



Council Auditor's Office 2014/15 Budget Summary Report Special Report #756 Executive Summary

Total Budget

The City's budget for the General Fund/General Services District for the FY 2014/15 is \$1,019,733,856. The City's total General Government budget for the FY 2014/15, excluding Independent Authorities, is approximately \$2.0 billion. The City's total budget for the FY 2014/15, including Independent Authorities, was approved by the City Council at approximately \$4.7 billion. It should be noted that intrafund/interfund transfers have not been eliminated.

Millage Rate

The FY 2014/2015 millage levy ordinance (Ordinance 2014-463-E) approved by the City Council held the millage rate constant at 11.4419 mills. After considering the impact from Tax Increment Districts, net property tax revenue is budgeted at \$510 million for the FY 2014/15.

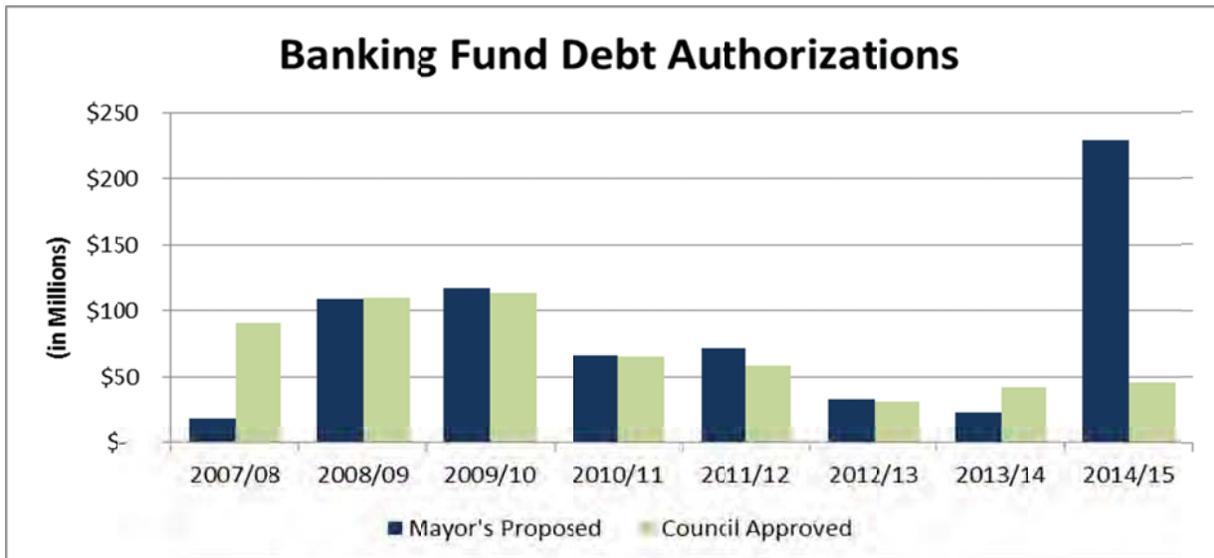
Major Depts. in General Fund

General Services District (in millions)

Sheriff	\$398.3
Fire & Rescue	210.0
Parks, Recreation & Community Services	39.9
Public Works	37.3
Public Libraries	30.6

Significant Council Actions

- Reduced a proposed Transfer from Fund Balance from \$37.7 million to \$7.1 million by making significant cuts to increases proposed by the Mayor.
- Reduced proposed borrowing for Capital Improvement Projects, Information Technology Projects, and vehicle replacements from \$230 million to approximately \$46 million.
- Established a Special Committee on Capital Improvement Projects to review all City CIP projects and take a detailed look at their current status, allocations, future appropriations, and debt service.





BUDGET SUMMARY

FISCAL YEAR 2014/15

December 11, 2014

Special Report #756

**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



December 11, 2014

Special Report #756

Honorable Members of the City Council
City of Jacksonville

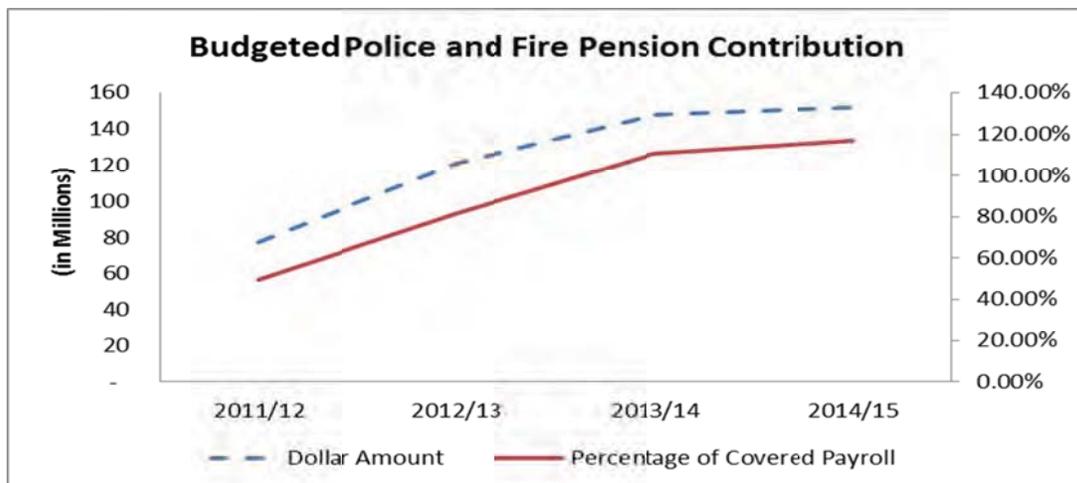
Introduction

This report summarizes the review and the resulting changes made by the Finance Committee and the City Council on the proposed fiscal year 2014/15 budget (Ordinance 2014-466-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 2014/15 was approved by the City Council at \$1,019,733,856 compared to \$983,701,445 in FY 2013/14, or an increase of \$36,032,411. The main costs within the General Fund/General Services District for the FY 2014/15 include the following:

- Salaries - \$337.2 million
- Pension - \$197.0 million
- Debt Repayment - \$92.4 million
- Health Insurance - \$46.5 million

Pension costs continued to rise, with an increase of \$11.6 million in the FY 2014/15 in the required contributions for all pension plans covered by the City, including the participants in the Florida Retirement System.



Three separate millage levy ordinances (2014-463 through 465) authorized the property tax rates for the City of Jacksonville (11.4419), the Beaches (8.1512) and Baldwin (9.6312). These millages are the same rates that were adopted by the City Council for the FY 2013/14. 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 2014/15, only a majority vote was required for the City of Jacksonville, the Beaches and Baldwin tax levies.

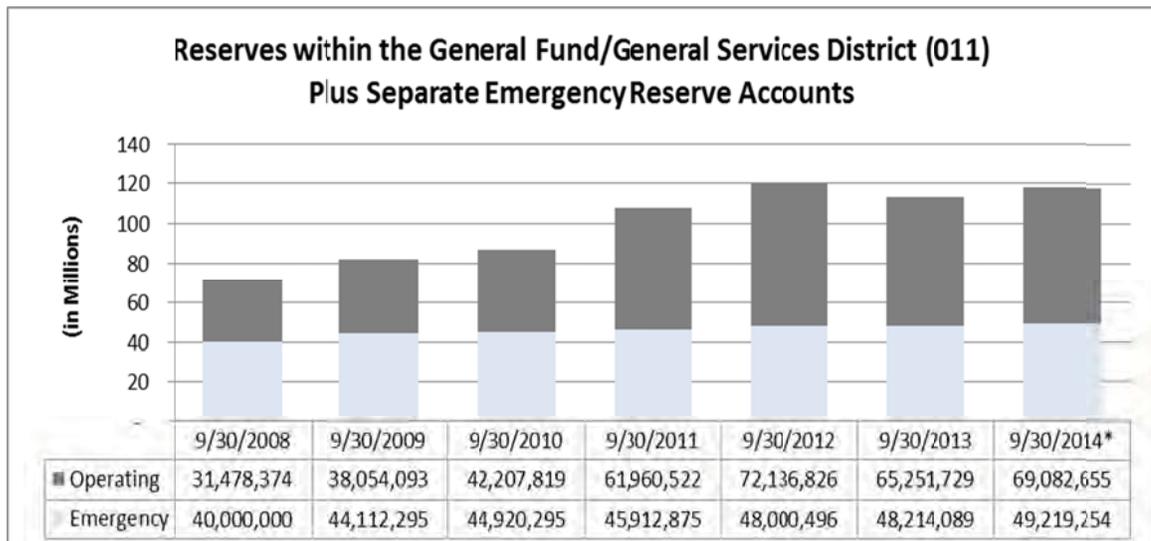
City Council Actions

The review of the FY 2014/15 Proposed Budget submitted by the Mayor was challenging, particularly due to the proposed use of one-time operating reserves totaling \$37.7 million, the underfunding of the Police and Fire Pension Fund by approximately \$11 million and the borrowing of approximately \$230 million for the funding of Capital Improvement Program (CIP) projects, various Information Technology (IT) projects, and the replacement of City vehicles. This forced the City Council to hold departments at a level of funding consistent with the FY 2013/14 in many instances and evaluate each proposed IT and CIP project and each vehicle replacement to determine what was absolutely necessary to borrow in the proposed budget and what could be de-authorized from projects approved in previous years to prevent future borrowing. Some of the significant actions that Council took to reduce the use of operating reserves and minimize the amount of borrowing are listed below:

- The City Council took actions to reduce the Transfer from Fund Balance in the Mayor's Proposed Budget from \$37,713,068 to \$7,116,924, of which \$4,000,000 was to be utilized to pay the capital cost of new vehicles. In order to achieve the reduction of approximately \$30 million, significant amendments included the following:
 - ✓ The Mayor's Proposed budget included a net increase in the employee cap of 124 positions; The City Council not only denied these proposed increases in positions, but further reduced the employee cap from 7,030 in FY 2013/14 to 7,017 in FY 2014/15.
 - ✓ Reduced proposed total funding for the Public Service Grants and Cultural Council to the funding levels in FY 2013/14, which was a savings of \$877,517.
 - ✓ Reduced proposed increases in various non-departmental expenditures by nearly \$4.8 million; the largest cuts included a proposed increase of \$2.5 million to UF Health/Shands Hospital and approximately \$1.2 million of new funding for the Downtown Development Economic Development Fund.
 - ✓ Reduced the Mayor's Proposed Budget for the Sheriff's Office by approximately \$9.5 million by not approving the proposed addition of 40 Community Service Officers (including vehicles) and 40 Police Officers for a total reduction of \$3,385,289, eliminating unallocated proposed collective bargaining increases totaling \$2,482,752, unfunding and eliminating vacant positions totaling \$1,048,941, deferring the replacement of a portion of vehicles for a savings of \$1,098,398 (the Mayor originally proposed \$14,119,295 for vehicle replacements and the Council approved \$6,066,965), and reducing overtime by \$1,229,337.

- ✓ Reduced the Mayor’s Proposed Budget for the Fire and Rescue Department by approximately \$3.8 million mainly by eliminating unallocated proposed collective bargaining increases totaling \$1,197,909, unfunding vacant firefighter positions totaling \$878,797, revising the amortization on the vehicle replacements resulting in a net savings of \$454,587 (the Mayor originally proposed \$18,667,052 for vehicle replacements and the City Council approved this amount), reducing proposed overtime increases by \$465,364, eliminating an Emergency Preparedness position totaling \$177,707 and reducing overbudgeted clothing allowance expenditures by \$168,162.
- ✓ Appropriated additional revenue sources, such as a net increase of \$3,427,094 in Property Tax revenue based on a more recent tax roll, \$775,000 from the Nuisance Abatement Lien fund and vacant property registry fees, an increase of \$2,366,453 in the Fire Rescue Ambulance Fees, and additional SAFER grant funding for the Fire Rescue Department totaling \$792,835.
- ✓ To assist the Committee in finding additional cuts after its initial review of the budget, my office compiled a listing of all operational increases from the prior year Council Approved Budget. Based on this listing, the Committee cut an additional \$4,623,299 from the General Fund/General Services District Budget.

These actions alleviated the need for a large negative impact to the operating reserves of the City.



*The Emergency Reserve and the Operating Reserve amounts are based on unaudited balances as of 9/30/14.

