Ministry - Rent & Utility Assistance Program	47,832	85,000	47,629	(203)	-0.42%
Bridge the Gap - Elderly Care Program	8,534	-	-	(8,534)	-100.00%
Catholic Charities Bureau - Emergency Assistance	26,916	40,000	40,000	13,084	48.61%
Catholic Charities Bureau - Employment Services	27,443	45,000	45,000	17,557	63.98%
Clara White Mission - Comprehensive Emergency Services	48,838	58,115	58,115	9,277	19.00%
Community Connections of Jax - Resident Assistant	68,441	68,400	31,132	(37,309)	-54.51%
Compassionate Families - Homicide Grief Recovery & Advocacy Services	13,121	19,179	16,834	3,713	28.30%
Daniel Memorial - Project Prepare	27,495	27,495	14,968	(12,527)	-45.56%
Downtown Ecumenical Services Council - Financial Aid	-	59,382	33,275	33,275	N/A
Edward Waters College - Senior Citizens Obesity Objective	54,362	-	-	(54,362)	-100.00%
Emergency Services & Homeless Coalition - Leadership to End Homelessness	31,777	32,000	17,420	(14,357)	-45.18%
Families of Slain Children - Grief Counseling and Therapy	38,004	-	-	(38,004)	-100.00%
Family Foundations - 1000 in 1000	112,047	116,000	63,148	(48,899)	-43.64%
Family Nurturing Center - Safe Swaps	-	115,410	57,705	57,705	N/A
Family Promise of Jacksonville	9,132	26,000	11,834	2,702	29.59%
Family Support Services of NE Florida - Strengthening Ties and Empowering Parents (STEPS)	73,286	91,299	49,701	(23,585)	-32.18%
Florida State College at Jacksonville - ILAB	29,858	69,343	69,343	39,485	132.24%
Fresh Ministries - Core City Economic Development	192,713	321,000	-	(192,713)	-100.00%
Gateway Community Services - SAGES	36,446	48,380	15,096	(21,350)	-58.58%
Greater Jacksonville USO - CyberCafe	47,251	54,597	29,527	(17,724)	-37.51%
Hands On Jacksonville - Managing Unaffiliated Volunteers in Disaster/VOAD	16,821	108,540	75,428	58,607	348.42%
Hart Felt Ministries	13,551	-	-	(13,551)	-100.00%
Hope Haven Children's Clinic - Hope Academy/Project SEARCH	23,588	30,000	27,352	3,764	15.96%
Hubbard House - Emergency Services	77,317	170,646	116,153	38,836	50.23%
Hubbard House - Outreach Family Advocate	-	38,152	29,273	29,273	N/A
I.M. Sulzbacher Center For The Homeless - Emergency Shelter Services	111,712	115,000	115,000	3,288	2.94%
Jacksonville Area Legal Aid - Civil Legal Services	152,281	243,980	164,240	11,959	7.85%
Jacksonville Area Legal Aid - Mental Health Advocacy	31,036	48,510	29,486	(1,550)	-4.99%
Jacksonville Speech & Hearing Center - Auditory Services	38,328	58,500	28,602	(9,726)	-25.38%
JCCI - Quality of Life Progress Report	33,283	-	-	(33,283)	-100.00%
L'Arche Harbor House - Community Inclusion	15,834	23,000	13,624	(2,210)	-13.96%
Learn to Read, Inc. - Jacksonville Reads	30,801	40,160	15,141	(15,660)	-50.84%
Lutheran Social Services - Second Harvest Food Bank	107,506	162,257	88,330	(19,176)	-17.84%
