

# **OFFICE OF THE COUNCIL AUDITOR**

## **FY 2013/2014 PROPOSED BUDGET**

### **FINANCE COMMITTEE MEMBERS**

**Greg Anderson - Chair**  
**Stephen C. Joost - Vice Chair**  
**Reginald L. Brown**  
**Richard A. Clark**  
**John R. Crescimbeni**  
**Dr. Johnny A. Gaffney**  
**Robin Lumb**  
**Matt Schellenberg**  
**Clay E. Yarborough**



**Meeting #1**  
**August 8, 2013**

**COUNCIL AUDITOR'S OFFICE  
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## **2013/14 BUDGET LEGISLATION**

### **2013-460 Rolled Back Rate Resolution**

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

### **2013-461 Millage Levy Ordinance**

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

### **2013-462 Millage Levy Ordinance**

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

### **2013-463 Millage Levy Ordinance**

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

### **2013-464 Budget Ordinance**

Approves the budgets for the City and its Independent Agencies

### **2013-465 Five Year Capital Improvement Plan (CIP)**

Adopts the five year (2014-2018) CIP

### **2013-466 Ordinance Increasing Principal Amount of Bonds**

Increases principal amount of banking fund bonds to be issued up to \$11,763,695 net project funds (comprised of \$23,518,928 in new projects, but partially offset by the removal of \$11,755,233 in prior approved projects)

### **2013-467 Five Year IT System Development Capital Program (“ITECH Projects”)**

Creates a new Section 106.207, Ordinance Code, and adopts the five year (2014-2018) inclusive IT System Development Capital Program (“ITECH Projects”)

## **2013/2014 AD VALOREM TAX TIMELINE OVERVIEW**

### **2013**

- January 1 This is the effective date of property valuation.
- If a home under construction is not complete on this date, it is not taxed.
  - Taxpayer must reside in home on this date to be eligible for homestead exemption.
- July 1 Property Appraiser certifies to taxing authorities the preliminary valuation totals, via top portion of forms DR-420 Certification of Taxable Value, for computation of the proposed budget.
- July 15 The last day for the Mayor to submit the budget to Council.
- August 4 Within 35 days of the Property Appraiser certification, City completes and files form DR-420 (Certification of Taxable Value) with the following information:
- Proposed millage rate
  - Current year rolled-back rate pursuant to Florida Statute (F.S.) 200.065
  - Date, time and place of the tentative budget hearing
- August 24 Within 55 days of the Property Appraiser certification, the Notice of Proposed Property Taxes (TRIM Notice) is mailed out pursuant to F.S. 200.065.
- September 10 Within 65 to 80 days of the Property Appraiser certification, usually the first Council meeting in September, hold a public hearing and adopt a tentative millage.
- September 21 Within 15 days of the tentative budget hearing, advertise the intent to adopt a final millage and budget pursuant to F.S. 200.065.
- September 24 Within 2 to 5 days of the advertisement, usually the second Council meeting in September, hold a public hearing and adopt the final millage and budget.
- September 27 Within 3 days after the final hearing, the City sends the ordinance adopting the final millage to the Property Appraiser, the Tax Collector and the State Department of Revenue (DOR).
- October 1 Fiscal year that is funded by this ad valorem tax cycle begins.
- October Property Appraiser informs taxing authority of final adjusted tax roll via top portion of forms DR-422 Certification of Final Taxable Value.
- October Within 30 days of passage, the City/Finance Department sends certified copies of the Millage Levy Ordinance and the Annual Budget Ordinance and other required documents and forms to the DOR, Tax Collector and the Property Appraiser.

## **2013/2014 AD VALOREM TAX TIMELINE OVERVIEW**

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

### **2014**

March 31	Taxes are due without any discount or penalty.
August	Errors and Insolvencies for the 2013 tax roll are certified, including the total discounts granted. Subsequently, Council Auditor staff reviews the list and the Council certifies it via resolution. The Tax Collector sends a recapitulation (form 502) to the DOR.

### **When Complete**

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

CITY OF JACKSONVILLE							
SUMMARY OF AD VALOREM TAX CALCULATIONS							
MAYOR'S PROPOSED MILLAGE RATES							
2013/14 BUDGET							
				GF/GSD within USDs 2-4, Jacksonville Beach, Atlantic Beach & Neptune Beach	GF/GSD within USD 5, Baldwin	Total	
			GF/GSD excluding USDs 2 thru 5, Beaches & Baldwin				
2012/13 Preliminary Taxable Values		\$	43,923,675,633	\$	4,308,492,313	\$ 41,586,480	\$ 48,273,754,426
Operating Millage Rates			10.0353		6.7446	8.4472	
Council Approved Total Estimated Revenues at . . .	95.5%	\$	420,951,835	\$	27,751,400	\$ 335,481	\$ 449,038,716
FY 2013/14 Budget							
2013/14 Preliminary Taxable Values							2013/14 Proposed
2013/14 Preliminary Taxable Values		\$	43,298,648,655	\$	4,333,627,381	\$ 41,329,405	\$ 47,673,605,441
Less New Construction			(287,911,914)		(17,248,888)	(597,920)	(305,758,722)
Taxable Value of Property Existing Last Year		\$	43,010,736,741	\$	4,316,378,493	\$ 40,731,485	\$ 47,367,846,719
Operating Millage Rate			10.0353		6.7446	8.4472	
Estimated Revenues at . . .	95.5%						
BEFORE NEW CONSTRUCTION		\$	412,202,492	\$	27,802,195	\$ 328,584	\$ 440,333,272
Change in Revenue on Property Existing Last Year		\$	(8,749,343)	\$	50,796	\$ (6,897)	\$ (8,705,445)
Change in Ad Valorem Revenues, as a percent.							-1.94%
Estimated Revenues at . . .	95.5%						
ON NEW CONSTRUCTION		\$	2,759,265	\$	111,102	\$ 4,823	\$ 2,875,189
Change in Ad Valorem Revenues from new construction, as a percent.							0.64%
Total Estimated Revenues Decrease		\$	(5,990,078)	\$	161,896	\$ (2,074)	\$ (5,830,256)
Change in Ad Valorem Revenues, as a percent.							-1.30%
Total Estimated Revenues at	95.5%	\$	414,961,757	\$	27,913,297	\$ 333,407	\$ 443,208,461
Net to the General Fund GSD							
Total Proposed Estimated Revenues at	95.5%	\$	414,961,757	\$	27,913,297	\$ 333,407	\$ 443,208,461
Less Tax Increment Amounts at	95.0%	\$	(12,612,683)	\$	(4,367,056)	\$ -	\$ (16,979,739)
Net to the General Fund GSD		\$	402,349,074	\$	23,546,241	\$ 333,407	\$ 426,228,722
2013/14 ROLLED BACK RATES			10.2107		6.7461	8.5559	
2013/14 RATES AS PRESENTED ABOVE			10.0353		6.7446	8.4472	
PERCENTAGE ABOVE (BELOW) ROLLED BACK			-1.72%		-0.02%	-1.27%	
DIFFERENCE FROM GSD MILLAGE RATE					(3.2907)	118.8%	
MINIMUM PER INTERLOCAL AGREEMENT					(3.2907)	118.8%	

CITY OF JACKSONVILLE							
SUMMARY OF AD VALOREM TAX CALCULATIONS							
CITY COUNCIL TENTATIVE MILLAGE RATES							
2013/14 BUDGET							
				GF/GSD within USDs 2-4, Jacksonville Beach, Atlantic Beach & Neptune Beach	GF/GSD within USD 5, Baldwin	Total	
			GF/GSD excluding USDs 2 thru 5, Beaches & Baldwin				
2012/13 Preliminary Taxable Values		\$	43,923,675,633	\$	4,308,492,313	\$ 41,586,480	\$ 48,273,754,426
Operating Millage Rates			10.0353	6.7446	8.4472		
Council Approved Total Estimated Revenues at . . .	95.5%	\$	420,951,835	\$	27,751,400	\$ 335,481	\$ 449,038,716
FY 2013/14 Budget							
2013/14 Preliminary Taxable Values							2013/14 Proposed
2013/14 Preliminary Taxable Values		\$	43,298,648,655	\$	4,333,627,381	\$ 41,329,405	\$ 47,673,605,441
Less New Construction			(287,911,914)	(17,248,888)	(597,920)		(305,758,722)
Taxable Value of Property Existing Last Year		\$	43,010,736,741	\$	4,316,378,493	\$ 40,731,485	\$ 47,367,846,719
Operating Millage Rate			11.5353	8.2446	9.7098		
Estimated Revenues at . . .	95.5%						
BEFORE NEW CONSTRUCTION		\$	473,815,373	\$	33,985,407	\$ 377,697	\$ 508,178,478
Change in Revenue on Property Existing Last Year		\$	52,863,537	\$	6,234,008	\$ 42,216	\$ 59,139,761
Change in Ad Valorem Revenues, as a percent.							13.17%
Estimated Revenues at . . .	95.5%						
ON NEW CONSTRUCTION		\$	3,171,699	\$	135,811	\$ 5,544	\$ 3,313,053
Change in Ad Valorem Revenues from new construction, as a percent.							0.74%
Total Estimated Revenues Decrease		\$	56,035,236	\$	6,369,818	\$ 47,760	\$ 62,452,814
Change in Ad Valorem Revenues, as a percent.							13.91%
Total Estimated Revenues at	95.5%	\$	476,987,071	\$	34,121,218	\$ 383,242	\$ 511,491,531
Net to the General Fund GSD							
Total Proposed Estimated Revenues at	95.5%	\$	476,987,071	\$	34,121,218	\$ 383,242	\$ 511,491,531
Less Tax Increment Amounts at	95.0%	\$	(14,497,931)	\$	(5,338,290)	\$ -	\$ (19,836,221)
Net to the General Fund GSD		\$	462,489,140	\$	28,782,928	\$ 383,242	\$ 491,655,310
2013/14 ROLLED BACK RATES			10.2107	6.7461	8.5559		
2013/14 RATES AS PRESENTED ABOVE			11.5353	8.2446	9.7098		
PERCENTAGE ABOVE (BELOW) ROLLED BACK			12.97%	22.21%	13.49%		
DIFFERENCE FROM GSD MILLAGE RATE				(3.2907)	118.8%		
MINIMUM PER INTERLOCAL AGREEMENT				(3.2907)	118.8%		

**GENERAL SERVICES DISTRICT**  
**SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION**  
**COMPARING 2012 RATES TO THE MAYOR'S PROPOSED 2013 RATE**

<b>TAXABLE VALUE CALCULATION</b>		<b>2012 Tax Rates</b>	<b>2013 Proposed Tax Rates</b>	<b>Change from 2012 to 2013</b>	
(1) <b>Median Assessed Value</b>		<b>\$ 108,339</b>	<b>\$ 105,764</b>	<b>\$ (2,575)</b>	<b>-2.38%</b>
Less Original Homestead Exemption		<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>	<u>0.00%</u>
(2) <b>Value Before Additional Homestead Exemption</b>		<b>\$ 83,339</b>	<b>\$ 80,764</b>	<b>\$ (2,575)</b>	<b>-3.09%</b>
<b>Value Not Subject to the Additional Homestead Exemption (A)</b>		<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	<u>-</u>	<u>N/A</u>
<b>Value Subject to Additional Homestead Exemption</b>		<u>\$ 33,339</u>	<u>\$ 30,764</u>	<u>\$ (2,575)</u>	<u>N/A</u>
<b>Additional Homestead Exemption</b>		<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	<u>-</u>	<u>N/A</u>
<b>Remaining After Additional Exemption (B)</b>		<u>\$ 8,339</u>	<u>\$ 5,764</u>	<u>\$ (2,575)</u>	<u>N/A</u>
(3) <b>(A) Plus (B) Equals Taxable Value</b>		<b>\$ 58,339</b>	<b>\$ 55,764</b>	<b>\$ (2,575)</b>	<b>N/A</b>

**MILLAGE RATES**

Local Government, GSD	10.0353	10.0353	0.0000	0.00%
Duval County School Board	7.6000	7.3880	(0.2120)	-2.79%
St John's Water Mgmt. District	0.3313	0.3283	(0.0030)	-0.91%
Florida Inland Navigation District	0.0345	0.0345	0.0000	0.00%
<b>Total Millage</b>	<b>18.0011</b>	<b>17.7861</b>	<b>(0.2150)</b>	<b>-1.19%</b>

**AD VALOREM TAXES**

Local Government, GSD	\$ 585.45	\$ 559.61	\$ (25.84)	-4.41%
Duval County School Board	\$ 633.38	\$ 596.68	\$ (36.69)	-5.79%
St John's Water Mgmt. District	\$ 19.33	\$ 18.31	\$ (1.02)	-5.28%
Florida Inland Navigation District	\$ 2.01	\$ 1.92	\$ (0.09)	0.26%
Total Tax Bill	\$1,240.16	\$ 1,176.51	\$ (63.64)	-5.13%
Less Four Percent Discount for Payment in November	<u>(49.61)</u>	<u>(47.06)</u>	<u>(2.55)</u>	<u>5.13%</u>
<b>Net Tax Bill</b>	<b>\$1,190.55</b>	<b>\$ 1,129.45</b>	<b>\$ (61.10)</b>	<b>-5.13%</b>

**Footnotes:**

1. The **median** assessed value of single family homesteaded property is \$105,764 for the 2013 tax year. The median assessed value is the value whereby an equal number of homesteaded properties are valued higher and lower.
2. This value is used to calculate the ad valorem taxes due to the Duval County School Board only.
3. This value is used to calculate the ad valorem taxes due to the GSD, St John's Water Management District, and the Florida Inland Navigation District.



**GENERAL SERVICES DISTRICT**  
**SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION**  
**COMPARING 2012 RATES TO THE CITY COUNCIL TENTATIVE 2013 RATE**

<b>TAXABLE VALUE CALCULATION</b>		<b>2012 Tax Rates</b>	<b>2013 Proposed Tax Rates</b>	<b>Change from 2012 to 2013</b>	
(1) <b>Median Assessed Value</b>		<b>\$ 108,339</b>	<b>\$ 105,764</b>	<b>\$ (2,575)</b>	<b>-2.38%</b>
Less Original Homestead Exemption		<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>	<u>0.00%</u>
(2) <b>Value Before Additional Homestead Exemption</b>		<b>\$ 83,339</b>	<b>\$ 80,764</b>	<b>\$ (2,575)</b>	<b>-3.09%</b>
<b>Value Not Subject to the Additional Homestead Exemption (A)</b>		<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	<u>-</u>	<u>N/A</u>
<b>Value Subject to Additional Homestead Exemption</b>		<u>\$ 33,339</u>	<u>\$ 30,764</u>	<u>\$ (2,575)</u>	<u>N/A</u>
<b>Additional Homestead Exemption</b>		<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	<u>-</u>	<u>N/A</u>
<b>Remaining After Additional Exemption (B)</b>		<u>\$ 8,339</u>	<u>\$ 5,764</u>	<u>\$ (2,575)</u>	<u>N/A</u>
(3) <b>(A) Plus (B) Equals Taxable Value</b>		<b><u>\$ 58,339</u></b>	<b><u>\$ 55,764</u></b>	<b><u>\$ (2,575)</u></b>	<b><u>N/A</u></b>

**MILLAGE RATES**

Local Government, GSD	10.0353	11.5353	1.5000	14.95%
Duval County School Board	7.6000	7.3880	(0.2120)	-2.79%
St John's Water Mgmt. District	0.3313	0.3283	(0.0030)	-0.91%
Florida Inland Navigation District	0.0345	0.0345	0.0000	0.00%
<b>Total Millage</b>	<b><u>18.0011</u></b>	<b><u>19.2861</u></b>	<b><u>1.2850</u></b>	<b><u>7.14%</u></b>

**AD VALOREM TAXES**

Local Government, GSD	\$ 585.45	\$ 643.25	\$ 57.81	9.87%
Duval County School Board	\$ 633.38	\$ 596.68	\$ (36.69)	-5.79%
St John's Water Mgmt. District	\$ 19.33	\$ 18.31	\$ (1.02)	-5.28%
Florida Inland Navigation District	\$ 2.01	\$ 1.92	\$ (0.09)	0.26%
Total Tax Bill	\$1,240.16	\$ 1,260.16	\$ 20.00	1.61%
Less Four Percent Discount for Payment in November	<u>(49.61)</u>	<u>(50.41)</u>	<u>0.80</u>	<u>-1.61%</u>
<b>Net Tax Bill</b>	<b><u>\$1,190.55</u></b>	<b><u>\$ 1,209.75</u></b>	<b><u>\$ 19.20</u></b>	<b><u>1.61%</u></b>

**Footnotes:**

1. The **median** assessed value of single family homesteaded property is \$105,764 for the 2013 tax year. The median assessed value is the value whereby an equal number of homesteaded properties are valued higher and lower.
2. This value is used to calculate the ad valorem taxes due to the Duval County School Board only.
3. This value is used to calculate the ad valorem taxes due to the GSD, St John's Water Management District, and the Florida Inland Navigation District.

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

AGENCY	2012/2013		2013/2014	
	ORIGINAL BUDGET		MAYOR'S PROPOSED BUDGET	
	TOTAL AGENCY BUDGET (see footnote A)	CONTRIBUTION TO (FROM) CITY	TOTAL AGENCY BUDGET (see footnote A)	CONTRIBUTION TO (FROM) CITY
Jacksonville Aviation Authority				
Operations	78,740,422		79,456,729	
Capital	72,871,680		50,842,000	
Total Jacksonville Aviation Authority	<b>B \$ 151,612,102</b>	<b>\$ -</b>	<b>\$ 130,298,729</b>	<b>\$ -</b>
Jacksonville Port Authority				
Excess Telecommunications Contribution		(5,296,851)		(5,930,822)
Operations	60,528,152		62,112,937	
Capital	117,499,335		121,689,480	
Total Jacksonville Port Authority	<b>\$ 178,027,487</b>	<b>\$ (5,296,851)</b>	<b>\$ 183,802,417</b>	<b>\$ (5,930,822)</b>
Police and Fire Pension Fund				
Operations	8,606,014		9,093,836	
Capital	118,153		0	
Total Police and Fire Pension Fund	<b>\$ 8,724,167</b>	<b>\$ -</b>	<b>\$ 9,093,836</b>	<b>\$ -</b>
Business Improvement District	<b>D \$ 1,297,405</b>	<b>\$ (311,660)</b>	<b>\$ 1,247,145</b>	<b>\$ (311,660)</b>
Jacksonville Transportation Authority				
General Fund for Community Trans Coordinator	<b>E</b>	(1,324,309)		(1,350,049)
Local Option Gas Tax per Interlocal Agreement	<b>F</b>	(28,032,136)		(28,620,000)
Local Option Sales Tax Fund	<b>G</b>	(67,400,720)		(71,460,865)
Operations	165,021,547		168,566,495	
Capital	<b>H 17,661,630</b>		53,838,784	
Total Jacksonville Transportation Authority	<b>\$ 182,683,177</b>	<b>\$ (96,757,165)</b>	<b>\$ 222,405,279</b>	<b>\$ (101,430,914)</b>
J E A				
Electric Operations	<b>I 1,398,968,500</b>	83,969,075	1,369,845,995	87,109,818
Electric Capital	175,000,000		124,000,000	
Water & Sewer Operations	<b>I 411,718,155</b>	22,718,463	425,699,397	22,077,720
Water & Sewer Capital	147,000,000		126,040,000	
District Energy System Operations	8,975,276		8,995,131	
District Energy System Capital	1,083,000		1,250,000	
Total JEA	<b>\$ 2,142,744,931</b>		<b>\$ 2,055,830,523</b>	
Total Contribution to City General Fund		<b>\$ 106,687,538</b>		<b>\$ 109,187,538</b>
<b>Total of City Independent Agencies</b>	<b>\$ 2,665,089,269</b>	<b>\$ 4,321,862</b>	<b>\$ 2,602,677,929</b>	<b>\$ 1,514,142</b>
Contribution to Shands Jacksonville	<b>J</b>	(23,775,594)		(23,775,594)
<b>Net General Government Contributions</b>		<b>\$ (19,453,732)</b>		<b>\$ (22,261,452)</b>
<b>Total of Jacksonville General Government</b>				
<b>Budget</b>	<b>\$ 1,872,787,893</b>		<b>\$ 1,851,699,636</b>	
<b>Total Budget, General Government and</b>				
<b>Independent Agencies</b>	<b>\$ 4,537,877,162</b>		<b>\$ 4,454,377,565</b>	

