



Council Auditor's Office 2012/13 Budget Summary Report Special Report #724 Executive Summary

Total Budget

The City's budget for the General Fund/General Services District for the FY 2012/13 is approximately \$947.9 million. The City's total General Government budget for the FY 2012/13, excluding Independent Authorities, is approximately \$1.9 billion. The City's total budget for the FY 2012/13, including Independent Authorities, was approved by the City Council at approximately \$4.5 billion. It should be noted that intrafund transfers have not been eliminated.

Millage Rate

The FY 2012/2013 millage levy ordinance (Ordinance 2012-430-E) approved by the City Council maintained the millage rate at the 2011 rate of 10.0353 mills in 2012. After considering the impact from Tax Increment Districts, net property tax revenue is budgeted at \$432.0 million for the FY 2012/13.

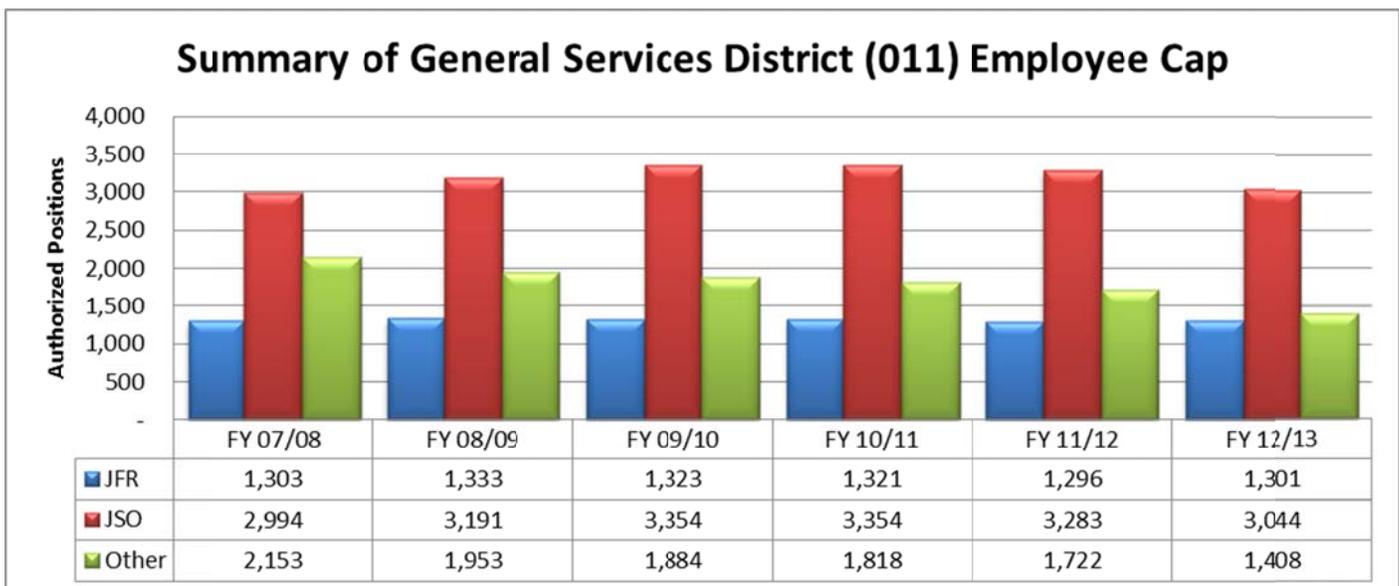
Major Depts. in General Fund

General Services District (in millions)

Sheriff	\$366.8
Fire & Rescue	173.8
Public Works	57.3
Public Libraries	34.3
Parks and Recreation	20.0

Significant Council Actions

- Approved Ordinance 2012-450-E which enabled the Sheriff to transfer projected savings of \$10.5 million from FY 11/12 to FY 12/13 to restore funding for the Community Transition Center and eliminate an extraordinary lapse of \$6.1 million.
- Eliminated borrowed funds for the purchase of City vehicles.
- Restored funding for Sunday hours at the library.





BUDGET SUMMARY

FISCAL YEAR 2012/13

October 17, 2012

Special Report #724

**Council Auditor's Office
City of Jacksonville
Summary of Budget Review
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OFFICE OF THE COUNCIL AUDITOR
Suite 200, St. James Building



October 17, 2012

Special Report #724

Honorable Members of the City Council
City of Jacksonville

Introduction

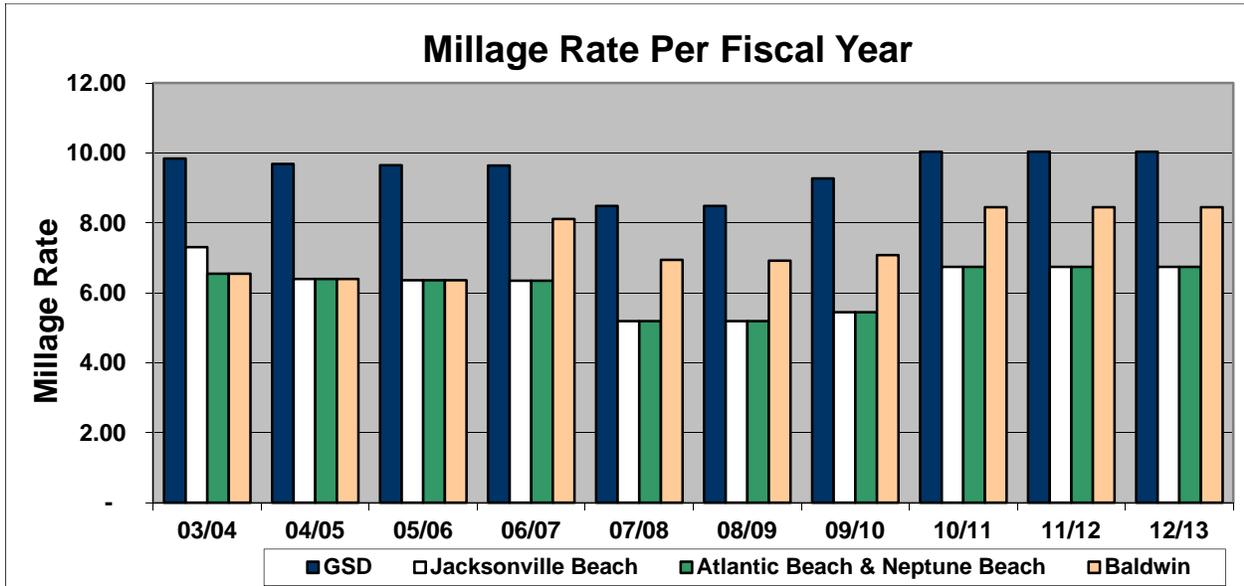
This report summarizes the review and the resulting changes made by the Finance Committee and the City Council on the proposed fiscal year 2012/13 budget (Ordinance 2011-433-E). This report does not represent an audit or attestation conducted pursuant to Government Auditing Standards.

The City's General Fund/General Services District budget for the FY 2012/13 was approved by the City Council at \$947,917,232 compared to \$957,823,526 in FY 2011/12, or a decrease of \$9,906,294. The main costs within the General Fund/General Services District for the FY 2012/13 include the following:

- Salaries- \$334.4 million
- Debt Repayment- \$99.0 million
- Pension- \$150.0 million
- Health Insurance- \$43.8 million

A significant factor in the funding of pension costs was the increase in the Police and Fire Pension Fund contribution. Pension costs for the Police and Fire Pension Fund increased from \$77,246,346 to \$121,304,733. The required contribution rate from the City increased from 49.60% in FY 2011/12 to 81.91% in FY 2012/13. The material increase in the City's contribution rate was largely based on the fact that the Police and Fire Pension Fund obtains an actuarial report every three years, rather than annually.

Three separate millage levy ordinances (2011-430 through 432) authorized the property tax rates for the City of Jacksonville (10.0353), the Beaches (6.7446) and Baldwin (8.4472). This is the third year that the millage rates have remained at these levels. These ordinances were separately introduced beginning in the fiscal year 2010/11 to document compliance with the differing Council vote majority margins required by State law. However, for fiscal year 2012/13, only a majority vote was required for the City of Jacksonville, the Beaches and Baldwin tax levies.



City Council Actions

From the beginning of the fiscal year 2012/13 budget review, City Council was working with an unbalanced budget. This was a result of errors in the calculation of the County Sales Tax and State shared population revenue of \$5,241,209 and the amount of debt principal of \$1,071,000. There were also problems with other revenues, including Private Contributions (\$1,000,000), for which no documentation could be obtained to substantiate the revenue, other State shared revenue (\$800,000), Franchise Fees (\$360,781), and Plant Renewal (\$340,838). Additionally, Council increased the budget of the Public Libraries by \$792,000 to restore Sunday hours and increase the funding of library materials. The significant actions to counteract the negative impact of these actions issues are detailed below:

- After further review, the State shared revenue projections were increased by \$2,495,266.
- Reduced the budget for debt service by \$2,000,000 due to projected savings from refinancing certain debt.
- Reduced the budget for Group Health costs by \$1,558,565 due to projected savings from competitive bidding.
- Increased the non-departmental Salary and Benefits lapse by \$1,000,000.
- Reduced the Police and Fire Pension Fund administrative budget by \$650,000 and the contributions by the General Fund.
- Reduced the budget for debt service by \$558,508 due to transferring debt payment capacity from FY 2011/12 to FY 2012/13.
- Reduced the budget by \$544,426 by reducing expenses and adjusting revenues for the Courthouse Trust fund.
- Placed a \$493,626 extraordinary lapse across General Service District budgets on a prorata basis.
- Reduced the budget by a net \$214,300 associated with technology costs of the Court Administration and State Attorney's Office.

- Reduced the budget by a net \$207,813 by moving the Courts and Clerk operation from the Beach Boulevard branch location to the new Courthouse by the end of the first quarter.

Furthermore, the Mayor's Proposed Budget included an extraordinary lapse of \$6,123,184 and a Salaries and Benefits lapse of \$10,583,611 that were placed in the budget of the Sheriff's Office without any identification by the Budget Office of how these lapses could be met. Ordinance 2012-450-E was enacted to allow the Sheriff's Office to transfer \$10,500,375 of FY 2011/12 projected savings to FY 2012/13 to eliminate the extraordinary lapse of \$6,123,184, with the remaining \$4,377,191 being utilized to reduce the Salaries and Benefits lapse, which enabled the Sheriff to restore funding to the Community Transition Center. The Salaries and Benefits lapse was further reduced by the Sheriff identifying a series of cuts, which included the elimination of the Community Service Officers Program (\$3,013,233), utilization of Domestic Battery Surcharge dollars to cover part of salary and benefits for Correctional Officers (\$700,000), elimination of 13 vacant Police Officer positions (\$604,538), elimination of the double budgeting of medical malpractice insurance (\$298,145), defunding of a Chief and Assistant Chief position (\$284,037), redlining of two Correctional Officers (\$108,120), and the elimination of the Police Legal Advisor (\$71,480).

Budget Ordinance

The City Council also addressed the following issues through newly created language included within the Budget Ordinance:

- Waived Section 380.202 (d) (2) of the Municipal Code to allow the charge for downtown multifamily residential customers to be \$46.70 per premise per can which is in excess of the allowable amount.
- Waived Section 106.111 of the Municipal Code to allow City borrowing to exceed the maximum Overall Debt to Estimated Full Value ratio of 3.5%.

Opportunities for Improvement

Observation #1

The Mayor's FY 2012/13 Proposed Budget contained numerous errors that created budgetary problems that the City Council Finance Committee was forced to address from the onset of receiving the budget. For example, overstated revenue projections and the placement of arbitrary lapses in budgets were utilized to balance the budget. In reality, the City Council Finance Committee's role became one of balancing the budget, rather than reviewing the budget and making adjustments where deemed necessary.

