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CITY OF JACKSONVILLE
SUMMARY OF BUDGETS

	FY 14-15 COUNCIL APPROVED	FY 15-16 MAYOR'S PROPOSED	FY 15-16 COUNCIL APPROVED
GENERAL FUND			
011	1,019,733,856	1,049,499,807	
012	47,710	48,546	
015	9,719,325	10,272,576	
016	3,871,590	3,820,843	
017	15,791,342	16,292,382	
018	49,924,964	50,762,122	
019	2,096,727	5,093,013	
01A	4,732,556	4,856,049	
TOTAL GENERAL FUND	1,105,918,070	1,140,645,338	
SPECIAL REVENUE FUNDS			
110	911,938	10,168,272	
120	1,750,363	1,802,038	
130	6,917,656	6,923,240	
140	111,501,257	116,606,745	
150	18,763,995	23,692,255	
170	4,317,871	3,986,343	
180	25,107,908	26,302,009	
190	22,811,117	23,424,136	
1A0	199,508	195,008	
1D0	6,205,742	7,280,573	
1F0	200,000	-171,907	
1H0	1,099,723	1,000,598	
1I0	72,484,681	72,547,471	
1L0	600,000	750,881	
1N0	175,000		
TOTAL SPECIAL REVENUE FUNDS	273,046,759	294,507,662	
DEBT SERVICE FUNDS			
220		1,533,054	
250		929	
TOTAL DEBT SERVICE FUNDS		1,533,983	
CAPITAL PROJECT FUNDS			
310	761,255	1,372,605	
320	-15,644,027	33,514,732	
330	1,098,072	544,167	
340	15,462	30,718	
360	474,296	682,125	
TOTAL CAPITAL PROJECT FUNDS	-13,294,942	36,144,347	
ENTERPRISE FUNDS			
410	3,952,595	6,143,429	
430	549,812	496,396	
440	103,416,396	91,069,822	
450	2,134,534		
460	16,045,056	49,136,286	
4A0	44,069,578	42,785,569	
4B0	14,829,783	13,986,461	
4C0	2,963,393	4,394,402	
4D0	3,669,269	4,130,705	
4E0	3,580,847	3,802,568	
4F0	1,146,695	245,841	
4G0	6,414,238	6,155,196	
4H0	1,873,838	2,122,617	
TOTAL ENTERPRISE FUNDS	204,646,034	224,469,292	
INTERNAL SERVICE FUNDS			
510	79,180,776	75,991,695	
520	2,749,115	2,414,623	
530	45,199,874	34,770,817	
550	8,556,658	9,541,847	
560	36,999,569	37,908,443	
570	93,871,573	96,548,642	
580	9,532,826	7,256,698	
590	79,250,918	100,238,114	
5A0	42,076,730	44,781,287	
TOTAL INTERNAL SERVICE FUNDS	397,418,039	409,452,166	
TRUST AND AGENCY FUNDS			
610	13,730,425	15,272,505	
640	2,528,491	2,708,593	
TOTAL TRUST AND AGENCY FUNDS	16,258,916	17,981,098	

COMPONENT UNITS

720 JACKSONVILLE HOUSING FINANCE AUTHORITY

306,696

TOTAL COMPONENT UNITS

306,696

TOTAL FOR ALL GENERAL GOVERNMENT FUNDS

1,984,299,572

2,124,733,886

CITY OF JACKSONVILLE, FLORIDA
SUMMARY OF EMPLOYEE CAPS BY SUBFUND

	FY 14-15 COUNCIL APPROVED	FY 15-16 MAYOR'S PROPOSED	FY 15-16 COUNCIL APPROVED	CHANGE FROM FY15
GENERAL FUND				
011 GENERAL FUND - GSD	5,786	5,861		75
015 PROPERTY APPRAISER	120	120		0
016 CLERK OF THE COURT	32	32		0
017 TAX COLLECTOR	226	226		0
01A SPECIAL EVENTS	14	14		0
TOTAL GENERAL FUND	6,178	6,253		75
SPECIAL REVENUE FUNDS				
112 CONCURRENCY MANAGEMENT SYSTEM	6	6		0
121 AIR POLLUTION TAG FEE	7	7		0
127 AIR POLLUTION EPA - SEC 111.750	13	13		0
132 TOURIST DEVELOPMENT COUNCIL-SEC 111.600	1	1		0
154 HAZARDOUS WASTE PROGRAM	5	5		0
159 BUILDING INSPECTION	93	101		8
15B DUVAL CO. LAW LIBRARY - SEC 111.385	3	3		0
15L JUVENILE DRUG COURT - SEC 111.385	4	4		0
15Q JUDICIAL SUPPORT - SEC 111.385	2	2		0
15V TEEN COURT PROGRAMS TRUST - SEC 111.375	6	6		0
15W LIBRARY CONF FACILITY TRUST-SEC 111.830	3	3		0
171 9-1-1 EMERGENCY USER FEE - SEC 111.320	5	5		0
191 JACKSONVILLE CHILDREN'S COMMISSION	38	38		0
1D1 HUGUENOT PARK - SEC 111.125	9	9		0
1D2 KATHRYN A. HANNA PARK - SEC 111.125	15	15		0
1DA CECIL FIELD COMMERCE CENTER	6	6		0
1DE CECIL FIELD TRUST (SEC 111.625)	1	1		0
1H2 SPAY & NEUTER REBATE TRUST SEC 111.450	1	1		0
TOTAL SPECIAL REVENUE FUNDS	218	226		8
ENTERPRISE FUNDS				
411 ON-STREET PARKING	25	25		0
412 OFF-STREET PARKING	11	11		0
431 MOTOR VEHICLE INSPECTION - SEC 110.407	7	7		0
441 SOLID WASTE DISPOSAL	116	116		0
461 STORMWATER SERVICES	48	46		-2
TOTAL ENTERPRISE FUNDS	207	205		-2
INTERNAL SERVICE FUNDS				
511 FLEET MGMT - OPERATIONS	108	108		0
512 FLEET MGMT - VEHICLE REPLACEMENT	3	3		0
521 COPY CENTER / CENTRAL MAILROOM	5	5		0
531 ITD OPERATIONS	127	126		-1
534 RADIO COMMUNICATIONS	10	10		0
551 OFFICE OF GENERAL COUNSEL	61	61		0
561 SELF INSURANCE	21	21		0
571 GROUP HEALTH	8	8		0
581 INSURED PROGRAMS	5	5		0
5A1 PUBLIC BUILDING ALLOCATIONS	59	59		0
TOTAL INTERNAL SERVICE FUNDS	407	406		-1
TRUST AND AGENCY FUNDS				
611 GENERAL EMPLOYEES PENSION	6	6		0
64A INMATE WELFARE TRUST (SEC 111.300)	1	1		0
TOTAL TRUST AND AGENCY FUNDS	7	7		0
TOTAL EMPLOYEE CAP FOR ALL SUBFUNDS	7,017	7,097		80



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

	FY 14-15 COUNCIL APPROVED	FY 15-16 MAYOR'S PROPOSED	FY 15-16 COUNCIL APPROVED
NON-DEPARTMENTAL REVENUES			
AD VALOREM TAXES	531,056,123	558,502,432	
DISTRIBUTIONS TO TAX INCREMENT DISTRICTS	-21,014,646	-22,834,994	
NET AD VALOREM TAXES	510,041,477	535,667,438	
COMMUNICATIONS SERVICES TAX	35,340,592	35,832,049	
CONTRIBUTIONS FROM OTHER FUNDS	1,575,008	8,408,489	
CONTRIBUTIONS FROM OTHER LOCAL UNITS	111,687,538	114,187,538	
DISPOSITION OF FIXED ASSETS	50,000	89,000	
FEDERAL GRANTS	601,398	557,261	
FEDERAL PAYMENTS IN LIEU OF TAXES	23,000	25,119	
FRANCHISE FEES	41,097,578	39,933,412	
INTEREST, INCL PROFITS ON INVESTMENTS	3,108,295	3,264,798	
LOCAL BUSINESS TAX	7,156,842	7,317,305	
NON OPERATING SOURCES	7,116,924	1,192,170	
OTHER CHARGES FOR SERVICES	8,911,689	9,943,314	
OTHER FINES AND/OR FORFEITS	1,250,000	1,189,328	
OTHER MISCELLANEOUS REVENUE	6,869,379	6,246,168	
RENTS AND ROYALTIES	100,000	100,000	
SALES AND USE TAXES	1,033,538	1,055,537	
STATE SHARED REVENUES	141,743,345	149,424,534	
UTILITY SERVICE TAXES	86,023,459	85,828,708	
VIOLATIONS OF LOCAL ORDINANCES	1,000	1,000	
TOTAL NON-DEPARTMENTAL REVENUES	963,731,062	1,000,263,168	
DEPARTMENTAL REVENUES			
ADVISORY BOARDS & COMMISSIONS	312,000	312,000	
CITY COUNCIL	292,111	303,710	
DOWNTOWN INVESTMENT AUTHORITY	35,500	35,000	
EMPLOYEE SERVICES	1,500	1,500	
FINANCE	29,920	29,920	
FIRE AND RESCUE	37,196,794	30,282,349	
HUMAN RIGHTS COMMISSION	97,600	78,750	
INTRA-GOVERNMENTAL SERVICES	66,946	66,946	
MAYOR'S OFFICE	85,075	1,000	
MEDICAL EXAMINER	1,294,026	1,198,620	
MILITARY AFFAIRS AND VETERANS	800	800	
OFFICE OF ECONOMIC DEVELOPMENT	1,000	1,000	
OFFICE OF THE SHERIFF	8,023,825	8,250,144	
PARKS, RECREATION & COMMUNITY SVCS	832,995	831,575	
PLANNING AND DEVELOPMENT	1,912,821	2,145,666	
PUBLIC LIBRARIES	1,030,660	260,600	
PUBLIC WORKS	3,358,565	4,055,173	
REGULATORY COMPLIANCE	1,415,656	1,366,886	
SUPERVISOR OF ELECTIONS	15,000	15,000	
TOTAL DEPARTMENTAL REVENUES	56,002,794	49,236,639	
TOTAL GENERAL FUND - GSD REVENUES	1,019,733,856	1,049,499,807	

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

CONTRIBUTIONS FROM OTHER FUNDS	FY 14-15 COUNCIL APPROVED	FY 15-16 MAYOR'S PROPOSED	FY 15-16 COUNCIL APPROVED
TRF TO 011 GENFD GSD FR DUVAL C DRG ABUS	30,000		
TRANSFER FR BLDG INSPECTION TO GF-GSD		2,520,674	
TRANSFER FR SOUTHSIDE TID TO GF-GSD	150,000	343,600	
TRANSFER FR COMMUNITY DEV TO GF-GSD	120,008	120,008	
TRANSFER FR CODE ENF/REV FD 1L2	600,000	750,881	
TRF TO 011 GENFD GSD FR SF 1N1 HOUSING	175,000		
TRF TO 011 GENFD GSD FR GEN CAP PROJ	500,000	980,000	
TRF TO 011 GENFD GSD FR OFFC OF GEN COUN		644,296	
TRF TO 011 GENFD GSD FR 5A1 PUB BLDGS		2,649,030	
TRANSFER IN FOR RED LIGHT CAMERA REV		400,000	
TOTAL CONTRIBUTIONS FROM OTHER FUNDS	1,575,008	8,408,489	
CONTRIBUTIONS FROM OTHER LOCAL UNITS	FY 14-15 COUNCIL APPROVED	FY 15-16 MAYOR'S PROPOSED	FY 15-16 COUNCIL APPROVED
JEA - CONTRIBUTIONS TO/FROM			
CONTRIBUTIONS FROM COMPONENT UNIT	90,108,598	91,720,182	
CONTRIBUTION FROM JEA/WATER&SEWER	21,578,940	22,467,356	
TOTAL CONTRIBUTIONS FROM OTHER LOCAL UNITS	111,687,538	114,187,538	
STATE SHARED REVENUE DETAIL	FY 14-15 COUNCIL APPROVED	FY 15-16 MAYOR'S PROPOSED	FY 15-16 COUNCIL APPROVED
1/2 CENT SALES TAX (FS 202.18 2C)	84,907,282	89,143,653	
ALCOHOLIC BEVERAGE LICENSE (FS 561.342)	690,125	693,334	
CARDROOM TAX	180,000		
GASOLINE TAXES 7TH CENT	3,725,899	3,802,222	
INSURANCE AGENTS LICENSES (FS 624.501)	172,000	186,053	
MOBILE HOME LICENSES (FS 320.08)	230,000	224,511	
MOTOR FUEL USE TAX - COUNTY	21,000	21,830	
MUNICIPAL FUEL TAX REFUND (FS 206.41 4)	255,120	214,699	
REV SHARED-1/17 CIGARETTE TAX	351,925	341,079	
REV SHARED-8TH CENT GAS TAX	6,203,466	6,377,918	
REV SHARED-COUNTY SALES	19,700,000	21,135,893	
REV SHARED-MUNICIPAL SALES	18,150,000	20,009,632	
SPECIAL FUEL & MOTOR FUEL USE TAX	2,459		
ST SHARED-POPULATION(\$6.24) FS218.23(2)	5,463,401	5,549,737	
SURPLUS GAS TAX (FS 206.41 1A)	1,690,668	1,723,973	
TOTAL STATE SHARED REVENUE	141,743,345	149,424,534	

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

DEPARTMENTAL EXPENSES	FY 14-15 COUNCIL APPROVED	FY 15-16 MAYOR'S PROPOSED	FY 15-16 COUNCIL APPROVED
ADVISORY BOARDS & COMMISSIONS	405,817	463,194	
CITY COUNCIL	8,841,462	9,246,263	
COURTS	4,133,170	4,173,085	
DOWNTOWN INVESTMENT AUTHORITY	1,118,948	1,178,308	
EMPLOYEE SERVICES	5,125,251	5,129,695	
FINANCE	6,243,208	7,330,164	
FIRE AND RESCUE	210,048,780	210,684,746	
HUMAN RIGHTS COMMISSION	580,300	596,918	
INTRA-GOVERNMENTAL SERVICES	6,004,101	5,188,995	
MAYOR'S OFFICE	3,575,498	4,275,566	
MEDICAL EXAMINER	3,469,277	3,759,914	
MILITARY AFFAIRS AND VETERANS	1,134,005	1,096,479	
OFFICE OF ECONOMIC DEVELOPMENT	1,940,916	1,937,600	
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	190,530	228,837	
OFFICE OF GENERAL COUNSEL	223,605	181,701	
OFFICE OF INSPECTOR GENERAL		496,779	
OFFICE OF SPORTS & ENTERTAINMENT	674,497	751,675	
OFFICE OF THE SHERIFF	398,304,026	402,345,964	
PARKS, RECREATION & COMMUNITY SVCS	39,886,236	42,582,411	
PLANNING AND DEVELOPMENT	5,923,329	6,667,762	
PUBLIC DEFENDER	1,835,683	1,807,667	
PUBLIC HEALTH	1,448,548	774,527	
PUBLIC LIBRARIES	30,595,904	30,729,806	
PUBLIC WORKS	37,267,183	42,479,373	
REGULATORY COMPLIANCE	14,751,634	15,705,816	
STATE ATTORNEY	2,101,486	1,630,302	
SUPERVISOR OF ELECTIONS	8,435,179	7,005,956	
TOTAL DEPARTMENTAL EXPENSES	794,258,573	808,449,503	
NON-DEPARTMENTAL EXPENSES			
CITYWIDE ACTIVITIES	85,183,445	96,116,160	
CONTINGENCIES	2,465,267	861,007	
DEBT FEES - BOND RELATED	231,205	144,369	
DEBT SERVICE TRANSFERS - FISCAL AGENT	230,375	204,017	
DEBT SERVICE TRANSFERS - INTEREST	29,137,621	23,152,296	
DEBT SERVICE TRANSFERS - PRINCIPAL	36,174,509	40,474,814	
INTER-LOCAL AGREEMENTS	2,459,276	2,317,863	
SUBFUND LEVEL ACTIVITIES	4,781,593	6,493,679	
TRANSFER OUT TO OTHER FUNDS	64,811,992	71,286,099	
TOTAL NON-DEPARTMENTAL EXPENSES	225,475,283	241,050,304	
TOTAL GENERAL FUND - GSD EXPENDITURES	1,019,733,856	1,049,499,807	

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

	FY 14-15 COUNCIL APPROVED	FY 15-16 MAYOR'S PROPOSED	FY 15-16 COUNCIL APPROVED
CITYWIDE ACTIVITIES			
MANATEE STUDY	90,000	90,000	
SMG - GATOR BOWL GAME	350,000	340,000	
DEBT SERVICE - HAVERTY BUILDING		1,332,369	
NON DEPARTMENTAL ALLOCATIONS	2,843,838	758,881	
ECONOMIC GRANT PROGRAM	3,463,378	4,347,956	
QUALIFIED TARGET INDUSTRIES	701,900	716,008	
JUVENILE JUSTICE	5,241,824	5,241,824	
FILING FEE LOCAL ORD-STATE ATTORNEY	45,000	45,000	
LICENSE AGREEMENTS AND FEES	18,651	18,690	
LOBBYIST FEES	1	150,000	
PFPF UNFUNDED ACTUARIAL LIABILITY PYMT		5,000,000	
PUBLIC SERVICE GRANTS	2,015,501	2,015,501	
PSG - CULTURAL COUNCIL	2,846,580	2,846,580	
VACANCY POOL FTES - ADMINISTRATION	0		
ALLOCATIONS - VACANT BUILDINGS		832,180	
ZOO CONTRACT	1,282,500	1,282,500	
JACKSONVILLE LANDING	207,084	242,130	
TAX DEED PURCHASES	100,000	150,000	
NORTH FLORIDA REGIONAL COUNCIL	368,015	364,927	
SUBSIDIZED PENSION FUNDS	16,675	16,665	
BUSINESS IMPRV DISTRICT-DOWNTOWN VISION	311,660	311,660	
415 LIMIT PENSION COST	17,394	27,743	
MUNICIPAL DUES & AFFILIATION	411,582	421,429	
MEDICAID PROGRAM	14,783,490	14,977,310	
FILING FEE LOCAL ORD-PUBLIC DEFENDER	25,000	15,000	
REFUND - TAXES OVERPD/ERROR/CONTROVERSY	4,000	5,500	
NE FL REGIONAL TRANSPORTATION COMMISSION	96,773	96,751	
SHANDS JAX MEDICAL CENTER CONTRIBUTION	26,275,594	26,275,594	
ALCOHOL REHABILITATION PROGRAM	399,989	399,989	
DEBT SERVICE - ED BALL BUILDING		1,316,661	
BJP 20% GAS TAX CONTRIB TO FISCAL AGENT	1,690,668	1,723,973	
CIP DEBT REPAYMENT TO BANKING FUND	21,042,329	21,945,822	
COLLECTIVE BARGAINING		2,300,000	
ANNUAL INDEPENDENT AUDIT	315,000	285,000	
TRANSPORTATION PLANNING ORGANIZATION	219,019	222,517	
TOTAL CITYWIDE ACTIVITIES	85,183,445	96,116,160	
CONTINGENCIES			
SPECIAL COUNCIL CONTINGENCY-PENSION	928,538		
EXECUTIVE OP CONTINGENCY - COUNCIL	50,000	100,000	
EXECUTIVE OP CONTINGENCY - MAYOR	50,000	100,000	
SP COUNCIL CONTINGENCY-SUPV OF ELECTIONS	100,000		
FEDERAL PROGRAMS CONTINGENCY	266,000	266,000	
SPECIAL COUNCIL CONTING - BANKING FUND	533,519		
SP COUNCIL CONTGNCY-MAYOR'S OFFICE	84,033		
FEDERAL MATCHING GRANTS (B1-B)	453,177	395,007	
TOTAL CONTINGENCIES	2,465,267	861,007	

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

	FY 14-15 COUNCIL APPROVED	FY 15-16 MAYOR'S PROPOSED	FY 15-16 COUNCIL APPROVED
DEBT FEES - BOND RELATED			
FISCAL AGENT FEES GF-GSD	231,205	144,369	
TOTAL DEBT FEES - BOND RELATED	231,205	144,369	
DEBT SERVICE TRANSFERS - FISCAL AGENT			
TRF FR 011 GF TO 22U - FISCAL AGENT FEES	475	496	
TRF FR 011 GF TO 25G - FISCAL AGENT FEES	450	450	
TRF FR 011 GF TO 25A - FISCAL AGENT FEES	1,350	1,350	
TRF FR 011 GF TO 259 - FISCAL AGENT FEES	212,797	195,945	
TRF FR 011 GF TO 256 - FISCAL AGENT FEES	450	450	
TRF FR 011 GF TO 255 - FISCAL AGENT FEES	2,950	2,950	
TRF FR 011 GF TO 253 - FISCAL AGENT FEES	2,950		
TRF FR 011 GF TO 22C - FISCAL AGENT FEES	2,950		
TRF FR 011 GF TO 222 - FISCAL AGENT FEES	550		
TRF FR 011 GF TO 25H - FISCAL AGENT FEES	450	450	
TRF FR 011 GF TO 4F6 - FISCAL AGENT FEES	1,603	1,476	
TRF FR 011 GF TO 254 - FISCAL AGENT FEES	2,950		
TRF FR 011 GF TO 25F - FISCAL AGENT FEES	450	450	
TOTAL DEBT SERVICE TRANSFERS - FISCAL AGENT	230,375	204,017	
DEBT SERVICE TRANSFERS - INTEREST			
TRF FR 011 GF TO 25F-2012C SPEC REV	8,657,298	7,835,024	
TRF FR 011 GF TO 255-06C ETR	147,364	120,187	
TRF FR 011 GF TO 561-ADAM'S MARK	209,635	171,277	
TRF FR 011 GF TO 4F6 DEBT SVC	106,498	99,741	
TRF FR 011 GF TO 25K 2014 SPEC (INT)		2,392,061	
TRF FR 011 GF TO 25I 2013A SPEC (INT)	1,367,143	1,365,938	
TRF FR 011 GF TO 25G-2012D SPEC REV	451,345	395,603	
TRF FR 011 GF TO 25E-2012B SPEC REV	31,596	31,523	
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	1,922,626	1,901,028	
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	1,335,498	1,282,281	
TRF FR 011 GF TO 25A-09 AB&C	2,017,834	1,877,318	
TRF FR 011 GF TO 259-08 A&B (97'S&02)	1,655,327	1,600,383	
TRF FR 011 GF TO 256-07 ETR	1,610,552	1,556,613	
TRF FR 011 GF TO 254-06B ETR REF	71,094		
TRF FR 011 GF TO 222-93 ETR FOR DSI	3,830,145		
TRF FR 011 GF TO 22C-ETR 2005A	1,173,442		
TRF FR 011 GF TO 25B-09C SPEC REV	821,732	650,332	
TRF FR 011 GF TO 253-06A ETR BONDS	1,463,733		
TRF FR 011 GF TO 25H-2012E SPEC REV	607,315	576,345	
TRF FR 011 GF TO 22U-01 RCR SALES TAX	1,482,792	1,126,954	
TRF FR 011 GF TO 22H-06C ETR/CARLING	174,652	169,688	
TOTAL DEBT SERVICE TRANSFERS - INTEREST	29,137,621	23,152,296	

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

	FY 14-15 COUNCIL APPROVED	FY 15-16 MAYOR'S PROPOSED	FY 15-16 COUNCIL APPROVED
DEBT SERVICE TRANSFERS - PRINCIPAL			
TRF FR 011 TO GF TO 25H-2012E SPEC REV		5,205,000	
TRF FR 011 GF TO 259-08A&B (97'S&02)	1,756,093	2,047,130	
TRF FR 011 GF TO 25A-09AB&C ETR	3,255,000	3,330,000	
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	1,026,000	1,059,000	
TRF FR 011 GF TO 25E-2012B SPEC REV	2,200	4,400	
TRF FR 011 GF TO 25G-2012D SPEC REV	1,130,000	900,000	
TRF FR 011 GF TO 4F6 DEBT SVC	13,227	15,420	
TRF FR 011 GF TO 256-2007 ETR	1,285,000	1,335,000	
TRF FR 011 GF TO 25B-09C SPEC REV	3,360,000	3,780,000	
TRF FR 011 GF TO 561-ADAM'S MARK	861,973	900,331	
TRF FR 011 GF TO 25F-2012C SPEC REV	10,946,000	13,750,000	
TRF FR 011 GF TO 254-06B ETR REF	2,065,000		
TRF FR 011 GF TO 253-06A ETR BONDS	1,575,000		
TRF FR 011 GF TO 22U-01 RCR SALES TAX	6,405,000	6,760,000	
TRF FR 011 GF TO 22H-06C CARLING	328,436	333,064	
TRF FR 011 GF TO 222-93ETR FOR DSP	1,263,518		
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	372,400	498,200	
TRF FR 011 GF TO 255-06C ETR	529,662	557,269	
TOTAL DEBT SERVICE TRANSFERS - PRINCIPAL	36,174,509	40,474,814	
INTER-LOCAL AGREEMENTS			
ATLANTIC BCH LG/BCH-CAPITAL ONLY	9,000	9,000	
ATLANTIC & NEPTUNE BCH FIRE SERVICE	263,025	270,916	
BEACHES-SOLID WASTE DISPOSAL CHARGES	1,090,795	913,503	
JACKSONVILLE BCH LIFEGUARD/BCH CLEAN-UP	671,877	692,033	
ATLANTIC BCH LIFEGUARD/BCH CLEAN-UP	209,806	216,100	
NEPTUNE BCH LIFEGUARD/BCH CLEAN-UP	214,773	216,311	
TOTAL INTER-LOCAL AGREEMENTS	2,459,276	2,317,863	
SUBFUND LEVEL ACTIVITIES			
JTA - CONTRIBUTIONS TO/FROM	1,363,002	2,263,002	
ASH SETTLEMENT REPAYMENT TO BANKING FUND	2,071,353	2,640,833	
PROPERTY LEASE W/ WJCT-JAZZ FESTIVAL	30,000	30,000	
PERSONNEL LASPE-CONTINGENCY	-3,889,766	-3,713,159	
JPA - CONTRIBUTIONS TO/FROM	5,207,004	5,273,003	
TOTAL SUBFUND LEVEL ACTIVITIES	4,781,593	6,493,679	

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

	FY 14-15 COUNCIL APPROVED	FY 15-16 MAYOR'S PROPOSED	FY 15-16 COUNCIL APPROVED
TRANSFER OUT TO OTHER FUNDS			
GEN FUND-GSD TRANSFER TO SMG-STADIUM	6,415,741	4,747,654	
GEN FUND-GSD TRANSFER TO SMG-ARENA		337,410	
GEN FUND-GSD TRANSFER TO SMG-BBALL GRNDS	751,080	1,331,269	
GEN FUND-GSD TRANSFER TO SMG-PERFRM ARTS	772,627	757,108	
GEN FUND-GSD TRANSFER TO CITY-RITZ	875,796	939,432	
GEN FUND-GSD TRANSFER TO DIRECT VEH RPL	4,000,000		
GEN FUND-GSD TRANSFER TO STORMWATER OPS	1,561,058	1,578,843	
GEN FUND-GSD TRANSFER TO JCC	21,612,316	23,005,706	
GEN FUND-GSD TRANSFER TO SMG-CONVENTION	1,095,241	1,152,238	
GEN FUND-GSD TRANSFER TO SW CIP FUND		1,930,831	
GEN FUND-GSD TRANSFER TO FY16 CIP FUND		4,500,000	
GEN FUND-GSD TRANSFER TO BCH EROSION LOC	200,000		
GEN FUND-GSD TRANSFER TO CECIL COMM CTR	1,164,936	1,452,282	
GEN FUND-GSD TRANSFER TO HUGUENOT PARK	239,120	122,162	
GEN FUND-GSD TRANSFER TO N.E. TID	2,678,334	1,659,266	
GEN FUND-GSD TRANSFER TO RECORDING FEES	109,612		
GEN FUND-GSD TRANSFER TO COURTHOUSE TRST	15,232		
GEN FUND-GSD TRANSFER TO AIR POLL EPA	424,270	424,271	
GEN FUND-GSD TRANSFER TO SPECIAL EVENTS	4,717,556	4,841,049	
GEN FUND-GSD TRANSFER TO JAX JOURNEY	2,096,727	5,093,013	
GEN FUND-GSD TRANSFER TO TAX COLLECTOR	6,521,204	6,117,504	
GEN FUND-GSD TRANSFER TO PROP APPRAISER	9,124,796	9,939,362	
GEN FUND-GSD TRANSFER TO RADIO REFRESH		1,192,170	
GEN FUND-GSD TRANSFER TO HANNA PARK	436,346	164,529	
TOTAL TRANSFER OUT TO OTHER FUNDS	64,811,992	71,286,099	
TOTAL NON-DEPARTMENTAL EXPENDITURES	225,475,283	241,050,304	

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

	FY 14-15 COUNCIL APPROVED	FY 15-16 MAYOR'S PROPOSED	FY 15-16 COUNCIL APPROVED	CHANGE FROM FY 15
FULL TIME EMPLOYEE POSITIONS				
ADVISORY BOARDS & COMMISSIONS	4	4		0
CITY COUNCIL	78	78		0
COURTS	1	2		1
DOWNTOWN INVESTMENT AUTHORITY	5	5		0
EMPLOYEE SERVICES	42	42		0
FINANCE	61	62		1
FIRE AND RESCUE	1,300	1,300		0
HUMAN RIGHTS COMMISSION	6	6		0
INTRA-GOVERNMENTAL SERVICES	61	61		0
MAYOR'S OFFICE	35	35		0
MEDICAL EXAMINER	28	28		0
MILITARY AFFAIRS AND VETERANS	14	14		0
OFFICE OF ECONOMIC DEVELOPMENT	12	12		0
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	1	1		0
OFFICE OF GENERAL COUNSEL	1	1		0
OFFICE OF INSPECTOR GENERAL	0	4		4
OFFICE OF SPORTS & ENTERTAINMENT	4	4		0
OFFICE OF THE SHERIFF	3,033	3,098		65
PARKS, RECREATION & COMMUNITY SVCS	250	250		0
PLANNING AND DEVELOPMENT	58	60		2
PUBLIC LIBRARIES	282	282		0
PUBLIC WORKS	303	305		2
REGULATORY COMPLIANCE	174	174		0
SUPERVISOR OF ELECTIONS	33	33		0
TOTAL FULL TIME EMPLOYEE POSITIONS GENERAL FUND - GENERAL SERVICES DISTRICT	<u><u>5,786</u></u>	<u><u>5,861</u></u>		<u><u>75</u></u>

Capital Project Funds

114 Fair Share Sector Areas Transportation Improvement
117 Mobility Fee Zone
1D9 Sisters Creek Park Maintenance & Improvements
311 1983 Capital Improvement Rev Construction
312 1985A ETR Bond Construction
313 1986A ETR Bond Construction
314 1988A ETR Ref Construction
315 1988B ETR Bond Construction
316 1991 ETR Ref Construction
317 1992 ETR Ref Construction (1986A)
318 1992 ETR Ref Construction (1988B)
31B Streets and Drainage Bond Construction
31C 1994 Alltel Stadium Bond Construction
31F 1988 Capital Improvement Rev Construction
31H 1995A ETR Ref Construction
31L Capital Project Rev Bond Construction
31O 2001B Excise Tax Revenue Bonds
31P 2002 Guar Entitlement Construction
31Q 2003B Excise Tax Revenue Bonds
31R 1999A Excise Tax Rev Bonds
31S 2002A Excise Tax Revenue Bonds
31T Series 2002A Capital Improvement Revenue Bonds
31U Series 2002B & C Capital Improvement Revenue Bonds
31V 2002 Local Government Sales Tax Ref & Imp Bonds
31W 2002B Excise Tax Revenue Bonds - Shands
322 General Capital Projects
324 Jax Recreation and Environmental Land Acquisition
327 2009 Authorized Capital Projects
328 2010 Authorized Capital Projects
329 2011 Authorized Capital Projects
32B 2013 Authorized Capital Projects
32E 2016 Authorized Capital Projects
32T Tax Increment District Capital Projects
32U Southside TID Capital Projects
331 Florida Inland Navigation District Grants
342 2001 Sales Tax Refunding
361 2003C ETR Rev Bonds
362 Excise Tax Revenue Bond Loan Fund - Proton Beam
363 2004 Excise Tax Revenue Bonds
414 1986 Parking ETR Bond Construction
449 1991A ETR Construction
44A 1991B ETR Construction
44C 1999B ETR Construction
44F Solid Waste Pollution Remediation
44K Solid Waste General Capital Projects
462 Stormwater Services – Capital Projects
4G1 Sports Complex Capital Projects

FAIR SHARE SECTOR AREAS TRANSP IMPR
 SUBFUND -- 114

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	423,307	0	8,995,000		8,995,000
	423,307	0	8,995,000		8,995,000
PLANNING AND DEVELOPMENT					
Charges for Services	58,456	0	0		0
	58,456	0	0		0
TOTAL REVENUE	481,763	0	8,995,000		8,995,000
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	1,563,688	0	0		0
	1,563,688	0	0		0
PUBLIC WORKS					
Capital Outlay	868,455	0	8,995,000		8,995,000
	868,455	0	8,995,000		8,995,000
TOTAL EXPENDITURES	2,432,143	0	8,995,000		8,995,000

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**FAIR SHARE SECTOR AREAS TRANSPORTATION IMPROVEMENT
SUBFUND 114**

BACKGROUND

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- This amount represents available interest income that is being appropriated to pay for the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
New World Ave Extension to Chaffee	3,400,000
Old San Jose Blvd Improvements	100,000
Chaffee Road	4,000,000
Traffic Signalization - Traffic Signal Retiming	1,495,000

8,995,000

AUTHORIZED POSITION CAP

There are no positions in this subfund.

MOBILITY FEE SYSTEM

SUBFUND -- 117

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
PLANNING AND DEVELOPMENT					
Charges for Services	2,955,115	0	250,000		250,000
Miscellaneous Revenue	43,121	0	0		0
	<u>2,998,236</u>	<u>0</u>	<u>250,000</u>		<u>250,000</u>
PUBLIC WORKS					
Charges for Services	680,057	0	0		0
	<u>680,057</u>	<u>0</u>	<u>0</u>		<u>0</u>
TOTAL REVENUE	3,678,293	0	250,000		250,000
EXPENDITURES					
PLANNING AND DEVELOPMENT					
Capital Outlay	235,000	0	0		0
	<u>235,000</u>	<u>0</u>	<u>0</u>		<u>0</u>
PUBLIC WORKS					
Capital Outlay	0	0	250,000		250,000
	<u>0</u>	<u>0</u>	<u>250,000</u>		<u>250,000</u>
TOTAL EXPENDITURES	235,000	0	250,000		250,000

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

MOBILITY FEE SYSTEM SUBFUND 117

BACKGROUND

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Charges for Services

- This amount represents available mobility fee revenue that is being appropriated to pay for the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Roadway Safety Program - Pedestrian Crossings	250,000

AUTHORIZED POSITION CAP

There are no positions in this subfund.

SISTERS CREEK PARK MAINT. & IMPRVMNTS

SUBFUND -- 1D9

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	75,665		75,665
	0	0	75,665		75,665
PARKS, RECR., ENT. & CONSERVATION					
Miscellaneous Revenue	0	0	186,585		186,585
	0	0	186,585		186,585
PARKS, RECREATION & COMMUNITY SVCS					
Charges for Services	0	0	103,750		103,750
	0	0	103,750		103,750
TOTAL REVENUE	0	0	366,000		366,000
EXPENDITURES					
PARKS, RECREATION & COMMUNITY SVCS					
Capital Outlay	0	0	366,000		366,000
	0	0	366,000		366,000
TOTAL EXPENDITURES	0	0	366,000		366,000

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**SISTERS CREEK PARK MAINT. & IMPROVEMENTS
SUBFUND 1D9**

BACKGROUND

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

Charges for Services

- These amounts represent the available revenue and interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Huguenot Memorial Park - Beach Access	100,000
Blue Cypress Pool & Park	150,000
Countywide Parks - Upgrades, Maintenance & Repairs	116,000

366,000

AUTHORIZED POSITION CAP

There are no positions in this subfund.

1983 CAPITAL IMPROV REV CONSTRUCTION
 SUBFUND -- 311

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	21,263		21,263
	0	0	21,263		21,263
TOTAL REVENUE	0	0	21,263		21,263
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	21,263		21,263
	0	0	21,263		21,263
TOTAL EXPENDITURES	0	0	21,263		21,263

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**1983 CAPITAL IMPROVEMENT REV CONSTRUCTION
SUBFUND 311**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Roadway Sign, Stripe and Signal	21,263

AUTHORIZED POSITION CAP

There are no positions in this subfund.

1985A ETR BOND CONSTRUCTION

SUBFUND -- 312

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	2,754		2,754
	0	0	2,754		2,754
TOTAL REVENUE	0	0	2,754		2,754
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	2,754		2,754
	0	0	2,754		2,754
TOTAL EXPENDITURES	0	0	2,754		2,754

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

**1985A ETR BOND CONSTRUCTION
SUBFUND 312**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Roadway Sign, Stripe and Signal	2,754

AUTHORIZED POSITION CAP

There are no positions in this subfund.

1986A ETR BOND CONSTRUCTION

SUBFUND -- 313

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	7,021		7,021
	0	0	7,021		7,021
TOTAL REVENUE	0	0	7,021		7,021
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	7,021		7,021
	0	0	7,021		7,021
TOTAL EXPENDITURES	0	0	7,021		7,021

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

**1986A ETR BOND CONSTRUCTION
SUBFUND 313**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Roadway Sign, Stripe and Signal	7,021

AUTHORIZED POSITION CAP

There are no positions in this subfund.

1988A ETR REF CONSTRUCTION

SUBFUND -- 314

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	11,199		11,199
	<u>0</u>	<u>0</u>	<u>11,199</u>		<u>11,199</u>
TOTAL REVENUE	0	0	11,199		11,199
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	11,199		11,199
	<u>0</u>	<u>0</u>	<u>11,199</u>		<u>11,199</u>
TOTAL EXPENDITURES	0	0	11,199		11,199

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

**1988A ETR BOND CONSTRUCTION
SUBFUND 314**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Roadway Sign, Stripe and Signal	11,199

AUTHORIZED POSITION CAP

There are no positions in this subfund.

1988B ETR BOND CONSTRUCTION

SUBFUND -- 315

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	92,669		92,669
	0	0	92,669		92,669
TOTAL REVENUE	0	0	92,669		92,669
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	0	-2,293		-2,293
	0	0	-2,293		-2,293
PUBLIC WORKS					
Capital Outlay	0	0	94,962		94,962
	0	0	94,962		94,962
TOTAL EXPENDITURES	0	0	92,669		92,669

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**1988B ETR BOND CONSTRUCTION
SUBFUND 315**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Contingencies

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16. Any negative values are transfers between projects.

92,669

Project Title	FY16 Proposed
Special Council Reserve	(2,293)
Roadway Sign, Stripe and Signal	94,962

AUTHORIZED POSITION CAP

There are no positions in this subfund.

1991 ETR REF CONSTRUCTION

SUBFUND -- 316

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	42,538		42,538
	0	0	42,538		42,538
TOTAL REVENUE	0	0	42,538		42,538
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	42,538		42,538
	0	0	42,538		42,538
TOTAL EXPENDITURES	0	0	42,538		42,538

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

**1991 ETR REF CONSTRUCTION
SUBFUND 316**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Roadway Sign, Stripe and Signal	42,538

AUTHORIZED POSITION CAP

There are no positions in this subfund.

1992 ETR REF CONSTRUCTION (1986A)

SUBFUND -- 317

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	17,399		17,399
	0	0	17,399		17,399
TOTAL REVENUE	0	0	17,399		17,399
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	17,399		17,399
	0	0	17,399		17,399
TOTAL EXPENDITURES	0	0	17,399		17,399

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

**1992 ETR REF CONSTRUCTION – 1986A
SUBFUND 317**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Roadway Sign, Stripe and Signal	17,399

AUTHORIZED POSITION CAP

There are no positions in this subfund.

1992 ETR REF CONSTRUCTION (1988B)

SUBFUND -- 318

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	3,708		3,708
	0	0	3,708		3,708
TOTAL REVENUE	0	0	3,708		3,708
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	3,708		3,708
	0	0	3,708		3,708
TOTAL EXPENDITURES	0	0	3,708		3,708

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

**1992 ETR REF CONSTRUCTION – 1988B
SUBFUND 318**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Roadway Sign, Stripe and Signal	3,708

AUTHORIZED POSITION CAP

There are no positions in this subfund.

STREETS & DRAINAGE BOND CONSTRUCTION

SUBFUND -- 31B

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	24,844		24,844
	0	0	24,844		24,844
TOTAL REVENUE	0	0	24,844		24,844
EXPENDITURES					
PUBLIC LIBRARIES					
Capital Outlay	0	0	24,844		24,844
	0	0	24,844		24,844
TOTAL EXPENDITURES	0	0	24,844		24,844

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

**STREETS & DRAINAGE BOND CONSTRUCTION
SUBFUND 31B**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
ADA Compliance - Libraries	24,844

AUTHORIZED POSITION CAP

There are no positions in this subfund.

1994 ALLTEL STADIUM BOND CONSTRUCTION
 SUBFUND -- 31C

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	111		111
	0	0	111		111
TOTAL REVENUE	0	0	111		111
EXPENDITURES					
PUBLIC LIBRARIES					
Capital Outlay	0	0	111		111
	0	0	111		111
TOTAL EXPENDITURES	0	0	111		111

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**1994 ALLTEL STADIUM BOND CONSTRUCTION
SUBFUND 31C**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
ADA Compliance - Libraries	111

AUTHORIZED POSITION CAP

There are no positions in this subfund.

1988 CAPITAL IMPROV REV CONSTRUCTION
 SUBFUND -- 31F

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	73,535		73,535
	0	0	73,535		73,535
TOTAL REVENUE	0	0	73,535		73,535
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	0	-15,560		-15,560
	0	0	-15,560		-15,560
PUBLIC LIBRARIES					
Capital Outlay	0	0	89,095		89,095
	0	0	89,095		89,095
TOTAL EXPENDITURES	0	0	73,535		73,535

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**1988 CAPITAL IMPROVEMENT REV CONSTRUCTION
SUBFUND 31F**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Contingencies

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16. Any negative values are transfers between projects.

73,535

Project Title	FY16 Proposed
Special Council Reserve	(15,560)
Roadway Sign, Stripe and Signal	89,095

AUTHORIZED POSITION CAP

There are no positions in this subfund.

1995A ETR REF CONSTRUCTION

SUBFUND -- 31H

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	48,941		48,941
	0	0	48,941		48,941
TOTAL REVENUE	0	0	48,941		48,941
EXPENDITURES					
PUBLIC LIBRARIES					
Capital Outlay	0	0	48,941		48,941
	0	0	48,941		48,941
TOTAL EXPENDITURES	0	0	48,941		48,941

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**1995A ETR REF CONSTRUCTION
SUBFUND 31H**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
ADA Compliance - Libraries	48,941

AUTHORIZED POSITION CAP

There are no positions in this subfund.

CAPITAL PROJECT REVENUE BD CONSTRUCTION

SUBFUND -- 31L

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	795,000		795,000
	0	0	795,000		795,000
TOTAL REVENUE	0	0	795,000		795,000
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	0	-166,693		-166,693
	0	0	-166,693		-166,693
PUBLIC WORKS					
Capital Outlay	0	0	961,693		961,693
	0	0	961,693		961,693
TOTAL EXPENDITURES	0	0	795,000		795,000

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**CAPITAL PROJECT REV BOND CONSTRUCTION
SUBFUND 31L**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Contingencies

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16. Any negative values are transfers between projects.

795,000

Project Title	FY16 Proposed
Special Council Reserve	(166,693)
Countywide Intersection Improvement and Bridge Rehab - Bridges	211,693
Countywide Bulkhead - Assessment, Repair and Replacement	750,000

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2001B EXCISE TAX REV BONDS

SUBFUND -- 310

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	41,761		41,761
Other Sources	0	-1,257,655	0	-100.0%	1,257,655
	0	-1,257,655	41,761	-103.3%	1,299,416
PARKS, RECREATION & COMMUNITY SVCS					
Miscellaneous Revenue	0	500,000	0	-100.0%	-500,000
	0	500,000	0	-100.0%	-500,000
PUBLIC WORKS					
Miscellaneous Revenue	0	19,283	0	-100.0%	-19,283
Other Sources	0	1,257,655	0	-100.0%	-1,257,655
	0	1,276,938	0	-100.0%	-1,276,938
TOTAL REVENUE	0	519,283	41,761	-92.0%	-477,522
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Capital Outlay	0	-1,257,655	0	-100.0%	1,257,655
	0	-1,257,655	0	-100.0%	1,257,655
PARKS, RECREATION & COMMUNITY SVCS					
Capital Outlay	0	500,000	0	-100.0%	-500,000
	0	500,000	0	-100.0%	-500,000
PUBLIC LIBRARIES					
Capital Outlay	0	0	41,761		41,761
	0	0	41,761		41,761
PUBLIC WORKS					
Capital Outlay	0	1,276,938	0	-100.0%	-1,276,938
	0	1,276,938	0	-100.0%	-1,276,938
TOTAL EXPENDITURES	0	519,283	41,761	-92.0%	-477,522

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

**2001B EXCISE TAX REV BONDS
SUBFUND 310**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
ADA Compliance - Libraries	41,761

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2002 GUAR ENTITLEMENT CONSTR BONDS
 SUBFUND -- 31P

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	52,968		52,968
	0	0	52,968		52,968
PUBLIC WORKS					
Miscellaneous Revenue	0	83,151	0	-100.0%	-83,151
	0	83,151	0	-100.0%	-83,151
TOTAL REVENUE	0	83,151	52,968	-36.3%	-30,183
EXPENDITURES					
FIRE AND RESCUE					
Capital Outlay	0	0	183,301		183,301
	0	0	183,301		183,301
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	0	-297,032		-297,032
	0	0	-297,032		-297,032
PUBLIC WORKS					
Capital Outlay	0	83,151	166,699	100.5%	83,548
	0	83,151	166,699	100.5%	83,548
TOTAL EXPENDITURES	0	83,151	52,968	-36.3%	-30,183

AUTHORIZED POSITION CAP

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

**2002 GUAR ENTITLEMENT CONSTRUCTION BONDS
SUBFUND 31P**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Contingencies

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16. Any negative values are transfers between projects.

Fire and Rescue

Project Title	FY16 Proposed
Fire Station #4 - Roof Replacement / Waterproofing	183,301

Non-Departmental / Fund Level Activities

Project Title	FY16 Proposed
Special Council Reserve	(297,032)

Public Works

166,699

Project Title	FY16 Proposed
Fire Station #47 - Replace	(183,301)
Countywide Intersection Improvement and Bridge Rehab - Intersections	350,000

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2003B EXCISE TAX REV BONDS

SUBFUND -- 31Q

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	2,178		2,178
	0	0	2,178		2,178
PUBLIC WORKS					
Miscellaneous Revenue	0	46,462	0	-100.0%	-46,462
	0	46,462	0	-100.0%	-46,462
TOTAL REVENUE	0	46,462	2,178	-95.3%	-44,284
EXPENDITURES					
PUBLIC LIBRARIES					
Capital Outlay	0	0	2,178		2,178
	0	0	2,178		2,178
PUBLIC WORKS					
Capital Outlay	0	46,462	0	-100.0%	-46,462
	0	46,462	0	-100.0%	-46,462
TOTAL EXPENDITURES	0	46,462	2,178	-95.3%	-44,284

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2003B EXCISE TAX REV BONDS
SUBFUND 31Q**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
ADA Compliance - Libraries	2,178

AUTHORIZED POSITION CAP

There are no positions in this subfund.

1999A EXCISE TAXES REV BOND

SUBFUND -- 31R

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	89,597		89,597
	0	0	89,597		89,597
TOTAL REVENUE	0	0	89,597		89,597
EXPENDITURES					
FIRE AND RESCUE					
Capital Outlay	0	0	86,078		86,078
	0	0	86,078		86,078
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	0	-80,795		-80,795
	0	0	-80,795		-80,795
PUBLIC LIBRARIES					
Capital Outlay	0	0	84,314		84,314
	0	0	84,314		84,314
TOTAL EXPENDITURES	0	0	89,597		89,597

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**1999A EXCISE TAX REV BONDS
SUBFUND 31R**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Contingencies

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16. Any negative values are transfers between projects.

Fire and Rescue

Project Title	FY16 Proposed
Tactical Support Facility - Roof	86,078

Non-Departmental / Fund Level Activities

Project Title	FY16 Proposed
Special Council Reserve	(80,795)

Public Libraries

84,314

Project Title	FY16 Proposed
ADA Compliance - Libraries	84,314

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2002A EXCISE TAX REV BONDS

SUBFUND -- 31S

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	130		130
	0	0	130		130
PUBLIC WORKS					
Miscellaneous Revenue	0	8,854	0	-100.0%	-8,854
	0	8,854	0	-100.0%	-8,854
TOTAL REVENUE	0	8,854	130	-98.5%	-8,724
EXPENDITURES					
FIRE AND RESCUE					
Capital Outlay	0	0	130		130
	0	0	130		130
PUBLIC WORKS					
Capital Outlay	0	8,854	0	-100.0%	-8,854
	0	8,854	0	-100.0%	-8,854
TOTAL EXPENDITURES	0	8,854	130	-98.5%	-8,724

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2002A EXCISE TAX REV BONDS
SUBFUND 31S**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Tactical Support Facility - Roof	130

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2002A CAPITAL IMPROV REV BONDS

SUBFUND -- 31T

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	1,744		1,744
	0	0	1,744		1,744
PUBLIC WORKS					
Miscellaneous Revenue	0	34,723	0	-100.0%	-34,723
	0	34,723	0	-100.0%	-34,723
TOTAL REVENUE	0	34,723	1,744	-95.0%	-32,979
EXPENDITURES					
FIRE AND RESCUE					
Capital Outlay	0	0	1,744		1,744
	0	0	1,744		1,744
PUBLIC WORKS					
Capital Outlay	0	34,723	0	-100.0%	-34,723
	0	34,723	0	-100.0%	-34,723
TOTAL EXPENDITURES	0	34,723	1,744	-95.0%	-32,979

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2002A CAPITAL IMPROVEMENT REV BONDS
SUBFUND 31T**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Tactical Support Facility - Roof	1,744

AUTHORIZED POSITION CAP

There are no positions in this subfund.

SERIES 2002B&C CAP IMPROV & REF REV BDS

SUBFUND -- 31U

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	31,482		31,482
	0	0	31,482		31,482
TOTAL REVENUE	0	0	31,482		31,482
EXPENDITURES					
FIRE AND RESCUE					
Capital Outlay	0	0	31,482		31,482
	0	0	31,482		31,482
TOTAL EXPENDITURES	0	0	31,482		31,482

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

**SERIES 2002B&C CAPITAL IMPROVEMENT REV BONDS
SUBFUND 31U**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Tactical Support Facility - Roof	31,482

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2002 LOCAL GOVT SALES TAX REV BONDS
 SUBFUND -- 31V

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	551		551
	0	0	551		551
PUBLIC WORKS					
Miscellaneous Revenue	0	19,899	0	-100.0%	-19,899
	0	19,899	0	-100.0%	-19,899
TOTAL REVENUE	0	19,899	551	-97.2%	-19,348
EXPENDITURES					
FIRE AND RESCUE					
Capital Outlay	0	0	551		551
	0	0	551		551
PUBLIC WORKS					
Capital Outlay	0	19,899	0	-100.0%	-19,899
	0	19,899	0	-100.0%	-19,899
TOTAL EXPENDITURES	0	19,899	551	-97.2%	-19,348

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2002 LOCAL GOVT SALES TAX REV BONDS
SUBFUND 31V**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Tactical Support Facility - Roof	551

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2002B EXCISE TAX REV BONDS-SHANDS
 SUBFUND -- 31W

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	11,212		11,212
	0	0	11,212		11,212
PUBLIC WORKS					
Miscellaneous Revenue	0	48,883	0	-100.0%	-48,883
	0	48,883	0	-100.0%	-48,883
TOTAL REVENUE	0	48,883	11,212	-77.1%	-37,671
EXPENDITURES					
FIRE AND RESCUE					
Capital Outlay	0	0	13,425		13,425
	0	0	13,425		13,425
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	0	-70,000		-70,000
	0	0	-70,000		-70,000
PUBLIC LIBRARIES					
Capital Outlay	0	0	67,787		67,787
	0	0	67,787		67,787
PUBLIC WORKS					
Capital Outlay	0	48,883	0	-100.0%	-48,883
	0	48,883	0	-100.0%	-48,883
TOTAL EXPENDITURES	0	48,883	11,212	-77.1%	-37,671

AUTHORIZED POSITION CAP

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

AUTHORIZED POSITIONS
 PART-TIME HOURS

**2002B EXCISE TAX REV BONDS - SHANDS
SUBFUND 31W**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Contingencies

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16. Any negative values are transfers between projects.

Fire and Rescue

Project Title	FY16 Proposed
Tactical Support Facility - Roof	13,425

Non-Departmental / Fund Level Activities

Project Title	FY16 Proposed
Special Council Reserve	(70,000)

Public Libraries

67,787

Project Title	FY16 Proposed
Mandarin Branch Library	67,787

AUTHORIZED POSITION CAP

There are no positions in this subfund.

GENERAL CAPITAL PROJECTS

SUBFUND -- 322

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	1,516,559	0	11,305,842		11,305,842
Transfers From Other Funds	5,242,277	384,000	980,000	155.2%	596,000
Transfers from Fund Balance	-23,862,287	0	0		0
	-17,103,452	384,000	12,285,842	3099.4%	11,901,842
OFFICE OF ECONOMIC DEVELOPMENT					
Miscellaneous Revenue	7,078	0	0		0
Transfers from Fund Balance	-50,000	0	0		0
	-42,922	0	0		0
PUBLIC WORKS					
Charges for Services	0	35,052	50,000	42.6%	14,948
Miscellaneous Revenue	188,002	0	0		0
Other Sources	0	-2,472,877	0	-100.0%	2,472,877
Transfers from Fund Balance	-1,955,000	0	0		0
	-1,766,998	-2,437,825	50,000	-102.1%	2,487,825
SPECIAL SERVICES					
Other Sources	1,985,232	-114,768	0	-100.0%	114,768
	1,985,232	-114,768	0	-100.0%	114,768
TOTAL REVENUE	-16,928,140	-2,168,593	12,335,842	-668.8%	14,504,435
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	6,992,840	500,000	980,000	96.0%	480,000
Payment to Fiscal Agents	322,000	0	0		0
Cash Carryover	-10,313,660	-116,000	0	-100.0%	116,000
	-2,998,820	384,000	980,000	155.2%	596,000
PARKS, RECR., ENT. & CONSERVATION					
Other Operating Expenses	77,506	0	0		0
Capital Outlay	1,615,064	0	0		0
	1,692,570	0	0		0
PUBLIC WORKS					
Internal Service - Capital Expense	54	0	0		0
Other Operating Expenses	100,000	0	0		0
Capital Outlay	568,709	-2,472,877	11,355,842	-559.2%	13,828,719
Contingencies	0	35,052	0	-100.0%	-35,052
	668,763	-2,437,825	11,355,842	-565.8%	13,793,667
SPECIAL SERVICES					
Capital Outlay	39,333	-114,768	0	-100.0%	114,768
	39,333	-114,768	0	-100.0%	114,768
TOTAL EXPENDITURES	-598,153	-2,168,593	12,335,842	-668.8%	14,504,435

**GENERAL CAPITAL PROJECTS
SUBFUND 322**

BACKGROUND

This fund houses appropriated pay-go as well as Banking Fund borrowed funds prior to FY 09. This fund also has an annual loan repayment amount and other non- interest pay-go capital projects.

REVENUE

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

Transfers From Other Funds

- This amount represents the transfer from the Municipal Stadium fund (SF 4A1) for a loan repayment which is based upon a repayment schedule that was established at the time the loan was issued.

Public Works

Charges for Services

- This amount is the FY 16 side walk fund revenue pursuant to 2015-212-E which will be used to fund sidewalk maintenance / construction.

EXPENDITURES

Non-Departmental / Fund Level Activities

Transfers to Other Funds

- Since the General Fund – GSD subsidizes the Municipal Stadium fund (SF 4A1), the amount of the transfer in from that fund for the loan repayment is being sent back out to the General Fund – GSD to reduce the amount of that subsidy for FY 16.

Public Works

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Public Buildings - Roofing	700,000
Roadway Widening and Resurfacing	9,410,349
Countywide Intersection Improvement and Bridge Rehab - Intersections	95,493
Sidewalk Maintenance Construction	50,000
Facilities Capital Maintenance	1,100,000
	11,355,842

AUTHORIZED POSITION CAP

There are no positions in this subfund.

JAX RECREATION & ENVIRONMENTAL LAND ACQ
 SUBFUND -- 324

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	1,034,507	221,668	-78.6%	-812,839
Transfers from Fund Balance	0	-200,000	0	-100.0%	200,000
	0	834,507	221,668	-73.4%	-612,839
PARKS, RECR., ENT. & CONSERVATION					
Miscellaneous Revenue	0	0	427,578		427,578
Transfers from Fund Balance	0	-325,000	0	-100.0%	325,000
	0	-325,000	427,578	-231.6%	752,578
PARKS, RECREATION & COMMUNITY SVCS					
Miscellaneous Revenue	0	0	166,247		166,247
	0	0	166,247		166,247
PLANNING AND DEVELOPMENT					
Miscellaneous Revenue	0	0	975,000		975,000
	0	0	975,000		975,000
TOTAL REVENUE	0	509,507	1,790,493	251.4%	1,280,986
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	509,507	-509,507	-200.0%	-1,019,014
	0	509,507	-509,507	-200.0%	-1,019,014
PARKS, RECR., ENT. & CONSERVATION					
Capital Outlay	0	0	-200,000		-200,000
	0	0	-200,000		-200,000
PARKS, RECREATION & COMMUNITY SVCS					
Capital Outlay	0	0	2,500,000		2,500,000
	0	0	2,500,000		2,500,000
TOTAL EXPENDITURES	0	509,507	1,790,493	251.4%	1,280,986

AUTHORIZED POSITION CAP

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

**JAX RECREATION AND ENVIRONMENTAL LAND AQUISITON
SUBFUND 324**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Contingencies

- This amount represents the de-authorization side of the budgetary transfer of a prior year appropriation to fund the CIP project(s) listed in the table below.

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16. Any negative values are transfers between projects.