Lutheran Social Services - Representative Payee Program	10,235	22,554	12,278	2,043	19.96%
Lutheran Social Services - Refugee & Immigration Services	9,646	14,490	5,463	(4,183)	-43.37%
Mission House - Case Management	16,287	23,076	18,633	2,346	14.40%
Northeast Florida Community Action Agency - CSBG	32,758	40,000	15,080	(17,678)	-53.97%
Northeast Florida Community Action Agency - TEFAP	32,827	51,388	27,975	(4,852)	-14.78%
New Heights of Northeast Florida - Adult Developmental Training Program	31,016	31,000	13,283	(17,733)	-57.17%
North Florida Healthy Start - The Azalea Project	42,303	76,627	76,627	34,324	81.14%
North Florida School of Special Education - Adult Student Transition Program (TILES)	10,842	18,112	18,112	7,270	67.05%
Opportunity Development Inc - Deaf Consumer Program	32,332	36,000	15,426	(16,906)	-52.29%
Opportunity Development Inc - Temporary Loan Closet	32,681	36,000	23,138	(9,543)	-29.20%
Opportunity Development Inc - Deaf & Disability Victims Advocacy Program	30,646	36,000	15,426	(15,220)	-49.66%
Operation New Hope- Ready4Work	85,818	227,237	133,513	47,695	55.58%
Pine Castle - Training, Education and Support Services	66,137	96,217	58,483	(7,654)	-11.57%
Project SOS - Literacy/GED Services for Adults	-	107,375	58,453	58,453	N/A
River Region - Andy's Place	33,097	57,300	33,942	845	2.55%
River Region - Residential Treatment	-	48,300	48,300	48,300	N/A
Ronald McDonald House Charities - Ronald McDonald House	18,275	25,512	11,612	(6,663)	-36.46%
Salvation Army - Homeless Emergency Services	40,149	92,535	63,176	23,027	57.35%
The ARC Jacksonville - Community Employment	29,324	43,735	21,867	(7,457)	-25.43%
The HELP Center	49,979	89,938	40,936	(9,043)	-18.09%
Trinity Evangelical Lutheran Church Inc - Trinity Lutheran Church Food Pantry	-	20,000	10,888	10,888	N/A
United Way of Northeast Florida - RealSense Prosperity	28,783	68,675	56,078	27,295	94.83%
United Way of Northeast Florida - United Way 2-1-1	10,360	18,223	18,223	7,863	75.90%
Urban Jacksonville - Meals on Wheels	99,603	145,782	88,610	(10,993)	-11.04%
Vision Is Priceless - Vision is Priceless Council	-	36,933	18,057	18,057	N/A
We Care Jacksonville	33,463	56,500	56,500	23,037	68.84%
Women's Center - Expanded Horizons	13,980	35,000	28,580	14,600	104.43%
Youth Crisis Center - Touchstone Village	90,625	124,218	114,957	24,332	26.85%
SUBTOTAL PUBLIC SVC GRANTS GENERAL FUND/GSD NOT CULTURAL COUNCIL	\$ 2,452,216	\$ 4,060,698	\$ 2,452,217	1	0.00%
CULTURAL COUNCIL GRANTS GENERAL FUND/GSD					
Cultural Council of Greater Jacksonville	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	0.00%
TOTAL PSGS AND CULTURAL COUNCIL GRANTS GENERAL FUND/GSD	\$ 5,452,216	\$ 7,060,698	\$ 5,452,217	\$ 1	0.00%