It appears that the Budget Office commenced its budget preparation process much later than in previous fiscal years. This factor, along with unanticipated increases in the City's required contribution for the Police and Fire Pension Fund that the Budget Office became aware of

shortly before the Mayor's presentation of the budget, were contributing factors to problems within the Mayor's proposed budget.

Recommendation #1

We recommend that the Budget Office review the timeline of prior year budget preparation processes and use this as the basis of planning future budgets so that all issues can be thoroughly vetted and reviewed with the Departments.

Observation #2

Communication between the Internal Service providers and all Departments, including those that do not report to the Mayor, needs to be improved. The Departments do not have a good understanding of the basis of the costs being billed to them. This miscommunication between the Internal Service Providers and the Departments leads to confusion during the Finance Committee Budget Hearings and misrepresentation of facts.

Recommendation #2

The Administration should have the Internal Service areas meet with the Departments during the preparation of the Mayor's Proposed Budget and after the Mayor's Proposed Budget has been presented to discuss any changes. If there is something determined at that time that needs to be corrected, the Council Auditor's Office should be notified immediately. All Departments should be provided a breakdown of how internal service charges are calculated and allocated to them.

Respectfully submitted,

Kirk A. Sherman, CPA
Council Auditor

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

AGENCY	2011/2012		2012/2013	
	ORIGINAL BUDGET		COUNCIL APPROVED BUDGET	
	TOTAL AGENCY BUDGET (see footnote A)	CONTRIBUTION FROM (TO) CITY	TOTAL AGENCY BUDGET (see footnote A)	CONTRIBUTION FROM (TO) CITY
Jacksonville Aviation Authority	\$ 112,446,445	\$ -	\$ 151,612,102	
Jacksonville Port Authority				
Excess Telecommunications Contribution		5,905,702		5,296,851
Total Jacksonville Port Authority	\$ 182,697,898	\$ 5,905,702	\$ 178,027,487	\$ 5,296,851
Police and Fire Pension Fund	\$ 9,357,960	\$ -	\$ 8,724,167	\$ -
Business Improvement District	\$ 1,303,655	\$ 311,660	\$ 1,297,405	\$ 311,660
Jacksonville Transportation Authority				
General Fund for Community Trans Coordinator		1,284,270		1,324,309
Public Parking, Half of Trolley Revenue		35,424		0
Local Option Gas Tax per Interlocal Agreement		29,051,991		28,032,136
Local Option Sales Tax Fund		68,628,508		67,400,720
Total Jacksonville Transportation Authority	\$ 176,118,714	\$ 99,000,193	\$ 182,683,177	\$ 96,757,165
J E A				
Electric Operations	1,477,855,252	(83,037,710)	1,398,968,500	(83,969,075)
Electric Capital	165,000,000		175,000,000	
Water & Sewer Operations	403,831,945	(21,149,828)	411,718,155	(22,718,463)
Water & Sewer Capital	146,000,000		147,000,000	
District Energy System Operations	9,106,255		8,975,276	
District Energy System Capital	1,850,000		1,083,000	
Total JEA	\$ 2,203,643,452		\$ 2,142,744,931	
(Total Contribution to City General Fund)		\$ (104,187,538)		\$ (106,687,538)
Total of City Independent Agencies	\$ 2,685,568,124	\$ 1,030,017	\$ 2,665,089,269	\$ (4,321,862)
Contribution to Shands Jacksonville		23,775,594		23,775,594
Net General Government Contributions		\$ 24,805,611		\$ 19,453,732
Total of Jacksonville General Government Budget	\$ 1,972,518,017		\$ 1,872,787,893	
Total Budget, General Government and Independent Agencies	\$ 4,658,086,141		\$ 4,537,877,162	

A Interfund and interagency transfers have not been eliminated.

CITY OF JACKSONVILLE, FLORIDA
SUMMARY OF BUDGETS

		FY 11-12 COUNCIL APPROVED	FY 12-13 MAYOR'S PROPOSED	FY 12-13 COUNCIL APPROVED
GENERAL FUND				
011	GENERAL FUND - GSD	957,823,526	945,086,291	947,917,232
012	MOSQUITO CONTROL - STATE 1	289,008	286,627	286,627
015	PROPERTY APPRAISER	8,831,738	8,945,408	8,910,779
016	CLERK OF THE COURT	3,442,887	3,242,476	2,884,529
017	TAX COLLECTOR	14,598,204	14,306,192	14,024,550
018	EMERGENCY CONTINGENCY	47,571,751	48,769,260	48,769,260
019	JACKSONVILLE JOURNEY	9,588,862	8,322,862	8,320,915
01A	SPECIAL EVENTS		3,315,082	3,114,046
TOTAL	GENERAL FUND	1,042,145,976	1,032,274,198	1,034,227,938
SPECIAL REVENUE FUNDS				
110	PLANNING, ECONOMIC DEV. & CONCUR MNGT	786,980	523,758	430,691
120	AIR POLLUTION CONTROL & MONITORING	1,610,978	1,622,673	1,618,571
130	SPORTS, CONVENTION & TOURISM DEV	6,078,842	5,195,075	6,700,422
140	TRANSPORTATION	105,193,270	102,390,593	102,390,593
150	GENERAL GOVERNMENT	17,232,924	17,102,365	16,435,831
170	TAX INCREMENT DISTRICTS	4,830,652	4,378,041	4,451,638
180	TAX INCREMENT DISTRICTS	22,032,234	19,560,021	19,675,431
190	JACKSONVILLE CHILDREN'S COMMISSION	19,794,628	19,220,382	19,218,967
1A0	COMMUNITY DEVELOPMENT BLOCK GRANT	202,036	196,220	196,220
1D0	MAINTENANCE, PARKS AND RECREATION	4,288,683	4,119,797	3,969,139
1F0	OTHER FEDERAL, STATE & LOCAL GRANTS	200,000	200,000	200,000
1H0	GENERAL GOVERNMENT	1,780,070	1,369,771	1,369,771
1I0	BETTER JACKSONVILLE TRUST FD	69,646,732	67,195,560	67,195,560
TOTAL	SPECIAL REVENUE FUNDS	253,678,029	243,074,256	243,852,834
CAPITAL PROJECT FUNDS				
310	BOND PROJECTS	384,988	115,755	145,318
320	GENERAL PROJECTS	52,628,811	32,980,216	31,975,919
330	GRANT PROJECTS		1,111,018	1,111,018
340	RIVER CITY RENAISSANCE PROJECT	142,304	97,893	129,738
360	BOND PROJECTS	3,429,642	606,086	752,394
TOTAL	CAPITAL PROJECT FUNDS	56,585,745	34,910,968	34,114,387
ENTERPRISE FUNDS				
410	PUBLIC PARKING SYSTEM	3,894,534	4,260,240	4,260,240
430	MOTOR VEHICLE INSPECTION	516,535	502,763	499,974
440	SOLID WASTE DISPOSAL	88,087,282	83,276,290	83,493,359
450	MAYPORT FERRY			1,751,565
460	STORMWATER SERVICES	56,219,210	40,871,184	40,871,184
4A0	MUNICIPAL STADIUM	37,143,735	38,692,030	38,692,030
4B0	MEMORIAL ARENA	19,170,119	16,129,630	16,129,630
4C0	BASEBALL STADIUM	3,794,153	2,746,631	2,746,631
4D0	PERFORMING ARTS CENTER	3,431,371	3,534,279	3,534,279
4E0	CONVENTION CENTER	3,641,221	3,241,178	3,241,178
4F0	EQUESTRIAN CENTER	1,543,698	1,110,585	1,070,914
4G0	SPORTS COMPLEX CAPITAL MAINT	4,198,162	4,776,228	4,776,228
TOTAL	ENTERPRISE FUNDS	221,640,020	199,141,038	201,067,212
INTERNAL SERVICE FUNDS				
510	FLEET MANAGEMENT	65,084,449	60,921,112	59,875,750
520	PURCHASING	2,074,557	2,915,691	2,719,557
530	INFORMATION TECHNOLOGIES	36,364,755	29,924,278	29,864,822
550	OFFICE OF GENERAL COUNSEL	8,845,576	8,064,962	8,040,913
560	SELF INSURANCE	29,652,318	30,606,604	30,599,167
570	GROUP HEALTH	99,739,660	99,097,077	99,092,463
580	INSURED PROGRAMS	8,662,534	9,705,822	9,704,783
590	INTERNAL LOAN POOL	127,998,696	102,298,311	102,966,270
TOTAL	INTERNAL SERVICE FUNDS	378,422,545	343,533,857	342,863,725
TRUST AND AGENCY FUNDS				
610	GENERAL EMPLOYEES PENSION TRUST	11,103,591	11,446,805	11,438,205
640	EXPENDABLE TRUST FUND	913,879	1,610,000	2,244,939
TOTAL	TRUST AND AGENCY FUNDS	12,017,470	13,056,805	13,683,144
COMPONENT UNITS				
720	JACKSONVILLE HOUSING FINANCE AUTHORITY	543,921	600,595	579,565
750	OFFICE OF ECONOMIC DEVELOPMENT	7,484,311	2,699,088	2,399,088
TOTAL	COMPONENT UNITS	8,028,232	3,299,683	2,978,653
TOTAL FOR ALL GENERAL GOVERNMENT FUNDS		1,972,518,017	1,869,290,805	1,872,787,893

CITY OF JACKSONVILLE, FLORIDA
SUMMARY OF EMPLOYEE CAPS BY SUBFUND

	FY 11-12 COUNCIL APPROVED	FY 12-13 MAYOR'S PROPOSED	FY 12-13 COUNCIL APPROVED	CHANGE FROM FY12
GENERAL FUND				
011 GENERAL FUND - GSD	6,301	5,856	5,753	-548
015 PROPERTY APPRAISER	122	122	120	-2
016 CLERK OF THE COURT	35	30	30	-5
017 TAX COLLECTOR	235	228	227	-8
019 JACKSONVILLE JOURNEY	10	10	10	0
01A SPECIAL EVENTS	0	16	15	15
TOTAL GENERAL FUND	6,703	6,262	6,155	-548
SPECIAL REVENUE FUNDS				
112 CONCURRENCY MANAGEMENT SYSTEM	5	5	4	-1
121 AIR POLLUTION TAG FEE	7	7	7	0
127 AIR POLLUTION EPA	14	13	13	-1
132 TOURIST DEVELOPMENT COUNCIL	1	1	1	0
154 HAZARDOUS WASTE PROGRAM	5	5	5	0
159 BUILDING INSPECTION	89	90	82	-7
15B DUVAL COUNTY LAW LIBRARY	3	3	3	0
15L JUVENILE DRUG COURT	2	4	4	2
15Q COURT INNOVATIONS-JUDICIAL SUPPORT	3	3	3	0
15V TEEN COURT PROGRAMS TRUST	8	6	6	-2
15W LIBRARY CONFERENCE FACILITY TRUST	2	3	3	1
171 9-1-1 EMERGENCY USER FEE	7	6	5	-2
191 JACKSONVILLE CHILDREN'S COMMISSION	44	42	38	-6
1D1 HUGUENOT PARK	9	9	9	0
1D2 KATHRYN A HANNA PARK	15	15	15	0
1DA CECIL FIELD COMMERCE CENTER	8	7	7	-1
1H2 ANIMAL CARE&PROTECTIVE SVCS PROGRAMS	1	1	1	0
1HK ADULT ARCADES	2	2	2	0
TOTAL SPECIAL REVENUE FUNDS	225	222	208	-17
ENTERPRISE FUNDS				
411 PUBLIC PARKING SYSTEM	40	36	36	-4
431 MOTOR VEHICLE INSPECTION	8	7	7	-1
441 SOLID WASTE DISPOSAL	114	112	112	-2
461 STORMWATER SERVICES	203	201	201	-2
TOTAL ENTERPRISE FUNDS	365	356	356	-9
INTERNAL SERVICE FUNDS				
511 FLEET MGMT - OPERATIONS	121	118	118	-3
512 FLEET MGMT - VEHICLE REPLACEMENT	3	3	3	0
521 COPY CENTER	7	7	6	-1
531 ITD OPERATIONS	125	116	116	-9
533 COMMUNICATIONS	8	8	8	0
534 RADIO COMMUNICATIONS	13	13	13	0
551 OFFICE OF GENERAL COUNSEL	69	61	61	-8
561 SELF INSURANCE	18	21	21	3
571 GROUP HEALTH	11	8	8	-3
581 INSURED PROGRAMS	4	4	4	0
TOTAL INTERNAL SERVICE FUNDS	379	359	358	-21
TRUST AND AGENCY FUNDS				
611 GENERAL EMPLOYEES PENSION	7	6	6	-1
64A SHERIFF'S TRUSTS	1	1	1	0
TOTAL TRUST AND AGENCY FUNDS	8	7	7	-1
COMPONENT UNITS				
721 JACKSONVILLE HOUSING FINANCE AUTHORITY	3	3	3	0
751 JAX ECONOMIC DEVELOPMENT COMMISSION	36	0	0	-36
TOTAL COMPONENT UNITS	39	3	3	-36
TOTAL EMPLOYEE CAP FOR ALL SUBFUNDS	7,719	7,209	7,087	-632