Parks, Recreations, Entertainment & Conservation

Project Title	FY16 Proposed
Alimacani Boat Ramp	-200,000

Parks, Recreation and Community Services

2,500,000

Project Title	FY16 Proposed
Huguenot Memorial Park - Beach Access	1,300,000
Alimacani Park	200,000
9A/Baymeadows - Regional Park Amenities	1,000,000

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2009 AUTHORIZED CAPITAL PROJECTS
 SUBFUND -- 327

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	391,608	0	292,932		292,932
Transfers From Other Funds	0	0	0		0
	<u>391,608</u>	<u>0</u>	<u>292,932</u>		<u>292,932</u>
PARKS, RECREATION & COMMUNITY SVCS					
Other Sources	0	-950,000	200,000	-121.1%	1,150,000
	<u>0</u>	<u>-950,000</u>	<u>200,000</u>	<u>-121.1%</u>	<u>1,150,000</u>
PUBLIC WORKS					
Miscellaneous Revenue	0	665,857	0	-100.0%	-665,857
Other Sources	-2,250,000	-397,922	0	-100.0%	397,922
	<u>-2,250,000</u>	<u>267,935</u>	<u>0</u>	<u>-100.0%</u>	<u>-267,935</u>
SPECIAL SERVICES					
Other Sources	0	0	-200,000		-200,000
	<u>0</u>	<u>0</u>	<u>-200,000</u>		<u>-200,000</u>
TOTAL REVENUE	-1,858,392	-682,065	292,932	-142.9%	974,997
EXPENDITURES					
PARKS, RECREATION & COMMUNITY SVCS					
Capital Outlay	1,099,844	-950,000	200,000	-121.1%	1,150,000
	<u>1,099,844</u>	<u>-950,000</u>	<u>200,000</u>	<u>-121.1%</u>	<u>1,150,000</u>
PUBLIC WORKS					
Internal Service - Capital Expense	-691	0	0		0
Operating - Capital Expense	10,380	0	0		0
Capital Outlay	4,794,754	267,935	292,932	9.3%	24,997
	<u>4,804,443</u>	<u>267,935</u>	<u>292,932</u>	<u>9.3%</u>	<u>24,997</u>
SPECIAL SERVICES					
Capital Outlay	2,762,316	0	-200,000		-200,000
	<u>2,762,316</u>	<u>0</u>	<u>-200,000</u>		<u>-200,000</u>
TOTAL EXPENDITURES	8,666,602	-682,065	292,932	-142.9%	974,997

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
 PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

**2009 AUTHORIZED CAPITAL PROEJCTS
SUBFUND 327**

BACKGROUND

This fund currently houses appropriated interest to fund a portion of the overall roadway resurfacing project in the FY 16 Capital Improvement Projects (CIP) and budgetary transfers of prior year appropriations to fund a project in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

Parks, Recreation & Community Services

Other Sources

- The amount represents banking fund appropriation that is being transferred to this capital project as detailed in the expenditure section below.

Special Services

Other Sources

- The negative amount represents the de-appropriation of previously approved banking fund borrowing that is being transferred to another capital project as detailed in the expenditure section below.

EXPENDITURES

Parks, Recreation & Community Services

Capital Outlay

- The amount represents banking fund appropriation that is being transferred from the capital project in the table below.

Project Title	FY16 Proposed
Lonnie Miller Park Improvement	200,000

Public Works

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16. Any negative values are transfers between projects.

292,932

Project Title	FY16 Proposed
11th St, 12th St and Venue St Connector	(2,549,882)
Countywide Intersection Improvement and Bridge Rehab - Intersections	54,507
Sidewalk And Curb Construction - New	250,000
Sidewalk And Curb	1,250,000
Countywide Intersection Improvement and Bridge Rehab - Bridges	1,288,307

Special Services

Capital Outlay

- The negative amount represents the de-appropriation of previously approved banking fund authorization from the project below, that is being transferred to another capital project.

Project Title	FY16 Proposed
Bob Hayes Northeast Community Center	(200,000)

AUTHORIZED POSITION CAP

There are no positions in this subfund.



2010 AUTHORIZED CAPITAL PROJECTS

SUBFUND -- 328

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	259,036	-287,602	222,833	-177.5%	510,435
	<u>259,036</u>	<u>-287,602</u>	<u>222,833</u>	<u>-177.5%</u>	<u>510,435</u>
PUBLIC WORKS					
Miscellaneous Revenue	0	665,233	0	-100.0%	-665,233
Other Sources	0	-2,523,252	0	-100.0%	2,523,252
	<u>0</u>	<u>-1,858,019</u>	<u>0</u>	<u>-100.0%</u>	<u>1,858,019</u>
TOTAL REVENUE	259,036	-2,145,621	222,833	-110.4%	2,368,454
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	103,759	0	-100.0%	-103,759
	<u>0</u>	<u>103,759</u>	<u>0</u>	<u>-100.0%</u>	<u>-103,759</u>
PUBLIC WORKS					
Capital Outlay	2,375,473	-2,249,380	222,833	-109.9%	2,472,213
	<u>2,375,473</u>	<u>-2,249,380</u>	<u>222,833</u>	<u>-109.9%</u>	<u>2,472,213</u>
REGULATORY COMPLIANCE					
Internal Service - Capital Expense	0	0	0		0
Operating - Capital Expense	27,004	0	0		0
	<u>27,004</u>	<u>0</u>	<u>0</u>		<u>0</u>
TOTAL EXPENDITURES	2,402,476	-2,145,621	222,833	-110.4%	2,368,454

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2010 AUTHORIZED CAPITAL PROJECTS
SUBFUND 328**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Roadway Sign, Stripe and Signal	85,535
Roadway Widening & Resurfacing	137,298

222,833

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2011 AUTHORIZED CAPITAL PROJECTS

SUBFUND -- 329

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-34,352	0	0		0
	-34,352	0	0		0
PARKS, RECREATION & COMMUNITY SVCS					
Other Sources	0	-974,400	0	-100.0%	974,400
	0	-974,400	0	-100.0%	974,400
PUBLIC WORKS					
Other Sources	-2,409,592	-2,719,720	0	-100.0%	2,719,720
	-2,409,592	-2,719,720	0	-100.0%	2,719,720
REGULATORY COMPLIANCE					
Other Sources	3,349,999	-14,831	0	-100.0%	14,831
	3,349,999	-14,831	0	-100.0%	14,831
SPECIAL SERVICES					
Charges for Services	60,818	0	0		0
Miscellaneous Revenue	200	0	0		0
Other Sources	0	-3,000,000	0	-100.0%	3,000,000
	61,018	-3,000,000	0	-100.0%	3,000,000
SUPERVISOR OF ELECTIONS					
Other Sources	1,309,593	0	-1,440		-1,440
	1,309,593	0	-1,440		-1,440
TOTAL REVENUE	2,276,666	-6,708,951	-1,440	-100.0%	6,707,511
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	309,000	0	0		0
	309,000	0	0		0
PARKS, RECREATION & COMMUNITY SVCS					
Capital Outlay	21,382	-974,400	0	-100.0%	974,400
	21,382	-974,400	0	-100.0%	974,400
PUBLIC WORKS					
Capital Outlay	4,064,374	-2,719,720	0	-100.0%	2,719,720
	4,064,374	-2,719,720	0	-100.0%	2,719,720
REGULATORY COMPLIANCE					
Capital Outlay	1,628,238	-14,831	0	-100.0%	14,831
	1,628,238	-14,831	0	-100.0%	14,831
SPECIAL SERVICES					
Capital Outlay	1,583,407	-3,000,000	0	-100.0%	3,000,000
	1,583,407	-3,000,000	0	-100.0%	3,000,000

SUPERVISOR OF ELECTIONS					
Capital Outlay	1,598,560	0	-1,440		-1,440
	<u>1,598,560</u>	<u>0</u>	<u>-1,440</u>		<u>-1,440</u>
TOTAL EXPENDITURES	9,204,961	-6,708,951	-1,440	-100.0%	6,707,511

AUTHORIZED POSITION CAP		FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS				
PART-TIME HOURS				



2011 AUTHORIZED CAPITAL PROJECTS SUBFUND 329

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Supervisor of Elections

Other Sources

- The purchase of the EVID/Electronic Poll Books is complete so the remaining \$1,440 of banking fund borrowing authorization is being removed.

EXPENDITURES

Supervisor of Elections

Capital Outlay

- The purchase of the EVID/Electronic Poll Books is complete so the remaining \$1,440 of spending authorization is being removed.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2013 AUTHORIZED CAPITAL PROJECTS

SUBFUND -- 32B

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15 PERCENT	CHANGE FROM FY15 DOLLAR
REVENUE					
FIRE AND RESCUE					
Other Sources	0	-185,529	0	-100.0%	185,529
	0	-185,529	0	-100.0%	185,529
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-248,584	0	0		0
	-248,584	0	0		0
PARKS, RECREATION & COMMUNITY SVCS					
Other Sources	0	-129,337	0	-100.0%	129,337
	0	-129,337	0	-100.0%	129,337
PUBLIC WORKS					
Other Sources	14,315,088	-1,430,000	0	-100.0%	1,430,000
	14,315,088	-1,430,000	0	-100.0%	1,430,000
TOTAL REVENUE	14,066,504	-1,744,866	0	-100.0%	1,744,866
EXPENDITURES					
FIRE AND RESCUE					
Capital Outlay	1,989,067	-185,529	0	-100.0%	185,529
	1,989,067	-185,529	0	-100.0%	185,529
PARKS, RECREATION & COMMUNITY SVCS					
Capital Outlay	635,868	-129,337	0	-100.0%	129,337
	635,868	-129,337	0	-100.0%	129,337
PUBLIC WORKS					
Internal Service - Capital Expense	-2,880	0	0		0
Capital Outlay	2,465,894	-1,430,000	0	-100.0%	1,430,000
	2,463,015	-1,430,000	0	-100.0%	1,430,000
REGULATORY COMPLIANCE					
Capital Outlay	4,332,636	0	0		0
	4,332,636	0	0		0
TOTAL EXPENDITURES	9,420,586	-1,744,866	0	-100.0%	1,744,866

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2013 AUTHORIZED CAPITAL PROJECTS
SUBFUND 32B**

BACKGROUND

This fund currently houses a budgetary transfer of prior year appropriations to fund a project in the FY 16 Capital Improvement Projects (CIP). The revenue and expenditures are detailed in the tables below.

REVENUE

Public Works

Other Sources

- The total budget shows as \$0 however the FY 16 budget contains a budgetary transfer. The table below details the project and project amount to be funded with budgetary transfers between projects. Any negative amounts in the table represent de-appropriation of previously approved banking fund borrowing that is being transferred to another capital project.

Project Title	FY16 Proposed
Liberty St / Berkman Bridge	(500,000)
Liberty St, Coastline Dr and Parking Deck	500,000

EXPENDITURES

Public Works

Capital Outlay

- The total budget shows as \$0 however the FY 16 budget contains a budgetary transfer. The table below details the project and project amount to be funded with budgetary transfers between projects. Any negative amounts in the table represent de-appropriation of previously approved capital funding that is being transferred to another capital project.

Project Title	FY16 Proposed
Liberty St / Berkman Bridge	(500,000)
Liberty St, Coastline Dr and Parking Deck	500,000

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2016 AUTHORIZED CAPITAL PROJECTS

SUBFUND -- 32E

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	0	6,533,983		6,533,983
	0	0	6,533,983		6,533,983
PARKS, RECREATION & COMMUNITY SVCS					
Other Sources	0	0	1,500,000		1,500,000
	0	0	1,500,000		1,500,000
PUBLIC WORKS					
Other Sources	0	0	5,500,000		5,500,000
	0	0	5,500,000		5,500,000
TOTAL REVENUE	0	0	13,533,983		13,533,983
EXPENDITURES					
DOWNTOWN INVESTMENT AUTHORITY					
Capital Outlay	0	0	480,000		480,000
	0	0	480,000		480,000
FIRE AND RESCUE					
Capital Outlay	0	0	6,105		6,105
	0	0	6,105		6,105
PARKS, RECREATION & COMMUNITY SVCS					
Capital Outlay	0	0	1,500,000		1,500,000
	0	0	1,500,000		1,500,000
PUBLIC LIBRARIES					
Capital Outlay	0	0	112,502		112,502
	0	0	112,502		112,502
PUBLIC WORKS					
Capital Outlay	0	0	11,435,376		11,435,376
	0	0	11,435,376		11,435,376
TOTAL EXPENDITURES	0	0	13,533,983		13,533,983

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

**2016 AUTHORIZED CAPITAL PROJECTS
SUBFUND 32E**

BACKGROUND

This fund currently houses the FY 16 proposed Capital Improvement Projects (CIP) to be funded with Banking Fund borrowing as detailed on budget ordinance schedule B4a as well as pay-go funds transferred from other funds for FY 16 proposed CIP projects.

REVENUE

Non-Departmental / Fund Level Activities

Transfers From Other Funds

- This amount represents the various transfers from other funds as detailed in the table below. The funds available in the 220 bond funds, in the table below, are being utilized to offset the CIP borrowing needs and are excess funds on paid off bonds. The utilization of such funds will enable us to close the accounts as they are no longer needed. We have gained permission from bond counsel to release and close the accounts.

Subfund	Title	Amount
011	General Fund - GSD	4,500,000
1DE	Cecil Field Trust (Section 111.625)	500,000
225	Debt Svc Fund - Series 2002 Sales Tax	37,974
227	Debt Svc Fund - Series 2003B & 2003C ETR	7,296
229	Debt Svc Fund - Series 2003A ETR	23,300
22E	Debt Svc Fund - Series 1995A ETR	591,443
22I	Debt Svc Fund - Series 1996 Sales Tax	338
22J	Debt Svc Fund - Series 1995 Stadium	232
22O	Debt Svc Fund - Series 2002A, B & C	275,328
22P	Debt Svc Fund - Series 1997 Stadium	2,958
22S	Debt Svc Fund - Series 1998 Stadium	38,667
22T	Debt Svc Fund - Series 1999A ETR	100,207
22V	Debt Svc Fund - Series 2001 ETR	242,923
22W	Debt Svc Fund - Series 2001B ETR	33,508
22X	Debt Svc Fund - Series 2002A ETR	120,850
22Z	Debt Svc Fund - Series 2002B Shands	58,030
251	Debt Svc Fund - Series 2004B River City Market Place	929
		6,533,983

Parks, Recreation and Community Services

Public Works

Other Sources

- The funding in other sources represents FY 16 proposed borrowing for the ADA compliance CIP projects detailed in the tables below.

EXPENDITURES

Capital Outlay

- The table below details the project and project amounts:

Downtown Investment Authority

Project Title	FY16 Proposed
Downtown Street & Lighting Improvements	480,000

Fire and Rescue

Project Title	FY16 Proposed
Fire Station #4 - Roof Replacement and Waterproofing	6,105

Parks, Recreation and Community Services

Project Title	FY16 Proposed
ADA Compliance within Parks / Parks Upgrades	1,500,000

Public Libraries

112,502

Project Title	FY16 Proposed
Highlands Branch - Children's' Center	20,000
Webb Wesconnett Branch - Children's' Center	20,000
Main Library - Collaborative Spaces	20,000
Mandarin Branch	52,502

Public Works

11,435,376

Project Title	FY16 Proposed
Beaches Branch Library - Roofing and Water Mitigation	169,376
Main Library - Water Intrusion Repair	200,000
Cecil Field Roads & Drainage - Mega Site Development / Roadway	500,000
Fleet Emergency Diesel Generator	566,000
ADA Compliance - Public Buildings	2,500,000
ADA Compliance - Curb, Ramps & Sidewalk	3,000,000
Liberty St, Coastline Dr and Parking Deck	4,500,000

AUTHORIZED POSITION CAP

There are no positions in this subfund.



TAX INCREMENT DIST CAPITAL PROJECTS
 SUBFUND -- 32T

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	3,308,186	3,400,000	3,400,000	0.0%	0
	<u>3,308,186</u>	<u>3,400,000</u>	<u>3,400,000</u>	<u>0.0%</u>	<u>0</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Miscellaneous Revenue	23,619	0	0		0
	<u>23,619</u>	<u>0</u>	<u>0</u>		<u>0</u>
TOTAL REVENUE	3,331,805	3,400,000	3,400,000	0.0%	0
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Capital Outlay	2,478,000	3,400,000	3,400,000	0.0%	0
	<u>2,478,000</u>	<u>3,400,000</u>	<u>3,400,000</u>	<u>0.0%</u>	<u>0</u>
TOTAL EXPENDITURES	2,478,000	3,400,000	3,400,000	0.0%	0

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

TAX INCREMENT DISTRICT CAPITAL PROJECTS SUBFUND 32T

BACKGROUND

This fund is used to house capital projects that are funded by the various Tax Increment Districts. The current appropriation is pursuant to ordinance 2012-492-E which authorized up to \$3.4 million annually in FY 15, FY 16, and FY 17 with a not exceed a total of \$10 million to be paid to Roadway Builder to fund the North Access Road project.

REVENUE

Transfer From Other Funds

- This amount represents a transfer from JIA Area Tax Increment District (SF 185) pursuant to 2012-492-E.

EXPENDITURES

Capital Outlay

- Residual funding from the JIA CRA (SF 185) is being used to fund the JIA North access road pursuant to ordinance 2012-492-E.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

SOUTHSIDE TID USD1 A CAPITAL PROJECTS
 SUBFUND -- 32U

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	1,705,545	1,620,542	1,940,089	19.7%	319,547
	<u>1,705,545</u>	<u>1,620,542</u>	<u>1,940,089</u>	<u>19.7%</u>	<u>319,547</u>
TOTAL REVENUE	1,705,545	1,620,542	1,940,089	19.7%	319,547
EXPENDITURES					
DOWNTOWN INVESTMENT AUTHORITY					
Capital Outlay	0	1,620,542	1,940,089	19.7%	319,547
	<u>0</u>	<u>1,620,542</u>	<u>1,940,089</u>	<u>19.7%</u>	<u>319,547</u>
TOTAL EXPENDITURES	0	1,620,542	1,940,089	19.7%	319,547

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

SOUTHSIDE TAX INCREMENT DISTRICT USD1 A CAPITAL PROJECTS SUBFUND 32U

BACKGROUND

This fund is used to house capital projects that are funded by the Southside Tax Increment District USD1 A. Capital projects are funded via transfer from the Southside Tax Increment District USD1 A fund (SF 182). The current appropriation is pursuant to ordinance 2014-580-E which authorized up to 90% of the remaining funds in the Southside TID, after all obligations have been paid, to be allocated to the Riverplace Blvd Improvement project capped at \$5.5 million.

REVENUE

Transfer From Other Funds

- This amount represents a transfer from Southside Tax Increment District USD1 A (SF 182) pursuant to 2014-580-E.

EXPENDITURES

Capital Outlay

- Residual funding from the Southside TID (SF 182) is being used to fund the Riverplace Blvd improvements.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

FL INLAND NAVIGATION DISTRICT GRANTS

SUBFUND -- 331

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	1,098,072	11,149	-99.0%	-1,086,923
Transfers From Other Funds	0	0	533,018		533,018
	0	1,098,072	544,167	-50.4%	-553,905
TOTAL REVENUE	0	1,098,072	544,167	-50.4%	-553,905
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	1,098,072	-749,592	-168.3%	-1,847,664
	0	1,098,072	-749,592	-168.3%	-1,847,664
PARKS, RECREATION & COMMUNITY SVCS					
Capital Outlay	0	0	1,293,759		1,293,759
	0	0	1,293,759		1,293,759
TOTAL EXPENDITURES	0	1,098,072	544,167	-50.4%	-553,905

AUTHORIZED POSITION CAP

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

FLORIDA INLAND NAVIGATION DISTRICT GRANTS SUBFUND 331

BACKGROUND

This subfund houses the funding that will be used to fund F.I.N.D. capital projects proposed in the FY 16 CIP and approved in ordinance 2015-038-A.

REVENUE

Miscellaneous Revenue

- This is the amount of anticipated interest earnings for FY 16 which will be used to help pay the match portion of the F.I.N.D grants.

Transfers from Other Funds

- This amount is a transfer from the Florida Boater Improvement Program (SF 1D8 – code section 110.413) which will be used to fund a portion of the City’s match.

EXPENDITURES

Contingencies

- This amount represents the de-authorization side of the budgetary transfer of a prior year appropriation to fund the CIP project(s) listed in the table below.

Capital Outlay

- The table below details the City match amount for the projects approved on 2015-038-A:

Project Title	City Match
Pottsburg Creek - Dredge	462,974
Sisters Creek Dock Relocation	167,429
County Dock Boat Ramp Improvements	75,138
Tillie Fowler Kayak Launch	55,200
Mayport Boat Ramp Lane Extension	118,800
Metro Park Dock Replacement	285,818
Joe Carlucci Dock Extension	55,800
Wayne B Stevens Dock Replacement	72,600
	1,293,759

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2001 SALES TAX REFUNDING
 SUBFUND -- 342

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	30,718		30,718
	0	0	30,718		30,718
TOTAL REVENUE	0	0	30,718		30,718
EXPENDITURES					
PARKS, RECREATION & COMMUNITY SVCS					
Capital Outlay	0	0	30,718		30,718
	0	0	30,718		30,718
TOTAL EXPENDITURES	0	0	30,718		30,718

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2001 SALES TAX REFUNDING
SUBFUND 342**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Countywide Parks - Upgrades, Maintenance and Repairs	30,718

AUTHORIZED POSITION CAP

There are no positions in this subfund.

ETRRB SERIES 2003C

SUBFUND -- 361

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	2,436		2,436
	0	0	2,436		2,436
TOTAL REVENUE	0	0	2,436		2,436
EXPENDITURES					
PARKS, RECREATION & COMMUNITY SVCS					
Capital Outlay	0	0	2,436		2,436
	0	0	2,436		2,436
TOTAL EXPENDITURES	0	0	2,436		2,436

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2003C ETR REVENUE BONDS
SUBFUND 361**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Countywide Parks - Upgrades, Maintenance and Repairs	2,436

AUTHORIZED POSITION CAP

There are no positions in this subfund.

PROTON BEAM EXCISE TAX REV BONDS

SUBFUND -- 362

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	67,851	1,590	-97.7%	-66,261
	0	67,851	1,590	-97.7%	-66,261
TOTAL REVENUE	0	67,851	1,590	-97.7%	-66,261
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	67,851	0	-100.0%	-67,851
	0	67,851	0	-100.0%	-67,851
PARKS, RECREATION & COMMUNITY SVCS					
Capital Outlay	0	0	1,590		1,590
	0	0	1,590		1,590
TOTAL EXPENDITURES	0	67,851	1,590	-97.7%	-66,261

AUTHORIZED POSITION CAP

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

**PROTON BEAM EXCISE TAX REVENUE BONDS
SUBFUND 362**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Countywide Parks - Upgrades, Maintenance and Repairs	1,590

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2004 EXCISE TAX REV BOND

SUBFUND -- 363

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	709,785	678,099	-4.5%	-31,686
Transfers from Fund Balance	0	-310,992	0	-100.0%	310,992
	0	398,793	678,099	70.0%	279,306
TOTAL REVENUE	0	398,793	678,099	70.0%	279,306
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	398,793	-962,229	-341.3%	-1,361,022
	0	398,793	-962,229	-341.3%	-1,361,022
PARKS, RECREATION & COMMUNITY SVCS					
Capital Outlay	0	0	1,567,552		1,567,552
	0	0	1,567,552		1,567,552
PUBLIC LIBRARIES					
Capital Outlay	0	0	72,776		72,776
	0	0	72,776		72,776
PUBLIC WORKS					
Capital Outlay	0	0	0		0
	0	0	0		0
TOTAL EXPENDITURES	0	398,793	678,099	70.0%	279,306

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2004 EXCISE TAX REV BONDS
SUBFUND 363**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Contingencies

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16. Any negative values are transfers between projects.

Non-Departmental / Fund Level Activities

Project Title	FY16 Proposed
Special Council Reserve	(962,229)

Parks, Recreation & Community Services

Project Title	FY16 Proposed
Countywide Parks - Upgrades, Maintenance and Repairs	1,567,552

Public Works

Project Title	FY16 Proposed
Beach Renourishment	(850,000)
Jax Beach Pier - Decking Replacement	850,000
ADA Compliance - Libraries	72,776

AUTHORIZED POSITION CAP

There are no positions in this subfund.

1986 PARKING & ETR BOND CONSTRUCTION
 SUBFUND -- 414

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	22,402	0	960,084		960,084
	22,402	0	960,084		960,084
TOTAL REVENUE	22,402	0	960,084		960,084
EXPENDITURES					
FINANCE					
Other Operating Expenses	0	0	-2,000		-2,000
Capital Outlay	0	0	-9,500		-9,500
	0	0	-11,500		-11,500
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	971,584		971,584
	0	0	971,584		971,584
PARKS, RECR., ENT. & CONSERVATION					
Internal Service Charges	-512	0	0		0
Internal Service - Capital Expense	512	0	0		0
Transfers to Other Funds	512	0	0		0
	512	0	0		0
TOTAL EXPENDITURES	512	0	960,084		960,084

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
 PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

**1986 PARKING & ETR BOND CONSTRUCTION
SUBFUND 414**

BACKGROUND

The remaining revenue in this fund is being utilized to pay for one-time expenses in the On-Street Parking fund (SF 411), Off-Street Parking fund (SF 412), and the Art in Public Places Trust Fund (SF 64N). These bonds have been paid off and the utilization of these funds will enable us to close the accounts. We have gained permission from bond counsel to release and close the accounts.

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Finance

Other Operating Expenses

Capital Outlay

- These negative amounts are the de-appropriation of prior year art in public places project balances that are being transferred out of this discontinued / paid off capital project fund into the art in public places trust fund (SF 64N).

Non-Departmental / Fund Level Activities

Transfers to Other Funds

- | | |
|------------------------------------|-----------|
| • On-Street Parking (SF 411) | \$514,409 |
| • Off-Street Parking (SF 412) | \$445,675 |
| • Art In Public Places Trust (64N) | \$11,500 |

AUTHORIZED POSITION CAP

There are no positions in this subfund.

1991A ETR CONSTRUCTION

SUBFUND -- 449

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	813,965		813,965
	0	0	813,965		813,965
SOLID WASTE & RESOURCE MGT.					
Miscellaneous Revenue	0	0	2,283		2,283
	0	0	2,283		2,283
TOTAL REVENUE	0	0	816,248		816,248
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	816,248		816,248
	0	0	816,248		816,248
TOTAL EXPENDITURES	0	0	816,248		816,248

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

**1991A ETR CONSTRUCTION
SUBFUND 449**

BACKGROUND

This fund currently houses available appropriated revenue as well as any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Trail Ridge Landfill Expansion	816,248

AUTHORIZED POSITION CAP

There are no positions in this subfund.

1991B ETR CONSTRUCTION
 SUBFUND -- 44A

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	45,895		45,895
Transfers from Fund Balance	0	0	119,402		119,402
	<u>0</u>	<u>0</u>	<u>165,297</u>		<u>165,297</u>
TOTAL REVENUE	0	0	165,297		165,297
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	165,297		165,297
	<u>0</u>	<u>0</u>	<u>165,297</u>		<u>165,297</u>
TOTAL EXPENDITURES	0	0	165,297		165,297

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**1991B ETR CONSTRUCTION
SUBFUND 44A**

BACKGROUND

This fund currently houses available appropriated revenue as well as any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

Transfer from Fund Balance

- These amounts represent the available revenue and interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Trail Ridge Landfill Expansion	165,297

AUTHORIZED POSITION CAP

There are no positions in this subfund.

1999B ETR CONSTRUCTION
 SUBFUND -- 44C

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	138,238	0	4,023,877		4,023,877
	<u>138,238</u>	<u>0</u>	<u>4,023,877</u>		<u>4,023,877</u>
REGULATORY COMPLIANCE					
Miscellaneous Revenue	0	0	970,415		970,415
	<u>0</u>	<u>0</u>	<u>970,415</u>		<u>970,415</u>
TOTAL REVENUE	138,238	0	4,994,292		4,994,292
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	4,994,292		4,994,292
	<u>0</u>	<u>0</u>	<u>4,994,292</u>		<u>4,994,292</u>
REGULATORY COMPLIANCE					
Capital Outlay	1,129,122	0	0		0
	<u>1,129,122</u>	<u>0</u>	<u>0</u>		<u>0</u>
SOLID WASTE					
Capital Outlay	2,996	0	0		0
	<u>2,996</u>	<u>0</u>	<u>0</u>		<u>0</u>
TOTAL EXPENDITURES	1,132,118	0	4,994,292		4,994,292

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**1999B ETR CONSTRUCTION
SUBFUND 44C**

BACKGROUND

This fund currently houses available appropriated revenue as well as any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Trail Ridge Landfill Expansion	4,994,292

AUTHORIZED POSITION CAP

There are no positions in this subfund.

SW POLLUTION REMEDIATION
 SUBFUND -- 44F

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	145,491		145,491
	0	0	145,491		145,491
REGULATORY COMPLIANCE					
Miscellaneous Revenue	32,154	0	1,054,509		1,054,509
	32,154	0	1,054,509		1,054,509
TOTAL REVENUE	32,154	0	1,200,000		1,200,000
EXPENDITURES					
REGULATORY COMPLIANCE					
Capital Outlay	0	0	1,700,000		1,700,000
Contingencies	0	0	-500,000		-500,000
	0	0	1,200,000		1,200,000
TOTAL EXPENDITURES	0	0	1,200,000		1,200,000

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**SOLID WASTE POLLUTION REMEDIATION
SUBFUND 44F**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 16 Capital Improvement Projects (CIP).

REVENUE

Miscellaneous Revenue

- These amounts represent the available revenue and/or interest earnings being appropriated to pay a portion of the CIP project(s) listed in the table below.

EXPENDITURES

Capital Outlay

- The table below reflects the CIP project(s) proposed to be funded in FY 16.

Project Title	FY16 Proposed
Ash Remediation Program	1,700,000

Contingencies

- This amount represents the de-authorization of a contingency appropriated in a prior year to fund the CIP project(s) listed in the table above.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

SOLID WASTE GENERAL CAPITAL PROJECTS

SUBFUND -- 44K

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	0	3,436,018		3,436,018
	0	0	3,436,018		3,436,018
PUBLIC WORKS					
Other Sources	0	10,879,000	1,588,145	-85.4%	-9,290,855
	0	10,879,000	1,588,145	-85.4%	-9,290,855
TOTAL REVENUE	0	10,879,000	5,024,163	-53.8%	-5,854,837
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	10,879,000	5,024,163	-53.8%	-5,854,837
	0	10,879,000	5,024,163	-53.8%	-5,854,837
TOTAL EXPENDITURES	0	10,879,000	5,024,163	-53.8%	-5,854,837

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**SOLID WASTE GENERAL CAPITAL PROJECTS
SUBFUND 44K**

BACKGROUND

This fund currently houses the FY 16 proposed Solid Waste Capital Improvement Projects (CIP) to be funded with Banking Fund borrowing as well as pay-go funding transferred in from various funds.

REVENUE

Transfers from Other Funds

- These are the transfers of available funding from various funds to fund a portion of the trail ridge landfill expansion project.
 - General Fund – GSD (SF 011) \$1,930,831
 - Solid Waste operating fund (SF 411) \$1,276,770
 - Closed Debt Service fund (SF 44B) \$74,557
 - Closed Debt Service fund (SF 44D) \$153,860

Other Sources

- This is the FY 16 proposed borrowing from the Banking Fund (SF 592) to bring the funding for the trail ridge landfill expansion project to a total of \$11 million between all capital project funds.

EXPENDITURES

Capital Outlay

- The table below details the project and project amounts.

Project Title	FY16 Proposed
Trail Ridge Landfill Expansion	5,024,163

AUTHORIZED POSITION CAP

There are no positions in this subfund.

STORMWATER SERVICES - CAPITAL PROJECTS

SUBFUND -- 462

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	7,856,023	3,337,152	11,100,000	232.6%	7,762,848
	7,856,023	3,337,152	11,100,000	232.6%	7,762,848
PUBLIC WORKS					
Other Sources	0	-18,061,112	0	-100.0%	18,061,112
	0	-18,061,112	0	-100.0%	18,061,112
TOTAL REVENUE	7,856,023	-14,723,960	11,100,000	-175.4%	25,823,960
EXPENDITURES					
PUBLIC WORKS					
Internal Service Charges	0	0	0		0
Internal Service - Capital Expense	0	0	0		0
Operating - Capital Expense	0	-428,891	0	-100.0%	428,891
Capital Outlay	12,997,214	-14,295,069	11,100,000	-177.6%	25,395,069
	12,997,214	-14,723,960	11,100,000	-175.4%	25,823,960
TOTAL EXPENDITURES	12,997,214	-14,723,960	11,100,000	-175.4%	25,823,960

AUTHORIZED POSITION CAP

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

STORMWATER SERVICES – CAPITAL PROJECTS SUBFUND 462

BACKGROUND

The Stormwater Services – Capital Projects Subfund accounts for capital projects financed by stormwater user fees, excess retained earnings, debt proceeds and investment earnings.

REVENUE

Transfers from Other Funds

- The amount represents the transfer from the Stormwater Services operating fund (SF 461) to fund the CIP projects detailed below.

EXPENDITURES

Capital Outlay

- The table below details the project and project amounts:

Project Title	FY 16 Proposed
Drainage System Rehab - County Wide	6,000,000
Old Plank Road Outfall	3,100,000
Valens Drive LID Project	2,000,000

11,100,000

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

SPORTS COMPLEX CAPITAL MAINT-SEC 111.136

SUBFUND -- 4G1

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Taxes	5,501,564	6,361,804	5,835,201	-8.3%	-526,603
Miscellaneous Revenue	1,317	52,434	18,995	-63.8%	-33,439
	<u>5,502,881</u>	<u>6,414,238</u>	<u>5,854,196</u>	<u>-8.7%</u>	<u>-560,042</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Other Sources	24,225,000	0	301,000		301,000
	<u>24,225,000</u>	<u>0</u>	<u>301,000</u>		<u>301,000</u>
TOTAL REVENUE	29,727,881	6,414,238	6,155,196	-4.0%	-259,042
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	0	3,411,058	139,335	-95.9%	-3,271,723
Cash Carryover	0	-38,516	0	-100.0%	38,516
	<u>0</u>	<u>3,372,542</u>	<u>139,335</u>	<u>-95.9%</u>	<u>-3,233,207</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Capital Outlay	36,135,426	0	301,000		301,000
	<u>36,135,426</u>	<u>0</u>	<u>301,000</u>		<u>301,000</u>
OFFICE OF SPORTS & ENTERTAINMENT					
Capital Outlay	0	3,041,696	5,714,861	87.9%	2,673,165
	<u>0</u>	<u>3,041,696</u>	<u>5,714,861</u>	<u>87.9%</u>	<u>2,673,165</u>
TOTAL EXPENDITURES	36,135,426	6,414,238	6,155,196	-4.0%	-259,042

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**SPORTS COMPLEX CAPITAL MAINTENANCE (111.136)
SUBFUND 4G1**

BACKGROUND

Ordinance code section 111.136 mandates that the Convention Development Tax collected pursuant to chapter 764, be allocated to the Sports Complex Capital Maintenance Enterprise Fund. This fund was established for this purpose. These funds are to be used pay the debt service on the scoreboard construction and to construct, extend, enlarge, remodel, repair, improve or maintain the Sports Complex which includes the Municipal Stadium, Veterans Memorial Arena, the Jacksonville Baseball Stadium and the other venues.

REVENUE

Taxes

- This represents the FY 16 anticipated 2 Cent Tourist Development.

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16.

Other Sources

- This is additional bond revenue that is being appropriated to cover a reciprocal bond related expense item as seen below in Office of Economic Development – Capital Outlay.

EXPENDITURES

Non-Departmental / Fund Level Activities

Debt Service

- This amount represents the transfer out to the debt service fund to pay for the FY 16 interest and principal costs on the stadium improvements pursuant to 2013-694-E as well as a reduction in the amount of debt service that will be needed for FY 15. The amount show is the net appropriation needed in this all-years fund.

Office of Economic Development

Capital Outlay

- These are bond expenses related to 2013-694-E.

Office of Sports & Entertainment

Capital Outlay

- The capital funding by venue and project are detailed in the table below:

Baseball Park

Project	Project Title	FY 16 Proposed
PW0415 02	WATERPROOFING / DECK COATING	25,000
PW0415 07	BUILDING SYSTEMS	47,000
PW0415 08	EXTERIOR FINISHES	250,000
PW0415 10	NETWORK / COMPUTER SYSTEMS	20,000
		342,000

Memorial Arena

1,282,158

Project	Project Title	FY 16 Proposed
PW0414 07	INTERIOR FINISHES	107,158
PW0414 08	BUILDING SYSTEMS	40,000
PW0414 09	FURNITURE, FIXURES & EQUIP	85,000
PW0414 11	NETWORK / COMPUTER SYSTEMS	300,000
PW0414 13	AUDIO/VISUAL/SCOREBOARD/BROADCAST	750,000

Municipal Stadium

4,090,703

Project	Project Title	FY 16 Proposed
PW0494 15	EBF-EXTERIOR FINISHES	299,703
PW0494 19	FURNITURE, FIXERS & EQUIPMENT	105,000
PW0494 22	STADIUM - INTERIOR FINISHES	778,500
PW0494 23	STADIUM - WATERPROOFING	150,000
PW0494 26	AUDIO/VISUAL/SCOREBOARD/BROADCAST	155,000
PW0494 27	BUILDING SYSTEMS	1,952,500
PW0494 29	NETWORK & COMPUTER SYSTEMS	50,000
PW0494 30	SECURITY AND ACCESS CONTROLS	600,000

AUTHORIZED POSITION CAP

There are no positions in this subfund.

Debt Service Funds

1i1	Better Jacksonville Trust Fund
225	Sales Tax Ref & Imp Rev Bonds
227	ETR 2003B and 2003C
229	2003A ETR
22E	1995A ETR
22I	1996 Sales Tax Bonds
22J	1995 Municipal Stadium Cap Improvement Bonds
22O	2002A, B and C Capital Improvement Bonds
22P	1997 Municipal Stadium Cap Improvement Bonds
22S	1998 Alltel Stadium
22T	1999A ETR Refunding
22V	2001A ETR Refunding
22W	2001B ETR
22X	2002A ETR
22Z	2002B ETR (Shands Jax Loan)
251	2004B ETR (Rivercity Market Place)
44B	Closed Debt Service - 1996A ETR
44D	Closed Debt Service - 1999B ETR
44G	2009B Excise Tax Rev Bonds - Solid Waste
44H	2009C Excise Tax Rev Bonds - Solid Waste
4A6	Municipal Stadium – Debt Service
4B6	Memorial Arena – Debt Service
4C6	Baseball Stadium – Debt Service
4D6	Performing Arts Center – Debt Service
4F6	Equestrian Center – Debt Service
59B	2008 Special Revenue Bond Fund - CIP
59D	2009C Special Revenue Bond Fund - CIP
59E	2010A Special Revenue Bond Fund - CIP
59F	2010C Special Revenue Bond Fund - CIP
59G	2011A Special Revenue Bond Fund - CIP
59H	2012 Special Revenue Bond Fund - CIP
59i	2012B Special Revenue Bond Fund - CIP
59J	Proposed Special Revenue Bonds - CIP
59K	2013A Special Revenue Bond Fund - CIP
59L	2013B Special Revenue Bond Fund - CIP
59M	2014 Special Revenue Bond Fund - CIP

BETTER JACKSONVILLE TRUST FUND
 SUBFUND -- 111

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Taxes	0	69,441,586	70,593,184	1.7%	1,151,598
Intergovernmental Revenue	0	1,225,221	0	-100.0%	-1,225,221
Miscellaneous Revenue	0	1,817,874	-7,516,968	-513.5%	-9,334,842
Transfers From Component Units	0	0	9,471,255		9,471,255
	0	72,484,681	72,547,471	0.1%	62,790
TOTAL REVENUE	0	72,484,681	72,547,471	0.1%	62,790
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	0	72,484,681	72,547,471	0.1%	62,790
	0	72,484,681	72,547,471	0.1%	62,790
TOTAL EXPENDITURES	0	72,484,681	72,547,471	0.1%	62,790

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**BETTER JACKSONVILLE TRUST FUND
SUBFUND 111**

BACKGROUND

This subfund was established to house the financial details related to the Better Jacksonville Plan (BJP). The Better Jacksonville Plan was approved by voters in 2001 and is a \$2.25 billion comprehensive growth management program that provides road and infrastructure improvements, environmental preservation, targeted economic development and new and improved public facilities funded by a half-cent sales tax. The various projects and programs funded by The Better Jacksonville Plan are administered by the City of Jacksonville, the JEA, and the Jacksonville Transportation Authority in cooperation with the Florida Department of Transportation. This is an all years subfund and as such prior year budgetary adjustments are part of the new-year proposal.

REVENUE

Taxes

- This represents the portion of the FY 16 anticipated revenue from the Local Option Sales Tax necessary to balance the fund.

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16 totaling \$205,948 and a negative all years adjustment of -\$7,722,916 to move the budget to reflect where the actuals are reflected in the accounting system.

Transfers from Component Units

- This represents payments from fiscal agents for prior years (\$7,722,916) and FY 16 totaling \$1,748,339 which is the City's portion of the Constitutional Gas Tax that is used to help fund debt service payments.

EXPENDITURES

Debt Service

- The total consists of FY 16 required debt service payments netted against prior year budgetary adjustments. The details by bond issue have been provided in a table below.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2008 Better Jax	3,850,000	4,043,970	450	7,894,420
2009B-1 Spec Rev	2,155,000	5,505,784	900	7,661,684
2010B Spec Rev (w \$90m Courthouse)	0	3,820,102	450	3,820,552
SIB Loan #1	2,097,493	331,375	0	2,428,868
SIB Loan #2	3,529,114	446,013	0	3,975,127
2011B Spec Rev (w \$14m Courthouse)	2,425,000	3,727,104	450	6,152,554
2011 Better Jax	6,025,000	2,774,896	450	8,800,346
2012 Better Jax	12,235,000	10,223,013	450	22,458,463
2012 Better Jax	0	1,596,956	0	1,596,956
2012 Better Jax	0	421,692	0	421,692
2012A Better Jax	0	2,036,413	450	2,036,863
2012A Better Jax	0	2,892,455	0	2,892,455
2012A Better Jax	0	764,367	0	764,367
2013C Spec Rev (ref '10B / '11B MTNs)	0	1,642,374	750	1,643,124
	32,316,607	40,226,514	4,350	72,547,471

AUTHORIZED POSITION CAP

There are no positions in this subfund.

SALES TAX REF & IMP REV BDS, SERIES 2002

SUBFUND -- 225

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	416		416
Transfers from Fund Balance	0	0	37,558		37,558
	<u>0</u>	<u>0</u>	<u>37,974</u>		<u>37,974</u>
TOTAL REVENUE	0	0	37,974		37,974
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	37,974		37,974
	<u>0</u>	<u>0</u>	<u>37,974</u>		<u>37,974</u>
TOTAL EXPENDITURES	0	0	37,974		37,974

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

**SALES TAX REF & IMP REV BONDS – SERIES 2002
SUBFUND 225**

BACKGROUND

The remaining available cash in these discontinued debt service funds are being appropriated and used to fund various capital projects.

REVENUE

Miscellaneous Revenues

- This is the remaining available interest earnings that can be appropriated.

Transfer from Fund Balance

- This is the remaining available cash balance that can be appropriated.

EXPENDITURES

Transfers to Other Funds

- All remaining available revenue in this fund is being transferred to the 2016 Capital Project Fund (SF 32E) to fund various capital projects.

AUTHORIZED POSITION CAP

There are authorized positions in this subfund.

ETR 2003B & 2003C

SUBFUND -- 227

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	80		80
Transfers from Fund Balance	0	0	7,216		7,216
	<u>0</u>	<u>0</u>	<u>7,296</u>		<u>7,296</u>
TOTAL REVENUE	0	0	7,296		7,296
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	7,296		7,296
	<u>0</u>	<u>0</u>	<u>7,296</u>		<u>7,296</u>
TOTAL EXPENDITURES	0	0	7,296		7,296

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

ETR 2003B AND 2003C SUBFUND 227

BACKGROUND

The remaining available cash in these discontinued debt service funds are being appropriated and used to fund various capital projects.

REVENUE

Miscellaneous Revenues

- This is the remaining available interest earnings that can be appropriated.

Transfer from Fund Balance

- This is the remaining available cash balance that can be appropriated.

EXPENDITURES

Transfers to Other Funds

- All remaining available revenue in this fund is being transferred to the 2016 Capital Project Fund (SF 32E) to fund various capital projects.

AUTHORIZED POSITION CAP

There are authorized positions in this subfund.

2003A ETR
 SUBFUND -- 229

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	255		255
Transfers from Fund Balance	0	0	23,045		23,045
	<u>0</u>	<u>0</u>	<u>23,300</u>		<u>23,300</u>
TOTAL REVENUE	0	0	23,300		23,300
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	23,300		23,300
	<u>0</u>	<u>0</u>	<u>23,300</u>		<u>23,300</u>
TOTAL EXPENDITURES	0	0	23,300		23,300

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2003A ETR SUBFUND 229

BACKGROUND

The remaining available cash in these discontinued debt service funds are being appropriated and used to fund various capital projects.

REVENUE

Miscellaneous Revenues

- This is the remaining available interest earnings that can be appropriated.

Transfer from Fund Balance

- This is the remaining available cash balance that can be appropriated.

EXPENDITURES

Transfers to Other Funds

- All remaining available revenue in this fund is being transferred to the 2016 Capital Project Fund (SF 32E) to fund various capital projects.

AUTHORIZED POSITION CAP

There are authorized positions in this subfund.

1995A ETR
 SUBFUND -- 22E

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	6,477		6,477
Transfers from Fund Balance	0	0	584,966		584,966
	<u>0</u>	<u>0</u>	<u>591,443</u>		<u>591,443</u>
TOTAL REVENUE	0	0	591,443		591,443
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	591,443		591,443
	<u>0</u>	<u>0</u>	<u>591,443</u>		<u>591,443</u>
TOTAL EXPENDITURES	0	0	591,443		591,443

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

1995A ETR SUBFUND 22E

BACKGROUND

The remaining available cash in these discontinued debt service funds are being appropriated and used to fund various capital projects.

REVENUE

Miscellaneous Revenues

- This is the remaining available interest earnings that can be appropriated.

Transfer from Fund Balance

- This is the remaining available cash balance that can be appropriated.

EXPENDITURES

Transfers to Other Funds

- All remaining available revenue in this fund is being transferred to the 2016 Capital Project Fund (SF 32E) to fund various capital projects.

AUTHORIZED POSITION CAP

There are authorized positions in this subfund.

1996 SALES TAX BONDS

SUBFUND -- 221

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	4		4
Transfers from Fund Balance	0	0	334		334
	<u>0</u>	<u>0</u>	<u>338</u>		<u>338</u>
TOTAL REVENUE	0	0	338		338
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	338		338
	<u>0</u>	<u>0</u>	<u>338</u>		<u>338</u>
TOTAL EXPENDITURES	0	0	338		338

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

1996 SALES TAX BONDS SUBFUND 22I

BACKGROUND

The remaining available cash in these discontinued debt service funds are being appropriated and used to fund various capital projects.

REVENUE

Miscellaneous Revenues

- This is the remaining available interest earnings that can be appropriated.

Transfer from Fund Balance

- This is the remaining available cash balance that can be appropriated.

EXPENDITURES

Transfers to Other Funds

- All remaining available revenue in this fund is being transferred to the 2016 Capital Project Fund (SF 32E) to fund various capital projects.

AUTHORIZED POSITION CAP

There are authorized positions in this subfund.

1995 MUNICIPAL STADIUM CAP IMP BONDS

SUBFUND -- 22J

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers from Fund Balance	0	0	232		232
	<u>0</u>	<u>0</u>	<u>232</u>		<u>232</u>
TOTAL REVENUE	0	0	232		232
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	232		232
	<u>0</u>	<u>0</u>	<u>232</u>		<u>232</u>
TOTAL EXPENDITURES	0	0	232		232

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

1995 MUNICIPAL STADIUM CAPITAL IMPROVEMENT BONDS SUBFUND 22J

BACKGROUND

The remaining available cash in these discontinued debt service funds are being appropriated and used to fund various capital projects.

REVENUE

Transfer from Fund Balance

- This is the remaining available cash balance that can be appropriated.

EXPENDITURES

Transfers to Other Funds

- All remaining available revenue in this fund is being transferred to the 2016 Capital Project Fund (SF 32E) to fund various capital projects.

AUTHORIZED POSITION CAP

There are authorized positions in this subfund.

2002A,B&C CAPITAL IMPROVEMENT BONDS
 SUBFUND -- 220

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	3,015		3,015
Transfers from Fund Balance	0	0	272,313		272,313
	<u>0</u>	<u>0</u>	<u>275,328</u>		<u>275,328</u>
TOTAL REVENUE	0	0	275,328		275,328
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	275,328		275,328
	<u>0</u>	<u>0</u>	<u>275,328</u>		<u>275,328</u>
TOTAL EXPENDITURES	0	0	275,328		275,328

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2002A, B & C CAPITAL IMPROVEMENT BONDS SUBFUND 220

BACKGROUND

The remaining available cash in these discontinued debt service funds are being appropriated and used to fund various capital projects.

REVENUE

Miscellaneous Revenues

- This is the remaining available interest earnings that can be appropriated.

Transfer from Fund Balance

- This is the remaining available cash balance that can be appropriated.

EXPENDITURES

Transfers to Other Funds

- All remaining available revenue in this fund is being transferred to the 2016 Capital Project Fund (SF 32E) to fund various capital projects.

AUTHORIZED POSITION CAP

There are authorized positions in this subfund.

1997 MUNICIPAL STADIUM CAP IMP BONDS

SUBFUND -- 22P

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	32		32
Transfers from Fund Balance	0	0	2,926		2,926
	<u>0</u>	<u>0</u>	<u>2,958</u>		<u>2,958</u>
TOTAL REVENUE	0	0	2,958		2,958
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	2,958		2,958
	<u>0</u>	<u>0</u>	<u>2,958</u>		<u>2,958</u>
TOTAL EXPENDITURES	0	0	2,958		2,958

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

1997 MUNICIPAL STADIUM CIP BONDS SUBFUND 22P

BACKGROUND

The remaining available cash in these discontinued debt service funds are being appropriated and used to fund various capital projects.

REVENUE

Miscellaneous Revenues

- This is the remaining available interest earnings that can be appropriated.

Transfer from Fund Balance

- This is the remaining available cash balance that can be appropriated.

EXPENDITURES

Transfers to Other Funds

- All remaining available revenue in this fund is being transferred to the 2016 Capital Project Fund (SF 32E) to fund various capital projects.

AUTHORIZED POSITION CAP

There are authorized positions in this subfund.

1998 ALLTEL STADIUM
 SUBFUND -- 22S

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	423		423
Transfers from Fund Balance	0	0	38,244		38,244
	<u>0</u>	<u>0</u>	<u>38,667</u>		<u>38,667</u>
TOTAL REVENUE	0	0	38,667		38,667
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	38,667		38,667
	<u>0</u>	<u>0</u>	<u>38,667</u>		<u>38,667</u>
TOTAL EXPENDITURES	0	0	38,667		38,667

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

1998 ALLTEL STADIUM SUBFUND 22S

BACKGROUND

The remaining available cash in these discontinued debt service funds are being appropriated and used to fund various capital projects.

REVENUE

Miscellaneous Revenues

- This is the remaining available interest earnings that can be appropriated.

Transfer from Fund Balance

- This is the remaining available cash balance that can be appropriated.

EXPENDITURES

Transfers to Other Funds

- All remaining available revenue in this fund is being transferred to the 2016 Capital Project Fund (SF 32E) to fund various capital projects.

AUTHORIZED POSITION CAP

There are authorized positions in this subfund.

1999A ETR REFUNDING

SUBFUND -- 22T

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	1,097		1,097
Transfers from Fund Balance	0	0	99,110		99,110
	<u>0</u>	<u>0</u>	<u>100,207</u>		<u>100,207</u>
TOTAL REVENUE	0	0	100,207		100,207
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	100,207		100,207
	<u>0</u>	<u>0</u>	<u>100,207</u>		<u>100,207</u>
TOTAL EXPENDITURES	0	0	100,207		100,207

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

1999A ETR REFUNDING SUBFUND 22T

BACKGROUND

The remaining available cash in these discontinued debt service funds are being appropriated and used to fund various capital projects.

REVENUE

Miscellaneous Revenues

- This is the remaining available interest earnings that can be appropriated.

Transfer from Fund Balance

- This is the remaining available cash balance that can be appropriated.

EXPENDITURES

Transfers to Other Funds

- All remaining available revenue in this fund is being transferred to the 2016 Capital Project Fund (SF 32E) to fund various capital projects.

AUTHORIZED POSITION CAP

There are authorized positions in this subfund.

2001A ETR REFUNDING

SUBFUND -- 22V

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	2,660		2,660
Transfers from Fund Balance	0	0	240,263		240,263
	<u>0</u>	<u>0</u>	<u>242,923</u>		<u>242,923</u>
TOTAL REVENUE	0	0	242,923		242,923
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	242,923		242,923
	<u>0</u>	<u>0</u>	<u>242,923</u>		<u>242,923</u>
TOTAL EXPENDITURES	0	0	242,923		242,923

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

2001A ETR REFUNDING SUBFUND 22V

BACKGROUND

The remaining available cash in these discontinued debt service funds are being appropriated and used to fund various capital projects.

REVENUE

Miscellaneous Revenues

- This is the remaining available interest earnings that can be appropriated.

Transfer from Fund Balance

- This is the remaining available cash balance that can be appropriated.

EXPENDITURES

Transfers to Other Funds

- All remaining available revenue in this fund is being transferred to the 2016 Capital Project Fund (SF 32E) to fund various capital projects.

AUTHORIZED POSITION CAP

There are authorized positions in this subfund.

2001B ETR

SUBFUND -- 22W

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	367		367
Transfers from Fund Balance	0	0	33,141		33,141
	<u>0</u>	<u>0</u>	<u>33,508</u>		<u>33,508</u>
TOTAL REVENUE	0	0	33,508		33,508
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	33,508		33,508
	<u>0</u>	<u>0</u>	<u>33,508</u>		<u>33,508</u>
TOTAL EXPENDITURES	0	0	33,508		33,508

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

2001B ETR SUBFUND 22W

BACKGROUND

The remaining available cash in these discontinued debt service funds are being appropriated and used to fund various capital projects.

REVENUE

Miscellaneous Revenues

- This is the remaining available interest earnings that can be appropriated.

Transfer from Fund Balance

- This is the remaining available cash balance that can be appropriated.

EXPENDITURES

Transfers to Other Funds

- All remaining available revenue in this fund is being transferred to the 2016 Capital Project Fund (SF 32E) to fund various capital projects.

AUTHORIZED POSITION CAP

There are authorized positions in this subfund.

2002A ETR
 SUBFUND -- 22X

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	1,324		1,324
Transfers from Fund Balance	0	0	119,526		119,526
	<u>0</u>	<u>0</u>	<u>120,850</u>		<u>120,850</u>
TOTAL REVENUE	0	0	120,850		120,850
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	120,850		120,850
	<u>0</u>	<u>0</u>	<u>120,850</u>		<u>120,850</u>
TOTAL EXPENDITURES	0	0	120,850		120,850

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2002A ETR SUBFUND 22X

BACKGROUND

The remaining available cash in these discontinued debt service funds are being appropriated and used to fund various capital projects.

REVENUE

Miscellaneous Revenues

- This is the remaining available interest earnings that can be appropriated.

Transfer from Fund Balance

- This is the remaining available cash balance that can be appropriated.

EXPENDITURES

Transfers to Other Funds

- All remaining available revenue in this fund is being transferred to the 2016 Capital Project Fund (SF 32E) to fund various capital projects.

AUTHORIZED POSITION CAP

There are authorized positions in this subfund.

2002B ETR (SHANDS JAX LOAN)

SUBFUND -- 22Z

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	635		635
Transfers from Fund Balance	0	0	57,395		57,395
	<u>0</u>	<u>0</u>	<u>58,030</u>		<u>58,030</u>
TOTAL REVENUE	0	0	58,030		58,030
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	58,030		58,030
	<u>0</u>	<u>0</u>	<u>58,030</u>		<u>58,030</u>
TOTAL EXPENDITURES	0	0	58,030		58,030

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

2002B ETR – SHANDS JAX LOAN SUBFUND 22Z

BACKGROUND

The remaining available cash in these discontinued debt service funds are being appropriated and used to fund various capital projects.

REVENUE

Miscellaneous Revenues

- This is the remaining available interest earnings that can be appropriated.

Transfer from Fund Balance

- This is the remaining available cash balance that can be appropriated.

EXPENDITURES

Transfers to Other Funds

- All remaining available revenue in this fund is being transferred to the 2016 Capital Project Fund (SF 32E) to fund various capital projects.

AUTHORIZED POSITION CAP

There are authorized positions in this subfund.

2004B ETR (RIVER CITY MARKET PLACE)

SUBFUND -- 251

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	929		929
	0	0	929		929
TOTAL REVENUE	0	0	929		929
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	929		929
	0	0	929		929
TOTAL EXPENDITURES	0	0	929		929

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

2004B ETR – RIVER CITY MARKET PLACE SUBFUND 251

BACKGROUND

The remaining available cash in these discontinued debt service funds are being appropriated and used to fund various capital projects.

REVENUE

Miscellaneous Revenues

- This is the remaining available interest earnings that can be appropriated.

EXPENDITURES

Transfers to Other Funds

- All remaining available revenue in this fund is being transferred to the 2016 Capital Project Fund (SF 32E) to fund various capital projects.

AUTHORIZED POSITION CAP

There are authorized positions in this subfund.

CLOSED DEBT SVC-1996A ETR REF S/F
 SUBFUND -- 44B

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers from Fund Balance	0	0	74,557		74,557
	<u>0</u>	<u>0</u>	<u>74,557</u>		<u>74,557</u>
TOTAL REVENUE	0	0	74,557		74,557
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	74,557		74,557
	<u>0</u>	<u>0</u>	<u>74,557</u>		<u>74,557</u>
TOTAL EXPENDITURES	0	0	74,557		74,557

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**1996A ETR REF SUBFUND
SUBFUND 44B**

BACKGROUND

The remaining available cash in these discontinued debt service funds are being appropriated and used to fund a portion of the trail ridge landfill expansion capital project.

REVENUE

Transfer from Fund Balance

- This is the remaining available cash balance that can be appropriated.

