



## Council Auditor's Office 2013/14 Budget Summary Report Special Report #742 Executive Summary

### Total Budget

The City's budget for the General Fund/General Services District for the FY 2013/14 is approximately \$983.7 million. The City's total General Government budget for the FY 2013/14, excluding Independent Authorities, is approximately \$2.0 billion. The City's total budget for the FY 2013/14, including Independent Authorities, was approved by the City Council at approximately \$4.6 billion. It should be noted that intrafund transfers have not been eliminated.

### Millage Rate

The FY 2013/2014 millage levy ordinance (Ordinance 2013-461-E) approved by the City Council increased the millage rate from 10.0353 mills in 2012 to 11.4419 mills in 2013. After considering the impact from Tax Increment Districts, net property tax revenue is budgeted at \$487.5 million for the FY 2013/14.

### Major Depts. in General Fund

General Services District (in millions)

Sheriff	\$389.2
Fire & Rescue	196.3
Public Works	35.4
Public Libraries	33.6
Parks and Recreation	25.9

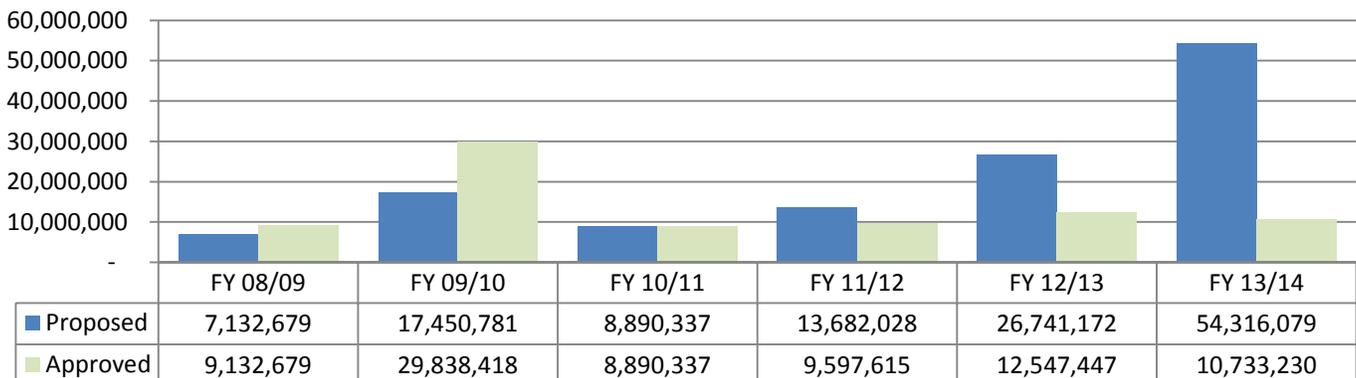
### Significant Council Actions

Increased the net Ad Valorem Revenue by \$61.3 million and utilized other available funding sources to do the following:

- Eliminated nearly \$49 million in lapses that were placed on various Departments' budgets, keeping fire stations open and preventing the lay-off of nearly 400 police officers.
- Restored funding to the libraries to maintain current locations and hours of operations.
- Increased capital and preventative maintenance by nearly \$3.4 million.
- Added \$2.5 million of indigent health care funding.

### Summary of Recent Lapses in General Fund/GSD

Extraordinary and Salary and Benefits





**BUDGET SUMMARY**

**FISCAL YEAR 2013/14**

**October 24, 2013**

**Special Report #742**

**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 24, 2013

Special Report #742

Honorable Members of the City Council  
City of Jacksonville

**Introduction**

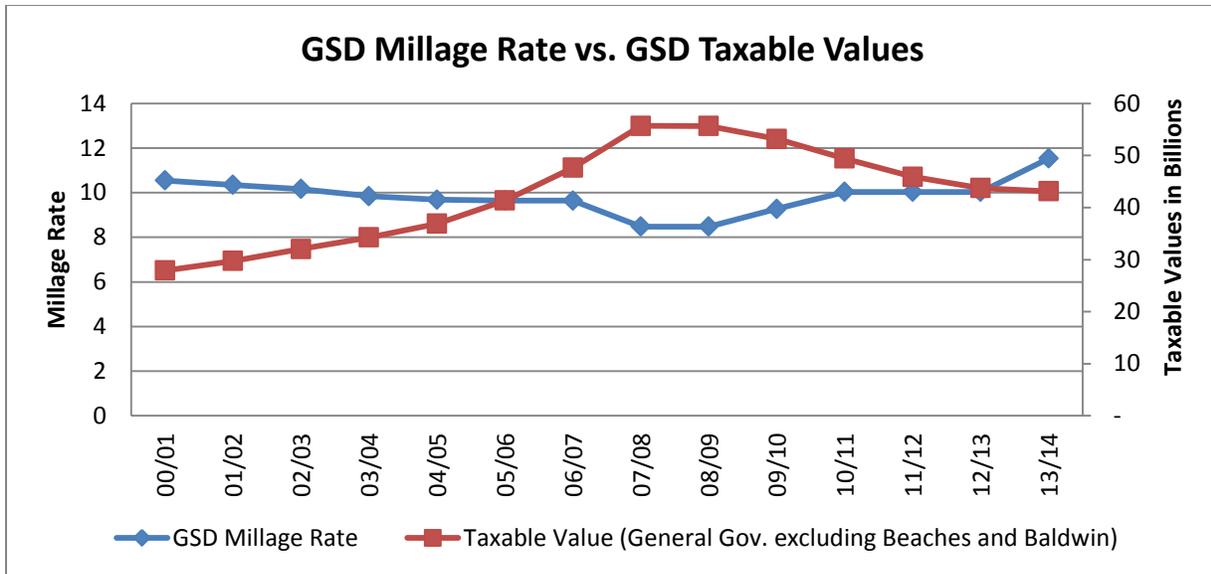
This report summarizes the review and the resulting changes made by the Finance Committee and the City Council on the proposed fiscal year 2013/14 budget (Ordinance 2013-464-E). This report does not represent an audit or attestation conducted pursuant to Government Auditing Standards.

The City's General Fund/General Services District budget for the FY 2013/14 was approved by the City Council at \$983,701,445 compared to \$947,917,232 in FY 2012/13, or an increase of \$35,784,213. The main costs within the General Fund/General Services District for the FY 2013/14 include the following:

- Salaries - \$337.9 million
- Debt Repayment - \$87.2 million
- Pension - \$185.5 million
- Health Insurance - \$45.5 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 \$121,304,733 to \$148,027,419. The required contribution rate from the City increased from 81.91% in FY 2012/13 to 110.85% in FY2013/14. One of the major contributors to this increase was the reduction in the Actuarial Assumed Rate of Return from 7.75% to 7.00% at the direction of the Police and Fire Pension Fund Board of Trustees.

Three separate millage levy ordinances (2013-461 through 463) authorized the property tax rates for the City of Jacksonville (11.4419), the Beaches (8.1512) and Baldwin (9.6312). This represents an increase of 14.02%, 20.86%, and 14.02% respectively from the 2013 millage rates. 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 2013/14, only a majority vote was required for the City of Jacksonville, the Beaches and Baldwin tax levies.



### City Council Actions

The review of the FY 2013/14 Proposed Budget submitted by the Mayor was challenging, particularly due to lapses totaling approximately \$53 million that were placed on Departments and constitutional officers throughout the City, along with other budget cuts, in order to balance the budget. This placed the City Council in the difficult position of raising the millage rate in order to avoid draconian cuts to City services, such as public safety, libraries, and children’s and senior programs, and to truly balance the budget. Ultimately, the City Council increased net Ad Valorem Revenue in the Mayor’s Proposed Budget by \$61,352,696 to offset unrealistic lapses placed on Departments, restore various other cuts, and add funding to areas such as Municipal Code Compliance and Public Works that had been cut in previous years. Some of the significant actions that Council took to restore and add funding to areas are listed below:

- Reduced the lapses by \$48,961,652, of which \$7,000,000 came from savings in the Sheriff’s FY 2012/13 budget and another \$2,765,630 came from other revenue sources and cuts in expenditures. The largest of the savings items was \$759,331 for the deferral in the purchase of 104 vehicles for the Sheriff’s Office. All of these actions prevented the possibility of nearly 400 police officers from being laid off, restored the funding to keep all fire stations open, restored funding to early literacy and afterschool programs, allowed the City’s pools to remain open during the summer, including the Summer Night Lights Program, and kept the Mayport Ferry in service.
- Added funding of \$4,677,357 to Public Works for capital and preventative maintenance and to restore various reductions to personnel and operating expenses.
- Placed \$2,042,375 in a Designated Council Contingency for property blight, of which \$1,000,000 was funded through the millage increase, \$750,000 from the Nuisance Abatement Lien Fund, and \$292,375 from the Vacant and Foreclosed Property Registry fund.

- Added \$2,500,000 in funding to Shands Hospital to bring the total transfer to \$26,275,594 for health care of indigent Duval County residents.
- Restored \$2,205,488 in library funding to:
  - Prevent the closure of six libraries.
  - Restore Sunday hours at various regional libraries.
  - Restore Saturday hours at the Main Library.
- Established an initial budget of \$1,427,504 for the Downtown Investment Authority, which was \$1,131,286 in excess of the Mayor's Proposed Budget.
- Restored funding totaling \$1,494,038 to the Special Services Department, of which \$469,961 came from savings from the elimination of four positions. Funds were used to restore cuts made to IM Sulzbacher, mental health funding mandated by the state, and meals to senior citizens and keep open three community centers for seniors and the sexual assault response center that the Mayor had proposed closing.
- Restored \$865,881 in funding to the Parks & Recreation Department to offset some of the service level reductions to recreational centers and afterschool programs included in the proposed budget.
- Restored \$780,278 of funding to the Information Technologies Division for staffing and maintenance needs.
- Provided funding of \$571,147 to the Neighborhoods Department for Code Compliance Officers, abatement and demolition of blighted properties, Animal Care and Control, and Mosquito Control.
- Provided \$633,273 in funding for personnel and equipment needs of the Medical Examiner's Office.

Other actions taken by the City Council during the budget review process included the following:

- An internal service fund was established to account for the cost of utilities and maintenance of City buildings; the budget of approximately \$35 million will be billed to the various City Departments.
- Multiple changes were made to the Capital Improvement Program (CIP), including the funding of \$9,647,000 for roadway resurfacing, an additional \$7,700,000 for the Kernan Road Project and \$1,000,000 for the Reclaimed Water project at Patton Park.
- The committee reduced the Downtown Economic Development Fund by \$4,854,277 to a balance of \$4,145,723 and the Countywide Economic Development fund by \$2,036,723 to a balance of \$0. These funds were utilized to purchase vehicles for the Fire Rescue Department at a cost of \$5,502,000 and to supplant proposed borrowed funds for the purchase of other City vehicles. This action resulted in no new borrowing being required for the purchase of vehicles in FY 2013/14.
- The Jacksonville Journey oversight of several programs was redirected to the Departments:
  - Funding for Early Literacy, Summer Camps, and Team-Up programs was given directly to the Jacksonville Children's Commission.
  - Funding for the Juvenile Assessment Center and Ex-Offender Re-Entry Portal was given directly to the Sheriff's Office. Additional funding totaling \$201,295 was provided for these programs.

## **Opportunities for Improvement**

### **Observation #1**

The Mayor's FY 2013/14 Proposed Budget contained numerous 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 lapses 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 necessary. This same issue was noted in the FY 2012/13. However, the use of unachievable lapses was much more prevalent than last year.

It appears that the Mayor intended for his Police and Fire pension reform legislation to serve as the budget balancing mechanism, but this legislation was voted down by the City Council. However, even if the legislation would have been approved, this would have only addressed a portion of the budgetary cuts. Furthermore, approximately \$20 million of the pension savings was one-time savings that would have needed to be addressed again next year when formulating the FY 2014/15 budget.

### **Recommendation #1**

In response to the significant amount of lapses used to balance the budget, the City Council added language in the Budget Ordinance that amends Section 106.203(a) of the Municipal Code to prevent lapses from exceeding 2% of the total budget or 4% of any department's budget. We recommend that the Administration adhere to these requirements in future budget submittals to ensure that the budget is truly balanced when it is submitted to the City Council.