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

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- A** Interfund and interagency transfers have not been eliminated.
- B** The proposed budget for the Jacksonville Aviation Authority (JAA) is decreasing due to a decrease in capital project spending, primarily at Cecil Airport.
- C** Pursuant to interlocal agreement, the City provides a contribution to the Jacksonville Port Authority (JPA) each year consisting of \$800,000, a portion of telecommunications tax monies, and a quarter mill from JEA's electric contribution to the City. These funds are first used to pay debt service on the 1993 and 2003C Excise Tax Revenue Bonds issued by the City on behalf of the JPA. The JPA used the proceeds from these bonds for port expansion and capital items. The \$5,930,822 contribution to JPA included in the Mayor's Proposed Budget is the estimated excess telecommunications tax remaining after all debt service obligations have been met. The excess telecommunications tax monies transferred to JPA are a pledged revenue source for JPA's bonds which were used to finance the construction of the Mitsui container terminal. The increase from the Fiscal Year 2012-2013 amount is primarily due to decreased debt service obligations. While the City budgeted \$5,930,822 as referenced above, JPA budgeted \$6,384,200 for a difference of \$453,378. A budget amendment will be presented to reconcile the difference to the City's budgeted amount.
- D** Downtown Vision, Inc. (DVI) was created in 1999, pursuant to Ordinance 1999-1175-E and extended by Ordinance 2005-785-E, which authorized the imposition of a special assessment on the taxable commercial properties within the district at 1.1 mills of the assessed value. Ordinance 2012-422-E extended the agreement for an additional seven years beginning in fiscal year 2012-2013.
- E** The City budgeted \$1,350,049 in a subsidy of CTC operations which provides door to door transportation service for persons unable to ride fixed route buses. The Jacksonville Transportation Authority (JTA) budgeted \$1,279,692 for the CTC contribution for a difference of \$70,357. A budget amendment will be presented to reconcile the difference to the City amount.
- F** The City budgeted \$28,620,000 in Local Option Gas Tax to be transferred to JTA pursuant to the Better Jacksonville Plan. However, JTA budgeted \$27,001,497 in Local Option Gas Tax revenue for a difference of \$1,618,503. A budget amendment will be presented to reconcile the difference to the City amount.
- G** The City budgeted \$71,460,865 in Local Option Sales Tax to be transferred to JTA pursuant to the Better Jacksonville Plan. However, JTA budgeted \$70,041,910 in Local Option Sales Tax revenue for a difference of \$1,418,955. A budget amendment will be presented to reconcile the difference to the City amount.
- H** The capital budget for JTA is increasing primarily due to the Bus Rapid Transit (BRT) project.
- I** The City budgeted \$87,109,818 and \$22,077,720 respectively for the JEA Electric and Water/Sewer contributions. JEA budgeted \$87,318,021 and \$21,869,517 respectively for the contribution. JEA's figures are correct and a budget amendment will be presented to reconcile the difference. The amendment will have no impact on the total contribution amount of \$109,187,538 as this figure is the same in both the City and JEA budgets.
- J** This contribution is for indigent care. The legislation containing the letter of agreement for the 2013-2014 Fiscal Year contribution has not yet been introduced but, per the Administration will be introduced in the near future.

CITY OF JACKSONVILLE, FLORIDA  
SUMMARY OF BUDGETS

		FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED
<b>GENERAL FUND</b>				
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	
<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>1,034,227,938</b>	<b>1,039,028,044</b>	
<b>SPECIAL REVENUE FUNDS</b>				
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	
<b>TOTAL</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>243,852,834</b>	<b>250,577,117</b>	
<b>CAPITAL PROJECT FUNDS</b>				
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		
<b>TOTAL</b>	<b>CAPITAL PROJECT FUNDS</b>	<b>34,114,387</b>	<b>14,534,366</b>	
<b>ENTERPRISE FUNDS</b>				
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	
<b>TOTAL</b>	<b>ENTERPRISE FUNDS</b>	<b>201,067,212</b>	<b>198,270,168</b>	
<b>INTERNAL SERVICE FUNDS</b>				
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	
<b>TOTAL</b>	<b>INTERNAL SERVICE FUNDS</b>	<b>342,863,725</b>	<b>333,404,139</b>	
<b>TRUST AND AGENCY FUNDS</b>				
610	GENERAL EMPLOYEES PENSION TRUST	11,438,205	11,850,849	
640	EXPENDABLE TRUST FUND	2,244,939	1,432,169	
<b>TOTAL</b>	<b>TRUST AND AGENCY FUNDS</b>	<b>13,683,144</b>	<b>13,283,018</b>	
<b>COMPONENT UNITS</b>				
720	JACKSONVILLE HOUSING FINANCE AUTHORITY	579,565	610,903	
750	OFFICE OF ECONOMIC DEVELOPMENT	2,399,088	1,991,881	
<b>TOTAL</b>	<b>COMPONENT UNITS</b>	<b>2,978,653</b>	<b>2,602,784</b>	
<b>TOTAL FOR ALL GENERAL GOVERNMENT FUNDS</b>		<b>1,872,787,893</b>	<b>1,851,699,636</b>	

**COUNCIL AUDITOR'S OFFICE  
SUMMARY OF BUDGET REDUCTIONS**

S/F	Department	FY2013/14 - Controllable Costs Only			
		Mayor's Tentative Budget	Mayor's Proposed Budget	Increase / (Decrease) in Controllable Costs	
				Dollar	%
011	Advisory Boards and Commissions	223,249	151,708	(71,541)	-32.05%
011	City Council	5,424,179	4,807,353	(616,826)	-11.37%
011	Courts	151,239	153,354	2,115	1.40%
011	Employees Services	3,349,676	2,963,898	(385,778)	-11.52%
011	Finance	3,775,648	3,641,523	(134,125)	-3.55%
011	Fire and Rescue	87,949,114	71,986,957	(15,962,157)	-18.15%
011	Human Rights Commission	526,873	486,962	(39,911)	-7.58%
011	Intra-Governmental Services	2,447,471	2,220,038	(227,433)	-9.29%
011	Mayor's Office	2,712,867	2,386,318	(326,549)	-12.04%
011	Medical Examiner	1,983,732	1,818,599	(165,133)	-8.32%
011	Military Affairs, Veterans & Disabled Services	1,045,512	981,170	(64,342)	-6.15%
011	Neighborhoods	8,209,942	7,405,414	(804,528)	-9.80%
011	Office of Economic Development	4,945,771	2,745,698	(2,200,073)	-44.48%
011	Office of Ethics, Compliance & Oversight	77,687	142,804	65,117	83.82%
011	Office of General Counsel	196,463	169,195	(27,268)	-13.88%
011	Office of the Sheriff	210,028,386	181,487,943	(28,540,443)	-13.59%
011	Parks & Recreation	15,768,530	13,608,572	(2,159,958)	-13.70%
011	Planning and Development	3,553,465	3,228,946	(324,519)	-9.13%
011	Public Defender	-	1	1	N/A
011	Public Libraries	17,138,746	15,532,120	(1,606,626)	-9.37%
011	Public Works	24,229,121	22,769,419	(1,459,702)	-6.02%
011	Public Health	3,999	4,001	2	0.06%
011	Special Services	10,330,029	9,537,702	(792,327)	-7.67%
011	State Attorney	4,798	4,135	(663)	-13.82%
011	Supervisor of Elections	4,233,458	3,645,857	(587,601)	-13.88%
GSD TOTAL		408,309,957	351,879,687	(56,430,270)	-13.82%
015	Property Appraiser	5,809,409	5,037,941	(771,468)	-13.28%
016	Clerk of the Court	-	918,661	918,661	N/A
017	Tax Collector	9,068,725	7,825,324	(1,243,401)	-13.71%
191	Children's Commission	2,813,465	(359,076)	(3,172,541)	-112.76%
1D8	Florida Boater Improvement Program	160,000	160,000	-	0.00%
1DA	Cecil Field Commerce Trust	534,777	534,774	(3)	0.00%
511	Fleet Management Operations	13,646,088	12,724,156	(921,932)	-6.76%
521	Copy Center	2,441,499	2,444,377	2,878	0.12%
531	ITD Operations	15,944,157	16,555,728	611,571	3.84%
534	Radio Communications	1,764,841	2,057,345	292,504	16.57%
551	Office of General Counsel	5,997,795	6,272,423	274,628	4.58%
561	Self Insurance	2,110,252	2,170,443	60,191	2.85%
571	Group Health	950,050	818,184	(131,866)	-13.88%
581	Insured Programs	1,184,870	1,264,439	79,569	6.72%
759	Cecil Field Trust - Office of Economic Development	1,967,918	1,967,920	2	0.00%
759	Cecil Field Trust - Parks and Recreation	1,967,918	20,479	(1,947,439)	-98.96%
NON-GSD TOTAL		66,361,765	60,413,118	(5,948,647)	-8.96%
TOTAL		474,671,722	412,292,805	(62,378,917)	-13.14%

(A)

(B)

(C)

(A) We added Fire and Rescue's Salary and Benefits lapse of \$14,191,131 that was not based on the lapse model into the controllable cost category for the Mayor's Proposed since it was added to the budget with the specific point of meeting the 13.88% reduction. All other Salary and Benefits lapses are not considered a controllable cost since the Budget Office did not consider them a controllable cost.

(B) There is a \$2,596,139 Extraordinary Lapse placed on the Children's Commission that results in controllable costs being negative in the Proposed Budget. Overall, the Children's Commission budget remains positive due to the large dollar amount of grants, which are determined to be non controllable costs.

(C) The Tentative Budget incorrectly calculated the controllable cost for Cecil Field Trust - Parks and Recreation.

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
<b>GENERAL FUND</b>				
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
<b>TOTAL GENERAL FUND</b>	<b>6,155</b>	<b>6,218</b>		<b>63</b>
<b>SPECIAL REVENUE FUNDS</b>				
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
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>208</b>	<b>217</b>		<b>9</b>
<b>ENTERPRISE FUNDS</b>				
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
<b>TOTAL ENTERPRISE FUNDS</b>	<b>356</b>	<b>178</b>		<b>-178</b>
<b>INTERNAL SERVICE FUNDS</b>				
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
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>358</b>	<b>354</b>		<b>-4</b>
<b>TRUST AND AGENCY FUNDS</b>				
611 GENERAL EMPLOYEES PENSION	6	6		0
64A SHERIFF'S TRUSTS	1	1		0
<b>TOTAL TRUST AND AGENCY FUNDS</b>	<b>7</b>	<b>7</b>		<b>0</b>
<b>COMPONENT UNITS</b>				
721 JACKSONVILLE HOUSING FINANCE AUTHORITY	3	3		0
<b>TOTAL COMPONENT UNITS</b>	<b>3</b>	<b>3</b>		<b>0</b>
<b>TOTAL EMPLOYEE CAP FOR ALL SUBFUNDS</b>	<b>7,087</b>	<b>6,977</b>		<b>-110</b>

**Council Auditor's Office  
Mayor's FY 2013/14 Proposed Budget  
Overall Employee Cap Reconciliation**

FY 2012/13 Council Approved Employee Cap (City-Wide)	7,087
Net Change in Positions during FY 2012/2013	<u>-</u>
Sub-total FY 2012/2013	7,087
 Positions Added in Mayor's Proposed FY 2013/14 Budget	 21 *
Positions Eliminated in Mayor's Proposed FY 2013/14 Budget	(131) **
 Proposed FY 2013/14 Employee Cap (City-Wide)	 <u><u>6,977</u></u>

**Notes:**

\* The addition in positions in the proposed budget for FY 2013/14 are:

- Six (6) in the Office of Economic Development
- Five (5) in Building Inspection
- Five (5) in the Vacancy Pool
- Two (2) in City Council
- One (1) in the Office of Ethics, Compliance, & Oversight
- One (1) in Intra-Governmental Services
- One (1) in Risk Management.

\*\*Out of the 131 positions proposed to be eliminated (see attached list), 77 are filled and 54 are vacant.

**FY 2013/14 Proposed Budget  
Eliminated Positions**

**Prepared by the Budget Office**

SF	Job Class Description	Indexcode	Filled / Retiring / Vacant / Attrition	Budget Savings
011	Manager of Accounting Services - Payroll	AFAC011	Vacant	\$ 107,571.80
011	Account Technician	AFAC011	Vacant	\$ 32,751.66
011	Account Technician	AFAC011	Vacant	\$ 37,706.76
011	Clerical Support Specialist	AFTR011	Vacant	\$ 43,229.70
011	AC&PS Field Manager	ERAC011	Filled	\$ 71,830.22
011	Clerical Support Aide III	ERAC011	Filled	\$ 41,941.40
011	Animal Code Enforcement Officer Senior	ERAC011	Filled	\$ 30,880.82
011	Animal Code Enforcement Officer Senior	ERAC011	Filled	\$ 36,582.98
011	Veterinary Technician	ERAC011	Filled	\$ 32,844.09
011	Clerical Support Specialist	ERCC011CE	Vacant	\$ 34,662.75
011	Code Compliance Officer	ERCC011CE	Vacant	\$ 39,405.84
011	Code Compliance Officer	ERCC011CE	Vacant	\$ 47,632.42
011	Code Compliance Officer Senior	ERCC011CE	Vacant	\$ 54,863.97
011	Executive Secretary I	EREQ011EPB	Vacant	\$ 43,975.97
011	Environmental Specialist	EREQ011WQER	Vacant	\$ 55,804.07
011	Environmental Programs Coordinator	ERMC011	Filled	\$ 57,691.28
011	Remediation Program Coordinator	EROD011ASH	Vacant	\$ 91,013.46
011	Personnel Clerk	ESOD011	Filled	\$ 43,955.97
011	Human Resources Specialist	ESTM011	Filled	\$ 60,318.44
011	Human Resources Analyst Senior	ESTM011	Vacant	\$ 90,305.65
011	Clerical Support Aide III	ESTM011	Filled	\$ 42,724.27
011	Equal Employment Specialist	JHRC011CR	Vacant	\$ 59,143.00
011	Executive Director Construction Trades Qua	MBCT011	Filled	\$ 87,256.01
011	Clerical Support Aide II	MVOD011	Filled	\$ 38,897.11
011	Veterans Services Officer Supervisor	MVOD011	Filled	\$ 80,042.35
011	Ombudsman Assistant	OPOD011	Vacant	\$ 79,858.42
011	Grants Management Officer	OPOD011	Vacant	\$ 86,691.48
011	Buyer	OPPR011BA	Vacant	\$ 59,797.02
011	Printing Coordinator	OPPR011BA	Filled	\$ 67,509.97
011	City Planner II	PDCU011	Filled	\$ 76,304.00
011	Executive Secretary I	PDCU011	Filled	\$ 50,854.00
011	Project Inspector	PDDS011	Vacant	\$ 61,096.00
011	Library Clerk	PLJX011MBBS	Filled	\$ 26,635.85
011	Library Clerk	PLJX011MBBS	Filled	\$ 26,635.85
011	Library Clerk	PLJX011MBBS	Filled	\$ 22,622.02
011	Library Clerk	PLJX011MBBS	Filled	\$ 22,484.99
011	Library Clerk	PLJX011MBBS	Filled	\$ 33,601.77
011	Library Clerk	PLJX011MBBS	Filled	\$ 32,728.23
011	Library Clerk	PLJX011MBBS	Filled	\$ 32,728.23
011	Library Clerk	PLJX011MBBS	Filled	\$ 32,728.23
011	Library Clerk	PLJX011MBBS	Filled	\$ 32,608.23
011	Library Clerk	PLJX011MBBS	Filled	\$ 28,577.38
011	Library Assistant	PLJX011MBBS	Filled	\$ 39,248.05
011	Library Assistant	PLJX011MBBS	Filled	\$ 42,967.16
011	Library Assistant	PLJX011MBBS	Filled	\$ 39,247.89



**FY 2013/14 Proposed Budget  
Eliminated Positions**

**Prepared by the Budget Office**

SF	Job Class Description	Indexcode	Filled / Retiring / Vacant / Attrition	Budget Savings
011	Library Assistant	PLJX011MBBS	Filled	\$ 39,829.52
011	Library Assistant	PLJX011MBBS	Filled	\$ 45,865.89
011	Library Assistant	PLJX011MBBS	Filled	\$ 39,775.80
011	Library Assistant	PLJX011MBBS	Filled	\$ 38,997.18
011	Library Assistant	PLJX011MBBS	Filled	\$ 41,168.14
011	Library Assistant	PLJX011MBBS	Filled	\$ 38,765.86
011	Library Assistant	PLJX011MBBS	Filled	\$ 38,281.64
011	Library Associate	PLJX011MBBS	Filled	\$ 48,140.30
011	Library Associate	PLJX011MBBS	Filled	\$ 48,140.30
011	Library Associate	PLJX011MBBS	Filled	\$ 47,220.78
011	Library Associate	PLJX011MBBS	Filled	\$ 47,187.95
011	Library Associate	PLJX011MBBS	Filled	\$ 47,040.78
011	Library Associate	PLJX011MBBS	Filled	\$ 46,864.01
011	Librarian	PLJX011MBBS	Filled	\$ 56,443.83
011	Librarian	PLJX011MBBS	Vacant	\$ 53,501.14
011	Librarian Senior	PLJX011MBBS	Filled	\$ 61,654.99
011	Librarian Senior	PLJX011MBBS	Filled	\$ 60,573.30
011	Librarian Senior	PLJX011MBBS	Vacant	\$ 56,754.83
011	Librarian Senior	PLJX011MBBS	Vacant	\$ 56,754.83
011	Librarian Senior	PLJX011MBBS	Vacant	\$ 56,754.83
011	Assistant Project Coordinator SPE	PWEN011AD	Filled	\$ 31,740.54
011	Professional Engineer	PWEN011AD	Filled	\$ 112,970.24
011	Professional Architect	PWEN011AD	Filled	\$ 102,971.96
011	Engineering Technician Principal	PWEN011AD	Filled	\$ 70,505.65
011	Engineering Technician Senior	PWEN011AD	Filled	\$ 56,012.30
011	Capital Improvement Engineering Manager	PWOD011	Vacant	\$ 102,125.56
011	Public Works Fleet Manager	PWOD011	Filled	\$ 90,773.27
011	Grant Project Administrator	PWOD011	Vacant	\$ 84,674.16
011	Plumber	PWPB011BALL	Vacant	\$ 36,880.87
011	Plumber	PWPB011CHC	Vacant	\$ 36,880.87
011	Air Condition & Heating Technician	PWPB011MAPR	Vacant	\$ 36,880.87
011	Carpenter	PWPB011MAPR	Vacant	\$ 31,144.33
011	General Maintenance Worker	PWPB011MAPR	Vacant	\$ 29,691.57
011	Air Condition & Heating Technician	PWPB011PD	Vacant	\$ 36,880.87
011	Custodial Superintendent	PWPB011SU	Vacant	\$ 41,972.23
011	Pool Mechanic	PWPB011SU	Vacant	\$ 34,662.29
011	Park Maintenance Worker I	PWPB011SU	Vacant	\$ 24,797.54
011	Solid Waste Truck Driver	PWSW011SSCO	Vacant	\$ 38,786.34
011	Solid Waste Truck Driver	PWSW011SSCO	Vacant	\$ 38,786.34
011	Recreation Specialist	RPCM011PG	Vacant	\$ 41,972.23
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 46,219.24
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 47,252.91

**FY 2013/14 Proposed Budget  
Eliminated Positions**

**Prepared by the Budget Office**

SF	Job Class Description	Indexcode	Filled / Retiring / Vacant / Attrition	Budget Savings
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 39,637.36
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 42,119.39
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 46,407.40
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 40,970.35
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 34,071.27
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 43,636.61
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 40,510.75
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 42,541.76
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 39,657.29
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 42,957.25
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 42,363.46
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 43,339.80
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 39,681.43
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 39,247.89
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 46,164.09
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 42,660.53
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 38,281.64
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 38,281.64
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 34,815.94
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 38,281.64
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 39,681.43
011	Recreation Leader Senior	RPCM011PG	Vacant	\$ 32,751.66
011	Recreation Leader Senior	RPCM011PG	Filled	\$ 32,471.78
011	Natural Resource Recreation Specialist	RPWF011	Filled	\$ 68,125.84
011	Ritz Theater & Lavilla Museum Manager	RPOD011RT	Vacant	\$ 91,539.55
011	AMIO - Museum Administration	RPOD011RT	Filled	\$ 68,224.52
011	AMIO- Event Productions	RPOD011RT	Filled	\$ 67,688.83
011	Accountant	RPOD011RT	Vacant	\$ 63,624.72
011	Clerical Support Aide III	RPOD011RT	Vacant	\$ 37,731.62
011	Certified Medical Assistant	SHCO011HS	Vacant	\$ 31,144.82
011	Clinic Associate	SHCO011HS	Vacant	\$ 72,532.80
011	Clinic Associate	SHCO011HS	Vacant	\$ 72,532.80
011	Registered Nurse - Charge Nurse	SHCO011HS	Vacant	\$ 53,854.29
011	Account Clerk	SHPS011BU	Vacant	\$ 31,144.82
011	Account Technician	SHPS011BU	Vacant	\$ 32,751.66
011	Account Technician	SHPS011BU	Vacant	\$ 32,751.66
011	Account Technician Specialist	SHPS011BU	Vacant	\$ 50,141.22
011	Account Technician Specialist	SHPS011BU	Vacant	\$ 50,141.22
	<b>Total General Fund Savings</b>			<b>\$ 6,146,717.57</b>