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

	FY 11-12 COUNCIL APPROVED	FY 12-13 MAYOR'S PROPOSED	FY 12-13 COUNCIL APPROVED	CHANGE FROM FY 12
FULL TIME EMPLOYEE POSITIONS				
ADVISORY BOARDS & COMMISSIONS	5	4	4	-1
CITY COUNCIL	77	78	76	-1
EMPLOYEE SERVICES	0	47	46	46
FINANCE	68	68	67	-1
FIRE AND RESCUE	1,296	1,301	1,301	5
HUMAN RIGHTS COMMISSION	12	10	10	-2
INTRA-GOVERNMENTAL SERVICES	182	59	59	-123
JACKSONVILLE CITYWIDE ACTIVITIES	5	5	5	0
MAYOR'S OFFICE	35	28	28	-7
MEDICAL EXAMINER	27	27	27	0
MILITARY AFFAIRS, VET & DISABLED SVCS	15	17	17	2
NEIGHBORHOODS	211	177	181	-30
OFFICE OF ECONOMIC DEVELOPMENT	0	22	22	22
OFFICE OF GENERAL COUNSEL	1	1	1	0
OFFICE OF THE SHERIFF	3,283	3,129	3,044	-239
PARKS & RECREATION	101	227	237	136
PLANNING AND DEVELOPMENT	71	69	60	-11
PUBLIC LIBRARIES	352	281	282	-70
PUBLIC WORKS	462	220	200	-262
SPECIAL SERVICES	63	51	51	-12
SUPERVISOR OF ELECTIONS	35	35	35	0
TOTAL FULL TIME EMPLOYEE POSITIONS GENERAL FUND - GENERAL SERVICES DISTRICT	6,301	5,856	5,753	-548

**Council Auditor's Office
City of Jacksonville
2012-13 City Budget
Contingencies (All Sub-funds)**

Contingencies

Federal Matching Grants	\$	386,487
Federal Programs		266,000
Planning & Development Department		115,751
Public Works		126,396
Mayor's Executive Operating		60,000
City Council Executive Operating		100,000
Joint (Mayor and City Council) Executive Operating		100,000
TOTAL CONTINGENCIES	\$	<u>1,154,634</u>

City Council Designated Contingencies (all sub-funds)

**Jacksonville Journey
Fiscal Year 2012/2013**

Program Description	FY 11-12 Approved by Council		FY 12-13 Approved by Council		
	General Fund Contribution	Grant Funding	General Fund Contribution	Grant Funding	Change in Budget
DART - Code compliance	\$ 324,091	-	\$ 324,091	-	\$ -
Local Initiatives Support Corporation	\$ 493,980	-	\$ 463,980	-	\$ (30,000)
Early Literacy	\$ 2,000,000	-	\$ 1,700,000	-	\$ (300,000)
Summer Camps	\$ 1,081,400	-	\$ 1,021,400	-	\$ (60,000)
Out of School Suspension	\$ 1,067,423	-	\$ 961,423	-	\$ (106,000)
Team-Up Programs	\$ 2,177,164	-	\$ 2,077,164	-	\$ (100,000)
Summer Jobs Program	\$ 209,220	-	\$ 209,220	-	\$ -
Ex-Offender Employment Program	\$ 440,039	-	\$ 410,039	-	\$ (30,000)
Gang Intervention	\$ 250,000	-	\$ -	-	\$ (250,000)
Juvenile Crime Prevention & Intervention	\$ 321,600	-	\$ 321,600	-	\$ -
Ex-Offender Training/Re-entry	\$ 658,800	-	\$ 308,800	-	\$ (350,000)
Juvenile Assessment Center	\$ 289,236	-	\$ 289,236	-	\$ -
Ex-Offender Re-entry Portal (JREC)	\$ 600,000	-	\$ 558,053	-	\$ (41,947)
Total for Subfund 019	\$ 9,912,953	\$ -	\$ 8,645,006	\$ -	\$ (1,267,947)

CITY OF JACKSONVILLE							
SUMMARY OF AD VALOREM TAX CALCULATIONS							
COUNCIL APPROVED MILLAGE RATES							
2012/13 BUDGET							
			GF/GSD excluding	GF/GSD within	GF/GSD within		
			USDs 2 thru 5,	USDs 2-4, Jacksonville	USD 5,		
			Beaches & Baldwin	Beach, Atlantic Beach	Baldwin	Total	
				& Neptune Beach			
2011/12 Preliminary Taxable Values		\$	46,334,908,439	\$	4,499,085,656	\$ 45,393,186	\$ 50,879,387,281
Operating Millage Rates			10.0353		6.7446		8.4472
Council Approved Total Estimated Revenues at . . .	95.5%	\$	444,060,396	\$	28,979,029	\$ 366,190	\$ 473,405,615
FY 2012/13 Budget							
2012/13 Preliminary Taxable Values							
2012/13 Preliminary Taxable Values		\$	43,923,675,633	\$	4,308,492,313	\$ 41,586,480	\$ 48,273,754,426
Less New Construction			(288,171,485)		(25,336,429)	(246,610)	(313,754,524)
Taxable Value of Property Existing Last Year		\$	43,635,504,148	\$	4,283,155,884	\$ 41,339,870	\$ 47,959,999,902
Operating Millage Rate			10.0353		6.7446		8.4472
Estimated Revenues at . . .	95.5%						
BEFORE NEW CONSTRUCTION		\$	418,190,083	\$	27,588,205	\$ 333,492	\$ 446,111,780
Decreased Revenue on Property Existing Last Year		\$	(25,870,313)	\$	(1,390,824)	\$ (32,698)	\$ (27,293,835)
Change in Ad Valorem Revenues, as a percent.							-5.77%
Estimated Revenues at . . .	95.5%						
ON NEW CONSTRUCTION		\$	2,761,752	\$	163,194	\$ 1,989	\$ 2,926,935
Change in Ad Valorem Revenues from new construction, as a percent.							0.62%
Total Estimated Revenues Decrease		\$	(23,108,561)	\$	(1,227,630)	\$ (30,709)	\$ (24,366,900)
Change in Ad Valorem Revenues, as a percent.							-5.15%
Total Estimated Revenues at	95.5%	\$	420,951,835	\$	27,751,400	\$ 335,481	\$ 449,038,716
Net to the General Fund GSD							
Total Proposed Estimated Revenues at	95.5%	\$	420,951,835	\$	27,751,400	\$ 335,481	\$ 449,038,716
Less Tax Increment Amounts at	95.0%	\$	(12,795,103)	\$	(4,284,528)	\$ -	\$ (17,079,631)
Net to the General Fund GSD		\$	408,156,732	\$	23,466,872	\$ 335,481	\$ 431,959,085

**DUVAL COUNTY
2012 MILLAGE RATES**

	GENERAL SERVICES DISTRICT	USD 2 JAX BEACH	USD 3 ATLANTIC BEACH	USD 4 NEPTUNE BEACH	USD 5 TOWN OF BALDWIN
2012 MILLAGE RATES					
GENERAL SERVICES DISTRICT					
Operations	10.0353	6.7446	6.7446	6.7446	8.4472
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000
Totals	10.0353	6.7446	6.7446	6.7446	8.4472
URBAN SERVICES DISTRICTS					
Operations	0.0000	4.0947	3.3285	3.3759	3.1155
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000
Totals	0.0000	4.0947	3.3285	3.3759	3.1155
DUVAL COUNTY SCHOOL BOARD					
Operations	7.6000	7.6000	7.6000	7.6000	7.6000
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000
Totals	7.6000	7.6000	7.6000	7.6000	7.6000
ST. JOHN'S RIVER WATER MANAGEMENT DISTRICT					
Operations	0.3313	0.3313	0.3313	0.3313	0.3313
FLORIDA INLAND NAVIGATION DISTRICT					
Operations	0.0345	0.0345	0.0345	0.0345	0.0345
TOTAL MILLAGE RATES					
Operations	18.0011	18.8051	18.0389	18.0863	19.5285
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000
Totals	18.0011	18.8051	18.0389	18.0863	19.5285
TAX LEVY ON A \$108,339 HOME					
ASSESSED VALUE	\$ 108,339	\$ 108,339	\$ 108,339	\$ 108,339	\$ 108,339
LESS ORIGINAL HOMESTEAD EXEMPTION	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
VALUE BEFORE ADDITIONAL HOMESTEAD EXEMPTION ^{Note 1}	\$ 83,339	\$ 83,339	\$ 83,339	\$ 83,339	\$ 83,339
VALUE NOT SUBJECT TO THE ADDITIONAL HOMESTEAD EXEMPTION (A)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
VALUE SUBJECT TO ADDITIONAL HOMESTEAD EXEMPTION	\$ 33,339	\$ 33,339	\$ 33,339	\$ 33,339	\$ 33,339
NEW ADDITIONAL HOMESTEAD EXEMPTION	\$(25,000)	\$(25,000)	\$(25,000)	\$(25,000)	\$(25,000)
REMAINING AFTER ADDITIONAL EXEMPTION (B)	\$ 8,339	\$ 8,339	\$ 8,339	\$ 8,339	\$ 8,339
(A) PLUS (B) EQUALS TAXABLE VALUE	\$ 58,339	\$ 58,339	\$ 58,339	\$ 58,339	\$ 58,339
AD VALOREM TAXES:					
General Services District - operations	\$ 585.45	\$ 393.47	\$ 393.47	\$ 393.47	\$ 492.80
Urban Services District	0.00	238.88	194.18	196.95	181.76
Duval County School Board - operations ^{Note 2}	633.38	633.38	633.38	633.38	633.38
St. John's River Water Mgmt Dist	19.33	19.33	19.33	19.33	19.33
Florida Inland Navigation District	2.01	2.01	2.01	2.01	2.01
GROSS AD VALOREM TAXES	\$ 1,240.17	\$ 1,287.07	\$ 1,242.37	\$ 1,245.14	\$ 1,329.28
NOVEMBER PAYMENT DISCOUNT *	(49.61)	(51.48)	(49.69)	(49.81)	(53.17)
NET AD VALOREM TAXES	\$ 1,190.56	\$ 1,235.59	\$ 1,192.68	\$ 1,195.33	\$ 1,276.11

Millage rates source: Duval County Property Appraiser's Office

^{Note 1} The school board millage does not apply to the taxable value after the NEW ADDITIONAL HOMESTEAD EXEMPTION. The school board millage applies only to the VALUE BEFORE ADDITIONAL HOMESTEAD EXEMPTION per Florida Statute 196.031(7c).

^{Note 2} This amount is based on the VALUE BEFORE ADDITIONAL HOMESTEAD EXEMPTION listed above, not the taxable value pursuant to Florida Statute 196.031(7c).

* Florida Statutes allow discounts on ad valorem taxes of 4% if paid in November, 3% in December, 2% in January and 1% in February.