- Although the Mayor’s Proposed Budget included an additional \$230 million in banking fund borrowing, the City Council recognized that the debt service associated with such a large increase was not sustainable in future years. If approved, this amount would have been the largest single year of banking fund authorization since the banking fund was established. The City Council decided that any new borrowing should be on an absolute need basis and went further to reduce the prior year authorizations. The amount of new

banking fund borrowing was ultimately reduced to \$46,266,092 and included the following projects:

- ✓ Trail Ridge Landfill Expansion- \$12,000,000
 - ✓ Fire Rescue Department- Breathing Apparatus- \$7,000,000
 - ✓ Vehicle Replacements- \$12,216,092
 - ✓ Fire Station Paging System- \$3,000,000
 - ✓ ITD Projects- \$12,050,000
- My office questioned the budgeted funding levels of the City pension plans. Specifically, my office's review indicated the budgeted contribution for the Police and Fire Pension Fund was a net \$11 million less than the amount needed based on the practice of contributing on the greater of the dollar or percentage amount stated in the most recent actuarial report. The Finance Committee originally agreed with my office's recommendation, while simultaneously reducing the addition of new officers and collective bargaining amounts which lessened the pension issue to a net \$7.1 million. In the end, the committee reversed its decision, acknowledging that the City will most likely have to utilize the City Budget Stabilization Account that is maintained by the Police and Fire Pension Fund in order to cover these amounts. During the budget hearings, in my role as Council Auditor, I expressed concerns regarding the deliberate underfunding of the pension fund contribution versus payroll appropriations. If the Council approves proposed Ordinance 2014-386 as introduced, funds will not be available in the City Budget Stabilization Account to cover this shortfall of approximately \$7.1 million.
- The Capital Improvement Program (CIP) was discussed at great length throughout the Finance Committee Hearings. Additional meetings were set up to focus on the CIP during the course of the budget review. The major actions approved by the City Council relative to the CIP were:
- ✓ Authorized new debt of only \$12,000,000 for Trail Ridge Landfill Expansion project rather than \$157,174,212 proposed by the Mayor for multiple projects.
 - ✓ Funded Roadway Resurfacing \$2,000,000, Facilities Capital Maintenance \$500,000, Sidewalk Construction and Repair \$500,000 and Parks Capital Maintenance and Repair \$500,000 with available interest earnings.
 - ✓ Funded Stormwater Drainage System Rehabilitation with Pay-go totaling \$3,337,152
 - ✓ Funded \$1,000,000 for the Sheriff's Office Firing Range from Sheriff Trust Fund dollars
 - ✓ Funded Touchton Road Park for \$125,000 from funding paid by a developer in prior years
 - ✓ Funded US-1 Water and Sidewalk Improvements with a \$100,000 grant
 - ✓ De-authorized previously approved banking fund authorizations totaling \$43,043,727 from prior years to reduce the potential debt outstanding in the future.
 - ✓ Established a Special Committee on CIP Projects

Over the last two years, the City Council has made requests to the Administration to provide updated and corrected balances on all existing CIP projects and to determine whether available funding from prior approved projects could be freed up and transferred

to other CIP projects to minimize new borrowing. Given that the City Council was again provided incorrect information in the Proposed FY 2015-2019 CIP and that the City Council was concerned about the financial sustainability of the City with a substantial increase in the proposed borrowing, the City Council President appointed a Special Committee on Capital Improvement Projects. The goal of the Special Committee on Capital Improvement Projects is to review all City CIP projects and take a detailed look at their current status, allocations, future appropriations, and debt service. The Special Committee on Capital Improvement Projects is to report recommendations to the Finance Committee and Council regarding closure of various projects and appropriate transfers as a result thereof by December 31, 2014.

Additionally, the City Council imposed a temporary moratorium on the authorization of the Mayor to make transfers for capital improvement projects listed in the CIP or other special capital improvement accounts pursuant to Section 106.304, or Section 106.308(a) or (b), *Ordinance Code*. This moratorium remains in effect until December 31, 2014.

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

- In addition to reducing the proposed Transfer from Operating Reserves, the City Council also had to address overstated revenues totaling \$4,731,943. For example, non-departmental revenues, such as the Communications Services Tax, Shared County Sales and Shared Municipal Sales, totaling \$4,182,815, Fire Inspection Fees totaling \$416,193, SMG revenues totaling \$94,960, and Hanna and Huguenot revenues totaling \$37,975 all had to be reduced by the City Council based on projections showing the revenue sources were overstated.
- Much debate was held over the proposed elimination of the Victim Services Office. During the course of the Finance Committee Hearings, the Administration brought forth a proposal to eliminate the Victim Services Office, which was initially accepted by the Finance Committee. However, in final deliberations, the City Council voted to restore Victim Services funding and keep its office open at the current historical location in the downtown area in order to be more accessible to victims.
- Eliminated proposed increases to the Public Works budget totaling \$1,239,386 that were related to the parks mowing contract and cemetery clean up and repair.
- Established a budget totaling \$1,024,405 for the Equestrian Center's contract with a new third-party agent. Of the total budget, \$737,588 is anticipated to come from outside revenue sources and \$286,817 is being contributed by the Taye Brown Regional Park Trust Fund.
- Split the Northbank Tax Increment District back into two separate Tax Increment Districts, specifically the Downtown East and Northside West.
- Eliminated all new funding proposed for the Mayor's Summer Jobs Program, which resulted in a savings of \$511,932.

- Eliminated three positions in the Jacksonville Human Rights Commission for a net savings of \$191,588.
- Cut increases in part-time dollars totaling \$187,830 within the General Fund/General Services District (excluding the Supervisor of Elections) and also approved a 10% across-the-board cut (excluding Sheriff, Fire and Supervisor of Elections) to part-time funding totaling \$388,574.
- Placed a lapse of \$366,546 in the Mayor's Office Budget and added language to the FY 2014/15 Budget Ordinance that limits the Mayor's transfer authority within the Mayor's Office and requires that all transfers to and from the Mayor's Office be approved through separate legislation regardless of the dollar amount.
- Added language to the Budget Ordinance stating that the hours for the Maxville Library and Highlands Library hours remain consistent with the FY 2013/14.

Opportunities for Improvement

Observation #1

The Mayor's FY 2014/15 Proposed Budget contained a substantial Transfer from Fund Balance of \$37,713,068. My office raised concerns over using one-time money to fund recurring operational costs and informed the City Council that it would jeopardize the City maintaining its target goal for Operating Reserves of having a balance on hand of 5% to 7% of the total General Fund/General Services District budget. Additionally, my office expressed concern about how these same costs would be funded in the next fiscal year if the Operating Reserves were depleted by such a significant amount. The City Council initially debated whether the Mayor's Proposed Budget was even considered to be a balanced budget with the use of such a substantial Transfer from Fund Balance.

Recommendation #1

In order to reduce the proposed Transfer from Fund Balance, the City Council had to once again make tough decisions to cut increases that the Mayor had proposed. The end result was that the proposed Transfer from Fund Balance of \$37,713,068 was reduced down to \$7,116,924 after making some very difficult decisions. In future budgets, the use of one-time money to balance the budget should be avoided or at least minimized to ensure that draconian cuts will not have to be made, especially given the increase in uncontrollable costs such as pension and healthcare.

Observation #2

The Mayor's Proposed FY 2014/15 Budget included proposed borrowing of \$230 million that was slated to fund CIP and IT projects and purchase vehicles. The amount of borrowing was ultimately reduced from \$230 million to \$46,266,092. However, if the \$230 million had been approved, this amount would have been the largest single year of banking fund authorization since the banking fund was established. Given the magnitude of such a request, it is important for

the City Council to be provided all relevant information, such as a full year's cost of debt service, so that they can make an informed decision on the appropriate level of debt that should be authorized. Often times, the amount of debt service included in the budget for new debt is minimal to none as the Treasury Division typically anticipates that it will not issue debt from new authorizations until nearly the end of the fiscal year. This is misleading to the City Council if they are not presented the full picture on how future debt service will grow.

Recommendation #2

For future budget years, we recommend that the Budget Office include a schedule within the Mayor's Proposed Budget book that shows the debt service included in the proposed budget and what the debt service would be for a full year with principal and interest repayment for each IT and CIP project, as well as each vehicle that is being replaced. The City Council may want to also consider establishing limits on the amount of debt that can be borrowed as a percentage of the budget.

Observation #3

In the Budget Ordinances for the fiscal years 2012/13 and 2013/14, language had been added to assist in reducing the Unfunded Actuarial Accrued Liability of the Police and Fire Pension Fund which stated that the City would contribute the greater of the actuarial determined dollar amount or actuarial determined percentage of the covered payroll. This language was removed from the FY 2014/15 Budget Ordinance filed by the Mayor. Initially, the Mayor's staff indicated it was an inadvertent error and that they would request an amendment to add the language back into the Budget Ordinance. However, the Mayor's staff retreated from their position of requesting the amended language be added back in and they also refused to provide the calculation or confirm my office's calculation for the amount to be contributed if it were calculated as a percentage of payroll. The posture taken by the Mayor to not fund the pension contribution at the greater of the actuarial contribution or the percentage of covered payroll is in direct contradiction with the pension reform legislation, whereby the Mayor has indicated that it is necessary to fund an additional \$40 million over the next ten years in order to pay down the Unfunded Actuarial Accrued Liability.

Given the financial challenges faced by City Council and their desire to reduce the use of operating reserves proposed by the Mayor, the City Council decided it was not feasible to include the additional dollars in the budget that my office calculated using the percentage of covered payroll for the pension contribution. City Council determined that instead they would rely on funds in the City's Budget Stabilization Account that is held with the Police and Fire Pension Fund Administrator to cover any potential shortfalls. In my role as the Council Auditor, I expressed concerns that the City was not sufficiently budgeting the full amount of the estimated contribution to the Police and Fire Pension Fund and would potentially need to draw down funding from the City's Budget Stabilization Account at year-end.

An additional concern my office raised was that that the proposed Pension Reform legislation (Ordinance 2014-386) anticipates sending all of the funds within the City's Budget Stabilization Account to the City. If the Pension Reform legislation is effective before October 2015, which is

when the Pension Administrator would calculate the City's contribution for the FY 2014/15, this would then require that the City find an alternative funding source of approximately \$7.1 million to pay the Police and Fire Pension Fund.

Recommendation #3

We recommend that the language requiring the City to contribute the greater of the actuarial determined dollar amount or the actuarial percentage of covered payroll be added back into future Budget Ordinances. While we recognize that there is no legal obligation for such language, the fiscally responsible position is to pay the greater amount to assist in reducing the Unfunded Actuarial Accrued Liability.

Observation #4

Throughout the budget review process, my 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. This issue was also noted in the prior year's Budget Summary Report.

Recommendation #4

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 #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 2014 millage levy ordinances within the required timeframes. If not for a Deputy General Counsel inquiring as to whether this task had been completed, these final millage ordinances would not have been filed within a timely manner. This same issue occurred last year as well.

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. Given that this issue occurred last year as well, we further recommend that the Budget Office create an internal calendar with all of the applicable dates to ensure that compliance is met.

Respectfully submitted,

Kirk A. Sherman, CPA
Council Auditor

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

AGENCY	2013/2014		2014/2015	
	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	79,456,729		82,904,667	
Capital	50,842,000		20,688,738	
Total Jacksonville Aviation Authority	<u>\$ 130,298,729</u>	<u>\$ -</u>	<u>\$ 103,593,405</u>	<u>\$ -</u>
Jacksonville Port Authority				
Excess Telecommunications Contribution		(5,930,822)		(5,207,004)
Mayport Ferry Capital Projects Contribution		1,000,000		-
Operations	61,659,559		62,072,308	
Capital	121,689,480		172,545,341	
Total Jacksonville Port Authority	<u>\$ 183,349,039</u>	<u>\$ (4,930,822)</u>	<u>\$ 234,617,649</u>	<u>\$ (5,207,004)</u>
Police and Fire Pension Fund				
Operations	8,249,355		11,333,170	
Capital	0		0	
Total Police and Fire Pension Fund	<u>\$ 8,249,355</u>	<u>\$ -</u>	<u>\$ 11,333,170</u>	<u>\$ -</u>
Business Improvement District	<u>\$ 1,246,962</u>	<u>\$ (311,660)</u>	<u>\$ 1,089,749</u>	<u>\$ (311,660)</u>
Jacksonville Transportation Authority				
General Fund for Community Trans Coordinator		(1,350,049)		(1,363,002)
Local Option Gas Tax per Interlocal Agreement		(28,620,000)		(28,275,683)
Local Option Sales Tax Fund		(71,460,865)		(76,204,240)
Mayport Ferry Contribution				200,000
Operations	171,603,953		181,753,910	
Capital	53,838,784		139,322,268	
Total Jacksonville Transportation Authority	<u>\$ 225,442,737</u>	<u>\$ (101,430,914)</u>	<u>\$ 321,076,178</u>	<u>\$ (105,642,925)</u>
J E A				
Electric Operations	1,369,845,995	87,318,021	1,331,879,242	90,108,598
Electric Capital	124,000,000		150,000,000	
Water & Sewer Operations	425,699,397	21,869,517	430,396,176	21,578,940
Water & Sewer Capital	126,040,000		144,000,000	
District Energy System Operations	8,995,131		9,444,887	
District Energy System Capital	1,250,000		1,356,000	
Total JEA	<u>\$ 2,055,830,523</u>		<u>\$ 2,067,076,305</u>	
Total Contribution to City General Fund		<u>\$ 109,187,538</u>		<u>\$ 111,687,538</u>
Total of City Independent Agencies	\$ 2,604,417,345	\$ 2,514,142	\$ 2,738,786,456	\$ 525,949
Contribution to Shands Jacksonville		<u>(26,275,594)</u>		<u>(26,275,594)</u>
Net General Government Contributions		\$ (23,761,452)		\$ (25,749,645)
Total of Jacksonville General Government Budget	\$ 1,987,132,888		\$ 1,984,299,572	
Total Budget, General Government and Independent Agencies	\$ 4,591,550,233		\$ 4,723,086,028	

A Interfund and interagency transfers have not been eliminated.