### **Observation #2**

Throughout the budget review process, the Council Auditor's Office was responsible for answering many questions that would have been more appropriately answered by the Administration, the Department or the Budget Office. Given that my office has a very short time frame to review the entire City budget, including all of the independent authorities, and that we do not operate each of the departments on a daily basis, it is impossible for my office to know all details surrounding operations. The Departments and the Budget Office should know the details of all their budgets and be prepared to answer questions concerning personnel, such as vacancies and current staffing levels, what budget cuts have been made in the proposed budget, and the full impact of such cuts to the services provided to citizens.

### **Recommendation #2**

We recommend that in the future, all Department Directors, along with the Budget Office have a representative at the microphone to be prepared to answer any questions that are relevant to the operation of their Departments during the City Council's review process. The level of funding received is quite possibly the most critical item to address for all Departments since the funding

received directly impacts the goals and objectives that can be met by a Department in the upcoming year. Therefore, the Department Directors and appropriate Budget Office representatives should be present at the Finance Committee meetings, any wrap-up meetings and the City Council meetings in September where the full Council discusses the budget.

### **Observation #3**

In Resolution 2013-368-A, the Mayor's Tentative FY 2013/14 Budget Submittal, the Mayor presented two different scenarios of what the FY 2013/14 budget would look like. One budget reflected numbers assuming pension reform legislation was approved by the City Council and the other one reflected numbers assuming Police and Fire pension reform legislation was not approved by the City Council. The budget without pension reform reflected cuts of 13.88% to each of the Departments, including constitutional officers, in order to balance the budget. Given that pension reform legislation had not been approved by the time the Mayor was required to submit his budget to the City Council (July 15, 2013), the Mayor submitted a budget with the 13.88% cuts. However, throughout the budget review process, it became apparent that while some Departments may have absorbed cuts of 13.88%, other Departments did not, with some having even higher cuts. Additionally, unrealistic options for cuts were proposed such as: cutting rent to house staff without budgeting for an alternative location, providing inadequate funding for state mandates and placing a salary lapse in the Fire Rescue Department even though a collective bargaining agreement prohibited any firefighters from being laid off. Furthermore, the review of the 13.88% reductions caused a great deal of confusion during the budget review process since some Department Directors didn't seem to be aware of what cuts were actually made in the final budget proposal submitted to City Council.

### **Recommendation #3**

We recommend that in the future, Departments provide accurate information that ties to the budget and specifically identifies how a targeted cut is to be met. The disconnect that occurred this year when Departments were asked questions by the City Council should not have happened. Department Directors should be briefed and should meet with the Budget Office prior to their hearings. Department Directors also need to understand that a cut to the proposed budget means that funding provided in the current year is no longer being provided in the proposed year. If something has not been funded for the last several years, and they are requesting that it be funded, that is considered an enhancement.

### **Observation #4**

There appears to be a lack of communication between some Departments and the Budget Office. This is evidenced by the "surprises" some areas find in their budget when it is presented to Council and the lack of understanding of what items were not funded in the proposed budget. It did not appear that Departments were made aware of their final budget numbers in the Mayor's Proposed FY 2013/14 Budget until after it was submitted to the City Council on July 15, 2013.

Also, it did not appear that Departments were kept up-to-date through any type of reporting mechanism after the City Council Finance Committee made amendments to the budget.

#### **Recommendation #4**

Prior to the Mayor's annual submittal of the proposed budget to City Council, all Departments should be briefed of items that are at least being considered in relation to their budget. The Budget Office should meet with all Departments after the budget is proposed to Council to give an overview of how their proposed budget numbers were arrived at, what reductions were made and what enhancements, if any, they received. After completion of the City Council Finance Committee Hearings, the Budget Office should provide interim reports to each department that reflects all of the Committee's actions. After the City Council approves the budget in the last meeting in September, the Budget Office should generate final reports that show each Department the status of their budgets at various levels of detail.

With the Departments and the Budget Office in synch, this should help ensure a more fluid discussion process and minimize the level of confusion.

#### **Observation #5**

Section 200.065(4) of the Florida Statutes requires that final millage levy ordinances be filed with the Property Appraiser and Tax Collector within three days after the adoption of such ordinances. The Budget Office has historically filed all final millage ordinances with the appropriate parties. However, personnel within the Budget Office were not prepared to file the 2013 millage levy ordinances within the required timeframes. If it were not for the Office of General Counsel inquiring as to whether this task had been completed, these final millage ordinances would not have been filed within a timely manner.

#### **Recommendation #5**

We recommend that the Budget Officer oversee the filing process and that internal written procedures be developed to ensure that all requirements of the Truth in Millage (TRIM) process are implemented and adhered to. Failure to comply with the TRIM process can have a significant impact on the shared revenues we receive from the State.

#### **Observation #6**

The communication between the Internal Service providers and Departments appeared to be improved as compared to previous years. There were Departments that did not understand the costs that were being budgeted for them, but this appeared to be worked out between the Internal Service providers and those Departments prior to arriving at the Finance Committee Budget Hearings.

**Recommendation #6**

The Administration should continue to have the Internal Service providers meet with the Departments during the budget process to identify the costs that appear in their budgets. All Departments should be provided a breakdown of how internal service charges are calculated and allocated to them.

It has also been discussed that the Information Technologies Division (ITD) is pursuing a new cost allocation methodology. Should this methodology be implemented in an upcoming budget, ITD should make every effort to meet with all customers prior to budget submittal and hearings to explain and review the components of the cost allocation.

Respectfully submitted,

Kirk A. Sherman, CPA  
Council Auditor

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

<u>AGENCY</u>	2012/2013		2013/2014	
	ORIGINAL BUDGET		COUNCIL APPROVED 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	<u>\$ 151,612,102</u>	<u>\$ -</u>	<u>\$ 130,298,729</u>	<u>\$ -</u>
Jacksonville Port Authority				
Excess Telecommunications Contribution		(5,296,851)		(5,930,822)
Mayport Ferry Capital Projects Contribution				1,000,000
Operations	60,528,152		61,659,559	
Capital	117,499,335		121,689,480	
Total Jacksonville Port Authority	<u>\$ 178,027,487</u>	<u>\$ (5,296,851)</u>	<u>\$ 183,349,039</u>	<u>\$ (4,930,822)</u>
Police and Fire Pension Fund				
Operations	8,606,014		8,249,355	
Capital	118,153		0	
Total Police and Fire Pension Fund	<u>\$ 8,724,167</u>	<u>\$ -</u>	<u>\$ 8,249,355</u>	<u>\$ -</u>
Business Improvement District	<u>\$ 1,297,405</u>	<u>\$ (311,660)</u>	<u>\$ 1,246,962</u>	<u>\$ (311,660)</u>
Jacksonville Transportation Authority				
General Fund for Community Trans Coordinator		(1,324,309)		(1,350,049)
Local Option Gas Tax per Interlocal Agreement		(28,032,136)		(28,620,000)
Local Option Sales Tax Fund		(67,400,720)		(71,460,865)
Operations	165,021,547		171,603,953	
Capital	17,661,630		53,838,784	
Total Jacksonville Transportation Authority	<u>\$ 182,683,177</u>	<u>\$ (96,757,165)</u>	<u>\$ 225,442,737</u>	<u>\$ (101,430,914)</u>
J E A				
Electric Operations	1,398,968,500	83,969,075	1,369,845,995	87,318,021
Electric Capital	175,000,000		124,000,000	
Water & Sewer Operations	411,718,155	22,718,463	425,699,397	21,869,517
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	<u>\$ 2,142,744,931</u>		<u>\$ 2,055,830,523</u>	
Total Contribution to City General Fund		<u>\$ 106,687,538</u>		<u>\$ 109,187,538</u>
<b>Total of City Independent Agencies</b>	<b>\$ 2,665,089,269</b>	<b>\$ 4,321,862</b>	<b>\$ 2,604,417,345</b>	<b>\$ 2,514,142</b>
Contribution to Shands Jacksonville		(23,775,594)		(26,275,594)
<b>Net General Government Contributions</b>		<b><u>\$ (19,453,732)</u></b>		<b><u>\$ (23,761,452)</u></b>
<b>Total of Jacksonville General Government Budget</b>	<b><u>\$ 1,872,787,893</u></b>		<b><u>\$ 1,987,132,888</u></b>	
<b>Total Budget, General Government and Independent Agencies</b>	<b><u>\$ 4,537,877,162</u></b>		<b><u>\$ 4,591,550,233</u></b>	

A Interfund and interagency transfers have not been eliminated.

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	983,701,445
012	MOSQUITO CONTROL - STATE 1	286,627	63,103	74,353
015	PROPERTY APPRAISER	8,910,779	8,122,086	9,001,251
016	CLERK OF THE COURT	2,884,529	3,822,103	3,822,103
017	TAX COLLECTOR	14,024,550	13,497,143	14,743,111
018	EMERGENCY CONTINGENCY	48,769,260	50,183,688	50,183,688
019	JACKSONVILLE JOURNEY	8,320,915	7,155,987	2,300,553
01A	SPECIAL EVENTS	3,114,046	3,277,047	3,361,364
<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>1,034,227,938</b>	<b>1,039,028,044</b>	<b>1,067,187,868</b>
<b>SPECIAL REVENUE FUNDS</b>				
110	PLANNING, ECONOMIC DEV. & CONCUR MNGT	430,691	774,744	1,766,558
120	AIR POLLUTION CONTROL & MONITORING	1,618,571	1,661,575	1,618,894
130	SPORTS, CONVENTION & TOURISM DEV	6,700,422	6,705,837	7,775,748
140	TRANSPORTATION	102,390,593	106,846,530	106,886,726
150	GENERAL GOVERNMENT	16,435,831	17,618,196	17,397,753
170	TAX INCREMENT DISTRICTS	4,451,638	4,101,291	4,101,291
180	TAX INCREMENT DISTRICTS	19,675,431	19,445,871	22,592,264
190	JACKSONVILLE CHILDREN'S COMMISSION	19,218,967	16,386,135	22,567,232
1A0	COMMUNITY DEVELOPMENT BLOCK GRANT	196,220	196,220	196,220
1D0	MAINTENANCE, PARKS AND RECREATION	3,969,139	4,239,958	4,237,745
1F0	OTHER FEDERAL, STATE & LOCAL GRANTS	200,000	200,000	200,000
1H0	GENERAL GOVERNMENT	1,369,771	1,037,638	672,638
1I0	BETTER JACKSONVILLE TRUST FD	67,195,560	71,363,122	71,363,122
1L0	SPECIAL ASSESSMENT FUND			750,000
1N0	JACKSONVILLE HOUSING COMMISSION			450,000
<b>TOTAL</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>243,852,834</b>	<b>250,577,117</b>	<b>262,576,191</b>
<b>CAPITAL PROJECT FUNDS</b>				
310	BOND PROJECTS	145,318		
320	GENERAL PROJECTS	31,975,919	13,071,186	45,754,668
330	GRANT PROJECTS	1,111,018	1,463,180	1,498,940
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>47,253,608</b>
<b>ENTERPRISE FUNDS</b>				
410	PUBLIC PARKING SYSTEM	4,260,240	4,346,994	4,020,786
430	MOTOR VEHICLE INSPECTION	499,974	513,304	513,304
440	SOLID WASTE DISPOSAL	83,493,359	86,047,058	85,927,058
450	MAYPORT FERRY	1,751,565	1,096,278	2,790,117
460	STORMWATER SERVICES	40,871,184	41,635,900	41,490,575
4A0	MUNICIPAL STADIUM	38,692,030	33,710,938	35,172,162
4B0	MEMORIAL ARENA	16,129,630	14,435,501	14,113,442
4C0	BASEBALL STADIUM	2,746,631	2,419,310	2,419,310
4D0	PERFORMING ARTS CENTER	3,534,279	3,432,681	3,372,681
4E0	CONVENTION CENTER	3,241,178	2,916,182	3,238,241
4F0	EQUESTRIAN CENTER	1,070,914	970,780	970,780
4G0	SPORTS COMPLEX CAPITAL MAINT	4,776,228	5,038,385	5,076,901
4H0	RITZ THEATER		1,706,857	1,649,727
<b>TOTAL</b>	<b>ENTERPRISE FUNDS</b>	<b>201,067,212</b>	<b>198,270,168</b>	<b>200,755,084</b>
<b>INTERNAL SERVICE FUNDS</b>				
510	FLEET MANAGEMENT	59,875,750	58,216,379	61,750,523
520	PURCHASING	2,719,557	2,581,623	2,581,623
530	INFORMATION TECHNOLOGIES	29,864,822	34,406,506	35,386,784
550	OFFICE OF GENERAL COUNSEL	8,040,913	8,351,536	8,180,307
560	SELF INSURANCE	30,599,167	34,277,561	34,166,332
570	GROUP HEALTH	99,092,463	94,537,438	94,052,730
580	INSURED PROGRAMS	9,704,783	11,353,850	11,224,294
590	INTERNAL LOAN POOL	102,966,270	89,679,246	108,592,251
5A0	PUBLIC WORKS			37,303,255
<b>TOTAL</b>	<b>INTERNAL SERVICE FUNDS</b>	<b>342,863,725</b>	<b>333,404,139</b>	<b>393,238,099</b>
<b>TRUST AND AGENCY FUNDS</b>				
610	GENERAL EMPLOYEES PENSION TRUST	11,438,205	11,850,849	11,807,649
640	EXPENDABLE TRUST FUND	2,244,939	1,432,169	1,711,605
<b>TOTAL</b>	<b>TRUST AND AGENCY FUNDS</b>	<b>13,683,144</b>	<b>13,283,018</b>	<b>13,519,254</b>
<b>COMPONENT UNITS</b>				
720	JACKSONVILLE HOUSING FINANCE AUTHORITY	579,565	610,903	610,903
750	OFFICE OF ECONOMIC DEVELOPMENT	2,399,088	1,991,881	1,991,881
<b>TOTAL</b>	<b>COMPONENT UNITS</b>	<b>2,978,653</b>	<b>2,602,784</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>	<b>1,987,132,888</b>