**Council Auditor's Office
Mayor's Proposed Budget 2010/2011
Public Service Grant Funding**

		2009/2010 Council Approved Budget	2010/2011 Agency Requested Amounts	2010/2011 Recommended Budgets	\$ Change 2010/2011 Proposed to 2009/2010	% Change 2010/2011 Proposed to 2009/2010
SPECIAL REVENUE FUNDS						
Catholic Charities- Choose Life Trust	(1)	62,076	N/A	47,000	(15,076)	-24.29%
Duval County Public Schools- Driver Education Safety Trust	(1)	708,949	500,000	500,000	(208,949)	-29.47%
Gateway Community Svcs- Alcohol Rehab Trust		604,307	N/A	604,307	-	0.00%
TOTAL SPECIAL REVENUE FUNDS		\$ 1,375,332	500,000	\$ 1,151,307	(224,025)	-16.29%
GRANTS CLASSIFIED UNDER CONTRACTUAL SERVICES						
Bob Hayes Track & Field (JEJE751)		87,500	N/A	84,875	(2,625)	-3.00%
UNF Business Center (JEJE751)	(2)	102,000	N/A	98,940	(3,060)	-3.00%
Character Counts! Jacksonville (RCRC011PG)		25,000	N/A	-	(25,000)	-100.00%
Jacksonville Community Council- Race Relations Progress Report (JHRC011CR)		23,978	N/A	20,000	(3,978)	-16.59%
Jacksonville Sister Cities Association (OPOD011PI)		20,576	N/A	15,000	(5,576)	-27.10%
Jacksonville Zoological Society (RCOD011)		1,282,500	N/A	1,282,500	-	0.00%
TOTAL CONTRACTUAL SERVICES		\$ 1,541,554	N/A	\$ 1,501,315	(40,239)	-2.61%
TOTAL GSD, SPECIAL REVENUE, and CONTRACTUAL SERVICES		\$ 8,369,102	\$ 7,560,698	\$ 8,104,839	\$ (264,263)	-3.16%
FOOTNOTE:						
(1) FY 2010/2011 funding is actually level with prior year. FY 2009/10 included a carryover of unspent funds from the prior year(s).						
RECOMMENDATION:						
(2) The UNF Small Business Center has not complied with the requirements of Chapter 118 of the Ordinance Code as of August 3, 2010, and is therefore ineligible to receive funding until compliance is met. We recommend that the funds be placed in a designated contingency until compliance issues are resolved.						

**COUNCIL AUDITOR'S OFFICE
MAYOR'S PROPOSED FY 2010/11 BUDGET
INFORMATION TECHNOLOGY
ITD OPERATIONS (S/F 531)**

PROPOSED BUDGET BOOK – Page #116

BACKGROUND:

This internal service fund accumulates and allocates current application maintenance costs of computer software and/or equipment owned, leased or operated by the City and selected independent agencies and records management (archive) functions.

REVENUES:

1. Charges for Services:

- The reduction in charges billed to other entities is directly related to the reduced expenditures in this subfund.

2. Transfers From Other Funds:

- The increase is due to a one time transfer from the System Development fund (536) of \$594,830 to help ITD Operations (SF 531). The total amount budgeted also includes a \$482,000 transfer from the General Fund for the pay go portion of end user equipment refresh.

EXPENDITURES:

1. Salaries/Employer Provided Benefits:

- The decrease is due to the proposed elimination of three positions, the privatization of the desktop function which reduced the FTE count by 20 positions and the 3% salary line item reduction. The value of the cost savings from the elimination of the 20 desktop positions is approximately \$1.2 million.

2. Internal Service Charges:

- The main drivers are a \$245,651 decrease in the telecommunication allocation due to a reduction of devices and a revised allocation method, and a \$541,649 decrease in the system development allocation.

3. Other Operating Expenses:

- The net increase is due to a \$1.15 million contractual services contract related to the privatization of the desktop function. This is offset by operating expense reductions including \$100,950 in Repairs & Maintenance, \$401,721 in Hardware/Software Maintenance agreements, \$101,057 in In-House Building Rental and \$193,058 in Computer Equipment Under \$1,000 costs.

4. Capital Outlay:

- The increase is due to accurate classification of laptop computers related to the end user equipment refresh.

5. Supervision Allocation:

- Beginning in FY 11, the costs of the Office of Director are being allocated to each activity within the Information Technology Department.

6. Banking Fund Debt Repayment:

- The reduction is attributable to several large ITP projects from prior years being fully repaid.

7. Cash Carryover

- This amount represents the \$594,830 transfer from the General Fund and \$179,649 estimated revenues for internal service charges related to billing customers for end user equipment refresh. The \$179,649 will be used as pay go in the following year's budget if realized, and the \$594,830 will be used to assist the cash deficit that S/F 531 is running.