CITY OF JACKSONVILLE, FLORIDA
SUMMARY OF BUDGETS

	FY 13-14 COUNCIL APPROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED
GENERAL FUND			
011	981,026,223 *	1,047,205,750	1,019,733,856
012	74,353	31,427	47,710
015	9,001,251	9,681,317	9,719,325
016	3,822,103	3,887,200	3,871,590
017	14,743,111	16,146,036	15,791,342
018	50,183,688	49,924,964	49,924,964
019	2,300,553	2,300,553	2,096,727
01A	3,361,364	5,102,224	4,732,556
TOTAL GENERAL FUND	1,064,512,646	1,134,279,471	1,105,918,070
SPECIAL REVENUE FUNDS			
110	1,766,558	859,981	911,938
120	1,618,894	2,062,650	1,750,363
130	7,775,748	5,837,325	6,917,656
140	106,886,726	111,501,257	111,501,257
150	17,397,753	18,986,807	18,763,995
170	4,101,291	4,317,871	4,317,871
180	22,592,264	22,730,696	25,107,908
190	22,567,232	23,724,973	22,811,117
1A0	196,220	200,720	199,508
1D0	4,237,745	4,336,673	6,205,742
1F0	200,000	200,000	200,000
1H0	672,638	440,699	1,099,723
1I0	71,363,122	72,484,681	72,484,681
1L0	750,000		600,000
1N0	450,000		175,000
TOTAL SPECIAL REVENUE FUNDS	262,576,191	267,684,333	273,046,759
CAPITAL PROJECT FUNDS			
310		761,255	761,255
320	45,754,668	107,089,707	-15,644,027
330	1,498,940	2,133,120	1,098,072
340		15,462	15,462
360		785,288	474,296
TOTAL CAPITAL PROJECT FUNDS	47,253,608	110,784,832	-13,294,942
ENTERPRISE FUNDS			
410	4,020,786	4,029,388	3,952,595
430	513,304	549,812	549,812
440	85,927,058	142,108,899	103,416,396
450	2,790,117	2,134,534	2,134,534
460	41,490,575	44,350,668	16,045,056
4A0	35,172,162	42,365,024	44,069,578
4B0	14,113,442	14,722,454	14,829,783
4C0	2,419,310	2,963,393	2,963,393
4D0	3,372,681	3,669,450	3,669,269
4E0	3,238,241	3,581,176	3,580,847
4F0	970,780	122,290	1,146,695
4G0	5,076,901	6,414,238	6,414,238
4H0	1,649,727	1,930,147	1,873,838
TOTAL ENTERPRISE FUNDS	200,755,084	268,941,473	204,646,034
INTERNAL SERVICE FUNDS			
510	61,750,523	89,905,503	79,180,776
520	2,581,623	2,749,115	2,749,115
530	35,386,784	63,650,155	45,199,874
550	8,180,307	8,728,850	8,556,658
560	34,166,332	36,999,569	36,999,569
570	94,052,730	94,077,187	93,871,573
580	11,224,294	9,532,826	9,532,826
590	108,592,251	308,616,641	79,250,918
5A0	39,978,477 *	42,105,894	42,076,730
TOTAL INTERNAL SERVICE FUNDS	395,913,321	656,365,740	397,418,039
TRUST AND AGENCY FUNDS			
610	11,807,649	13,730,425	13,730,425
640	1,711,605	2,928,491	2,528,491
TOTAL TRUST AND AGENCY FUNDS	13,519,254	16,658,916	16,258,916
COMPONENT UNITS			
720	610,903	307,038	306,696
750	1,991,881	3,348,841	
TOTAL COMPONENT UNITS	2,602,784	3,655,879	306,696
TOTAL FOR ALL GENERAL GOVERNMENT FUNDS	1,987,132,888	2,458,370,644	1,984,299,572

*FY 13/14 Original Budgets for Public Works 011 and 5A0 were adjusted for comparison purposes.

CITY OF JACKSONVILLE, FLORIDA
SUMMARY OF EMPLOYEE CAPS BY SUBFUND

	FY 13-14 COUNCIL APPROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED	CHANGE FROM FY14
GENERAL FUND				
011 GENERAL FUND - GSD	5,823	5,917	5,786	-37
015 PROPERTY APPRAISER	120	120	120	0
016 CLERK OF THE COURT	32	32	32	0
017 TAX COLLECTOR	226	226	226	0
01A SPECIAL EVENTS	14	14	14	0
TOTAL GENERAL FUND	6,215	6,309	6,178	-37
SPECIAL REVENUE FUNDS				
112 CONCURRENCY MANAGEMENT SYSTEM	6	6	6	0
121 AIR POLLUTION TAG FEE	7	7	7	0
127 AIR POLLUTION EPA (111.750)	13	13	13	0
132 TOURIST DEVELOPMENT COUNCIL(111.600)	1	1	1	0
154 HAZARDOUS WASTE PROGRAM	5	5	5	0
159 BUILDING INSPECTION	89	93	93	4
15B DUVAL CO. LAW LIBRARY (111.385)	3	3	3	0
15L JUVENILE DRUG COURT (111.385)	5	4	4	-1
15Q JUDICIAL SUPPORT (111.385)	2	2	2	0
15V TEEN COURT PROGRAMS TRUST (111.375)	6	6	6	0
15W LIBRARY CONFERENCE FACILITY TRT(111.830)	3	3	3	0
171 9-1-1 EMERGENCY USER FEE (111.320)	5	5	5	0
191 JACKSONVILLE CHILDREN'S COMMISSION	37	40	38	1
1D1 HUGUENOT PARK (111.125)	9	9	9	0
1D2 KATHRYN A. HANNA PARK (111.125)	15	15	15	0
1DA CECIL FIELD COMMERCE CENTER	7	7	6	-1
1DE CECIL FIELD TRUST (111.625) PREV759	0	0	1	1
1H2 ANIMAL CARE&PROTECTIVE SVCS (111.450)	1	0	1	0
1HK ADULT ARCADES (155.109)	2	2	0	-2
TOTAL SPECIAL REVENUE FUNDS	216	221	218	2
ENTERPRISE FUNDS				
411 ON-STREET PARKING	25	25	25	0
412 OFF-STREET PARKING	11	11	11	0
431 MOTOR VEHICLE INSPECTION (110.407)	7	7	7	0
441 SOLID WASTE DISPOSAL	116	116	116	0
461 STORMWATER SERVICES	22	48	48	26
TOTAL ENTERPRISE FUNDS	181	207	207	26
INTERNAL SERVICE FUNDS				
511 FLEET MGMT - OPERATIONS	118	108	108	-10
512 FLEET MGMT - VEHICLE REPLACEMENT	3	3	3	0
521 COPY CENTER / CENTRAL MAILROOM	5	5	5	0
531 ITD OPERATIONS	125	127	127	2
534 RADIO COMMUNICATIONS	12	10	10	-2
551 OFFICE OF GENERAL COUNSEL	61	61	61	0
561 SELF INSURANCE	21	21	21	0
571 GROUP HEALTH	8	10	8	0
581 INSURED PROGRAMS	5	5	5	0
5A1 PUBLIC BUILDING ALLOCATIONS	50	59	59	9
TOTAL INTERNAL SERVICE FUNDS	408	409	407	-1
TRUST AND AGENCY FUNDS				
611 GENERAL EMPLOYEES PENSION	6	6	6	0
64A SHERIFF'S TRUSTS	1	1	1	0
TOTAL TRUST AND AGENCY FUNDS	7	7	7	0
COMPONENT UNITS				
721 JACKSONVILLE HOUSING FINANCE AUTHORITY	3	0	0	-3
759 CECIL FIELD TRUST (111.625)	0	1	0	0
TOTAL COMPONENT UNITS	3	1	0	-3
TOTAL EMPLOYEE CAP FOR ALL SUBFUNDS	7,030	7,154	7,017	-13

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

	FY 13-14 COUNCIL APPROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED	CHANGE FROM FY 14
FULL TIME EMPLOYEE POSITIONS				
ADVISORY BOARDS & COMMISSIONS	4	4	4	0
CITY COUNCIL	78	78	78	0
COURTS	0	1	1	1
DOWNTOWN INVESTMENT AUTHORITY	4	6	5	1
EMPLOYEE SERVICES	42	45	42	0
FINANCE	61	62	61	0
FIRE AND RESCUE	1,301	1,306	1,300	-1
HUMAN RIGHTS COMMISSION	9	9	6	-3
INTRA-GOVERNMENTAL SERVICES	52	65	61	9
MAYOR'S OFFICE	34	37	35	1
MEDICAL EXAMINER	29	29	28	-1
MILITARY AFFAIRS AND VETERANS	19	14	14	-5
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES	0	5	0	0
OFFICE OF ECONOMIC DEVELOPMENT	25	13	12	-13
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	1	1	1	0
OFFICE OF GENERAL COUNSEL	1	1	1	0
OFFICE OF SPORTS & ENTERTAINMENT	0	4	4	4
OFFICE OF THE SHERIFF	3,039	3,118	3,033	-6
PARKS, RECREATION & COMMUNITY SVCS	207	257	250	43
PLANNING AND DEVELOPMENT	55	62	58	3
PUBLIC LIBRARIES	282	287	282	0
PUBLIC WORKS	320	303	303	-17
REGULATORY COMPLIANCE	178	175	174	-4
SPECIAL SERVICES	47	0	0	-47
SUPERVISOR OF ELECTIONS	35	35	33	-2
TOTAL FULL TIME EMPLOYEE POSITIONS GENERAL FUND - GENERAL SERVICES DISTRICT	5,823	5,917	5,786	-37

**Council Auditor's Office
City of Jacksonville
2014-15 City Budget
Contingencies (All Subfunds)**

Contingencies

011	Federal Matching Grants	\$	453,177
011	Federal Programs		266,000
011	Mayor's Executive Operating		50,000
011	City Council Executive Operating		50,000
011	Education Office		84,033
011	Special Election		100,000
011	Banking Fund - General Fund/General Services District Portion		533,519
01A	Bob Hayes		84,875
15L	Juvenile Drug Court		(20,000)
322	Public Works Various Capital Projects		35,052
324	Jax Environment Land Acquisition		509,507
328	FY10 General Capital Projects		103,759
331	Grant Capital Improvement Projects		1,098,072
341	River City Renaissance		15,462
362	2003A ETR Bonds (Proton Beam)		67,851
363	ETR Bonds, Series 2004 (Autumn Bonds)		398,793
364	ETR Bonds, River City Market Place		7,652
461	Banking Fund - Enterprise Funds Portion		44,918
551	Contingency - Settlements/Judgments		78,771

TOTAL CONTINGENCIES

\$	3,961,441
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Jacksonville Journey Oversight Committee
Jacksonville Journey
FY 2014-2015 Budget

Program Description	FY 13-14 Approved	FY 14-15 Approved	Change in Budget
Ex-Offender Employment Program	\$ 352,633	\$ 352,633	\$ -
Ex-Offender Training/Re-entry	\$ 265,568	\$ 265,568	\$ -
Juvenile Crime Prevention & Intervention	\$ 276,576	\$ 276,576	\$ -
Local Initiatives Support Corporation	\$ 399,023	\$ 399,023	\$ -
Out of School Suspension	\$ 826,824	\$ 622,998	\$ (203,826)
Summer Jobs Program	\$ 179,929	\$ 179,929	\$ -
Totals	\$ 2,300,553	\$ 2,096,727	\$ (203,826)