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	5,823	70
015 PROPERTY APPRAISER	120	120	120	0
016 CLERK OF THE COURT	30	30	32	2
017 TAX COLLECTOR	227	226	226	-1
019 JACKSONVILLE JOURNEY	10	10	0	-10
01A SPECIAL EVENTS	15	14	14	-1
<b>TOTAL GENERAL FUND</b>	<b>6,155</b>	<b>6,218</b>	<b>6,215</b>	<b>60</b>
<b>SPECIAL REVENUE FUNDS</b>				
112 CONCURRENCY MANAGEMENT SYSTEM	4	6	6	2
121 AIR POLLUTION TAG FEE	7	7	7	0
127 AIR POLLUTION EPA	13	13	13	0
132 TOURIST DEVELOPMENT COUNCIL	1	1	1	0
154 HAZARDOUS WASTE PROGRAM	5	5	5	0
159 BUILDING INSPECTION	82	89	89	7
15B DUVAL COUNTY LAW LIBRARY	3	3	3	0
15L JUVENILE DRUG COURT	4	5	5	1
15Q COURT INNOVATIONS-JUDICIAL SUPPORT	3	2	2	-1
15V TEEN COURT PROGRAMS TRUST (111.375)	6	6	6	0
15W LIBRARY CONFERENCE FACILITY TRUST	3	3	3	0
171 9-1-1 EMERGENCY USER FEE	5	5	5	0
191 JACKSONVILLE CHILDREN'S COMMISSION	38	38	37	-1
1D1 HUGUENOT PARK	9	9	9	0
1D2 KATHRYN A HANNA PARK	15	15	15	0
1DA CECIL FIELD COMMERCE CENTER	7	7	7	0
1H2 ANIMAL CARE&PROTECTIVE SVCS PROGRAMS	1	1	1	0
1HK ADULT ARCADES	2	2	2	0
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>208</b>	<b>217</b>	<b>216</b>	<b>8</b>
<b>ENTERPRISE FUNDS</b>				
411 ON-STREET PARKING	36	25	25	-11
412 OFF-STREET PARKING	0	11	11	11
431 MOTOR VEHICLE INSPECTION	7	7	7	0
441 SOLID WASTE DISPOSAL	112	114	116	4
461 STORMWATER SERVICES	201	21	22	-179
<b>TOTAL ENTERPRISE FUNDS</b>	<b>356</b>	<b>178</b>	<b>181</b>	<b>-175</b>
<b>INTERNAL SERVICE FUNDS</b>				
511 FLEET MGMT - OPERATIONS	118	118	118	0
512 FLEET MGMT - VEHICLE REPLACEMENT	3	3	3	0
521 COPY CENTER / CENTRAL MAILROOM	6	5	5	-1
531 ITD OPERATIONS	124	121	125	1
534 RADIO COMMUNICATIONS	13	12	12	-1
551 OFFICE OF GENERAL COUNSEL	61	61	61	0
561 SELF INSURANCE	21	21	21	0
571 GROUP HEALTH	8	8	8	0
581 INSURED PROGRAMS	4	5	5	1
5A1 PUBLIC BUILDING ALLOCATIONS	0	0	50	50
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>358</b>	<b>354</b>	<b>408</b>	<b>50</b>
<b>TRUST AND AGENCY FUNDS</b>				
611 GENERAL EMPLOYEES PENSION	6	6	6	0
64A SHERIFF'S TRUSTS	1	1	1	0
<b>TOTAL TRUST AND AGENCY FUNDS</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>
<b>COMPONENT UNITS</b>				
721 JACKSONVILLE HOUSING FINANCE AUTHORITY	3	3	3	0
<b>TOTAL COMPONENT UNITS</b>	<b>3</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>7,030</b>	<b>-57</b>

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	4	0
CITY COUNCIL	76	78	78	2
DOWNTOWN INVESTMENT AUTHORITY	0	0	4	4
EMPLOYEE SERVICES	46	42	42	-4
FINANCE	67	62	61	-6
FIRE AND RESCUE	1,301	1,301	1,301	0
HUMAN RIGHTS COMMISSION	10	9	9	-1
INTRA-GOVERNMENTAL SERVICES	59	52	52	-7
MAYOR'S OFFICE	28	34	34	6
MEDICAL EXAMINER	27	27	29	2
MILITARY AFFAIRS, VET & DISABLED SVCS	17	19	19	2
NEIGHBORHOODS	181	168	178	-3
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES	5	5	0	-5
OFFICE OF ECONOMIC DEVELOPMENT	22	30	25	3
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	0	1	1	1
OFFICE OF GENERAL COUNSEL	1	1	1	0
OFFICE OF THE SHERIFF	3,044	3,033	3,039	-5
PARKS & RECREATION	237	205	207	-30
PLANNING AND DEVELOPMENT	60	54	55	-5
PUBLIC LIBRARIES	282	249	282	0
PUBLIC WORKS	200	359	320	120
SPECIAL SERVICES	51	51	47	-4
SUPERVISOR OF ELECTIONS	35	35	35	0
<b>TOTAL FULL TIME EMPLOYEE POSITIONS GENERAL FUND - GENERAL SERVICES DISTRICT</b>	<u><u>5,753</u></u>	<u><u>5,818</u></u>	<u><u>5,823</u></u>	<u><u>70</u></u>

**Council Auditor's Office  
City of Jacksonville  
2013-14 City Budget  
General Fund (GSD) Contingencies**

**Contingencies**

Federal Matching Grants	\$ 744,370
Federal Programs	266,000
Property Blight	2,042,375
Special Council Contingency	1,003
Mayor's Executive Operating	100,000
City Council Executive Operating	100,000
Joint (Mayor and City Council) Executive Operating	100,000
<b>TOTAL CONTINGENCIES</b>	<b><u><u>\$ 3,353,748</u></u></b>

City Council Designated Contingencies (all sub-funds)

**Jacksonville Journey  
Fiscal Year 2013-2014**

Program Description	FY 12-13 Approved by City Council	FY 13-14 Approved by City Council			Department with Oversight*
	General Fund Contribution to Journey Programs	General Fund Contribution to Journey Programs	General Fund Contribution to Former Journey Programs	Change in Budget	
DART - Code compliance	\$ 324,091	\$ -	\$ 278,718	\$ (45,373)	Neighborhoods
Local Initiatives Support Corporation	\$ 463,980	\$ 399,023	\$ -	\$ (64,957)	Jacksonville Journey
Early Literacy	\$ 1,700,000	\$ -	\$ 1,462,000	\$ (238,000)	Jacksonville Children's Commission
Summer Camps	\$ 1,021,400	\$ -	\$ 878,404	\$ (142,996)	Jacksonville Children's Commission
Out of School Suspension	\$ 961,423	\$ 826,824	\$ -	\$ (134,599)	Jacksonville Journey
Team-Up Programs	\$ 2,077,164	\$ -	\$ 1,786,361	\$ (290,803)	Jacksonville Children's Commission
Summer Jobs Program	\$ 209,220	\$ 179,929	\$ -	\$ (29,291)	Jacksonville Journey
Ex-Offender Employment Program	\$ 410,039	\$ 352,633	\$ -	\$ (57,406)	Jacksonville Journey
Juvenile Crime Prevention & Intervention	\$ 321,600	\$ 276,576	\$ -	\$ (45,024)	Jacksonville Journey
Ex-Offender Training/Re-entry	\$ 308,800	\$ 265,568	\$ -	\$ (43,232)	Jacksonville Journey
Juvenile Assessment Center	\$ 289,236	\$ -	\$ 384,767	\$ 95,531	Office of the Sheriff
Ex-Offender Re-entry Portal (JREC)	\$ 558,053	\$ -	\$ 545,197	\$ (12,856)	Office of the Sheriff
<b>Subtotal</b>	<b>\$ 8,645,006</b>	<b>\$ 2,300,553</b>	<b>\$ 5,335,447</b>	<b>\$ (1,009,006)</b>	

FY 13-14 approved Journey program funding	\$ 2,300,553
FY 13-14 approved former Journey program funding	\$ 5,335,447
<b>Net FY 13-14 approved program funding</b>	<b>\$ 7,636,000</b>

\* The Jacksonville Journey Oversight Committee no longer has oversight of the funding for select programs.

**CITY OF JACKSONVILLE**  
**SUMMARY OF AD VALOREM TAX CALCULATIONS**  
**COUNCIL APPROVED MILLAGE RATES**  
**2013/14 BUDGET**

			GF/GSD excluding USDs 2 thru 5, Beaches & Baldwin	GF/GSD within USDs 2-4, Jacksonville Beach, Atlantic Beach & Neptune Beach	GF/GSD within USD 5, Baldwin	Total			
2012/13 Preliminary Taxable Values		\$	43,923,675,633	\$	4,308,492,313	\$	41,586,480	\$	48,273,754,426
Operating Millage Rates			<b>10.0353</b>		<b>6.7446</b>		<b>8.4472</b>		
<b>Council Approved Total Estimated Revenues at . . .</b>	<b>95.5%</b>	<b>\$</b>	<b>420,951,835</b>	<b>\$</b>	<b>27,751,400</b>	<b>\$</b>	<b>335,481</b>	<b>\$</b>	<b>449,038,716</b>
<b>FY 2013/14 Budget</b>									
<b>2013/14 Preliminary Taxable Values</b>									
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
<b>Operating Millage Rate</b>			<b>11.4419</b>		<b>8.1512</b>		<b>9.6312</b>		
Estimated Revenues at . . .	95.5%								
<b>BEFORE NEW CONSTRUCTION</b>		\$	469,978,944	\$	33,600,399	\$	374,640	\$	503,953,983
<b>Change in Revenue on Property Existing Last Year</b>		<b>\$</b>	<b>49,027,109</b>	<b>\$</b>	<b>5,849,000</b>	<b>\$</b>	<b>39,159</b>	<b>\$</b>	<b>54,915,267</b>
Change in Ad Valorem Revenues, as a percent.									<b>12.23%</b>
Estimated Revenues at . . .	95.5%								
<b>ON NEW CONSTRUCTION</b>		<b>\$</b>	<b>3,146,018</b>	<b>\$</b>	<b>134,272</b>	<b>\$</b>	<b>5,500</b>	<b>\$</b>	<b>3,285,788</b>
Change in Ad Valorem Revenues from new construction, as a percent.									<b>0.73%</b>
<b>Total Estimated Revenues Increase</b>		<b>\$</b>	<b>52,173,126</b>	<b>\$</b>	<b>5,983,271</b>	<b>\$</b>	<b>44,658</b>	<b>\$</b>	<b>58,201,056</b>
Change in Ad Valorem Revenues, as a percent.									<b>12.96%</b>
<b>Total Estimated Revenues at</b>	<b>95.5%</b>	<b>\$</b>	<b>473,124,962</b>	<b>\$</b>	<b>33,734,672</b>	<b>\$</b>	<b>380,139</b>	<b>\$</b>	<b>507,239,773</b>
<b>Net to the General Fund GSD</b>									
Total Estimated Revenues at	95.5%	\$	473,124,962	\$	33,734,672	\$	380,139	\$	507,239,773
Less Tax Increment Amounts at	95.0%	\$	(14,380,543)	\$	(5,277,815)	\$	-	\$	(19,658,357)
<b>Net to the General Fund GSD</b>		<b>\$</b>	<b>458,744,419</b>	<b>\$</b>	<b>28,456,857</b>	<b>\$</b>	<b>380,139</b>	<b>\$</b>	<b>487,581,415</b>