EXPENDITURES

Transfers to Other Funds

- All remaining available revenue in this fund is being transferred to the Solid Waste General Capital Project fund (SF 44K) to fund a portion of the trail ridge landfill expansion capital project.

AUTHORIZED POSITION CAP

There are authorized positions in this subfund.

CLOSED DEBT SVC-1999B ETR REFUNDING S/F
 SUBFUND -- 44D

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers from Fund Balance	0	0	153,860		153,860
	0	0	153,860		153,860
TOTAL REVENUE	0	0	153,860		153,860
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	153,860		153,860
	0	0	153,860		153,860
TOTAL EXPENDITURES	0	0	153,860		153,860

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

1999B ETR REF SUBFUND SUBFUND 44D

BACKGROUND

The remaining available cash in these discontinued debt service funds are being appropriated and used to fund a portion of the trail ridge landfill expansion capital project.

REVENUE

Transfer from Fund Balance

- This is the remaining available cash balance that can be appropriated.

EXPENDITURES

Transfers to Other Funds

- All remaining available revenue in this fund is being transferred to the Solid Waste General Capital Project fund (SF 44K) to fund a portion of the trail ridge landfill expansion capital project.

AUTHORIZED POSITION CAP

There are authorized positions in this subfund.

2009B EXCISE TAX REV BONDS-SOLID WASTE
 SUBFUND -- 44G

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	10,019	10,780	7.6%	761
Transfer In to Pay Debt Service	0	1,803,231	1,795,220	-0.4%	-8,011
	0	1,813,250	1,806,000	-0.4%	-7,250
TOTAL REVENUE	0	1,813,250	1,806,000	-0.4%	-7,250
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	0	1,813,250	1,806,000	-0.4%	-7,250
	0	1,813,250	1,806,000	-0.4%	-7,250
TOTAL EXPENDITURES	0	1,813,250	1,806,000	-0.4%	-7,250

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2009B EXCISE TAX REVENUE BONDS - SOLID WASTE
SUBFUND 44G**

BACKGROUND

Subfund 44G is a debt service fund utilized for the payment of long-term debt principal, interest and fiscal agent fees associated with bond issue ETR 2009B from funding transferred from a bond sinking fund. This bond issue refunded previous bond issue ETR 1996A and replaced subfund 44B as one of the debt service funds for bond issues supporting Solid Waste Disposal Operations (SF 441).

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16 which will be used to pay a portion of the debt service costs for FY 16.

Transfer in to Pay Debt Service

- This represents a transfer from the Solid Waste operating fund (SF 441) to pay the remaining debt service costs for FY 16.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009B ETR (ref 96A)	1,720,000	86,000	0	1,806,000

AUTHORIZED POSITION CAP

There are no employees associated with this subfund.

2009C EXCISE TAX REV BONDS-SOLID WASTE
 SUBFUND -- 44H

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	20,131	22,144	10.0%	2,013
Transfer In to Pay Debt Service	0	3,659,269	3,706,256	1.3%	46,987
	0	3,679,400	3,728,400	1.3%	49,000
TOTAL REVENUE	0	3,679,400	3,728,400	1.3%	49,000
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	0	3,679,400	3,728,400	1.3%	49,000
	0	3,679,400	3,728,400	1.3%	49,000
TOTAL EXPENDITURES	0	3,679,400	3,728,400	1.3%	49,000

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2009C EXCISE TAX REVENUE BONDS - SOLID WASTE
SUBFUND 44H**

BACKGROUND

Subfund 44H is a debt service fund utilized for the payment of long-term debt principal, interest and fiscal agent fees associated with bond issue ETR 2009C from funding transferred from a bond sinking fund. This bond issue refunded previous bond issue ETR 1999B and replaced subfund 44D as one of the debt service funds for bond issues supporting Solid Waste Disposal Operations (SF 441).

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16 which will be used to pay a portion of the debt service costs for FY 16.

Transfer in to Pay Debt Service

- This represents a transfer from the Solid Waste operating fund (SF 441) to pay the remaining debt service costs for FY 16.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009C ETR (ref 99B)	3,585,000	143,400	0	3,728,400

AUTHORIZED POSITION CAP

There are no employees associated with this subfund.

MUNICIPAL STADIUM - DEBT SERVICE

SUBFUND -- 4A6

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	64,605	110,064	119,352	8.4%	9,288
Transfer In to Pay Debt Service	10,164,729	13,562,182	13,606,734	0.3%	44,552
	<u>10,229,334</u>	<u>13,672,246</u>	<u>13,726,086</u>	<u>0.4%</u>	<u>53,840</u>
TOTAL REVENUE	10,229,334	13,672,246	13,726,086	0.4%	53,840
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	450	0	0		0
Fiscal and Other Debt Fees	9,194,900	13,672,246	13,726,086	0.4%	53,840
	<u>9,195,350</u>	<u>13,672,246</u>	<u>13,726,086</u>	<u>0.4%</u>	<u>53,840</u>
TOTAL EXPENDITURES	9,195,350	13,672,246	13,726,086	0.4%	53,840

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**MUNICIPAL STADIUM - DEBT SERVICE
SUBFUND 4A6**

BACKGROUND

This fund receives a transfer from the Municipal Stadium operating fund, which is used along with any accumulated interest in the fund, to pay the debt service related to the various bond issuances. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16 which will be used to pay a portion of the debt service costs for FY 16.

Transfer in to Pay Debt Service

- This represents a transfer from the Municipal Stadium operating fund (SF 4A1) to pay the remaining debt service costs for FY 16.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012 Cap Imp Refunding	5,240,000	5,041,850	450	10,282,300
2014 Cap Imp - Scoreboard/Pools	1,750,000	1,693,336	450	3,443,786
	6,990,000	6,735,186	900	13,726,086

AUTHORIZED POSITION CAP

There are no city positions associated with this subfund.

MEMORIAL ARENA - DEBT SERVICE

SUBFUND -- 4B6

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	19,847	36,465	40,424	10.9%	3,959
Transfer In to Pay Debt Service	4,123,698	4,493,370	4,489,411	-0.1%	-3,959
	<u>4,143,545</u>	<u>4,529,835</u>	<u>4,529,835</u>	0.0%	0
TOTAL REVENUE	4,143,545	4,529,835	4,529,835	0.0%	0
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	5,612,843	4,529,835	4,529,835	0.0%	0
	<u>5,612,843</u>	<u>4,529,835</u>	<u>4,529,835</u>	0.0%	0
TOTAL EXPENDITURES	5,612,843	4,529,835	4,529,835	0.0%	0

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**MEMORIAL ARENA - DEBT SERVICE
SUBFUND 4B6**

BACKGROUND

This fund receives a transfer from the Better Jacksonville Plan [BJP] fund, which is used along with any accumulated interest in the fund, to pay the debt service related to the various bond issuances.

REVENUE

Miscellaneous Revenues

- Is made up of anticipated interest earnings for FY 16 which will be used to pay a portion of the debt service costs for FY 16.

Transfer In to Pay Debt Service

- This a transfer from the Better Jacksonville Plan subfund (SF 111) to pay the remaining debt service costs for FY 16.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents the interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012 Better Jax	0	1,611,335	0	1,611,335
2012A Better Jax	0	2,918,500	0	2,918,500
	0	4,529,835	0	4,529,835

AUTHORIZED POSITION CAP

There are no city positions associated with this subfund.

BASEBALL STADIUM - DEBT SERVICE

SUBFUND -- 4C6

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	5,239	9,634	10,680	10.9%	1,046
Transfer In to Pay Debt Service	1,089,442	1,187,105	1,186,059	-0.1%	-1,046
	<u>1,094,681</u>	<u>1,196,739</u>	<u>1,196,739</u>	<u>0.0%</u>	<u>0</u>
TOTAL REVENUE	1,094,681	1,196,739	1,196,739	0.0%	0
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	1,482,886	1,196,739	1,196,739	0.0%	0
	<u>1,482,886</u>	<u>1,196,739</u>	<u>1,196,739</u>	<u>0.0%</u>	<u>0</u>
TOTAL EXPENDITURES	1,482,886	1,196,739	1,196,739	0.0%	0

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

BASEBALL STADIUM - DEBT SERVICE SUBFUND 4C6

BACKGROUND

This fund receives a transfer from the Better Jacksonville Plan [BJP] fund, which is used along with any accumulated interest in the fund, to pay the debt service related to the various bond issuances.

REVENUE

Miscellaneous Revenues

- Is made up of anticipated interest earnings for FY 16 which will be used to pay a portion of the debt service costs for FY 16.

Transfer In to Pay Debt Service

- This a transfer from the Better Jacksonville Plan subfund (SF 111) to pay the remaining debt service costs for FY 16.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents the interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012 Better Jax	0	425,489	0	425,489
2012A Better Jax	0	771,250	0	771,250
	0	1,196,739	0	1,196,739

AUTHORIZED POSITION CAP

There are no city positions associated with this subfund.

PERFORMING ARTS CENTER - DEBT SERVICE

SUBFUND -- 4D6

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	181	967	1,887	95.1%	920
Transfer In to Pay Debt Service	44,392	149,133	298,013	99.8%	148,880
	<u>44,573</u>	<u>150,100</u>	<u>299,900</u>	<u>99.8%</u>	<u>149,800</u>
TOTAL REVENUE	44,573	150,100	299,900	99.8%	149,800
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	46,100	150,100	299,900	99.8%	149,800
	<u>46,100</u>	<u>150,100</u>	<u>299,900</u>	<u>99.8%</u>	<u>149,800</u>
TOTAL EXPENDITURES	46,100	150,100	299,900	99.8%	149,800

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

**PERFORMING ARTS CENTER - DEBT SERVICE
SUBFUND 4D6**

BACKGROUND

This fund receives a transfer from the Performing Arts Center [Times Union Center] operating fund, which is used along with any accumulated interest in the fund, to pay the debt service related to the various bond issuances. This includes the costs for principal and interest.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16 which will be used to pay a portion of the debt service costs for FY 16.

Transfer in to Pay Debt Service

- This represents a transfer from the Times Union Center operating fund (SF 4D1) to pay the remaining debt service costs for FY 16.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents the interest and principal costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012C Special Revenue	259,000	40,900	0	299,900

AUTHORIZED POSITION CAP

There are no city positions associated with this subfund.

EQUESTRIAN CENTER - DEBT SERVICE

SUBFUND -- 4F6

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	400	962	1,013	5.3%	51
Transfer In to Pay Debt Service	115,588	121,328	116,637	-3.9%	-4,691
	<u>115,988</u>	<u>122,290</u>	<u>117,650</u>	<u>-3.8%</u>	<u>-4,640</u>
TOTAL REVENUE	115,988	122,290	117,650	-3.8%	-4,640
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	1,673	0	0		0
Fiscal and Other Debt Fees	113,768	122,290	117,650	-3.8%	-4,640
	<u>115,441</u>	<u>122,290</u>	<u>117,650</u>	<u>-3.8%</u>	<u>-4,640</u>
TOTAL EXPENDITURES	115,441	122,290	117,650	-3.8%	-4,640

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**EQUESTRIAN CENTER - DEBT SERVICE
SUBFUND 4F6**

BACKGROUND

Ordinance 2014-331-E shifted the management of this facility from SMG to a private entity. Therefore the funding to cover any debt service for the equestrian center will now come from the General Fund – GSD.

This fund receives a transfer from the General Fund – GSD, which is used along with any accumulated interest in the fund, to pay the debt service related to the various bond issuances. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16 which will be used to pay a portion of the debt service costs for FY 16.

Transfer in to Pay Debt Service

- This represents a transfer from the General Fund – GSD (SF 011) to pay the remaining debt service costs for FY 16.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2014 Refi: 2005A ETR	0	89,200	0	89,200
2008A Cap Proj (ref 97's & 02)	7,710	5,911	1,438	15,059
2008B Cap Proj (ref 97's & 02)	7,710	5,643	38	13,391
	15,420	100,754	1,476	117,650

AUTHORIZED POSITION CAP

There are no city positions associated with this subfund.

2008 SPECIAL REV BOND FUND - CIP
 SUBFUND -- 59B

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	34,440	34,540	37,370	8.2%	2,830
Transfer In to Pay Debt Service	4,552,012	4,959,999	4,958,769	0.0%	-1,230
	<u>4,586,452</u>	<u>4,994,539</u>	<u>4,996,139</u>	0.0%	1,600
TOTAL REVENUE	4,586,452	4,994,539	4,996,139	0.0%	1,600
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	4,901,101	4,994,539	4,996,139	0.0%	1,600
	<u>4,901,101</u>	<u>4,994,539</u>	<u>4,996,139</u>	0.0%	1,600
TOTAL EXPENDITURES	4,901,101	4,994,539	4,996,139	0.0%	1,600

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2008 SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59B**

BACKGROUND

This fund receives a transfer from the Banking Fund operating fund (SF 592), which along with any accumulated interest in the fund, to pay the debt service related to the 2008A CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16 which will be used to pay a portion of the debt service costs for FY 16.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 16.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2008 Special Revenue (CIP)	3,210,000	1,785,689	450	4,996,139

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2009C SPECIAL REV BOND FUND - CIP
 SUBFUND -- 59D

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	39,630	36,838	38,298	4.0%	1,460
Transfer In to Pay Debt Service	5,428,023	5,828,533	5,575,073	-4.3%	-253,460
	<u>5,467,653</u>	<u>5,865,371</u>	<u>5,613,371</u>	<u>-4.3%</u>	<u>-252,000</u>
TOTAL REVENUE	5,467,653	5,865,371	5,613,371	-4.3%	-252,000
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	206,353	0	0		0
Fiscal and Other Debt Fees	5,640,646	5,865,371	5,613,371	-4.3%	-252,000
	<u>5,846,999</u>	<u>5,865,371</u>	<u>5,613,371</u>	<u>-4.3%</u>	<u>-252,000</u>
TOTAL EXPENDITURES	5,846,999	5,865,371	5,613,371	-4.3%	-252,000

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2009C SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59D**

BACKGROUND

This fund receives a transfer from the Banking Fund operating fund (SF 592), which along with any accumulated interest in the fund, to pay the debt service related to the 2009C CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16 which will be used to pay a portion of the debt service costs for FY 16.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 16.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009C Special Revenue (CIP)	4,200,000	1,412,471	900	5,613,371

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2010A SPECIAL REV BOND FUND - CIP
 SUBFUND -- 59E

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	32,329	33,207	35,797	7.8%	2,590
Transfer In to Pay Debt Service	4,650,413	4,671,656	4,690,366	0.4%	18,710
	<u>4,682,742</u>	<u>4,704,863</u>	<u>4,726,163</u>	<u>0.5%</u>	<u>21,300</u>
TOTAL REVENUE	4,682,742	4,704,863	4,726,163	0.5%	21,300
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	4,538,963	4,704,863	4,726,163	0.5%	21,300
	<u>4,538,963</u>	<u>4,704,863</u>	<u>4,726,163</u>	<u>0.5%</u>	<u>21,300</u>
TOTAL EXPENDITURES	4,538,963	4,704,863	4,726,163	0.5%	21,300

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2010A SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59E**

BACKGROUND

This fund receives a transfer from the Banking Fund operating fund (SF 592), which along with any accumulated interest in the fund, to pay the debt service related to the 2010A CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16 which will be used to pay a portion of the debt service costs for FY 16.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 16.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2010A Special Revenue (CIP)	2,976,000	1,749,713	450	4,726,163

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2010C SPECIAL REV BOND FUND - CIP
 SUBFUND -- 59F

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	30,943	25,947	27,980	7.8%	2,033
Transfer In to Pay Debt Service	4,247,231	4,182,753	4,183,720	0.0%	967
	<u>4,278,174</u>	<u>4,208,700</u>	<u>4,211,700</u>	<u>0.1%</u>	<u>3,000</u>
TOTAL REVENUE	4,278,174	4,208,700	4,211,700	0.1%	3,000
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	4,068,200	4,208,700	4,211,700	0.1%	3,000
	<u>4,068,200</u>	<u>4,208,700</u>	<u>4,211,700</u>	<u>0.1%</u>	<u>3,000</u>
TOTAL EXPENDITURES	4,068,200	4,208,700	4,211,700	0.1%	3,000

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2010C SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59F**

BACKGROUND

This fund receives a transfer from the Banking Fund operating fund (SF 592), which along with any accumulated interest in the fund, to pay the debt service related to the 2010C CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16 which will be used to pay a portion of the debt service costs for FY 16.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 16.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both interest and principal costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2010C-1 Special Revenue (CIP)	1,945,900	537,345	450	2,483,695
2010C-1 Special Revenue (Stormwater)	1,354,100	373,905	0	1,728,005
	3,300,000	911,250	450	4,211,700

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2011A SPECIAL REV BOND FUND - CIP
 SUBFUND -- 59G

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	26,713	22,584	24,387	8.0%	1,803
Transfer In to Pay Debt Service	2,762,602	2,850,129	2,847,076	-0.1%	-3,053
	<u>2,789,316</u>	<u>2,872,713</u>	<u>2,871,463</u>	0.0%	-1,250
TOTAL REVENUE	2,789,316	2,872,713	2,871,463	0.0%	-1,250
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	2,800,213	2,872,713	2,871,463	0.0%	-1,250
	<u>2,800,213</u>	<u>2,872,713</u>	<u>2,871,463</u>	0.0%	-1,250
TOTAL EXPENDITURES	2,800,213	2,872,713	2,871,463	0.0%	-1,250

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2011A SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59G**

BACKGROUND

This fund receives a transfer from the Banking Fund operating fund (SF 592), which along with any accumulated interest in the fund, to pay the debt service related to the 2011A CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16 which will be used to pay a portion of the debt service costs for FY 16.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 16.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2011A Special Revenue (CIP)	1,241,800	1,069,205	450	2,311,455
2011A Special Revenue (Stormwater)	253,200	306,808	0	560,008
	1,495,000	1,376,013	450	2,871,463

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2012 SPECIAL REV BOND FUND - CIP
 SUBFUND -- 59H

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	5,512	6,067	10.1%	555
Transfer In to Pay Debt Service	1,039,577	1,032,336	1,030,413	-0.2%	-1,923
	<u>1,039,577</u>	<u>1,037,848</u>	<u>1,036,480</u>	<u>-0.1%</u>	<u>-1,368</u>
TOTAL REVENUE	1,039,577	1,037,848	1,036,480	-0.1%	-1,368
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	1,029,073	1,037,848	1,036,480	-0.1%	-1,368
	<u>1,029,073</u>	<u>1,037,848</u>	<u>1,036,480</u>	<u>-0.1%</u>	<u>-1,368</u>
TOTAL EXPENDITURES	1,029,073	1,037,848	1,036,480	-0.1%	-1,368

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2012 SPECIAL REVENUE BOND FUND – CIP
SUBFUND 59H**

BACKGROUND

This fund receives a transfer from the Banking Fund operating fund (SF 592), which along with any accumulated interest in the fund, to pay the debt service related to the 2012 CIP Special Revenue Bond fund. This includes the costs for principal and interest.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16 which will be used to pay a portion of the debt service costs for FY 16.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY 16.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both interest and principal costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012A Special Revenue (CIP)	1,025,000	11,480	0	1,036,480

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2012B SPECIAL REV BOND FUND - CIP
 SUBFUND -- 59I

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	700	335	396	18.2%	61
Transfer In to Pay Debt Service	34,688	41,266	43,974	6.6%	2,708
	<u>35,387</u>	<u>41,601</u>	<u>44,370</u>	6.7%	2,769
TOTAL REVENUE	35,387	41,601	44,370	6.7%	2,769
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	41,632	41,601	44,370	6.7%	2,769
	<u>41,632</u>	<u>41,601</u>	<u>44,370</u>	6.7%	2,769
TOTAL EXPENDITURES	41,632	41,601	44,370	6.7%	2,769

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2012B SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59i**

BACKGROUND

This fund receives a transfer from the Banking Fund operating fund (SF 592), which along with any accumulated interest in the fund, to pay the debt service related to the 2012B CIP Special Revenue Bond fund. This includes the costs for principal and interest.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16 which will be used to pay a portion of the debt service costs for FY 16.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY 16.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both interest and principal costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012B Special Rev (ref 2009C MTN)	5,600	38,770	0	44,370

AUTHORIZED POSITION CAP

There are no positions in this subfund.

PROPOSED SPECIAL REV BOND - CIP

SUBFUND -- 59J

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	49,756	0	-100.0%	-49,756
Transfer In to Pay Debt Service	0	6,808,632	2,568,352	-62.3%	-4,240,280
	0	6,858,388	2,568,352	-62.6%	-4,290,036
TOTAL REVENUE	0	6,858,388	2,568,352	-62.6%	-4,290,036
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	0	6,858,388	2,568,352	-62.6%	-4,290,036
	0	6,858,388	2,568,352	-62.6%	-4,290,036
TOTAL EXPENDITURES	0	6,858,388	2,568,352	-62.6%	-4,290,036

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

**PROPOSED SPECIAL REVENUE BOND - CIP
SUBFUND 59J**

BACKGROUND

This fund houses the budgetary items related to proposed new issuances of Banking Fund Debt.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16 which will be used to pay a portion of the debt service costs for FY 16.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY 16.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents the interest and principal costs of proposed bond issuances.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2015 Spec Rev (CIP/Solid Waste)	1,200,000	1,368,352	0	2,568,352
	1,200,000	1,368,352	0	2,568,352

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2013A SPECIAL REV BOND FUND - CIP
 SUBFUND -- 59K

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	14,026	16,468	18,275	11.0%	1,807
Transfer In to Pay Debt Service	2,143,971	2,029,688	2,030,331	0.0%	643
	<u>2,157,997</u>	<u>2,046,156</u>	<u>2,048,606</u>	0.1%	2,450
TOTAL REVENUE	2,157,997	2,046,156	2,048,606	0.1%	2,450
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	1,354,121	2,046,156	2,048,606	0.1%	2,450
	<u>1,354,121</u>	<u>2,046,156</u>	<u>2,048,606</u>	0.1%	2,450
TOTAL EXPENDITURES	1,354,121	2,046,156	2,048,606	0.1%	2,450

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2013A SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59K**

BACKGROUND

This fund receives a transfer from the Banking Fund operating fund (SF 592), which along with any accumulated interest in the fund, to pay the debt service related to the 2013A CIP Special Revenue Bond fund which refunded 2009C and 2010A. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16 which will be used to pay a portion of the debt service costs for FY 16.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY16.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2013A Spec Rev (refund 09C/10A MTN)	785,000	1,262,856	750	2,048,606

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2013B SPECIAL REV BOND FUND - CIP
 SUBFUND -- 59L

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	26,390	24,288	30,969	27.5%	6,681
Transfer In to Pay Debt Service	3,567,927	3,935,333	4,680,103	18.9%	744,770
	<u>3,594,318</u>	<u>3,959,621</u>	<u>4,711,072</u>	<u>19.0%</u>	<u>751,451</u>
TOTAL REVENUE	3,594,318	3,959,621	4,711,072	19.0%	751,451
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	1,034,318	3,959,621	4,711,072	19.0%	751,451
	<u>1,034,318</u>	<u>3,959,621</u>	<u>4,711,072</u>	<u>19.0%</u>	<u>751,451</u>
TOTAL EXPENDITURES	1,034,318	3,959,621	4,711,072	19.0%	751,451

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**2013B SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59L**

BACKGROUND

This fund receives a transfer from the Banking Fund operating fund (SF 592), which along with any accumulated interest in the fund, to pay the debt service related to the 2013B CIP Special Revenue Bond fund which refunded 2009A. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16 which will be used to pay a portion of the debt service costs for FY 16.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY 16.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2013B Special Revenue (refund 2009A)	3,760,000	950,572	500	4,711,072

AUTHORIZED POSITION CAP

There are no positions in this subfund.

2014 SPECIAL REVENUE - CIP

SUBFUND -- 59M

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	16,498		16,498
Transfer In to Pay Debt Service	0	0	1,832,752		1,832,752
	<u>0</u>	<u>0</u>	<u>1,849,250</u>		<u>1,849,250</u>
TOTAL REVENUE	0	0	1,849,250		1,849,250
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	0	0	1,849,250		1,849,250
	<u>0</u>	<u>0</u>	<u>1,849,250</u>		<u>1,849,250</u>
TOTAL EXPENDITURES	0	0	1,849,250		1,849,250

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

**2014 SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59M**

BACKGROUND

This fund receives a transfer from the Banking Fund operating fund (SF 592), which along with any accumulated interest in the fund, to pay the debt service related to the 2014 CIP Special Revenue Bond. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16 which will be used to pay a portion of the debt service costs for FY 16.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY 16.

EXPENDITURES

Fiscal and Other Debt Fees

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2014 Special Revenue	0	1,848,750	500	1,849,250

AUTHORIZED POSITION CAP

There are no positions in this subfund.



Tax Increment Districts

- 181 Northeast Tax Increment District - USD1 C
- 182 Southside Tax Increment District - USD1 A
- 183 Northwest Tax Increment District - USD1 B
- 184 Jacksonville Beach Tax Increment District
- 185 JIA Area Tax Increment District
- 186 Soutel/Moncrief Tax Increment District

NORTHEAST TID - USD1 C

SUBFUND -- 181

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Ad Valorem Taxes	4,604,079	1,399,384	2,034,641	45.4%	635,257
Transfers From Other Funds	2,878,907	3,460,673	3,412,015	-1.4%	-48,658
Transfers from Fund Balance	0	577,589	0	-100.0%	-577,589
	<u>7,482,986</u>	<u>5,437,646</u>	<u>5,446,656</u>	0.2%	9,010
TOTAL REVENUE	7,482,986	5,437,646	5,446,656	0.2%	9,010
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Other Operating Expenses	5,490,723	3,232,233	3,239,265	0.2%	7,032
Debt Service	1,957,824	2,130,413	2,132,391	0.1%	1,978
Transfers to Other Funds	75,000	75,000	75,000	0.0%	0
	<u>7,523,547</u>	<u>5,437,646</u>	<u>5,446,656</u>	0.2%	9,010
TOTAL EXPENDITURES	7,523,547	5,437,646	5,446,656	0.2%	9,010

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**NORTHEAST TAX INCREMENT DISTRICT – USD1 C
SUBFUND 181**

BACKGROUND

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Northeast Tax Increment District receives tax monies from the City of Jacksonville. These revenues may be utilized to provide economic incentives and fund improvements within the tax increment district.

The table below details this tax increment district’s revenues and expenditures:

	FY15 Adopted	FY16 Proposed	Change
Taxes			
Ad Valorem Taxes	1,399,384	2,034,641	635,257
Transfers From Other Funds			
Transfer From General Fund - GSD	2,678,334	1,659,266	(1,019,068)
Transfer From Northwest TID	782,339	1,752,749	970,410
Transfers from Fund Balance			
Transfers from Fund Balance	577,589	0	(577,589)
Total Revenues	5,437,646	5,446,656	9,010
Other Operating Expenses			
Vestcor (Lynch Building)- Payback	1,294,313	1,294,313	0
MPS Arena and Sports Complex	1,937,920	1,944,952	7,032
Kraft Food (Maxwell House) (Rev Grant)	0	0	0
Total Other Operating Expenses	3,232,233	3,239,265	7,032
Debt Service			
06C ETR, Carling	2,130,413	2,132,391	1,978
Fiscal Agent Fee	0	0	0
Total Debt Service	2,130,413	2,132,391	1,978
Transfers to Other Funds			
Transfer to Community Dev Subfund (a)	75,000	75,000	0
Total Transfers to Other Funds	75,000	75,000	0
Total Expenditures	5,437,646	5,446,656	9,010

(a) This contribution is for payments on the CDBG loan for the Museum of Modern Art. This is an interest free loan of \$1.5 million to be repaid in twenty annual installments. FY 15-16 is the 16th installment.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

SOUTHSIDE TID - USD1 A

SUBFUND -- 182

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Ad Valorem Taxes	3,204,350	3,568,620	3,436,000	-3.7%	-132,620
Miscellaneous Revenue	0	55,000	55,000	0.0%	0
	<u>3,204,350</u>	<u>3,623,620</u>	<u>3,491,000</u>	<u>-3.7%</u>	<u>-132,620</u>
TOTAL REVENUE	3,204,350	3,623,620	3,491,000	-3.7%	-132,620
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Other Operating Expenses	1,011,724	1,292,535	1,030,453	-20.3%	-262,082
Debt Service	481,949	560,543	176,858	-68.4%	-383,685
Transfers to Other Funds	1,705,545	1,770,542	2,283,689	29.0%	513,147
	<u>3,199,218</u>	<u>3,623,620</u>	<u>3,491,000</u>	<u>-3.7%</u>	<u>-132,620</u>
TOTAL EXPENDITURES	3,199,218	3,623,620	3,491,000	-3.7%	-132,620

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**SOUTHSIDE TAX INCREMENT DISTRICT – USD1 A
SUBFUND 182**

BACKGROUND

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Southside Tax Increment District receives tax monies from the City of Jacksonville. These revenues may be utilized to provide economic incentives and fund improvements within the tax increment district.

The table below details this tax increment district's revenues and expenditures:

	FY15 Adopted	FY16 Proposed	Change
Taxes			
Ad Valorem Taxes	3,568,620	3,436,000	(132,620)
Miscellaneous Revenue			
Debt Repayment Revenue (Hilton)	55,000	55,000	0
Total Revenues	3,623,620	3,491,000	(132,620)
Other Operating Expenses			
Peninsula St Johns Cnt Phase II (REV Grant)	657,735	571,941	(85,794)
San Marco Place (REV Grant)	280,000	150,000	(130,000)
Strand St John Center Phase I (REV Grant)	354,800	308,512	(46,288)
Other Operating Expenses	1,292,535	1,030,453	(262,082)
Debt Service			
Hilton Hotel-HUD 108 Loan	304,972	0	(304,972)
Hampton Inn-HUD 108 Loan	66,077	0	(66,077)
Strand-Spec 2014 (ref ETR'05A)	189,494	176,858	(12,636)
Total Debt Service	560,543	176,858	(383,685)
Transfers to Other Funds			
Transfer to General Fund - GSD (SF 011) (a)	150,000	343,600	193,600
Transfer to TID Capital Project (SF 32U) (b)	1,620,542	1,940,089	319,547
Total Transfers to Other Funds	1,770,542	2,283,689	319,547
Total Expenditures	3,473,620	3,491,000	(326,220)

(a) Allowable 10% of ad valorem taxes for administrative costs.

(b) Ord. 2014-580-E authorized up to 90% of the remaining funds after all obligations have been paid to be allocated to the Riverplace Blvd Improvement project capped at \$5.5 million.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

NORTHWEST TID - USD1 B

SUBFUND -- 183

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Ad Valorem Taxes	0	3,495,174	3,857,838	10.4%	362,664
	0	3,495,174	3,857,838	10.4%	362,664
TOTAL REVENUE	0	3,495,174	3,857,838	10.4%	362,664
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Other Operating Expenses	0	2,712,835	2,105,089	-22.4%	-607,746
Transfers to Other Funds	0	782,339	1,752,749	124.0%	970,410
	0	3,495,174	3,857,838	10.4%	362,664
TOTAL EXPENDITURES	0	3,495,174	3,857,838	10.4%	362,664

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**NORTHWEST TAX INCREMENT DISTRICT – USD1 B
SUBFUND 183**

BACKGROUND

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Northwest Tax Increment District receives tax monies from the City of Jacksonville. These revenues may be utilized to provide economic incentives and fund improvements within the tax increment district.

The table below details this tax increment district’s revenues and expenditures:

	FY15 Adopted	FY16 Proposed	Change
Taxes			
Ad Valorem Taxes	3,495,174	3,857,838	362,664
Total Revenues	3,495,174	3,857,838	362,664
Other Operating Expenses			
MPS Urban Core Garage	1,752,711	2,105,089	352,378
JTA/Fidelity Parking Lease	14,500	0	(14,500)
Hallmark (220 Riverside) (REV)	200,624	0	(200,624)
Pope and Land (Pollack Shores) (REV)	745,000	0	(745,000)
Total Other Operating Expenses	2,712,835	2,105,089	(607,746)
Transfers to Other Funds			
Transfer to Northeast TID (SF 181)	782,339	1,752,749	970,410
Total Transfers to Other Funds	782,339	1,752,749	970,410
Total Expenditures	3,495,174	3,857,838	362,664

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

JACKSONVILLE BEACH TID

SUBFUND -- 184

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Ad Valorem Taxes	5,274,766	5,616,819	6,002,816	6.9%	385,997
	<u>5,274,766</u>	<u>5,616,819</u>	<u>6,002,816</u>	<u>6.9%</u>	<u>385,997</u>
TOTAL REVENUE	5,274,766	5,616,819	6,002,816	6.9%	385,997
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Grants, Aids & Contributions	5,274,766	5,616,819	6,002,816	6.9%	385,997
	<u>5,274,766</u>	<u>5,616,819</u>	<u>6,002,816</u>	<u>6.9%</u>	<u>385,997</u>
TOTAL EXPENDITURES	5,274,766	5,616,819	6,002,816	6.9%	385,997

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**JACKSONVILLE BEACH TAX INCREMENT DISTRICT
SUBFUND 184**

BACKGROUND

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Jacksonville Beach Tax Increment District receives tax monies from both the City of Jacksonville Beach and the City of Jacksonville/Duval County. These revenues may be utilized to provide economic incentives and fund improvements within the tax increment district.

The table below details this tax increment district’s revenues and expenditures:

	FY15 Adopted	FY16 Proposed	Change
Taxes			
Ad Valorem Taxes	5,616,819	6,002,816	385,997
Total Revenues	5,616,819	6,002,816	385,997
 Grants, Aids & Contributions			
Jacksonville Beach - USD2A	3,394,780	3,624,058	229,278
Jacksonville Beach - USD2B	2,222,039	2,378,758	156,719
Total Expenditures	5,616,819	6,002,816	385,997

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

JIA AREA REDEVELOPMENT TID

SUBFUND -- 185

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Ad Valorem Taxes	6,003,912	6,552,639	6,999,466	6.8%	446,827
Miscellaneous Revenue	109,298	0	0		0
	<u>6,113,210</u>	<u>6,552,639</u>	<u>6,999,466</u>	6.8%	446,827
TOTAL REVENUE	6,113,210	6,552,639	6,999,466	6.8%	446,827
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Other Operating Expenses	460,158	415,000	460,158	10.9%	45,158
Debt Service	1,705,471	1,194,316	555,377	-53.5%	-638,939
Transfers to Other Funds	3,308,186	3,400,000	3,400,000	0.0%	0
Cash Carryover	0	1,543,323	2,583,931	67.4%	1,040,608
	<u>5,473,815</u>	<u>6,552,639</u>	<u>6,999,466</u>	6.8%	446,827
TOTAL EXPENDITURES	5,473,815	6,552,639	6,999,466	6.8%	446,827

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**JIA AREA TAX INCREMENT DISTRICT - REDEVELOPMENT
SUBFUND 185**

BACKGROUND

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Jacksonville International Airport Tax Increment District receives tax monies from the City of Jacksonville. These revenues may be utilized to provide economic incentives and fund improvements within the tax increment district.

The table below details this tax increment district's revenues and expenditures:

	FY15 Adopted	FY16 Proposed	Change
Taxes			
Ad Valorem Taxes	6,552,639	6,999,466	446,827
Total Revenues	6,552,639	6,999,466	446,827
Other Operating Expenses			
RAMCO (REV Grant)	415,000	460,158	45,158
Total Other Operating Expenses	415,000	460,158	45,158
Debt Service			
HUD Section 108, 1997, Body Armor	83,437	81,643	(1,794)
2014 RFI of RAMCO 05A ETR	1,110,879	473,734	(637,145)
Fiscal Agent Fees	0	0	0
Total Debt Service	1,194,316	555,377	(638,939)
Transfers to Other Funds			
Transfer to Capital Project Fund 32T (a)	3,400,000	3,400,000	0
Total Transfers to Other Funds	3,400,000	3,400,000	0
Cash Carryover			
Cash Carryover	1,543,323	2,583,931	1,040,608
Total Cash Carryover	1,543,323	2,583,931	1,040,608
Total Expenditures	6,552,639	6,999,466	446,827

(a) Ord. 2012-492-E authorized up to \$3.4 million annually in FY 2014/15, FY 2015/16, and FY 2016/17 not to exceed a total of \$10 million (unless no other JIA/CRA planned projects are funded in a given year, in which case more funds could be allocated from the JIA/CRA) to fund the North Access Road project.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

SOUTEL/MONCRIEF TID

SUBFUND -- 186

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Ad Valorem Taxes	356,929	382,010	504,233	32.0%	122,223
	<u>356,929</u>	<u>382,010</u>	<u>504,233</u>	<u>32.0%</u>	<u>122,223</u>
TOTAL REVENUE	356,929	382,010	504,233	32.0%	122,223
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	382,010	504,233	32.0%	122,223
	<u>0</u>	<u>382,010</u>	<u>504,233</u>	<u>32.0%</u>	<u>122,223</u>
TOTAL EXPENDITURES	0	382,010	504,233	32.0%	122,223

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**SOUTEL/MONCRIEF TAX INCREMENT DISTRICT
SUBFUND 186**

BACKGROUND:

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Soutel–Moncrief Tax Increment District receives tax dollars from the City of Jacksonville. These revenues may be utilized to provide economic incentives and fund improvements within the tax increment district.

The table below details this tax increment district’s revenues and expenditures:

	FY15 Adopted	FY16 Proposed	Change
Taxes			
Ad Valorem Taxes	382,010	504,233	122,223
Total Revenues	382,010	504,233	122,223
Cash Carryover			
Cash Carryover	382,010	504,233	122,223
Total Expenditures	382,010	504,233	122,223

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.



Other Funds

- 018 Emergency Contingency
- 019 Jacksonville Journey
- 64N Art in Public Places Trust Fund

EMERGENCY CONTINGENCY - SEC 106.107

SUBFUND -- 018

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	1,005,166	1,065,867	861,499	-19.2%	-204,368
Transfers from Fund Balance	48,547,377	48,859,097	49,900,623	2.1%	1,041,526
	<u>49,552,542</u>	<u>49,924,964</u>	<u>50,762,122</u>	1.7%	837,158
TOTAL REVENUE	49,552,542	49,924,964	50,762,122	1.7%	837,158
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	49,924,964	50,762,122	1.7%	837,158
	<u>0</u>	<u>49,924,964</u>	<u>50,762,122</u>	1.7%	837,158
TOTAL EXPENDITURES	0	49,924,964	50,762,122	1.7%	837,158

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

EMERGENCY CONTINGENCY [106.107] SUBFUND 018

BACKGROUND

This fund is the General Fund's Emergency Contingency, which was moved to a separate fund as part of the FY 06 and FY 07 budget ordinances. The goal, as stated in municipal code section 106.107, is that this fund should be equal to seven percent (25.5 days average cash flow) of the total General Fund budgeted expenditures.

The current cash balance in this fund, as of 6/30/2015, is \$49,764,232.23.

REVENUE

Miscellaneous Revenue

- This amount is made up of anticipated interest earnings for FY 16.

Transfers from Fund Balance

- This amount is the estimated FY 15 ending cash balance.

EXPENDITURES

Cash Carryover

- This amount is the estimated FY 16 ending cash balance including interest income.

AUTHORIZED POSITION CAP

There are no employees associated with this subfund.

JACKSONVILLE JOURNEY

SUBFUND -- 019

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	2,300,553	2,096,727	5,093,013	142.9%	2,996,286
	2,300,553	2,096,727	5,093,013	142.9%	2,996,286
TOTAL REVENUE	2,300,553	2,096,727	5,093,013	142.9%	2,996,286
EXPENDITURES					
JACKSONVILLE CHILDREN'S COMMISSION					
Salaries	0	176,932	173,696	-1.8%	-3,236
Employer Provided Benefits	0	2,565	2,519	-1.8%	-46
Internal Service Charges	0	432	0	-100.0%	-432
Grants, Aids & Contributions	1,009,717	899,574	1,026,576	14.1%	127,002
	1,009,717	1,079,503	1,202,791	11.4%	123,288
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Grants, Aids & Contributions	0	0	3,000,000		3,000,000
Transfers to Other Funds	55,568	0	55,000		55,000
	55,568	0	3,055,000		3,055,000
PARKS, RECREATION & COMMUNITY SVCS					
Grants, Aids & Contributions	0	618,201	513,201	-17.0%	-105,000
	0	618,201	513,201	-17.0%	-105,000
PLANNING AND DEVELOPMENT					
Grants, Aids & Contributions	0	399,023	322,021	-19.3%	-77,002
	0	399,023	322,021	-19.3%	-77,002
REGULATORY COMPLIANCE					
Grants, Aids & Contributions	399,023	0	0		0
	399,023	0	0		0
TOTAL EXPENDITURES	1,464,308	2,096,727	5,093,013	142.9%	2,996,286

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS	30,000	30,000	

JACKSONVILLE JOURNEY SUBFUND 019

BACKGROUND

This subfund was established as part of the FY 09 budget ordinance (Ord No. 2008-555-E) to account for the non-enforcement activities of the “Jacksonville Journey”. The *Journey* provides funding for expanded early literacy programs, supervised after-school guidance and recreational programs and expanded activities during the summer. It also dedicates funding to expand existing juvenile crime prevention and intervention programs and ex-offender programs help individuals make the transition to becoming productive citizens.

REVENUE

Transfers From Other Funds

- This is the amount of the transfer from the General Fund – GSD (SF 011) to fund the Jacksonville Journey Oversight Committee approved programs.

EXPENDITURES

A chart detailing the FY 15 and FY 16 funding for each program within the Jacksonville Journey is provided below:

Jacksonville Children's Commission

	1,079,503	1,202,791	123,288
	FY 15 Adopted	FY 16 Proposed	Change
Juvenile Crime Prevention & Intervention	276,576	226,576	-50,000
Out of School Suspension	622,998	800,000	177,002
Summer Jobs Program Authorized Position Cap 30,000 PT Hrs	179,929	176,215	-3,714

Non-Departmental / fund Level Activities

	0	3,055,000	3,055,000
	FY 15 Adopted	FY 16 Proposed	Change
Neighborhood Accountability Boards	0	55,000	55,000
Additional Program Funding	0	3,000,000	3,000,000

Parks, Recreation & Community Services

	618,201	513,201	-105,000
	FY 15 Adopted	FY 16 Proposed	Change
Ex-Offender Employment Programs	352,633	302,633	-50,000
Ex-Offender Training/Re-entry	265,568	210,568	-55,000

Planning and Development

	399,023	322,021	-77,002
	FY 15 Adopted	FY 16 Proposed	Change
Local Initiatives Support Corporation	399,023	322,021	-77,002

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.

ART IN PUBLIC PLACES TRUST FUND

SUBFUND -- 64N

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	0	11,500		11,500
	0	0	11,500		11,500
TOTAL REVENUE	0	0	11,500		11,500
EXPENDITURES					
FINANCE					
Other Operating Expenses	0	0	11,500		11,500
	0	0	11,500		11,500
TOTAL EXPENDITURES	0	0	11,500		11,500

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

ART IN PUBLIC PLACES TRUST FUND SUBFUND 64N

BACKGROUND

Section 126.9 establishes the guidelines, definitions and funding requirements for this trust fund.

REVENUE

Transfers from Other Funds

- This is a transfer from 1986 Parking ETR bond fund (SF 414) as detailed below.

EXPENDITURES

Other Operating Expenses

- This represents the remaining balance in an art in public places project within a closed bond fund. The funding is being transferred into the art in public places trust fund for future use.

AUTHORIZED POSITION CAP

There are no positions in this subfund.



Departments

By

Subfund

ADVISORY BOARDS & COMMISSIONS
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	71,645	307,000	307,000	0.0%	0
Fines and Forfeits	0	1,500	1,500	0.0%	0
Miscellaneous Revenue	3,279	3,500	3,500	0.0%	0
TOTAL REVENUE	74,924	312,000	312,000	0.0%	0
EXPENDITURES					
Salaries	212,379	211,748	232,578	9.8%	20,830
Employer Provided Benefits	93,507	103,056	104,440	1.3%	1,384
Internal Service Charges	75,681	69,203	103,910	50.2%	34,707
Internal Services - IT Operations	28,659	11,145	8,442	-24.3%	-2,703
Other Operating Expenses	7,254	10,664	13,823	29.6%	3,159
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	417,480	405,817	463,194	14.1%	57,377

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	4	4	
PART-TIME HOURS		1,248	1,248

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
CIVIL SERVICE BOARD	236,822	238,739	263,268	10.3%	24,529
CONST. TRADES QUALIFYING BOARD	180,167	166,724	199,442	19.6%	32,718
MAYOR'S ASIAN COMMISSION	260	0	0		0
MAYOR'S COMMISSION ON STATUS OF WOMEN	230	354	484	36.7%	130
DEPARTMENT TOTAL	417,480	405,817	463,194	14.1%	57,377

ADVISORY BOARDS & COMMISSIONS GENERAL FUND - GSD

BACKGROUND

This fund includes the Mayor's Asian Commission, Civil Service Board, Construction Trades Qualifying Board (CTQB), Hispanic American Advisory Board, and the Mayor's Commission on the Status of Women.

REVENUE

Charges for Services

- This revenue represents charges for contractor certification, and renewal examination fees. The CTQB issued certifications are renewed every two years.

Fines and Forfeits

- This represents revenue acquired from code violation fines.

Miscellaneous Revenue

- This represents revenue acquired from the sale of additional licenses, letters of reciprocity, etc.

EXPENDITURES

Salaries

- The increase is primarily due to an increase in part-time salaries.

Employer Provided Benefits

- The increase is primarily due to a rise in general employee pension contribution, workers' compensation and group life insurance. This is somewhat offset with a decrease in group hospitalization insurance.

Internal Service Charges

- The increase of \$34,707 is mainly due to increases of \$26,516 in building cost allocation, \$8,544 in OGC legal, and \$2,000 in guard service and ADT allocation. This is somewhat offset by decreases of \$1,915 in mailroom, \$258 in copy center, and \$165 copier consolidation allocations.

Internal Services – IT Operations

- The net decrease of \$2,703 is mainly attributed to the decrease in computer system maintenance and security allocation.

Other Operating Expenses

- The increase of \$2,925 is mainly due to an increase for additional funding for court reporters.

AUTHORIZED POSITION CAP

The department request 1,248 part-time hours to support operational needs.

CITY COUNCIL
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	92,065	55,001	55,001	0.0%	0
Miscellaneous Revenue	159,544	237,110	248,709	4.9%	11,599
TOTAL REVENUE	251,609	292,111	303,710	4.0%	11,599
EXPENDITURES					
Salaries	4,537,473	4,613,111	4,670,598	1.2%	57,487
Employer Provided Benefits	1,861,413	2,040,289	2,114,409	3.6%	74,120
Internal Service Charges	1,369,148	1,204,691	1,449,373	20.3%	244,682
Internal Services - IT Operations	236,809	146,081	183,019	25.3%	36,938
Other Operating Expenses	693,568	837,287	828,862	-1.0%	-8,425
Capital Outlay	53,317	3	2	-33.3%	-1
Banking Fund Debt Repayments	12,916	0	0		0
TOTAL EXPENDITURES	8,764,645	8,841,462	9,246,263	4.6%	404,801

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	78	78	
PART-TIME HOURS	5,211	5,080	-131

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
COUNCIL AUDITOR	2,093,586	2,168,666	2,312,030	6.6%	143,364
COUNCIL PRESIDENT EXPENSE ACCOUNT	1,012	10,000	10,000	0.0%	0
COUNCIL STAFF SERVICES	4,765,470	4,611,474	4,827,749	4.7%	216,275
DIRECT EXPENDITURES	1,418,619	1,437,126	1,445,588	0.6%	8,462
VALUE ADJUSTMENT BOARD	485,958	614,196	650,896	6.0%	36,700
DEPARTMENT TOTAL	8,764,645	8,841,462	9,246,263	4.6%	404,801

CITY COUNCIL GENERAL FUND - GSD

BACKGROUND

This Department provides for the operation and salary expenditures for the City Council and its staff including the Office of the Council Auditor and the Value Adjustment Board.

REVENUE

Charges for Services

- This amount represents the anticipated Value Adjustment Board protest fee revenue.

Miscellaneous Revenue

- This category is mainly made up of a reimbursement from the Duval County School Board for 2/5 of the cost of the Value Adjustment Board as directed by Florida Statute. The change in this area is therefore driven by the change in the budgeted cost of the Value Adjustment Board.

EXPENDITURES

Salaries

- The net increase is being driven by a \$48,850 increase in the salaries.

Employer Provided Benefits

- The net increase is due primarily to increased pension costs in both General Employee pension (\$51,553) and the workers compensation allocation (\$20,222).

Internal Service Charges

- The net increase is being driven by increases in OGC legal charges (\$156,080) and building cost allocations for the St. James building (\$78,835).

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.

TOURIST DEVELOPMENT COUNCIL-SEC 111.600

SUBFUND -- 132

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
CITY COUNCIL					
Taxes	5,892,141	5,650,000	6,300,000	11.5%	650,000
	<u>5,892,141</u>	<u>5,650,000</u>	<u>6,300,000</u>	<u>11.5%</u>	<u>650,000</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	44,036	42,656	45,509	6.7%	2,853
Transfers from Fund Balance	2,033,665	1,225,000	577,731	-52.8%	-647,269
	<u>2,077,701</u>	<u>1,267,656</u>	<u>623,240</u>	<u>-50.8%</u>	<u>-644,416</u>
TOTAL REVENUE	7,969,842	6,917,656	6,923,240	0.1%	5,584
EXPENDITURES					
CITY COUNCIL					
Salaries	58,431	58,271	58,403	0.2%	132
Employer Provided Benefits	29,647	32,463	35,722	10.0%	3,259
Internal Service Charges	14,532	7,122	8,590	20.6%	1,468
Internal Services - IT Operations	1,360	1,203	904	-24.9%	-299
Other Operating Expenses	5,679,585	6,816,992	6,816,760	0.0%	-232
Indirect Cost	735	1,605	2,861	78.3%	1,256
	<u>5,784,291</u>	<u>6,917,656</u>	<u>6,923,240</u>	<u>0.1%</u>	<u>5,584</u>
TOTAL EXPENDITURES	5,784,291	6,917,656	6,923,240	0.1%	5,584

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	1	1	
PART-TIME HOURS			

TOURIST DEVELOPMENT COUNCIL (111.600) SUBFUND 132

BACKGROUND

Municipal Code Section 111.600

The Duval County Tourist Development Council (TDC) is the governing body that oversees the collection and distribution of the local-option tourist development tax authorized to counties by Florida Statutes.

Jacksonville currently levies a six percent tourist development tax on transient accommodations in the city. Of the six percent bed tax collected, two percent is deposited into the Sports Complex Capital Maintenance Enterprise Fund as authorized by Ordinance 2009-817-E, two percent is dedicated to paying debt service on the bonds issued to construct Alltel Stadium (SF 4A1), and the remaining two percent is placed in this fund to promote tourism. The TDC uses this to fund a contract with *Visit Jacksonville* to advertise and market the city and its attractions via newspaper and magazine ads, publication of informative magazines and brochures, targeted marketing to travel writers and tour operators, and various other means of spreading the word about Jacksonville as an attractive destination for visitors.

REVENUE

Taxes

- This represents the anticipated two cent tax levy on lodging for FY 16.

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16.

Transfers from Fund Balance

- This represents the anticipated fund balance transfer necessary to balance up the fund.

EXPENDITURES

Employer Benefits

- The net increase is being driven by the workers compensation allocation (\$2,106).

Internal Service Charges

- The net increase is being driven by General Counsel – Legal costs.

Other Operating Expenses

- The FY 15 levels have been maintained in this submission. The final budget from the TDC will be presented to Council after the Mayor's presents his budget.

Indirect Costs

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.

DOWNTOWN INVESTMENT AUTHORITY
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	42,201	35,500	35,000	-1.4%	-500
TOTAL REVENUE	42,201	35,500	35,000	-1.4%	-500
EXPENDITURES					
Salaries	294,371	424,338	444,936	4.9%	20,598
Employer Provided Benefits	57,817	118,629	122,010	2.9%	3,381
Internal Service Charges	159,116	73,169	112,665	54.0%	39,496
Internal Services - IT Operations	564	5,015	8,397	67.4%	3,382
Other Operating Expenses	452,165	492,795	485,299	-1.5%	-7,496
Capital Outlay	0	5,002	5,001	0.0%	-1
TOTAL EXPENDITURES	964,033	1,118,948	1,178,308	5.3%	59,360

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	5	5	
PART-TIME HOURS			

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
DOWNTOWN INVESTMENT AUTHORITY	964,033	1,118,948	1,178,308	5.3%	59,360
DEPARTMENT TOTAL	964,033	1,118,948	1,178,308	5.3%	59,360

DOWNTOWN INVESTMENT AUTHORITY GENERAL FUND - GSD

BACKGROUND

The Downtown Investment Authority (DIA) was created by Ordinance 2012-364-E to revitalize Jacksonville's urban core by utilizing community redevelopment area (CRA) resources to spur economic development. The agency has oversight for the development for the existing Downtown Northbank CRA and the Southside CRA. This portion of the department's budget only includes the General Fund – GSD (SF 011) activities.

REVENUE

Miscellaneous Revenue

- This amount includes revenue for the rental of city facilities for the River City Brewing Company lease payment, Downtown Development Review Board application fees and miscellaneous sales and charges related to public record requests.

EXPENDITURES

Salaries

- The increase of \$20,598 is primarily due to salary increases for current employees.

Employer Provided Benefits

- The net increase correlates with the salary increases.

Internal Service Charges

- The net increase of \$39,496 is mainly attributable to an increase in legal fees.

Internal Services – IT Operations

- The increase of \$3,382 is due to a rise in the computer system maintenance and security allocation.

Other Operating Expenses

- The net decrease of \$7,496 is due to reductions of \$5,531 in miscellaneous insurance and \$1,556 in general liability insurance.

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.

EMPLOYEE SERVICES
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	1,469	1,500	1,500	0.0%	0
TOTAL REVENUE	1,469	1,500	1,500	0.0%	0
EXPENDITURES					
Salaries	2,320,980	2,331,938	2,284,378	-2.0%	-47,560
Employer Provided Benefits	833,166	1,014,653	979,588	-3.5%	-35,065
Internal Service Charges	249,410	376,314	408,416	8.5%	32,102
Internal Services - IT Operations	1,390,684	278,408	228,201	-18.0%	-50,207
Other Operating Expenses	992,233	1,123,935	1,229,109	9.4%	105,174
Capital Outlay	0	3	3	0.0%	0
TOTAL EXPENDITURES	5,786,472	5,125,251	5,129,695	0.1%	4,444

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	42	42	0
PART-TIME HOURS	2,644	2,644	

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
EMPLOYEE & LABOR RELATIONS	680,082	1,125,095	1,006,769	-10.5%	-118,326
OFFICE OF DIRECTOR	967,584	484,484	495,069	2.2%	10,585
TALENT MANAGEMENT	4,138,806	3,515,672	3,627,857	3.2%	112,185
DEPARTMENT TOTAL	5,786,472	5,125,251	5,129,695	0.1%	4,444

EMPLOYEE SERVICES GENERAL FUND - GSD

BACKGROUND

In the General Fund, this department consists of Employee and Labor Relations, Office of the Director, and Talent Management. This department was established by Budget Ordinance 2012-732-E.

REVENUES

Miscellaneous Revenue

- This represents the expected revenue due to sale of books, maps & regulations in FY 16.

EXPENDITURES

Salaries

- The decrease of \$47,560 is mainly due to the decrease in permanent and probationary salaries.

Employer Provided Benefits

- The net decrease of \$35,065 is due to a decrease of \$53,930 in GEPP pension contribution. This is somewhat offset by increases of \$18,378 in GEPP defined contribution pension and \$12,372 in workers' compensation insurance.

Internal Service Charges

- The net increase of \$32,102 is mainly due to an increase of \$48,341 in building costs allocations. This is somewhat offset by a decrease of \$11,262 in the OGC legal allocation.

Internal Services – IT Operations

- The decrease of \$50,207 is primarily due to a reduction in computer system maintenance and security.

Other Operating Expenses

- The net increase of \$105,174 is mainly attributable to an increase of \$125,000 in tuition reimbursement for police and firefighters. This is somewhat offset by a decrease of \$11,008 in general liability insurance.

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.

CITY WELLNESS AND FITNESS FUND

SUBFUND -- 1H9

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
EMPLOYEE SERVICES					
Miscellaneous Revenue	0	200,000	200,000	0.0%	0
	0	200,000	200,000	0.0%	0
TOTAL REVENUE	0	200,000	200,000	0.0%	0
EXPENDITURES					
EMPLOYEE SERVICES					
Cash Carryover	0	200,000	200,000	0.0%	0
	0	200,000	200,000	0.0%	0
TOTAL EXPENDITURES	0	200,000	200,000	0.0%	0

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

CITY WELLNESS AND FITNESS FUND SUBFUND 1H9

BACKGROUND

This subfund is to house funds for the City Wellness and Fitness Program per ordinance 2014-479. This is an all years' subfund, so it will automatically carry forward all activity year to year.

REVENUE

Miscellaneous Revenue

- This revenue represents private contributions from Florida Blue for the wellness and fitness program.

EXPENDITURES

Other Operating Expenses

- This represents the appropriation of the contribution made by Florida Blue. This is allocated to trust fund authorized expenditures, and is intended to fund future wellness and fitness program expenditures.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

GROUP HEALTH
SUBFUND -- 571

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
EMPLOYEE SERVICES					
Charges for Services	89,844,241	93,613,534	96,285,476	2.9%	2,671,942
Miscellaneous Revenue	1,099	0	0		0
	<u>89,845,339</u>	<u>93,613,534</u>	<u>96,285,476</u>	<u>2.9%</u>	<u>2,671,942</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	262,399	224,456	263,166	17.2%	38,710
Transfers from Fund Balance	1,016,946	33,583	0	-100.0%	-33,583
	<u>1,279,345</u>	<u>258,039</u>	<u>263,166</u>	<u>2.0%</u>	<u>5,127</u>
TOTAL REVENUE	91,124,684	93,871,573	96,548,642	2.9%	2,677,069
EXPENDITURES					
EMPLOYEE SERVICES					
Salaries	402,163	474,059	500,971	5.7%	26,912
Employer Provided Benefits	143,250	179,330	184,240	2.7%	4,910
Internal Service Charges	86,813	108,828	96,695	-11.1%	-12,133
Internal Services - IT Operations	150,013	21,241	27,839	31.1%	6,598
Other Operating Expenses	89,174,063	93,051,203	93,226,568	0.2%	175,365
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	74,804	58,461	65,259	11.6%	6,798
	<u>90,031,106</u>	<u>93,893,123</u>	<u>94,101,573</u>	<u>0.2%</u>	<u>208,450</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-21,550	-18,083	-16.1%	3,467
Cash Carryover	0	0	2,465,152		2,465,152
	<u>0</u>	<u>-21,550</u>	<u>2,447,069</u>	<u>-11455.3%</u>	<u>2,468,619</u>
TOTAL EXPENDITURES	90,031,106	93,871,573	96,548,642	2.9%	2,677,069

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	8	8	
PART-TIME HOURS	3,440	3,440	

GROUP HEALTH SUBFUND 571

BACKGROUND

This Internal Service Fund provides for the costs of group hospitalization, life insurance and other types of employee insurances. The City of Jacksonville switched to a self-insurance plan in 2015, ordinance 2014-546.

