

CITY OF JACKSONVILLE, FLORIDA

PROPOSED BUDGET FY 2013 - 2014

ALVIN BROWN, MAYOR



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CITY OF JACKSONVILLE, FLORIDA
SUMMARY OF BUDGETS

		FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED
GENERAL FUND				
011	GENERAL FUND - GSD	947,917,232	952,906,887	
012	MOSQUITO CONTROL - STATE 1	286,627	63,103	
015	PROPERTY APPRAISER	8,910,779	8,122,086	
016	CLERK OF THE COURT	2,884,529	3,822,103	
017	TAX COLLECTOR	14,024,550	13,497,143	
018	EMERGENCY CONTINGENCY	48,769,260	50,183,688	
019	JACKSONVILLE JOURNEY	8,320,915	7,155,987	
01A	SPECIAL EVENTS	3,114,046	3,277,047	
TOTAL	GENERAL FUND	1,034,227,938	1,039,028,044	
SPECIAL REVENUE FUNDS				
110	PLANNING, ECONOMIC DEV & CONCUR MGMT	430,691	774,744	
120	AIR POLLUTION CONTROL & MONITORING	1,618,571	1,661,575	
130	SPORTS, CONVENTION & TOURISM DEV	6,700,422	6,705,837	
140	TRANSPORTATION	102,390,593	106,846,530	
150	GENERAL GOVERNMENT - BUDGETED	16,435,831	17,618,196	
170	EMERGENCY 911	4,451,638	4,101,291	
180	TAX INCREMENT DISTRICTS	19,675,431	19,445,871	
190	JACKSONVILLE CHILDREN'S COMMISSION	19,218,967	16,386,135	
1A0	COMMUNITY DEVELOPMENT BLOCK GRANT	196,220	196,220	
1D0	MAINTENANCE, PARKS AND RECREATION	3,969,139	4,239,958	
1F0	OTHER FEDERAL, STATE & LOCAL GRANTS	200,000	200,000	
1H0	GENERAL GOVERNMENT	1,369,771	1,037,638	
1I0	BETTER JACKSONVILLE TRUST FD	67,195,560	71,363,122	
TOTAL	SPECIAL REVENUE FUNDS	243,852,834	250,577,117	
CAPITAL PROJECT FUNDS				
310	BOND PROJECTS	145,318		
320	GENERAL PROJECTS	31,975,919	13,071,186	
330	GRANT PROJECTS	1,111,018	1,463,180	
340	RIVER CITY RENAISSANCE PROJECT	129,738		
360	BOND PROJECTS	752,394		
TOTAL	CAPITAL PROJECT FUNDS	34,114,387	14,534,366	
ENTERPRISE FUNDS				
410	PUBLIC PARKING SYSTEM	4,260,240	4,346,994	
430	MOTOR VEHICLE INSPECTION	499,974	513,304	
440	SOLID WASTE DISPOSAL	83,493,359	86,047,058	
450	MAYPORT FERRY	1,751,565	1,096,278	
460	STORMWATER SERVICES	40,871,184	41,635,900	
4A0	MUNICIPAL STADIUM	38,692,030	33,710,938	
4B0	MEMORIAL ARENA	16,129,630	14,435,501	
4C0	BASEBALL STADIUM	2,746,631	2,419,310	
4D0	PERFORMING ARTS CENTER	3,534,279	3,432,681	
4E0	CONVENTION CENTER	3,241,178	2,916,182	
4F0	EQUESTRIAN CENTER	1,070,914	970,780	
4G0	SPORTS COMPLEX CAPITAL MAINT	4,776,228	5,038,385	
4H0	RITZ THEATER		1,706,857	
TOTAL	ENTERPRISE FUNDS	201,067,212	198,270,168	
INTERNAL SERVICE FUNDS				
510	FLEET MANAGEMENT	59,875,750	58,216,379	
520	PURCHASING	2,719,557	2,581,623	
530	INFORMATION TECHNOLOGIES	29,864,822	34,406,506	
550	OFFICE OF GENERAL COUNSEL	8,040,913	8,351,536	
560	SELF INSURANCE	30,599,167	34,277,561	
570	GROUP HEALTH	99,092,463	94,537,438	
580	INSURED PROGRAMS	9,704,783	11,353,850	
590	INTERNAL LOAN POOL	102,966,270	89,679,246	
TOTAL	INTERNAL SERVICE FUNDS	342,863,725	333,404,139	
TRUST AND AGENCY FUNDS				
610	GENERAL EMPLOYEES PENSION TRUST	11,438,205	11,850,849	
640	EXPENDABLE TRUST FUND	2,244,939	1,432,169	
TOTAL	TRUST AND AGENCY FUNDS	13,683,144	13,283,018	
COMPONENT UNITS				
720	JACKSONVILLE HOUSING FINANCE AUTHORITY	579,565	610,903	
750	OFFICE OF ECONOMIC DEVELOPMENT	2,399,088	1,991,881	
TOTAL	COMPONENT UNITS	2,978,653	2,602,784	
TOTAL FOR ALL GENERAL GOVERNMENT FUNDS		1,872,787,893	1,851,699,636	

CITY OF JACKSONVILLE, FLORIDA
SUMMARY OF EMPLOYEE CAPS BY SUBFUND

	FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED	CHANGE FROM FY13
GENERAL FUND				
011 GENERAL FUND - GSD	5,753	5,818		65
015 PROPERTY APPRAISER	120	120		0
016 CLERK OF THE COURT	30	30		0
017 TAX COLLECTOR	227	226		-1
019 JACKSONVILLE JOURNEY	10	10		0
01A SPECIAL EVENTS	15	14		-1
TOTAL GENERAL FUND	6,155	6,218		63
SPECIAL REVENUE FUNDS				
112 CONCURRENCY MANAGEMENT SYSTEM	4	6		2
121 AIR POLLUTION TAG FEE	7	7		0
127 AIR POLLUTION EPA	13	13		0
132 TOURIST DEVELOPMENT COUNCIL	1	1		0
154 HAZARDOUS WASTE PROGRAM	5	5		0
159 BUILDING INSPECTION	82	89		7
15B DUVAL COUNTY LAW LIBRARY	3	3		0
15L JUVENILE DRUG COURT	4	5		1
15Q COURT INNOVATIONS-JUDICIAL SUPPORT	3	2		-1
15V TEEN COURT PROGRAMS TRUST (111.375)	6	6		0
15W LIBRARY CONFERENCE FACILITY TRUST	3	3		0
171 9-1-1 EMERGENCY USER FEE	5	5		0
191 JACKSONVILLE CHILDREN'S COMMISSION	38	38		0
1D1 HUGUENOT PARK	9	9		0
1D2 KATHRYN A HANNA PARK	15	15		0
1DA CECIL FIELD COMMERCE CENTER	7	7		0
1H2 ANIMAL CARE&PROTECTIVE SVCS PROGRAMS	1	1		0
1HK ADULT ARCADES	2	2		0
TOTAL SPECIAL REVENUE FUNDS	208	217		9
ENTERPRISE FUNDS				
411 PUBLIC PARKING SYSTEM	36	25		-11
412 PARKING GARAGE REVENUE	0	11		11
431 MOTOR VEHICLE INSPECTION	7	7		0
441 SOLID WASTE DISPOSAL	112	114		2
461 STORMWATER SERVICES	201	21		-180
TOTAL ENTERPRISE FUNDS	356	178		-178
INTERNAL SERVICE FUNDS				
511 FLEET MGMT - OPERATIONS	118	118		0
512 FLEET MGMT - VEHICLE REPLACEMENT	3	3		0
521 COPY CENTER / CENTRAL MAILROOM	6	5		-1
531 ITD OPERATIONS	124	121		-3
534 RADIO COMMUNICATIONS	13	12		-1
551 OFFICE OF GENERAL COUNSEL	61	61		0
561 SELF INSURANCE	21	21		0
571 GROUP HEALTH	8	8		0
581 INSURED PROGRAMS	4	5		1
TOTAL INTERNAL SERVICE FUNDS	358	354		-4
TRUST AND AGENCY FUNDS				
611 GENERAL EMPLOYEES PENSION	6	6		0
64A SHERIFF'S TRUSTS	1	1		0
TOTAL TRUST AND AGENCY FUNDS	7	7		0
COMPONENT UNITS				
721 JACKSONVILLE HOUSING FINANCE AUTHORITY	3	3		0
TOTAL COMPONENT UNITS	3	3		0
TOTAL EMPLOYEE CAP FOR ALL SUBFUNDS	7,087	6,977		-110

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

	FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED
NON-DEPARTMENTAL REVENUES			
AD VALOREM TAXES	449,038,716	443,208,461	
DISTRIBUTIONS TO TAX INCREMENT DISTRICTS	-17,079,631	-16,979,739	
NET AD VALOREM TAXES	431,959,085	426,228,722	
BUSINESS TAXES	7,600,000		
COMMUNICATIONS SERVICES TAX		37,919,299	
CONTRIBUTIONS FROM OTHER FUNDS	6,373,330	1,223,469	
CONTRIBUTIONS FROM OTHER LOCAL UNITS	107,100,056	109,187,538	
DISPOSITION OF FIXED ASSETS	50,000	50,000	
FEDERAL GRANTS		601,398	
FEDERAL PAYMENTS IN LIEU OF TAXES	23,000	23,000	
FRANCHISE FEES	42,531,812	41,884,931	
INTEREST, INCL PROFITS ON INVESTMENTS	4,990,999	2,204,200	
LOCAL BUSINESS TAX		7,505,559	
NON OPERATING SOURCES	11,058,883		
OTHER CHARGES FOR SERVICES	17,453,641	11,330,154	
OTHER FINES AND/OR FORFEITS	1,269,197	1,075,000	
OTHER MISCELLANEOUS REVENUE	5,798,826	6,417,980	
RENTS AND ROYALTIES	659,045	100,000	
SALES AND USE TAXES	1,002,119	1,059,100	
STATE SHARED REVENUES	127,756,030	134,004,839	
UTILITY SERVICE TAXES	130,427,321	90,687,667	
VIOLATIONS OF LOCAL ORDINANCES	4,000	4,000	
TOTAL NON-DEPARTMENTAL REVENUES	896,057,344	871,506,856	
DEPARTMENTAL REVENUES			
ADVISORY BOARDS & COMMISSIONS	307,050	106,000	
CITY COUNCIL	324,378	343,403	
COURTS	297		
EMPLOYEE SERVICES	1,000	1,000	
FINANCE	64,972	64,972	
FIRE AND RESCUE	28,527,320	27,669,089	
HUMAN RIGHTS COMMISSION	105,925	105,925	
INTRA-GOVERNMENTAL SERVICES	2,000	900	
MAYOR'S OFFICE	1,000	83,820	
MEDICAL EXAMINER	1,202,017	1,055,453	
MILITARY AFFAIRS, VET & DISABLED SVCS	500	800	
NEIGHBORHOODS	1,278,376	1,447,427	
OFFICE OF ECONOMIC DEVELOPMENT	100,396	102,596	
OFFICE OF THE SHERIFF	8,951,759	8,289,164	
PARKS & RECREATION	883,300	727,800	
PLANNING AND DEVELOPMENT	1,452,545	1,292,048	
PUBLIC LIBRARIES	1,193,445	1,040,400	
PUBLIC WORKS	7,178,854	38,799,480	
SPECIAL SERVICES	278,754	263,754	
SUPERVISOR OF ELECTIONS	6,000	6,000	
TOTAL DEPARTMENTAL REVENUES	51,859,888	81,400,031	
TOTAL GENERAL FUND - GSD REVENUES	947,917,232	952,906,887	

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

	FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED
CONTRIBUTIONS FROM OTHER FUNDS			
TRANSFER FR CONCUR MGMT SYS TO GF-GSD	59,553		
TRANSFER FR SOUTHSIDE TID TO GF-GSD	1,286,238		
TRANSFER FR JIA REDV TID TO GF-GSD	3,353,319		
TRANSFER FR COMMUNITY DEV TO GF-GSD	121,220	121,220	
TRANSFER FR CODE ENF/REV FD 1L2		1	
TRANSFER FR SHERIFF'S TRUST TO GF-GSD	1,500,000	1,102,248	
TRF TO 011 GENFD GSD FR 64N ART-PUBLIC P	53,000		
TOTAL CONTRIBUTIONS FROM OTHER FUNDS	6,373,330	1,223,469	

	FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED
CONTRIBUTIONS FROM OTHER LOCAL UNITS			
JEA - CONTRIBUTIONS TO/FROM			
CONTRIBUTIONS FROM COMPONENT UNIT	83,969,075	87,109,818	
CONTRIBUTION FROM JEA/WATER&SEWER	22,718,463	22,077,720	
OFF ECON DEV-CONTRIBUTIONS TO/FROM			
CONTRIBUTIONS FROM COMPONENT UNIT	412,518		
TOTAL CONTRIBUTIONS FROM OTHER LOCAL UNITS	107,100,056	109,187,538	

	FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED
STATE SHARED REVENUE DETAIL			
1/2 CENT SALES TAX (FS 202.18 2C)	75,163,717	79,433,579	
ALCOHOLIC BEVERAGE LICENSE (FS 561.342)	685,834	679,494	
CARDROOM TAX		60,000	
GASOLINE TAXES 7TH CENT	3,646,744	3,631,800	
INSURANCE AGENTS LICENSES (FS 624.501)	180,000	172,000	
MOBILE HOME LICENSES (FS 320.08)	285,000	244,665	
MOTOR FUEL USE TAX - COUNTY	10,000	21,000	
MUNICIPAL FUEL TAX REFUND (FS 206.41 4)	254,642	179,102	
REV SHARED-1/17 CIGARETTE TAX	460,000	406,468	
REV SHARED-8TH CENT GAS TAX	6,134,034	6,036,613	
REV SHARED-COUNTY SALES	17,872,373	18,945,293	
REV SHARED-MUNICIPAL SALES	16,015,243	17,116,505	
SPECIAL FUEL & MOTOR FUEL USE TAX	6,546	7,000	
ST SHARED-POPULATION(\$6.24) FS218.23(2)	5,391,660	5,423,427	
SURPLUS GAS TAX (FS 206.41 1A)	1,650,237	1,647,893	
TOTAL STATE SHARED REVENUE	127,756,030	134,004,839	

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

	FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED
DEPARTMENTAL EXPENSES			
ADVISORY BOARDS & COMMISSIONS	380,583	295,844	
CITY COUNCIL	8,050,826	7,867,093	
COURTS	575,103	3,206,114	
EMPLOYEE SERVICES	5,712,289	5,682,232	
FINANCE	6,285,015	6,799,807	
FIRE AND RESCUE	173,844,478	182,936,200	
HUMAN RIGHTS COMMISSION	899,974	906,095	
INTRA-GOVERNMENTAL SERVICES	4,708,890	4,382,049	
MAYOR'S OFFICE	3,224,811	3,780,099	
MEDICAL EXAMINER	2,658,454	2,726,170	
MILITARY AFFAIRS, VET & DISABLED SVCS	1,162,067	1,403,745	
NEIGHBORHOODS	13,551,447	13,845,688	
OFFICE OF ECONOMIC DEVELOPMENT	4,092,245	3,916,722	
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	121,872	173,025	
OFFICE OF GENERAL COUNSEL	226,492	205,840	
OFFICE OF THE SHERIFF	366,768,040	360,727,755	
PARKS & RECREATION	20,037,035	24,153,591	
PLANNING AND DEVELOPMENT	5,347,937	5,423,081	
PUBLIC DEFENDER	1,468,615	1,583,124	
PUBLIC HEALTH	977,648	1,415,517	
PUBLIC LIBRARIES	34,316,851	31,420,192	
PUBLIC WORKS	57,299,725	70,889,533	
SPECIAL SERVICES	15,013,375	14,050,179	
STATE ATTORNEY	131,058	1,881,451	
SUPERVISOR OF ELECTIONS	5,741,920	5,725,406	
TOTAL DEPARTMENTAL EXPENSES	732,596,750	755,396,552	
NON-DEPARTMENTAL EXPENSES			
CITYWIDE ACTIVITIES	77,433,479	74,259,277	
CITYWIDE ACTIVITIES - COUNCIL			
CONTINGENCIES	1,154,634	1,310,370	
DEBT FEES - BOND RELATED	255,490	255,489	
DEBT SERVICE TRANSFERS - FISCAL AGENT	259,184	251,801	
DEBT SERVICE TRANSFERS - INTEREST	31,224,681	29,769,252	
DEBT SERVICE TRANSFERS - PRINCIPAL	39,581,650	31,922,334	
INTER-LOCAL AGREEMENTS	2,820,396	2,755,592	
SUBFUND LEVEL ACTIVITIES	5,840,202	6,435,664	
TRANSFER OUT TO OTHER FUNDS	56,750,766	50,550,556	
TOTAL NON-DEPARTMENTAL EXPENSES	215,320,482	197,510,335	
TOTAL GENERAL FUND - GSD EXPENDITURES	947,917,232	952,906,887	

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

	FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED
CITYWIDE ACTIVITIES			
GREATER AGRICULTURAL FAIR CONTRACT		120,000	
ZOO CONTRACT	1,282,500	1,282,500	
WATER SEWER EXPANSION AUTHORITY	41,120		
PSG - CULTURAL COUNCIL	2,903,000	2,496,580	
PUBLIC SERVICE GRANTS	2,327,217	2,001,407	
MEDICAID NURSING HOME CARE	1,325,569		
MEDICAID INPATIENT HOSPITAL CARE	14,963,281		
MEDICAID PROGRAM		14,388,552	
LOBBYIST FEES		1	
LICENSE AGREEMENTS AND FEES	17,384	18,271	
JUVENILE JUSTICE	4,329,288	2,571,209	
QUALIFIED TARGET INDUSTRIES	398,042	638,950	
ECONOMIC GRANT PROGRAM	2,933,965	2,685,322	
SMG - GATOR BOWL GAME	370,000	350,000	
TAX DEED PURCHASES	100,000	100,000	
TRANSPORTATION PLANNING ORGANIZATION	216,150	217,432	
NORTH FLORIDA REGIONAL COUNCIL	368,015	368,015	
SUBSIDIZED PENSION FUNDS	24,357	16,404	
BUSINESS IMPRV DISTRICT-DOWNTOWN VISION	311,660	311,660	
415 LIMIT PENSION COST	39,681	28,618	
NON DEPARTMENTAL ALLOCATIONS	10,000	1,962,571	
REFUND - TAXES OVERPD/ERROR/CONTROVERSY	4,000	5,000	
FILING FEE LOCAL ORD-STATE ATTORNEY	52,000	48,000	
SHANDS JAX MEDICAL CENTER CONTRIBUTION	23,775,594	23,775,594	
BJP 20% GAS TAX CONTRIB TO FISCAL AGENT	1,650,237	1,647,893	
CIP DEBT REPAYMENT TO BANKING FUND	19,272,817	18,475,027	
ANNUAL INDEPENDENT AUDIT	315,000	315,000	
FILING FEE LOCAL ORD-PUBLIC DEFENDER	13,980	23,689	
MUNICIPAL DUES & AFFILIATION	388,622	411,582	
TOTAL CITYWIDE ACTIVITIES	77,433,479	74,259,277	
CONTINGENCIES			
SPECIAL COUNCIL RSV-PUBLIC WORKS	126,396		
FEDERAL PROGRAMS CONTINGENCY	266,000	266,000	
EXECUTIVE OP CONTINGENCY - MAYOR	60,000	100,000	
EXECUTIVE OP CONTINGENCY - JOINT	100,000	100,000	
EXECUTIVE OP CONTINGENCY - COUNCIL	100,000	100,000	
FEDERAL MATCHING GRANTS (B1-B)	386,487	744,370	
SP COUNCIL CONTINGENCY-PLANNING&DEV DPT	115,751		
TOTAL CONTINGENCIES	1,154,634	1,310,370	
DEBT FEES - BOND RELATED			
FISCAL AGENT FEES GF-GSD	255,490	255,489	
TOTAL DEBT FEES - BOND RELATED	255,490	255,489	

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

	FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED
DEBT SERVICE TRANSFERS - FISCAL AGENT			
TRF FR 011 GF TO 22Z - FISCAL AGENT FEES	431		
TRF FR 011 GF TO 25H - FISCAL AGENT FEES		450	
TRF FR 011 GF TO 25G - FISCAL AGENT FEES		450	
TRF FR 011 GF TO 25F - FISCAL AGENT FEES		450	
TRF FR 011 GF TO 25A - FISCAL AGENT FEES	1,350	1,350	
TRF FR 011 GF TO 259 - FISCAL AGENT FEES	240,667	235,920	
TRF FR 011 GF TO 256 - FISCAL AGENT FEES	450	450	
TRF FR 011 GF TO 255 - FISCAL AGENT FEES	2,950	2,950	
TRF FR 011 GF TO 253 - FISCAL AGENT FEES	2,950	2,950	
TRF FR 011 GF TO 227 - FISCAL AGENT FEES	431		
TRF FR 011 GF TO 254 - FISCAL AGENT FEES	2,950	2,950	
TRF FR 011 GF TO 225 - FISCAL AGENT FEES	431		
TRF FR 011 GF TO 22Y - FISCAL AGENT FEES	431		
TRF FR 011 GF TO 229 - FISCAL AGENT FEES	400		
TRF FR 011 GF TO 22C - FISCAL AGENT FEES	2,950	2,950	
TRF FR 011 GF TO 22I - FISCAL AGENT FEES	1,000		
TRF FR 011 GF TO 22U - FISCAL AGENT FEES	431	431	
TRF FR 011 GF TO 22W - FISCAL AGENT FEES	431		
TRF FR 011 GF TO 22X - FISCAL AGENT FEES	431		
TRF FR 011 GF TO 222 - FISCAL AGENT FEES	500	500	
TOTAL DEBT SERVICE TRANSFERS - FISCAL AGENT	259,184	251,801	

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

	FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED
DEBT SERVICE TRANSFERS - INTEREST			
TRF FR 011 GF TO 22U-01 RCR SALES TAX	2,525,508	2,023,158	
TRF FR 011 GF TO 227-03B&C ETR BONDS	1,688,189		
TRF FR 011 GF TO 225-02 LOCAL GVT TAX	1,822,269		
TRF FR 011 GF TO 229-03AETRRIB/PROTON BM	553,968		
TRF FR 011 GF TO 22C-ETR 2005A	1,172,081	1,100,320	
TRF FR 011 GF TO 22H-06C ETR/CARLING	183,162	179,676	
TRF FR 011 GF TO 22I-96 RCR SALES TX BDS	136,478		
TRF FR 011 GF TO 25F-2012C SPEC REV		8,633,689	
TRF FR 011 GF TO 22W-01B ETR/SHIPYARDS	1,941,669		
TRF FR 011 GF TO 222-93 ETR FOR DSI	3,358,259	3,597,996	
TRF FR 011 GF TO 561-ADAM'S MARK	281,517	246,358	
TRF FR 011 GF TO 25G-2012D SPEC REV		506,285	
TRF FR 011 GF TO 25E-2012B SPEC REV		31,660	
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	1,812,190	1,938,614	
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	1,895,908	2,212,506	
TRF FR 011 GF TO 25B-09C SPEC REV	1,084,979	1,315,208	
TRF FR 011 GF TO 25A-09 AB&C	2,274,967	2,156,002	
TRF FR 011 GF TO 256-07 ETR	1,714,030	1,663,313	
TRF FR 011 GF TO 255-06C ETR	196,275	173,402	
TRF FR 011 GF TO 254-06B ETR REF	223,784	151,582	
TRF FR 011 GF TO 253-06A ETR BONDS	1,569,529	1,523,454	
TRF FR 011 GF TO 22Z-02B ETR BNDS/SHANDS	357,827		
TRF FR 011 GF TO 22X-02A ETR REFUNDING	88,692		
TRF FR 011 GF TO 259-08 A&B (97'S&02)	1,747,497	1,708,010	
TRF FR 011 GF TO 25H-2012E SPEC REV		608,019	
TRF FR 011 GF TO 22Y-02 GUAR ENTITLEMENT	4,595,903		
TOTAL DEBT SERVICE TRANSFERS - INTEREST	31,224,681	29,769,252	

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

	FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED
DEBT SERVICE TRANSFERS - PRINCIPAL			
TRF FR 011 GF TO 25F-2012C SPEC REV		3,786,000	
TRF FR 011 GF TO 253-06A ETR BONDS	1,465,000	1,520,000	
TRF FR 011 GF TO 254-06B ETR REF	1,895,000	1,975,000	
TRF FR 011 GF TO 255-06C ETR	480,581	505,121	
TRF FR 011 GF TO 259-08A&B (97'S&02)	1,598,242	1,672,234	
TRF FR 011 GF TO 25B-09C SPEC REV	3,115,000	3,220,000	
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	970,000	998,000	
TRF FR 011 GF TO 25E-2012B SPEC REV		2,200	
TRF FR 011 GF TO 25G-2012D SPEC REV		1,075,000	
TRF FR 011 GF TO 22Z-02B ETR BNDS/SHANDS	2,595,000		
TRF FR 011 GF TO 256-07 ETR	1,190,000	1,235,000	
TRF FR 011 GF TO 561-ADAM'S MARK	790,091	825,250	
TRF FR 011 GF TO 25D-COURTHOUSE DEBT		251,600	
TRF FR 011 GF TO 222-93ETR FOR DSP	1,313,363	1,288,056	
TRF FR 011 GF TO 25A-09AB&C ETR	3,070,000	3,170,000	
TRF FR 011 GF TO 22Y-02 GUAR ENTITLEMENT	2,785,000		
TRF FR 011 GF TO 22X-02A ETR REFUNDING	3,030,000		
TRF FR 011 GF TO 22W-01B ETR/SHIPYARDS	1,180,000		
TRF FR 011 GF TO 22U-01 RCR SALES TAX	9,545,000	10,075,000	
TRF FR 011 GF TO 22H-06C CARLING	319,373	323,873	
TRF FR 011 GF TO 229-03AETRRIB/PROTON BM	1,025,000		
TRF FR 011 GF TO 227-03B&C ETR BONDS	20,000		
TRF FR 011 GF TO 225-02 LOCAL GVT TAX	3,195,000		
TOTAL DEBT SERVICE TRANSFERS - PRINCIPAL	39,581,650	31,922,334	
INTER-LOCAL AGREEMENTS			
ATLANTIC & NEPTUNE BCH FIRE SERVICE	247,926	255,364	
BEACHES-SOLID WASTE DISPOSAL CHARGES	1,529,955	1,426,708	
NEPTUNE BCH LIFEGUARD/BCH CLEAN-UP	202,444	208,517	
JACKSONVILLE BCH LIFEGUARD/BCH CLEAN-UP	633,309	652,308	
ATLANTIC BCH LIFEGUARD/BCH CLEAN-UP	197,762	203,695	
ATLANTIC BCH LG/BCH-CAPITAL ONLY	9,000	9,000	
TOTAL INTER-LOCAL AGREEMENTS	2,820,396	2,755,592	
SUBFUND LEVEL ACTIVITIES			
ASH SETTLEMENT REPAYMENT TO BANKING FUND	2,711,362	2,714,454	
PROPERTY LEASE W/ WJCT-JAZZ FESTIVAL	30,000	30,000	
PERSONNEL LASPE-CONTINGENCY	-3,522,320	-3,589,661	
JPA - CONTRIBUTIONS TO/FROM	5,296,851	5,930,822	
JTA - CONTRIBUTIONS TO/FROM	1,324,309	1,350,049	
TOTAL SUBFUND LEVEL ACTIVITIES	5,840,202	6,435,664	

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

	FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED
TRANSFER OUT TO OTHER FUNDS			
GEN FUND-GSD TRANSFER TO STORMWATER OPS	1,557,442	1,557,442	
GEN FUND-GSD TRANSFER TO ALCOHOL REHAB	225,000	225,000	
GEN FUND-GSD TRANSFER TO SMG-EQUESTRIAN		320,041	
GEN FUND-GSD TRANSFER TO SMG-CONVENTION	943,308	623,093	
GEN FUND-GSD TRANSFER TO SMG-PERFRM ARTS	438,142	570,125	
GEN FUND-GSD TRANSFER TO SMG-BBALL GRNDS		281,316	
GEN FUND-GSD TRANSFER TO SMG-ARENA		1,359,315	
GEN FUND-GSD TRANSFER TO SMG-STADIUM	6,513,495	2,892,468	
GEN FUND-GSD TRANSFER TO BCH EROSION LOC	200,000	200,000	
GEN FUND-GSD TRANSFER TO CECIL COMM CTR	1,360,253	1,084,788	
GEN FUND-GSD TRANSFER TO HANNA PARK	421,060	661,333	
GEN FUND-GSD TRANSFER TO HUGUENOT PARK	343,103	339,335	
GEN FUND-GSD TRANSFER TO JCC	16,804,385	15,540,207	
GEN FUND-GSD TRANSFER TO N.E. TID	2,540,800	2,411,132	
GEN FUND-GSD TRANSFER TO COURTHOUSE TRST	94,408		
GEN FUND-GSD TRANSFER TO AIR POLL EPA	421,860	424,269	
GEN FUND-GSD TRANSFER TO SPECIAL EVENTS	3,074,046	3,237,047	
GEN FUND-GSD TRANSFER TO PUBLIC SAFT INT	8,320,915	7,155,987	
GEN FUND-GSD TRANSFER TO TAX COLLECTOR	3,891,977	3,682,081	
GEN FUND-GSD TRANSFER TO CLERK OF COURT	129,257		
GEN FUND-GSD TRANSFER TO PROP APPRAISER	8,609,432	7,176,630	
GEN FUND-GSD TRANSFER TO CITY-RITZ		808,947	
GEN FUND-GSD TRANSFER TO RECORDING FEES	861,883		
TOTAL TRANSFER OUT TO OTHER FUNDS	56,750,766	50,550,556	
TOTAL NON-DEPARTMENTAL EXPENDITURES	215,320,482	197,510,335	

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

	FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED	CHANGE FROM FY 13
FULL TIME EMPLOYEE POSITIONS				
ADVISORY BOARDS & COMMISSIONS	4	3		-1
CITY COUNCIL	76	78		2
EMPLOYEE SERVICES	46	42		-4
FINANCE	67	62		-5
FIRE AND RESCUE	1,301	1,301		0
HUMAN RIGHTS COMMISSION	10	9		-1
INTRA-GOVERNMENTAL SERVICES	59	52		-7
MAYOR'S OFFICE	28	34		6
MEDICAL EXAMINER	27	27		0
MILITARY AFFAIRS, VET & DISABLED SVCS	17	19		2
NEIGHBORHOODS	181	168		-13
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES	5	5		0
OFFICE OF ECONOMIC DEVELOPMENT	22	30		8
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	0	1		1
OFFICE OF GENERAL COUNSEL	1	1		0
OFFICE OF THE SHERIFF	3,044	3,033		-11
PARKS & RECREATION	237	205		-32
PLANNING AND DEVELOPMENT	60	54		-6
PUBLIC LIBRARIES	282	249		-33
PUBLIC WORKS	200	359		159
SPECIAL SERVICES	51	51		0
SUPERVISOR OF ELECTIONS	35	35		0
TOTAL FULL TIME EMPLOYEE POSITIONS				
GENERAL FUND - GENERAL SERVICES DISTRICT	5,753	5,818		65



CAPITAL PROJECT FUNDS



GENERAL CAPITAL PROJECTS
SUBFUND -- 322

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	2,093,884	0	0		0
Transfers From Other Funds	396,000	944,000	388,000	-58.9%	-556,000
	2,489,884	944,000	388,000	-58.9%	-556,000
PUBLIC WORKS					
Miscellaneous Revenue	60,118	300,000	0	-100.0%	-300,000
Other Sources	-150,000	0	0		0
	-89,882	300,000	0	-100.0%	-300,000
SPECIAL SERVICES					
Other Sources	150,000	0	0		0
	150,000	0	0		0
TOTAL REVENUE	2,550,002	1,244,000	388,000	-68.8%	-856,000
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	396,000	392,000	388,000	-1.0%	-4,000
	396,000	392,000	388,000	-1.0%	-4,000
OFFICE OF THE SHERIFF					
Capital Outlay	0	552,000	0	-100.0%	-552,000
	0	552,000	0	-100.0%	-552,000
PUBLIC WORKS					
Internal Service Charges	-46	0	0		0
Internal Service - Capital Expense	46	0	0		0
Capital Outlay	1,409,762	300,000	0	-100.0%	-300,000
	1,409,762	300,000	0	-100.0%	-300,000
SPECIAL SERVICES					
Capital Outlay	224,372	0	0		0
	224,372	0	0		0
TOTAL EXPENDITURES	2,030,134	1,244,000	388,000	-68.8%	-856,000

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

GENERAL CAPITAL PROJECTS SUBFUND 322

BACKGROUND

This fund houses appropriated pay-go and Banking Fund borrowed funds prior to FY 09. The only new activity in this fund is an annual loan repayment amount and other non-interest pay-go capital projects.

REVENUE

Miscellaneous Revenue

- The funding in FY 13 which was provided by an outside entity to fund the initial study for the New World Avenue extension to Chaffee Road CIP project has been removed.

Transfers From Other Funds

- This amount represents the transfer from the Municipal Stadium fund (SF 4A1) for a loan repayment which is based upon a repayment schedule that was established at the time the loan was issued.

EXPENDITURES

Cash Carryover

- This is the loan repayment of \$388,000 as mentioned above.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2014 AUTHORIZED CAPITAL PROJECTS

SUBFUND -- 32C

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT DOLLAR
REVENUE				
NEIGHBORHOODS				
Other Sources	0	0	6,500,000	6,500,000
	0	0	6,500,000	6,500,000
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES				
Transfers From Other Funds	0	0	125,000	125,000
	0	0	125,000	125,000
PARKS & RECREATION				
Other Sources	0	0	750,000	750,000
	0	0	750,000	750,000
PUBLIC LIBRARIES				
Other Sources	0	0	100,000	100,000
	0	0	100,000	100,000
PUBLIC WORKS				
Other Sources	0	0	1,900,000	1,900,000
	0	0	1,900,000	1,900,000
TOTAL REVENUE	0	0	9,375,000	9,375,000
EXPENDITURES				
NEIGHBORHOODS				
Capital Outlay	0	0	6,500,000	6,500,000
	0	0	6,500,000	6,500,000
PARKS & RECREATION				
Capital Outlay	0	0	875,000	875,000
	0	0	875,000	875,000
PUBLIC LIBRARIES				
Capital Outlay	0	0	100,000	100,000
	0	0	100,000	100,000
PUBLIC WORKS				
Capital Outlay	0	0	1,900,000	1,900,000
	0	0	1,900,000	1,900,000
TOTAL EXPENDITURES	0	0	9,375,000	9,375,000

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

2014 AUTHORIZED CAPITAL PROJECTS SUBFUND 32C

BACKGROUND

This fund currently houses the FY 14 proposed Capital Improvement Projects (CIP) to be funded with Banking Fund borrowing as detailed on budget ordinance schedule B4a as well as pay-go funds transferred from other funds for FY 14 proposed CIP projects.

REVENUE

Other Sources

- The funding in other sources represents FY 14 proposed borrowing for the CIP and is detailed in the table below.

Transfers From Other Funds

- The amount represents funding transferred from the Metropolitan Park Maintenance trust fund (SF 1D4) to fund improvements at the park.

EXPENDITURES

Capital Outlay

- The table below details the project and project amounts:

TOTAL CIP: 9,375,000

Neighborhoods 6,500,000

Project	Project Title	FY 14 Proposed
ERR005 01	Environmental Compliance - County Wide	6,500,000

Parks & Recreation 875,000

Project	Project Title	FY 14 Proposed
PR0556 02	ADA Compliance With Parks/Upgrade Parks	750,000
PR0018 01	Metropolitan Park Improvements	125,000

Public Library 100,000

Project	Project Title	FY 14 Proposed
PW0755 02	ADA Compliance - Jax Public Libraries	100,000

Public Works 1,900,000

Project	Project Title	FY 14 Proposed
PW0755 01	ADA Compliance - Public Buildings	1,900,000

AUTHORIZED POSITION CAP

There are no positions in this subfund.

TAX INCREMENT DIST CAPITAL PROJECTS
SUBFUND -- 32T

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	0	3,308,186		3,308,186
	0	0	3,308,186		3,308,186
OFFICE OF ECONOMIC DEVELOPMENT					
Miscellaneous Revenue	78,824	0	0		0
	78,824	0	0		0
TOTAL REVENUE	78,824	0	3,308,186		3,308,186
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Capital Outlay	482,867	0	3,308,186		3,308,186
	482,867	0	3,308,186		3,308,186
TOTAL EXPENDITURES	482,867	0	3,308,186		3,308,186

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

TAX INCREMENT DISTRICT CAPITAL PROJECTS SUBFUND 32T

BACKGROUND

This fund is used to house capital projects that are funded by the various Tax Increment Districts. The FY 14 appropriation was authorized on 2012-492-E using funds transferred from the JIA area tax increment district fund (SF 185). The funding from is for FY 14 only with a maximum indebtedness of \$3.4 million with all funding being paid to Roadway Builder as detailed in 2012-492-E.

REVENUE

Transfer From Other Funds

- This amount represents a transfer from JIA Area Tax Increment District (SF 185) pursuant to 2012-492-E.

EXPENDITURES

Capital Outlay

- Residual funding from the JIA CRA (SF 185) is being used to fund the Duval Road expansion between Main Street and Airport Center Drive.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

FL INLAND NAVIGATION DISTRICT GRANTS
SUBFUND -- 331

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	584,343	793,840	35.9%	209,497
	0	584,343	793,840	35.9%	209,497
PARKS & RECREATION					
Intergovernmental Revenue	0	526,675	669,340	27.1%	142,665
	0	526,675	669,340	27.1%	142,665
TOTAL REVENUE	0	1,111,018	1,463,180	31.7%	352,162
EXPENDITURES					
PARKS & RECREATION					
Capital Outlay	0	1,111,018	1,463,180	31.7%	352,162
	0	1,111,018	1,463,180	31.7%	352,162
TOTAL EXPENDITURES	0	1,111,018	1,463,180	31.7%	352,162

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

FLORIDA INLAND NAVIGATION DISTRICT GRANTS SUBFUND 331

BACKGROUND

This fund houses funds that will be used to fund F.I.N.D. capital projects proposed in the FY 14 CIP.

REVENUE

Miscellaneous Revenue

- The funding in Miscellaneous Revenue is interest earnings accumulated in this subfund and will be used to fund capital projects.

Intergovernmental Revenue

- This represents the total amount of grant funding that will be received from the Florida Inland Navigation District to fund a portion of the capital project costs.

EXPENDITURES

Capital Outlay

- The table below details the project and project amounts for all funding sources:

Parks & Recreation			1,463,180
Project		Project Title	FY 14 Proposed
PR0426	04	ORTEGA RIVER CHANNEL MARKINGS	33,600
PR0619	02	HALF MOON ISLAND PARK-BOAT RAMP	50,200
CC0070	03	NORTHSHORE PARK-KAYAK LAUNCH	58,700
PR0109	04	SISTERS CREEK DOCK-REDESIGN	70,760
PW0076	02	NORTHBANK RIVERWALK BRIDGE	80,000
PR0621	01	EXCHANGE ISLAND - PHASE 1	80,000
PR0594	02	ARLINGTON LIONS CLUB BOAT RAMP	80,840
PR0362	03	CHARLES REESE PARK BOAT RAMP-DOCK	88,500
PR0619	01	HALF MOON ISLAND PARK - PHASE I	90,200
PR0620	01	COUNTY ROAD BOAD RAMP	92,520
PR0016	01	COUNTYWIDE BOAT RAMPS	287,860
PW0509	02	FISHING CREEK DREDGE	450,000

AUTHORIZED POSITION CAP

There are no positions in this subfund.

SOLID WASTE MITIGATION-CAPITAL PROJ
SUBFUND -- 44I

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	299,595	0	0		0
	299,595	0	0		0
PUBLIC WORKS					
Charges for Services	174,847	176,426	174,950	-0.8%	-1,476
Miscellaneous Revenue	47,954	25,000	18,034	-27.9%	-6,966
	222,801	201,426	192,984	-4.2%	-8,442
TOTAL REVENUE	522,396	201,426	192,984	-4.2%	-8,442
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	125,000	0	0		0
Cash Carryover	0	201,426	192,984	-4.2%	-8,442
	125,000	201,426	192,984	-4.2%	-8,442
PUBLIC WORKS					
Capital Outlay	22,146	0	0		0
	22,146	0	0		0
TOTAL EXPENDITURES	147,146	201,426	192,984	-4.2%	-8,442

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

SOLID WASTE MITIGATION CAPITAL PROJECTS SUBFUND 44I

BACKGROUND

The Solid Waste Mitigation Capital Projects Subfund was established to record and account for capital projects attributed to Class I landfill mitigation capital projects as well as to provide a separate subfund to isolate the Taye Brown Regional Park Improvement District's share of Internal Host Fees collected at the Trail Ridge Landfill, and associated investment earnings, from general mitigation activities.

The subfund also serves as the Taye Brown Regional Park Improvement Trust Fund, a permanent, on-going trust fund of the City of Jacksonville. The subfund is authorized to accept Council appropriations, gifts, fees, and other types of donations.

REVENUE

Charges for Services

- Internal Host Fee revenue is derived from the Taye Brown Regional Park Improvement District's share of Resource Recovery Fees collected at the Trail Ridge Landfill. The internal host fee of \$174,950 is calculated based on \$0.25 per ton.

Miscellaneous Revenue

- The decrease of \$6,966 is due to a contraction in investment pool earnings.

EXPENDITURES

Cash Carryover

- The decrease of \$8,442 is due to diminished excess funds being appropriated to this line item.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

SOLID WASTE GENERAL CAPITAL PROJECTS

SUBFUND -- 44K

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
PUBLIC WORKS					
Other Sources	0	0	5,406,000		5,406,000
	0	0	5,406,000		5,406,000
TOTAL REVENUE	0	0	5,406,000		5,406,000
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	5,406,000		5,406,000
	0	0	5,406,000		5,406,000
TOTAL EXPENDITURES	0	0	5,406,000		5,406,000

AUTHORIZED POSITION CAP

FY 12-13
ADOPTEDFY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

SOLID WASTE GENERAL CAPITAL PROJECTS SUBFUND 44K

BACKGROUND

This fund currently houses the FY 14 proposed Solid Waste Capital Improvement Projects (CIP) to be funded with Banking Fund borrowing as detailed on budget ordinance schedule B4a.

REVENUE

Other Sources

- The funding in other sources represents FY 14 proposed borrowing for the CIP and is detailed in the table below.

EXPENDITURES

Capital Outlay

- The table below details the project and project amounts:

		5,406,000
Project	Project Title	FY 14 Proposed
SW0001 02	Compressed Natural Gas Conversion	5,406,000

AUTHORIZED POSITION CAP

There are no positions in this subfund.

STORMWATER SERVICES - CAPITAL PROJECTS

SUBFUND -- 462

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	500,726	696,000	0	-100.0%	-696,000
Transfers From Other Funds	9,054,053	5,837,679	7,588,348	30.0%	1,750,669
	9,554,779	6,533,679	7,588,348	16.1%	1,054,669
PUBLIC WORKS					
Other Sources	0	4,375,000	3,591,000	-17.9%	-784,000
	0	4,375,000	3,591,000	-17.9%	-784,000
TOTAL REVENUE	9,554,779	10,908,679	11,179,348	2.5%	270,669
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	0		0
	0	0	0		0
PUBLIC WORKS					
Internal Service - Capital Expense	519	0	0		0
Operating - Capital Expense	79,583	0	0		0
Capital Outlay	11,652,481	10,908,679	11,179,348	2.5%	270,669
	11,732,584	10,908,679	11,179,348	2.5%	270,669
TOTAL EXPENDITURES	11,732,584	10,908,679	11,179,348	2.5%	270,669

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

STORMWATER SERVICES – CAPITAL PROJECTS SUBFUND 462

BACKGROUND

The Stormwater Services – Capital Projects Subfund accounts for capital projects financed by stormwater user fees, excess retained earnings, debt proceeds and investment earnings when available.

REVENUE

Transfers from Other Funds

- The amount represents the transfer from the Stormwater Services operating fund (SF 461) to fund a portion of the CIP projects with pay-go.

Other Sources

- This amount represents the FY 14 proposed borrowing needed for the projects below.

EXPENDITURES

Capital Outlay

- The table below details the project and project amounts:

			11,179,348
Project		Project Title	FY 14 Proposed
PW0758	01	DRAINAGE IMPROVEMENT - BULLS BAY HWY	150,000
PW0655	02	DRAINAGE IMPROVEMENTS - DUVAL ROAD	150,000
PW0092	02	DRAINAGE IMPROVEMENTS - PARK ST	190,000
PW0706	01	NOROAD/LAMBING DRAINAGE	226,000
PW0759	01	STORM DRAIN REPLACEMENT-OSCEOLA ST	375,000
PW0294	02	HAMILTON/JERSEY OUTFALL TO ROOSEVELT	500,000
PW0717	01	SEPTIC TANK PHASE OUT	2,000,000
PW0707	01	OL PLANK ROAD OUTFALL	2,000,000
PW0072	01	DRAINAGE SYSTEM REHABILITATION	5,588,348

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

SPORTS COMPLEX CAPITAL PROJECTS
SUBFUND -- 4G1

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Taxes	4,670,317	4,776,228	4,895,687	2.5%	119,459
Miscellaneous Revenue	111,593	0	142,698		142,698
	4,781,910	4,776,228	5,038,385	5.5%	262,157
TOTAL REVENUE	4,781,910	4,776,228	5,038,385	5.5%	262,157
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Capital Outlay	5,870,215	4,776,228	5,038,385	5.5%	262,157
	5,870,215	4,776,228	5,038,385	5.5%	262,157
TOTAL EXPENDITURES	5,870,215	4,776,228	5,038,385	5.5%	262,157

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

SPORTS COMPLEX CAPITAL MAINTENANCE SUBFUND 4G1

BACKGROUND

Ordinance code section 111.136 mandates that the Convention Development Tax collected pursuant to chapter 764, be allocated to the Sports Complex Capital Maintenance Enterprise Fund. This fund was established for this purpose. These funds are to be used exclusively to construct, extend, enlarge, remodel, repair, improve or maintain the Sports Complex which includes the Municipal Stadium, Veterans Memorial Arena, the Jacksonville Baseball Stadium and the other venues.

REVENUE

Taxes

- This represents the FY 14 anticipated 2 Cent Tourist Development Tax collections.

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14.

EXPENDITURES

Capital Outlay

- The capital funding by venue and project are detailed in the table below:

Baseball Stadium

Description	Amount
Interior Finishes	1,600,000
Audio / Visual	480,000
Building Systems	450,000
Exterior Finishes	350,000
Food Service	170,000
Waterproofing	126,870
Furniture, Fixtures & Equipment	350,000
	3,526,870

Municipal Stadium

Description	Amount
Scoreboard & Broadcast	225,000
Building Systems	50,000
Exterior Finishes	100,000
Interior Finishes	50,000
Network / Computer Systems	50,000
Security	25,000
	500,000

Memorial Arena

Waterproofing	40,000	
Scoreboard & Broadcast	400,000	
Interior Finishes	100,000	
Building Systems	251,515	
Furniture, Fixtures & Equipment	150,000	
Food Service	30,000	
Network / Computer Systems	40,000	
		<u>1,011,515</u>
		<u>5,038,385</u>

AUTHORIZED POSITION CAP

There are no positions in this subfund.

DEBT SERVICE FUNDS



BETTER JACKSONVILLE TRUST FUND
SUBFUND -- 111

SUBFUND -- 111

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Taxes	0	65,305,317	68,285,486	4.6%	2,980,169
Intergovernmental Revenue	0	0	1,225,727		1,225,727
Miscellaneous Revenue	0	1,890,243	1,851,909	-2.0%	-38,334
	0	67,195,560	71,363,122	6.2%	4,167,562
TOTAL REVENUE	0	67,195,560	71,363,122	6.2%	4,167,562
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	0	67,195,560	71,363,122	6.2%	4,167,562
	0	67,195,560	71,363,122	6.2%	4,167,562
TOTAL EXPENDITURES	0	67,195,560	71,363,122	6.2%	4,167,562
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS					
PART-TIME HOURS					

BETTER JACKSONVILLE TRUST FUND SUBFUND 111

BACKGROUND

This subfund was established to house the financial details related to the Better Jacksonville Plan (BJP). The Better Jacksonville Plan was approved by voters in 2001 and is a \$2.25 billion comprehensive growth management program that provides road and infrastructure improvements, environmental preservation, targeted economic development and new and improved public facilities funded by a half-cent sales tax. The various projects and programs funded by The Better Jacksonville Plan are administered by the City of Jacksonville, the JEA, and the Jacksonville Transportation Authority in cooperation with the Florida Department of Transportation. This is an all years subfund and as such prior year budgetary adjustments are part of the new-year proposal.

REVENUE

Taxes

- This represents the portion of the FY 14 anticipated revenue from the Local Option Sales Tax necessary to balance the fund.

Intergovernmental Revenue

- This represents anticipated monies from the US Department of Treasury for rebates related to 2008-2010 Build America Bonds.

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 totaling \$204,016 which are expected to decrease due to lower investment returns and payments from fiscal agents totaling \$1,647,893 which is the City's portion of the Constitutional Gas Tax that is used to help fund debt service payments.

EXPENDITURES

Debt Service

- The total consists of FY 14 required debt service payments netted against prior year budgetary adjustments. The details by fund and category have been provided in a table below.

	71,363,122
Description	FY 14 Proposed
Transfer to Subfund 242 - BJP Infrastructure Bonds	59,259,240
Transfer to Subfund 252 - SIB Loan	6,416,821
Transfer to Subfund 4B6 - Arena Debt Service	4,498,579
Transfer to Subfund 4C6 - Baseball Stadium Debt Service	1,188,482

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2009B EXCISE TAX REV BONDS-SOLID WASTE
SUBFUND -- 44G

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	12,066	8,810	-27.0%	-3,256
Transfer In to Pay Debt Service	0	1,798,934	1,802,690	0.2%	3,756
	0	1,811,000	1,811,500	0.0%	500
TOTAL REVENUE	0	1,811,000	1,811,500	0.0%	500
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	0	1,811,000	1,811,500	0.0%	500
	0	1,811,000	1,811,500	0.0%	500
TOTAL EXPENDITURES	0	1,811,000	1,811,500	0.0%	500

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
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SOLID WASTE DEBT SERVICE - 2009B ETR SUBFUND 44G

BACKGROUND

Subfund 44G is a debt service fund utilized for the payment of long-term debt principal, interest and fiscal agent fees associated with bond issue ETR 2009B from funding transferred from a bond sinking fund. This bond issue refunded previous bond issue ETR 1996A and replaced subfund 44B as one of the debt service funds for bond issues supporting Solid Waste Disposal Operations (SF 441).

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 and will be used to pay part of the debt service costs for FY14. Interest earnings are expected to decrease due to lower investment returns.

Transfer in to Pay Debt Service

- This represents a transfer from the Solid Waste operating fund (SF 441) to pay the remaining debt service costs for FY14.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009B ETR (ref 96A)	1,565,000	246,500	0	1,811,500

AUTHORIZED POSITION CAP

There are no employees associated with this subfund.

2009C EXCISE TAX REV BONDS-SOLID WASTE
SUBFUND -- 44H

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	23,558	17,388	-26.2%	-6,170
Transfer In to Pay Debt Service	0	3,572,592	3,610,812	1.1%	38,220
	0	3,596,150	3,628,200	0.9%	32,050
TOTAL REVENUE	0	3,596,150	3,628,200	0.9%	32,050
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	0	3,596,150	3,628,200	0.9%	32,050
	0	3,596,150	3,628,200	0.9%	32,050
TOTAL EXPENDITURES	0	3,596,150	3,628,200	0.9%	32,050

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

SOLID WASTE DEBT SERVICE - 2009C ETR SUBFUND 44H

BACKGROUND

Subfund 44H is a debt service fund utilized for the payment of long-term debt principal, interest and fiscal agent fees associated with bond issue ETR 2009C from funding transferred from a bond sinking fund. This bond issue refunded previous bond issue ETR 1999B and replaced subfund 44D as one of the debt service funds for bond issues supporting Solid Waste Disposal Operations (SF 441).

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 and will be used to pay part of the debt service costs for FY14. Interest earnings are expected to decrease due to lower investment returns.

Transfer in to Pay Debt Service

- This represents a transfer from the Solid Waste operating fund (SF 441) to pay the remaining debt service costs for FY14.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009C ETR (ref 99B)	3,220,000	408,200	0	3,628,200

AUTHORIZED POSITION CAP

There are no employees associated with this subfund.

MUNICIPAL STADIUM - DEBT SVC
SUBFUND -- 4A6

SUBFUND -- 4A0			FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
						PERCENT	DOLLAR
REVENUE							
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES							
Miscellaneous Revenue			124,630	96,630	70,621	-26.9%	-26,009
Transfer In to Pay Debt Service			10,630,530	11,363,531	10,164,729	-10.5%	-1,198,802
			10,755,160	11,460,161	10,235,350	-10.7%	-1,224,811
TOTAL REVENUE			10,755,160	11,460,161	10,235,350	-10.7%	-1,224,811
EXPENDITURES							
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES							
Debt Service			2,793	0	0		0
Fiscal and Other Debt Fees			11,358,338	11,460,161	10,235,350	-10.7%	-1,224,811
			11,361,131	11,460,161	10,235,350	-10.7%	-1,224,811
TOTAL EXPENDITURES			11,361,131	11,460,161	10,235,350	-10.7%	-1,224,811
AUTHORIZED POSITION CAP				FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS							
PART-TIME HOURS							

MUNICIPAL STADIUM - DEBT SERVICE SUBFUND 4A6

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016. This subfund is for debt service specifically pertaining to the Municipal Stadium.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 and will be used to pay the debt service costs for FY 14. Interest earnings are expected to decrease due to lower investment returns.

Transfer in to Pay Debt Service

- This represents a transfer from the Municipal Stadium operating fund (SF 4A1) to pay the remaining debt service costs for FY 14.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue. This decrease in the debt service requirements is due to the FY 13 refunding.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012 Cap Imp Refunding	4,895,000	5,339,900	450	10,235,350

AUTHORIZED POSITION CAP

There are no city positions associated with this subfund.

MEMORIAL ARENA - DEBT SERVICE
SUBFUND -- 4B6

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	101,909	65,122	31,256	-52.0%	-33,866
Transfer In to Pay Debt Service	8,979,559	5,671,289	4,498,579	-20.7%	-1,172,710
	9,081,468	5,736,411	4,529,835	-21.0%	-1,206,576
TOTAL REVENUE	9,081,468	5,736,411	4,529,835	-21.0%	-1,206,576
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	9,063,633	5,736,411	4,529,835	-21.0%	-1,206,576
	9,063,633	5,736,411	4,529,835	-21.0%	-1,206,576
TOTAL EXPENDITURES	9,063,633	5,736,411	4,529,835	-21.0%	-1,206,576

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

MEMORIAL ARENA - DEBT SERVICE SUBFUND 4B6

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016. This subfund is for debt service specifically pertaining to the Memorial Arena.

REVENUE

Miscellaneous Revenues

- Is made up of anticipated interest earnings for FY 14 and will be used to pay the debt service costs for FY 14. Interest earnings are expected to decrease due to lower investment returns.

Transfer In to Pay Debt Service

- This a transfer from the Better Jacksonville Plan subfund (SF 111) to pay the remaining debt service costs for FY 14.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents the interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012 Better Jax	0	1,611,335	0	1,611,335
2012A Better Jax	0	2,918,500	0	2,918,500
	0	4,529,835	0	4,529,835

AUTHORIZED POSITION CAP

There are no city positions associated with this subfund.

BASEBALL STADIUM - DEBT SERVICE
SUBFUND -- 4C6

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	26,818	17,206	8,258	-52.0%	-8,948
Transfer In to Pay Debt Service	2,375,882	1,498,189	1,188,482	-20.7%	-309,707
	2,402,700	1,515,395	1,196,740	-21.0%	-318,655
TOTAL REVENUE	2,402,700	1,515,395	1,196,740	-21.0%	-318,655
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	2,397,996	1,515,395	1,196,740	-21.0%	-318,655
	2,397,996	1,515,395	1,196,740	-21.0%	-318,655
TOTAL EXPENDITURES	2,397,996	1,515,395	1,196,740	-21.0%	-318,655

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

BASEBALL STADIUM - DEBT SERVICE SUBFUND 4C6

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016. This subfund is for debt service specifically pertaining to the Baseball Stadium.