**DUVAL COUNTY  
2013 MILLAGE RATES**

	GENERAL SERVICES DISTRICT	USD 2 JAX BEACH	USD 3 ATLANTIC BEACH	USD 4 NEPTUNE BEACH	USD 5 TOWN OF BALDWIN
<b>2013 MILLAGE RATES</b>					
GENERAL SERVICES DISTRICT					
Operations	11.4419	8.1512	8.1512	8.1512	9.6312
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000
<b>Totals</b>	<b><u>11.4419</u></b>	<b><u>8.1512</u></b>	<b><u>8.1512</u></b>	<b><u>8.1512</u></b>	<b><u>9.6312</u></b>
URBAN SERVICES DISTRICTS					
Operations	0.0000	4.0947	3.3285	3.3756	3.1556
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000
<b>Totals</b>	<b><u>0.0000</u></b>	<b><u>4.0947</u></b>	<b><u>3.3285</u></b>	<b><u>3.3756</u></b>	<b><u>3.1556</u></b>
DUVAL COUNTY SCHOOL BOARD					
Operations	7.3880	7.3880	7.3880	7.3880	7.3880
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000
<b>Totals</b>	<b><u>7.3880</u></b>	<b><u>7.3880</u></b>	<b><u>7.3880</u></b>	<b><u>7.3880</u></b>	<b><u>7.3880</u></b>
ST. JOHN'S RIVER WATER MANAGEMENT DISTRICT					
Operations	0.3283	0.3283	0.3283	0.3283	0.3283
FLORIDA INLAND NAVIGATION DISTRICT					
Operations	0.0345	0.0345	0.0345	0.0345	0.0345
TOTAL MILLAGE RATES					
Operations	19.1927	19.9967	19.2305	19.2776	20.5376
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000
<b>Totals</b>	<b><u>19.1927</u></b>	<b><u>19.9967</u></b>	<b><u>19.2305</u></b>	<b><u>19.2776</u></b>	<b><u>20.5376</u></b>
<b>TAX LEVY ON A \$105,764 HOME</b>					
<b>ASSESSED VALUE</b>	<b>\$ 105,764</b>	<b>\$ 105,764</b>	<b>\$ 105,764</b>	<b>\$ 105,764</b>	<b>\$ 105,764</b>
LESS ORIGINAL HOMESTEAD EXEMPTION	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
VALUE BEFORE ADDITIONAL HOMESTEAD EXEMPTION <sup>Note 1</sup>	<b>\$ 80,764</b>	<b>\$ 80,764</b>	<b>\$ 80,764</b>	<b>\$ 80,764</b>	<b>\$ 80,764</b>
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	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764
NEW ADDITIONAL HOMESTEAD EXEMPTION	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)
REMAINING AFTER ADDITIONAL EXEMPTION (B)	\$ 5,764	\$ 5,764	\$ 5,764	\$ 5,764	\$ 5,764
<b>(A) PLUS (B) EQUALS TAXABLE VALUE</b>	<b><u>\$ 55,764</u></b>	<b><u>\$ 55,764</u></b>	<b><u>\$ 55,764</u></b>	<b><u>\$ 55,764</u></b>	<b><u>\$ 55,764</u></b>
AD VALOREM TAXES:					
General Services District - operations	\$ 638.05	\$ 454.54	\$ 454.54	\$ 454.54	\$ 537.08
Urban Services District	0.00	228.34	185.61	188.24	175.97
Duval County School Board - operations <sup>Note 2</sup>	596.68	596.68	596.68	596.68	596.68
St. John's River Water Mgmt Dist	18.31	18.31	18.31	18.31	18.31
Florida Inland Navigation District	1.92	1.92	1.92	1.92	1.92
<b>GROSS AD VALOREM TAXES</b>	<b><u>\$ 1,254.96</u></b>	<b><u>\$ 1,299.79</u></b>	<b><u>\$ 1,257.06</u></b>	<b><u>\$ 1,259.69</u></b>	<b><u>\$ 1,329.96</u></b>
NOVEMBER PAYMENT DISCOUNT *	(50.20)	(51.99)	(50.28)	(50.39)	(53.20)
<b>NET AD VALOREM TAXES</b>	<b><u>\$ 1,204.76</u></b>	<b><u>\$ 1,247.80</u></b>	<b><u>\$ 1,206.78</u></b>	<b><u>\$ 1,209.30</u></b>	<b><u>\$ 1,276.76</u></b>

Millage rates source: Duval County Property Appraiser's Office

<sup>Note 1</sup> 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).

<sup>Note 2</sup> 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 2012 RATES TO THE COUNCIL APPROVED 2013 RATE**

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

**MILLAGE RATES**

Local Government, GSD	10.0353	11.4419	1.4066	14.02%
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>	<u>18.0011</u>	<u>19.1927</u>	<u>1.1916</u>	<u>6.62%</u>

**AD VALOREM TAXES**

Local Government, GSD	\$ 585.45	\$ 638.05	\$ 52.60	8.98%
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	\$ 1,254.95	\$ 14.80	1.19%
Less Four Percent Discount for Payment in November	(49.61)	(50.20)	0.59	-1.19%
<b>Net Tax Bill</b>	<u>\$1,190.55</u>	<u>\$ 1,204.75</u>	<u>\$ 14.20</u>	<u>1.19%</u>

**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  
TAX INCREMENT DISTRICTS  
ORIGINAL 2013/14 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
<b>TAXABLE VALUES &amp; RATES</b>					
Base Year	1981/1984	1980	1983/1986	1990	2008
<b>Preliminary Taxable Values</b>	\$ 848,619,734	\$ 380,587,972	\$ 730,358,302	\$ 751,721,339	\$ 107,824,626
Less Taxable Value in Base Year	416,379,969	89,127,781	48,790,640	189,200,262	71,064,917
<b>Taxable Value Incremental Increases</b>	<b>\$ 432,239,765</b>	<b>\$ 291,460,191</b>	<b>\$ 681,567,662</b>	<b>\$ 562,521,077</b>	<b>\$ 36,759,709</b>
Taxable Value Percentage Increases	103.8%	327.0%	1396.9%	297.3%	51.7%
Operating Millage Rates	11.4419	11.4419	8.1512	11.4419	11.4419
Collection Rate	95%	95%	95%	95%	95%
<b>REVENUES</b>					
<b>Ad Valorem Taxes - GF / GSD</b>	\$ 4,698,362	\$ 3,168,115	\$ 5,277,815	\$ 6,114,494	\$ 399,571
Transfer from General Fund	2,878,907	0-	0-	0-	0-
Debt Repayment Revenue (Hilton) (A)	0-	55,000	0-	0-	0-
<b>Total Revenues</b>	<b>\$ 7,577,269</b>	<b>\$ 3,223,115</b>	<b>\$ 5,277,815</b>	<b>\$ 6,114,494</b>	<b>\$ 399,571</b>
<b>EXPENDITURES</b>					
Debt Service:					
06C ETR, Carling	\$ 2,135,808	\$ 0-	\$ 0-	\$ 0-	\$ 0-
HUD Section 108, Hilton Hotel	-	310,567	0-	0-	0-
HUD Section 108, Hampton Inn	-	67,290	0-	0-	0-
HUD Section 108, 1997, LaVilla	15,201	0-	0-	0-	0-
HUD Section 108, 1994, Coach	-	0-	0-	507,815	0-
HUD Section 108, 1997, Body Armor	-	0-	0-	84,931	0-
05A ETR, Strand	-	189,714	0-	0-	0-
05A ETR, RAMCO	-	0-	0-	1,111,072	0-
Fiscal Agent Fees	1,550	0-	0-	810	0-
<b>Total Debt Service</b>	<b>\$ 2,152,559</b>	<b>\$ 567,571</b>	<b>\$ 0-</b>	<b>\$ 1,704,628</b>	<b>\$ 0-</b>
Other Operating Expenses (B)	4,772,121	950,000	0-	350,000	0-
Contribution to Community Development (C)	75,000	0-	0-	0-	0-
Cash Carryover	577,589	1,705,544	0-	751,680	399,571
Transfer Out to the General Fund	0-	0-	0-	0-	0-
Transfer Out to TID Capital Projects Subfund 32T (D)	0-	0-	0-	3,308,186	0-
Contribution to Jacksonville Beach	0-	0-	5,277,815	0-	0-
<b>Total Expenditures</b>	<b>\$ 7,577,269</b>	<b>\$ 3,223,115</b>	<b>\$ 5,277,815</b>	<b>\$ 6,114,494</b>	<b>\$ 399,571</b>

**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-	150,000	0-	0-	0-
Vestcor (Lynch Building) - Payback	1,294,313	0-	0-	0-	0-
Strand/Peninsula (REV)	0-	800,000	0-	0-	0-
(1) Library Garage	0-	0-	0-	0-	0-
(2) MPS Urban Core Garage	1,467,241	0-	0-	0-	0-
(2) MPS Arena and Sports Complex	1,996,067	0-	0-	0-	0-
JTA/Fidelity Parking Lease	14,500	0-	0-	0-	0-
RAMCO (REV)	0-	0-	0-	350,000	0-
<b>Total Other Operating Expenses</b>	<b>\$ 4,772,121</b>	<b>\$ 950,000</b>	<b>\$ 0-</b>	<b>\$ 350,000</b>	<b>\$ 0-</b>

(1) The City took over management of the Library (Duval St.) garage from Metropolitan Parking Solutions (MPS) effective June 1, 2013. The City's Office of Public Parking will now operate the garage.

(2) 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.

(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 14th installment.

(D) This transfer represents funding appropriated by Ord. 2012-492-E for the "Duval Road Expansion" project to improve Duval Rd. between Main St. and Airport Center Dr.