**FY 2013/14 Proposed Budget  
Eliminated Positions**

**Prepared by the Budget Office**

SF	Job Class Description	Indexcode	Filled / Retiring / Vacant / Attrition	Budget Savings
			<b>Number of Employees</b>	<b>Dollar Value of Employees</b>
		<b>Total Vacant</b>	<b>48</b>	<b>\$ 2,518,054.51</b>
		<b>Total Filled</b>	<b>77</b>	<b>\$ 3,628,663.06</b>
		<b>Total GF FTE</b>	<b>125</b>	<b>\$ 6,146,717.57</b>

017	Local Business Tax Inspector	TCCD017	Vacant	\$ 36,881.00
531	ITA - Business Intelligence Developer	OPIT531CS	Vacant	\$ 116,582.62
531	AITO II	OPIT531NTG	Vacant	\$ 106,122.53
531	ITA - Public Records Specialist	OPIT531OD	Vacant	\$ 106,274.76
531	Inventory Control Coordinator	OPIT531OD	Vacant	\$ 73,348.09
01A	Special Events Helper/ SPE	JEJE01ASE	Vacant	\$ 33,309.46
	<b>Total Non-General Fund Savings</b>			<b>\$ 472,518.47</b>

	<b>Number of Employees</b>	<b>Dollar Value of Employees</b>
<b>Total Vacant</b>	<b>6</b>	<b>\$ 472,518.47</b>
<b>Total Filled</b>	<b>0</b>	<b>\$ -</b>
<b>Total Non-GF FTE</b>	<b>6</b>	<b>\$ 472,518.47</b>

**Total General Fund and Non-General Fund:**

	<b>Number of Employees</b>	<b>Dollar Value of Employees</b>
<b>Total Vacant</b>	<b>54</b>	<b>\$ 2,990,572.98</b>
<b>Total Filled</b>	<b>77</b>	<b>\$ 3,628,663.06</b>

<b>Grand Total</b>	<b>131</b>	<b>\$ 6,619,236.04</b>
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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
<b>FULL TIME EMPLOYEE POSITIONS</b>				
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 GENERALCOUNSEL	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
<b>TOTAL FULL TIME EMPLOYEE POSITIONS</b>				
<b>GENERAL FUND - GENERAL SERVICES DISTRICT</b>	<u>5,753</u>	<u>5,818</u>	<u></u>	<u>65</u>

Overall Explanation:

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

Mayor: Six (6) new positions were added to the Mayor's Department during the current fiscal year.

Neighborhoods: All thirteen (13) positions are proposed to be eliminated - five (5) in Animal Care & Protective Services, four (4) in Code Compliance, two (2) in Environment Quality, one (1) in Mosquito Control, and one (1) in the Office of the Director.

Office of Economic Development: Six (6) positions are proposed to be added and two (2) were transferred in during the year - four (4) in the Downtown Investment Authority, two (2) in the Office of the Director, one (1) in the Equal Business Opportunity Division, and one (1) in the Sports & Entertainment Division.

Office of the Sheriff: Two (2) positions were redlined for the current fiscal year, therefore being eliminated. Also, nine (9) civilian positions are proposed to be eliminated for FY 2013/14.

Parks & Recreation: All thirty-two (32) positions are proposed to be eliminated - twenty-six (26) from Recreation & Community Programming, five (5) from the Office of the Director, and one (1) from Waterfront Management & Programming.

Public Libraries: All thirty-three (33) positions are proposed to be eliminated.

Public Works: One hundred and eighty (180) positions are proposed to be transferred into the Grounds Maintenance Division from Stormwater Services (s/f 461). In addition, nineteen (19) positions are proposed to be eliminated. Two (2) positions are being transferred to other departments.

The other decreases in the cap are made up of a combination of cuts and transfers between departments.

**COUNCIL AUDITOR'S OFFICE  
GENERAL FUND - GSD PERSONNEL EXPENSES  
PROPOSED FY 2013/14 BUDGET**

	2012/2013 Original	2013/2014 Proposed	\$ Change	% Change
(A) <b>SALARIES</b>	\$ 346,016,427	\$ 346,885,787	\$ 869,360	0.25%
(B) <b>EMPLOYER PROVIDED BENEFITS</b>	\$ 214,860,296	\$ 256,371,810	\$ 41,511,514	19.32%
<b>TOTAL PERSONNEL</b>	<u>\$ 560,876,723</u>	<u>\$ 603,257,597</u>	<u>\$ 42,380,874</u>	7.56%

- (A) Overall, personnel expenses within the General Fund increased by \$33,057,944, or 6.02%. Regular salaries increased by \$1,074,688, part-time salaries decreased by \$804,825, overtime salaries decreased by \$1,272,672, and terminal leave decreased by \$533,515.

Leave Rollback / Sellback is increasing by \$1,882,911 primarily due to an increase of \$959,691 in the Fire Department and \$958,009 in the Sheriff's Office based on current year activity.

Overtime salaries are decreasing primarily due to a \$679,915 decrease in the Sheriff's Office and \$458,381 in the Fire Department.

There is no COLA budgeted for any group of employees, including elected officials.

- (B) The City's pension contribution rates for the three City plans are increasing over last year's percentages.

Pension Plan	FY 2012/13 Rate	FY 2012/13 Contribution	FY 2013/14 Rate	FY 2013/14 Contribution
General Employees' Pension Plan	20.81%	\$ 16,754,398	28.21%	\$ 21,899,526
Correction Officer's Pension Plan	39.11%	\$ 11,274,578	49.93%	\$ 14,523,810
Police & Fire Pension Plan	81.91%	\$ 121,304,733	110.85%	\$ 148,027,419

The City's FRS pension contribution rates for all participating membership classes are increasing over last year's percentages.

FRS Membership Class	FY 2012/13 Rate	FY 2012/13 Contribution	FY 2013/14 Rate	FY 2013/14 Contribution
Special Risk	14.90%	\$ 152,963	19.06%	\$ 198,331
Elected Officials	10.23%	\$ 101,092	33.03%	\$ 321,302
DROP from FRS	5.44%	\$ 6,901	12.84%	\$ 8,524

Group health insurance from the City's provider (Florida Blue) is expected to increase 8.8% effective January 1, 2014; however, this increase is offset by some employees who left Group Health in calendar year 2013 under the opt out program.

Worker's Compensation is increasing by \$3,806,860 or 26.9%, based on the annual actuarial study.

**COUNCIL AUDITOR'S OFFICE  
SALARY LAPSE SCHEDULE  
MAYOR'S PROPOSED BUDGET 2013/14**

DEPARTMENT <sup>1</sup>	GROSS BUDGET <sup>2</sup>	SALARY & BENEFIT LAPSE <sup>3</sup>	SALARY & BENEFIT LAPSE <sup>4</sup>	EXTRA ORDINARY LAPSE <sup>5</sup>	NET BUDGET	TOTAL LAPSES	TOTAL LAPSE PERCENT
ADVISORY BOARDS	295,844	-	-	-	295,844	-	0.00%
CITY COUNCIL	8,619,969	-	-	(752,876)	7,867,093	(752,876)	8.73%
COURTS	3,206,114	-	-	-	3,206,114	-	0.00%
EMPLOYEE SERVICES	5,682,232	-	-	-	5,682,232	-	0.00%
FINANCE	6,799,807	-	-	-	6,799,807	-	0.00%
FIRE & RESCUE	198,473,993	-	(14,191,131)	(1,346,662)	182,936,200	(15,537,793)	7.83%
HUMAN RIGHTS COMM	906,095	-	-	-	906,095	-	0.00%
INTRA GOVT SERVICES	4,382,049	-	-	-	4,382,049	-	0.00%
MAYORS OFFICE	4,146,645	-	-	(366,546)	3,780,099	(366,546)	8.84%
MEDICAL EXAMINER	3,001,512	-	-	(275,342)	2,726,170	(275,342)	9.17%
MILITARY AFFAIRS	1,403,745	-	-	-	1,403,745	-	0.00%
NEIGHBORHOODS	13,845,688	-	-	-	13,845,688	-	0.00%
OFC ECON DEVELOPMENT	3,916,722	-	-	-	3,916,722	-	0.00%
OFC ETHICS COMP OVST	173,025	-	-	-	173,025	-	0.00%
OFC GENERAL COUNSEL	205,840	-	-	-	205,840	-	0.00%
OFC OF SHERIFF	393,274,519	(2,993,289)	-	(29,553,475)	360,727,755	(32,546,764)	8.28%
PARKS & RECREATION	24,653,591	-	-	(500,000)	24,153,591	(500,000)	2.03%
PLANNING & DEV	5,423,081	-	-	-	5,423,081	-	0.00%
PUBLIC DEFENDER	1,583,124	-	-	-	1,583,124	-	0.00%
PUBLIC HEALTH	1,415,517	-	-	-	1,415,517	-	0.00%
PUBLIC LIBRARIES	31,420,192	-	-	-	31,420,192	-	0.00%
PUBLIC WORKS	70,889,533	-	-	-	70,889,533	-	0.00%
SPECIAL SERVICES	14,050,179	-	-	-	14,050,179	-	0.00%
STATE ATTORNEY	1,881,451	-	-	-	1,881,451	-	0.00%
SUPV ELECTIONS	6,472,503	(159,493)	-	(587,604)	5,725,406	(747,097)	11.54%
<b>TOTAL DEPARTMENTS</b>	<b>806,122,970</b>	<b>(3,152,782)</b>	<b>(14,191,131)</b>	<b>(33,382,505)</b>	<b>755,396,552</b>	<b>(50,726,418)</b>	<b>6.29%</b>
NON DEPARTMENTAL LAPSE		(3,589,661)	-	-		(3,589,661)	
<b>TOTAL GF/GSD LAPSE</b>		<b>(6,742,443)</b>	<b>(14,191,131)</b>	<b>(33,382,505)</b>		<b>(54,316,079)</b>	<b>6.74%</b>

<sup>1</sup> Non-Departmental Expenditures and Transfers-Out are excluded from this chart, except the Non-Departmental Lapse which is relevant to the discussion.

<sup>2</sup> This is backed into by removing all proposed lapses within the General Service District.

<sup>3</sup> These lapse are calculated based on historical employee turnover models.

<sup>4</sup> We have been instructed this is based on certain proposed changes; however, we have not been provided adequate support to date to substantiate the savings.

<sup>5</sup> These lapses are included as budget balancing items.

**COUNCIL AUDITOR'S OFFICE  
SALARY LAPSE SCHEDULE  
MAYOR'S PROPOSED BUDGET 2013/14**

<u>SF</u>	<u>Department</u>	<u>FY 2012/13 Council Approved</u>	<u>FY 2013/14 Proposed</u>
<b>GSD Non-Departmental Lapse by Associated Department<sup>1</sup></b>			
011	Jacksonville City Wide Activities	(3,522,320)	(3,589,661)
<b>GSD Lapse by Department in Non-Departmental Lapse<sup>3</sup></b>		<b>\$ (3,522,320)</b>	<b>\$ (3,589,661)</b>
<b>Salary and Benefits Lapse by GSD Department</b>			
011	Fire and Rescue <sup>2 &amp; 3</sup>	(6,667,090)	(14,191,131)
011	Military Affairs, Vet & Disabled SVCS <sup>4</sup>	(34,369)	-
011	Intra-Governmental Services <sup>4</sup>	(140,902)	-
011	Supervisor of Elections <sup>1 &amp; 3</sup>	(122,096)	(159,493)
011	Sheriff's Office <sup>1 &amp; 3</sup>	(1,126,867)	(2,993,289)
<b>Total GSD Lapse per Department</b>		<b>\$ (8,091,324)</b>	<b>\$ (17,343,913)</b>
<b>Total General Fund/GSD</b>		<b>\$ (11,613,644)</b>	<b>\$ (20,933,574)</b>
<b>Salary and Benefits Lapse by Non-GSD Subfund<sup>1 &amp; 3</sup></b>			
015	Property Appraiser	\$ (107,654)	\$ (140,233)
016	Clerk of the Courts	(120,189)	(89,606)
017	Tax Collector	(591,447)	(352,822)
01A	Special Events	(31,979)	(13,261)
15W	Library Conference Facility Trust <sup>5</sup>	-	2,224
191	Jacksonville Children's Commission	(141,645)	(98,001)
1D1	Huguenot Park	(33,720)	(27,577)
1D2	Kathryn A Hanna Park	(19,631)	(18,892)
1DA	Cecil Field Commerce Center	(10,853)	(23,652)
1H2	Animal Care and Control Programs <sup>5</sup>	-	2,560
411	Public Parking	(43,839)	(35,430)
441	Solid Waste	(138,857)	(257,238)
511	Fleet Management	-	(384,129)
531	Information Technology	(348,081)	(479,102)
534	Radio Communications	(29,889)	(31,498)
551	General Counsel	(319,407)	(306,581)
561	Self Insurance	(26,429)	(22,102)
571	Group Health	(18,408)	(26,527)
581	Insured Programs	(14,423)	(12,362)
<b>Total Lapse for Other Sub-funds</b>		<b>\$ (1,996,451)</b>	<b>\$ (2,314,229)</b>
<b>Total Budgeted Lapse</b>		<b>\$ (13,610,095)</b>	<b>\$ (23,247,803)</b>

<sup>1</sup> **The Lapse Model**

The personnel lapse is applied to the non-departmental index code as opposed to the individual departments in the General Service District, with the exception of the Departments listed in the Salary and Benefits Lapse by GSD Department. Per the Administration, the reason it is applied to non-departmental is to establish a more defined personnel lapse that is based on true historical vacancy rates rather than an arbitrary percentage that forced departments to keep the same positions vacant year after year. Our main concern is that this lapse will need to be tightly monitored and controlled given that departments no longer have a sense of responsibility to meet the lapse with it falling into a non-departmental line.

**COUNCIL AUDITOR'S OFFICE  
SALARY LAPSE SCHEDULE  
MAYOR'S PROPOSED BUDGET 2013/14**

<sup>2</sup> **Salary and Benefits Lapse by GSD Department**

This lapse amount is located within Fire and Rescues budget and is not based on the lapse model. This is based on anticipated changes within the Department and more in line with the Extraordinary lapses in other Departments. Please note Fire and Rescues normal turnover lapse is located in the Non-Departmental Lapse.

<sup>3</sup> **Extraordinary Lapse**

In the General Service District there are extraordinary lapses that total \$33,382,505 in addition to the \$20,933,574 in Salaries and Benefits lapses for a total lapse of \$54,316,079.

Outside the General Service District there are extraordinary lapses that total \$5,378,803 in addition to the \$2,314,229 in Salaries and Benefits lapses for a total lapse of \$7,693,032.

<sup>4</sup> **Moved to Non-Departmental Lapse**

These lapses were moved into the Non-Departmental Lapse for FY 2013/14.

<sup>5</sup> **Based on All Years Adjustments**

These lapses are based on "All Years" adjustments.



**Council Auditor's Office**  
**Public Works Maintenance and Utilities Allocations**  
**Proposed Budget 2013/14**

**BACKGROUND:**

In the past Public Works charged Plant Renewal, Building Rental, and Security costs to certain users.

- Plant Renewal was utilized to cover major non-capital repair. The charge was \$.32 per square foot charge to all users of City owned buildings; however, the revenue received by Public Works did not tie to any specific expenses associated with the using Departments.
- Building Rental was charged to non-General Fund occupants of City owned buildings. This was a square foot charged based on Public Works estimate of fair market value for the building used by the entity.
- Security was allocated to certain users for their associated security needs for ADT and Guard Service.

**PROPOSED BUDGET:**

For every Department located in a City owned building there is an internal service charge for Building Maintenance, Security, and Utilities.

- Building Maintenance is the cost of maintenance, repairs, scheduled fire inspections, and scheduled carpet cleaning for each building. Buildings that are single occupants receive the entire cost associated with the building allocated directly to them. Multiple tenant buildings are being charged an allocated portion of the building based on their percentage of useable square feet.
- Security costs will continue to be charged to Departments as in the past.
- The Utilities allocation is based on the historical cost of electricity, water, and chilled water. The Proposed Budget is the first time the City would bill the costs directly to users outside of the Indirect Cost Study.

**CONCERN:**

The proposed budget does not separate the activities of the Public Works into a separate internal service fund and results in the General Fund-GSD budget being artificially increased by over \$35 million. We have worked with the Budget Office to remedy the appearance of these increased revenues and expenses to assist in comparability of the General Fund-GSD from year to year.

**RECOMMENDED CHANGE:**

We recommend City Council establish a new internal service fund that accounts for the revenues and expenditures located within Public Works for building maintenance and utilities. To make this change happen we need to correct a few minor issues where some charges were not billed out because the Proposed Budget does not have this set-up as a true internal service fund. The next two pages illustrate the impact to the General Fund-GSD if this recommendation is passed. There is no impact to the Special Council Contingency.