SERVICE LEVEL CHANGES:

There are no significant changes to service levels.

EMPLOYEE CAP CHANGES:

The reduction of 24 positions is made up of the elimination of a Senior Business Analyst position during the FY 2009/10 budget, three proposed eliminated positions as part of the budget process and 20 positions related to the privatization of the desktop function.

IT SYSTEM DEVELOPMENT PROJECTS:

Project	Total Cost of Project	Current Year's Cost
SQL Server 2008 Environment	\$148,691	\$42,114
File Archiving / Data Storage	\$149,719	\$41,079

RECOMMENDATIONS:

Remove the Info Tech Analyst I vacancy from ITIT531CS. This position is budgeted with salary and benefits totaling \$63,174. This will result in a positive impact on the General Fund Special Council Contingency of \$63,174.

CONCERN:

It is questionable whether this IT Operations subfund can sustain itself financially if actions are not taken by the Administration immediately. This subfund has been in a negative cash position since FY 2007/08. The proposed cash infusion of the \$594,830 in FY 2010/11 from another IT subfund does not appear sufficient to put this subfund in a positive cash position. These cash flow problems stem from IT performing work for various departments and not billing for these services. We recommend that IT review its billing practices to ensure that they are billing customers in a timely manner and that IT not perform any services for departments unless they can recoup the costs for those services.

**COUNCIL AUDITOR'S OFFICE
MAYOR'S PROPOSED FY 2010/11 BUDGET
INFORMATION TECHNOLOGY
COMMUNICATIONS (S/F 533)**

PROPOSED BUDGET BOOK – Page #119

BACKGROUND:

This internal service fund accumulates and allocates the costs for telephone communications including installs, upgrades and repairs. This subfund also accounts for cellular phone and wireless data access for the general government and some other agencies.

REVENUES:

1. Charges for Services:
 - This revenue consists of internal service revenues from charges billed to other departments and agencies.
2. Miscellaneous Revenue:
 - The reduction is due to lower than expected investment returns.

EXPENDITURES:

1. Salaries:
 - The net increase is the result of the 3% salary line reduction offset by the transfer of \$8,500 of part-time salaries from the Radio fund (534) and a \$4,403 increase in leave sellback costs.
2. Employer Provided Benefits:
 - The increase is mainly due to increases in workers compensation and pension contribution costs. The pension increases are being caused by the movement of employees from Social Security. These increases are partially offset by the 3% change in the salary line item.
3. Internal Service Charges:
 - The main reason for the decrease is a \$37,678 reduction in the data center services allocation.
4. Other Operating Expenses:
 - Operational cuts are offset by a \$160,000 increase in Repairs and Maintenance costs as well as a \$220,247 increase in wireless communications for the Sheriff.
5. Supervision Allocation:
 - Beginning in FY 11, the costs of the Office of Director have been allocated to each activity within the Information Technology Department.
6. Indirect Cost:
 - The change is due to revisions in the indirect cost study performed by KPMG.

SERVICE LEVEL CHANGES:

There are no significant reductions in service level.

EMPLOYEE CAP CHANGES:

Part-time hours were moved from the Radio fund (534) during the budget process.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2010/11 BUDGET
INFORMATION TECHNOLOGY
RADIO COMMUNICATION (S/F 534)**

PROPOSED BUDGET BOOK – Page #121

BACKGROUND:

This internal service fund accumulates and allocates the cost for radio communications including installs, upgrades and repairs for the general government as well as JEA, JTA and JAA.

REVENUES:

1. Charges for Services:
 - The reduction is due to decreases in costs billed to other departments and agencies.
2. Miscellaneous Revenue:
 - Is made up of anticipated interest earnings for FY 11.