**GENERAL SERVICES DISTRICT
SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION
COMPARING 2011 RATES TO THE COUNCIL APPROVED 2012 RATE**

TAXABLE VALUE CALCULATION	2011 Tax Rates	2012 Tax Rates	Change from 2011 to 2012	
(1) Median Assessed Value	\$ 105,183	\$ 108,339	\$ 3,156	3.00%
Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
(2) Value Before Additional Homestead Exemption	\$ 80,183	\$ 83,339	\$ 3,156	3.94%
Value Not Subject to the Additional Homestead Exemption (A)	\$ (50,000)	\$ (50,000)	-	N/A
Value Subject to Additional Homestead Exemption	\$ 30,183	\$ 33,339	\$ 3,156	N/A
New Additional Homestead Exemption	\$ (25,000)	\$ (25,000)	-	N/A
Remaining After Additional Exemption (B)	\$ 5,183	\$ 8,339	\$ 3,156	N/A
(3) (A) Plus (B) Equals Taxable Value	\$ 55,183	\$ 58,339	\$ 3,156	N/A

MILLAGE RATES

Local Government, GSD	10.0353	10.0353	0.0000	0.00%
Duval County School Board	7.5530	7.6000	0.0470	0.62%
St John's Water Mgmt. District	0.3313	0.3313	0.0000	0.00%
Florida Inland Navigation District	0.0345	0.0345	0.0000	0.00%
Total Millage	17.9541	18.0011	0.0470	0.26%

AD VALOREM TAXES

Local Government, GSD	\$ 553.78	\$ 585.45	\$ 31.67	5.72%
Duval County School Board	\$ 605.63	\$ 633.38	\$ 27.75	4.58%
St John's Water Mgmt. District	\$ 18.28	\$ 19.33	\$ 1.05	5.72%
Florida Inland Navigation District	\$ 1.90	\$ 2.01	\$ 0.11	0.26%
Total Tax Bill	\$1,179.58	\$ 1,240.16	\$ 60.57	5.13%
Less Four Percent Discount for Payment in November	(47.18)	(49.61)	2.42	-5.13%
Net Tax Bill	\$1,132.40	\$ 1,190.55	\$ 58.15	5.13%

Footnotes:

1. The *median* assessed value of single family homesteaded property is \$108,339 for the 2012 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 2011 RATES TO THE COUNCIL APPROVED 2012 RATE

TAXABLE VALUE CALCULATION	2011 Tax Rates	2012 Tax Rates	Change from 2011 to 2012	
(1) Average Assessed Value	\$ 137,190	\$ 130,960	\$ (6,230)	-4.54%
Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
(2) Value Before Additional Homestead Exemption	\$ 112,190	\$ 105,960	\$ (6,230)	-5.55%
Value Not Subject to the Additional Homestead Exemption (A)	\$ (50,000)	\$ (50,000)	-	N/A
Value Subject to Additional Homestead Exemption	\$ 62,190	\$ 55,960	\$ (6,230)	N/A
New Additional Homestead Exemption	\$ (25,000)	\$ (25,000)	-	N/A
Remaining After Additional Exemption (B)	\$ 37,190	\$ 30,960	\$ (6,230)	N/A
(3) (A) Plus (B) Equals Taxable Value	\$ 87,190	\$ 80,960	\$ (6,230)	N/A

MILLAGE RATES

Local Government, GSD	10.0353	10.0353	0.0000	0.00%
Duval County School Board	7.5530	7.6000	0.0470	0.62%
St John's Water Mgmt. District	0.3313	0.3313	0.0000	0.00%
Florida Inland Navigation District	0.0345	0.0345	0.0000	0.00%
Total Millage	17.9541	18.0011	0.0470	0.26%

AD VALOREM TAXES

Local Government, GSD	\$ 874.98	\$ 812.46	\$ (62.52)	-7.15%
Duval County School Board	\$ 847.37	\$ 805.30	\$ (42.08)	-4.97%
St John's Water Mgmt. District	\$ 28.89	\$ 26.82	\$ (2.06)	-7.15%
Florida Inland Navigation District	\$ 3.01	\$ 2.79	\$ (0.21)	0.26%
Total Tax Bill	\$1,754.23	\$ 1,647.36	\$ (106.87)	-6.09%
Less Four Percent Discount for Payment in November	(70.17)	(65.89)	(4.27)	6.09%
Net Tax Bill	\$1,684.06	\$ 1,581.46	\$ (102.60)	-6.09%

Footnotes:

- | |
|--|
| 1. The average assessed values were provided by Jim Helms, Tax Roll Manager at the Property Appraiser's Office. |
| 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
TAX INCREMENT DISTRICTS
ORIGINAL 2012/13 BUDGETS**

	NORTHWEST NORTHSIDE EAST		SOUTHBANK	JAX BEACH	AIRPORT	SOUTEL/ MONCRIEF
	181 / USD 1B&C	182 / USD 1A	184 USDs 2A&B	185 / GSA	186/GSK	
	1981/1984	1980	1983/1986	1990	2008	
TAXABLE VALUES & RATES						
Base Year						
Preliminary Taxable Values	\$ 852,968,056	\$ 392,008,471	\$ 717,478,064	\$ 760,069,939	\$ 102,841,726	
Less Taxable Value in Base Year	416,379,969	89,127,781	48,790,640	189,200,262	71,064,917	
Taxable Value Incremental Increases	\$ 436,588,087	\$ 302,880,690	\$ 668,687,424	\$ 570,869,677	\$ 31,776,809	
Taxable Value Percentage Increases	104.9%	339.8%	1370.5%	301.7%	44.7%	
Operating Millage Rates	10.0353	10.0353	6.7446	10.0353	10.0353	
Collection Rate	95%	95%	95%	95%	95%	
REVENUES						
Ad Valorem Taxes - GF / GSD	\$ 4,162,228	\$ 2,887,524	\$ 4,284,528	\$ 5,442,406	\$ 302,945	
Transfer from General Fund	2,540,800	-0-	-0-	-0-	-0-	
Debt Repayment Revenue (Hilton) (A)	-0-	55,000	-0-	-0-	-0-	
Total Revenues	\$ 6,703,028	\$ 2,942,524	\$ 4,284,528	\$ 5,442,406	\$ 302,945	
EXPENDITURES						
Debt Service:						
06C ETR, Carling	\$ 2,130,344	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
HUD Section 108, Hilton Hotel	-	309,036	-0-	-0-	-0-	-0-
HUD Section 108, Hampton Inn	-	57,976	-0-	-0-	-0-	-0-
HUD Section 108, 1997, LaVilla	119,288	-0-	-0-	-0-	-0-	-0-
HUD Section 108, 1994, Coach	-	-0-	-0-	547,097	-0-	-0-
HUD Section 108, 1997, Body Armor	-	-0-	-0-	80,824	-0-	-0-
05A ETR, Strand	-	189,274	-0-	-0-	-0-	-0-
05A ETR, RAMCO	-	-0-	-0-	1,110,356	-0-	-0-
Fiscal Agent Fees	1,550	-0-	-0-	810	-0-	-0-
Total Debt Service	\$ 2,251,182	\$ 556,286	\$ -0-	\$ 1,739,087	\$ -0-	\$ -0-
Other Operating Expenses (B)	4,376,846	1,100,000	-0-	350,000	-0-	-0-
Contribution to Community Development (C)	75,000	-0-	-0-	-0-	-0-	-0-
Cash Carryover	-0-	-0-	-0-	-0-	-0-	302,945
Transfer Out to the General Fund	-0-	1,286,238	-0-	3,353,319	-0-	-0-
Contribution to Jacksonville Beach	-0-	-0-	4,284,528	-0-	-0-	-0-
Total Expenditures	\$ 6,703,028	\$ 2,942,524	\$ 4,284,528	\$ 5,442,406	\$ 302,945	

FOOTNOTES:

(A) Hilton is required to repay a portion of the HUD debt, which is first applied to their property taxes. If the taxes are insufficient to cover the obligation, Hilton must make an additional payment to cover the difference. The decrease in their additional payment is due to the refinancing of the loan which resulted in lower debt service.

(B) Other Operating Expenses includes the following items:

San Marco Place (REV)	-0-	200,000	-0-	-0-	-0-
Vestcor (Lynch Building) - Payback	1,294,313	-0-	-0-	-0-	-0-
Strand/Peninsula (REV)	-0-	900,000	-0-	-0-	-0-
MPS Library Garage	75,000	-0-	-0-	-0-	-0-
(1) MPS Urban Core Garage	1,114,876	-0-	-0-	-0-	-0-
(1) MPS Arena and Sports Complex	1,880,657	-0-	-0-	-0-	-0-
JTA/Fidelity Parking Lease	12,000	-0-	-0-	-0-	-0-
RAMCO (REV)	-0-	-0-	-0-	350,000	-0-
Total Other Operating Expenses	\$ 4,376,846	\$ 1,100,000	\$ -0-	\$ 350,000	\$ -0-

(1) The City has an agreement with Metropolitan Parking Solutions (MPS), in which the City guarantees a return on MPS's investment in three downtown parking garages. The City makes semi-annual loans to MPS in order to insure cash flows sufficient to cover all operating and ownership expenses, required reserves, a 6.75% return on the \$3 million ownership equity (8.75% if performance goals are met) and a Debt Service Coverage Ratio of 1.0. The loans are budgeted to decrease mainly due to the opening of the Courthouse.

(C) The Contribution to Community Development is for payments on the CDBG loan for the Museum of Modern Art Project. This is an interest free loan of \$1,500,000 repaid in 20 annual installments of \$75,000. This payment is the 13th installment.

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

	FY 11-12 COUNCIL APPROVED	FY 12-13 MAYOR'S PROPOSED	FY 12-13 COUNCIL APPROVED
NON-DEPARTMENTAL REVENUES			
AD VALOREM TAXES	473,405,615	449,038,716	449,038,716
DISTRIBUTIONS TO TAX INCREMENT DISTRICTS	(18,600,066)	(17,079,631)	(17,079,631)
NET AD VALOREM TAXES	454,805,549	431,959,085	431,959,085
SALES AND USE TAXES	1,097,022	1,002,119	1,002,119
FRANCHISE FEES	44,227,187	42,892,593	42,531,812
UTILITY SERVICE TAXES	132,453,917	130,404,012	130,427,321
BUSINESS TAXES	7,634,660	7,600,000	7,600,000
FEDERAL PAYMENTS IN LIEU OF TAXES	24,000	23,000	23,000
STATE SHARED REVENUES	127,721,006	131,301,973	127,756,030
CONTRIBUTIONS FROM OTHER LOCAL UNITS	104,187,538	107,400,056	107,100,056
OTHER CHARGES FOR SERVICES	18,342,333	17,453,641	17,453,641
VIOLATIONS OF LOCAL ORDINANCES	3,000	4,000	4,000
OTHER FINES AND/OR FORFEITS	1,387,118	1,269,197	1,269,197
INTEREST, INCL PROFITS ON INVESTMENTS	6,810,696	4,990,999	4,990,999
RENTS AND ROYALTIES	659,210	659,045	659,045
DISPOSITION OF FIXED ASSETS	50,000	50,000	50,000
OTHER MISCELLANEOUS REVENUE	5,227,594	5,798,826	5,798,826
CONTRIBUTIONS FROM OTHER FUNDS	5,453,776	4,665,330	6,373,330
TRANSFERS FROM FUND BALANCE	-	-	11,058,883
TOTAL NON-DEPARTMENTAL REVENUES	455,279,057	455,514,791	464,098,259
DEPARTMENTAL REVENUES			
ADVISORY BOARDS & COMMISSIONS	107,081	307,050	307,050
CITY COUNCIL	347,767	344,378	324,378
COURTS	297	297	297
EMPLOYEE SERVICES	1,000	1,000	1,000
FINANCE	58,920	64,972	64,972
FIRE AND RESCUE	21,785,424	28,877,320	28,527,320
HUMAN RIGHTS COMMISSION	113,800	105,925	105,925
INTRA-GOVERNMENTAL SERVICES	2,800	2,000	2,000
MAYOR'S OFFICE	2,000	75,215	1,000
MEDICAL EXAMINER	1,256,720	1,202,017	1,202,017
MILITARY AFFAIRS, VET & DISABLED SVCS	500	500	500
NEIGHBORHOODS	1,327,009	1,278,376	1,278,376
OFFICE OF ECONOMIC DEVELOPMENT	-	100,396	100,396
OFFICE OF THE SHERIFF	8,572,832	10,375,609	8,951,759
PARKS & RECREATION	1,137,867	1,845,300	883,300
PLANNING AND DEVELOPMENT	1,064,990	1,452,545	1,452,545
PUBLIC LIBRARIES	1,603,000	1,193,445	1,193,445
PUBLIC WORKS	9,903,483	9,988,316	7,178,854
SPECIAL SERVICES	442,430	391,754	278,754
SUPERVISOR OF ELECTIONS	11,000	6,000	6,000
TOTAL DEPARTMENTAL REVENUES	47,738,920	57,612,415	51,859,888
TOTAL GENERAL FUND - GSD REVENUES	957,823,526	945,086,291	947,917,232