CITY OF JACKSONVILLE
SUMMARY OF AD VALOREM TAX CALCULATIONS
COUNCIL APPROVED MILLAGE RATES
2014/15 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			
2013/14 Preliminary Taxable Values		\$	43,298,648,655	\$	4,333,627,381	\$	41,329,405	\$	47,673,605,441
Operating Millage Rates			11.4419	8.1512	9.6312				
Council Approved Total Estimated Revenues at . . .	95.5%	\$	473,124,964	\$	33,734,672	\$	380,139	\$	507,239,775
<u>FY 2014/15 BUDGET</u>									
2014/15 Preliminary Taxable Values (9/20/14)		\$	45,277,632,958	\$	4,614,445,129	\$	41,977,572	\$	49,934,055,659
Less New Construction			(621,071,943)		(50,031,048)		(63,143)		(671,166,134)
Taxable Value of Property Existing Last Year		\$	44,656,561,015	\$	4,564,414,081	\$	41,914,429	\$	49,262,889,525
Operating Millage Rate			11.4419	8.1512	9.6312				
Estimated Revenues at . . .	95.5%								
BEFORE NEW CONSTRUCTION		\$	487,962,890	\$	35,531,207	\$	385,520	\$	523,879,617
Increased Revenue on Property Existing Last Year		\$	14,837,926	\$	1,796,535	\$	5,381	\$	16,639,842
Change in budgeted Ad Valorem Revenues, as a percent.									3.28%
Estimated Revenues at . . .	95.5%								
ON NEW CONSTRUCTION		\$	6,786,462	\$	389,461	\$	581	\$	7,176,504
Change in budgeted Ad Valorem Revenues from new construction, as a percent.									1.41%
Total Estimated Revenues Increase		\$	21,624,388	\$	2,185,997	\$	5,962	\$	23,816,346
Change in Ad Valorem Revenues, as a percent.									4.70%
Total Estimated Revenues at	95.5%	\$	494,749,352	\$	35,920,668	\$	386,101	\$	531,056,121
Net to the General Fund GSD									
Total Estimated Revenues at	95.5%	\$	494,749,352	\$	35,920,668	\$	386,101	\$	531,056,121
Less Tax Increment Amounts at	95.0%	\$	(15,397,827)	\$	(5,616,819)	\$	-	\$	(21,014,646)
Net to the General Fund GSD		\$	479,351,525	\$	30,303,849	\$	386,101	\$	510,041,475

**DUVAL COUNTY
2014 MILLAGE RATES**

	GENERAL SERVICES DISTRICT	USD 2 JAX BEACH	USD 3 ATLANTIC BEACH	USD 4 NEPTUNE BEACH	USD 5 TOWN OF BALDWIN
2014 MILLAGE RATES					
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
Totals	<u>11.4419</u>	<u>8.1512</u>	<u>8.1512</u>	<u>8.1512</u>	<u>9.6312</u>
URBAN SERVICES DISTRICTS					
Operations	0.0000	3.9947	3.3285	3.3656	3.1556
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000
Totals	<u>0.0000</u>	<u>3.9947</u>	<u>3.3285</u>	<u>3.3656</u>	<u>3.1556</u>
DUVAL COUNTY SCHOOL BOARD					
Operations	7.3050	7.3050	7.3050	7.3050	7.3050
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000
Totals	<u>7.3050</u>	<u>7.3050</u>	<u>7.3050</u>	<u>7.3050</u>	<u>7.3050</u>
ST. JOHN'S RIVER WATER MANAGEMENT DISTRICT					
Operations	<u>0.3164</u>	<u>0.3164</u>	<u>0.3164</u>	<u>0.3164</u>	<u>0.3164</u>
FLORIDA INLAND NAVIGATION DISTRICT					
Operations	<u>0.0345</u>	<u>0.0345</u>	<u>0.0345</u>	<u>0.0345</u>	<u>0.0345</u>
TOTAL MILLAGE RATES					
Operations	19.0978	19.8018	19.1356	19.1727	20.4427
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000
Totals	<u>19.0978</u>	<u>19.8018</u>	<u>19.1356</u>	<u>19.1727</u>	<u>20.4427</u>
TAX LEVY ON A \$105,444 HOME					
MEDIAN ASSESSED VALUE	\$ 105,444	\$ 105,444	\$ 105,444	\$ 105,444	\$ 105,444
LESS ORIGINAL HOMESTEAD EXEMPTION	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>
VALUE BEFORE ADDITIONAL HOMESTEAD EXEMPTION ^{Note 1}	<u>\$ 80,444</u>	<u>\$ 80,444</u>	<u>\$ 80,444</u>	<u>\$ 80,444</u>	<u>\$ 80,444</u>
VALUE NOT SUBJECT TO THE ADDITIONAL HOMESTEAD EXEMPTION (A)	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>
VALUE SUBJECT TO ADDITIONAL HOMESTEAD EXEMPTION	<u>\$ 30,444</u>	<u>\$ 30,444</u>	<u>\$ 30,444</u>	<u>\$ 30,444</u>	<u>\$ 30,444</u>
NEW ADDITIONAL HOMESTEAD EXEMPTION	<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	<u>\$ (25,000)</u>
REMAINING AFTER ADDITIONAL EXEMPTION (B)	<u>\$ 5,444</u>	<u>\$ 5,444</u>	<u>\$ 5,444</u>	<u>\$ 5,444</u>	<u>\$ 5,444</u>
(A) PLUS (B) EQUALS TAXABLE VALUE	<u>\$ 55,444</u>	<u>\$ 55,444</u>	<u>\$ 55,444</u>	<u>\$ 55,444</u>	<u>\$ 55,444</u>
AD VALOREM TAXES:					
General Services District - operations	\$ 634.38	\$ 451.94	\$ 451.94	\$ 451.94	\$ 533.99
Urban Services District	0.00	221.48	184.55	186.60	174.96
Duval County School Board - operations ^{Note 2}	587.64	587.64	587.64	587.64	587.64
St. John's River Water Mgmt Dist	17.54	17.54	17.54	17.54	17.54
Florida Inland Navigation District	<u>1.91</u>	<u>1.91</u>	<u>1.91</u>	<u>1.91</u>	<u>1.91</u>
GROSS AD VALOREM TAXES	<u>\$ 1,241.47</u>	<u>\$ 1,280.51</u>	<u>\$ 1,243.58</u>	<u>\$ 1,245.63</u>	<u>\$ 1,316.04</u>
NOVEMBER PAYMENT DISCOUNT *	<u>(49.66)</u>	<u>(51.22)</u>	<u>(49.74)</u>	<u>(49.83)</u>	<u>(52.64)</u>
NET AD VALOREM TAXES	<u>\$ 1,191.81</u>	<u>\$ 1,229.29</u>	<u>\$ 1,193.84</u>	<u>\$ 1,195.80</u>	<u>\$ 1,263.40</u>

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 2013 RATES TO THE COUNCIL APPROVED 2014 RATE**

TAXABLE VALUE CALCULATION	2013 Tax Rates	2014 Tax Rates	Change from 2013 to 2014	
(1) Median Assessed Value	\$ 105,764	\$ 105,444	\$ (320)	-0.30%
Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
(2) Value Before Additional Homestead Exemption	<u>\$ 80,764</u>	<u>\$ 80,444</u>	<u>\$ (320)</u>	<u>-0.40%</u>
Value Not Subject to the Additional Homestead Exemption (A)	\$ (50,000)	\$ (50,000)	-	N/A
Value Subject to Additional Homestead Exemption	\$ 30,764	\$ 30,444	\$ (320)	N/A
Additional Homestead Exemption	\$ (25,000)	\$ (25,000)	-	N/A
Remaining After Additional Exemption (B)	\$ 5,764	\$ 5,444	\$ (320)	N/A
(3) (A) Plus (B) Equals Taxable Value	<u>\$ 55,764</u>	<u>\$ 55,444</u>	<u>\$ (320)</u>	<u>N/A</u>

MILLAGE RATES

Local Government, GSD	11.4419	11.4419	0.0000	0.00%
Duval County School Board	7.3880	7.3050	(0.0830)	-1.12%
St John's Water Mgmt. District	0.3283	0.3164	(0.0119)	-3.62%
Florida Inland Navigation District	0.0345	0.0345	0.0000	0.00%
Total Millage	<u>19.1927</u>	<u>19.0978</u>	<u>(0.0949)</u>	<u>-0.49%</u>

AD VALOREM TAXES

Local Government, GSD	\$ 638.05	\$ 634.38	\$ (3.66)	-0.57%
Duval County School Board	\$ 596.68	\$ 587.64	\$ (9.04)	-1.52%
St John's Water Mgmt. District	\$ 18.31	\$ 17.54	\$ (0.76)	-4.18%
Florida Inland Navigation District	\$ 1.92	\$ 1.91	\$ (0.01)	0.26%
Total Tax Bill	\$1,254.95	\$ 1,241.47	\$ (13.48)	-1.07%
Less Four Percent Discount for Payment in November	(50.20)	(49.66)	(0.54)	1.07%
Net Tax Bill	<u>\$1,204.75</u>	<u>\$ 1,191.81</u>	<u>\$ (12.94)</u>	<u>-1.07%</u>

Footnotes:

- | |
|---|
| 1. The <i>median</i> assessed value of single family homesteaded property is \$105,444 for the 2014 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 DISTRICT
FY 2014/15 COUNCIL APPROVED BUDGETS**

	DOWNTOWN EAST	SOUTHBANK	NORTHSIDE WEST	JAX BEACH	AIRPORT	SOUTEL/ MONCRIEF
	181 / USD 1C	182 / USD 1A	183 / USD 1B	184 USDs 2A&B	185 / GSA	186 / GSK
TAXABLE VALUES & RATES						
Base Year	1984	1980	1981	1983/1986	1990	2008
9/20/14 Preliminary Taxable Values	\$ 330,483,996	\$ 417,433,567	\$ 536,185,323	\$ 774,136,751	\$ 792,029,791	\$ 106,209,055
Less Taxable Value in Base Year	201,743,546	89,127,781	214,636,423	48,790,640	189,200,262	71,064,917
Taxable Value Incremental Increases	\$ 128,740,450	\$ 328,305,786	\$ 321,548,900	\$ 725,346,111	\$ 602,829,529	\$ 35,144,138
Taxable Value Percentage Increases	63.8%	368.4%	149.8%	1486.7%	318.6%	49.5%
Operating Millage Rates	11.4419	11.4419	11.4419	8.1512	11.4419	11.4419
Collection Rate	95%	95%	95%	95%	95%	95%
REVENUES						
Ad Valorem Taxes - GF/GSD	1,399,384	3,568,620	3,495,174	5,616,819	6,552,639	382,010
Debt Repayment Revenue-Hilton (A)	-	55,000	-	-	-	-
Transfer from General Fund	2,678,334	-	-	-	-	-
Transfer from Northside West TID	782,339	-	-	-	-	-
Transfer from Fund Balance	577,589	-	-	-	-	-
Total Revenues	\$ 5,437,646	\$ 3,623,620	\$ 3,495,174	\$ 5,616,819	\$ 6,552,639	\$ 382,010
EXPENDITURES						
Debt Service:						
2006C ETR, Carling	\$ 2,130,413	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
HUD Section 108, Hampton Inn	-0-	66,077	-0-	-0-	-0-	-0-
HUD Section 108, Hilton Hotel	-0-	304,972	-0-	-0-	-0-	-0-
HUD Section 108, 1997, Body Armor	-0-	-0-	-0-	-0-	83,437	-0-
05A ETR, Strand	-0-	189,494	-0-	-0-	-0-	-0-
05A ETR, RAMCO	-0-	-0-	-0-	-0-	1,110,879	-0-
Fiscal Agent Fees	-0-	-0-	-0-	-0-	-0-	-0-
Total Debt Service	\$ 2,130,413	\$ 560,543	\$ -0-	\$ -0-	\$ 1,194,316	\$ -0-
Other Operating Expenses (B)	3,232,233	1,292,535	2,712,835	-0-	415,000	-0-
Contribution to Community Development (C)	75,000	-0-	-0-	-0-	-0-	-0-
Cash Carryover	-0-	-0-	-0-	-0-	1,543,323	382,010
Transfer Out to the General Fund/GSD (D)	-0-	150,000	-0-	-0-	-0-	-0-
Transfer Out to Downtown East TID	-0-	-0-	782,339	-0-	-0-	-0-
Transfer Out to TID Capital Projects Subfund 32T (E)	-0-	-0-	-0-	-0-	3,400,000	-0-
Transfer Out to Subfund 32U (F)	-0-	1,620,542	-0-	-0-	-0-	-0-
Contribution to Jacksonville Beach	-0-	-0-	-0-	5,616,819	-0-	-0-
Total Expenditures	\$ 5,437,646	\$ 3,623,620	\$ 3,495,174	\$ 5,616,819	\$ 6,552,639	\$ 382,010

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.