REVENUE

Employee Services

Charges for Services

- The net increase of \$2,671,942 is attributable to increases of \$2,763,003 in employers premium – health and \$371,849 in employees premium – dental. This is offset somewhat by a decrease of \$518,443 in employees premium – health. This is due to rate increases of 10 percent in life insurance and 15 percent in dental. This revenue is based on expenses in this sub-fund less non-billing revenue (including interest earnings). In the case of employee-paid health insurance costs, these are withheld from the employee's pay. The remaining amount (employer paid costs and administrative costs) is then billed to departments via bi-weekly payroll interfaces. Consequently, since overall expenses are higher, so are charges for services.

Non Departmental / Fund Level Activities

Miscellaneous Revenue

- The increase of \$38,710 is attributable to investment earnings.

Transfer from Fund Balance

- The decrease of \$33,583 is due to decreases in budgeted expenses.

EXPENDITURES

Employee Services

Salaries

- The increase of \$26,912 is mainly attributable to an increase in permanent and probationary salaries.

Employer Provided Benefits

- The net increase of \$4,910 is mainly due to increases in group hospitalization insurance of \$15,941 and \$8,584 in defined contribution pension. This is somewhat offset by a decrease of \$22,203 in defined benefit pension contribution.

Internal Service Charges

- The net decrease of \$12,133 is attributable to decreases of \$11,213 in mailroom charges and \$7,037 in legal charges. This is somewhat offset by an increase of \$9,629 in St. James building costs allocation.

Internal Services – IT Operations

- The increase of \$6,598 is primarily due to an increase in computer system maintenance and security allocation.

Other Operating Expense

- The net increase of \$175,365 is primarily attributed to rate increases of 10 percent in life insurance and 15 percent in dental.

Capital Outlay

- There are no changes in the office equipment cost.

Indirect Cost

- The decrease is primarily a reduction for Indirect Costs in the Full Cost Allocation Plan study completed by MAXIMUS Consulting Services, Inc.

Non-Departmental / Fund Level Activities

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 15.

Cash Carryover

- This represents funds being carried over help build the reserves for the City of Jacksonville's self-insurance fund. Florida Statute 112.08 requires a reserve.

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.



FINANCE
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	54,094	0	0		0
Miscellaneous Revenue	26,716	29,920	29,920	0.0%	0
TOTAL REVENUE	80,811	29,920	29,920	0.0%	0
EXPENDITURES					
Salaries	3,109,235	3,247,746	3,361,639	3.5%	113,893
Employer Provided Benefits	1,225,827	1,444,978	1,469,782	1.7%	24,804
Internal Service Charges	1,274,586	1,011,788	1,281,808	26.7%	270,020
Internal Services - IT Operations	1,063,384	133,937	308,396	130.3%	174,459
Other Operating Expenses	354,680	424,794	908,536	113.9%	483,742
Capital Outlay	0	4	3	-25.0%	-1
Extraordinary Lapse	0	-20,039	0	-100.0%	20,039
TOTAL EXPENDITURES	7,027,713	6,243,208	7,330,164	17.4%	1,086,956

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	61	62	1
PART-TIME HOURS	5,120	5,120	

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
ACCOUNTING	3,744,012	3,159,118	3,373,642	6.8%	214,524
BUDGET OFFICE	954,798	900,058	1,031,746	14.6%	131,688
OFFICE OF THE DIRECTOR	1,525,699	1,206,774	1,931,464	60.1%	724,690
TREASURY	803,203	977,258	993,312	1.6%	16,054
DEPARTMENT TOTAL	7,027,713	6,243,208	7,330,164	17.4%	1,086,956

FINANCE GENERAL FUND - GSD

BACKGROUND

The Finance Department includes the Office of the Director, Accounting, Budget, Treasury, Risk Management and Pension Administration. The department provides accounting services and financial reports to other city departments, provides support services to general government departments in the development of their budgets, provides efficient administration of risk and insurance analyses and act as adviser to city government on insurance related matters, administers the Pension Plans to ensure retiree benefits are paid and provide customers with a high degree of customers service, timely measure and record cash, investment and debt activities for the City.

REVENUE

Miscellaneous Sales and Charges

- This revenue represents accounting service charges and payroll miscellaneous fees.

EXPENDITURES

Salaries

- The net increase is being driven by permanent and probationary salaries (\$109,676) and leave rollback (\$4,208).

Internal Service Charges

- The net increase is being driven primarily by increases in the OGC allocation (\$246,414) and the building cost allocation for the St. James building (\$28,414).

Internal Services – IT Operations

- The net increase is primarily due to the increase in computer system maintenance and security allocation.

Other Operating Expenses

- The net increase is being driven due to the addition of \$500,000 of funding in professional services for bond counsel costs.

Extraordinary Lapse

- The extraordinary lapse that was approved by the City Council Finance Committee in FY15 has been removed for FY16.

AUTHORIZED POSITION CAP

A budget systems administrator position was added to the Budget Office to coordinate the transition and implementation of the financial ERP.

SELF INSURANCE

SUBFUND -- 561

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
FINANCE					
Charges for Services	37,407,316	33,348,121	34,335,271	3.0%	987,150
Miscellaneous Revenue	1,058	0	800		800
	<u>37,408,374</u>	<u>33,348,121</u>	<u>34,336,071</u>	3.0%	987,950
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	1,669,974	2,579,840	2,500,764	-3.1%	-79,076
Transfers From Other Funds	3,680,402	0	0		0
Transfer In to Pay Debt Service	1,071,608	1,071,608	1,071,608	0.0%	0
Transfers from Fund Balance	73,841	0	0		0
	<u>6,495,825</u>	<u>3,651,448</u>	<u>3,572,372</u>	-2.2%	-79,076
TOTAL REVENUE	43,904,199	36,999,569	37,908,443	2.5%	908,874
EXPENDITURES					
FINANCE					
Salaries	1,030,050	1,005,718	1,024,580	1.9%	18,862
Employer Provided Benefits	407,477	436,719	502,298	15.0%	65,579
Internal Service Charges	736,864	737,837	740,280	0.3%	2,443
Internal Services - IT Operations	57,669	55,659	77,175	38.7%	21,516
Other Operating Expenses	36,720,406	32,200,293	32,762,991	1.7%	562,698
Capital Outlay	305,293	3	2	-33.3%	-1
Supervision Allocation	849,510	941,826	1,025,347	8.9%	83,521
Indirect Cost	367,522	567,959	726,742	28.0%	158,783
	<u>40,474,791</u>	<u>35,946,014</u>	<u>36,859,415</u>	2.5%	913,401
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-20,334	-22,580	11.0%	-2,246
Cash Carryover	0	1,073,889	1,071,608	-0.2%	-2,281
	<u>0</u>	<u>1,053,555</u>	<u>1,049,028</u>	-0.4%	-4,527
TOTAL EXPENDITURES	40,474,791	36,999,569	37,908,443	2.5%	908,874

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	21	21	
PART-TIME HOURS	2,800	2,080	-720

SELF INSURANCE SUBFUND 561

BACKGROUND

This fund administers a self-insured Worker's Compensation and General Auto/Liability program for the City and independent agencies such as the Jacksonville Electric Authority, Jacksonville Port Authority, Jacksonville Housing Authority and the Jacksonville Aviation Authority. As an internal service fund, revenues are generally billings to other City funds and independent agencies. Exceptions to this rule include interest earnings and monies from the State of Florida for 2nd injury worker's compensation claims.

REVENUE

Finance

Charges for Services

- The bulk of this revenue is from billings to using agencies for premiums paid from this fund. The total increase in gross premium written revenue is \$962,150.

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- This amount includes the FY 16 estimates for investment pool earnings (\$1,789,424) and earnings from escrow deposits (\$711,340).

Transfer In to Pay Debt Service

- This is the FY 16 debt service payment from the General Fund – GSD for Adam's Mark. This funding is placed in a cash carryover as detailed below.

EXPENDITURES

Employer Provided Benefits

- The net increase is primarily due to an increase of \$32,468 in pension costs, \$23,356 in healthcare costs and \$10,440 in the workers compensation allocation.

Other Operating Expenses

- The net increase is being driven by an increase of \$1,121,658 in funding for change in liability which is somewhat offset by a \$514,000 decrease in paid loss.

Supervision Allocation

- This amount represents the administrative cost of the Division which is allocated to this fund from the Insured Programs subfund (SF 581).

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

Cash Carryover

- This is the FY 16 debt service payment from the General Fund – GSD for Adam's Mark.

AUTHORIZED POSITION CAP

720 part-time hours have been transferred to the Insured Programs subfund (SF 581) as part of the budget process.

INSURED PROGRAMS

SUBFUND -- 581

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
FINANCE					
Charges for Services	9,496,776	9,358,444	7,105,224	-24.1%	-2,253,220
Miscellaneous Revenue	328	0	200		200
	9,497,103	9,358,444	7,105,424	-24.1%	-2,253,020
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	221,313	174,382	151,274	-13.3%	-23,108
Transfers from Fund Balance	4,425,059	0	0		0
	4,646,372	174,382	151,274	-13.3%	-23,108
TOTAL REVENUE	14,143,475	9,532,826	7,256,698	-23.9%	-2,276,128
EXPENDITURES					
FINANCE					
Salaries	336,140	373,134	408,255	9.4%	35,121
Employer Provided Benefits	116,226	140,648	113,959	-19.0%	-26,689
Internal Service Charges	71,831	92,456	95,168	2.9%	2,712
Internal Services - IT Operations	17,443	47,677	119,265	150.2%	71,588
Other Operating Expenses	9,225,136	9,696,865	7,404,853	-23.6%	-2,292,012
Capital Outlay	0	3	3	0.0%	0
Supervision Allocation	-849,510	-941,827	-1,025,347	8.9%	-83,520
Indirect Cost	64,433	137,178	152,922	11.5%	15,744
	8,981,700	9,546,134	7,269,078	-23.9%	-2,277,056
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-15,262	-12,380	-18.9%	2,882
Transfers to Other Funds	3,680,402	0	0		0
Cash Carryover	0	1,954	0	-100.0%	-1,954
	3,680,402	-13,308	-12,380	-7.0%	928
TOTAL EXPENDITURES	12,662,102	9,532,826	7,256,698	-23.9%	-2,276,128

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	5	5	0
PART-TIME HOURS		1,824	1,824

INSURED PROGRAMS SUBFUND 581

BACKGROUND

This internal service fund administers a Miscellaneous Insurance Program for the City and Jacksonville Port Authority. Along with other policies, the City maintains property coverage, aviation insurance, a blanket crime policy and a policy covering the River Walk.

REVENUE

Finance

Charges for Services

- The bulk of this revenue is from billings to using agencies for premiums paid from this fund. The decrease is being driven by reduced costs for the property insurance premium as can be seen in Other Operating Expenses.

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16.

EXPENDITURES

Salaries

- The increase is being drive by the addition of \$39,104 in part-time salaries.

Employer Provided Benefits

- The net decrease is primarily due to a \$25,707 reduction in pension costs.

Other Operating Expenses

- The net decrease is being driven by a reduction of \$1,724,590 in the property premium and the removal of the medical malpractice premium (\$350,000).

Supervision Allocation

- This amount represents the administrative cost of the Division which are allocated to the Self Insurance subfund (SF 561).

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Salary & Benefits Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

AUTHORIZED POSITION CAP

1,824 Part-time hours have been added to this fund during the budget process, 720 of which came from the Self Insurance fund (SF 561).

BANKING FUND
SUBFUND -- 592

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
FINANCE					
Charges for Services	37,468,616	39,438,754	41,070,306	4.1%	1,631,552
Other Sources	0	3,222,364	24,490,842	660.0%	21,268,478
	<u>37,468,616</u>	<u>42,661,118</u>	<u>65,561,148</u>	<u>53.7%</u>	<u>22,900,030</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	411,766	0	0		0
Transfer In to Pay Debt Service	380,055	0	0		0
	<u>791,821</u>	<u>0</u>	<u>0</u>		<u>0</u>
TOTAL REVENUE	38,260,436	42,661,118	65,561,148	53.7%	22,900,030
EXPENDITURES					
FINANCE					
Other Operating Expenses	663,124	188,131	181,315	-3.6%	-6,816
Debt Service	9,542,720	1,588,830	6,448,062	305.8%	4,859,232
Payment to Fiscal Agents	2,791,864	3,222,364	24,490,842	660.0%	21,268,478
Cash Carryover	0	1,321,468	0	-100.0%	-1,321,468
	<u>12,997,708</u>	<u>6,320,793</u>	<u>31,120,219</u>	<u>392.3%</u>	<u>24,799,426</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	28,426,445	36,340,325	34,440,929	-5.2%	-1,899,396
	<u>28,426,445</u>	<u>36,340,325</u>	<u>34,440,929</u>	<u>-5.2%</u>	<u>-1,899,396</u>
TOTAL EXPENDITURES	41,424,153	42,661,118	65,561,148	53.7%	22,900,030

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

BANKING FUND SUBFUND 592

BACKGROUND

Ordinance 2005-1373-E approved the creation of the Banking Fund as a replacement for the City Loan Pool. The Banking Fund may be used by City departments to finance purchases for which there are insufficient funds to purchase outright. The interest rate charged on loans from the Banking Fund shall be the fund's cost of money.

REVENUE

Charges for Services

- This revenue item represents the repayment of debt from user departments into the Banking Fund.

Other Sources

- This amount represents the FY 16 proposed new borrowing as detail in the B4 schedule.

EXPENDITURES

Other Operating Expenses

- This amount represents the cost of administering the Banking Fund for FY 16.

Debt Service

- This amount represents the payment to various financial institutions and debt service funds for the cost of borrowed funds.

Payments to Fiscal Agents

- This amount is the FY 16 proposed new loan amounts to be borrowed.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

GENERAL EMPLOYEES PENSION

SUBFUND -- 611

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
FINANCE					
Miscellaneous Revenue	1,214	0	1,000		1,000
	<u>1,214</u>	<u>0</u>	<u>1,000</u>		<u>1,000</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	204,152,439	0	0		0
	<u>204,152,439</u>	<u>0</u>	<u>0</u>		<u>0</u>
PENSION FUNDS					
Miscellaneous Revenue	91,715,876	12,756,700	14,203,874	11.3%	1,447,174
	<u>91,715,876</u>	<u>12,756,700</u>	<u>14,203,874</u>	<u>11.3%</u>	<u>1,447,174</u>
TOTAL REVENUE	295,869,530	12,756,700	14,204,874	11.4%	1,448,174
EXPENDITURES					
FINANCE					
Salaries	252,053	260,451	276,871	6.3%	16,420
Employer Provided Benefits	94,637	117,464	105,887	-9.9%	-11,577
Internal Service Charges	107,597	130,164	138,137	6.1%	7,973
Internal Services - IT Operations	63,206	26,461	81,629	208.5%	55,168
Other Operating Expenses	9,079,442	12,011,786	13,370,034	11.3%	1,358,248
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	-65,026	-66,500	-58,000	-12.8%	8,500
Indirect Cost	333,689	275,789	290,315	5.3%	14,526
	<u>9,865,598</u>	<u>12,755,616</u>	<u>14,204,874</u>	<u>11.4%</u>	<u>1,449,258</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	1,084	0	-100.0%	-1,084
	<u>0</u>	<u>1,084</u>	<u>0</u>	<u>-100.0%</u>	<u>-1,084</u>
PENSION FUNDS					
Other Operating Expenses	151,191,863	0	0		0
Payment to Fiscal Agents	19,935,098	0	0		0
	<u>171,126,961</u>	<u>0</u>	<u>0</u>		<u>0</u>
TOTAL EXPENDITURES	180,992,559	12,756,700	14,204,874	11.4%	1,448,174

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	6	6	
PART-TIME HOURS			

GENERAL EMPLOYEES PENSION SUBFUND 611

BACKGROUND

The General Employees Pension Trust is the City's defined benefit pension fund for general employees. This fund records both employee and employer contributions, investment earnings, benefit payments and administrative expenses for the General Employees' Pension Fund. For FY15, the City contribution rate is 31.60% and the employees' contribution rate is 7.7%. The employees covered by the General Employees' Pension Fund do not participate in Social Security.

REVENUE

Pension Funds

Miscellaneous Revenue

- This revenue represents the Payroll Deductions paid by the covered employees in the General Employees Pension Fund.

EXPENDITURES

Salaries

- The increase of \$16,420 is primarily due to the increase in permanent and probationary salaries.

Employer Provided Benefits

- The decrease of \$11,577 is primarily due to the decrease of \$19,976 in general employees' pension contribution. This is somewhat offset by increases of \$6,743 in defined contribution pension, and \$1,526 in group hospitalization and workers' compensation insurance.

Internal Service Charges

- The net increase of \$7,973 is primarily due to increases of \$9,880 in mailroom charges and \$5,434 in building cost allocation – St. James building. These increases were offset by decreases of \$6,674 in OGC legal charges, \$427 in copy center charges, and \$240 in tech refresh and pay-go charges.

Internal Services – IT Operations

- The net increase of \$55,168 is mainly attributable to the increase in computer service maintenance and security allocation.

Other Operating Expenses

- The increase of \$1,358,248 is primarily due to an increase of \$1,360,640 in professional services for Money Managers fees.

Supervision Allocation

- This amount represents the administrative cost of the Pension Administration activity which is allocated to Correctional Officers Pension Fund (SF 613).

Indirect Cost

- The increase of \$14,526 is due to higher indirect cost charges from the study done by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes to the employee cap.

CORRECTIONAL OFFICERS PENSION

SUBFUND -- 613

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	16,631,570	0	0		0
	<u>16,631,570</u>	<u>0</u>	<u>0</u>		<u>0</u>
PENSION FUNDS					
Fines and Forfeits	326,603	300,000	300,000	0.0%	0
Miscellaneous Revenue	15,031,389	668,725	762,631	14.0%	93,906
	<u>15,357,992</u>	<u>968,725</u>	<u>1,062,631</u>	<u>9.7%</u>	<u>93,906</u>
TOTAL REVENUE	31,989,562	968,725	1,062,631	9.7%	93,906
EXPENDITURES					
FINANCE					
Other Operating Expenses	747,060	902,225	1,004,631	11.4%	102,406
Supervision Allocation	65,026	66,500	58,000	-12.8%	-8,500
	<u>812,086</u>	<u>968,725</u>	<u>1,062,631</u>	<u>9.7%</u>	<u>93,906</u>
PENSION FUNDS					
Other Operating Expenses	14,050,851	0	0		0
Payment to Fiscal Agents	560,038	0	0		0
	<u>14,610,889</u>	<u>0</u>	<u>0</u>		<u>0</u>
TOTAL EXPENDITURES	15,422,975	968,725	1,062,631	9.7%	93,906

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

CORRECTIONAL OFFICERS PENSION SUBFUND 613

BACKGROUND

The Correctional Officers' Pension Fund was established to provide pension benefits and protection for the correctional officers of the City of Jacksonville. The City Contribution for FY15 is 62.81% and the employee contribution is 8%. In addition, the Correctional Officers Pension Fund is funded by an administrative surcharge of \$20 per person arrested and booked into the City's correctional facilities. The employees covered by the Corrections Officers' Pension Fund do not participate in Social Security.

REVENUE

Pension Funds

Fines and Forfeits

- This amount represents the revenue received from the administrative surcharge of \$20 per person arrested and booked into the City's correctional facilities.

Miscellaneous Revenue

- This revenue represents the Payroll Deductions paid by the covered employees in the General Employees Pension Plan.

EXPENDITURES

Finance

Other Operating Expenses

- The increase of \$102,406 represents consultant fees paid to the Money Managers to manage the Correctional Officers Pension Fund investments.

Supervision Allocation

- The decrease of \$8,500 is primarily due to the decrease in the Pension Administration activity which is charged to this fund by the General Employees Pension fund (SF 611).

AUTHORIZED POSITION CAP

There are no positions in this subfund.

DISABILITY PENSION TRUST
 SUBFUND -- 614

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	147,049	0	0		0
	<u>147,049</u>	<u>0</u>	<u>0</u>		<u>0</u>
PENSION FUNDS					
Miscellaneous Revenue	1,734,487	5,000	5,000	0.0%	0
	<u>1,734,487</u>	<u>5,000</u>	<u>5,000</u>	<u>0.0%</u>	<u>0</u>
TOTAL REVENUE	1,881,536	5,000	5,000	0.0%	0
EXPENDITURES					
FINANCE					
Other Operating Expenses	500	5,000	5,000	0.0%	0
	<u>500</u>	<u>5,000</u>	<u>5,000</u>	<u>0.0%</u>	<u>0</u>
PENSION FUNDS					
Other Operating Expenses	350,277	0	0		0
	<u>350,277</u>	<u>0</u>	<u>0</u>		<u>0</u>
TOTAL EXPENDITURES	350,777	5,000	5,000	0.0%	0

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

DISABILITY PENSION TRUST SUBFUND 614

BACKGROUND

The General Employees and Corrections pension fund was split in FY 2010 to separately identify the Disability Benefit portion of the fund for general employees only. Subfund 614 was created to account for Employer and Employee contributions and Disability benefit payments. Contribution rates are 0.3% for both the City and employees.

REVENUE

Pension Funds

Miscellaneous Revenue

- This revenue represents the Payroll Deductions paid by the covered employees in the General Employees Pension Plan for the disability benefit portion of the pension.

EXPENDITURES

Finance

Other Operating Expenses

- This amount represents an estimate for the FY16 pension disability physical examinations.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

FIRE AND RESCUE
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	26,316,414	24,677,144	24,375,534	-1.2%	-301,610
Revenue From City Agencies - Allocations	294,156	237,220	237,220	0.0%	0
Fines and Forfeits	22,370	24,648	27,878	13.1%	3,230
Miscellaneous Revenue	5,338,300	5,257,782	5,641,717	7.3%	383,935
Other Sources	0	7,000,000	0	-100.0%	-7,000,000
TOTAL REVENUE	31,971,240	37,196,794	30,282,349	-18.6%	-6,914,445
EXPENDITURES					
Salaries	88,137,182	89,283,088	92,969,371	4.1%	3,686,283
Employer Provided Benefits	85,242,263	88,400,788	88,838,646	0.5%	437,858
Internal Service Charges	12,737,507	12,634,476	16,235,170	28.5%	3,600,694
Internal Services - IT Operations	2,450,495	5,011,033	5,113,754	2.0%	102,721
Other Operating Expenses	6,391,273	6,167,230	6,029,389	-2.2%	-137,841
Capital Outlay	379,625	7,000,001	1	-100.0%	-7,000,000
Banking Fund Debt Repayments	1,081,520	1,552,164	1,498,415	-3.5%	-53,749
TOTAL EXPENDITURES	196,419,867	210,048,780	210,684,746	0.3%	635,966
AUTHORIZED POSITION CAP					
		FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		1,300	1,300	0	
PART-TIME HOURS		34,964	34,964		
DIVISION SUMMARY					
	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
DIRECTOR-FIRE ADMINISTRATION	3,959,483	4,260,567	4,053,945	-4.8%	-206,622
EMERGENCY PREPAREDNESS	1,873,984	1,862,749	1,967,889	5.6%	105,140
FIRE OPERATIONS	131,580,249	142,838,166	140,425,967	-1.7%	-2,412,199
FIRE PREVENTION	3,690,495	3,831,994	3,964,199	3.5%	132,205
FIRE TRAINING	2,168,414	2,552,871	2,397,334	-6.1%	-155,537
RESCUE	53,147,242	54,702,433	57,875,412	5.8%	3,172,979
DEPARTMENT TOTAL	196,419,867	210,048,780	210,684,746	0.3%	635,966

FIRE AND RESCUE GENERAL FUND - GSD

BACKGROUND

The Fire and Rescue Department (JFRD) is comprised of the Office of the Director and six divisions. The divisions are Administrative Services, Emergency Preparedness, Fire Operations and Communications, Fire Prevention, Fire Rescue and Training and Emergency Medical Service. The primary mission of JFRD is to preserve and protect the lives, property and environment of our community. JFRD processes calls for emergency assistance quickly and effectively to reduce response times to citizens, administer a community-wide emergency management plan, perform fire and life safety building inspections, review new construction plans for fire code compliance, conduct public safety education programs, deliver the highest quality of pre-hospital care, promote state of the art training, education and certification to all personnel necessary to ensure that JFRD remains competent and efficient in providing citizens and visitors of Duval County the absolute best delivery of emergency services. The Fire Plan Review Section is funded through the Building Inspections fund (SF 159).

REVENUE

Charges for Services

- The net decrease is primarily due to decreased net rescue transport revenue.

Revenue From City Agencies – Allocations

- This amount represents a repayment of costs from the 9-1-1 emergency user fee fund (SF 171) for call taker salaries.

Fines and Forfeits

- The increase is due to increased revenue for fire code violations found during inspections.

Miscellaneous Revenue

- The increase is primarily due to increased revenue to be received from JIA to cover the costs of fire services for JIA.

Other Sources

- The decrease is due to not needing borrowed funds to purchase self-contained breathing apparatus as detailed on the banking fund schedule B4 again in FY 16.

EXPENDITURES

Salaries

- The net increase is being driven by an increase of \$1,716,263 in permanent and probationary salaries, which is due to 30 Safer Grant firefighters rolling into the general fund in February 2016. Also, there are increases to leave rollback/sellback of \$986,048 and to Special Pay \$348,686.

Employer Provided Benefits

- The net increase is driven by increases in Police & Fire pension costs of \$779,863 and an increase in the group hospitalization insurance of \$369,031. This is somewhat offset by a decrease of \$765,617 for workers compensation for heart hypertension.

Internal Service Charges

- The net increase is being driven by increases in fleet vehicle replacement of \$2,724,953, radio allocation of \$622,868 and building maintenance of \$284,278. These increases are somewhat offset by a decrease in fleet service/parts/fuel of \$402,323.

Internal Services – IT Operations

- The increase is due to computer system maintenance and security \$102,721.

Capital Outlay

- This amount represents the borrowed capital spending authority as detailed in Other Sources.

Banking Fund Debt Repayment

- Represents both the principal and interest costs related to projects within Fire and Rescue.

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.



BUILDING INSPECTION

SUBFUND -- 159

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
FIRE AND RESCUE					
Charges for Services	542,124	598,000	640,995	7.2%	42,995
Fines and Forfeits	760	0	0		0
	542,884	598,000	640,995	7.2%	42,995
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	137,005	89,491	150,815	68.5%	61,324
	137,005	89,491	150,815	68.5%	61,324
PLANNING AND DEVELOPMENT					
Charges for Services	12,414,183	11,775,190	12,918,547	9.7%	1,143,357
Fines and Forfeits	147,178	119,420	169,850	42.2%	50,430
Miscellaneous Revenue	34,996	33,670	36,960	9.8%	3,290
	12,596,357	11,928,280	13,125,357	10.0%	1,197,077
TOTAL REVENUE	13,276,247	12,615,771	13,917,167	10.3%	1,301,396
EXPENDITURES					
FIRE AND RESCUE					
Salaries	336,653	311,173	327,240	5.2%	16,067
Employer Provided Benefits	130,825	120,670	195,526	62.0%	74,856
Internal Service Charges	43,063	46,476	46,278	-0.4%	-198
Internal Services - IT Operations	8,380	13,563	15,204	12.1%	1,641
Other Operating Expenses	5,662	8,431	4,625	-45.1%	-3,806
Capital Outlay	0	1	115,900	589900.0%	115,899
Indirect Cost	159,698	197,144	154,661	-21.5%	-42,483
	684,280	697,458	859,434	23.2%	161,976
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-130,220	-99,558	-23.5%	30,662
Indirect Cost	0	193,377	141,940	-26.6%	-51,437
Transfers to Other Funds	0	0	2,520,674		2,520,674
Cash Carryover	0	1,400,983	1,220,662	-12.9%	-180,321
	0	1,464,140	3,783,718	158.4%	2,319,578
PLANNING AND DEVELOPMENT					
Salaries	3,846,171	4,189,384	4,516,098	7.8%	326,714
Employer Provided Benefits	1,768,556	2,152,744	2,425,091	12.7%	272,347
Internal Service Charges	572,893	904,719	854,704	-5.5%	-50,015
Internal Services - IT Operations	658,381	864,119	501,177	-42.0%	-362,942
Other Operating Expenses	311,738	442,234	466,492	5.5%	24,258
Capital Outlay	24,579	74,225	33,252	-55.2%	-40,973
Supervision Allocation	64,682	67,481	71,261	5.6%	3,780
Indirect Cost	548,515	169,103	405,940	140.1%	236,837
Banking Fund Debt Repayments	2,018,939	1,590,164	0	-100.0%	-1,590,164
	9,814,454	10,454,173	9,274,015	-11.3%	-1,180,158
TOTAL EXPENDITURES	10,498,734	12,615,771	13,917,167	10.3%	1,301,396

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	93	101	8
PART-TIME HOURS	2,600	2,600	

BUILDING INSPECTION SUBFUND 159

BACKGROUND

The Building Inspection Subfund accounts for the finances of the Building and Inspection Division within the Planning and Development Department and to a lesser degree the finances of the Fire Plans Review Section of the Jacksonville Fire and Rescue Department. The Building Inspection Division is responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. The Division's primary roles are to ensure the safety of buildings and related landscapes by performing inspections and enforcing building, electrical, plumbing, mechanical, and other related city codes. In addition, the Division performs reviews of various permit applications and plans examination.

REVENUE

Fire and Rescue

Charges for Services

- This category includes the FY 16 anticipated fire plans review and re-inspection fees. The turnaround in the construction industry has had a favorable effect on inspection revenues.

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16.

Planning and Development

Charges for Services

- This category includes the FY 16 anticipated building permit reviews, plumbing, electrical, and mechanical inspection & re-inspection fees. The net increases of 1,143,357 are primarily due to increases of \$776,575 in building inspection fees, \$298,393 in plumbing inspection fees, \$139,466 in mechanical inspection fees and \$134,033 in electrical inspection fees. This is somewhat offset by a decrease of \$214,821 in building permit review fees. The turnaround in the construction industry has had a favorable effect on inspection revenues.

Fines and Forfeits

- The increase of \$50,430 is primarily due to increases of \$54,680 in reactivation/reinstatement fees. This is somewhat offset by decreases in code violation fees of \$2,750 and civil citations of \$1,500.

Miscellaneous Revenue

- The increase of \$3,290 is mainly due to a rise in miscellaneous sales and charges, and sale of books, maps & regulations.

EXPENDITURES

Fire and Rescue

Salaries

- The net increase of \$16,067 is mainly due to an increase in salaries overtime.

Employer Provided Benefits

- The net increase is due to the addition of funding for the police and fire pension fund.

Internal Service – IT Operations

- The increase is primarily due to a rise in computer system maintenance and security.

Other Operating Expenses

- The net decrease is being driven primarily by the removal of clothing and cleaning allowance.

Capital Outlay

- The increase is for computer equipment and software outlined in the IT plan.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by MAXIMUS Consulting Services, Inc.

Non-Departmental / Fund Level Activities

Salary & Benefits Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

Indirect Costs

- This represents an indirect cost allocation calculated as part of a study performed by MAXIMUS Consulting Services, Inc.

Transfer to Other Funds

- This represents a repayment to the general fund for when the Building Inspection Fund was subsidized during an economic downturn.

Cash Carryover

- In prior year residual revenue over expenses was used to pay down debt service in this fund. Due to restrictions on the recently refunded debt, this practice cannot be continued.

Planning and Development

Salaries

- The net increase of \$326,714 is concurrent with adding eight (8) additional positions in order to cover current workload demands increased by a healthier construction market activity.

Employer Provided Benefits

- The net increase of \$272,347 is concurrent with adding eight (8) additional positions in order to cover current workload demands increased by a healthier construction market activity.

Internal Service Charges

- The net decrease of \$50,015 is primarily due to decreases in fleet vehicle rental of \$64,188, in fleet parts/oil/gas of \$29,470 and in copy center of \$24,434. This is somewhat offset by an increase in building cost allocation, for Ed Ball, of \$55,280.

Internal Service – IT Operations

- The decrease of \$362,942 is primarily due to a reduction in computer system maintenance and security due to the completion of the first phase of the Electronic Plans Submittal Process.

Other Operating Expenses

- The net increase of \$24,258 is primarily due to increases of \$40,000 in professional services to provide floodplain community outreach and floodplain design support, and \$7,450 in local mileage. This is somewhat offset by a decrease in general liability insurance of \$15,276.

Capital Outlay

- The net decrease of \$40,973 is primarily due to a decrease of \$64,037 in specialized equipment. This is somewhat offset by an increase of \$23,064 in computer equipment and software.

Supervision Allocation

- This allocation accounts for time spent by individuals in the director's office general fund SF011 in activities relating to SF159.

Indirect Costs

- This represents an indirect cost allocation calculated as part of a study performed by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

Fire and Rescue

The authorized cap for the department is unchanged.

Planning and Development

The overall authorized position cap increased by a total eight (8) in Planning & Development Building Inspection to cover current workload demands increased by a healthier constructions market activities. Two (2) professional engineer positions were added by City Council during FY15 Ordinance 2015-366-E in the Plans Examination Division. An additional six (6) construction trades inspector positions were added as enhancements for FY16, through the budget process, in order to cover current workload demands increased by a healthier construction market activity



HUMAN RIGHTS COMMISSION
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Intergovernmental Revenue	87,350	97,100	78,250	-19.4%	-18,850
Miscellaneous Revenue	697	500	500	0.0%	0
TOTAL REVENUE	88,047	97,600	78,750	-19.3%	-18,850
EXPENDITURES					
Salaries	487,238	305,826	301,723	-1.3%	-4,103
Employer Provided Benefits	187,668	126,066	153,661	21.9%	27,595
Internal Service Charges	64,658	85,685	96,911	13.1%	11,226
Internal Services - IT Operations	143,178	41,633	25,988	-37.6%	-15,645
Other Operating Expenses	17,755	21,089	18,634	-11.6%	-2,455
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	900,497	580,300	596,918	2.9%	16,618

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	6	6	
PART-TIME HOURS			

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
JAX HUMAN RIGHTS COMMISSION	900,497	580,300	596,918	2.9%	16,618
DEPARTMENT TOTAL	900,497	580,300	596,918	2.9%	16,618

HUMAN RIGHTS COMMISSION GENERAL FUND - GSD

BACKGROUND

The Jacksonville Human Rights Commission (JHRC) within the City focuses on promoting and encouraging fair treatment and equal opportunity for all. The Commission strives to eliminate discrimination and promote mutual understanding and respect. Equal Opportunity/Equal Access (EO/EA), the only division under JHRC, resolves non-compliance with equal opportunity employment laws and investigates allegations made by job applicants and city employees.

REVENUES

Intergovernmental Revenue

- The budgeted amount represents the Worksharing Agreement with the Equal Employment Opportunity Commission (EEOC) to investigate employment discrimination.

EXPENDITURES

Salaries

- The decrease is being driven primarily by a decrease of \$9,776 in leave rollback and sellback. This is offset by increases of \$4,000 in permanent and probationary salaries and \$1,673 in special pay pensionable.

Employee Provided Benefits

- The increase is primarily due to increases in pension costs of \$19,329 in general employees' pension, \$9,511 in group hospitalization insurance, and \$1,267 in workers' compensation. These increases were slightly offset by a decrease of \$3,079 in general employees' defined pension.

Internal Service Charges

- The increase is primarily due to increased building cost allocation charges of \$15,095.

Internal Services – IT Operations

- The net decrease of \$15,645 is primarily the decrease in computer system maintenance and security allocation charges.

Other Operating Expense

- The decrease is being driven primarily by a reduction in general liability and miscellaneous insurance.

AUTHORIZED POSITION CAP

There are no changes to the authorized cap.

INTRA-GOVERNMENTAL SERVICES
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	0	66,096	66,096	0.0%	0
Miscellaneous Revenue	4,480	850	850	0.0%	0
TOTAL REVENUE	4,480	66,946	66,946	0.0%	0
EXPENDITURES					
Salaries	2,354,333	2,679,209	2,670,626	-0.3%	-8,583
Employer Provided Benefits	988,303	1,265,562	1,283,022	1.4%	17,460
Internal Service Charges	558,388	835,577	694,239	-16.9%	-141,338
Internal Services - IT Operations	797,795	995,547	325,998	-67.3%	-669,549
Other Operating Expenses	172,203	225,203	212,107	-5.8%	-13,096
Capital Outlay	100	3	3	0.0%	0
Grants, Aids & Contributions	4,000	3,000	3,000	0.0%	0
TOTAL EXPENDITURES	4,875,123	6,004,101	5,188,995	-13.6%	-815,106

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	61	61	
PART-TIME HOURS	3,000	3,000	

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
ADMINISTRATIVE SERVICES	291,439	0	0		0
OFFICE OF DIRECTOR	2,685,222	4,105,833	3,272,501	-20.3%	-833,332
PROCUREMENT	1,898,462	1,898,268	1,916,494	1.0%	18,226
DEPARTMENT TOTAL	4,875,123	6,004,101	5,188,995	-13.6%	-815,106

INTRA-GOVERNMENTAL SERVICES GENERAL FUND - GSD

BACKGROUND

The Intra-Governmental Services Department is responsible for the provision of resources and services essential for the overall management for the City of Jacksonville. In the General Fund, this department consists of the Office of the Director, Call Center (630-CITY), Equal Business Opportunity Office (EBO), Grant and Contract Compliance, Office of the Ombudsman, Procurement and Gateway Customer Service Center.

REVENUE

Charges for Services

- This revenue represents independent authority - internal service charges.

Miscellaneous Revenue

- This revenue represents the sale of books, maps and regulations.

EXPENDITURES

Salaries

- The net decrease is mainly due to the decrease in permanent and probationary salaries.

Employer Provided Benefits:

- The net increase is being driven by increases of \$12,989 in workers' compensation, \$9,728 in general employees' defined pension, \$7,703 in group hospitalization insurance, and \$1,082 in group life insurance. This is primarily offset by a decrease of \$14,448 in general employees' pension contribution.

Internal Service Charges

- The net decrease is being driven primarily by decreases of \$128,390 in building allocation cost, \$27,479 OGC legal, and \$6,943 in fleet vehicle rental allocation charges. This is somewhat offset by increases of \$18,731 in building maintenance – citywide, and \$2,289 in copy center allocations

Internal Services – IT Operations

- The net decrease of \$669,549 is mainly attributable to the decrease in computer system maintenance and security allocations charges.

Other Operating Expenses

- The net decrease of \$13,096 is primarily due to decreases in general liability insurance of \$10,617 and in furniture and equipment charges of \$3,000.

Grants, Aids & Contributions

- The budgetary amount represents subsidies and contributions to private organizations.

AUTHORIZED POSITION CAP

There are no changes to the employee cap.

LEGAL AID - SEC 111.385

SUBFUND -- 15R

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	121,490	247,000	256,691	3.9%	9,691
	<u>121,490</u>	<u>247,000</u>	<u>256,691</u>	<u>3.9%</u>	<u>9,691</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-2,733	0	0		0
	<u>-2,733</u>	<u>0</u>	<u>0</u>		<u>0</u>
SPECIAL SERVICES					
Charges for Services	117,496	0	0		0
	<u>117,496</u>	<u>0</u>	<u>0</u>		<u>0</u>
TOTAL REVENUE	236,253	247,000	256,691	3.9%	9,691
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Other Operating Expenses	0	247,000	256,691	3.9%	9,691
	<u>0</u>	<u>247,000</u>	<u>256,691</u>	<u>3.9%</u>	<u>9,691</u>
SPECIAL SERVICES					
Other Operating Expenses	183,594	0	0		0
	<u>183,594</u>	<u>0</u>	<u>0</u>		<u>0</u>
TOTAL EXPENDITURES	183,594	247,000	256,691	3.9%	9,691

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

LEGAL AID (111.385) SUBFUND 15R

BACKGROUND

Section 111.385:

As of July 1, 2004 a \$65 fee was imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609-E on felony, misdemeanor or criminal traffic offenses. 25% of that revenue is housed in this fund. These funds are to be used to support Jacksonville Area Legal Aid, which provides services that support access of the poor and indigent to the legal system.

REVENUE

Charges for Services

- This amount represents the anticipated FY 16 revenue to be received related to F.S 939.185.

EXPENDITURES

Other Operating Expenses

- All of the revenue received is placed in trust fund authorized expenditures.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

DRIVER ED SAFETY TRUST FUND-SEC 111.390

SUBFUND -- 1HA

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	150,822	260,000	98,359	-62.2%	-161,641
Miscellaneous Revenue	32,086	0	0		0
	<u>182,908</u>	<u>260,000</u>	<u>98,359</u>	<u>-62.2%</u>	<u>-161,641</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	12,519	9,831	0	-100.0%	-9,831
Transfers from Fund Balance	-50,000	0	0		0
	<u>-37,481</u>	<u>9,831</u>	<u>0</u>	<u>-100.0%</u>	<u>-9,831</u>
SPECIAL SERVICES					
Charges for Services	130,006	0	0		0
Miscellaneous Revenue	-32,086	0	0		0
	<u>97,920</u>	<u>0</u>	<u>0</u>		<u>0</u>
TOTAL REVENUE	243,348	269,831	98,359	-63.5%	-171,472
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Grants, Aids & Contributions	219,269	269,831	98,359	-63.5%	-171,472
	<u>219,269</u>	<u>269,831</u>	<u>98,359</u>	<u>-63.5%</u>	<u>-171,472</u>
TOTAL EXPENDITURES	219,269	269,831	98,359	-63.5%	-171,472

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

DRIVER EDUCATION SAFETY TRUST FUND (111.390)
SUBFUND 1HA

BACKGROUND

Section 111.390: The Driver Education Safety Trust was authorized by Ordinance 2002-1165-E. Funding is provided by an additional \$3 levy on each civil traffic penalty. The funding is used for driver education safety programs in public and non-public schools. The expenditures budgeted are managed by the Duval County School System.

REVENUE

Charges for Services

- This revenue category consists of revenue generated from levies on civil traffic penalties. This is an all-years fund. In the event that the actual revenue received underperforms budget, the budgeted revenue and expenditures must be reduced so that the fund does not deficit spend. The actuals revenues received as of September 30, 2014 were short \$141,641. The FY 16 budgeted revenues have been reduced by that amount.

EXPENDITURES

Grants, Aids and Contributions

- This is a pass-through of 100% of the revenue to the Duval County School System.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

FLEET MGMT - OPERATIONS

SUBFUND -- 511

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	36,997,365	36,763,559	33,354,849	-9.3%	-3,408,710
Miscellaneous Revenue	1,039,812	326,610	399,803	22.4%	73,193
	<u>38,037,177</u>	<u>37,090,169</u>	<u>33,754,652</u>	<u>-9.0%</u>	<u>-3,335,517</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	39,264	45,209	72,119	59.5%	26,910
Transfers from Fund Balance	0	228,006	0	-100.0%	-228,006
	<u>39,264</u>	<u>273,215</u>	<u>72,119</u>	<u>-73.6%</u>	<u>-201,096</u>
TOTAL REVENUE	38,076,441	37,363,384	33,826,771	-9.5%	-3,536,613
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Salaries	3,730,725	4,216,713	4,336,642	2.8%	119,929
Employer Provided Benefits	1,732,956	2,159,676	2,394,537	10.9%	234,861
Internal Service Charges	764,695	608,169	718,302	18.1%	110,133
Internal Services - IT Operations	347,701	238,843	358,698	50.2%	119,855
Other Operating Expenses	29,925,254	30,063,928	25,811,255	-14.1%	-4,252,673
Capital Outlay	77,325	2	2	0.0%	0
Supervision Allocation	-64,032	-53,907	-55,075	2.2%	-1,168
Indirect Cost	669,143	460,727	522,380	13.4%	61,653
Banking Fund Debt Repayments	76,739	62,295	0	-100.0%	-62,295
	<u>37,260,505</u>	<u>37,756,446</u>	<u>34,086,741</u>	<u>-9.7%</u>	<u>-3,669,705</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-393,062	-259,970	-33.9%	133,092
	<u>0</u>	<u>-393,062</u>	<u>-259,970</u>	<u>-33.9%</u>	<u>133,092</u>
TOTAL EXPENDITURES	37,260,505	37,363,384	33,826,771	-9.5%	-3,536,613

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	108	108	0
PART-TIME HOURS	7,722	7,722	

FLEET MANAGEMENT – OPERATIONS SUBFUND 511

BACKGROUND

This internal service fund accumulates and allocates the costs of the operation of the City's Motor Pool and recovers its costs via charges to its users/customers. Fleet Management is responsible for all of the maintenance and fueling of the entire City owned vehicle fleet including most independent authorities, and the Duval County School Board.

REVENUE

Intra-Governmental Services

Charges for Services

- This represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

- The net increase is due to a \$98,193 decrease in contribution-loss deductibles. This is somewhat offset by a \$25,000 decrease in reimbursement-warranty work.

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16.

EXPENDITURES

Salaries

- The net increase is mainly due to a \$129,040 increase in permanent and probationary salaries.

Employer Provided Benefits

- The net increase is due to increases of \$200,258 in workers' compensation insurance and \$37,149 in pension contribution. This is somewhat offset by a \$16,880 decrease to group hospitalization insurance.

Internal Service Charges

- The net increase is driven by increase of \$129,063 in fleet allocations and \$43,178 in building maintenance. This is somewhat offset by a decrease of \$53,400 in IT system development.

Internal Services – IT Operations

- The increase is primarily due to a rise in computer system maintenance and security.

Other Operating Expenses

- The net decrease is being driven by a \$4,286,427 reduction in estimated fuel costs.

Supervision Allocation

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

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Salary & Lapse Benefit

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

FLEET MGMT - VEHICLE REPLACEMENT

SUBFUND -- 512

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	8,253,294	8,214,841	14,212,669	73.0%	5,997,828
Miscellaneous Revenue	244,671	0	0		0
Other Sources	0	12,216,092	15,902,697	30.2%	3,686,605
	<u>8,497,965</u>	<u>20,430,933</u>	<u>30,115,366</u>	<u>47.4%</u>	<u>9,684,433</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	856,796	641,259	655,700	2.3%	14,441
Transfers From Other Funds	50,616	0	0		0
Transfers from Fund Balance	0	5,000,000	0	-100.0%	-5,000,000
	<u>907,411</u>	<u>5,641,259</u>	<u>655,700</u>	<u>-88.4%</u>	<u>-4,985,559</u>
TOTAL REVENUE	9,405,376	26,072,192	30,771,066	18.0%	4,698,874
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Salaries	149,197	149,185	145,178	-2.7%	-4,007
Employer Provided Benefits	67,474	74,542	80,744	8.3%	6,202
Internal Service Charges	0	81,587	164,699	101.9%	83,112
Internal Services - IT Operations	0	4,019	11,350	182.4%	7,331
Other Operating Expenses	42,539	49,058	48,395	-1.4%	-663
Capital Outlay	51,383	12,216,093	15,902,698	30.2%	3,686,605
Supervision Allocation	64,032	53,907	55,075	2.2%	1,168
Indirect Cost	109,626	53,803	85,516	58.9%	31,713
Banking Fund Debt Repayments	2,147,825	1,585,095	3,234,474	104.1%	1,649,379
	<u>2,632,076</u>	<u>14,267,289</u>	<u>19,728,129</u>	<u>38.3%</u>	<u>5,460,840</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	6,041,681	11,660,562	11,042,937	-5.3%	-617,625
Cash Carryover	0	144,341	0	-100.0%	-144,341
	<u>6,041,681</u>	<u>11,804,903</u>	<u>11,042,937</u>	<u>-6.5%</u>	<u>-761,966</u>
TOTAL EXPENDITURES	8,673,757	26,072,192	30,771,066	18.0%	4,698,874

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	3	3	
PART-TIME HOURS			

FLEET MANAGEMENT - VEHICLE REPLACEMENT SUBFUND 512

BACKGROUND

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

REVENUE

Charges for Services

- This revenue represents the charges billed to other departments and agencies for both prior and current year vehicle replacements.

Other Sources

- This represents the amount of borrowed funds required to purchase the FY 16 proposed vehicle replacements.

Miscellaneous Revenue

- This represents \$517,165 in anticipated revenue from the sale of surplus vehicles and \$138,535 estimated investment earnings.

EXPENDITURES

Employer Provided Benefits

- The net increase is being driven by increased pension and workers compensation costs.

Internal Service Charges

- This amount represents the FY 16 cost of the Auto Vehicle Locator IT System Development project. The project is detailed as part of the IT 5 year plan.

Capital Outlay

- This amount represents the borrowed capital spending authority as detailed in Other Sources.

Supervision Allocation

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

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Banking Fund Debt Repayment

- This amount represents the interest and principal payback for banking fund borrowing.

Transfers to Other Funds

- This amount represents the excess revenue over expenditure total in this subfund that is available to fund a portion of the FY 16 vehicle replacements and is being transferred to the Direct Vehicle Replacement fund (SF 513).

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.

FLEET MGMT - DIRECT REPLACEMENT
 SUBFUND -- 513

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Transfers from Fund Balance	136,982	0	0		0
	<u>136,982</u>	<u>0</u>	<u>0</u>		<u>0</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	129,544	84,638	145,217	71.6%	60,579
Transfers From Other Funds	12,932,681	15,660,562	11,248,641	-28.2%	-4,411,921
	<u>13,062,225</u>	<u>15,745,200</u>	<u>11,393,858</u>	<u>-27.6%</u>	<u>-4,351,342</u>
TOTAL REVENUE	13,199,207	15,745,200	11,393,858	-27.6%	-4,351,342
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Capital Outlay	9,696,485	15,745,200	11,393,858	-27.6%	-4,351,342
	<u>9,696,485</u>	<u>15,745,200</u>	<u>11,393,858</u>	<u>-27.6%</u>	<u>-4,351,342</u>
TOTAL EXPENDITURES	9,696,485	15,745,200	11,393,858	-27.6%	-4,351,342

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

FLEET MANAGEMENT - DIRECT REPLACEMENT SUBFUND 513

BACKGROUND

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

REVENUE

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16.

Transfers From Other Funds

- This amount represents transfers from the Vehicle Replacement fund (SF 512) of \$11,042,937 and the Office of General Counsel internal service fund (SF 551) of \$205,704, to fund the pay-go portion of the proposed vehicle replacements for FY 16.

EXPENDITURES

Capital Outlay

- This is the total capital requirement for the FY 16 vehicle replacement that will be purchased with cash.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

COPY CENTER / CENTRAL MAILROOM
 SUBFUND -- 521

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	2,368,347	2,740,862	2,405,654	-12.2%	-335,208
Miscellaneous Revenue	4,508	0	0		0
	<u>2,372,855</u>	<u>2,740,862</u>	<u>2,405,654</u>	<u>-12.2%</u>	<u>-335,208</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	7,096	8,253	8,969	8.7%	716
	<u>7,096</u>	<u>8,253</u>	<u>8,969</u>	<u>8.7%</u>	<u>716</u>
TOTAL REVENUE	2,379,951	2,749,115	2,414,623	-12.2%	-334,492
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Salaries	147,986	154,828	157,177	1.5%	2,349
Employer Provided Benefits	77,901	87,852	92,190	4.9%	4,338
Internal Service Charges	9,359	14,627	17,521	19.8%	2,894
Internal Services - IT Operations	7,079	19,262	8,370	-56.5%	-10,892
Other Operating Expenses	2,127,271	2,433,303	2,100,911	-13.7%	-332,392
Capital Outlay	810	1	1	0.0%	0
Supervision Allocation	0	0	0		0
Indirect Cost	38,453	38,453	38,453	0.0%	0
	<u>2,408,859</u>	<u>2,748,326</u>	<u>2,414,623</u>	<u>-12.1%</u>	<u>-333,703</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	789	0	-100.0%	-789
	<u>0</u>	<u>789</u>	<u>0</u>	<u>-100.0%</u>	<u>-789</u>
TOTAL EXPENDITURES	2,408,859	2,749,115	2,414,623	-12.2%	-334,492

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	5	5	
PART-TIME HOURS			

COPY CENTER / CENTRAL MAILROOM SUBFUND 521

BACKGROUND

This internal service fund accumulates and allocates the cost of the City's centralized mailroom, centralized copy center/print shop and copier consolidation program. This internal service fund recovers its costs via charges to its users/customers.

REVENUE

Intra-Governmental Services

Charges for Services

- The represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- This amount represents anticipated interest earnings for FY 16.

EXPENDITURES

Intra-Governmental Services

Salaries

- The increase is mainly due to a \$2,230 increase in permanent and probationary salaries.

Employer Provided Benefits

- The increase is mainly due to a \$3,263 increase in pension contribution.

Internal Service Charges

- The net increase is being driven by building cost allocation for the St. James building.

Internal Services – IT Operations

- The decrease is primarily being driven by a reduction in computer system maintenance and security.

Other Operating Expenses

- The net decrease is being driven by decreases of \$258,000 in printing and binding commercial and \$185,903 in installment purchases. This is somewhat offset by a decrease of \$109,761 in copier consolidation contract.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.

ITD OPERATIONS

SUBFUND -- 531

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	20,651,396	21,715,354	22,540,745	3.8%	825,391
Miscellaneous Revenue	33,325	2,000	2,000	0.0%	0
	<u>20,684,721</u>	<u>21,717,354</u>	<u>22,542,745</u>	<u>3.8%</u>	<u>825,391</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-17,316	0	9,487		9,487
Transfers From Other Funds	1,729,580	0	0		0
Transfers from Fund Balance	0	15,610	0	-100.0%	-15,610
	<u>1,712,264</u>	<u>15,610</u>	<u>9,487</u>	<u>-39.2%</u>	<u>-6,123</u>
TOTAL REVENUE	22,396,985	21,732,964	22,552,232	3.8%	819,268
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Salaries	7,388,884	8,401,120	8,643,396	2.9%	242,276
Employer Provided Benefits	2,763,258	3,535,863	3,738,167	5.7%	202,304
Internal Service Charges	774,111	1,363,617	1,979,102	45.1%	615,485
Internal Services - IT Operations	1,015,797	0	0		0
Other Operating Expenses	8,540,488	8,613,193	8,781,589	2.0%	168,396
Capital Outlay	98,865	463,551	1	-100.0%	-463,550
Supervision Allocation	-182,099	-279,086	-306,220	9.7%	-27,134
Indirect Cost	121,362	121,362	121,362	0.0%	0
	<u>20,520,667</u>	<u>22,219,620</u>	<u>22,957,397</u>	<u>3.3%</u>	<u>737,777</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-486,656	-405,165	-16.7%	81,491
	<u>0</u>	<u>-486,656</u>	<u>-405,165</u>	<u>-16.7%</u>	<u>81,491</u>
TOTAL EXPENDITURES	20,520,667	21,732,964	22,552,232	3.8%	819,268

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	127	126	-1
PART-TIME HOURS	14,660	14,660	

ITD OPERATIONS SUBFUND 531

BACKGROUND

This internal service fund accumulates and allocates current application maintenance costs of computer software and/or equipment owned, leased or operated by the City and selected independent agencies and records management (archive) functions.

REVENUE

Intra-Governmental Services

Charges for Services

- This revenue consists of internal service revenues from charges billed to other departments and agencies.

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- This amount represents anticipated interest earnings for FY 16.

EXPENDITURES

Salaries

- The increase is being driven by an increase of \$220,350 to permanent and probationary salaries.

Employer Provided Benefits

- The net increase is due to increases of \$60,308 in pension contribution, \$57,172 in group hospitalization insurance, \$40,877 in workers' compensation insurance and \$34,643 in defined pension contribution.

Internal Service Charges

- The net increase is being driven by increase of \$387,704 in IT system development projects related to the IT 5 year plan and \$169,889 in building cost allocation for Ed Ball.

Other Operating Expenses

- The net increase is primarily due to an increase of \$310,928 in Hardware / Software licensing & maintenance. This is somewhat offset by a decrease of \$111,212 in wireless communications.

Supervision Allocation

- This amount represents the administration cost of the Division which is allocated to each activity within Information Technologies but crosses funds.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

AUTHORIZED POSITION CAP

One position was moved as part of the budget process to the Courts General Fund – GSD activity.

RADIO COMMUNICATIONS

SUBFUND -- 534

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	6,679,380	6,864,234	7,330,033	6.8%	465,799
Miscellaneous Revenue	98	0	0		0
Other Sources	0	3,000,000	0	-100.0%	-3,000,000
	<u>6,679,478</u>	<u>9,864,234</u>	<u>7,330,033</u>	<u>-25.7%</u>	<u>-2,534,201</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	82,342	69,329	66,188	-4.5%	-3,141
Transfers from Fund Balance	2,067,540	0	776,292		776,292
	<u>2,149,882</u>	<u>69,329</u>	<u>842,480</u>	<u>1115.2%</u>	<u>773,151</u>
TOTAL REVENUE	8,829,361	9,933,563	8,172,513	-17.7%	-1,761,050
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Salaries	533,948	532,037	543,091	2.1%	11,054
Employer Provided Benefits	231,395	249,745	283,141	13.4%	33,396
Internal Service Charges	47,901	53,237	42,041	-21.0%	-11,196
Internal Services - IT Operations	70,696	40,616	41,986	3.4%	1,370
Other Operating Expenses	1,120,541	977,154	1,153,869	18.1%	176,715
Capital Outlay	0	3,000,001	756,292	-74.8%	-2,243,709
Grants, Aids & Contributions	189,817	190,000	210,000	10.5%	20,000
Supervision Allocation	182,099	279,086	306,220	9.7%	27,134
Indirect Cost	87,483	99,068	94,495	-4.6%	-4,573
Banking Fund Debt Repayments	1,063,182	1,370,558	1,768,454	29.0%	397,896
	<u>3,527,063</u>	<u>6,791,502</u>	<u>5,199,589</u>	<u>-23.4%</u>	<u>-1,591,913</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-10,396	-11,646	12.0%	-1,250
Transfers to Other Funds	1,530,080	0	0		0
Banking Fund Debt Repayments	3,138,663	3,151,234	2,984,570	-5.3%	-166,664
Cash Carryover	0	1,223	0	-100.0%	-1,223
	<u>4,668,743</u>	<u>3,142,061</u>	<u>2,972,924</u>	<u>-5.4%</u>	<u>-169,137</u>
TOTAL EXPENDITURES	8,195,807	9,933,563	8,172,513	-17.7%	-1,761,050

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	10	10	
PART-TIME HOURS			

RADIO COMMUNICATIONS SUBFUND 534

BACKGROUND

This internal service fund accumulates and allocates the cost for radio communications including installs, upgrades and repairs for the general government as well as JEA, JTA and JAA.