REVENUE

Miscellaneous Revenues

- Is made up of anticipated interest earnings for FY 14 and will be used to pay the debt service costs for FY 14. Interest earnings are expected to decrease due to lower investment returns.

Transfer In to Pay Debt Service

- This a transfer from the Better Jacksonville Plan subfund (SF 111) to pay the remaining debt service costs for FY 14.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents the interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012 Better Jax	0	425,489	0	425,489
2012A Better Jax	0	771,251	0	771,251
	0	1,196,740	0	1,196,740

AUTHORIZED POSITION CAP

There are no city positions associated with this subfund.

PERFORMING ARTS CENTER - DEBT SERVICE
SUBFUND -- 4D6

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	402	478	308	-35.6%	-170
Transfer In to Pay Debt Service	51,532	51,402	44,392	-13.6%	-7,010
	51,934	51,880	44,700	-13.8%	-7,180
TOTAL REVENUE	51,934	51,880	44,700	-13.8%	-7,180
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	51,897	51,880	44,700	-13.8%	-7,180
	51,897	51,880	44,700	-13.8%	-7,180
TOTAL EXPENDITURES	51,897	51,880	44,700	-13.8%	-7,180

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

PERFORMING ARTS CENTER - DEBT SERVICE SUBFUND 4D6

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016. . This subfund is for debt service specifically pertaining to the Times Union Center for the Performing Arts.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 and will be used to pay the debt service costs for FY 14. Interest earnings are expected to decrease due to lower investment returns.

Transfer in to Pay Debt Service

- This represents a transfer from the Times Union Center operating fund (SF 4D1) to pay the remaining debt service costs for FY 14.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents the interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012C Spec Rev	0	44,700	0	44,700

AUTHORIZED POSITION CAP

There are no city positions associated with this subfund.

EQUESTRIAN CENTER - DEBT SERVICE
SUBFUND -- 4F6

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	796	1,106	829	-25.0%	-277
Transfer In to Pay Debt Service	109,446	120,931	121,376	0.4%	445
	110,242	122,037	122,205	0.1%	168
TOTAL REVENUE	110,242	122,037	122,205	0.1%	168
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	1,366	0	0		0
Fiscal and Other Debt Fees	119,774	122,037	122,205	0.1%	168
	121,140	122,037	122,205	0.1%	168
TOTAL EXPENDITURES	121,140	122,037	122,205	0.1%	168

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

EQUESTRIAN CENTER - DEBT SERVICE SUBFUND 4F6

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016. This subfund is for debt service specifically pertaining to the Equestrian Center.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 and will be used to pay the debt service costs for FY 14. Interest earnings are expected to decrease due to lower investment returns.

Transfer in to Pay Debt Service

- This represents a transfer from the Equestrian Center operating fund (SF 4F1) to pay the remaining debt service costs for FY 14.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2005A ETR	0	95,516	0	95,516
2008A Cap Proj (ref 97's & 02)	6,298	6,299	1,766	14,363
2008B Cap Proj (ref 97's & 02)	6,298	6,017	11	12,326
	12,596	107,832	1,777	122,205

AUTHORIZED POSITION CAP

There are no city positions associated with this subfund.

2008 SPECIAL REV BOND FUND - CIP
SUBFUND -- 59B

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	54,571	41,344	30,311	-26.7%	-11,033
Transfer In to Pay Debt Service	5,029,987	4,538,233	4,965,791	9.4%	427,558
	5,084,558	4,579,577	4,996,102	9.1%	416,525
TOTAL REVENUE	5,084,558	4,579,577	4,996,102	9.1%	416,525
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	4,951,014	4,579,577	4,996,102	9.1%	416,525
	4,951,014	4,579,577	4,996,102	9.1%	416,525
TOTAL EXPENDITURES	4,951,014	4,579,577	4,996,102	9.1%	416,525

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

2008 SPECIAL REVENUE BOND FUND - CIP SUBFUND 59B

BACKGROUND

This fund receives transfers from the Banking Fund operating fund (SF 592) and then pays out to pay the debt service related to the 2008A CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 and will be used to pay the debt service costs for FY 14. Interest earnings are expected to decrease due to lower investment returns.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 14.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2008 Spec Rev (CIP)	2,975,000	2,020,652	450	4,996,102

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2009A SPECIAL REV BOND FUND - CIP
SUBFUND -- 59C

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	48,874	26,289	19,160	-27.1%	-7,129
Transfer In to Pay Debt Service	3,321,884	4,190,370	3,464,269	-17.3%	-726,101
	3,370,758	4,216,659	3,483,429	-17.4%	-733,230
TOTAL REVENUE	3,370,758	4,216,659	3,483,429	-17.4%	-733,230
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	2,435,530	4,216,659	3,483,429	-17.4%	-733,230
	2,435,530	4,216,659	3,483,429	-17.4%	-733,230
TOTAL EXPENDITURES	2,435,530	4,216,659	3,483,429	-17.4%	-733,230

AUTHORIZED POSITION CAP	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2009A SPECIAL REVENUE BOND FUND - CIP SUBFUND 59C

BACKGROUND

This fund receives transfers from the Banking Fund operating fund (SF 592) and then pays out to pay the debt service related to the 2009A CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 and will be used to pay the debt service costs for FY 14. Interest earnings are expected to decrease due to lower investment returns.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 14.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009A Spec Rev (Ash & Ed Ball)	2,430,000	1,053,429	0	3,483,429

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2009C SPECIAL REV BOND FUND - CIP
SUBFUND -- 59D

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	64,414	45,672	36,272	-20.6%	-9,400
Transfers From Other Funds	425,712	0	0		0
Transfer In to Pay Debt Service	6,149,025	5,451,800	6,230,224	14.3%	778,424
	6,639,151	5,497,472	6,266,496	14.0%	769,024
TOTAL REVENUE	6,639,151	5,497,472	6,266,496	14.0%	769,024
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	1,336,898	0	0		0
Fiscal and Other Debt Fees	4,585,798	5,497,472	6,266,496	14.0%	769,024
	5,922,696	5,497,472	6,266,496	14.0%	769,024
TOTAL EXPENDITURES	5,922,696	5,497,472	6,266,496	14.0%	769,024

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

2009C SPECIAL REVENUE BOND FUND - CIP SUBFUND 59D

BACKGROUND

This fund receives transfers from the Banking Fund operating fund (SF 592) and then pays out to pay the debt service related to the 2009C CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 and will be used to pay the debt service costs for FY 14. Interest earnings are expected to decrease due to lower investment returns.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 14.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009C Spec Rev (CIP)	4,020,000	2,245,596	900	6,266,496

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2010A SPECIAL REV BOND FUND - CIP
SUBFUND -- 59E

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	49,105	40,250	29,304	-27.2%	-10,946
Transfer In to Pay Debt Service	4,629,594	4,268,530	4,656,658	9.1%	388,128
	4,678,699	4,308,780	4,685,962	8.8%	377,182
TOTAL REVENUE	4,678,699	4,308,780	4,685,962	8.8%	377,182
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	1,133,931	0	0		0
Fiscal and Other Debt Fees	1,131,157	4,308,780	4,685,962	8.8%	377,182
	2,265,089	4,308,780	4,685,962	8.8%	377,182
TOTAL EXPENDITURES	2,265,089	4,308,780	4,685,962	8.8%	377,182

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

2010A SPECIAL REVENUE BOND FUND - CIP SUBFUND 59E

BACKGROUND

This fund receives transfers from the Banking Fund operating fund (SF 592) and then pays out to pay the debt service related to the 2010A CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 and will be used to pay the debt service costs for FY 14. Interest earnings are expected to decrease due to lower investment returns.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 14.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2010A Spec Rev (CIP)	2,662,000	2,023,512	450	4,685,962

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2010C SPECIAL REV BOND FUND - CIP
SUBFUND -- 59F

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	12,057	31,444	22,890	-27.2%	-8,554
Transfer In to Pay Debt Service	1,351,132	4,014,659	4,185,310	4.3%	170,651
	1,363,189	4,046,103	4,208,200	4.0%	162,097
TOTAL REVENUE	1,363,189	4,046,103	4,208,200	4.0%	162,097
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	680,125	0	0		0
Fiscal and Other Debt Fees	680,575	4,046,103	4,208,200	4.0%	162,097
	1,360,700	4,046,103	4,208,200	4.0%	162,097
TOTAL EXPENDITURES	1,360,700	4,046,103	4,208,200	4.0%	162,097

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

2010C SPECIAL REVENUE BOND FUND - CIP SUBFUND 59F

BACKGROUND

This fund receives transfers from the Banking Fund operating fund (SF 592) and then pays out to pay the debt service related to the 2010C CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 and will be used to pay the debt service costs for FY 14. Interest earnings are expected to decrease due to lower investment returns.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 14.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both interest and principal costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2010C-1 Spec Rev (CIP)	1,763,100	718,075	450	2,481,625
2010C-1 Spec Rev (Stormwater)	1,226,900	499,675	0	1,726,575
	2,990,000	1,217,750	450	4,208,200

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2011A SPECIAL REV BOND FUND - CIP
SUBFUND -- 59G

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	22,892	26,349	19,767	-25.0%	-6,582
Transfer In to Pay Debt Service	2,843,177	2,732,113	2,845,446	4.1%	113,333
	2,866,070	2,758,462	2,865,213	3.9%	106,751
TOTAL REVENUE	2,866,070	2,758,462	2,865,213	3.9%	106,751
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	1,306,888	2,758,462	2,865,213	3.9%	106,751
	1,306,888	2,758,462	2,865,213	3.9%	106,751
TOTAL EXPENDITURES	1,306,888	2,758,462	2,865,213	3.9%	106,751

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

2011A SPECIAL REVENUE BOND FUND - CIP SUBFUND 59G

BACKGROUND

This fund receives transfers from the Banking Fund operating fund (SF 592) and then pays out to pay the debt service related to the 2011A CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 and will be used to pay the debt service costs for FY 14. Interest earnings are expected to decrease due to lower investment returns.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 14.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2011A Spec Rev (CIP)	1,119,500	1,184,335	450	2,304,285
2011A Spec Rev (Stormwater)	230,500	330,428	0	560,928
	1,350,000	1,514,763	450	2,865,213

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2012 SPECIAL REV BOND FUND - CIP
SUBFUND -- 59H

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	36,516	4,757	-87.0%	-31,759
Transfer In to Pay Debt Service	0	4,012,609	1,034,347	-74.2%	-2,978,262
	0	4,049,125	1,039,104	-74.3%	-3,010,021
TOTAL REVENUE	0	4,049,125	1,039,104	-74.3%	-3,010,021
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	0	4,049,125	1,039,104	-74.3%	-3,010,021
	0	4,049,125	1,039,104	-74.3%	-3,010,021
TOTAL EXPENDITURES	0	4,049,125	1,039,104	-74.3%	-3,010,021

AUTHORIZED POSITION CAP

FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
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AUTHORIZED POSITIONS
PART-TIME HOURS

2012 SPECIAL REVENUE BOND FUND – CIP SUBFUND 59H

BACKGROUND

This fund receives transfers from the Banking Fund operating fund (SF 592) and then pays out to pay the debt service related to the 2012 CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 and will be used to pay the debt service costs for FY 14. Interest earnings are expected to decrease due to lower investment returns.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY14.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both interest and principal costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012A Spec Rev (CIP)	1,005,000	34,104	0	1,039,104

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2012B SPECIAL REV BOND FUND - CIP
SUBFUND -- 59I

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	287		287
Transfer In to Pay Debt Service	0	0	41,345		41,345
	0	0	41,632		41,632
TOTAL REVENUE	0	0	41,632		41,632
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	0	0	41,632		41,632
	0	0	41,632		41,632
TOTAL EXPENDITURES	0	0	41,632		41,632

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

**2012B SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59i**

BACKGROUND

This fund receives transfers from the Banking Fund operating fund (SF 592) and then pays out to pay the debt service related to the 2012B CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 and will be used to pay the debt service costs for FY 14.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY14.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both interest and principal costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012B Spec Rev (ref 2009C MTN)	2,800	38,832	0	41,632

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2013 SPECIAL REV BOND FUND - CIP
SUBFUND -- 59J

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	18,175		18,175
Transfer In to Pay Debt Service	0	0	1,471,533		1,471,533
	0	0	1,489,708		1,489,708
TOTAL REVENUE	0	0	1,489,708		1,489,708
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	0	0	1,489,708		1,489,708
	0	0	1,489,708		1,489,708
TOTAL EXPENDITURES	0	0	1,489,708		1,489,708

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

2013 SPECIAL REVENUE BOND FUND - CIP SUBFUND 59J

BACKGROUND

This fund receives transfers from the Banking Fund operating fund (SF 592) and then pays out to pay the debt service related to the 2012 CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 and will be used to pay the debt service costs for FY 14.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY14.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents interest and principal costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2013 Issuances	435,000	867,830	500	1,303,330
2013 Issuances - Solid Waste	0	31,573	0	31,573
2013 Issuances - Stormwater	20,000	134,305	500	154,805
	455,000	1,033,708	1,000	1,489,708

AUTHORIZED POSITION CAP

There are no positions in this subfund.



TAX INCREMENT DISTRICTS



NORTHWEST/NORTHSIDE EAST - TID
SUBFUND -- 181

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Ad Valorem Taxes	4,052,191	4,162,228	4,120,773	-1.0%	-41,455
Transfers From Other Funds	3,738,644	2,540,800	2,411,132	-5.1%	-129,668
	7,790,835	6,703,028	6,531,905	-2.6%	-171,123
TOTAL REVENUE	7,790,835	6,703,028	6,531,905	-2.6%	-171,123
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Other Operating Expenses	5,482,312	4,376,846	4,304,346	-1.7%	-72,500
Debt Service	2,223,347	2,251,182	2,152,559	-4.4%	-98,623
Transfers to Other Funds	75,000	75,000	75,000	0.0%	0
	7,780,659	6,703,028	6,531,905	-2.6%	-171,123
TOTAL EXPENDITURES	7,780,659	6,703,028	6,531,905	-2.6%	-171,123

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

NORTHSIDE TAX INCREMENT DISTRICT – USD1 B/C NORTH COMBINED SUBFUND 181

BACKGROUND

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Northwest/Northside Tax Increment District receives tax monies from the City of Jacksonville. These revenues may be utilized to provide economic incentives and fund improvements within the tax increment district. Excess revenues must be returned to the taxing bodies that pay into the tax increment districts.

The table below details this tax increment district's revenues and expenditures:

	FY13 Budget	FY14 Proposed	Change
Taxes			
Ad Valorem Taxes	4,162,228	4,120,773	(41,455)
Transfers From Other Funds			
Transfer From General Fund (SF 011)	2,540,800	2,411,132	(129,668)
Total Revenues	6,703,028	6,531,905	(171,123)
Other Operating Expenses			
Vestcor (Lynch Building)- Payback	1,294,313	1,294,313	0
MPS Library Garage	75,000	0	(75,000)
MPS Urban Core Garage	1,114,876	999,466	(115,410)
JTA/Fidelity Parking Lease	12,000	14,500	2,500
MPS Arena and Sports Complex	1,880,657	1,996,067	115,410
Total Other Operating Expenses	4,376,846	4,304,346	(72,500)
Debt Service			
06C ETR, Carling	2,130,344	2,135,808	5,464
HUD Section 108, 1997, LaVilla	119,288	15,201	(104,087)
Fiscal Agent Fee (Misc)	1,550	1,550	0
Total Debt Service	2,251,182	2,152,559	(98,623)
Transfers to Other Funds			
Transfer to Community Dev (SF 1A1)	75,000	75,000	0
Total Transfers to Other Funds	75,000	75,000	0
Total Expenditures	6,703,028	6,531,905	(171,123)

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

SOUTHBANK TID - USD1 A

SUBFUND -- 182

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Ad Valorem Taxes	2,900,007	2,887,524	2,778,646	-3.8%	-108,878
Miscellaneous Revenue	53,975	55,000	55,000	0.0%	0
	2,953,982	2,942,524	2,833,646	-3.7%	-108,878
TOTAL REVENUE	2,953,982	2,942,524	2,833,646	-3.7%	-108,878
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Other Operating Expenses	1,068,871	1,100,000	950,000	-13.6%	-150,000
Debt Service	732,724	556,286	567,571	2.0%	11,285
Transfers to Other Funds	1,177,759	1,286,238	0	-100.0%	-1,286,238
Cash Carryover	0	0	1,316,075		1,316,075
	2,979,354	2,942,524	2,833,646	-3.7%	-108,878
TOTAL EXPENDITURES	2,979,354	2,942,524	2,833,646	-3.7%	-108,878

AUTHORIZED POSITION CAP

FY 12-13
ADOPTEDFY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

SOUTHSIDE TAX INCREMENT DISTRICT – USD1 A SUBFUND 182

BACKGROUND

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Southside Tax Increment District receives tax monies from the City of Jacksonville. These revenues may be utilized to provide economic incentives and fund improvements within the tax increment district. Excess revenues must be returned to the taxing bodies that pay into the tax increment districts.

The table below details this tax increment district's revenues and expenditures:

	FY13 Budget	FY14 Proposed	Change
Miscellaneous Revenue			
Debt Repayment Revenue (Hilton)	55,000	55,000	0
Taxes			
Ad Valorem Taxes	2,887,524	2,778,646	(108,878)
Total Revenues	2,942,524	2,833,646	(108,878)
Other Operating Expenses			
San Marco Place (REV)	200,000	150,000	(50,000)
Strand/Peninsula (REV)	900,000	800,000	(100,000)
Other Operating Expenses	1,100,000	950,000	(150,000)
Debt Service			
HUD Section 108, Hampton Inn	57,976	67,290	9,314
HUD Section 108, Hilton Hotel	309,036	310,567	1,531
05A ETR, Strand	189,274	189,714	440
Total Debt Service	556,286	567,571	11,285
Transfers to Other Funds			
Transfer to General Fund (SF 011)	1,286,238		(1,286,238)
Total Transfers to Other Funds	1,286,238	0	(1,286,238)
Cash Carryover			
Cash Carryover (SF 182)	0	1,316,075	1,316,075
Total Cash Carryover	0	1,316,075	1,316,075
Total Expenditures	2,942,524	2,833,646	(108,878)

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

JACKSONVILLE BEACH TID
SUBFUND -- 184

SUBFUND -- 164

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	FY13 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Ad Valorem Taxes	4,474,918	4,284,528	4,367,056	1.9%	82,528
	4,474,918	4,284,528	4,367,056	1.9%	82,528
TOTAL REVENUE	4,474,918	4,284,528	4,367,056	1.9%	82,528
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Grants, Aids & Contributions	4,474,918	4,284,528	4,367,056	1.9%	82,528
	4,474,918	4,284,528	4,367,056	1.9%	82,528
TOTAL EXPENDITURES	4,474,918	4,284,528	4,367,056	1.9%	82,528
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS					
PART-TIME HOURS					

JACKSONVILLE BEACH TAX INCREMENT DISTRICT SUBFUND 184

BACKGROUND

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Jacksonville Beach Tax Increment District receives tax monies from both the City of Jacksonville Beach and the City of Jacksonville/Duval County. These revenues may be utilized to provide economic incentives and fund improvements within the tax increment district. Excess revenues must be returned to the taxing bodies that pay into the tax increment districts.

The table below details this tax increment district's revenues and expenditures:

	FY13 Budget	FY14 Proposed	Change
Taxes			
Ad Valorem Taxes	4,284,528	4,367,056	82,528
Total Revenues	4,284,528	4,367,056	82,528
Grants, Aids & Contributions			
Contribution to Jacksonville Beach	4,284,528	4,367,056	82,528
Total Expenditures	4,284,528	4,367,056	82,528

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

JIA AREA TAX INCREMENT DISTRICT - REDEVELOPMENT SUBFUND 185

BACKGROUND

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Jacksonville International Airport Tax Increment District receives tax monies from the City of Jacksonville. These revenues may be utilized to provide economic incentives and fund improvements within the tax increment district. Excess revenues must be returned to the taxing bodies that pay into the tax increment districts.

The table below details this tax increment district's revenues and expenditures:

	FY13 Budget	FY14 Proposed	Change
Taxes			
Ad Valorem Taxes	5,442,406	5,362,814	(79,592)
Total Revenues	5,442,406	5,362,814	(79,592)
Other Operating Expenses			
RAMCO (REV)	350,000	350,000	0
Total Other Operating Expenses	350,000	350,000	0
Debt Service			
HUD Section 108, 1994, Coach	547,097	507,815	(39,282)
HUD Section 108, 1996, Sally Beauty	0	0	0
HUD Section 108, 1997, Body Armor	80,824	84,931	4,107
05A ETR, RAMCO	1,110,356	1,111,072	716
Fiscal Agent Fees	810	810	0
Total Debt Service	1,739,087	1,704,628	(34,459)
Transfers to Other Funds			
Transfer to General Fund (SF 011)	3,353,319	0	(3,353,319)
Transfer to TID Capital Project (SF 32T)	0	3,308,186	3,308,186
Total Transfers to Other Funds	3,353,319	3,308,186	(45,133)
Total Expenditures	5,442,406	5,362,814	(79,592)

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

SOUTEL/MONCRIEF TID

SUBFUND -- 186

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Ad Valorem Taxes	420,554	302,945	350,450	15.7%	47,505
	420,554	302,945	350,450	15.7%	47,505
TOTAL REVENUE	420,554	302,945	350,450	15.7%	47,505
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	372,520	0	0		0
Cash Carryover	0	302,945	350,450	15.7%	47,505
	372,520	302,945	350,450	15.7%	47,505
TOTAL EXPENDITURES	372,520	302,945	350,450	15.7%	47,505

AUTHORIZED POSITION CAP

FY 12-13
ADOPTEDFY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

**SOUTEL/MONCRIEF TAX INCREMENT DISTRICT
SUBFUND 186**

BACKGROUND:

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Soutel–Moncrief Tax Increment District receives tax dollars from the City of Jacksonville. These revenues may be utilized to provide economic incentives and fund improvements within the tax increment district. Excess revenues must be returned to the taxing bodies that pay into the tax increment districts.

The table below details this tax increment district’s revenues and expenditures:

	FY13 Budget	FY14 Proposed	Change
Taxes			
Ad Valorem Taxes	302,945	350,450	47,505
Total Revenues	302,945	350,450	47,505
Cash Carryover			
Cash Carryover	302,945	350,450	47,505
Total Expenditures	302,945	350,450	47,505

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.



OTHER FUNDS



EMERGENCY CONTINGENCY
SUBFUND -- 018

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	2,087,620	1,155,387	869,946	-24.7%	-285,441
Transfers from Fund Balance	45,912,875	47,613,873	49,313,742	3.6%	1,699,869
	48,000,495	48,769,260	50,183,688	2.9%	1,414,428
TOTAL REVENUE	48,000,495	48,769,260	50,183,688	2.9%	1,414,428
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	48,769,260	50,183,688	2.9%	1,414,428
	0	48,769,260	50,183,688	2.9%	1,414,428
TOTAL EXPENDITURES	0	48,769,260	50,183,688	2.9%	1,414,428
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS					
PART-TIME HOURS					

EMERGENCY CONTINGENCY SUBFUND 018

BACKGROUND

This fund is the General Fund's Emergency Contingency, which was moved to a separate fund as part of the FY 06 and FY 07 budget ordinances. The goal, as stated in municipal code section 106.107, is that this fund should be equal to seven percent (25.5 days average cash flow) of the total General Fund budgeted expenditures.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 which are expected to decrease due to lower investment returns.

Transfers from Fund Balance

- This amount is the estimated FY 13 ending cash balance.

EXPENDITURES

Cash Carryover

- This amount is the estimated FY 14 ending cash balance including interest income.

AUTHORIZED POSITION CAP

There are no employees associated with this subfund.

JACKSONVILLE JOURNEY

SUBFUND -- 019

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	8,630,973	8,320,915	7,155,987	-14.0%	-1,164,928
	8,630,973	8,320,915	7,155,987	-14.0%	-1,164,928
TOTAL REVENUE	8,630,973	8,320,915	7,155,987	-14.0%	-1,164,928
EXPENDITURES					
EMPLOYEE SERVICES					
Salaries	188,304	205,686	174,838	-15.0%	-30,848
Employer Provided Benefits	2,858	2,984	4,541	52.2%	1,557
Internal Service Charges	28	550	550	0.0%	0
	191,189	209,220	179,929	-14.0%	-29,291
JACKSONVILLE CHILDREN'S COMMISSION					
Internal Service Charges	0	1	0	-100.0%	-1
Grants, Aids & Contributions	5,980,035	6,081,586	5,230,165	-14.0%	-851,421
	5,980,035	6,081,587	5,230,165	-14.0%	-851,422
NEIGHBORHOODS					
Grants, Aids & Contributions	493,980	463,980	399,023	-14.0%	-64,957
	493,980	463,980	399,023	-14.0%	-64,957
OFFICE OF THE SHERIFF					
Salaries	300,339	299,088	300,878	0.6%	1,790
Employer Provided Benefits	88,341	92,586	94,768	2.4%	2,182
Other Operating Expenses	438,201	455,614	333,022	-26.9%	-122,592
Capital Outlay	0	1	1	0.0%	0
	826,881	847,289	728,669	-14.0%	-118,620
SPECIAL SERVICES					
Other Operating Expenses	261,140	0	0		0
Grants, Aids & Contributions	1,907,256	718,839	618,201	-14.0%	-100,638
	2,168,396	718,839	618,201	-14.0%	-100,638
TOTAL EXPENDITURES	9,660,481	8,320,915	7,155,987	-14.0%	-1,164,928

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	10	10	
PART-TIME HOURS	30,000	30,000	

JACKSONVILLE JOURNEY SUBFUND 019

BACKGROUND

This subfund was established as part of the FY 09 budget ordinance (Ord No. 2008-555-E) to account for the non-enforcement activities of the "Jacksonville Journey". The *Journey* provides funding for expanded early literacy programs, supervised after-school guidance and recreational programs and expanded activities during the summer. It also dedicates funding to expand existing juvenile crime prevention and intervention programs and ex-offender programs help individuals make the transition to becoming productive citizens.

REVENUE

Transfers From Other Funds

- This is the amount of the transfer from the General Fund – GSD (SF 011) to fund the Jacksonville Journey Oversight Committee approved programs.

EXPENDITURES

A chart detailing the FY 13 and FY 14 funding for each program within the Jacksonville Journey is provided below:

Employee Services

Program Description	FY 13 Adopted	FY 14 Proposed	Change
Summer Jobs Program Authorized Position Cap 30,000 PT Hrs	209,220	179,929	-29,291

Jacksonville Children's Commission

	6,081,587	5,230,165	-851,422
Program Description	FY 13 Adopted	FY 14 Proposed	Change
Early Literacy	1,700,000	1,462,000	-238,000
Juvenile Crime Prevention & Intervention	321,600	276,576	-45,024
Summer Camps	1,021,400	878,404	-142,996
Out of School Suspension	961,423	826,824	-134,599
Team-Up Programs	2,077,164	1,786,361	-290,803

Neighborhoods

	463,980	399,023	-64,957
Program Description	FY 13 Adopted	FY 14 Proposed	Change
Local Initiatives Support Corporation	463,980	399,023	-64,957

Office of the Sheriff

	847,289	728,669	-118,620
Program Description	FY 13 Adopted	FY 14 Proposed	Change
Juvenile Assessment Center	289,236	248,743	-40,493
Ex-Offender RE-entry Portal Authorized Position Cap: 10 FTEs	558,053	479,926	-78,127

Special Services

718,839 618,201 -100,638

Program Description	FY 13 Adopted	FY 14 Proposed	Change
Ex-Offender Employment Programs	410,039	352,633	-57,406
Ex-Offender Training/Re-entry	308,800	265,568	-43,232

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.



MAYPORT FERRY
SUBFUND -- 451

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	1,565	1,156	-26.1%	-409
Other Sources	0	200,000	0	-100.0%	-200,000
Transfers From Other Funds	200,000	0	0		0
Transfers from Fund Balance	0	200,000	0	-100.0%	-200,000
	200,000	401,565	1,156	-99.7%	-400,409
PUBLIC WORKS					
Charges for Services	0	1,350,000	1,095,122	-18.9%	-254,878
Miscellaneous Revenue	10,000	0	0		0
	10,000	1,350,000	1,095,122	-18.9%	-254,878
TOTAL REVENUE	210,000	1,751,565	1,096,278	-37.4%	-655,287
EXPENDITURES					
PUBLIC WORKS					
Internal Service Charges	0	316,800	310,475	-2.0%	-6,325
Other Operating Expenses	0	1,434,764	1,503,381	4.8%	68,617
Capital Outlay	0	1	1	0.0%	0
Extraordinary Lapse	0	0	-717,579		-717,579
	0	1,751,565	1,096,278	-37.4%	-655,287
TOTAL EXPENDITURES	0	1,751,565	1,096,278	-37.4%	-655,287

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

MAYPORT FERRY SUBFUND 451

BACKGROUND

Ordinances 2012-0235-E and 2012-0522-E established the creation of the St. Johns River Ferry Commission and the operating procedures for running the Mayport Ferry when the Jacksonville Port Authority returned the Ferry, and the tangible property related to Ferry Operations, to the City of Jacksonville in 2012.

REVENUE

Miscellaneous Revenue

- The reduction of \$409 is due to a lower assumption on investment pool earnings.

Other Sources

- The reduction of \$200,000 is due to the termination of a one-time contribution from the Jacksonville Port Authority in FY 13.

Transfers from Fund Balance

- The decrease of \$200,000 is due to the elimination of the transfer from retained earnings for FY 14.

Charges for Services

- The reduction of \$254,878 is due to diminished transportation fare revenues. This reduction also accounts for one month of lost revenue due the maintenance "haul out" scheduled to occur in December of 2013.

EXPENDITURES

Internal Service Charges

- The decrease of \$6,325 is due to a reduction in fleet parts oil and gas charges.

Other Operating Expenses

- The increase of \$68,617 is due to increases of \$53,410 in miscellaneous insurance and \$15,207 in contractual service costs.

Extraordinary Lapse

- This amount represents the variance between the anticipated revenues and expenses needed to balance the budget for this subfund.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.



Departments by Subfund

ADVISORY BOARDS & COMMISSIONS

Asian American Advisory Board

The commission serves as a liaison between the Asian community and city government. Through forums, leadership workshops and the awarding of scholarships for academic excellence to young Asian scholars, they support diversity, obtain and share information, provide guidance in addition to identifying and addressing concerns on behalf of the City's Asian community.

Civil Service Board

The board hears appeals of permanent civil service employees in proposed disciplinary actions. It also hears grievances of hiring practices and promotions that cannot be resolved by the head of Human Resources. All other types of permanent employee grievances are heard by the board when they cannot be resolved at the department level through the four-step grievance procedure.

Construction Trade Qualifying Board

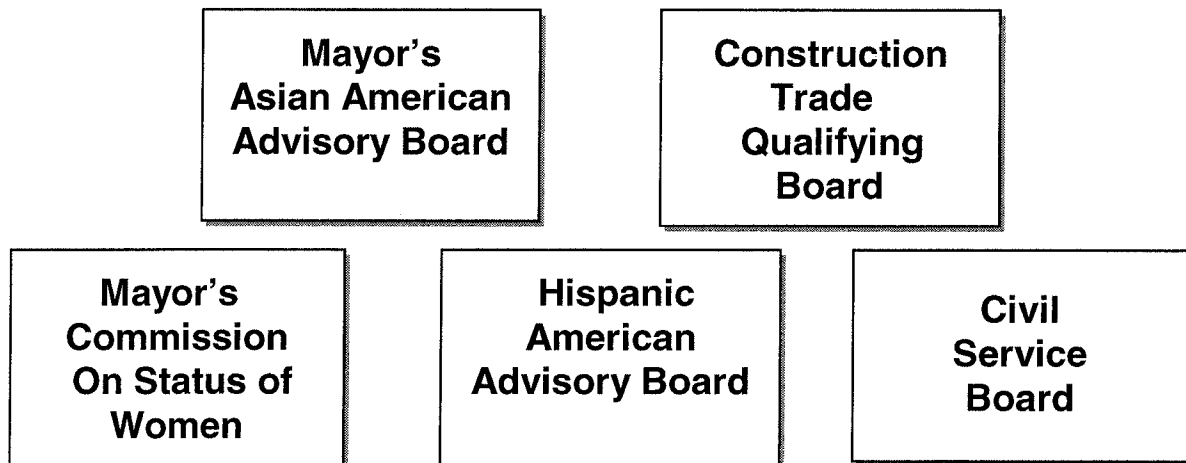
The board administers regulations in Chapters 62 and 342 of the Ordinance Code as well as Chapter 489 of the Florida Statutes. It provides for the preparation, administration and grading of examinations of tradesmen or contractors working the fields of electrical, heating/air-conditioning/refrigeration, plumbing, water treatment installations, irrigation, natural gas, vinyl siding, apartment maintenance, above ground pool, pool sub-contractors and carpentry sub-contractors meet the qualifications required by law. The board regulates and certifies general, building, and residential contractors who were registered with the state of Florida prior to Sept. 17, 1973; commercial pool, residential pool and pool servicing contractors, registered prior to Apr. 15, 1985; roofing contractors, registered prior to Aug. 4, 1987; and sheet metal contractors, prior to July 1, 1993.

Hispanic American Advisory Board

The board acts as a liaison between the Hispanic community and city government to provide a forum for recognizing the concerns and desires of Hispanic citizens.

Mayor's Commission on the Status of Women

The Commission's purpose is to develop a public consciousness of the talents of women, regardless of race, color or creed; to encourage women to become actively involved in matters pertaining to the community and to work toward the utilization of capable women in roles of leadership.



ADVISORY BOARDS & COMMISSIONS
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	96,127	305,000	104,000	-65.9%	-201,000
Fines and Forfeits	0	1,050	0	-100.0%	-1,050
Miscellaneous Revenue	1,567	1,000	2,000	100.0%	1,000
TOTAL REVENUE	97,694	307,050	106,000	-65.5%	-201,050
EXPENDITURES					
Salaries	248,592	213,273	148,388	-30.4%	-64,885
Employer Provided Benefits	82,603	78,784	68,586	-12.9%	-10,198
Internal Service Charges	81,056	73,557	57,364	-22.0%	-16,193
Utilities & Building Maint Allocations	806	0	13,766		13,766
Other Operating Expenses	12,050	15,221	7,739	-49.2%	-7,482
Capital Outlay	0	1	1	0.0%	0
Extraordinary Lapse	0	-253	0	-100.0%	253
TOTAL EXPENDITURES	425,107	380,583	295,844	-22.3%	-84,739

AUTHORIZED POSITION CAP	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	4	3	-1
PART-TIME HOURS			

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
CIVIL SERVICE BOARD	190,750	192,035	204,153	6.3%	12,118
CONST. TRADES QUALIFYING BOARD	229,986	184,222	90,783	-50.7%	-93,439
MAYOR'S ASIAN COMMISSION	605	603	117	-80.6%	-486
MAYOR'S COMMISSION ON STATUS OF WOMEN	1,413	1,940	791	-59.2%	-1,149
MAYOR'S HISPANIC COMMISSION	2,353	1,783	0	-100.0%	-1,783
DEPARTMENT TOTAL	425,107	380,583	295,844	-22.3%	-84,739

ADVISORY BOARDS & COMMISSIONS GENERAL FUND - GSD

BACKGROUND

This fund includes the Mayor's Asian Commission, Civil Service Board, Construction Trades Qualifying Board (CTQB), Hispanic American Advisory Board, and the Mayor's Commission on the Status of Women.

REVENUE

Charges for Services

- The decrease of \$201,000 is due to the seasonality of contractor certification and renewal revenue. The CTQB issued certificates are renewed every two years.

Fines and Forfeits

- The decrease of \$1,050 is due to code violation fines not recorded here.

Miscellaneous Revenue

- The increase of \$1,000 is due to miscellaneous sales and charges.

EXPENDITURES

Salaries

- The decrease of \$64,885 is due to the elimination of one position and the elimination of overtime salaries.

Employer Provided Benefits

- The decrease of \$10,198 is due to reductions in group hospitalization insurance (\$3,919), workers compensation insurance (\$2,939), and pension contributions (\$2,246).

Internal Service Charges

- The decrease of \$16,193 is mainly due to decreases in mailroom and copy center allocation charges (\$8,0661) as well as OGC legal (\$7,694).

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The decrease of \$7,482 is a combination of reductions containing miscellaneous services and charges (\$2,877), travel expense (\$2,000), other operating supplies (\$1,120), office supplies – other (\$792), and general liability insurance (\$655).

Extraordinary Lapse

- The extraordinary lapse from FY 13 has been removed.

AUTHORIZED POSITION CAP

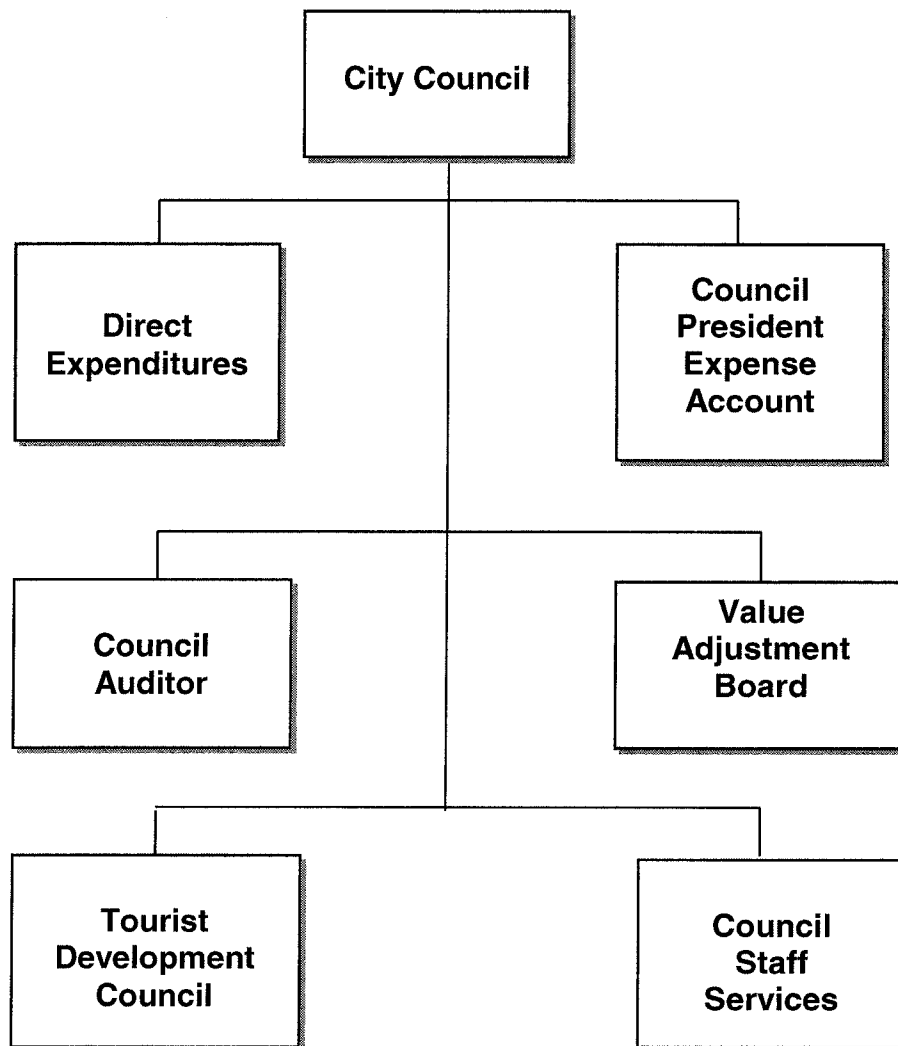
The employee cap was reduced by one (1) position as part of the budget process.



CITY COUNCIL

DEPARTMENT MISSION:

To perform the legislative functions of the Consolidated City of Jacksonville. The Council Auditor improves the accountability and effectiveness of local government by actively providing independent and informative services to the City Council and the citizens of Jacksonville. The Value Adjustment Board reviews appeals from decisions made by the Duval County Property Appraiser. VAB jurisdiction includes appeals of property value assessments, exemption denials, agricultural (greenbelt) classification denials, and portability appeals, among others. The Council Staff Services provides each member of the Council with the necessary clerical support, and provides for the administrative affairs of the Council. The Tourist Development Council administers the Local Option Tourist Development Tax.



CITY COUNCIL
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	73,925	110,001	110,001	0.0%	0
Miscellaneous Revenue	-276,721	214,377	233,402	8.9%	19,025
TOTAL REVENUE	-202,796	324,378	343,403	5.9%	19,025
EXPENDITURES					
Salaries	4,400,750	4,486,144	4,614,286	2.9%	128,142
Employer Provided Benefits	1,349,603	1,511,170	1,841,629	21.9%	330,459
Internal Service Charges	1,469,220	1,145,863	1,054,364	-8.0%	-91,499
Utilities & Building Maint Allocations	11,799	0	204,459		204,459
Other Operating Expenses	680,610	885,404	890,737	0.6%	5,333
Capital Outlay	0	4	1,503	37475.0%	1,499
Extraordinary Lapse	0	-5,419	-752,876	13793.3%	-747,457
Banking Fund Debt Repayments	27,280	27,660	12,991	-53.0%	-14,669
TOTAL EXPENDITURES	7,939,263	8,050,826	7,867,093	-2.3%	-183,733

AUTHORIZED POSITION CAP		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS		76	78	2
PART-TIME HOURS		3,001	5,211	2,210

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
COUNCIL AUDITOR	1,847,517	2,013,236	1,921,300	-4.6%	-91,936
COUNCIL PRESIDENT EXPENSE ACCOUNT	0	10,000	10,000	0.0%	0
COUNCIL STAFF SERVICES	4,314,267	4,164,685	3,920,232	-5.9%	-244,453
DIRECT EXPENDITURES	1,226,652	1,246,591	1,349,558	8.3%	102,967
VALUE ADJUSTMENT BOARD	550,828	616,314	666,003	8.1%	49,689
DEPARTMENT TOTAL	7,939,263	8,050,826	7,867,093	-2.3%	-183,733

CITY COUNCIL GENERAL FUND - GSD

BACKGROUND

This Department provides for the operation and salary expenditures for the City Council and its staff including the Office of the Council Auditor and the Value Adjustment Board.

REVENUE

Charges for Services

- This amount represents the anticipated Value Adjustment Board protest fee revenue.

Miscellaneous Revenue

- This category is mainly made up of a reimbursement from the Duval County School Board for 2/5 of the cost of the Value Adjustment Board as directed by Florida Statute. The change in this area is therefore driven by the change in the budgeted cost of the Value Adjustment Board.

EXPENDITURES

Salaries

- The net increase is being driven by the addition of two positions, various salary changes and an \$18,882 increase in part-time salaries.

Employer Provided Benefits

- The net increase is due primarily to increased pension costs in both General Employee pension (\$189,876) and the Florida Retirement System pension contribution (\$159,033).

Internal Service Charges

- The net reduction is being driven by a \$64,344 decrease in OGC legal internal service allocation.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net increase is being driven by a \$22,000 increase in professional services for captioning services. This increase is somewhat offset by reductions in parking / tolls (\$3,081), employee training (\$3,800), office supplies (\$5,526) and miscellaneous services & charges (\$9,901).

Capital Outlay

- The Department has requested funding to purchase a computer for public use in the Value Adjustment Board office.

Extraordinary Lapse

- In keeping with the revenue and expense numbers available at the time of this proposed budget, City executive departments have reduced controllable expenses by 13.88%. Consistent with that reduction, an extraordinary lapse in the same percentage has been applied to the budget of the City Council.

While the City Council is aware that this extraordinary lapse has been placed in the budget, the presence of this extraordinary lapse does not mean that the City Council has endorsed the extraordinary lapse or any budgetary impacts that would result from the lapse if this proposed budget were to be adopted.

Banking Fund Debt Repayment

- The table below compares the FY 13 and FY 14 banking fund debt repayment by project:

	26,509	1,151	12,705	286	
	FY13 B4		FY14 Proposed		-14,669
Project Title	Principal	Interest	Principal	Interest	Change
Creston System and various projects	26,509	1,151	12,705	286	-14,669

AUTHORIZED POSITION CAP

Two positions and 1,170 part-time hours were added by the Department to the Council Staff Services activity as part of the budget process. 1,040 part time hours were added to the Value Adjustment Board activity during the 2013 fiscal year.



TOURIST DEVELOPMENT COUNCIL
SUBFUND -- 132

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
CITY COUNCIL					
Taxes	5,021,743	5,142,095	4,895,687	-4.8%	-246,408
	5,021,743	5,142,095	4,895,687	-4.8%	-246,408
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	156,148	58,500	41,333	-29.3%	-17,167
Transfers from Fund Balance	1,150,612	1,499,827	1,768,817	17.9%	268,990
	1,306,760	1,558,327	1,810,150	16.2%	251,823
TOTAL REVENUE	6,328,504	6,700,422	6,705,837	0.1%	5,415
EXPENDITURES					
CITY COUNCIL					
Salaries	58,591	58,271	58,271	0.0%	0
Employer Provided Benefits	19,636	21,004	29,724	41.5%	8,720
Internal Service Charges	576	7,712	3,659	-52.6%	-4,053
Other Operating Expenses	5,067,991	6,613,435	6,613,448	0.0%	13
Indirect Cost	0	0	735		735
	5,146,795	6,700,422	6,705,837	0.1%	5,415
TOTAL EXPENDITURES	5,146,795	6,700,422	6,705,837	0.1%	5,415
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		1	1		
PART-TIME HOURS					

TOURIST DEVELOPMENT COUNCIL SUBFUND 132

BACKGROUND

This fund accounts for the first two cent tax levy on lodging. The Tax Collector collects the Tourist Development Tax and remits it to the City for administration by the Duval Tourist Development Council (TDC).

REVENUE

Taxes

- This represents the anticipated two cent tax levy on lodging for FY 14.

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 which are expected to decrease due to lower investment returns.

Transfers From Fund Balance

- The increase is necessary to balance up the fund due to reduced Tax revenue.

EXPENDITURES

Employer Benefits

- The net increase is being driven by increased pension and health insurance costs for the one employee in this activity.

Internal Service Charges

- The net decrease is being driven by reduced General Counsel – Legal costs.

Other Operating Expenses

- The FY 13 levels have been maintained in this submission. The final budget from the TDC will be presented to Council after the Mayor's presents his budget.

Indirect Costs

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.



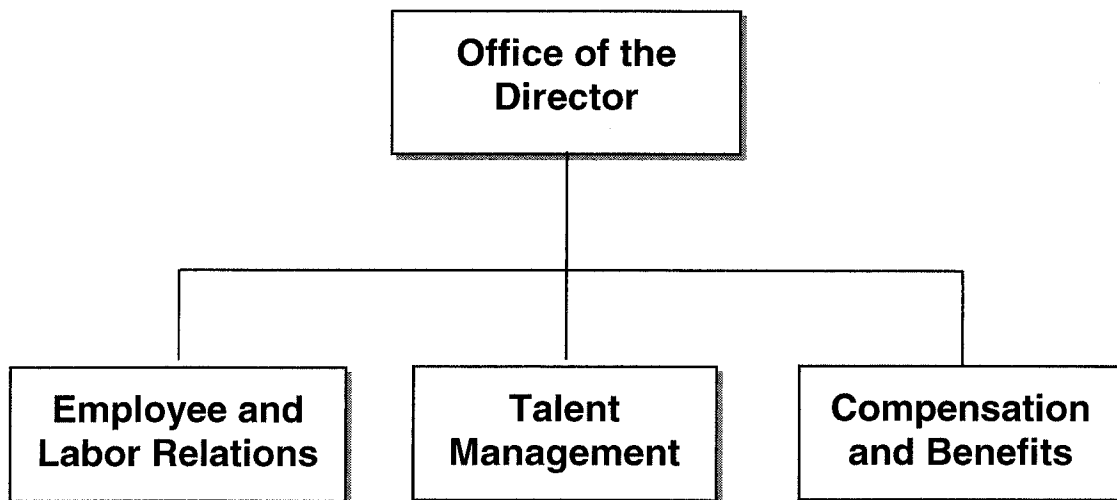
EMPLOYEE SERVICES

DEPARTMENT VISION:

The Vision of the Employee Services Department is a fully engaged, highly productive workforce relentlessly dedicated to achieving the City's goals and objectives.

DEPARTMENT MISSION:

To partner with City departments and constitutional agencies to attract, develop and retain the best and brightest workforce for the City of Jacksonville.



EMPLOYEE SERVICES
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	1,309	1,000	1,000	0.0%	0
TOTAL REVENUE	1,309	1,000	1,000	0.0%	0
EXPENDITURES					
Salaries	2,318,913	2,458,123	2,341,210	-4.8%	-116,913
Employer Provided Benefits	725,128	835,167	935,835	12.1%	100,668
Internal Service Charges	1,738,138	1,801,603	1,649,123	-8.5%	-152,480
Utilities & Building Maint Allocations	7,985	0	125,375		125,375
Other Operating Expenses	1,034,253	811,236	630,688	-22.3%	-180,548
Capital Outlay	0	10	1	-90.0%	-9
Extraordinary Lapse	0	-193,850	0	-100.0%	193,850
TOTAL EXPENDITURES	5,824,417	5,712,289	5,682,232	-0.5%	-30,057

AUTHORIZED POSITION CAP	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	46	42	-4
PART-TIME HOURS	2,644	2,644	

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
COMPENSATION & BENEFITS	25,279	-170	0	-100.0%	170
EMPLOYEE & LABOR RELATIONS	281,636	498,713	868,474	74.1%	369,761
OFFICE OF DIRECTOR	921,307	891,516	945,774	6.1%	54,258
TALENT MANAGEMENT	4,596,195	4,322,230	3,867,984	-10.5%	-454,246
DEPARTMENT TOTAL	5,824,417	5,712,289	5,682,232	-0.5%	-30,057

EMPLOYEE SERVICES GENERAL FUND - GSD

BACKGROUND

In the General Fund, this department consists of Employee and Labor Relations, Office of the Director, and Talent Management. This department was established by Budget Ordinance 2012-732-E.

EXPENDITURES

Salaries

- The decrease of \$116,913 is due to the Employee Cap Changes noted below.

Employer Provided Benefits

- The net increase of \$100,668 is principally due to increases in pension contributions of \$104,423. This is offset somewhat with a decrease in workers compensation insurance of \$3,654.

Internal Service Charges

- The net decrease of \$152,480 is primarily due to decreases in ITD charges of \$160,711 and \$10,692 for mailroom and copy center charges. This decrease is to some extent reduced with an increase in OGC legal equal to \$19,044.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net decrease of \$180,548 is attributable to reductions in professional services (\$65,002), miscellaneous services and charges (\$59,233), other rent (\$20,000), office supplies – other (\$19,002), and employee training (\$10,402).

Extraordinary Lapse

- The extraordinary lapse from FY 13 has been removed.

AUTHORIZED POSITION CAP

The cap decreased by four (4) for FY 14: three (3) in Talent Management and one (1) in the Office of the Director.

GROUP HEALTH
SUBFUND -- 571

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
EMPLOYEE SERVICES					
Charges for Services	91,189,838	98,006,877	94,324,325	-3.8%	-3,682,552
Miscellaneous Revenue	-170,540	0	0		0
	91,019,298	98,006,877	94,324,325	-3.8%	-3,682,552
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	617,261	128,801	213,113	65.5%	84,312
Transfers from Fund Balance	2,427,627	956,785	0	-100.0%	-956,785
	3,044,888	1,085,586	213,113	-80.4%	-872,473
TOTAL REVENUE	94,064,186	99,092,463	94,537,438	-4.6%	-4,555,025
EXPENDITURES					
EMPLOYEE SERVICES					
Salaries	481,906	423,376	413,578	-2.3%	-9,798
Employer Provided Benefits	157,405	141,921	177,277	24.9%	35,356
Internal Service Charges	279,385	192,138	219,050	14.0%	26,912
Utilities & Building Maint Allocations	55,587	53,893	28,788	-46.6%	-25,105
Other Operating Expenses	91,761,347	98,221,199	93,650,467	-4.7%	-4,570,732
Capital Outlay	0	4	1	-75.0%	-3
Indirect Cost	135,034	78,340	74,804	-4.5%	-3,536
	92,870,664	99,110,871	94,563,965	-4.6%	-4,546,906
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-18,408	-26,527	44.1%	-8,119
	0	-18,408	-26,527	44.1%	-8,119
TOTAL EXPENDITURES	92,870,664	99,092,463	94,537,438	-4.6%	-4,555,025
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		8	8		
PART-TIME HOURS			3,440	3,440	

GROUP HEALTH SUBFUND 571

BACKGROUND

This Internal Service Fund provides for the costs of group hospitalization, life insurance and other types of employee insurances.

REVENUE

Charges for Services

- The net decrease of \$3,682,552 is mainly attributable to a decrease in the employee cap. This is offset somewhat with an 8.8% rate increase for nine (9) months in group health insurance. This revenue is based on expenses in this sub-fund less non-billing revenue (including interest earnings). In the case of employee-paid health insurance costs, these are withheld from the employee's pay. The remaining amount (employer paid costs and administrative costs) is then billed to departments via bi-weekly payroll interfaces. Consequently, since overall expenses are higher, so are charges for services.

Miscellaneous Revenue

- The increase of \$84,312 is attributable to investment earnings.

Transfer from Fund Balance

- The decrease of \$956,785 is due to decreases in budgeted expenses.

EXPENDITURES

Salaries

- The net decrease of \$9,798 is mainly attributable to decreases of \$20,000 in overtime and \$4,830 in salaries. This is offset somewhat with an increase in part time salaries of \$14,838.

Employer Provided Benefits

- The net increase of \$35,356 is mainly attributed to increases in pension of \$28,321 and group health insurance of \$6,935.

Internal Service Charges

- The net increase of \$26,912 is mainly attributable to increases in legal charges of \$20,027 and mailroom charges of \$11,313. This is offset somewhat with decreases in ITD charges and copier consolidation.

Utilities and Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expense

- The net decrease of \$4,570,732 is primarily attributed to decreases of \$4,381,467 for insurance costs and professional services of \$174,059

Indirect Cost

- The allocation for Indirect Costs is supported by the Full Cost Allocation Plan study completed by MAXIMUS Consulting Services, Inc.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

AUTHORIZED POSITION CAP

There are no cap changes.

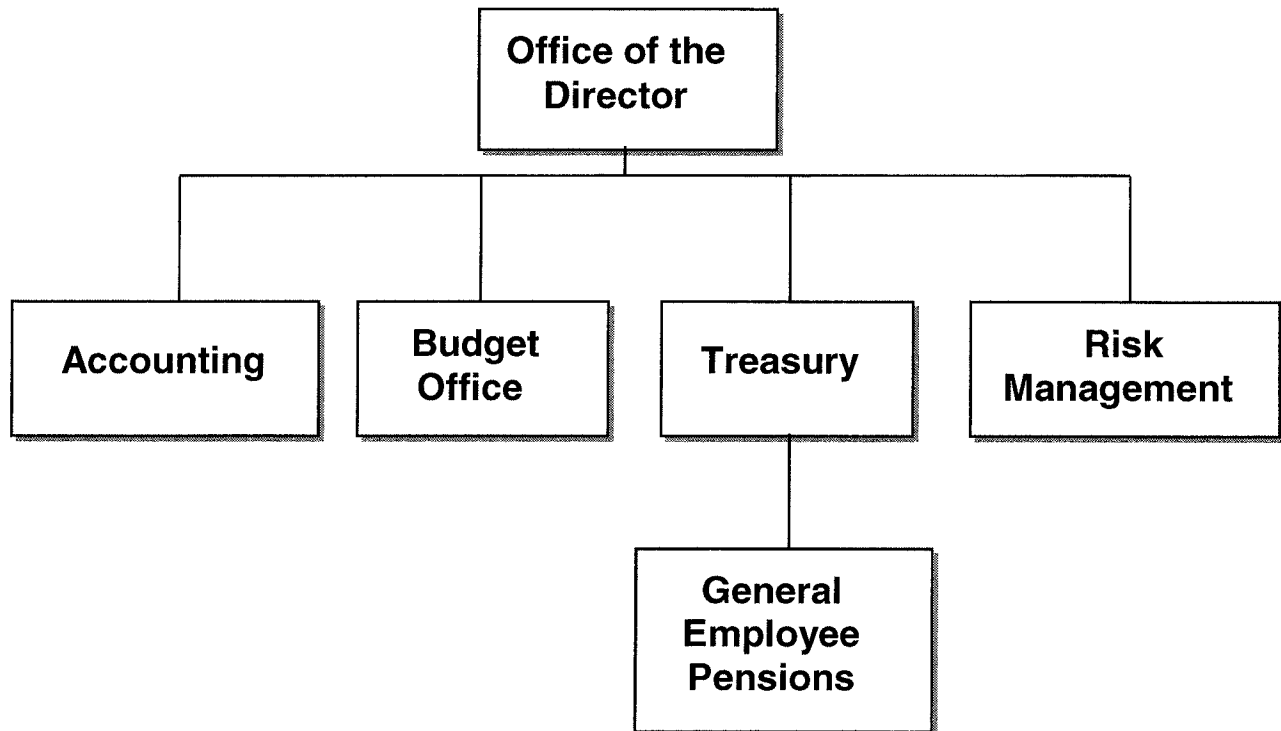
FINANCE

DEPARTMENT VISION:

The Department will provide services that exceed expectations to all of our customers. It will provide a work environment for all employees of the Department which offers opportunities to contribute, earn rewards and recognition, and to achieve personal and professional growth. The Department will operate with a common purpose, organizational unity, effective communication and a competitive spirit.