**COUNCIL AUDITOR'S OFFICE
GENERAL FUND - GENERAL SERVICES DISTRICT
VARIOUS REVENUE DETAIL**

CONTRIBUTIONS FROM OTHER FUNDS	FY 11-12 COUNCIL APPROVED	FY 12-13 MAYOR'S PROPOSED	FY 12-13 COUNCIL APPROVED
TRANSFER FR CONCUR MGMT SYS TO GF-GSD	118,383	59,553	59,553
TRANSFER FR SOUTHSIDE TID TO GF-GSD	1,483,009	1,186,238	1,286,238
TRANSFER FR JIA REDV TID TO GF-GSD	3,725,348	3,298,319	3,353,319
TRANSFER FR COMMUNITY DEV TO GF-GSD	127,036	121,220	121,220
TRF TO 011 GENFD GSD FR 64C SHERIFF'S TR	-	-	1,500,000
TRF TO 011 GENFD GSD FR 64N ART-PUBLIC P	-	-	53,000
TOTAL CONTRIBUTIONS FROM OTHER FUNDS	<u>5,453,776</u>	<u>4,665,330</u>	<u>6,373,330</u>

CONTRIBUTIONS FROM OTHER LOCAL UNITS	FY 11-12 COUNCIL APPROVED	FY 12-13 MAYOR'S PROPOSED	FY 12-13 COUNCIL APPROVED
JEA - CONTRIBUTIONS TO/FROM			
CONTRIBUTIONS FROM COMPONENT UNIT	83,037,710	83,969,075	83,969,075
CONTRIBUTION FROM JEA/WATER&SEWER	21,149,828	22,718,463	22,718,463
OFF ECON DEV-CONTRIBUTIONS TO/FROM			
CONTRIBUTIONS FROM COMPONENT UNIT	-	712,518	412,518
TOTAL CONTRIBUTIONS FROM OTHER LOCAL UNITS	<u>104,187,538</u>	<u>107,400,056</u>	<u>107,100,056</u>

CONTRIBUTIONS FROM OTHER LOCAL UNITS	FY 11-12 COUNCIL APPROVED	FY 12-13 MAYOR'S PROPOSED	FY 12-13 COUNCIL APPROVED
1/2 CENT SALES TAX (FS 202.18 2C)	74,305,912	74,584,857	75,163,717
ALCOHOLIC BEVERAGE LICENSE (FS 561.342)	658,489	685,834	685,834
GASOLINE TAXES 7TH CENT	3,780,594	3,646,744	3,646,744
INSURANCE AGENTS LICENSES (FS 624.501)	180,000	180,000	180,000
MOBILE HOME LICENSES (FS 320.08)	265,000	285,000	285,000
MOTOR FUEL USE TAX - COUNTY	26,809	10,000	10,000
MUNICIPAL FUEL TAX REFUND (FS 206.41 4)	225,009	254,642	254,642
REV SHARED-1/17 CIGARETTE TAX	424,784	524,012	460,000
REV SHARED-8TH CENT GAS TAX	6,556,488	6,134,034	6,134,034
REV SHARED-COUNTY SALES	17,423,341	22,159,111	17,872,373
REV SHARED-MUNICIPAL SALES	16,723,095	15,680,956	16,015,243
SPECIAL FUEL & MOTOR FUEL USE TAX	7,197	6,546	6,546
ST SHARED-POPULATION(\$6.24) FS218.23(2)	5,389,401	5,500,000	5,391,660
SURPLUS GAS TAX (FS 206.41 1A)	1,754,887	1,650,237	1,650,237
TOTAL STATE SHARED REVENUE	<u>127,721,006</u>	<u>131,301,973</u>	<u>127,756,030</u>

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

	FY 11-12 COUNCIL APPROVED	FY 12-13 MAYOR'S PROPOSED	FY 12-13 COUNCIL APPROVED
DEPARTMENTAL EXPENSES			
ADVISORY BOARDS & COMMISSIONS	419,354	383,366	380,583
CITY COUNCIL	7,998,083	8,284,441	8,050,826
COURTS	884,121	501,601	575,103
EMPLOYEE SERVICES	6,336,559	5,839,539	5,712,289
FINANCE	6,274,735	6,338,599	6,285,015
FIRE AND RESCUE	160,842,607	174,752,000	173,844,478
HUMAN RIGHTS COMMISSION	901,518	905,661	899,974
INTRA-GOVERNMENTAL SERVICES	8,381,978	4,755,299	4,708,890
MAYOR'S OFFICE	3,440,378	3,357,730	3,224,811
MEDICAL EXAMINER	2,676,172	2,672,320	2,658,454
MILITARY AFFAIRS, VET & DISABLED SVCS	1,032,703	1,168,074	1,162,067
NEIGHBORHOODS	16,744,151	13,595,640	13,551,447
OFFICE OF ECONOMIC DEVELOPMENT	-	4,395,853	4,092,245
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	142,509	122,061	121,872
OFFICE OF GENERAL COUNSEL	227,508	227,336	226,492
OFFICE OF THE SHERIFF	345,894,759	358,517,260	366,768,040
PARKS & RECREATION	9,834,045	18,443,167	20,037,035
PLANNING AND DEVELOPMENT	6,347,875	5,465,093	5,347,937
PUBLIC DEFENDER	1,013,642	1,489,057	1,468,615
PUBLIC HEALTH	957,789	1,203,871	977,648
PUBLIC LIBRARIES	38,213,875	33,900,494	34,316,851
PUBLIC WORKS	81,472,297	59,399,131	57,299,725
SPECIAL SERVICES	16,838,155	15,166,378	15,013,375
STATE ATTORNEY	179,012	204,969	131,058
SUPERVISOR OF ELECTIONS	7,157,820	5,801,396	5,741,920
TOTAL DEPARTMENTAL EXPENSES	724,211,645	726,890,336	732,596,750
NON-DEPARTMENTAL EXPENSES			
CITYWIDE ACTIVITIES	76,959,537	77,540,901	77,433,479
CITYWIDE ACTIVITIES - COUNCIL	310,217	-	-
CONTINGENCIES	1,232,114	952,487	1,154,634
DEBT FEES - BOND RELATED	292,612	255,490	255,490
DEBT SERVICE TRANSFERS - FISCAL AGENT	517,236	259,184	259,184
DEBT SERVICE TRANSFERS - INTEREST	37,052,798	33,224,681	31,224,681
DEBT SERVICE TRANSFERS - PRINCIPAL	39,190,181	38,510,650	39,581,650
INTER-LOCAL AGREEMENTS	2,164,264	2,220,396	2,820,396
SUBFUND LEVEL ACTIVITIES	9,530,896	6,840,202	5,840,202
TRANSFER OUT TO OTHER FUNDS	66,362,026	58,391,964	56,750,766
TOTAL NON-DEPARTMENTAL EXPENSES	233,611,881	218,195,955	215,320,482
TOTAL GENERAL FUND - GSD EXPENDITURES	957,823,526	945,086,291	947,917,232

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

	FY 11-12 COUNCIL APPROVED	FY 12-13 MAYOR'S PROPOSED	FY 12-13 COUNCIL APPROVED
CITYWIDE ACTIVITIES			
FLORIDA/GEORGIA GAME BLEACHERS	269,379	-	-
ZOO CONTRACT	1,282,500	1,282,500	1,282,500
WATER SEWER EXPANSION AUTHORITY	52,057	41,120	41,120
PSG - CULTURAL COUNCIL	2,850,000	2,850,000	2,903,000
PUBLIC SERVICE GRANTS	2,327,217	2,327,217	2,327,217
MEDICAID NURSING HOME CARE	1,441,647	1,325,569	1,325,569
MEDICAID INPATIENT HOSPITAL CARE	11,164,250	14,963,281	14,963,281
LOBBYIST FEES	227,862	-	-
LICENSE AGREEMENTS AND FEES	17,265	17,384	17,384
JUVENILE JUSTICE	3,946,128	4,329,288	4,329,288
QUALIFIED TARGET INDUSTRIES	572,729	572,729	398,042
ECONOMIC GRANT PROGRAM	2,919,700	2,919,700	2,933,965
CITYWIDE INTERNAL SVC ALLOCATION	18,386	10,000	10,000
FLORIDA/GEORGIA GAME COSTS	309,000	-	-
REFUND - TAXES OVERPD/ERROR/CONTROVERSY	5,500	4,000	4,000
TRANSPORTATION PLANNING ORGANIZATION	216,066	216,150	216,150
NORTH FLORIDA REGIONAL COUNCIL	368,015	368,015	368,015
SUBSIDIZED PENSION FUNDS	30,453	24,357	24,357
BUSINESS IMPRV DISTRICT-DOWNTOWN VISION	311,660	311,660	311,660
SMG - GATOR BOWL GAME	370,000	370,000	370,000
MUNICIPAL DUES & AFFILIATION	388,622	388,622	388,622
FILING FEE LOCAL ORD-STATE ATTORNEY	52,000	52,000	52,000
TAX DEED PURCHASES	100,000	100,000	100,000
SHANDS JAX MEDICAL CENTER CONTRIBUTION	23,775,594	23,775,594	23,775,594
BJP 20% GAS TAX CONTRIB TO FISCAL AGENT	1,754,887	1,650,237	1,650,237
CIP DEBT REPAYMENT TO BANKING FUND	21,804,805	19,272,817	19,272,817
ANNUAL INDEPENDENT AUDIT	315,000	315,000	315,000
FILING FEE LOCAL ORD-PUBLIC DEFENDER	30,000	13,980	13,980
415 LIMIT PENSION COST	38,815	39,681	39,681
TOTAL CITYWIDE ACTIVITIES	<u>76,959,537</u>	<u>77,540,901</u>	<u>77,433,479</u>
CITYWIDE ACTIVITIES - COUNCIL			
F.R.S.S. TIME BUYBACK	310,217	-	-
TOTAL CITYWIDE ACTIVITIES - COUNCIL	<u>310,217</u>	<u>-</u>	<u>-</u>
CONTINGINCIES			
SPECIAL COUNCIL RSV-PUBLIC WORKS	-	-	126,396
SP COUNCIL CONTINGENCY-SUPV OF ELECTIONS	278,104	-	-
EXECUTIVE OP CONTINGENCY - MAYOR	125,000	100,000	60,000
SP COUNCIL CONTINGENCY-BUDGET	12,500	-	-
EXECUTIVE OP CONTINGENCY - COUNCIL	125,000	100,000	100,000
FEDERAL PROGRAMS CONTINGENCY	266,350	266,000	266,000
EXECUTIVE OP CONTINGENCY - JOINT	719	100,000	100,000
FEDERAL MATCHING GRANTS (B1-B)	424,441	386,487	386,487
SP COUNCIL CONTINGENCY-PLANNING&DEV DPT	-	-	115,751
TOTAL CONTINGINCIES	<u>1,232,114</u>	<u>952,487</u>	<u>1,154,634</u>