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

	FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED
<b>NON-DEPARTMENTAL REVENUES</b>			
AD VALOREM TAXES	449,038,716	443,208,461	507,239,775
DISTRIBUTIONS TO TAX INCREMENT DISTRICTS	-17,079,631	-16,979,739	-19,658,357
<b>NET AD VALOREM TAXES</b>	<b>431,959,085</b>	<b>426,228,722</b>	<b>487,581,418</b>
BUSINESS TAXES	7,600,000		
COMMUNICATIONS SERVICES TAX		37,919,299	37,306,788
CONTRIBUTIONS FROM OTHER FUNDS	6,373,330	1,223,469	2,053,427
CONTRIBUTIONS FROM OTHER LOCAL UNITS	107,100,056	109,187,538	109,187,538
DISPOSITION OF FIXED ASSETS	50,000	50,000	50,000
FEDERAL GRANTS		601,398	601,398
FEDERAL PAYMENTS IN LIEU OF TAXES	23,000	23,000	23,000
FRANCHISE FEES	42,531,812	41,884,931	41,489,435
INTEREST, INCL PROFITS ON INVESTMENTS	4,990,999	2,204,200	2,204,200
LOCAL BUSINESS TAX		7,505,559	7,505,559
NON OPERATING SOURCES	11,058,883		7,229,694
OTHER CHARGES FOR SERVICES	17,453,641	11,330,154	11,330,154
OTHER FINES AND/OR FORFEITS	1,269,197	1,075,000	1,075,000
OTHER MISCELLANEOUS REVENUE	5,798,826	6,417,980	6,517,980
RENTS AND ROYALTIES	659,045	100,000	100,000
SALES AND USE TAXES	1,002,119	1,059,100	1,009,100
STATE SHARED REVENUES	127,756,030	134,004,839	134,004,839
UTILITY SERVICE TAXES	130,427,321	90,687,667	89,224,405
VIOLATIONS OF LOCAL ORDINANCES	4,000	4,000	4,000
<b>TOTAL NON-DEPARTMENTAL REVENUES</b>	<b>896,057,344</b>	<b>871,506,856</b>	<b>938,497,935</b>
<b>DEPARTMENTAL REVENUES</b>			
ADVISORY BOARDS & COMMISSIONS	307,050	106,000	106,000
CITY COUNCIL	324,378	343,403	343,403
COURTS	297		
DOWNTOWN INVESTMENT AUTHORITY			35,500
EMPLOYEE SERVICES	1,000	1,000	1,000
FINANCE	64,972	64,972	64,972
FIRE AND RESCUE	28,527,320	27,669,089	27,194,175
HUMAN RIGHTS COMMISSION	105,925	105,925	105,925
INTRA-GOVERNMENTAL SERVICES	2,000	900	900
MAYOR'S OFFICE	1,000	83,820	83,820
MEDICAL EXAMINER	1,202,017	1,055,453	1,211,003
MILITARY AFFAIRS, VET & DISABLED SVCS	500	800	800
NEIGHBORHOODS	1,278,376	1,447,427	1,447,427
OFFICE OF ECONOMIC DEVELOPMENT	100,396	102,596	67,096
OFFICE OF THE SHERIFF	8,951,759	8,289,164	8,212,276
PARKS & RECREATION	883,300	727,800	570,300
PLANNING AND DEVELOPMENT	1,452,545	1,292,048	1,292,048
PUBLIC LIBRARIES	1,193,445	1,040,400	1,040,400
PUBLIC WORKS	7,178,854	38,799,480	3,191,711
SPECIAL SERVICES	278,754	263,754	228,754
SUPERVISOR OF ELECTIONS	6,000	6,000	6,000
<b>TOTAL DEPARTMENTAL REVENUES</b>	<b>51,859,888</b>	<b>81,400,031</b>	<b>45,203,510</b>
<b>TOTAL GENERAL FUND - GSD REVENUES</b>	<b>947,917,232</b>	<b>952,906,887</b>	<b>983,701,445</b>

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

CONTRIBUTIONS FROM OTHER FUNDS	FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED
TRANSFER FR CONCUR MGMT SYS TO GF-GSD	59,553		
TRANSFER FR SOUTHSIDE TID TO GF-GSD	1,286,238		
TRANSFER FR JIA REDV TID TO GF-GSD	3,353,319		
TRANSFER FR COMMUNITY DEV TO GF-GSD	121,220	121,220	121,220
TRANSFER FR CODE ENF/REV FD 1L2		1	750,000
TRF TO 011 GENFD GSD FR SF 1N1 HOUSING			450,000
TRANSFER FR SHERIFF'S TRUST TO GF-GSD	1,500,000	1,102,248	732,207
TRF TO 011 GENFD GSD FR 64N ART-PUBLIC P	53,000		
<b>TOTAL CONTRIBUTIONS FROM OTHER FUNDS</b>	<b>6,373,330</b>	<b>1,223,469</b>	<b>2,053,427</b>

CONTRIBUTIONS FROM OTHER LOCAL UNITS	FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED
JEA - CONTRIBUTIONS TO/FROM			
CONTRIBUTIONS FROM COMPONENT UNIT	83,969,075	87,109,818	87,318,021
CONTRIBUTION FROM JEA/WATER&SEWER	22,718,463	22,077,720	21,869,517
OFF ECON DEV-CONTRIBUTIONS TO/FROM			
CONTRIBUTIONS FROM COMPONENT UNIT	412,518		
<b>TOTAL CONTRIBUTIONS FROM OTHER LOCAL UNITS</b>	<b>107,100,056</b>	<b>109,187,538</b>	<b>109,187,538</b>

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

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

	<b>FY 12-13 COUNCIL APPROVED</b>	<b>FY 13-14 MAYOR'S PROPOSED</b>	<b>FY 13-14 COUNCIL APPROVED</b>
<b>DEPARTMENTAL EXPENSES</b>			
ADVISORY BOARDS & COMMISSIONS	380,583	295,844	383,283
CITY COUNCIL	8,050,826	7,867,093	8,687,120
COURTS	575,103	3,206,114	3,776,692
DOWNTOWN INVESTMENT AUTHORITY			1,427,504
EMPLOYEE SERVICES	5,712,289	5,682,232	5,739,862
FINANCE	6,285,015	6,799,807	6,704,560
FIRE AND RESCUE	173,844,478	182,936,200	196,290,836
HUMAN RIGHTS COMMISSION	899,974	906,095	905,684
INTRA-GOVERNMENTAL SERVICES	4,708,890	4,382,049	4,382,883
MAYOR'S OFFICE	3,224,811	3,780,099	3,778,502
MEDICAL EXAMINER	2,658,454	2,726,170	3,514,232
MILITARY AFFAIRS, VET & DISABLED SVCS	1,162,067	1,403,745	1,370,373
NEIGHBORHOODS	13,551,447	13,845,688	14,566,839
OFFICE OF ECONOMIC DEVELOPMENT	4,092,245	3,916,722	3,397,043
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	121,872	173,025	173,374
OFFICE OF GENERAL COUNSEL	226,492	205,840	205,756
OFFICE OF THE SHERIFF	366,768,040	360,727,755	389,234,770
PARKS AND RECREATION	20,037,035	24,153,591	25,918,403
PLANNING AND DEVELOPMENT	5,347,937	5,423,081	5,696,958
PUBLIC DEFENDER	1,468,615	1,583,124	1,711,361
PUBLIC HEALTH	977,648	1,415,517	1,351,181
PUBLIC LIBRARIES	34,316,851	31,420,192	33,607,650
PUBLIC WORKS	57,299,725	70,889,533	35,424,419
SPECIAL SERVICES	15,013,375	14,050,179	14,960,008
STATE ATTORNEY	131,058	1,881,451	1,758,284
SUPERVISOR OF ELECTIONS	5,741,920	5,725,406	5,671,867
<b>TOTAL DEPARTMENTAL EXPENSES</b>	<b>732,596,750</b>	<b>755,396,552</b>	<b>770,639,444</b>
<b>NON-DEPARTMENTAL EXPENSES</b>			
CITYWIDE ACTIVITIES	77,433,479	74,259,277	79,605,423
CITYWIDE ACTIVITIES - COUNCIL			
CONTINGENCIES	1,154,634	1,310,370	3,353,748
DEBT FEES - BOND RELATED	255,490	255,489	255,489
DEBT SERVICE TRANSFERS - FISCAL AGENT	259,184	251,801	251,801
DEBT SERVICE TRANSFERS - INTEREST	31,224,681	29,769,252	29,769,252
DEBT SERVICE TRANSFERS - PRINCIPAL	39,581,650	31,922,334	31,922,334
INTER-LOCAL AGREEMENTS	2,820,396	2,755,592	2,755,592
SUBFUND LEVEL ACTIVITIES	5,840,202	6,435,664	6,435,664
TRANSFER OUT TO OTHER FUNDS	56,750,766	50,550,556	58,712,698
<b>TOTAL NON-DEPARTMENTAL EXPENSES</b>	<b>215,320,482</b>	<b>197,510,335</b>	<b>213,062,001</b>
<b>TOTAL GENERAL FUND - GSD EXPENDITURES</b>	<b>947,917,232</b>	<b>952,906,887</b>	<b>983,701,445</b>

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

	FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED
<b>CITYWIDE ACTIVITIES</b>			
MEDICAID PROGRAM		14,388,552	14,388,552
ZOO CONTRACT	1,282,500	1,282,500	1,282,500
FY14 ITD RESTORATION ADJ			780,278
QUALIFIED TARGET INDUSTRIES	398,042	638,950	638,950
JUVENILE JUSTICE	4,329,288	2,571,209	2,571,209
JACKSONVILLE LANDING SECURITY			207,084
SMG - GATOR BOWL GAME	370,000	350,000	350,000
LOBBYIST FEES		1	1
NON DEPARTMENTAL ALLOCATIONS	10,000	1,962,571	3,167,216
MEDICAID INPATIENT HOSPITAL CARE	14,963,281		
MEDICAID NURSING HOME CARE	1,325,569		
PUBLIC SERVICE GRANTS	2,327,217	2,001,407	2,015,501
PSG - CULTURAL COUNCIL	2,903,000	2,496,580	2,846,580
SULZBACHER FEDERAL FUNDING SUBSIDY			97,780
WATER SEWER EXPANSION AUTHORITY	41,120		
LICENSE AGREEMENTS AND FEES	17,384	18,271	18,271
REFUND - TAXES OVERPD/ERROR/CONTROVERSY	4,000	5,000	5,000
TRANSPORTATION PLANNING ORGANIZATION	216,150	217,432	217,432
NORTH FLORIDA REGIONAL COUNCIL	368,015	368,015	368,015
SUBSIDIZED PENSION FUNDS	24,357	16,404	16,404
BUSINESS IMPRV DISTRICT-DOWNTOWN VISION	311,660	311,660	311,660
ECONOMIC GRANT PROGRAM	2,933,965	2,685,322	2,685,322
MUNICIPAL DUES & AFFILIATION	388,622	411,582	411,582
GREATER AGRICULTURAL FAIR CONTRACT		120,000	120,000
TAX DEED PURCHASES	100,000	100,000	100,000
SHANDS JAX MEDICAL CENTER CONTRIBUTION	23,775,594	23,775,594	26,275,594
BJP 20% GAS TAX CONTRIB TO FISCAL AGENT	1,650,237	1,647,893	1,647,893
CIP DEBT REPAYMENT TO BANKING FUND	19,272,817	18,475,027	18,667,292
ANNUAL INDEPENDENT AUDIT	315,000	315,000	315,000
FILING FEE LOCAL ORD-PUBLIC DEFENDER	13,980	23,689	23,689
FILING FEE LOCAL ORD-STATE ATTORNEY	52,000	48,000	48,000
415 LIMIT PENSION COST	39,681	28,618	28,618
<b>TOTAL CITYWIDE ACTIVITIES</b>	<b>77,433,479</b>	<b>74,259,277</b>	<b>79,605,423</b>
<b>CONTINGENCIES</b>			
SP COUNCIL CONTINGENCY-PLANNING&DEV DPT	115,751		
EXECUTIVE OP CONTINGENCY - MAYOR	60,000	100,000	100,000
EXECUTIVE OP CONTINGENCY - JOINT	100,000	100,000	100,000
SP COUNCIL CONTINGENCY-BUDGET			1,003
SPECIAL COUNCIL RSV-PUBLIC WORKS	126,396		
FEDERAL PROGRAMS CONTINGENCY	266,000	266,000	266,000
SPECIAL COUNCIL CONT-PROPERTY BLIGHT			2,042,375
FEDERAL MATCHING GRANTS (B1-B)	386,487	744,370	744,370
EXECUTIVE OP CONTINGENCY - COUNCIL	100,000	100,000	100,000
<b>TOTAL CONTINGENCIES</b>	<b>1,154,634</b>	<b>1,310,370</b>	<b>3,353,748</b>
<b>DEBT FEES - BOND RELATED</b>			
FISCAL AGENT FEES GF-GSD	255,490	255,489	255,489
<b>TOTAL DEBT FEES - BOND RELATED</b>	<b>255,490</b>	<b>255,489</b>	<b>255,489</b>