**CITY OF JACKSONVILLE, FLORIDA  
GENERAL FUND-GENERAL SERVICE DISTRICT  
SWITCHING PUBLIC WORKS CHARGEABLE SERVICES TO INTERNAL SERVICE CHARGE  
ILLUSTRATION OF IMPACT TO GENERAL FUND-GSD SCHEDULE OF REVENUES**

	FY 12/13 COUNCIL APPROVED	FY 13/14 MAYOR'S PROPOSED ADJUSTED FOR PW CHANGE	INCREASE/ (DECREASE)
<b>NON-DEPARTMENTAL REVENUES</b>			
AD VALOREM TAXES	\$ 449,038,716	\$ 443,208,461	\$ (5,830,255)
DISTRIBUTIONS TO TAX INCREMENT DISTRICTS	(17,079,631)	(\$16,979,739)	99,892
<b>NET AD VALOREM TAXES</b>	<b>\$ 431,959,085</b>	<b>\$ 426,228,722</b>	<b>\$ (5,730,363)</b>
BUSINESS TAXES	7,600,000		(7,600,000)
COMMUNICATIONS SERVICES TAX		37,919,299	37,919,299
CONTRIBUTIONS FROM OTHER FUNDS	6,373,330	1,223,469	(5,149,861)
CONTRIBUTIONS FROM OTHER LOCAL UNITS	107,100,056	109,187,538	2,087,482
DISPOSITION OF FIXED ASSETS	50,000	50,000	-
FEDERAL GRANTS	-	601,398	601,398
FEDERAL PAYMENTS IN LIEU OF TAXES	23,000	23,000	-
FRANCHISE FEES	42,531,812	41,884,931	(646,881)
INTEREST, INCL PROFITS ON INVESTMENTS	4,990,999	2,204,200	(2,786,799)
LOCAL BUSINESS TAX	-	7,505,559	7,505,559
NON OPERATING SOURCES	11,058,883		
OTHER CHARGES FOR SERVICES	17,453,641	11,330,154	(6,123,487)
OTHER FINES AND/OR FORFEITS	1,269,197	1,075,000	(194,197)
OTHER MISCELLANEOUS REVENUE	5,798,826	6,417,980	619,154
RENTS AND ROYALTIES	659,045	100,000	(559,045)
SALES AND USE TAXES	1,002,119	1,059,100	56,981
STATE SHARED REVENUES	127,756,030	134,004,839	6,248,809
UTILITY SERVICE TAXES	130,427,321	90,687,667	(39,739,654)
VIOLATIONS OF LOCAL ORDINANCES	4,000	4,000	-
<b>TOTAL NON-DEPARTMENTAL REVENUES</b>	<b>\$ 896,057,344</b>	<b>\$ 871,506,856</b>	<b>\$ (24,550,488)</b>
ADVISORY BOARDS	\$ 307,050	\$ 106,000	-\$ 201,050
CITY COUNCIL	324,378	343,403	19,025
COURTS	297	-	(297)
EMPLOYEE SERVICES	1,000	1,000	-
FINANCE	64,972	64,972	-
FIRE AND RESCUE	28,527,320	27,669,089	(858,231)
HUMAN RIGHTS COMMISSION	105,925	105,925	-
INTRA-GOVERNMENTAL SERVICES	2,000	900	(1,100)
MAYOR'S OFFICE	1,000	83,820	82,820
MEDICAL EXAMINER	1,202,017	1,055,453	(146,564)
MILITARY AFFAIRS, VET & DISABLED SVCS	500	800	300
NEIGHBORHOODS	1,278,376	1,447,427	169,051
OFFICE OF ECONOMICAL DEVELOPMENT	100,396	102,596	2,200
OFFICE OF THE SHERIFF	8,951,759	8,289,164	(662,595)
PARKS & RECREATION	883,300	727,800	(155,500)
PLANNING AND DEVELOPMENT	1,452,545	1,292,048	(160,497)
PUBLIC LIBRARIES	1,193,445	1,040,400	(153,045)
PUBLIC WORKS	7,178,854	2,965,342	(4,213,512)
SPECIAL SERVICES	278,754	263,754	(15,000)
SUPERVISOR OF ELECTIONS	6,000	6,000	-
<b>TOTAL DEPARTMENTAL REVENUES</b>	<b>\$ 51,859,888</b>	<b>\$ 45,565,893</b>	<b>\$ (6,293,995)</b>
<b>TOTAL GENERAL FUND-GSD REVENUES</b>	<b>\$ 947,917,232</b>	<b>\$ 917,072,749</b>	<b>\$ (30,844,483)</b>

FY 2013/14 Mayor's Proposed General Fund-GSD Revenues Adjusted for Public Works Change	\$ 917,072,749
FY 2013/14 Mayor's Proposed General Fund-GSD Revenues	\$ 952,906,887
Decrease in Proposed Budgeted Revenues	<u>\$ (35,834,138)</u>

**CITY OF JACKSONVILLE, FLORIDA**  
**GENERAL FUND - GENERAL SERVICES DISTRICT**  
**SWITCHING PUBLIC WORKS CHARGEABLE SERVICES TO INTERNAL SERVICE CHARGE**  
**ILLUSTRATION OF IMPACT TO GENERAL FUND-GSD SCHEDULE OF EXPENDITURES**

	<b>FY 12-13 COUNCIL APPROVED</b>	<b>FY 13/14 MAYOR'S PROPOSED ADJUSTED FOR PW CHANGE</b>	<b>INCREASE/ (DECREASE)</b>
<b>DEPARTMENTAL EXPENSES</b>			
ADVISORY BOARDS & COMMISSIONS	380,583	295,844	(84,739)
CITY COUNCIL	8,050,826	7,867,093	(183,733)
COURTS	575,103	3,206,114	2,631,011
EMPLOYEE SERVICES	5,712,289	5,682,232	(30,057)
FINANCE	6,285,015	6,799,807	514,792
FIRE AND RESCUE	173,844,478	182,936,200	9,091,722
HUMAN RIGHTS COMMISSION	899,974	906,095	6,121
INTRA-GOVERNMENTAL SERVICES	4,708,890	4,382,049	(326,841)
MAYOR'S OFFICE	3,224,811	3,780,099	555,288
MEDICAL EXAMINER	2,658,454	2,726,170	67,716
MILITARY AFFAIRS, VET & DISABLED SVCS	1,162,067	1,403,745	241,678
NEIGHBORHOODS	13,551,447	13,845,688	294,241
OFFICE OF ECONOMIC DEVELOPMENT	4,092,245	3,916,722	(175,523)
OFFICE OF ETHICS, COMPLIANCE & OVERSIGHT	121,872	173,025	51,153
OFFICE OF GENERAL COUNSEL	226,492	205,840	(20,652)
OFFICE OF THE SHERIFF	366,768,040	360,727,755	(6,040,285)
PARKS & RECREATION	20,037,035	24,153,591	4,116,556
PLANNING AND DEVELOPMENT	5,347,937	5,423,081	75,144
PUBLIC DEFENDER	1,468,615	1,583,124	114,509
PUBLIC HEALTH	977,648	1,415,517	437,869
PUBLIC LIBRARIES	34,316,851	31,420,192	(2,896,659)
<b>PUBLIC WORKS</b>	<b>57,299,725</b>	<b>35,055,395</b>	<b>(22,244,330)</b>
SPECIAL SERVICES	15,013,375	14,050,179	(963,196)
STATE ATTORNEY	131,058	1,881,451	1,750,393
SUPERVISOR OF ELECTIONS	5,741,920	5,725,406	(16,514)
<b>TOTAL DEPARTMENTAL EXPENSES</b>	<b>732,596,750</b>	<b>719,562,414</b>	<b>(13,034,336)</b>
<b>NON-DEPARTMENTAL EXPENSES</b>			
CITYWIDE ACTIVITIES	77,433,479	74,259,277	(3,174,202)
CONTINGENCIES	1,154,634	1,310,370	155,736
DEBT FEES - BOND RELATED	255,490	255,489	(1)
DEBT SERVICE TRANSFERS - FISCAL AGENT	259,184	251,801	(7,383)
DEBT SERVICE TRANSFERS - INTEREST	31,224,681	29,769,252	(1,455,429)
DEBT SERVICE TRANSFERS - PRINCIPAL	39,581,650	31,922,334	(7,659,316)
INTER-LOCAL AGREEMENTS	2,820,396	2,755,592	(64,804)
SUBFUND LEVEL ACTIVITIES	5,840,202	6,435,664	595,462
TRANSFER OUT TO OTHER FUNDS	56,750,766	50,550,556	(6,200,210)
<b>TOTAL NON-DEPARTMENTAL EXPENSES</b>	<b>215,320,482</b>	<b>197,510,335</b>	<b>(17,810,147)</b>
<b>TOTAL GENERAL FUND - GSD EXPENSES</b>	<b>947,917,232</b>	<b>917,072,749</b>	<b>(30,844,483)</b>

FY 2013/14 Mayor's Proposed General Fund-GSD Expenditures Adjusted for Public Works Change	\$ 917,072,749
FY 2013/14 Mayor's Proposed General Fund-GSD Expenditures	\$ 952,906,887
Decrease in Proposed Budgeted Expenditures	<u><u>\$ (35,834,138)</u></u>

CITY OF JACKSONVILLE, FLORIDA					
GENERAL FUND-GENERAL SERVICE DISTRICT					
SCHEDULE OF REVENUES					
	FN	FY 12/13 COUNCIL APPROVED	FY 13/14 MAYOR'S PROPOSED	INCREASE/ (DECREASE)	RECOMMENDATION REFERENCE
<b>NON-DEPARTMENTAL REVENUES</b>					
AD VALOREM TAXES	A	\$ 449,038,716	\$ 443,208,461	\$ (5,830,255)	
DISTRIBUTIONS TO TAX INCREMENT DISTRICTS		(17,079,631)	(\$16,979,739)	99,892	
<b>NET AD VALOREM TAXES</b>		<b>\$ 431,959,085</b>	<b>\$ 426,228,722</b>	<b>\$ (5,730,363)</b>	
BUSINESS TAXES	B	7,600,000	-	(7,600,000)	
COMMUNICATIONS SERVICES TAX	C	-	37,919,299	37,919,299	8
CONTRIBUTIONS FROM OTHER FUNDS	D	6,373,330	1,223,469	(5,149,861)	
CONTRIBUTIONS FROM OTHER LOCAL UNITS	E	107,100,056	109,187,538	2,087,482	
DISPOSITION OF FIXED ASSETS		50,000	50,000	-	
FEDERAL GRANTS	F	-	601,398	601,398	
FEDERAL PAYMENTS IN LIEU OF TAXES		23,000	23,000	-	
FRANCHISE FEES	G	42,531,812	41,884,931	(646,881)	7
INTEREST, INCL PROFITS ON INVESTMENTS	H	4,990,999	2,204,200	(2,786,799)	
LOCAL BUSINESS TAX	I	-	7,505,559	7,505,559	
NON OPERATING SOURCES	J	11,058,883	-	-	
OTHER CHARGES FOR SERVICES	K	17,453,641	11,330,154	(6,123,487)	
OTHER FINES AND/OR FORFEITS	L	1,269,197	1,075,000	(194,197)	
OTHER MISCELLANEOUS REVENUE	M	5,798,826	6,417,980	619,154	
RENTS AND ROYALTIES	N	659,045	100,000	(559,045)	
SALES AND USE TAXES	O	1,002,119	1,059,100	56,981	1
STATE SHARED REVENUES	P	127,756,030	134,004,839	6,248,809	
UTILITY SERVICE TAXES	Q	130,427,321	90,687,667	(39,739,654)	6
VIOLATIONS OF LOCAL ORDINANCES		4,000	4,000	-	
<b>TOTAL NON-DEPARTMENTAL REVENUES</b>		<b>\$ 896,057,344</b>	<b>\$ 871,506,856</b>	<b>\$ (24,550,488)</b>	
ADVISORY BOARDS		\$ 307,050	\$ 106,000	-\$ 201,050	
CITY COUNCIL		324,378	343,403	19,025	
COURTS		297	-	(297)	
EMPLOYEE SERVICES		1,000	1,000	-	
FINANCE		64,972	64,972	-	
FIRE AND RESCUE		28,527,320	27,669,089	(858,231)	
HUMAN RIGHTS COMMISSION		105,925	105,925	-	
INTRA-GOVERNMENTAL SERVICES		2,000	900	(1,100)	
MAYOR'S OFFICE		1,000	83,820	82,820	
MEDICAL EXAMINER		1,202,017	1,055,453	(146,564)	
MILITARY AFFAIRS, VET & DISABLED SVCS		500	800	300	
NEIGHBORHOODS		1,278,376	1,447,427	169,051	
OFFICE OF ECONOMIC DEVELOPMENT		100,396	102,596	2,200	
OFFICE OF THE SHERIFF		8,951,759	8,289,164	(662,595)	
PARKS & RECREATION		883,300	727,800	(155,500)	
PLANNING AND DEVELOPMENT		1,452,545	1,292,048	(160,497)	
PUBLIC LIBRARIES		1,193,445	1,040,400	(153,045)	
PUBLIC WORKS		7,178,854	38,799,480	31,620,626	
SPECIAL SERVICES		278,754	263,754	(15,000)	
SUPERVISOR OF ELECTIONS		6,000	6,000	-	
<b>TOTAL DEPARTMENTAL REVENUES</b>	R	<b>\$ 51,859,888</b>	<b>\$ 81,400,031</b>	<b>\$ 29,540,143</b>	
<b>TOTAL GENERAL FUND-GSD REVENUES</b>		<b>\$ 947,917,232</b>	<b>\$ 952,906,887</b>	<b>\$ 4,989,655</b>	

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

[illegible]

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

<b>FOOTNOTES:</b>	
<b>A.</b>	The Mayor's budget includes the proposed rate of 10.0353 mills for the General Services District, 6.7446 for the Beaches and 8.4472 for Baldwin and are the same rates levied in the current fiscal year. These rates will generate an estimated \$443,208,461 in Ad Valorem Taxes and are in accordance with the interlocal agreements.
<b>B.</b>	The category "Business Tax" is not being used for the proposed Fiscal Year. The new title is "Local Business Tax".
<b>C.</b>	For the proposed Fiscal Year, the Budget Office elected to break out the Communication Services Tax into its own revenue line. The Communication Services Tax was formerly included with the Utility Services Tax. The \$37,919,299 budgeted amount represents a decrease of 2.7% from the current year budget of \$39,000,000. See Recommendation #8
<b>D.</b>	A breakdown of Contributions from Other Funds can be seen on the Supporting Revenue Detail page.
<b>E.</b>	A breakdown of Contributions from Other Local Units can be seen on the Supporting Revenue Detail page.
<b>F.</b>	This represents an interest rebate on the Build America Bonds (BABS) from the American Recovery and Reinvestment Act. The interest rebate is received semi-annually from the United States Treasury.
<b>G.</b>	Franchise Fees include payments from JEA and other businesses for the sale of water/sewer, electric and gas. See recommendation #7.
<b>H.</b>	This includes Investment Pool Earnings and Interest Income. The decrease is due to a lower assumed interest rate (1.75% vs. 2.4%).
<b>I.</b>	This is a new category title. This title was formerly known as "Business Tax". See Footnote B.
<b>J.</b>	This category was formerly called "Transfers from Fund Balance" in FY 12-13. Now it is titled "Non-Operating Sources".
<b>K.</b>	Other Charges for Services includes indirect cost recovery, allocations to non-general funds for administrative services and overhead costs used by those activities. The decrease is the result of Utilities and Building Maintenance being removed and billed as a separate Internal Service Charge.
<b>L.</b>	The City receives 50.8% of Civil Traffic Citations of which 70% go to the General Fund and 30% go to the Police and Fire Pension Fund.
<b>M.</b>	Other Miscellaneous Revenue consists mostly of a Payment in Lieu of Taxes by Florida Power and Light and fees received for the inmate pay telephone system and from payphones residing on City Property.
<b>N.</b>	Rents and Royalties currently only include the Jacksonville Landing rent payment. The decrease is due to the JCC Brewer Center moving the expense to Debt Service.
<b>O.</b>	The amount budgeted is overstated by \$50,000. The State's estimate was \$1,004,077. See recommendation #1.
<b>P.</b>	A breakdown of State-Shared revenues can be seen on the Supporting Revenue Detail Page.
<b>Q.</b>	Utility Service Taxes include Public Service Tax and previously included the Communication Services Tax. This year the Communication Services Tax has been broken out from this aggregate amount as seen in Footnote C. The Utility Services Tax budgeted for FY 2012-2013 for Electric and Water was \$74,775,310 and \$13,447,999 respectively. For the proposed FY 2013-2014, JEA has projected \$73,389,329 for Electric and \$14,084,605 for Water. See recommendation #6.
<b>R.</b>	Departmental Revenues will be discussed with the departmental budgets.
<b>S.</b>	This represents the General Fund's portion of the Red Light Camera Revenue. The amount budgeted for FY 2012-13 was \$1,500,000; however, the amount that is scheduled to be contributed is \$62,523. The amount budgeted for FY 2013-14 is overstated. See Recommendation #3.
<b>T.</b>	The contribution from JEA Electric and Water & Sewer reflects the guaranteed minimum annual increase of \$2,500,000 pursuant to Ordinance 2007-1132-E. See recommendation #4.

<b>RECOMMENDATIONS</b>	
<b>1</b>	We recommend that Sales and Use Tax for the 9th Cent Special Fuel Tax be decreased by \$50,000. The State estimates the amount to be distributed to Duval County to be \$1,004,077 which is more in line with actuals collected. This will have a negative impact of \$50,000 to the Special Council Contingency.
<b>2</b>	We recommend decreasing the \$1 from the Code Enforcement Revolving Fund 1L2 as City Council approval is needed for any disbursements from this fund. This will have a positive impact of \$1 to the Special Council Contingency.
<b>3</b>	We recommend decreasing the contribution from the Sheriff's Trust fund from \$1,102,248 to \$732,207. This decrease is based on revised projections from the Sheriff's Office for Red Light Camera revenue. This will have a negative impact of \$370,041 to the Special Council Contingency.
<b>4</b>	We recommend increasing the Contribution from JEA Electric by \$208,203 and decreasing the Contribution from JEA Water and Sewer by \$208,203. This will make the amounts in line with the contribution calculated by JEA. There is no impact to the Special Council Contingency.
<b>5</b>	We recommend that the Half-Cent Sales Tax revenue be decreased by \$642,304. The State estimate for Half-Cent Sales Tax collection is \$79,433,579. We believe the State's estimate of \$79,433,579 to be too aggressive. The average actual Half-Cent Sales Tax collected for the past four fiscal years is \$70,390,501. Although the current fiscal year is trending toward \$77,000,000, we recommend decreasing the budgeted amount for the One-Half Cent Sales Tax to \$78,791,275. This will have a negative impact of \$642,304 to the Special Council Contingency.
<b>6</b>	We recommend that Utility Service Tax revenue be decreased by \$2,926,523. We believe the budget amount of \$90,687,667 is too high because it takes into account historical temperatures and weather patterns which may or may not return to JEA's service area in the coming year. This will have a negative impact of \$2,926,523 to the Special Council Contingency.
<b>7</b>	We recommend that Franchise Fee revenue be decreased by \$790,992. We believe the budget amount of \$41,884,931 is too high because it places too much reliance on historical temperatures and weather patterns which may or may not return to JEA's service area in the coming year. This will have a negative impact of \$790,992 to the Special Council Contingency.
<b>8</b>	We recommend that Communication Service Tax revenue be decreased by \$612,511. We believe the budget amount of \$37,919,299 is too high based on revenue trends over the past three years. This will have a negative impact of \$612,511 to the Special Council Contingency.

**Note: The net effect of these recommendations results in a negative impact to the Special Council Contingency of \$5,392,370.**

**CITY OF JACKSONVILLE, FLORIDA  
GENERAL FUND - GENERAL SERVICES DISTRICT  
SUMMARY OF EXPENDITURES**

	<b>FY 12-13 COUNCIL APPROVED</b>	<b>FY 13-14 MAYOR'S PROPOSED</b>	<b>CHANGE FROM ORIGINAL BUDGET</b>	<b>% CHANGE</b>
<b>DEPARTMENTAL EXPENSES</b>				
ADVISORY BOARDS & COMMISSIONS	380,583	295,844	(84,739)	-22.27%
CITY COUNCIL	8,050,826	7,867,093	(183,733)	-2.28%
COURTS	575,103	3,206,114	2,631,011	457.49%
EMPLOYEE SERVICES	5,712,289	5,682,232	(30,057)	-0.53%
FINANCE	6,285,015	6,799,807	514,792	8.19%
FIRE AND RESCUE	173,844,478	182,936,200	9,091,722	5.23%
HUMAN RIGHTS COMMISSION	899,974	906,095	6,121	0.68%
INTRA-GOVERNMENTAL SERVICES	4,708,890	4,382,049	(326,841)	-6.94%
MAYOR'S OFFICE	3,224,811	3,780,099	555,288	17.22%
MEDICAL EXAMINER	2,658,454	2,726,170	67,716	2.55%
MILITARY AFFAIRS, VET & DISABLED SVCS	1,162,067	1,403,745	241,678	20.80%
NEIGHBORHOODS	13,551,447	13,845,688	294,241	2.17%
OFFICE OF ECONOMIC DEVELOPMENT	4,092,245	3,916,722	(175,523)	n/a
OFFICE OF ETHICS, COMPLIANCE&OVERSIGH	121,872	173,025	51,153	41.97%
OFFICE OF GENERAL COUNSEL	226,492	205,840	(20,652)	-9.12%
OFFICE OF THE SHERIFF	366,768,040	360,727,755	(6,040,285)	-1.65%
PARKS & RECREATION	20,037,035	24,153,591	4,116,556	20.54%
PLANNING AND DEVELOPMENT	5,347,937	5,423,081	75,144	1.41%
PUBLIC DEFENDER	1,468,615	1,583,124	114,509	7.80%
PUBLIC HEALTH	977,648	1,415,517	437,869	44.79%
PUBLIC LIBRARIES	34,316,851	31,420,192	(2,896,659)	-8.44%
PUBLIC WORKS	57,299,725	70,889,533	13,589,808	23.72%
SPECIAL SERVICES	15,013,375	14,050,179	(963,196)	-6.42%
STATE ATTORNEY	131,058	1,881,451	1,750,393	1335.59%
SUPERVISOR OF ELECTIONS	5,741,920	5,725,406	(16,514)	-0.29%
<b>TOTAL DEPARTMENTAL EXPENSES</b>	<b>732,596,750</b>	<b>755,396,552 *</b>	<b>22,799,802</b>	<b>3.11%</b>
<b>NON-DEPARTMENTAL EXPENSES</b>				
CITYWIDE ACTIVITIES	77,433,479	74,259,277	(3,174,202)	-4.10%
CONTINGENCIES	1,154,634	1,310,370	155,736	13.49%
DEBT FEES - BOND RELATED	255,490	255,489	(1)	0.00%
DEBT SERVICE TRANSFERS - FISCAL AGENT	259,184	251,801	(7,383)	-2.85%
DEBT SERVICE TRANSFERS - INTEREST	31,224,681	29,769,252	(1,455,429)	-4.66%
DEBT SERVICE TRANSFERS - PRINCIPAL	39,581,650	31,922,334	(7,659,316)	-19.35%
INTER-LOCAL AGREEMENTS	2,820,396	2,755,592	(64,804)	-2.30%
SUBFUND LEVEL ACTIVITIES	5,840,202	6,435,664	595,462	10.20%
TRANSFER OUT TO OTHER FUNDS	56,750,766	50,550,556	(6,200,210)	-10.93%
<b>TOTAL NON-DEPARTMENTAL EXPENSES</b>	<b>215,320,482</b>	<b>197,510,335 **</b>	<b>(17,810,147)</b>	<b>-8.27%</b>
<b>TOTAL GENERAL FUND - GSD EXPENSES</b>	<b>947,917,232</b>	<b>952,906,887</b>	<b>4,989,655</b>	<b>0.53%</b>

\* - Departmental expenses will be discussed within the departmental budgets.