EXPENDITURES:

1. Salaries:
 - The decrease is mainly due to the 3% salary line reduction and the transfer of \$8,500 in part-time salaries to the Communication fund (533).
2. Employer Provided Benefits:
 - The increase is due to the increases in workers compensation, health insurance costs, and a larger increase in pension contribution than the offsetting decrease in payroll taxes.
3. Internal Service Charges:
 - The main driver is a \$21,820 reduction in the data center services allocation.
4. Other Operating Expenses:
 - The decrease is due mainly to reductions in Repairs and Maintenance (\$67,688) and Repair/Maintenance Supplies (\$70,900).
5. Supervision Allocation:
 - Beginning in FY 11, the costs of the Office of Director have been allocated to each activity within the Information Technology Department.
6. Banking Fund Debt Repayment:
 - The decrease is due to the payback schedule of the CIP Radio System project and a result of prior projects being fully repaid.

SERVICE LEVEL CHANGES:

There are no significant changes in service level.

EMPLOYEE CAP CHANGES:

The part-time hours have been moved to the Communications fund (533).

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
MAYOR'S PROPOSED FY 2010/11 BUDGET
INFORMATION TECHNOLOGY
TECHNOLOGY SYSTEM DEVELOPMENT (S/F 536)**

PROPOSED BUDGET BOOK – Page #125

BACKGROUND:

This internal service fund houses IT system development projects. This fund will be project driven and will allow transparency and accountability related to IT projects outside the day to day operations. This internal service fund accumulates and allocates the cost of IT system development for the City of Jacksonville and various independent agencies.

REVENUES:

1. Charges for Services:

- This revenue consists of internal service revenues from charges billed to other departments and agencies. It is driven by the number of system development projects carried out for customers.

2. Other Sources:

- This amount represents the proposed Banking Fund borrowing for the FY 11 proposed ITP.

EXPENDITURES:

1. Salaries/Employer Provided Benefits:

- In prior years, City employees focused part of their time on system development. Going forward the focus will be to buy off the shelf software and any development that is necessary will be done by outside developers and/or companies.

2. Other Operating Expenses:

- This amount represents the FY 11 proposed Banking Fund borrowing related to outside developers costs for the proposed ITP. See attached list.

3. Capital Outlay:

- This amount represents the FY 11 proposed Banking Fund capital borrowing for the proposed ITP.

4. Banking Fund Debt Repayment:

- This amount represents the FY 11 interest and principal payback for banking fund borrowing. This amount includes prior year approved items and the FY 11 proposed borrowing as detailed below. The decrease is due to the removal of capacity for prior year projects and projects being fully repaid.

SERVICE LEVEL CHANGES:

There are no significant reductions in service level.

EMPLOYEE CAP CHANGES:

There are no positions in this fund.

FY 10/11 PROPOSED PROJECTS:

Project	User	Total Cost of Project	Current Year's Cost
JFRD Mobile data terminals (equip refresh)	Fire/Rescue	\$614,754	\$168,673
Replace in-house CATV headed equipment	SMG	\$19,795	\$7,027
Security Upgrades - Fuel Sites	Central Operations - Fleet Management	\$10,618	\$2,913
Vendor Tracking & Reporting	Central Operations – Employee Benefits	\$123,875	\$22,659
Oracle - Automated Benefits Pay Process	Central Operations – Human Resources	\$67,741	\$12,391
Oracle - Discoverer Adhoc Reporting	Central Operations – Human Resources	\$37,590	\$6,876
Oracle - Employee Benefit Notifications	Central Operations – Human Resources	\$36,605	\$6,696
SQL Server 2008 Environment	ITD – Computer Services	\$148,691	\$42,114
File Archiving / Data Storage	ITD – Computer Services	\$149,719	\$41,079
Document Management / Archival Solution - OGC	OGC	\$55,587	\$22,512
Water Quality Permit Reporting System	Env. Resources – Env. Quality	\$103,030	\$18,846
Envir Compliance Inspection System	Env. Resources – Code Compliance	\$58,664	\$49,231
Security / Data Capture Sys - Trail Ridge	Public Works - Solid Waste	\$33,341	\$11,098
HVAC Control Sys Replacement	Public Works – Public Buildings	\$168,598	\$53,101
Utility Bill Tracking and Interface	Public Works – Public Buildings	\$60,000	\$10,975
Imprest Sys Replacement - Tax Collector	Tax Collector	\$137,180	\$25,093
Server Replacement - Tax Collector	Tax Collector	\$42,190	\$11,576
Digital Imaging - Public Defender	Public Defender	\$74,817	\$23,528
Server Replacement - Public Defender	Public Defender	\$42,767	\$23,715
Video Conferencing - Public Def	Public Defender	\$59,015	\$16,192
TOTALS		\$2,044,577	\$576,295