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

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

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

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

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

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

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

	FY 12-13 COUNCIL APPROVED	FY 13-14 MAYOR'S PROPOSED	FY 13-14 COUNCIL APPROVED
<b>TRANSFER OUT TO OTHER FUNDS</b>			
GEN FUND-GSD TRANSFER TO COURTHOUSE TRST	94,408		
TRF FR 011 GRNFD GSD TO MAYPORT FERRY			449,715
GEN FUND-GSD TRANSFER TO SMG-EQUESTRIAN		320,041	320,041
GEN FUND-GSD TRANSFER TO SMG-CONVENTION	943,308	623,093	945,152
GEN FUND-GSD TRANSFER TO SMG-PERFRM ARTS	438,142	570,125	570,125
GEN FUND-GSD TRANSFER TO SMG-BBALL GRNDS		281,316	281,316
GEN FUND-GSD TRANSFER TO SMG-ARENA		1,359,315	
GEN FUND-GSD TRANSFER TO SMG-STADIUM	6,513,495	2,892,468	4,312,052
GEN FUND-GSD TRANSFER TO STORMWATER OPS	1,557,442	1,557,442	1,557,442
GEN FUND-GSD TRANSFER TO ALCOHOL REHAB	225,000	225,000	225,000
GEN FUND-GSD TRANSFER TO CITY-RITZ		808,947	751,817
GEN FUND-GSD TRANSFER TO PROP APPRAISER	8,609,432	7,176,630	8,055,795
GEN FUND-GSD TRANSFER TO CLERK OF COURT	129,257		
GEN FUND-GSD TRANSFER TO TAX COLLECTOR	3,891,977	3,682,081	5,269,603
GEN FUND-GSD TRANSFER TO PUBLIC SAFT INT	8,320,915	7,155,987	2,300,553
GEN FUND-GSD TRANSFER TO N.E. TID	2,540,800	2,411,132	2,878,907
GEN FUND-GSD TRANSFER TO AIR POLL EPA	421,860	424,269	424,269
GEN FUND-GSD TRANSFER TO FY14 CIP FUND			3,000,000
GEN FUND-GSD TRANSFER TO RECORDING FEES	861,883		
GEN FUND-GSD TRANSFER TO JCC	16,804,385	15,540,207	21,721,304
GEN FUND-GSD TRANSFER TO HUGUENOT PARK	343,103	339,335	338,944
GEN FUND-GSD TRANSFER TO HANNA PARK	421,060	661,333	704,840
GEN FUND-GSD TRANSFER TO CECIL COMM CTR	1,360,253	1,084,788	1,084,459
GEN FUND-GSD TRANSFER TO BCH EROSION LOC	200,000	200,000	200,000
GEN FUND-GSD TRANSFER TO SPECIAL EVENTS	3,074,046	3,237,047	3,321,364
<b>TOTAL TRANSFER OUT TO OTHER FUNDS</b>	<b>56,750,766</b>	<b>50,550,556</b>	<b>58,712,698</b>
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b>	<b>215,320,482</b>	<b>197,510,335</b>	<b>213,062,001</b>

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

	FY 2013/14 COUNCIL APPROVED BUDGET			FY 2012/13
	LANDFILL PROGRAM	RESIDENTIAL, COLLECTION, DISPOSAL & RECYCLING	TOTAL	ORIGINAL BUDGET
<b>REVENUES :</b>				
Tipping Fees	16,115,785	-	16,115,785	16,295,135
Host Fees*	6,400,353	-	6,400,353	6,469,670
Solid Waste User Fee **	-	38,223,524	38,223,524	37,845,414
Investment Earnings	510,696	-	510,696	608,200
Transfer from Retained Earnings	4,450,330	-	4,450,330	8,009,221
Banking Fund Loan Proceeds	5,406,000	-	5,406,000	-
Sale of Recyclable Products	23,030	1,557,501	1,580,531	1,031,137
Downtown Businesses	-	327,942	327,942	330,457
Commercial Contractors	-	182,754	182,754	144,980
Gas Sales from Landfill	200,000	-	200,000	326,432
Code Violation Fines	-	500	500	200
Miscellaneous Sales and Charges	15,067	1,300	16,367	18,099
<b>TOTAL REVENUES</b>	<b>33,121,261</b>	<b>40,293,521</b>	<b>73,414,782</b>	<b>71,078,945</b>
<b>EXPENDITURES :</b>				
Class I Landfill Operations	13,841,382	-	13,841,382	13,699,093
Office of the Chief / Administration	-	-	-	(12,860)
Debt Service	5,413,502	-	5,413,502	5,371,526
Banking Fund Interest - IS Allocation	-	31,793	31,793	-
Banking Fund - Other Construction Costs	5,406,000	-	5,406,000	-
Sub-fund 442, Contamination Assessments	909,224	-	909,224	903,850
Sub-fund 443, Landfill Closure/Post Closure	5,983,511	-	5,983,511	9,639,330
Sub-fund 445, Landfill Mitigation Class I	196,333	-	196,333	212,426
Sub-fund 446, Landfill Mitigation Class III	110,393	-	110,393	118,141
Sub-fund 44i, Solid Waste Capital Projects	192,984	-	192,984	201,426
Contract Garbage / Recycling	-	31,348,506	31,348,506	30,599,263
Landfill Charges	-	9,043,353	9,043,353	9,430,906
Cash Carryover	-	289,387	289,387	-
Collection Activities	-	7,978,228	7,978,228	7,983,579
Extraordinary Lapse	-	-	-	(60,471)
Salary Lapse on Solid Waste Division	(54,155)	(203,083)	(257,238)	-
<b>TOTAL EXPENDITURES</b>	<b>31,999,174</b>	<b>48,488,184</b>	<b>80,487,358</b>	<b>78,086,209</b>
<b>GROSS ENTERPRISE SURPLUS (DEFICIT)</b>	<b>1,122,087</b>	<b>(8,194,663)</b>	<b>(7,072,576)</b>	<b>(7,007,264)</b>
<b>FRANCHISE FEE REVENUE</b>	<b>7,072,576</b>	<b>-</b>	<b>7,072,576</b>	<b>7,007,264</b>
<b>SUBSIDY TO ENT. FUND FROM GENERAL FUND / GSD</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET ENTERPRISE SURPLUS (DEFICIT)</b>	<b>8,194,663</b>	<b>(8,194,663)</b>	<b>-</b>	<b>-</b>

\* 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. Also, the Solid Waste User fee is reviewed pursuant to Ordinance 2010-216 - Annual Review of Fees.

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

	2012/2013 Council Approved Budget	2013/2014 Council Approved Budget	\$ Change 2013/2014 to 2012/2013	% Change 2013/2014 to 2012/2013	Priority Population (see footnote)
<b>GENERAL FUND/GSD</b>					
Angelwood Inc. - Macaw Group Home	\$ 18,348	\$ -	\$ (18,348)	-100.00%	
Angelwood Inc. - Cheatham Trails Home	18,512	-	(18,512)	-100.00%	
APEL Health Services, Inc - Chronic Disease Prevention	26,599	-	(26,599)	-100.00%	
Beaches Emergency Asst Ministry - Rent & Utility Assistance Program	19,541	-	(19,541)	-100.00%	
Catholic Charities Bureau - Lawn Care Employment Program	67,000	-	(67,000)	-100.00%	
Catholic Charities Bureau - Emergency Assistance	50,000	-	(50,000)	-100.00%	
Clara White Mission - Comprehensive Emergency Services	52,888	82,011	29,123	55.06%	1
Community Connections of Jax - Davis Center Case Management	35,297	73,100	37,803	107.10%	1
Community Connections of Jax - Davis Center Resident Assistants Program for Homeless Families	54,852	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	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	34,400	1,900	5.85%	1
Family Nurturing Center - Safe Swaps	29,452	-	(29,452)	-100.00%	
Family Promise of Jacksonville	4,388	-	(4,388)	-100.00%	
Family Support Services of North Florida - Job4Life	66,191	-	(66,191)	-100.00%	
Fresh Ministries - Life Point Career	66,609	-	(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	-	(9,423)	-100.00%	
Hubbard House - Emergency Services	85,768	129,000	43,232	50.41%	1
Hubbard House - Outreach Program	39,057	30,785	(8,272)	-21.18%	2
I.M. Sulzbacher Center For The Homeless - Emergency Shelter Services	123,413	123,413	-	0.00%	1
Jacksonville Area Legal Aid - Civil Legal Services	135,085	-	(135,085)	-100.00%	
Jacksonville Area Sexual Minority Youth Network, Inc. - Safety Net Program for LGBT Young Adults	10,301	-	(10,301)	-100.00%	
Jacksonville Speech & Hearing Center - Audiology Services	16,834	127,199	110,365	655.61%	2
Jewish Family & Community Services, Inc. - Emergency Financial Assistance	-	18,631	-	N/A	2
L'Arche Harbor House - Community Inclusion	10,270	58,312	48,042	467.81%	3
Learn to Read, Inc. - Jax Reads	21,996	33,110	11,114	50.53%	2
Learn to Read, Inc. - Jax Reads for Students with Disabilities	-	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	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	-	(14,133)	-100.00%	
Lutheran Social Services - Refugee Services Program-Computer Skills Training	16,058	-	(16,058)	-100.00%	
Lutheran Social Services - Second Harvest Food Bank serving Homeless	-	114,525	-	N/A	1
Lutheran Social Services - Second Harvest Food Bank serving Low Income	-	18,631	-	N/A	2
Mission House - Case Management	43,733	73,619	29,886	68.34%	1
Northeast Florida Community Action Agency - Emergency Food Assistance Program (TEFAP)	5,885	-	(5,885)	-100.00%	
Northeast Florida Community Action Agency - CSBG - Family Self Sufficiency	13,634	-	(13,634)	-100.00%	
Northeast Florida Healthy Start Coalition, Inc. - The Azalea Project	62,706	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	-	(24,221)	-100.00%	
Operation New Hope - Ready 4 Work	109,005	25,800	(83,205)	-76.33%	1
Opportunity Development Inc - Deaf Consumer Program	12,299	-	(12,299)	-100.00%	
Pine Castle - Training, Education and Work Services	72,637	118,966	46,329	63.78%	3
River Region - Andy's Place Housing	14,233	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	-	(78,115)	-100.00%	
The ARC Jacksonville - Aging Well	3,700	-	(3,700)	-100.00%	
The Salvation Army - Homeless Emergency Services	22,559	129,000	106,441	471.84%	1
THORMINC, The House of Refuge Ministries, Inc. - Resolve to Stop Violence Program	21,453	-	(21,453)	-100.00%	
Trinity Evangelical Lutheran Church Inc - Food Pantry	2,290	44,290	42,000	1833.87%	2
United Way of Northeast Florida - RealSense Prosperity	67,730	46,711	(21,019)	-31.03%	2
United Way of Northeast Florida - United Way 2-1-1	8,246	82,289	74,043	897.87%	2
Urban Jacksonville, Inc/Aging True - Meals on Wheels	200,000	18,631	(181,369)	-90.68%	2
Urban Jacksonville, Inc - Community Care for the Elderly	51,244	86,000	34,756	67.82%	3
Urban Jacksonville, Inc - Integrated Mental Health Services	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	-	(29,927)	-100.00%	
Vision Is Priceless - Adult Vision Care	29,697	53,082	23,385	78.75%	2
We Care Jacksonville - Access to Health Care	37,321	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	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>\$ 2,015,501</b>	<b>\$ (311,716)</b>	<b>-13.39%</b>	
<b>CULTURAL COUNCIL GRANTS GENERAL FUND/GSD</b>					
Cultural Council of Greater Jacksonville	2,850,000	2,793,580	(56,420)	-1.98%	
Cultural Council of Greater Jacksonville - Art in Public Places	53,000	53,000	-	N/A	
<b>TOTAL CULTURAL COUNCIL GRANTS</b>	<b>\$ 2,903,000</b>	<b>\$ 2,846,580</b>	<b>\$ (56,420)</b>	<b>-1.94%</b>	
<b>TOTAL PSGS AND CULTURAL COUNCIL GRANTS GENERAL FUND/GSD</b>	<b>\$ 5,230,217</b>	<b>\$ 4,862,081</b>	<b>\$ (368,136)</b>	<b>-7.04%</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  
Council Approved Budget 2013/2014  
Public Service Grant Funding**

	2012/2013 Council Approved Budget	2013/2014 Council Approved Budget	\$ Change 2013/2014 to 2012/2013	% Change 2013/2014 to 2012/2013	Priority Population (see footnote)
<b>SPECIAL REVENUE FUNDS</b>					
Duval County Public Schools- Driver Education Safety Trust	\$ 265,000	\$ 240,000	(25,000)	-9.43%	
Gateway Community Services- Alcohol Rehab Trust	435,499	402,224	(33,275)	-7.64%	
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 700,499</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	\$ 84,875	-	0.00%	
UNF Business Center (JEJE011)	98,940	98,940	-	0.00%	
Jacksonville Sister Cities Association (MAPA011)	10,000	10,000	-	0.00%	
Jacksonville Zoological Society (JXMS011ZOO)	1,282,500	1,282,500	-	0.00%	
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 1,476,315</b>	<b>\$ 1,476,315</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>TOTAL GSD, SPECIAL REVENUE, and CONTRACTUAL SERVICES</b>	<b>\$ 7,407,031</b>	<b>\$ 6,980,620</b>	<b>\$ (426,411)</b>	<b>-5.76%</b>	