\*\* - Breakdown of each category of non-departmental expenses can be seen in the pages that follow.



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

	<b>FY 12-13 COUNCIL APPROVED</b>	<b>FY 13-14 MAYOR'S PROPOSED</b>	<b>CHANGE FROM ORIGINAL BUDGET</b>	<b>% CHANGE</b>	<b>FOOT NOTE</b>
<b>CITYWIDE ACTIVITIES</b>					
GREATER AGRICULTURAL FAIR CONTRACT	-	120,000	120,000	NA	<b>A</b>
ZOO CONTRACT	1,282,500	1,282,500	-	0.00%	
WATER SEWER EXPANSION AUTHORITY	41,120	-	(41,120)	-100.00%	<b>B</b>
PSG - CULTURAL COUNCIL	2,903,000	2,496,580	(406,420)	-14.00%	<b>C</b>
PUBLIC SERVICE GRANTS	2,327,217	2,001,407	(325,810)	-14.00%	<b>D</b>
MEDICAID NURSING HOME CARE	1,325,569	-	(1,325,569)	-100.00%	<b>E</b>
MEDICAID INPATIENT HOSPITAL CARE	14,963,281	-	(14,963,281)	-100.00%	<b>E</b>
MEDICAID PROGRAM	-	14,388,552	14,388,552	NA	<b>E</b>
LOBBYIST FEES	-	1	1	NA	
LICENSE AGREEMENTS AND FEES	17,384	18,271	887	5.10%	<b>F</b>
JUVENILE JUSTICE	4,329,288	2,571,209	(1,758,079)	-40.61%	<b>G</b>
QUALIFIED TARGET INDUSTRIES	398,042	638,950	240,908	60.52%	<b>H</b>
ECONOMIC GRANT PROGRAM	2,933,965	2,685,322	(248,643)	-8.47%	<b>I</b>
SMG - GATOR BOWL GAME	370,000	350,000	(20,000)	-5.41%	<b>J</b>
TAX DEED PURCHASES	100,000	100,000	-	0.00%	<b>K</b>
TRANSPORTATION PLANNING ORGANIZATION	216,150	217,432	1,282	0.59%	
NORTH FLORIDA REGIONAL COUNCIL	368,015	368,015	-	0.00%	
SUBSIDIZED PENSION FUNDS	24,357	16,404	(7,953)	-32.65%	<b>L</b>
BUSINESS IMPRV DISTRICT-DOWNTOWN VISION	311,660	311,660	-	0.00%	<b>M</b>
415 LIMIT PENSION COST	39,681	28,618	(11,063)	-27.88%	<b>N</b>
NON DEPARTMENTAL ALLOCATIONS	10,000	1,962,571	1,952,571	19525.71%	<b>O</b>
REFUND -TAXES OVERPD/ERROR/CONTROVERSY	4,000	5,000	1,000	25.00%	<b>P</b>
FILING FEE LOCAL ORD-STATE ATTORNEY	52,000	48,000	(4,000)	-7.69%	<b>Q</b>
SHANDS JAX MEDICAL CENTER CONTRIBUTION	23,775,594	23,775,594	-	0.00%	
BJP 20% GAS TAX CONTRIB TO FISCAL AGENT	1,650,237	1,647,893	(2,344)	-0.14%	
CIP DEBT REPAYMENT TO BANKING FUND	19,272,817	18,475,027	(797,790)	-4.14%	<b>R</b>
ANNUAL INDEPENDENT AUDIT	315,000	315,000	-	0.00%	
FILING FEE LOCAL ORD-PUBLIC DEFENDER	13,980	23,689	9,709	69.45%	<b>S</b>
MUNICIPAL DUES & AFFILIATION	388,622	411,582	22,960	5.91%	<b>T</b>
<b>TOTAL CITYWIDE ACTIVITIES</b>	<b>77,433,479</b>	<b>74,259,277</b>	<b>(3,174,202)</b>	<b>-4.10%</b>	
<b>CONTINGENCIES</b>					
SPECIAL COUNCIL RSV-PUBLIC WORKS	126,396	-	(126,396)	-100.00%	
FEDERAL PROGRAMS CONTINGENCY	266,000	266,000	-	0.00%	<b>U</b>
EXECUTIVE OP CONTINGENCY - MAYOR	60,000	100,000	40,000	66.67%	
EXECUTIVE OP CONTINGENCY - JOINT	100,000	100,000	-	0.00%	
EXECUTIVE OP CONTINGENCY - COUNCIL	100,000	100,000	-	0.00%	
FEDERAL MATCHING GRANTS (B1-B)	386,487	744,370	357,883	92.60%	<b>V</b>
SP COUNCIL CONTINGENCY-PLANNING&DEV DPT	115,751	-	(115,751)	-100.00%	
<b>TOTAL CONTINGENCIES</b>	<b>1,154,634</b>	<b>1,310,370</b>	<b>155,736</b>	<b>13.49%</b>	
<b>DEBT FEES - BOND RELATED</b>					
FISCAL AGENT FEES GF-GSD	255,490	255,489	(1)	0.00%	
<b>TOTAL DEBT FEES - BOND RELATED</b>	<b>255,490</b>	<b>255,489</b>	<b>(1)</b>	<b>0.00%</b>	

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

	<b>FY 12-13 COUNCIL APPROVED</b>	<b>FY 13-14 MAYOR'S PROPOSED</b>	<b>CHANGE FROM ORIGINAL BUDGET</b>	<b>% CHANGE</b>	<b>FOOT NOTE</b>
<b>DEBT SERVICE TRANSFERS - FISCAL AGENT</b>					
TRF FR 011 GF TO 22Z - FISCAL AGENT FEES	431	-	(431)	-100.00%	
TRF FR 011 GF TO 25H - FISCAL AGENT FEES	-	450	450	NA	
TRF FR 011 GF TO 25G - FISCAL AGENT FEES	-	450	450	NA	
TRF FR 011 GF TO 25F - FISCAL AGENT FEES	-	450	450	NA	
TRF FR 011 GF TO 25A - FISCAL AGENT FEES	1,350	1,350	-	0.00%	
TRF FR 011 GF TO 259 - FISCAL AGENT FEES	240,667	235,920	(4,747)	-1.97%	
TRF FR 011 GF TO 256 - FISCAL AGENT FEES	450	450	-	0.00%	
TRF FR 011 GF TO 255 - FISCAL AGENT FEES	2,950	2,950	-	0.00%	
TRF FR 011 GF TO 253 - FISCAL AGENT FEES	2,950	2,950	-	0.00%	
TRF FR 011 GF TO 227 - FISCAL AGENT FEES	431	-	(431)	-100.00%	
TRF FR 011 GF TO 254 - FISCAL AGENT FEES	2,950	2,950	-	0.00%	
TRF FR 011 GF TO 225 - FISCAL AGENT FEES	431	-	(431)	-100.00%	
TRF FR 011 GF TO 22Y - FISCAL AGENT FEES	431	-	(431)	-100.00%	
TRF FR 011 GF TO 229 - FISCAL AGENT FEES	400	-	(400)	-100.00%	
TRF FR 011 GF TO 22C - FISCAL AGENT FEES	2,950	2,950	-	0.00%	
TRF FR 011 GF TO 22I - FISCAL AGENT FEES	1,000	-	(1,000)	-100.00%	
TRF FR 011 GF TO 22U - FISCAL AGENT FEES	431	431	-	0.00%	
TRF FR 011 GF TO 22W - FISCAL AGENT FEES	431	-	(431)	-100.00%	
TRF FR 011 GF TO 22X - FISCAL AGENT FEES	431	-	(431)	-100.00%	
TRF FR 011 GF TO 222 - FISCAL AGENT FEES	500	500	-	0.00%	
<b>TOTAL DEBT SERVICE TRANSFERS - FISCAL AGENT</b>	<b>259,184</b>	<b>251,801</b>	<b>(7,383)</b>	<b>-2.85%</b>	<b>W</b>
<b>DEBT SERVICE TRANSFERS - INTEREST</b>					
TRF FR 011 GF TO 22U-01 RCR SALES TAX	2,525,508	2,023,158	(502,350)	-19.89%	
TRF FR 011 GF TO 227-03B&C ETR BONDS	1,688,189	-	(1,688,189)	-100.00%	
TRF FR 011 GF TO 225-02 LOCAL GVT TAX	1,822,269	-	(1,822,269)	-100.00%	
TRF FR 011 GF TO 229-03AETRRIB/PROTON BM	553,968	-	(553,968)	-100.00%	
TRF FR 011 GF TO 22C-ETR 2005A	1,172,081	1,100,320	(71,761)	-6.12%	
TRF FR 011 GF TO 22H-06C ETR/CARLING	183,162	179,676	(3,486)	-1.90%	
TRF FR 011 GF TO 22I-96 RCR SALES TX BDS	136,478	-	(136,478)	-100.00%	
TRF FR 011 GF TO 25F-2012C SPEC REV	-	8,633,689	8,633,689	NA	
TRF FR 011 GF TO 22W-01B ETR/SHIPYARDS	1,941,669	-	(1,941,669)	-100.00%	
TRF FR 011 GF TO 222-93 ETR FOR DSI	3,358,259	3,597,996	239,737	7.14%	
TRF FR 011 GF TO 561-ADAM'S MARK	281,517	246,358	(35,159)	-12.49%	
TRF FR 011 GF TO 25G-2012D SPEC REV	-	506,285	506,285	NA	
TRF FR 011 GF TO 25E-2012B SPEC REV	-	31,660	31,660	NA	
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	1,812,190	1,938,614	126,424	6.98%	
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	1,895,908	2,212,506	316,598	16.70%	
TRF FR 011 GF TO 25B-09C SPEC REV	1,084,979	1,315,208	230,229	21.22%	
TRF FR 011 GF TO 25A-09 AB&C	2,274,967	2,156,002	(118,965)	-5.23%	
TRF FR 011 GF TO 256-07 ETR	1,714,030	1,663,313	(50,717)	-2.96%	
TRF FR 011 GF TO 255-06C ETR	196,275	173,402	(22,873)	-11.65%	
TRF FR 011 GF TO 254-06B ETR REF	223,784	151,582	(72,202)	-32.26%	
TRF FR 011 GF TO 253-06A ETR BONDS	1,569,529	1,523,454	(46,075)	-2.94%	
TRF FR 011 GF TO 22Z-02B ETR BNDS/SHANDS	357,827	-	(357,827)	-100.00%	
TRF FR 011 GF TO 22X-02A ETR REFUNDING	88,692	-	(88,692)	-100.00%	
TRF FR 011 GF TO 259-08 A&B (97'S&02)	1,747,497	1,708,010	(39,487)	-2.26%	
TRF FR 011 GF TO 25H-2012E SPEC REV	-	608,019	608,019	NA	
TRF FR 011 GF TO 22Y-02 GUAR ENTITLEMENT	4,595,903	-	(4,595,903)	-100.00%	
<b>TOTAL DEBT SERVICE TRANSFERS - INTEREST</b>	<b>31,224,681</b>	<b>29,769,252</b>	<b>(1,455,429)</b>	<b>-4.66%</b>	<b>X</b>

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

	<b>FY 12-13 COUNCIL APPROVED</b>	<b>FY 13-14 MAYOR'S PROPOSED</b>	<b>CHANGE FROM ORIGINAL BUDGET</b>	<b>% CHANGE</b>	<b>FOOT NOTE</b>
<b>DEBT SERVICE TRANSFERS - PRINCIPAL</b>					
TRF FR 011 GF TO 25F-2012C SPEC REV	-	3,786,000	3,786,000	NA	
TRF FR 011 GF TO 253-06A ETR BONDS	1,465,000	1,520,000	55,000	3.75%	
TRF FR 011 GF TO 254-06B ETR REF	1,895,000	1,975,000	80,000	4.22%	
TRF FR 011 GF TO 255-06C ETR	480,581	505,121	24,540	5.11%	
TRF FR 011 GF TO 259-08A&B (97'S&02)	1,598,242	1,672,234	73,992	4.63%	
TRF FR 011 GF TO 25B-09C SPEC REV	3,115,000	3,220,000	105,000	3.37%	
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	970,000	998,000	28,000	2.89%	
TRF FR 011 GF TO 25E-2012B SPEC REV	-	2,200	2,200	NA	
TRF FR 011 GF TO 25G-2012D SPEC REV	-	1,075,000	1,075,000	NA	
TRF FR 011 GF TO 22Z-02B ETR BNDS/SHANDS	2,595,000	-	(2,595,000)	-100.00%	
TRF FR 011 GF TO 256-07 ETR	1,190,000	1,235,000	45,000	3.78%	
TRF FR 011 GF TO 561-ADAM'S MARK	790,091	825,250	35,159	4.45%	
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	-	251,600	251,600	NA	
TRF FR 011 GF TO 222-93ETR FOR DSP	1,313,363	1,288,056	(25,307)	-1.93%	
TRF FR 011 GF TO 25A-09AB&C ETR	3,070,000	3,170,000	100,000	3.26%	
TRF FR 011 GF TO 22Y-02 GUAR ENTITLEMENT	2,785,000	-	(2,785,000)	-100.00%	
TRF FR 011 GF TO 22X-02A ETR REFUNDING	3,030,000	-	(3,030,000)	-100.00%	
TRF FR 011 GF TO 22W-01B ETR/SHIPYARDS	1,180,000	-	(1,180,000)	-100.00%	
TRF FR 011 GF TO 22U-01 RCR SALES TAX	9,545,000	10,075,000	530,000	5.55%	
TRF FR 011 GF TO 22H-06C CARLING	319,373	323,873	4,500	1.41%	
TRF FR 011 GF TO 229-03AETRRIB/PROTON BM	1,025,000	-	(1,025,000)	-100.00%	
TRF FR 011 GF TO 227-03B&C ETR BONDS	20,000	-	(20,000)	-100.00%	
TRF FR 011 GF TO 225-02 LOCAL GVT TAX	3,195,000	-	(3,195,000)	-100.00%	
<b>TOTAL DEBT SERVICE TRANSFERS - PRINCIPAL</b>	<b>39,581,650</b>	<b>31,922,334</b>	<b>(7,659,316)</b>	<b>-19.35%</b>	<b>Y</b>
<b>INTER-LOCAL AGREEMENTS</b>					
ATLANTIC & NEPTUNE BCH FIRE SERVICE	247,926	255,364	7,438	3.00%	
BEACHES-SOLID WASTE DISPOSAL CHARGES	1,529,955	1,426,708	(103,247)	-6.75%	<b>Z</b>
NEPTUNE BCH LIFEGUARD/BCH CLEAN-UP	202,444	208,517	6,073	3.00%	
JACKSONVILLE BCH LIFEGUARD/BCH CLEAN-UP	633,309	652,308	18,999	3.00%	
ATLANTIC BCH LIFEGUARD/BCH CLEAN-UP	197,762	203,695	5,933	3.00%	
ATLANTIC BCH LG/BCH-CAPITAL ONLY	9,000	9,000	-	0.00%	
<b>TOTAL INTER-LOCAL AGREEMENTS</b>	<b>2,820,396</b>	<b>2,755,592</b>	<b>(64,804)</b>	<b>-2.30%</b>	
<b>SUBFUND LEVEL ACTIVITY</b>					
ASH SETTLEMENT REPAYMENT TO BANKING FUND	2,711,362	2,714,454	3,092	0.11%	<b>AA</b>
PROPERTY LEASE W/ WJCT-JAZZ FESTIVAL	30,000	30,000	-	0.00%	
PERSONNEL LASPE-CONTINGENCY	-3,522,320	-3,589,661	(67,341)	1.91%	<b>BB</b>
JPA - CONTRIBUTIONS TO/FROM	5,296,851	5,930,822	633,971	11.97%	<b>CC</b>
JTA -CONTRIBUTIONS TO/FROM	1,324,309	1,350,049	25,740	1.94%	<b>DD</b>
<b>TOTAL SUBFUND LEVEL ACTIVITY</b>	<b>5,840,202</b>	<b>6,435,664</b>	<b>595,462</b>	<b>10.20%</b>	

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

	<b>FY 12-13 COUNCIL APPROVED</b>	<b>FY 13-14 MAYOR'S PROPOSED</b>	<b>CHANGE FROM ORIGINAL BUDGET</b>	<b>% CHANGE</b>	<b>FOOT NOTE</b>
<b>TRANSFER OUT TO OTHER FUNDS</b>					
GEN FUND-GSD TRANSFER TO STORMWATER OPS	1,557,442	1,557,442	-	0.00%	
GEN FUND-GSD TRANSFER TO ALCOHOL REHAB	225,000	225,000	-	0.00%	
GEN FUND-GSD TRANSFER TO SMG-EQUESTRIAN	-	320,041	320,041	NA	
GEN FUND-GSD TRANSFER TO SMG-CONVENTION	943,308	623,093	(320,215)	-33.95%	
GEN FUND-GSD TRANSFER TO SMG-PERFRM ARTS	438,142	570,125	131,983	30.12%	
GEN FUND-GSD TRANSFER TO SMG-BBALL GRNDS	-	281,316	281,316	NA	
GEN FUND-GSD TRANSFER TO SMG-ARENA	-	1,359,315	1,359,315	NA	
GEN FUND-GSD TRANSFER TO SMG-STADIUM	6,513,495	2,892,468	(3,621,027)	-55.59%	
GEN FUND-GSD TRANSFER TO BCH EROSION LOC	200,000	200,000	-	0.00%	
GEN FUND-GSD TRANSFER TO CECIL COMM CTR	1,360,253	1,084,788	(275,465)	-20.25%	
GEN FUND-GSD TRANSFER TO HANNA PARK	421,060	661,333	240,273	57.06%	
GEN FUND-GSD TRANSFER TO HUGUENOT PARK	343,103	339,335	(3,768)	-1.10%	
GEN FUND-GSD TRANSFER TO JCC	16,804,385	15,540,207	(1,264,178)	-7.52%	
GEN FUND-GSD TRANSFER TO N.E. TID	2,540,800	2,411,132	(129,668)	-5.10%	
GEN FUND-GSD TRANSFER TO COURTHOUSE TRST	94,408	-	(94,408)	-100.00%	
GEN FUND-GSD TRANSFER TO AIR POLL EPA	421,860	424,269	2,409	0.57%	
GEN FUND-GSD TRANSFER TO SPECIAL EVENTS	3,074,046	3,237,047	163,001	5.30%	
GEN FUND-GSD TRANSFER TO PUBLIC SAFT INT	8,320,915	7,155,987	(1,164,928)	-14.00%	
GEN FUND-GSD TRANSFER TO TAX COLLECTOR	3,891,977	3,682,081	(209,896)	-5.39%	
GEN FUND-GSD TRANSFER TO CLERK OF COURT	129,257	-	(129,257)	-100.00%	
GEN FUND-GSD TRANSFER TO PROP APPRAISER	8,609,432	7,176,630	(1,432,802)	-16.64%	
GEN FUND-GSD TRANSFER TO CITY-RITZ	-	808,947	808,947	NA	EE
GEN FUND-GSD TRANSFER TO RECORDING FEES	861,883	-	(861,883)	-100.00%	FF
<b>TOTAL TRANSFER OUT TO OTHER FUNDS</b>	<b>56,750,766</b>	<b>50,550,556</b>	<b>(6,200,210)</b>	<b>-10.93%</b>	
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b>	<b>215,320,482</b>	<b>197,510,335</b>	<b>(17,810,147)</b>	<b>-8.27%</b>	