(B) Other Operating Expenses includes the following items:

Vestcor (Lynch Building) - Payback	1,294,313	-0-	-0-	-0-	-0-	-0-
Hallmark (REV)	-0-	-0-	200,624	-0-	-0-	-0-
Pope & Land (REV)	-0-	-0-	745,000	-0-	-0-	-0-
San Marco Place (REV)	-0-	280,000	-0-	-0-	-0-	-0-
Strand/Peninsula (REV)	-0-	1,012,535	-0-	-0-	-0-	-0-
RAMCO (REV)	-0-	-0-	-0-	-0-	415,000	-0-
MPS Urban Core Garage (1)	-0-	-0-	1,752,711	-0-	-0-	-0-
MPS Arena and Sports Complex Garages (1)	1,937,920	-0-	-0-	-0-	-0-	-0-
JTA/Fidelity Parking Lease	-0-	-0-	14,500	-0-	-0-	-0-
Total Other Operating Expenses	\$ 3,232,233	\$ 1,292,535	\$ 2,712,835	-0-	\$ 415,000	-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.

(C) The Contribution to Community Development is for payments on the CDBG loan for the Museum of Modern Art. This is an interest-free loan of \$1,500,000 to be repaid in twenty annual installments of \$75,000. The FY 2014/15 payment is the 15th installment.

(D) This transfer represents funding to the Downtown Investment Authority (DIA) for administrative and overhead costs pursuant to Ord. 2012-364-E.

(E) This transfer represents funding appropriated by Ord. 2012-492-E for the "North Access" project which includes 1) the construction of a new connecting roadway between SSR 102/Airport Road and Pecan Park Road and 2) the reconstruction of Pecan Park Road to a four-lane, divided, curb and gutter roadway with bike lanes and sidewalks from I-95 to the west of the intersection with the JIA North Access Road and I-95/Pecan Park Road interchange improvements.

(F) This transfer represents funding proposed in bill 2014-580 for the Riverplace Blvd. project

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

	FY 13-14 COUNCIL APPROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED
NON-DEPARTMENTAL REVENUES			
AD VALOREM TAXES	507,239,775	527,612,369	531,056,123
DISTRIBUTIONS TO TAX INCREMENT DISTRICTS	-19,658,357	-21,048,286	-21,014,646
NET AD VALOREM TAXES	487,581,418	506,564,083	510,041,477
BUSINESS TAXES			
COMMUNICATIONS SERVICES TAX	37,306,788	37,229,163	35,340,592
CONTRIBUTIONS FROM OTHER FUNDS	2,053,427	121,220	1,575,008
CONTRIBUTIONS FROM OTHER LOCAL UNITS	109,187,538	111,687,538	111,687,538
COURT-RELATED REVENUES			
DISPOSITION OF FIXED ASSETS	50,000	50,000	50,000
FEDERAL GRANTS	601,398	601,398	601,398
FEDERAL PAYMENTS IN LIEU OF TAXES	23,000	23,000	23,000
FRANCHISE FEES	41,489,435	41,097,578	41,097,578
GENERAL GOVERNMENT			
INTEREST, INCL PROFITS ON INVESTMENTS	2,204,200	3,108,295	3,108,295
LOCAL BUSINESS TAX	7,505,559	7,290,900	7,156,842
NON OPERATING SOURCES	7,229,694	37,713,068	7,116,924
OTHER CHARGES FOR SERVICES	11,330,154	9,846,786	8,911,689
OTHER FINES AND/OR FORFEITS	1,075,000	1,250,000	1,250,000
OTHER MISCELLANEOUS REVENUE	6,517,980	6,869,379	6,869,379
PHYSICAL ENVIRONMENT			
RENTS AND ROYALTIES	100,000	100,000	100,000
SALES AND USE TAXES	1,009,100	1,033,538	1,033,538
STATE SHARED REVENUES	134,004,839	143,018,192	141,743,345
UTILITY SERVICE TAXES	89,224,405	86,023,459	86,023,459
VIOLATIONS OF LOCAL ORDINANCES	4,000	1,000	1,000
TOTAL NON-DEPARTMENTAL REVENUES	938,497,935	993,628,597	963,731,062
DEPARTMENTAL REVENUES			
ADVISORY BOARDS & COMMISSIONS	106,000	312,000	312,000
CITY COUNCIL	343,403	303,954	292,111
DOWNTOWN INVESTMENT AUTHORITY	35,500	35,500	35,500
EMPLOYEE SERVICES	1,000	1,500	1,500
FINANCE	64,972	64,972	29,920
FIRE AND RESCUE	27,194,175	35,246,534	37,196,794
HUMAN RIGHTS COMMISSION	105,925	97,600	97,600
INTRA-GOVERNMENTAL SERVICES	66,996	66,946	66,946
MAYOR'S OFFICE	83,820	85,075	85,075
MEDICAL EXAMINER	1,211,003	1,294,026	1,294,026
MILITARY AFFAIRS AND VETERANS	800	800	800
OFFICE OF ECONOMIC DEVELOPMENT	1,000	1,000	1,000
OFFICE OF THE SHERIFF	8,212,276	7,696,674	8,023,825
PARKS, RECREATION & COMMUNITY SVCS	799,054	832,995	832,995
PLANNING AND DEVELOPMENT	1,292,048	1,912,821	1,912,821
PUBLIC LIBRARIES	1,040,400	1,030,660	1,030,660
PUBLIC WORKS	3,171,736	3,324,100	3,358,565
REGULATORY COMPLIANCE	1,447,427	1,254,996	1,415,656
SUPERVISOR OF ELECTIONS	6,000	15,000	15,000
TOTAL DEPARTMENTAL REVENUES	45,183,535	53,577,153	56,002,794
TOTAL GENERAL FUND - GSD REVENUES	983,681,470	1,047,205,750	1,019,733,856

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

CONTRIBUTIONS FROM OTHER FUNDS	FY 13-14 COUNCIL APPROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED
TRF TO 011 GENFD GSD FR DUVAL C DRG ABUS			30,000
TRANSFER FR SOUTHSIDE TID TO GF-GSD			150,000
TRANSFER FR COMMUNITY DEV TO GF-GSD	121,220	121,220	120,008
TRANSFER FR CODE ENF/REV FD 1L2	750,000		600,000
TRF TO 011 GENFD GSD FR SF 1N1 HOUSING	450,000		175,000
TRF TO 011 GENFD GSD FR GEN CAP PROJ			500,000
TRANSFER IN FOR RED LIGHT CAMERA REV	732,207		
TOTAL CONTRIBUTIONS FROM OTHER FUNDS	2,053,427	121,220	1,575,008

CONTRIBUTIONS FROM OTHER LOCAL UNITS	FY 13-14 COUNCIL APPROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED
JEA - CONTRIBUTIONS TO/FROM			
CONTRIBUTIONS FROM COMPONENT UNIT	87,318,021	90,108,598	90,108,598
CONTRIBUTION FROM JEA/WATER&SEWER	21,869,517	21,578,940	21,578,940
OFF ECON DEV-CONTRIBUTIONS TO/FROM			
CONTRIBUTIONS FROM COMPONENT UNIT			
TOTAL CONTRIBUTIONS FROM OTHER LOCAL UNITS	109,187,538	111,687,538	111,687,538

STATE SHARED REVENUE DETAIL	FY 13-14 COUNCIL APPROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED
1/2 CENT SALES TAX (FS 202.18 2C)	79,433,579	84,907,282	84,907,282
ALCOHOLIC BEVERAGE LICENSE (FS 561.342)	679,494	690,125	690,125
CARDROOM TAX	60,000	180,000	180,000
GASOLINE TAXES 7TH CENT	3,631,800	3,725,899	3,725,899
INSURANCE AGENTS LICENSES (FS 624.501)	172,000	172,000	172,000
MOBILE HOME LICENSES (FS 320.08)	244,665	255,121	230,000
MOTOR FUEL USE TAX - COUNTY	21,000	21,000	21,000
MUNICIPAL FUEL TAX REFUND (FS 206.41 4)	179,102	255,120	255,120
REV SHARED-1/17 CIGARETTE TAX	406,468	351,925	351,925
REV SHARED-8TH CENT GAS TAX	6,036,613	6,203,466	6,203,466
REV SHARED-COUNTY SALES	18,945,293	20,349,587	19,700,000
REV SHARED-MUNICIPAL SALES	17,116,505	18,750,139	18,150,000
SPECIAL FUEL & MOTOR FUEL USE TAX	7,000	2,459	2,459
ST SHARED-POPULATION(\$6.24) FS218.23(2)	5,423,427	5,463,401	5,463,401
SURPLUS GAS TAX (FS 206.41 1A)	1,647,893	1,690,668	1,690,668
TOTAL STATE SHARED REVENUE	134,004,839	143,018,192	141,743,345

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

	FY 13-14 COUNCIL APPROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED
DEPARTMENTAL EXPENSES			
ADVISORY BOARDS & COMMISSIONS	383,283	406,465	405,817
CITY COUNCIL	8,687,120	8,956,839	8,841,462
COURTS	3,776,692	4,305,497	4,133,170
DOWNTOWN INVESTMENT AUTHORITY	1,427,504	1,447,969	1,118,948
EMPLOYEE SERVICES	5,739,862	5,447,955	5,125,251
FINANCE	6,704,560	6,472,117	6,243,208
FIRE AND RESCUE	196,290,836	213,880,792	210,048,780
HUMAN RIGHTS COMMISSION	905,684	828,200	580,300
INTRA-GOVERNMENTAL SERVICES	5,563,749	6,590,271	6,004,101
MAYOR'S OFFICE	3,778,502	3,959,022	3,575,498
MEDICAL EXAMINER	3,514,232	3,580,455	3,469,277
MILITARY AFFAIRS AND VETERANS	1,370,373	1,139,236	1,134,005
OFFICE OF ECONOMIC DEVELOPMENT	2,716,956	2,147,050	1,940,916
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	173,374	263,602	190,530
OFFICE OF GENERAL COUNSEL	205,756	223,966	223,605
OFFICE OF SPORTS & ENTERTAINMENT	0	1,447,025	674,497
OFFICE OF THE SHERIFF	389,234,770	407,762,668	398,304,026
PARKS, RECREATION & COMMUNITY SVCS	40,377,632	41,585,127	39,886,236
PLANNING AND DEVELOPMENT	5,829,248	6,221,256	5,923,329
PUBLIC DEFENDER	1,711,361	1,877,884	1,835,683
PUBLIC HEALTH	1,351,181	1,448,548	1,448,548
PUBLIC LIBRARIES	33,607,650	31,659,721	30,595,904
PUBLIC WORKS	32,749,197	38,796,926	37,267,183
REGULATORY COMPLIANCE	14,434,549	15,176,658	14,751,634
STATE ATTORNEY	1,758,284	2,399,260	2,101,486
SUPERVISOR OF ELECTIONS	5,671,867	8,819,664	8,435,179
TOTAL DEPARTMENTAL EXPENSES	767,964,222	816,844,173	794,258,573
NON-DEPARTMENTAL EXPENSES			
CITYWIDE ACTIVITIES	79,605,423	91,774,314	85,183,445
CONTINGENCIES	3,353,748	1,019,177	2,465,267
DEBT FEES - BOND RELATED	255,489	231,205	231,205
DEBT SERVICE TRANSFERS - FISCAL AGENT	251,801	230,375	230,375
DEBT SERVICE TRANSFERS - INTEREST	29,769,252	29,137,621	29,137,621
DEBT SERVICE TRANSFERS - PRINCIPAL	31,922,334	36,174,509	36,174,509
INTER-LOCAL AGREEMENTS	2,755,592	2,459,276	2,459,276
SUBFUND LEVEL ACTIVITIES	6,435,664	5,159,830	4,781,593
TRANSFER OUT TO OTHER FUNDS	58,712,698	64,175,270	64,811,992
TOTAL NON-DEPARTMENTAL EXPENSES	213,062,001	230,361,577	225,475,283
TOTAL GENERAL FUND - GSD EXPENDITURES	981,026,223	1,047,205,750	1,019,733,856