RECOMMENDATIONS:

1. Discuss each ITP project at the time of each associated department's budget presentation.
2. Move the \$2,000,000 funding for the Enterprise Resource Management Software Solution from 2011 Authorized Capital Projects (S/F 329) to IT System Development (S/F 536). ITD will be the department responsible for oversight of the development of this solution. This will have a \$0 effect on the general fund as the payback for the banking fund borrowing is already budgeted in a non-departmental expenditure.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2010/11 BUDGET
GENERAL COUNSEL (S/F 011)**

Proposed Budget Book Page # 100

BACKGROUND:

This fund accounts for the Duval Legislative Delegation, Ethics Office and Judgments, Claims and Losses which provides resources to be used for the defense of the City against legal action.

REVENUES:

There are no revenues for the General Fund divisions of this department.

EXPENDITURES:

1. Salaries:

- The decrease of \$1,935 is partially due to a reduction of \$461 as the employment contract for the Ethics Officer cannot exceed \$75,000.

2. Employer Provided Benefits:

- The decrease of \$7,404 is mostly due to a \$4,650 decrease in FICA taxes and a \$2,808 decrease in worker's compensation charges. The decrease was offset by a \$391 increase in health insurance costs.

3. Internal Service Charges:

- The decrease of \$8,355 is primarily a result of a \$4,326 decrease in data center service charges, a \$3,336 decrease in telecommunications, and an \$885 decrease in copy center charges. The decreases were offset by a slight increase in mailroom charges.

4. Other Operating Expenses:

- The decrease of \$1,552 is due to reductions in various operating accounts. The majority of the decrease is the result of a \$926 reduction to travel expense and a \$400 reduction to miscellaneous services and charges.
- The \$155,749 includes miscellaneous non-departmental expenditures of \$147,250 which consist of losses incurred for the judgments and claims against the City of Jacksonville.

SERVICE LEVEL CHANGES:

There are no significant changes.

EMPLOYEE CAP CHANGES:

There are no changes to employee cap.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS & RECOMMENDATIONS
MAYOR'S PROPOSED FY 2010/11 BUDGET
OFFICE OF GENERAL COUNSEL (S/F 551)**

Proposed Budget Book Page # 102

BACKGROUND:

This internal service fund accumulates and allocates the cost of the General Counsel's Office and recovers its costs via charges to its users/customers which include the City, independent authorities and boards/commissions of the government.

REVENUES:

1. Charges for Services:

- This revenue consists of internal service revenue funds from charges billed to other departments and agencies. The decrease of \$286,951 is primarily a result of lower billings due to the elimination of two (2) attorney positions.

2. Miscellaneous Revenue:

- The reduction of \$11,000 is mainly due to a decrease in earnings associated with public records requests and other types of requests through the Office of General Counsel. Partially offsetting this decrease was an increase in investment earnings of \$30,788.

3. Transfers from Fund Balance:

- The decrease of \$49,999 represents the removal of a transfer from fund balance that was to provide funding for professional services associated with the ancillary legal charges account. The transfer is no longer needed.

EXPENDITURES:

1. Salaries:

- The net decrease of \$402,078 is attributable to a 3% reduction to the salary line item combined with the elimination of three (3) FTEs less multiple salary increases resulting from the promotion of several OGC attorneys.