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

- A** - Per Ordinance 2012-568, up to \$120,000 is to be paid by the City as compensation of expenses related to moving the Greater Jacksonville Agricultural Fair dates in FY2013/14.
- B** - This is debt service on capital contributions made to WSEA which the City borrowed from the banking fund. This debt was paid off in FY2012/13.
- C** - The funding for public service grants (PSG) - Cultural Council is reviewed and approved by the PSG committee. The details will be determined by Cultural Council allocation in October.
- D** - The funding for public service grants (PSG) is reviewed and approved by the PSG committee. The details can be found in the PSG schedule (Budget Ordinance Schedule A2).
- E** - Due to the changes in the billing system, the State now sends one invoice for Medicaid services. This item is now budgeted under Medicaid Program item which replaced Medicaid Nursing Home Care and Medicaid Inpatient Hospital Care items. Overall, Medicaid spending decreased by \$1,900,298 (or 11.67%).
- F** - Required funding for additional license for public performance of musical works on behalf of copyright owners is budgeted in FY2013/14.
- G** - The City is required to contribute funding to the State for the operation of Department of Juvenile Justice detention centers. The costs are estimated by the State of Florida. The decrease is due to changes in the billing methodology caused by State of Florida District Court of Appeals ruling confirming that State improperly shifted a portion of the State's juvenile detention costs onto the counties.
- H** - The increase is mostly due to increased number of current projects. The contractual payments for qualified target industries incentives are listed below:

<b>Company Name</b>	<b>FY 2012/13 Budget Approved</b>	<b>FY 2013/14 Budget Requested</b>
Aviation Systems Engineering	\$ 2,500	\$ 2,500
Bruss	\$ -	\$ 6,000
CIT Technology Financial Services	\$ 29,100	\$ 29,100
Deutsche Bank	\$ 107,847	\$ 150,000
Digital Risk	\$ 22,500	\$ 26,250
Everbank	\$ 18,000	\$ 18,000
Everbank 2011	\$ -	\$ 13,125
Flightstar	\$ 27,670	\$ 27,750
FNIS/ Lender Processing Services	\$ 57,750	\$ 57,750
Global Software Services	\$ -	\$ 3,000
Kaman	\$ -	\$ 31,500
Lender Processing Services	\$ -	\$ 74,375
MPS (Adecco)	\$ 13,500	\$ 15,000
Novitas	\$ -	\$ 68,000
Pilot Corporation of America	\$ 13,200	\$ 13,200
SAFT	\$ 45,050	\$ 47,600
Samsonite	\$ 6,625	\$ -
System Service Engineering	\$ 10,000	\$ 10,000
Trend Offset Printing	\$ 3,000	\$ 4,500
Xorail	\$ 5,250	\$ 8,250
Website Pro's	\$ 27,800	\$ 27,800
Whertec, Inc.	\$ 8,250	\$ 5,250
<b>TOTAL</b>	<b>\$ 398,042</b>	<b>\$ 638,950</b>

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

- I** - The decrease is mostly due to aligning expected future payments with the actual payments recently made. The contractual payments for economic grant program incentives are listed below:

<b>Company Name</b>	<b>FY 2012/13 Budget Approved</b>	<b>FY 2013/14 Budget Requested</b>
Advantus Corporation	\$ 1,000	\$ 1,000
Ameristeel	\$ 215,000	\$ 191,000
BJs/Casto Southeast	\$ 96,000	\$ 90,000
BMW	\$ 32,000	\$ -
Deutsche Bank	\$ 13,000	\$ 13,000
Dupuy	\$ 60,000	\$ 55,000
Fidelity Global Brokerage	\$ 17,000	\$ 15,000
Fidelity National Financial	\$ 345,000	\$ 235,000
Flagler Interchange	\$ 1,550,000	\$ 1,400,000
Kaman Aerospace Corporation	\$ 11,000	\$ 10,000
Medtronic	\$ -	\$ 57,322
Parks @ Cathedral	\$ 15,000	\$ 5,000
SAFT	\$ 330,965	\$ 350,000
Southeast Toyota	\$ 220,000	\$ 235,000
Volvo Parts North America	\$ 28,000	\$ 28,000
<b>TOTAL</b>	<b>\$ 2,933,965</b>	<b>\$ 2,685,322</b>

- J** - The decrease is based on actual expenditures in recent years (ranged anywhere between \$263,045 to \$363,152). However, the maximum City's obligation per contract is \$397,639.
- K** - This is a payment for the title search fees on City-held tax certificates. Title search is a mandatory requirement during the tax deed application process.
- L** - This is the amount required to cover City's liability for old pension funds that still have active retirees. The decrease is due to a decreasing number of active participants.
- M** - Per Ordinance 2005-785, the City shares in the cost of the community enhancements provided by Downtown Vision, Inc. (DVI). The FY 2013/14 amount correctly reflects all of the City's funding of DVI, which amounts to level funding compared to FY 2012/13.
- N** - The decrease is based on latest actual expenditures in the current year.
- O** - The Administration is proposing to remove and replace two Public Works allocations with internal service charges for Building Maintenance and Utilities. These proposed internal service charges are intended to reflect the costs for utility consumption, applicable debt service, and building maintenance in the individual City Departments' budgets. The allocation for costs that are not specifically identifiable to a specific occupant (common areas, unoccupied buildings, bridges, etc.) are budgeted in the non-departmental expenditures.
- P** - This is a payment for the title search fees on City-held tax certificates. Title search is a mandatory requirement during the tax deed application process. The increase is based on actual expenditures in the current year.
- Q** - The City is contractually required to reimburse State Attorney for prosecuting violations of special laws or county ordinances. The amount is estimated by the State Attorney Office.
- R** - The decrease in the CIP debt payback to the banking fund is due to the reclassification of debt service associated with Gateway Office and Ed Ball Building for FY2013/14 which is now housed in Supervisor of Elections and Public Works budgets.

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

- S** - The increase is due to the increase in actual expenditures. The amount is estimated by the Office of Public Defender.
- T** - The Municipal Dues and Affiliation budget includes dues to Florida Association of Counties, Florida League of Cities, Government Finance Officers Association, Leadership Florida State, Chamber of Commerce - Cornerstone, National Association of Counties, National Conference of Black Mayors, National League of Cities, Sister Cities International, and US Conference of Mayors (see table below). The increase is mainly due to two new dues: National Association of Counties and National Conference of Black Mayors.

Organization	FY 2012/13 Budget Approved	FY 2013/14 Budget Requested
Florida Association of Counties	\$ 99,884	\$ 101,882
Florida League of Cities	\$ 38,522	\$ 38,522
Government Finance Officers Association	\$ 1,775	\$ 1,775
Jacksonville Chamber of Commerce	\$ 200,000	\$ 200,000
Leadership Florida State	\$ 240	\$ 240
National Association of Counties	\$ -	\$ 15,482
National Conference of Black Mayors	\$ -	\$ 2,000
National League of Cities	\$ 22,941	\$ 26,421
Sister Cities International	\$ 1,665	\$ 1,665
US Conference of Mayors	\$ 23,595	\$ 23,595
<b>TOTAL</b>	<b>\$ 388,622</b>	<b>\$ 411,582</b>

- U** - The funds for Federal Program contingency are needed to provide the local match for State and Federal grants seen on the Provisional Grants Schedule (Budget Ordinance Schedule B1-C).
- V** - The funds for Federal Matching Grants are needed to provide the local match for State and Federal grants seen on the Federal/State Matching Grants Schedule (Budget Ordinance Schedule B1-B).
- W** - Fiscal agent fees are banking fees incurred in the process of issuance and payment of bonds.
- X** - The decrease is due to refunding of bonds that took place in December 2012.
- Y** - The decrease is due to refunding of bonds that took place in December 2012 and some bonds being retired in October 2013.
- Z** - These funds are transferred to the Solid Waste Division (s/f 441) to pay landfill charges for Atlantic Beach, Jacksonville Beach, Neptune Beach, and Baldwin. Jacksonville has historically paid landfill charges for the Beaches and Baldwin pursuant to interlocal agreement, although there is an ongoing dispute with Atlantic and Neptune Beaches over interpretation of the interlocal agreements. The amount included for Atlantic and Neptune Beach tipping fees is \$540,027.13.
- AA** - This is a payment on \$25,000,000 borrowed to pay the settlement approved by Ordinance 2005-998-E.
- BB** - The personnel lapse contingency represents the savings in each department's budget resulting from turnover in personnel based on the average number of terminations, days position are vacant and average salary for all GSD departments except SOE and JSO.

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

- CC** - Pursuant to interlocal agreement, the City provides a contribution to JPA each year consisting of \$800,000, a portion of telecommunications tax monies, and a quarter mill from JEA's electric contribution to the City. These funds are first used to pay debt service on the 1993 and 2003C Excise Tax Revenue Bonds issued by the City on behalf of the JPA. The JPA used the proceeds from these bonds for port expansion and capital items. The \$5,930,822 contribution to JPA included in the Mayor's Proposed Budget is the estimated excess telecommunications tax remaining after all debt service obligations have been met. The excess telecommunications tax monies transferred to JPA are a pledged revenue source for JPA's bonds which were used to finance the construction of the Mitsui container terminal. The increase from the FY2012/13 amount is primarily due to the recent bonds refinancing and corresponding decrease in debt service on the bonds issued for the benefit of JPA.
- DD** - This is a contribution to JTA for the Community Transportation Coordinator (CTC) program.
- EE** - Per the new contract, Ritz Theater will be operated by SMG and will require a subsidy from the General Fund in FY2013/14. It was housed in the General Fund in FY 2012/13 at a budget of \$848,103.
- FF** - Due to increase in recording fees revenues and use of fund balance, no subsidy from the General Fund is needed.

**RECOMMENDATIONS:** None



**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
ANALYSIS OF BUDGETED DEBT SERVICE REQUIREMENTS  
2013/14  
MAYOR'S PROPOSED BUDGET**

S/F	Account Title	FY 2012/13 Council Approved Budget	FY 2013/14 Mayor's Proposed Budget	Change From FY 2012/13	Explanation
<b>GENERAL FUND - GSD (Subfund 011):</b>					
222	93 ETR	4,671,622	4,886,052	214,430	Increase in scheduled interest payment.
22C	ETR 2005A	1,172,081	1,100,320	(71,762)	FY 2013/14 budget has one time credit for excess funds within bond reserve account.
22H	06C ETR/CARLING	502,535	503,549	1,014	
22I	RCR Sales Tax Bonds, 1996	136,478	-	(136,478)	Refunded on 12/13/13 by Spec Rev 2012C bonds.
22U	RCR Sales Tax Bonds, 2001	12,070,508	12,098,158	27,650	
22W	01B ETR (Shipyards)	3,121,669	-	(3,121,669)	Refunded on 12/13/13 by Spec Rev 2012C bonds.
22X	02A ETR Refunding	3,118,692	-	(3,118,692)	To mature on 10/1/13.
22Y	02 Guar Entitlement Ref & Improv	7,380,903	-	(7,380,903)	Refunded on 12/13/13 by Spec Rev 2012C bonds.
22Z	02B ETR (Shands)	2,952,827	-	(2,952,827)	Refunded on 12/13/13 by Spec Rev 2012C bonds.
225	02 Local Govt Sales Tax (Fix CP)	5,017,269	-	(5,017,269)	Refunded on 12/13/13 by Spec Rev 2012C bonds.
227	03C ETRRIB (ref 93 ETR)	1,708,189	-	(1,708,189)	Refunded on 12/13/13 by Spec Rev 2012E bonds.
229	03A ETRRIB (Proton Beam)	1,578,968	-	(1,578,968)	Refunded on 12/13/13 by Spec Rev 2012D bonds.
253	ETR 2006A (ref SSGF 95A)	3,034,529	3,043,454	8,925	
254	ETR 2006B (ref 95A AMT)	2,118,784	2,126,582	7,798	
25A	09AB&C	5,344,967	5,326,002	(18,965)	
25B	09C Spec Rev	4,199,979	4,535,208	335,228	FY 2012/13 had a one time credit for excess funds within bond reserve account. There is also a slight increase in scheduled interest payments.
25C	Courthouse Debt	2,865,908	3,210,506	344,598	FY 2012/13 had a one time credit for excess funds within bond reserve account. There is also a slight increase in scheduled interest payments.
25D	Courthouse Debt	1,812,190	2,190,214	378,024	FY 2012/13 had a one time credit for excess funds within bond reserve account. There is also a slight increase in scheduled interest payments.
25E	2012B Spec Rev (ref 2009C MTN)	-	33,860	33,860	Refunded 2009C MTN
25F	2012C Spec Rev(ref ETR-01B, ETR-02B, GUAR ENT-02, LGST 1996, LGST 2002)	-	12,419,689	12,419,689	This refunded ETR-01B, ETR-02B, GUAR ENT-02, LGST 96, and LGST 02. There will be a spike of over \$6 million in FY2014/15 due to increased principle payments.
25G	2012D Spec Rev (ref ETR 2003A)	-	1,581,285	1,581,285	Refunded ETR 2003A
25H	2012E Spec Rev (ref ETR 2003C)	-	608,019	608,019	Refunded ETR 2003C
255	ETR 2006C	676,856	678,523	1,667	
256	ETR 2007	2,904,030	2,898,313	(5,717)	
259	08A&B (97'S&02)	3,345,739	3,380,244	34,505	
561	Adam's Mark	1,071,608	1,071,608	-	
<b>Fiscal Charges - GSD Debt Service</b>		\$ 514,674	\$ 507,290	\$ (7,384)	
<b>Total Budgeted - GSD Debt Service</b>		\$ 71,321,005	\$ 62,198,875	\$ (9,122,129)	
<b>Budgeted Debt Service in All Other Sub-Funds (Principal, Interest and Fiscal Charges)</b>		\$ 122,437,680	\$ 126,636,175	\$ 4,198,495	The main reason for the increase is a one time adjustment that occurred in FY2012/13 related to "all years" transfer authority. The increase was also partially attributable to a combination of scheduled increases in principle payments and refunding of prior bond issues.
<b>Total Budgeted Debt Service</b>		\$ 193,758,685	\$ 188,835,051	\$ (4,923,634)	

**SCHEDULE OF CAPITAL OUTLAY PROJECTS NOT LAPSED  
FISCAL YEAR 2013 - 2014**

**Reference Section 1.3(C)**

Subfund	Description	Account	Amount not to exceed
<b>GENERAL FUND</b>			
011	Executive Re-organization Costs (2011-732-E)	011 - CCSS011AD - 03109	3,906
017	Mandarin Relocation Buildout	017- TCSG017-06201	387,600
017	Archiving & Surveillance Proj; Office Equip; Mandarin Buildout	017-TCSG017-06403	1,683,152
011	To repair traffic control devices damaged by vehicles or other accidents	011 - PWGM011TE - 06505	73,535

**SPECIAL REVENUE FUNDS**

**ENTERPRISE FUNDS**

**INTERNAL SERVICE FUNDS**

536	Enterprise Financial Management Software (ERP)	536 - OPIT536 - 069509 - ITEF01 - 01	200,000
513	Mobile Equipment	513 - OPFM513 - 06401	161,506
561	Self Insurance	561 - AFRM561WC - 06429	200,000

**COMPONENT UNITS**

**RECOMMENDATIONS:**

1) Per the City's accounting system the balance under sub fund 017 on the account Archiving & Surveillance Proj; Office Equip; Mandarin Buildout (017-TCSG017) has been reduced to \$1,604,315. Therefore, we recommend that the \$1,683,152 noted above be reduced to \$1,604,315.

**Council Auditor's Office**  
**Mayor's Proposed Budget 2013/2014**  
**Public Service Grant Funding**

	2012/2013 Council Approved Budget	2013/2014 Agency Requested Amounts	2013/2014 Proposed Budgets	\$ Change 2013/2014 Proposed to 2012/2013	% Change 2013/2014 Proposed to 2012/2013	Priority Population (see footnote)
<b>GENERAL FUND/GSD</b>						
Angelwood Inc. - Macaw Group Home	\$ 18,348	\$ 18,348	\$ -	\$ (18,348)	-100.00%	
Angelwood Inc. - Cheatham Trails Home	18,512	18,512	-	(18,512)	-100.00%	
APEL Health Services, Inc - Chronic Disease Prevention	26,599	32,121	-	(26,599)	-100.00%	
Beaches Emergency Asst Ministry - Rent & Utility Assistance Program	19,541	46,105	-	(19,541)	-100.00%	
Catholic Charities Bureau - Lawn Care Employment Program	67,000	-	-	(67,000)	-100.00%	
Catholic Charities Bureau - Emergency Assistance	50,000	150,000	-	(50,000)	-100.00%	
Clara White Mission - Comprehensive Emergency Services	52,888	95,360	82,011	29,123	55.06%	1
Community Connections of Jax - Davis Center Case Management	35,297	85,000	73,100	37,803	107.10%	1
Community Connections of Jax - Davis Center Resident Assistants Program for Homeless Families	54,852	80,000	55,900	1,048	1.91%	1
Compassionate Families - Grief Recovery & Support Services	12,014	-	-	(12,014)	-100.00%	
Daniel Memorial - Project Prepare	50,000	50,000	43,000	(7,000)	-14.00%	1
Downtown Ecumenical Services Council - Emergency Assistance Program	16,879	-	-	(16,879)	-100.00%	
Emergency Services & Homeless Coalition - Leadership to End Homelessness	32,500	40,000	34,400	1,900	5.85%	1
Family Nurturing Center - Safe Swaps	29,452	48,830	-	(29,452)	-100.00%	
Family Promise of Jacksonville	4,388	-	-	(4,388)	-100.00%	
Family Support Services of North Florida - Job4Life	66,191	149,068	-	(66,191)	-100.00%	
Fresh Ministries - Life Point Career	66,609	150,000	-	(66,609)	-100.00%	
Gateway Community Services - SAGES	63,526	-	-	(63,526)	-100.00%	
Hart Felt Ministries	7,193	-	-	(7,193)	-100.00%	
Hope Haven Association - Project SEARCH	9,423	18,000	-	(9,423)	-100.00%	
Hubbard House - Emergency Services	85,768	150,000	129,000	43,232	50.41%	1
Hubbard House - Outreach Program	39,057	35,797	30,785	(8,272)	-21.18%	2
I.M. Sulzbacher Center For The Homeless - Emergency Shelter Services	123,413	127,115	109,319	(14,094)	-11.42%	1
Jacksonville Area Legal Aid - Civil Legal Services	135,085	150,000	-	(135,085)	-100.00%	
Jacksonville Area Sexual Minority Youth Network, Inc. - Safety Net Program for LGBT Young Adults	10,301	22,764	-	(10,301)	-100.00%	
Jacksonville Speech & Hearing Center - Audiology Services	16,834	147,906	127,199	110,365	655.61%	2
Jewish Family & Community Services, Inc. - Emergency Financial Assistance	-	70,000	18,631	-	N/A	2
L'Arche Harbor House - Community Inclusion	10,270	76,230	58,312	48,042	467.81%	3
Learn to Read, Inc. - Jax Reads	21,996	38,500	33,110	11,114	50.53%	2
Learn to Read, Inc. - Jax Reads for Students with Disabilities	-	38,502	33,112	-	N/A	3
Learn to Read, Inc. - College Bound	9,981	-	-	(9,981)	-100.00%	
Lutheran Social Services - PHASE (previously AIDS Care & Education-Intervention Program)	24,468	70,803	60,891	36,423	148.86%	3
Lutheran Social Services - Second Harvest Food Bank	28,616	-	-	(28,616)	-100.00%	
Lutheran Social Services - Representative Payee Program	14,133	70,000	-	(14,133)	-100.00%	
Lutheran Social Services - Refugee Services Program-Computer Skills Training	16,058	63,455	-	(16,058)	-100.00%	
Lutheran Social Services - Second Harvest Food Bank serving Homeless	-	150,000	114,525	-	N/A	1
Lutheran Social Services - Second Harvest Food Bank serving Low Income	-	150,000	18,631	-	N/A	2
Mission House - Case Management	43,733	85,604	73,619	29,886	68.34%	1
Northeast Florida Community Action Agency - Emergency Food Assistance Program (TEFAP)	5,885	51,388	-	(5,885)	-100.00%	
Northeast Florida Community Action Agency - CSBG - Family Self Sufficiency	13,634	40,000	-	(13,634)	-100.00%	
Northeast Florida Healthy Start Coalition, Inc. - The Azalea Project	62,706	67,063	57,674	(5,032)	-8.02%	2
Northeast Florida Healthy Start Coalition, Inc. - Make a Difference	2,152	-	-	(2,152)	-100.00%	
North Florida School of Special Education - Transition Into Learning Employment Skills (TILES)	24,221	26,100	-	(24,221)	-100.00%	
Operation New Hope - Ready 4 Work	109,005	30,000	25,800	(83,205)	-76.33%	1
Opportunity Development Inc - Deaf Consumer Program	12,299	60,000	-	(12,299)	-100.00%	
Pine Castle - Training, Education and Work Services	72,637	138,333	118,966	46,329	63.78%	3
River Region - Andy's Place Housing	14,233	36,000	30,960	16,727	117.52%	1
River Region - Adult Substance Abuse Level 2 Residential Treatment	5,695	-	-	(5,695)	-100.00%	
Ronald McDonald House Charities - Ronald McDonald House Lodging	78,115	97,030	-	(78,115)	-100.00%	
The ARC Jacksonville - Aging Well	3,700	-	-	(3,700)	-100.00%	
The Salvation Army - Homeless Emergency Services	22,559	150,000	129,000	106,441	471.84%	1
THORMINC, The House of Refuge Ministries, Inc. - Resolve to Stop Violence Program	21,453	46,000	-	(21,453)	-100.00%	
Trinity Evangelical Lutheran Church Inc - Food Pantry	2,290	51,500	44,290	42,000	1833.87%	2
United Way of Northeast Florida - RealSense Prosperity	67,730	98,983	46,711	(21,019)	-31.03%	2
United Way of Northeast Florida - United Way 2-1-1	8,246	95,685	82,289	74,043	897.87%	2
Urban Jacksonville, Inc/Aging True - Meals on Wheels	200,000	150,000	18,631	(181,369)	-90.68%	2
Urban Jacksonville, Inc - Community Care for the Elderly	51,244	100,000	86,000	34,756	67.82%	3
Urban Jacksonville, Inc - Integrated Mental Health Services	100,000	100,000	43,000	(57,000)	-57.00%	3
VIM Jax, Inc - Free Medical Clinic for Low Income Working Uninsured of Duval County	29,927	135,000	-	(29,927)	-100.00%	
Vision Is Priceless - Adult Vision Care	29,697	61,723	53,082	23,385	78.75%	2
We Care Jacksonville - Access to Health Care	37,321	82,207	70,698	33,377	89.43%	2
Women's Center - Expanded Horizons	12,696	-	-	(12,696)	-100.00%	
Youth Crisis Center - Touchstone Village	58,848	114,838	98,761	39,913	67.82%	2
<b>SUBTOTAL PUBLIC SVC GRANTS GENERAL FUND/GSD NOT CULTURAL COUNCIL</b>	<b>\$ 2,327,217</b>	<b>\$ 4,159,870</b>	<b>\$ 2,001,407</b>	<b>\$ (325,810)</b>	<b>-14.00%</b>	
<b>CULTURAL COUNCIL GRANTS GENERAL FUND/GSD</b>						
Cultural Council of Greater Jacksonville	2,850,000	3,000,000	2,443,580	(406,420)	-14.26%	
Cultural Council of Greater Jacksonville - Art in Public Places	53,000	53,000	53,000	-	N/A	
<b>TOTAL CULTURAL COUNCIL GRANTS</b>	<b>\$ 2,903,000</b>	<b>\$ 3,053,000</b>	<b>\$ 2,496,580</b>	<b>\$ (406,420)</b>	<b>-14.00%</b>	
<b>TOTAL PSGS AND CULTURAL COUNCIL GRANTS GENERAL FUND/GSD</b>	<b>\$ 5,230,217</b>	<b>\$ 7,212,870</b>	<b>\$ 4,497,987</b>	<b>\$ (732,230)</b>	<b>-14.00%</b>	
<b>Footnote:</b>						
FY 2013/14 priority populations as approved by Ordinance 2012-721-E are as follows:						
1. Homeless persons and families						
2. Low-income persons and families						
3. Adults with physical, mental and behavioral disabilities						