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

	FY 11-12 COUNCIL APPROVED	FY 12-13 MAYOR'S PROPOSED	FY 12-13 COUNCIL APPROVED
DEBT FEES - BOND RELATED			
FISCAL AGENT FEES GF-GSD	292,612	255,490	255,490
TOTAL DEBT FEES - BOND RELATED	292,612	255,490	255,490
DEBT SERVICE TRANSFERS - FISCAL AGENT			
TRF FR 011 GF TO 256 - FISCAL AGENT FEES	450	450	450
TRF FR 011 GF TO 259 - FISCAL AGENT FEES	498,719	240,667	240,667
TRF FR 011 GF TO 255 - FISCAL AGENT FEES	2,950	2,950	2,950
TRF FR 011 GF TO 254 - FISCAL AGENT FEES	2,950	2,950	2,950
TRF FR 011 GF TO 253 - FISCAL AGENT FEES	2,950	2,950	2,950
TRF FR 011 GF TO 22Z - FISCAL AGENT FEES	431	431	431
TRF FR 011 GF TO 22Y - FISCAL AGENT FEES	431	431	431
TRF FR 011 GF TO 22X - FISCAL AGENT FEES	431	431	431
TRF FR 011 GF TO 22U - FISCAL AGENT FEES	431	431	431
TRF FR 011 GF TO 22I - FISCAL AGENT FEES	1,000	1,000	1,000
TRF FR 011 GF TO 22C - FISCAL AGENT FEES	2,950	2,950	2,950
TRF FR 011 GF TO 229 - FISCAL AGENT FEES	400	400	400
TRF FR 011 GF TO 227 - FISCAL AGENT FEES	431	431	431
TRF FR 011 GF TO 225 - FISCAL AGENT FEES	431	431	431
TRF FR 011 GF TO 222 - FISCAL AGENT FEES	500	500	500
TRF FR 011 GF TO 25A - FISCAL AGENT FEES	1,350	1,350	1,350
TRF FR 011 GF TO 22W - FISCAL AGENT FEES	431	431	431
TOTAL DEBT SERVICE TRANSFERS - FISCAL AGENT	517,236	259,184	259,184
DEBT SERVICE TRANSFERS - INTEREST			
TRF FR 011 GF TO 25B-09C SPEC REV	1,463,118	1,084,979	1,084,979
TRF FR 011 GF TO 22Z-02B ETR BNDS/SHANDS	2,432,885	2,357,827	357,827
TRF FR 011 GF TO 254-06B ETR REF	285,152	223,784	223,784
TRF FR 011 GF TO 255-06C ETR	216,333	196,275	196,275
TRF FR 011 GF TO 256-07 ETR (INT)	1,730,882	1,714,030	1,714,030
TRF FR 011 GF TO 253-06A ETR BONDS	1,605,076	1,569,529	1,569,529
TRF FR 011 GF TO 25A-09AB&C	2,345,559	2,274,967	2,274,967
TRF FR 011 GF TO 22C-ETR 2005A	1,166,640	1,172,081	1,172,081
TRF FR 011 GF TO 259-08A&B (97'S&02)	3,734,984	1,747,497	1,747,497
TRF FR 011 GF TO 22X-02A ETR REFUNDING	293,856	88,692	88,692
TRF FR 011 GF TO 22W-01B ETR/SHIPYARDS	1,978,014	1,941,669	1,941,669
TRF FR 011 GF TO 22U-01 RCR SALES TAX	2,977,734	2,525,508	2,525,508
TRF FR 011 GF TO 22H-06C ETR/CARLING	185,572	183,162	183,162
TRF FR 011 GF TO 229-03AETRRIB/PROTON BM	582,096	553,968	553,968
TRF FR 011 GF TO 227-03B&C ETR BONDS	1,681,047	1,688,189	1,688,189
TRF FR 011 GF TO 225-02 LOCAL GVT TAX	1,923,744	1,822,269	1,822,269
TRF FR 011 GF TO 222-93 ETR FOR DSI	3,105,195	3,358,259	3,358,259
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	2,298,214	1,895,908	1,895,908
TRF FR 011 GF TO 22I-96 RCR SALES TX BDS	135,845	136,478	136,478
TRF FR 011 GF TO 561-ADAM'S MARK	315,179	281,517	281,517
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	1,926,868	1,812,190	1,812,190
TRF FR 011 GF TO 22Y-02 GUAR ENTITLEMENT	4,668,805	4,595,903	4,595,903
TOTAL DEBT SERVICE TRANSFERS - INTEREST	37,052,798	33,224,681	31,224,681

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

	FY 11-12 COUNCIL APPROVED	FY 12-13 MAYOR'S PROPOSED	FY 12-13 COUNCIL APPROVED
DEBT SERVICE TRANSFERS - PRINCIPAL			
TRF FR 011 GF TO 22Y-02 GUAR ENTITLEMENT	2,680,000	2,785,000	2,785,000
TRF FR 011 GF TO 561-ADAM'S MARK	756,429	790,091	790,091
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	943,000	970,000	970,000
TRF FR 011 GF TO 25B-09C SPEC REV	3,020,000	3,115,000	3,115,000
TRF FR 011 GF TO 25A-09AB&C ETR	3,055,000	3,070,000	3,070,000
TRF FR 011 GF TO 259-08A&B (97'S&02)	2,600,302	1,598,242	1,598,242
TRF FR 011 GF TO 256-07 ETR	1,145,000	119,000	1,190,000
TRF FR 011 GF TO 255-06C ETR	458,086	480,581	480,581
TRF FR 011 GF TO 254-06B ETR REF	1,830,000	1,895,000	1,895,000
TRF FR 011 GF TO 22Z-02B ETR BNDS/SHANDS	2,495,000	2,595,000	2,595,000
TRF FR 011 GF TO 22X-02A ETR REFUNDING	2,865,000	3,030,000	3,030,000
TRF FR 011 GF TO 22W-01B ETR/SHIPYARDS	1,130,000	1,180,000	1,180,000
TRF FR 011 GF TO 22U-01 RCR SALES TAX	9,050,000	9,545,000	9,545,000
TRF FR 011 GF TO 22H-06C CARLING	314,935	319,373	319,373
TRF FR 011 GF TO 229-03AETRRIB/PROTON BM	990,000	1,025,000	1,025,000
TRF FR 011 GF TO 227-03B&C ETR BONDS	20,000	20,000	20,000
TRF FR 011 GF TO 225-02 LOCAL GVT TAX	3,065,000	3,195,000	3,195,000
TRF FR 011 GF TO 222-93ETR FOR DSP	1,352,429	1,313,363	1,313,363
TRF FR 011 GF TO 253-06A ETR BONDS	1,420,000	1,465,000	1,465,000
TOTAL DEBT SERVICE TRANSFERS - PRINCIPAL	<u>39,190,181</u>	<u>38,510,650</u>	<u>39,581,650</u>
INTER-LOCAL AGREEMENTS			
NEPTUNE BCH LIFEGUARD/BCH CLEAN-UP	196,548	202,444	202,444
JACKSONVILLE BCH LIFEGUARD/BCH CLEAN-UP	615,288	633,309	633,309
ATLANTIC & NEPTUNE BCH FIRE SERVICE	240,705	247,926	247,926
ATLANTIC BCH LIFEGUARD/BCH CLEAN-UP	192,002	197,762	197,762
ATLANTIC BCH LG/BCH-CAPITAL ONLY	9,000	9,000	9,000
BEACHES-SOLID WASTE DISPOSAL CHARGES	910,721	929,955	1,529,955
TOTAL INTER-LOCAL AGREEMENTS	<u>2,164,264</u>	<u>2,220,396</u>	<u>2,820,396</u>
SUBFUND LEVEL ACTIVITIES			
ASH SETTLEMENT REPAYMENT TO BANKING FUND	2,709,177	2,711,362	2,711,362
JEDC-CECIL FIELD - CONTRIBUTIONS TO/FROM	578,724	-	-
OFF ECON DEV-CONTRIBUTIONS TO/FROM	4,814,790	-	-
JPA - CONTRIBUTIONS TO/FROM	5,905,702	5,296,851	5,296,851
JTA - CONTRIBUTIONS TO/FROM	1,284,270	1,324,309	1,324,309
PERSONNEL LASPE-CONTINGENCY	(5,791,767)	(2,522,320)	(3,522,320)
PROPERTY LEASE W/ WJCT-JAZZ FESTIVAL	30,000	30,000	30,000
TOTAL SUBFUND LEVEL ACTIVITIES	<u>9,530,896</u>	<u>6,840,202</u>	<u>5,840,202</u>

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

	FY 11-12 COUNCIL APPROVED	FY 12-13 MAYOR'S PROPOSED	FY 12-13 COUNCIL APPROVED
TRANSFERS OUT TO OTHER FUNDS			
GEN FUND-GSD TRANSFER TO SMG-STADIUM	5,542,291	6,513,495	6,513,495
GEN FUND-GSD TRANSFER TO STORMWATER OPS	1,482,501	1,557,442	1,557,442
GEN FUND-GSD TRANSFER TO SMG-CONVENTION	1,330,901	943,308	943,308
GEN FUND-GSD TRANSFER TO SMG-PERFORM ARTS	623,320	477,813	438,142
GEN FUND-GSD TRANSFER TO FY12 CIP FUND	6,985,071	-	-
GEN FUND-GSD TRANSFER TO SMG-BBALL GRNDS	634,337	-	-
GEN FUND-GSD TRANSFER TO SMG-EQUESTRIAN	572,381	-	-
GEN FUND-GSD TRANSFER TO SPECIAL EVENTS	-	3,275,082	3,074,046
GEN FUND-GSD TRANSFER TO ALCOHOL REHAB	249,281	150,000	225,000
GEN FUND-GSD TRANSFER TO COURTHOUSE TRST	-	918,438	94,408
GEN FUND-GSD TRANSFER TO PUBLIC SAFT INT	9,588,862	8,322,862	8,320,915
GEN FUND-GSD TRANSFER TO TAX COLLECTOR	3,748,420	3,951,514	3,891,977
GEN FUND-GSD TRANSFER TO CLERK OF COURT	607,260	487,204	129,257
GEN FUND-GSD TRANSFER TO PROP APPRAISER	8,307,635	8,644,061	8,609,432
GEN FUND-GSD TRANSFER TO AIR POLL EPA	424,266	424,267	421,860
GEN FUND-GSD TRANSFER TO HUGUENOT PARK	384,496	359,802	343,103
GEN FUND-GSD TRANSFER TO BCH EROSION LOC	200,000	200,000	200,000
GEN FUND-GSD TRANSFER TO HANNA PARK	238,511	436,144	421,060
GEN FUND-GSD TRANSFER TO JCC	19,384,287	16,805,800	16,804,385
GEN FUND-GSD TRANSFER TO N.E. TID	3,322,168	2,425,390	2,540,800
GEN FUND-GSD TRANSFER TO RECORDING FEES	1,113,050	1,008,249	861,883
GEN FUND-GSD TRANSFER TO CECIL COMM CTR	1,622,988	1,491,093	1,360,253
TOTAL TRANSFERS OUT TO OTHER FUNDS	<u>66,362,026</u>	<u>58,391,964</u>	<u>56,750,766</u>
TOTAL NON-DEPARTMENTAL EXPENDITURES	233,611,881	218,195,955	215,320,482