REVENUE

Charges for Services

- This represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16.

Transfers from Fund Balance

- The fund balance appropriation is being used to fund the replacement of UPS equipment at the various radio towers and the required mobile and portable radios for the eighty new positions in JSO.

EXPENDITURES

Intra-Governmental Services

Employer Provided Benefits

- The increase is being driven by a \$22,199 increase in the workers compensation allocation.

Internal Service Charges

- The net decrease is being driven by reductions in the Fleet allocations (\$8,934).

Other Operating Expenses

- The net increase is being driven by a \$155,914 in funding for repairs and maintenance.

Capital Outlay

- Funding has been provided for UPS replacements at the various radio towers as well as the required radio equipment for the eighty new positions in JSO.

Grants, Aids & Contributions

- This represents the payment to JEA for the estimated JEA operating costs.

Supervision Allocation

- This amount represents the administration cost of the Division which is allocated to each activity within Information Technology based on employee count.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Banking Fund Debt Repayment

- The table below compares the FY 15 and FY 16 banking fund debt repayment by project:

Project Title	FY15 Budget		FY16 Proposed		Change
	Principal	Interest	Principal	Interest	
First Coast Radio Buyout (2011-756-E)	977,983	214,450	992,754	71,009	(128,670)
P25 Radio - Fire Station Paging	150,000	28,125	578,571	126,120	526,566

Non-Departmental / Fund Level Activities

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

Banking Fund Debt Repayment

- The table below compares the FY 15 and FY 16 banking fund debt repayment by project:

Project Title	FY15 Budget		FY16 Proposed		Change
	Principal	Interest	Principal	Interest	
P25 Radio System - CIP Project	2,731,291	419,943	2,705,524	279,046	(166,664)

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.



TECHNOLOGY SYSTEM DEVELOPMENT

SUBFUND -- 536

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	384,585	648,026	1,132,945	74.8%	484,919
Other Sources	0	12,050,000	0	-100.0%	-12,050,000
	<u>384,585</u>	<u>12,698,026</u>	<u>1,132,945</u>	<u>-91.1%</u>	<u>-11,565,081</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	18,814	21,352	0	-100.0%	-21,352
Transfers from Fund Balance	184,991	17,609	0	-100.0%	-17,609
	<u>203,805</u>	<u>38,961</u>	<u>0</u>	<u>-100.0%</u>	<u>-38,961</u>
TOTAL REVENUE	588,390	12,736,987	1,132,945	-91.1%	-11,604,042
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Other Operating Expenses	0	22,800	3	-100.0%	-22,797
Capital Outlay	880,482	12,080,600	1	-100.0%	-12,080,599
Banking Fund Debt Repayments	577,082	633,587	889,143	40.3%	255,556
	<u>1,457,564</u>	<u>12,736,987</u>	<u>889,147</u>	<u>-93.0%</u>	<u>-11,847,840</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	0	243,798		243,798
	<u>0</u>	<u>0</u>	<u>243,798</u>		<u>243,798</u>
TOTAL EXPENDITURES	1,457,564	12,736,987	1,132,945	-91.1%	-11,604,042

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

TECHNOLOGY SYSTEM DEVELOPMENT SUBFUND 536

BACKGROUND

This internal service fund houses IT system development projects. This fund is project driven and will allow transparency and accountability related to IT projects outside the day to day operations. This internal service fund accumulates and allocates the cost of IT system development for the City of Jacksonville and various independent agencies.

REVENUE

Charges for Services

- This revenue consists of internal service revenues from charges billed to other departments and agencies for FY 16 proposed projects and previously approved projects on the annual budget ordinance schedule B4a.

Miscellaneous Revenue

- This category would house any anticipated interest earnings in the fund however, the fund had a cash deficit during the current fiscal year.

EXPENDITURES

Other Operating Expenses

Capital Outlay

- No new projects are being proposed for FY 16.

Banking Fund Debt Repayments

- This amount represents the FY 16 interest and principal payback for Banking Fund borrowing related to previously approved projects on the schedule B4a.

Cash Carryover

- The FY 16 estimated revenues over expenses is being placed in a cash carryover to cover any residual cash deficits that may exist in this fund at the end of the current fiscal year.

AUTHORIZED POSITION CAP

There are no positions in this fund.

TECHNOLOGY EQUIPMENT REFRESH
 SUBFUND -- 537

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	449,184	721,249	528,787	-26.7%	-192,462
	<u>449,184</u>	<u>721,249</u>	<u>528,787</u>	<u>-26.7%</u>	<u>-192,462</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	14,382	14,652	0	-100.0%	-14,652
Transfers from Fund Balance	0	60,459	0	-100.0%	-60,459
	<u>14,382</u>	<u>75,111</u>	<u>0</u>	<u>-100.0%</u>	<u>-75,111</u>
TOTAL REVENUE	463,566	796,360	528,787	-33.6%	-267,573
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Salaries	0	0	20,250		20,250
Other Operating Expenses	622,375	697,911	40,893	-94.1%	-657,018
Capital Outlay	201,827	98,449	467,644	375.0%	369,195
	<u>824,202</u>	<u>796,360</u>	<u>528,787</u>	<u>-33.6%</u>	<u>-267,573</u>
TOTAL EXPENDITURES	824,202	796,360	528,787	-33.6%	-267,573

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

TECHNOLOGY EQUIPMENT REFRESH SUBFUND 537

BACKGROUND

This internal service fund accounts for the refresh and replacement of the City's technology equipment and infrastructure including computers, servers, network equipment and uninterrupted power supply equipment. All proposed equipment will be purchased with pay-go funds derived from customer repayments from current and prior year equipment refresh items.

REVENUE

Charges for Services

- This amount represents the customer billings for both the FY 16 proposed refresh and previously approved equipment replacement.

EXPENDITURES

Salaries

- This amount represents the estimated overtime required to deploy the FY 16 equipment replacements.

Other Operating Expenses

- This amount is represents equipment that does not met the \$1,000 capital threshold and any Emtech costs related to deploying equipment.

Capital Outlay

- This amount represents the various telecommunication, servers, network and UPS equipment that meet the \$1,000 capital threshold.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

RADIO EQUIPMENT REFRESH

SUBFUND -- 538

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	0	0	1,192,170		1,192,170
	0	0	1,192,170		1,192,170
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	0	1,192,170		1,192,170
	0	0	1,192,170		1,192,170
TOTAL REVENUE	0	0	2,384,340		2,384,340
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Capital Outlay	0	0	1,192,170		1,192,170
	0	0	1,192,170		1,192,170
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	0	1,192,170		1,192,170
	0	0	1,192,170		1,192,170
TOTAL EXPENDITURES	0	0	2,384,340		2,384,340

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

RADIO EQUIPMENT REFRESH SUBFUND 538

BACKGROUND

This internal service fund accounts for the refresh and replacement of the City's radio equipment.

REVENUE

Charges for Services

- This amount represents the customer billings for FY 16 proposed radio purchases. The customers will be billed for the total cost of the radios in order to have pay-go funding in FY 17 for additional equipment.

Transfers from Other Funds

- This is a transfer from the General Fund – GSD to purchase the first year of the radio refresh.

EXPENDITURES

Capital Outlay

- This amount represents the mobile radios which are slated for replacement in FY 16.
 - Office of the Sheriff \$913,997
 - Fire and Rescue \$198,695
 - Other \$79,478

Cash Carryover

- The FY 16 billing revenue, as described above, is being placed in a cash carryover in order to fund the second year (FY 17) mobile radio refresh.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

JACKSONVILLE CHILDREN'S COMMISSION

SUBFUND -- 191

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
JACKSONVILLE CHILDREN'S COMMISSION					
Miscellaneous Revenue	370,965	359,320	331,840	-7.6%	-27,480
	<u>370,965</u>	<u>359,320</u>	<u>331,840</u>	<u>-7.6%</u>	<u>-27,480</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	75,446	64,481	86,590	34.3%	22,109
Transfers From Other Funds	22,008,767	21,612,316	23,005,706	6.4%	1,393,390
Transfers from Fund Balance	500,000	775,000	0	-100.0%	-775,000
	<u>22,584,213</u>	<u>22,451,797</u>	<u>23,092,296</u>	<u>2.9%</u>	<u>640,499</u>
TOTAL REVENUE	22,955,178	22,811,117	23,424,136	2.7%	613,019
EXPENDITURES					
JACKSONVILLE CHILDREN'S COMMISSION					
Salaries	1,760,534	1,984,384	2,080,936	4.9%	96,552
Employer Provided Benefits	670,344	885,145	929,722	5.0%	44,577
Internal Service Charges	339,313	320,897	322,211	0.4%	1,314
Internal Services - IT Operations	117,767	173,770	212,948	22.5%	39,178
Other Operating Expenses	259,418	281,725	284,133	0.9%	2,408
Capital Outlay	0	3	2	-33.3%	-1
Grants, Aids & Contributions	16,798,649	18,761,839	19,093,237	1.8%	331,398
Extraordinary Lapse	0	-98,155	0	-100.0%	98,155
	<u>19,946,026</u>	<u>22,309,608</u>	<u>22,923,189</u>	<u>2.8%</u>	<u>613,581</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-98,381	-72,564	-26.2%	25,817
Debt Service	378,708	549,890	523,511	-4.8%	-26,379
Transfers to Other Funds	1,633,831	50,000	50,000	0.0%	0
	<u>2,012,539</u>	<u>501,509</u>	<u>500,947</u>	<u>-0.1%</u>	<u>-562</u>
TOTAL EXPENDITURES	21,958,565	22,811,117	23,424,136	2.7%	613,019

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	38	38	0
PART-TIME HOURS	400	400	

JACKSONVILLE CHILDREN'S COMMISSION SUBFUND 191

BACKGROUND

The Jacksonville Children's Commission oversees several programs that promote positive infant, child and youth development. This includes oversight to the Mayor's Early Literacy Initiative and the Family Initiative Program.

REVENUE

Jacksonville Children's Commission

Miscellaneous Revenue

- The decrease of \$27,480 is due to a decrease of \$12,000 in the rental of city facilities and \$15,480 in earnings other miscellaneous.

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- The increase of \$22,109 is due to a higher assumption on investment pool earnings.

Transfer from Other Funds

- This amount represents the transfer from the General Fund – GSD (SF 011) to balance the fund.

Transfer from Fund Balance

- The department is not transferring funds from fund balance for FY 16.

EXPENDITURES

Salaries

- The increase of \$96,552 is primarily due to pay changes.

Employer Provided Benefits

- The increase of \$44,577 is primarily due to the increase of \$30,002 in group hospitalization insurance, \$19,493 in general employees' defined contribution and \$16,867 in workers' compensation insurance. These were somewhat offset by a decrease of \$24,963 in general employees' pension contribution.

Internal Services – IT Operations

- The increase of \$39,178 is in computer system maintenance/security allocation.

Grants, Aids and Contributions

- The increase of \$331,398 is due to the increase in public service grants.

Extraordinary Lapse

- The extraordinary lapse for FY 15 has been removed.

Non-Departmental/Fund Level Activities

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

Debt Service

- The debt service costs are for interest and principal repayments related to debt on the Don Brewer Center.

Transfers to Other Funds

- This amount represents the transfer to Subfund 64M – JCC – Youth Travel Trust Fund (Section 111.850B)

AUTHORIZED POSITION CAP

There are no changes to the cap.



JCC - YOUTH TRAVEL TRUST (SEC 111.850 B)

SUBFUND -- 64M

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	50,000	50,000	0.0%	0
	0	50,000	50,000	0.0%	0
TOTAL REVENUE	0	50,000	50,000	0.0%	0
EXPENDITURES					
JACKSONVILLE CHILDREN'S COMMISSION					
Grants, Aids & Contributions	0	50,000	50,000	0.0%	0
	0	50,000	50,000	0.0%	0
TOTAL EXPENDITURES	0	50,000	50,000	0.0%	0

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

YOUTH TRAVEL TRUST FUND SUBFUND 64M

BACKGROUND

Municipal Code Section 111.850/Part B created a trust fund account to be known as the Youth Travel Trust Fund. This fund receives donations, contributions of money, including gifts and grants for use toward achieving the purposes, functions and goals of the Youth Travel Program. All such donations and contributions shall be accounted for separately within the fund. Unencumbered funds shall lapse in this fund at year end. The annual appropriation to this fund may not exceed \$50,000. The \$50,000 appropriation may be comprised of contributions to the fund and appropriations of this fund's fund balance to the extent available. No organization may make a request for youth travel support except through an allocation from the Youth Travel Trust Fund and all requests from Council for youth travel appropriations shall be directed to the Commission in compliance with directives set forth in this Part B.

REVENUE

Transfer From Other Funds

- This amount is a contribution/transfer from Jacksonville Children's Commission (S/F 191).

EXPENDITURES

Grants, Aids & Contributions

- This funding is for youth travel support.

AUTHORIZED POSITION CAP

There are no positions within this subfund.

MAYOR'S OFFICE
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	18,297	85,075	1,000	-98.8%	-84,075
TOTAL REVENUE	18,297	85,075	1,000	-98.8%	-84,075
EXPENDITURES					
Salaries	2,656,171	2,545,027	2,291,506	-10.0%	-253,521
Employer Provided Benefits	684,832	680,129	968,453	42.4%	288,324
Internal Service Charges	190,555	233,441	340,711	46.0%	107,270
Internal Services - IT Operations	496,818	160,751	199,770	24.3%	39,019
Other Operating Expenses	180,184	112,543	112,453	-0.1%	-90
Intra-Departmental Billing	330,003	327,151	362,672	10.9%	35,521
Capital Outlay	0	2	1	-50.0%	-1
Extraordinary Lapse	0	-483,546	0	-100.0%	483,546
TOTAL EXPENDITURES	4,538,563	3,575,498	4,275,566	19.6%	700,068

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	35	35	
PART-TIME HOURS	1,300	1,300	

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
ADMINISTRATION	3,236,587	2,502,629	3,208,545	28.2%	705,916
EDUCATION OFFICER	82,899	0	0	-100.0%	0
PUBLIC AFFAIRS	1,219,077	1,072,869	1,067,021	-0.5%	-5,848
DEPARTMENT TOTAL	4,538,563	3,575,498	4,275,566	19.6%	700,068

MAYOR'S OFFICE GENERAL FUND - GSD

BACKGROUND

This fund provides for the operating and salary expenditures of the Mayor's Office, the Education Officer and Public Affairs.

REVENUE

Miscellaneous Revenue

- The contribution from private sources of \$84,075 that was budgeted in FY 15 for the Education Officer activity has been removed.

EXPENDITURES

Salaries

- The net decrease is being driven by a \$255,971 reduction in permanent and probationary salaries.

Employer Provided Benefits

- The net increase is due primarily to increased general employee pension costs of \$448,799. This increase is somewhat offset by reductions in the FRS pension (\$59,876), the defined contribution pension (\$58,308) and health insurance costs (\$43,427).

Internal Service Charges

- The net increase is being driven by increased building cost for the St. James building (\$47,930) and an increase in the IT System development allocation (\$67,503).

Intra-Departmental Billing

- Pursuant to 2014-520-E, the costs for the Mayor's security that reside in the Office of the Sheriff's budget are billed to this activity.

Extraordinary Lapse

- The extraordinary lapse from FY 15 has been removed.

AUTHORIZED POSITION CAP

The authorized cap is unchanged.

MEDICAL EXAMINER
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	1,035,435	1,294,026	1,198,620	-7.4%	-95,406
Miscellaneous Revenue	17,719	0	0		0
TOTAL REVENUE	1,053,153	1,294,026	1,198,620	-7.4%	-95,406
EXPENDITURES					
Salaries	1,912,472	2,032,711	2,024,316	-0.4%	-8,395
Employer Provided Benefits	634,336	781,673	757,505	-3.1%	-24,168
Internal Service Charges	151,021	158,612	156,995	-1.0%	-1,617
Internal Services - IT Operations	45,124	75,042	170,219	126.8%	95,177
Other Operating Expenses	411,705	416,939	650,878	56.1%	233,939
Capital Outlay	222,193	4,300	1	-100.0%	-4,299
TOTAL EXPENDITURES	3,376,851	3,469,277	3,759,914	8.4%	290,637

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	28	28	
PART-TIME HOURS			

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
MEDICAL EXAMINER	3,376,851	3,469,277	3,759,914	8.4%	290,637
DEPARTMENT TOTAL	3,376,851	3,469,277	3,759,914	8.4%	290,637

MEDICAL EXAMINER GENERAL FUND - GSD

BACKGROUND

The Medical Examiner provides autopsies, toxicological examinations, and histopathological preparations of tissues, autopsy reports, depositions, scene investigations, and expert witness testimony to Duval County, Nassau County, Clay County, Union County, and parts of District III, which includes service to Columbia, Hamilton, Lafayette and Suwannee Counties.

REVENUE

Charges for Services

- The decrease of \$95,406 is primarily due to the decrease in autopsy services.

EXPENDITURES

Salaries

- The \$8,395 net increase in salaries is primarily due to the increase in permanent and probationary salaries \$48,259. This is offset by the decreases in part-time salaries \$37,000, leave rollback/sellback \$1,258 and special pay – pensionable \$1,605.

Employer Provided Benefits

- The net decrease is primary due of decreased general employees' pension contribution of \$47,244, and \$4,199 in group hospitalization insurance. This is somewhat offset by increases of \$17,777 in workers' compensation insurance and \$10,425 in general employees' defined pension contribution.

Internal Service Charges

- The net decrease is being driven primarily by decreases of \$11,395 in utilities, \$2,201 in OGC legal, and \$1,163 in tech refresh and pay-go allocations. This was somewhat offset by increases of \$12,810 in building maintenance and fleet vehicle rental allocations.

Internal Services – IT Operations

- The net increase of \$95,177 is mainly attributable to the increase in computer service maintenance and security allocations.

Other Operating Expenses

- The increase of \$233,939 is primary the result of \$345,091 increase in professional services for toxicology outsourcing. This was offset by a decrease of \$57,700 in other operating supplies, \$39,586 in liability miscellaneous, repairs and maintenance insurances, \$9,922 in miscellaneous services and charges and \$4,444 dues subscriptions and memberships cost.

Capital Outlay

- The net decrease is solely the result of a reduction in specialized equipment.

Extraordinary Lapse

- There is no extraordinary lapse for FY15.

AUTHORIZED POSITION CAP

There are no changes in the employee cap.

MILITARY AFFAIRS AND VETERANS
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	815	800	800	0.0%	0
TOTAL REVENUE	815	800	800	0.0%	0
EXPENDITURES					
Salaries	770,287	684,732	659,471	-3.7%	-25,261
Employer Provided Benefits	255,549	231,383	222,859	-3.7%	-8,524
Internal Service Charges	65,871	70,568	80,303	13.8%	9,735
Internal Services - IT Operations	54,492	88,427	78,596	-11.1%	-9,831
Other Operating Expenses	58,757	54,180	50,535	-6.7%	-3,645
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	1,506	4,714	4,714	0.0%	0
TOTAL EXPENDITURES	1,206,461	1,134,005	1,096,479	-3.3%	-37,526

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	14	14	
PART-TIME HOURS			

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
MILITARY AFFAIRS AND VETERANS	1,206,461	1,134,005	1,096,479	-3.3%	-37,526
DEPARTMENT TOTAL	1,206,461	1,134,005	1,096,479	-3.3%	-37,526

MILITARY AFFAIRS AND VETERAN GENERAL FUND - GSD

BACKGROUND

The Military Affairs and Veteran Department was formed through the FY 2012 city reorganization bill (2012-732-E). Previously, it was a division within the Recreation and Community Services Department.

The Military Affairs and Veterans Department focuses its efforts to advocate for our local military personnel and veterans and works closely with military, business, community, and elected leaders at the local, state, and national levels to deliver a compelling message that Jacksonville is the most military-friendly city in the United States. Also, the department oversees and maintains the Jobs-For-Vets website, a recently launched initiative designed to connect job seeking Veterans to Veteran-Friendly employers in the Jacksonville region.

REVENUE

Miscellaneous Revenue

- This represents the revenue that is expected from the sale of software program that manages client appointments and information.

EXPENDITURES

Salaries

- The decrease of \$25,261 is attributable to a decrease in permanent and probationary salaries.

Employer Provided Benefits

- The decrease of \$8,524 is due to a decrease of \$8,147 in group hospitalization insurance.

Internal Service Charges

- The net increase of \$9,735 is mostly due to an increase of \$12,128 in building costs and allocations. This is somewhat offset by decreases of \$1,795 in tech refresh and \$1,758 in OGC legal.

Internal Services – IT Operations

- The decrease of \$9,831 is attributable to a reduction in computer system maintenance charges.

Other Operating Expenses

- The decrease of \$3,645 is mostly due to reductions of \$2,746 in general liability insurance and \$650 in food charges.

AUTHORIZED POSITION CAP

There was no change in the overall cap.

OFFICE OF ECONOMIC DEVELOPMENT
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	66,096	0	0		0
Miscellaneous Revenue	354	1,000	1,000	0.0%	0
TOTAL REVENUE	66,450	1,000	1,000	0.0%	0
EXPENDITURES					
Salaries	1,575,692	957,633	918,192	-4.1%	-39,441
Employer Provided Benefits	465,408	292,554	332,256	13.6%	39,702
Internal Service Charges	311,314	368,159	341,422	-7.3%	-26,737
Internal Services - IT Operations	59,873	66,450	57,279	-13.8%	-9,171
Other Operating Expenses	563,051	194,664	189,508	-2.6%	-5,156
Capital Outlay	0	2	2	0.0%	0
Grants, Aids & Contributions	126,190	98,941	98,941	0.0%	0
Extraordinary Lapse	0	-37,487	0	-100.0%	37,487
TOTAL EXPENDITURES	3,101,528	1,940,916	1,937,600	-0.2%	-3,316

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	12	12	
PART-TIME HOURS	1,300	1,300	

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
OFFICE OF ECONOMIC DEVELOPMENT	3,101,528	1,940,916	1,937,600	-0.2%	-3,316
DEPARTMENT TOTAL	3,101,528	1,940,916	1,937,600	-0.2%	-3,316

OFFICE OF ECONOMIC DEVELOPMENT GENERAL FUND - GSD

BACKGROUND

The Office of Economic Development (OED) serves as the economic development agency for the City of Jacksonville, implementing policies that result in sustainable job growth, raising personal incomes and creating broader tax base for the community. The office also oversees the administration of local and state incentives and the redevelopment of Cecil Commerce Center. Ordinance 2013-209-E removed the Jacksonville Small and Emerging Business Program into the Intra-Governmental Services Department. Ordinance 2014-289 removed the Office of Sports and Entertainment and the Office of Special Events and placed them in a new department. It also created the new Office of International Trade within OED.

REVENUE

Miscellaneous Revenue

- There is no change in this revenue.

EXPENDITURES

Salaries

- The decrease of 39,441 is mainly due to a decrease in permanent and probationary salaries.

Employer Provided Benefits

- The net increase of \$39,702 is primarily due to an increase of \$32,429 in pension contribution costs and \$11,067 in group health insurance. These are slightly offset by a decrease of \$10,642 in defined contribution pension costs.

Internal Service Charges

- The net decrease of \$26,737 is mainly driven by a decrease of \$47,495 in legal charges. This is somewhat offset by an increase of \$27,485 in St. James building cost allocation.

Internal Services – IT Operations

- The decrease of \$9,171 is due to reduction in computer system maintenance and security.

Other Operating Expenses

- The decrease of \$5,156 is mainly due to a reduction in general liability insurance.

Extraordinary Lapse

- The decrease represents the removal of the extraordinary lapse placed in the FY 15 budget.

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.

CECIL FIELD TRUST (SEC 111.625)

SUBFUND -- 1DE

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	124,619	63,114	-49.4%	-61,505
	0	124,619	63,114	-49.4%	-61,505
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	0	1	1	0.0%	0
Miscellaneous Revenue	0	1,979,221	2,544,041	28.5%	564,820
	0	1,979,222	2,544,042	28.5%	564,820
PARKS, RECREATION & COMMUNITY SVCS					
Miscellaneous Revenue	0	65,000	70,000	7.7%	5,000
	0	65,000	70,000	7.7%	5,000
TOTAL REVENUE	0	2,168,841	2,677,156	23.4%	508,315
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	500,000		500,000
	0	0	500,000		500,000
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	0	75,300	75,600	0.4%	300
Employer Provided Benefits	0	35,319	37,091	5.0%	1,772
Other Operating Expenses	0	2,024,422	1,978,423	-2.3%	-45,999
Indirect Cost	0	11,072	49,471	346.8%	38,399
	0	2,146,113	2,140,585	-0.3%	-5,528
PARKS, RECREATION & COMMUNITY SVCS					
Other Operating Expenses	0	22,728	36,571	60.9%	13,843
	0	22,728	36,571	60.9%	13,843
TOTAL EXPENDITURES	0	2,168,841	2,677,156	23.4%	508,315

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	1	1	
PART-TIME HOURS			

CECIL FIELD TRUST (111.625) SUBFUND 1DE

BACKGROUND

Established per ordinance 98-1052, all revenues received or earned by the City from the development and operation of the Cecil Commerce Center (excluding revenues related to an interlocal agreement with the Jacksonville Aviation Authority) are deposited into this trust fund.

REVENUE

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- This represents anticipated investment pool earnings for the subfund.

Office of Economic Development

Miscellaneous Revenue

- This amount represents an appropriation of \$1,000,000 in rental of city facilities and \$1,544,040 in gain on sale of property.

Parks, Recreation and Community Services

Miscellaneous Revenue

- This amount represents the anticipated revenue from timber sales.

EXPENDITURES

Non-Departmental / Fund Level Activities

Transfers to Other Funds

- Funding is being transferred to the FY 16 capital project fund (SF 32E) to fund the Cecil Field Road & Drainage - Site Development / Roadway project.

Office of Economic Development

Other Operating Expenses

- The decrease of \$45,999 is mainly due to a decrease of \$43,709 to miscellaneous insurance.

Indirect Costs

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Park, Recreation and Community Services

Other Operating Expenses

- The increase of \$13,843 is attributed to an increase in professional services performed by the Florida Forest Service.

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.

ON-STREET PARKING

SUBFUND -- 411

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fines and Forfeits	90	0	0		0
Miscellaneous Revenue	-9,131	0	0		0
Transfers From Other Funds	0	18,207	904,760	4869.3%	886,553
	-9,041	18,207	904,760	4869.3%	886,553
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	1,015,390	1,067,350	1,151,200	7.9%	83,850
Fines and Forfeits	516,790	650,000	570,000	-12.3%	-80,000
Miscellaneous Revenue	1,462	1,100	1,500	36.4%	400
	1,533,643	1,718,450	1,722,700	0.2%	4,250
TOTAL REVENUE	1,524,602	1,736,657	2,627,460	51.3%	890,803
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-39,170	-35,700	-8.9%	3,470
Cash Carryover	0	0	298,134		298,134
	0	-39,170	262,434	-770.0%	301,604
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	877,360	926,335	962,982	4.0%	36,647
Employer Provided Benefits	366,699	439,382	485,690	10.5%	46,308
Internal Service Charges	125,858	174,646	176,968	1.3%	2,322
Internal Services - IT Operations	132,977	158,489	141,740	-10.6%	-16,749
Other Operating Expenses	348,035	250,330	249,827	-0.2%	-503
Capital Outlay	0	2	514,411	720450.0%	514,409
Supervision Allocation	-40,485	-274,666	-283,000	3.0%	-8,334
Indirect Cost	97,741	101,309	116,408	14.9%	15,099
	1,908,185	1,775,827	2,365,026	33.2%	589,199
TOTAL EXPENDITURES	1,908,185	1,736,657	2,627,460	51.3%	890,803

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	25	25	
PART-TIME HOURS	2,080	2,080	

ON STREET PARKING SUBFUND 411

BACKGROUND

The Public Parking Division manages both On-Street and Off-Street parking, Bay Street, Courthouse, Forsythe, and JEA parking lots. Revenues are generated through daily and monthly parking fees, as well as other fines and forfeitures.

REVENUE

Non-Departmental / Fund Level Activities

Transfers From Other Funds

- This amount represents a transfer from Off Street Parking (Subfund 412) and a transfer from 1986 Parking and ETR Bond Construction Fund (Subfund 414).

Office of Economic Development

Charges for Services

- The increase of \$83,850 is due to the increase of \$73,500 in collection fees – delinquent tax sales, \$33,000 in parking meter rental – out of service, \$25,000 in parking late fees and \$13,000 in parking fees - daily. These were somewhat offset by a decrease of \$60,000 in parking – 40% collection fees.

Fines and Forfeits

- The decrease of \$80,000 is due to the decrease of \$179,000 in disabled trust fund contribution – contra and \$42,571 in police and fire pension and contribution contra - revenue. These were offset by an increase of \$108,571 in parking fines and \$33,000 in vehicle immobilization.

Miscellaneous Revenue

- The increase of \$400 is in miscellaneous sales and charges.

EXPENDITURES

Non-Departmental / Fund Level Activities

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

Cash Carryover

- The increase of \$298,134 is due to excess funds being appropriated to this line item.

Office of Economic Development

Salaries

- The increase of \$36,647 is primarily due to pay changes, \$7,000 in salaries overtime and \$6,081 in leave rollback/sellback.

Employer Provided Benefits

- The increase of \$46,308 is primarily due to the increase of \$38,694 in workers' compensation insurance and \$10,177 in general employees' pension contribution. These were somewhat offset by a decrease of \$4,040 in group hospitalization insurance.

Internal Service Charges

- The increase of \$2,322 is primarily due to the increase of \$15,993 in building cost – yates and \$6,192 in office of general counsel legal allocation. These were somewhat offset by a decrease of \$2,598 in copy center.

Internal Services – IT Operations

- The decrease of \$16,749 is in computer system maintenance and security allocation.

Capital Outlay

- This amount represents the anticipated purchase of specialized equipment in FY 16.

Supervision Allocation

- The decrease of \$8,334 is due to the allocating of on-street sub-fund 411 supervisory expenses to off-street parking sub-fund 412.

Indirect Costs

- The increase of \$15,099 is due to the indirect cost study by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes in the cap.



OFF-STREET PARKING

SUBFUND -- 412

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-7,637	0	5,793		5,793
Transfers From Other Funds	0	0	445,675		445,675
	-7,637	0	451,468		451,468
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	2,168,812	2,191,623	2,080,102	-5.1%	-111,521
Miscellaneous Revenue	8,582	24,315	24,315	0.0%	0
	2,177,394	2,215,938	2,104,417	-5.0%	-111,521
TOTAL REVENUE	2,169,757	2,215,938	2,555,885	15.3%	339,947
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-8,046	-10,417	29.5%	-2,371
Transfers to Other Funds	0	18,207	390,351	2044.0%	372,144
Cash Carryover	0	742,386	0	-100.0%	-742,386
	0	752,547	379,934	-49.5%	-372,613
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	301,147	325,071	351,327	8.1%	26,256
Employer Provided Benefits	157,636	185,293	176,442	-4.8%	-8,851
Internal Service Charges	213,685	230,255	231,868	0.7%	1,613
Internal Services - IT Operations	5,963	13,905	17,391	25.1%	3,486
Other Operating Expenses	359,218	382,849	1,061,015	177.1%	678,166
Capital Outlay	109,173	2	2	0.0%	0
Supervision Allocation	40,485	274,666	283,000	3.0%	8,334
Indirect Cost	64,489	51,350	54,906	6.9%	3,556
	1,251,795	1,463,391	2,175,951	48.7%	712,560
TOTAL EXPENDITURES	1,251,795	2,215,938	2,555,885	15.3%	339,947

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	11	11	
PART-TIME HOURS	2,700	2,700	

OFF STREET PARKING SUBFUND 412

BACKGROUND

The Public Parking Division manages the Ed Ball Garage, St. James Building, Yates, City Hall Annex and Water Street garages. Revenues are generated through daily and monthly parking fees.

REVENUE

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- This amount represents the anticipated interest earnings for FY 16

Transfers From Other Funds

- This amount represents the transfer from 1986 Parking and ETR Bond Construction Fund (Subfund 414)

Office of Economic Development

Charges for Services

- The decrease of \$111,521 is due to the decrease of \$67,136 in parking fees – monthly, \$24,138 in parking fees – daily and \$20,247 in parking fees – special events.

Miscellaneous Revenue

- This is tenant revenue.

EXPENDITURES

Non-Departmental / Fund Level Activities

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

Transfers To Other Funds

- This amount represents the transfer to on street parking (Subfund 411)

Cash Carryover

- An appropriation of excess funds in this line item is not needed for FY 16.

Office of Economic Development

Salaries

- The increase of \$26,256 is primarily due to pay changes.

Employer Provided Benefits

- The decrease of \$8,851 is primarily due to the decrease of \$16,023 in general employees' pension contribution and \$14,280 in group hospitalization insurance. These were somewhat offset by an increase of \$13,646 in workers' compensation insurance and \$6,732 in general employees' defined contribution pension.

Internal Service Charges

- The increase of \$1,613 is primarily due to the net increase of \$26,265 in fleet management. This was somewhat offset by a decrease of \$16,666 in building maintenance – citywide, \$3,641 in copy center allocation and \$3,330 in utilities allocation – public works.

Internal Services – IT Operations

- The increase of \$3,486 is in computer system maintenance/security allocation.

Other Operating Expenses

- The increase of \$678,166 is primarily due to the increase of \$345,675 in repairs to building and equipment, \$275,000 in lease and \$100,000 in contractual services. These were somewhat offset by a decrease of \$34,922 in miscellaneous insurance, \$3,663 in general liability insurance and \$3,000 in clothing, clean, shoe/transfer allowance.

Supervision Allocation

- The increase of \$8,334 is due to the allocating of on-street sub-fund 411 supervisory expenses to off-street parking sub-fund 412.

Indirect Cost

- The increase of \$3,556 is due to the indirect cost study by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes in the cap.



MOTOR VEHICLE INSPECTION - SEC 110.407

SUBFUND -- 431

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	1,587	1,012	2,106	108.1%	1,094
	<u>1,587</u>	<u>1,012</u>	<u>2,106</u>	<u>108.1%</u>	<u>1,094</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	521,911	548,800	494,290	-9.9%	-54,510
	<u>521,911</u>	<u>548,800</u>	<u>494,290</u>	<u>-9.9%</u>	<u>-54,510</u>
TOTAL REVENUE	523,498	549,812	496,396	-9.7%	-53,416
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-17,890	-14,972	-16.3%	2,918
Cash Carryover	0	114,637	21,262	-81.5%	-93,375
	<u>0</u>	<u>96,747</u>	<u>6,290</u>	<u>-93.5%</u>	<u>-90,457</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	232,684	238,834	236,343	-1.0%	-2,491
Employer Provided Benefits	121,656	134,830	145,208	7.7%	10,378
Internal Service Charges	17,449	18,275	29,352	60.6%	11,077
Internal Services - IT Operations	6,204	10,106	11,291	11.7%	1,185
Other Operating Expenses	18,338	26,213	35,606	35.8%	9,393
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	57,111	24,806	32,305	30.2%	7,499
	<u>453,441</u>	<u>453,065</u>	<u>490,106</u>	<u>8.2%</u>	<u>37,041</u>
TOTAL EXPENDITURES	453,441	549,812	496,396	-9.7%	-53,416

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	7	7	
PART-TIME HOURS	3,616	3,616	

MOTOR VEHICLE INSPECTION (110.407) SUBFUND 431

BACKGROUND

The Public Parking Division manages the inspection stations for school buses, city vehicles and vehicles for hire.

REVENUE

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- The increase of \$1,094 is due to a higher projection in investment pool earnings.

Office of Economic Development

Charges for Services

- The decrease of \$54,510 is due to lower revenue projection of \$41,170 in vehicles for and \$12,706 in inspection station index.

EXPENDITURES

Non-Departmental / Fund Level Activities

Salary and Benefits Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

Cash Carryover

- The decrease of \$93,375 is due to a reduction of excess funds being appropriated to this line item.

Office of Economic Development

Salaries

- The decrease of \$2,491 is due to a recently vacant position being budgeted at a lower salary.

Employer Provided Benefits

- The increase of \$10,378 is primarily due to the increase of \$7,806 in workers' compensation insurance and \$1,994 in general employees' pension contribution.

Internal Service Charges

- The increase of \$11,077 is primarily due to the increase of \$8,955 in building maintenance – citywide and a net of \$1,069 in fleet management.

Internal Services – IT Operations

- The increase of \$1,185 is in computer system maintenance/security allocation.

Other Operating Expenses

- The increase of \$9,393 is primarily due to the increase of \$12,816 in hardware/software maintenance and licenses. This was somewhat offset by a decrease of \$2,100 in clothing, clean, shoe/transfer allowance and \$921 in general liability insurance.

Indirect Cost

- The increase of \$7,499 is due to the indirect cost study done by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes in the cap.



EQUESTRIAN CENTER-NEFL EQUESTRIAN SOCIETY

SUBFUND -- 4F5

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	363	0	0		0
Transfers From Other Funds	97,728	286,817	0	-100.0%	-286,817
	<u>98,091</u>	<u>286,817</u>	<u>0</u>	<u>-100.0%</u>	<u>-286,817</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	0	175,500	15,994	-90.9%	-159,506
Miscellaneous Revenue	0	562,088	112,197	-80.0%	-449,891
	<u>0</u>	<u>737,588</u>	<u>128,191</u>	<u>-82.6%</u>	<u>-609,397</u>
TOTAL REVENUE	98,091	1,024,405	128,191	-87.5%	-896,214
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Other Operating Expenses	97,369	1,024,405	128,191	-87.5%	-896,214
	<u>97,369</u>	<u>1,024,405</u>	<u>128,191</u>	<u>-87.5%</u>	<u>-896,214</u>
TOTAL EXPENDITURES	97,369	1,024,405	128,191	-87.5%	-896,214

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

EQUESTRIAN CENTER - NEFL EQUESTRIAN SOCIETY SUBFUND 4F5

BACKGROUND

Ordinance 2014-331-E transferred the management of the Equestrian Center from SMG to the Northeast Florida Equestrian Society (NFES)/H.O.R.S.E. Therapies, Inc.

REVENUE

Non-Departmental/Fund Level Activities

Transfers from Other Funds

- The FY 15 budget amount was a subsidy from the Taye' Brown Regional trust fund (Solid Waste Facilities Mitigation - SF 441) that was required to balance up the fund.

Office of Economic Development

Charges for Services

Miscellaneous Revenue

- This represents the estimated revenues for the Northeast Florida equestrian society from their budget submission.

EXPENDITURES

Office of Economic Development

Other Operating Expenses

- The contract was reviewed to determine the required City costs. Based on that review, the contractual amount to be paid to the Northeast Florida equestrian society was budgeted to equal the estimated revenues.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT
 GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
EXPENDITURES					
Salaries	143,456	132,500	160,000	20.8%	27,500
Employer Provided Benefits	6,455	10,379	20,550	98.0%	10,171
Internal Service Charges	23,738	41,265	34,120	-17.3%	-7,145
Internal Services - IT Operations	1,887	4,584	9,707	111.8%	5,123
Other Operating Expenses	6,107	1,801	4,459	147.6%	2,658
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	181,644	190,530	228,837	20.1%	38,307

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	1	1	
PART-TIME HOURS	2,080	2,080	

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
OFFICE OF ETHICS- COMPLIANCE & OVERSIGHT	181,644	190,530	228,837	20.1%	38,307
DEPARTMENT TOTAL	181,644	190,530	228,837	20.1%	38,307

OFFICE OF ETHICS, COMPLIANCE AND OVERSIGHT GENERAL FUND - GSD

BACKGROUND

This fund accounts for the Office of Ethics Compliance and Oversight which addresses citywide ethics, compliance, and oversight issues.

REVENUE

There are no revenues for this department.

EXPENDITURES

Salaries

- The increase of \$27,500 is due to filling a vacant position at a higher rate.

Employer Provided Benefits

- The increase of \$10,171 is primarily due to increases in hospitalization insurance of \$4,709, workers compensation costs of \$3,459, and pension contributions of \$1,540.

Internal Service Charges:

- The net decrease of (\$7,145) is mainly due to a decrease (\$16,953) for OGC legal charges of (\$16,953). This decrease was slightly offset by an increase in building cost allocations of \$9,397.

Internal Services – IT Operations

- The overall increase of \$5,123 is mainly due to an increase in computer system maintenance charges.

Other Operating Expenses

- The net increase of \$2,658 is primarily due to increases in travel of \$1,570 and employee training of \$600.

AUTHORIZED POSITION CAP

There are no changes to the authorized cap.

OFFICE OF GENERAL COUNSEL
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
EXPENDITURES					
Salaries	48,019	56,501	41,834	-26.0%	-14,667
Employer Provided Benefits	27,432	32,920	11,071	-66.4%	-21,849
Internal Service Charges	6,162	8,234	3,760	-54.3%	-4,474
Internal Services - IT Operations	2,250	3,319	2,579	-22.3%	-740
Other Operating Expenses	102,379	122,630	122,456	-0.1%	-174
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	186,242	223,605	181,701	-18.7%	-41,904

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	1	1	
PART-TIME HOURS			

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
DUVAL LEGISLATIVE DELEGATION	86,094	103,624	61,720	-40.4%	-41,904
OFFICE OF GENERAL COUNSEL	100,147	119,981	119,981	0.0%	0
DEPARTMENT TOTAL	186,242	223,605	181,701	-18.7%	-41,904

**OFFICE OF GENERAL COUNSEL
GENERAL FUND - GSD**

BACKGROUND

This fund accounts for the Duval Legislative Delegation and Judgments, Claims and Losses which provides resources to be used for the defense of the City against legal action.

EXPENDITURES

Salaries

- The decrease of (\$14,667) is due to filling a vacant position at a lower rate.

Employer Provided Benefits

- The net decrease of (\$21,849) is mainly attributable to a decrease in pension contribution costs of (\$17,854).

Internal Service Charges

- The net decrease of (\$4,474) is primarily due to a decrease of (\$4,793) in building cost allocations. This decrease was somewhat offset by an increase in mailroom charges of \$471.

Internal Services – IT Operations

- The overall decrease of (\$740) is primarily due to a decrease in computer system maintenance charges.

AUTHORIZED POSITION CAP

There are no changes to the authorized cap.

OFFICE OF GENERAL COUNSEL
SUBFUND -- 551

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	51,662	35,595	50,423	41.7%	14,828
Transfers from Fund Balance	1,350,843	595,495	850,000	42.7%	254,505
	<u>1,402,505</u>	<u>631,090</u>	<u>900,423</u>	42.7%	269,333
OFFICE OF GENERAL COUNSEL					
Charges for Services	9,249,891	7,911,568	8,626,424	9.0%	714,856
Miscellaneous Revenue	11,481	14,000	15,000	7.1%	1,000
	<u>9,261,372</u>	<u>7,925,568</u>	<u>8,641,424</u>	9.0%	715,856
TOTAL REVENUE	10,663,877	8,556,658	9,541,847	11.5%	985,189
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-355,967	-296,046	-16.8%	59,921
Contingencies	0	78,771	0	-100.0%	-78,771
Transfers to Other Funds	284,995	0	850,000		850,000
	<u>284,995</u>	<u>-277,196</u>	<u>553,954</u>	-299.8%	831,150
OFFICE OF GENERAL COUNSEL					
Salaries	4,675,296	5,060,802	5,059,445	0.0%	-1,357
Employer Provided Benefits	1,690,433	1,985,621	2,065,280	4.0%	79,659
Internal Service Charges	175,491	227,603	253,144	11.2%	25,541
Internal Services - IT Operations	116,565	183,169	231,398	26.3%	48,229
Other Operating Expenses	1,319,730	1,197,103	1,195,990	-0.1%	-1,113
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	176,658	179,555	182,635	1.7%	3,080
	<u>8,154,173</u>	<u>8,833,854</u>	<u>8,987,893</u>	1.7%	154,039
TOTAL EXPENDITURES	8,439,168	8,556,658	9,541,847	11.5%	985,189
AUTHORIZED POSITION CAP					
		FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		61	61		
PART-TIME HOURS		2,600	2,600		

OFFICE OF GENERAL COUNSEL SUBFUND 551

BACKGROUND

This internal service accumulates and allocates the cost of the General Counsel's Office and recovers its costs via charges to its users/customers which include the City, independent authorities and boards/commissions of the government.

REVENUE

Non-Departmental/Fund Level Activities

Miscellaneous Revenue

- The increase of \$14,828 is due to an increase in anticipated Investment pool earnings.

Transfers from Fund Balance

- This is an appropriation of retained earnings of \$850,000.

Office of General Counsel

Charges for Services

- The net increase of \$714,856 is the result of higher billings to city agencies of \$431,877 and independent authorities of \$282,979.

Miscellaneous Revenue

- The increase of \$1,000 is primarily due to higher miscellaneous sales and charge revenue.

EXPENDITURES

Non-Departmental/Fund Level Activities

Salary and Benefit Lapse

- The lapse totaling \$296,046 (a decrease of \$59,921) is calculated based on the average employee turnover and estimated number of vacancies in FY16.

Office of General Counsel

Salaries

- The decrease of (\$1,357) is being driven by various salary changes.

Employer Provided Benefits

- The net increase of \$79,659 is mainly due to increases in hospitalization insurance of \$48,243 and pension contributions of \$28,056.

Internal Service Charges

- The net increase of \$25,541 is mainly due to an increase of \$29,348 for building cost allocations. This increase was slightly offset by decreases in copier consolidation allocation of (\$2,543) and tech refresh and pay-go allocation of (\$1,701).

Internal Services – IT Operations

- The overall increase of \$48,229 is mainly due to an increase in computer system maintenance charges.

Other Operating Expenses

- The net decrease of (\$1,113) is mainly due to a decrease of (\$12,006) in general liability insurance. This was somewhat offset by increases in dues, subscriptions and memberships of \$7,654 and hardware/software maintenance allocation of \$3,424.

Indirect Cost

- The increase of \$3,080 is due to higher indirect costs based on the annual study done by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes to the authorized cap.



OFFICE OF INSPECTOR GENERAL
 GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
EXPENDITURES					
Salaries	0	0	375,000		375,000
Employer Provided Benefits	0	0	65,481		65,481
Internal Service Charges	0	0	18,390		18,390
Internal Services - IT Operations	0	0	3,076		3,076
Other Operating Expenses	0	0	34,831		34,831
Capital Outlay	0	0	1		1
TOTAL EXPENDITURES	0	0	496,779		496,779

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS		4	4
PART-TIME HOURS		250	250

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
OFFICE OF INSPECTOR GENERAL	0	0	496,779		496,779
DEPARTMENT TOTAL	0	0	496,779		496,779

OFFICE OF INSPECTOR GENERAL GENERAL FUND - GSD

BACKGROUND

Ordinance 2014-519-E created an independent Office of Inspector General, which provides increased accountability, integrity, and oversight of the executive and legislative branches of the City of Jacksonville, as well as, the City Constitutional Offices and Independent Authorities, to assist in promoting economy and efficiency, improving agency operations, and deterring and identifying waste, fraud, and abuse.

REVENUE

There are no revenues for this department.

EXPENDITURES

Salaries

- The amount of \$375,000 represents the full funding of four full time equivalent positions and part-time salaries authorized in FY14-15 for the newly created department.

Employer Provided Benefits

- The increase of \$65,481 is mainly attributable to increases in pension contributions of \$43,910 and hospitalization insurance of \$13,418 associated with the four fully funded authorized positions.

Internal Service Charges:

- The increase of \$18,390 is mainly due to an increase in building cost allocations of \$15,455.

Internal Services – IT Operations

- The overall increase of \$3,076 is primarily due to an increase in computer system maintenance charges.

Other Operating Expenses

- The increase of \$34,831 is mainly due to increases in hardware software maintenance of \$25,940, travel of \$2,520, dues, subscriptions and memberships of \$1,900, and employee training of \$1,525.

AUTHORIZED POSITION CAP

There are no changes to the authorized cap.

OFFICE OF SPORTS & ENTERTAINMENT
 GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
EXPENDITURES					
Salaries	0	319,260	394,279	23.5%	75,019
Employer Provided Benefits	0	101,123	93,037	-8.0%	-8,086
Internal Service Charges	0	10,184	5,685	-44.2%	-4,499
Other Operating Expenses	0	243,930	258,674	6.0%	14,744
TOTAL EXPENDITURES	0	674,497	751,675	11.4%	77,178

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	4	4	
PART-TIME HOURS	1,300	1,300	

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
OFFICE OF SPORTS & ENTERTAINMENT	0	674,497	751,675	11.4%	77,178
DEPARTMENT TOTAL	0	674,497	751,675	11.4%	77,178

OFFICE OF SPORTS AND ENTERTAINMENT GENERAL FUND - GSD

BACKGROUND

The Office of Sports and Entertainment enhances the region's economy by attracting special events and sports organizations to the City of Jacksonville. The department was created by city Ordinance 2014-289-E and includes the Office of Film and Television and Office Special Events. This portion of the department's budget only includes the General Fund – GSD (SF 011) activities, excluding the Office of Special Events.

EXPENDITURES

Salaries

- The increase of \$75,019 is mainly due to Director of Sports & Entertainment position being underfunded in FY 15.

Employer Provided Benefits

- The net decrease of \$8,086 is mainly due to a decrease of \$37,013 in GEPP pension contribution. This is somewhat offset by increases of \$15,015 in GEPP defined contribution and \$13,979 in group hospitalization.

Internal Service Charges

- The net decrease of \$4,499 is mainly due to a decrease in OGC legal allocation.

Other Operating Expenses

- The net increase of \$14,744 is mainly due to increases of \$9,200 in advertising and promotion, \$3,316 in event contribution and \$1,636 in dues, subscriptions & memberships.

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.

SPECIAL EVENTS

SUBFUND -- 01A

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	6,815	0	0		0
Transfers From Other Funds	3,321,364	4,717,556	4,841,049	2.6%	123,493
	<u>3,328,179</u>	<u>4,717,556</u>	<u>4,841,049</u>	<u>2.6%</u>	<u>123,493</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Miscellaneous Revenue	11,450	0	0		0
	<u>11,450</u>	<u>0</u>	<u>0</u>		<u>0</u>
OFFICE OF SPORTS & ENTERTAINMENT					
Miscellaneous Revenue	0	15,000	15,000	0.0%	0
	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>0.0%</u>	<u>0</u>
TOTAL REVENUE	3,339,629	4,732,556	4,856,049	2.6%	123,493
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-12,614	-12,168	-3.5%	446
Other Operating Expenses	269,379	1,645,734	1,645,734	0.0%	0
Grants, Aids & Contributions	237,448	300,000	300,000	0.0%	0
Contingencies	0	84,875	0	-100.0%	-84,875
	<u>506,827</u>	<u>2,017,995</u>	<u>1,933,566</u>	<u>-4.2%</u>	<u>-84,429</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	925,499	0	0		0
Employer Provided Benefits	242,570	0	0		0
Internal Service Charges	222,003	0	0		0
Internal Services - IT Operations	93,767	0	0		0
Other Operating Expenses	1,034,874	0	0		0
Grants, Aids & Contributions	84,875	0	0		0
	<u>2,603,588</u>	<u>0</u>	<u>0</u>		<u>0</u>
OFFICE OF SPORTS & ENTERTAINMENT					
Salaries	0	913,474	912,811	-0.1%	-663
Employer Provided Benefits	0	290,820	314,036	8.0%	23,216
Internal Service Charges	0	235,667	302,723	28.5%	67,056
Internal Services - IT Operations	0	102,198	73,138	-28.4%	-29,060
Other Operating Expenses	0	1,172,401	1,234,899	5.3%	62,498
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	0	0	84,875		84,875
	<u>0</u>	<u>2,714,561</u>	<u>2,922,483</u>	<u>7.7%</u>	<u>207,922</u>
TOTAL EXPENDITURES	3,110,415	4,732,556	4,856,049	2.6%	123,493

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	14	14	0
PART-TIME HOURS	4,160	4,160	

SPECIAL EVENTS SUBFUND 01A

BACKGROUND

Special Events was an activity of the Office of Economic Development in the FY 2014 approved budget. Pursuant to 2014-289-E, it became activity under the Office of Sports and Entertainment. Special Events still remains in its own subfund (01A) that is project driven to better track event revenues, costs and provide transparency.

REVENUE

Non-Departmental/Fund Level Activities

Transfer From Other Funds

- There is a \$4,841,049 transfer from the General Fund to support operations within the Office of Special Events.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of Special Events from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports and Entertainment

Miscellaneous Revenue

- This amount represents event permit charges for events held at city owned properties. The proposed budget is in line with previous years' actuals.

EXPENDITURES

Non-Departmental/Fund Level Activities

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

Other Operating Expenses

- This amount represents equipment rentals for the Florida/Georgia Game.

Grants, Aids & Contributions

- This represents travel related expenses for the Florida/Georgia game.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of Special Events from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports and Entertainment

Employer Provided Benefits

- The net increase of \$23,216 is mainly due to increases of \$18,501 in workers' compensation insurance and \$7,281 in group hospitalization insurance. This is somewhat offset by a decrease of \$4,036 in general employee pension costs.

Internal Service Charges

- The net increase of \$67,056 is mainly due to increases of \$46,810 and \$13,483 for Ed Ball and St. James building allocations.

Internal Services – IT Operations

- The decrease of \$29,060 is due to a reduction in computer system maintenance and security allocation.

Other Operating Expenses

- The net increase of \$62,498 is mainly due to increases of \$45,675 in miscellaneous services and charges for Mayor's initiatives and \$39,450 in equipment rentals for the Memorial Sea & Sky event. This is somewhat offset by a decrease of \$19,344 in miscellaneous insurance.

Grants, Aids & Contributions

- This represents a contribution for the Bob Hayes Track event.

AUTHORIZED POSITION CAP

There are no changes to the authorized position cap.



MUNICIPAL STADIUM - CITY
SUBFUND -- 4A1

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Taxes	7,892,145	7,650,004	8,300,004	8.5%	650,000
Miscellaneous Revenue	78,523	56,581	105,325	86.1%	48,744
Transfers From Other Funds	4,312,052	6,524,534	4,747,654	-27.2%	-1,776,880
	<u>12,282,721</u>	<u>14,231,119</u>	<u>13,152,983</u>	<u>-7.6%</u>	<u>-1,078,136</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	1,869,032	0	0		0
Miscellaneous Revenue	4,006,518	0	0		0
	<u>5,875,550</u>	<u>0</u>	<u>0</u>		<u>0</u>
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	2,135,000	2,135,000	0.0%	0
Miscellaneous Revenue	0	3,960,040	4,768,677	20.4%	808,637
	<u>0</u>	<u>6,095,040</u>	<u>6,903,677</u>	<u>13.3%</u>	<u>808,637</u>
TOTAL REVENUE	18,158,270	20,326,159	20,056,660	-1.3%	-269,499
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	10,164,729	10,151,124	10,192,933	0.4%	41,809
Transfers to Other Funds	388,000	5,596,821	5,931,927	6.0%	335,106
Payment to Fiscal Agents	878,787	0	0		0
	<u>11,431,516</u>	<u>15,747,945</u>	<u>16,124,860</u>	<u>2.4%</u>	<u>376,915</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	161,382	0	0		0
Internal Services - IT Operations	64,818	0	0		0
Other Operating Expenses	3,532,161	0	0		0
Capital Outlay	44,636	0	0		0
	<u>3,802,997</u>	<u>0</u>	<u>0</u>		<u>0</u>
OFFICE OF SPORTS & ENTERTAINMENT					
Internal Service Charges	0	145,036	65,140	-55.1%	-79,896
Internal Services - IT Operations	0	130,920	126,582	-3.3%	-4,338
Other Operating Expenses	0	4,237,258	3,670,078	-13.4%	-567,180
Capital Outlay	0	65,000	70,000	7.7%	5,000
	<u>0</u>	<u>4,578,214</u>	<u>3,931,800</u>	<u>-14.1%</u>	<u>-646,414</u>
TOTAL EXPENDITURES	15,234,513	20,326,159	20,056,660	-1.3%	-269,499

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

MUNICIPAL STADIUM - CITY SUBFUND 4A1

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center and the Ritz Theater and Museum. The Office of Sports & Entertainment serves as a liaison for SMG. Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Non-Departmental/Fund Level Activities

Taxes

- This revenue category includes the 2 cent tourist development tax and F.S. 212.055 state sales tax rebate revenue. The increase is due to higher projected tourist development tax revenues.

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16.

Transfers from Other Funds

- This represents the subsidy from the General Fund – GSD (SF 011) required to balance up the fund.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Charges for Services

- This revenue category includes daily parking fees, NFL ticket surcharge and other surcharges.

Miscellaneous Revenue

- This revenue category includes rental of city facilities. The increase of \$808,637 is due to an increase in Jaguars rent based on their rent schedule, outlined in Amendment 8 of their lease agreement.

EXPENDITURES

Non-Departmental/Fund Level Activities

Debt Service

- This amount represents the transfer out to the Municipal Stadium – Debt Service fund (SF 4A6) to fund debt service costs.

Transfers to Other Funds

- This represents a subsidy to the Municipal Stadium - SMG fund (SF 4A2) to balance up that fund.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Internal Service Charges

- The net decrease of \$79,896 is mainly due to decreases in fleet vehicle allocation of \$43,886 and utilities allocation of \$30,229.

Internal Services – IT Operations

- The decrease of \$4,338 is due to a reduction in computer system maintenance and security.

Other Operating Expenses

- The net decrease is being driven by decreases in utility costs of \$383,440 and miscellaneous insurance of \$261,795.

Capital Outlay

- The increase of \$5,000 is attributed to increase expenses for capital outlay projects in FY 16.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.