**Council Auditor's Office  
Mayor's Proposed Budget 2013/2014  
Public Service Grant Funding**

	2012/2013 Council Approved Budget	2013/2014 Agency Requested Amounts	2013/2014 Proposed Budgets	\$ Change 2013/2014 Proposed to 2012/2013	% Change 2013/2014 Proposed to 2012/2013	Priority Population (see footnote)
<b>SPECIAL REVENUE FUNDS</b>						
Duval County Public Schools- Driver Education Safety Trust	265,000	N/A	240,000	(25,000)	-9.43%	
Gateway Community Services- Alcohol Rehab Trust	435,499	N/A	402,224	(33,275)	-7.64%	
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 700,499</b>	<b>N/A</b>	<b>\$ 642,224</b>	<b>\$ (58,275)</b>	<b>-8.32%</b>	
<b>GRANTS CLASSIFIED UNDER CONTRACTUAL SERVICES</b>						
Bob Hayes Track & Field (JEJE011)	\$ 84,875	N/A	\$ -	(84,875)	-100.00%	
UNF Business Center (JEJE011)	98,940	N/A	-	(98,940)	-100.00%	
Jacksonville Sister Cities Association (MAPA011)	10,000	N/A	10,000	-	0.00%	
Jacksonville Zoological Society (JXMS011ZOO)	1,282,500	N/A	1,282,500	-	0.00%	
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 1,476,315</b>	<b>N/A</b>	<b>\$ 1,292,500</b>	<b>\$ (183,815)</b>	<b>-12.45%</b>	
<b>TOTAL GSD, SPECIAL REVENUE, and CONTRACTUAL SERVICES</b>	<b>\$ 7,407,031</b>	<b>\$ 7,212,870</b>	<b>\$ 6,432,711</b>	<b>\$ (974,320)</b>	<b>-13.15%</b>	
<b>Recommendations:</b>						
None.						

## SCHEDULE OF FEDERAL PUBLIC SERVICE GRANTS FISCAL YEAR 2013 – 2014

### **Community Development Block Grant**

*Clara White Mission	36,554
*Community Connection	25,873
*Daniel Memorial	39,017
Edward Waters College	26,752
Gateway Community Services	166,074
Girl Scouts of Gateway Council, Inc.	38,516
*Jacksonville Area Legal Aid	30,258
Jacksonville Chamber Foundation, Inc.	43,225
Learn to Read	21,136
North Florida School of Special Education	17,500
Pine Castle, Inc.	29,868
*The ARC Jacksonville, Inc.	27,664
The Bridge of NE Florida, Inc.	40,000
*Women's Center of Jacksonville	30,000

**Total Community Development Block Grant** **\$ 572,437**

### **Projected Program Income for FY 2013/2014**

*Catholic Charities Bureau, Inc.	52,551
*Clara White Mission	<u>22,449</u>

**Total Projected Program Income for FY 2013/2014** **\$ 75,000**

### **Housing Opportunities for Persons with Aids (HOPWA)**

*Catholic Charities Bureau	1,000,000
*Gateway Community Services	70,934
*Lutheran Social Services	321,682
Northeast Florida Aids Network	917,129
*River Region Human Services	<u>233,376</u>

**Total HOPWA Grants** **\$ 2,543,121**

### **Reprogrammed Funds**

*River Region Human Services	<u>106,567.77</u>
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**Total HOPWA Reprogrammed** **\$ 106,567.77**

### **Emergency Shelter Grant**

*Catholic Charities Bureau	141,174
Emergency Services & Homeless Coalition	40,000
I. M. Sulzbacher Center for the Homeless	<u>200,000</u>
<b>Total Emergency Shelter Grants</b>	<b><u>\$ 381,174</u></b>

\*Also receiving Public Service Grants through the City's General Fund.

➤ **SCHEDULE PROVIDED FOR INFORMATION ONLY-APPROPRIATION MADE  
THROUGH SEPARATE LEGISTRATION.**

### **RECOMMENDATION:**

We recommend removing the asterisk shown for Jacksonville Area Legal Aid, The ARC Jacksonville, Women's Center of Jacksonville, and Catholic Charities Bureau as these organizations are not included on proposed Schedule A2 as receiving General Fund public service grant funding in FY13/14.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
INFORMATION TECHNOLOGY DIVISION  
ITD OPERATIONS (S/F 531)**

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**PROPOSED BUDGET BOOK – Page #153-155  
ON SCREEN – Page #167-169**

**FISCAL YEAR 2013/14 NOTE:**

The Information Technology Division was in the process of implementing a new cost allocation methodology to be effective with the upcoming 2013/14 fiscal year. All budget preparation had been performed with the anticipation of this new methodology being utilized. A decision was made very late in the budget preparation process to not utilize this new method for the 2013/14 fiscal year, but rather to utilize the billing model from the 2012/13 fiscal year. Because of the timing of this decision, inventory counts, GIS estimates, and computer system maintenance charges were not updated. Therefore, customers may see information for their IT-related internal service charges that does not appear reasonable.

**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:**

1. Charges for Services:

- This revenue consists of internal service revenues from charges billed to other departments and agencies. The charges billed would be increasing due to an increase in the overall ITD Operations budget; however, the transfer in from Radio Communications (S/F 534) reduces the revenue needed to cover ITD's costs and results in a reduction in charges billed.

2. Miscellaneous Revenue:

- The decreased projection is based on current year actuals.

3. Transfers From Other Funds:

- This amount represents a one-time transfer from the Radio Communications fund (S/F 534) to reduce the allocation to customers for FY 2013/14. It is being used to offset the increase in telephone / data lines expenditures as discussed below.

**EXPENDITURES:**

1. Salaries:

- The decrease is being driven by the 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.

2. Employer Provided Benefits:

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

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
INFORMATION TECHNOLOGY DIVISION  
ITD OPERATIONS (S/F 531)**

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**PROPOSED BUDGET BOOK – Page #153-155  
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3. Internal Service Charges:

- This includes funding for the following IT System Development Projects.

<b>Project</b>	<b>Total Project Cost</b>	<b>FY 13/14 Funding</b>	<b>Current Year's Debt Cost</b>	<b>Current Year Operating Cost</b>
SAN Disk Replacement	\$657,300	\$657,300	\$108,016	\$37,500
Enterprise Document Mgmt Solution	\$1,123,164	\$898,628	\$166,396	\$39,970
Enterprise Customer Relationship Mgmt Solution	\$1,160,000	\$110,000	\$20,368	\$0

- The SAN Disk Replacement project would replace the existing end-of-life Storage Area Network (SAN) with more cost effective, faster access speeds and additional storage capacity. The current SAN would be moved to the Fire Headquarters datacenter.
- The Enterprise Document Management Solution is a conversion/implementation of an enterprise-wide solution to optimize document storage and retrieval. It will convert approximately 25 million documents from the Oracle/Accorde document management application to the Hyland/OnBase Office Business application and integrate it with Microsoft Office applications.
- The Customer Relationship Management Solution provides for enhanced tracking and reporting of customer/citizen issues, provides reporting for performance measures, and integrates mobile functionality among several other improvements.

4. Utilities & Building Maintenance Allocations:

- The Administration is proposing to remove and replace two Public Works allocations with internal service charges for Building Maintenance and Utilities. These proposed internal service charges are intended to reflect the costs for utility consumption, applicable debt service, and building maintenance in the individual City Departments' budgets.

5. 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 2012/13 budget in this line item should not have been. The increase in FY 2013/14 is to properly fund this line item for the City's telephone / data line costs.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
INFORMATION TECHNOLOGY DIVISION  
ITD OPERATIONS (S/F 531)**

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**PROPOSED BUDGET BOOK – Page #153-155  
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- Other items of note include:
  - Hardware / Software Maintenance & Licenses is increasing by \$418,216. The main contributors are:
    - The first year of maintenance for the Fire 911CAD system (\$197,968).
    - The first year of maintenance for courthouse networking (\$89,500).
    - The renewal of a security agreement set to expire 9/30/13 (\$60,000).
    - The inclusion of a complete funding level for the previously under-budgeted asset management system (\$49,647).
  - Professional Services is increasing by \$287,442 as a result of the need for contract workers to perform necessary day to day operations due to current difficulty in filling positions (\$213,950) and operating costs of implementing two system development projects (\$73,500) as mentioned above.
  - A reduction in the Emtec desktop support contract of \$150,000.
- 6. Supervision Allocation:
  - This amount represents the administration cost of the Division which is allocated to each activity within Information Technologies.
- 7. Indirect Cost:
  - This is an allocation calculated by the City's independent consulting firm as part of the full cost allocation plan study. The decrease to this area is mainly attributable to the reduction in Administrative Services and certain Public Works costs being moved to internal service charges.
- 8. Banking Fund Debt Repayments:
  - The decrease is a result of a project being paid off in FY 2012/13.
- 9. Salary & Benefit Lapse
  - This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 2013/14.

**SERVICE LEVEL CHANGES:**

The Emtec Desktop Support Contract is proposed to be cut below current year projections. With the increasing age of the City's fleet of computers, this may prove to be insufficient to cover the costs of desktop support.

**EMPLOYEE CAP CHANGES:**

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 (S/F 534) during the fiscal year.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
INFORMATION TECHNOLOGY DIVISION  
ITD OPERATIONS (S/F 531)**

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**PROPOSED BUDGET BOOK – Page #153-155  
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**CAPITAL OUTLAY CARRYFORWARD:**

None.

**CONCERN:**

The use of a fund balance transfer from Radio Communications (S/F 534) is a one-time funding source coming from a separate IT function. It lowers customer costs for one year while draining the fund balance of Radio Communications.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
13.88% REDUCTION  
ITD OPERATIONS (S/F 531)**

**Reductions in Controllable Costs from Mayor's Tentative Budget to Proposed Budget:**

<b>FY2013/14 - Controllable Costs Only</b>			
<b>Mayor's Tentative Budget</b>	<b>Mayor's Proposed Budget</b>	<b>Increase / (Decrease) in Controllable Costs</b>	
		<b>Dollar</b>	<b>%</b>
15,944,157	16,555,728	611,571	3.84%

Based on the chart above the ITD Operations did not meet a 13.88% cut; however, the division did have a transfer in from Radio Communications (S/F 534) to offset the increased cost. Taking this into account, the increase would become a decrease in costs of \$918,509 (or 5.76%).

**13.88% Reductions as Represented by the Department/Budget Office:**

<b>Reductions*</b>		
<b>Dollar impact</b>	<b>Ranking</b>	<b>Description</b>
\$ 86,049	12	Reduce funding for contract employees
100,000	11	Reduce Oracle HRMS Maintenance & Support
41,900	9	Eliminate additional hardware/software maintenance agreements
150,000	8	Reduce funding for the Emtech contract (Desktop Support)
402,328	6	Eliminate four vacant positions
1,530,080	5	One-time transfer from Radio (S/F 534)
51,000	4	Number of landlines are being reduced, could result in more busy signals
33,000	3	Network improvements resulting in a lower AT&T bill
205,020	2	Eliminated part time dollars
267,400	1	Reduce various Hardware / Software Maintenance agreements
<u>\$ 2,866,777</u>		

\*The reductions list was prepared by the Department and Budget Office. We received the listing from the Budget Office and summarized it for simplicity. The rankings are per the Department with one being the least impact to service levels.

**Recommendations Related to Mayor's Reductions:**

We recommend that the City Council review the above reductions to determine whether any or all of the above items should be funded in FY 2013/14.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
INFORMATION TECHNOLOGY DIVISION  
RADIO COMMUNICATIONS (S/F 534)**

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**PROPOSED BUDGET BOOK – Page #157-159  
ON SCREEN – Page #171-173**

**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. The City operates a radio communications system with a Project 25 Standards based IP platform (P25). The P25 system is a suite of standards for digital radio communications for use by federal, state, and local public safety agencies to enable them to communicate with other agencies and mutual aid response teams in emergencies.

Ordinance 2013-303-E approved an agreement between the City of Jacksonville and JEA for use of the Interoperable P25 Radio System. This agreement defined JEA's share of the P25 Radio System debt, JEA's annual costs of the P25 Radio System, and the parties obligations as it relates to the operation of the P25 Radio System.

**REVENUE:**

1. 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.
2. Miscellaneous Revenue
  - This is the anticipated interest earnings for FY 2013/14 which are expected to decrease due to lower investment returns.
3. Transfers from Fund Balance
  - Revenue received from JEA in FY 2012/13, as detailed in 2013-303-E, is proposed to be appropriated in FY 2013/14 to (1) fund JSO / JFRD mobile radio refresh (\$292,500), (2) offset P25 increased maintenance costs (\$244,960), and (3) offset the IT Operating fund (S/F 531) customer allocations (\$1,530,080).
  - This is one-time money being used to fund needed radio purchases, ongoing maintenance costs, and reduce customer allocations related to IT Operations (S/F 531).

**EXPENDITURES:**

1. Salaries
  - The decrease is due to the movement of one position out of this fund to IT Operations (S/F 531) during the fiscal year.
2. 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.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
INFORMATION TECHNOLOGY DIVISION  
RADIO COMMUNICATIONS (S/F 534)**

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**PROPOSED BUDGET BOOK – Page #157-159  
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3. Utilities & Building Maintenance Allocations
  - The Administration is proposing to remove and replace two Public Works allocations with internal service charges for Building Maintenance and Utilities. These proposed internal service charges are intended to reflect the costs for utility consumption, applicable debt service, and building maintenance in the individual City Departments' budgets.
4. Other Operating Expenses
  - The net increase is being driven by the increased hardware / software maintenance costs for the P25 radio system (\$581,400).
5. Capital Outlay
  - Funding has been provided to purchase approximately 100 radios for JSO / JFRD mobile radio refresh as mentioned above in Transfers from Fund Balance.
6. Grants, Aids & Contributions
  - This represents the payment to JEA for the estimated JEA operating costs as detailed in 2013-303-E.
7. Supervision Allocation
  - This amount represents the administration cost of the Information Technology Division which is allocated to each activity within Information Technology based on employee count.
8. Indirect Cost
  - This is an allocation calculated by the City's independent consulting firm as part of the full cost allocation plan study.
9. 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 2012/13 and FY 2013/14 banking fund debt repayment by project:

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
INFORMATION TECHNOLOGY DIVISION  
RADIO COMMUNICATIONS (S/F 534)**

**PROPOSED BUDGET BOOK – Page #157-159  
ON SCREEN – Page #171-173**

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

10. Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 2013/14.

11. Transfers to Other Funds

- This amount represents the one time transfer to the IT Operations fund (S/F 531) as detailed in Transfers from Fund Balance.

**SERVICE LEVEL CHANGES:**

There appears to be no service level changes.

**AUTHORIZED POSITION CAP:**

One position was moved to the IT Operations fund (S/F 531) during the fiscal year.

**CAPITAL OUTLAY CARRYFORWARD:**

None.

**CONCERNS:**

1. The use of a fund balance transfer to ITD Operations (S/F 531) from Radio Communications is one-time funding to offset the costs to customers for unrelated services. Using a fund balance transfer for capital purchases and maintenance is more reasonable, but remains a one-time funding source for ongoing expenses.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
INFORMATION TECHNOLOGY DIVISION  
RADIO COMMUNICATIONS (S/F 534)**

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**PROPOSED BUDGET BOOK – Page #157-159  
ON SCREEN – Page #171-173**

2. Ordinance 2013-424 was introduced to City Council on June 25, 2013 to approve and authorize a Radio Services Agreement with the Duval County School Board dating back to July 1, 2012. Although ITD has billed the Duval County School Board for radio services, the City has not yet received the associated revenue.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
13.88% REDUCTION  
RADIO COMMUNICATIONS (S/F 534)**

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**Reductions in Controllable Costs from Mayor's Tentative Budget to Proposed Budget:**

<b>FY2013/14 - Controllable Costs Only</b>			
<b>Mayor's Tentative Budget</b>	<b>Mayor's Proposed Budget</b>	<b>Increase / (Decrease) in Controllable Costs</b>	
		<b>Dollar</b>	<b>%</b>
1,764,841	2,057,345	292,504	16.57%

Based on the chart above the Radio Communications did not meet a 13.88% cut.

**13.88% Reductions as Represented by the Department/Budget Office:**

<b>Reductions*</b>		
<b>Dollar impact</b>	<b>Ranking</b>	<b>Description</b>
\$ 244,960	1	Avoid maintenance cost of P25 Radio System (Motorola)
<u>\$ 244,960</u>		

\*The reductions list was prepared by the Department and Budget Office. We received the listing from the Budget Office and summarized it for simplicity. The rankings are per the Department with one being the least impact to service levels.