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

	FY 13-14 COUNCIL APPROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED
CITYWIDE ACTIVITIES			
MEDICAID PROGRAM	14,388,552	14,783,490	14,783,490
JACKSONVILLE AREA LEGAL AID		443,000	
ECONOMIC GRANT PROGRAM	2,685,322	4,409,002	3,463,378
QUALIFIED TARGET INDUSTRIES	638,950	701,900	701,900
JUVENILE JUSTICE	2,571,209	5,241,824	5,241,824
JSO ENTERPRISE IT ALLOCATION		1,229,149	
JACKSONVILLE LANDING SECURITY	207,084	207,084	207,084
LICENSE AGREEMENTS AND FEES	18,271	18,651	18,651
FY14 ITD RESTORATION ADJ	780,278		
MANATEE STUDY		90,000	90,000
PSG - CULTURAL COUNCIL	2,846,580	3,055,000	2,846,580
MEDICAID INPATIENT HOSPITAL CARE			
MEDICAID NURSING HOME CARE			
TRANSITIONAL GOVERNMENT-MAYORAL		75,000	
PUBLIC SERVICE GRANTS	2,015,501	2,684,598	2,015,501
SULZBACKER FEDERAL FUNDING SUBSIDY	97,780		
VACANCY POOL FTES - ADMINISTRATION			0
WATER SEWER EXPANSION AUTHORITY			
ZOO CONTRACT	1,282,500	1,282,500	1,282,500
LOBBYIST FEES	1	1	1
NE FL REGIONAL TRANSPORTATION COMMISSION		96,773	96,773
DUVAL CO SOIL&WATER CONSERV DISTRICT		6,900	
TRANSPORTATION PLANNING ORGANIZATION	217,432	219,019	219,019
NORTH FLORIDA REGIONAL COUNCIL	368,015	368,015	368,015
SUBSIDIZED PENSION FUNDS	16,404	16,675	16,675
BUSINESS IMPRV DISTRICT-DOWNTOWN VISION	311,660	464,000	311,660
NON DEPARTMENTAL ALLOCATIONS	3,167,216	2,843,838	2,843,838
MUNICIPAL DUES & AFFILIATION	411,582	639,391	411,582
REFUND - TAXES OVERPD/ERROR/CONTROVERSY	5,000	4,000	4,000
TAX DEED PURCHASES	100,000	100,000	100,000
FILING FEE LOCAL ORD-PUBLIC DEFENDER	23,689	25,000	25,000
SMG - GATOR BOWL GAME	350,000	350,000	350,000
GREATER AGRICULTURAL FAIR CONTRACT	120,000		
415 LIMIT PENSION COST	28,618	17,394	17,394
FILING FEE LOCAL ORD-STATE ATTORNEY	48,000	45,000	45,000
SHANDS JAX MEDICAL CENTER CONTRIBUTION	26,275,594	28,775,594	26,275,594
ANNUAL INDEPENDENT AUDIT	315,000	315,000	315,000
CIP DEBT REPAYMENT TO BANKING FUND	18,667,292	21,575,848	21,042,329
BJP 20% GAS TAX CONTRIB TO FISCAL AGENT	1,647,893	1,690,668	1,690,668
ALCOHOL REHABILITATION PROGRAM			399,989
TOTAL CITYWIDE ACTIVITIES	79,605,423	91,774,314	85,183,445

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

	FY 13-14 COUNCIL APPROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED
CONTINGENCIES			
EXECUTIVE OP CONTINGENCY - MAYOR	100,000	150,000	50,000
SP COUNCIL CONTGNCY-MAYOR'S OFFICE			84,033
SP COUNCIL CONTINGENCY-BUDGET	1,003		
SP COUNCIL CONTINGENCY-SUPV OF ELECTIONS			100,000
EXECUTIVE OP CONTINGENCY - COUNCIL	100,000	150,000	50,000
EXECUTIVE OP CONTINGENCY - JOINT	100,000		
FEDERAL MATCHING GRANTS (B1-B)	744,370	453,177	453,177
SPECIAL COUNCIL CONT-PROPERTY BLIGHT	2,042,375		
SPECIAL COUNCIL CONTING - BANKING FUND			533,519
FEDERAL PROGRAMS CONTINGENCY	266,000	266,000	266,000
SPECIAL COUNCIL CONTINGENCY-PENSION			928,538
TOTAL CONTINGENCIES	3,353,748	1,019,177	2,465,267
DEBT FEES - BOND RELATED			
FISCAL AGENT FEES GF-GSD	255,489	231,205	231,205
TOTAL DEBT FEES - BOND RELATED	255,489	231,205	231,205
DEBT SERVICE TRANSFERS - FISCAL AGENT			
TRF FR 011 GF TO 22U - FISCAL AGENT FEES	431	475	475
TRF FR 011 GF TO 25H - FISCAL AGENT FEES	450	450	450
TRF FR 011 GF TO 25F - FISCAL AGENT FEES	450	450	450
TRF FR 011 GF TO 259 - FISCAL AGENT FEES	235,920	212,797	212,797
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 253 - FISCAL AGENT FEES	2,950	2,950	2,950
TRF FR 011 GF TO 22Z - FISCAL AGENT FEES			
TRF FR 011 GF TO 22Y - FISCAL AGENT FEES			
TRF FR 011 GF TO 22W - FISCAL AGENT FEES			
TRF FR 011 GF TO 22I - FISCAL AGENT FEES			
TRF FR 011 GF TO 22C - FISCAL AGENT FEES	2,950	2,950	2,950
TRF FR 011 GF TO 229 - FISCAL AGENT FEES			
TRF FR 011 GF TO 227 - FISCAL AGENT FEES			
TRF FR 011 GF TO 225 - FISCAL AGENT FEES			
TRF FR 011 GF TO 222 - FISCAL AGENT FEES	500	550	550
TRF FR 011 GF TO 25G - FISCAL AGENT FEES	450	450	450
TRF FR 011 GF TO 4F6 DEBT SVC		1,603	1,603
TRF FR 011 GF TO 22X - FISCAL AGENT FEES			
TRF FR 011 GF TO 25A - FISCAL AGENT FEES	1,350	1,350	1,350
TOTAL DEBT SERVICE TRANSFERS - FISCAL AGENT	251,801	230,375	230,375

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

	FY 13-14 COUNCIL APPROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED
DEBT SERVICE TRANSFERS - INTEREST			
TRF FR 011 GF TO 25F-2012C SPEC REV	8,633,689	8,657,298	8,657,298
TRF FR 011 GF TO 253-06A ETR BONDS	1,523,454	1,463,733	1,463,733
TRF FR 011 GF TO 561-ADAM'S MARK	246,358	209,635	209,635
TRF FR 011 GF TO 4F6 DEBT SVC		106,498	106,498
TRF FR 011 GF TO 25I 2013A SPEC (INT)		1,367,143	1,367,143
TRF FR 011 GF TO 25G-2012D SPEC REV	506,285	451,345	451,345
TRF FR 011 GF TO 25E-2012B SPEC REV	31,660	31,596	31,596
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	1,938,614	1,922,626	1,922,626
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	2,212,506	1,335,498	1,335,498
TRF FR 011 GF TO 25B-09C SPEC REV	1,315,208	821,732	821,732
TRF FR 011 GF TO 22U-01 RCR SALES TAX	2,023,158	1,482,792	1,482,792
TRF FR 011 GF TO 25H-2012E SPEC REV	608,019	607,315	607,315
TRF FR 011 GF TO 22X-02A ETR REFUNDING			
TRF FR 011 GF TO 25A-09 AB&C	2,156,002	2,017,834	2,017,834
TRF FR 011 GF TO 22H-06C ETR/CARLING	179,676	174,652	174,652
TRF FR 011 GF TO 22C-ETR 2005A	1,100,320	1,173,442	1,173,442
TRF FR 011 GF TO 254-06B ETR REF	151,582	71,094	71,094
TRF FR 011 GF TO 255-06C ETR	173,402	147,364	147,364
TRF FR 011 GF TO 256-07 ETR	1,663,313	1,610,552	1,610,552
TRF FR 011 GF TO 259-08 A&B (97'S&02)	1,708,010	1,655,327	1,655,327
TRF FR 011 GF TO 222-93 ETR FOR DSI	3,597,996	3,830,145	3,830,145
TOTAL DEBT SERVICE TRANSFERS - INTEREST	29,769,252	29,137,621	29,137,621
DEBT SERVICE TRANSFERS - PRINCIPAL			
TRF FR 011 GF TO 25F-2012C SPEC REV	3,786,000	10,946,000	10,946,000
TRF FR 011 GF TO 255-06C ETR	505,121	529,662	529,662
TRF FR 011 GF TO 256-07 ETR	1,235,000	1,285,000	1,285,000
TRF FR 011 GF TO 259-08A&B (97'S&02)	1,672,234	1,756,093	1,756,093
TRF FR 011 GF TO 25A-09AB&C ETR	3,170,000	3,255,000	3,255,000
TRF FR 011 GF TO 25B-09C SPEC REV	3,220,000	3,360,000	3,360,000
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	998,000	1,026,000	1,026,000
TRF FR 011 GF TO 4F6 DEBT SVC		13,227	13,227
TRF FR 011 GF TO 25E-2012B SPEC REV	2,200	2,200	2,200
TRF FR 011 GF TO 25G-2012D SPEC REV	1,075,000	1,130,000	1,130,000
TRF FR 011 GF TO 254-06B ETR REF	1,975,000	2,065,000	2,065,000
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	251,600	372,400	372,400
TRF FR 011 GF TO 561-ADAM'S MARK	825,250	861,973	861,973
TRF FR 011 GF TO 253-06A ETR BONDS	1,520,000	1,575,000	1,575,000
TRF FR 011 GF TO 22X-02A ETR REFUNDING			
TRF FR 011 GF TO 22U-01 RCR SALES TAX	10,075,000	6,405,000	6,405,000
TRF FR 011 GF TO 22H-06C CARLING	323,873	328,436	328,436
TRF FR 011 GF TO 227-03B&C ETR BONDS			
TRF FR 011 GF TO 222-93ETR FOR DSP	1,288,056	1,263,518	1,263,518
TOTAL DEBT SERVICE TRANSFERS - PRINCIPAL	31,922,334	36,174,509	36,174,509

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

	FY 13-14 COUNCIL APPROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED
INTER-LOCAL AGREEMENTS			
BEACHES-SOLID WASTE DISPOSAL CHARGES	1,426,708	1,090,795	1,090,795
ATLANTIC & NEPTUNE BCH FIRE SERVICE	255,364	263,025	263,025
NEPTUNE BCH LIFEGUARD/BCH CLEAN-UP	208,517	214,773	214,773
JACKSONVILLE BCH LIFEGUARD/BCH CLEAN-UP	652,308	671,877	671,877
ATLANTIC BCH LG/BCH-CAPITAL ONLY	9,000	9,000	9,000
ATLANTIC BCH LIFEGUARD/BCH CLEAN-UP	203,695	209,806	209,806
TOTAL INTER-LOCAL AGREEMENTS	2,755,592	2,459,276	2,459,276
SUBFUND LEVEL ACTIVITIES			
ASH SETTLEMENT REPAYMENT TO BANKING FUND	2,714,454	2,071,353	2,071,353
PROPERTY LEASE W/ WJCT-JAZZ FESTIVAL	30,000	30,000	30,000
PERSONNEL LASPE-CONTINGENCY	-3,589,661	-3,889,766	-3,889,766
JTA - CONTRIBUTIONS TO/FROM	1,350,049	1,363,002	1,363,002
GENERAL FUND - GENERAL SERVICE DISTRICT			
JPA - CONTRIBUTIONS TO/FROM	5,930,822	5,585,241	5,207,004
TOTAL SUBFUND LEVEL ACTIVITIES	6,435,664	5,159,830	4,781,593