DEPARTMENT MISSION:

The Department of Finance will continually provide efficient, effective, innovative services and fiscal expertise with responsibility to all departments and agencies of the Consolidated City of Jacksonville.



FINANCE
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	44,711	35,052	35,052	0.0%	0
Miscellaneous Revenue	28,583	29,920	29,920	0.0%	0
TOTAL REVENUE	73,294	64,972	64,972	0.0%	0
EXPENDITURES					
Salaries	3,397,446	3,380,256	3,289,308	-2.7%	-90,948
Employer Provided Benefits	1,067,165	1,189,791	1,352,340	13.7%	162,549
Internal Service Charges	1,493,581	1,431,893	1,691,238	18.1%	259,345
Utilities & Building Maint Allocations	5,739	0	101,652		101,652
Other Operating Expenses	258,310	287,297	365,262	27.1%	77,965
Capital Outlay	0	15	7	-53.3%	-8
Extraordinary Lapse	0	-4,237	0	-100.0%	4,237
TOTAL EXPENDITURES	6,222,240	6,285,015	6,799,807	8.2%	514,792

AUTHORIZED POSITION CAP	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	67	62	-5
PART-TIME HOURS	5,120	5,120	

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
ACCOUNTING	3,371,346	3,746,363	3,874,621	3.4%	128,258
BUDGET OFFICE	905,046	886,980	992,023	11.8%	105,043
OFFICE OF THE DIRECTOR	1,041,936	705,000	952,933	35.2%	247,933
TREASURY	903,913	946,672	980,230	3.5%	33,558
DEPARTMENT TOTAL	6,222,240	6,285,015	6,799,807	8.2%	514,792

FINANCE GENERAL FUND - GSD

BACKGROUND

The Finance Department includes the Office of the Director, Accounting, Budget, Treasury, Risk Management and Pension Administration. The department provides accounting services and financial reports to other city departments, provides support services to general government departments in the development of their budgets, provides efficient administration of risk and insurance analyses and act as adviser to city government on insurance related matters, Administers the Pension Plans to insure retiree benefits are paid and provide customers with a high degree of customers service, timely measure and record cash, investment and debt activities for the City.

REVENUE

Charges of Services

- This amount represents 10% of Gross Receipts plus \$1,000 per month for rental of the Jacksonville Beach Pier.

EXPENDITURES

Salaries

- The \$90,948 decrease is primarily due to the elimination of 5 positions for FY 14.

Employer Provided Benefits

- The increase of \$162,549 is primarily due to the increase of \$156,314 general employees' pension contribution. The general employees' pension rate increased from 20.81% to 27.91% for FY 14.

Internal Service Charges

- The \$259,345 increase is primarily due to the increases of \$232,757 in OGC legal charges and net of \$51,488 in ITD charges. These increases were somewhat offset by decreases of \$20,600 in copier consolidation allocation charges, \$2,034 in copy center allocation charges and \$1,755 in mailroom allocation charges.

Utilities and Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The increase of \$77,965 is primarily due to the increases of \$28,306 in employee training, \$18,750 in professional services, \$16,100 in other operating supplies, \$10,000 in banking service charges and \$3,700 in repairs and maintenance.

Extraordinary Lapse

- The extraordinary lapse that was approved by the City Council Finance Committee in FY 13 has been removed for FY 14.

AUTHORIZED POSITION CAP

One FY 13 redlined positions was eliminated and four positions were eliminated for FY 14.

SELF INSURANCE
SUBFUND -- 561

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
FINANCE					
Charges for Services	29,506,344	26,731,806	29,274,718	9.5%	2,542,912
Miscellaneous Revenue	29,200	0	0		0
	29,535,544	26,731,806	29,274,718	9.5%	2,542,912
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	3,092,452	2,784,921	2,537,953	-8.9%	-246,968
Transfers From Other Funds	0	0	1,393,282		1,393,282
Transfer In to Pay Debt Service	1,071,608	1,071,608	1,071,608	0.0%	0
Transfers from Fund Balance	3,180,638	10,832	0	-100.0%	-10,832
	7,344,698	3,867,361	5,002,843	29.4%	1,135,482
TOTAL REVENUE	36,880,242	30,599,167	34,277,561	12.0%	3,678,394
EXPENDITURES					
FINANCE					
Salaries	824,483	1,032,161	1,037,650	0.5%	5,489
Employer Provided Benefits	261,188	382,547	448,762	17.3%	66,215
Internal Service Charges	1,151,575	800,416	970,102	21.2%	169,686
Utilities & Building Maint Allocations	111,741	109,943	0	-100.0%	-109,943
Other Operating Expenses	29,649,702	26,163,196	29,379,501	12.3%	3,216,305
Capital Outlay	93,690	10	175,008	749980.0%	174,998
Supervision Allocation	611,322	689,548	849,510	23.2%	159,962
Indirect Cost	471,058	376,167	367,522	-2.3%	-8,645
	33,174,759	29,553,988	33,228,055	12.4%	3,674,067
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-26,429	-22,102	-16.4%	4,327
Transfers to Other Funds	409	0	0		0
Cash Carryover	0	1,071,608	1,071,608	0.0%	0
	409	1,045,179	1,049,506	0.4%	4,327
TOTAL EXPENDITURES	33,175,168	30,599,167	34,277,561	12.0%	3,678,394

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	21	21	0
PART-TIME HOURS	2,800	2,800	

SELF INSURANCE SUBFUND 561

BACKGROUND

This fund administers a self-insured Worker's Compensation and General Auto/Liability program for the City and independent agencies such as the Jacksonville Electric Authority, Jacksonville Port Authority, Jacksonville Housing Authority and the Jacksonville Aviation Authority. As an internal service fund, revenues are generally billings to other City funds and independent agencies. Exceptions to this rule include interest earnings and monies from the State of Florida for 2nd injury worker's compensation claims.

REVENUE

Charges for Services

- The increase of \$2,542,912 is attributable to an increase in gross premium written revenue.

Miscellaneous Revenue

- The decrease of \$246,968 is due to a contraction of \$138,121 in earnings from escrow deposits and \$108,847 in investment pool earnings.

Transfers from Other Funds

- The increase of \$1,393,282 is due to the interfund transfer in from subfund 581.

Transfers from Fund Balance

- The decrease of \$10,832 is due to the elimination of the transfer in from retained earnings.

EXPENDITURES

Salaries

- The increase of \$5,489 is due to increases of \$3,735 in permanent and probationary salary and \$1,754 in special pay pensionable costs.

Employer Provided Benefits

- The increase of \$66,215 is primarily due to increases of \$58,334 in GEPP pension contribution, \$12,716 in group hospitalization insurance and \$5,390 in GEPP defined contribution pension costs. These were slightly offset by a decrease of \$11,101 in workers compensation insurance costs.

Internal Service Charges

- The increase of \$169,686 is primarily due to an increase of \$171,229 in OGC legal allocation costs.

Utilities & Building Maint Allocations

- The decrease of \$109,943 is due to the elimination of building rental (in house) costs.

Other Operating Expenses

- The increase of \$3,216,305 is attributable to increases of \$1,387,168 in paid loss, \$943,193 in miscellaneous insurance, \$653,998 in professional services, \$303,312 in change in liability and \$25,000 in FOP heart/hypertension (medical expense reimbursement) costs. These were slightly offset by a decrease of \$100,000 in state fee assessment costs.

Capital Outlay

- The increase of \$174,998 is primarily attributable to an increase of \$174,999 in specialized equipment costs.

Supervision Allocation

- The increase of \$159,962 is due to increased administrative costs.

Indirect Cost

- The decrease of \$8,645 is due to the study done by MAXIMUS Consulting Services, Inc.

Salary & Benefits Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

AUTHORIZED POSITION CAP

There are no changes to the authorized position cap.



INSURED PROGRAMS

SUBFUND -- 581

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
FINANCE					
Charges for Services	8,634,821	8,661,180	9,708,099	12.1%	1,046,919
	8,634,821	8,661,180	9,708,099	12.1%	1,046,919
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	437,002	300,000	151,374	-49.5%	-148,626
Transfers from Fund Balance	12,815	743,603	1,494,377	101.0%	750,774
	449,817	1,043,603	1,645,751	57.7%	602,148
TOTAL REVENUE	9,084,638	9,704,783	11,353,850	17.0%	1,649,067
EXPENDITURES					
FINANCE					
Salaries	271,501	342,321	343,829	0.4%	1,508
Employer Provided Benefits	66,202	103,958	123,340	18.6%	19,382
Internal Service Charges	64,923	69,832	59,743	-14.4%	-10,089
Utilities & Building Maint Allocations	13,811	13,589	36,142	166.0%	22,553
Other Operating Expenses	8,587,343	9,813,175	10,194,949	3.9%	381,774
Capital Outlay	0	4	4	0.0%	0
Supervision Allocation	-611,322	-689,547	-849,510	23.2%	-159,963
Indirect Cost	74,162	65,874	64,433	-2.2%	-1,441
	8,466,619	9,719,206	9,972,930	2.6%	253,724
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-14,423	-12,362	-14.3%	2,061
Transfers to Other Funds	0	0	1,393,282		1,393,282
	0	-14,423	1,380,920	-9674.4%	1,395,343
TOTAL EXPENDITURES	8,466,619	9,704,783	11,353,850	17.0%	1,649,067

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	4	5	1
PART-TIME HOURS			

INSURED PROGRAMS SUBFUND 581

BACKGROUND

This internal service fund administers a Miscellaneous Insurance Program for the City and Jacksonville Port Authority. Along with other policies, the City maintains property coverage, aviation insurance, a blanket crime policy and a policy covering the River Walk.

REVENUE

Charges for Services

- The increase of \$1,046,919 is due to an increase of \$846,919 in insurance premium and \$200,000 in recoveries of damages revenues.

Miscellaneous Revenue

- The decrease of \$148,626 is due to a lower assumption on investment pool earnings.

Transfers from Fund Balance

- The increase of \$750,774 is due to an increased fund balance appropriation for FY 14.

EXPENDITURES

Salaries

- The increase of \$1,508 is mainly due to an increase of \$2,943 in permanent and probationary salaries. This was somewhat offset by a decrease of \$1,599 in special pay pensionable costs.

Employer Provided Benefits

- The increase of \$19,382 is primarily due to increases of \$13,006 in group hospitalization insurance, \$4,944 in payroll taxes (FICA) and \$878 in Medicare tax costs.

Internal Service Charges

- The decrease of \$10,089 is mainly due to a reduction of \$11,569 in ITD charges. This was slightly offset by an increase of \$1,405 in offsite storage costs.

Utilities & Building Maint Allocations

- The net increase of \$22,553 is due to an increase of \$36,142 in building maintenance costs associated with the Yates building. This was somewhat offset by the elimination of \$13,589 in building rental (in house) costs.

Other Operating Expenses

- The net increase of \$381,774 is attributable to increases of \$240,000 in professional service, \$74,999 in premium paid – special events, \$50,000 in terminal liability and \$25,000 in excess GL policy costs. These were slightly offset by decreases of \$5,000 in Hull policy, \$1,706 in travel expense and \$1,500 in CSX Rail liability policy costs.

Supervision Allocation

- The increase of \$159,963 is attributable to increases in administrative costs.

Indirect Cost

- The decrease of \$1,441 is due to the study done by MAXIMUS Consulting Services Inc.

Salary & Benefits Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

Transfers to Other Funds

- The increase of \$1,393,282 is due to the transfer to subfund 561 for FY 14.

AUTHORIZED POSITION CAP

The authorized position cap increased by one (1) position as part of the budget process.



BANKING FUND
SUBFUND -- 592

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
FINANCE					
Charges for Services	38,200,778	40,779,142	37,084,472	-9.1%	-3,694,670
Other Sources	9,492,291	32,730,950	23,518,928	-28.1%	-9,212,022
	47,693,069	73,510,092	60,603,400	-17.6%	-12,906,692
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	415,301	0	0		0
	415,301	0	0		0
TOTAL REVENUE	48,108,370	73,510,092	60,603,400	-17.6%	-12,906,692
EXPENDITURES					
FINANCE					
Other Operating Expenses	595,662	470,562	455,545	-3.2%	-15,017
Debt Service	14,211,357	11,100,266	7,734,004	-30.3%	-3,366,262
Payment to Fiscal Agents	0	32,730,950	23,518,928	-28.1%	-9,212,022
	14,807,019	44,301,778	31,708,477	-28.4%	-12,593,301
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	23,324,799	29,208,314	28,894,923	-1.1%	-313,391
	23,324,799	29,208,314	28,894,923	-1.1%	-313,391
TOTAL EXPENDITURES	38,131,818	73,510,092	60,603,400	-17.6%	-12,906,692

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

BANKING FUND SUBFUND 592

BACKGROUND

Ordinance 2005-1373-E approved the creation of the Banking Fund as a replacement for the City Loan Pool. The Banking Fund may be used by City departments to finance purchases for which there are insufficient funds to purchase outright. The interest rate charged on loans from the Banking Fund shall be the fund's cost of money.

REVENUE

Charges for Services

- This revenue item represents the repayment of debt from user departments into the Banking Fund.

Other Sources

- This amount represents the FY 14 proposed new borrowing.

EXPENDITURES

Other Operating Expenses

- This amount represents the cost of administering the Banking Fund for FY 14.

Debt Service

- This amount represents the payment to various financial institutions and debt service funds for the cost of borrowed funds.

Payments to Fiscal Agents

- This amount is the FY 14 proposed new loan amounts to be borrowed.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

GENERAL EMPLOYEES PENSION
SUBFUND -- 611

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
FINANCE					
Miscellaneous Revenue	939	0	0		0
	939	0	0		0
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	261,808,396	0	0		0
	261,808,396	0	0		0
PENSION FUNDS					
Miscellaneous Revenue	73,997,463	10,438,205	11,037,849	5.7%	599,644
	73,997,463	10,438,205	11,037,849	5.7%	599,644
TOTAL REVENUE	335,806,798	10,438,205	11,037,849	5.7%	599,644
EXPENDITURES					
FINANCE					
Salaries	259,804	282,475	274,049	-3.0%	-8,426
Employer Provided Benefits	77,797	89,051	106,460	19.5%	17,409
Internal Service Charges	220,416	154,836	165,092	6.6%	10,256
Utilities & Building Maint Allocations	1,556	0	16,245		16,245
Other Operating Expenses	3,868,841	10,284,552	10,185,313	-1.0%	-99,239
Capital Outlay	1,943	4	1	-75.0%	-3
Supervision Allocation	-53,576	-560,000	-43,000	-92.3%	517,000
Indirect Cost	192,536	187,287	333,689	78.2%	146,402
	4,569,316	10,438,205	11,037,849	5.7%	599,644
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Other Operating Expenses	3,596,454	0	0		0
	3,596,454	0	0		0
PENSION FUNDS					
Other Operating Expenses	134,676,342	0	0		0
Payment to Fiscal Agents	19,632,245	0	0		0
	154,308,587	0	0		0
TOTAL EXPENDITURES	162,474,357	10,438,205	11,037,849	5.7%	599,644

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	6	6	
PART-TIME HOURS	1,080	1,080	

GENERAL EMPLOYEES PENSION SUBFUND 611

BACKGROUND

The General Employees Pension Trust is the City's defined benefit pension fund for general employees. This fund records both employee and employer contributions, investment earnings, benefit payments and administrative expenses for the General Employees' Pension Fund. For FY 14, the City contribution rate is 27.91% and the employees' contribution rate is 8%. The employees covered by the General Employees' Pension Fund do not participate in Social Security.

REVENUE

Miscellaneous Revenue

- This revenue represents the Payroll Deductions paid by the covered employees in the General Employees Pension Fund.

EXPENDITURES

Employer Provided Benefits

- The \$17,409 increase is primarily due to the increase of \$16,643 in general employees' pension contribution. The general employees' pension rate increased from 20.81% to 27.91% for FY 14.

Internal Service Charges

- The \$10,256 increase is primarily due to increases of \$5,503 in copy center allocation charge, \$3,081 in mailroom allocation charge and \$2,902 in OGC legal allocation charge. These decreases were somewhat offset by a net decrease of \$1,272 in ITD allocation charges.

Utilities and Building Maintenance Allocation

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Supervision Allocation

- This amount represents the administration cost of the Pension Administration activity which is allocated to Correctional Officers Pension fund (SF 613).

Indirect Cost

- The increase \$146,402 is due to the indirect cost study done by MAXMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes.

CORRECTIONAL OFFICERS PENSION
SUBFUND -- 613

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	17,638,676	0	0		0
	17,638,676	0	0		0
PENSION FUNDS					
Fines and Forfeits	472,123	500,000	500,000	0.0%	0
Miscellaneous Revenue	11,687,045	460,000	303,000	-34.1%	-157,000
	12,159,169	960,000	803,000	-16.4%	-157,000
TOTAL REVENUE	29,797,845	960,000	803,000	-16.4%	-157,000
EXPENDITURES					
FINANCE					
Other Operating Expenses	243,172	400,000	760,000	90.0%	360,000
Supervision Allocation	53,576	560,000	43,000	-92.3%	-517,000
	296,747	960,000	803,000	-16.4%	-157,000
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Other Operating Expenses	229,929	0	0		0
	229,929	0	0		0
PENSION FUNDS					
Other Operating Expenses	8,684,569	0	0		0
Payment to Fiscal Agents	990,845	0	0		0
	9,675,414	0	0		0
TOTAL EXPENDITURES	10,202,089	960,000	803,000	-16.4%	-157,000

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

CORRECTIONAL OFFICERS PENSION SUBFUND 613

BACKGROUND

The Correctional Officers' Pension Fund was established to provide pension benefits and protection for the correctional officers of the City of Jacksonville. The City Contribution for FY 14 is 49.93% and the employee contribution is 8%. In addition, the Correctional Officers Pension Fund is funded by an administrative surcharge of \$20 per person arrested and booked into the City's correctional facilities. The employees covered by the Corrections Officers' Pension Fund do not participate in Social Security.

REVENUE

Fines and Forfeits

- This amount represents the revenue received from the administrative surcharge of \$20 per person arrested and booked into the City's correctional facilities.

Miscellaneous Revenue

- This revenue represents the Payroll Deductions paid by the covered employees in the General Employees Pension Plan.

EXPENDITURES

Other Operating Expenses

- The \$360,000 increase is consultant fees paid to the Money Managers to manage the Correctional Officers Pension Fund investments.

Supervision Allocation

- This amount represents the administration cost of the Pension Administration activity which is charged to this fund by the General Employees Pension fund (SF 611).

AUTHORIZED POSITION CAP

There are no positions in this subfund.

DISABILITY PENSION TRUST
SUBFUND -- 614

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	190,908	0	0		0
	190,908	0	0		0
PENSION FUNDS					
Miscellaneous Revenue	1,846,862	40,000	10,000	-75.0%	-30,000
	1,846,862	40,000	10,000	-75.0%	-30,000
TOTAL REVENUE	2,037,770	40,000	10,000	-75.0%	-30,000
EXPENDITURES					
FINANCE					
Other Operating Expenses	2,840	40,000	10,000	-75.0%	-30,000
	2,840	40,000	10,000	-75.0%	-30,000
PENSION FUNDS					
Other Operating Expenses	381,108	0	0		0
	381,108	0	0		0
TOTAL EXPENDITURES	383,948	40,000	10,000	-75.0%	-30,000

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

DISABILITY PENSION TRUST SUBFUND 614

BACKGROUND

The General Employees and Corrections pension fund was split in FY 2010 to separately identify the Disability Benefit portion of the fund for general employees only. Subfund 614 was created to account for Employer and Employee contributions and Disability benefit payments. Contribution rates are 0.3% for both the city and employees.

REVENUE

Miscellaneous Revenue

- This revenue represents the Payroll Deductions paid by the covered employees in the General Employees Pension Plan for the disability benefit portion of the pension.

EXPENDITURES

Other Operating Expenses

- The decrease of \$30,000 is due to a drop in FY 14 pension disability physical examinations.

AUTHORIZED POSITION CAP

There are no positions in this subfund.



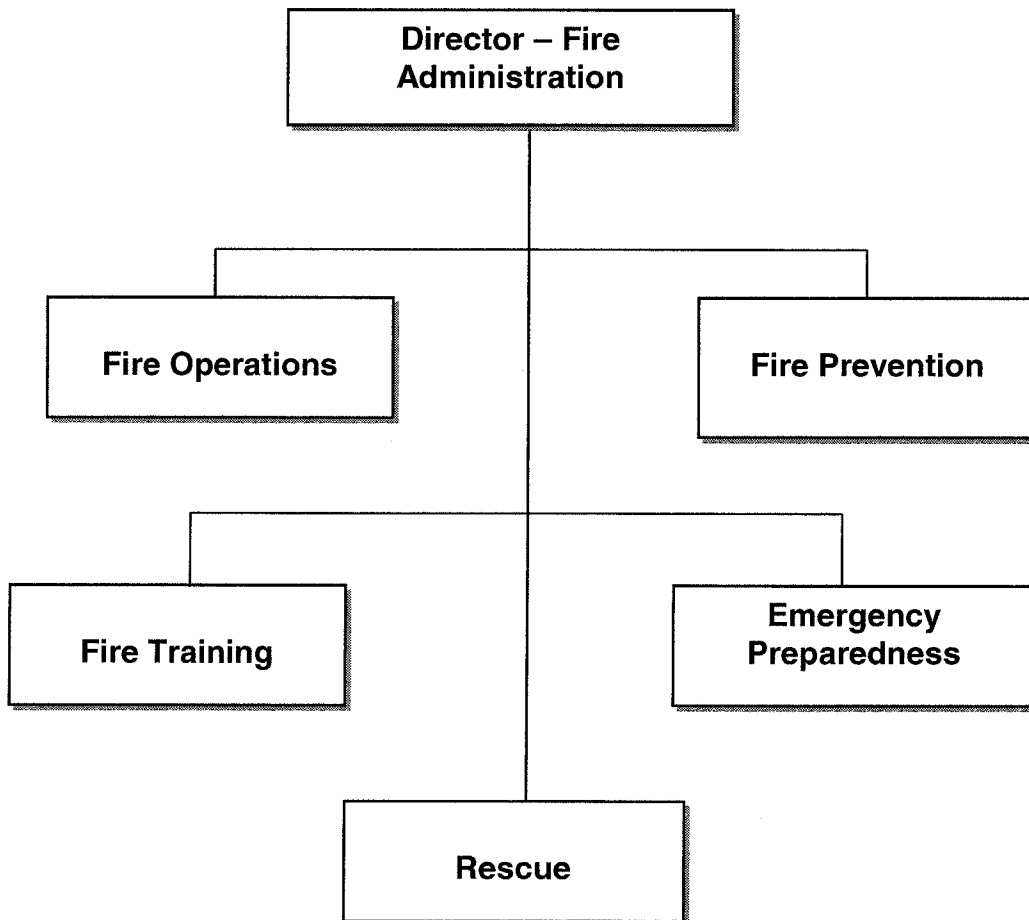
FIRE AND RESCUE

DEPARTMENT VISION:

To move into the next century providing the finest in fire and EMS services by operating from modern facilities, utilizing the most effective vehicles, tools and equipment, providing our highly trained firefighters with state-of-the-art gear/clothing, and creating a work environment conducive to the highest standards of morale, safety, and professionalism.

DEPARTMENT MISSION:

To preserve, protect the lives, property and environment of our community.



FIRE AND RESCUE
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Intergovernmental Revenue	1,045	0	0		0
Charges for Services	22,275,771	23,710,455	22,566,731	-4.8%	-1,143,724
Fines and Forfeits	7,285	5,083	6,590	29.6%	1,507
Miscellaneous Revenue	4,389,041	4,811,782	5,095,768	5.9%	283,986
TOTAL REVENUE	26,673,142	28,527,320	27,669,089	-3.0%	-858,231
EXPENDITURES					
Salaries	88,463,590	88,704,514	90,338,153	1.8%	1,633,639
Salary & Benefit Lapse	0	-6,667,090	-14,191,131	112.9%	-7,524,041
Employer Provided Benefits	47,223,630	69,734,387	85,818,797	23.1%	16,084,410
Internal Service Charges	13,033,482	14,225,505	13,370,983	-6.0%	-854,522
Utilities & Building Maint Allocations	182,073	0	1,521,710		1,521,710
Other Operating Expenses	5,488,928	6,373,418	6,330,332	-0.7%	-43,086
Capital Outlay	246,739	50,029	1	-100.0%	-50,028
Extraordinary Lapse	0	-117,157	-1,346,662	1049.5%	-1,229,505
Banking Fund Debt Repayments	1,511,261	1,540,872	1,094,017	-29.0%	-446,855
TOTAL EXPENDITURES	156,149,703	173,844,478	182,936,200	5.2%	9,091,722

AUTHORIZED POSITION CAP		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS		1,301	1,301	0
PART-TIME HOURS		34,964	34,964	

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
DIRECTOR-FIRE ADMINISTRATION	2,485,843	2,855,741	3,461,420	21.2%	605,679
EMERGENCY PREPAREDNESS	1,006,946	928,914	1,775,997	91.2%	847,083
FIRE OPERATIONS	109,552,127	121,110,492	122,913,459	1.5%	1,802,967
FIRE PREVENTION	2,486,273	2,798,980	3,570,958	27.6%	771,978
FIRE TRAINING	1,693,282	1,539,754	1,636,943	6.3%	97,189
RESCUE	38,925,232	44,610,597	49,577,423	11.1%	4,966,826
DEPARTMENT TOTAL	156,149,703	173,844,478	182,936,200	5.2%	9,091,722

FIRE AND RESCUE GENERAL FUND - GSD

BACKGROUND

The Fire and Rescue Department (JFRD) is comprised of the Office of the Director and six divisions. The divisions are Administrative Services, Emergency Preparedness, Fire Operations and Communications, Fire Prevention, Fire Rescue and Training and Emergency Medical Service. The primary mission of JFRD is to preserve and protect the lives, property and environment of our community. JFRD processes calls for emergency assistance quickly and effectively to reduce response times to citizens, administer a community-wide emergency management plan, perform fire and life safety building inspections, review new construction plans for fire code compliance, conduct public safety education programs, deliver the highest quality of pre-hospital care, promote state of the art training, education and certification to all personnel necessary to ensure that JFRD remains competent and efficient in providing citizens and visitors of Duval County the absolute best delivery of emergency services. The Fire Plan Review Section is funded through the Building Inspections fund (SF 159).

REVENUE

Charges for Services

- The net decrease is primarily due to revised rescue transport uncollectible and statutory insurance write-offs percentages. The billing agency provided revised uncollectible data going back to 1995 to the present.

Fines and Forfeits

- The increase is due to increased revenue for fire code violations found during inspections.

Miscellaneous Revenue

- The increase is primarily due to increased revenue to be received from JIA to cover the costs of fire services for JIA.

EXPENDITURES

Salaries

- The net increase is being driven by increases in leave rollback/sellback (\$959,691), salaries (\$877,038) and pensionable out of class pay (\$347,872). These are offset slightly by a \$458,381 reduction in overtime. Part of the Departments reductions were to eliminate all overtime in all areas except for JIA, Rescue and special events overtime which is billed to customers.

Salary & Benefit Lapse

- In order to meet the required Departmental reduction a \$14.2 million lapse has been placed in the Department budget. This amount includes all of the FY13 service level reductions as well as an additional \$7.5 million in new service level reduction in FY 14.

Employer Provided Benefits

- The net increase is driven by increases in Police & Fire pension costs of \$12.6 million, an increase in the net workers compensation allocations, due to heart hypertension of \$2.5 million and an increase in health care costs of \$653,661.

Internal Service Charges

- The net reduction is being driven by a \$1.2 million decrease in Fleet vehicle replacement costs due to deferring replacement of ALL Fire equipment until FY 15.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Capital Outlay

- No capital funding has been provided in FY 14.

Extraordinary Lapse

- The Budget Office has applied an extraordinary lapse amount of \$1,346,662 to the Fire & Rescue budget in order to bring the FY 14 department reduction up to the 13.88% reduction in controllable expenses as required of the City's executive departments.

Banking Fund Debt Repayment

- The table below compares the FY 13 and FY 14 banking fund debt repayment by project:

	1,430,683		110,189		1,038,581		55,436		
	FY13 B4		FY14 Proposed						-446,855
Project Title	Principal	Interest	Principal	Interest					Change
AutoPulse - CPR/Compression Device	119,980	6,017	79,987	1,245					-44,765
CAD replacement (ord 2009-54-E)	311,264	49,785	311,264	35,821					-13,964
Cardiac Monitor	678,206	38,111	479,733	10,988					-225,596
Compressors for SCBA equipment	44,731	4,409	44,731	2,552					-1,857
Equip for Apparatus - F9 District Chief	1,960	104	1,436	25					-603
Equip for Apparatus-Rescue 25, 49 & 54	27,894	4,586	52,583	2,959					23,062
Fire capital equipment	78,981	4,202	54,854	1,048					-27,281
SCBA Upgrade	153,674	1,595	0	0					-155,269
Thermal Imaging Cameras	13,993	1,380	13,993	798					-582

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.

BUILDING INSPECTION
SUBFUND -- 159

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
FIRE AND RESCUE					
Charges for Services	451,160	441,016	547,053	24.0%	106,037
Fines and Forfeits	1,140	0	0		0
Miscellaneous Revenue	0	6,150	0	-100.0%	-6,150
	452,300	447,166	547,053	22.3%	99,887
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	62,698	26,000	26,000	0.0%	0
	62,698	26,000	26,000	0.0%	0
PLANNING AND DEVELOPMENT					
Charges for Services	9,160,927	8,639,349	10,261,215	18.8%	1,621,866
Fines and Forfeits	74,615	83,940	73,500	-12.4%	-10,440
Miscellaneous Revenue	75,332	88,000	36,900	-58.1%	-51,100
	9,310,874	8,811,289	10,371,615	17.7%	1,560,326
TOTAL REVENUE	9,825,871	9,284,455	10,944,668	17.9%	1,660,213
EXPENDITURES					
FIRE AND RESCUE					
Salaries	252,799	267,809	300,286	12.1%	32,477
Employer Provided Benefits	105,464	149,601	173,396	15.9%	23,795
Internal Service Charges	11,171	24,563	43,179	75.8%	18,616
Utilities & Building Maint Allocations	0	0	11,204		11,204
Other Operating Expenses	3,484	4,200	10,368	146.9%	6,168
Capital Outlay	0	3	1	-66.7%	-2
Indirect Cost	0	0	159,698		159,698
	372,918	446,176	698,132	56.5%	251,956
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	195,864	0	-100.0%	-195,864
	0	195,864	0	-100.0%	-195,864
PLANNING AND DEVELOPMENT					
Salaries	3,690,656	3,674,949	3,948,758	7.5%	273,809
Employer Provided Benefits	1,445,453	1,546,989	1,838,615	18.9%	291,626
Internal Service Charges	735,616	851,577	840,946	-1.2%	-10,631
Utilities & Building Maint Allocations	88,227	78,218	171,553	119.3%	93,335
Other Operating Expenses	376,036	373,028	630,123	68.9%	257,095
Capital Outlay	0	25	51,010	203940.0%	50,985
Supervision Allocation	0	0	64,682		64,682
Indirect Cost	599,341	612,330	548,515	-10.4%	-63,815
Banking Fund Debt Repayments	770,474	1,505,299	2,152,334	43.0%	647,035
	7,705,803	8,642,415	10,246,536	18.6%	1,604,121
TOTAL EXPENDITURES	8,078,721	9,284,455	10,944,668	17.9%	1,660,213

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

82

89

7

BUILDING INSPECTION SUBFUND 159

BACKGROUND

The Building Inspection Subfund accounts for the finances of the Building and Inspection Division within the Planning and Development Department and to a lesser degree the finances of the Fire Plans Review Section of the Jacksonville Fire and Rescue Department. The Building Inspection Division is responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. The Division's primary roles are to ensure the safety of buildings and related landscapes by performing inspections and enforcing building, electrical, plumbing, mechanical, and other related city codes. In addition, the Division performs reviews of various permit applications and plans examination.

REVENUE

Fire and Rescue

Charges for Services

- This category includes the FY 14 anticipated fire plans review and re-inspection fees. The turnaround in the construction industry has had a favorable effect on inspection revenues.

Miscellaneous Revenue

- In the past this category included receipts by the tax collector caused by improper posting. This issue has been corrected and the budget removed.

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14.

Planning and Development

Charges for Services

- The increase of \$1,621,866 is primarily due to increases of \$827,000 in building inspections fees, \$335,000 in plumbing inspection fees, \$215,000 in electrical inspection fees, \$129,850 in re-inspection fees, and \$35,000 in mechanical inspection fees.

Fines and Forfeits

- The decrease of \$10,440 is primarily due to reductions of (\$10,500) in code violation fees. This is somewhat offset by an increase of \$260 in reactivation/reinstatement fees.

Miscellaneous Revenue

- The decrease of \$51,100 is due to a decrease of (\$55,600) in miscellaneous sales and charges. This is offset by an increase of \$4,500 in sale of books, maps & regulations fees.

EXPENDITURES

Fire and Rescue

Salaries

- The net increase is being driven primarily by a \$12,835 increase in anticipated special assignment pay and an \$8,729 increase in overtime.

Employer Provided Benefits

- The net increase is being driven by a \$16,004 increase in Police & Fire Pension costs and the net workers compensation allocation totaling \$9,880 related to heart hypertension.

Internal Service Charges

- The net increase is being driven by a \$22,274 increase in Fleet vehicle rental costs and a \$12,087 increase in Fleet fuel and service allocations. Several vehicles were reassigned to this area during FY 13.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net increase is being driven primarily by increases in other operating supplies (\$3,350) and employee training (\$1,684).

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. This area has been added to the allocation pool for Fire Administration in the FY 14 indirect cost study.

Non-Departmental / Fund Level Activities

Cash Carryover

- No cash carryover amount has been budgeted in FY 14, instead the anticipated excess revenue over expenditures has been applied to paying down existing banking fund debt as seen below in the Banking Fund Debt Repayment detail. Several enhancements have been added to help the activity deal with the increased workload and increasing customer needs.

Planning and Development

Salaries

- The increase of \$273,809 is primarily due to increases of \$265,934 in permanent and probationary salaries; \$7,000 salaries overtime charges, and \$6,984 in special pay - pensionable. These were slightly offset by a decrease of (\$6,109) in leave rollback/sellback charges.

Employer Provided Benefits

- The increase of \$291,626 is primarily due to increases of \$285,484 in GEPP pension contribution and \$66,593 group hospitalization insurance premiums. These were slightly offset by a decrease of (\$68,671) in workers compensation insurance premiums.

Internal Service Charges

- The decrease of \$10,631 is primarily due to decreases of (\$8,532) in data center and (\$1,567) in tech refresh ITD charges.

Utilities & Building Maintenance Allocation

- The increase of \$93,335 is primarily due to an increase of \$171,553 in building cost allocation-Ed Ball. This is offset by a decrease of (\$78,218) in building rental (in house) costs.

Other Operating Expenses

- The increase of \$257,095 is primarily due to increases of \$200,000 in professional services, \$36,293 in civil defense-guard service and adt, and \$16,800 in other operating supplies. These were offset by an increase of \$5,460 in miscellaneous insurance premiums.

Capital Outlay

- The increase of \$50,985 is primarily due to increases of \$19,993 in computer equipment & software, and \$30,993 in specialized equipment.

Supervision Allocation

- The increase of \$64,682 is to account for time spent by individuals in the director's office general fund in activities relating to sf159.

Indirect Costs

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Banking Fund Debt Repayment

- The table below compares the FY 13 and FY 14 banking fund debt repayment by project. The excess revenue over expenses has been applied to an additional principal payment for the banking fund project below.

	1,283,671	221,628	577,090	1,419,571	155,673	
	FY13 B4		FY14 Proposed			647,035
Project Title	Principal	Interest	FY14 Principal	Additional Principal Payment (a)	Interest	Change
Building Inspection Capital Repayment (ord 2009-445-E)	1,283,671	221,628	577,090	1,419,571	155,673	647,035

(a) Additional principal payment in added to budget equaling the value of excess revenue over expenses.

AUTHORIZED POSITION CAP

Planning and Development

The overall authorized position cap increased by seven (7) in planning & development due to the transfer of two (2) employees from development services and community development respectively from the general fund as part of the budget process. In addition the department will hire three (3) additional construction trades inspectors and two (2) building plans examiners in order to cover current workload demands increased by a healthier constructions market activities.



HUMAN RIGHTS COMMISSION

DEPARTMENT VISION:

To change the ethos of Jacksonville and to create an environment where harmony, unity and equality abounds.

DEPARTMENT MISSION:

To promote and encourage fair treatment and equal opportunity for all persons regardless of race, color, religion, sex, national origin, age, disability, marital or familial status; to promote mutual understanding and respect among members of all economic, social, racial, religious and ethnic groups; and to eliminate discrimination against and antagonism between religious, racial and ethnic groups and their members.

HUMAN RIGHTS COMMISSION
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Intergovernmental Revenue	61,275	105,225	105,225	0.0%	0
Miscellaneous Revenue	451	700	700	0.0%	0
TOTAL REVENUE	61,726	105,925	105,925	0.0%	0
EXPENDITURES					
Salaries	563,414	507,485	467,703	-7.8%	-39,782
Employer Provided Benefits	184,867	180,084	201,637	12.0%	21,553
Internal Service Charges	88,346	186,712	173,322	-7.2%	-13,390
Utilities & Building Maint Allocations	2,557	0	39,151		39,151
Other Operating Expenses	18,000	26,293	24,275	-7.7%	-2,018
Capital Outlay	0	7	7	0.0%	0
Extraordinary Lapse	0	-607	0	-100.0%	607
TOTAL EXPENDITURES	857,184	899,974	906,095	0.7%	6,121
AUTHORIZED POSITION CAP		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		10	9	-1	
PART-TIME HOURS					
DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
JAX HUMAN RIGHTS COMMISSION	857,184	899,974	906,095	0.7%	6,121
DEPARTMENT TOTAL	857,184	899,974	906,095	0.7%	6,121

HUMAN RIGHTS COMMISSION GENERAL FUND - GSD

BACKGROUND

The Jacksonville Human Rights Commission (JHRC) within the City focuses on promoting and encouraging fair treatment and equal opportunity for all. The Commission strives to eliminate discrimination and promote mutual understanding and respect. Equal Opportunity/Equal Access (EO/EA), the only division under JHRC, resolves non-compliance with equal opportunity employment laws and investigates allegations made by job applicants and city employees.

EXPENDITURES

Salaries

- The decrease of \$39,782 is primarily due to the elimination of one position.

Employee Provided Benefits

- The increase of \$21,553 is primarily due to an increase of \$25,980 in pension contribution. This increase was offset by a reduction of \$2,090 in group hospitalization insurance and worker compensation insurance which is the result of the elimination of one position.

Internal Service Charges

- The decrease of \$13,390 is primarily due to a reduction of \$6,111 in legal charges, \$4,234 in copier consolidation charges and \$2,562 in helpdesk and desktop charges.

Utilities and Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expense

- The decrease of \$2,018 is primarily due to a reduction of \$1,242 in dues, subscriptions and membership's and \$746 in general liability insurance.

Extraordinary Lapse

- The extraordinary lapse was eliminated for FY14.

AUTHORIZED POSITION CAP

One position was eliminated as part of the budget process.



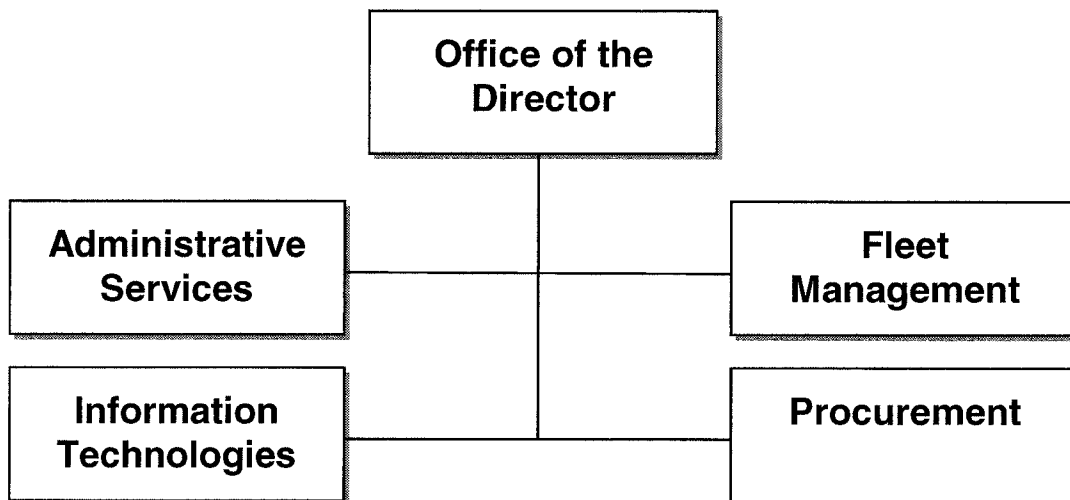
INTRA-GOVERNMENTAL SERVICES

DEPARTMENT VISION:

The development of a centralized model for the standardization of processes, economics and efficiencies of scale, and cross-training necessary to eliminate redundancy and to maximize governmental efficiency for each of the City's departments, using agencies, commissions, and, ultimately, its independent authorities.

DEPARTMENT MISSION:

The empowerment of city managers to effectively defend, protect, and serve the citizens of Jacksonville through the centralized and efficient provision of their administrative and operational needs.



INTRA-GOVERNMENTAL SERVICES
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	1,899	2,000	900	-55.0%	-1,100
TOTAL REVENUE	1,899	2,000	900	-55.0%	-1,100
EXPENDITURES					
Salaries	5,422,651	2,651,591	2,174,092	-18.0%	-477,499
Salary & Benefit Lapse	0	-140,902	0	-100.0%	140,902
Employer Provided Benefits	1,882,585	970,391	949,074	-2.2%	-21,317
Internal Service Charges	1,070,420	1,108,784	988,668	-10.8%	-120,116
Utilities & Building Maint Allocations	19,878	0	203,102		203,102
Other Operating Expenses	411,376	122,186	67,108	-45.1%	-55,078
Capital Outlay	0	13	5	-61.5%	-8
Extraordinary Lapse	0	-3,173	0	-100.0%	3,173
TOTAL EXPENDITURES	8,806,909	4,708,890	4,382,049	-6.9%	-326,841

AUTHORIZED POSITION CAP	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	59	52	-7
PART-TIME HOURS	2,240	5,240	3,000

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
ADMINISTRATIVE SERVICES	5,834,085	2,242,097	302,349	-86.5%	-1,939,748
EQUAL BUSINESS OPPORTUNITY	313,013	0	0		0
OFFICE OF DIRECTOR	759,925	584,948	2,120,413	262.5%	1,535,465
PROCUREMENT	1,899,814	1,881,845	1,959,287	4.1%	77,442
PUBLIC INFORMATION DIVISION	72	0	0		0
DEPARTMENT TOTAL	8,806,909	4,708,890	4,382,049	-6.9%	-326,841

INTRA-GOVERNMENTAL SERVICES GENERAL FUND - GSD

BACKGROUND

The Intra-Governmental Services Department is responsible for the provision of resources and services essential for the overall management for the City of Jacksonville. In the General Fund, this department consists of the Office of the Director, Administrative Services, Call Center (630-CITY), Office of the Ombudsman, Office of Grants Management and Procurement.

REVENUE

Miscellaneous Revenue:

- The decrease of \$1,100 is mostly due to a reduction in the sale of books, maps and regulations. This is somewhat offset by an increase in miscellaneous sales and charges.

EXPENDITURES

Salaries

- The decrease of \$447,499 is mainly attributable to a reduction in the department's authorized position (employee) cap. This includes a reduction of \$468,218 in permanent salaries, \$4,945 in special pay and \$4,335 in leave rollback/sellback.

Salary and Benefit Lapse

- There is no departmental salary and benefit lapse proposed in FY 14. The impacted position has been unfunded in FY 14.

Employer Provided Benefits:

- The net decrease of \$21,317 is mainly due to reductions of \$54,542 in group health insurance, \$9,404 in workers compensation insurance and \$5,774 in Medicare tax. These mainly offset by an increase of \$52,373 in pension costs.

Internal Service Charges

- The decrease of \$120,116 is primarily due to reductions of \$70,309 in ITD charges and \$45,030 in copy center charges. These were slightly offset by an increase of \$26,145 in legal charges.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net decrease of \$48,683 is mainly attributable to reductions in office supplies of \$21,655, PB buildings plant renewal of \$19,878 and professional services of \$4,752.

Extraordinary Lapse

- There is no extraordinary lapse in FY 14.

AUTHORIZED POSITION CAP

The authorized employee cap was reduced by seven for FY 14.

FLEET MGMT - OPERATIONS
SUBFUND -- 511

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	38,741,248	42,283,139	38,851,229	-8.1%	-3,431,910
Miscellaneous Revenue	643,231	667,567	638,208	-4.4%	-29,359
	39,384,479	42,950,706	39,489,437	-8.1%	-3,461,269
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-25,979	0	0		0
	-25,979	0	0		0
TOTAL REVENUE	39,358,501	42,950,706	39,489,437	-8.1%	-3,461,269
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Salaries	4,356,469	4,585,118	4,546,107	-0.9%	-39,011
Employer Provided Benefits	1,673,758	1,865,882	2,031,255	8.9%	165,373
Internal Service Charges	875,331	646,622	595,199	-8.0%	-51,423
Utilities & Building Maint Allocations	38,225	0	193,749		193,749
Other Operating Expenses	31,111,650	34,693,708	31,824,460	-8.3%	-2,869,248
Capital Outlay	3,156	9	1	-88.9%	-8
Supervision Allocation	-71,478	-75,021	-64,032	-14.6%	10,989
Indirect Cost	957,654	1,153,654	669,143	-42.0%	-484,511
Banking Fund Debt Repayments	81,382	80,734	77,684	-3.8%	-3,050
	39,026,146	42,950,706	39,873,566	-7.2%	-3,077,140
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	0	-384,129		-384,129
	0	0	-384,129		-384,129
TOTAL EXPENDITURES	39,026,146	42,950,706	39,489,437	-8.1%	-3,461,269
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		118	118	0	
PART-TIME HOURS		7,722	7,722		

FLEET MANAGEMENT – OPERATIONS SUBFUND 511

BACKGROUND

This internal service fund accumulates and allocates the costs of the operation of the City's Motor Pool and recovers its costs via charges to its users/customers. Fleet Management is responsible for all of the maintenance and fueling of the entire City owned vehicle fleet including most independent authorities and the Duval County School Board.

REVENUE

Charges for Services

- This represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

- The decrease is due to a \$17,729 decrease in contribution-loss deductibles and a \$11,630 decrease in reimbursement for warranty work.

EXPENDITURES

Salaries

- The net decrease is due primarily to a \$79,000 reduction in overtime.

Employer Provided Benefits

- The net increase is due primarily to increases in pension costs.

Internal Service Charges

- The net decrease is driven by decreases in Fleet parts, oil, gas and lube (\$40,313) and Fleet repairs & maintenance allocation (\$23,620).

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net decrease is being driven by a \$2,452,832 reduction in estimated fuel costs.

Supervision Allocation

- This amount represents the administration cost of the Division which is allocated to each activity within Fleet Management.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Banking Fund Debt Repayments

- The Banking Fund interest and principal payback for the previously approved project, which will be repaid in FY 15, is detailed below:

	73,490	7,244	73,490	4,194	
	FY13 B4		FY14 Proposed		-3,050
Project Title	Principal	Interest	Principal	Interest	Change
Fueling Station - 609 St. Johns Bluff Rd	73,490	7,244	73,490	4,194	-3,050

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap. However, eight positions were unfunded and placed in a subfund level vacancy pool.



FLEET MGMT - VEHICLE REPLACEMENT
SUBFUND -- 512

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	9,503,912	9,840,055	9,152,766	-7.0%	-687,289
Miscellaneous Revenue	269,137	0	0		0
Other Sources	0	0	2,871,000		2,871,000
Transfers from Fund Balance	23,000	0	0		0
	9,796,049	9,840,055	12,023,766	22.2%	2,183,711
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	552,280	787,389	373,676	-52.5%	-413,713
Transfers from Fund Balance	2,504,160	0	0		0
	3,056,440	787,389	373,676	-52.5%	-413,713
TOTAL REVENUE	12,852,489	10,627,444	12,397,442	16.7%	1,769,998
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Salaries	152,647	152,521	153,118	0.4%	597
Employer Provided Benefits	52,235	58,151	68,952	18.6%	10,801
Internal Service Charges	0	6,341	99,064	1462.3%	92,723
Other Operating Expenses	41,638	46,803	46,834	0.1%	31
Capital Outlay	80,700	3	2,871,001	699933.3%	2,870,998
Supervision Allocation	71,478	75,023	64,032	-14.7%	-10,991
Indirect Cost	0	96,253	109,626	13.9%	13,373
Banking Fund Debt Repayments	5,369,368	4,550,594	2,719,634	-40.2%	-1,830,960
	5,768,067	4,985,689	6,132,261	23.0%	1,146,572
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	7,283,193	5,641,755	6,265,181	11.1%	623,426
	7,283,193	5,641,755	6,265,181	11.1%	623,426
TOTAL EXPENDITURES	13,051,260	10,627,444	12,397,442	16.7%	1,769,998

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	3	3	
PART-TIME HOURS			

FLEET MANAGEMENT - VEHICLE REPLACEMENT SUBFUND 512

BACKGROUND

This is an internal service fund that accounts for the replacement of City owned vehicles.

REVENUE

Charges for Services

- This revenue represents the charges billed to other departments and agencies for both prior and current year vehicle replacements.

Other Sources

- This represents the amount of borrowed funds required to purchase the FY 14 proposed vehicle replacements.

Miscellaneous Revenue

- This represents \$290,626 in anticipated revenue from the sale of surplus vehicles and \$83,050 estimated investment earnings.

EXPENDITURES

Employer Provided Benefits

- The net increase is being driven by increased pension and health insurance costs.

Internal Service Charges

- This amount represents the FY 14 cost of the Auto Vehicle Locator IT System Development project. The project will allow Fleet to manage city vehicles for location, fuel consumption and employee productivity. The proposed solution would upgrade current technology, purchase additional units, and new telemetrics to ensure drivers are compliant with safety requirements and meeting performance objectives. Fuel savings from the project is anticipated starting in FY 15.

Capital Outlay

- This amount represents the borrowed capital spending authority as detailed in Other Sources.

Supervision Allocation

- This amount represents the administration cost of the Division which is allocated to each activity within Fleet Management.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Banking Fund Debt Repayment

- This amount represents the interest and principal payback for banking fund borrowing. The amount budgeted will continue to decrease each budget year as less and less borrowing is required and prior year borrowing roles off.

Transfers to Other Funds

- This amount represents the excess revenue over expenditure total in this subfund that is available to fund a portion of the FY 14 vehicle replacements and is being transferred to the Direct Vehicle Replacement fund (SF 513).

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.

FLEET MGMT - DIRECT REPLACEMENT
SUBFUND -- 513

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Transfers from Fund Balance	786,109	0	0		0
	786,109	0	0		0
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	141,270	69,345	64,319	-7.2%	-5,026
Transfers From Other Funds	7,330,664	5,641,755	6,265,181	11.1%	623,426
Transfers from Fund Balance	0	586,500	0	-100.0%	-586,500
	7,471,934	6,297,600	6,329,500	0.5%	31,900
TOTAL REVENUE	8,258,043	6,297,600	6,329,500	0.5%	31,900
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Capital Outlay	4,956,105	6,297,600	6,329,500	0.5%	31,900
	4,956,105	6,297,600	6,329,500	0.5%	31,900
TOTAL EXPENDITURES	4,956,105	6,297,600	6,329,500	0.5%	31,900

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

FLEET MANAGEMENT - DIRECT REPLACEMENT SUBFUND 513

BACKGROUND

This internal service fund represents the spending by Fleet Management on direct vehicle replacements (pay-go), rather than through Banking Fund borrowing.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 which are expected to decrease due to lower investment returns.

Transfers From Other Funds

- This amount represents the transfer from the Vehicle Replacement fund (SF 512) to fund the a portion of the total \$9.2 million proposed vehicle replacements for FY 14.

EXPENDITURES

Capital Outlay

- This is the total capital requirement for the FY 14 vehicle replacement that will be purchased with cash.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

COPY CENTER / CENTRAL MAILROOM
SUBFUND -- 521

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	1,706,409	2,719,557	2,580,623	-5.1%	-138,934
	1,706,409	2,719,557	2,580,623	-5.1%	-138,934
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-4,197	0	1,000		1,000
	-4,197	0	1,000		1,000
TOTAL REVENUE	1,702,212	2,719,557	2,581,623	-5.1%	-137,934
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Salaries	263,744	184,883	154,135	-16.6%	-30,748
Employer Provided Benefits	92,775	75,001	79,178	5.6%	4,177
Internal Service Charges	14,912	8,560	7,874	-8.0%	-686
Utilities & Building Maint Allocations	18,071	30,133	9,359	-68.9%	-20,774
Other Operating Expenses	1,156,747	2,364,283	2,291,731	-3.1%	-72,552
Capital Outlay	0	8,344	893	-89.3%	-7,451
Supervision Allocation	0	0	0		0
Indirect Cost	129,943	48,353	38,453	-20.5%	-9,900
	1,676,193	2,719,557	2,581,623	-5.1%	-137,934
TOTAL EXPENDITURES	1,676,193	2,719,557	2,581,623	-5.1%	-137,934

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	6	5	-1
PART-TIME HOURS			

COPY CENTER / CENTRAL MAILROOM SUBFUND 521

BACKGROUND

This internal service fund accumulates and allocates the cost of the City's centralized mailroom, centralized copy center/print shop and copier consolidation program. This internal service fund recovers its costs via charges to its users/customers.

REVENUE

Charges for Services

- The represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

- This amount represents anticipated interest earnings for FY 14. The fund is no longer in a negative cash position and should begin earning interest on the available cash balance.

EXPENDITURES

Salaries

- The net decrease is being driven by the impact of transferring one position to the General Fund – GSD activity within Intra-Governmental Services.

Employer Provided Benefits

- The net increase is due to increased pension and health care costs which is somewhat offset by the impact of transferring a position out of this fund.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net decrease is being driven by reductions in installment purchases, for the printing equipment, of \$63,630 and postage supplies of \$20,427. These reductions are partially offset by an increase in professional services related to the mail courier service (\$18,311).

Capital Outlay

- There is capital funding in this budget to replace a document scanner.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

One position was transferred to Procurement as part of the budget process.

ITD OPERATIONS
SUBFUND -- 531

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	24,189,924	20,636,637	19,909,812	-3.5%	-726,825
Miscellaneous Revenue	38,023	4,000	2,000	-50.0%	-2,000
	24,227,946	20,640,637	19,911,812	-3.5%	-728,825
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-102,167	5,892	0	-100.0%	-5,892
Transfers From Other Funds	0	0	1,530,080		1,530,080
	-102,167	5,892	1,530,080	25868.8%	1,524,188
TOTAL REVENUE	24,125,779	20,646,529	21,441,892	3.9%	795,363
EXPENDITURES					
INFORMATION TECHNOLOGY					
Employer Provided Benefits	825	0	0		0
	825	0	0		0
INTRA-GOVERNMENTAL SERVICES					
Salaries	8,191,399	8,350,732	8,118,797	-2.8%	-231,935
Employer Provided Benefits	2,517,458	2,878,039	3,318,989	15.3%	440,950
Internal Service Charges	1,416,988	1,594,398	1,568,197	-1.6%	-26,201
Utilities & Building Maint Allocations	1,276,410	1,264,656	572,574	-54.7%	-692,082
Other Operating Expenses	9,242,400	6,353,068	8,403,173	32.3%	2,050,105
Capital Outlay	2,145	27	1	-96.3%	-26
Supervision Allocation	-283,907	-272,687	-182,099	-33.2%	90,588
Indirect Cost	1,402,701	798,306	121,362	-84.8%	-676,944
Banking Fund Debt Repayments	77,186	28,071	0	-100.0%	-28,071
	23,842,780	20,994,610	21,920,994	4.4%	926,384
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-348,081	-479,102	37.6%	-131,021
	0	-348,081	-479,102	37.6%	-131,021
TOTAL EXPENDITURES	23,843,605	20,646,529	21,441,892	3.9%	795,363
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		124	121	-3	
PART-TIME HOURS		11,300	12,060	760	

ITD OPERATIONS SUBFUND 531

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.