MUNICIPAL STADIUM - SMG

SUBFUND -- 4A2

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	5,212,821	4,951,927	-5.0%	-260,894
	0	5,212,821	4,951,927	-5.0%	-260,894
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	4,606,907	0	0		0
Miscellaneous Revenue	2,357,225	0	0		0
	6,964,132	0	0		0
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	2,991,381	2,537,042	-15.2%	-454,339
Miscellaneous Revenue	0	1,866,971	1,513,854	-18.9%	-353,117
	0	4,858,352	4,050,896	-16.6%	-807,456
TOTAL REVENUE	6,964,132	10,071,173	9,002,823	-10.6%	-1,068,350
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	1,200,476	0	0		0
Employer Provided Benefits	388,738	0	0		0
Other Operating Expenses	8,316,679	0	0		0
	9,905,893	0	0		0
OFFICE OF SPORTS & ENTERTAINMENT					
Salaries	0	1,376,741	1,387,710	0.8%	10,969
Employer Provided Benefits	0	493,125	493,400	0.1%	275
Other Operating Expenses	0	8,201,307	7,121,713	-13.2%	-1,079,594
	0	10,071,173	9,002,823	-10.6%	-1,068,350
TOTAL EXPENDITURES	9,905,893	10,071,173	9,002,823	-10.6%	-1,068,350

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

MUNICIPAL STADIUM - SMG SUBFUND 4A2

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center and the Ritz Theater and Museum. The Office Sports & Entertainment serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Non-Departmental/Fund Level Activities

Transfers From Other Funds

- This amount represents a subsidy of \$4,951,927 from the Municipal Stadium - City fund (SF 4A1) to balance up the fund.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Charges for Services

- This revenue category includes daily parking fees, ticket surcharges and contractual services revenue. The net decrease is being driven by decreases of \$270,000 in ticket surcharges and \$217,711 in parking fees.

Miscellaneous Revenue

- This revenue category includes rental of city facilities, concession sales, advertising fees and other smaller line items. The net decrease of \$353,117 is mainly due to decreases of \$211,295 in rental of city facilities and \$137,482 in concession sales.

EXPENDITURES

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Salaries

- The increase of \$10,969 is due to an increase in SMG salaries.

Other Operating Expenses

- The net decrease of \$1,079,594 is being driven by decreases of \$860,814 in contractual services and of \$146,800 in repairs and maintenance.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

MEMORIAL ARENA - CITY
SUBFUND -- 4B1

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	23,502	28,580	11,213	-60.8%	-17,367
Transfers From Other Funds	0	1,706,661	1,507,323	-11.7%	-199,338
	<u>23,502</u>	<u>1,735,241</u>	<u>1,518,536</u>	<u>-12.5%</u>	<u>-216,705</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	341,804	0	0		0
Miscellaneous Revenue	-30,278	0	0		0
	<u>311,526</u>	<u>0</u>	<u>0</u>		<u>0</u>
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	350,000	325,000	-7.1%	-25,000
	<u>0</u>	<u>350,000</u>	<u>325,000</u>	<u>-7.1%</u>	<u>-25,000</u>
TOTAL REVENUE	335,029	2,085,241	1,843,536	-11.6%	-241,705
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	108,793	0	-100.0%	-108,793
	<u>0</u>	<u>108,793</u>	<u>0</u>	<u>-100.0%</u>	<u>-108,793</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	50,789	0	0		0
Internal Services - IT Operations	88,490	0	0		0
Other Operating Expenses	1,701,711	0	0		0
Capital Outlay	31,562	0	0		0
	<u>1,872,552</u>	<u>0</u>	<u>0</u>		<u>0</u>
OFFICE OF SPORTS & ENTERTAINMENT					
Internal Service Charges	0	46,837	23,669	-49.5%	-23,168
Internal Services - IT Operations	0	35,734	28,966	-18.9%	-6,768
Other Operating Expenses	0	1,843,877	1,740,901	-5.6%	-102,976
Capital Outlay	0	50,000	50,000	0.0%	0
	<u>0</u>	<u>1,976,448</u>	<u>1,843,536</u>	<u>-6.7%</u>	<u>-132,912</u>
TOTAL EXPENDITURES	1,872,552	2,085,241	1,843,536	-11.6%	-241,705

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

MEMORIAL ARENA - CITY SUBFUND 4B1

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center and the Ritz Theater and Museum. The Office of Sports & Entertainment serves as a liaison for SMG. Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Non-Departmental/Fund Level Activities

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16.

Transfers from Other Funds

- This represents the subsidy from the General Fund – GSD (SF 011) required to balance up the fund.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Charges for Services

- This revenue category includes ticket surcharge revenue.

EXPENDITURES

Non-Departmental/Fund Level Activities

Transfers to Other Funds

- The decrease is due to there being no interfund transfer to subfund 4A1.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Internal Service Charges

- The net decrease of \$23,168 is mainly due to a reduction in the utilities allocation of \$19,183.

Internal Services – IT Operations

- The decrease of \$6,768 is due to a reduction in the computer system maintenance and security allocation.

Other Operating Expenses

- The net decrease of \$102,976 is mainly due to a decrease in miscellaneous insurance of \$102,976. This is somewhat offset by increases in electricity of \$8,575 and in chilled water of \$8,195.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

MEMORIAL ARENA - SMG

SUBFUND -- 4B2

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	4,464,137	0	0		0
Miscellaneous Revenue	2,260,826	0	0		0
	<u>6,724,963</u>	<u>0</u>	<u>0</u>		<u>0</u>
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	5,208,200	4,849,697	-6.9%	-358,503
Miscellaneous Revenue	0	3,006,507	2,763,393	-8.1%	-243,114
	<u>0</u>	<u>8,214,707</u>	<u>7,613,090</u>	<u>-7.3%</u>	<u>-601,617</u>
TOTAL REVENUE	6,724,963	8,214,707	7,613,090	-7.3%	-601,617
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	1,706,661	1,169,913	-31.5%	-536,748
	<u>0</u>	<u>1,706,661</u>	<u>1,169,913</u>	<u>-31.5%</u>	<u>-536,748</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	1,164,747	0	0		0
Employer Provided Benefits	339,328	0	0		0
Other Operating Expenses	4,168,160	0	0		0
	<u>5,672,235</u>	<u>0</u>	<u>0</u>		<u>0</u>
OFFICE OF SPORTS & ENTERTAINMENT					
Salaries	0	1,273,786	1,336,385	4.9%	62,599
Employer Provided Benefits	0	367,270	423,775	15.4%	56,505
Other Operating Expenses	0	4,866,990	4,683,017	-3.8%	-183,973
	<u>0</u>	<u>6,508,046</u>	<u>6,443,177</u>	<u>-1.0%</u>	<u>-64,869</u>
TOTAL EXPENDITURES	5,672,235	8,214,707	7,613,090	-7.3%	-601,617

AUTHORIZED POSITION CAP

FY 14-15
ADOPTEDFY 15-16
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

MEMORIAL ARENA - SMG SUBFUND 4B2

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center and the Ritz Theater and Museum. The Office of Sports & Entertainment serves as a liaison for SMG. Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Charges for Services

- This revenue category includes daily parking fees, ticket surcharges and contractual services revenue. The net decrease is primarily due to decreased contractual services revenue of \$358,503.

EXPENDITURES

Non-Departmental/Fund Level Activities

Transfers to Other Funds

- This represents a subsidy to another SMG fund (Municipal Stadium-SMG SF 4A2) to help balance up that fund.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Salaries

- The increase is attributed to an increase of \$62,599 in SMG salaries.

Employer Provided Benefits

- The increase of \$56,505 is due to increases in SMG health insurance and payroll taxes.

Other Operating Expenses

- The net decrease of \$183,973 is mainly due to decreases of \$266,820 in contractual services and \$20,000 in repairs and maintenances. These is somewhat offset by an increase of \$113,195 to event contribution.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

BASEBALL STADIUM - CITY
SUBFUND -- 4C1

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	11,739	4,680	16,461	251.7%	11,781
Transfers From Other Funds	281,316	751,080	1,331,269	77.2%	580,189
	<u>293,055</u>	<u>755,760</u>	<u>1,347,730</u>	<u>78.3%</u>	<u>591,970</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	95,600	0	0		0
Miscellaneous Revenue	18,585	0	0		0
	<u>114,184</u>	<u>0</u>	<u>0</u>		<u>0</u>
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	70,000	70,000	0.0%	0
Miscellaneous Revenue	0	110,000	109,141	-0.8%	-859
	<u>0</u>	<u>180,000</u>	<u>179,141</u>	<u>-0.5%</u>	<u>-859</u>
TOTAL REVENUE	407,239	935,760	1,526,871	63.2%	591,111
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	441,825	311,366	-29.5%	-130,459
	<u>0</u>	<u>441,825</u>	<u>311,366</u>	<u>-29.5%</u>	<u>-130,459</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	204	0	0		0
Internal Services - IT Operations	3,360	0	0		0
Other Operating Expenses	458,620	0	0		0
Capital Outlay	12,700	0	0		0
	<u>474,884</u>	<u>0</u>	<u>0</u>		<u>0</u>
OFFICE OF SPORTS & ENTERTAINMENT					
Internal Service Charges	0	94	56	-40.4%	-38
Other Operating Expenses	0	458,840	1,175,448	156.2%	716,608
Capital Outlay	0	35,001	40,001	14.3%	5,000
	<u>0</u>	<u>493,935</u>	<u>1,215,505</u>	<u>146.1%</u>	<u>721,570</u>
TOTAL EXPENDITURES	474,884	935,760	1,526,871	63.2%	591,111

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

BASEBALL STADIUM - CITY SUBFUND 4C1

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center and the Ritz Theater and Museum. The Office of Sports & Entertainment serves as a liaison for SMG. Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Non-Departmental/Fund Level Activities

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16.

Transfers from Other Funds

- This represents the subsidy from the General Fund – GSD (SF 011) required to balance up the fund.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Charges for Services

- This revenue category includes ticket surcharge revenue.

Miscellaneous Revenue

- This revenue category includes rental of city facilities.

EXPENDITURES

Non-Departmental/Fund Level Activities

Transfers to Other Funds

- This represents a subsidy to the Baseball Stadium - SMG fund (SF 4B2) to balance up that fund.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Other Operating Expenses

- The net increase of \$716,608 is mainly due to an increase in professional services of \$700,000. This is somewhat offset by a decrease of \$22,623 in miscellaneous insurance.

Capital Outlay

- The increase of \$5,000 is attributed to increase expenses for capital outlay projects in FY 16.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

BASEBALL STADIUM - SMG

SUBFUND -- 4C2

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	441,825	311,366	-29.5%	-130,459
	0	441,825	311,366	-29.5%	-130,459
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	359,190	0	0		0
Miscellaneous Revenue	74,936	0	0		0
	434,126	0	0		0
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	326,495	1,145,990	251.0%	819,495
Miscellaneous Revenue	0	62,574	213,436	241.1%	150,862
	0	389,069	1,359,426	249.4%	970,357
TOTAL REVENUE	434,126	830,894	1,670,792	101.1%	839,898
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	254,757	0	0		0
Employer Provided Benefits	77,392	0	0		0
Other Operating Expenses	468,253	0	0		0
	800,403	0	0		0
OFFICE OF SPORTS & ENTERTAINMENT					
Salaries	0	276,326	301,375	9.1%	25,049
Employer Provided Benefits	0	81,705	92,965	13.8%	11,260
Other Operating Expenses	0	472,863	1,276,452	169.9%	803,589
	0	830,894	1,670,792	101.1%	839,898
TOTAL EXPENDITURES	800,403	830,894	1,670,792	101.1%	839,898

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

BASEBALL STADIUM - SMG SUBFUND 4C2

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center and the Ritz Theater and Museum. The Office of Sports & Entertainment serves as a liaison for SMG. Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Non-Departmental/Fund Level Activities

Transfers from Other Funds

- This represents a subsidy from the Baseball Stadium – City fund (SF 4C1) to balance up the fund.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Charges for Services

- This revenue category includes daily parking fees, ticket surcharges and contractual services revenue. The net increase of \$819,495 is mainly due to an increase of \$725,195 in contractual services revenue.

Miscellaneous Revenue

- This revenue category includes rental of city facilities and other smaller revenue items. The net increase of \$150,862 is mainly due to an increase of \$150,762 of rental of city facilities.

EXPENDITURES

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Salaries

- The increase of \$25,049 is primarily due to increases in SMG salaries.

Employer Provided Benefits

- The increase of \$11,260 is due to increases in SMG health insurance and SMG payroll taxes.

Other Operating Expenses

- The increase of \$803,589 is mainly attributable to a rise in contractual services.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

PERFORMING ARTS CENTER - CITY
SUBFUND -- 4D1

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-25,029	0	0		0
Transfers From Other Funds	570,125	772,627	757,108	-2.0%	-15,519
	<u>545,096</u>	<u>772,627</u>	<u>757,108</u>	<u>-2.0%</u>	<u>-15,519</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	101,400	0	0		0
	<u>101,400</u>	<u>0</u>	<u>0</u>		<u>0</u>
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	150,000	200,000	33.3%	50,000
	<u>0</u>	<u>150,000</u>	<u>200,000</u>	<u>33.3%</u>	<u>50,000</u>
TOTAL REVENUE	646,496	922,627	957,108	3.7%	34,481
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	44,392	149,133	298,013	99.8%	148,880
Transfers to Other Funds	0	156,459	122,090	-22.0%	-34,369
	<u>44,392</u>	<u>305,592</u>	<u>420,103</u>	<u>37.5%</u>	<u>114,511</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	19,916	0	0		0
Internal Services - IT Operations	36,964	0	0		0
Other Operating Expenses	681,120	0	0		0
Capital Outlay	23,407	0	0		0
	<u>761,407</u>	<u>0</u>	<u>0</u>		<u>0</u>
OFFICE OF SPORTS & ENTERTAINMENT					
Internal Service Charges	0	18,979	9,674	-49.0%	-9,305
Internal Services - IT Operations	0	4,421	3,613	-18.3%	-808
Other Operating Expenses	0	563,634	503,717	-10.6%	-59,917
Capital Outlay	0	30,001	20,001	-33.3%	-10,000
	<u>0</u>	<u>617,035</u>	<u>537,005</u>	<u>-13.0%</u>	<u>-80,030</u>
TOTAL EXPENDITURES	805,799	922,627	957,108	3.7%	34,481

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

PERFORMING ARTS CENTER - CITY SUBFUND 4D1

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center and the Ritz Theater and Museum. The Office of Sports & Entertainment serves as a liaison for SMG. Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Non-Departmental/Fund Level Activities

Transfers from Other Funds

- This represents the subsidy from the General Fund – GSD (SF 011) required to balance up the fund.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Charges for Services

- This revenue category includes ticket surcharge revenue.

EXPENDITURES

Non-Departmental/Fund Level Activities

Debt Service

- This amount represents the transfer out to the Performing Arts Center – Debt Service fund (SF 4D6) to fund debt service costs.

Transfers to Other Funds

- This represents a subsidy to the Performing Arts Center - SMG fund (SF 4D2) to balance up that fund.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Internal Service Charges

- The net decrease of \$9,305 is mainly due to a decrease in the utilities allocation of \$16,204. This is somewhat offset by increases in building maintenance of \$4,385 and in fleet parts, oil and gas of \$3,665.

Other Operating Expenses

- The net decrease of \$59,917 is mainly due to a reduction in miscellaneous insurance of \$72,447. This is somewhat offset by an increase in water utility and treatment of \$7,600.

Capital Outlay

- The decrease of \$10,000 is due to decreased expenses for capital projects in FY 16.

AUTHORIZED POSITION CAP

There are no authorized positions associated with this subfund.



PERFORMING ARTS CENTER - SMG

SUBFUND -- 4D2

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	156,459	122,090	-22.0%	-34,369
	0	156,459	122,090	-22.0%	-34,369
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	1,855,139	0	0		0
Miscellaneous Revenue	785,908	0	0		0
	2,641,047	0	0		0
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	1,731,401	1,981,063	14.4%	249,662
Miscellaneous Revenue	0	708,682	770,544	8.7%	61,862
	0	2,440,083	2,751,607	12.8%	311,524
TOTAL REVENUE	2,641,047	2,596,542	2,873,697	10.7%	277,155
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	483,883	0	0		0
Employer Provided Benefits	132,043	0	0		0
Other Operating Expenses	1,885,273	0	0		0
	2,501,199	0	0		0
OFFICE OF SPORTS & ENTERTAINMENT					
Salaries	0	619,321	665,290	7.4%	45,969
Employer Provided Benefits	0	182,420	203,415	11.5%	20,995
Other Operating Expenses	0	1,794,801	2,004,992	11.7%	210,191
	0	2,596,542	2,873,697	10.7%	277,155
TOTAL EXPENDITURES	2,501,199	2,596,542	2,873,697	10.7%	277,155

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

PERFORMING ARTS CENTER - SMG SUBFUND 4D2

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center and the Ritz Theater and Museum. The Office of Sports & Entertainment serves as a liaison for SMG. Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Non-Departmental/Fund Level Activities

Transfers from Other Funds

- This represents a subsidy from the Performing Arts Center – City fund (SF 4D1) to balance up the fund.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Charges for Services

- This revenue category includes ticket surcharges and contractual services revenue. The increase of \$249,662 is due to a rise in contractual services of \$199,662 and ticket surcharges of \$50,000.

Miscellaneous Revenue

- This revenue category includes rental of city facilities and other smaller revenue items. The net increase of \$61,862 is primarily due to a rise in concession sales of \$45,093 and rental of city facilities of \$19,193.

EXPENDITURES

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Salaries

- The increase of \$45,969 is primarily due to an increase in SMG salaries.

Employer Provided Benefits

- The increase of \$20,995 is due to a rise in SMG health insurance and SMG payroll taxes.

Other Operating Expenses

- The net increase of \$210,191 is mainly due to an increase of \$215,285 in contractual services. This is somewhat offset by a decrease to SMG contractual services of \$12,704.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

CONVENTION CENTER - CITY
 SUBFUND -- 4E1

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	8,463	4,445	11,225	152.5%	6,780
Transfers From Other Funds	1,005,152	1,095,241	1,152,238	5.2%	56,997
	<u>1,013,615</u>	<u>1,099,686</u>	<u>1,163,463</u>	<u>5.8%</u>	<u>63,777</u>
TOTAL REVENUE	1,013,615	1,099,686	1,163,463	5.8%	63,777
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	520,443	584,117	12.2%	63,674
	<u>0</u>	<u>520,443</u>	<u>584,117</u>	<u>12.2%</u>	<u>63,674</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	30,659	0	0		0
Internal Services - IT Operations	14,562	0	0		0
Other Operating Expenses	559,557	0	0		0
Capital Outlay	52,872	0	0		0
	<u>657,650</u>	<u>0</u>	<u>0</u>		<u>0</u>
OFFICE OF SPORTS & ENTERTAINMENT					
Internal Service Charges	0	8,408	45,038	435.7%	36,630
Internal Services - IT Operations	0	8,046	6,462	-19.7%	-1,584
Other Operating Expenses	0	512,788	467,845	-8.8%	-44,943
Capital Outlay	0	50,001	60,001	20.0%	10,000
	<u>0</u>	<u>579,243</u>	<u>579,346</u>	<u>0.0%</u>	<u>103</u>
TOTAL EXPENDITURES	657,650	1,099,686	1,163,463	5.8%	63,777

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

CONVENTION CENTER - CITY SUBFUND 4E1

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center and the Ritz Theater and Museum. The Office of Sports & Entertainment serves as a liaison for SMG. Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Non-Departmental/Fund Level Activities

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16.

Transfers from Other Funds

- This represents the subsidy from the General Fund – GSD (SF 011) required to balance up the fund.

EXPENDITURES

Non-Departmental/Fund Level Activities

Transfers to Other Funds

- This represents a subsidy to the Convention Center – City fund (SF 4E2) to balance up that fund.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Internal Service Charges

- The net increase of \$36,630 is mainly due to an increase in building maintenance.

Internal Services – IT Operations

- The decrease of \$1,584 is due to a reduction in computer system maintenance and security allocation.

Other Operating Expenses

- The net decrease of \$44,943 is mainly due to a decrease in miscellaneous insurance of \$49,753. This is somewhat offset by an increase in electricity of \$4,810.

Capital Outlay

- The increase of \$10,000 is attributed to increase expenses for capital outlay projects in FY 16.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

CONVENTION CENTER - SMG

SUBFUND -- 4E2

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	520,443	584,117	12.2%	63,674
	0	520,443	584,117	12.2%	63,674
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	1,001,097	0	0		0
Miscellaneous Revenue	984,591	0	0		0
	1,985,688	0	0		0
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	1,001,123	1,030,028	2.9%	28,905
Miscellaneous Revenue	0	959,595	1,024,960	6.8%	65,365
	0	1,960,718	2,054,988	4.8%	94,270
TOTAL REVENUE	1,985,688	2,481,161	2,639,105	6.4%	157,944
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	899,237	0	0		0
Employer Provided Benefits	333,472	0	0		0
Other Operating Expenses	1,253,276	0	0		0
	2,485,985	0	0		0
OFFICE OF SPORTS & ENTERTAINMENT					
Salaries	0	970,196	992,875	2.3%	22,679
Employer Provided Benefits	0	375,965	396,185	5.4%	20,220
Other Operating Expenses	0	1,135,000	1,250,045	10.1%	115,045
	0	2,481,161	2,639,105	6.4%	157,944
TOTAL EXPENDITURES	2,485,985	2,481,161	2,639,105	6.4%	157,944

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

CONVENTION CENTER - SMG SUBFUND 4E2

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center and the Ritz Theater and Museum. The Office of Sports & Entertainment serves as a liaison for SMG. Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Non-Departmental/Fund Level Activities

Transfers from Other Funds

- This represents the subsidy from the Convention Center – City fund (SF 4E1) required to balance up the fund.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Charges for Services

- This revenue category includes daily parking fees, ticket surcharge and contractual services revenue. The net increase of \$28,905 is primarily due to an increase of \$36,566 in contractual services, which is somewhat offset by a \$7,661 decrease in parking fees.

Miscellaneous Revenue

- This revenue category includes rental of city facilities, concession sales and other smaller revenue items. The net increase of \$65,365 is primarily due to a rise in concession sales and rental of city facilities.

EXPENDITURES

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Salaries

- The increase of \$22,679 is primarily due to a rise in SMG salaries.

Employer Provided Benefits

- The increase of \$20,220 is attributable to a rise in SMG health insurance and SMG payroll taxes.

Other Operating Expenses

- The net increase of \$115,045 is mainly due to a rise in contractual services of \$131,731. This is somewhat offset by decreases in SMG contractual services of \$5,986 and repairs and maintenance of \$5,000.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

RITZ THEATER - CITY
 SUBFUND -- 4H1

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	751,817	875,796	939,432	7.3%	63,636
	<u>751,817</u>	<u>875,796</u>	<u>939,432</u>	<u>7.3%</u>	<u>63,636</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Miscellaneous Revenue	21,975	0	0		0
	<u>21,975</u>	<u>0</u>	<u>0</u>		<u>0</u>
TOTAL REVENUE	773,792	875,796	939,432	7.3%	63,636
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	784,622	787,445	0.4%	2,823
	<u>0</u>	<u>784,622</u>	<u>787,445</u>	<u>0.4%</u>	<u>2,823</u>
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	1,014	0	0		0
Internal Services - IT Operations	28,422	0	0		0
Other Operating Expenses	69,325	0	0		0
	<u>98,761</u>	<u>0</u>	<u>0</u>		<u>0</u>
OFFICE OF SPORTS & ENTERTAINMENT					
Internal Service Charges	0	2,533	30,378	1099.3%	27,845
Internal Services - IT Operations	0	19,833	28,605	44.2%	8,772
Other Operating Expenses	0	68,808	68,004	-1.2%	-804
Capital Outlay	0	0	25,000		25,000
	<u>0</u>	<u>91,174</u>	<u>151,987</u>	<u>66.7%</u>	<u>60,813</u>
TOTAL EXPENDITURES	98,761	875,796	939,432	7.3%	63,636

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

RITZ THEATER - CITY SUBFUND 4H1

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center and the Ritz Theater and Museum. The Office of Sports & Entertainment serves as a liaison for SMG. Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Non-Departmental/Fund Level Activities

Transfers from Other Funds

- This represents the subsidy from the General Fund – GSD (SF 011) required to balance up the fund.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

EXPENDITURES

Non-Departmental/Fund Level Activities

Transfers to Other Funds

- This represents a subsidy to the Ritz Theater - SMG fund (SF 4H2) to balance up that fund.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Internal Service Charges

- The net increase of \$27,845 is mainly due to an increase in building maintenance of \$29,039. This is somewhat offset by a decrease in tech refresh of \$1,673.

Internal Services – IT Operations

- The increase of \$8,772 is primarily due to an increase in computer system maintenance and security allocation.

Capital Outlay

- The increase of \$25,000 is attributed to increase expenses for capital outlay projects in FY 16.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

RITZ THEATER - SMG

SUBFUND -- 4H2

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	784,622	787,445	0.4%	2,823
	0	784,622	787,445	0.4%	2,823
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	53,173	0	0		0
Miscellaneous Revenue	126,940	0	0		0
	180,113	0	0		0
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	30,325	98,325	224.2%	68,000
Miscellaneous Revenue	0	183,095	297,415	62.4%	114,320
	0	213,420	395,740	85.4%	182,320
TOTAL REVENUE	180,113	998,042	1,183,185	18.6%	185,143
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	294,605	0	0		0
Employer Provided Benefits	71,651	0	0		0
Other Operating Expenses	488,888	0	0		0
	855,144	0	0		0
OFFICE OF SPORTS & ENTERTAINMENT					
Salaries	0	359,051	376,365	4.8%	17,314
Employer Provided Benefits	0	120,555	128,350	6.5%	7,795
Other Operating Expenses	0	518,436	678,470	30.9%	160,034
	0	998,042	1,183,185	18.6%	185,143
TOTAL EXPENDITURES	855,144	998,042	1,183,185	18.6%	185,143

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

RITZ THEATER - SMG SUBFUND 4H2

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center and the Ritz Theater and Museum. The Office of Sports & Entertainment serves as a liaison for SMG. Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Non-Departmental/Fund Level Activities

Transfers from Other Funds

- This represents the subsidy from the Ritz Theater – City fund (SF 4H1) required to balance up the fund.

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Charges for Services

- This revenue category includes ticket surcharges and contractual services revenue. Based on SMG's function as a manager various revenues have shifted from this category to Miscellaneous Revenue below. The increase of \$68,000 is primarily due to an increase in contractual services revenue and ticket surcharges.

Miscellaneous Revenue

- This revenue category includes rental of city facilities and advertising fees. Based on SMG's function as a manager various revenues have shifted to this category from Charges for Services. The net increase of \$114,320 is mainly due to rises in rental of city facilities of \$85,655 and concession sales of \$28,915.

EXPENDITURES

Office of Economic Development

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment.

Office of Sports & Entertainment

Salaries

- The increase of \$17,314 is primarily due to a rise in SMG salaries.

Employer Provided Benefits

- The increase of \$7,795 is due to increases in SMG health insurance and SMG payroll taxes.

Other Operating Expenses

- The net increase of \$160,034 is mainly due to increases in contractual services of \$137,185 and advertising and promotion of \$27,500. This is somewhat offset by a decrease of \$12,180 to SMG insurance expense.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.



OFFICE OF THE SHERIFF
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	4,667,875	4,683,244	4,773,867	1.9%	90,623
Revenue From City Agencies - Allocations	2,050,112	1,876,920	1,615,586	-13.9%	-261,334
Fines and Forfeits	1,235,401	979,800	1,115,743	13.9%	135,943
Miscellaneous Revenue	684,533	483,861	744,948	54.0%	261,087
TOTAL REVENUE	8,637,921	8,023,825	8,250,144	2.8%	226,319
EXPENDITURES					
Salaries	183,338,186	190,166,820	192,912,633	1.4%	2,745,813
Salary & Benefit Lapse	0	-4,011,899	-3,840,981	-4.3%	170,918
Employer Provided Benefits	140,954,519	154,698,327	152,253,456	-1.6%	-2,444,871
Internal Service Charges	24,672,074	24,535,302	27,718,478	13.0%	3,183,176
Internal Services - IT Operations	645,550	1,982,005	2,050,058	3.4%	68,053
Other Operating Expenses	27,978,604	29,947,440	31,078,821	3.8%	1,131,381
Capital Outlay	1,061,858	1,234,479	174,506	-85.9%	-1,059,973
Supervision Allocation	0	-112,594	-44,792	-60.2%	67,802
Extraordinary Lapse	0	-353,447	0	-100.0%	353,447
Banking Fund Debt Repayments	452,564	217,593	43,785	-79.9%	-173,808
TOTAL EXPENDITURES	379,103,355	398,304,026	402,345,964	1.0%	4,041,938

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	3,033	3,098	65
PART-TIME HOURS	619,864	604,042	-15,822

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
CORRECTIONS	85,088,923	92,807,428	96,522,820	4.0%	3,715,392
INVESTIGATION&HOMELAND SECURITY	59,453,530	60,191,355	58,856,032	-2.2%	-1,335,323
PATROL & ENFORCEMENT	170,776,877	177,113,524	177,285,483	0.1%	171,959
PERSONNEL & PROF. STANDARD	11,081,701	11,957,410	12,139,663	1.5%	182,253
POLICE SERVICES	45,876,012	48,912,955	50,435,972	3.1%	1,523,017
SHERIFF-ADMINISTRATION	6,826,312	7,321,354	7,105,994	-2.9%	-215,360
DEPARTMENT TOTAL	379,103,355	398,304,026	402,345,964	1.0%	4,041,938

OFFICE OF THE SHERIFF GENERAL FUND - GSD

BACKGROUND

The Jacksonville Sheriff's Office mission is to protect the lives and property of the citizens of this community, to preserve the peace, and to prevent crime and disorder while constantly guarding personal liberties as prescribed by law.

REVENUE

Charges for Services

- The \$90,623 increase is primarily due to the increase of \$123,000 in civil income individuals, \$59,421 in police accident reports and \$56,510 in reimbursement from independent agencies, \$45,550 in SMG overtime reimbursement and \$20,938 in take home vehicle reimbursement. These were somewhat offset by a decrease of \$109,500 in prisoner's board – workfurlough, \$87,600 in home detention fee and \$62,594 in off duty reimbursement.

Revenue From City Agencies – Allocations

- The decrease of \$261,334 is due to the continued decline in 9-1-1 revenue.

Fines and Forfeits

- The increase of \$135,943 is mainly due to increase of \$102,943 in criminal justice education fines and \$35,700 in Sheriff's fines and estreatures.

Miscellaneous Revenue

- The increase of \$261,087 is due to the increase of \$136,994 in overtime reimbursement charges and \$124,093 in miscellaneous sales and charges.

EXPENDITURES

Salaries

- The increase of \$2,745,813 is primarily due to the increase of 25 new police officers, 40 community services officers and \$1,432,086 in salaries overtime. Also, Fifteen (15) new police officers are included in the new COPS hiring grant for FY 16.

Salary & Benefits Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

Employee Provided Benefits

- The decrease of \$2,444,871 is primarily due to the decrease of \$4,070,325 in police and fire pension contribution and \$1,477,326 in workers' compensation – heart hypertension. These were somewhat offset by an increase of \$2,197,190 in correction officer pension contribution, \$211,177 in group hospitalization insurance, \$162,911 in workers' compensation insurance, \$148,006 in general employees' pension contribution, \$128,626 in group dental plan and \$108,538 in medicare tax.

Internal Services Charges

- The increase of \$3,183,176 is primarily due to the net increase of \$1,396,265 in fleet management and \$1,255,588 in building cost allocation – pretrial detention center and \$913,997 in radio equipment. These were somewhat offset by a decrease of \$150,339 in radio allocation, \$125,644 in building maintenance – citywide and \$112,481 in utilities allocation – public works.

Internal Services – IT Operations

- The increase of \$68,053 is in computer system maintenance/security allocation.

Other Operating Expenses

- The increase of \$1,131,381 is primarily due to the increase of \$793,825 in hardware/software maintenance and licenses, \$475,091 in clothing, uniforms, and safety equipment, \$327,353 in professional services, \$262,219 in rentals (land and buildings), \$230,000 in employee training, \$216,538 in security/guard service, \$163,888 in other operating supplies, \$123,945 in contract food service – jail, \$104,759 in repair and maintenance supplies. These were somewhat offset by a decrease of \$760,411 in miscellaneous insurance, \$180,000 in other rent, \$125,401 in fuel oil and gas – heat/power and \$123,827 in general liability insurance.

Capital Outlay

- This amount represents the funding for FY 16 purchase of computer equipment and software.

Supervision Allocation

- This amount represents the investigations cost of the internet café activity which is allocated to the Adult Arcades (Section 155.109) Subfund 1HK.

Extraordinary Lapse

- The extraordinary lapse for FY 15 has been removed.

Banking Fund Debt Repayment

- The table below compares the FY 15 and FY 16 banking fund debt repayment by project:

Project Title	211,138		6,455		41,028		2,757		-173,808
	FY15 Budget		FY16 Proposed						
	Principal	Interest	Principal	Interest					Change
CAD replacement (ord 2009-54-E)	41,028	4,296	41,028	2,757					-1,539
FY11 Replacement Laptop	81,585	638	0	0					-82,223
FY11 Servers and Network Equipment	26,998	273	0	0					-27,271
FY11 Telecom Equipment Refresh	61,320	1,246	0	0					-62,566
Laptops for Police Cruisers (FY10 FTEs)	207	2	0	0					-209

AUTHORIZED POSITION CAP

There were 25 new police officers and 40 community services officers added. Also, fifteen (15) new police officers are included in the new COPS hiring grant for FY 16.



9-1-1 EMERGENCY USER FEE - SEC 111.320

SUBFUND -- 171

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	75,905	58,223	68,888	18.3%	10,665
	<u>75,905</u>	<u>58,223</u>	<u>68,888</u>	<u>18.3%</u>	<u>10,665</u>
OFFICE OF THE SHERIFF					
Charges for Services	4,108,796	3,957,648	3,917,455	-1.0%	-40,193
	<u>4,108,796</u>	<u>3,957,648</u>	<u>3,917,455</u>	<u>-1.0%</u>	<u>-40,193</u>
TOTAL REVENUE	4,184,702	4,015,871	3,986,343	-0.7%	-29,528
EXPENDITURES					
OFFICE OF THE SHERIFF					
Salaries	218,503	199,808	200,437	0.3%	629
Employer Provided Benefits	89,344	83,821	93,058	11.0%	9,237
Internal Services - IT Operations	756	34,481	39,457	14.4%	4,976
Other Operating Expenses	1,506,258	1,915,121	1,949,400	1.8%	34,279
Intra-Departmental Billing	2,014,265	1,782,639	1,703,990	-4.4%	-78,649
Capital Outlay	0	1	1	0.0%	0
	<u>3,829,127</u>	<u>4,015,871</u>	<u>3,986,343</u>	<u>-0.7%</u>	<u>-29,528</u>
TOTAL EXPENDITURES	3,829,127	4,015,871	3,986,343	-0.7%	-29,528

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	5	5	
PART-TIME HOURS			

9-1-1 EMERGENCY USER FEE (111.320) SUBFUND 171

BACKGROUND

The special revenue fund for the operation of the 911 Emergency Telephone System was established pursuant to Section 365.171 of the Florida Statutes, "a county may impose a "911" fee to be paid by the local exchange subscribers within its boundaries served by the "911" service." The fund provides for the maintenance and operations of the system for Duval County, including ADA accessibility. According to Section 365.172 (9) (b) of the Florida Statutes, "all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by this section." Some of the eligible expenditures include telephone devices and other equipment for the hearing impaired used in the E911 system, hardware and software for computer-aided dispatch (CAD) systems and integrated CAD systems for that portion of the system used for E911 call taking.

REVENUE

Non – Departmental/Fund Level Activities

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16.

Office of the Sheriff

Charges for Services

- The decrease of \$40,193 is due to lower E911 emergency operation user fee revenue.

EXPENDITURES

Employer Provided Benefits

- The increase of \$9,237 is primarily due to the increase of \$5,880 in group hospitalization insurance and \$3,389 in general employees' pension contribution.

Internal Service Charges – IT Operations

- The increase of \$4,976 is in computer system maintenance/security allocation.

Other Operating Expense

- The decrease of \$44,370 is primarily due to lower costs of \$78,649 in miscellaneous – intra-department and \$62,800 in telephone and data lines. These were somewhat offset by an increase of \$74,160 in hardware/software maintenance/licenses and \$37,900 in repairs and maintenance.

AUTHORIZED POSITION CAP

There are no changes in the cap.

INMATE WELFARE TRUST (SEC 111.300)

SUBFUND -- 64A

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
OFFICE OF THE SHERIFF					
Intergovernmental Revenue	122,774	0	0		0
Charges for Services	600	0	0		0
Fines and Forfeits	75,785	70,000	73,300	4.7%	3,300
Miscellaneous Revenue	1,761,789	1,058,585	2,239,165	111.5%	1,180,580
	1,960,948	1,128,585	2,312,465	104.9%	1,183,880
TOTAL REVENUE	1,960,948	1,128,585	2,312,465	104.9%	1,183,880
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	12,500	0	0		0
	12,500	0	0		0
OFFICE OF THE SHERIFF					
Salaries	245,189	138,914	97,787	-29.6%	-41,127
Employer Provided Benefits	78,589	85,460	93,689	9.6%	8,229
Other Operating Expenses	221,380	458,211	944,260	106.1%	486,049
Capital Outlay	223,353	446,000	1,304,929	192.6%	858,929
Grants, Aids & Contributions	214,000	0	-128,200		-128,200
	982,510	1,128,585	2,312,465	104.9%	1,183,880
TOTAL EXPENDITURES	995,010	1,128,585	2,312,465	104.9%	1,183,880
AUTHORIZED POSITION CAP					
		FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		1	1		
PART-TIME HOURS					

SHERIFF'S TRUSTS SUBFUND 64A

BACKGROUND

Municipal Code Section 111.300 created a trust fund account to be known as the Inmate Welfare Trust Fund. This fund receives the net profits from the commissary operation within the City's correctional facilities, which shall be used only for the overall welfare of the inmates. An inmate welfare committee recommends what expenditures are to be made. This is an all-years fund.

REVENUE

Fines and Forfeits

- The increase of \$3,300 is due to higher projected court revenues.

Miscellaneous Revenue

- The increase of \$1,180,580 is primarily due to the appropriation of \$1,122,165 in special law enforcement trust, \$43,600 in commissary concession sales and \$12,815 in miscellaneous sales and charges.

EXPENDITURES

Salaries

- Prior fiscal years adjustments are to be made in FY 16.

Employee Provided Benefits

- Prior fiscal years adjustments are to be made in FY 16.

Other Operating Expenses

- The increase of \$486,049 is primarily due to increases in budgeted amounts for the purchase of pharmaceuticals, indigent kits, admission packs, shower shoes and soap for inmates housed by the Florida Department of Corrections.

Capital Outlay

- Net Funding of \$858,929 is being budgeted in FY 16 for the purchase of specialized equipment, computer equipment/software and operation lease – leasehold improvements.

Grants, Aids and Contributions

- Prior fiscal years adjustments are to be made in FY 16

AUTHORIZED POSITION CAP

There are no changes in the cap.

FEDERAL FORFEITURES TRUST (SEC 111.315)

SUBFUND -- 64E

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
OFFICE OF THE SHERIFF					
Fines and Forfeits	0	1,349,906	334,628	-75.2%	-1,015,278
	0	1,349,906	334,628	-75.2%	-1,015,278
TOTAL REVENUE	0	1,349,906	334,628	-75.2%	-1,015,278
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	1,000,000	0	-100.0%	-1,000,000
	0	1,000,000	0	-100.0%	-1,000,000
OFFICE OF THE SHERIFF					
Other Operating Expenses	0	0	204,628		204,628
Capital Outlay	0	349,906	130,000	-62.8%	-219,906
	0	349,906	334,628	-4.4%	-15,278
TOTAL EXPENDITURES	0	1,349,906	334,628	-75.2%	-1,015,278

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

FEDERAL FORFEITURES TRUST SUBFUND 64E

BACKGROUND

Municipal Code Section 111.315 created a trust fund account to be known as the Federal Forfeitures Trust Fund. In this fund all monies paid over to the City under the Federal Department of Justice, Attorney General's Guidelines on Seized and Forfeited Property (the "Guide") to be used only for law enforcement purposes specified in the "Guide". This is an all years fund.

REVENUE

Fines and Forfeits

- This is the amount of federal forfeitures revenue appropriated to cover FY 16 other operating expenses.

EXPENDITURES

Non-Department / Fund Level Activities

Transfers to Other Funds

- Transfers to other funds are not needed for FY 16.

Other Operating Expenses

- A net increase of \$204,628 is due to the increase of \$212,700 in trust fund authorized expenditures and all-years adjustments to be made in FY 16.

Capital Outlay

- Funding of \$130,000 is being budgeted in FY 16 for the purchase of specialized equipment.

AUTHORIZED POSITION CAP

There are no positions within this subfund.

PARKS, RECREATION & COMMUNITY SVCS
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	306,577	290,500	313,150	7.8%	22,650
Miscellaneous Revenue	545,743	542,495	518,425	-4.4%	-24,070
TOTAL REVENUE	852,320	832,995	831,575	-0.2%	-1,420
EXPENDITURES					
Salaries	9,656,770	10,858,924	11,451,732	5.5%	592,808
Employer Provided Benefits	3,868,264	4,803,528	5,468,113	13.8%	664,585
Internal Service Charges	6,736,468	6,540,154	7,299,720	11.6%	759,566
Internal Services - IT Operations	492,373	1,608,165	1,936,456	20.4%	328,291
Other Operating Expenses	5,042,634	13,104,156	13,455,085	2.7%	350,929
Capital Outlay	0	6	2	-66.7%	-4
Grants, Aids & Contributions	0	2,971,303	2,971,303	0.0%	0
TOTAL EXPENDITURES	25,796,510	39,886,236	42,582,411	6.8%	2,696,175

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	250	250	0
PART-TIME HOURS	236,687	250,610	13,923

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
DISABLED SERVICES	208,685	447,844	581,529	29.9%	133,685
NATURAL AND MARINE RESOURCES	1,090,861	1,080,150	1,140,326	5.6%	60,176
OFFICE OF DIRECTOR	2,374,878	2,467,006	2,734,813	10.9%	267,807
REC & COMMUNITY PROGRAMMING	19,800,120	21,706,396	22,504,215	3.7%	797,819
SENIOR SERVICES	810,466	4,555,106	5,833,322	28.1%	1,278,216
SOCIAL SERVICES	1,511,499	9,629,734	9,788,206	1.6%	158,472
DEPARTMENT TOTAL	25,796,510	39,886,236	42,582,411	6.8%	2,696,175

PARKS AND RECREATION GENERAL FUND - GSD

BACKGROUND

The Department of Parks, Recreation and Community Services was formed by city reorganization Ordinance 2013-209-E. This combined the former Parks and Recreation and Special Services Departments. The department is comprised of six divisions. The divisions are Office of the Director, Disabled Services Recreation and Community Programming, Senior Services, Social Services and Marine and Natural Resources. The Department also oversees the Park Maintenance activities of the city.

The Parks, Recreation and Community Services Department is dedicated to ensuring high quality programs and facilities that will fuel public-private partnerships, champion cultural diversity, inspire well-being, encourage environmental participation, education and create a sense of community for residents in Duval County. It is also responsible for human and social services to the City of Jacksonville, city parks, pools, preserves, marinas, waterfront facilities, and programs targeted specifically towards seniors, victims of crime and the disabled.

REVENUE

Charges for Services

- The net increase of \$22,650 is mainly due to an increase in summer camp revenue.

Miscellaneous Revenue

- The net decrease of \$24,070 is mainly attributed to decreases in welfare reimbursement of \$17,000 and in miscellaneous sales and charges of \$11,600.

EXPENDITURES

Salaries

- The net increase of \$592,808 is primarily due to increases in permanent and probationary salaries of \$309,776 and in salaries overtime of \$254,458.

Employer Provided Benefits

- The net increase of \$664,585 is primarily due to an increase in workers' compensation insurance of \$520,066.

Internal Service Charges

- The net increase of \$759,566 is mainly due to increases in building maintenance of \$468,002, utilities of \$173,701 and fleet vehicle rental of \$97,208. This is somewhat offset by decreases in fleet parts/oil/gas of \$55,464 and tech refresh & pay-go of \$35,082.

Internal Services – IT Operations

- The increase of \$328,291 is primarily due to a rise in computer system maintenance and security.

Other Operating Expenses

- The net increase of \$350,929 is due to increases in repairs to building and equipment of \$250,000, contractual services of \$249,999 and rent/mortgage subsidy of \$248,280. This is offset by decreases in welfare utilities of \$248,280 and miscellaneous insurance of \$130,312.

AUTHORIZED POSITION CAP

13,923 part-time hours were added as part of the budget process.

HUGUENOT PARK - SEC 111.125

SUBFUND -- 1D1

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-1,321	0	0		0
Transfers From Other Funds	338,944	239,120	197,162	-17.5%	-41,958
	<u>337,623</u>	<u>239,120</u>	<u>197,162</u>	<u>-17.5%</u>	<u>-41,958</u>
PARKS, RECREATION & COMMUNITY SVCS					
Charges for Services	364,107	470,787	591,723	25.7%	120,936
Miscellaneous Revenue	36,742	36,542	25,723	-29.6%	-10,819
	<u>400,849</u>	<u>507,329</u>	<u>617,446</u>	<u>21.7%</u>	<u>110,117</u>
TOTAL REVENUE	738,472	746,449	814,608	9.1%	68,159
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-15,329	-14,011	-8.6%	1,318
Cash Carryover	0	0	75,000		75,000
	<u>0</u>	<u>-15,329</u>	<u>60,989</u>	<u>-497.9%</u>	<u>76,318</u>
PARKS, RECREATION & COMMUNITY SVCS					
Salaries	290,721	282,415	281,226	-0.4%	-1,189
Employer Provided Benefits	130,781	151,128	170,951	13.1%	19,823
Internal Service Charges	173,538	170,542	153,909	-9.8%	-16,633
Internal Services - IT Operations	14,690	23,847	16,341	-31.5%	-7,506
Other Operating Expenses	51,905	73,665	70,869	-3.8%	-2,796
Capital Outlay	0	3	2	-33.3%	-1
Indirect Cost	119,569	60,178	60,321	0.2%	143
	<u>781,204</u>	<u>761,778</u>	<u>753,619</u>	<u>-1.1%</u>	<u>-8,159</u>
TOTAL EXPENDITURES	781,204	746,449	814,608	9.1%	68,159

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	9	9	
PART-TIME HOURS	1,529	1,529	

HUGUENOT PARK SUBFUND 1D1

BACKGROUND

Section 111.125: The Huguenot Park Trust Fund is funded by entrance fees, miscellaneous sales and camper rentals as well as a subsidy from the General Fund.

REVENUE

Non-Departmental/Fund Level Activities

Transfers from Other Funds

- This represents a \$75,000 transfer from Hanna Park (SF 1D2) to offset the current negative cash balance in this fund as well as a \$122,162 transfer from the General Fund – GSD (SF 011) to balance the fund.

Parks, Recreation & Community Services

Charges for Services

- This amount represents the FY 16 estimated revenue for entrance fees, annual passes and camper rentals. The increase is due to revised fees that took effect in FY 15.

Miscellaneous Revenue

- This amount represents various smaller items including concession commissions. The decrease is being driven by lower anticipated concession commissions.

EXPENDITURES

Non-Departmental/Fund Level Activities

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

Cash Carryover

- This amount represents the transfer from Hanna Park (SF 1D2) to cover the current cash deficit in this fund.

Parks, Recreation & Community Services

Employer Provided Benefits

- The net increase is being driven by increased costs in health insurance (\$4,475) and workers compensation insurance (\$15,197).

Internal Service Charges

- The net decrease is being driven by reduced fleet charges (\$12,271) and public buildings allocations (\$7,608).

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

There is no change in authorized positions.

KATHRYN A. HANNA PARK - SEC 111.125

SUBFUND -- 1D2

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	1,592	0	0		0
Transfers From Other Funds	704,840	436,346	164,529	-62.3%	-271,817
Transfers from Fund Balance	0	0	75,000		75,000
	<u>706,432</u>	<u>436,346</u>	<u>239,529</u>	<u>-45.1%</u>	<u>-196,817</u>
PARKS, RECREATION & COMMUNITY SVCS					
Charges for Services	1,096,427	1,102,962	1,283,096	16.3%	180,134
Miscellaneous Revenue	89,311	101,350	111,125	9.6%	9,775
	<u>1,185,737</u>	<u>1,204,312</u>	<u>1,394,221</u>	<u>15.8%</u>	<u>189,909</u>
TOTAL REVENUE	1,892,170	1,640,658	1,633,750	-0.4%	-6,908
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-25,537	-19,506	-23.6%	6,031
Transfers to Other Funds	44,800	0	75,000		75,000
	<u>44,800</u>	<u>-25,537</u>	<u>55,494</u>	<u>-317.3%</u>	<u>81,031</u>
PARKS, RECREATION & COMMUNITY SVCS					
Salaries	416,918	479,084	486,957	1.6%	7,873
Employer Provided Benefits	188,906	240,492	245,649	2.1%	5,157
Internal Service Charges	508,861	634,095	471,203	-25.7%	-162,892
Internal Services - IT Operations	23,046	30,999	34,313	10.7%	3,314
Other Operating Expenses	191,113	198,657	235,308	18.4%	36,651
Capital Outlay	0	3	2	-33.3%	-1
Indirect Cost	223,935	82,865	104,824	26.5%	21,959
	<u>1,552,779</u>	<u>1,666,195</u>	<u>1,578,256</u>	<u>-5.3%</u>	<u>-87,939</u>
TOTAL EXPENDITURES	1,597,579	1,640,658	1,633,750	-0.4%	-6,908

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	15	15	
PART-TIME HOURS	3,918	3,918	

KATHRYN A. HANNA PARK (111.125) SUBFUND 1D2

BACKGROUND

Section 111.125: The Kathryn A. Hanna Park Maintenance and Improvement Fund was established by Ordinance 1989-67-38 to receive all revenues and interest earned by the City from admission fees, rentals of equipment, and other funds from activities and events occurring at Hanna Park. The generated revenues are used to offset the expenditures for personnel, operating, and capital outlay.

REVENUE

Non-Departmental/Fund Level Activities

Transfers from Other Funds

- This represents the subsidy from the General Fund – GSD (SF 011) required to balance the fund.

Transfers from Fund Balance

- Fund balance has been appropriated in this fund and transferred over to Huguenot Park (SF 1D1) to cover the current negative cash balance in that fund.

Parks, Recreation & Community Services

Charges for Services

- This amount represents the FY 16 estimated revenue for entrance fees, annual passes and camper rentals. The increase is due to revised fees that took effect in FY 15.

Miscellaneous Revenue

- This amount represents various smaller items including rental of facilities, concession commissions and surcharges. The increase is due to revised fees that took effect in FY 15.

EXPENDITURES

Non-Departmental/Fund Level Activities

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

Transfers to Other Funds

- This is the transfer out discussed above to cover the negative cash balance in Huguenot Park (SF 1D1).

Parks, Recreation & Community Services

Internal Service Charges

- The net decrease is being driven by a \$178,099 reduction in the building maintenance allocation.

Other Operating Expenses

- The net increase is being driven by a \$37,394 increase in general liability insurance.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

There is no change in authorized positions.

FL BOATER IMPROVEMENT PRG - SEC 110.413

SUBFUND -- 1D8

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	25,210	25,000	21,481	-14.1%	-3,519
Transfers From Component Units	0	-79,740	0	-100.0%	79,740
	25,210	-54,740	21,481	-139.2%	76,221
PARKS, RECREATION & COMMUNITY SVCS					
Charges for Services	132,122	123,066	123,066	0.0%	0
	132,122	123,066	123,066	0.0%	0
TOTAL REVENUE	157,332	68,326	144,547	111.6%	76,221
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	-37,588	0	533,018		533,018
Cash Carryover	0	-185,346	0	-100.0%	185,346
	-37,588	-185,346	533,018	-387.6%	718,364
PARKS, RECR., ENT. & CONSERVATION					
Capital Outlay	0	-20,229	0	-100.0%	20,229
	0	-20,229	0	-100.0%	20,229
PARKS, RECREATION & COMMUNITY SVCS					
Other Operating Expenses	157,038	544,480	-388,471	-171.3%	-932,951
Capital Outlay	20,486	-225,683	0	-100.0%	225,683
Cash Carryover	0	-44,896	0	-100.0%	44,896
	177,524	273,901	-388,471	-241.8%	-662,372
TOTAL EXPENDITURES	139,936	68,326	144,547	111.6%	76,221

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

FLORIDA BOATER IMPROVEMENT PROGRAM (110.413) SUBFUND 1D8

BACKGROUND

Section 110.413 / Florida Statute 328.66: The Florida Boater Improvement Trust Fund was established by Ordinance 1997-804 to provide boat-related activities (such as recreational channel marking); removal of floating structures deemed a hazard to public safety and health, as well as manatee and marine mammal protection.

REVENUE

Miscellaneous Revenue

- This amount is made up of anticipated interest earnings for FY 16.

Charges for Services

- This amount represents the anticipated FY 16 revenue for boat registration fees.

EXPENDITURES

Non-Departmental / Fund Level Activities

Transfers to Other Funds

- Funding is being transferred to the Grant Capital Project fund (SF 331) to fund the City match for the F.I.N.D projects approved on 2015-038-E.

Parks, Recreation & Community Services

Other Operating Expenses

- The negative amount is being driven by a \$389,961 reduction in the all-years appropriation in miscellaneous services and charges. The reduction was required in order to fund the city match as discussed above.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

CECIL FIELD COMMERCE CENTER

SUBFUND -- 1DA

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	11,594	7,532	11,098	47.3%	3,566
Transfers From Other Funds	1,084,459	1,164,936	1,452,282	24.7%	287,346
Transfers from Fund Balance	206,910	200,000	0	-100.0%	-200,000
	<u>1,302,963</u>	<u>1,372,468</u>	<u>1,463,380</u>	6.6%	90,912
PARKS, RECREATION & COMMUNITY SVCS					
Charges for Services	149,454	163,000	144,005	-11.7%	-18,995
Miscellaneous Revenue	41,320	46,000	37,127	-19.3%	-8,873
	<u>190,774</u>	<u>209,000</u>	<u>181,132</u>	-13.3%	-27,868
TOTAL REVENUE	1,493,736	1,581,468	1,644,512	4.0%	63,044
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-16,193	-12,028	-25.7%	4,165
	<u>0</u>	<u>-16,193</u>	<u>-12,028</u>	-25.7%	4,165
PARKS, RECREATION & COMMUNITY SVCS					
Salaries	382,806	439,853	425,284	-3.3%	-14,569
Employer Provided Benefits	85,277	120,088	120,698	0.5%	610
Internal Service Charges	91,781	2,436	216,490	8787.1%	214,054
Internal Services - IT Operations	20,744	41,982	57,793	37.7%	15,811
Other Operating Expenses	790,132	835,333	634,924	-24.0%	-200,409
Capital Outlay	0	1	2	100.0%	1
Indirect Cost	0	157,968	201,349	27.5%	43,381
	<u>1,370,740</u>	<u>1,597,661</u>	<u>1,656,540</u>	3.7%	58,879
TOTAL EXPENDITURES	1,370,740	1,581,468	1,644,512	4.0%	63,044

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	6	6	
PART-TIME HOURS	22,844	24,000	1,156

CECIL FIELD COMMERCE CENTER SUBFUND 1DA

BACKGROUND

The Cecil Field Commerce Center includes the community center, aquatics complex, and the athletic complex.

REVENUE

Non-Departmental/Fund Level Activities

Miscellaneous Revenue

- This amount represents anticipated interest earnings for FY 16.

Transfers from Other Funds

- This represents the subsidy from the General Fund – GSD (SF 011) required to balance the fund.

Parks, Recreation & Community Services

Charges for Services

- This amount represents the FY 16 estimated entrance fee, organized event and summer camp revenues.

Miscellaneous Revenue

- This amount represents various smaller items including overtime reimbursement charges from special events.

EXPENDITURES

Non-Departmental/Fund Level Activities

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

Parks, Recreation & Community Services

Salaries

- The net decrease is due primarily to reductions in part-time salaries (\$8,281) and overtime (\$5,640).

Internal Service Charges

- The net increase is due to the addition of a \$215,371 utilities allocation. Utilities were previously part of the SMG contractual services but are now being paid by Public Works.

Internal Services – IT Operations

- This is the estimated IT maintenance costs for FY 16.

Other Operating Expenses

- The net decrease is being driven by a reduction in the contractual services line of \$191,192 as discussed above in Internal Service Charges.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

1,156 additional part-time hours have been added as part of the budget process.

CECIL FIELD TRUST (SEC 111.625)

SUBFUND -- 1DE

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	124,619	63,114	-49.4%	-61,505
	0	124,619	63,114	-49.4%	-61,505
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	0	1	1	0.0%	0
Miscellaneous Revenue	0	1,979,221	2,544,041	28.5%	564,820
	0	1,979,222	2,544,042	28.5%	564,820
PARKS, RECREATION & COMMUNITY SVCS					
Miscellaneous Revenue	0	65,000	70,000	7.7%	5,000
	0	65,000	70,000	7.7%	5,000
TOTAL REVENUE	0	2,168,841	2,677,156	23.4%	508,315
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	500,000		500,000
	0	0	500,000		500,000
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	0	75,300	75,600	0.4%	300
Employer Provided Benefits	0	35,319	37,091	5.0%	1,772
Other Operating Expenses	0	2,024,422	1,978,423	-2.3%	-45,999
Indirect Cost	0	11,072	49,471	346.8%	38,399
	0	2,146,113	2,140,585	-0.3%	-5,528
PARKS, RECREATION & COMMUNITY SVCS					
Other Operating Expenses	0	22,728	36,571	60.9%	13,843
	0	22,728	36,571	60.9%	13,843
TOTAL EXPENDITURES	0	2,168,841	2,677,156	23.4%	508,315

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	1	1	
PART-TIME HOURS			

CECIL FIELD TRUST (111.625) SUBFUND 1DE

BACKGROUND

Established per ordinance 98-1052, all revenues received or earned by the City from the development and operation of the Cecil Commerce Center (excluding revenues related to an interlocal agreement with the Jacksonville Aviation Authority) are deposited into this trust fund.

REVENUE

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- This represents anticipated investment pool earnings for the subfund.

Office of Economic Development

Miscellaneous Revenue

- This amount represents an appropriation of \$1,000,000 in rental of city facilities and \$1,544,040 in gain on sale of property.

Parks, Recreation and Community Services

Miscellaneous Revenue

- This amount represents the anticipated revenue from timber sales.

EXPENDITURES

Non-Departmental / Fund Level Activities

Transfers to Other Funds

- Funding is being transferred to the FY 16 capital project fund (SF 32E) to fund the Cecil Field Road & Drainage - Site Development / Roadway project.