**Recommendations Related to Mayor's Reductions:**

We do not recommend that this funding be restored due to the fact that this is in proposed budget and was covered by a transfer from fund balance.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
INFORMATION TECHNOLOGY DIVISION  
TECHNOLOGY SYSTEM DEVELOPMENT (S/F 536)**

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**PROPOSED BUDGET BOOK – Page #161-162  
ON SCREEN – Page #175-176**

**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:**

1. Charges for Services

- This revenue consists of internal service revenues from charges billed to other departments and agencies for FY 2013/14 proposed projects and previously approved projects on the annual budget ordinance schedule B4a. The decrease is due to projects having been paid off entirely coming off the schedule.
- New projects now include a 4.00% charge on the cost of the project to account for staff time spent performing project analysis and costing. The intent is to transfer this amount to the IT Operations fund (S/F 531) in future years.

2. Other Sources

- This represents the proposed Banking Fund borrowing for FY 2013/14 IT System Development Capital Projects.

3. Miscellaneous Revenue

- This revenue is anticipated interest earnings for FY 2013/14 which are expected to decrease due to lower investment returns.

4. Transfers from Fund Balance

- The timing of spending versus 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 2013/14 banking fund debt repayment.

**EXPENDITURES:**

1. Capital Outlay

- The FY 2013/14 IT System Development Capital Projects are detailed in the table below:



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
INFORMATION TECHNOLOGY DIVISION  
TECHNOLOGY SYSTEM DEVELOPMENT (S/F 536)**

**PROPOSED BUDGET BOOK – Page #161-162  
ON SCREEN – Page #175-176**

<b>Project</b>	<b>User</b>	<b>Total Project Cost</b>	<b>FY 13/14 Funding</b>	<b>Current Year's Debt Cost</b>	<b>Current Year Operating Cost</b>
Consolidation of Citywide Websites – COJ.net	Mayor's Office - Public Information	\$500,000	\$200,000	\$37,033	\$0
SAN Disk Replacement	Information Technology	\$657,300	\$657,300	\$108,016	\$37,500
Enterprise Document Mgmt Solution	Information Technology	\$1,123,164	898,628	\$166,396	\$39,970
Enterprise – Auto Vehicle Locator	Fleet Management	\$2,200,188	\$535,000	\$99,064	\$36,000
Enterprise Customer Relationship Mgmt Solution	Information Technology	\$1,160,000	\$110,000	\$20,368	\$0

These projects will be represented in the respective Department's budget handouts.

- \$1,574,600 is being removed as capacity from banking fund borrowing for a separate project. The net change for banking fund borrowing would be \$826,328.

**2. Banking Fund Debt Repayments**

- This amount represents the FY 2013/14 interest and principal payback for Banking Fund borrowing related to FY 2013/14 proposed projects as well as previously approved projects on schedule B4a.

**SERVICE LEVEL CHANGES:**

None identified.

**EMPLOYEE CAP CHANGES:**

There are no positions in this fund.

**CAPITAL OUTLAY CARRYFORWARD:**

Per Schedule AF, ITD is requesting the following capital carryforward for the Enterprise Financial Management Software (ERP):

Professional Services \$200,000

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
INFORMATION TECHNOLOGY DIVISION  
TECHNOLOGY EQUIPMENT REFRESH (S/F 537)**

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**PROPOSED BUDGET BOOK – Page #163-164  
ON SCREEN – Page #177-178**

**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:**

1. Charges for Services
  - This amount represents the customer billings for both the FY 2013/14 proposed refresh and previously approved equipment replacement.

**EXPENDITURES:**

1. Other Operating Expenses
  - This amount represents (1) software and equipment that does not meet the \$1,000 capital threshold, (2) the cost to convert Windows XP to Windows 7 Citywide, and (3) Emtech costs related to deploying the equipment and software. Windows XP will no longer be supported by Microsoft after April 2014.
2. Capital Outlay
  - This amount represents the various servers, network and uninterrupted power supply equipment that meets the \$1,000 capital threshold.
3. Cash Carryover
  - The Charges for Services revenue in FY 2013/14 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.

**SERVICE LEVEL CHANGES:**

None identified.

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**CAPITAL OUTLAY CARRYFORWARD:**

None.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
INTRA-GOVERNMENTAL SERVICES  
GENERAL FUND (S/F 011)**

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**PROPOSED BUDGET BOOK- Page #140-142  
ON SCREEN- PDF Page #154-156**

**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**

1. 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**

1. Salaries:

- The decrease of \$477,499 is mainly attributable to a reduction of eight positions in the department's authorized position (employee) cap, which was offset by the transfer of one employee from the Copy Center. This includes a reduction of \$468,218 in permanent salaries, \$4,945 in special pay and \$4,335 in leave rollback/sellback.

2. Salary and Benefit Lapse

- This lapse was removed for FY 2013/14.

3. 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, \$1,419 in GEPP disability pension, \$1,194 in group dental plan and \$5,774 in Medicare tax due to the reduction of positions. These are mainly offset by an increase of \$52,373 in pension costs.

4. Internal Service Charges

- The decrease of \$120,116 is primarily due to reductions of \$90,299 in ITD charges, \$10,171 in mailroom charges, and \$45,030 in copy center charges. These were slightly offset by an increase of \$26,145 in legal charges.

5. Utilities & Building Maintenance Allocations

- The Administration is proposing to remove and replace two Public Works allocations with internal service charges for Building Maintenance and Utilities. These proposed internal service charges are intended to reflect the costs for utility consumption, applicable debt service, and building maintenance in the individual City Departments' budgets.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
INTRA-GOVERNMENTAL SERVICES  
GENERAL FUND (S/F 011)**

---

**PROPOSED BUDGET BOOK- Page #140-142  
ON SCREEN- PDF Page #154-156**

6. Other Operating Expenses

- The net decrease of \$55,078 is mainly attributable to reductions in professional services of \$45,246 (\$25,000 for microfiche storage and \$20,246 for a grant tracking database.)

7. Extraordinary Lapse

- There is no extraordinary lapse in FY 14.

**EMPLOYEE CAP CHANGES:**

The authorized employee cap was reduced by seven for FY 2013/14. Four are proposed to be eliminated and four were eliminated during the year. One employee was transferred from subfund 521 into the Procurement Division in the General Fund.

**SERVICE LEVEL CHANGES:**

**Office of the Director Division:**

The Professional Services decrease for this Division of \$20,246 was for a grants tracking database. The division will now have to devise a different method to track grants.

**DIVISIONAL HIGHLIGHTS**

<b>INTRA-GOVERNMENTAL SERVICES EXPENSES</b>	<b>2012/13 <u>Original</u></b>	<b>2013/14 <u>Proposed</u></b>	<b>% Change from FY 12</b>	<b>\$ Change from FY12</b>	
Administrative Services	\$5,834,085	\$2,242,097	-86.5%	-\$1,939,748	<b>A</b>
Equal Business Opportunity	\$313,013			-	
Office of the Director	\$759,925	\$584,948	262.5%	\$1,535,465	<b>B</b>
Procurement	\$1,899,814	\$1,881,845	4.1%	\$77,442	
Public Information Division	\$72			-	
Department Total	<u>\$8,806,909</u>	<u>\$4,708,890</u>	<u>-6.9%</u>	<u>-\$326,841</u>	

A: The decrease in the Administrative Services Division is primarily caused by the movement of the Call Center budgeted at \$1,267,127 out of the Administrative Services Division and into the Office of the Director and the reduction of seven (7) positions valued at approximately \$408,020.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
INTRA-GOVERNMENTAL SERVICES  
GENERAL FUND (S/F 011)**

---

**PROPOSED BUDGET BOOK- Page #140-142  
ON SCREEN- PDF Page #154-156**

B: The increase in the Office of the Director is primarily caused by the transfer of the Call Center into this Division at a budget of \$1,470,696 in FY 2013/14.

**RECOMMENDATION:**

We recommend that 2,240 part time hours still budgeted for the Call Center in the Administration Services Division be eliminated to correct an error in transferring the Call Center to the Office of the Director. There is no impact to the Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
13.88% REDUCTION  
INTRA-GOVERNMENTAL SERVICES (011)**

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**Reductions in Controllable Costs from Mayor's Tentative Budget to Proposed Budget:**

<b>FY2013/14 - Controllable Costs Only</b>			
<b>Mayor's Tentative Budget</b>	<b>Mayor's Proposed Budget</b>	<b>Increase / (Decrease) in Controllable Costs</b>	
		<b>Dollar</b>	<b>%</b>
2,447,471	2,220,038	(227,433)	-9.29%

Based on the table above, the Department did not meet the 13.88% cut.

**13.88% Reductions as Represented by the Department/Budget Office:**

<b>Reductions*</b>		
<b>Dollar impact</b>	<b>Ranking</b>	<b>Description</b>
\$ 68,123	5	Eliminated printing coordinator position
87,080	4	Eliminated vacant Grants Management Officer position
80,247	3	Eliminated requested additional Ombudsman Assistant position
54,027	2	Eliminated vacant Buyer position
38,246	1	Eliminated GIFTS Software Maintenance used to track grants citywide
<u>\$ 327,724</u>		

\*The reductions list was prepared by the Department and Budget Office. We received the listing from the Budget Office and summarized it for simplicity. The rankings are per the Department with one being the least impact to service levels.

**Recommendations Related to Mayor's Reductions:**

We recommend that the City Council review the above reductions to determine whether any or all of the above items should be funded in FY 2013/14.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
INTRA-GOVERNMENTAL SERVICES  
COPY CENTER (S/F 521)**

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**PROPOSED BUDGET BOOK - Page #151-152  
ON SCREEN - PDF Page #165-166**

**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**

1. 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.
2. 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**

1. Salaries
  - The net decrease of \$ 30,748 is being driven by the impact of transferring one position to the General Fund – GSD activity within Intra-Governmental Services.
2. Employer Provided Benefits
  - The net increase is of \$4,177 due primarily to increased GEPP pension of \$6,956, which is somewhat offset by the decrease in in Hospitalization Insurance of \$1,679 and the decrease in worker's compensation of \$576.
3. Utilities & Building Maintenance Allocations
  - The Administration is proposing to remove and replace two Public Works allocations with internal service charges for Building Maintenance and Utilities. These proposed internal service charges are intended to reflect the costs for utility consumption, applicable debt service, and building maintenance in the individual City Departments' budgets.
4. Other Operating Expenses
  - The net decrease of \$72,552 is primarily 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.
5. Capital Outlay
  - There is capital funding in this budget to replace a document scanner.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
INTRA-GOVERNMENTAL SERVICES  
COPY CENTER (S/F 521)**

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**PROPOSED BUDGET BOOK - Page #151-152  
ON SCREEN - PDF Page #165-166**

6. Indirect Cost

- This is an allocation calculated by the City's independent consulting firm as part of the full cost allocation plan study..

**EMPLOYEE CAP CHANGES**

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

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
13.88% REDUCTION  
COPY CENTER (S/F 521)**

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**Reductions in Controllable Costs from Mayor's Tentative Budget to Proposed Budget:**

<b>FY2013/14 - Controllable Costs Only</b>			
<b>Mayor's Tentative Budget</b>	<b>Mayor's Proposed Budget</b>	<b>Increase / (Decrease) in Controllable Costs</b>	
		<b>Dollar</b>	<b>%</b>
2,441,499	2,444,377	2,878	0.12%

Based on the chart above the Copy Center did not meet a 13.88% cut.

**13.88% Reductions as Represented by the Department/Budget Office:**

<b>Reductions*</b>		
<b>Dollar impact</b>	<b>Ranking</b>	<b>Description</b>
\$ 73,865	1	Net reduction in various operating line items
31,145	1	Transfer position out of subfund
<u>\$ 105,010</u>		

\*The reductions list was prepared by the Department and Budget Office. We received the listing from the Budget Office and summarized it for simplicity. The rankings are per the Department with one being the least impact to service levels.

**Recommendations Related to Mayor's Reductions:**

We recommend that the City Council review the above reductions to determine whether any or all of the above items should be funded in FY 2013/14.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
FLEET MANAGEMENT – OPERATIONS (S/F 511)**

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**PROPOSED BUDGET BOOK – Page # 143-145  
ON SCREEN-Page # 157-159**

**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 and provides services to most independent authorities.

**REVENUE:**

1. 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.
2. Miscellaneous Revenue:
  - The decrease of \$29,359 is due to decreases in contribution-loss deductibles (\$17,729) and reimbursement for warranty work (\$11,630).

**EXPENDITURES:**

1. Salaries:
  - The net decrease is due primarily to a reduction in overtime (\$79,000) based on current recent actual overtime costs.
2. Employer Provided Benefits:
  - The net increase is due primarily to increases in pension costs.
3. Internal Service Charges:
  - The main drivers are decreases in allocations for Fleet parts, oil, gas, and lube (\$40,313) and Fleet repairs & maintenance allocation (\$23,620).
4. Utilities & Building Maintenance Allocations:
  - The Administration is proposing to remove and replace two Public Works allocations with internal service charges for Building Maintenance and Utilities. These proposed internal service charges are intended to reflect the costs for utility consumption, applicable debt service, and building maintenance in the individual City Departments' budgets.
5. Other Operating Expenses:
  - The main driver in the net decrease is a reduction in estimated fuel (\$2,452,832) and parts (\$655,748). The decrease in fuel is based on reductions in the budgeted gallons based on recent usage. The main area of the decrease appears to be with JEA utilizing less along with slight decreases within the City. The amount budgeted for Parts is also being reduced by the Department to meet its mandated reduction. It appears it may be

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
FLEET MANAGEMENT – OPERATIONS (S/F 511)**

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**PROPOSED BUDGET BOOK – Page # 143-145  
ON SCREEN-Page # 157-159**

difficult for them to meet the reduced budget amount for parts, especially given an aging fleet.

6. Supervision Allocation:

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

7. Indirect Cost:

- This is an allocation calculated by the City's independent consulting firm as part of the full cost allocation plan study. The decrease to this area is mainly attributable to the reduction in Administrative Services and certain Public Works costs being moved to internal service charges.

8. Banking Fund Debt Repayments:

- This is the Banking Fund interest and principal payback for the previously approved fueling station at 609 St. Johns Bluff Rd.

9. Salary & Benefit Lapse:

- This reflects an estimated salary and benefit lapse based on historical turnover within the fund.

**SERVICE LEVEL CHANGES:**

The Department expects a longer turnaround time for all vehicle repairs with the biggest impact to areas outside of public safety since the public safety vehicles will be given priority.

**EMPLOYEE CAP CHANGES:**

There are no changes to the overall employee cap. Eight positions were unfunded and placed in a subfund level vacancy pool compared to nine positions that were unfunded in FY 2012/13.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
13.88% REDUCTION  
FLEET MANAGEMENT – OPERATIONS (S/F 511)**

**Reductions in Controllable Costs from Mayor's Tentative Budget to Proposed Budget:**

<b>FY2013/14 - Controllable Costs Only</b>			
<b>Mayor's Tentative Budget</b>	<b>Mayor's Proposed Budget</b>	<b>Increase / (Decrease) in Controllable Costs</b>	
		<b>Dollar</b>	<b>%</b>
13,646,088	12,724,156	(921,932)	-6.76%

Based on the chart above the Fleet Management Operations (S/F 511) did not meet a 13.88% cut.

**13.88% Reductions as Represented by the Department/Budget Office:**

<b>Reductions*</b>		
<b>Dollar impact</b>	<b>Ranking</b>	<b>Description</b>
\$ 24,154	9	Eliminate the replacement of necessary equipment
271,085	7	Removed funding for eight full time positions
15,000	5	Reduce funding for the rental of equipment
241,845	3	Reduce funding for sublet repairs
78,800	2	Reduce overtime
46,553	1	Reduce funding in various personnel and operating line items
1,000,000	1	Reduce parts budget
1,200	1	Reduce funding for environmental supplies
<u>\$ 1,678,637</u>		

\*The reductions list was prepared by the Department and Budget Office. We received the listing from the Budget Office and summarized it for simplicity. The rankings are per the Department with one being the least impact to service levels.

**Recommendations Related to Mayor's Reductions:**

We recommend that the City Council review the above reductions to determine whether any or all of the above items should be funded in FY 2013/14.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
FLEET MANAGEMENT - VEHICLE REPLACEMENT (S/F 512)**

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**PROPOSED BUDGET BOOK – Page # 147-148  
ON SCREEN-Page # 161-162**

**BACKGROUND:**

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

**REVENUE:**

1. Charges for Services:

- The decrease is the result of lower charges billed to other departments and agencies for vehicle replacements due to vehicles purchased in the past being paid off and the life of the vehicles in the Fleet being extended.

2. Other Sources:

- This represents the amount of borrowed funds required to purchase the FY 2013/14 proposed vehicle replacements.

3. Miscellaneous Revenue:

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

**EXPENDITURES:**

1. Employer Provided Benefits:

- The increase is driven by increased pension (\$10,668) costs and health insurance (\$5,504) which are slightly offset by the decrease in workers compensation (\$5,437).

2. Internal Service Charges:

- This amount represents the FY 2013/14 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. It is anticipated that the project will create fuel savings starting in FY 2014/15.

<b>Project</b>	<b>Total Project Cost</b>	<b>FY 13/14 Funding</b>	<b>Current Year's Debt Cost</b>	<b>Current Year Operating Cost</b>
Enterprise – Auto Vehicle Locator	\$2,200,188	\$535,000	\$99,064	\$36,000

3. Capital Outlay:

- This amount represents the borrowed capital spending authority as detailed in Other Sources. There was no amount in the previous year since vehicles were purchased with Direct Vehicle Replacement fund (SF 513) in FY 2012/13.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
FLEET MANAGEMENT - VEHICLE REPLACEMENT (S/F 512)**

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**PROPOSED BUDGET BOOK – Page # 147-148  
ON SCREEN-Page # 161-162**

4. Supervision Allocation:
  - This amount represents the administration cost of the Division, which is allocated to each activity within Fleet Management.
5. Indirect Cost:
  - This is an allocation calculated by the City's independent consulting firm as part of the full cost allocation plan study.
6. 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 rolls off.
7. 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 2013/14 vehicle replacements and is being transferred to the Direct Vehicle Replacement fund (SF 513). This is normal because all vehicle replacement revenue is sent to this subfund with the intention of all excess being sent to the Direct Vehicle Replacement fund (SF 513).

**SERVICE LEVEL CHANGE:**

None.

**EMPLOYEE CAP CHANGES CAP:**

There are no changes to the overall employee cap.

**CONCERN:**

We have reduced borrowing multiple times in the last several years and in fact there was no new borrowing in FY 2012/13 utilized to purchase new vehicles. We are concerned that borrowing funds to purchase vehicles in the FY 2013/14 is a step backwards in the effort to eliminate the City's reliance on borrowing funds to purchase vehicles. This requires the waiving of Section 102.216 (h) regarding the requirement to purchase vehicles with cash and Section 110.503 requiring Banking Fund dollars to only be utilized on items greater than \$50,000 in value.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
FLEET MANAGEMENT - VEHICLE REPLACEMENT (S/F 512)**

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**PROPOSED BUDGET BOOK – Page # 147-148  
ON SCREEN-Page # 161-162**

**RECOMMENDATION:**

1. The Office of General Counsel requests a technical amendment to Section 9.9 of the Budget Ordinance. The section should be changed to the following:

***Section 9.9 Useful Life of Projects Funded, Waiver of Section 110.503, Ordinance Code.***

*Section 110.503, Ordinance Code, requiring Banking Funds to be used only on projects with per unit value of more than \$50,000 is hereby waived to allow the purchase of fleet vehicles with a unit price of less than \$50,000 to be borrowed from the banking fund.*

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
FLEET MANAGEMENT - DIRECT REPLACEMENT (S/F 513)**

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**PROPOSED BUDGET BOOK – Page # 149-150  
ON SCREEN-Page # 163-164**

**BACKGROUND:**

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

**REVENUE:**

1. Miscellaneous Revenue:

- Is made up of anticipated interest earnings for FY 2013/14, which are expected to decrease due to lower investment returns.

2. Transfers From Other Funds:

- This amount represents the transfer from the Vehicle Replacement fund (SF 512) which is used to fund a portion of the \$9.2 million proposed vehicle replacement capital cost for FY 2013/14.

**EXPENDITURES:**

1. Capital Outlay:

- This is the total capital requirement for the FY 2013/14 vehicle replacement cost that will be purchased with cash.

**AUTHORIZED POSITION CAP:**

There are no positions in this subfund.

**RECOMMENDATION:**

None.