REVENUE

Charges for Services

- This revenue consists of internal service revenues from charges billed to other departments and agencies.

Miscellaneous Revenue

- The increased projection is based on current year actuals.

Transfers From Other Funds

- This amount represents a one-time transfer from the Radio Communications fund (SF 534) to reduce the allocation to customers for FY 14.

EXPENDITURES

Salaries

- The decrease is being driven by the elimination of net reduction of three positions from this fund as well as a reduction in part-time salaries (\$45,804) and overtime (\$10,767). The detail relative to the employee cap is below.

Employer Provided Benefits

- The net increase is due increases in pension and health care costs which are partially offset by the impact of the net reduction of three positions.

Utilities & Building Maintenance Allocations

- The order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net increase is due primarily to a \$1.6 million increase in telephone / data lines budget. Reductions that were taken as part of the FY 13 budget in this line item should not have been. The increase in FY 14 is to properly fund this line item for the City's telephone / data line costs. Other items of note include increases in Hardware / Software licensing and maintenance (\$418,216), professional services (\$287,442) and a \$150,000 reduction in contractual services.

Supervision Allocation

- This amount represents the administration cost of the Division which is allocated to each activity within Information Technologies but crosses funds.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Banking Fund Debt Repayments

- The table below compares the FY 13 and FY 14 banking fund debt repayment by project:

	25,403	2,668	0	0	
	FY13 B4		FY14 Proposed		-28,071
Project Title	Principal	Interest	Principal	Interest	Change
Upgrade HRIS servers	25,403	2,668	0	0	-28,071

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

AUTHORIZED POSITION CAP

The net reduction of three positions is made up of four positions which were eliminated during the budget process and the movement of one position into this fund from the Radio Communications fund (SF 534) during the fiscal year.



RADIO COMMUNICATIONS
SUBFUND -- 534

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	5,334,078	6,319,500	6,662,004	5.4%	342,504
Miscellaneous Revenue	1,042	0	0		0
Other Sources	8,547,456	0	0		0
	13,882,575	6,319,500	6,662,004	5.4%	342,504
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	140,233	84,953	44,682	-47.4%	-40,271
Transfers from Fund Balance	536,331	0	2,067,540		2,067,540
	676,564	84,953	2,112,222	2386.3%	2,027,269
TOTAL REVENUE	14,559,139	6,404,453	8,774,226	37.0%	2,369,773
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Salaries	608,430	637,140	606,241	-4.8%	-30,899
Employer Provided Benefits	203,044	245,594	266,504	8.5%	20,910
Internal Service Charges	95,657	91,320	93,076	1.9%	1,756
Utilities & Building Maint Allocations	0	9,898	23,661	139.0%	13,763
Other Operating Expenses	589,888	579,076	1,154,584	99.4%	575,508
Operating - Capital Expense	8,547,456	0	0		0
Capital Outlay	280,736	3	292,501	1749933.3%	292,498
Grants, Aids & Contributions	0	261,000	189,817	-27.3%	-71,183
Supervision Allocation	283,907	272,687	182,099	-33.2%	-90,588
Indirect Cost	81,335	95,172	87,483	-8.1%	-7,689
Banking Fund Debt Repayments	3,679,990	4,242,452	1,241,014	-70.7%	-3,001,438
	14,370,444	6,434,342	4,136,980	-35.7%	-2,297,362
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-29,889	-31,498	5.4%	-1,609
Transfers to Other Funds	0	0	1,530,080		1,530,080
Banking Fund Debt Repayments	0	0	3,138,664		3,138,664
	0	-29,889	4,637,246	-15614.9%	4,667,135
TOTAL EXPENDITURES	14,370,444	6,404,453	8,774,226	37.0%	2,369,773
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		13	12	-1	
PART-TIME HOURS					

RADIO COMMUNICATIONS SUBFUND 534

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.

REVENUE

Charges for Services

- This represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 which are expected to decrease due to lower investment returns.

Transfers from Fund Balance

- Revenue received from JEA in FY 13, as detailed in 2013-303-E, has been appropriated in FY 14 to fund JSO / JFRD mobile radio refresh (\$292,500), P25 increased maintenance costs and to offset the IT Operating fund (SF 531) customer allocations.

EXPENDITURES

Salaries

- The decrease is due to the movement of one position out of this fund to IT Operations (SF 531) during the fiscal year.

Employer Provided Benefits

- The net increase is primarily due to increased pension and health care costs. These increases are somewhat offset by a reduction in the workers compensation allocation.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net increase is being driven by the increased hardware / software maintenance costs for the P25 radio system (\$579,322).

Capital Outlay

- Funding has been provided for JSO / JFRD mobile radio refresh as mentioned above in Transfer from Fund Balance.

Grants, Aids & Contributions

- This represents the payment to JEA for the estimated JEA operating costs as detail in 2013-303-E.

Supervision Allocation

- This amount represents the administration cost of the Division which is allocated to each activity within Information Technology based on employee count.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Banking Fund Debt Repayment

- The P25 Radio System debt service has been moved to a non-departmental line item for better transparency. The table below compares the FY 13 and FY 14 banking fund debt repayment by project:

Intra-Governmental Services

	3,471,708	770,744	963,431	277,583	
	FY13 B4		FY14 Proposed		-3,001,438
Project Title	Principal	Interest	Principal	Interest	Change
First Coast Radio Buyout (2011-756-E)	942,011	121,751	963,431	277,583	177,252
Radio System (FY09 & FY10 CIP)	2,476,844	647,804			-3,124,648
Upgrade Existing Public Safety Radios to Encrypted/Digital Op (FY09 B4)	52,853	1,189	0	0	-54,042

Non-Departmental / Fund Level Activities

	0	0	2,589,569	549,095	
	FY13 B4		FY14 Proposed		3,138,664
Project Title	Principal	Interest	Principal	Interest	Change
Radio System (FY09 & FY10 CIP)			2,589,569	549,095	3,138,664

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

Transfers to Other Funds

- This amount represents the one time transfer to the IT Operating fund (SF 531) as detailed in Transfers from Fund Balance.

AUTHORIZED POSITION CAP

One position was moved to the IT Operating fund (SF 531) during the fiscal year.



TECHNOLOGY SYSTEM DEVELOPMENT
SUBFUND -- 536

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	1,660,910	1,130,461	846,255	-25.1%	-284,206
Miscellaneous Revenue	90,516	0	0		0
Other Sources	217,753	0	2,400,928		2,400,928
	1,969,178	1,130,461	3,247,183	187.2%	2,116,722
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	43,896	22,634	-48.4%	-21,262
Transfers from Fund Balance	1,355,175	611,855	46,723	-92.4%	-565,132
	1,355,175	655,751	69,357	-89.4%	-586,394
TOTAL REVENUE	3,324,353	1,786,212	3,316,540	85.7%	1,530,328
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Other Operating Expenses	41,798	0	0		0
Capital Outlay	220,804	0	2,400,928		2,400,928
Banking Fund Debt Repayments	2,695,573	1,786,212	915,612	-48.7%	-870,600
	2,958,176	1,786,212	3,316,540	85.7%	1,530,328
TOTAL EXPENDITURES	2,958,176	1,786,212	3,316,540	85.7%	1,530,328

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

TECHNOLOGY SYSTEM DEVELOPMENT SUBFUND 536

BACKGROUND

This internal service fund houses IT system development projects. This fund is 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.

REVENUE

Charges for Services

- This revenue consists of internal service revenues from charges billed to other departments and agencies for FY 14 proposed projects and previously approved projects on the annual budget ordinance schedule B4a.

Other Sources

- This represents the funding required for FY 14 IT System Development Capital Projects as detailed in 2013-467.

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14 which are expected to decrease due to lower investment returns.

Transfers from Fund Balance

- The timing of spending verses borrowing resulted in an accumulation of excess revenue over expenditures from prior years and will be used to fund a small portion of the FY 14 banking fund debt repayment.

EXPENDITURES

Capital Outlay

- The FY 14 IT System Development Capital Projects are detail in the table below:

	2,400,928	430,877
Project Name	FY 14 Proposed Funding	FY 14 Repayment
Consolidation of Citywide Websites - COJ.net	200,000	37,033
SAN Disk Replacement	657,300	108,016
Enterprise Document Mgmt Solution	898,628	166,396
Enterprise - Auto Vehicle Locator	535,000	99,064
Enterprise Customer Relationship Mgmt Solution	110,000	20,368

Banking Fund Debt Repayments

- This amount represents the FY 14 interest and principal payback for Banking Fund borrowing related to FY 14 proposed projects as well as previously approved projects on the schedule B4a.

AUTHORIZED POSITION CAP

There are no positions in this fund.

TECHNOLOGY EQUIPMENT REFRESH
SUBFUND -- 537

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	1,172,978	1,027,628	873,848	-15.0%	-153,780
	1,172,978	1,027,628	873,848	-15.0%	-153,780
TOTAL REVENUE	1,172,978	1,027,628	873,848	-15.0%	-153,780
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Other Operating Expenses	26,739	351,730	378,319	7.6%	26,589
Capital Outlay	93,476	63,750	432,567	578.5%	368,817
	120,215	415,480	810,886	95.2%	395,406
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	612,148	62,962	-89.7%	-549,186
	0	612,148	62,962	-89.7%	-549,186
TOTAL EXPENDITURES	120,215	1,027,628	873,848	-15.0%	-153,780

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

TECHNOLOGY EQUIPMENT REFRESH SUBFUND 537

BACKGROUND

This internal service fund accounts for the refresh and replacement of the City's technology equipment and infrastructure including computers, servers, network equipment and uninterrupted power supply equipment. All proposed equipment will be purchased with pay-go funds derived from customer repayments from current and prior year equipment refresh items.

REVENUE

Charges for Services

- This amount represents the customer billings for both the FY 14 proposed refresh and previously approved equipment replacement.

EXPENDITURES

Other Operating Expenses

- This amount is represents equipment that does not met the \$1,000 capital threshold, Emtech costs related to deploying equipment and the cost to convert Windows XP to Windows 7.

Capital Outlay

- This amount represents the various servers, network and UPS equipment that meets the \$1,000 capital threshold.

Cash Carryover

- The Charges for Services revenue in FY 14 exceeds the operating cost of the proposed refresh. This amount has been placed into a cash carryover to establish a fund balance in this fund that will be used in the future, with Council's approval, to fund pay-go software development and/or other hardware purchases without the use of borrowed funds.

AUTHORIZED POSITION CAP

There are no positions in this subfund.



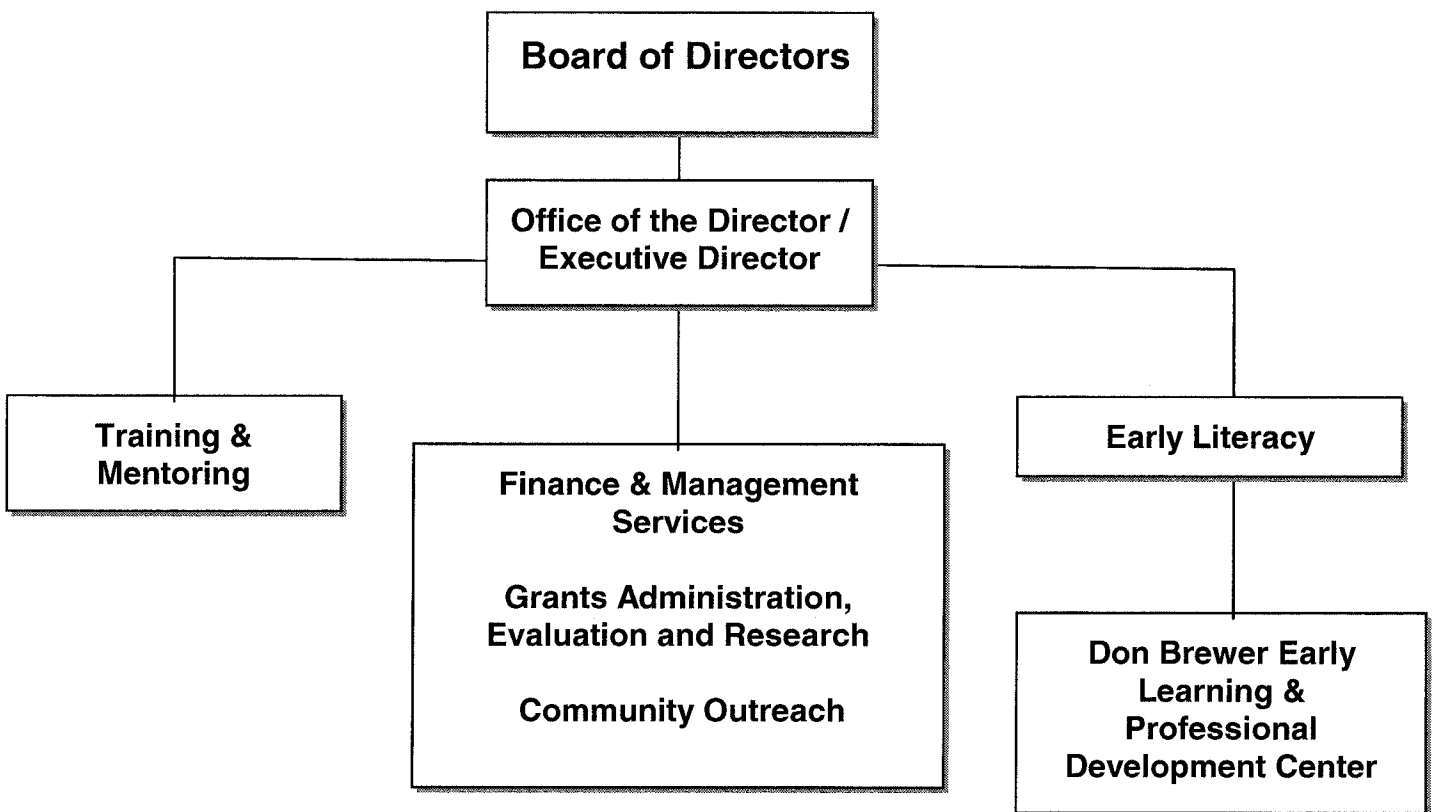
JACKSONVILLE CHILDREN'S COMMISSION

DEPARTMENT VISION:

Jacksonville's children are safe, healthy and prepared to succeed.

DEPARTMENT MISSION:

To support families in their efforts to maximize their children's potential to be healthy, safe, educated and contributing members of the community.



JACKSONVILLE CHILDREN'S COMMISSION
SUBFUND -- 191

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
JACKSONVILLE CHILDREN'S COMMISSION					
Miscellaneous Revenue	309,780	306,300	310,300	1.3%	4,000
Transfers from Fund Balance	419,465	0	0		0
	729,245	306,300	310,300	1.3%	4,000
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	176,739	108,282	35,628	-67.1%	-72,654
Transfers From Other Funds	19,811,189	16,804,385	15,540,207	-7.5%	-1,264,178
Transfers from Fund Balance	0	2,000,000	500,000	-75.0%	-1,500,000
	19,987,928	18,912,667	16,075,835	-15.0%	-2,836,832
TOTAL REVENUE	20,717,173	19,218,967	16,386,135	-14.7%	-2,832,832
EXPENDITURES					
JACKSONVILLE CHILDREN'S COMMISSION					
Salaries	1,917,112	1,894,008	1,886,267	-0.4%	-7,741
Employer Provided Benefits	624,400	687,356	777,758	13.2%	90,402
Internal Service Charges	362,797	232,916	222,291	-4.6%	-10,625
Utilities & Building Maint Allocations	16,484	0	181,956		181,956
Other Operating Expenses	1,122,677	1,015,862	437,669	-56.9%	-578,193
Capital Outlay	0	14	6	-57.1%	-8
Grants, Aids & Contributions	12,867,677	15,530,456	15,219,374	-2.0%	-311,082
Extraordinary Lapse	0	0	-2,596,139		-2,596,139
	16,911,146	19,360,612	16,129,182	-16.7%	-3,231,430
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-141,645	-98,001	-30.8%	43,644
Debt Service	0	0	354,954		354,954
Transfers to Other Funds	2,604,375	0	0		0
	2,604,375	-141,645	256,953	-281.4%	398,598
TOTAL EXPENDITURES	19,515,521	19,218,967	16,386,135	-14.7%	-2,832,832
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		38	38		
PART-TIME HOURS		1,020	400	-620	

JACKSONVILLE CHILDREN'S COMMISSION SUBFUND 191

BACKGROUND

The Jacksonville Children's Commission oversees several programs that promote positive infant, child and youth development. This includes oversight to the Mayor's Early Literacy Initiative and the Family Initiative Program.

REVENUE

Jacksonville Children's Commission

Miscellaneous Revenue

- The net change is an increase of \$4,000 with the major driver as an increase of \$12,000 in the rental of city facilities and the decrease of \$8,000 from earnings other miscellaneous.

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- The decrease of \$72,654 is due to a lower assumption on investment pool earnings.

Transfer from Other Funds

- The decrease of \$1,264,178 reflects the necessary reduction in all general funds activities.

Transfer from Fund Balance

- The decrease of \$1,500,000 reflects a reduction in contribution to the general fund from the subfund due to a lower fund balance.

EXPENDITURES

Salaries

- The decrease of \$7,741 is due to the reduction of permanent and probationary salaries (\$3,085) and part-time salaries (\$7,800) as part of the budget process. This is partially offset by an increase of \$3,144 in special pay – pensionable.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

Employer Provided Benefits

- The increase of \$90,402 is the result of increases of \$98,407 in pension contribution and the \$7,049 in payroll taxes (FICA). This is offset by a reduction of (\$13,737) in workers compensation insurance.

Internal Service Charges

- The decrease of \$10,625 is primarily due to a reduction of (\$15,643) in ITD services. This is somewhat offset by a net increase of \$6,146 in copy center and mailroom charges.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- Other Rent charges were transferred to Debt Service.

Grants, Aids & Contributions

- The decrease of \$311,082 is a reduction to subsidies & contributions to private organization(s).

Extraordinary Lapse

- The Budget Office has applied a lapse in the amount of \$2,596,139 in order to meet the reduction in expenses as required of all City's departments for FY 14.

Debt Service

- The increase of \$354,954 represents \$275,954 for the transfer out for interest and \$79,000 for the transfer out for principal.

AUTHORIZED POSITION CAP

There are thirty-eight (38) authorized positions in this subfund. No change for FY 14.

JACKSONVILLE HOUSING FINANCE AUTHORITY

DEPARTMENT VISION:

Safe and vibrant Neighborhoods in every part of Jacksonville.

DEPARTMENT MISSION:

To achieve safe and vibrant Neighborhoods through targeted investments in public infrastructure, housing, economic development and human capital. The JHFA was established under ordinance 2002-1314-E in compliance with Florida Statutes 159.601. The JHFA was created for the purpose of addressing affordable housing needs in the city of Jacksonville by stimulating the construction and rehabilitation of housing through the use of public financing. The JHFA is empowered to alleviate the shortage of affordable residential housing and to provide capital for investment in such facilities for low, moderate or middle income families and persons anywhere within the city of Jacksonville through the issuance of its revenue bonds (*subject to legislative approval*).

JACKSONVILLE HOUSING FINANCE AUTHORITY
SUBFUND -- 721

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
JACKSONVILLE HOUSING FINANCE AUTHORITY					
Miscellaneous Revenue	10,230	61,150	51,600	-15.6%	-9,550
Other Sources	64,558	158,995	143,525	-9.7%	-15,470
	74,788	220,145	195,125	-11.4%	-25,020
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	158,273	75,269	87,367	16.1%	12,098
Transfers from Fund Balance	239,083	284,151	328,411	15.6%	44,260
	397,356	359,420	415,778	15.7%	56,358
TOTAL REVENUE	472,143	579,565	610,903	5.4%	31,338
EXPENDITURES					
JACKSONVILLE HOUSING FINANCE AUTHORITY					
Salaries	193,694	256,993	256,993	0.0%	0
Employer Provided Benefits	51,316	71,488	68,424	-4.3%	-3,064
Internal Service Charges	21,719	26,607	32,356	21.6%	5,749
Other Operating Expenses	195,019	194,579	235,092	20.8%	40,513
Capital Outlay	0	4	2	-50.0%	-2
Indirect Cost	23,692	29,894	18,036	-39.7%	-11,858
Payment to Fiscal Agents	-311,366	0	0		0
	174,074	579,565	610,903	5.4%	31,338
TOTAL EXPENDITURES	174,074	579,565	610,903	5.4%	31,338

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	3	3	
PART-TIME HOURS			

JACKSONVILLE HOUSING FINANCE AUTHORITY SUBFUND 721

BACKGROUND

The Jacksonville Housing Finance Authority (JHFA) provides funds to support development of housing for low-to-moderate income families through the issuance of tax exempt bonds. The bond proceeds are utilized to make low interest loans.

REVENUE

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- The increase of \$12,098 is due to higher investment pool earnings.

Transfers From Fund Balance

- The increase of \$44,260 is attributable to an increase of the Fund Balance appropriation for FY 14.

Jacksonville Housing Finance Authority

Miscellaneous Revenue

- The net reduction of \$9,550 is due to lower anticipated mortgage interest income.

Other Sources

- The decrease of \$15,470 is mainly due to a reduction of \$12,493 in proceeds from bond issuer fees and \$2,977 in monitoring fees.

EXPENDITURES

Employer Provided Benefits

- The net decrease of \$3,064 is due mainly to a decrease in group hospitalization insurance costs of \$4,420 and workers' compensation insurance of \$8,772. These reductions were slightly offset by an increase in pension contributions of \$9,768.

Internal Service Charges

- The net increase of \$5,749 is partially due to an increase of \$7,538 in legal fees. This was offset by a decrease of \$1,829 in mailroom charges.

Other Operating Expenses

- The net increase of \$40,513 is primarily due to an increase of \$25,000 in employee travel and training and \$15,000 in miscellaneous services and charges.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.



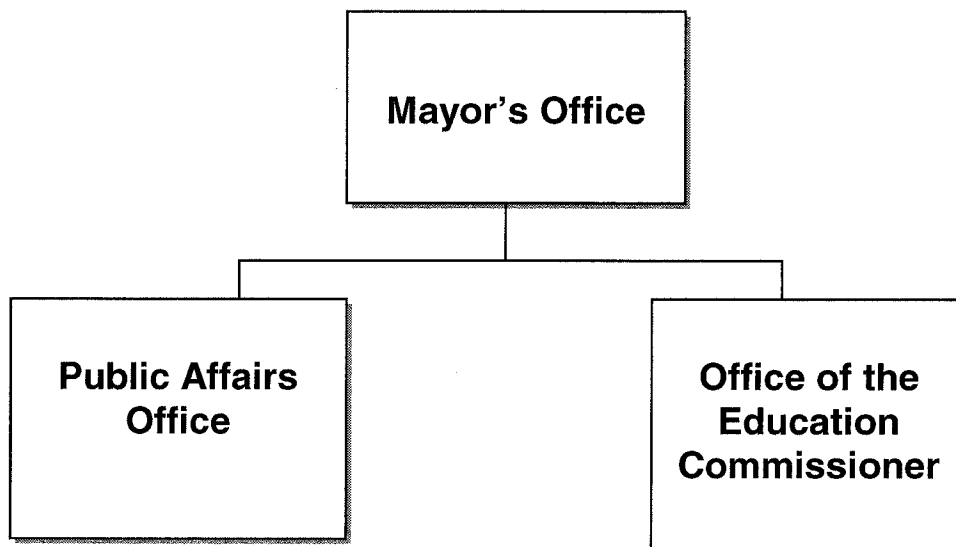
MAYOR'S OFFICE

DEPARTMENT MISSION:

The Mayor's Office will provide leadership and implement public policy to promote public safety and enhance the quality of life of all of Jacksonville's citizens, now and in the future.

DEPARTMENT VISION:

A municipal government that protects public investment and provides quality services to the taxpayers with the highest degree of efficiency and the lowest possible cost; and a safe, continually developing city with a vibrant economy, a growing taxbase and a superb quality of life, including recreational and cultural opportunities, in which growth is proactively and effectively managed, natural assets are preserved and enhanced, infrastructure is maintained and expanded to meet community needs, and where early literacy is a core community value.



MAYOR'S OFFICE
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	27,659	1,000	83,820	8282.0%	82,820
TOTAL REVENUE	27,659	1,000	83,820	8282.0%	82,820
EXPENDITURES					
Salaries	1,940,548	2,104,510	2,558,889	21.6%	454,379
Employer Provided Benefits	425,350	489,713	701,241	43.2%	211,528
Internal Service Charges	672,224	648,718	664,045	2.4%	15,327
Utilities & Building Maint Allocations	7,394	0	101,064		101,064
Other Operating Expenses	120,120	75,555	121,399	60.7%	45,844
Capital Outlay	11,563	7	7	0.0%	0
Extraordinary Lapse	0	-93,692	-366,546	291.2%	-272,854
TOTAL EXPENDITURES	3,177,199	3,224,811	3,780,099	17.2%	555,288

AUTHORIZED POSITION CAP	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	28	34	6
PART-TIME HOURS	1,300	1,300	

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
ADMINISTRATION	1,737,815	1,923,827	2,375,295	23.5%	451,468
EDUCATION OFFICER	26,415	-170	82,820	-48817.6%	82,990
INSPECTOR GENERAL'S OFFICE	176,286	0	0		0
PUBLIC AFFAIRS	1,236,683	1,301,154	1,321,984	1.6%	20,830
DEPARTMENT TOTAL	3,177,199	3,224,811	3,780,099	17.2%	555,288

MAYOR'S OFFICE GENERAL FUND - GSD

BACKGROUND

This fund provides for the operating and salary expenditures of the Mayor's Office, the Education Commissioner's Office and the Public Affairs Office.

REVENUE

Miscellaneous Revenue

- The increase of \$82,820 is attributable to an increase of \$82,820 in contributions from private sources.

EXPENDITURES

Salaries

- The increase of \$454,379 is attributable to an increase of \$453,554 in permanent and probationary salary and \$825 in special pay pensionable costs. These increases were primarily caused by the transfer in of five (5) employees from ASD.

Employer Provided Benefits

- The increase of \$211,528 is primarily due to increases of \$92,675 in GEPP pension contribution, \$59,896 in group hospitalization, \$31,496 in FRS pension contribution, \$19,461 in GEPP defined contribution pension and \$6,630 in payroll taxes (FICA).

Internal Service Charges

- The net increase of \$15,327 is attributable to increases of \$16,645 in Fleet and \$4,787 in OGC Legal charges. These were somewhat offset by a reduction of \$5,883 in ITD related charges.

Utilities & Building Maint Allocations

- The increase of \$101,064 is attributable to an increase in building allocation costs for the St. James building.

Other Operating Expenses

- The increase of \$45,844 is mainly due to increases of \$39,999 in travel and \$ 5,812 in general liability insurance costs.

Extraordinary Lapse

- An extraordinary lapse amount was placed in the Mayor's Office in order to meet the reduction target of 13.88% required by all executive departments.

AUTHORIZED POSITION CAP

The authorized position cap was increased by six (6) positions.



MEDICAL EXAMINER

DEPARTMENT VISION:

The Medical Examiner's Office is committed to providing quality service in the investigation and certification of deaths under the jurisdiction of this office. We will constantly strive to conduct honest and impartial, independent investigations into the manner and cause of death. We will continue to educate ourselves to the advancement of forensic science and investigation techniques that will increase the quality of our work and decrease the time necessary to accomplish our tasks.

DEPARTMENT MISSION:

The Medical Examiner's Office Mission is to serve the public and judicial needs of the citizens of Duval County. To provide service to surrounding counties; Clay, Nassau, Columbia, Hamilton, Lafayette and Suwannee by providing professional, accurate and timely death investigation services to all residents of those counties. To determine the cause and manner of deaths under certain circumstances as mandated in Florida Statute 406. To perform quality and efficient medicolegal investigations with objectivity irrespective of personal beliefs or emotional attachment to the circumstances of any particular case, preserving the dignity of the deceased and to be of service to their families, local government and law enforcement agencies.

MEDICAL EXAMINER
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	1,029,469	1,202,017	1,055,453	-12.2%	-146,564
TOTAL REVENUE	1,029,469	1,202,017	1,055,453	-12.2%	-146,564
EXPENDITURES					
Salaries	1,579,768	1,687,507	1,799,536	6.6%	112,029
Employer Provided Benefits	471,504	569,310	681,687	19.7%	112,377
Internal Service Charges	102,832	92,227	77,501	-16.0%	-14,726
Utilities & Building Maint Allocations	6,304	0	132,262		132,262
Other Operating Expenses	278,758	311,199	310,525	-0.2%	-674
Capital Outlay	0	3	1	-66.7%	-2
Extraordinary Lapse	0	-1,792	-275,342	15265.1%	-273,550
TOTAL EXPENDITURES	2,439,166	2,658,454	2,726,170	2.5%	67,716
AUTHORIZED POSITION CAP		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		27	27		
PART-TIME HOURS		6,240	6,240		
DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
MEDICAL EXAMINER	2,439,166	2,658,454	2,726,170	2.5%	67,716
DEPARTMENT TOTAL	2,439,166	2,658,454	2,726,170	2.5%	67,716

MEDICAL EXAMINER GENERAL FUND - GSD

BACKGROUND

The Medical Examiner provides autopsies, toxicological examinations, and histopathological preparations of tissues, autopsy reports, depositions, scene investigations, and expert witness testimony to Duval County, Nassau County, Clay County, Union County, and parts of District III, which includes service to Columbia, Hamilton, Lafayette and Suwannee Counties.

REVENUE

Charges for Services

- The decrease of \$146,564 is chiefly due to a drop in autopsy services.

EXPENDITURES

Salaries

- The \$112,029 jump in salaries is mainly due to the increase in permanent and probationary salaries (\$110,172) and to a lesser degree leave rollback/sellback (\$4,964). This is minimally reduced by over-time salaries (\$3,500).

Employer Provided Benefits

- The increase of \$112,377 is the result of higher pension contributions (\$128,732) and Medicare tax (\$2,353). The reductions in group hospitalization insurance (\$12,480) and workers compensation insurance (\$5,947) helped reduce the amount of the increase.

Internal Service Charges

- The decrease of \$14,726 is due to a reduction of OGC legal charges (\$6,558), ITD charges (\$4,912), and fleet charges (\$2,291).

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Extraordinary Lapse

- In keeping with the revenue and expense numbers available at the time of this proposed budget, City executive departments have reduced controllable expenses by 13.88%. Consistent with that reduction, an extraordinary lapse in the same percentage has been applied to the budget of the Medical Examiner.

While the Medical Examiner is aware that this extraordinary lapse has been placed in the budget, the presence of this extraordinary lapse does not mean that the Medical Examiner has endorsed the extraordinary lapse or any budgetary impacts that would result from the lapse if this proposed budget were to be adopted.

AUTHORIZED POSITION CAP

There are no changes in the cap.



MILITARY AFFAIRS, VETERANS & DISABLED SERVICES

DEPARTMENT VISION:

To further Jacksonville's reputation as the most military and veteran friendly city in the nation.

DEPARTMENT MISSION:

The Military Affairs, Veterans and Disabled Services Department serves the citizens of Jacksonville with the following four priorities:

- Advocate for the expansion of military infrastructure, personnel and jobs within the City of Jacksonville and throughout Northeast Florida
- Deliver timely and competent services to our large and growing Veteran community
- Serve citizens with disabilities, through the Americans with Disabilities Act (ADA) compliance and enforcement and provide information and referral services, special events and training
- Oversee and maintain a Jobs-For-Vets website designed to connect job seeking Veterans to Veteran-Friendly employers in the City of Jacksonville and throughout Northeast Florida

MILITARY AFFAIRS, VET & DISABLED SVCS
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	795	500	800	60.0%	300
TOTAL REVENUE	795	500	800	60.0%	300
EXPENDITURES					
Salaries	709,713	780,194	902,032	15.6%	121,838
Salary & Benefit Lapse	0	-34,369	0	-100.0%	34,369
Employer Provided Benefits	222,159	249,392	313,953	25.9%	64,561
Internal Service Charges	140,892	87,176	88,734	1.8%	1,558
Utilities & Building Maint Allocations	1,851	0	31,455		31,455
Other Operating Expenses	36,722	60,454	62,856	4.0%	2,402
Capital Outlay	0	3	1	-66.7%	-2
Grants, Aids & Contributions	7,042	20,000	4,714	-76.4%	-15,286
Extraordinary Lapse	0	-783	0	-100.0%	783
TOTAL EXPENDITURES	1,118,379	1,162,067	1,403,745	20.8%	241,678

AUTHORIZED POSITION CAP		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS		17	19	2
PART-TIME HOURS				

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
MILITARY AFFAIRS, VET & DISABLED SVCS	1,118,379	1,162,067	1,403,745	20.8%	241,678
DEPARTMENT TOTAL	1,118,379	1,162,067	1,403,745	20.8%	241,678

MILITARY AFFAIRS, VETERANS AND DISABLED SERVICES GENERAL FUND - GSD

BACKGROUND

The Military Affairs, Veterans and Disabled Services Department was formed through the FY 2012 city reorganization bill (2012-732-E). Previously, it was a division within the Recreation and Community Services Department.

The Military Affairs, Veterans and Disabled Services Department focuses its efforts to advocate for our local military personnel and veterans and works closely with military, business, community, and elected leaders at the local, state, and national levels to deliver a compelling message that Jacksonville is the most military-friendly city in the United States. It works with citizens with disabilities through the Americans with Disabilities Act (ADA) in providing information, training and event; it helps to ensure that all City services and programs are accessible to people with disabilities. Lastly, the department oversees and maintains the Jobs-For-Vets website, a recently launched initiative designed to connect job seeking Veterans to Veteran-Friendly employers in the Jacksonville region.

REVENUE

Miscellaneous Revenue

- The \$800 revenue is expected from the sale of software program that manages client appointments and information.

EXPENDITURES

Salaries

- The net increase of \$121,838 is due to the addition of four (4) positions and the elimination of two (2) positions.

Salary & Benefit Lapse

- The salary and benefit lapse from FY 13 has been removed.

Employer Provided Benefits

- The increase of \$64,561 is chiefly a result of the rise in pension contributions (\$55,163) and to a less degree the increase in group hospitalization insurance (\$7,490).

Internal Service Charges

- The net increase of \$1,558 is because copy center and mailroom charges (\$2,298) and fleet (\$230) went up while ITD charges (\$839) and OGC legal charges (\$148) went down.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net increase of \$2,402 is due to rises in travel expense (\$2,970), general liability insurance (\$1,158), and dues, subscriptions, and memberships (\$1,027). These are modestly reduced by the drops in food (\$2,750) and repairs and maintenance (\$1,464).

Grants, Aids and Contributions

- The \$15,286 reduction for other grants and aids is attributable to the reduced number of requests.

Extraordinary Lapse

- The extraordinary lapse from FY 13 has been removed.

AUTHORIZED POSITION CAP

The cap has increased by two (2) positions.

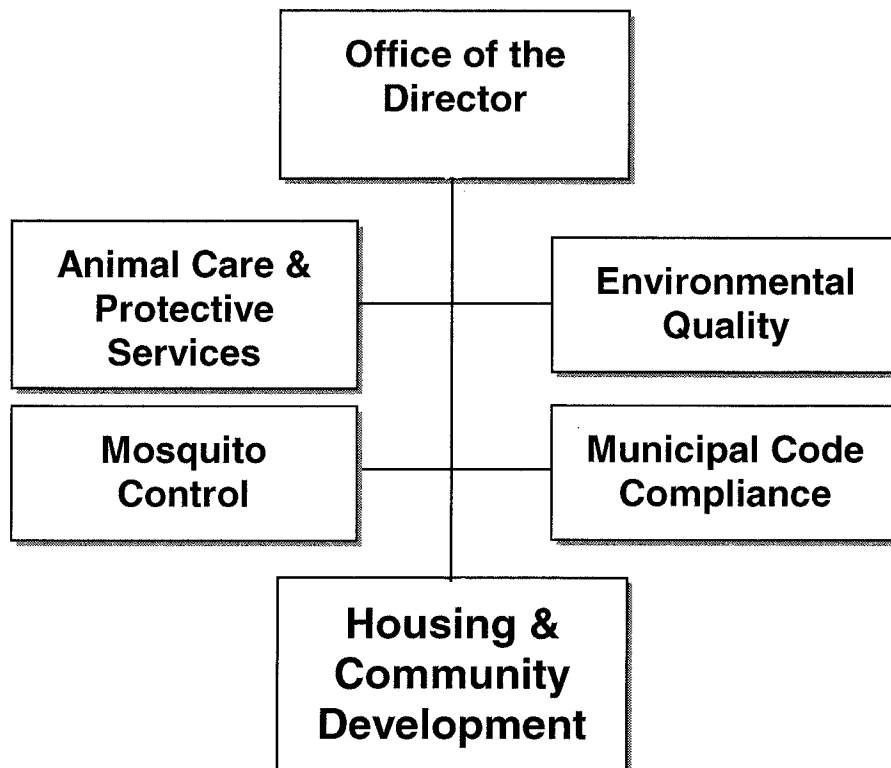
NEIGHBORHOODS

DEPARTMENT VISION:

Pursue a clean, safe and healthy community through a partnership with business, citizen groups and government to foster community values that embrace the natural environment, promote public safety and encourage civic pride. Provide a work place that nurtures employee growth, builds character and fosters team spirit. Earn public trust by providing excellent service, which exceeds the expectations of our customers. Operate with a common purpose to fulfill the City's overall mission to provide responsive and responsible government.

DEPARTMENT MISSION:

To make Jacksonville the most clean, safe and healthy community in America so Jacksonville is the best place in the nation to live, work and raise a family.



NEIGHBORHOODS
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	1,360,199	1,176,874	1,325,281	12.6%	148,407
Fines and Forfeits	116,249	100,318	120,234	19.9%	19,916
Miscellaneous Revenue	1,951	1,184	1,912	61.5%	728
TOTAL REVENUE	1,478,400	1,278,376	1,447,427	13.2%	169,051
EXPENDITURES					
Salaries	7,753,196	7,006,304	6,530,896	-6.8%	-475,408
Employer Provided Benefits	2,877,609	2,880,706	3,055,100	6.1%	174,394
Internal Service Charges	2,501,758	2,384,442	2,157,015	-9.5%	-227,427
Utilities & Building Maint Allocations	50,986	0	908,171		908,171
Other Operating Expenses	2,958,484	1,289,086	1,194,486	-7.3%	-94,600
Capital Outlay	0	42	20	-52.4%	-22
Extraordinary Lapse	0	-9,133	0	-100.0%	9,133
TOTAL EXPENDITURES	16,142,033	13,551,447	13,845,688	2.2%	294,241

AUTHORIZED POSITION CAP	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	181	168	-13
PART-TIME HOURS	10,815	10,815	

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
ANIMAL CARE & PROTECTIVE SERVICES	3,262,124	3,016,452	3,095,640	2.6%	79,188
ENVIRONMENTAL QUALITY	3,100,928	2,606,900	2,813,817	7.9%	206,917
HOUSING & COMMUNITY DEVELOPMENT	267,103	159,385	236,192	48.2%	76,807
MOSQUITO CONTROL	1,753,333	1,807,710	1,699,690	-6.0%	-108,020
MUNICIPAL CODE COMPLIANCE	6,676,714	4,934,115	4,927,784	-0.1%	-6,331
OFFICE OF DIRECTOR	1,081,832	1,026,885	1,072,565	4.4%	45,680
DEPARTMENT TOTAL	16,142,033	13,551,447	13,845,688	2.2%	294,241

NEIGHBORHOODS GENERAL FUND - GSD

BACKGROUND

The Neighborhoods department contains the Environmental Quality, Municipal Code Compliance, Mosquito Control, Animal Care & Protective Services, Office of the Director and Housing and Community Development division. In addition, the department conducts Clean it Up Green it Up, Keep America Beautiful, Sustainability, Ash Site Clean Up/Project New Ground Activities and Adult Arcade Inspection. The Mayor's recommended budget for FY 13 for the Neighborhoods department will support the agency in completing a range of regulatory functions that will ensure the improvement in the health of the St. Johns River, maintain healthy air quality levels, improve sustainability practices and reduce environmental and safety hazards that impact the citizens of Duval County.

REVENUE

Charges for Services

- The net increase of \$148,407 is primarily due to increases of \$80,000 in animal licenses and permits and \$79,698 in water/air annual maintenance fees revenue. These were somewhat offset by a decrease of \$17,091 in water conservation well permits revenues.

Fines and Forfeits

- The increase of \$19,318 is due to an increase in civil fines and penalties in animal care and protective services.

Miscellaneous Revenue

- The increase of \$728 is due to an increase in miscellaneous sales and charges.

EXPENDITURES

Salaries

- The net decrease of \$475,408 is due to reductions of thirteen (13) full time positions within the department as part of the budget process.

Employer Provided Benefits

- The net increase of \$174,394 is primarily due to an increase of \$266,947 GEOP pension contribution. This was offset by a decrease of (\$128,032) in workers compensation costs.

Internal Service Charges

- The net decrease of \$227,427 is mainly due to reductions of (\$107,490) in OCG legal fees, (\$99,367) in fleet parts and repairs, and (\$48,429) in ITD charges. These were offset by an increase of \$38,926 in mailroom charges.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net decrease of \$94,600 is primarily due to decreases of (\$58,526) in general and miscellaneous insurance, (\$45,373) in contractual services – journey, (\$42,196) in other operating expenses, (\$28,224) in repairs and maintenance supplies, and (\$12,626) in repairs and maintenance fees. These were greatly offset by an increase of \$124,000 in feed for animals.

AUTHORIZED POSITION CAP

The employee cap overall was reduced by thirteen (13) positions. Five (5) positions were reduced in animal care and protective services, four (4) positions were reduced in code compliance, and four (4) positions were reduced in environmental quality.



MOSQUITO CONTROL - STATE 1
SUBFUND -- 012

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NEIGHBORHOODS					
Intergovernmental Revenue	25,626	31,000	29,456	-5.0%	-1,544
Miscellaneous Revenue	6,595	4,346	13,190	203.5%	8,844
	32,221	35,346	42,646	20.7%	7,300
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	19,062	6,038	457	-92.4%	-5,581
Transfers from Fund Balance	249,998	245,243	20,000	-91.8%	-225,243
	269,060	251,281	20,457	-91.9%	-230,824
TOTAL REVENUE	301,282	286,627	63,103	-78.0%	-223,524
EXPENDITURES					
NEIGHBORHOODS					
Salaries	0	20,800	0	-100.0%	-20,800
Employer Provided Benefits	874	302	302	0.0%	0
Other Operating Expenses	236,902	246,519	43,797	-82.2%	-202,722
Capital Outlay	17,271	19,006	19,004	0.0%	-2
	255,047	286,627	63,103	-78.0%	-223,524
TOTAL EXPENDITURES	255,047	286,627	63,103	-78.0%	-223,524

AUTHORIZED POSITION CAP		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS				
PART-TIME HOURS		2,080	2,080	

MOSQUITO CONTROL STATE 1 SUBFUND 012

BACKGROUND

Subfund 012 is mandated by Florida Statute 388.261 to administer mosquito control activities within the county. The Mayor's recommended budget for the Mosquito Control Division in FY 13 will continue to support efforts to control the population of mosquitoes and help reduce mosquito borne illnesses in Duval County.

REVENUE

Intergovernmental Revenue

- The decrease of \$1,544 is due to decreased revenues from the State Department.

Miscellaneous Revenue

- The increase of \$8,844 in Neighborhoods is due to an increase of miscellaneous sales and charges.

Miscellaneous Revenue

- The decrease of \$5,581 in Jacksonville Citywide Activities is due to a lower assumption on investment pool earnings.

Transfers from Fund Balance

- The reduction of \$225,243 is attributable to a decrease of the Fund Balance appropriation for FY 14.

EXPENDITURES

Salaries

- The decrease of \$20,800 is due to the elimination of part-time salaries for FY 14.

Other Operating Expenses

- The decrease of \$202,722 is mainly due to a reduction of \$180,759 in other operating supplies and \$18,722 in repair and maintenance supplies.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

AIR POLLUTION TAG FEE
SUBFUND -- 121

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
NEIGHBORHOODS					
State Shared Revenue	592,586	595,000	605,302	1.7%	10,302
	592,586	595,000	605,302	1.7%	10,302
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	24,847	13,486	10,583	-21.5%	-2,903
Transfers from Fund Balance	0	22,179	18,345	-17.3%	-3,834
	24,847	35,665	28,928	-18.9%	-6,737
TOTAL REVENUE	617,432	630,665	634,230	0.6%	3,565
EXPENDITURES					
NEIGHBORHOODS					
Salaries	356,817	361,569	366,250	1.3%	4,681
Employer Provided Benefits	138,773	150,489	170,636	13.4%	20,147
Internal Service Charges	18,917	23,109	30,086	30.2%	6,977
Other Operating Expenses	15,015	28,700	20,526	-28.5%	-8,174
Capital Outlay	33,262	29,128	9,980	-65.7%	-19,148
Indirect Cost	37,670	37,670	36,752	-2.4%	-918
	600,454	630,665	634,230	0.6%	3,565
TOTAL EXPENDITURES	600,454	630,665	634,230	0.6%	3,565
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		7	7		
PART-TIME HOURS					

AIR POLLUTION TAG FEE SUBFUND 121

BACKGROUND

Ordinance 2008-0513 grants the authority for the Air Pollution Tag fee, within the Environmental Quality Division, to be assessed in order to support activities which ensure compliance with the National Ambient Air Quality Standards. Activities include but are not limited to permit compliance, inspection of air pollution sources, and citizen complaints.

REVENUE

State Shared Revenue

- The increase of \$10,302 is due to higher revenue from auto license air pollution control fees.

Miscellaneous Revenue

- The decrease of \$2,903 is attributable to a lower assumption on investment pool earnings.

Transfers from Fund Balance

- The decrease of \$3,834 is due to a decreased fund balance appropriation for FY 14.

EXPENDITURES

Salaries

- The increase of \$4,681 is mainly due to an increase of \$5,830 in leave rollback. This is slightly offset by \$749 decrease in special pay – pensionable.

Employer Provided Benefits

- The increase of \$20,147 is mainly due to an increase of \$26,389 in pension contribution. This was partially offset by a decrease of \$6,533 in workers compensation insurance.

Internal Service Charges

- The increase of \$6,977 is mainly due to an increase of \$8,476 in ITD charges. These were somewhat offset by a decrease of \$1,504 in fleet charges.

Other Operating Expenses

- The decrease of \$8,174 is mainly due to reductions of \$5,250 in other rent and \$1,701 in miscellaneous service and charges.

Capital Outlay

- The decrease of \$19,148 is due to a reduction in the purchasing of other heavy equipment for FY 14.

AUTHORIZED POSITION CAP

There were no changes to the employee cap.

AIR POLLUTION EPA
SUBFUND -- 127

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NEIGHBORHOODS					
Intergovernmental Revenue	913,605	531,521	531,521	0.0%	0
Other Sources	0	0	0		0
	913,605	531,521	531,521	0.0%	0
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	23,479	15,059	9,621	-36.1%	-5,438
Transfers From Other Funds	424,266	421,860	424,269	0.6%	2,409
Transfers from Fund Balance	0	0	42,681		42,681
	447,745	436,919	476,571	9.1%	39,652
TOTAL REVENUE	1,361,349	968,440	1,008,092	4.1%	39,652
EXPENDITURES					
NEIGHBORHOODS					
Salaries	494,799	604,630	605,857	0.2%	1,227
Employer Provided Benefits	173,519	233,535	284,451	21.8%	50,916
Internal Service Charges	45,218	41,260	39,987	-3.1%	-1,273
Utilities & Building Maint Allocations	0	0	500		500
Other Operating Expenses	35,610	39,257	27,539	-29.8%	-11,718
Indirect Cost	49,758	49,758	49,758	0.0%	0
Payment to Fiscal Agents	0	0	0		0
	798,904	968,440	1,008,092	4.1%	39,652
TOTAL EXPENDITURES	798,904	968,440	1,008,092	4.1%	39,652
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		13	13	0	
PART-TIME HOURS					

AIR POLLUTION EPA SUBFUND 127

BACKGROUND

The Clean Air Act of 1970 allows for the Air Pollution EPA grant, within the Environmental Quality Division, to help support activities to ensure compliance with Federal and State Air Quality Standards. Activities include but are not limited to permit compliance, ambient air monitoring, and citizen complaints.

REVENUE

Miscellaneous Revenue

- The decrease of \$5,438 is due to lower investment pool earnings.

Transfers from Fund Balance

- The increase of \$42,681 is attributable to an increase of the Fund Balance appropriation for FY 14.

Transfers from Other Funds

- The increase of \$2,406 is due to the contribution from the General Fund in FY 14.

EXPENDITURES

Salaries

- The increase of \$1,227 is due to increases of \$8,560 in permanent and probationary salaries. This was partially offset by a decrease of \$5,357 in leave rollback/sellback, \$997 in overtime salaries, and \$979 in special pay – pensionable.

Employer Provided Benefits

- The increase of \$50,916 is mainly due to increases of \$46,389 in pension contributions and \$14,146 in group hospitalization insurance. These were slightly offset by a decrease of \$9,307 in workers compensation.

Internal Service Charges

- The decrease of \$1,273 is mainly due to the net decrease of \$1,195 in fleet and the net decrease of \$53 in ITD related charges.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The decrease of \$11,718 is mainly due to decreases of \$5,000 in repair and maintenance supplies, \$3,000 in repairs and maintenance, and \$2,874 in other operating supplies.

AUTHORIZED POSITION CAP

There were no changes to the employee cap.

AMBIENT AIR MONITORING
SUBFUND -- 128

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NEIGHBORHOODS					
Intergovernmental Revenue	50,428	13,604	13,605	0.0%	1
	50,428	13,604	13,605	0.0%	1
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	11,335	5,862	5,648	-3.7%	-214
	11,335	5,862	5,648	-3.7%	-214
TOTAL REVENUE	61,763	19,466	19,253	-1.1%	-213
EXPENDITURES					
NEIGHBORHOODS					
Other Operating Expenses	2,170	13,604	19,253	41.5%	5,649
	2,170	13,604	19,253	41.5%	5,649
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	5,862	0	-100.0%	-5,862
	0	5,862	0	-100.0%	-5,862
TOTAL EXPENDITURES	2,170	19,466	19,253	-1.1%	-213

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

AMBIENT AIR MONITORING SUBFUND 128

BACKGROUND

The Environmental Quality Division is mandated by the U.S. Department of Environmental Protection to monitor air quality in Duval County and observe progress whenever possible.

REVENUE

Miscellaneous Revenue

- The decrease of \$214 is due to a reduction in investment pool earnings.

EXPENDITURES

Other Operating Expenses

- The increase of \$5,649 is due to increased revenue mainly from investment pool earnings available for expenditure.

Cash Carryover

- The decrease of \$5,862 is due to reduced revenues available for this expenditure.

AUTHORIZED POSITION CAP

There are no positions associated with this sub fund.

HAZARDOUS WASTE PROGRAM
SUBFUND -- 154

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NEIGHBORHOODS					
Charges for Services	407,754	443,575	436,975	-1.5%	-6,600
	407,754	443,575	436,975	-1.5%	-6,600
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	20,743	11,683	11,638	-0.4%	-45
Transfers from Fund Balance	0	12,419	0	-100.0%	-12,419
	20,743	24,102	11,638	-51.7%	-12,464
TOTAL REVENUE	428,497	467,677	448,613	-4.1%	-19,064
EXPENDITURES					
NEIGHBORHOODS					
Salaries	113,741	168,394	224,592	33.4%	56,198
Employer Provided Benefits	47,078	73,031	89,491	22.5%	16,460
Internal Service Charges	21,156	19,929	24,605	23.5%	4,676
Other Operating Expenses	14,942	35,082	67,864	93.4%	32,782
Capital Outlay	0	76,146	1	-100.0%	-76,145
Indirect Cost	70,942	95,095	42,060	-55.8%	-53,035
	267,859	467,677	448,613	-4.1%	-19,064
TOTAL EXPENDITURES	267,859	467,677	448,613	-4.1%	-19,064

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	5	5	
PART-TIME HOURS			

HAZARDOUS WASTE PROGRAM SUBFUND 154

BACKGROUND

The Environmental Quality Division is mandated by Florida Statute 403.7225 to perform hazardous waste assessments within the county. Employees perform hazardous waste verification inspections that include pollution prevention, outreach, and education and compliance assistance activities. They inspect types, amounts and sources of hazardous waste generated by generators and companies.

REVENUE

Charges for Services

- The decrease of \$6,600 is due to a lower revenue assumption for hazardous waste fee revenue.

Miscellaneous Revenue

- The decrease of \$45 is due to lower investment pool earnings.

Transfers from Fund Balance

- The decrease of \$12,419 is due to a decreased fund balance appropriation for FY 14.

EXPENDITURES

Salaries

- The increase of \$56,198 is due primarily to the increase of one supervisor working half-time in this program.

Employer Provided Benefits

- The increase of \$16,460 is mainly due to an increase of \$18,603 in pension contributions. This was slightly offset by a decrease of \$1,867 in workers compensation charges.

Internal Service Charges

- The increase of \$4,676 is predominantly due to \$3,684 in copy center and mailroom charges as well as \$1,148 in fleet charges.

Other Operating Expenses

- The increase of \$32,782 is primarily due to increases of \$11,545 in other operating supplies, \$11,366 in miscellaneous services and charges, and \$5,768 in travel expense.

Capital Outlay

- The decrease of \$76,145 is attributable to a decrease of \$76,145 in specialized equipment purchases for FY 14.

Indirect Cost

- The decrease of \$53,035 is due to the indirect cost study done by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

There were no changes to the employee cap.

ANIMAL CARE & PROTECTIVE SERVICES SUBFUND 15D

BACKGROUND

Ordinance 2010-527 grants the Animal Care and Protective Services Division authority to oversee the Training and Cruelty Prevention Fund. Revenues are derived from a \$5 surcharge on civil penalties related to animal cruelty ordinances.

REVENUE

Licenses and Permits

- The increase of \$1,500 is from dangerous dog permits.

Fines and Forfeits

- The increase of \$7,305 is primarily due to a higher revenue assumption of \$6,000 for animal care & control civil penalty.

Miscellaneous Revenue

- The increase of \$3,245 is due to an increase of \$1,750 in contributions from private sources and \$1,495 in fees for classes.

EXPENDITURES

Other Operating Expenses

- The increase of \$12,050 is due to an increase of travel expense (\$9,425) and an increase of employee training (\$2,625).

AUTHORIZED POSITION CAP

There are no positions in this subfund.

VETERINARY SERVICES
SUBFUND -- 15G

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
NEIGHBORHOODS					
Charges for Services	131,874	120,000	387	-99.7%	-119,613
Fines and Forfeits	0	0	-12,594		-12,594
Miscellaneous Revenue	0	0	10,402		10,402
Transfers from Fund Balance	0	0	-45,931		-45,931
	131,874	120,000	-47,736	-139.8%	-167,736
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	-8,682		-8,682
	0	0	-8,682		-8,682
TOTAL REVENUE	131,874	120,000	-56,418	-147.0%	-176,418
EXPENDITURES					
NEIGHBORHOODS					
Salaries	0	0	-41,851		-41,851
Employer Provided Benefits	0	0	-7,626		-7,626
Internal Service Charges	0	0	-14		-14
Other Operating Expenses	55,551	120,000	94,481	-21.3%	-25,519
	55,551	120,000	44,990	-62.5%	-75,010
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	0	-101,408		-101,408
	0	0	-101,408		-101,408
TOTAL EXPENDITURES	55,551	120,000	-56,418	-147.0%	-176,418

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

VETERINARY SERVICES SUBFUND 15G

BACKGROUND

Ordinance 2010-527 grants the Animal Care and Protective Services Division authority to oversee the Veterinary Services Trust Fund. Revenues are derived from animal licenses and permits. This is an all years fund and as such, during the budget process the amounts budgeted may include de-appropriating unused balances in both expense and revenue from the fiscal year just closed (FY 12). The clean-up of an all-years fund, as part of the annual budget, may cause negative totals. The upcoming fiscal year budget needs are netted against the all-years balances to determine the FY 14 proposed "change" to the all-years appropriation.