CULTURAL COUNCIL OF GREATER JACKSONVILLE, INC.  
 CULTURAL SERVICE GRANT PROGRAM AWARDS  
 FY 2013-2014

	<b>FY 12/13 Approved Grant</b>	<b>FY 13/14 Approved Grant</b>	<b>\$ Change FY 12/13 to 13/14</b>	<b>% Change FY 12/13 to 13/14</b>
Atlantic Beach Exp. Theater	\$ 9,401	\$ 11,931	\$ 2,530	26.91%
Beaches Area Historical Society	38,933	43,834	4,901	12.59%
Beaches Fine Arts Series	39,664	29,955	(9,709)	-24.48%
Cathedral Arts Project	157,672	147,296	(10,376)	-6.58%
City Kids Art Factory	6,542	6,789	247	3.78%
Cummer Museum	341,730	322,218	(19,512)	-5.71%
Don't Miss A Beat	2,624	10,662	8,038	306.33%
Florida Ballet*	2,354	0	(2,354)	-100.00%
Florida Theatre	285,155	299,195	14,040	4.92%
Friday Musicale	35,598	37,669	2,071	5.82%
Jacksonville Children's Chorus	58,723	65,803	7,080	12.06%
Jacksonville Historical Society	41,469	40,739	(730)	-1.76%
Jacksonville Symphony	327,380	285,791	(41,589)	-12.70%
Mandarin Museum	4,542	7,389	2,847	62.68%
MOCA Jax	174,736	206,607	31,871	18.24%
MOSH	349,226	321,274	(27,952)	-8.00%
Players by the Sea	72,958	73,592	634	0.87%
Ritz Chamber Players	37,249	25,547	(11,702)	-31.42%
Riverside Fine Arts Association	27,060	33,721	6,661	24.62%
Theatre Jacksonville	95,436	92,539	(2,897)	-3.04%
Theatreworks	49,142	49,523	381	0.78%
WJCT	307,656	304,373	(3,283)	-1.07%
<b>Subtotal - Cultural Service Grants</b>	<b>\$ 2,465,250</b>	<b>\$ 2,416,447</b>	<b>\$ (48,803)</b>	<b>-1.98%</b>
Cultural Council - Administration	\$ 384,750	\$ 377,133	\$ (7,617)	-1.98%
Cultural Council - Art in Public Places Program Administrator	\$ 53,000	\$ 53,000	\$ -	n/a
<b>Total**</b>	<b>\$ 2,903,000</b>	<b>\$ 2,846,580</b>	<b>\$ (56,420)</b>	<b>-1.94%</b>

\* Florida Ballet did not apply for FY 13/14 funding.

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

**FY 14 - 18 PROPOSED CAPITAL IMPROVEMENT PROJECTS**

FUNDING SOURCE - NON STORMWATER PROJECTS

	<b>FY 13-14</b>	
Banking Fund Proceeds	30,950,000	
Capital Pay Go	3,000,000	
Project Transfers	7,396,999	
Interest & Revenue Appropriations	813,220	
Grant / Trust Fund	3,939,925	
<b>Grand Total \$</b>	<b>46,100,144</b>	

Dept	Program Area	Project Name	Estimated Expenditures	FY 13-14	Banking Fund Proceeds	Grant	Capital Pay Go	Project Transfers	Interest & Revenue Appropriation	Trust Fund	
1	ER	Environmental/ Quality of Life	Environmental Compliance - County Wide	22,000,000	6,500,000	6,500,000					
2	PL	Public Facilities	ADA Compliance - Libraries	100,000	100,000	100,000					
3	RP	Parks	ADA Compliance With Parks/Upgrade Parks	28,875,681	750,000	750,000					
4	RP	Parks	Metropolitan Park Improvements - Pavilion	2,125,000	125,000					125,000	
5	RP	Parks	Fishing Creek Dredge	450,000	450,000			209,250	240,750		
6	RP	Parks	Half Moon Island Park Infrastructure	650,200	90,200			39,850	50,350		
7	RP	Parks	Half Moon Island Park Boat Ramp	220,200	50,200			19,850	30,350		
8	RP	Parks	Charles Reese Boat Ramp Pier	260,900	88,500			40,500	48,000		
9	RP	Parks	Arlington Lions Club Park Boardwalk	292,340	80,840			36,420	44,420		
10	RP	Parks	Sisters Creek Marina/Boat Ramp - Lighting	145,860	145,860			69,680	76,180		
11	RP	Parks	Intracoastal Waterway Boat Ramp - Lighting	142,000	142,000			67,750	74,250		
12	RP	Parks	North Shore Park - Kayak Launch	237,700	58,700			26,100	32,600		
13	RP	Parks	County Dock Road Boat Ramp	267,520	92,520			41,760	50,760		
14	RP	Parks	Ortega River Mooring Field & Channel Markings	333,600	33,600			14,300	19,300		
15	RP	Parks	Sisters Creek Marina/Boat Ramp - Floating Dock	223,460	70,760			31,880	38,880		
16	RP	Parks	Northbank Riverwalk - Riverwalk & Bulkhead Repairs	80,000	80,000			36,000	44,000		
17	RP	Parks	Exchange Island - Dock & Pavilion	315,760	115,760			52,380	63,380		
18	RP	Parks	Rondette Park Improvements	550,000	500,000				500,000		
19	RP	Parks	Leonard Abess Park Renovations	250,000	250,000				250,000		
20	RP	Parks	Riverside Park Duck Pond	757,930	750,000				750,000		
21	RP	Parks	Chuck Rogers Park Field Renovations	350,000	350,000				350,000		
22	RP	Parks	Harts Road Park Improvements	814,000	800,000				800,000		
23	RP	Parks	Ray Greene Park Football Field & Lighting	400,000	400,000				400,000		
24	RP	Parks	Woodstock Park Renovations	200,000	200,000				200,000		
25	RP	Parks	Hammond Park Improvements	316,999	250,000				250,000		
26	RP	Parks	Lonnie Miller Regional Park Lighting	200,000	200,000				200,000		
27	RP	Parks	Bob Hayes Sports Complex Lighting	300,000	300,000				300,000		
28	RP	Parks	Sheffield Park Phase II	750,000	750,000				750,000		
29	RP	Parks	Saratoga Park Pond Dredge	200,000	200,000					200,000	
30	RP	Parks	Yellow Water Trailhead Development	1,389,245	1,389,245					1,389,245	
31	RP	Parks	Reddie Point Preserve Pavilion	121,550	121,550					121,550	
32	RP	Parks	Beach and Peach Urban Park Dog Park, Fishing Pier, etc.	293,865	293,865					293,865	
33	RP	Parks	Baldwin Rail Trail Uplands, Trails, Etc.	136,279	136,279					136,279	
34	RP	Parks	McGirts Creek Park Trails, Parking, Etc.	307,164	307,164					307,164	
35	RP	Parks	Cedar Point Preserve Trail, Parking Etc.	394,108	394,108					394,108	
36	RP	Parks	Huguenot Park Fishing Platform, ADA Parking, Etc.	44,759	44,759					44,759	
37	RP	Parks	Palmetto Leaves Regional Park Boardwalk & Nature Trail	92,235	92,235					92,235	
38	RP	Parks	Losco Park Boardwalk and Trails	150,000	150,000					150,000	
39	PW	Government Facilities	ADA Compliance - Public Buildings	4,900,000	1,900,000	1,900,000					
40	PW	Government Facilities	Facilities Capital Maintenance - Government	71,064,266	1,168,000		1,168,000				
41	PW	Government Facilities	Police Memorial Building Fire Alarm Repair	125,000	125,000			125,000			
42	PW	Government Facilities	Pretrial Detention Facility Fire Alarm Repair	300,000	300,000			300,000			
43	PW	Government Facilities	Fire Museum Renovation/Repair	600,000	600,000			600,000			
44	PW	Government Facilities	Public Buildings Roofing - Assessment	425,000	425,000			425,000			
45	PW	Government Facilities	Community Transition Center ADA Compliance	382,000	382,000			382,000			
46	PW	Roads/Infrastructure/Transportation	Roadway Resurfacing	161,621,294	9,647,000	9,000,000			647,000		
47	PW	Roads/Infrastructure/Transportation	New World Ave. Extension to Chaffee	4,300,000	4,000,000	4,000,000					
48	PW	Roads/Infrastructure/Transportation	Riverplace Blvd. Bike Lane (Main - Prudential)	132,478	132,478				132,478		
49	PW	Roads/Infrastructure/Transportation	Sidewalk / Curb Construction and Repair	20,771,351	1,600,000				1,600,000		
50	PW	Roads/Infrastructure/Transportation	Kernan Blvd. Widening	70,388,079	7,700,000	7,700,000					
51	PW	Roads/Infrastructure/Transportation	Patton Park Reclaimed Water Irrigation	1,000,000	1,000,000	1,000,000					
52	PW	Roads/Infrastructure/Transportation	Bicycle Master Plan Project	267,521	267,521				267,521		
			<b>Total Per Year</b>	<b>\$ 401,015,344</b>	<b>\$ 46,100,144</b>	<b>\$ 30,950,000</b>	<b>\$ 685,720</b>	<b>\$ 3,000,000</b>	<b>\$ 7,396,999</b>	<b>\$ 813,220</b>	<b>\$ 3,254,205</b>

**FY 14 - 18 PROPOSED CAPITAL IMPROVEMENT PROJECTS  
STORMWATER PROJECTS**

FUNDING SOURCE - STORMWATER PROJECTS

	<u>FY 13-14</u>
Capital Pay Go	7,443,023
Banking Fund Proceeds	3,591,000
<b>Grand Total</b>	<b>\$ 11,034,023</b>

Dept	Program Area	Project Name	Estimated Expenditures	FY 13-14	Banking Fund Proceeds	Capital Pay Go	
1	PW	Drainage	Drainage System Rehab - County Wide	132,866,566	5,443,023		5,443,023
2	PW	Drainage	Bulls Bay Drainage Improvement	150,000	150,000	150,000	
3	PW	Drainage	Osceola St. Storm Drain Replacement	375,000	375,000	375,000	
4	PW	Drainage	Park St. Drainage Improvements	190,000	190,000	190,000	
5	PW	Drainage	Duval Rd/Duval Station Rd Drainage Improvements	150,000	150,000	150,000	
6	PW	Drainage	Hamilton/Jersey Outfall to Roosevelt	5,598,810	500,000	500,000	
7	PW	Drainage	Noroad/Lambing Drainage	1,626,000	226,000	226,000	
8	PW	Drainage	Old Plank Road Outfall	3,500,000	2,000,000	2,000,000	
10	PW	Drainage	Septic Tank Phase Out	22,396,109	2,000,000		2,000,000
Total Per Year				\$ 11,034,023	\$ 3,591,000	\$ 7,443,023	

**SOLID WASTE PROJECTS**

FUNDING SOURCE - SOLID WASTE PROJECTS

	<u>FY 13-14</u>
Banking Fund Proceeds	5,406,000
<b>Grand Total</b>	<b>\$ 5,406,000</b>

Dept	Program Area	Project Name	Estimated Expenditures	FY 13/14	Banking Fund Proceeds	
1	PW	Environmental/ Quality of Life	Compressed Natural Gas Conversion - North & East Landfills	12,083,000	5,406,000	5,406,000
Total Per Year				\$ 5,406,000	\$ 5,406,000	

**COMMUNITY REDEVELOPMENT AREAS (CRA)**

FUNDING SOURCE - TAX INCREMENT DISTRICT PROJECTS

	<u>FY 13-14</u>
Capital- Paygo	3,308,186
Interest Appropriation	91,814
<b>Grand Total</b>	<b>3,400,000</b>

Dept	Program Area	Project Name	Estimated Expenditures	FY 13/14	Capital Pay Go	Interest Appropriation	
1	CC	Roads/Infrastructure/ Transportation	Duval Road Expansion (JIA CRA)	6,460,000	3,400,000	3,308,186	91,814
Total Per Year				\$ 3,400,000	\$ 3,308,186	\$ 91,814	