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

	FY 13-14 COUNCIL APPROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED
TRANSFER OUT TO OTHER FUNDS			
GEN FUND-GSD TRANSFER TO SMG-CONVENTION	945,152	1,095,570	1,095,241
GEN FUND-GSD TRANSFER TO FY13 CAP PROJ			
GEN FUND-GSD TRANSFER TO FY14 CIP FUND	3,000,000		
GEN FUND-GSD TRANSFER TO GRANT IMPRV PRJ			
TRF FR 011 GRNFD GSD TO MAYPORT FERRY	449,715		
GEN FUND-GSD TRANSFER TO STORMWATER OPS	1,557,442	1,561,058	1,561,058
GEN FUND-GSD TRANSFER TO SMG-STADIUM	4,312,052	4,747,871	6,415,741
GEN FUND-GSD TRANSFER TO SMG-ARENA		1,609,106	
TRF FR 011 GENFD GSD TO GENERAL COUNSEL			
GEN FUND-GSD TRANSFER TO SMG-PERFRM ARTS	570,125	772,808	772,627
GEN FUND-GSD TRANSFER TO SMG-EQUESTRIAN	320,041		
GEN FUND-GSD TRANSFER TO CITY-RITZ	751,817	932,105	875,796
GEN FUND-GSD TRANSFER TO DIRECT VEH RPL			4,000,000
GEN FUND-GSD TRANSFER TO GENRL CAP PROJ			
GEN FUND-GSD TRANSFER TO HANNA PARK	704,840	416,992	436,346
GEN FUND-GSD TRANSFER TO SMG-BBALL GRNDS	281,316	751,080	751,080
GEN FUND-GSD TRANSFER TO N.E. TID	2,878,907	1,682,410	2,678,334
TRF FR 011 GENFD TO DOWNTOWN ECON DEV		1,180,000	
GEN FUND-GSD TRANSFER TO PROP APPRAISER	8,055,795	9,356,025	9,124,796
GEN FUND-GSD TRANSFER TO CLERK OF COURT			
GEN FUND-GSD TRANSFER TO TAX COLLECTOR	5,269,603	6,875,898	6,521,204
GEN FUND-GSD TRANSFER TO PUBLIC SAFT INT	2,300,553	2,300,553	2,096,727
GEN FUND-GSD TRANSFER TO SPECIAL EVENTS	3,321,364	5,087,224	4,717,556
GEN FUND-GSD TRANSFER TO AIR POLL EPA	424,269	424,270	424,270
GEN FUND-GSD TRANSFER TO ALCOHOL REHAB	225,000	399,989	
TRF FR 011 GENFD GSD TO MISC FED PROJ			
GEN FUND-GSD TRANSFER TO RECORDING FEES			109,612
TRF FR 011 GENFD TO S'PVISOR ELECTION GR			
TRF FR 011 GENFD GSD TO JIA REDEV TRUST			
TRF FR 011 GENFD GSD TO SOUTEL/KING CRA			
GEN FUND-GSD TRANSFER TO JCC	21,721,304	23,256,872	21,612,316
GEN FUND-GSD TRANSFER TO HUGUENOT PARK	338,944	222,746	239,120
GEN FUND-GSD TRANSFER TO CECIL COMM CTR	1,084,459	1,287,461	1,164,936
TRF FR 011 GENFD GSD TO 1F2 PREPD GRANT			
GEN FUND-GSD TRANSFER TO BCH EROSION LOC	200,000	200,000	200,000
TRF FR 011 GENFD GSD TO COMM SVC MS GRTS			
TRF FR 011 GENFD GSD TO 1F9 FIRE/RES GRT			
GEN FUND-GSD TRANSFER TO COURTHOUSE TRST		15,232	15,232
TOTAL TRANSFER OUT TO OTHER FUNDS	58,712,698	64,175,270	64,811,992
TOTAL NON-DEPARTMENTAL EXPENDITURES	213,062,001	230,361,577	225,475,283

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

	<u>FY 2014/15 COUNCIL APPROVED BUDGET</u>			<u>FY 2013/14</u>
	<u>LANDFILL PROGRAM</u>	<u>RESIDENTIAL, COLLECTION, DISPOSAL & RECYCLING</u>	<u>TOTAL</u>	<u>ORIGINAL BUDGET</u>
REVENUES :				
Tipping Fees	16,696,505	-	16,696,505	16,115,785
Host Fees*	6,855,553	-	6,855,553	6,400,353
Solid Waste User Fee **	-	38,320,377	38,320,377	38,223,524
Investment Earnings	60,819	-	60,819	510,696
Transfer from Retained Earnings	15,656,820	-	15,656,820	4,450,330
Banking Fund Loan Proceeds	10,879,000	-	10,879,000	5,406,000
Sale of Recyclable Products	19,517	1,640,234	1,659,751	1,580,531
Downtown Businesses	-	321,328	321,328	327,942
Commercial Contractors	-	178,108	178,108	182,754
Gas Sales from Landfill	200,000	-	200,000	200,000
Code Violation Fines	-	1,000	1,000	500
Miscellaneous Sales and Charges	21,109	800	21,909	16,367
TOTAL REVENUES	50,389,323	40,461,847	90,851,170	73,414,782
EXPENDITURES :				
Class I Landfill Operations	12,948,290	-	12,948,290	13,841,382
Office of the Chief / Administration	-	(62,841)	(62,841)	-
Debt Service	5,462,500	-	5,462,500	5,413,502
Banking Fund Interest - IS Allocation	-	155,455	155,455	31,793
Banking Fund - Other Construction Costs	10,879,000	-	10,879,000	5,406,000
Sub-fund 442, Contamination Assessments	1,056,588	-	1,056,588	909,224
Sub-fund 443, Landfill Closure/Post Closure	16,659,370	-	16,659,370	5,983,511
Sub-fund 445, Landfill Mitigation Class I	190,380	-	190,380	196,333
Sub-fund 446, Landfill Mitigation Class III	108,416	-	108,416	110,393
Sub-fund 44i, Solid Waste Capital Projects	483,321	-	483,321	192,984
Contract Garbage / Recycling	-	32,942,148	32,942,148	31,348,506
Landfill Charges	-	8,564,491	8,564,491	9,043,353
Cash Carryover	-	112,210	112,210	289,387
Collection Activities	-	8,678,495	8,678,495	7,978,228
Salary Lapse on Solid Waste Division	(54,758)	(199,319)	(254,077)	(257,238)
TOTAL EXPENDITURES	47,733,107	50,190,639	97,923,746	80,487,358
GROSS ENTERPRISE SURPLUS (DEFICIT)	2,656,216	(9,728,792)	(7,072,576)	(7,072,576)
FRANCHISE FEE REVENUE	7,072,576	-	7,072,576	7,072,576
SUBSIDY TO ENT. FUND FROM GENERAL FUND / GSD	-	-	-	-
NET ENTERPRISE SURPLUS (DEFICIT)	9,728,792	(9,728,792)	-	-

* For FY 2014/15 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 / Tave 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.

CULTURAL COUNCIL OF GREATER JACKSONVILLE, INC.
CULTURAL SERVICE GRANT PROGRAM AWARDS
FY 2014-2015

	<u>FY 13/14 Approved Grant</u>	<u>FY 14/15 Approved Grant</u>	<u>\$ Change FY 13/14 to 14/15</u>	<u>% Change FY 13/14 to 14/15</u>
Atlantic Beach Exp. Theater	\$ 11,931	\$ 12,258	\$ 327	2.74%
Beaches Area Historical Society	43,834	35,287	(8,547)	-19.50%
Beaches Fine Arts Series	29,955	32,610	2,655	8.86%
Cathedral Arts Project	147,296	173,755	26,459	17.96%
City Kids Art Factory*	6,789	0	(6,789)	-100.00%
Cummer Museum	322,218	310,557	(11,661)	-3.62%
Don't Miss A Beat	10,662	10,638	(24)	-0.23%
Florida Ballet	0	1,950	1,950	n/a
Florida Theatre	299,195	267,857	(31,338)	-10.47%
Friday Musicale	37,669	36,342	(1,327)	-3.52%
Jacksonville Children's Chorus	65,803	77,224	11,421	17.36%
Jacksonville Historical Society	40,739	36,819	(3,920)	-9.62%
Jacksonville Symphony	285,791	289,340	3,549	1.24%
Mandarin Museum	7,389	5,132	(2,257)	-30.55%
MOCA Jax	206,607	233,029	26,422	12.79%
MOSH	321,274	298,350	(22,924)	-7.14%
Players by the Sea	73,592	84,423	10,831	14.72%
Ritz Chamber Players	25,547	35,698	10,151	39.73%
Riverside Fine Arts Association	33,721	34,259	538	1.60%
Theatre Jacksonville	92,539	93,564	1,025	1.11%
Theatreworks	49,523	36,798	(12,725)	-25.70%
WJCT	304,373	310,557	6,184	2.03%
Subtotal - Cultural Service Grants	\$ 2,416,447	\$ 2,416,447	\$ -	0.00%
Cultural Council - Administration	\$ 377,133	\$ 377,133	\$ -	0.00%
Cultural Council - Art in Public Places Program Administrator	\$ 53,000	\$ 53,000	\$ -	0.00%
Total**	\$ 2,846,580	\$ 2,846,580	\$ -	0.00%

* Declined award in FY 14/15.

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

**FY 2015 - 2019 PROPOSED CAPITAL IMPROVEMENT PROJECTS
PROPOSED FUNDING SOURCES**

	FY 15
Banking Fund Proceeds	-
Contribution from Private Source	125,000
Grant Funds	100,000
Interest Earnings & Revenue Appropriation	3,500,000
Transfer Between Projects	-
Trust Fund	1,000,000
Total \$	4,725,000

Dept.	Program Area	Project	FY15	Banking Fund Proceeds	Contribution from Private Source	Grant	Interest Earnings & Revenue Appropriation	Transfer Between Projects	Trust Fund
PW	Roads/Infrastructure/Transportation	US-1 Water and Sidewalk Improvements	100,000			100,000			
PW	Roads/Infrastructure/Transportation	Roadway Resurfacing	2,000,000				2,000,000		
PW	Roads/Infrastructure/Transportation	Sidewalk Construction and Repair	500,000				500,000		
PW	Government Facility	Facilities Capital Maintenance - Gov't	500,000				500,000		
RP	Parks	Countywide Parks - Upgrades/Maintenance Repairs	500,000				500,000		
RP	Parks	Touchton Road Park	125,000		125,000				
SH	Public Safety	Range Office/Training Bldg.	1,000,000						1,000,000
Total \$			4,725,000	\$ -	\$ 125,000	\$ 100,000	\$ 3,500,000	\$ -	\$ 1,000,000

FY 2015 - 2019 PROPOSED STORMWATER CAPITAL IMPROVEMENT PROJECTS

	<u>FY 15</u>
Banking Fund Proceeds	-
Capital Pay-Go	<u>3,337,152</u>
Total	\$ 3,337,152

Dept.	Program Area	Project	FY15	Banking Fund Proceeds	Capital Pay-Go
PW	Drainage	General Countywide Drainage System Rehabilitation	3,337,152		3,337,152
Total			\$ 3,337,152	\$ -	\$ 3,337,152

FY 2015 - 2019 PROPOSED SOLID WASTE CAPITAL IMPROVEMENT PROJECTS

	<u>FY 15</u>
Banking Fund Proceeds	\$ 12,000,000
Capital Pay-Go	-
Total	\$ 12,000,000

Dept.	Program Area	Project	FY15	Banking Fund Proceeds	Capital Pay-Go
PW	Environmental/ Quality of Life	Trail Ridge Landfill Expansion	12,000,000	12,000,000	-
Total			\$ 12,000,000	\$ 12,000,000	\$ -

FY 2015 - 2019 Capital Improvement Projects

Funding Source	FY15	FY16	FY17	FY18	FY19
Banking Fund Proceeds	-	193,325,822	71,203,000	67,328,000	61,964,000
Contribution from Private Source	125,000				
Grant Funds	100,000	600,000	600,000	600,000	600,000
Interest Earnings & Revenue Appropriation	3,500,000	600,000	600,000	600,000	600,000
Transfer Between Projects	-				
Trust Fund	1,000,000				
Total Per Year	\$ 4,725,000	\$ 194,525,822	\$ 72,403,000	\$ 68,528,000	\$ 63,164,000