Office of Economic Development

Other Operating Expenses

- The decrease of \$45,999 is mainly due to a decrease of \$43,709 to miscellaneous insurance.

Indirect Costs

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Park, Recreation and Community Services

Other Operating Expenses

- The increase of \$13,843 is attributed to an increase in professional services performed by the Florida Forest Service.

AUTHORIZED POSITION CAP

There are no changes to the overall employee cap.

STORMWATER SERVICES

SUBFUND -- 461

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15 PERCENT	CHANGE FROM FY15 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	909,344	0	0		0
Transfers From Other Funds	1,741,120	1,561,058	1,578,843	1.1%	17,785
Transfers from Fund Balance	0	0	7,521,642		7,521,642
	<u>2,650,464</u>	<u>1,561,058</u>	<u>9,100,485</u>	<u>483.0%</u>	<u>7,539,427</u>
PUBLIC WORKS					
Charges for Services	29,142,380	29,207,958	28,935,801	-0.9%	-272,157
Miscellaneous Revenue	-420	0	0		0
	<u>29,141,960</u>	<u>29,207,958</u>	<u>28,935,801</u>	<u>-0.9%</u>	<u>-272,157</u>
TOTAL REVENUE	31,792,423	30,769,016	38,036,286	23.6%	7,267,270
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	2,931,568	3,694,873	3,918,432	6.1%	223,559
Contingencies	0	44,918	0	-100.0%	-44,918
Transfers to Other Funds	7,856,023	3,337,152	11,100,000	232.6%	7,762,848
Banking Fund Debt Repayments	2,331,397	2,679,498	2,360,574	-11.9%	-318,924
Cash Carryover	0	588,533	0	-100.0%	-588,533
	<u>13,118,987</u>	<u>10,344,974</u>	<u>17,379,006</u>	<u>68.0%</u>	<u>7,034,032</u>
PARKS, RECREATION & COMMUNITY SVCS					
Salaries	35,049	46,236	46,236	0.0%	0
Employer Provided Benefits	368	670	670	0.0%	0
Other Operating Expenses	11,122	11,313	11,130	-1.6%	-183
Indirect Cost	0	0	3,223		3,223
	<u>46,540</u>	<u>58,219</u>	<u>61,259</u>	<u>5.2%</u>	<u>3,040</u>
PUBLIC WORKS					
Salaries	4,673,835	4,695,325	4,878,855	3.9%	183,530
Employer Provided Benefits	2,473,707	2,616,977	3,164,296	20.9%	547,319
Internal Service Charges	2,060,437	2,216,849	2,364,935	6.7%	148,086
Internal Services - IT Operations	119,239	134,371	231,903	72.6%	97,532
Other Operating Expenses	5,778,525	9,495,410	9,392,157	-1.1%	-103,253
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	1,180,812	1,088,791	419,497	-61.5%	-669,294
	<u>16,286,555</u>	<u>20,247,724</u>	<u>20,451,644</u>	<u>1.0%</u>	<u>203,920</u>
REGULATORY COMPLIANCE					
Salaries	52,952	51,725	53,301	3.0%	1,576
Employer Provided Benefits	42,840	29,563	38,973	31.8%	9,410
Internal Service Charges	224	241	397	64.7%	156
Internal Services - IT Operations	1,989	19,901	20,680	3.9%	779
Other Operating Expenses	15,219	16,668	15,598	-6.4%	-1,070
Capital Outlay	9,179	1	1	0.0%	0
Indirect Cost	0	0	15,427		15,427
	<u>122,402</u>	<u>118,099</u>	<u>144,377</u>	<u>22.3%</u>	<u>26,278</u>

SPECIAL SERVICES

Employer Provided Benefits	2	0	0	0
Other Operating Expenses	146	0	0	0
	<u>147</u>	<u>0</u>	<u>0</u>	<u>0</u>

TOTAL EXPENDITURES	29,574,631	30,769,016	38,036,286	23.6%	7,267,270
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AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	48	46	-2
PART-TIME HOURS	2,600	2,600	

STORMWATER SERVICES SUBFUND 461

BACKGROUND

The Stormwater Services fund provides a dedicated funding source, through the Stormwater fee, and operating budget for various Departments including Neighborhoods, Parks & Recreations and Public Works. The Environmental Quality Division (EQ) manages a portion of the Stormwater Management System Program, which responsibilities include inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Parks & Recreation Department administers the Florida Yards Program to address issues with pollution and disappearing habitats and serves to maintain compliance with a stormwater regulatory permit. The Public Works Department is responsible for completing various flood and drainage mitigation projects, clean canals and ditches, address stormwater treatment issues, maintain collection and pumping systems, as well as stormwater treatment facilities (ponds).

REVENUE

Non-Departmental / Fund Level Activities

Transfers from Other Funds

- Stormwater User Fees are waived for 501(c) 3 organizations, and individuals and families who are economically disadvantaged. The general fund subsidizes stormwater revenue to compensate for these waivers.

Public Works

Charges for Services

- The net decrease of \$272,157 is primarily due to a decrease of \$388,416 in Stormwater fee. This was slightly offset by a decrease of \$73,946 in user fees reductions.

EXPENDITURES

Non-Departmental / Fund Level Activities

Debt Service

- The net increase of \$223,559 is attributable to an increase of \$296,770 in debt service transfers out – principal payments. This was slightly offset by decreases of \$56,026 in debt service transfers out – interest, and \$17,185 in debt service transfers out – fiscal agent fee costs

Transfers to Other Funds

- The increase of \$7,762,848 is due to an increased transfer to the Stormwater Capital Projects subfund (SF 462). This amount represents the excess revenue over expenditures in this fund that is transferred to the Stormwater Services - Capital Project fund (SF 462) be used as pay-go funds for various capital projects.

Banking Fund Debt Repayment

- The net decrease of \$318,924 is attributable to decreases of \$250,756 in banking fund interest allocation costs and \$68,168 in banking fund principal allocation costs.

Parks, Recreation & Community Services

Salaries

- The increase of \$8,964 is attributable to an increase in permanent and probationary salary costs.

Employer Provided Benefits

- The increase of \$130 is due to an increase in Medicare tax costs.

Public Works

Salaries

- The net increase of \$183,530 is attributable to increases of \$98,591 in permanent and probationary salaries as a result of the Stormwater allocation costs and \$80,785 in salaries overtime costs. These were offset by a reduction of \$9,608 in supervisory differential costs.

Employer Provided Benefits

- The net increase of \$547,319 is primarily due to increases of \$436,130 in workers' compensation insurance, \$82,885 in group hospitalization insurance costs, and \$20,724 in GEPP defined contribution pension costs.

Internal Service Charges

- The net increase of \$148,086 is mainly due to increases of \$306,680 in fleet vehicle rental allocation costs. This was offset by decreases of \$64,240 in fleet parts/oil/gas allocation, \$56,418 in building maintenance-citywide, \$22,808 in fleet repairs/maintenance allocation, and \$10,971 in utilities allocation charges.

Internal Service – IT Operations

- The net increase of 97,532 is attributable to increases in computer system maintenance/security allocation charges.

Other Operating Expenses

- The net decrease of \$103,253 is primarily due to a decrease of \$413,233 in contractual services – BMAP Credit. This was offset by increases of \$297,718 in contractual services and \$40,000 in equipment rental costs.

Indirect Costs

- This represents an indirect cost allocation calculated as part of a study performed by MAXIMUS Consulting Services, Inc.

Regulatory Compliance

Salaries

- The net increase of \$1,576 is being driven by various salary changes.

Employer Provided Benefits

- The increase of \$9,410 is mainly due to an increase in workers compensation costs of \$5,142 and pension contributions of \$4,222.

Internal Service Charges

- The net increase of \$156 is mainly attributable to an increase in mailroom charges.

Internal Service – IT Operations

- The overall increase of \$779 is primarily due to an increase in computer system maintenance charges.

Other Operating Expenses

- The net decrease of (\$1,070) is primarily due to decreases in general liability of (\$1,563) and professional services of (\$1,100). This decrease was somewhat offset by increases in repairs and maintenance of \$1,100 and clothing, clean, shoe allowance of \$530.

Indirect Cost

- The increase of \$15,427 is due to higher indirect costs based on the annual study done by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized position cap was decreased by two (2) positions that were transferred from Stormwater subfund 461 to the general fund. One (1) engineer manager position was transferred to Supervision Engineering Division and one (1) maintenance worker II was transferred to the Right of Way Grounds Maintenance Division as a result of the Stormwater personnel cost allocation.



PLANNING AND DEVELOPMENT
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	1,449,531	1,684,752	1,726,086	2.5%	41,334
Fines and Forfeits	0	250	1,000	300.0%	750
Miscellaneous Revenue	258,346	227,819	418,580	83.7%	190,761
TOTAL REVENUE	1,707,877	1,912,821	2,145,666	12.2%	232,845
EXPENDITURES					
Salaries	2,870,133	3,035,913	3,128,287	3.0%	92,374
Employer Provided Benefits	1,280,522	1,463,793	1,608,558	9.9%	144,765
Internal Service Charges	1,264,676	997,765	1,467,788	47.1%	470,023
Internal Services - IT Operations	188,286	155,439	165,616	6.5%	10,177
Other Operating Expenses	346,829	370,312	403,041	8.8%	32,729
Capital Outlay	3,695	5	5	0.0%	0
Supervision Allocation	-85,349	-99,898	-105,533	5.6%	-5,635
TOTAL EXPENDITURES	5,868,792	5,923,329	6,667,762	12.6%	744,433

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	58	60	2
PART-TIME HOURS	5,257	5,257	

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
COMMUNITY PLANNING	1,479,061	1,489,448	1,520,453	2.1%	31,005
CURRENT PLANNING	1,123,165	991,522	988,768	-0.3%	-2,754
DEVELOPMENT SERVICES	2,039,051	2,117,523	2,231,951	5.4%	114,428
HOUSING & COMMUNITY DEVELOPMENT	101,796	210,890	539,415	155.8%	328,525
OFFICE OF THE DIRECTOR	1,088,997	862,272	966,682	12.1%	104,410
TRANSPORTATION PLANNING	36,723	251,674	420,493	67.1%	168,819
DEPARTMENT TOTAL	5,868,792	5,923,329	6,667,762	12.6%	744,433

PLANNING AND DEVELOPMENT GENERAL FUND - GSD

BACKGROUND

The Planning and Development Department manages existing and future development within the City of Jacksonville. Matters pertaining to zoning, the comprehensive plan, concurrency, land use, various trades inspections and building codes fall within the purview of this department.

The general fund portion of the Planning and Development Department consists of the Office of the Director, Community Planning Division, Current Planning Division, and Development Services Division.

REVENUE

Charges for Services

- The net increase of \$41,334 is primarily due to increases of \$84,774 in certificates of use, \$31,332 in zoning and rezoning fees, and \$20,100 in construction inspection fees. These are slightly offset by decreases of \$43,992 in comprehensive/amendment fees and \$50,830 in subdiv regulation - plat fees.

Fines and Forfeits

- The net increase of \$750 is to an expected increase in civil fines and penalties collections.

Miscellaneous Revenue

- The net increase of \$190,761 is primarily due to the Revenue from Right of Way permits are expected to increase by \$191,261 as a result of a more accurate calculation of current activity.

EXPENDITURES

Salaries

- The net increase of \$92,374 is due to the reinstatement of two (2) positions in the Transportation Planning Division as part of the Reorganization (Ord. 2013-209) and Budget Process.

Employer Provided Benefits

- The net increase of \$144,765 is concurrent with the reinstatement of two (2) positions as part of the budget process.

Internal Service Charges

- The net increase of \$470,023 is primarily due to increases of \$141,632 in OGC legal costs and \$327,695 in building cost allocation – Ed Ball building.

Internal Service – IT Operations

- The net increase of \$10,177 is primarily due to an increase in computer system maintenance/security allocation costs.

Other Operating Expenses

- The net increase of \$32,729 is primarily due to an increase of \$33,351 in general liability insurance costs.

Supervision Allocation

- The increase of \$5,635 is to account/reimburse the general fund for three (3) individuals who perform a percentage of their work in subfunds 112 and 159.

AUTHORIZED POSITION CAP

The increase in the cap is due to the reinstatement of two (2) positions (Chief and Transportation Specialist) in the Transportation Planning Division as part of the Reorganization (Ord. 2013-209) and Budget Process.



CONCURRENCY MANAGEMENT SYSTEM

SUBFUND -- 112

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	46,611	35,888	44,861	25.0%	8,973
Transfers from Fund Balance	0	51,957	608,916	1072.0%	556,959
	46,611	87,845	653,777	644.2%	565,932
PLANNING AND DEVELOPMENT					
Charges for Services	918,116	824,093	269,495	-67.3%	-554,598
	918,116	824,093	269,495	-67.3%	-554,598
TOTAL REVENUE	964,727	911,938	923,272	1.2%	11,334
EXPENDITURES					
PLANNING AND DEVELOPMENT					
Salaries	270,936	308,206	323,513	5.0%	15,307
Employer Provided Benefits	122,742	152,473	164,742	8.0%	12,269
Internal Service Charges	13,376	18,529	21,335	15.1%	2,806
Internal Services - IT Operations	47,084	137,978	25,336	-81.6%	-112,642
Other Operating Expenses	3,458	90,521	18,342	-79.7%	-72,179
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	20,667	32,416	34,270	5.7%	1,854
Indirect Cost	47,025	171,814	335,733	95.4%	163,919
	525,287	911,938	923,272	1.2%	11,334
TOTAL EXPENDITURES	525,287	911,938	923,272	1.2%	11,334

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	6	6	0
PART-TIME HOURS			

CONCURRENCY MANAGEMENT SYSTEM SUBFUND 112

BACKGROUND

The City of Jacksonville implemented the Concurrency and Mobility Management System Office to ensure the availability of public facilities, except traffic circulation and mass transit, and the adequacy of those facilities at adopted levels of service concurrent with the impacts of development and to provide traffic circulation and mass transit public facilities at the adopted performance standards consistent with the 2030 Mobility Plan. It provides the local structure for administering the state law, Chapter 163, Part II, Florida Statutes.

This purpose is implemented by means of a Concurrency and Mobility Management System (CMMS) which measures the potential impact of a proposed development on the adopted minimum levels of service for all public facilities, except traffic circulation and mass transit, and manages the collection of mobility fees pertaining to traffic circulation and mass transit public facilities consistent with the 2030 Mobility Plan, as established in the 2030 Comprehensive Plan, when an application for a final development order or final development permit is submitted. The CMMS ensures that the adopted levels of service and performance standards are not degraded by the issuance of a final development order, or a final development permit.

REVENUE

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- An increase of \$8,973 is due to a higher assumption in rate of return in investment pool earnings.

Transfer from Fund Balance

- A transfer from fund balance, in the amount of \$608,916, is necessary to support concurrency operations in FY16.

Planning and Development

Charges for Services

- The net decrease of \$554,598 is attributable to Ord. 2015-249-E which changed that the annual maintenance fees be deposited into the fair share sector revenue accounts for infrastructure improvements rather than into the Concurrency Management System Office operating accounts.

EXPENDITURES

Planning and Development

Salaries

- The net increase in commensurate to employing the vacant planning services manager position in the Transportation Planning Division.

Employer Provided Benefits

- The net increase of \$12,269 is primarily due to an increase of \$10,000 in GEPP pension contribution costs commensurate to employing the vacant manager position.

Internal Service Charges

- The net increase of \$2,806 is primarily due to increases of \$3,492 in building cost allocation and \$500 in copy center charges. These are slightly offset by a reduction of \$709 in tech refresh charges.

Internal Service – IT Operations

- The decrease of \$113,073 is primarily due to a decrease in computer maintenance security charges for enhancements that were completed to the Concurrency Management System Database.

Other Operating Expenses

- The net decrease of \$72,179 is attributable to a decrease of \$75,000 in professional services as the contract for completing the mandated update for the Mobility Plan, due in FY16, will be put under contract in FY15.

Supervision Allocation

- The increase of \$1,854 is to reimburse the general fund for three (3) individuals who perform a percentage of their work in this subfund.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

The cap remained flat within the subfund.



BUILDING INSPECTION

SUBFUND -- 159

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
FIRE AND RESCUE					
Charges for Services	542,124	598,000	640,995	7.2%	42,995
Fines and Forfeits	760	0	0		0
	542,884	598,000	640,995	7.2%	42,995
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	137,005	89,491	150,815	68.5%	61,324
	137,005	89,491	150,815	68.5%	61,324
PLANNING AND DEVELOPMENT					
Charges for Services	12,414,183	11,775,190	12,918,547	9.7%	1,143,357
Fines and Forfeits	147,178	119,420	169,850	42.2%	50,430
Miscellaneous Revenue	34,996	33,670	36,960	9.8%	3,290
	12,596,357	11,928,280	13,125,357	10.0%	1,197,077
TOTAL REVENUE	13,276,247	12,615,771	13,917,167	10.3%	1,301,396
EXPENDITURES					
FIRE AND RESCUE					
Salaries	336,653	311,173	327,240	5.2%	16,067
Employer Provided Benefits	130,825	120,670	195,526	62.0%	74,856
Internal Service Charges	43,063	46,476	46,278	-0.4%	-198
Internal Services - IT Operations	8,380	13,563	15,204	12.1%	1,641
Other Operating Expenses	5,662	8,431	4,625	-45.1%	-3,806
Capital Outlay	0	1	115,900	589900.0%	115,899
Indirect Cost	159,698	197,144	154,661	-21.5%	-42,483
	684,280	697,458	859,434	23.2%	161,976
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-130,220	-99,558	-23.5%	30,662
Indirect Cost	0	193,377	141,940	-26.6%	-51,437
Transfers to Other Funds	0	0	2,520,674		2,520,674
Cash Carryover	0	1,400,983	1,220,662	-12.9%	-180,321
	0	1,464,140	3,783,718	158.4%	2,319,578
PLANNING AND DEVELOPMENT					
Salaries	3,846,171	4,189,384	4,516,098	7.8%	326,714
Employer Provided Benefits	1,768,556	2,152,744	2,425,091	12.7%	272,347
Internal Service Charges	572,893	904,719	854,704	-5.5%	-50,015
Internal Services - IT Operations	658,381	864,119	501,177	-42.0%	-362,942
Other Operating Expenses	311,738	442,234	466,492	5.5%	24,258
Capital Outlay	24,579	74,225	33,252	-55.2%	-40,973
Supervision Allocation	64,682	67,481	71,261	5.6%	3,780
Indirect Cost	548,515	169,103	405,940	140.1%	236,837
Banking Fund Debt Repayments	2,018,939	1,590,164	0	-100.0%	-1,590,164
	9,814,454	10,454,173	9,274,015	-11.3%	-1,180,158
TOTAL EXPENDITURES	10,498,734	12,615,771	13,917,167	10.3%	1,301,396

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	93	101	8
PART-TIME HOURS	2,600	2,600	

BUILDING INSPECTION SUBFUND 159

BACKGROUND

The Building Inspection Subfund accounts for the finances of the Building and Inspection Division within the Planning and Development Department and to a lesser degree the finances of the Fire Plans Review Section of the Jacksonville Fire and Rescue Department. The Building Inspection Division is responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. The Division's primary roles are to ensure the safety of buildings and related landscapes by performing inspections and enforcing building, electrical, plumbing, mechanical, and other related city codes. In addition, the Division performs reviews of various permit applications and plans examination.

REVENUE

Fire and Rescue

Charges for Services

- This category includes the FY 16 anticipated fire plans review and re-inspection fees. The turnaround in the construction industry has had a favorable effect on inspection revenues.

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16.

Planning and Development

Charges for Services

- This category includes the FY 16 anticipated building permit reviews, plumbing, electrical, and mechanical inspection & re-inspection fees. The net increases of 1,143,357 are primarily due to increases of \$776,575 in building inspection fees, \$298,393 in plumbing inspection fees, \$139,466 in mechanical inspection fees and \$134,033 in electrical inspection fees. This is somewhat offset by a decrease of \$214,821 in building permit review fees. The turnaround in the construction industry has had a favorable effect on inspection revenues.

Fines and Forfeits

- The increase of \$50,430 is primarily due to increases of \$54,680 in reactivation/reinstatement fees. This is somewhat offset by decreases in code violation fees of \$2,750 and civil citations of \$1,500.

Miscellaneous Revenue

- The increase of \$3,290 is mainly due to a rise in miscellaneous sales and charges, and sale of books, maps & regulations.

EXPENDITURES

Fire and Rescue

Salaries

- The net increase of \$16,067 is mainly due to an increase in salaries overtime.

Employer Provided Benefits

- The net increase is due to the addition of funding for the police and fire pension fund.

Internal Service – IT Operations

- The increase is primarily due to a rise in computer system maintenance and security.

Other Operating Expenses

- The net decrease is being driven primarily by the removal of clothing and cleaning allowance.

Capital Outlay

- The increase is for computer equipment and software outlined in the IT plan.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by MAXIMUS Consulting Services, Inc.

Non-Departmental / Fund Level Activities

Salary & Benefits Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

Indirect Costs

- This represents an indirect cost allocation calculated as part of a study performed by MAXIMUS Consulting Services, Inc.

Transfer to Other Funds

- This represents a repayment to the general fund for when the Building Inspection Fund was subsidized during an economic downturn.

Cash Carryover

- In prior year residual revenue over expenses was used to pay down debt service in this fund. Due to restrictions on the recently refunded debt, this practice cannot be continued.

Planning and Development

Salaries

- The net increase of \$326,714 is concurrent with adding eight (8) additional positions in order to cover current workload demands increased by a healthier construction market activity.

Employer Provided Benefits

- The net increase of \$272,347 is concurrent with adding eight (8) additional positions in order to cover current workload demands increased by a healthier construction market activity.

Internal Service Charges

- The net decrease of \$50,015 is primarily due to decreases in fleet vehicle rental of \$64,188, in fleet parts/oil/gas of \$29,470 and in copy center of \$24,434. This is somewhat offset by an increase in building cost allocation, for Ed Ball, of \$55,280.

Internal Service – IT Operations

- The decrease of \$362,942 is primarily due to a reduction in computer system maintenance and security due to the completion of the first phase of the Electronic Plans Submittal Process.

Other Operating Expenses

- The net increase of \$24,258 is primarily due to increases of \$40,000 in professional services to provide floodplain community outreach and floodplain design support, and \$7,450 in local mileage. This is somewhat offset by a decrease in general liability insurance of \$15,276.

Capital Outlay

- The net decrease of \$40,973 is primarily due to a decrease of \$64,037 in specialized equipment. This is somewhat offset by an increase of \$23,064 in computer equipment and software.

Supervision Allocation

- This allocation accounts for time spent by individuals in the director's office general fund SF011 in activities relating to SF159.

Indirect Costs

- This represents an indirect cost allocation calculated as part of a study performed by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

Fire and Rescue

The authorized cap for the department is unchanged.

Planning and Development

The overall authorized position cap increased by a total eight (8) in Planning & Development Building Inspection to cover current workload demands increased by a healthier constructions market activities. Two (2) professional engineer positions were added by City Council during FY15 Ordinance 2015-366-E in the Plans Examination Division. An additional six (6) construction trades inspector positions were added as enhancements for FY16, through the budget process, in order to cover current workload demands increased by a healthier construction market activity



COMMUNITY DEVELOPMENT
SUBFUND -- 1A1

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
HOUSING					
Intergovernmental Revenue	268,448	0	0		0
	268,448	0	0		0
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Intergovernmental Revenue	414,395	0	0		0
Transfers From Other Funds	75,000	75,000	75,000	0.0%	0
	489,395	75,000	75,000	0.0%	0
PLANNING AND DEVELOPMENT					
Intergovernmental Revenue	0	120,008	120,008	0.0%	0
Miscellaneous Revenue	455	0	0		0
	455	120,008	120,008	0.0%	0
PUBLIC WORKS					
Intergovernmental Revenue	1,161	4,500	0	-100.0%	-4,500
	1,161	4,500	0	-100.0%	-4,500
REGULATORY COMPLIANCE					
Intergovernmental Revenue	5,234,014	0	0		0
Miscellaneous Revenue	65,016	0	0		0
	5,299,030	0	0		0
TOTAL REVENUE	6,058,488	199,508	195,008	-2.3%	-4,500
EXPENDITURES					
HOUSING					
Internal Service Charges	0	0	0		0
Grants, Aids & Contributions	134,643	0	0		0
	134,643	0	0		0
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	121,220	120,008	120,008	0.0%	0
	121,220	120,008	120,008	0.0%	0
PLANNING AND DEVELOPMENT					
Salaries	1,965	0	0		0
Capital Outlay	-7,475	0	0		0
Grants, Aids & Contributions	0	75,000	75,000	0.0%	0
	-5,510	75,000	75,000	0.0%	0
PUBLIC WORKS					
Other Operating Expenses	3,479	4,500	0	-100.0%	-4,500
	3,479	4,500	0	-100.0%	-4,500

REGULATORY COMPLIANCE					
Salaries	741,715	0	0		0
Employer Provided Benefits	320,544	0	0		0
Internal Service Charges	48,537	0	0		0
Internal Services - IT Operations	420	0	0		0
Other Operating Expenses	121,880	0	0		0
Grants, Aids & Contributions	4,100,997	0	0		0
Indirect Cost	30,812	0	0		0
	5,364,905	0	0		0
TOTAL EXPENDITURES	5,618,737	199,508	195,008	-2.3%	-4,500

AUTHORIZED POSITION CAP		FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
	AUTHORIZED POSITIONS			
	PART-TIME HOURS			

COMMUNITY DEVELOPMENT SUBFUND 1A1

BACKGROUND

In accordance with a recommendation from the Affordable Housing Task Force in 2006, it was recommended to remove the federal and state housing and community development grants from the Mayor's annual budget cycle and handle them through separate legislation.

REVENUE

Non-Departmental / Fund Level Activities

Transfers from Other Funds

- This represents a transfer from the Northside East Tax Increment District as an annual repayment for the \$1.5 million grant to the Museum of Modern Art for the acquisition of the building at Duval and Laura Streets. There is no change in funding for FY16.

Planning and Development

Intergovernmental Revenue

- The revenue from the federal funding to the Independent Living Program is assumed to remain at \$120,008.

EXPENDITURES

Non-Departmental / Fund Level Activities

Transfers to Other Funds

- This is federal funding to the Independent Living Program.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.



PROPERTY APPRAISER

SUBFUND -- 015

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Charges for Services	297,527	299,962	299,962	0.0%	0
Miscellaneous Revenue	37,758	25,330	33,252	31.3%	7,922
Transfers From Other Funds	8,055,795	9,124,796	9,939,362	8.9%	814,566
Transfers from Fund Balance	650,000	269,237	0	-100.0%	-269,237
	9,041,080	9,719,325	10,272,576	5.7%	553,251
TOTAL REVENUE	9,041,080	9,719,325	10,272,576	5.7%	553,251
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-139,482	-140,401	0.7%	-919
	0	-139,482	-140,401	0.7%	-919
PROPERTY APPRAISER					
Salaries	5,141,562	5,305,301	5,686,688	7.2%	381,387
Employer Provided Benefits	2,413,336	2,711,285	2,987,379	10.2%	276,094
Internal Service Charges	335,053	518,160	586,958	13.3%	68,798
Internal Services - IT Operations	291,115	286,990	303,340	5.7%	16,350
Other Operating Expenses	676,398	1,037,066	841,983	-18.8%	-195,083
Capital Outlay	0	5	6,629	132480.0%	6,624
	8,857,464	9,858,807	10,412,977	5.6%	554,170
TOTAL EXPENDITURES	8,857,464	9,719,325	10,272,576	5.7%	553,251

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	120	120	0
PART-TIME HOURS	4,160	4,160	

PROPERTY APPRAISER SUBFUND 015

BACKGROUND

The Property Appraiser is a constitutional officer within the consolidated City of Jacksonville. As established in Article 10 of the Jacksonville Charter, the Property Appraiser is responsible for assessing all real and personal property in Duval County. The Property Appraiser's Office is governed by the Florida Statutes and the Jacksonville Municipal Code. Pursuant to Section 193.1142 of the Florida Statutes, the Department of Revenue is responsible for reviewing and approving the Property Appraiser's assessment roll on a yearly basis. However, funding for the Property Appraiser's Office is mainly through a General Fund Contribution.

The Property Appraiser's Office is divided into seven departments, which include Residential, Commercial, Land Records, Personal Records, Field Operations, Administration and Records Management.

REVENUE

Non-Departmental / Fund Level Activities

Charges for Services

- This amount represents the FY 16 revenue for fees from the Community Development District, St. Johns River Water Management District and Florida Inland Navigation District.

Miscellaneous Revenue

- The increase of \$7,922 is attributable to an increase in investment earnings.

Transfers from Other Funds

- The increase of \$814,566 from the general fund is due to an increase in expenses.

Transfer from Fund Balance

- The decrease of \$269,237 is attributable to a reduction in available fund balance.

EXPENDITURES

Non-Departmental / Fund Level Activities

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

Property Appraiser

Salaries

- The net increase of \$381,387 is mainly due to an increase for employee merit raises and competitive pay adjustments.

Employer Provided Benefits

- The net increase of \$276,094 is primarily attributable to increases in pension of \$151,258, group health insurance of \$18,656, and workers' compensation insurance of \$97,707.

Internal Service Charges

- The net increase of \$68,798 is mainly due to increases in building cost allocation-yates of \$110,000 and tech refresh and pay-go of \$10,157. This is offset somewhat with a decrease in legal of \$50,781.

Internal Services – IT Operations

- The increase of \$16,350 is primarily attributed to computer system maintenance and security.

Other Operating Expenses

- The net decrease of \$195,083 is mainly attributed to an increase in professional services of \$311,057 and software, computer items of \$9,372. This is offset with an increase in furniture and equipment of \$66,991, repairs and maintenance of \$26,875, travel expense of \$17,450, and postage of \$14,847.

Capital Outlay

- The increase of \$6,624 is primarily attributed to office equipment.

AUTHORIZED POSITION CAP

The employee cap has not changed.



PUBLIC HEALTH
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
EXPENDITURES					
Internal Service Charges	497,593	623,524	171,029	-72.6%	-452,495
Internal Services - IT Operations	21	0	0		0
Other Operating Expenses	56,019	60,348	45,298	-24.9%	-15,050
Grants, Aids & Contributions	795,878	764,676	558,200	-27.0%	-206,476
TOTAL EXPENDITURES	1,349,511	1,448,548	774,527	-46.5%	-674,021

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
PUBLIC HEALTH UNIT	1,349,511	1,448,548	774,527	-46.5%	-674,021
DEPARTMENT TOTAL	1,349,511	1,448,548	774,527	-46.5%	-674,021

PUBLIC HEALTH GENERAL FUND - GSD

BACKGROUND

The Duval County Health Department is a partnership between the State of Florida and the City of Jacksonville. The funding for the Duval County Health Department comes from the State of Florida, the City of Jacksonville, and from county fees for vital statistics, communicable disease, primary care and environmental health.

REVENUE

There are no revenues associated with the Duval County Health Department.

EXPENDITURES

Internal Service Charges

- The net decrease of \$452,495 is primarily due to the decrease of \$455,098 in building maintenance-citywide. This is somewhat offset by an increase of \$2,448 in guard service and ADT.

Other Operating Expenses

- The decrease of \$15,050 is mainly due to the decrease in miscellaneous insurance charges.

Grants, Aids and Contributions

- The decrease of \$206,476 is due to the decrease of \$764,676 in the local match for grants. This is offset with an increase of \$558,200 in subsidies and contributions to other government programs.

AUTHORIZED POSITION CAP

There are no City funded positions.

PUBLIC LIBRARIES
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	929,582	1,027,060	257,000	-75.0%	-770,060
Miscellaneous Revenue	1,550	3,600	3,600	0.0%	0
TOTAL REVENUE	931,133	1,030,660	260,600	-74.7%	-770,060
EXPENDITURES					
Salaries	11,557,279	11,664,787	11,721,659	0.5%	56,872
Employer Provided Benefits	4,746,251	5,226,129	5,439,644	4.1%	213,515
Internal Service Charges	3,220,810	3,401,877	3,072,182	-9.7%	-329,695
Internal Services - IT Operations	2,633,739	1,487,427	1,787,766	20.2%	300,339
Other Operating Expenses	2,969,418	2,934,031	2,816,312	-4.0%	-117,719
Library Materials	2,924,488	2,934,849	2,934,849	0.0%	0
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	4,913,973	2,946,802	2,957,392	0.4%	10,590
TOTAL EXPENDITURES	32,965,959	30,595,904	30,729,806	0.4%	133,902

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	282	282	
PART-TIME HOURS	195,899	195,899	

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
JACKSONVILLE PUBLIC LIBRARIES	32,965,959	30,595,904	30,729,806	0.4%	133,902
DEPARTMENT TOTAL	32,965,959	30,595,904	30,729,806	0.4%	133,902

PUBLIC LIBRARIES GENERAL FUND - GSD

BACKGROUND

The Jacksonville Public Library system consists of a main library and twenty regional, community and neighborhood branch libraries. The system services the needs of Duval County as well as neighboring areas, Baker, Clay, Nassau and St. Johns Counties.

REVENUE

Charges for Services

- The decrease of \$770,060 is primarily due to Ordinance 2015-53-E moving library fines from the general fund to a special revenue fund (15W – PLJX15WLF - 35201).

EXPENDITURES

Salaries

- The increase of \$56,872 is primarily due to pay changes.

Employer Provided Benefits

- The increase of \$213,515 is mainly due to the increase of \$84,643 in general employees' pension contribution, \$63,531 in group hospitalization insurance, \$40,719 in workers' compensation insurance and \$15,523 in general employees' defined contribution pension.

Internal Service Charges

- The decrease of \$329,695 is primarily due to the decrease of \$176,376 in utilities allocation – public works, \$110,772 in building maintenance – citywide and \$33,206 in tech refresh and pay-go allocation.

Internal Services – IT Operations

- The increase of \$300,339 is in computer system maintenance/security allocation.

Other Operating Expenses

- The decrease of \$117,719 is primarily due to the decrease of \$168,128 in miscellaneous insurance and \$45,117 in general liability insurance. These were somewhat offset by an increase of \$43,163 in contractual services and \$37,844 in hardware/software maintenance and licenses.

Indirect Cost

- The increase of \$10,590 is due to the indirect cost study done by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes to the cap.

LIBRARY CONF FACILITY TRUST-SEC 111.830

SUBFUND -- 15W

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	6,573	6,101	-7.2%	-472
Transfers from Fund Balance	-150,000	0	0		0
	-150,000	6,573	6,101	-7.2%	-472
PUBLIC LIBRARIES					
Charges for Services	305	0	0		0
Fines and Forfeits	0	0	950,000		950,000
Miscellaneous Revenue	265,461	285,000	270,000	-5.3%	-15,000
	265,766	285,000	1,220,000	328.1%	935,000
TOTAL REVENUE	115,766	291,573	1,226,101	320.5%	934,528
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	0	2,224		2,224
Cash Carryover	0	0	-2,224		-2,224
	0	0	0		0
PUBLIC LIBRARIES					
Salaries	130,243	131,803	125,061	-5.1%	-6,742
Salary & Benefit Lapse	0	-2,224	0	-100.0%	2,224
Employer Provided Benefits	46,970	51,021	53,047	4.0%	2,026
Internal Service Charges	0	3,699	0	-100.0%	-3,699
Internal Services - IT Operations	1,674	0	0		0
Other Operating Expenses	77,000	67,423	70,643	4.8%	3,220
Capital Outlay	83,420	37,627	977,350	2497.5%	939,723
Cash Carryover	0	2,224	0	-100.0%	-2,224
	339,308	291,573	1,226,101	320.5%	934,528
TOTAL EXPENDITURES	339,308	291,573	1,226,101	320.5%	934,528

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	3	3	
PART-TIME HOURS	2,080	3,328	1,248

LIBRARY CONFERENCE FACILITY TRUST (111.830) SUBFUND 15W

BACKGROUND

The Library Conference Facility Trust was established per Ordinance 2006-237-E. The Main Library charges a fee for the use of the conference facilities in order to cover the cost associated with operating and leasing conference facilities for business, recreational and social purposes. This is an all years fund and as such, during the budget process the amounts budgeted may include de-appropriating unused balances in both expense and revenue from the fiscal year just closed (FY 14). The clean-up of an all years fund, as part of the annual budget, may cause negative totals. The upcoming fiscal year budget needs are netted against the all years balances to determine the FY 15 proposed "change" to the all years appropriation.

REVENUE

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16.

Public Libraries

Fines and Forfeits

- Per Ordinance 2015-53-E library fines were moved from the general fund to a special revenue fund (15W – PLJX15WLF - 35201).

Miscellaneous Revenue

- This amount represents the estimated city facilities rental revenue for FY 16.

EXPENDITURES

Non-Departmental / Fund Level Activities

Salary & Benefit Lapse

- All - years adjustments are to be made in FY 16.

Cash Carryover

- All - years adjustments are to be made in FY 16.

Public Libraries

Salaries

- The decrease of \$6,742 is primarily due to the decrease of \$8,720 in salaries part-time. This was somewhat offset by an increase of \$803 in salaries overtime, \$768 in terminal leave and \$359 in shift differential.

Salaries and Benefit Lapse

- FY 15 adjustments are not needed for FY 16

Employer Provided Benefits

- The increase of \$2,026 is primarily due to the increase of \$1,293 in general employees' pension contribution, \$434 in workers' compensation insurance and \$233 in group hospitalization insurance.

Internal Service Charges

- FY 15 adjustments are not needed for FY 16.

Other Operating Expenses

- The increase of \$3,220 is primarily due to the increase of \$2,500 in contractual services, \$632 in miscellaneous services and charges and \$500 in security/guard service. These were somewhat offset by a decrease of \$543 in general liability insurance.

Capital Outlay

- Per Ordinance 2015-53-E the library fines were moved from the general fund to a special revenue fund (15W – PLJX15WLF – 06330) to be used for the purposes of capital improvements or maintenance of capital improvements.

Cash Carryover

- FY 15 adjustments are not needed for FY 16.

AUTHORIZED POSITION CAP

There are no changes to the cap.



PUBLIC WORKS
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Intergovernmental Revenue	159,929	127,943	127,943	0.0%	0
Charges for Services	197,372	90,448	40,640	-55.1%	-49,808
Revenue From City Agencies - Allocations	10,000	10,000	10,000	0.0%	0
Miscellaneous Revenue	3,077,994	3,130,174	3,876,590	23.8%	746,416
TOTAL REVENUE	3,445,295	3,358,565	4,055,173	20.7%	696,608
EXPENDITURES					
Salaries	7,684,712	8,383,195	8,361,448	-0.3%	-21,747
Employer Provided Benefits	3,776,736	4,393,381	4,821,615	9.7%	428,234
Internal Service Charges	3,303,620	3,045,703	3,505,939	15.1%	460,236
Internal Services - IT Operations	1,265,147	1,207,381	1,826,214	51.3%	618,833
Other Operating Expenses	21,750,221	20,490,251	24,235,104	18.3%	3,744,853
Capital Outlay	332,609	7,501	4	-99.9%	-7,497
Supervision Allocation	-518,105	-260,229	-270,951	4.1%	-10,722
TOTAL EXPENDITURES	37,594,941	37,267,183	42,479,373	14.0%	5,212,190

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	303	305	2
PART-TIME HOURS	2,600	2,600	

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
ENGINEERING & CONSTRUCTION MGMT	2,058,735	2,250,376	2,512,975	11.7%	262,599
MOWING AND LANDSCAPE MAINTENANCE	9,060,390	10,087,004	10,839,471	7.5%	752,467
OFFICE OF THE DIRECTOR	2,121,534	2,285,832	2,577,156	12.7%	291,324
PUBLIC BUILDINGS	2,764,327	3,500	3,500	0.0%	0
REAL ESTATE	439,959	698,948	712,924	2.0%	13,976
R-O-W AND STORMWATER MAINT.	18,287,940	7,790,039	8,464,223	8.7%	674,184
SOLID WASTE	839,771	952,838	1,228,655	28.9%	275,817
TRAFFIC ENGINEERING	2,022,285	13,198,646	16,140,469	22.3%	2,941,823
DEPARTMENT TOTAL	37,594,941	37,267,183	42,479,373	14.0%	5,212,190

PUBLIC WORKS GENERAL FUND - GSD

BACKGROUND

The Public Works Department consists of the Office of the Director and five Divisions: Engineering and Construction Management, Public Buildings, Real Estate, Right of Way and Grounds Maintenance, and Solid Waste.

The Engineering and Construction Management Division's primary responsibility is to plan and design public works projects. The Public Buildings Division provides security, custodial and maintenance and repair services for all public buildings. The Real Estate Division manages the financial aspects of the City's real estate holdings in terms of acquisition, appraisals, disposals, inventories, and usage assessments. The Right of Way and Grounds Maintenance Division plans, builds and maintains streets, highways and drainage facilities and their landscapes. The Division also provides and maintains street lighting, traffic signals, traffic control devices, including railroad crossings, and landscaping at public buildings, streets, parks and other public sites. The general fund operations of the Solid Waste Division comprise the monitoring and collecting of litter and illegal dumping along streets and public right-of-ways.

REVENUE

Intergovernmental Revenue

- The budgeted amount reflects the agreement with the State of Florida Department of Transportation (FDOT) for mowing, litter removal, edging, and tree-trimming on public rights-of-way. There is no change for FY16.

Charges for Services

- The net decrease of \$49,808 is attributable to the transferring of revenues in the general fund for Charges Sidewalk & Curb Repairs and instead to be accounted for in subfund 322 per Ordinance 2015-212-E.

Miscellaneous Revenue

- The net increase of \$746,416 is primarily due to increases of \$773,216 in the reimbursement from the FDOT for street lights maintenance. This is slightly offset by a decrease of \$26,750 in Contribution-Loss Deductible revenues.

EXPENDITURES

Salaries

- The net decrease of \$21,747 is due to a decrease of \$95,738 in permanent and probationary salaries as a result of the Stormwater personnel cost allocation and a decrease of \$10,168 leave rollback/sellback costs. This is slightly offset by an increase of \$80,351 in salaries overtime due to increased activity in traffic engineering.

Employer Provided Benefits

- The net increase of \$428,234 is due to increases of \$506,618 in workers' compensation insurance and \$50,761 in GEPP defined contribution pension costs. This is offset by a decrease of \$110,813 in GEPP pension contribution.

Internal Service Charges

- The net increase of \$460,236 is due to decreases of \$218,845 in utilities allocation costs, \$140,121 in fleet vehicle rental allocation, and \$107,641 in building cost allocation – Ed Ball. These were offset by decreases of \$113,425 in OGC legal allocation and \$68,425 in fleet parts oil/gas allocation.

Internal Service – IT Operations

- The net increase of \$618,833 is mainly attributable to increases in computer system maintenance/security allocation costs for the department.

Other Operating Expenses

- The net increase of \$3,744,853 is mainly attributable to increases of \$2,335,518 in electricity (utility bills) costs associated with street lights as reported by JEA, \$576,362 in general liability insurance charges, \$445,485 in contractual services, and \$134,700 in repairs and maintenance costs.

Supervision Allocation

- This amount represents administrative costs allocated to multiple divisions and activities within the Public Works' department.

AUTHORIZED POSITION CAP

The authorized position cap was increased by two (2) positions that were transferred from Stormwater subfund 461 to the general fund. One (1) engineer manager position was transferred to Supervision Engineering Division and one (1) maintenance worker II was transferred to the Right of Way Grounds Maintenance Division as a result of the Stormwater personnel cost allocation.



STREETS & HIGHWAYS 5-YEAR ROAD PROGRAM

SUBFUND -- 141

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
State Shared Revenue	6,708,197	6,762,673	6,895,893	2.0%	133,220
Miscellaneous Revenue	304,239	258,661	256,244	-0.9%	-2,417
	<u>7,012,435</u>	<u>7,021,334</u>	<u>7,152,137</u>	<u>1.9%</u>	<u>130,803</u>
TOTAL REVENUE	7,012,435	7,021,334	7,152,137	1.9%	130,803
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Grants, Aids & Contributions	6,714,473	6,762,673	6,895,893	2.0%	133,220
	<u>6,714,473</u>	<u>6,762,673</u>	<u>6,895,893</u>	<u>2.0%</u>	<u>133,220</u>
PUBLIC WORKS					
Capital Outlay	585,182	258,661	256,244	-0.9%	-2,417
	<u>585,182</u>	<u>258,661</u>	<u>256,244</u>	<u>-0.9%</u>	<u>-2,417</u>
TOTAL EXPENDITURES	7,299,654	7,021,334	7,152,137	1.9%	130,803

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURSFY 14-15
ADOPTEDFY 15-16
PROPOSED

CHANGE

STREETS & HIGHWAYS 5-YEAR ROAD PROGRAM SUBFUND 141

BACKGROUND

Funding budgeted in the Streets & Highways 5-Year Road Program is used for major road and drainage projects and debt service in accordance with the Better Jacksonville Plan and the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA).

REVENUE

Non-Departmental / Fund Level Activities

State Shared Revenue

- The budgeted amount of \$6,895,893 represents 80% of the 5th and 6th Cent Gas Tax revenues. The increase of \$133,220 is due to a higher assumption on gasoline consumption.

Miscellaneous Revenue

- The decrease of \$2,417 is due to a lower assumption in investment pool earnings.

EXPENDITURES

Non-Departmental / Fund Level Activities

Grants, Aids & Contributions

- This is a pass through for the Intergovernmental Revenue based upon 80% of the 5th and 6th Cent Gas tax revenues. The increase of \$133,220 is concurrent with the increase in gasoline consumption revenues.

Public Works

Capital Outlay

- The decrease of \$2,417 is concurrent with the lower assumption in investment pool earnings.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

LOCAL OPTION 1/2 CENT TRANSPORTATION
 SUBFUND -- 142

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Taxes	74,333,603	76,204,240	80,886,162	6.1%	4,681,922
Miscellaneous Revenue	76,443	0	0		0
	<u>74,410,046</u>	<u>76,204,240</u>	<u>80,886,162</u>	<u>6.1%</u>	<u>4,681,922</u>
TOTAL REVENUE	74,410,046	76,204,240	80,886,162	6.1%	4,681,922
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Grants, Aids & Contributions	73,622,076	76,204,240	80,886,162	6.1%	4,681,922
	<u>73,622,076</u>	<u>76,204,240</u>	<u>80,886,162</u>	<u>6.1%</u>	<u>4,681,922</u>
TOTAL EXPENDITURES	73,622,076	76,204,240	80,886,162	6.1%	4,681,922

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

LOCAL OPTION ½ CENT TRANSPORTATION SUBFUND 142

BACKGROUND

The local option half-cent sales tax for transportation was approved by referendum in 1988. The sales tax is first used to make all debt service payments due on Transportation Sales Tax Revenue bonds and then is distributed pursuant to the terms and conditions of the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA). The funding provides for the construction and maintenance of the City's roads and bridges as well as the operation and maintenance of the City's mass transit system.

REVENUE

Non-Departmental / Fund Level Activities

Taxes

- The increase of \$4,681,922 is due to a higher assumption on the local option half-cent sales tax revenue.

EXPENDITURES

Non-Departmental / Fund Level Activities

Grants Aids & Contributions

- The local option half-cent sales tax for transportation is a pass-through to the JTA. The funding will be used to make debt service payments and support mass transit operations. The increase of \$4,681,922 is concurrent with the increased local option half-cent sales tax revenue.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

LOCAL OPTION GAS TAX (SEC 111.515)

SUBFUND -- 143

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Taxes	27,790,157	28,275,683	28,568,446	1.0%	292,763
Miscellaneous Revenue	20,727	0	0		0
	<u>27,810,884</u>	<u>28,275,683</u>	<u>28,568,446</u>	<u>1.0%</u>	<u>292,763</u>
TOTAL REVENUE	27,810,884	28,275,683	28,568,446	1.0%	292,763
EXPENDITURES					
PUBLIC WORKS					
Grants, Aids & Contributions	27,453,519	28,275,683	28,568,446	1.0%	292,763
	<u>27,453,519</u>	<u>28,275,683</u>	<u>28,568,446</u>	<u>1.0%</u>	<u>292,763</u>
TOTAL EXPENDITURES	27,453,519	28,275,683	28,568,446	1.0%	292,763

AUTHORIZED POSITION CAP

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

AUTHORIZED POSITIONS
PART-TIME HOURS

LOCAL OPTION GAS TAX SUBFUND 143

BACKGROUND

The Local Option Gas Tax is the City's share of the Six-Cent Local Option Gas Tax collected from gasoline sales in Duval County. In accordance with the Better Jacksonville Plan, and the Interlocal Agreement between the City and the Jacksonville Transportation Authority (JTA), as amended, the gas tax revenue recorded in this subfund will be transferred to JTA as a mass-transit subsidy.

REVENUE

Non-Departmental / Fund Level Activities

Taxes

- The increase of \$292,763 is due to a higher assumption on the local option six-cent gas tax revenue.

EXPENDITURES

Public Works

Grants Aids & Contributions

- These funds are strictly a pass-through to the JTA pursuant to the Interlocal agreement. Eligible uses of funding are: public transportation operations and maintenance, pedestrian safety improvements, drainage projects, street lighting, traffic signs and signals, bridge maintenance and operation, and debt service for transportation capital projects. The increase of \$292,763 is concurrent with the higher assumption in local option six-cent gas tax revenue.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

TREE PROTECTION FUND - SEC 111.760

SUBFUND -- 15F

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	336,245	269,750	269,750	0.0%	0
	<u>336,245</u>	<u>269,750</u>	<u>269,750</u>	<u>0.0%</u>	<u>0</u>
PUBLIC WORKS					
Charges for Services	77,363	0	0		0
Miscellaneous Revenue	639,472	0	1,943,000		1,943,000
	<u>716,835</u>	<u>0</u>	<u>1,943,000</u>		<u>1,943,000</u>
TOTAL REVENUE	1,053,079	269,750	2,212,750	720.3%	1,943,000
EXPENDITURES					
PUBLIC WORKS					
Other Operating Expenses	1,183,170	269,750	2,212,750	720.3%	1,943,000
	<u>1,183,170</u>	<u>269,750</u>	<u>2,212,750</u>	<u>720.3%</u>	<u>1,943,000</u>
TOTAL EXPENDITURES	1,183,170	269,750	2,212,750	720.3%	1,943,000

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

**TREE PROTECTION FUND
SUBFUND 15F**

BACKGROUND

Section 111.760: Protected trees are required to be conserved during the clearing of land for development purposes wherever and whenever reasonably possible. To the extent that protected trees are lost or destroyed, the developer mitigates their loss or destruction by planting replacement trees or by paying a monetary contribution to the City of Jacksonville's Tree Protection and Related Expenditures Trust Fund. The total amount appropriated from this fund, and included in the budget, is for tree maintenance in FY16 and shall not exceed an amount equal to twenty-five percent of the amount budgeted in that fiscal year for tree maintenance activities in the Public Works Department. Any appropriation of trust funds for tree maintenance can be used to supplement, not replace, monies otherwise appropriated for tree maintenance by the Public Works Department.

REVENUES

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- This amount represents the available interest income appropriation to cover the authorized expenditures discussed below.

Public Works

Miscellaneous Revenue

- This amount represents the available revenue appropriation to cover the landscaping and tree planting projects.

EXPENDITURES

Public Works

Other Operating Expenses

- This amount represents the value of 25% of the budgeted tree maintenance funding within the General Fund and Stormwater activities for Public Works as well as the landscaping and tree planting projects listed below.

Project Title	FY16 Proposed
Landscaping and Tree Planting: 8th St from I95 to Boulevard	1,300,000
Landscape Renovation of Downtown Pocket Parks and Medians	237,000
Landscape Renovation of Public Libraries	406,000
	1,943,000

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

BEACH EROSION - LOCAL
SUBFUND -- 1F4

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	114,976	0	0		0
Transfers From Other Funds	200,000	200,000	-50,000	-125.0%	-250,000
Transfers from Fund Balance	0	0	-2,797,860		-2,797,860
	<u>314,976</u>	<u>200,000</u>	<u>-2,847,860</u>	<u>-1523.9%</u>	<u>-3,047,860</u>
PUBLIC WORKS					
Intergovernmental Revenue	0	0	-121,907		-121,907
Transfers from Fund Balance	0	0	2,797,860		2,797,860
	<u>0</u>	<u>0</u>	<u>2,675,953</u>		<u>2,675,953</u>
TOTAL REVENUE	314,976	200,000	-171,907	-186.0%	-371,907
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	66,645	0	0		0
Cash Carryover	0	200,000	-2,547,741	-1373.9%	-2,747,741
	<u>66,645</u>	<u>200,000</u>	<u>-2,547,741</u>	<u>-1373.9%</u>	<u>-2,747,741</u>
PUBLIC WORKS					
Other Operating Expenses	64,592	0	2,852,041		2,852,041
Cash Carryover	0	0	-476,207		-476,207
	<u>64,592</u>	<u>0</u>	<u>2,375,834</u>		<u>2,375,834</u>
TOTAL EXPENDITURES	131,237	200,000	-171,907	-186.0%	-371,907

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

BEACH EROSION – LOCAL SUBFUND 1F4

BACKGROUND

The Beach Erosion - Local Subfund is primarily governed by the Local Cooperation Agreement (established in 1978) between the Federal Government (Army Corps of Engineers) and the City of Jacksonville. The agreement provides for periodic renourishment of the County's beaches and to maintain the design profile for a total of 50 years (through the year 2028). The State is not a party to the aforementioned agreement but has participated in previous years in each phase of beach renourishment by contributing a percentage of the "local share". State funding is not guaranteed and is subject to State legislative approval. Total project costs are shared between federal and non-federal (County and State) funding at the level of 61.6% and 38.4%, respectively. The State of Florida and City of Jacksonville share of the non-federal funding is approximately 47.21% and 52.79%, respectively.

REVENUE

Non-Departmental / Fund Level Activities

Transfers from Other Funds

- This negative budget amount represents a clean-up of a negative budgetary balance from a prior year.

Transfers from Fund Balance

- This negative budget amount represents a movement of a prior year item to the correct project within the fund.

Public Works

Intergovernmental Revenue

- This negative budget amount represents a clean-up of a negative budgetary balance from a prior year.

Transfers from Fund Balance

- This budget amount represents a movement of a prior year item to the correct project within the fund.

EXPENDITURES

Non-Departmental / Fund Level Activities

Cash Carryover

- This negative budget amount represents a reduction in a prior year cash carryover to balance the other corrective entries.

Public Works

Other Operating Expenses

- This budget amount represents an offset to balance the other corrective entries.

Cash Carryover

- This negative budget amount represents the removal of a prior year cash carryover that was budgeted at the Department level.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

SOLID WASTE DISPOSAL

SUBFUND -- 441

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	16,866	0	709,571		709,571
Transfers from Fund Balance	0	0	851,020		851,020
	<u>16,866</u>	<u>0</u>	<u>1,560,591</u>		<u>1,560,591</u>
PUBLIC WORKS					
Charges for Services	66,888,766	66,715,478	66,916,304	0.3%	200,826
Revenue From City Agencies - Allocations	149,250	158,374	181,979	14.9%	23,605
Fines and Forfeits	2,280	1,000	2,300	130.0%	1,300
Miscellaneous Revenue	1,512,158	1,671,819	1,663,679	-0.5%	-8,140
	<u>68,552,455</u>	<u>68,546,671</u>	<u>68,764,262</u>	<u>0.3%</u>	<u>217,591</u>
TOTAL REVENUE	68,569,321	68,546,671	70,324,853	2.6%	1,778,182
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-254,077	-189,419	-25.4%	64,658
Debt Service	5,393,954	5,462,500	5,501,476	0.7%	38,976
Transfers to Other Funds	0	0	1,506,020		1,506,020
Payment to Fiscal Agents	115,669	0	0		0
Banking Fund Debt Repayments	0	155,455	961,367	518.4%	805,912
Cash Carryover	0	112,210	0	-100.0%	-112,210
	<u>5,509,623</u>	<u>5,476,088</u>	<u>7,779,444</u>	<u>42.1%</u>	<u>2,303,356</u>
PUBLIC WORKS					
Salaries	3,956,180	4,107,726	4,477,545	9.0%	369,819
Employer Provided Benefits	1,906,794	2,099,964	2,773,093	32.1%	673,129
Internal Service Charges	3,229,211	3,239,102	3,306,192	2.1%	67,090
Internal Services - IT Operations	259,032	355,469	388,908	9.4%	33,439
Other Operating Expenses	50,781,503	52,463,900	50,789,458	-3.2%	-1,674,442
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	-112,417	-215,000	-204,250	-5.0%	10,750
Indirect Cost	1,073,915	1,019,421	1,014,462	-0.5%	-4,959
	<u>61,094,218</u>	<u>63,070,583</u>	<u>62,545,409</u>	<u>-0.8%</u>	<u>-525,174</u>
TOTAL EXPENDITURES	66,603,842	68,546,671	70,324,853	2.6%	1,778,182

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	116	116	
PART-TIME HOURS	1,300	1,300	

SOLID WASTE DISPOSAL SUBFUND 441

BACKGROUND

The Solid Waste Disposal Subfund accounts for solid waste disposal operations, including the collection of household and commercial waste and yard debris, recyclables, and disposal activities most notably at the Trail Ridge landfill. It is comprised of multiple activities that include collection administration, residential collection, downtown collection and litter pick-up (small and large debris).

Solid waste user fees were established, pursuant to Ordinance # 2007-837-E, in an effort to partially offset the costs of collecting, processing, disposing, recycling and composting of residential solid waste. Subsequently, Ordinance# 2010-446-E determined the actual solid waste cost and provided for a service assessment to match the cost of providing the service to the user fee and provided provisions for future assessments.

REVENUE

Non-Departmental Fund Level Activities

Miscellaneous Revenue

- The increase of \$709,571 is due to the sale of Timber Products.

Transfers from Fund Balance

- The increase of \$851,020 is due to an increased transfer from retained earnings.

Public Works

Charges for Services

- The net increase of 200,826 is due to the increase of \$48,550 in commercial tipping fees, \$131,659 in city department solid waste disposal fees, and \$20,960 in internal host fees.

Revenue from City Agencies

- The increase of \$23,605 is mainly due to the increase in interfund service charges

Fines and Forfeits

- The net increase of \$1,300 is the result of an increase in code violation fines.

Miscellaneous Revenue

- The decrease of \$8,140 is due to a decrease in sale of recyclable products.

EXPENDITURES

Non-Departmental Fund Level Activities

Salary & Benefits Lapse

- The \$64,658 increase reflects an estimate of salary and benefit lapse based on turnover and number of vacancies in FY16.

Debt Service

- The increase of \$38,976 is due to an increase in debt service transfer (intrafund) – principal cost.