**FY 14 - 18 PROPOSED CAPITAL IMPROVEMENT PROJECTS**

FUNDING SOURCE	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Banking Fund Proceeds	30,950,000	68,478,000	48,020,000	39,600,000	36,100,000
Capital Pay Go	3,000,000	-	-	-	-
Project Transfers	7,396,999	-	-	-	-
Interest & Revenue Appropriations	813,220	910,300	600,000	600,000	600,000
Grant / Trust Fund	3,939,925	910,300	8,685,622	600,000	600,000
<b>Total Per Year</b>	<b>\$ 46,100,144</b>	<b>\$ 70,298,600</b>	<b>\$ 57,305,622</b>	<b>\$ 40,800,000</b>	<b>\$ 37,300,000</b>

Dept	Program Area	Project Name	Previously Appropriated	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	Beyond 5th	Total Est. Expenditures	
1	ER	Environmental/ Quality of Life	JAX Ash Sites	163,923,602		12,328,000	10,000,000	5,500,000	5,500,000	1,500,000	198,751,602
2	ER	Environmental/ Quality of Life	Southside Incinerator Site	2,500,000		1,500,000	2,350,000	750,000	250,000	150,000	7,500,000
3	ER	Environmental/ Quality of Life	Environmental Compliance - County Wide	5,250,000	6,500,000	7,500,000	1,250,000	1,500,000			22,000,000
4	PL	Public Facilities	ADA Compliance -Libraries		100,000						100,000
5	RP	Parks	Countywide Parks- Upgrades and Repairs	18,625,681		2,050,000	2,050,000	2,050,000	2,050,000	2,050,000	28,875,681
6	RP	Parks	ADA Compliance With Parks/Upgrade Parks	2,087,106	750,000	500,000	500,000	500,000	500,000		4,837,106
7	RP	Parks	Metropolitan Park Improvements - Pavilion	-	125,000	2,000,000					2,125,000
8	RP	Parks	Florida Inland Navigation District (FIND) Projects			1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000
9	RP	Parks	Fishing Creek Dredge		450,000						450,000
10	RP	Parks	Half Moon Island Park Infrastructure		90,200	560,000					650,200
11	RP	Parks	Half Moon Island Boat Ramp		50,200	170,000					220,200
12	RP	Parks	Charles Reese Boat Ramp Pier		88,500	172,400					260,900
13	RP	Parks	Arlington Lions Club Park Boardwalk		80,840	211,500					292,340
14	RP	Parks	Sisters Creek Marina/Boat Ramp - Lighting		145,860						145,860
15	RP	Parks	Intracoastal Waterway Boat Ramp - Lighting	-	142,000						142,000
16	RP	Parks	North Shore Park - Kayak Launch		58,700	179,000					237,700
17	RP	Parks	County Dock Road Boat Ramp		92,520	175,000					267,520
18	RP	Parks	Ortega River Mooring Field & Channel Markings	300,000	33,600						333,600
19	RP	Parks	Sisters Creek Marina/Boat Ramp - Floating Dock		70,760	152,700					223,460
20	RP	Parks	Northbank Riverwalk - Riverwalk & Bulkhead Repairs		80,000						80,000
21	RP	Parks	Exchange Island - Dock & Pavilion		115,760	200,000					315,760
22	RP	Parks	Rondette Park Improvements	50,000	500,000						550,000
23	RP	Parks	Leonard Abess Park Renovations		250,000						250,000
24	RP	Parks	Riverside Park Duck Pond	7,930	750,000						757,930
25	RP	Parks	Chuck Rogers Park Field Renovations		350,000						350,000
26	RP	Parks	Harts Road Park Improvements	14,000	800,000						814,000
27	RP	Parks	Ray Greene Park Football Field & Lighting		400,000						400,000
28	RP	Parks	Woodstock Park Renovations		200,000						200,000
29	RP	Parks	Hammond Park Improvements	66,999	250,000						316,999
30	RP	Parks	Lonnie Miller Regional Park Lighting		200,000						200,000
31	RP	Parks	Bob Hayes Sports Complex Lighting		300,000						300,000
32	RP	Parks	Sheffield Park Phase II		750,000						750,000
33	RP	Parks	Saratoga Park Pond Dredge		200,000						200,000
34	RP	Parks	Lonnie Miller Waterpark						4,000,000		4,000,000
35	RP	Parks	Yellow Water Trailhead Development		1,389,245						1,389,245
36	RP	Parks	Reddie Point Preserve Pavilion		121,550						121,550
37	RP	Parks	Beach and Peach Urban Park Dog Park, Fishing Pier, etc.		293,865						293,865
38	RP	Parks	Baldwin Rail Trail Uplands, Trails, Etc.		136,279						136,279
39	RP	Parks	McGirts Creek Park Trails, Parking, Etc.		307,164						307,164
40	RP	Parks	Cedar Point Preserve Trail, Parking Etc.		394,108						394,108
41	RP	Parks	Huguenot Park Fishing Platform, ADA Parking, Etc.		44,759						44,759
42	RP	Parks	Palmetto Leaves Regional Park Boardwalk & Nature Trail		92,235						92,235
43	RP	Parks	Losco Park Boardwalk and Trails		150,000						150,000
44	PW	Environmental/ Quality of Life	St. Johns River Bulkhead Assessment & Restoration - Countywide	6,800,000		1,000,000	3,000,000	2,000,000	2,000,000	15,000,000	29,800,000
45	PW	Government Facilities	Facilities Capital Maintenance- Gov't	26,256,988	1,168,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	32,924,988
46	PW	Government Facilities	Police Memorial Building Fire Alarm Repair		125,000						125,000
47	PW	Government Facilities	Pretrial Detention Facility Fire Alarm Repair		300,000						300,000
48	PW	Government Facilities	Fire Museum Renovation/Repair		600,000						600,000

Dept	Program Area	Project Name	Previously Appropriated	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	Beyond 5th	Total Est. Expenditures
49	PW	Government Facilities				425,000				425,000
50	PW	Government Facilities				382,000				382,000
51	PW	Government Facilities			700,000	700,000	700,000	700,000		2,829,895
52	PW	Government Facilities	29,895			750,000				750,000
53	PW	Government Facilities					1,500,000			1,500,000
54	PW	Government Facilities				120,000				120,000
55	PW	Government Facilities	500,000	1,900,000	2,500,000					4,900,000
56	PW	Parks	4,151,425		3,000,000	3,000,000	3,000,000	3,000,000	21,500,000	37,651,425
57	PW	Roads/Infrastructure/ Transportation			1,300,000					1,300,000
58	PW	Roads/Infrastructure/ Transportation	30,412,776		2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	40,412,776
59	PW	Roads/Infrastructure/ Transportation	74,724,737	9,647,000	17,000,000	15,000,000	15,000,000	15,000,000	15,000,000	161,371,737
60	PW	Roads/Infrastructure/ Transportation	11,039,877	1,600,000	2,500,000	2,500,000	3,000,000	3,000,000	1,500,000	25,139,877
61	PW	Roads/Infrastructure/ Transportation	3,500,000		1,000,000	1,000,000	1,000,000	1,000,000	3,750,000	11,250,000
62	PW	Roads/Infrastructure/ Transportation	300,000	4,000,000						4,300,000
63	PW	Roads/Infrastructure/ Transportation	2,300,000		1,400,000					3,700,000
64	PW	Roads/Infrastructure/ Transportation		132,478						132,478
65	PW	Roads/Infrastructure/ Transportation	70,388,079	7,700,000						78,088,079
66	PW	Roads/Infrastructure/ Transportation		1,000,000						1,000,000
67	PW	Roads/Infrastructure/ Transportation		267,521						267,521
68	PW	Roads/Infrastructure/ Transportation				8,085,622				8,085,622
69	PW	Roads/Infrastructure/ Transportation			3,900,000					3,900,000
70	PW	Roads/Infrastructure/ Transportation			4,000,000					4,000,000
71	PW	Environmental/ Quality of Life				2,700,000				2,700,000
Total Per Year			\$ 423,229,095	\$ 46,100,144	\$ 70,298,600	\$ 57,305,622	\$ 40,800,000	\$ 37,300,000	\$ 68,750,000	\$ 743,783,461

**FY 14 - 18 PROPOSED CAPITAL IMPROVEMENT PROJECTS  
STORMWATER PROJECTS**

	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Stormwater- Paygo	7,443,023	7,000,000	7,000,000	7,000,000	6,000,000
Banking Fund Proceeds	3,591,000	9,200,000	15,176,000	9,000,000	6,500,000
<b>Total Per Year</b>	<b>\$ 11,034,023</b>	<b>\$ 16,200,000</b>	<b>\$ 22,176,000</b>	<b>\$ 16,000,000</b>	<b>\$ 12,500,000</b>

Dept	Program Area	Project Name	Previously Appropriated	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	Beyond 5th	Total Est. Expenditures
1	PW	Drainage	97,278,218	5,443,023	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	132,721,241
2	PW	Drainage	2,600,726			3,400,000				6,000,726
3	PW	Drainage		150,000						150,000
4	PW	Drainage		375,000						375,000
5	PW	Drainage		190,000						190,000
6	PW	Drainage		150,000						150,000
7	PW	Drainage	1,800,000		2,700,000					4,500,000
8	PW	Drainage	5,098,810	500,000						5,598,810
9	PW	Drainage	3,865,460			726,000				4,591,460
10	PW	Drainage	2,950,000			1,800,000				4,750,000
11	PW	Drainage	1,400,000	226,000						1,626,000
12	PW	Drainage	1,500,000	2,000,000						3,500,000
13	PW	Drainage	100,000						167,038,272	167,138,272
15	PW	Drainage	8,396,109	2,000,000	3,000,000	3,000,000	3,000,000	3,000,000		22,396,109
16	PW	Drainage			2,500,000	5,000,000	5,000,000	2,500,000		15,000,000
17	PW	Drainage	50,000		2,000,000	2,000,000	2,000,000	1,000,000		7,050,000
18	PW	Drainage	250,000			250,000				500,000
<b>Total Per Year</b>			<b>\$ 125,593,720</b>	<b>\$ 11,034,023</b>	<b>\$ 16,200,000</b>	<b>\$ 22,176,000</b>	<b>\$ 16,000,000</b>	<b>\$ 12,500,000</b>	<b>\$ 173,038,272</b>	<b>\$ 376,542,015</b>

**SOLID WASTE PROJECTS**

	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Banking Fund Proceeds	5,406,000	23,677,000	20,000,000	6,000,000	-
<b>Total Per Year</b>	<b>\$ 5,406,000</b>	<b>\$ 23,677,000</b>	<b>\$ 20,000,000</b>	<b>\$ 6,000,000</b>	<b>\$ -</b>

Dept	Program Area	Project Name	Previously Appropriated	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	Beyond 5th	Total Est. Expenditures
1	PW	Environmental/ Quality of Life		5,406,000	6,677,000					12,083,000
2	PW	Environmental/ Quality of Life	1,333,283		17,000,000	20,000,000	6,000,000			44,333,283
<b>Total Per Year</b>			<b>\$ 1,333,283</b>	<b>\$ 5,406,000</b>	<b>\$ 23,677,000</b>	<b>\$ 20,000,000</b>	<b>\$ 6,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,416,283</b>

**COMMUNITY REDEVELOPMENT AREAS (CRA)**

	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Tax Increment Districts - Paygo	3,308,186	3,400,000	3,400,000	3,400,000	-
Interest Appropriations	91,814				
<b>Total Per Year</b>	<b>\$ 3,400,000</b>	<b>\$ 3,400,000</b>	<b>\$ 3,400,000</b>	<b>\$ 3,400,000</b>	<b>\$ -</b>

Dept	Program Area	Project Name	Previously Appropriated	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	Beyond 5th	Total Est. Expenditures
1	CC	Roads/Infrastructure/ Transportation	3,060,000	3,400,000						6,460,000
2	CC	Roads/Infrastructure/ Transportation			3,400,000	3,400,000	3,400,000			10,200,000
<b>Total Per Year</b>			<b>\$ 3,060,000</b>	<b>\$ 3,400,000</b>	<b>\$ 3,400,000</b>	<b>\$ 3,400,000</b>	<b>\$ 3,400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,660,000</b>