**Council Auditor's Office
Solid Waste Division
Enterprise Fund Operations**

	FY 2012/13 COUNCIL APPROVED BUDGET			FY 2011/12
	LANDFILL PROGRAM	RESIDENTIAL, COLLECTION, DISPOSAL & RECYCLING	TOTAL	ORIGINAL BUDGET
REVENUES :				
Tipping Fees	16,295,135	-	16,295,135	16,924,610
Host Fees*	6,469,670	-	6,469,670	7,055,229
Solid Waste User Fee **	-	37,845,414	37,845,414	37,505,463
Investment Earnings	608,200	-	608,200	623,515
Transfer from Retained Earnings	8,009,221	-	8,009,221	11,353,347
Sale of Recyclable Products	37,362	993,775	1,031,137	1,041,440
Downtown Businesses	-	330,457	330,457	232,320
Commercial Contractors	-	144,980	144,980	124,235
Gas Sales from Landfill	326,432	-	326,432	388,259
Code Violation Fines	-	200	200	-
Miscellaneous Sales and Charges	18,099	-	18,099	19,299
TOTAL REVENUES	31,764,119	39,314,826	71,078,945	75,267,717
EXPENDITURES :				
Class I Landfill Operations	13,699,093	-	13,699,093	13,283,505
Office of the Chief / Administration	-	(12,860)	(12,860)	13,867
Debt Service	5,371,526	-	5,371,526	4,843,921
Sub-fund 442, Contamination Assessments	903,850	-	903,850	925,632
Sub-fund 443, Landfill Closure/Post Closure	9,639,330	-	9,639,330	13,581,911
Sub-fund 445, Landfill Mitigation Class I	212,426	-	212,426	442,530
Sub-fund 446, Landfill Mitigation Class III	118,141	-	118,141	156,569
Sub-fund 44i, Solid Waste Capital Projects	201,426	-	201,426	-
Contract Garbage / Recycling	-	30,599,263	30,599,263	29,820,849
Landfill Charges	-	9,430,906	9,430,906	9,568,477
Cash Carryover	-	-	-	1,898,634
Collection Activities	-	7,983,579	7,983,579	8,253,665
Extraordinary Lapse	-	(60,471)	(60,471)	-
Salary Lapse on Solid Waste Division	-	-	-	(174,343)
TOTAL EXPENDITURES	30,145,792	47,940,417	78,086,209	82,615,217
GROSS ENTERPRISE SURPLUS (DEFICIT)	1,618,327	(8,625,591)	(7,007,264)	(7,347,500)
FRANCHISE FEE REVENUE	7,007,264	-	7,007,264	7,347,500
SUBSIDY TO ENT. FUND FROM GENERAL FUND / GSD	-	-	-	-
NET ENTERPRISE SURPLUS (DEFICIT)	8,625,591	(8,625,591)	-	-

* For FY 2013 Internal and External Host Fees are broken down as follows :

\$ 4.44	Deposited in 441; used to fund landfill operations
0.24	Deposited in 442; used to fund contamination assessment and minor remediation
1.98	Deposited in 443; used to fund landfill closure and post-closure costs
0.50	Deposited in 445 / 446 / Teye Brown Regional Park Trust Fund; used to fund mitigation projects
<u>\$ 7.16</u>	

** The user fee passed as ordinance 2007-837-E. This enacted a uniform, per month fee per premise. Ordinance 2010-446 was enacted 8/10/2010 approving the current user fee as of October 1, 2010 at \$12.65 per premise per month. Subsequently, the user fee can be adjusted annually on a calendar year basis and cannot exceed \$18.00 per month or \$216.00 per calendar year.

Council Auditor's Office
Council Approved Budget 2012/2013
Public Service Grant Funding

	2011/2012 Council Approved Budget	2012/2013 Council Approved Budget	\$ Change 2012/2013 to 2011/2012	% Change 2012/2013 to 2011/2012
GENERAL FUND/GSD				
Angelwood Inc. - Macaw Group Home	\$ 12,954	\$ 18,348	\$ 5,394	41.64%
Angelwood Inc. - Sidesaddle Group Home	9,426	-	(9,426)	-100.00%
Angelwood Inc. - Cheatham Trails Home	-	18,512	18,512	N/A
APEL Health Services, Inc - Chronic Disease Prevention	20,166	26,599	6,433	31.90%
Beaches Emergency Asst Ministry - Rent & Utility Assistance Program	23,985	19,541	(4,444)	-18.53%
Catholic Charities Bureau - Lawn Care Employment Program	27,510	67,000	39,490	143.54%
Catholic Charities Bureau - Emergency Assistance	42,706	50,000	7,294	17.08%
Clara White Mission - Comprehensive Emergency Services	36,157	52,888	16,731	46.27%
Community Connections of Jax - Davis Center Case Management	61,687	35,297	(26,390)	-42.78%
Community Connections of Jax - Davis Center Resident Assistants Program for Homeless Families	62,393	54,852	(7,540)	-12.09%
Compassionate Families - Grief Recovery & Support Services	10,817	12,014	1,197	11.07%
Daniel Memorial - Project Prepare	19,903	50,000	30,097	151.22%
Downtown Ecumenical Services Council - Emergency Assistance Program	-	16,879	16,879	N/A
Emergency Services & Homeless Coalition - Leadership to End Homelessness	20,007	32,500	12,493	62.44%
Family Foundations of NE Florida - Ways to Work (formerly called 1000 in 1000)	72,095	-	(72,095)	-100.00%
Family Nurturing Center - Safe Swaps	48,380	29,452	(18,928)	-39.12%
Family Promise of Jacksonville	10,683	4,388	(6,295)	-58.92%
Family Support Services of North Florida - Strengthening Ties and Empowering Parents (STEPS)	108,142	-	(108,142)	-100.00%
Family Support Services of North Florida - Job4Life	-	66,191	66,191	N/A
Fresh Ministries - Core City Economic Development	104,903	-	(104,903)	-100.00%
Fresh Ministries - Life Point Career	-	66,609	66,609	N/A
Gateway Community Services - SAGES	63,526	63,526	0	0.00%
Hands On Jacksonville - Community Organizing Program	57,749	-	(57,749)	-100.00%
Hart Felt Ministries	22,207	7,193	(15,015)	-67.61%
HELP Center - Transitional Living and Recovery Program	34,251	-	(34,251)	-100.00%
Hope Haven Association - Project SEARCH	15,249	9,423	(5,826)	-38.21%
Hubbard House - Emergency Services	87,681	85,768	(1,913)	-2.18%
Hubbard House - Outreach Program	33,445	39,057	5,612	16.78%
I.M. Sulzbacher Center For The Homeless - Emergency Shelter Services	113,883	123,413	9,530	8.37%
Jacksonville Area Legal Aid - Civil Legal Services	161,949	135,085	(26,864)	-16.59%
Jacksonville Area Sexual Minority Youth Network, Inc. - Safety Net Program for LGBT Young Adults	9,061	10,301	1,240	13.69%
Jacksonville Speech & Hearing Center - Audiology Services	24,133	16,834	(7,299)	-30.24%
L'Arche Harbor House - Community Inclusion	15,411	10,270	(5,142)	-33.36%
Learn to Read, Inc. - Jax Reads	18,565	21,996	3,431	18.48%
Learn to Read, Inc. - College Bound	-	9,981	9,981	N/A
Lutheran Social Services - AIDS Care & Education-Intervention Program	25,896	24,468	(1,428)	-5.52%
Lutheran Social Services - Second Harvest Food Bank	138,893	28,616	(110,276)	-79.40%
Lutheran Social Services - Representative Payee Program	25,683	14,133	(11,551)	-44.97%
Lutheran Social Services - Refugee Services Program-Computer Skills Training	21,360	16,058	(5,302)	-24.82%
Mission House - Case Management	13,933	43,733	29,801	213.89%
Northeast Florida Community Action Agency - Emergency Food Assistance Program (TEFAP)	48,769	5,885	(42,884)	-87.93%
Northeast Florida Community Action Agency - CSBG - Family Self Sufficiency	22,230	13,634	(8,596)	-38.67%
Northeast Florida Healthy Start Coalition, Inc. - The Azalea Project	30,771	62,706	31,935	103.78%
Northeast Florida Healthy Start Coalition, Inc. - Make a Difference	-	2,152	2,152	N/A
North Florida School of Special Education - Transition Into Learning Employment Skills (TILES)	19,028	24,221	5,193	27.29%
Operation New Hope - Ready 4 Work	-	109,005	109,005	N/A
Opportunity Development Inc - Deaf Consumer Program	12,105	12,299	194	1.60%
Opportunity Development Inc - Temporary Loan Closet	12,105	-	(12,105)	-100.00%
Opportunity Development Inc - Disabled Victims Advocate	12,105	-	(12,105)	-100.00%
Pine Castle - Training, Education and Work Services	61,637	72,637	11,000	17.85%
River Region - Andy's Place Housing	26,079	14,233	(11,846)	-45.42%
River Region - Adult Substance Abuse Level 2 Residential Treatment	38,347	5,695	(32,653)	-85.15%
Ronald McDonald House Charities - Ronald McDonald House Lodging	42,734	78,115	35,381	82.79%
The ARC Jacksonville - Aging Well	-	3,700	3,700	N/A
The Salvation Army - Homeless Emergency Services	38,490	22,559	(15,931)	-41.39%
THORMINC, The House of Refuge Ministries, Inc. - Resolve to Stop Violence Program	39,518	21,453	(18,065)	-45.71%
Trinity Evangelical Lutheran Church Inc - Food Pantry	14,815	2,290	(12,525)	-84.54%
United Way of Northeast Florida - RealSense Prosperity	61,573	67,730	6,157	10.00%
United Way of Northeast Florida - United Way 2-1-1	10,128	8,246	(1,882)	-18.58%
Urban Jacksonville - Meals on Wheels	61,730	200,000	138,270	223.99%
Urban Jacksonville - Community Care for the Elderly	-	51,244	51,244	N/A
Urban Jacksonville - Integrated Mental Health Services	-	100,000	100,000	N/A
VIM Jax, Inc - Free Medical Clinic for Low Income Working Uninsured of Duval County	32,579	29,927	(2,652)	-8.14%
Vision Is Priceless - Adult Vision Care	34,194	29,697	(4,497)	-13.15%
We Care Jacksonville - Access to Health Care	40,180	37,321	(2,859)	-7.12%
Women's Center - Expanded Horizons	21,083	12,696	(8,387)	-39.78%
Youth Crisis Center - Touchstone Village	72,227	58,848	(13,379)	-18.52%
SUBTOTAL PUBLIC SVC GRANTS GENERAL FUND/GSD NOT CULTURAL COUNCIL	\$ 2,327,217	\$ 2,327,217	\$ (0)	0.00%
CULTURAL COUNCIL GRANTS GENERAL FUND/GSD				
Cultural Council of Greater Jacksonville	2,850,000	2,850,000	(0)	0.00%
Cultural Council of Greater Jacksonville - Art in Public Places	-	53,000	53,000	N/A
TOTAL CULTURAL COUNCIL GRANTS	\$ 2,850,000	\$ 2,903,000	\$ 53,000	1.86%
TOTAL PSGS AND CULTURAL COUNCIL GRANTS GENERAL FUND/GSD	\$ 5,177,217	\$ 5,230,217	\$ 53,000	1.02%

Council Auditor's Office
 Council Approved Budget 2012/2013
 Public Service Grant Funding

	2011/2012 Council Approved Budget	2012/2013 Council Approved Budget	\$ Change 2012/2013 to 2011/2012	% Change 2012/2013 to 2011/2012
SPECIAL REVENUE FUNDS				
Duval County Public Schools- Driver Education Safety Trust	500,000	265,000	(235,000)	-47.00%
Gateway Community Services- Alcohol Rehab Trust	513,661	435,499	(78,162)	-15.22%
TOTAL SPECIAL REVENUE FUNDS	\$ 1,013,661	\$ 700,499	\$ (313,162)	-30.89%
GRANTS CLASSIFIED UNDER CONTRACTUAL SERVICES				
Bob Hayes Track & Field (JEJE011)	\$ 84,875	\$ 84,875	-	0.00%
UNF Business Center (JEJE011)	98,940	98,940	-	0.00%
Jacksonville Sister Cities Association (MAPA011)	15,000	10,000	(5,000)	-33.33%
Jacksonville Zoological Society (JXMS011ZOO)	1,282,500	1,282,500	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 1,481,315	\$ 1,476,315	\$ (5,000)	-0.34%
TOTAL GSD, SPECIAL REVENUE, and CONTRACTUAL SERVICES	\$ 7,672,193	\$ 7,407,031	\$ (265,162)	-3.46%