2. Employer Provided Benefits:

- The \$180,101 decrease in benefit costs is largely due to decreases of \$102,017 in worker's compensation, \$47,431 in group health insurance, and \$28,413 in FICA taxes.

3. Internal Service Charges:

- The decrease of \$210,415 is primarily due to a \$156,207 decrease in data center service charges and a \$62,657 reduction to telecommunications. This was partially offset by an increase of \$15,252 in system development.

4. Other Operating Expenses:

- Other operating expenses increased by \$374,346 mainly due to a \$416,657 increase to professional services, which is used to fund various trial and litigation expenses including expert testimony and outside legal support, and \$30,000 increase in court reporter expenses. This increase was somewhat offset by a \$74,864 reduction in in-house building rental.

5. Indirect Costs:

- Indirect costs have increased by \$46,011 based on the KPMG indirect cost report.

SERVICE LEVEL CHANGES:

There is no anticipated change in service level.

EMPLOYEE CAP CHANGES:

Authorized positions were reduced by three (3) FTEs due to the elimination of one Assistant General Counsel, one Deputy General Counsel, and one Legal Assistant.

IT SYSTEM DEVELOPMENT PROJECTS:

Project	Total Cost of Project	Current Year's Cost
Document Management / Archival Solution - OGC	\$55,587	\$22,512

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2010/11 BUDGET
GENERAL CAPITAL PROJECTS (322)**

PROPOSED BUDGET BOOK- Page #352

BACKGROUND:

This fund houses appropriated pay-go and Banking Fund borrowed funds prior to FY 2008/09. The only new activity in this fund is an annual loan repayment amount. The FY 2008/09, FY 2009/10 and proposed FY 2010/11 CIP funds are housed in subfund 327, 328 and 329, respectively. The intent of the Administration is to establish a new subfund each year for new CIP Banking Fund projects.

REVENUES:

1. Transfers From Other Funds:

- This amount represents a transfer of \$1,951,100 from the Municipal Stadium (4A1) fund for loan repayment.

EXPENDITURES:

1. Cash Carryover:

- This is the loan repayment of \$1,951,100 as mentioned above.

SERVICE LEVEL CHANGES:

There are no significant service level changes to the budget.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATIONS:

Currently, the loan payment of \$1,551,100 to this subfund is budgeted in the Municipal Stadium's budget. This loan was paid off in FY 2009/10. We recommend the transfer from the Municipal Stadium the General Capital Projects Subfund be eliminated due to the payoff. Since Municipal Stadium budget is subsidized by the General Fund, this recommendation has a positive impact on the General Fund's Special Council Contingency of \$1,551,100.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2010/11 BUDGET
EMERGENCY RESERVE (018)**

PROPOSED BUDGET BOOK- Page #334

BACKGROUND:

This fund is the General Fund's Emergency Contingency, which was moved to a separate fund as part of the FY 2005/06 and FY 2006/07 budget ordinances. The goal for this fund is to equal approximately seven percent (25.5 days average cash flow) of the total General Fund budgeted expenditures. We estimate that this fund will be equal to approximately 4.46% of the total General Fund budgeted expenditures at the end of FY 2010/11.

REVENUES:

1. Miscellaneous Revenue:
 - This amount is made up of anticipated interest earnings for FY 2010/11 which are expected to decrease slightly due to lower investment returns.
2. Transfers from Fund Balance:
 - This amount is the estimated FY 2009/10 ending cash balance.

EXPENDITURES:

1. Cash Carryover:
 - This amount is the estimated FY 2010/11 ending cash balance including interest income.
2. Transfers to Other Funds:
 - The decrease is to provide for the accumulation of adequate reserves to work toward the goal as required by ordinance.

SERVICE LEVEL CHANGES:

There were no significant service level changes to the budget.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATIONS:

At the request of the Administration, due to an increase in the settlement amount with Jones Lang LaSalle by \$308,000, we recommend that interest revenue and transfer from fund balance be increased by \$12,549 and \$320,549, respectively. This adjustment has no impact on Special Council Contingency.