REVENUE

Charges for Services

- This amount includes \$120,000 of anticipated FY 14 animal licenses & permit revenue as well as the de-appropriation of prior year revenue balances of \$119,613.

Fine and Forfeits

- This amount represents the net de-appropriation of a prior year balances.

Miscellaneous Revenue

- This amount represents the net appropriation of a prior year balances.

Transfers from Fund Balance

- This amount represents the de-appropriation of a prior year error. All years funds, by definition, do not have fund balance since the balances are not closed at the end of the fiscal year.

EXPENDITURES

Salaries

- This amount represents the net de-appropriation of a prior year balances. There are no longer any employees in this subfund.

Employer Provided Benefits

- This amount represents the net de-appropriation of a prior year balances. There are no longer any employees in this subfund.

Internal Services

- This amount represents the net de-appropriation of a prior year balances.

Other Operating Expenses

- This amount includes \$133,629 for FY 14 operating expenses as well as a \$39,148 net de-appropriation of prior year expense balances.

Cash Carryover

- This amount represents the de-appropriation of a prior year balance.

AUTHORIZED POSITION CAP

There are no authorized positions or part-time hours in this subfund.

COMMUNITY DEVELOPMENT
SUBFUND -- 1A1

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
HOUSING					
Intergovernmental Revenue	-170,104	0	0		0
	-170,104	0	0		0
NEIGHBORHOODS					
Intergovernmental Revenue	-2,663,974	121,220	121,220	0.0%	0
Miscellaneous Revenue	1,340,605	0	0		0
	-1,323,369	121,220	121,220	0.0%	0
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	75,000	75,000	75,000	0.0%	0
	75,000	75,000	75,000	0.0%	0
TOTAL REVENUE	-1,418,473	196,220	196,220	0.0%	0
EXPENDITURES					
NEIGHBORHOODS					
Grants, Aids & Contributions	116,890	75,000	75,000	0.0%	0
	116,890	75,000	75,000	0.0%	0
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	121,220	121,220	0.0%	0
	0	121,220	121,220	0.0%	0
TOTAL EXPENDITURES	116,890	196,220	196,220	0.0%	0

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

COMMUNITY DEVELOPMENT SUBFUND 1A1

BACKGROUND

In accordance with a recommendation from the Affordable Housing Task Force in 2006, it was recommended to remove the federal and state housing and community development grants from the Mayor's annual budget cycle and handle them through separate legislation.

REVENUE

Intergovernmental Revenue

- The revenue from the federal funding to the Independent Living Program is assumed to remain at \$121,220.

Transfers from Other Funds

- This represents a transfer from the Northside East Tax Increment District as an annual repayment for the \$1.5 million grant to the Museum of Modern Art for the acquisition of the building at Duval and Laura Streets. There is no change in funding for FY 14.

EXPENDITURES

Grants, Aids and Contributions

- This represents grants and aids to the Clara White Mission (\$22,449) and Catholic Charities Bureau (\$52,551).

Transfers to Other Funds

- This is federal funding to the Independent Living Program.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

ANIMAL CARE&PROTECTIVE SVCS PROGRAMS
SUBFUND -- 1H2

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NEIGHBORHOODS					
Charges for Services	738,780	730,771	264,102	-63.9%	-466,669
Fines and Forfeits	8,795	5,000	150,541	2910.8%	145,541
Miscellaneous Revenue	18,187	4,000	51,853	1196.3%	47,853
Transfers from Fund Balance	0	0	-28,427		-28,427
	765,762	739,771	438,069	-40.8%	-301,702
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers from Fund Balance	0	0	-5,431		-5,431
	0	0	-5,431		-5,431
TOTAL REVENUE	765,762	739,771	432,638	-41.5%	-307,133
EXPENDITURES					
NEIGHBORHOODS					
Salaries	80,540	80,100	51,684	-35.5%	-28,416
Salary & Benefit Lapse	0	0	5,120		5,120
Employer Provided Benefits	27,824	32,377	31,298	-3.3%	-1,079
Internal Service Charges	0	1,110	-229	-120.6%	-1,339
Other Operating Expenses	555,200	626,184	660,865	5.5%	34,681
Capital Outlay	13,246	0	-2,545		-2,545
	676,810	739,771	746,193	0.9%	6,422
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	0	-2,560		-2,560
Cash Carryover	0	0	-310,995		-310,995
	0	0	-313,555		-313,555
TOTAL EXPENDITURES	676,810	739,771	432,638	-41.5%	-307,133

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	1	1	
PART-TIME HOURS			

ANIMAL CARE & PROTECTIVE SERVICES PROGRAMS SUBFUND 1H2

BACKGROUND

Ordinance 2010-527 grants the Animal Care and Protective Services Division authority to oversee the Veterinary Services and Spay and Neuter Rebate Trust Fund. Revenues are derived from additional licensing fees for unaltered animals and revenues generated by the adoption of animals from the city's Animal Care and Control facilities. This is an all years fund and as such, during the budget process the amounts budgeted may include de-appropriating unused balances in both expense and revenue from the fiscal year just closed (FY 12). The clean-up of an all-years fund, as part of the annual budget, may cause negative totals. The upcoming fiscal year budget needs are netted against the all-years balances to determine the FY 14 proposed "change" to the all years appropriation.

REVENUE

Charges for Services

- This revenue category consists of revenue generated from animal licences & permits, animal control shelter and medical fees and adoption fees. This amount includes \$898,235 of anticipated FY 14 revenue as well as the de-appropriation of prior year revenue balances of \$634,133.

Fines and Forfeits

- This revenue category consists of spay and neuter forfeited deposits and animal care & control civil penalties. This amount includes \$6,500 of anticipated FY 14 revenue as well as the appropriation of prior year revenue balances of \$144,041.

Miscellaneous Revenue

- This revenue category consists of contributions from private sources. This amount includes \$8,000 of anticipated FY 14 revenue as well as the appropriation of prior year revenue balances of \$43,853.

Transfers from Fund Balance

- This amount represents the de-appropriation of a prior year error. All years funds, by definition, do not have fund balance since the balances are not closed at the end of the fiscal year.

EXPENDITURES

Salaries

- This amount includes \$80,100 for FY 14 personnel costs as well as a \$28,416 net de-appropriation of prior year expense balances.

Salary & Benefit Lapse

- This amount represents the de-appropriation of a prior year balance.

Employer Provided Benefits

- This amount includes \$38,108 for FY 14 benefit costs as well as a \$6,810 net de-appropriation of prior year expense balances.

Internal Service Charges

- This amount includes \$1,113 for FY 14 internal service charges as well as a \$1,342 net de-appropriation of prior year expense balances.

Other Operating Expenses

- This amount includes \$1,300,505 for FY 14 operating expenses as well as a \$639,640 net de-appropriation of prior year expense balances.

Capital Outlay

- This amount represents the de-appropriation of a prior year balance.

Cash Carryover

- This amount represents the de-appropriation of a prior year balance.

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.



ADULT ARCADES
SUBFUND -- 1HK

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NEIGHBORHOODS					
Licenses and Permits	364,712	365,000	365,000	0.0%	0
Fines and Forfeits	950	0	0		0
Miscellaneous Revenue	22,109	0	0		0
	387,771	365,000	365,000	0.0%	0
TOTAL REVENUE	387,771	365,000	365,000	0.0%	0
EXPENDITURES					
NEIGHBORHOODS					
Salaries	56,562	105,976	105,976	0.0%	0
Employer Provided Benefits	19,633	42,188	55,169	30.8%	12,981
Internal Service Charges	19,135	12,323	14,626	18.7%	2,303
Other Operating Expenses	1,713	2,026	3,551	75.3%	1,525
Capital Outlay	0	3	3	0.0%	0
	97,043	162,516	179,325	10.3%	16,809
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	202,484	185,675	-8.3%	-16,809
	0	202,484	185,675	-8.3%	-16,809
TOTAL EXPENDITURES	97,043	365,000	365,000	0.0%	0

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	2	2	
PART-TIME HOURS			

ADULT ARCADES SUBFUND 1HK

BACKGROUND

Ordinance 2010-326 grants the Office of the Director authority to oversee the inspection of Adult Arcade establishments in Duval County. Revenues are derived from permitting fees from establishments offering gaming/sweepstakes entertainment services.

REVENUE

Licenses and Permits

- There is no change to the adult arcade fee revenue.

EXPENDITURES

Employer Provided Benefits

- The increase of \$12,981 is caused by increases of \$7,842 in pension contribution and \$5,251 in group hospitalization insurance.

Internal Service Charges

- The increase of \$2,303 is predominantly due to the \$2,366 rise in OGC legal charges.

Other Operating Expenses

- The growth of \$1,525 is in large part attributable to \$1,500 for printing and binding commercial.

Non-Departmental / Fund Level Activities

Cash Carryover

- The decrease of \$16,809 is due to a reduction of excess funds being appropriated to this line item.

AUTHORIZED POSITION CAP

There are no changes.

STORMWATER SERVICES

SUBFUND -- 461

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	832,716	0	0		0
Transfers From Other Funds	1,482,501	1,557,442	1,557,442	0.0%	0
	2,315,217	1,557,442	1,557,442	0.0%	0
PUBLIC WORKS					
Charges for Services	29,798,498	28,405,063	28,899,110	1.7%	494,047
	29,798,498	28,405,063	28,899,110	1.7%	494,047
TOTAL REVENUE	32,113,714	29,962,505	30,456,552	1.6%	494,047
EXPENDITURES					
NEIGHBORHOODS					
Salaries	120,198	119,758	48,431	-59.6%	-71,327
Employer Provided Benefits	51,966	55,943	43,710	-21.9%	-12,233
Internal Service Charges	5,973	3,707	4,490	21.1%	783
Other Operating Expenses	39,255	65,562	16,788	-74.4%	-48,774
Capital Outlay	0	4	10,207	255075.0%	10,203
	217,392	244,974	123,626	-49.5%	-121,348
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	0	3,808,791	3,686,656	-3.2%	-122,135
Transfers to Other Funds	9,054,053	5,837,679	7,588,348	30.0%	1,750,669
Banking Fund Debt Repayments	1,116,471	2,590,491	2,442,929	-5.7%	-147,562
Cash Carryover	0	47,863	12,000	-74.9%	-35,863
	10,170,524	12,284,824	13,729,933	11.8%	1,445,109
PARKS & RECREATION					
Salaries	17,900	18,636	37,272	100.0%	18,636
Employer Provided Benefits	354	271	540	99.3%	269
Other Operating Expenses	5,023	5,419	11,246	107.5%	5,827
	23,277	24,326	49,058	101.7%	24,732
PUBLIC WORKS					
Salaries	5,870,345	6,323,674	4,378,945	-30.8%	-1,944,729
Employer Provided Benefits	2,836,767	3,308,135	2,438,597	-26.3%	-869,538
Internal Service Charges	2,024,365	2,258,700	2,092,732	-7.3%	-165,968
Utilities & Building Maint Allocations	47,800	0	72,635		72,635
Other Operating Expenses	3,354,921	4,086,195	6,390,213	56.4%	2,304,018
Capital Outlay	0	3	1	-66.7%	-2
Indirect Cost	1,689,227	1,431,674	1,180,812	-17.5%	-250,862
	15,823,426	17,408,381	16,553,935	-4.9%	-854,446
TOTAL EXPENDITURES	26,234,619	29,962,505	30,456,552	1.6%	494,047

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	201	21	-180
PART-TIME HOURS	1,300	2,600	1,300

STORMWATER SERVICES SUBFUND 461

BACKGROUND

The Stormwater Services fund provides a dedicated funding source, through the Stormwater fee, and operating budget for various Departments including Neighborhoods, Parks & Recreation and Public Works. The Neighborhoods Department - Environmental Quality Division is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Parks & Recreation Department administers the Florida Yards Program to address issues with pollution and disappearing habitats and serves to maintain compliance with a stormwater regulatory permit. The Public Works Department is responsible for completing various flood and drainage mitigation projects, clean canals and ditches, address stormwater treatment issues, maintain collection and pumping systems, as well as stormwater treatment facilities (ponds).

REVENUE

Transfers from Other Funds

- Stormwater User Fees are waived for 501(c) 3 organizations, and individuals and families who are economically disadvantaged. The general fund subsidizes stormwater revenue to compensate for these waivers. There is no recommended change for FY 14.

Charges for Services

- The increase of \$494,047 is primarily due to increases of \$328,203 in stormwater fee and \$155,449 in user fees credit for early payment discount revenues.

EXPENDITURES

Neighborhoods

Salaries

- The decrease of \$71,327 is due to reductions of \$70,031 in permanent and probationary salary and \$1,296 in special pay pensionable costs.

Employer Provided Benefits

- The decrease of \$12,233 is mainly due to reductions of \$11,789 in group hospitalization insurance and \$522 in workers compensation insurance costs.

Internal Service Charges

- The increase of \$783 is primarily due to increases of \$581 in ITD and \$191 in mailroom charges.

Other Operating Expenses

- The decrease of \$48,774 is mainly due to reductions of \$19,759 in miscellaneous services and charges, \$17,956 in professional service, \$7,496 in repairs and maintenance and \$1,907 in travel expense costs.

Capital Outlay

- The increase of \$10,203 is attributable to an increase in specialized equipment costs.

Non-Departmental / Fund Level Activities

Debt Service

- The net decrease of \$122,135 is attributable to reductions of \$192,744 in debt service transfers out – interest and \$4,841 in debt service transfers out – fiscal agent fee costs. These were somewhat offset by an increase of \$75,450 in debt service transfers out – principal costs.

Transfers to Other Funds

- The increase of \$1,750,669 is due to an increased transfer to the Stormwater Capital Projects subfund (462). This amount represents the excess revenue over expenditures in this fund that is transferred to the Stormwater Services - Capital Project fund (SF 462) be used as pay-go funds for various capital projects.

Banking Fund Debt Repayment

- The net decrease of \$147,562 is due to a reduction of \$240,494 in banking fund interest allocation costs. This was somewhat offset by an increase of \$92,932 in banking fund principal allocation costs.

Cash Carryover

- The decrease of \$35,863 is due to diminished excess funds being appropriated to this line item.

Parks & Recreation / Special Services

Salaries

- The increase of \$18,636 is attributable to an increase in permanent and probationary salary costs.

Employer Provided Benefits

- The increase of \$269 is due to an increase in Medicare tax costs.

Other Operating Expenses

- The increase of \$5,827 is mainly due to increases of \$2,354 in other operating supplies, \$1,284 in miscellaneous services and charges and \$1,200 in local mileage costs.

Public Works

Salaries

- The decrease of \$1,944,729 is mainly due to the transfer out of (180) employees into the R-O-W Grounds Maintenance General Fund (011) operations. The transfers resulted in reductions of \$1,836,271 in permanent and probationary salary, \$87,000 in salaries overtime and \$23,808 in special pay pensionable costs.

Employer Provided Benefits

- The decrease of \$869,538 is primarily due to reductions of \$438,660 in group hospitalization insurance, \$320,578 in workers compensation insurance, \$60,459 in GEPP pension contribution and \$28,427 in Medicare tax costs.

Internal Service Charges

- The net decrease of \$165,968 is mainly due to reductions of \$99,499 in fleet and \$73,679 in ITD charges. These were slightly offset by an increase of \$9,337 in mailroom charges.

Utilities & Building Maint Allocations

- The increase of \$72,635 is attributable to increases of \$46,847 in building maintenance and \$25,788 in utilities allocation costs.

Other Operating Expenses

- The net increase of \$2,304,018 is mainly due to an increase of \$2,325,000 in contractual services costs. This was slightly offset by decreases of \$14,000 in repair and maintenance supplies and \$7,338 in other operating supply costs.

Indirect Costs

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

(180) authorized positions were moved out of the Public Works activity in this subfund to the Public Works activity in the General Fund – GSD (SF 011).



OFFICE OF ECONOMIC DEVELOPMENT

DEPARTMENT VISION:

The OED works to recruit and expand higher-wage job opportunities; promote and encourage private capital investment; promote and leverage investment in economically distressed areas; increase the growth and expansion of small business; promote a healthy and vibrant downtown; manage the redevelopment of Cecil Commerce Center; and attract film and television productions and large sports and entertainment events to Jacksonville.

DEPARTMENT MISSION:

To develop and execute policies that result in sustainable job growth, rising personal incomes, a broader tax base, and a higher quality of life for the Citizens of Jacksonville.

OFFICE OF ECONOMIC DEVELOPMENT
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	0	66,096	66,096	0.0%	0
Miscellaneous Revenue	0	34,300	36,500	6.4%	2,200
TOTAL REVENUE	0	100,396	102,596	2.2%	2,200
EXPENDITURES					
Salaries	0	1,757,202	2,065,759	17.6%	308,557
Employer Provided Benefits	0	505,374	661,572	30.9%	156,198
Internal Service Charges	0	536,599	447,541	-16.6%	-89,058
Utilities & Building Maint Allocations	0	0	57,287		57,287
Other Operating Expenses	0	1,022,919	677,557	-33.8%	-345,362
Capital Outlay	0	8	5	-37.5%	-3
Grants, Aids & Contributions	0	183,815	7,001	-96.2%	-176,814
Extraordinary Lapse	0	-118,168	0	-100.0%	118,168
Banking Fund Debt Repayments	0	204,496	0	-100.0%	-204,496
TOTAL EXPENDITURES	0	4,092,245	3,916,722	-4.3%	-175,523

AUTHORIZED POSITION CAP		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS		22	30	8
PART-TIME HOURS		1,300	2,600	1,300

DIVISION SUMMARY		FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
					PERCENT	DOLLAR
OFFICE OF ECONOMIC DEVELOPMENT		0	4,092,245	3,916,722	-4.3%	-175,523
DEPARTMENT TOTAL		0	4,092,245	3,916,722	-4.3%	-175,523

OFFICE OF ECONOMIC DEVELOPMENT GENERAL FUND - GSD

BACKGROUND

The Office of Economic Development (OED) serves as the economic development agency for the City of Jacksonville, implementing policies that result in sustainable job growth, raising personal incomes and creating broader tax base for the community. The office also oversees the administration of local and state incentives, the redevelopment of Cecil Commerce Center, Downtown development and permitting, Film and Television initiatives and Sports and Entertainment programs including administration of the SMG Contract.

The General Fund portion of the department is comprised of the Office of the Director, the Downtown Investment Authority, the Equal Business Opportunity Office (EBO), and the Office of Sports and Entertainment.

REVENUE

Charges for Services

- This amount represents revenue from Jacksonville Electric Authority's Small and Emerging business certification and mentoring services provided by the city's EBO Office. There is no change in FY 14.

Miscellaneous Revenue

- The increase of \$2,200 is mainly due to an increase in the Downtown Development Review Board services.

EXPENDITURES

Salaries

- The net increase of \$308,557 is primarily due to increases of \$276,885 in permanent salaries and \$30,000 in part time salaries.

Employer Provided Benefits

- The net increase of \$156,198 is primarily due to an increase of \$120,538 in pension costs and \$41,368 in group health insurance. These are slightly offset by a decrease of \$11,530 in workers' compensation insurance.

Internal Service Charges

- The net decrease of \$89,058 is mainly due to decrease of \$42,870 in IT system development charges, \$38,496 in legal charges and \$9,580 in helpdesk and desktop services.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net decrease of \$345,362 is mainly attributed to a reduction of \$407,473 in professional services and elimination of in house engineering services (\$55,000). These are offset by increases of 91,100 in event contribution and \$36,969 in travel expenses.

Grants, Aids & Contributions

- The net increase of \$176,814 is due to the inclusion of funding to support the accounting grant program for certified small and emerging businesses in Jacksonville. Additionally,

subsidies and contributions used to support the UNF Small Business Development Center and the Bob Hayes Track Meet have been eliminated.

Extraordinary Lapse

- The extraordinary lapse was eliminated for FY14.

Banking Fund Debt Repayment

The table below compares the FY 13 and FY 14 banking fund debt repayment by project:

	200,000	4,496	0	0	
	FY13 B4		FY14 Proposed		-204,496
Project Title	Principal	Interest	Principal	Interest	Change
Laura Street Trio Pension Contribution	200,000	4,496	0	0	-204,496

AUTHORIZED POSITION CAP

The authorized employee cap has increased by eight for FY 14.



SPECIAL EVENTS
SUBFUND -- 01A

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	3,074,046	3,237,047	5.3%	163,001
	0	3,074,046	3,237,047	5.3%	163,001
OFFICE OF ECONOMIC DEVELOPMENT					
Miscellaneous Revenue	0	40,000	40,000	0.0%	0
	0	40,000	40,000	0.0%	0
TOTAL REVENUE	0	3,114,046	3,277,047	5.2%	163,001
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-31,979	-13,261	-58.5%	18,718
Other Operating Expenses	0	269,379	280,000	3.9%	10,621
Grants, Aids & Contributions	0	332,500	300,000	-9.8%	-32,500
	0	569,900	566,739	-0.6%	-3,161
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	0	857,366	908,937	6.0%	51,571
Employer Provided Benefits	0	246,647	242,113	-1.8%	-4,534
Internal Service Charges	0	267,312	274,949	2.9%	7,637
Utilities & Building Maint Allocations	0	0	40,309		40,309
Other Operating Expenses	0	1,172,818	1,243,999	6.1%	71,181
Capital Outlay	0	3	1	-66.7%	-2
	0	2,544,146	2,710,308	6.5%	166,162
TOTAL EXPENDITURES	0	3,114,046	3,277,047	5.2%	163,001
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		15	14	-1	
PART-TIME HOURS		4,160	4,160	0	

SPECIAL EVENTS SUBFUND 01A

BACKGROUND

Special Events was an activity of the Recreation and Community Services Department in the FY 2012 approved budget. Pursuant to 2012-732-E, it became activity under the Jacksonville Economic Development Commission (JEDC). With the passage of 2012-212-E, JEDC is no longer a component unit of the City and was moved back into the General Fund – GSD as a City Department (Office of Economic Development). Special Events is now transferred into its own subfund (O1A) that is project driven to better track event revenues, costs and provide transparency. It is still under the oversight of the Office of Economic Development.

REVENUE

Transfer From Other Funds

- There is a \$3,212,548 transfer from the General Fund to support operations within the Office of Special Events.

Miscellaneous Revenue

- This amount represents event permit charges for events held at city owned properties.

EXPENDITURES

Non-Departmental/Fund Level Activities

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

Other Operating Expenses

- This amount represents equipment rentals for the Florida/Georgia Game. There is an increase of \$10,621 in FY 14.

Grants, Aids & Contributions

- This represents travel related expenses for the Florida/Georgia game.

Office of Economic Development

Salaries

- The net increase of \$51,571 is mainly due to an increase of \$90,750 in salaries – overtime. This is somewhat offset by a decrease of \$38,332 in permanent salary.

Utilities and Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net increase of \$71,181 is mainly due to an increase miscellaneous insurance (\$72,817). This expense was not previously budgeted within this subfund.

AUTHORIZED POSITION CAP

Authorized positions decreased by one position.

PUBLIC PARKING SYSTEM

SUBFUND -- 411

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Charges for Services	5	0	0		0
Miscellaneous Revenue	7,533	7,380	0	-100.0%	-7,380
	7,538	7,380	0	-100.0%	-7,380
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	1,762,746	2,021,988	1,347,854	-33.3%	-674,134
Fines and Forfeits	509,290	570,308	775,743	36.0%	205,435
Miscellaneous Revenue	102,663	2,800	2,800	0.0%	0
	2,374,698	2,595,096	2,126,397	-18.1%	-468,699
TOTAL REVENUE	2,382,236	2,602,476	2,126,397	-18.3%	-476,079
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-43,839	-35,430	-19.2%	8,409
Transfers to Other Funds	32,916	0	0		0
Cash Carryover	0	44,741	185,919	315.5%	141,178
	32,916	902	150,489	16583.9%	149,587
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	1,111,450	1,187,585	877,858	-26.1%	-309,727
Employer Provided Benefits	456,313	527,000	431,926	-18.0%	-95,074
Internal Service Charges	311,851	252,358	244,902	-3.0%	-7,456
Utilities & Building Maint Allocations	83,387	91,595	17,166	-81.3%	-74,429
Other Operating Expenses	235,674	432,137	306,314	-29.1%	-125,823
Capital Outlay	66,857	24	1	-95.8%	-23
Indirect Cost	177,466	110,875	97,741	-11.8%	-13,134
	2,442,998	2,601,574	1,975,908	-24.0%	-625,666
TOTAL EXPENDITURES	2,475,915	2,602,476	2,126,397	-18.3%	-476,079
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		36	25	-11	
PART-TIME HOURS		3,363	2,080	-1,283	

PUBLIC PARKING SYSTEM SUBFUND 411

BACKGROUND

The Public Parking Division manages both On-Street and Off-Street parking, Bay Street, Courthouse, Forsythe, and JEA parking lots. Revenues are generated through daily and monthly parking fees, as well as other fines and forfeitures.

REVENUE

Miscellaneous Revenue

- The decrease of \$7,380 is due to a negative cash balance.

Charges for Services

- The decrease of \$674,134 is primarily due to the transferring of parking lot revenues to sub-fund 412, \$243,576 in collection fees – parking fines, \$164,177 in parking late fees, and \$115,992 in parking – 40% collection fees. These were somewhat offset by an increase of \$133,737 in collection fees – delinquent tax sales and \$58,600 in parking fees – daily.

Fines and Forfeits

- The increase of \$205,435 is attributable to an increase of \$991,966 in parking fines. This was somewhat offset by an increase of \$450,802 in police fire pension contribution – contra revenue, \$309,279 in disabled trust fund contribution – contra and \$26,450 in vehicle immobilization fees.

EXPENDITURES

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

Cash Carryover

- The increase of \$141,178 is due to excess funds being appropriated to this line item.

Salary

- The decrease of \$309,727 is primarily due to the transferring of 11 parking lot positions to parking garage sub-fund 412.

Employer Provided Benefits

- The decrease of \$95,074 is directly related to the transferring of 11 parking lot positions to parking garage sub-fund 412 listed above.

Internal Service Charges

- The decrease of \$7,456 is primarily due to the transferring of parking lot internal services charges to parking garage sub-fund 412.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The decrease of \$125,823 is primarily due to the transferring of parking lot other operating expenses to parking garage sub-fund 412.

Indirect Costs

- The decrease of \$13,134 is due to the indirect cost study by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

Eleven (11) positions were transferred from parking lot to parking garage sub-fund 412.



PARKING GARAGE REVENUE

SUBFUND -- 412

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-95,724	0	0		0
	-95,724	0	0		0
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	1,252,736	1,657,764	2,220,597	34.0%	562,833
	1,252,736	1,657,764	2,220,597	34.0%	562,833
TOTAL REVENUE	1,157,012	1,657,764	2,220,597	34.0%	562,833
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	1	0	0		0
Cash Carryover	0	1,200,355	1,118,909	-6.8%	-81,446
	1	1,200,355	1,118,909	-6.8%	-81,446
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	0	0	297,688		297,688
Employer Provided Benefits	0	0	174,594		174,594
Internal Service Charges	0	0	34,195		34,195
Utilities & Building Maint Allocations	285,357	0	139,825		139,825
Other Operating Expenses	237,996	356,043	390,896	9.8%	34,853
Capital Outlay	0	50,011	1	-100.0%	-50,010
Indirect Cost	101,101	51,355	64,489	25.6%	13,134
	624,454	457,409	1,101,688	140.9%	644,279
TOTAL EXPENDITURES	624,455	1,657,764	2,220,597	34.0%	562,833

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS		11	11
PART-TIME HOURS		1,283	1,283

PARKING GARAGE REVENUE SUBFUND 412

BACKGROUND

The Public Parking Division manages the Ed Ball Garage, St. James Building, Yates, City Hall Annex and Water Street garages. Revenues are generated through daily and monthly parking fees, as well as a transfer from the general fund to supplement debt service payments originating from Parking related debt issuance.

REVENUE

Charges for Services

- The increase of \$562,833 is primarily due to the newly acquired library garage revenues and the transferring of parking lot revenues to parking garage sub-fund 412.

EXPENDITURES

Cash Carryover

- The decrease of \$81,446 is due to a reduction of excess funds being appropriated to this line item.

Salaries

- The increase of \$297,688 is primarily due to the transferring of 11 positions from parking lot sub-fund 411.

Employer Provided Benefits

- The increase of \$174,594 is primarily due to the transferring of 11 positions from parking lot sub-fund 411 listed above.

Internal Service Charges

- The increase of \$34,195 is primarily due to the transferring of internal service charges from parking lot sub-fund 411.

Utilities and Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The increase of \$34,853 is primarily due to the transferring of other operating expenses from parking lot sub-fund 411.

Capital Outlay

- The decrease of \$50,010 is due to not purchasing any equipment for FY 14.

Indirect Cost

- The increase of \$13,134 is due to the indirect cost study by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

Eleven (11) positions and 1,283 part-time hours were transferred from parking lot sub-fund 411.

MOTOR VEHICLE INSPECTION

SUBFUND -- 431

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	4,902	3,500	916	-73.8%	-2,584
Transfers from Fund Balance	38,969	45,414	0	-100.0%	-45,414
	43,871	48,914	916	-98.1%	-47,998
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	445,808	451,060	512,388	13.6%	61,328
	445,808	451,060	512,388	13.6%	61,328
TOTAL REVENUE	489,679	499,974	513,304	2.7%	13,330
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	223,644	235,870	238,766	1.2%	2,896
Employer Provided Benefits	101,307	109,108	126,757	16.2%	17,649
Internal Service Charges	23,803	12,412	13,446	8.3%	1,034
Utilities & Building Maint Allocations	1,296	0	9,023		9,023
Other Operating Expenses	16,639	29,959	68,200	127.6%	38,241
Capital Outlay	0	3	1	-66.7%	-2
Indirect Cost	99,871	112,622	57,111	-49.3%	-55,511
	466,560	499,974	513,304	2.7%	13,330
TOTAL EXPENDITURES	466,560	499,974	513,304	2.7%	13,330

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	7	7	
PART-TIME HOURS	3,616	3,616	

MOTOR VEHICLE INSPECTION SUBFUND 431

BACKGROUND

The Public Parking Division manages the inspection stations for school buses, city vehicles and vehicles for hire.

REVENUE

Miscellaneous Revenue

- The decrease of \$2,584 is due to lower investment pool earnings.

Transfers from Fund Balance

- The decrease of \$45,414 is due to not needing to appropriate funds from fund balance for FY 14.

Charges for Services

- The increase of \$61,328 is due to a higher revenue projection in inspection station index.

EXPENDITURES

Employer Provided Benefits

- The increase of \$17,649 is mainly due to the increase of \$17,395 in general employees' pension contribution. The general employees' pension rate increased from 20.81% to 27.91% for FY 14.

Internal Service Charges

- The increase of \$1,034 is primarily due to net increase of \$1,330 in ITD allocation charges.

Utilities and Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The increase of \$38,241 is primarily due to the increase of \$38,112 in miscellaneous services and charges.

Indirect Cost

- The decrease of \$55,511 is due to the indirect cost study done by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes.

MUNICIPAL STADIUM - CITY
SUBFUND -- 4A1

SUBFUND -- 4A1

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Taxes	7,021,748	7,142,099	7,292,779	2.1%	150,680
Miscellaneous Revenue	175,276	51,459	33,730	-34.5%	-17,729
Transfers From Other Funds	6,487,033	6,513,495	2,892,468	-55.6%	-3,621,027
	13,684,056	13,707,053	10,218,977	-25.4%	-3,488,076
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	1,909,960	1,925,000	2,025,000	5.2%	100,000
Miscellaneous Revenue	4,091,335	4,047,200	4,006,519	-1.0%	-40,681
	6,001,295	5,972,200	6,031,519	1.0%	59,319
TOTAL REVENUE	19,685,351	19,679,253	16,250,496	-17.4%	-3,428,757
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	10,630,530	11,363,531	10,164,729	-10.5%	-1,198,802
Transfers to Other Funds	4,851,216	4,663,060	2,594,593	-44.4%	-2,068,467
	15,481,746	16,026,591	12,759,322	-20.4%	-3,267,269
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	219,395	198,492	208,695	5.1%	10,203
Utilities & Building Maint Allocations	0	0	33,133		33,133
Other Operating Expenses	3,517,023	3,404,170	3,194,346	-6.2%	-209,824
Capital Outlay	76,757	50,000	55,000	10.0%	5,000
	3,813,175	3,652,662	3,491,174	-4.4%	-161,488
TOTAL EXPENDITURES	19,294,920	19,679,253	16,250,496	-17.4%	-3,428,757
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS					
PART-TIME HOURS					

MUNICIPAL STADIUM - CITY SUBFUND 4A1

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Non-Departmental/Fund Level Activities

Taxes

- The increase of \$150,680 is due to higher projected tourist development tax revenues.

Miscellaneous Revenue

- The decrease of \$17,729 in Non-departmental/Fund Level Activities is due to lower investment pool earnings.

Transfers from Other Funds

- The decrease of \$3,621,027 represents a lower subsidy from the General Fund (SF 011).

Office of Economic Development

Charges for Services

- The increase of \$100,000 is due to an anticipated increase in daily parking and NFL ticket surcharge revenue.

Miscellaneous Revenue

- The decrease of \$40,681 in the Office of Economic Development is due to lowered projections in the rental of city facilities.

EXPENDITURES

Non-Departmental/Fund Level Activities

Debt Service

- This amount represents the transfer out to the Municipal Stadium – Debt Service fund (SF 4A6) to fund debt service costs.

Transfers to Other Funds

- This represents a subsidy to the Municipal Stadium-SMG fund (SF 4A2).

Office of Economic Development

Internal Service Charges

- The net decrease of \$10,203 is mainly due to reductions of \$4,348 in data center charges and \$3,763 in fleet vehicle rental charges. This is somewhat offset by increases of \$6,132 fleet vehicle rental charges, \$5,451 in helpdesk and desktop services, \$4,733 in computer maintenance charges and \$2,941 in fleet repairs and maintenance charges.

Utilities and Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net decrease of \$209,824 is mainly due to a reduction of \$249,318 in utility costs. This was somewhat offset by an increase of \$45,500 in water expenses.

Capital Outlay

- The increase of \$5,000 represents the tangible personal property expenses in FY 14.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.



MUNICIPAL STADIUM - SMG
SUBFUND -- 4A2

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	31,850	0	-100.0%	-31,850
Transfers From Other Funds	4,440,216	4,271,060	3,941,233	-7.7%	-329,827
	4,440,216	4,302,910	3,941,233	-8.4%	-361,677
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	2,144,230	1,796,091	1,813,167	1.0%	17,076
Miscellaneous Revenue	1,517,250	1,453,615	1,470,692	1.2%	17,077
	3,661,480	3,249,706	3,283,859	1.1%	34,153
TOTAL REVENUE	8,101,696	7,552,616	7,225,092	-4.3%	-327,524
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	1,322,176	1,320,779	1,298,420	-1.7%	-22,359
Employer Provided Benefits	437,888	410,550	431,992	5.2%	21,442
Other Operating Expenses	6,096,940	5,821,287	5,494,680	-5.6%	-326,607
	7,857,004	7,552,616	7,225,092	-4.3%	-327,524
TOTAL EXPENDITURES	7,857,004	7,552,616	7,225,092	-4.3%	-327,524

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

MUNICIPAL STADIUM - SMG SUBFUND 4A2

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Non-Departmental/Fund Level Activities

Miscellaneous Revenue

- There are no anticipated investment pool earnings in FY 14.

Transfers From Other Funds

- This represents a subsidy from the Municipal Stadium-City fund (SF 4A1).

Office of Economic Development

Charges for Service

- The net increase of \$17,076 is due to higher projected revenues of \$20,000 in other ticket surcharges – incentive fees and 14,103 in parking fees – daily. These were somewhat offset by a decrease of \$17,027 in contractual services revenue.

Miscellaneous Revenue

- The net increase of \$17,077 is mainly due to a \$20,000 increase in non-dwelling rent.

EXPENDITURES

Salaries

- The reduction of \$22,359 reflects a decrease in the SMG salaries.

Employer Provided Benefits

- The net increase of \$21,442 is mainly due to an increase of \$25,000 in SMG health insurance expenses.

Other Operating Expenses

- The net decrease of \$326,607 is mainly due to \$289,327 in contractual services – SMG, \$167,760 in contractual services and \$25,000 in repairs and maintenance. These are is somewhat offset by an increase of \$76,630 in professional services, 47,850 in SMG insurance expenses and \$13,000 in event contribution expenses.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

MEMORIAL ARENA - CITY
SUBFUND -- 4B1

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	FY13 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	20,758	12,304	18,806	52.8%	6,502
Transfers From Other Funds	2,464,166	1,467,291	1,359,315	-7.4%	-107,976
	2,484,924	1,479,595	1,378,121	-6.9%	-101,474
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	314,234	365,000	350,000	-4.1%	-15,000
	314,234	365,000	350,000	-4.1%	-15,000
TOTAL REVENUE	2,799,158	1,844,595	1,728,121	-6.3%	-116,474
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	944,742	0	0		0
	944,742	0	0		0
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	95,705	108,337	103,459	-4.5%	-4,878
Utilities & Building Maint Allocations	0	0	41,465		41,465
Other Operating Expenses	1,651,104	1,696,258	1,533,197	-9.6%	-163,061
Capital Outlay	39,094	40,000	50,000	25.0%	10,000
	1,785,902	1,844,595	1,728,121	-6.3%	-116,474
TOTAL EXPENDITURES	2,730,644	1,844,595	1,728,121	-6.3%	-116,474
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS					
PART-TIME HOURS					

MEMORIAL ARENA - CITY SUBFUND 4B1

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Miscellaneous Revenue

- The decrease of \$6,502 in Jacksonville Citywide Activities is due to lower investment pool earnings.

Transfers from Other Funds

- This represents a subsidy from the General Fund (SF 011).

Charges for Services

- The decrease of \$15,000 in the Office of Economic Development is due to a lowered projection of other ticket surcharge – facility fees.

EXPENDITURES

Utilities and Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expense

- The decrease of \$163,061 is due to \$43,445 in electricity and \$27,781 in miscellaneous insurance.

Capital Outlay

- The increase of \$10,000 represents the tangible personal property expenses in FY 14.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

MEMORIAL ARENA - SMG
SUBFUND -- 4B2

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	4,327,072	5,390,827	5,062,003	-6.1%	-328,824
Miscellaneous Revenue	2,505,075	3,157,797	3,115,542	-1.3%	-42,255
	6,832,148	8,548,624	8,177,545	-4.3%	-371,079
TOTAL REVENUE	6,832,148	8,548,624	8,177,545	-4.3%	-371,079
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	2,317,939	2,726,706	2,496,523	-8.4%	-230,183
	2,317,939	2,726,706	2,496,523	-8.4%	-230,183
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	1,139,803	1,230,404	1,229,138	-0.1%	-1,266
Employer Provided Benefits	305,155	304,584	314,477	3.2%	9,893
Other Operating Expenses	4,178,058	4,286,930	4,137,407	-3.5%	-149,523
	5,623,017	5,821,918	5,681,022	-2.4%	-140,896
TOTAL EXPENDITURES	7,940,956	8,548,624	8,177,545	-4.3%	-371,079

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

MEMORIAL ARENA - SMG SUBFUND 4B2

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Charges for Services

- The decrease of \$328,824 is mainly due to an decrease of \$153,271 in contractual services revenue, \$125,000 in other ticket surcharge (club and suites) and \$50,000 in other ticket surcharge (incentive fees).

Miscellaneous Revenue

- The net decrease of \$42,255 is mainly attributed to a reduction of \$112,462 in concessional sales and \$30,000 in interest income. These are mainly offset by an increase of \$55,000 in miscellaneous sales and charges and \$235,207 in rental of city facilities.

EXPENDITURES

Non-Departmental/Fund Level Activities

Transfers to Other Funds

- This represents a subsidies to the following venues:
 - \$1,656,551 to the Municipal Stadium – SMG fund (SF 4A2)
 - \$327,375 to the Baseball Stadium –SMG fund (SF 4C2).
 - \$354,824 to the Convention Center – SMG fund (SF 4E2)
 - \$157,773 to the Equestrian Center – SMG fund (4F2)

Other Operating Expenses

- The net increase of \$149,523 is mainly due to a reduction of \$179,000 in contractual services – SMG (management fee), \$43,808 in contractual services, \$17,000 in other utilities and \$15,000 in repairs and maintenance costs. These are somewhat offset by increases of \$45,300 in SMG insurance costs, \$22,985 in professional services, \$11,000 in event contribution, \$10,000 in telephone and data lines and \$10,000 and finance charges.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

BASEBALL STADIUM - CITY
SUBFUND -- 4C1

SUB FUND - 401

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	7,206	4,538	4,680	3.1%	142
Transfers From Other Funds	634,337	267,103	281,316	5.3%	14,213
	641,543	271,641	285,996	5.3%	14,355
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	74,789	100,000	80,000	-20.0%	-20,000
Miscellaneous Revenue	114,884	107,000	110,000	2.8%	3,000
	189,673	207,000	190,000	-8.2%	-17,000
TOTAL REVENUE	831,217	478,641	475,996	-0.6%	-2,645
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	359,275	0	0		0
	359,275	0	0		0
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	6,872	3,551	3,693	4.0%	142
Utilities & Building Maint Allocations	0	0	260		260
Other Operating Expenses	469,001	465,089	427,042	-8.2%	-38,047
Capital Outlay	2,500	10,001	45,001	350.0%	35,000
	478,373	478,641	475,996	-0.6%	-2,645
TOTAL EXPENDITURES	837,648	478,641	475,996	-0.6%	-2,645
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS					
PART-TIME HOURS					

BASEBALL STADIUM-CITY SUBFUND 4C1

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Non-Departmental/Fund Level Activities

Transfers from Other Funds

- This represents a subsidy from the General Fund (SF 011).

Office of Economic Development

Charges for Services

- The decrease of \$20,000 is due to lower projections for other ticket surcharge revenue (facility fees).

EXPENDITURES

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The decrease of \$38,047 is mainly due to a reduction of \$33,104 in electricity charges, \$3,000 in water charges and \$1,943 in miscellaneous insurance.

Capital Outlay

- This represents the tangible personal property expenses in FY 14.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

BASEBALL STADIUM - SMG
SUBFUND -- 4C2

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	3,321	0	-100.0%	-3,321
Transfers From Other Funds	349,275	323,850	327,375	1.1%	3,525
	349,275	327,171	327,375	0.1%	204
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	296,936	365,774	358,904	-1.9%	-6,870
Miscellaneous Revenue	61,276	59,650	60,295	1.1%	645
	358,213	425,424	419,199	-1.5%	-6,225
TOTAL REVENUE	707,488	752,595	746,574	-0.8%	-6,021
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	243,327	252,681	259,494	2.7%	6,813
Employer Provided Benefits	63,999	60,720	67,306	10.8%	6,586
Other Operating Expenses	469,219	439,194	419,774	-4.4%	-19,420
	776,546	752,595	746,574	-0.8%	-6,021
TOTAL EXPENDITURES	776,546	752,595	746,574	-0.8%	-6,021

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

BASEBALL STADIUM-SMG SUBFUND SUBFUND 4C2

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Miscellaneous Revenue

- There are no anticipated interest pool earnings in FY 14.

Transfers from Other Funds

- This represents a subsidy from the Arena – SMG fund (SF 4B2).

EXPENDITURES

Employer Provided Benefits

- The net increase of \$6,586 is mainly due to an increase of \$7,000 in SMG- health insurance. This is slightly offset by an increase of \$414 in SMG payroll taxes.

Other Operating Expenses

- The net decrease of \$19,240 is mainly due to a reduction of \$38,466 in contractual services – SMG (management fees). This is offset by an increase of \$16,000 in SMG insurance expenses, \$6,000 in printing and binding costs, and \$5,148 in professional services.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

PERFORMING ARTS CENTER - CITY
SUBFUND -- 4D1

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-47,772	0	0		0
Transfers From Other Funds	624,364	603,401	570,125	-5.5%	-33,276
	576,592	603,401	570,125	-5.5%	-33,276
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	243,704	250,000	230,000	-8.0%	-20,000
	243,704	250,000	230,000	-8.0%	-20,000
TOTAL REVENUE	820,296	853,401	800,125	-6.2%	-53,276
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	51,532	51,402	44,392	-13.6%	-7,010
	51,532	51,402	44,392	-13.6%	-7,010
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	42,096	59,691	43,693	-26.8%	-15,998
Utilities & Building Maint Allocations	0	0	18,902		18,902
Other Operating Expenses	713,532	707,307	663,137	-6.2%	-44,170
Capital Outlay	42,480	35,001	30,001	-14.3%	-5,000
	798,108	801,999	755,733	-5.8%	-46,266
TOTAL EXPENDITURES	849,640	853,401	800,125	-6.2%	-53,276

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

PERFORMING ARTS CENTER - CITY SUBFUND 4D1

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Transfers from Other Funds

- This represents a subsidy from the General Fund (SF 011).

Charges for Services

- The decrease of \$20,000 is due to a reduction in other ticket surcharge – facility fees.

EXPENDITURES

Debt Service

- This amount represents the transfer out to the Performing Arts Center – Debt Service fund (SF 4D6) to fund debt service costs.

Internal Service Charges

- The net decrease of \$15,998 is mainly due to a reduction of \$13,588 in fleet parts, oil and gas and \$2,708 in data center charges. These are slightly offset by an increase of \$2,947 in computer system maintenance charges.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net decrease of \$44,170 is due to \$35,001 in electricity costs and \$9,169 in miscellaneous insurance.

Capital Outlay

- This represents the tangible personal property expenses in FY 14.

AUTHORIZED POSITION CAP

There are no authorized positions associated with this subfund.

PERFORMING ARTS CENTER - SMG
SUBFUND -- 4D2

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	2,056,859	1,855,495	1,863,686	0.4%	8,191
Miscellaneous Revenue	830,061	773,503	724,170	-6.4%	-49,333
	2,886,920	2,628,998	2,587,856	-1.6%	-41,142
TOTAL REVENUE	2,886,920	2,628,998	2,587,856	-1.6%	-41,142
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	1,044	58,834	78,089	32.7%	19,255
	1,044	58,834	78,089	32.7%	19,255
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	549,412	601,668	597,793	-0.6%	-3,875
Employer Provided Benefits	159,083	157,150	165,812	5.5%	8,662
Other Operating Expenses	1,992,704	1,811,346	1,746,162	-3.6%	-65,184
	2,701,199	2,570,164	2,509,767	-2.3%	-60,397
TOTAL EXPENDITURES	2,702,243	2,628,998	2,587,856	-1.6%	-41,142

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

PERFORMING ARTS CENTER - SMG SUBFUND 4D2

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Miscellaneous Revenue

- The net reduction of \$41,142 is mainly due to the reduction of \$62,379 in concession sales. This is somewhat offset by an increase of \$10,000 in the rental of city facilities revenue (SMG).

EXPENDITURES

Transfers to Other Funds

- This amount represents a transfer out to the Municipal Stadium – SMG fund (SF 4A2).

Employer Provided Benefits

- The increase of \$8,662 is mainly due to an increase of \$12,000 in SMG health insurance costs. This was somewhat offset by a decrease of \$3,338 in SMG payroll taxes.

Other Operating Expenses

- The net decrease of \$65,184 is mainly due to a decrease of \$115,397 in contractual services- SMG (management fee) and \$21,381 in contractual services. This was somewhat offset by an increase of \$42,894 in professional services, \$19,900 in SMG insurance expenses and \$6,000 in printing and binding expenses.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

CONVENTION CENTER - CITY
SUBFUND -- 4E1

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	82,264	7,366	4,445	-39.7%	-2,921
Transfers From Other Funds	1,355,901	943,308	623,093	-33.9%	-320,215
	1,438,165	950,674	627,538	-34.0%	-323,136
TOTAL REVENUE	1,438,165	950,674	627,538	-34.0%	-323,136
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	646,061	253,234	0	-100.0%	-253,234
	646,061	253,234	0	-100.0%	-253,234
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	63,151	33,212	21,128	-36.4%	-12,084
Utilities & Building Maint Allocations	0	0	340		340
Other Operating Expenses	589,603	599,227	556,069	-7.2%	-43,158
Capital Outlay	27,911	65,001	50,001	-23.1%	-15,000
	680,665	697,440	627,538	-10.0%	-69,902
TOTAL EXPENDITURES	1,326,726	950,674	627,538	-34.0%	-323,136

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

CONVENTION CENTER - CITY SUBFUND 4E1

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Miscellaneous Revenue

- The decrease of \$2,921 is due to a lower assumption of investment pool earnings.

Transfers from Other Funds

- This represents a subsidy from the General Fund (SF 011).

EXPENDITURES

Transfers to Other Funds

- There are no proposed transfers to others funds in FY 14.

Internal Service Charges

- The net decrease of \$12,084 is mainly due to a reduction of \$8,856 in fleet vehicle rental charges.

Other Operating Expenses

- The net decrease of \$43,158 is mainly due to a reduction of \$45,174 in electricity costs. This is somewhat offset by an increase of \$16,164 in guard service/ ADT charges.

Capital Outlay

- The decrease of \$15,000 represents the tangible personal property expenses in FY 14.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

CONVENTION CENTER - SMG
SUBFUND -- 4E2

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	5,556	0	-100.0%	-5,556
Transfers From Other Funds	499,834	253,234	354,824	40.1%	101,590
	499,834	258,790	354,824	37.1%	96,034
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	1,024,231	973,490	1,017,486	4.5%	43,996
Miscellaneous Revenue	1,005,870	1,058,224	916,334	-13.4%	-141,890
	2,030,101	2,031,714	1,933,820	-4.8%	-97,894
TOTAL REVENUE	2,529,935	2,290,504	2,288,644	-0.1%	-1,860
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	928,393	929,747	933,818	0.4%	4,071
Employer Provided Benefits	297,521	285,888	303,374	6.1%	17,486
Other Operating Expenses	1,139,123	1,074,869	1,051,452	-2.2%	-23,417
	2,365,037	2,290,504	2,288,644	-0.1%	-1,860
TOTAL EXPENDITURES	2,365,037	2,290,504	2,288,644	-0.1%	-1,860

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

CONVENTION CENTER - SMG SUBFUND 4E2

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Non-Departmental/Fund Level Activities

Miscellaneous Revenue

- There are no anticipated investment pool earnings in FY 14.

Transfers from Other Funds

- This represents a subsidy from the Arena – SMG fund (SF 4B2).

Office of Economic Development

Charges for Services

- The net increase of \$43,996 is mainly attributable to an increase of \$36,768 in contractual services revenue and \$7,328 in parking fees - daily.

Miscellaneous Revenue

- The net decrease of \$141,890 is due to decreases of \$139,492 in concession sales and \$2,000 on miscellaneous sales and charge revenue.

EXPENDITURES

Employer Provided Benefits

- The increase of \$17,486 is mainly due to an increase of \$19,000 in SMG health insurance costs.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

EQUESTRIAN CENTER - CITY
SUBFUND -- 4F1

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-16,552	0	0		0
Transfers From Other Funds	697,381	340,807	320,041	-6.1%	-20,766
	680,829	340,807	320,041	-6.1%	-20,766
TOTAL REVENUE	680,829	340,807	320,041	-6.1%	-20,766
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	109,446	120,931	121,376	0.4%	445
Transfers to Other Funds	313,148	0	0		0
	422,594	120,931	121,376	0.4%	445
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	33,928	39,788	29,484	-25.9%	-10,304
Utilities & Building Maint Allocations	39,671	0	0		0
Other Operating Expenses	183,087	180,087	169,180	-6.1%	-10,907
Capital Outlay	0	1	1	0.0%	0
	256,686	219,876	198,665	-9.6%	-21,211
TOTAL EXPENDITURES	679,280	340,807	320,041	-6.1%	-20,766

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

EQUESTRIAN CENTER - CITY SUBFUND 4F1

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Transfers from Other Funds

- This amount represents a transfer from the General Fund (SF 011) to balance the fund.

EXPENDITURES

Debt Service

- This amount represents the transfer out to the Equestrian Center – Debt Service fund (SF 4F6) to fund debt service costs.

Internal Service Charges

- The decrease of \$10,304 is primarily due to a reduction in fleet expenses.

Other Operating Expenses

- The net decrease of \$10,907 is primarily due to a reduce of \$11,242 in electricity costs.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

EQUESTRIAN CENTER - SMG
SUBFUND -- 4F2

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	799	0	-100.0%	-799
Transfers From Other Funds	313,148	221,230	157,773	-28.7%	-63,457
	313,148	222,029	157,773	-28.9%	-64,256
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	220,754	258,998	238,236	-8.0%	-20,762
Miscellaneous Revenue	132,174	127,043	132,525	4.3%	5,482
	352,929	386,041	370,761	-4.0%	-15,280
TOTAL REVENUE	666,077	608,070	528,534	-13.1%	-79,536
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	223,398	187,122	233,438	24.8%	46,316
Employer Provided Benefits	57,005	60,905	63,009	3.5%	2,104
Other Operating Expenses	325,571	360,043	232,087	-35.5%	-127,956
	605,973	608,070	528,534	-13.1%	-79,536
TOTAL EXPENDITURES	605,973	608,070	528,534	-13.1%	-79,536

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

EQUESTRIAN CENTER - SMG SUBFUND 4F2

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Miscellaneous Revenue

- There are no projected investment pool earnings in FY 14.

Transfers from Other Funds

- This represents a subsidy of \$157,773 from the Memorial Arena – SMG fund (SF 4B2).

Charges for Services

- The decrease of \$20,762 is primarily due to a reduction of \$18,815 in contractual services revenue.

EXPENDITURES

Salaries

- The increase of \$46,316 is due to an increase of in SMG salaries.

Other Operating Expenses

- The net reduction of \$127,956 is primarily due to a decrease of \$119,164 in contractual services – SMG (management fee), \$6,340 in contractual services and \$5,000 in repairs and maintenance.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

RITZ THEATER - CITY
SUBFUND -- 4H1

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	0	808,947		808,947
	0	0	808,947		808,947
TOTAL REVENUE	0	0	808,947		808,947
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	608,887		608,887
	0	0	608,887		608,887
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	0	0	52,818		52,818
Utilities & Building Maint Allocations	0	0	77,250		77,250
Other Operating Expenses	0	0	69,991		69,991
Capital Outlay	0	0	1		1
	0	0	200,060		200,060
TOTAL EXPENDITURES	0	0	808,947		808,947

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

RITZ THEATER- CITY SUBFUND 4H1

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Transfers from Other Funds

- This represents a subsidy from the General Fund (SF 011).

EXPENDITURES

Non-Departmental/Fund Level Activities

Transfers to Other Funds

- This represents a transfer out to the Ritz Theater – SMG fund (SF 4H2) to support operations.

Office of Economic Development

Internal Service Charges

- These expenses represent costs for ITD, fleet and copy center costs.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- These expenses include charges for electricity (\$44,096), water (\$7,657) and miscellaneous insurance (\$18,238).

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

RITZ THEATER - SMG
SUBFUND -- 4H2

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	0	608,887		608,887
	0	0	608,887		608,887
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	0	0	195,523		195,523
Miscellaneous Revenue	0	0	93,500		93,500
	0	0	289,023		289,023
TOTAL REVENUE	0	0	897,910		897,910
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	0	0	334,322		334,322
Employer Provided Benefits	0	0	90,267		90,267
Other Operating Expenses	0	0	473,321		473,321
	0	0	897,910		897,910
TOTAL EXPENDITURES	0	0	897,910		897,910

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

RITZ THEATER - SMG SUBFUND 4H2

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Transfers from Other Funds

- This represents a subsidy from the Ritz Theater – City fund (SF 4H1).

Charges for Services

- This revenue includes ticket sales (\$173,244), entrance fees (\$20,279) and organized event charges (\$2,000).

Miscellaneous Revenue

- This represents revenue for rental of city facilities (\$40,000), advertising fees (\$18,500), technical support (\$15,000), concession sales (\$12,000) and miscellaneous sales and charges (\$8,000).

EXPENDITURES

Salaries

- This represents SMG salaries to manage and operate events at the Ritz Theater.

Employer Provided Benefits

- This represents payroll taxes (\$30,089) and health insurance costs (\$60,178).

Other Operating Expenses

- This represents expenses needed for operations at the Ritz Theater. Some expenses include contractual services (\$261,775), professional services (\$52,605), repairs and maintenance (\$54,421) and advertising and promotion (49,000).