Dept.	Program Area	Project	Previous Appropriation	FY15	FY16	FY17	FY18	FY19	Beyond 5th Yr	Total Expenditures
DI	Roads/Infrastructure/Transportation	Jacksonville Landing Public Infrastructure			11,800,000					11,800,000
ER	Environmental/Quality of Life	Countywide Environmental Compliance	11,750,000		7,250,000	1,500,000				20,500,000
ER	Environmental/Quality of Life	Jax Ash Sites	163,923,602		22,328,000	5,500,000	5,500,000	1,500,000		198,751,602
FR	Public Safety	Fire Station #56 - Relocation			3,800,000					3,800,000
FR	Public Safety	Relocate Fire Station #45			3,600,000					3,600,000
FR	Public Safety	New Fire Station #47				4,314,000				4,314,000
FR	Public Safety	Replace Fire Station #25				3,600,000				3,600,000
FR	Public Safety	Replace Fire Station #17				3,600,000				3,600,000
FR	Public Safety	New Fire Station #64				4,314,000				4,314,000
FR	Public Safety	Replace Fire Station #36					3,600,000			3,600,000
FR	Public Safety	New Fire Station #65					4,314,000			4,314,000
FR	Public Safety	New Fire Station #66					4,314,000			4,314,000
FR	Public Safety	Replace Fire Station #12						3,600,000		3,600,000
FR	Public Safety	New Fire Station #67						4,314,000		4,314,000
FR	Public Safety	Satellite Training Facility						20,000,000		20,000,000
JE	Roads/Infrastructure/Transportation	Jax Port			1,000,000					1,000,000
PL	Public Facilities	Main Library - Library Café Project	1,400,000		259,500					1,659,500
PL	Public Facilities	Main Library - Collaborative Spaces			250,000					250,000
PL	Public Facilities	Southeast Branch Library - Collaborative Spaces			250,000					250,000
PL	Public Facilities	Webb Wesconnett Branch Library - Children's Center			250,000					250,000
PL	Public Facilities	Highlands Branch Library - Children's Center			250,000					250,000
PW	Environmental/Quality of Life	Courthouse - Old Duval County - Remediation/Demolition			4,200,000					4,200,000
PW	Roads/Infrastructure/Transportation*	St. Johns River Bulkhead Assessment & Restoration - Countywide Bulkheads - Countywide Bulkhead Replacement	4,640,000		4,160,000	2,000,000	2,000,000	2,000,000	11,000,000	25,800,000
PW	Public Facility	Willowbranch Creek Bulkhead			1,000,000					1,000,000
PW	Roads/Infrastructure/Transportation	Northbank Riverwalk and Bulkhead Repair	3,721,425		2,500,000					2,500,000
PW	Parks*	Facilities Capital Maintenance - Gov't	26,743,699	500,000	6,430,000	3,000,000	3,000,000	3,000,000	18,500,000	37,651,425
PW	Government Facility	ADA Compliance - Public Buildings	2,175,000		1,850,000	1,100,000	1,100,000	1,100,000	1,100,000	33,493,699
PW	Government Facility	Public Buildings - Roofing	29,895		2,500,000					4,675,000
PW	Public Safety	Fire Station #4 - Roof Replacement/Waterproofing			1,400,000	700,000	700,000	700,000	700,000	4,229,895
PW	Public Safety	Tactical Support Facility - Roof System			181,167					181,167
PW	Public Facility	Charlie Joseph Senior Center - Renovation			128,528					128,528
PW	Public Facility	Riverview Senior Center - Renovation			390,000					390,000
PW	Public Facility	Mary Singleton Senior Center - Renovation			270,000					270,000
PW	Public Facility	Mary Singleton Senior Center - Renovation			400,000					400,000
PW	Public Facility	Police Memorial Building - Backup Chiller			-	175,000				175,000
PW	Public Safety	Pretrial Detention Facility - Stair and Shower Repairs			126,745					126,745
PW	Public Safety	Pretrial Detention Facility - Water Lines Repipe			500,000					500,000
PW	Public Facility	Jacksonville Beach Pier Repair			800,000					800,000
PW	Roads/Infrastructure/Transportation	ADA Compliance - Curb Ramps			450,000	200,000	200,000			850,000
PW	Roads/Infrastructure/Transportation	Intersection Improvements, Bridge, Misc. Construction	30,412,776		18,500,000	11,000,000	11,000,000			40,500,000
PW	Roads/Infrastructure/Transportation	Roadway Resurfacing	84,862,522	2,000,000	7,400,000	2,000,000	2,000,000	2,000,000	2,000,000	45,812,776
PW	Roads/Infrastructure/Transportation	Sidewalk Construction and Repair	12,639,877	500,000	28,434,756	15,000,000	15,000,000	15,000,000	15,000,000	175,297,278
PW	Roads/Infrastructure/Transportation				8,420,000	3,000,000	3,000,000	3,000,000	3,000,000	33,559,877

Dept.	Program Area	Project	Previous Appropriation	FY15	FY16	FY17	FY18	FY19	Beyond 5th Yr	Total Expenditures
PW	Roads/Infrastructure/Transportation	Old San Jose Blvd. Improvements			330,000					330,000
PW	Roads/Infrastructure/Transportation	Lone Star Road Extension			750,000					750,000
PW	Roads/Infrastructure/Transportation	US-1 Water and Sidewalk Improvements	600,000	100,000	2,975,000					3,675,000
PW	Roads/Infrastructure/Transportation	Robinson's Addition			250,000					250,000
PW	Roads/Infrastructure/Transportation	Land Acquisition - Moncrief & 13th Evaluation			200,000					200,000
PW	Roads/Infrastructure/Transportation*	Wills Branch Maintenance Dredging	1,315,000							1,880,000
PW	Parks*	North Bank Riverwalk Extension	16,656,898							16,756,898
PW	Public Facility*	Ed Ball Building	37,849,952							41,268,001
PW	Roads/Infrastructure/Transportation*	Signalization/Its Enhancements	3,050,000		565,000					3,500,000
PW	Public Facility*	Water St Parking Garage Renovation	1,725,000		100,000					2,300,000
PW	Roads/Infrastructure/Transportation*	Haldumar Terrace Rd Reconstruction	34,824							316,804
PW	Roads/Infrastructure/Transportation*	Herschel Street Culvert	60,000		450,000					417,000
PW	Roads/Infrastructure/Transportation*	Kernan Blv/Widen-4 Lns Dvd-Jtb/Mccormick	62,688,079		575,000					70,388,079
RP	Parks	Countywide Parks- Upgrades/Maintenance Repairs	12,957,871	500,000	281,980	3,000,000	3,000,000	3,000,000	3,000,000	30,957,871
RP	Parks	Americans with Disabilities Act (ADA) Compliance within Parks	2,837,106		1,000,000	750,000	750,000	750,000	750,000	6,837,106
RP	Parks	Huguenot Park - Entrance			1,200,000					1,200,000
RP	Parks	Blue Cypress Pool and Park	485,000		2,120,000					2,605,000
RP	Parks	Blue Cypress - Boardwalk			658,472					658,472
RP	Parks	Metropolitan Park Improvements	125,000		5,250,000	5,000,000	5,000,000			15,375,000
RP	Parks	Touchton Road Park		125,000	1,475,000					1,600,000
RP	Parks*	Hammond Park Improvements	66,999		650,000					716,999
RP	Parks	Equestrian Center			350,000					350,000
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
RP	Parks	Pottsborg Creek - Dredge	322,520		825,000					1,147,520
RP	Parks	Ortega River - Mooring Field and Channel	333,600		330,000					663,600
RP	Parks	Exchange Island - Dock & Pavilion	115,760		249,150					364,910
RP	Parks	Sisters Creek Marina/Boat Ramp - Redesign	70,760		227,040					297,800
RP	Parks	County Dock Road Boat Ramp	92,520		112,200					204,720
RP	Parks	Northbank Riverwalk and Bulkhead Repairs	80,000		157,080					237,080
RP	Parks	Arlington Lions Club Boat Ramp	80,840		232,650					313,490
RP	Parks	9A Baymeadows - Baseball	1,000,000		4,000,000					5,000,000
RP	Parks	Hanna Park Splash Pad			50,000	400,000				450,000
RP	Parks	William Sheffield Park Phase II	750,000		2,000,000					2,750,000
RP	Parks	Hogans Creek Greenway	1,003,000		100,000	500,000	500,000			2,103,000
RP	Parks	Wheat Road Park			75,000	300,000				375,000
RP	Parks	Lonnie Miller Regional Park	89,050		-	200,000	2,000,000	2,000,000	1,000,000	5,289,050
RP	Parks	Forest Street Park			-	50,000	350,000			400,000
RP	Parks*	Bob Hayes/Northwest Community Center	8,470,364							8,585,132
RP	Parks*	Riverside Park-Duckpond	57,930							757,930
RP	Parks*	Park Land Acquisition - Mandarin	-							3,000,000
RP	Parks*	Lonnie Miller Regional Park Lighting	-		114,768					200,000
RP	Parks*	Harts Road Park Improvements	39,600		700,000					814,000
RP	Parks*	Oak Harbor Ramp Replacment	50,163		3,000,000					179,500
SH	Public Safety	Range Office/Training Bldg.		1,000,000	200,000					3,115,000
SP	Public Facility	Convention Center - Fire Alarm Replacement	26,558		774,400					426,558
SP	Public Facility	Baseball Grounds - Conversion			129,330					300,000

Total \$ 495,333,190 \$ 4,725,000 \$ 194,525,822 \$ 72,403,000 \$ 68,528,000 \$ 63,164,000 \$ 57,250,000 \$ 955,929,012

* Previous Appropriation amounts were reduced to reflect the de-authorization of projects. The total expenditures have not been increased for these projects.

FY 2015 - 2019 Proposed Stormwater Capital Improvement Projects

Funding Source	FY15	FY16	FY17	FY18	FY19
Banking Fund / Debt Proceeds	-				
Capital Pay-Go	3,337,152	60,899,008	16,000,000	12,500,000	9,000,000
Total Per Year	\$ 3,337,152	\$ 60,899,008	\$ 16,000,000	\$ 12,500,000	\$ 9,000,000

Dept.	Program Area	Project	Previous Appropriation	FY15	FY16	FY17	FY18	FY19	Beyond 5th Yr	Total Expenditures
PW	Drainage	General Countywide Drainage System Rehabilitation	102,721,241	3,337,152	9,894,652	6,000,000	6,000,000	6,000,000	6,000,000	139,953,045
PW	Drainage	Champlain Road Drainage Improvements			140,000					140,000
PW	Drainage	Collen Road North Drainage Improvements			140,000					140,000
PW	Drainage	Highway Avenue Fabriform Failure Repair			320,000					320,000
PW	Drainage	Hobart Avenue Drainage Improvements			202,000					202,000
PW	Drainage	Knights Lane & Sam Road Intersection Drainage Improvements			400,000					400,000
PW	Drainage	Margate Drive Drainage Improvements			205,000					205,000
PW	Drainage	Nolan Street Drainage Improvements			208,000					208,000
PW	Drainage	Reed Street Drainage Improvements			327,500					327,500
PW	Drainage*	Country Creek Drainage	1,650,726		4,350,000					6,000,726
PW	Drainage*	Crystal Springs Area Drainage	1,480,000		3,650,000					5,130,000
PW	Drainage*	Lower Eastside Drainage	3,697,460		5,414,000					9,111,460
PW	Drainage*	Messer Area Drainage	380,000		4,370,000					4,750,000
PW	Drainage*	Septic Tank Phase-Out	6,967,862		9,428,247	3,000,000	3,000,000	3,000,000	3,000,000	28,396,109
PW	Drainage	New Stormwater Improvement			10,000,000	5,000,000	2,500,000			17,500,000
PW	Drainage	LaSalle Street Outfall	50,000		4,000,000	2,000,000	1,000,000			7,050,000
PW	Drainage	Red Bay Sediment Basin Dredging			544,500					544,500
PW	Drainage*	Noroad/Lambing Drainage	1,400,000							2,486,000
PW	Drainage*	Old Plank Road Outfall	875,000							3,675,000
PW	Drainage*	Hamilton/Jersey Outfall To Roosevelt	4,847,863		1,086,000					5,598,810
PW	Drainage*	Mandarin Drainage (Mandarin/Orange Pickr)	2,627,948		2,800,000					3,088,297
PW	Drainage*	Pinedale Area	1,081,727							2,151,622
PW	Drainage*	Newtown Drainage (Myrtle & Beaver)	5,491,173		750,947					5,791,173
PW	Drainage*	Lincoln Villas Drainage	8,257,082		460,346					8,430,000
PW	Drainage*	Park St-Drainage Improvements	160,000							190,000
PW	Drainage*	Duval Rd/Duval Station Rd-Drainage Imp	-		300,000					150,000
PW	Drainage*	Osceola Street-Storm Drain Replacement	-		172,918					375,000
PW	Drainage*	Bulls Bay Drainage Improvement	40,000		30,000					150,000
Total			\$ 119,222,289	\$ 3,337,152	\$ 60,899,008	\$ 16,000,000	\$ 12,500,000	\$ 9,000,000	\$ 9,000,000	\$ 252,464,242

* Previous Appropriation amounts were reduced to reflect the de-authorization of projects. The total expenditures have not been increased for these projects.

FY 2015 - 2019 Proposed Solid Waste Capital Improvement Projects

Funding Source	FY15	FY16	FY17	FY18	FY19
Banking Fund / Debt Proceeds	12,000,000	16,000,000	15,000,000	-	-
Total Per Year	\$ 12,000,000	\$ 16,000,000	\$ 15,000,000	\$ -	\$ -

Dept.	Program Area	Project	Previous Appropriation	FY15	FY16	FY17	FY18	FY19	Beyond 5th Yr	Total Expenditures
PW	Environmental/ Quality of Life	Trail Ridge Landfill Expansion		12,000,000	16,000,000	15,000,000				43,000,000
Total			-	\$ 12,000,000	\$ 16,000,000	\$ 15,000,000	\$ -	\$ -	\$ -	\$ 43,000,000