CULTURAL COUNCIL OF GREATER JACKSONVILLE, INC.
 CULTURAL SERVICE GRANT PROGRAM AWARDS
 FY 2012-2013

	<u>FY 11/12 Approved Grant</u>	<u>FY 12/13 Approved Grant</u>	<u>\$ Change FY 11/12 to 12/13</u>	<u>% Change FY 11/12 to 12/13</u>
Atlantic Beach Exp. Theater	\$ 8,165	\$ 9,401	\$ 1,236	15.14%
Beaches Area Historical Society	44,411	38,933	(5,478)	-12.33%
Beaches Fine Arts Series	41,727	39,664	(2,063)	-4.94%
Cathedral Arts Project	144,804	157,672	12,868	8.89%
City Kids Art Factory	7,320	6,542	(778)	-10.63%
Cummer Museum	341,129	341,730	601	0.18%
Don't Miss A Beat	0	2,624	2,624	n/a
Florida Ballet	0	2,354	2,354	n/a
Florida Theatre	293,883	285,155	(8,728)	-2.97%
Friday Musicale	40,802	35,598	(5,204)	-12.75%
Jacksonville Children's Chorus	53,860	58,723	4,863	9.03%
Jacksonville Historical Society	45,018	41,469	(3,549)	-7.88%
Jacksonville Symphony	323,724	327,380	3,656	1.13%
Mandarin Museum	4,093	4,542	449	10.97%
MOCA Jax	156,263	174,736	18,473	11.82%
MOSH	337,172	349,226	12,054	3.58%
Players by the Sea	64,073	72,958	8,885	13.87%
Ritz Chamber Players	36,181	37,249	1,068	2.95%
Riverside Fine Arts Association	36,817	27,060	(9,757)	-26.50%
Stage Aurora*	26,131	0	(26,131)	-100.00%
Theatre Jacksonville	90,136	95,436	5,300	5.88%
Theatreworks	60,291	49,142	(11,149)	-18.49%
WJCT	309,250	307,656	(1,594)	-0.52%
Subtotal - Cultural Service Grants	\$ 2,465,250	\$ 2,465,250	\$ -	0.00%
Cultural Council - Administration	\$ 384,750	\$ 384,750	\$ -	0.00%
Cultural Council - Art in Public Places Program Administrator	\$ -	\$ 53,000	\$ 53,000	n/a
Total**	\$ 2,850,000	\$ 2,903,000	\$ 53,000	1.86%

* Stage Aurora did not apply for FY 12/13 funding.

** This amount represents the total allocated to the Cultural Council as seen on the Public Service Grant summary sheet.

FY 13 - 17 PROPOSED CAPITAL IMPROVEMENT PROJECTS

FUNDING SOURCE - NON STORMWATER PROJECTS

FY 12/13

Capital Pay Go	-
Transfers	3,338,552
Debt Proceeds	27,355,950
FIND Grants	526,675
Private Contributions	300,000
Interest Earnings	4,987,762
Grand Total	\$ 36,508,939



Dept.	Program Area	Project Name	Estimated Expenditures	FY 12/13	Capital Pay Go	Transfers	Debt Proceeds	FIND Grants	Private Contributions	Interest Earnings
1	ER	Environment/ Quality of Life	JAX Ash Sites	98,320,000	9,872,000		9,872,000			
2	ER	Environment/ Quality of Life	Southside Incinerator Site	2,500,000	250,000		250,000			
3	ER	Environment/ Quality of Life	Environmental Compliance - County Wide	7,500,000	1,500,000		1,500,000			
4	FR	Public Safety	Fire Station #62 New - TRIDATA	2,739,250	2,739,250		2,739,250			
5	JE	Drainage	Cecil North 100 Acres of New Wetlands	1,390,000	50,000		50,000			
6	RP	Parks	Woodstock Park	476,219	100,854	100,854				
7	RP	Parks	Thomas Jefferson Park	148,697	107,897	107,897				
8	RP	Parks	Julius Guinyard Pool	1,280,577	1,259,000	1,259,000				
9	RP	Parks	Mayport Docks	843,518	843,518			401,675		441,843
10	RP	Parks	Pottsburg Creek	322,520	267,500			125,000		142,500
11	RP	Parks	Panama Park	100,410	100,410	100,410				
12	RP	Parks	Johnny Walker "Grand" Park	417,041	117,072	117,072				
13	RP	Parks	Criswell Park	314,610	101,319	101,319				
14	RP	Parks	Countywide Parks - Upgrades/Maintenance Repairs	31,006,563	2,044,700		2,044,700			
15	PW	Environment/ Quality of Life	St. Johns River Bulkhead, Assessment and Restoration	28,800,000	1,000,000		1,000,000			
16	PW	Environment/ Quality of Life	Storm Debris Temporary Site Improvements	1,000,000	100,000		100,000			
17	PW	Government Facilities	Facilities Capital Maintenance - Government	71,064,266	4,000,000		4,000,000			
18	PW	Parks	Northbank Riverwalk and Bulkhead Repairs	40,651,245	3,500,000		3,500,000			
19	PW	Roads/ Infrastructure/ Transportation	Intersection Improvements, Bridge, Misc Construction	35,486,580	800,000		800,000			
20	PW	Roads/ Infrastructure/ Transportation	Roadway Resurfacing	151,974,294	4,403,419					4,403,419
21	PW	Roads/ Infrastructure/ Transportation	Sidewalk Construction and Repair	19,171,351	1,500,000		1,500,000			
22	PW	Roads/ Infrastructure/ Transportation	Water Street Garage Enhancements	3,700,000	1,000,000	1,000,000				
23	PW	Roads/ Infrastructure/ Transportation	New World Ave. Extension to Chaffee	3,300,000	300,000				300,000	
24	SH	Public Safety	Montgomery Correction Clinic	300,000	300,000	300,000				
25	SH	Public Safety	Pre - Trial Detention Facility Upgrades	252,000	252,000	252,000				

Total \$ 503,059,141 \$ 36,508,939 \$ - \$ 3,338,552 \$ 27,355,950 \$ 526,675 \$ 300,000 \$ 4,987,762

FY 13 - 17 PROPOSED CAPITAL IMPROVEMENT PROJECTS

FUNDING SOURCE - STORMWATER PROJECTS

FY 12/13

Capital Pay Go	6,533,679
Debt Proceeds	4,375,000
<i>Grand Total</i>	<u><u>\$ 10,908,679</u></u>

	Dept.	Program Area	Project Name	Estimated Expenditures	FY 12/13	Capital Pay Go	Debt Proceeds
1	PW	Drainage	Country Creek Drainage	6,000,000	1,000,000		1,000,000
2	PW	Drainage	County Wide Drainage System Rehab	127,231,818	4,900,259	4,900,259	
3	PW	Drainage	Crystal Springs Area Drainage	3,800,000	700,000		700,000
4	PW	Drainage	Messer Area Drainage	4,750,000	1,750,000		1,750,000
5	PW	Drainage	Old Plank Road Outfall	3,500,000	175,000		175,000
6	PW	Drainage	Stormwater Management Plan	804,397	500,000		500,000
7	PW	Drainage	Septic Tank Phase Out	17,396,109	1,633,420	1,633,420	
8	PW	Drainage	Stormwater Project Development & Feasibility Studies	500,000	250,000		250,000
Total				<u><u>\$ 163,982,324</u></u>	<u><u>\$ 10,908,679</u></u>	<u><u>\$ 6,533,679</u></u>	<u><u>\$ 4,375,000</u></u>

FY 13-17 PROPOSED CAPITAL IMPROVEMENT PROJECTS

FUNDING SOURCE	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
Capital Pay Go	-	5,000,000	5,000,000	5,000,000	5,000,000
CIP Transfers	3,338,552	-	-	-	-
Banking Fund Debt Proceeds	27,355,950	51,659,474	35,545,171	29,945,850	28,025,850
Interest Earnings	4,987,762	-	-	-	-
Private Contributions	300,000	-	-	-	-
Grant Funding	526,675	600,000	600,000	600,000	600,000
Total Per Year	\$ 36,508,939	\$ 57,259,474	\$ 41,145,171	\$ 35,545,850	\$ 33,625,850

Dept	Program Area	Project Name	Total Est. Expenditures	Prior Years' Appropriation	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	Beyond 5th
1	ER	Environment/Quality of Life JAX Ash Sites	98,320,000	76,120,000	9,872,000	12,328,000				
2	ER	Environment/Quality of Life Southside Incinerator Site	2,500,000	2,250,000	250,000					
3	ER	Environment/Quality of Life Environmental Compliance - County Wide	7,500,000	3,750,000	1,500,000	1,000,000	1,000,000	250,000		
4	FR	Public Safety Fire Station #25 (3 Bay) Replacement - TRIDATA	3,044,783							3,044,783
5	FR	Public Safety Fire Station #61 New - TRIDATA	2,870,610							2,870,610
6	FR	Public Safety Fire Station #62 New - TRIDATA	2,739,250		2,739,250					
7	FR	Public Safety Fire Station #45 Relocate - TRIDATA	3,042,847							3,042,847
8	FR	Public Safety Fire Station #63 New - TRIDATA	3,042,847							3,042,847
9	FR	Public Safety Fire Station #47 New - TRIDATA	3,630,236							3,630,236
10	FR	Public Safety Fire Station #64 New - TRIDATA	3,134,133							3,134,133
11	FR	Public Safety Fire Station #17 Replacement - TRIDATA	2,956,101							2,956,101
12	FR	Public Safety Fire Station #12 Replacement - TRIDATA	3,227,470							3,227,470
13	FR	Public Safety Fire Station #36 Relocate - TRIDATA	3,322,180							3,322,180
14	FR	Public Safety Fire Station #65 New - TRIDATA	3,322,180							3,322,180
15	FR	Public Safety Fire Station #66 New - TRIDATA	3,421,845							3,421,845
16	FR	Public Safety Fire Station #67 New - TRIDATA	3,524,501							3,524,501
17	FR	Public Safety NAS Marine 23 (Boat & Dock)	530,000						530,000	
18	JE	Drainage Cecil North 100 Acres of New Wetlands	1,390,000	1,340,000	50,000					
19	RP	Parks Americans with Disabilities Act (ADA) Compliance within Parks/Upgrade Parks	6,662,574	5,662,574			500,000	500,000		
20	RP	Parks Woodstock Park	476,219	375,365	100,854					
21	RP	Parks Thomas Jefferson Park	148,697	40,800	107,897					
22	RP	Parks Julius Guinyard Pool	1,280,577	21,577	1,259,000					
23	RP	Parks Florida Inland Navigation District (FIND) Projects	6,000,000				1,200,000	1,200,000	1,200,000	1,200,000
24	RP	Parks Mayport Docks	843,518		843,518					
25	RP	Parks Pottsburg Creek	322,520	55,020	267,500					
26	RP	Parks Panama Park	100,410		100,410					
27	RP	Parks Johnny Walker "Grand" Park	417,041	299,969	117,072					
28	RP	Parks Criswell Park	314,610	213,291	101,319					
29	RP	Parks Countywide Parks - Upgrades/Maintenance Repairs	31,006,563	16,978,463	2,044,700	2,800,000	2,295,850	2,295,850	2,295,850	2,295,850
30	PW	Environment/Quality of Life St. Johns River Bulkhead, Assessment and Restoration	28,800,000	5,800,000	1,000,000	3,000,000	2,000,000	2,000,000	2,000,000	13,000,000
31	PW	Environment/Quality of Life Storm Debris Temporary Site Improvements	1,000,000	400,000	100,000	100,000	100,000	100,000	100,000	100,000
32	PW	Government Facilities Facilities Capital Maintenance - Government	71,064,266	32,064,266	4,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000