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

CECIL FIELD TRUST
SUBFUND -- 759

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	209,936	68,126	136,875	100.9%	68,749
Transfers From Component Units	578,724	0	0		0
	788,660	68,126	136,875	100.9%	68,749
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	-1,320	1	1	0.0%	0
Miscellaneous Revenue	4,017,879	1,881,872	1,783,475	-5.2%	-98,397
Transfers From Component Units	5,471	0	0		0
	4,022,029	1,881,873	1,783,476	-5.2%	-98,397
PARKS & RECREATION					
Charges for Services	2,610	0	0		0
Miscellaneous Revenue	48,800	36,571	71,530	95.6%	34,959
	51,410	36,571	71,530	95.6%	34,959
TOTAL REVENUE	4,862,100	1,986,570	1,991,881	0.3%	5,311
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Other Operating Expenses	1,604,924	1,966,091	1,967,920	0.1%	1,829
Indirect Cost	0	0	3,482		3,482
	1,604,924	1,966,091	1,971,402	0.3%	5,311
PARKS & RECREATION					
Other Operating Expenses	59,541	20,479	20,479	0.0%	0
	59,541	20,479	20,479	0.0%	0
TOTAL EXPENDITURES	1,664,466	1,986,570	1,991,881	0.3%	5,311

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

CECIL FIELD TRUST SUBFUND 759

BACKGROUND

Established per ordinance 98-1052, all revenues received or earned by the City from the development and operation of the Cecil Commerce Center (excluding revenues related to an interlocal agreement with the Jacksonville Aviation Authority) are deposited into this trust fund. This fund is an all year's fund.

REVENUE

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- The increase of \$68,749 is due to a rise in investment pool earnings.

Office of Economic Development

Miscellaneous Revenue

- The net decrease of \$98,397 is due to reductions of \$106,276 in timber product sales and \$91,040 in gain/loss – sale real property revenues. These were somewhat offset by an increase of \$98,919 in rental of city facilities revenue.

Parks & Recreation

Miscellaneous Revenue

- This amount represents the anticipated revenue from timber sales.

EXPENDITURES

Office of Economic Development

Indirect Costs

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.



OFFICE OF ETHICS, COMPLIANCE AND OVERSIGHT

DEPARTMENT VISION:

To establish and expand the ethics programs of the Consolidated City of Jacksonville, its Constitutional Officers, and independent agencies as stated in the city's Charter (Article 1, Chapter 2) and in the Ethics Code (Section 602 Part 6); specifically, to establish a centralized independent citywide office to coordinate and address ethics issues. In order to accomplish this vision, the following activities will occur:

- Implement citywide ethics training;
- Ensure compliance with all local and state ethics laws;
- Investigate situations involving fraud, waste, corruption and conflicts of interest;
- Administer a confidential Hotline;
- Organize a citywide Ethics coordination Council with representatives of all departments and agencies of the city in order to avoid duplication of ethics resources and to share best practices in combatting corruption;
- Review local laws in ethics and make recommendations for changes;
- Advise officials on ethics matters;
- Act as staff for the Ethics Commission.

DEPARTMENT MISSION:

To make the Ethics program of the consolidated city of Jacksonville fully compliant with national federal guidelines for anti-corruption activities and to continually evolve to match national best practices in ethics programs so that citizen trust in government is increased and that public officials find the ethics laws and policies easy to understand and apply.

OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
EXPENDITURES					
Salaries	75,459	75,000	140,000	86.7%	65,000
Employer Provided Benefits	1,226	1,094	7,992	630.5%	6,898
Internal Service Charges	35,790	43,484	23,047	-47.0%	-20,437
Utilities & Building Maint Allocations	41	0	692		692
Other Operating Expenses	1,613	2,375	1,293	-45.6%	-1,082
Capital Outlay	0	1	1	0.0%	0
Extraordinary Lapse	0	-82	0	-100.0%	82
TOTAL EXPENDITURES	114,129	121,872	173,025	42.0%	51,153

AUTHORIZED POSITION CAP	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS		1	1
PART-TIME HOURS	2,080	3,380	1,300

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
OFFICE OF ETHICS- COMPLIANCE & OVERSIGHT	114,129	121,872	173,025	42.0%	51,153
DEPARTMENT TOTAL	114,129	121,872	173,025	42.0%	51,153

OFFICE OF ETHICS, COMPLIANCE AND OVERSIGHT GENERAL FUND - GSD

BACKGROUND

This fund accounts for the Office of Ethics Compliance and Oversight which addresses citywide ethics, compliance, and oversight issues.

REVENUE

There are no revenues for this department.

EXPENDITURES

Salaries

- The rise in salaries (\$65,000) is for the addition of one full-time employee to assist the director who is part-time.

Employer Provided Benefits

- The implementation of group hospitalization and life insurances (\$5,960) and the increase in Medicare tax (\$938) for the ethics office is the result of the addition of one full-time employee.

Internal Service Charges:

- The reduction of \$20,437 predominantly results from OGC legal charges (\$19,874) and mailroom charge (\$888) decreases.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The decrease of \$1,082 is mainly the drop in travel expense (\$500) and dues, subscriptions, and memberships (\$475).

Extraordinary Lapse

- The extraordinary lapse for FY 13 has been removed.

AUTHORIZED POSITION CAP

There is one (1) full time employee in this activity.



OFFICE OF GENERAL COUNSEL

DEPARTMENT VISION:

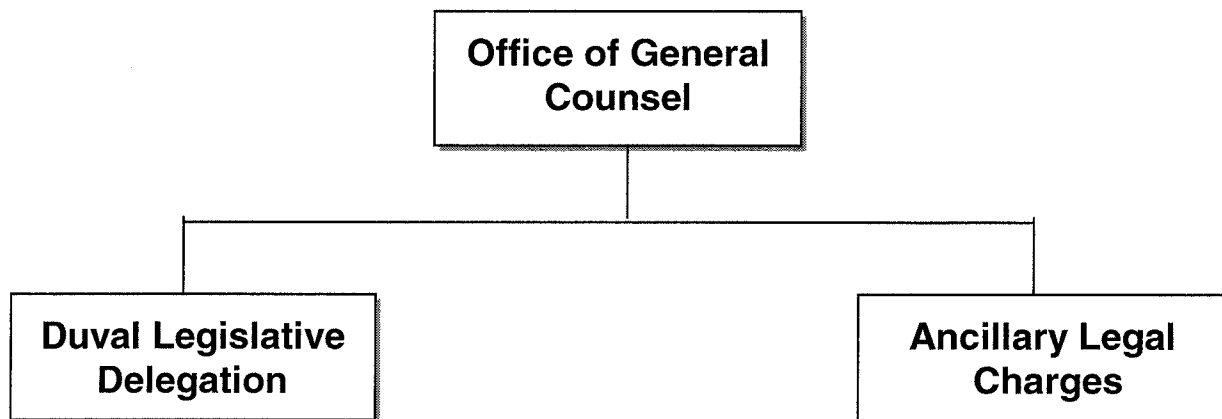
To be open and accessible to our clients, the Consolidated City of Jacksonville, its Constitutional Officers, the Duval County School Board, and the independent agencies (our “Clients”) and ensure that they have the legal services necessary to perform their missions and goals.

Accomplishment of this vision will be assisted by the following:

- Hiring and retaining exceptional legal talent and support services.
- Maintaining good communication with our Clients to ensure that they have the latest information necessary from the Office of General Counsel to further their respective goals and avoid expensive legal disputes.
- Working with the consolidated government to heighten efficiency and lower costs within the Office of General Counsel.
- Approaching each expenditure as if the money were our own.

DEPARTMENT MISSION:

To provide the highest quality legal services to the City of Jacksonville and its Independent Agencies.



OFFICE OF GENERAL COUNSEL
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
EXPENDITURES					
Salaries	47,996	47,833	47,833	0.0%	0
Employer Provided Benefits	21,655	23,156	27,568	19.1%	4,412
Internal Service Charges	6,938	6,384	3,547	-44.4%	-2,837
Utilities & Building Maint Allocations	1,027	0	4,404		4,404
Other Operating Expenses	456,581	149,268	122,487	-17.9%	-26,781
Capital Outlay	0	4	1	-75.0%	-3
Extraordinary Lapse	0	-153	0	-100.0%	153
TOTAL EXPENDITURES	534,197	226,492	205,840	-9.1%	-20,652

AUTHORIZED POSITION CAP	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	1	1	
PART-TIME HOURS			

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
DUVAL LEGISLATIVE DELEGATION	78,196	79,242	85,859	8.4%	6,617
ETHICS OFFICE	359	0	0		0
OFFICE OF GENERAL COUNSEL	455,642	147,250	119,981	-18.5%	-27,269
DEPARTMENT TOTAL	534,197	226,492	205,840	-9.1%	-20,652

OFFICE OF GENERAL COUNSEL GENERAL FUND - GSD

BACKGROUND

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

REVENUE

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

EXPENDITURES

Employer Provided Benefits

- The net increase of \$4,412 is mainly attributable to a \$3,540 increase in pension costs.

Internal Service Charges

- The net decrease of \$2,837 is mainly due to reductions of \$ 1,781 in copy center charges, \$422 in copier consolidation and \$402 in helpdesk and desktop services.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The decrease of \$26,781 is primarily due to a reduction of \$27,269 in miscellaneous non-departmental expenditures for judgments, claims and losses.

Extraordinary Lapse

- There is no extraordinary lapse proposed in FY 14.

AUTHORIZED POSITION CAP

There are no changes to the employee cap.

OFFICE OF GENERAL COUNSEL
SUBFUND -- 551

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	123,343	85,000	35,595	-58.1%	-49,405
Transfers from Fund Balance	223,896	0	765,848		765,848
	347,239	85,000	801,443	842.9%	716,443
OFFICE OF GENERAL COUNSEL					
Charges for Services	9,235,371	7,944,913	7,538,093	-5.1%	-406,820
Miscellaneous Revenue	28,597	11,000	12,000	9.1%	1,000
	9,263,968	7,955,913	7,550,093	-5.1%	-405,820
TOTAL REVENUE	9,611,207	8,040,913	8,351,536	3.9%	310,623
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-319,407	-306,581	-4.0%	12,826
Contingencies	0	0	250,000		250,000
Transfers to Other Funds	1,962,954	0	0		0
	1,962,954	-319,407	-56,581	-82.3%	262,826
OFFICE OF GENERAL COUNSEL					
Salaries	5,211,320	5,047,180	4,884,493	-3.2%	-162,687
Employer Provided Benefits	1,392,999	1,575,849	1,891,073	20.0%	315,224
Internal Service Charges	345,415	273,890	233,763	-14.7%	-40,127
Utilities & Building Maint Allocations	177,880	172,459	92,986	-46.1%	-79,473
Other Operating Expenses	783,543	1,115,239	1,129,143	1.2%	13,904
Capital Outlay	0	4	1	-75.0%	-3
Indirect Cost	369,726	175,699	176,658	0.5%	959
	8,280,883	8,360,320	8,408,117	0.6%	47,797
TOTAL EXPENDITURES	10,243,837	8,040,913	8,351,536	3.9%	310,623
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		61	61		
PART-TIME HOURS		2,600	2,600		

OFFICE OF GENERAL COUNSEL SUBFUND 551

BACKGROUND

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

REVENUE

Miscellaneous Revenue

- The decrease of \$49,405 in Non-departmental/Fund Level Activities due to a lower assumption on investment pool earnings.

Transfers from Fund Balance

- The increase of \$765,848 is due to an appropriation of retain earnings.

Charges for Services

- This revenue consists of internal service revenues from charges billed to other departments and agencies. The reduction of \$406,820 is mainly due to the increased fund balance used to offset the internal service billings.

Miscellaneous Revenue

- The increase of \$1,000 in the Office of General counsel is due to higher miscellaneous sales and charge revenue.

EXPENDITURES

Non-Departmental/Fund Level Activities

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

Contingencies

- An increase of \$250,000 represents a reserve to pay settlements and judgments against the city.

Office of General Council

Salaries

- The decrease of \$162,687 is attributable to changes in personnel, the elimination of leave rollback/sellback and a reduction in special pay.

Employer Provided Benefits

- The increase of \$315,224 is primarily due to an increase of \$298,994 in pension contribution costs and \$15,651 in health care costs. This is slightly offset by a decrease of \$6,650 in workers' compensation charges.

Internal Service Charges

- The net decrease of \$40,091 is primarily due to decreases \$15,828 in helpdesk and desktop services and \$15,075 in copier consolidation charges..

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

AUTHORIZED POSITION CAP

There was no change to the authorized position cap in FY14.

OFFICE OF THE SHERIFF

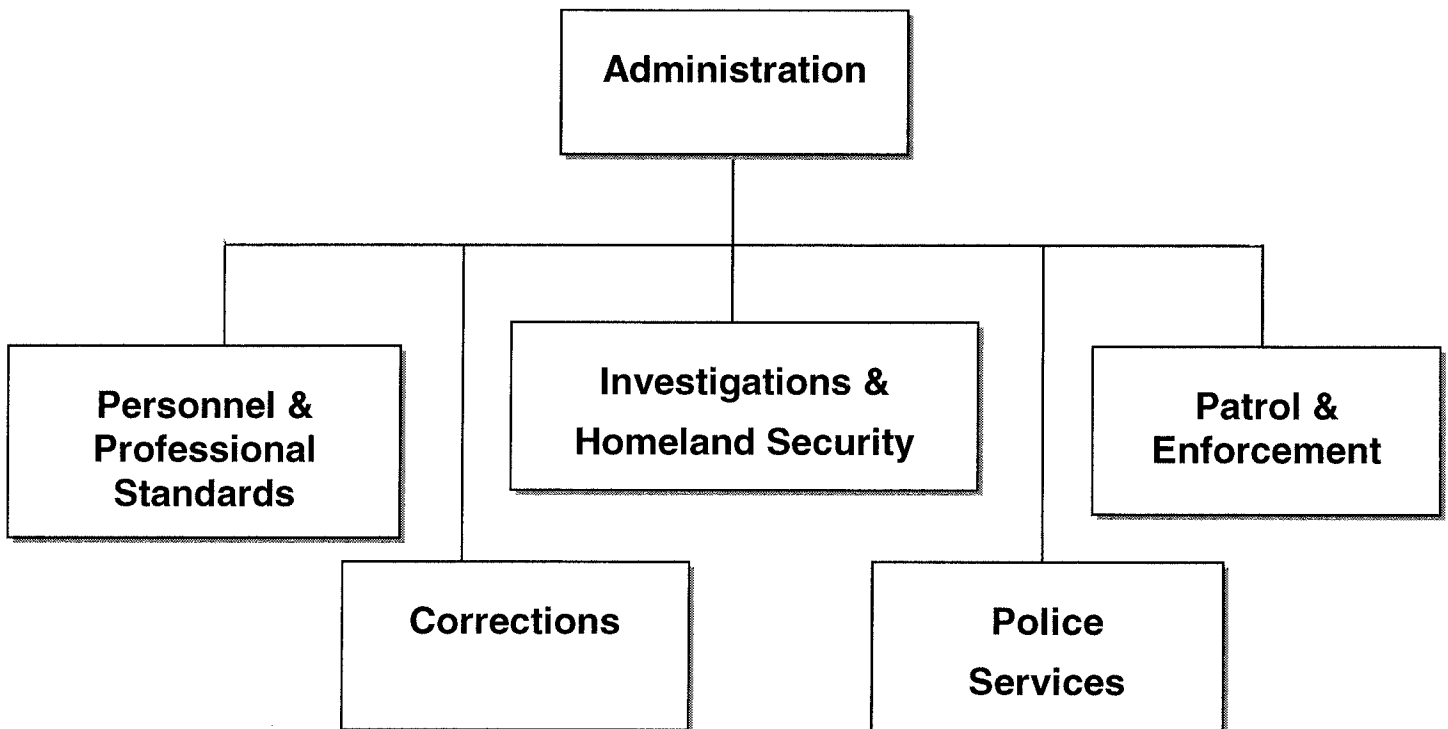
DEPARTMENT MISSION:

The mission of the Jacksonville Sheriff's Office is to protect the lives and property of the citizens of this community, to preserve the peace, and to prevent crime and disorder while constantly guarding personal liberties as prescribed by law.

To achieve our mission we must develop and provide:

- A well-trained and disciplined patrol force capable of assessing and responding to the changing needs of the community it serves, to include delivering swift emergency response when required.
- A proactive traffic enforcement program designed to regulate traffic movement and assure safe and expedient travel on city streets.
- A skilled and experienced investigative team for bringing criminal offenders to swift and impartial justice.
- A community relations effort charged with educating the public about law enforcement issues with emphasis on the community's role and responsibilities with respect to the prevention of crime.
- An unrelenting quest to eliminate organized crime and vice violations, with special emphasis on those associated with the distribution and sale of illegal drugs.
- Facilities for secure, humane, corrective and productive detention of those awaiting trial as well as those already sentenced.

The Jacksonville Sheriff's Office recognizes that we cannot fulfill our mission without community support. It is imperative that a dialogue characterized by mutual trust and open and honest communication is maintained between this agency and our community. It must include a willingness to continually examine and modify policies and procedures to assure that our mission is accomplished in a manner compatible with the best interests of the community.



OFFICE OF THE SHERIFF
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	6,828,535	7,122,187	6,703,880	-5.9%	-418,307
Fines and Forfeits	1,237,446	1,164,239	1,019,390	-12.4%	-144,849
Miscellaneous Revenue	616,729	665,333	565,894	-14.9%	-99,439
Other Sources	1,104,170	0	0		0
TOTAL REVENUE	9,786,880	8,951,759	8,289,164	-7.4%	-662,595
EXPENDITURES					
Salaries	186,793,064	192,757,833	192,673,984	0.0%	-83,849
Salary & Benefit Lapse	0	-1,126,867	-2,993,289	165.6%	-1,866,422
Employer Provided Benefits	90,849,218	121,440,992	143,539,351	18.2%	22,098,359
Internal Service Charges	24,650,589	23,456,059	22,887,215	-2.4%	-568,844
Utilities & Building Maint Allocations	448,637	0	3,955,819		3,955,819
Other Operating Expenses	25,187,231	28,929,495	29,760,562	2.9%	831,067
Capital Outlay	1,524,754	1	4	300.0%	3
Extraordinary Lapse	0	-247,172	-29,553,475	11856.6%	-29,306,303
Banking Fund Debt Repayments	1,790,916	1,557,699	457,584	-70.6%	-1,100,115
TOTAL EXPENDITURES	331,244,408	366,768,040	360,727,755	-1.6%	-6,040,285
AUTHORIZED POSITION CAP		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		3,044	3,033	-11	
PART-TIME HOURS		672,047	672,047		
DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
CORRECTIONS	78,785,462	83,258,572	81,700,967	-1.9%	-1,557,605
INVESTIGATION&HOMELAND SECURITY	50,800,645	58,229,730	56,250,464	-3.4%	-1,979,266
PATROL & ENFORCEMENT	143,007,807	162,306,194	163,518,137	0.7%	1,211,943
PERSONNEL & PROF. STANDARD	8,791,069	9,528,742	10,252,491	7.6%	723,749
POLICE SERVICES	42,337,741	47,160,784	42,977,187	-8.9%	-4,183,597
SHERIFF-ADMINISTRATION	7,521,685	6,284,018	6,028,509	-4.1%	-255,509
DEPARTMENT TOTAL	331,244,408	366,768,040	360,727,755	-1.6%	-6,040,285

OFFICE OF THE SHERIFF GENERAL FUND - GSD

BACKGROUND

The Jacksonville Sheriff's Office mission is to protect the lives and property of the citizens of this community, to preserve the peace, and to prevent crime and disorder while constantly guarding personal liberties as prescribed by law.

REVENUE

Charges for Services

- The \$418,307 decrease is primarily due to the decreases of \$109,500 in home detention fee, \$105,177 in prisoner's board – work furlough, \$63,749 in off duty reimbursement, \$53,208 in interfund services charges, \$34,000 in SMG overtime reimbursement, \$29,521 in inmate subsistence fee and \$18,700 in vehicle storage fees.

Fines and Forfeits

- The decrease of \$144,849 is mainly due to the decreases of \$87,149 in criminal justice education fines and \$53,700 in Sheriff's fines and estreatures.

Miscellaneous Revenue

- The decrease of \$99,439 is primarily due to the decreases of \$38,466 in miscellaneous sales and charges, \$37,129 in overtime reimbursement charges and \$24,500 in instructor's fees/FJC.

EXPENDITURES

Salary & Benefits Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

Employee Provided Benefits

- The increase of \$22,098,359 is primarily due to the increases of \$14,159,073 in police and fire pension contribution, \$3,489,894 in workers comp-heart hypertension, \$3,249,232 in correction officer pension contribution, \$1,573,243 in general employees' pension contribution and \$864,905 in group hospitalization insurance. These increases were offset somewhat by a decrease of \$1,310,929 in workers' compensation insurance. The correctional officer's pension rate increased from 39.11% to 49.93% and general employees' pension rate increased from 20.81% to 27.91% for FY 14.

Utilities and Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocation have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Extraordinary Lapse

- In keeping with the revenue and expense numbers available at the time of this proposed budget, City executive departments have reduced controllable expenses by 13.88%. Consistent with that reduction, an extraordinary lapse in the same percentage has been applied to the budget of the Office of the Sheriff.

While the Office of the Sheriff is aware that this extraordinary lapse has been placed in the budget, the presence of this extraordinary lapse does not mean that the Office of the Sheriff has endorsed the extraordinary lapse or any budgetary impacts that would result from the lapse if this proposed budget were to be adopted.

Banking Fund Debt Repayment

- The table below compares the FY 13 and FY 14 banking fund debt repayment by project:

	1,479,449	78,250	435,508	22,076	
	FY13 B4		FY14 Proposed		-1,100,115
Project Title	Principal	Interest	Principal	Interest	Change
CAD replacement (ord 2009-54-E)	41,028	8,411	41,028	6,456	-1,955
Circuit Upgrade	86,804	1,651			-88,455
Data Communication Equipment	16,457	314			-16,771
FY07 Replacement PC/laptops	106,066	2,385			-108,451
FY10 Replacement Laptops (600)	331,912	7,462			-339,374
FY10 Replacement Servers (30)	83,338	2,284	10,875	56	-74,691
FY10 Telecom Equipment Refresh	76,398	1,718			-78,116
FY11 Replacement Laptop	249,312	30,397	249,311	8,990	-21,408
FY11 Servers and Network Equipment	65,982	7,817	65,646	2,590	-5,563
FY11 Telecom Equipment Refresh	61,320	7,542	61,320	3,923	-3,619
Laptops for Police Cruisers	109,491	2,462			-111,953
Laptops for Police Cruisers (FY09 FTEs)	21,521	484			-22,005
Laptops for Police Cruisers (FY10 FTEs)	39,327	927	827	27	-39,400
Livescan Equipment Upgrade	106,809	2,591	6,501	34	-102,865
SAN Storage Chassis	15,934	304			-16,238
Technology improvements	67,750	1,501			-69,251

AUTHORIZED POSITION CAP

Two FY 13 redlined positions were eliminated and nine positions were eliminated for FY 14.



9-1-1 EMERGENCY USER FEE

SUBFUND -- 171

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	141,578	92,865	58,487	-37.0%	-34,378
Transfers from Fund Balance	0	73,597	0	-100.0%	-73,597
	141,578	166,462	58,487	-64.9%	-107,975
OFFICE OF THE SHERIFF					
Charges for Services	5,044,517	4,285,176	4,042,804	-5.7%	-242,372
	5,044,517	4,285,176	4,042,804	-5.7%	-242,372
TOTAL REVENUE	5,186,095	4,451,638	4,101,291	-7.9%	-350,347
EXPENDITURES					
OFFICE OF THE SHERIFF					
Salaries	240,668	261,191	251,422	-3.7%	-9,769
Employer Provided Benefits	75,893	80,114	96,238	20.1%	16,124
Internal Service Charges	16,969	887	756	-14.8%	-131
Other Operating Expenses	4,264,003	4,109,445	3,752,874	-8.7%	-356,571
Capital Outlay	0	1	1	0.0%	0
	4,597,533	4,451,638	4,101,291	-7.9%	-350,347
TOTAL EXPENDITURES	4,597,533	4,451,638	4,101,291	-7.9%	-350,347
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		5	5		
PART-TIME HOURS					

9-1-1 EMERGENCY USER FEE SUBFUND 171

BACKGROUND

The special revenue fund for the operation of the 911 Emergency Telephone System was established pursuant to Section 365.171 of the Florida Statutes, "a county may impose a "911" fee to be paid by the local exchange subscribers within its boundaries served by the "911" service." The fund provides for the maintenance and operations of the system for Duval County, including ADA accessibility. According to Section 365.172 (9) (b) of the Florida Statutes, "all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by this section." Some of the eligible expenditures include telephone devices and other equipment for the hearing impaired used in the E911 system, hardware and software for computer-aided dispatch (CAD) systems and integrated CAD systems for that portion of the system used for E911 call taking.

REVENUE

Miscellaneous Revenue

- This is made up of anticipated interest earnings for FY 14.

Transfers from Fund Balance

- The decrease of \$73,597 is due to the elimination of fund balance appropriation for FY 14.

Charges for Services

- The decrease of \$242,372 is due to lower E911 emergency operation and wireless user fee revenue.

EXPENDITURES

Employer Provided Benefits

- The increase of \$16,124 is primarily due to the increase of \$16,112 in the general employees' pension contribution. The general employees' pension rate increased from 20.81% to 27.91% for FY 14.

Internal Service Charges

- The decrease of \$131 is due to a drop in telecommunication service charges.

Other Operating Expense

- The decrease of \$356,571 is primarily due to lower costs of \$166,288 in repairs and maintenance, \$142,099 in miscellaneous services and charges and \$81,895 in intra-department cost. These decreases were somewhat offset by increases of \$23,415 in hardware/software maintenance and licenses and \$12,500 in telephone and data lines.

AUTHORIZED POSITION CAP

There are no changes.

SHERIFF'S TRUSTS
SUBFUND -- 64A

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
OFFICE OF THE SHERIFF					
Charges for Services	900	0	0		0
Fines and Forfeits	73,350	714,939	40,000	-94.4%	-674,939
Miscellaneous Revenue	1,523,863	1,530,000	1,392,169	-9.0%	-137,831
	1,598,113	2,244,939	1,432,169	-36.2%	-812,770
TOTAL REVENUE	1,598,113	2,244,939	1,432,169	-36.2%	-812,770
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	-1,000,000	552,000	0	-100.0%	-552,000
	-1,000,000	552,000	0	-100.0%	-552,000
OFFICE OF THE SHERIFF					
Salaries	139,514	619,913	135,113	-78.2%	-484,800
Employer Provided Benefits	46,793	261,006	65,888	-74.8%	-195,118
Other Operating Expenses	243,899	412,020	-760,105	-284.5%	-1,172,125
Capital Outlay	243,236	400,000	1,838,773	359.7%	1,438,773
Grants, Aids & Contributions	1,089,200	0	152,500		152,500
	1,762,643	1,692,939	1,432,169	-15.4%	-260,770
TOTAL EXPENDITURES	762,643	2,244,939	1,432,169	-36.2%	-812,770
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		1	1		
PART-TIME HOURS					

SHERIFF'S TRUSTS SUBFUND 64A

BACKGROUND

Municipal Code Section 111.300 created a trust fund account to be known as the Inmate Welfare Trust Fund. This fund receives the net profits from the commissary operation within the City's correctional facilities, which shall be used only for the overall welfare of the inmates. An inmate welfare committee recommends what expenditures are to be made. This is an all-years fund.

REVENUE

Fines and Forfeits

- The decrease of \$674,939 is due to lower court revenues.

Miscellaneous Revenue

- The decrease of \$137,831 is due to the anticipation of lower commissary concession sales at the City's correctional facilities.

EXPENDITURES

Salaries

- The decrease of \$484,000 is primarily due to a review of functions performed, the allocated payroll amounts charged resulted in a change for most payroll related sub-objects.

Employee Provided Benefits

- The decrease of \$195,118 is primarily due to the same reason stated above.

Other Operating Expenses

- The decrease of \$1,172,125 is primarily due to reductions in budgeted amounts for the purchase of pharmaceuticals, indigent kits, admission packs, shower shoes and soap for inmates housed by the Florida Department of Corrections.

Capital Outlay

- Funding totaling \$1,438,773 is being budgeted in FY 14 for the purchase of specialized equipment.

Transfer to Other Funds

- There is no budgeted transfer to any other funds in FY 14.

Grants, Aids and Contributions

- In accordance with Section 932.7055, Florida Statutes, to appropriate funds from the Special Law Enforcement Trust Fund to non-profit agencies that provide crime prevention, safe neighborhoods, educational services, etc.

AUTHORIZED POSITION CAP

There are no changes in the number of positions.



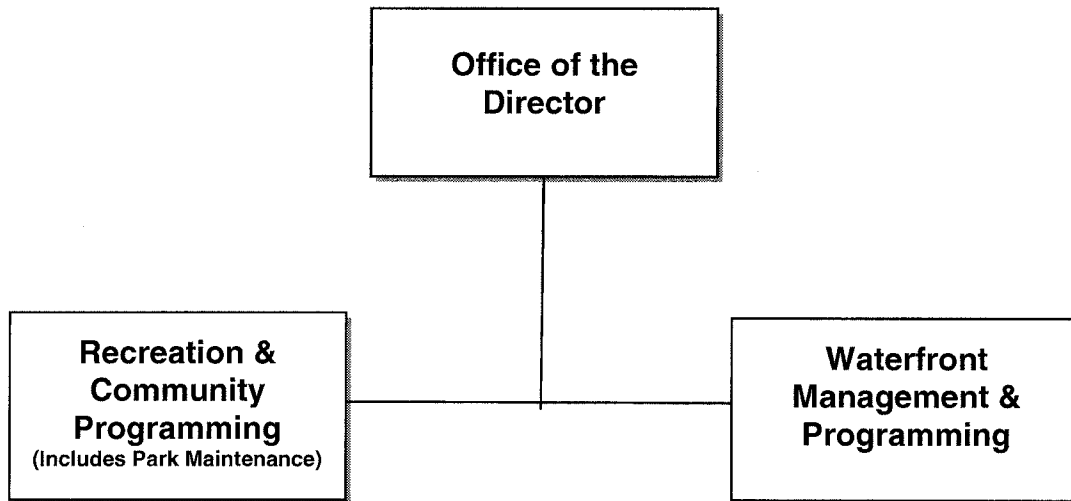
PARKS AND RECREATION

DEPARTMENT VISION:

Enhance the quality of life in Jacksonville by creating community through people, parks and programs.

DEPARTMENT MISSION:

Promote the health and well-being of all residents by providing diverse, year-round recreation and leisure opportunities.



PARKS & RECREATION
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	567,227	576,500	410,500	-28.8%	-166,000
Miscellaneous Revenue	292,099	306,800	317,300	3.4%	10,500
TOTAL REVENUE	859,326	883,300	727,800	-17.6%	-155,500
EXPENDITURES					
Salaries	4,470,451	9,590,444	8,254,337	-13.9%	-1,336,107
Employer Provided Benefits	1,243,724	3,592,896	3,629,154	1.0%	36,258
Internal Service Charges	911,622	569,977	1,396,584	145.0%	826,607
Utilities & Building Maint Allocations	220,232	0	5,105,608		5,105,608
Other Operating Expenses	2,115,140	6,297,199	6,267,799	-0.5%	-29,400
Capital Outlay	221,911	22	109	395.5%	87
Extraordinary Lapse	0	-13,503	-500,000	3602.9%	-486,497
TOTAL EXPENDITURES	9,183,080	20,037,035	24,153,591	20.5%	4,116,556

AUTHORIZED POSITION CAP		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS		237	205	-32
PART-TIME HOURS		202,350	202,350	

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
OFFICE OF DIRECTOR	2,144,227	2,983,464	2,676,600	-10.3%	-306,864
REC & COMMUNITY PROGRAMMING	5,757,642	15,861,737	20,291,961	27.9%	4,430,224
WATERFRONT MGMT & PROGRAMMING	1,281,211	1,191,834	1,185,030	-0.6%	-6,804
DEPARTMENT TOTAL	9,183,080	20,037,035	24,153,591	20.5%	4,116,556

PARKS AND RECREATION

BACKGROUND

The Department of Parks and Recreation is comprised of three divisions. The divisions are Office of the Director, Recreation and Community Programming and Waterfront Management. The department also oversees the Park Maintenance activities of the city.

The Office of the Director includes the Cooperative Extension Office, Grant Compliance, JaxParks Community Relations Office, the Office of Special Events, the Park Planning and Development Office, and the Ritz Theatre and LaVilla Museum.

The Parks and Recreation Department is dedicated to ensuring high quality programs and facilities that will fuel public-private partnerships, champion cultural diversity, inspire well-being, encourage environmental participation, education and protection and create a sense of community for residents in Duval County. It is also responsible for city parks, preserves, entertainment venues, pools, marinas, waterfront facilities, and programs administered through partnerships, liaisons and city staff.

REVENUE

Charges for Services

- The net decrease of \$166,000 is primarily due to decreases of \$120,000 in ticket sales, \$27,000 in organized event charges, \$10,500 in summer camps and \$9,000 in entrance fees.

EXPENDITURES

Salaries

- The decrease of \$1,336,107 is primarily due to the elimination of 32 positions for FY 14.

Internal Service Charges

- The net increase of \$826,607 is primarily due to increases of \$793,282 in fleet allocations charges and \$111,943 in OGC legal – allocation charges. These increases were somewhat offset by decreases of \$47,115 in ITD charges, \$20,621 in telecommunication allocation charge and \$17,479 in copier consolidation allocation charge.

Utilities and Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Extraordinary Lapse

- The extraordinary lapse represents a reduction to assist the department in meeting their budget reduction target for FY 14. The Parks and Recreation Department will work to identify how they anticipate on meeting their lapse for FY 14.

AUTHORIZED POSITION CAP

Thirty-two (32) positions were eliminated for FY 14.

HUGUENOT PARK
SUBFUND -- 1D1

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	858	0	0		0
Transfers From Other Funds	384,496	343,103	339,335	-1.1%	-3,768
	385,354	343,103	339,335	-1.1%	-3,768
PARKS & RECREATION					
Charges for Services	372,120	385,500	369,000	-4.3%	-16,500
Miscellaneous Revenue	20,781	35,092	34,992	-0.3%	-100
	392,901	420,592	403,992	-3.9%	-16,600
TOTAL REVENUE	778,255	763,695	743,327	-2.7%	-20,368
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-33,720	-27,577	-18.2%	6,143
	0	-33,720	-27,577	-18.2%	6,143
PARKS & RECREATION					
Salaries	275,797	281,002	281,229	0.1%	227
Employer Provided Benefits	111,308	134,014	144,588	7.9%	10,574
Internal Service Charges	80,348	91,494	77,871	-14.9%	-13,623
Utilities & Building Maint Allocations	2,662	0	17,084		17,084
Other Operating Expenses	151,027	131,447	130,561	-0.7%	-886
Capital Outlay	0	3	2	-33.3%	-1
Indirect Cost	174,345	159,455	119,569	-25.0%	-39,886
	795,487	797,415	770,904	-3.3%	-26,511
TOTAL EXPENDITURES	795,487	763,695	743,327	-2.7%	-20,368
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		9	9		
PART-TIME HOURS		1,529	1,529		

HUGUENOT PARK SUBFUND 1D1

BACKGROUND

The Huguenot Park Trust Fund is funded by entrance fees, miscellaneous sales and camper rentals as well as a subsidy from the General Fund.

REVENUE

Transfers From Other Funds

- The decrease of \$3,768 is due to a reduction in the transfer from the General Fund.

Charges for Services

- The decrease of \$16,500 is due to a reduction of \$15,000 in entrance fees and \$1,500 in annual pass rentals.

EXPENDITURES

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

Employer Provided Benefits

- The net increase of \$10,754 mainly due to an increase of \$19,670 in pension contributions. This is somewhat offset by reductions of \$4,613 in workers' compensation insurance and \$4,534 in group hospitalization insurance.

Internal Service Charges

- The net decrease of \$13,623 is primarily due to decreases of \$6,728 in mailroom charges, \$4,894 in fleet parts/oil/gas and \$4,636 in fleet repairs and maintenance. These are somewhat offset by an increase of \$2,771 in fleet vehicle rental charges.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes to the employee cap.

KATHRYN A HANNA PARK
SUBFUND -- 1D2

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-10,321	0	0		0
Transfers From Other Funds	238,511	421,060	661,333	57.1%	240,273
	228,190	421,060	661,333	57.1%	240,273
PARKS & RECREATION					
Charges for Services	946,020	950,000	945,000	-0.5%	-5,000
Miscellaneous Revenue	95,815	98,000	100,400	2.4%	2,400
	1,041,835	1,048,000	1,045,400	-0.2%	-2,600
TOTAL REVENUE	1,270,025	1,469,060	1,706,733	16.2%	237,673
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-19,631	-18,892	-3.8%	739
	0	-19,631	-18,892	-3.8%	739
PARKS & RECREATION					
Salaries	472,744	490,709	488,459	-0.5%	-2,250
Employer Provided Benefits	186,266	225,402	239,258	6.1%	13,856
Internal Service Charges	105,853	110,181	100,524	-8.8%	-9,657
Utilities & Building Maint Allocations	9,297	0	368,972		368,972
Other Operating Expenses	232,439	303,142	304,475	0.4%	1,333
Capital Outlay	18,058	3	2	-33.3%	-1
Indirect Cost	212,455	359,254	223,935	-37.7%	-135,319
	1,237,112	1,488,691	1,725,625	15.9%	236,934
TOTAL EXPENDITURES	1,237,112	1,469,060	1,706,733	16.2%	237,673
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		15	15		
PART-TIME HOURS		3,918	3,918		

KATHRYN A. HANNA PARK SUBFUND 1D2

BACKGROUND

The Kathryn A. Hanna Park Maintenance and Improvement Fund was established by Ordinance 1989-67-38 to receive all revenues and interest earned by the City from admission fees, rentals of equipment, and other funds from activities and events occurring at Hanna Park. The generated revenues are used to offset the expenditures for personnel, operating, and capital outlay.

REVENUE

Non-Departmental/Fund Level Activities

Transfers from Other Funds

- This represents an increased subsidy from the General Fund (SF 011).

EXPENDITURES

Non-Departmental/Fund Level Activities

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

Employer Provided Benefits

- The net increase of \$13,856 is mainly due to an increase of \$24,097 in pension contribution costs. This is somewhat offset by a decrease of \$5,936 in workers' compensation insurance and \$4,874 in group health insurance.

Internal Service Charges

- The net decrease of \$9,657 is mainly due to reductions of \$6,724 in mailroom charges, \$5,120 in copier consolidation charges and \$2,444 in telecommunication. These are somewhat offset by increases of \$2,209 in radio allocation charges and \$1,600 in copy center charges.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

There is no change in authorized positions.

METROPOLITAN PARK MAINTENANCE
SUBFUND -- 1D4

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
PARKS, RECR., ENT. & CONSERVATION					
Miscellaneous Revenue	0	0	125,000		125,000
	0	0	125,000		125,000
TOTAL REVENUE	0	0	125,000		125,000
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	125,000		125,000
	0	0	125,000		125,000
TOTAL EXPENDITURES	0	0	125,000		125,000

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

METROPOLITAN PARK MAINTENANCE SUBFUND 1D4

BACKGROUND

The Metropolitan Park Maintenance Trust receives all revenue in connection with admissions fees for special events, rentals, dock slip rentals, equipment and service charges or other funds from activities and events conducted or authorized by the City in Metropolitan Park. Expenses from the fund are utilized for the maintenance, improvements and support of operations at the park.

REVENUE

Miscellaneous Revenue

- This represents an appropriation of rental of city facilities revenue (\$125,000).

EXPENDITURES

Transfers To Other Funds

- This represents a transfer of \$125,000 to the 2014 Authorized Capital Projects fund (SF 32 C) to cover the expenses for a proposed capital project. The Parks and Recreation Department seeks to replace the tent at Metropolitan Park and conduct a sound study to determine the best placement of speakers and other outdoor concert materials. This will improve compatibility with surrounding neighborhoods while preserving the value of the park to the city as a recreational venue. This is the first year of two to fund this project.

AUTHORIZED POSITION CAP

There are no authorized employee in this subfund.

FLORIDA BOATER IMPROVEMENT PROGRAM
SUBFUND -- 1D8

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	49,185	20,000	25,000	25.0%	5,000
	49,185	20,000	25,000	25.0%	5,000
PARKS & RECREATION					
Charges for Services	143,165	140,000	135,000	-3.6%	-5,000
	143,165	140,000	135,000	-3.6%	-5,000
TOTAL REVENUE	192,349	160,000	160,000	0.0%	0
EXPENDITURES					
PARKS & RECREATION					
Other Operating Expenses	66,804	160,000	160,000	0.0%	0
	66,804	160,000	160,000	0.0%	0
TOTAL EXPENDITURES	66,804	160,000	160,000	0.0%	0

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

FLORIDA BOATER IMPROVEMENT PROGRAM SUBFUND 1D8

BACKGROUND

The Florida Boater Improvement Trust Fund was established by Ordinance 1997-804 to provide boat-related activities (such as recreational channel marking); removal of floating structures deemed a hazard to public safety and health, as well as manatee and marine mammal protection.

REVENUE

Miscellaneous Revenue

- The increase of \$5,000 is due to projected investment earnings in FY 14.

Charges for Services

- The decrease of \$5,000 is due to a reduction in motor boat registration fees.

EXPENDITURES

Other Operating Expenses

- There are no changes for FY 14.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

CECIL FIELD COMMERCE CENTER
SUBFUND -- 1DA

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	22,221	8,531	6,910	-19.0%	-1,621
Transfers From Other Funds	1,622,988	1,360,253	1,084,788	-20.3%	-275,465
Transfers from Fund Balance	63,759	0	200,000		200,000
	1,708,968	1,368,784	1,291,698	-5.6%	-77,086
PARKS & RECREATION					
Charges for Services	158,621	154,600	159,200	3.0%	4,600
Miscellaneous Revenue	54,306	53,000	54,000	1.9%	1,000
	212,927	207,600	213,200	2.7%	5,600
TOTAL REVENUE	1,921,895	1,576,384	1,504,898	-4.5%	-71,486
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-10,853	-23,652	117.9%	-12,799
	0	-10,853	-23,652	117.9%	-12,799
PARKS & RECREATION					
Salaries	479,815	469,011	466,935	-0.4%	-2,076
Employer Provided Benefits	107,675	119,412	123,118	3.1%	3,706
Internal Service Charges	28,635	28,025	30,021	7.1%	1,996
Utilities & Building Maint Allocations	102,622	0	87,188		87,188
Other Operating Expenses	965,914	970,786	821,286	-15.4%	-149,500
Capital Outlay	0	3	2	-33.3%	-1
	1,684,661	1,587,237	1,528,550	-3.7%	-58,687
TOTAL EXPENDITURES	1,684,661	1,576,384	1,504,898	-4.5%	-71,486
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		7	7		
PART-TIME HOURS		22,844	22,844		

CECIL FIELD COMMERCE CENTER SUBFUND 1DA

BACKGROUND

The Cecil Field Commerce Center includes the community center, aquatics complex, and the athletic complex.

REVENUE

Non-Departmental/Fund Level Activities

Transfers from Other Funds

- This represents a decreased subsidy from the General Fund (SF 011).

Transfers From Fund Balance

- There is a proposed transfer from fund balance in FY 14.

EXPENDITURES

Non-Departmental/Fund Level Activities

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

Parks and Recreation

Internal Service Charges

- The net increase of \$1,996 is mainly due to increases of \$3,016 in mailroom charges and \$1,071 in computer system maintenance. These are offset by a decrease of \$1,038 in telecommunication charges.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net decrease of \$149,500 is mostly due to a \$144,092 in contractual services- SMG (management fee).

AUTHORIZED POSITION CAP

There are no changes to the authorized employee cap.

STORMWATER SERVICES

SUBFUND -- 461

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	832,716	0	0		0
Transfers From Other Funds	1,482,501	1,557,442	1,557,442	0.0%	0
	2,315,217	1,557,442	1,557,442	0.0%	0
PUBLIC WORKS					
Charges for Services	29,798,498	28,405,063	28,899,110	1.7%	494,047
	29,798,498	28,405,063	28,899,110	1.7%	494,047
TOTAL REVENUE	32,113,714	29,962,505	30,456,552	1.6%	494,047
EXPENDITURES					
NEIGHBORHOODS					
Salaries	120,198	119,758	48,431	-59.6%	-71,327
Employer Provided Benefits	51,966	55,943	43,710	-21.9%	-12,233
Internal Service Charges	5,973	3,707	4,490	21.1%	783
Other Operating Expenses	39,255	65,562	16,788	-74.4%	-48,774
Capital Outlay	0	4	10,207	255075.0%	10,203
	217,392	244,974	123,626	-49.5%	-121,348
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	0	3,808,791	3,686,656	-3.2%	-122,135
Transfers to Other Funds	9,054,053	5,837,679	7,588,348	30.0%	1,750,669
Banking Fund Debt Repayments	1,116,471	2,590,491	2,442,929	-5.7%	-147,562
Cash Carryover	0	47,863	12,000	-74.9%	-35,863
	10,170,524	12,284,824	13,729,933	11.8%	1,445,109
PARKS & RECREATION					
Salaries	17,900	18,636	37,272	100.0%	18,636
Employer Provided Benefits	354	271	540	99.3%	269
Other Operating Expenses	5,023	5,419	11,246	107.5%	5,827
	23,277	24,326	49,058	101.7%	24,732
PUBLIC WORKS					
Salaries	5,870,345	6,323,674	4,378,945	-30.8%	-1,944,729
Employer Provided Benefits	2,836,767	3,308,135	2,438,597	-26.3%	-869,538
Internal Service Charges	2,024,365	2,258,700	2,092,732	-7.3%	-165,968
Utilities & Building Maint Allocations	47,800	0	72,635		72,635
Other Operating Expenses	3,354,921	4,086,195	6,390,213	56.4%	2,304,018
Capital Outlay	0	3	1	-66.7%	-2
Indirect Cost	1,689,227	1,431,674	1,180,812	-17.5%	-250,862
	15,823,426	17,408,381	16,553,935	-4.9%	-854,446
TOTAL EXPENDITURES	26,234,619	29,962,505	30,456,552	1.6%	494,047

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	201	21	-180
PART-TIME HOURS	1,300	2,600	1,300

STORMWATER SERVICES SUBFUND 461

BACKGROUND

The Stormwater Services fund provides a dedicated funding source, through the Stormwater fee, and operating budget for various Departments including Neighborhoods, Parks & Recreation and Public Works. The Neighborhoods Department - Environmental Quality Division is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Parks & Recreation Department administers the Florida Yards Program to address issues with pollution and disappearing habitats and serves to maintain compliance with a stormwater regulatory permit. The Public Works Department is responsible for completing various flood and drainage mitigation projects, clean canals and ditches, address stormwater treatment issues, maintain collection and pumping systems, as well as stormwater treatment facilities (ponds).

REVENUE

Transfers from Other Funds

- Stormwater User Fees are waived for 501(c) 3 organizations, and individuals and families who are economically disadvantaged. The general fund subsidizes stormwater revenue to compensate for these waivers. There is no recommended change for FY 14.

Charges for Services

- The increase of \$494,047 is primarily due to increases of \$328,203 in stormwater fee and \$155,449 in user fees credit for early payment discount revenues.

EXPENDITURES

Neighborhoods

Salaries

- The decrease of \$71,327 is due to reductions of \$70,031 in permanent and probationary salary and \$1,296 in special pay pensionable costs.

Employer Provided Benefits

- The decrease of \$12,233 is mainly due to reductions of \$11,789 in group hospitalization insurance and \$522 in workers compensation insurance costs.

Internal Service Charges

- The increase of \$783 is primarily due to increases of \$581 in ITD and \$191 in mailroom charges.

Other Operating Expenses

- The decrease of \$48,774 is mainly due to reductions of \$19,759 in miscellaneous services and charges, \$17,956 in professional service, \$7,496 in repairs and maintenance and \$1,907 in travel expense costs.

Capital Outlay

- The increase of \$10,203 is attributable to an increase in specialized equipment costs.

Non-Departmental / Fund Level Activities

Debt Service

- The net decrease of \$122,135 is attributable to reductions of \$192,744 in debt service transfers out – interest and \$4,841 in debt service transfers out – fiscal agent fee costs. These were somewhat offset by an increase of \$75,450 in debt service transfers out – principal costs.

Transfers to Other Funds

- The increase of \$1,750,669 is due to an increased transfer to the Stormwater Capital Projects subfund (462). This amount represents the excess revenue over expenditures in this fund that is transferred to the Stormwater Services - Capital Project fund (SF 462) be used as pay-go funds for various capital projects.

Banking Fund Debt Repayment

- The net decrease of \$147,562 is due to a reduction of \$240,494 in banking fund interest allocation costs. This was somewhat offset by an increase of \$92,932 in banking fund principal allocation costs.

Cash Carryover

- The decrease of \$35,863 is due to diminished excess funds being appropriated to this line item.

Parks & Recreation / Special Services

Salaries

- The increase of \$18,636 is attributable to an increase in permanent and probationary salary costs.

Employer Provided Benefits

- The increase of \$269 is due to an increase in Medicare tax costs.

Other Operating Expenses

- The increase of \$5,827 is mainly due to increases of \$2,354 in other operating supplies, \$1,284 in miscellaneous services and charges and \$1,200 in local mileage costs.

Public Works

Salaries

- The decrease of \$1,944,729 is mainly due to the transfer out of (180) employees into the R-O-W Grounds Maintenance General Fund (011) operations. The transfers resulted in reductions of \$1,836,271 in permanent and probationary salary, \$87,000 in salaries overtime and \$23,808 in special pay pensionable costs.

Employer Provided Benefits

- The decrease of \$869,538 is primarily due to reductions of \$438,660 in group hospitalization insurance, \$320,578 in workers compensation insurance, \$60,459 in GEPP pension contribution and \$28,427 in Medicare tax costs.

Internal Service Charges

- The net decrease of \$165,968 is mainly due to reductions of \$99,499 in fleet and \$73,679 in ITD charges. These were slightly offset by an increase of \$9,337 in mailroom charges.

Utilities & Building Maint Allocations

- The increase of \$72,635 is attributable to increases of \$46,847 in building maintenance and \$25,788 in utilities allocation costs.

Other Operating Expenses

- The net increase of \$2,304,018 is mainly due to an increase of \$2,325,000 in contractual services costs. This was slightly offset by decreases of \$14,000 in repair and maintenance supplies and \$7,338 in other operating supply costs.

Indirect Costs

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

(180) authorized positions were moved out of the Public Works activity in this subfund to the Public Works activity in the General Fund – GSD (SF 011).

CECIL FIELD TRUST
SUBFUND -- 759

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	209,936	68,126	136,875	100.9%	68,749
Transfers From Component Units	578,724	0	0		0
	788,660	68,126	136,875	100.9%	68,749
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	-1,320	1	1	0.0%	0
Miscellaneous Revenue	4,017,879	1,881,872	1,783,475	-5.2%	-98,397
Transfers From Component Units	5,471	0	0		0
	4,022,029	1,881,873	1,783,476	-5.2%	-98,397
PARKS & RECREATION					
Charges for Services	2,610	0	0		0
Miscellaneous Revenue	48,800	36,571	71,530	95.6%	34,959
	51,410	36,571	71,530	95.6%	34,959
TOTAL REVENUE	4,862,100	1,986,570	1,991,881	0.3%	5,311
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Other Operating Expenses	1,604,924	1,966,091	1,967,920	0.1%	1,829
Indirect Cost	0	0	3,482		3,482
	1,604,924	1,966,091	1,971,402	0.3%	5,311
PARKS & RECREATION					
Other Operating Expenses	59,541	20,479	20,479	0.0%	0
	59,541	20,479	20,479	0.0%	0
TOTAL EXPENDITURES	1,664,466	1,986,570	1,991,881	0.3%	5,311

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

CECIL FIELD TRUST SUBFUND 759

BACKGROUND

Established per ordinance 98-1052, all revenues received or earned by the City from the development and operation of the Cecil Commerce Center (excluding revenues related to an interlocal agreement with the Jacksonville Aviation Authority) are deposited into this trust fund. This fund is an all year's fund.

REVENUE

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- The increase of \$68,749 is due to a rise in investment pool earnings.

Office of Economic Development

Miscellaneous Revenue

- The net decrease of \$98,397 is due to reductions of \$106,276 in timber product sales and \$91,040 in gain/loss – sale real property revenues. These were somewhat offset by an increase of \$98,919 in rental of city facilities revenue.

Parks & Recreation

Miscellaneous Revenue

- This amount represents the anticipated revenue from timber sales.

EXPENDITURES

Office of Economic Development

Indirect Costs

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.



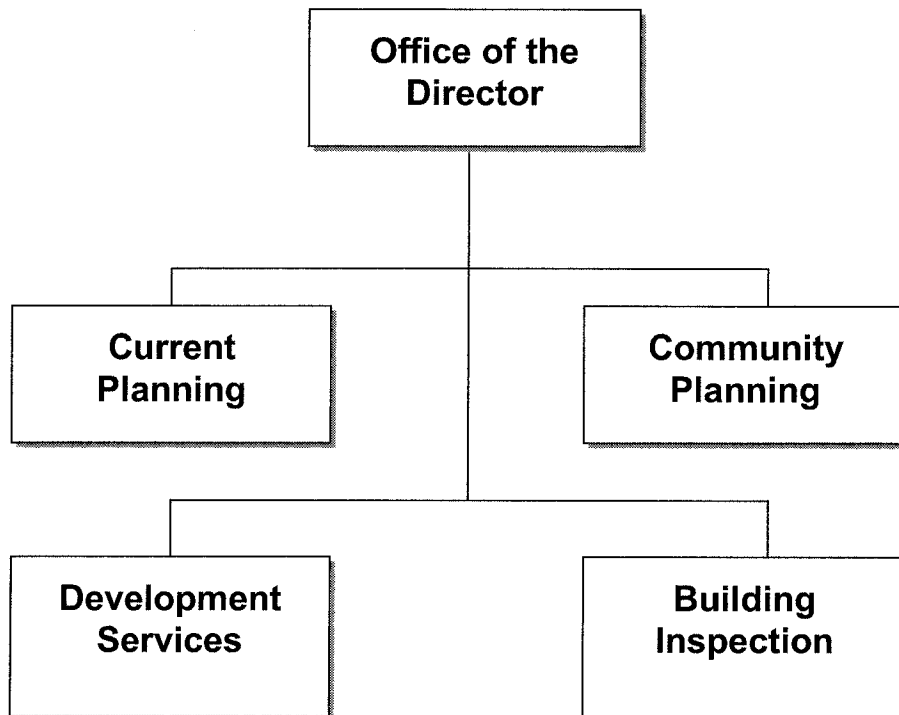
PLANNING AND DEVELOPMENT

DEPARTMENT VISION

We strive to create a city of distinctive, healthy, and sustainable neighborhoods and to be a recognized leader in efficient and effective planning.

DEPARTMENT MISSION

Provide sound planning services, a simplified regulatory and permitting process, and a shared city-wide vision for our natural and built environment.



PLANNING AND DEVELOPMENT
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	817,711	1,224,510	1,137,263	-7.1%	-87,247
Fines and Forfeits	250	500	250	-50.0%	-250
Miscellaneous Revenue	118,905	227,535	154,535	-32.1%	-73,000
TOTAL REVENUE	936,866	1,452,545	1,292,048	-11.0%	-160,497
EXPENDITURES					
Salaries	3,300,245	3,045,540	2,884,743	-5.3%	-160,797
Employer Provided Benefits	1,162,188	1,158,171	1,295,079	11.8%	136,908
Internal Service Charges	861,486	667,522	659,223	-1.2%	-8,299
Utilities & Building Maint Allocations	10,530	0	290,910		290,910
Other Operating Expenses	448,983	480,268	378,469	-21.2%	-101,799
Capital Outlay	0	13	6	-53.8%	-7
Supervision Allocation	0	0	-85,349		-85,349
Extraordinary Lapse	0	-3,577	0	-100.0%	3,577
TOTAL EXPENDITURES	5,783,432	5,347,937	5,423,081	1.4%	75,144

AUTHORIZED POSITION CAP		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS		60	54	-6
PART-TIME HOURS		5,257	5,257	

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
COMMUNITY PLANNING	1,936,505	1,761,881	1,622,747	-7.9%	-139,134
CURRENT PLANNING	1,160,016	1,074,629	949,182	-11.7%	-125,447
DEVELOPMENT SERVICES	2,126,794	1,925,970	2,059,550	6.9%	133,580
OFFICE OF THE DIRECTOR	560,117	585,457	791,602	35.2%	206,145
DEPARTMENT TOTAL	5,783,432	5,347,937	5,423,081	1.4%	75,144

PLANNING AND DEVELOPMENT GENERAL FUND - GSD

BACKGROUND

The Planning and Development Department manages existing and future development within the City of Jacksonville. Matters pertaining to zoning, the comprehensive plan, concurrency, land use, various trades inspections and building codes fall within the purview of this department.

