

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
NON-DEPARTMENTAL REVENUES					
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	
NET AD VALOREM TAXES		\$ 431,959,085	\$ 426,228,722	\$ (5,730,363)	
BUSINESS TAXES	B	7,600,000	-	(7,600,000)	
COMMUNICATIONS SERVICES TAX	C	-	37,919,299	37,919,299	
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)	2
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	
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)	1
VIOLATIONS OF LOCAL ORDINANCES		4,000	4,000	-	
TOTAL NON-DEPARTMENTAL REVENUES		\$ 896,057,344	\$ 871,506,856	\$ (24,550,488)	
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	-	
TOTAL DEPARTMENTAL REVENUES	R	\$ 51,859,888	\$ 81,400,031	\$ 29,540,143	
TOTAL GENERAL FUND-GSD REVENUES		\$ 947,917,232	\$ 952,906,887	\$ 4,989,655	

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

		FY 12/13 COUNCIL APPROVED	FY 13/14 MAYOR'S PROPOSED	INCREASE/ (DECREASE)	RECOMMENDATION REFERENCE
	FN				
CONTRIBUTIONS FROM OTHER FUNDS					
TRANSFER FR CONCUR MGMT SYS TO GF-GSD		\$ 59,553	\$ -	\$ (59,553)	
TRANSFER FR SOUTHSIDE TID TO GF-GSD		1,286,238	-	(1,286,238)	
TRANSFER FR JIA REDV TID TO GF - GSD		3,353,319	-	(3,353,319)	
TRANSFER FR COMMUNITY DEV TO GF - GSD		121,220	121,220	-	
TRANSFER FR CODE ENF/REV FD 1L2		-	1	1	
TRF TO 011 GENFD GSD FR 64C SHERIFF'S TR	S	1,500,000	1,102,248	(397,752)	
TRF TO 011 GENFD GSD FR 64N ART- PUBLIC PLACES		53,000	-	(53,000)	
TOTAL CONTRIBUTIONS FROM OTHER FUNDS		\$ 6,373,330	\$ 1,223,469	\$ (5,149,861)	
CONTRIBUTIONS FROM OTHER LOCAL UNITS					
CONTRIBUTION FROM JEA ELECTRIC	T	\$ 83,969,075	\$ 87,109,818	\$ 3,140,743	
CONTRIBUTION FROM JEA WATER & SEWER	T	22,718,463	22,077,720	(640,743)	
CONTRIBUTIONS FROM OFFICE OF ECONOMIC		412,518	-	(412,518)	
TOTAL CONTRIBUTIONS FROM OTHER LOCAL		\$ 107,100,056	\$ 109,187,538	\$ 2,087,482	
STATE SHARED REVENUE DETAIL					
1/2 CENT SALES TAX		\$ 75,163,717	\$ 79,433,579	\$ 4,269,862	
ALCOHOLIC BEVERAGE LICENSE		685,834	679,494	(6,340)	
CARDROOM TAX		-	60,000	60,000	
GASOLINE TAXES 7TH CENT		3,646,744	3,631,800	(14,944)	
INSURANCE AGENTS LICENSES		180,000	172,000	(8,000)	
MOBILE HOME LICENSES		285,000	244,665	(40,335)	
MOTOR FUEL USE TAX-COUNTY		10,000	21,000	11,000	
MUNICIPAL FUEL TAX REFUND		254,642	179,102	(75,540)	
REV SHARED-1/17 CIGARETTE TAX		460,000	406,468	(53,532)	
REV SHARED-8TH CENT GAS TAX		6,134,034	6,036,613	(97,421)	
REV SHARED-COUNTY SALES		17,872,373	18,945,293	1,072,920	
REV SHARED-MUNICIPAL SALES		16,015,243	17,116,505	1,101,262	
SPECIAL FUEL & MOTOR FUEL USE TAX		6,546	7,000	454	
REV SHARED-POPULATION(6.24) FS248.23(2)		5,391,660	5,423,427	31,767	
SURPLUS GAS TAX		1,650,237	1,647,893	(2,344)	
TOTAL STATE SHARED REVENUE		\$ 127,756,030	\$ 134,004,839	\$ 6,248,809	

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

FOOTNOTES:	
A.	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.	The category "Business Tax" is not being used for the proposed Fiscal Year. The new title is "Local Business Tax".
C.	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
D.	A breakdown of Contributions from Other Funds can be seen on the Supporting Revenue Detail page.
E.	A breakdown of Contributions from Other Local Units can be seen on the Supporting Revenue Detail page.
F.	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.
G.	Franchise Fees include payments from JEA and other businesses for the sale of water/sewer, electric and gas. See recommendation #7.
H.	This includes Investment Pool Earnings and Interest Income. The decrease is due to a lower assumed interest rate (1.75% vs. 2.4%).
I.	This is a new category title. This title was formerly known as "Business Tax". See Footnote B.
J.	This category was formerly called "Transfers from Fund Balance" in FY 12-13. Now it is titled "Non-Operating Sources".
K.	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.
L.	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.
M.	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.
N.	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.
O.	The amount budgeted is overstated by \$50,000. The State's estimate was \$1,004,077. See recommendation #1.
P.	A breakdown of State-Shared revenues can be seen on the Supporting Revenue Detail Page.
Q.	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.
R.	Departmental Revenues will be discussed with the departmental budgets.
S.	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.
T.	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.

RECOMMENDATIONS (Brought forward from Meeting #1)

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| 1 | 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. |
| 2 | 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. |

Note: The net effect of these recommendations results in a negative impact to the Special Council Contingency of \$3,717,515.