The general fund portion of the Planning and Development Department consists of the Office of the Director, Community Planning Division, Current Planning Division, and Development Services Division.

REVENUE

Charges for Services

- The net decrease of \$87,247 is primarily due to decreases of (\$102,211) in zoning and rezoning fees and (\$63,511) comprehensive/amendment fee. These were offset by an increase of \$66,215 in subdiv regulation - plat fees.

Fines and Forfeits

- The decrease of (\$250) is attributable to reduced civil fines and forfeits revenues.

Miscellaneous Revenue

- Revenue from Right of Way permits is expected to decrease by \$73,000 as a result of a more accurate calculation of current activity.

EXPENDITURES

Salaries

- The net decrease of \$160,797 is due to the transfer of two (2) positions to subfund 159.

Employer Provided Benefits

- The net increase of \$136,908 is primarily due to increases of \$159,498 in GEPP pension contribution and \$8,513 group hospitalization insurance costs. These were offset by a decrease of (\$32,380) in workers' compensation insurance costs.

Internal Service Charges

- The net decrease of \$8,299 is primarily due to reductions of \$13,277 in copier consolidation and copy center charges. These were slightly offset by an increase of \$4,323 in fleet charges.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net decrease of \$101,799 is primarily due to the decreases of \$90,000 in contractual services and \$13,133 in office supplies.

Supervision Allocation

- The net decrease of \$85,349 is due to account for three (3) individuals who perform a percentage of their work in subfunds 112 and 159.

AUTHORIZED POSITION CAP

The net decrease of six (6) positions is due to the transfer of three (3) positions to subfund 159. Three positions were eliminated as part of the budget process.



CONCURRENCY MANAGEMENT SYSTEM
SUBFUND -- 112

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	74,300	38,519	38,519	0.0%	0
Transfers from Fund Balance	0	213,148	0	-100.0%	-213,148
	74,300	251,667	38,519	-84.7%	-213,148
PLANNING AND DEVELOPMENT					
Charges for Services	551,687	179,024	736,225	311.2%	557,201
	551,687	179,024	736,225	311.2%	557,201
TOTAL REVENUE	625,988	430,691	774,744	79.9%	344,053
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	118,383	59,553	0	-100.0%	-59,553
Cash Carryover	0	0	170,744		170,744
	118,383	59,553	170,744	186.7%	111,191
PLANNING AND DEVELOPMENT					
Salaries	299,883	206,433	312,922	51.6%	106,489
Employer Provided Benefits	99,706	77,573	145,636	87.7%	68,063
Internal Service Charges	134,232	53,537	51,669	-3.5%	-1,868
Utilities & Building Maint Allocations	19,498	17,575	10,834	-38.4%	-6,741
Other Operating Expenses	5,349	16,017	15,246	-4.8%	-771
Capital Outlay	0	3	1	-66.7%	-2
Supervision Allocation	0	0	20,667		20,667
Indirect Cost	0	0	47,025		47,025
	558,667	371,138	604,000	62.7%	232,862
TOTAL EXPENDITURES	677,050	430,691	774,744	79.9%	344,053
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		4	6	2	
PART-TIME HOURS					

CONCURRENCY MANAGEMENT SYSTEM SUBFUND 112

BACKGROUND

The City of Jacksonville implemented the Concurrency and Mobility Management System Office to ensure the availability of public facilities, except traffic circulation and mass transit, and the adequacy of those facilities at adopted levels of service concurrent with the impacts of development and to provide traffic circulation and mass transit public facilities at the adopted performance standards consistent with the 2030 Mobility Plan. It provides the local structure for administering the state law, Chapter 163, Part II, Florida Statutes.

This purpose is implemented by means of a Concurrency and Mobility Management System (CMMS) which measures the potential impact of a proposed development on the adopted minimum levels of service for all public facilities, except traffic circulation and mass transit, and manages the collection of mobility fees pertaining to traffic circulation and mass transit public facilities consistent with the 2030 Mobility Plan, as established in the 2030 Comprehensive Plan, when an application for a final development order or final development permit is submitted. The CMMS ensures that the adopted levels of service and performance standards are not degraded by the issuance of a final development order, or a final development permit.

REVENUE

Transfers from Fund Balance

- A transfer from fund balance is not necessary to support concurrency operations in FY 14, therefore a decrease of \$213,148.

Charges for Services

- The increase of \$557,201 is attributable to favorable increases of \$545,211 in concurrency management fees and \$11,990 in mobility plan management fees.

EXPENDITURES

Cash Carryover

- The increase of \$170,744 is due to increased funds available for this expenditure.

Salaries

- The increase of \$106,489 is primarily due to the transferring of two (2) full time employees from community planning.

Employer Provided Benefits

- The increase of \$68,063 is primarily due to an increase of \$44,869 in GEPP pension contribution costs and \$21,467 increase in group hospitalization insurance associated with the transfer of two (2) full time employees from community planning.

Internal Service Charges

- The decrease of \$1,868 is primarily due to a reduction of \$1,735 in mailroom charges.

Utilities & Building Maintenance Allocations

- The decrease of \$6,741 is primarily due to the \$17,575 reduction in building rental (in house); however, this is offset by \$10,834 increase in building cost allocation – Ed Ball (In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage).

Supervision Allocation

- The increase of \$20,667 is due to the addition of the supervision allocation to account for three (3) individuals who perform a percentage of their work in this subfund.

Indirect cost

- The increase of \$47,025 is due to the indirect cost study done by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

The cap was increased by two (2) full time positions that were transferred from community planning as part of the budget process.

BUILDING INSPECTION

SUBFUND -- 159

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
FIRE AND RESCUE					
Charges for Services	451,160	441,016	547,053	24.0%	106,037
Fines and Forfeits	1,140	0	0		0
Miscellaneous Revenue	0	6,150	0	-100.0%	-6,150
	452,300	447,166	547,053	22.3%	99,887
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	62,698	26,000	26,000	0.0%	0
	62,698	26,000	26,000	0.0%	0
PLANNING AND DEVELOPMENT					
Charges for Services	9,160,927	8,639,349	10,261,215	18.8%	1,621,866
Fines and Forfeits	74,615	83,940	73,500	-12.4%	-10,440
Miscellaneous Revenue	75,332	88,000	36,900	-58.1%	-51,100
	9,310,874	8,811,289	10,371,615	17.7%	1,560,326
TOTAL REVENUE	9,825,871	9,284,455	10,944,668	17.9%	1,660,213
EXPENDITURES					
FIRE AND RESCUE					
Salaries	252,799	267,809	300,286	12.1%	32,477
Employer Provided Benefits	105,464	149,601	173,396	15.9%	23,795
Internal Service Charges	11,171	24,563	43,179	75.8%	18,616
Utilities & Building Maint Allocations	0	0	11,204		11,204
Other Operating Expenses	3,484	4,200	10,368	146.9%	6,168
Capital Outlay	0	3	1	-66.7%	-2
Indirect Cost	0	0	159,698		159,698
	372,918	446,176	698,132	56.5%	251,956
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	195,864	0	-100.0%	-195,864
	0	195,864	0	-100.0%	-195,864
PLANNING AND DEVELOPMENT					
Salaries	3,690,656	3,674,949	3,948,758	7.5%	273,809
Employer Provided Benefits	1,445,453	1,546,989	1,838,615	18.9%	291,626
Internal Service Charges	735,616	851,577	840,946	-1.2%	-10,631
Utilities & Building Maint Allocations	88,227	78,218	171,553	119.3%	93,335
Other Operating Expenses	376,036	373,028	630,123	68.9%	257,095
Capital Outlay	0	25	51,010	203940.0%	50,985
Supervision Allocation	0	0	64,682		64,682
Indirect Cost	599,341	612,330	548,515	-10.4%	-63,815
Banking Fund Debt Repayments	770,474	1,505,299	2,152,334	43.0%	647,035
	7,705,803	8,642,415	10,246,536	18.6%	1,604,121
TOTAL EXPENDITURES	8,078,721	9,284,455	10,944,668	17.9%	1,660,213

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	82	89	7
PART-TIME HOURS			

BUILDING INSPECTION SUBFUND 159

BACKGROUND

The Building Inspection Subfund accounts for the finances of the Building and Inspection Division within the Planning and Development Department and to a lesser degree the finances of the Fire Plans Review Section of the Jacksonville Fire and Rescue Department. The Building Inspection Division is responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. The Division's primary roles are to ensure the safety of buildings and related landscapes by performing inspections and enforcing building, electrical, plumbing, mechanical, and other related city codes. In addition, the Division performs reviews of various permit applications and plans examination.

REVENUE

Fire and Rescue

Charges for Services

- This category includes the FY 14 anticipated fire plans review and re-inspection fees. The turnaround in the construction industry has had a favorable effect on inspection revenues.

Miscellaneous Revenue

- In the past this category included receipts by the tax collector caused by improper posting. This issue has been corrected and the budget removed.

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 14.

Planning and Development

Charges for Services

- The increase of \$1,621,866 is primarily due to increases of \$827,000 in building inspections fees, \$335,000 in plumbing inspection fees, \$215,000 in electrical inspection fees, \$129,850 in re-inspection fees, and \$35,000 in mechanical inspection fees.

Fines and Forfeits

- The decrease of \$10,440 is primarily due to reductions of (\$10,500) in code violation fees. This is somewhat offset by an increase of \$260 in reactivation/reinstatement fees.

Miscellaneous Revenue

- The decrease of \$51,100 is due to a decrease of (\$55,600) in miscellaneous sales and charges. This is offset by an increase of \$4,500 in sale of books, maps & regulations fees.

EXPENDITURES

Fire and Rescue

Salaries

- The net increase is being driven primarily by a \$12,835 increase in anticipated special assignment pay and an \$8,729 increase in overtime.

Employer Provided Benefits

- The net increase is being driven by a \$16,004 increase in Police & Fire Pension costs and the net workers compensation allocation totaling \$9,880 related to heart hypertension.

Internal Service Charges

- The net increase is being driven by a \$22,274 increase in Fleet vehicle rental costs and a \$12,087 increase in Fleet fuel and service allocations. Several vehicles were reassigned to this area during FY 13.

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net increase is being driven primarily by increases in other operating supplies (\$3,350) and employee training (\$1,684).

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. This area has been added to the allocation pool for Fire Administration in the FY 14 indirect cost study.

Non-Departmental / Fund Level Activities

Cash Carryover

- No cash carryover amount has been budgeted in FY 14, instead the anticipated excess revenue over expenditures has been applied to paying down existing banking fund debt as seen below in the Banking Fund Debt Repayment detail. Several enhancements have been added to help the activity deal with the increased workload and increasing customer needs.

Planning and Development

Salaries

- The increase of \$273,809 is primarily due to increases of \$265,934 in permanent and probationary salaries; \$7,000 salaries overtime charges, and \$6,984 in special pay - pensionable. These were slightly offset by a decrease of (\$6,109) in leave rollback/sellback charges.

Employer Provided Benefits

- The increase of \$291,626 is primarily due to increases of \$285,484 in GEPP pension contribution and \$66,593 group hospitalization insurance premiums. These were slightly offset by a decrease of (\$68,671) in workers compensation insurance premiums.

Internal Service Charges

- The decrease of \$10,631 is primarily due to decreases of (\$8,532) in data center and (\$1,567) in tech refresh ITD charges.

Utilities & Building Maintenance Allocation

- The increase of \$93,335 is primarily due to an increase of \$171,553 in building cost allocation-Ed Ball. This is offset by a decrease of (\$78,218) in building rental (in house) costs.

Other Operating Expenses

- The increase of \$257,095 is primarily due to increases of \$200,000 in professional services, \$36,293 in civil defense-guard service and adt, and \$16,800 in other operating supplies. These were offset by an increase of \$5,460 in miscellaneous insurance premiums.

Capital Outlay

- The increase of \$50,985 is primarily due to increases of \$19,993 in computer equipment & software, and \$30,993 in specialized equipment.

Supervision Allocation

- The increase of \$64,682 is to account for time spent by individuals in the director's office general fund in activities relating to sf159.

Indirect Costs

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Banking Fund Debt Repayment

- The table below compares the FY 13 and FY 14 banking fund debt repayment by project. The excess revenue over expenses has been applied to an additional principal payment for the banking fund project below.

	1,283,671	221,628	577,090	1,419,571	155,673	
	FY13 B4		FY14 Proposed			647,035
Project Title	Principal	Interest	FY14 Principal	Additional Principal Payment (a)	Interest	Change
Building Inspection Capital Repayment (ord 2009-445-E)	1,283,671	221,628	577,090	1,419,571	155,673	647,035

(a) Additional principal payment in added to budget equaling the value of excess revenue over expenses.

AUTHORIZED POSITION CAP

Planning and Development

The overall authorized position cap increased by seven (7) in planning & development due to the transfer of two (2) employees from development services and community development respectively from the general fund as part of the budget process. In addition the department will hire three (3) additional construction trades inspectors and two (2) building plans examiners in order to cover current workload demands increased by a healthier constructions market activities.



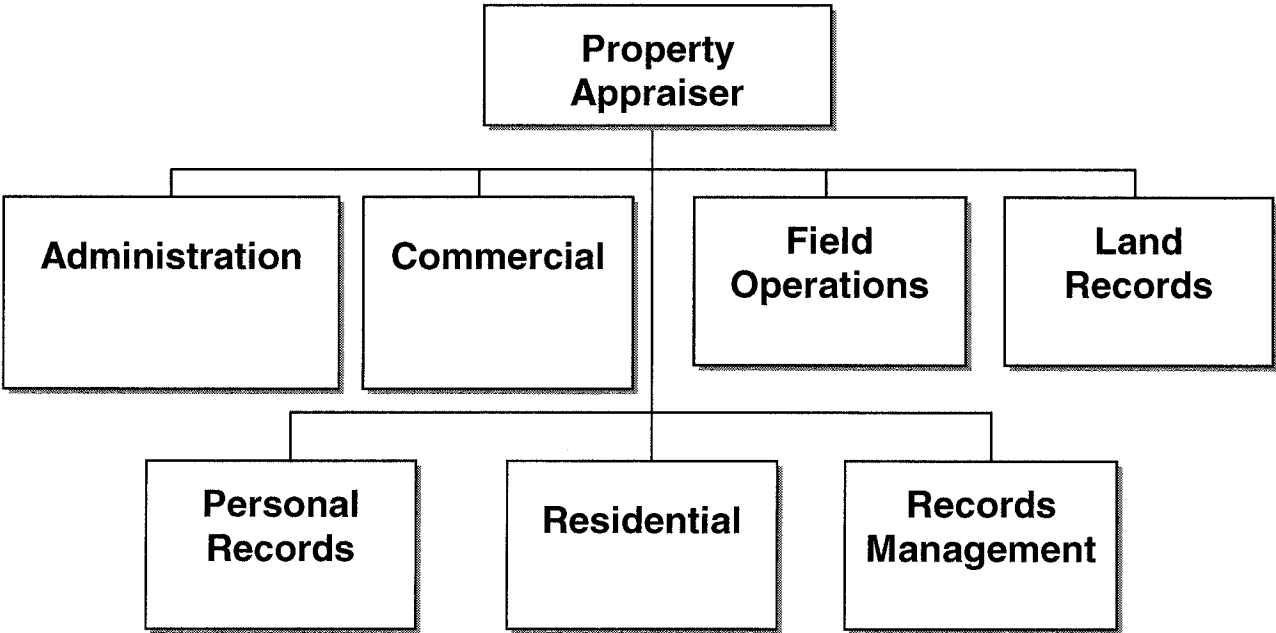
PROPERTY APPRAISER

DEPARTMENT VISION:

To earn the public’s trust.

DEPARTMENT MISSION:

Produce a fair, equitable and accurate tax roll as required by law.
Focus on our customers – the taxpayers.
Support the continuous personal and professional developemt of our employees.



PROPERTY APPRAISER

SUBFUND -- 015

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Charges for Services	317,655	280,804	277,113	-1.3%	-3,691
Miscellaneous Revenue	67,070	20,543	18,343	-10.7%	-2,200
Transfers From Other Funds	8,228,163	8,609,432	7,176,630	-16.6%	-1,432,802
Transfers from Fund Balance	200,823	0	650,000		650,000
	8,813,711	8,910,779	8,122,086	-8.9%	-788,693
TOTAL REVENUE	8,813,711	8,910,779	8,122,086	-8.9%	-788,693
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-107,654	-140,233	30.3%	-32,579
	0	-107,654	-140,233	30.3%	-32,579
PROPERTY APPRAISER					
Salaries	5,254,093	5,145,613	5,152,088	0.1%	6,475
Employer Provided Benefits	1,854,745	2,003,805	2,451,328	22.3%	447,523
Internal Service Charges	753,919	803,961	633,370	-21.2%	-170,591
Utilities & Building Maint Allocations	8,688	0	126,223		126,223
Other Operating Expenses	775,243	1,065,049	705,651	-33.7%	-359,398
Capital Outlay	20,770	5	5	0.0%	0
Extraordinary Lapse	0	0	-806,346		-806,346
	8,667,458	9,018,433	8,262,319	-8.4%	-756,114
TOTAL EXPENDITURES	8,667,458	8,910,779	8,122,086	-8.9%	-788,693

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	120	120	
PART-TIME HOURS	4,160	4,160	

PROPERTY APPRAISER SUBFUND 015

BACKGROUND

The Property Appraiser is a constitutional officer within the consolidated City of Jacksonville. As established in Article 10 of the Jacksonville Charter, the Property Appraiser is responsible for assessing all real and personal property in Duval County. The Property Appraiser's Office is governed by the Florida Statutes and the Jacksonville Municipal Code. Pursuant to Section 193.1142 of the Florida Statutes, the Department of Revenue is responsible for reviewing and approving the Property Appraiser's assessment roll on a yearly basis. However, funding for the Property Appraiser's Office is mainly through a General Fund Contribution.

The Property Appraiser's Office is divided into seven departments, which include Residential, Commercial, Land Records, Personal Records, Field Operations, Administration and Records Management.

REVENUE

Charges for Services

- The net decrease of \$3,691 is mainly attributable to a decrease in fees from the St. Johns River Water Management District.

Miscellaneous Revenue

- The net decrease of \$2,200 is mainly attributable to a decrease in investment earnings.

Transfers from Other Funds

- The decrease of \$1,432,802 from the general fund is due to a decrease in expenses.

Transfer from Fund Balance

- The increase of \$650,000 is attributable to a reduction in fund balance.

EXPENDITURES

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

Salaries

- The increase of \$6,475 is mainly due to an increase in part time salaries.

Employer Provided Benefits

- The net increase of \$447,523 is primarily attributable to increases in pension of \$369,828 and group health insurance of \$54,265.

Internal Service Charges

- The net decrease of \$170,591 is mainly due to a decrease in legal expenses of \$145,509.

Utilities and Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net decrease of \$359,398 is mainly attributed to decreases in professional services of \$278,598 for aerial photography and repairs and maintenance of \$117,735 for restructuring the CAMA maintenance agreement.

Extraordinary Lapse

- In keeping with the revenue and expense numbers available at the time of this proposed budget, City executive departments have reduced controllable expenses by 13.88%. Consistent with that reduction, an extraordinary lapse in the same percentage has been applied to the budget of the Property Appraiser.

While the Property Appraiser is aware that this extraordinary lapse has been placed in the budget, the presence of this extraordinary lapse does not mean that the Property Appraiser has endorsed the extraordinary lapse or any budgetary impacts that would result from the lapse if this proposed budget were to be adopted.

AUTHORIZED POSITION CAP

The cap has not changed.

PUBLIC HEALTH

DEPARTMENT VISION:

A healthier future for the people of Greater Jacksonville, Florida.

DEPARTMENT MISSION:

To promote, protect, and improve the health of all people in Greater Jacksonville, Florida. We serve culturally diverse families and individuals of all ages in Duval County. Our fundamental responsibility is to serve the entire community and all populations, but we particularly focus on addressing health disparities in communities that have disproportionately higher rates of infant mortality, diabetes, heart disease and other issues.

PUBLIC HEALTH
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
EXPENDITURES					
Internal Service Charges	41,696	48,607	39,261	-19.2%	-9,346
Utilities & Building Maint Allocations	62,964	0	384,492		384,492
Other Operating Expenses	213,773	132,895	172,212	29.6%	39,317
Grants, Aids & Contributions	607,915	796,963	819,552	2.8%	22,589
Extraordinary Lapse	0	-817	0	-100.0%	817
TOTAL EXPENDITURES	926,348	977,648	1,415,517	44.8%	437,869

AUTHORIZED POSITION CAP		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS				
PART-TIME HOURS				

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
DIVISION SUMMARY					
PUBLIC HEALTH UNIT	926,348	977,648	1,415,517	44.8%	437,869
DEPARTMENT TOTAL	926,348	977,648	1,415,517	44.8%	437,869

PUBLIC HEALTH GENERAL FUND - GSD

BACKGROUND

The Duval County Health Department is a partnership between the State of Florida and the City of Jacksonville. The funding for the Duval County Health Department comes from the State of Florida, the City of Jacksonville, and from county fees for vital statistics, communicable disease, primary care and environmental health.

REVENUE

There are no revenues associated with the Duval County Health Department.

EXPENDITURES

Internal Service Charges

- The decrease of \$9,346 is primarily due to the decrease of \$8,231 in fleet vehicle rental charges.

Utilities and Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The increase of \$39,317 is due to the increase of \$40,662 in civil defense – guard service. This amount was offset by a decrease of \$1,345 in miscellaneous insurance charges.

Grants, Aids and Contributions

- The increase of \$22,589 represents the required local match for Federal grants.

Extraordinary Lapse

- The extraordinary lapse was eliminated for FY14.



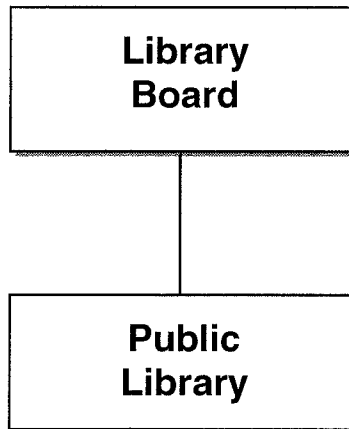
PUBLIC LIBRARY

DEPARTMENT VISION:

To make the Jacksonville Public Library a nationally recognized library system where customers can find professional services, such as reference assistance; useful and accurate information; quality ready, listening, and viewing materials; excellent educational and literacy programming; and free access to electronic technology. Start Here. Go Anywhere!

DEPARTMENT MISSION:

To connect people with ideas that enlighten, encourage, inspire, enrich, and delight.



PUBLIC LIBRARIES
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	1,170,707	1,189,845	1,036,800	-12.9%	-153,045
Miscellaneous Revenue	16,598	3,600	3,600	0.0%	0
TOTAL REVENUE	1,187,305	1,193,445	1,040,400	-12.8%	-153,045
EXPENDITURES					
Salaries	12,793,542	11,601,244	10,608,303	-8.6%	-992,941
Employer Provided Benefits	4,219,779	4,116,694	4,507,006	9.5%	390,312
Internal Service Charges	4,800,960	3,508,059	3,019,612	-13.9%	-488,447
Utilities & Building Maint Allocations	277,016	0	2,635,674		2,635,674
Other Operating Expenses	3,495,150	3,050,637	2,800,771	-8.2%	-249,866
Library Materials	3,116,842	3,108,219	2,934,849	-5.6%	-173,370
Capital Outlay	0	7	4	-42.9%	-3
Indirect Cost	8,624,606	8,955,118	4,913,973	-45.1%	-4,041,145
Extraordinary Lapse	0	-23,127	0	-100.0%	23,127
TOTAL EXPENDITURES	37,327,894	34,316,851	31,420,192	-8.4%	-2,896,659

AUTHORIZED POSITION CAP		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS		282	249	-33
PART-TIME HOURS		195,899	195,899	

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
JACKSONVILLE PUBLIC LIBRARIES	37,327,894	34,316,851	31,420,192	-8.4%	-2,896,659
DEPARTMENT TOTAL	37,327,894	34,316,851	31,420,192	-8.4%	-2,896,659

PUBLIC LIBRARIES GENERAL FUND - GSD

BACKGROUND

The Jacksonville Public Library system consists of a main library and twenty regional, community and neighborhood branch libraries. The system services the needs of Duval County as well as neighboring areas, Baker, Clay, Nassau and St. Johns Counties.

REVENUE

Charges for Services

- The decrease of \$153,045 is due to decreases of \$125,000 in public library fee revenues, \$24,845 in library fees – internet printing revenues and \$3,200 in public library fees - refunds.

EXPENDITURES

Salaries

- The decrease of \$992,941 is primarily due to the elimination of 33 positions for FY 14.

Employer Provided Benefits

- The increase of \$390,312 is mainly due to the increase of \$492,468 in general employees' pension contribution. The general employees' pension rate increased from 20.81% to 27.91% for FY 14.

Internal Service Charges

- The decrease of \$488,447 is primarily due to decreases of \$424,076 in ITD and \$75,587 in telecommunication allocation charges.

Utilities and Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The decrease of \$249,866 is primarily due to decreases of \$294,661 in contractual services, \$118,734 in security/guard service, \$25,510 in general insurance and \$18,942 in miscellaneous insurance. These decreases were somewhat offset by increases of \$113,592 in travel expense, \$78,237 in maintenance contracts on equipment and \$13,000 in furniture and equipment under \$1,000.

Library Materials

- This line item decreased by \$173,370 for FY 14.

Indirect Costs

- The decrease of \$4,041,145 is due to the indirect cost study by MAXIMUS Consulting Services, Inc.

Extraordinary Lapse

- The extraordinary lapse that was approved by the City Council Finance Committee in FY 13 was removed for FY 14.

AUTHORIZED POSITION CAP

The employee cap decreased by 33 positions for FY 14.

LIBRARY CONFERENCE FACILITY TRUST
SUBFUND -- 15W

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	61,068	6,549	-89.3%	-54,519
Transfers from Fund Balance	0	0	-150,000		-150,000
	0	61,068	-143,451	-334.9%	-204,519
PUBLIC LIBRARIES					
Charges for Services	0	0	75		75
Miscellaneous Revenue	206,164	160,000	283,800	77.4%	123,800
	206,164	160,000	283,875	77.4%	123,875
TOTAL REVENUE	206,164	221,068	140,424	-36.5%	-80,644
EXPENDITURES					
PUBLIC LIBRARIES					
Salaries	60,584	124,291	84,290	-32.2%	-40,001
Salary & Benefit Lapse	0	0	2,224		2,224
Employer Provided Benefits	23,122	43,958	38,123	-13.3%	-5,835
Internal Service Charges	1,191	0	-3,209		-3,209
Other Operating Expenses	34,720	47,606	-22,080	-146.4%	-69,686
Library Materials	0	213	0	-100.0%	-213
Capital Outlay	0	5,000	43,300	766.0%	38,300
Cash Carryover	0	0	-2,224		-2,224
	119,617	221,068	140,424	-36.5%	-80,644
TOTAL EXPENDITURES	119,617	221,068	140,424	-36.5%	-80,644

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	3	3	
PART-TIME HOURS	2,080	2,080	

LIBRARY CONFERENCE FACILITY TRUST SUBFUND 15W

BACKGROUND

The Library Conference Facility Trust was established per Ordinance 2006-237-E. The Main Library charges a fee for the use of the conference facilities in order to cover the cost associated with operating and leasing conference facilities for business, recreational and social purposes. This is an all years fund and as such, during the budget process the amounts budgeted may include de-appropriating unused balances in both expense and revenue from the fiscal year just closed (FY 12). The clean-up of an all years fund, as part of the annual budget, may cause negative totals. The upcoming fiscal year budget needs are netted against the all years balances to determine the FY 14 proposed "change" to the all years appropriation.

REVENUE

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- The made up of anticipated interest earnings for FY 14. The FY 13 budget amount included appropriating additional all years balances.

Transfers From Fund Balance

- This amount represents the de-appropriation of a prior year error. All years funds, by definition, do not have fund balance since the balances are not closed at the end of the fiscal year.

Public Libraries

Miscellaneous Revenue

- This amount includes \$160,000 of anticipated FY 14 rental of city facilities revenue as well as the appropriation of prior year revenue balances of \$123,800.

EXPENDITURES

Salaries

- This amount includes \$130,531 for FY 14 personnel costs as well as a \$46,241 net de-appropriation of prior year expense balances.

Salary & Benefit Lapse

- This amount represents the de-appropriation of a prior year balance.

Employer Provided Benefits

- This amount includes \$40,040 for FY 14 benefit costs as well as a \$1,917 net de-appropriation of prior year expense balances.

Internal Service Charges

- This amount includes \$36 for FY 14 copy center charges as well as a \$3,245 net de-appropriation of prior year expense balances.

Other Operating Expenses

- This amount includes \$57,391 for FY 14 operating expenses as well as a \$79,471 net de-appropriation of prior year expense balances.

Capital Outlay

- Funding has been included in the budget for FY 14 to replace various furniture and fixture items.

Cash Carryover

- This amount represents the de-appropriation of a prior year balance.

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.

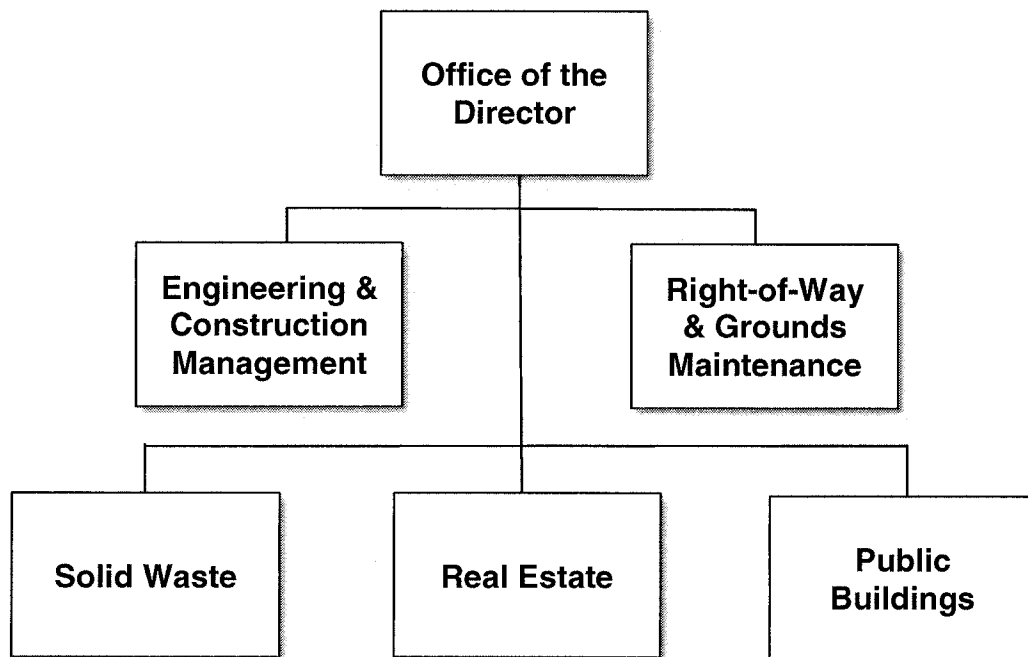
PUBLIC WORKS

DEPARTMENT VISION:

We shall continuously provide safe, timely, and cost effective infrastructure improvements to accommodate the growth of our community. We shall utilize the latest technology to reduce costs while increasing productivity. We shall conduct our operations in a manner that is sensitive to the environment.

DEPARTMENT MISSION:

To maintain and enhance our City's infrastructure with dependable, professional and willing employees who are committed to excellence in customer service and satisfaction.



PUBLIC WORKS
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Intergovernmental Revenue	306,608	408,812	127,943	-68.7%	-280,869
Charges for Services	6,191,053	3,386,161	35,426,019	946.2%	32,039,858
Miscellaneous Revenue	3,198,318	3,383,881	3,245,518	-4.1%	-138,363
TOTAL REVENUE	9,695,980	7,178,854	38,799,480	440.5%	31,620,626
EXPENDITURES					
Salaries	17,040,449	8,397,593	10,066,694	19.9%	1,669,101
Employer Provided Benefits	6,994,242	3,894,821	5,055,823	29.8%	1,161,002
Internal Service Charges	5,572,515	5,227,241	4,232,937	-19.0%	-994,304
Utilities & Building Maint Allocations	332,459	0	6,339,874		6,339,874
Other Operating Expenses	45,672,395	40,293,520	44,298,305	9.9%	4,004,785
Capital Outlay	2,607,809	73,572	1	-100.0%	-73,571
Supervision Allocation	-683,502	-548,616	-314,422	-42.7%	234,194
Extraordinary Lapse	0	-38,406	0	-100.0%	38,406
Banking Fund Debt Repayments	0	0	1,210,321		1,210,321
TOTAL EXPENDITURES	77,536,368	57,299,725	70,889,533	23.7%	13,589,808
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		200	359	159	
PART-TIME HOURS		24,905	3,746	-21,159	
DIVISION SUMMARY					
	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
ENGINEERING & CONSTRUCTION MGMT	3,464,053	2,051,301	1,965,900	-4.2%	-85,401
OFFICE OF THE DIRECTOR	1,674,919	1,504,386	2,011,630	33.7%	507,244
PUBLIC BUILDINGS	35,750,406	29,233,166	38,556,445	31.9%	9,323,279
REAL ESTATE	963,372	542,501	661,949	22.0%	119,448
R-O-W AND GROUNDS MAINTENANCE	34,489,028	22,996,801	26,764,138	16.4%	3,767,337
SOLID WASTE	1,194,591	971,570	929,471	-4.3%	-42,099
DEPARTMENT TOTAL	77,536,368	57,299,725	70,889,533	23.7%	13,589,808

PUBLIC WORKS GENERAL FUND - GSD

BACKGROUND

The Public Works Department consists of the Office of the Director and five Divisions: Engineering and Construction Management, Public Buildings, Real Estate, Right of Way and Grounds Maintenance, and Solid Waste.

The Engineering and Construction Management Division's primary responsibility is to plan and design public works projects. The Public Buildings Division provides security, custodial and maintenance and repair services for all public buildings. The Real Estate Division manages the financial aspects of the City's real estate holdings in terms of acquisition, appraisals, disposals, inventories, and usage assessments. The Right of Way and Grounds Maintenance Division plans, builds and maintains streets, highways and drainage facilities and their landscapes. The Division also provides and maintains street lighting, traffic signals, traffic control devices, including railroad crossings, and landscaping at public buildings, streets, parks and other public sites. The general fund operations of the Solid Waste Division comprise the monitoring and collecting of litter and illegal dumping along streets and public right-of-ways.

REVENUE

Intergovernmental Revenue

- The budgeted amount reflects the agreement with the State of Florida Department of Transportation (FDOT) for mowing, litter removal, edging, and tree-trimming on public rights-of-way. The decrease of \$280,869 is due to the FDOT maintaining a greater amount of public rights of way on state roads.

Charges for Services

- The net increase of \$32,039,858 is attributable to increases of \$31,267,984 in intrafund service charge and \$795,418 in interfund service charge revenues. These were slightly offset by decreases of \$16,624 in annual tower permit and \$6,420 in charges for sidewalk and curb repair revenues.

Miscellaneous Revenue

- The net decrease of \$138,363 is primarily due to reductions of \$150,000 in overtime reimbursement, \$79,715 in miscellaneous sales and charges, \$48,000 in sale of recyclable products and \$11,050 in tenant revenue. These were somewhat offset by an increase of \$146,951 in reimbursement from the FDOT for street light maintenance revenue.

EXPENDITURES

Salaries

- The increase of \$1,669,101 is mainly due the transfer in of (180) employees from the R-O-W & Grounds Maintenance portion of the Storm Water (461) activity into the R-O-W Grounds Maintenance General fund (011) operations. This resulted in increases of \$1,661,018 in permanent and probationary salary and \$7,545 in special pay costs.

Employer Provided Benefits

- The net increase of \$1,161,002 is primarily due to increases of \$1,022,004 in GEPP pension contribution, \$510,835 in group hospitalization and \$27,489 in Medicare tax costs. These were somewhat offset by a decrease of \$423,086 in workers compensation costs.

Internal Service Charges

- The net decrease of \$994,304 is mainly due to decreases of \$916,398 in fleet, \$132,300 in OGC legal allocation, \$53,235 in mailroom and \$11,429 in copier consolidation charges. These were slightly offset by an increase of \$118,274 in ITD charges.

Utilities & Building Maint Allocations

- The increase of \$6,339,874 is due to increases of \$5,762,424 in utility allocation, \$333,827 in Ed Ball building allocation and \$243,623 in building maintenance costs.

Other Operating Expenses

- The increase of \$4,004,785 is mainly attributable to increases of \$2,600,958 in contractual service, \$652,386 in miscellaneous insurance, \$478,006 in civil defense guard and ADT service, \$207,084 in security guard service – non city agency, \$37,528 in fuel oil and gas and \$28,698 in landfill charges.

Capital Outlay

- The decrease of \$73,571 is mainly due to a reduction of \$73,535 other construction costs.

Supervision Allocation

- This amount represents administrative costs allocated to multiple divisions and activities within the Public Works department.

Banking Fund Debt Repayment

- The table below compares the FY 13 and FY 14 banking fund debt repayment by project:

	0		0		522,710	687,611	
	FY13 B4		FY14 Proposed		1,210,321		
Project Title	Principal	Interest	Principal	Interest	Change		
Sch B4b - Ed Ball Building	0	0	522,710	687,611	1,210,321		

(a) Debt service related to Ed Ball building moved from Citywide CIP repayment into the Department budget

AUTHORIZED POSITION CAP

The authorized position cap was increased by (159) positions as part of the budget process.



STREETS & HIGHWAYS 5-YEAR ROAD PROGRAM

SUBFUND -- 141

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
State Shared Revenue	6,619,669	6,600,948	6,551,376	-0.8%	-49,572
Miscellaneous Revenue	670,998	356,789	214,289	-39.9%	-142,500
	7,290,667	6,957,737	6,765,665	-2.8%	-192,072
TOTAL REVENUE	7,290,667	6,957,737	6,765,665	-2.8%	-192,072
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Grants, Aids & Contributions	6,488,910	6,600,948	6,551,376	-0.8%	-49,572
	6,488,910	6,600,948	6,551,376	-0.8%	-49,572
PUBLIC WORKS					
Capital Outlay	383,675	356,789	214,289	-39.9%	-142,500
	383,675	356,789	214,289	-39.9%	-142,500
TOTAL EXPENDITURES	6,872,585	6,957,737	6,765,665	-2.8%	-192,072

AUTHORIZED POSITION CAP

FY 12-13
ADOPTEDFY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

STREETS & HIGHWAYS 5-YEAR ROAD PROGRAM SUBFUND 141

BACKGROUND

Funding budgeted in the Streets & Highways 5-Year Road Program is used for major road and drainage projects and debt service in accordance with the Better Jacksonville Plan and the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA).

REVENUE

State Shared Revenue

- The budgeted amount of \$6,551,376 represents 80% of the 5th and 6th Cent Gas Tax revenues. The decrease of \$49,572 is due a lower assumption on gasoline consumption.

Miscellaneous Revenue

- The decrease of \$142,500 is due to a contraction in investment pool earnings.

EXPENDITURES

Grants, Aids & Contributions

- This is a pass through for the Intergovernmental Revenue based upon 80% of the 5th and 6th Cent Gas tax revenues. The reduction of \$49,572 is concurrent with the decrease in gasoline consumption revenues.

Capital Outlay

- The reduction of \$142,500 is concurrent with the decrease in investment pool earnings.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

LOCAL OPTION ½ CENT TRANSPORTATION SUBFUND 142

BACKGROUND

The local option half-cent sales tax for transportation was approved by referendum in 1988. The sales tax is first used to make all debt service payments due on Transportation Sales Tax Revenue bonds and then is distributed pursuant to the terms and conditions of the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA). The funding provides for the construction and maintenance of the City's roads and bridges as well as the operation and maintenance of the City's mass transit system.

REVENUE

Taxes

- The increase of \$4,060,145 is due to a higher assumption on the local option half-cent sales tax revenue.

EXPENDITURES

Grants Aids & Contributions

- The local option half-cent sales tax for transportation is a pass-through to the JTA. The funding will be used to make debt service payments and support mass transit operations. The increase of \$4,060,145 is concurrent with the increased local option half-cent sales tax revenue.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

LOCAL OPTION GAS TAX
SUBFUND -- 143

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Taxes	27,585,138	28,032,136	28,620,000	2.1%	587,864
Miscellaneous Revenue	19,572	0	0		0
	27,604,710	28,032,136	28,620,000	2.1%	587,864
TOTAL REVENUE	27,604,710	28,032,136	28,620,000	2.1%	587,864
EXPENDITURES					
PUBLIC WORKS					
Grants, Aids & Contributions	27,332,957	28,032,136	28,620,000	2.1%	587,864
	27,332,957	28,032,136	28,620,000	2.1%	587,864
TOTAL EXPENDITURES	27,332,957	28,032,136	28,620,000	2.1%	587,864

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

LOCAL OPTION GAS TAX SUBFUND 143

BACKGROUND

The Local Option Gas Tax is the City's share of the Six-Cent Local Option Gas Tax collected from gasoline sales in Duval County. In accordance with the Better Jacksonville Plan, and the Interlocal Agreement between the City and the Jacksonville Transportation Authority (JTA), as amended, the gas tax revenue recorded in this subfund will be transferred to JTA as a mass-transit subsidy.

REVENUE

Taxes

- The increase of \$587,864 is due to a higher assumption on the local option six-cent gas tax revenue.

EXPENDITURES

Grants Aids & Contributions

- These funds are strictly a pass-through to the JTA pursuant to the Interlocal agreement. Eligible uses of funding are: public transportation operations and maintenance, pedestrian safety improvements, drainage projects, street lighting, traffic signs and signals, bridge maintenance and operation, and debt service for transportation capital projects. The increase of \$587,864 is concurrent with the increased local option six-cent gas tax revenue.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

TREE PROTECTION FUND
SUBFUND -- 15F

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	716,889	61,667	216,750	251.5%	155,083
Transfers from Fund Balance	27,860	0	0		0
	744,749	61,667	216,750	251.5%	155,083
PUBLIC WORKS					
Charges for Services	230,993	0	0		0
Miscellaneous Revenue	775,309	0	0		0
	1,006,302	0	0		0
TOTAL REVENUE	1,751,052	61,667	216,750	251.5%	155,083
EXPENDITURES					
PUBLIC WORKS					
Other Operating Expenses	858,915	61,667	216,750	251.5%	155,083
	858,915	61,667	216,750	251.5%	155,083
TOTAL EXPENDITURES	858,915	61,667	216,750	251.5%	155,083

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

TREE PROTECTION FUND SUBFUND 15F

BACKGROUND

Protected trees are required to be conserved during the clearing of land for development purposes wherever and whenever reasonably possible. To the extent that protected trees are lost or destroyed, the developer mitigates their loss or destruction by planting replacement trees or by paying a monetary contribution to the City of Jacksonville's Tree Protection and Related Expenditures Trust Fund. All monetary contributions are to be used exclusively for the planting or replanting of mitigation trees, and for their maintenance, along the public rights-of-way and on public lands within Duval County. The primary purpose is to mitigate the loss or destruction of protected trees during development.

REVENUES

Miscellaneous Revenue

- The increase of \$155,083 is due to a higher assumption on investment pool earnings.

EXPENDITURES

Other Operating Expenses

- The increase of \$155,083 is due to an expanded tree maintenance schedule for FY 14.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

BEACH EROSION - LOCAL
SUBFUND -- 1F4

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	228,911	0	0		0
Transfers From Other Funds	200,000	200,000	200,000	0.0%	0
Transfers from Fund Balance	-2,797,860	0	0		0
	-2,368,949	200,000	200,000	0.0%	0
PUBLIC WORKS					
Transfers from Fund Balance	2,797,860	0	0		0
	2,797,860	0	0		0
TOTAL REVENUE	428,911	200,000	200,000	0.0%	0
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	200,000	200,000	0.0%	0
	0	200,000	200,000	0.0%	0
PUBLIC WORKS					
Other Operating Expenses	71,339	0	0		0
	71,339	0	0		0
TOTAL EXPENDITURES	71,339	200,000	200,000	0.0%	0

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

BEACH EROSION – LOCAL SUBFUND 1F4

BACKGROUND

The Beach Erosion - Local Subfund is primarily governed by the Local Cooperation Agreement (established in 1978) between the Federal Government (Army Corps of Engineers) and the City of Jacksonville. The agreement provides for periodic renourishment of the County's beaches and to maintain the design profile for a total of 50 years (through the year 2028). The State is not a party to the aforementioned agreement but has participated in previous years in each phase of beach renourishment by contributing a percentage of the "local share". State funding is not guaranteed and is subject to State legislative approval. Total project costs are shared between federal and non-federal (County and State) funding at the level of 61.6% and 38.4%, respectively. The State of Florida and City of Jacksonville share of the non-federal funding is approximately 47.21% and 52.79%, respectively.

The Local Cooperation Agreement, and a related Beach Renourishment Financing Plan, account for County beach renourishment projects every five (5) years. Contributions from the general fund, along with investment pool earnings, serve to satisfy the local-share obligations.

REVENUE

Transfers from Other Funds

- Revenues are derived from a \$200,000 interfund transfer from the general fund as outlined in the Beach Renourishment Financing Plan.

EXPENDITURES

Cash Carryover

- Expenses are concurrent with the \$200,000 interfund transfer from the general fund. Funds are budgeted in this line item to increase the available fund balance for future beach renourishment projects.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

SOLID WASTE DISPOSAL

SUBFUND -- 441

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-86,587	0	0		0
Transfers From Other Funds	549,223	0	0		0
	462,636	0	0		0
PUBLIC WORKS					
Charges for Services	67,969,351	65,974,161	66,221,314	0.4%	247,153
Fines and Forfeits	215	200	500	150.0%	300
Miscellaneous Revenue	1,155,491	1,036,675	1,587,099	53.1%	550,424
	69,125,057	67,011,036	67,808,913	1.2%	797,877
TOTAL REVENUE	69,587,693	67,011,036	67,808,913	1.2%	797,877
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-138,857	-257,238	85.3%	-118,381
Debt Service	5,299,009	5,371,526	5,413,502	0.8%	41,976
Transfers to Other Funds	449,582	0	0		0
Banking Fund Debt Repayments	0	0	31,793		31,793
Cash Carryover	0	0	552,395		552,395
	5,748,591	5,232,669	5,740,452	9.7%	507,783
PUBLIC WORKS					
Salaries	3,766,294	3,815,975	3,926,198	2.9%	110,223
Employer Provided Benefits	1,696,446	1,926,174	2,037,245	5.8%	111,071
Internal Service Charges	3,093,566	3,109,289	2,874,763	-7.5%	-234,526
Utilities & Building Maint Allocations	11,037	0	47,995		47,995
Other Operating Expenses	50,892,964	51,958,172	52,350,149	0.8%	391,977
Capital Outlay	16,574	14	2	-85.7%	-12
Supervision Allocation	-287,322	-241,806	-241,806	0.0%	0
Indirect Cost	1,361,239	1,271,020	1,073,915	-15.5%	-197,105
Extraordinary Lapse	0	-60,471	0	-100.0%	60,471
	60,550,798	61,778,367	62,068,461	0.5%	290,094
TOTAL EXPENDITURES	66,299,389	67,011,036	67,808,913	1.2%	797,877

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	112	114	2
PART-TIME HOURS			

SOLID WASTE DISPOSAL SUBFUND 441

BACKGROUND

The Solid Waste Disposal Subfund accounts for solid waste disposal operations, including the collection of household and commercial waste and yard debris, recyclables, and disposal activities most notably at the Trail Ridge landfill. It is comprised of multiple activities that include collection administration, residential collection, downtown collection and litter pick-up (small and large debris).

Solid waste user fees were established, pursuant to Ordinance # 2007-837-E, in an effort to partially offset the costs of collecting, processing, disposing, recycling and composting of residential solid waste. Subsequently, Ordinance# 2010-446-E determined the actual solid waste cost and provided for a service assessment to match the cost of providing the service to the user fee and provided provisions for future assessments.

REVENUE

Charges for Services

- The net increase of \$247,153 is primarily due to an increase of \$288,676 in commercial tipping fee revenue. This was somewhat offset by decreases of \$26,210 in internal host fee and \$13,853 in user fee credit revenues.

Miscellaneous Revenue

- The increase of \$550,424 is primarily due to a rise in sales of recyclable products of \$549,394.

EXPENDITURES

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on average turnover ratio and estimated number of vacancies in FY 14.

Debt Service

- The increase of \$41,976 is due to an increase of \$245,000 in debt service transfer (intrafund) – principal cost. This was mostly offset by a decrease of \$203,024 in in debt service transfer (intrafund) – interest cost.

Banking Fund Debt Repayments

- The increase of \$31,793 is attributable to banking fund interest allocation costs.

Cash Carryover

- The increase of \$552,395 is due to excess funds being appropriated to this line item.

Salaries

- The increase of \$110,223 is primarily due to an increase of \$123,764 in permanent and probationary salaries. This was somewhat offset by a decrease of \$15,324 in leave rollback/sellback costs.

Employer Provided Benefits

- The net increase of \$111,071 is primarily due to increases of \$232,170 in GEPP pension contribution, \$52,799 in group hospitalization and \$9,255 in GEPP defined contribution pension costs. These were somewhat offset by a decrease of \$187,207 in workers compensation insurance costs.

Internal Service Charges

- The decrease of \$234,526 is primarily due to reductions of \$141,802 in OGC legal and \$85,165 in fleet charges.

Utilities & Building Maint Allocations

- The increase of \$47,995 is due to \$47,665 in Utility allocation and \$330 in building maintenance costs.

Other Operating Expenses

- The increase of \$391,977 is primarily due to an increase of \$981,385 in contract garbage/recycling costs. This was mostly offset by decreases of \$ \$387,553 in landfill, \$140,765 in miscellaneous services and charges, \$30,403 in general liability insurance, \$8,391 in repairs and maintenance and \$6,252 in professional services costs.

Supervision Allocation

- This amount represents the administrative cost of the Division which is allocated to each fund within Solid Waste.

Indirect Costs

- The decrease of \$197,105 is due to the indirect cost study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized position cap increased by two (2) positions as part of the budget process.



CONTAMINATION ASSESSMENT
SUBFUND -- 442

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	93,591	48,000	29,629	-38.3%	-18,371
Transfers from Fund Balance	636,224	638,989	665,058	4.1%	26,069
	729,815	686,989	694,687	1.1%	7,698
PUBLIC WORKS					
Charges for Services	212,770	216,861	214,537	-1.1%	-2,324
	212,770	216,861	214,537	-1.1%	-2,324
TOTAL REVENUE	942,585	903,850	909,224	0.6%	5,374
EXPENDITURES					
PUBLIC WORKS					
Internal Service Charges	48,432	18,615	32,974	77.1%	14,359
Other Operating Expenses	219,350	885,235	876,250	-1.0%	-8,985
	267,782	903,850	909,224	0.6%	5,374
TOTAL EXPENDITURES	267,782	903,850	909,224	0.6%	5,374

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

CONTAMINATION ASSESSMENT SUBFUND 442

BACKGROUND

A Resource Recovery Fee is applied to each Class I and III ton deposited at the Trail Ridge (City-owned) landfill as well as Class III tons deposited at the Old Kings Road (private) landfill. Resource Recovery Fees are categorized as either internal or external host fees dependent upon the relevance to Class I and III tonnage respectively. Host fees are assessed at the rate of \$0.24 per ton and are used to examine, evaluate and remedy numerous contaminated landfills and dump sites.

REVENUE

Miscellaneous Revenue

- The decrease of \$18,371 is due to a contraction in investment pool earnings.

Transfers from Fund Balance

- The transfer from retained earnings provides funding for the operations of contamination assessments. The increase of \$26,069 is needed to cover operating expenses for FY 14.

Charges for Services

- The decrease of \$2,324 is due to reductions of \$1,417 in internal host fee and \$907 in external host fee revenues.

EXPENDITURES

Internal Service Charges

- The increase of \$14,359 is due to an increase of \$14,359 in OGC legal charges.

Other Operating Expenses

- The decrease of \$8,985 is primarily due to decreases of \$4,000 in repairs and maintenance and \$4,000 in miscellaneous services and charges costs.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

LANDFILL CLOSURE
SUBFUND -- 443

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	644,311	480,000	428,309	-10.8%	-51,691
Transfers From Other Funds	449,582	0	0		0
Transfers from Fund Balance	10,717,103	7,370,232	3,785,272	-48.6%	-3,584,960
	11,810,996	7,850,232	4,213,581	-46.3%	-3,636,651
PUBLIC WORKS					
Charges for Services	1,755,354	1,789,098	1,769,930	-1.1%	-19,168
Miscellaneous Revenue	1,048,802	0	0		0
	2,804,156	1,789,098	1,769,930	-1.1%	-19,168
TOTAL REVENUE	14,615,152	9,639,330	5,983,511	-37.9%	-3,655,819
EXPENDITURES					
PUBLIC WORKS					
Salaries	195,412	202,848	207,609	2.3%	4,761
Employer Provided Benefits	66,919	114,748	137,719	20.0%	22,971
Internal Service Charges	3,040	0	0		0
Utilities & Building Maint Allocations	0	0	9,674		9,674
Other Operating Expenses	6,253,661	9,321,731	5,628,507	-39.6%	-3,693,224
Capital Outlay	0	3	2	-33.3%	-1
	6,519,032	9,639,330	5,983,511	-37.9%	-3,655,819
TOTAL EXPENDITURES	6,519,032	9,639,330	5,983,511	-37.9%	-3,655,819

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

LANDFILL CLOSURE SUBFUND 443

BACKGROUND

The Landfill Closure Subfund was established to provide for the closure and post closure costs of the North, East and Trail Ridge landfills. A Resource Recovery Fee (internal and external host fees) provides funding for this purpose at the rate of \$1.98 per Class I and Class III tons deposited at the Trail Ridge (City-owned) landfill as well as Class III tons deposited at the Old Kings Road (private) landfill.

REVENUE

Miscellaneous Revenue

- The decrease of \$51,691 is due to a contraction in investment pool earnings.

Transfer from Fund Balance

- The decrease of \$3,584,960 is due to a reduced transfer from retained earnings.

Charges for Services

- The decrease of \$19,168 is due to a reduction of \$11,688 in internal host fee and \$7,480 in external host fee revenues.

EXPENDITURES

Salaries

- The increase of \$4,761 is primarily due to an increase of \$4,584 in permanent and probationary salaries.

Employer Provided Benefits

- The increase of \$22,971 is mainly due to increases of \$16,340 in GEPP pension contribution and \$8,947 in workers compensation insurance costs. These were slightly offset by a decrease of \$2,262 in group hospitalization insurance costs.

Utilities & Building Maint Allocations

- The increase of \$9,674 is due to an increase of \$9,674 in building maintenance costs.

Other Operating Expenses

- The decrease of \$3,693,224 is primarily due to a decrease of \$ 3,548,847 in miscellaneous services and charges. \$67,000 in other operating supplies, \$40,750 in repairs and maintenance and \$22,564 in equipment rental costs.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

SOLID WASTE FACILITIES MITIGATION
SUBFUND -- 445

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	71,776	36,000	21,383	-40.6%	-14,617
	71,776	36,000	21,383	-40.6%	-14,617
PUBLIC WORKS					
Charges for Services	174,847	176,426	174,950	-0.8%	-1,476
Transfers from Fund Balance	740,345	0	0		0
	915,192	176,426	174,950	-0.8%	-1,476
TOTAL REVENUE	986,968	212,426	196,333	-7.6%	-16,093
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	299,595	0	0		0
Cash Carryover	0	212,426	196,333	-7.6%	-16,093
	299,595	212,426	196,333	-7.6%	-16,093
PARKS & RECREATION					
Operating - Capital Expense	4,949	0	0		0
	4,949	0	0		0
TOTAL EXPENDITURES	304,544	212,426	196,333	-7.6%	-16,093

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

SOLID WASTE FACILITIES MITIGATION SUBFUND 445

BACKGROUND

The Solid Waste Facilities Mitigation Subfund was established to mitigate property concerns in areas surrounding Class I landfills. A Resource Recovery Fee (Internal Host Fee) of \$.50 is applied to each Class I ton deposited at the Trail Ridge landfill. Ordinance 2007-739-E authorized a 50/50 sharing of the Internal Host Fee between Class I mitigation activities and the Taye Brown Regional Park Improvement District. Mitigation projects are determined pursuant to the City of Jacksonville's municipal code, Chapter 380, Part 4.

REVENUE

Miscellaneous Revenue

- The decrease of \$14,617 is due to a lower assumption on investment pool earnings.

Charges for Services

- The decrease of \$1,476 is due to a reduction in internal host fee revenues.

EXPENDITURES

Cash Carryover

- The reduction of \$16,093 is due to diminished excess funds being appropriated to this line item.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

SOLID WASTE CLASS III MITIGATION
SUBFUND -- 446

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	39,884	19,200	13,341	-30.5%	-5,859
Transfers from Fund Balance	250,544	0	0		0
	290,428	19,200	13,341	-30.5%	-5,859
PUBLIC WORKS					
Charges for Services	93,577	98,941	97,052	-1.9%	-1,889
	93,577	98,941	97,052	-1.9%	-1,889
TOTAL REVENUE	384,006	118,141	110,393	-6.6%	-7,748
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	15,000	0	0		0
Cash Carryover	0	118,141	110,393	-6.6%	-7,748
	15,000	118,141	110,393	-6.6%	-7,748
PARKS, RECR., ENT. & CONSERVATION					
Capital Outlay	1,719	0	0		0
	1,719	0	0		0
TOTAL EXPENDITURES	16,719	118,141	110,393	-6.6%	-7,748

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

SOLID WASTE CLASS III MITIGATION SUBFUND 446

BACKGROUND

The Solid Waste Class III Mitigation Subfund was established to mitigate property concerns in areas surrounding Class III landfills (i.e. private construction and demolition debris landfills). A Resource Recovery Fee (External Host Fee) of \$.50 is applied to each Class III ton deposited at the Old Kings Road (private) landfill. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, Chapter 380, Part 4.

REVENUE

Miscellaneous Revenue

- The decrease of \$5,859 is due to a lower assumption on investment pool earnings.

Charges for Services

- The decrease of \$1,889 is due to a reduction in external host fee revenues.

EXPENDITURES

Cash Carryover

- The decrease of \$7,748 is due to diminished excess funds being appropriated to this line item.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

STORMWATER SERVICES

SUBFUND -- 461

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	832,716	0	0		0
Transfers From Other Funds	1,482,501	1,557,442	1,557,442	0.0%	0
	2,315,217	1,557,442	1,557,442	0.0%	0
PUBLIC WORKS					
Charges for Services	29,798,498	28,405,063	28,899,110	1.7%	494,047
	29,798,498	28,405,063	28,899,110	1.7%	494,047
TOTAL REVENUE	32,113,714	29,962,505	30,456,552	1.6%	494,047
EXPENDITURES					
NEIGHBORHOODS					
Salaries	120,198	119,758	48,431	-59.6%	-71,327
Employer Provided Benefits	51,966	55,943	43,710	-21.9%	-12,233
Internal Service Charges	5,973	3,707	4,490	21.1%	783
Other Operating Expenses	39,255	65,562	16,788	-74.4%	-48,774
Capital Outlay	0	4	10,207	255075.0%	10,203
	217,392	244,974	123,626	-49.5%	-121,348
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	0	3,808,791	3,686,656	-3.2%	-122,135
Transfers to Other Funds	9,054,053	5,837,679	7,588,348	30.0%	1,750,669
Banking Fund Debt Repayments	1,116,471	2,590,491	2,442,929	-5.7%	-147,562
Cash Carryover	0	47,863	12,000	-74.9%	-35,863
	10,170,524	12,284,824	13,729,933	11.8%	1,445,109
PARKS & RECREATION					
Salaries	17,900	18,636	37,272	100.0%	18,636
Employer Provided Benefits	354	271	540	99.3%	269
Other Operating Expenses	5,023	5,419	11,246	107.5%	5,827
	23,277	24,326	49,058	101.7%	24,732
PUBLIC WORKS					
Salaries	5,870,345	6,323,674	4,378,945	-30.8%	-1,944,729
Employer Provided Benefits	2,836,767	3,308,135	2,438,597	-26.3%	-869,538
Internal Service Charges	2,024,365	2,258,700	2,092,732	-7.3%	-165,968
Utilities & Building Maint Allocations	47,800	0	72,635		72,635
Other Operating Expenses	3,354,921	4,086,195	6,390,213	56.4%	2,304,018
Capital Outlay	0	3	1	-66.7%	-2
Indirect Cost	1,689,227	1,431,674	1,180,812	-17.5%	-250,862
	15,823,426	17,408,381	16,553,935	-4.9%	-854,446
TOTAL EXPENDITURES	26,234,619	29,962,505	30,456,552	1.6%	494,047
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		201	21	-180	
PART-TIME HOURS		1,300	2,600	1,300	

STORMWATER SERVICES SUBFUND 461

BACKGROUND

The Stormwater Services fund provides a dedicated funding source, through the Stormwater fee, and operating budget for various Departments including Neighborhoods, Parks & Recreation and Public Works. The Neighborhoods Department - Environmental Quality Division is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Parks & Recreation Department administers the Florida Yards Program to address issues with pollution and disappearing habitats and serves to maintain compliance with a stormwater regulatory permit. The Public Works Department is responsible for completing various flood and drainage mitigation projects, clean canals and ditches, address stormwater treatment issues, maintain collection and pumping systems, as well as stormwater treatment facilities (ponds).

REVENUE

Transfers from Other Funds

- Stormwater User Fees are waived for 501(c) 3 organizations, and individuals and families who are economically disadvantaged. The general fund subsidizes stormwater revenue to compensate for these waivers. There is no recommended change for FY 14.

Charges for Services

- The increase of \$494,047 is primarily due to increases of \$328,203 in stormwater fee and \$155,449 in user fees credit for early payment discount revenues.

EXPENDITURES

Neighborhoods

Salaries

- The decrease of \$71,327 is due to reductions of \$70,031 in permanent and probationary salary and \$1,296 in special pay pensionable costs.

Employer Provided Benefits

- The decrease of \$12,233 is mainly due to reductions of \$11,789 in group hospitalization insurance and \$522 in workers compensation insurance costs.

Internal Service Charges

- The increase of \$783 is primarily due to increases of \$581 in ITD and \$191 in mailroom charges.

Other Operating Expenses

- The decrease of \$48,774 is mainly due to reductions of \$19,759 in miscellaneous services and charges, \$17,956 in professional service, \$7,496 in repairs and maintenance and \$1,907 in travel expense costs.

Capital Outlay

- The increase of \$10,203 is attributable to an increase in specialized equipment costs.

Non-Departmental / Fund Level Activities

Debt Service

- The net decrease of \$122,135 is attributable to reductions of \$192,744 in debt service transfers out – interest and \$4,841 in debt service transfers out – fiscal agent fee costs. These were somewhat offset by an increase of \$75,450 in debt service transfers out – principal costs.

Transfers to Other Funds

- The increase of \$1,750,669 is due to an increased transfer to the Stormwater Capital Projects subfund (462). This amount represents the excess revenue over expenditures in this fund that is transferred to the Stormwater Services - Capital Project fund (SF 462) be used as pay-go funds for various capital projects.

Banking Fund Debt Repayment

- The net decrease of \$147,562 is due to a reduction of \$240,494 in banking fund interest allocation costs. This was somewhat offset by an increase of \$92,932 in banking fund principal allocation costs.

Cash Carryover

- The decrease of \$35,863 is due to diminished excess funds being appropriated to this line item.

Parks & Recreation / Special Services

Salaries

- The increase of \$18,636 is attributable to an increase in permanent and probationary salary costs.

Employer Provided Benefits

- The increase of \$269 is due to an increase in Medicare tax costs.

Other Operating Expenses

- The increase of \$5,827 is mainly due to increases of \$2,354 in other operating supplies, \$1,284 in miscellaneous services and charges and \$1,200 in local mileage costs.

Public Works

Salaries

- The decrease of \$1,944,729 is mainly due to the transfer out of (180) employees into the R-O-W Grounds Maintenance General Fund (011) operations. The transfers resulted in reductions of \$1,836,271 in permanent and probationary salary, \$87,000 in salaries overtime and \$23,808 in special pay pensionable costs.

Employer Provided Benefits

- The decrease of \$869,538 is primarily due to reductions of \$438,660 in group hospitalization insurance, \$320,578 in workers compensation insurance, \$60,459 in GEPP pension contribution and \$28,427 in Medicare tax costs.

Internal Service Charges

- The net decrease of \$165,968 is mainly due to reductions of \$99,499 in fleet and \$73,679 in ITD charges. These were slightly offset by an increase of \$9,337 in mailroom charges.

Utilities & Building Maint Allocations

- The increase of \$72,635 is attributable to increases of \$46,847 in building maintenance and \$25,788 in utilities allocation costs.

Other Operating Expenses

- The net increase of \$2,304,018 is mainly due to an increase of \$2,325,000 in contractual services costs. This was slightly offset by decreases of \$14,000 in repair and maintenance supplies and \$7,338 in other operating supply costs.

Indirect Costs

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

(180) authorized positions were moved out of the Public Works activity in this subfund to the Public Works activity in the General Fund – GSD (SF 011).



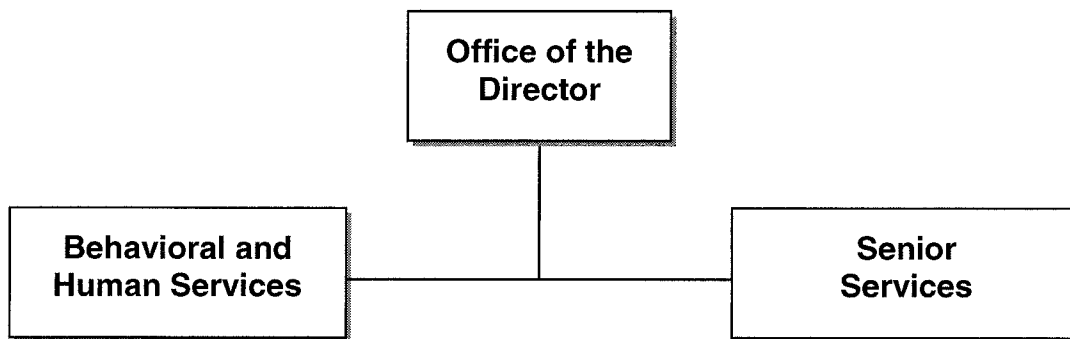
SPECIAL SERVICES

DEPARTMENT VISION:

Enhance the quality of life in Jacksonville through people, innovative programs and diverse activities.

DEPARTMENT MISSION:

Promote the health and well-being of all residents by providing services and creating a safety net for vulnerable populations.



SPECIAL SERVICES
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	277,067	278,754	263,754	-5.4%	-15,000
TOTAL REVENUE	277,067	278,754	263,754	-5.4%	-15,000
EXPENDITURES					
Salaries	2,821,334	2,376,223	2,344,682	-1.3%	-31,541
Employer Provided Benefits	870,655	828,152	990,254	19.6%	162,102
Internal Service Charges	632,569	631,952	494,522	-21.7%	-137,430
Utilities & Building Maint Allocations	58,148	0	407,028		407,028
Other Operating Expenses	8,939,202	8,319,092	7,291,367	-12.4%	-1,027,725
Capital Outlay	6,169	19	11	-42.1%	-8
Grants, Aids & Contributions	0	2,911,303	2,522,315	-13.4%	-388,988
Extraordinary Lapse	0	-53,366	0	-100.0%	53,366
TOTAL EXPENDITURES	13,328,076	15,013,375	14,050,179	-6.4%	-963,196

AUTHORIZED POSITION CAP		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS		51	51	
PART-TIME HOURS		23,427	23,427	

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
BEHAVIORAL & HUMAN SERVICES	10,274,453	9,731,083	8,858,960	-9.0%	-872,123
OFFICE OF DIRECTOR	966,521	399,706	291,481	-27.1%	-108,225
REC&COMMUNITY PROGRAMMING DIV	1,384	0	0		0
SENIOR SERVICES	2,085,719	4,882,586	4,899,738	0.4%	17,152
DEPARTMENT TOTAL	13,328,076	15,013,375	14,050,179	-6.4%	-963,196

SPECIAL SERVICES GENERAL FUND - GSD

BACKGROUND

The Department of Special Services is comprised of three divisions. They are Behavioral and Human Services, Senior Services and the Office of the Director. Before the passage of the FY 12 city reorganization (2012-732-E), these divisions were a part of the Recreation and Community Services Department.

The Special Services Department is responsible for providing many human and social services to the City of Jacksonville, including but not limited to being responsible for programs and events targeted specifically toward seniors, programs for victims of crime, and overseeing an array of mandated substance abuse and mental health services. Additionally, the department is a liaison to the Medical Examiner, Public Health and the Jacksonville Children's Commission.

REVENUE

Miscellaneous Revenue

- The net decrease of \$15,000 is due a reduction of \$15,000 in welfare reimbursement.

EXPENDITURES

Salaries

- The net decrease of \$31,541 is due to reductions of \$5,749 in permanent salaries, \$33,202 in part-time salaries and \$3,575 in overtime salaries. This amount was offset by an increase of \$4,300 in special pay, \$3,250 in leave rollback/sellback and \$3,435 in pensionable special pay.

Employer Provided Benefits

- The increase of \$162,102 is mainly due to an increase of \$146,743 in pension contribution and an increase of \$37,076 in group hospitalization insurance. This amount was offset by a decrease of \$22,501 in workers compensation insurance.

Internal Service Charges

- The net decrease of \$137,430 is primarily due to reductions of \$132,880 in legal charges, \$17,322 in ITD network charges and \$20,014 in data center charges. These reductions were somewhat offset by increases of \$22,472 in ITD tech refresh charges, \$21,787 in computer system and maintenance charges, and \$8,492 in copy center charges.

Utilities and Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The decrease of \$1,027,725 is primarily the result of reductions of \$634,917 in professional services, \$177,650 in land and building rentals, \$122,987 in miscellaneous services and charges and \$85,238 in non-departmental expenditures.

Grants, Aids and Contributions

- The decrease of \$388,988 is mainly due to a reduction of \$388,988 for the local match for the Jacksonville Senior Services Programs.

Extraordinary Lapse

- The extraordinary lapse was eliminated for FY14.



ALCOHOLIC REHABILITATION PROGRAM
SUBFUND -- 157

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	7,651	3,886	2,224	-42.8%	-1,662
Transfers From Other Funds	249,281	225,000	225,000	0.0%	0
Transfers from Fund Balance	36,000	0	0		0
	292,932	228,886	227,224	-0.7%	-1,662
SPECIAL SERVICES					
Fines and Forfeits	225,810	206,613	175,000	-15.3%	-31,613
	225,810	206,613	175,000	-15.3%	-31,613
TOTAL REVENUE	518,742	435,499	402,224	-7.6%	-33,275
EXPENDITURES					
SPECIAL SERVICES					
Grants, Aids & Contributions	513,641	435,499	402,224	-7.6%	-33,275
	513,641	435,499	402,224	-7.6%	-33,275
TOTAL EXPENDITURES	513,641	435,499	402,224	-7.6%	-33,275

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

ALCOHOLIC REHABILITATION PROGRAM SUBFUND 157

BACKGROUND

Section 111.205 of the Municipal Code created the Special Alcoholic Rehabilitation Trust Fund. Funds are deposited into this trust fund and represent money received by the City as fines imposed for alcohol-related offenses under the Florida Statutes Sections 316.193, 856.011, 860.03 and 860.13. Seventy percent of alcohol-related fines collected by the City are deposited into the trust.

In accordance with Section 111.205 of the Municipal Code, 86% of the 70% of alcohol-related fines collected are to be paid to Gateway Community Services, which offers treatment for both alcohol and drug abuse.

REVENUE

Non-Departmental/Fund Level Activities

Miscellaneous Revenue

- This revenue is comprised of interest earnings.

Transfers From Other Funds

- The General Fund funds the difference between the money deposited into this trust fund and the total appropriation to fund the alcoholic rehabilitation program. There is no change in FY 14.

Special Services

Fines & Forfeits

- The trust receives revenues paid for DUI fines less 30% that is paid to the Police and Fire Pension Fund. Anticipated revenues will decrease by \$31,613.

EXPENDITURES

Grants, Aids and Contributions

- The \$402,224 represents a grant to Gateway Community Services for alcoholic rehabilitation programs. This is a 7.6% decrease from FY 13.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

LEGAL AID
SUBFUND -- 15R

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-5,989	0	0		0
	-5,989	0	0		0
SPECIAL SERVICES					
Charges for Services	248,080	270,000	250,000	-7.4%	-20,000
	248,080	270,000	250,000	-7.4%	-20,000
TOTAL REVENUE	242,091	270,000	250,000	-7.4%	-20,000
EXPENDITURES					
SPECIAL SERVICES					
Other Operating Expenses	232,210	270,000	250,000	-7.4%	-20,000
	232,210	270,000	250,000	-7.4%	-20,000
TOTAL EXPENDITURES	232,210	270,000	250,000	-7.4%	-20,000

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

LEGAL AID SUBFUND 15R

BACKGROUND

These funds are to be used to support Jacksonville Area Legal Aid, which provides services that support access of the poor and indigent to the legal system. As of July 1, 2004, a \$65 fee is imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609-E on felony, misdemeanor or criminal traffic offenses, of which 25% is used to support Legal Aid.

REVENUE

Charges for Services

- Fees are expected to decrease by \$20,000 in FY 14.

EXPENDITURES

Other Operating Expenses

- Authorized trust fund expenditures will decrease by \$20,000 in FY 14.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

DRIVER EDUCATION SAFETY TRUST FUND
SUBFUND -- 1HA

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	22,311	0	50,000		50,000
Transfers from Fund Balance	0	0	-50,000		-50,000
	22,311	0	0		0
SPECIAL SERVICES					
Charges for Services	272,089	265,000	240,000	-9.4%	-25,000
	272,089	265,000	240,000	-9.4%	-25,000
TOTAL REVENUE	294,400	265,000	240,000	-9.4%	-25,000
EXPENDITURES					
SPECIAL SERVICES					
Grants, Aids & Contributions	255,324	265,000	240,000	-9.4%	-25,000
	255,324	265,000	240,000	-9.4%	-25,000
TOTAL EXPENDITURES	255,324	265,000	240,000	-9.4%	-25,000

AUTHORIZED POSITION CAP

FY 12-13
ADOPTED

FY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

DRIVER EDUCATION SAFETY TRUST FUND SUBFUND 1HA

BACKGROUND

The Driver Education Safety Trust was authorized by Ordinance 2002-1165. Funding is provided by an additional \$3 levy on each civil traffic penalty. The funding is used for driver education programs in public and non-public schools. The expenditures budgeted are managed by the Duval County School System.

REVENUE

Miscellaneous Revenue

- An increase of \$50,000 in investment earnings is used to offset the transfer from fund balance. This is an all year's subfund.

Transfers From Fund Balance

- A reduction of \$50,000 in FY 14 represents a correction to a previous appropriation in this all years subfund.

Charges for Services

- The reduction of \$25,000 is due to a reduction in traffic court criminal and civil services charges.

EXPENDITURES

Grants, Aids and Contributions

- The reduction of \$25,000 is a result of reduction in revenue described above.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.



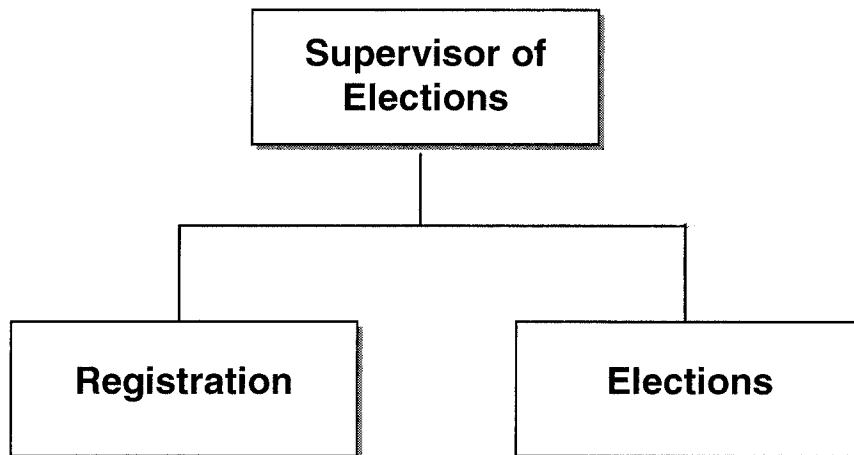
SUPERVISOR OF ELECTIONS

DEPARTMENT VISION:

To department will provide accessible, convenient, and efficient registration and voting environment, so as to encourage an ever increasing citizen awareness of and participation in the electoral process.

DEPARTMENT MISSION:

The department will convey the voice of the people by providing fair, accurate and accessible elections with transparency and integrity.



SUPERVISOR OF ELECTIONS
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	77,735	6,000	6,000	0.0%	0
Other Sources	1,244,546	0	0		0
TOTAL REVENUE	1,322,281	6,000	6,000	0.0%	0
EXPENDITURES					
Salaries	2,627,317	2,387,614	2,634,959	10.4%	247,345
Salary & Benefit Lapse	0	-122,096	-159,493	30.6%	-37,397
Employer Provided Benefits	586,852	610,051	738,132	21.0%	128,081
Internal Service Charges	362,585	359,856	414,860	15.3%	55,004
Utilities & Building Maint Allocations	13,340	0	55,965		55,965
Other Operating Expenses	2,129,718	1,871,098	2,228,169	19.1%	357,071
Capital Outlay	1,244,546	4	4	0.0%	0
Extraordinary Lapse	0	-3,870	-587,604	15083.6%	-583,734
Banking Fund Debt Repayments	494,598	639,263	400,414	-37.4%	-238,849
TOTAL EXPENDITURES	7,458,957	5,741,920	5,725,406	-0.3%	-16,514

AUTHORIZED POSITION CAP		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS		35	35	
PART-TIME HOURS		42,062	56,782	14,720

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
ELECTIONS	3,892,362	2,131,283	1,709,089	-19.8%	-422,194
REGISTRATION	3,566,595	3,610,637	4,016,317	11.2%	405,680
DEPARTMENT TOTAL	7,458,957	5,741,920	5,725,406	-0.3%	-16,514

SUPERVISOR OF ELECTIONS GENERAL FUND - GSD

BACKGROUND

The Supervisor of Elections Office registers all voters in Duval County, educates voters with State and local laws and how to vote, staffs early voting sites prior to an election, staffs call center prior to an election, processes absentee ballots prior to an election and conducts State and local elections of Duval County in accordance with the elections laws of Florida.

EXPENDITURES

Salaries

- The increase of \$247,345 is mainly due to increases in part-time salaries of \$148,880 and overtime of \$74,834 due to the number of additional days for early voting.

Salary & Benefits Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

Employer Provided Benefits

- The net increase of \$128,081 is primarily attributable to increases in pension of \$88,747, Florida retirement system pension costs of \$29,435 and group health insurance of \$7,948.

Internal Service Charges

- The net increase of \$55,004 is mainly the result of increases in ITD charges of \$15,658, copy center of \$13,983, legal of \$10,804, offsite storage of \$9,876 and copier consolidation of \$4,670.

Utilities and Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net increase of \$357,071 is mainly the result of the additional days for early voting, increase in registered voters and the number of precincts. The major increases are in postage of \$235,289, printing of \$54,872, office supplies-other of \$34,835, miscellaneous services & charges of \$17,542 and repairs and Maintenance of \$15,875.

Extraordinary Lapse

- In keeping with the revenue and expense numbers available at the time of this proposed budget, City executive departments have reduced controllable expenses by 13.88%. Consistent with that reduction, an extraordinary lapse in the same percentage has been applied to the budget of the Supervisor of Elections.

While the Supervisor of Elections is aware that this extraordinary lapse has been placed in the budget, the presence of this extraordinary lapse does not mean that the Supervisor of Elections has endorsed the extraordinary lapse or any budgetary impacts that would result from the lapse if this proposed budget were to be adopted.

Banking Fund Debt Repayment

- The table below compares the FY 13 and FY 14 banking fund debt repayment by project:

	565,502 73,761		330,449 69,965		
	FY13 B4		FY14 Proposed		-238,849
Project Title	Principal	Interest	Principal	Interest	Change
Automark Voter Assistance Terminals	355,621	8,159	17,875	340	-345,565
Relia Vote - Absentee Ballot System	10,542	219	0	0	-10,761
Sch B4b - Gateway Offices for SOE (a)	0	0	215,042	68,850	283,892
Voting Machines	199,339	65,383	97,532	775	-166,415

(a) Debt service related to Gateway moved from Citywide CIP repayment into the Department budget

AUTHORIZED POSITION CAP

There are no cap changes. There was an increase in part-time hours of 14,720 for elections work.

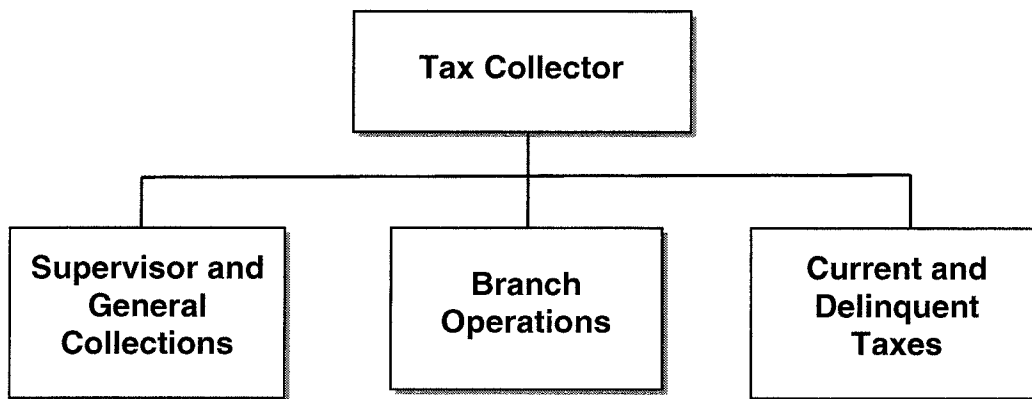
TAX COLLECTOR

DEPARTMENT VISION:

The vision of the Duval County Tax Collector's Office is the achievement of a high level of customer service through a well-trained staff and modern collection techniques.

DEPARTMENT MISSION:

The mission of the Duval County Tax Collector's Office is to provide governmental services through the collection and distribution of taxes, fees and service charges, as required by local ordinance and state statute. These services will be provided to customers in the most courteous, effective and cost-efficient method possible.



TAX COLLECTOR
SUBFUND -- 017

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	108,015	58,026	26,833	-53.8%	-31,193
Transfers From Other Funds	3,748,420	3,891,977	3,682,081	-5.4%	-209,896
Transfers from Fund Balance	1,863,522	0	350,000		350,000
	5,719,957	3,950,003	4,058,914	2.8%	108,911
TAX COLLECTOR					
Licenses and Permits	0	3,000	5,000	66.7%	2,000
Charges for Services	9,254,685	10,048,047	9,414,229	-6.3%	-633,818
Miscellaneous Revenue	15,967	23,500	19,000	-19.1%	-4,500
	9,270,652	10,074,547	9,438,229	-6.3%	-636,318
TOTAL REVENUE	14,990,609	14,024,550	13,497,143	-3.8%	-527,407
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-448,964	-352,822	-21.4%	96,142
	0	-448,964	-352,822	-21.4%	96,142
TAX COLLECTOR					
Salaries	8,098,704	8,186,011	8,046,252	-1.7%	-139,759
Salary & Benefit Lapse	0	-142,483	0	-100.0%	142,483
Employer Provided Benefits	2,826,599	3,187,317	3,669,426	15.1%	482,109
Internal Service Charges	1,246,782	1,236,529	1,111,420	-10.1%	-125,109
Utilities & Building Maint Allocations	9,795	0	275,506		275,506
Other Operating Expenses	1,939,547	2,006,129	2,006,098	0.0%	-31
Capital Outlay	281,358	11	2	-81.8%	-9
Extraordinary Lapse	0	0	-1,258,739		-1,258,739
Banking Fund Debt Repayments	35,841	0	0		0
	14,438,626	14,473,514	13,849,965	-4.3%	-623,549
TOTAL EXPENDITURES	14,438,626	14,024,550	13,497,143	-3.8%	-527,407
AUTHORIZED POSITION CAP					
		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		227	226	-1	
PART-TIME HOURS		54,080	54,080		

TAX COLLECTOR SUBFUND 017

BACKGROUND

The Tax Collector's budget includes funding for the branches, current and delinquent taxes, and supervision and general collection.

REVENUE

Non-Departmental/Fund Level Activities

Miscellaneous Revenue

- The decrease of \$31,193 in Citywide Activities is due to lower investment earnings.

Transfers from Other Funds

- This amount represents the transfer from the General Fund – GSD in order to balance up this fund.

Transfers from Fund Balance

- The increase of \$350,000 is attributable to an increase in fund balance.

Tax Collector

Licenses and Permits

- The \$2,000 increase is in collection fees – temp permits JEA.

Charges for Services

- The net decrease of \$633,818 is attributed to decreases in Driver's License Renewal Fees (\$497,000), tax redemption fees – tax sales (\$275,000), form 100 and tag registrations (\$50,000), and collection fees – SJR water management district (\$30,000). These reductions were modestly offset by increases in collection fees – delinquent tax sales (\$150,000), e-commerce fees (\$29,000), tax collector miscellaneous revenue (\$25,000), and collection fees – FL birth certificates (\$22,500).

Miscellaneous Revenue

- The decrease of \$4,500 is from a reduction in cash over/short (\$2,500) and miscellaneous sales and charges (\$2,000).

EXPENDITURES

Non-Departmental/Fund Level Activities

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

Tax Collector

Salaries

- The net decrease of \$139,759 is mainly due to decreases of one (1) position, unfunded six (6) positions (\$140,254) and leave rollback/sellback (\$8,760). This is offset with increases in special pay (\$9,255).

Salary & Benefits Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

Employer Provided Benefits

- The net increase of \$482,109 is attributable to an increase in pension (GEPP \$441,433 and FRS \$33,476).

Internal Service Charges

- The drop of \$125,109 is from reductions in IDT (\$87,486), mailroom and copy center charges (\$24,143), fleet (\$12,461), and OGC legal (\$2,237).

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Extraordinary Lapse

- In keeping with the revenue and expense numbers available at the time of this proposed budget, City executive departments have reduced controllable expenses by 13.88%. Consistent with that reduction, an extraordinary lapse in the same percentage has been applied to the budget of the Tax Collector.

While the Tax Collector is aware that this extraordinary lapse has been placed in the budget, the presence of this extraordinary lapse does not mean that the Tax Collector has endorsed the extraordinary lapse or any budgetary impacts that would result from the lapse if this proposed budget were to be adopted.

AUTHORIZED POSITION CAP

The cap decreased by one (1) position.

JUDICIAL

Courts

**Clerk of the
Court**

**Public
Defender**

**State
Attorney**

COURTS
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	0	297	0	-100.0%	-297
Fines and Forfeits	100	0	0		0
Miscellaneous Revenue	6,120	0	0		0
TOTAL REVENUE	6,220	297	0	-100.0%	-297
EXPENDITURES					
Internal Service Charges	200,135	139,350	119,857	-14.0%	-19,493
Utilities & Building Maint Allocations	0	0	2,910,485		2,910,485
Other Operating Expenses	638,193	401,129	143,769	-64.2%	-257,360
Capital Outlay	25,372	35,012	32,003	-8.6%	-3,009
Extraordinary Lapse	0	-388	0	-100.0%	388
TOTAL EXPENDITURES	863,700	575,103	3,206,114	457.5%	2,631,011

AUTHORIZED POSITION CAP	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
CIRCUIT COURT	833,147	553,684	394,024	-28.8%	-159,660
COUNTY COURT	30,553	21,419	2,812,090	13029.0%	2,790,671
DEPARTMENT TOTAL	863,700	575,103	3,206,114	457.5%	2,631,011

COURTS GENERAL FUND - GSD

BACKGROUND

The Courts' budget includes the Circuit Court and County Court expenses exclusive of the cost of Judges and other State employees. Also included in the budget are certain costs associated with the operation of the Court Administrator's Office. Due to Revision 7 to Article 5 of the State Constitution, the County is now responsible for paying expenses related to certain court-related functions. The County is responsible for providing facilities, maintenance, utilities, security, communications, existing radio systems and the existing Multi-Agency Criminal Justice Information System (CJIS) to the Courts.

EXPENDITURES

Internal Service Charges

- The decrease of \$19,493 is attributable to decreases in ITD charges (\$16,007) and mailroom/copy center charges (4,063).

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The net decrease of \$257,360 is primarily attributable to rentals (land and buildings) (\$307,193). This was offset by increases in general liability insurance (\$22,418) and lease-purchase (equipment agreements) (\$18,444).

Capital Outlay

- The result of the \$21,000 reduction in office furniture and equipment including fax and the addition of \$17,997 in specialized equipment is a decrease of \$3,009.

Extraordinary Lapse

- The extraordinary lapse for FY 13 has been removed.

AUTHORIZED POSITION CAP

There are no employees in the General Fund part of the Courts.

DUVAL COUNTY LAW LIBRARY
SUBFUND -- 15B

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
COURTS					
Charges for Services	247,965	270,000	250,000	-7.4%	-20,000
Miscellaneous Revenue	15,438	15,823	15,000	-5.2%	-823
	263,403	285,823	265,000	-7.3%	-20,823
TOTAL REVENUE	263,403	285,823	265,000	-7.3%	-20,823
EXPENDITURES					
COURTS					
Salaries	130,454	147,734	148,034	0.2%	300
Employer Provided Benefits	29,004	30,639	32,279	5.4%	1,640
Internal Service Charges	0	0	42		42
Other Operating Expenses	10,262	17,161	15,416	-10.2%	-1,745
Library Materials	114,214	79,335	54,366	-31.5%	-24,969
Indirect Cost	10,056	10,954	14,863	35.7%	3,909
	293,989	285,823	265,000	-7.3%	-20,823
TOTAL EXPENDITURES	293,989	285,823	265,000	-7.3%	-20,823

AUTHORIZED POSITION CAP		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS		3	3	
PART-TIME HOURS		1,040	1,040	

DUVAL COUNTY LAW LIBRARY SUBFUND 15B

BACKGROUND

The Duval County Law Library is for all judges, trial court law clerks, attorneys, courthouse personnel and the general public. As of July 1, 2004, a \$65 fee is imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609 on felony, misdemeanor or criminal traffic offenses of which 25% is used to fund personnel and legal materials for the public as part of a law library.

REVENUE

Charges for Services

- The decrease of \$20,000 is mainly due to lower fee revenues.

Miscellaneous Revenue

- The net decrease of \$823 is mainly due to a decrease of \$6,000 for the coin operated copier that is no longer being used. This is offset somewhat with an increase of \$5,177 in miscellaneous sales and charges.

EXPENDITURES

Salaries

- The slight increase of \$300 is due to an increase in special pay-pensionable.

Employer Provided Benefits

- The net increase of \$1,640 is due primarily to an increase of \$3,451 in group health. This is offset somewhat with a decrease of \$2,064 in workers' compensation.

Internal Service Charges

- The increase of \$42 is for the helpdesk and desktop services.

Other Operating Expenses

- The net decrease of \$1,745 is mainly attributable to decreases of \$816 in installment purchases, \$664 in repairs and maintenance and \$500 in employee training. This is offset somewhat with an increase in office supplies-other.

Library Materials

- The decrease of \$24,969 is attributable to a decrease in library materials.

Indirect Cost

- The allocation for Indirect Costs is supported by the Full Cost Allocation Plan study completed by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no cap changes.

JUVENILE DRUG COURT
SUBFUND -- 15L

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
COURTS					
Charges for Services	247,965	270,000	22,174	-91.8%	-247,826
	247,965	270,000	22,174	-91.8%	-247,826
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	22,951	10,989	73,992	573.3%	63,003
	22,951	10,989	73,992	573.3%	63,003
TOTAL REVENUE	270,916	280,989	96,166	-65.8%	-184,823
EXPENDITURES					
COURTS					
Salaries	48,267	165,930	208,664	25.8%	42,734
Employer Provided Benefits	33,501	69,121	115,328	66.8%	46,207
Internal Service Charges	-298	5,695	966	-83.0%	-4,729
Other Operating Expenses	97,715	123,658	-228,792	-285.0%	-352,450
	179,186	364,404	96,166	-73.6%	-268,238
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	-83,415	0	-100.0%	83,415
	0	-83,415	0	-100.0%	83,415
TOTAL EXPENDITURES	179,186	280,989	96,166	-65.8%	-184,823

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	4	5	1
PART-TIME HOURS			

JUVENILE DRUG COURT SUBFUND 15L

BACKGROUND

As of July 1, 2004, a \$65 fee is imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609 on felony, misdemeanor or criminal traffic offenses of which 25% is used to fund juvenile assessment and other juvenile alternative programs.

REVENUE

Charges for Services

- The decrease of \$247,826 is due to an adjustment to an all years subfund.

Miscellaneous Revenue

- The increase of \$63,003 is the result of higher investment earnings.

EXPENDITURES

Salaries

- The increase of \$42,734 is primarily due to a transfer of one (1) position from Judicial Support.

Employer Provider Benefits

- The net increase of \$46,207 is primarily attributable to increases of \$40,847 in pension and \$6,640 in group health insurance.

Internal Service Charges

- The net decrease of \$4,729 is mainly attributable to a decrease in ITD charges.

Other Operating Expenses

- The net decrease of \$352,450 is mainly due to an adjustment to contractual services all years balance.

Cash Carryover

- In Jacksonville Citywide Activities, cash carryover is not budgeted. This leaves a positive change in comparing to FY 13.

AUTHORIZED POSITION CAP

The employee cap was increased by one (1) position transferred from Judicial Support.

COURT INNOVATIONS-JUDICIAL SUPPORT
SUBFUND -- 15Q

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
COURTS					
Charges for Services	247,965	270,000	250,000	-7.4%	-20,000
	247,965	270,000	250,000	-7.4%	-20,000
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-105	0	0		0
	-105	0	0		0
TOTAL REVENUE	247,860	270,000	250,000	-7.4%	-20,000
EXPENDITURES					
COURTS					
Salaries	163,910	171,080	77,100	-54.9%	-93,980
Employer Provided Benefits	47,108	44,176	32,711	-26.0%	-11,465
Internal Service Charges	0	0	170		170
Other Operating Expenses	84,774	54,744	140,019	155.8%	85,275
	295,792	270,000	250,000	-7.4%	-20,000
TOTAL EXPENDITURES	295,792	270,000	250,000	-7.4%	-20,000

AUTHORIZED POSITION CAP		FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS		3	2	-1
PART-TIME HOURS		1,250	1,250	

COURT INNOVATIONS - JUDICIAL SUPPORT SUBFUND 15Q

BACKGROUND

As of July 1, 2004, a \$65 fee is imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609-E on felony, misdemeanor or criminal traffic offenses of which 25% is used for Court Innovations which funds Judicial Support. This new revenue is the result of the revision to Article 5 of the State Constitution.

REVENUE

Charges for Services

- The decrease of \$20,000 is due to lower fee revenues.

EXPENDITURES

Salaries

- The decrease of \$93,980 is mainly attributable to the transfer of one (1) position to subfund 15L (Juvenile Drug Court).

Employer Provided Benefits

- The net decrease of \$11,465 is mainly the result of decreases in pension costs of \$7,428, payroll taxes of \$2,170 and medicare tax of \$1,364. This is offset somewhat with an increase in group health insurance.

Internal Services Charges

- The increase of \$170 is the result of an increase in the helpdesk and desktop services.

Other Operating Expenses

- The net increase of \$85,275 is primarily the result of an increase of \$112,182 in professional services. This is offset with a decrease of \$26,200 in contractual services.

AUTHORIZED POSITION CAP

The cap was reduced by one (1) position. This position was transferred to juvenile drug court.

COURT COST COURTHOUSE TRUST (111.380)

SUBFUND -- 15T

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
COURTS					
Charges for Services	2,569,646	2,207,118	2,393,437	8.4%	186,319
	2,569,646	2,207,118	2,393,437	8.4%	186,319
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	68,285	98,712	6,928	-93.0%	-91,784
Transfers From Other Funds	0	94,408	0	-100.0%	-94,408
	68,285	193,120	6,928	-96.4%	-186,192
TOTAL REVENUE	2,637,931	2,400,238	2,400,365	0.0%	127
EXPENDITURES					
COURTS					
Utilities & Building Maint Allocations	128,478	0	238,529		238,529
Other Operating Expenses	82,429	298,962	0	-100.0%	-298,962
	210,907	298,962	238,529	-20.2%	-60,433
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	1,923,568	762,764	2,161,836	183.4%	1,399,072
Cash Carryover	0	-62,826	0	-100.0%	62,826
	1,923,568	699,938	2,161,836	208.9%	1,461,898
PUBLIC WORKS					
Internal Service Charges	0	-8,807	0	-100.0%	8,807
Other Operating Expenses	715,798	1,046,071	0	-100.0%	-1,046,071
Capital Outlay	0	1	0	-100.0%	-1
	715,798	1,037,265	0	-100.0%	-1,037,265
STATE ATTORNEY					
Utilities & Building Maint Allocations	84,404	0	0		0
Other Operating Expenses	202,128	364,073	0	-100.0%	-364,073
	286,532	364,073	0	-100.0%	-364,073
TOTAL EXPENDITURES	3,136,805	2,400,238	2,400,365	0.0%	127

AUTHORIZED POSITION CAP

FY 12-13
ADOPTEDFY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

COURT COST COURTHOUSE TRUST (F.S. 111.380)

SUBFUND 15T

BACKGROUND

As a result of Ordinance 2010-561, the State Court Facilities Surcharge was increased from \$15 to \$30. The surcharge is levied on non-criminal traffic violations and the criminal violations listed in Section 318.17, Florida Statutes and is to be used exclusively to fund the maintenance and the capital improvements associated with court facilities. The budget for this subfund should have no less than 25% of the total revenues for the fiscal year budgeted. This is an "all years" subfund.

REVENUE

Charges for Services

- This amount reflects that anticipated FY 14 court facilities surcharge revenue as described above.

Miscellaneous Revenue

- This is made up of anticipated interest earnings for FY 14 which are expected to decrease due to lower investment returns.

Transfer from Other Funds

- In FY 14, changes to the Public Works allocations required that the maintenance costs be moved into a single activity in order to show the total cost of the new Courthouse facility. The cost of which will be allocated to the occupants based on square footage. By doing so the transfer from the General Fund – GSD has been removed and replaced with a Utilities & Building Maintenance allocation.

EXPENDITURES

Other Operating Expenses

Internal Service Charges

Capital Outlay

- In FY 14, changes to the Public Works allocations required that the maintenance costs be moved into a single activity within the General Fund - GSD in order to show the total cost of the new Courthouse facility. The cost of which will be allocated to the occupants based on square footage. Therefore the only costs going forward in this subfund will consist of Debt Service related to the Courthouse and a Utilities & Building Maintenance Allocation.

Utilities & Building Maintenance Allocations

- The order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Debt Service

- This amount represents the FY 14 debt service costs associated with the 2011A Special Revenue – Courthouse bond issue. The total is made up of \$248,400 in principal payments and \$1,913,436 in interest payments.

AUTHORIZED POSITION CAP

There are no employees in this subfund.

TEEN COURT PROGRAMS TRUST (111.375)

SUBFUND -- 15V

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13	
				PERCENT	DOLLAR
REVENUE					
COURTS					
Fines and Forfeits	298,252	320,000	275,000	-14.1%	-45,000
Miscellaneous Revenue	2,000	0	0		0
	300,252	320,000	275,000	-14.1%	-45,000
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fines and Forfeits	162	0	0		0
Miscellaneous Revenue	13,679	3,905	2,037	-47.8%	-1,868
Transfers from Fund Balance	108,775	93,322	49,602	-46.8%	-43,720
	122,616	97,227	51,639	-46.9%	-45,588
TOTAL REVENUE	422,868	417,227	326,639	-21.7%	-90,588
EXPENDITURES					
COURTS					
Salaries	301,545	225,254	213,307	-5.3%	-11,947
Employer Provided Benefits	105,557	89,871	90,821	1.1%	950
Internal Service Charges	21,869	15,135	7,967	-47.4%	-7,168
Other Operating Expenses	57,864	86,961	14,538	-83.3%	-72,423
Capital Outlay	0	6	6	0.0%	0
	486,836	417,227	326,639	-21.7%	-90,588
TOTAL EXPENDITURES	486,836	417,227	326,639	-21.7%	-90,588

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	6	6	
PART-TIME HOURS			

TEEN COURT PROGRAMS TRUST SUBFUND 15V

BACKGROUND

This program provides Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work, positive role models, law students, and the judicial system. In addition, a second program the Teen Court Truancy Program has been developed in a truancy reduction effort. As a result of Ordinance 2006-1066, the Teen Court Trust Program and the Teen Court Truancy Program are administered by the Courts.

REVENUE

Fines and Forfeits

- The decrease of \$45,000 is due to lower fine revenues.

Miscellaneous Revenue

- The decrease of \$1,868 is for investment earnings.

Transfer from Fund Balance

- The decrease of \$43,720 is a result of a decrease in budgeted expenses.

EXPENDITURES

Salaries

- The net decrease of \$11,947 is mainly the result of a decrease of \$12,566 due to a certain percentage of two (2) employee salaries being allocated to a Department of Health Services Grant.

Employer Provided Benefits

- The net increase of \$950 is primarily attributable to an increase in pension costs of \$2,725. This is offset somewhat with a decrease in group health insurance of \$1,742.

Internal Service Charges

- The net decrease of \$7,168 is primarily attributable to a decrease in ITD charges of \$7,104.

Other Operating Expenses

- The net decrease of \$72,423 is mainly the result of decreases of \$53,686 in contractual services, \$8,800 in local mileage, \$5,799 in travel and \$3,300 in office supplies-other.

AUTHORIZED POSITION CAP

There are no employee cap changes.

PUBLIC DEFENDER
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
EXPENDITURES					
Internal Service Charges	153,673	170,009	151,437	-10.9%	-18,572
Other Operating Expenses	1,155,292	1,299,595	1,431,686	10.2%	132,091
Capital Outlay	0	1	1	0.0%	0
Extraordinary Lapse	0	-990	0	-100.0%	990
TOTAL EXPENDITURES	1,308,965	1,468,615	1,583,124	7.8%	114,509

AUTHORIZED POSITION CAP	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
PUBLIC DEFENDER	1,308,965	1,468,615	1,583,124	7.8%	114,509
DEPARTMENT TOTAL					
	1,308,965	1,468,615	1,583,124	7.8%	114,509

PUBLIC DEFENDER GENERAL FUND - GSD

BACKGROUND

The Public Defender Office is an agency of the State of Florida. Chapter 27.54 of the Florida Statutes requires that the Public Defender's office be provided with such office space, utilities, telephone, custodial, library, transportation, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES

Internal Service Charges

- The net decrease of \$18,572 is mainly attributable to decreases of \$10,766 in copier consolidation, \$5,575 in offsite storage, \$2,178 in mailroom charge, and \$1,347 in telecommunication charges. This is offset somewhat with increases of in tech refresh & pay-go and wireless communication.

Other Operating Expenses

- The net increase of \$132,091 is mainly attributable to increases of \$95,201 in rentals (land and buildings) for the Godbold Building and \$38,453 in civil defense-guard service. This is offset somewhat with a decrease of \$1,563 in miscellaneous insurance.

The amount budgeted for rentals (land & buildings) was left in the budget intentionally until it is determined whether the funding source for the purchase of the Jake Godbold Building, as mandated in ordinance 2013-0187 E, will be a separate bonding issue or banking fund debt.

Extraordinary Lapse

- The extraordinary lapse for FY 13 has been removed.

AUTHORIZED POSITION CAP

There are no City funded positions.

STATE ATTORNEY
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
EXPENDITURES					
Internal Service Charges	183,984	127,645	144,495	13.2%	16,850
Utilities & Building Maint Allocations	0	0	1,732,821		1,732,821
Other Operating Expenses	2,998	3,500	4,134	18.1%	634
Capital Outlay	0	1	1	0.0%	0
Extraordinary Lapse	0	-88	0	-100.0%	88
TOTAL EXPENDITURES	186,982	131,058	1,881,451	1335.6%	1,750,393

AUTHORIZED POSITION CAP	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

DIVISION SUMMARY	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY 13	
				PERCENT	DOLLAR
STATE ATTORNEY	186,982	131,058	1,881,451	1335.6%	1,750,393
DEPARTMENT TOTAL					
	186,982	131,058	1,881,451	1335.6%	1,750,393

STATE ATTORNEY GENERAL FUND - GSD

BACKGROUND

Chapter 27.34 of the Florida Statutes requires the City of Jacksonville to provide the State Attorney with office space, utility and telephone services, custodial services, library services, transportation services, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES

Internal Service Charges

- The \$16,850 rise is attributable to offsite storage (\$23,129) which is modestly reduced for telecommunication (\$3,847), mailroom charges (\$1,860), and radio (\$1,118).

Utilities & Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The increase of \$634 is attributable to miscellaneous services and charges.

Extraordinary Lapse

- The extraordinary lapse for FY 13 has been removed.

AUTHORIZED POSITION CAP

There are no City funded positions.

CLERK OF THE COURT
SUBFUND -- 016

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
CLERK OF THE COURT					
Charges for Services	3,017,110	2,754,422	3,807,200	38.2%	1,052,778
Miscellaneous Revenue	485	850	500	-41.2%	-350
	3,017,595	2,755,272	3,807,700	38.2%	1,052,428
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-8,884	0	14,403		14,403
Transfers From Other Funds	607,260	129,257	0	-100.0%	-129,257
	598,376	129,257	14,403	-88.9%	-114,854
TOTAL REVENUE	3,615,971	2,884,529	3,822,103	32.5%	937,574
EXPENDITURES					
CLERK OF THE COURT					
Salaries	805,621	909,920	859,501	-5.5%	-50,419
Employer Provided Benefits	308,833	394,953	451,017	14.2%	56,064
Internal Service Charges	426,942	496,544	459,484	-7.5%	-37,060
Utilities & Building Maint Allocations	23,552	0	1,006,739		1,006,739
Other Operating Expenses	445,269	499,166	336,873	-32.5%	-162,293
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	177,208	180,581	180,581	0.0%	0
Indirect Cost	752,783	697,481	172,812	-75.2%	-524,669
Extraordinary Lapse	0	-173,928	0	-100.0%	173,928
	2,940,208	3,004,718	3,467,008	15.4%	462,290
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-120,189	-89,606	-25.4%	30,583
Cash Carryover	0	0	444,701		444,701
	0	-120,189	355,095	-395.4%	475,284
TOTAL EXPENDITURES	2,940,208	2,884,529	3,822,103	32.5%	937,574

AUTHORIZED POSITION CAP

	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE
AUTHORIZED POSITIONS	30	30	0
PART-TIME HOURS			

CLERK OF THE COURT SUBFUND 016

BACKGROUND

Pursuant to Article 5 of the of the Florida Constitution and Section 28 of the Florida Statutes, the Clerk of the Circuit Court is the official recorder of all instruments that may, by law, be recorded in the county. Examples of these instruments included deeds, marriage licenses, documentary stamps, etc. A fee of \$10 for the first page and \$8.50 for each additional page is charged each time a document is recorded with the Clerk of the Court. The County side of the Clerk (SF 016) receives \$5.00 for the first page and \$4.00 for each additional page. The rest of the fee goes into various other accounts.

REVENUE

Charges for Services

- The net increase of \$1,052,778 is primarily the result of increases in court fees and documentary stamps.

Miscellaneous Revenue

- The decrease of \$350 is the result of a decrease for Court Cost Compliance.

Non-Departmental Miscellaneous Revenue

- The increase of \$14,403 is for investment earnings.

Transfers from Other Funds

- The transfer of \$129,257 from the General Fund – GSD is not needed due to excess revenues over expenses.

EXPENDITURES

Salaries

- The decrease of \$50,419 is mainly attributable to the salary reduction of a vacant position.

Employer Provided Benefits

- The net increase of \$56,064 is mainly attributable to increases of \$39,430 in pension, \$15,150 in group health insurance and \$3,851 in defined contribution pension. This is offset somewhat with decreases in workers' compensation and medicare tax.

Internal Service Charges

- The net decrease of \$37,060 is primarily attributable to decreases in offsite storage of \$59,210 and in mailroom charges of \$14,781. This is offset somewhat with an increase in telecommunication charges of \$37,176.

Utilities and Building Maintenance Allocations

- In order to increase transparency and accountability, various Public Works allocations have been discontinued and replaced with allocations that reflect the actual costs by building for utilities and maintenance. The allocations are billed to the tenants based on occupied square footage.

Other Operating Expenses

- The decrease of \$162,293 is mainly attributable to a decrease in rentals (land & buildings) of \$155,824;

Indirect Cost

- The allocation for Indirect Costs is supported by the Full Cost Allocation Plan study completed by MAXIMUS Consulting Services, Inc.

Extraordinary Lapse

- The extraordinary lapse was not budgeted in FY 14.

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 14.

Cash Carryover

- The remaining available funding has been placed in a cash carryover until the department determines the budgeted line items.

AUTHORIZED POSITION CAP

The employee cap has not changed.



RECORDING FEES TECHNOLOGY (111.388)

SUBFUND -- 15U

	FY 11-12 ACTUAL	FY 12-13 ADOPTED	FY 13-14 PROPOSED	CHANGE FROM FY13 PERCENT	DOLLAR
REVENUE					
COURTS					
Charges for Services	1,151,231	1,050,000	1,575,691	50.1%	525,691
	1,151,231	1,050,000	1,575,691	50.1%	525,691
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	7,094	5,105	9,252	81.2%	4,147
Transfers From Other Funds	1,113,050	861,883	0	-100.0%	-861,883
Transfers from Fund Balance	190,987	0	332,572		332,572
	1,311,131	866,988	341,824	-60.6%	-525,164
TOTAL REVENUE	2,462,362	1,916,988	1,917,515	0.0%	527
EXPENDITURES					
COURTS					
Internal Service Charges	704,368	659,141	731,864	11.0%	72,723
Other Operating Expenses	57,832	115,673	124,196	7.4%	8,523
	762,200	774,814	856,060	10.5%	81,246
PUBLIC DEFENDER					
Internal Service Charges	73,361	92,449	61,806	-33.1%	-30,643
Other Operating Expenses	299,833	308,732	317,588	2.9%	8,856
Capital Outlay	13,391	0	0		0
	386,585	401,181	379,394	-5.4%	-21,787
STATE ATTORNEY					
Internal Service Charges	906,865	635,984	577,061	-9.3%	-58,923
Other Operating Expenses	162,918	105,009	105,000	0.0%	-9
Capital Outlay	150,689	0	0		0
	1,220,473	740,993	682,061	-8.0%	-58,932
TOTAL EXPENDITURES	2,369,258	1,916,988	1,917,515	0.0%	527

AUTHORIZED POSITION CAP

FY 12-13
ADOPTEDFY 13-14
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

RECORDING FEES TECHNOLOGY SUBFUND 15U

BACKGROUND

This sub-fund receives a \$2 fee by the State pursuant to Article 5. Money collected in this fund is shared between the Courts, Public Defender and State Attorney based on a written agreement between the three parties.

REVENUE

Charges for Services

- The increase of \$525,691 is attributable to recording fees.

Miscellaneous Revenue

- The increase of \$4,147 is due to higher investment earnings.

Transfer from Other Funds

- The decrease of \$861,883 from the General Fund reflects an increase in revenues as noted above.

Transfer from Fund Balance

- The increase of \$332,572 from fund balance is to cover budgeted expenses in excess of revenues.

EXPENDITURES

Courts

Internal Service Charges

- The net increase of \$72,723 is mostly due to an increase in ITD charges.

Other Operating Expenses

- The net increase of \$8,523 is primarily the result of increases in repairs and maintenance of \$15,839, hardware/software maintenance & licenses of \$8,218 and lease of \$1,740. This is offset somewhat with a decrease in equipment rentals of \$17,274.

Public Defender

Internal Service Charges

- The net decrease of \$30,643 is primarily due to a decrease in ITD charges.

Other Operating Expenses

- The increase of \$8,856 is due to increases in repairs and Maintenance of \$5,658, office supplies-printers/copiers and dues, subscriptions and memberships of \$452.

State Attorney

Internal Service Charges

- The net decrease of \$58,923 is mainly due to a decrease in ITD charges.

AUTHORIZED POSITION CAP

There are no employees in this fund.