Transfers to Other Funds

- The increase of \$1,506,020 is attributable to an intrafund transfer out to subfund 44K.

Banking Fund Debt Repayments

- The increase of \$805,912 is due to an increase of \$425,912 in debt service principal cost and \$380,000 in debt service interest cost.

Cash Carryover

- The decrease of \$112,210 is due to unappropriated funds in this line item.

Public Works

Salaries

- The increase of \$369,819 is mainly due to an increase of \$222,510 in salaries over time cost and \$141,593 in permanent and probationary salaries.

Employer Provided Benefits

- The net increase of \$673,129 is primarily due to increases of \$128,837 in GEPP pension contribution, \$11,796 in GEPP defined pension contribution and \$421,340 in workers compensation insurance.

Internal Service Charges

- The increase of \$67,090 is primarily due to an increase of \$152,107 fleet repair and \$248,993 in fleet vehicle rental charges. These increases were offset by decreases of \$265,128 in copy center charges and \$81,746 in fleet parts and repairs.

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Internal Services – IT Operations

- The increase of \$33,439 is attributable to higher computer system maintenance charges.

Other Operating Expenses

- The net decrease of \$1,674,442 is primarily due to decreases of \$1,420,783 in contract garbage / recycling and \$235,909 in landfill charges.

Capital Outlay

- There is no capital outlay.

Supervision Allocation

- The increase of \$10,750 represents the administration cost of the Division which is reduced from each fund within Solid Waste.

Indirect Costs

- The decrease of \$4,959 represents an indirect cost reduced from the study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

There is no change.



CONTAMINATION ASSESSMENT

SUBFUND -- 442

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	40,269	21,579	31,374	45.4%	9,795
Transfers from Fund Balance	665,058	814,732	49,500	-93.9%	-765,232
	<u>705,327</u>	<u>836,311</u>	<u>80,874</u>	<u>-90.3%</u>	<u>-755,437</u>
PUBLIC WORKS					
Charges for Services	223,168	220,277	221,410	0.5%	1,133
Miscellaneous Revenue	22,790	0	0		0
	<u>245,958</u>	<u>220,277</u>	<u>221,410</u>	<u>0.5%</u>	<u>1,133</u>
TOTAL REVENUE	951,285	1,056,588	302,284	-71.4%	-754,304
EXPENDITURES					
PUBLIC WORKS					
Salaries	1,468	0	0		0
Employer Provided Benefits	12	0	0		0
Internal Service Charges	16,683	32,888	40,884	24.3%	7,996
Other Operating Expenses	453,301	1,023,700	261,400	-74.5%	-762,300
	<u>471,464</u>	<u>1,056,588</u>	<u>302,284</u>	<u>-71.4%</u>	<u>-754,304</u>
TOTAL EXPENDITURES	471,464	1,056,588	302,284	-71.4%	-754,304

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

CONTAMINATION ASSESSMENT SUBFUND 442

BACKGROUND

A Resource Recovery Fee is applied to each Class I and III ton deposited at the Trail Ridge (City-owned) landfill as well as Class III tons deposited at the Old Kings Road (private) landfill. Resource Recovery Fees are categorized as either internal or external host fees dependent upon the relevance to Class I and III tonnage respectively. Host fees are assessed at the rate of \$0.24 per ton and are used to examine, evaluate and remedy numerous contaminated landfills and dump sites.

REVENUE

Charges for Services

- The net increase of \$1,133 is primarily due to an increase in internal host fees.

Miscellaneous Revenue

- The increase of \$9,795 is attributable to an increase in investment pool earnings.

Transfers from Fund Balance

- The decrease of \$765,232 is due to a decline in the transfer from retained earnings, which provides funding for the operations of Contamination Assessments.

EXPENDITURES

Internal Service Charges

- The increase of \$7,996 is primarily due to an increase in OGC Legal charges.

Other Operating Expenses

- The net decrease of \$762,300 is primarily attributable to a \$619,800 decrease in professional services and a \$143,500 decrease in miscellaneous services and charges.

AUTHORIZED POSITION CAP

There are no employees associated with this subfund.

LANDFILL CLOSURE

SUBFUND -- 443

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	189,410	0	129,325		129,325
Transfers From Other Funds	0	0	229,250		229,250
Transfers from Fund Balance	3,785,272	14,842,088	0	-100.0%	-14,842,088
	<u>3,974,682</u>	<u>14,842,088</u>	<u>358,575</u>	<u>-97.6%</u>	<u>-14,483,513</u>
PUBLIC WORKS					
Charges for Services	1,841,137	1,817,282	1,826,629	0.5%	9,347
Miscellaneous Revenue	693,043	0	0		0
	<u>2,534,180</u>	<u>1,817,282</u>	<u>1,826,629</u>	<u>0.5%</u>	<u>9,347</u>
TOTAL REVENUE	6,508,862	16,659,370	2,185,204	-86.9%	-14,474,166
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	75	129,250	172233.3%	129,175
	<u>0</u>	<u>75</u>	<u>129,250</u>	<u>172233.3%</u>	<u>129,175</u>
PUBLIC WORKS					
Salaries	193,319	205,150	197,699	-3.6%	-7,451
Employer Provided Benefits	131,252	126,430	148,717	17.6%	22,287
Internal Service Charges	9,554	16,496	7,613	-53.8%	-8,883
Internal Services - IT Operations	0	1,818	2,279	25.4%	461
Other Operating Expenses	4,428,375	15,949,398	1,699,643	-89.3%	-14,249,755
Capital Outlay	5,775	360,003	3	-100.0%	-360,000
	<u>4,768,275</u>	<u>16,659,295</u>	<u>2,055,954</u>	<u>-87.7%</u>	<u>-14,603,341</u>
TOTAL EXPENDITURES	4,768,275	16,659,370	2,185,204	-86.9%	-14,474,166

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

LANDFILL CLOSURE SUBFUND 443

BACKGROUND

The Landfill Closure Subfund was established to provide for the closure and post closure costs of the North, East and Trail Ridge landfills. A Resource Recovery Fee (internal and external host fees) provides funding for this purpose at the rate of \$1.98 per Class I and Class III tons deposited at the Trail Ridge (City-owned) landfill as well as Class III tons deposited at the Old Kings Road (private) landfill.

REVENUE

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- The increase of \$129,325 is attributable to higher investment pool earnings.

Transfer from Other Funds

- The increase of \$229,250 is due to an increased intrafund transfer for Solid Waste Landfill cost.

Transfer from Fund Balance

- The decrease of \$14,842,088 is due to a reduced transfer from retained earnings. This amount is attributable to a cell closure at Trail Ridge Landfill in FY15.

Public Works

Charges for Services

- The increase of \$9,347 is primarily due to increased internal host fee charges.

EXPENDITURES

Non-Departmental Fund Level Activities

Cash Carryover

- The increase of \$129,175 is due to appropriated funds in this line item.

Public Works

Salaries

- The decrease of \$7,451 is primarily due to a reduction of \$6,904 in permanent and probationary salaries cost. Employees are allocated from solid waste disposal operations (subfund 441) to perform duties related to landfill closure.

Employer Provided Benefits

- The increase of \$22,287 is primarily due an increase of \$24,048 in workers' compensation insurance cost. This amount was offset by a decreased charge of \$2,621 in group hospitalization insurance costs.

Internal Services Charges

- The decrease of \$8,883 is due to a decrease in buildings maintenance charges.

Other Operating Expenses

- The decrease of \$14,249,755 is attributable to a cell closure at Trail Ridge Landfill in FY15.

Capital Outlay

- The decrease of \$360,000 is due to reduced land acquisition costs.

AUTHORIZED POSITION CAP

There are no employees authorized to this subfund.

SOLID WASTE FACILITIES MITIGATION

SUBFUND -- 445

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	11,008	9,060	7,120	-21.4%	-1,940
Transfers from Fund Balance	347,505	0	0		0
	<u>358,514</u>	<u>9,060</u>	<u>7,120</u>	<u>-21.4%</u>	<u>-1,940</u>
PUBLIC WORKS					
Charges for Services	181,084	181,320	182,500	0.7%	1,180
Transfers from Fund Balance	33,902	0	0		0
	<u>214,986</u>	<u>181,320</u>	<u>182,500</u>	<u>0.7%</u>	<u>1,180</u>
TOTAL REVENUE	573,500	190,380	189,620	-0.4%	-760
EXPENDITURES					
FIRE AND RESCUE					
Grants, Aids & Contributions	196,333	0	0		0
	<u>196,333</u>	<u>0</u>	<u>0</u>		<u>0</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	190,380	189,620	-0.4%	-760
	<u>0</u>	<u>190,380</u>	<u>189,620</u>	<u>-0.4%</u>	<u>-760</u>
TOTAL EXPENDITURES	196,333	190,380	189,620	-0.4%	-760

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

SOLID WASTE FACILITIES MITIGATION SUBFUND 445

BACKGROUND

The Solid Waste Facilities Mitigation Subfund was established to mitigate property concerns in areas surrounding Class I landfills. A Resource Recovery Fee (Internal Host Fee) of \$.50 is applied to each Class I ton deposited at the Trail Ridge landfill. Ordinance 2007-739-E authorized a 50/50 sharing of the Internal Host Fee between Class I mitigation activities and the Taye Brown Regional Park Improvement District. Mitigation projects are determined pursuant to the City of Jacksonville's municipal code, Chapter 380, Part 4.

REVENUE

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- The decrease of \$1,940 is attributable to a reduction in investment pool earnings.

Public Works

Charges for Services

- The increase of \$1,180 is due to an increase in internal host fees.

EXPENDITURES

Non-Departmental / Fund Level Activities

Cash Carryover

- The decrease of \$760 is due to a decline in funds being appropriated to this line item.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

SOLID WASTE CLASS III MITIGATION

SUBFUND -- 446

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	10,884	12,146	8,774	-27.8%	-3,372
Transfers from Fund Balance	769,544	0	0		0
	<u>780,428</u>	<u>12,146</u>	<u>8,774</u>	<u>-27.8%</u>	<u>-3,372</u>
PUBLIC WORKS					
Charges for Services	102,765	96,270	96,270	0.0%	0
	<u>102,765</u>	<u>96,270</u>	<u>96,270</u>	<u>0.0%</u>	<u>0</u>
TOTAL REVENUE	883,193	108,416	105,044	-3.1%	-3,372
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	600,000	0	0		0
Cash Carryover	0	108,416	105,044	-3.1%	-3,372
	<u>600,000</u>	<u>108,416</u>	<u>105,044</u>	<u>-3.1%</u>	<u>-3,372</u>
TOTAL EXPENDITURES	600,000	108,416	105,044	-3.1%	-3,372

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

SOLID WASTE CLASS III MITIGATION SUBFUND 446

BACKGROUND

The Solid Waste Class III Mitigation Subfund was established to mitigate property concerns in areas surrounding Class III landfills (i.e. private construction and demolition debris landfills). A Resource Recovery Fee (External Host Fee) of \$.50 is applied to each Class III ton deposited at the Old Kings Road (private) landfill. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, Chapter 380, Part 4.

REVENUE

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- The decrease of \$3,372 is attributable to a reduction in investment pool earnings.

Public Works

Charges for Services

- There is no change in charges for services in FY16.

EXPENDITURES

Non-Departmental / Fund Level Activities

Cash Carryover

- The decrease of \$3,372 is due to a reduction in cash carryover for FY16.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

STORMWATER SERVICES

SUBFUND -- 461

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	909,344	0	0		0
Transfers From Other Funds	1,741,120	1,561,058	1,578,843	1.1%	17,785
Transfers from Fund Balance	0	0	7,521,642		7,521,642
	2,650,464	1,561,058	9,100,485	483.0%	7,539,427
PUBLIC WORKS					
Charges for Services	29,142,380	29,207,958	28,935,801	-0.9%	-272,157
Miscellaneous Revenue	-420	0	0		0
	29,141,960	29,207,958	28,935,801	-0.9%	-272,157
TOTAL REVENUE	31,792,423	30,769,016	38,036,286	23.6%	7,267,270
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	2,931,568	3,694,873	3,918,432	6.1%	223,559
Contingencies	0	44,918	0	-100.0%	-44,918
Transfers to Other Funds	7,856,023	3,337,152	11,100,000	232.6%	7,762,848
Banking Fund Debt Repayments	2,331,397	2,679,498	2,360,574	-11.9%	-318,924
Cash Carryover	0	588,533	0	-100.0%	-588,533
	13,118,987	10,344,974	17,379,006	68.0%	7,034,032
PARKS, RECREATION & COMMUNITY SVCS					
Salaries	35,049	46,236	46,236	0.0%	0
Employer Provided Benefits	368	670	670	0.0%	0
Other Operating Expenses	11,122	11,313	11,130	-1.6%	-183
Indirect Cost	0	0	3,223		3,223
	46,540	58,219	61,259	5.2%	3,040
PUBLIC WORKS					
Salaries	4,673,835	4,695,325	4,878,855	3.9%	183,530
Employer Provided Benefits	2,473,707	2,616,977	3,164,296	20.9%	547,319
Internal Service Charges	2,060,437	2,216,849	2,364,935	6.7%	148,086
Internal Services - IT Operations	119,239	134,371	231,903	72.6%	97,532
Other Operating Expenses	5,778,525	9,495,410	9,392,157	-1.1%	-103,253
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	1,180,812	1,088,791	419,497	-61.5%	-669,294
	16,286,555	20,247,724	20,451,644	1.0%	203,920
REGULATORY COMPLIANCE					
Salaries	52,952	51,725	53,301	3.0%	1,576
Employer Provided Benefits	42,840	29,563	38,973	31.8%	9,410
Internal Service Charges	224	241	397	64.7%	156
Internal Services - IT Operations	1,989	19,901	20,680	3.9%	779
Other Operating Expenses	15,219	16,668	15,598	-6.4%	-1,070
Capital Outlay	9,179	1	1	0.0%	0
Indirect Cost	0	0	15,427		15,427
	122,402	118,099	144,377	22.3%	26,278

SPECIAL SERVICES

Employer Provided Benefits	2	0	0	0
Other Operating Expenses	146	0	0	0
	<u>147</u>	<u>0</u>	<u>0</u>	<u>0</u>

TOTAL EXPENDITURES	29,574,631	30,769,016	38,036,286	23.6%	7,267,270
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AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	48	46	-2
PART-TIME HOURS	2,600	2,600	

STORMWATER SERVICES SUBFUND 461

BACKGROUND

The Stormwater Services fund provides a dedicated funding source, through the Stormwater fee, and operating budget for various Departments including Neighborhoods, Parks & Recreations and Public Works. The Environmental Quality Division (EQ) manages a portion of the Stormwater Management System Program, which responsibilities include inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Parks & Recreation Department administers the Florida Yards Program to address issues with pollution and disappearing habitats and serves to maintain compliance with a stormwater regulatory permit. The Public Works Department is responsible for completing various flood and drainage mitigation projects, clean canals and ditches, address stormwater treatment issues, maintain collection and pumping systems, as well as stormwater treatment facilities (ponds).

REVENUE

Non-Departmental / Fund Level Activities

Transfers from Other Funds

- Stormwater User Fees are waived for 501(c) 3 organizations, and individuals and families who are economically disadvantaged. The general fund subsidizes stormwater revenue to compensate for these waivers.

Public Works

Charges for Services

- The net decrease of \$272,157 is primarily due to a decrease of \$388,416 in Stormwater fee. This was slightly offset by a decrease of \$73,946 in user fees reductions.

EXPENDITURES

Non-Departmental / Fund Level Activities

Debt Service

- The net increase of \$223,559 is attributable to an increase of \$296,770 in debt service transfers out – principal payments. This was slightly offset by decreases of \$56,026 in debt service transfers out – interest, and \$17,185 in debt service transfers out – fiscal agent fee costs

Transfers to Other Funds

- The increase of \$7,762,848 is due to an increased transfer to the Stormwater Capital Projects subfund (SF 462). This amount represents the excess revenue over expenditures in this fund that is transferred to the Stormwater Services - Capital Project fund (SF 462) be used as pay-go funds for various capital projects.

Banking Fund Debt Repayment

- The net decrease of \$318,924 is attributable to decreases of \$250,756 in banking fund interest allocation costs and \$68,168 in banking fund principal allocation costs.

Parks, Recreation & Community Services

Salaries

- The increase of \$8,964 is attributable to an increase in permanent and probationary salary costs.

Employer Provided Benefits

- The increase of \$130 is due to an increase in Medicare tax costs.

Public Works

Salaries

- The net increase of \$183,530 is attributable to increases of \$98,591 in permanent and probationary salaries as a result of the Stormwater allocation costs and \$80,785 in salaries overtime costs. These were offset by a reduction of \$9,608 in supervisory differential costs.

Employer Provided Benefits

- The net increase of \$547,319 is primarily due to increases of \$436,130 in workers' compensation insurance, \$82,885 in group hospitalization insurance costs, and \$20,724 in GEPP defined contribution pension costs.

Internal Service Charges

- The net increase of \$148,086 is mainly due to increases of \$306,680 in fleet vehicle rental allocation costs. This was offset by decreases of \$64,240 in fleet parts/oil/gas allocation, \$56,418 in building maintenance-citywide, \$22,808 in fleet repairs/maintenance allocation, and \$10,971 in utilities allocation charges.

Internal Service – IT Operations

- The net increase of 97,532 is attributable to increases in computer system maintenance/security allocation charges.

Other Operating Expenses

- The net decrease of \$103,253 is primarily due to a decrease of \$413,233 in contractual services – BMAP Credit. This was offset by increases of \$297,718 in contractual services and \$40,000 in equipment rental costs.

Indirect Costs

- This represents an indirect cost allocation calculated as part of a study performed by MAXIMUS Consulting Services, Inc.

Regulatory Compliance

Salaries

- The net increase of \$1,576 is being driven by various salary changes.

Employer Provided Benefits

- The increase of \$9,410 is mainly due to an increase in workers compensation costs of \$5,142 and pension contributions of \$4,222.

Internal Service Charges

- The net increase of \$156 is mainly attributable to an increase in mailroom charges.

Internal Service – IT Operations

- The overall increase of \$779 is primarily due to an increase in computer system maintenance charges.

Other Operating Expenses

- The net decrease of (\$1,070) is primarily due to decreases in general liability of (\$1,563) and professional services of (\$1,100). This decrease was somewhat offset by increases in repairs and maintenance of \$1,100 and clothing, clean, shoe allowance of \$530.

Indirect Cost

- The increase of \$15,427 is due to higher indirect costs based on the annual study done by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized position cap was decreased by two (2) positions that were transferred from Stormwater subfund 461 to the general fund. One (1) engineer manager position was transferred to Supervision Engineering Division and one (1) maintenance worker II was transferred to the Right of Way Grounds Maintenance Division as a result of the Stormwater personnel cost allocation.



PUBLIC BUILDING ALLOCATIONS

SUBFUND -- 5A1

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	69,709	0	107,779		107,779
Transfers from Fund Balance	0	0	332,885		332,885
	<u>69,709</u>	<u>0</u>	<u>440,664</u>		<u>440,664</u>
PUBLIC WORKS					
Charges for Services	36,838,292	41,746,233	43,978,770	5.3%	2,232,537
Miscellaneous Revenue	285,097	330,497	361,853	9.5%	31,356
	<u>37,123,390</u>	<u>42,076,730</u>	<u>44,340,623</u>	<u>5.4%</u>	<u>2,263,893</u>
TOTAL REVENUE	37,193,098	42,076,730	44,781,287	6.4%	2,704,557
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-177,630	-85,372	-51.9%	92,258
Transfers to Other Funds	0	0	2,649,030		2,649,030
Cash Carryover	0	9,144	0	-100.0%	-9,144
	<u>0</u>	<u>-168,486</u>	<u>2,563,658</u>	<u>-1621.6%</u>	<u>2,732,144</u>
PUBLIC WORKS					
Salaries	2,004,551	2,574,249	2,521,671	-2.0%	-52,578
Employer Provided Benefits	901,419	1,276,358	1,391,911	9.1%	115,553
Internal Service Charges	6,517,974	7,788,718	9,236,944	18.6%	1,448,226
Internal Services - IT Operations	98,373	273,156	480,404	75.9%	207,248
Other Operating Expenses	22,637,170	27,671,262	27,608,296	-0.2%	-62,966
Intra-Departmental Billing	6,270	6,250	6,250	0.0%	0
Capital Outlay	884,189	0	20,002		20,002
Supervision Allocation	0	0	0		0
Indirect Cost	0	0	952,151		952,151
Banking Fund Debt Repayments	0	2,655,223	0	-100.0%	-2,655,223
	<u>33,049,946</u>	<u>42,245,216</u>	<u>42,217,629</u>	<u>-0.1%</u>	<u>-27,587</u>
TOTAL EXPENDITURES	33,049,946	42,076,730	44,781,287	6.4%	2,704,557

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	59	59	0
PART-TIME HOURS	1,146	1,146	

PUBLIC BUILDING ALLOCATIONS SUBFUND 5A1

BACKGROUND

This internal service fund accumulates and allocates the cost of the daily operation, maintenance, utilities and security for all public buildings. The costs are billed to the building occupants based on occupied square footage. This fund was set up as part of the FY 14 budget to increase transparency, accuracy and accountability for the various public buildings.

REVENUE

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- This amount represents anticipated interest earnings for FY 16.

Transfers from Fund Balance

- Fund balance is being appropriated to fund one-time expenses within this fund.

Public Works

Charges for Services

- This revenue represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

- This amount represents the tenant revenue for non-City occupants of public buildings.

EXPENDITURES

Non-Departmental / Fund Level Activities

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

Transfers to Other Funds

- This represents a transfer from this fund to the General Fund – GSD for the debt service costs of the Ed Ball and the Haverty's buildings. In prior years this was budgeted in the Banking Fund Debt Repayments category. Based on direction from the Accounting division, the debt must be paid from the General Fund – GSD.

Public Works

Employer Provided Benefits

- The net increase is being driven by a \$160,286 increase in the workers compensation allocation. This is somewhat offset by a \$47,728 reduction in pension costs.

Internal Service Charges

- The net increase is being driven by a \$1,365,791 increase in the building allocation.

Internal Services – IT Operations

- This is the estimated IT maintenance costs for FY 16.

Other Operating Expenses

- The majority of the funding in this category is in utilities (\$17,775,898).

Capital Outlay

- Capital funding has been provided in FY 16 to purchase additional AED's for City facilities.

Indirect Cost

- This fund, as with the other internal service funds, is allocated an indirect cost amount based on a study performed by Maximus Consulting Services, Inc.

Banking Fund Debt Repayments

- In prior years the debt service for the Ed Ball building and the Haverty's building posted in this category. It has been shifted to Transfers to Other Funds as detailed above.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.



REGULATORY COMPLIANCE

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	1,449,975	1,322,536	1,279,640	-3.2%	-42,896
Fines and Forfeits	89,784	91,708	76,446	-16.6%	-15,262
Miscellaneous Revenue	13,805	1,412	10,800	664.9%	9,388
TOTAL REVENUE	1,553,563	1,415,656	1,366,886	-3.4%	-48,770
EXPENDITURES					
Salaries	6,357,863	6,685,855	6,787,314	1.5%	101,459
Employer Provided Benefits	2,804,673	3,343,453	3,596,819	7.6%	253,366
Internal Service Charges	2,295,033	2,527,567	2,663,367	5.4%	135,800
Internal Services - IT Operations	540,167	803,007	956,656	19.1%	153,649
Other Operating Expenses	2,052,109	1,391,747	1,701,654	22.3%	309,907
Capital Outlay	0	5	6	20.0%	1
TOTAL EXPENDITURES	14,049,846	14,751,634	15,705,816	6.5%	954,182

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	174	174	0
PART-TIME HOURS	10,815	10,815	

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
ANIMAL CARE & PROTECTIVE SERVICES	2,898,732	3,353,720	3,456,854	3.1%	103,134
ENVIRONMENTAL QUALITY	2,779,339	3,088,604	3,133,456	1.5%	44,852
HOUSING & COMMUNITY DEVELOPMENT	73,456	0	0		0
MOSQUITO CONTROL	1,648,562	1,785,454	2,000,735	12.1%	215,281
MUNICIPAL CODE COMPLIANCE	5,799,392	5,605,721	6,026,413	7.5%	420,692
OFFICE OF DIRECTOR	850,365	918,135	1,088,358	18.5%	170,223
DEPARTMENT TOTAL	14,049,846	14,751,634	15,705,816	6.5%	954,182

REGULATORY COMPLIANCE GENERAL FUND - GSD

BACKGROUND

The Regulatory Compliance department includes the Office of Director, Animal Care & Protective Services, Municipal Code Compliance, Environmental Quality, and Mosquito Control. In addition, the department conducts Clean it Up Green it Up Initiative, Keep America Beautiful, Sustainability, Ash Site Clean Up/Project New Ground Activities, and consumer affairs related issues. The Mayor's annual budget for FY16 will support the agency in completing a range of regulatory functions that will ensure the improvement in the health of the St. Johns River, maintain healthy air quality levels, improve sustainability practices, and reduce environmental and safety hazards that impact the citizens of Duval County.

REVENUE

Charges for Services

- The net decrease (\$42,896) is mainly attributable to a reduction in application review fees collection system permits.

Fines and Forfeits

- The overall decrease of (\$15,262) is primarily due to a reduction in civil fines and penalties and animal care and control civil penalty.

Miscellaneous Revenue

- The net increase of \$9,388 is primarily due to an increase in miscellaneous sales and charges.

EXPENDITURES

Salaries

- The net increase of \$101,459 is being driven by various salary changes.

Employer Provided Benefits

- The net increase of \$253,366 is mainly due to an increase in workers compensation costs.

Internal Service Charges

- The net increase of \$135,800 is primarily due to an increase of \$176,805 in building cost allocations. This increase was somewhat offset by a decrease in OGC legal charges of (\$53,479).

Internal Services – IT Operations

- The overall increase of \$153,649 is primarily due to an increase in computer system maintenance charges.

Other Operating Expenses

- The net increase of \$309,907 is mainly attributable to an increase in contractual services of \$366,398. This increase was slightly offset by decreases in general liability of (\$25,352) and rentals (land and buildings) of (\$24,084).

AUTHORIZED POSITION CAP

There are no changes to the authorized cap.

MOSQUITO CONTROL - STATE 1

SUBFUND -- 012

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	4,749	3,643	4,479	22.9%	836
Transfers from Fund Balance	206,190	0	0		0
	<u>210,939</u>	<u>3,643</u>	<u>4,479</u>	22.9%	836
REGULATORY COMPLIANCE					
Intergovernmental Revenue	29,456	43,009	43,009	0.0%	0
Miscellaneous Revenue	400	1,058	1,058	0.0%	0
	<u>29,856</u>	<u>44,067</u>	<u>44,067</u>	0.0%	0
TOTAL REVENUE	240,795	47,710	48,546	1.8%	836
EXPENDITURES					
REGULATORY COMPLIANCE					
Other Operating Expenses	661	28,706	48,545	69.1%	19,839
Capital Outlay	20,500	19,004	1	-100.0%	-19,003
	<u>21,161</u>	<u>47,710</u>	<u>48,546</u>	1.8%	836
TOTAL EXPENDITURES	21,161	47,710	48,546	1.8%	836

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

MOSQUITO CONTROL - STATE 1 SUBFUND 012

BACKGROUND

Subfund 012 is mandated by Florida Statute 388.261 to administer mosquito control activities within the county. The proposed budget for the Mosquito Control Division in FY16 will continue to support efforts to control the population of mosquitoes and help reduce mosquito borne illnesses in Duval County.

REVENUE

Non-Departmental/Fund Level Activities

Miscellaneous Revenue

- The increase of \$836 is due to an increase in anticipated Investment pool earnings.

EXPENDITURES

Regulatory Compliance

Other Operating Expenses

- The increase of 19,839 is mainly attributable to the realignment of budgeted expenses.

Capital Outlay

- The decrease of (\$19,003) is primarily due to the funding of mobile equipment is not anticipated.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

AIR POLLUTION TAG FEE

SUBFUND -- 121

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	11,510	9,989	9,504	-4.9%	-485
Transfers from Fund Balance	18,345	136,273	171,862	26.1%	35,589
	<u>29,855</u>	<u>146,262</u>	<u>181,366</u>	<u>24.0%</u>	<u>35,104</u>
REGULATORY COMPLIANCE					
State Shared Revenue	588,207	591,942	588,207	-0.6%	-3,735
Charges for Services	128	0	0		0
Transfers from Fund Balance	30,000	0	0		0
	<u>618,335</u>	<u>591,942</u>	<u>588,207</u>	<u>-0.6%</u>	<u>-3,735</u>
TOTAL REVENUE	648,190	738,204	769,573	4.2%	31,369
EXPENDITURES					
REGULATORY COMPLIANCE					
Salaries	367,063	366,686	366,579	0.0%	-107
Employer Provided Benefits	174,226	190,055	205,773	8.3%	15,718
Internal Service Charges	4,830	5,931	4,045	-31.8%	-1,886
Internal Services - IT Operations	22,699	21,236	23,367	10.0%	2,131
Other Operating Expenses	34,365	20,381	39,384	93.2%	19,003
Capital Outlay	0	97,163	75,400	-22.4%	-21,763
Indirect Cost	36,752	36,752	55,025	49.7%	18,273
	<u>639,935</u>	<u>738,204</u>	<u>769,573</u>	<u>4.2%</u>	<u>31,369</u>
TOTAL EXPENDITURES	639,935	738,204	769,573	4.2%	31,369

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	7	7	
PART-TIME HOURS			

AIR POLLUTION TAG FEE SUBFUND 121

BACKGROUND

The Air Pollution Tag fee, within the Environmental Quality Division helps support activities which ensure compliance with the National Ambient Air Quality Standards (NAAQS). Activities include but are not limited to permit compliance, inspection of air pollution sources, and citizen complaints.

REVENUE

Non-Departmental/Fund Level Activities

Transfers from Fund Balance

- This is an appropriation of fund balance of \$171,862.

Regulatory Compliance

State Shared Revenue

- The decrease of (\$3,735) is primarily due to a decrease in anticipated revenue from auto license air pollution control fees.

EXPENDITURES

Regulatory Compliance

Employer Provided Benefits

- The increase of \$15,718 is mainly due to increases in workers compensation costs of \$8,837 and pension contributions costs of \$5,804.

Internal Service Charges

- The decrease of (\$1,886) is primarily due to a decrease in tech refresh and pay go allocations of (\$1,434).

Internal Services – IT Operations

- The overall increase of \$2,131 is mainly due to an increase in computer system maintenance charges.

Other Operating Expenses

- The net increase of \$19,003 is mainly attributable to increases in other operating supplies of \$14,974 and repairs and maintenance of \$5,999. This was slightly offset by a decrease in general liability of (\$1,381).

Capital Outlay

- The decrease of (\$21,763) is primarily due to a reduction in funding for the anticipated need of heavy equipment.

Indirect Cost

- The increase of \$18,273 is due to higher indirect costs based on the annual study done by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes to the authorized cap.

AIR POLLUTION EPA - SEC 111.750

SUBFUND -- 127

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	11,790	68,980	63,068	-8.6%	-5,912
Transfers From Other Funds	424,269	424,270	424,271	0.0%	1
Transfers from Fund Balance	0	-26,217	0	-100.0%	26,217
	<u>436,059</u>	<u>467,033</u>	<u>487,339</u>	4.3%	20,306
REGULATORY COMPLIANCE					
Intergovernmental Revenue	1,243,530	531,521	531,521	0.0%	0
Other Sources	0	0	0		0
	<u>1,243,530</u>	<u>531,521</u>	<u>531,521</u>	0.0%	0
TOTAL REVENUE	1,679,589	998,554	1,018,860	2.0%	20,306
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	1,047	-25,323	-2518.6%	-26,370
	<u>0</u>	<u>1,047</u>	<u>-25,323</u>	-2518.6%	-26,370
REGULATORY COMPLIANCE					
Salaries	792,159	614,697	622,139	1.2%	7,442
Employer Provided Benefits	347,366	311,638	312,026	0.1%	388
Internal Service Charges	41,987	21,920	23,374	6.6%	1,454
Internal Services - IT Operations	18,605	25,561	23,588	-7.7%	-1,973
Other Operating Expenses	49,149	23,691	5,470	-76.9%	-18,221
Capital Outlay	269,596	0	0		0
Indirect Cost	80,407	0	57,586		57,586
Payment to Fiscal Agents	0	0	0		0
	<u>1,599,267</u>	<u>997,507</u>	<u>1,044,183</u>	4.7%	46,676
TOTAL EXPENDITURES	1,599,267	998,554	1,018,860	2.0%	20,306

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	13	13	0
PART-TIME HOURS			

AIR POLLUTION EPA (111.750) SUBFUND 127

BACKGROUND

Municipal Code Section 111.750

The Clean Air Act of 1970 allows for the Air Pollution EPA grant, within the Environmental Quality Division, to help support activities to ensure compliance with Federal and State Air Quality Standards. Activities include but are not limited to permit compliance, ambient air monitoring, and citizen complaints. This is an “all years” sub-fund and as such, the appropriation stays in place from year to year rather than lapsing.

REVENUE

Non-Departmental/Fund Level Activities

Miscellaneous Revenue

- The decrease of (\$5,912) is due to a decrease in anticipated Investment pool earnings.

Transfers From Other Funds

- This amount of \$424,271 represents a transfer from the General Fund – GSD, which complies with the City’s required match for the EPA grant.

EXPENDITURES

Regulatory Compliance

Salaries

- The net increase of \$7,442 is primarily due to increases in leave sellback of \$5,477 and special pay of \$1,200.

Internal Service Charges

- The net increase of \$1,454 is mainly due to an increase in fleet repairs of \$5,513. This was somewhat offset by decreases in tech refresh and pay go allocations of (\$2,774) and fleet parts oil and gas of (\$1,118).

Internal Services – IT Operations

- The net decrease of (\$1,973) is mainly due to a decrease in data center services of (\$6,350). This was slightly offset by an increase in computer system maintenance of \$9,128.

Other Operating Expenses

- The net decrease of (\$18,221) is mainly attributable to decreases in other operating supplies of (\$11,873), general liability of (\$2,409), miscellaneous services and charges of (\$2,000), and repair and maintenance supplies of (\$1,623).

Indirect Cost

- The increase of \$57,586 is due to higher indirect costs based on the annual study done by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes to the authorized cap.

AMBIENT AIR MONITORING

SUBFUND -- 128

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	6,313	5,243	5,243	0.0%	0
	<u>6,313</u>	<u>5,243</u>	<u>5,243</u>	<u>0.0%</u>	<u>0</u>
REGULATORY COMPLIANCE					
Intergovernmental Revenue	2,032	8,362	8,362	0.0%	0
	<u>2,032</u>	<u>8,362</u>	<u>8,362</u>	<u>0.0%</u>	<u>0</u>
TOTAL REVENUE	8,345	13,605	13,605	0.0%	0
EXPENDITURES					
REGULATORY COMPLIANCE					
Other Operating Expenses	1,134	13,605	13,605	0.0%	0
	<u>1,134</u>	<u>13,605</u>	<u>13,605</u>	<u>0.0%</u>	<u>0</u>
TOTAL EXPENDITURES	1,134	13,605	13,605	0.0%	0

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

AMBIENT AIR MONITORING SUBFUND 128

BACKGROUND

The Environmental Quality Division is mandated by the U.S. Department of Environmental Protection to monitor air quality in Duval County and observe progress whenever possible.

REVENUES

- There is no change for budgeted revenues, which consists of anticipated investment pool earnings and a grant from the Florida State Department of Environmental Protection.

EXPENDITURES

Other Operating Expenses

- There is no change for other operating expenses, which consists of travel, office supplies, clothing, uniforms and safety equipment, and employee training.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

HAZARDOUS WASTE PROGRAM

SUBFUND -- 154

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	11,997	10,204	9,612	-5.8%	-592
Transfers from Fund Balance	0	0	10,511		10,511
	11,997	10,204	20,123	97.2%	9,919
REGULATORY COMPLIANCE					
Charges for Services	394,272	439,878	435,100	-1.1%	-4,778
	394,272	439,878	435,100	-1.1%	-4,778
TOTAL REVENUE	406,269	450,082	455,223	1.1%	5,141
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	50,616	0	0		0
Cash Carryover	0	520	0	-100.0%	-520
	50,616	520	0	-100.0%	-520
REGULATORY COMPLIANCE					
Salaries	195,773	195,377	169,941	-13.0%	-25,436
Employer Provided Benefits	90,823	97,063	90,262	-7.0%	-6,801
Internal Service Charges	9,303	12,973	11,780	-9.2%	-1,193
Internal Services - IT Operations	9,298	12,680	13,824	9.0%	1,144
Other Operating Expenses	24,737	68,702	67,915	-1.1%	-787
Capital Outlay	23,018	1	34,001	400000.0%	34,000
Indirect Cost	42,060	62,766	67,500	7.5%	4,734
	395,011	449,562	455,223	1.3%	5,661
TOTAL EXPENDITURES	445,627	450,082	455,223	1.1%	5,141

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	5	5	
PART-TIME HOURS			

HAZARDOUS WASTE PROGRAM SUBFUND 154

BACKGROUND

Duval County is mandated by Florida Statute 403.7225 to perform hazardous waste assessments within the county. Employees perform hazardous waste verification inspections that include pollution prevention, outreach, and education and compliance assistance activities. They inspect types, amounts, and sources of hazardous waste generated by generators and companies.

REVENUE

Non-Departmental/Fund Level Activities

Miscellaneous Revenue

- The decrease of (\$592) is due to a decrease in anticipated Investment pool earnings.

Transfers from Fund Balance

- This is an appropriation of fund balance of \$10,511.

Regulatory Compliance

Charges for Services

- The decrease of (\$4,778) is due a reduction in hazardous waste fees.

EXPENDITURES

Regulatory Compliance

Salaries

- The decrease of (\$25,436) is being driven by various salary changes.

Employer Provided Benefits

- The net decrease of (\$6,801) is mainly due to a decrease in pension contributions of (\$5,303).

Internal Service Charges

- The net decrease of (\$1,193) is primarily due to decreases in fleet parts oil and gas of (\$551), tech refresh and pay-go allocation of (\$240), and copy center charges of (\$202).

Internal Services – IT Operations

- The overall increase of \$1,144 is mainly due to an increase in computer system maintenance charges.

Capital Outlay

- The increase of \$34,000 is mainly attributable to an increase in funding for the anticipated need of mobile and computer equipment.

Indirect Cost

- The increase of \$4,734 is due to higher indirect costs based on the annual study done by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes to the authorized cap.

ANIMAL CARE&PROTECTIVE SVC-SEC 111.456

SUBFUND -- 15D

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
DEPARTMENT OF NEIGHBORHOODS					
Fines and Forfeits	0	-3,461	0	-100.0%	3,461
	0	-3,461	0	-100.0%	3,461
REGULATORY COMPLIANCE					
Licenses and Permits	200	600	600	0.0%	0
Fines and Forfeits	9,465	12,669	9,000	-29.0%	-3,669
Miscellaneous Revenue	1,616	1,500	1,500	0.0%	0
	11,281	14,769	11,100	-24.8%	-3,669
TOTAL REVENUE	11,281	11,308	11,100	-1.8%	-208
EXPENDITURES					
DEPARTMENT OF NEIGHBORHOODS					
Internal Service Charges	0	-1	0	-100.0%	1
Other Operating Expenses	0	-5,541	0	-100.0%	5,541
	0	-5,542	0	-100.0%	5,542
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	4,800	2,010	-58.1%	-2,790
	0	4,800	2,010	-58.1%	-2,790
REGULATORY COMPLIANCE					
Other Operating Expenses	14,306	12,050	9,090	-24.6%	-2,960
	14,306	12,050	9,090	-24.6%	-2,960
TOTAL EXPENDITURES	14,306	11,308	11,100	-1.8%	-208

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

ANIMAL CARE AND PROTECTIVE SERVICES (111.456) SUBFUND 15D

BACKGROUND

Ordinance 2010-527-E grants Animal Care and Protective Services Division (ACPS) authority to oversee the Training and Cruelty Prevention Trust Fund as described in Municipal Code Section 111.456. Revenues are derived from a \$5 surcharge on civil penalties related to animal cruelty ordinances. This is an “all years” sub-fund and as such, the appropriation stays in place from year to year rather than lapsing.

REVENUE

Regulatory Compliance

Fines and Forfeits

- The net decrease of (\$3,669) is primarily due to lower projected revenue in surcharge animal cruelty penalties.

EXPENDITURES

Regulatory Compliance

Other Operating Expenses

- The net decrease of (\$2,960) is due to a decrease in employee training.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

VETERINARY SERVICES - SEC 111.455

SUBFUND -- 15G

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
DEPARTMENT OF NEIGHBORHOODS					
Charges for Services	0	925	0	-100.0%	-925
Fines and Forfeits	0	99,285	0	-100.0%	-99,285
Miscellaneous Revenue	0	156,630	0	-100.0%	-156,630
Transfers from Fund Balance	0	-258,912	0	-100.0%	258,912
	0	-2,072	0	-100.0%	2,072
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers from Fund Balance	0	-403	0	-100.0%	403
	0	-403	0	-100.0%	403
REGULATORY COMPLIANCE					
Charges for Services	136,531	110,376	112,500	1.9%	2,124
Fines and Forfeits	15	0	0		0
Transfers from Fund Balance	-45,931	0	0		0
	90,615	110,376	112,500	1.9%	2,124
TOTAL REVENUE	90,615	107,901	112,500	4.3%	4,599
EXPENDITURES					
DEPARTMENT OF NEIGHBORHOODS					
Salaries	0	-7,625	0	-100.0%	7,625
Employer Provided Benefits	0	-8,117	0	-100.0%	8,117
Internal Service Charges	0	15	0	-100.0%	-15
Other Operating Expenses	0	-4,543	0	-100.0%	4,543
	0	-20,270	0	-100.0%	20,270
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Other Operating Expenses	0	-876	0	-100.0%	876
	0	-876	0	-100.0%	876
REGULATORY COMPLIANCE					
Other Operating Expenses	25,284	129,047	112,500	-12.8%	-16,547
	25,284	129,047	112,500	-12.8%	-16,547
TOTAL EXPENDITURES	25,284	107,901	112,500	4.3%	4,599

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

VETERINARY SERVICES (111.455) SUBFUND 15G

BACKGROUND

Ordinance 2010-527-E grants Animal Care and Protective Services Division (ACPS) authority to oversee the Veterinary Services Trust Fund as described in Municipal Code Section 111.455. Revenues are derived from animal licenses and permits. This is an “all years” sub-fund and as such, the appropriation stays in place from year to year rather than lapsing.

REVENUE

Regulatory Compliance

Charges for Services

- The increase of \$2,124 is primarily due to an increase in animal licenses and permits.

EXPENDITURES

Regulatory Compliance

Other Operating Expenses

- The net decrease of (\$16,547) is mainly due to a de-appropriation in trust fund authorized expenditures of (\$10,797), travel of (\$3,470), and employee training of (\$1,885).

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

SPAY & NEUTER REBATE TRUST SEC 111.450

SUBFUND -- 1H2

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers from Fund Balance	-5,431	0	0		0
	<u>-5,431</u>	<u>0</u>	<u>0</u>		<u>0</u>
REGULATORY COMPLIANCE					
Charges for Services	751,526	619,392	687,239	11.0%	67,847
Fines and Forfeits	0	2,500	0	-100.0%	-2,500
Miscellaneous Revenue	51,912	8,000	15,000	87.5%	7,000
Transfers from Fund Balance	-28,427	0	0		0
	<u>775,011</u>	<u>629,892</u>	<u>702,239</u>	<u>11.5%</u>	<u>72,347</u>
TOTAL REVENUE	769,580	629,892	702,239	11.5%	72,347
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	-20,386	-66	-99.7%	20,320
	<u>0</u>	<u>-20,386</u>	<u>-66</u>	<u>-99.7%</u>	<u>20,320</u>
REGULATORY COMPLIANCE					
Salaries	80,320	80,100	75,061	-6.3%	-5,039
Employer Provided Benefits	36,989	33,371	36,740	10.1%	3,369
Internal Service Charges	645	0	0		0
Internal Services - IT Operations	620	1,606	1,232	-23.3%	-374
Other Operating Expenses	881,396	535,201	589,272	10.1%	54,071
	<u>999,970</u>	<u>650,278</u>	<u>702,305</u>	<u>8.0%</u>	<u>52,027</u>
TOTAL EXPENDITURES	999,970	629,892	702,239	11.5%	72,347

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	1	1	
PART-TIME HOURS			

ANIMAL CARE AND PROTECTIVE SERVICES (111.450) SUBFUND 1H2

BACKGROUND

Ordinance 2010-527-E grants Animal Care and Protective Services Division (ACPS) authority to oversee the Spay and Neuter Rebate Trust Fund as described in Municipal Code Section 111.450. Revenues are derived from a portion of licensing fees and revenues generated by the adoption of animals. This is an “all years” sub-fund and as such, the appropriation stays in place from year to year rather than lapsing.

REVENUE

Regulatory Compliance

Charges for Services

- The net increase of \$67,847 is mainly attributable to increased animal licenses and permits of \$70,567. This was somewhat offset by a decrease in animal adoption fees of (\$3,310).

Fines and Forfeits

- The decrease of (\$2,500) is primarily due to a reduction in spayed and neuter forfeited deposits.

Miscellaneous Revenue

- The increase of \$7,000 is due to increased contributions from private sources.

EXPENDITURES

Regulatory Compliance

Salaries

- The net decrease of (\$5,039) is due to filling a vacant Veterinarian position at a lower rate.

Employer Provided Benefits

- The net increase of \$3,369 is primarily due to an increase in workers compensation costs.

Other Operating Expenses

- The net increase of \$54,071 is mainly attributable to an increase of \$90,387 in trust fund authorized expenditures. This was somewhat offset by decreases in advertising and promotion of (\$25,000) and miscellaneous services and charges of (\$11,604).

AUTHORIZED POSITION CAP

There are no changes to the authorized cap.

ADULT ARCADES - SEC 155.109

SUBFUND -- 1HK

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
REGULATORY COMPLIANCE					
Fines and Forfeits	2,650	0	0		0
Miscellaneous Revenue	12,686	0	0		0
	<u>15,336</u>	<u>0</u>	<u>0</u>		<u>0</u>
TOTAL REVENUE	15,336	0	0		0
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	-202,484	-190,699	0	-100.0%	190,699
	<u>-202,484</u>	<u>-190,699</u>	<u>0</u>	<u>-100.0%</u>	<u>190,699</u>
OFFICE OF THE SHERIFF					
Supervision Allocation	0	112,594	44,792	-60.2%	-67,802
	<u>0</u>	<u>112,594</u>	<u>44,792</u>	<u>-60.2%</u>	<u>-67,802</u>
REGULATORY COMPLIANCE					
Salaries	82,513	0	0		0
Employer Provided Benefits	43,568	0	0		0
Internal Service Charges	81	18,521	0	-100.0%	-18,521
Internal Services - IT Operations	1,120	2,667	0	-100.0%	-2,667
Other Operating Expenses	840	3,523	0	-100.0%	-3,523
Cash Carryover	0	53,394	-44,792	-183.9%	-98,186
	<u>128,121</u>	<u>78,105</u>	<u>-44,792</u>	<u>-157.3%</u>	<u>-122,897</u>
TOTAL EXPENDITURES	-74,363	0	0		0

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

ADULT ARCADES (155.109) SUBFUND 1HK

BACKGROUND

Ordinance 2010-326 grants the Office of Director the authority to oversee the inspection of Adult Arcade establishments in Duval County as described in Municipal Code Section 155.109. Per Florida Statute 849.094, gaming/sweepstakes establishments have been deemed illegal. No services are performed in this function except to cover costs associated with ending this function including costs in the Office of the Sheriff.

EXPENDITURES

Office of the Sheriff

Supervision Allocation

- This amount represents the investigations cost of the internet café activity which is allocated to the Adult Arcades (Section 155.109) (SF 1HK).

Regulatory Compliance

Cash Carryover

- This amount represents the investigations cost of the internet café activity which is allocated to the Adult Arcades (Section 155.109) (SF 1HK).

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

CODE ENFORCEMENT REVOLVING FND-SEC 111.4

SUBFUND -- 1L2

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
HOUSING					
Charges for Services	0	0	9,550		9,550
Fines and Forfeits	0	0	67,315		67,315
Miscellaneous Revenue	0	600,000	674,016	12.3%	74,016
	<u>0</u>	<u>600,000</u>	<u>750,881</u>	<u>25.1%</u>	<u>150,881</u>
TOTAL REVENUE	0	600,000	750,881	25.1%	150,881
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	600,000	750,881	25.1%	150,881
	<u>0</u>	<u>600,000</u>	<u>750,881</u>	<u>25.1%</u>	<u>150,881</u>
TOTAL EXPENDITURES	0	600,000	750,881	25.1%	150,881

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

CODE ENFORCEMENT REVOLVING FUND SUBFUND 1L2

BACKGROUND

Municipal Code Section 111.4

This is an all-years fund that functions as a repository for nuisance abatement revenue received from code violations, liens and interest pursuant to ordinance code sections 518.211 (payment and enforcement of lien and interest thereon), 518.308 (demolition liens), and 91.107 and 91.112 (administrative liens). Revenue accumulates in the fund and then, pursuant to ordinance code, it is appropriated to fund the abatement of nuisances.

REVENUE

Miscellaneous Revenue

- This amount represents the appropriation of available revenues from the collection of nuisance abatement liens which are collected at the time of sale of the lien property. Rather than remaining in the fund City Council, as part of the budget process, has transferred the funding out to the General Fund – GSD.

EXPENDITURES

Transfers to Other Funds

- This represents the transfer of the appropriated revenue to the General Fund – GSD. During the budget process, City Council appropriated revenue from this fund to reduce the funding in the General Fund – GSD for the Mowing and Landscaping Division within Public Works.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

STORMWATER SERVICES

SUBFUND -- 461

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15 PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	909,344	0	0		0
Transfers From Other Funds	1,741,120	1,561,058	1,578,843	1.1%	17,785
Transfers from Fund Balance	0	0	7,521,642		7,521,642
	2,650,464	1,561,058	9,100,485	483.0%	7,539,427
PUBLIC WORKS					
Charges for Services	29,142,380	29,207,958	28,935,801	-0.9%	-272,157
Miscellaneous Revenue	-420	0	0		0
	29,141,960	29,207,958	28,935,801	-0.9%	-272,157
TOTAL REVENUE	31,792,423	30,769,016	38,036,286	23.6%	7,267,270
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	2,931,568	3,694,873	3,918,432	6.1%	223,559
Contingencies	0	44,918	0	-100.0%	-44,918
Transfers to Other Funds	7,856,023	3,337,152	11,100,000	232.6%	7,762,848
Banking Fund Debt Repayments	2,331,397	2,679,498	2,360,574	-11.9%	-318,924
Cash Carryover	0	588,533	0	-100.0%	-588,533
	13,118,987	10,344,974	17,379,006	68.0%	7,034,032
PARKS, RECREATION & COMMUNITY SVCS					
Salaries	35,049	46,236	46,236	0.0%	0
Employer Provided Benefits	368	670	670	0.0%	0
Other Operating Expenses	11,122	11,313	11,130	-1.6%	-183
Indirect Cost	0	0	3,223		3,223
	46,540	58,219	61,259	5.2%	3,040
PUBLIC WORKS					
Salaries	4,673,835	4,695,325	4,878,855	3.9%	183,530
Employer Provided Benefits	2,473,707	2,616,977	3,164,296	20.9%	547,319
Internal Service Charges	2,060,437	2,216,849	2,364,935	6.7%	148,086
Internal Services - IT Operations	119,239	134,371	231,903	72.6%	97,532
Other Operating Expenses	5,778,525	9,495,410	9,392,157	-1.1%	-103,253
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	1,180,812	1,088,791	419,497	-61.5%	-669,294
	16,286,555	20,247,724	20,451,644	1.0%	203,920
REGULATORY COMPLIANCE					
Salaries	52,952	51,725	53,301	3.0%	1,576
Employer Provided Benefits	42,840	29,563	38,973	31.8%	9,410
Internal Service Charges	224	241	397	64.7%	156
Internal Services - IT Operations	1,989	19,901	20,680	3.9%	779
Other Operating Expenses	15,219	16,668	15,598	-6.4%	-1,070
Capital Outlay	9,179	1	1	0.0%	0
Indirect Cost	0	0	15,427		15,427
	122,402	118,099	144,377	22.3%	26,278

SPECIAL SERVICES

Employer Provided Benefits	2	0	0	0
Other Operating Expenses	146	0	0	0
	<u>147</u>	<u>0</u>	<u>0</u>	<u>0</u>

TOTAL EXPENDITURES	29,574,631	30,769,016	38,036,286	23.6%	7,267,270
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AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	48	46	-2
PART-TIME HOURS	2,600	2,600	

STORMWATER SERVICES SUBFUND 461

BACKGROUND

The Stormwater Services fund provides a dedicated funding source, through the Stormwater fee, and operating budget for various Departments including Neighborhoods, Parks & Recreations and Public Works. The Environmental Quality Division (EQ) manages a portion of the Stormwater Management System Program, which responsibilities include inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Parks & Recreation Department administers the Florida Yards Program to address issues with pollution and disappearing habitats and serves to maintain compliance with a stormwater regulatory permit. The Public Works Department is responsible for completing various flood and drainage mitigation projects, clean canals and ditches, address stormwater treatment issues, maintain collection and pumping systems, as well as stormwater treatment facilities (ponds).

REVENUE

Non-Departmental / Fund Level Activities

Transfers from Other Funds

- Stormwater User Fees are waived for 501(c) 3 organizations, and individuals and families who are economically disadvantaged. The general fund subsidizes stormwater revenue to compensate for these waivers.

Public Works

Charges for Services

- The net decrease of \$272,157 is primarily due to a decrease of \$388,416 in Stormwater fee. This was slightly offset by a decrease of \$73,946 in user fees reductions.

EXPENDITURES

Non-Departmental / Fund Level Activities

Debt Service

- The net increase of \$223,559 is attributable to an increase of \$296,770 in debt service transfers out – principal payments. This was slightly offset by decreases of \$56,026 in debt service transfers out – interest, and \$17,185 in debt service transfers out – fiscal agent fee costs

Transfers to Other Funds

- The increase of \$7,762,848 is due to an increased transfer to the Stormwater Capital Projects subfund (SF 462). This amount represents the excess revenue over expenditures in this fund that is transferred to the Stormwater Services - Capital Project fund (SF 462) be used as pay-go funds for various capital projects.

Banking Fund Debt Repayment

- The net decrease of \$318,924 is attributable to decreases of \$250,756 in banking fund interest allocation costs and \$68,168 in banking fund principal allocation costs.

Parks, Recreation & Community Services

Salaries

- The increase of \$8,964 is attributable to an increase in permanent and probationary salary costs.

Employer Provided Benefits

- The increase of \$130 is due to an increase in Medicare tax costs.

Public Works

Salaries

- The net increase of \$183,530 is attributable to increases of \$98,591 in permanent and probationary salaries as a result of the Stormwater allocation costs and \$80,785 in salaries overtime costs. These were offset by a reduction of \$9,608 in supervisory differential costs.

Employer Provided Benefits

- The net increase of \$547,319 is primarily due to increases of \$436,130 in workers' compensation insurance, \$82,885 in group hospitalization insurance costs, and \$20,724 in GEPP defined contribution pension costs.

Internal Service Charges

- The net increase of \$148,086 is mainly due to increases of \$306,680 in fleet vehicle rental allocation costs. This was offset by decreases of \$64,240 in fleet parts/oil/gas allocation, \$56,418 in building maintenance-citywide, \$22,808 in fleet repairs/maintenance allocation, and \$10,971 in utilities allocation charges.

Internal Service – IT Operations

- The net increase of 97,532 is attributable to increases in computer system maintenance/security allocation charges.

Other Operating Expenses

- The net decrease of \$103,253 is primarily due to a decrease of \$413,233 in contractual services – BMAP Credit. This was offset by increases of \$297,718 in contractual services and \$40,000 in equipment rental costs.

Indirect Costs

- This represents an indirect cost allocation calculated as part of a study performed by MAXIMUS Consulting Services, Inc.

Regulatory Compliance

Salaries

- The net increase of \$1,576 is being driven by various salary changes.

Employer Provided Benefits

- The increase of \$9,410 is mainly due to an increase in workers compensation costs of \$5,142 and pension contributions of \$4,222.

Internal Service Charges

- The net increase of \$156 is mainly attributable to an increase in mailroom charges.

Internal Service – IT Operations

- The overall increase of \$779 is primarily due to an increase in computer system maintenance charges.

Other Operating Expenses

- The net decrease of (\$1,070) is primarily due to decreases in general liability of (\$1,563) and professional services of (\$1,100). This decrease was somewhat offset by increases in repairs and maintenance of \$1,100 and clothing, clean, shoe allowance of \$530.

Indirect Cost

- The increase of \$15,427 is due to higher indirect costs based on the annual study done by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized position cap was decreased by two (2) positions that were transferred from Stormwater subfund 461 to the general fund. One (1) engineer manager position was transferred to Supervision Engineering Division and one (1) maintenance worker II was transferred to the Right of Way Grounds Maintenance Division as a result of the Stormwater personnel cost allocation.



SUPERVISOR OF ELECTIONS
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	24,053	15,000	15,000	0.0%	0
TOTAL REVENUE	24,053	15,000	15,000	0.0%	0
EXPENDITURES					
Salaries	1,995,093	4,365,324	3,479,507	-20.3%	-885,817
Salary & Benefit Lapse	0	-26,791	-24,644	-8.0%	2,147
Employer Provided Benefits	687,346	809,036	809,469	0.1%	433
Internal Service Charges	186,116	258,294	218,336	-15.5%	-39,958
Internal Services - IT Operations	247,602	312,470	308,352	-1.3%	-4,118
Other Operating Expenses	1,542,013	2,623,075	2,121,096	-19.1%	-501,979
Capital Outlay	92,100	2	1	-50.0%	-1
Banking Fund Debt Repayments	306,234	93,769	93,839	0.1%	70
TOTAL EXPENDITURES	5,056,502	8,435,179	7,005,956	-16.9%	-1,429,223

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	33	33	
PART-TIME HOURS	181,220	121,130	-60,090

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
ELECTIONS	1,590,431	5,059,405	3,656,143	-27.7%	-1,403,262
REGISTRATION	3,466,071	3,375,774	3,349,813	-0.8%	-25,961
DEPARTMENT TOTAL	5,056,502	8,435,179	7,005,956	-16.9%	-1,429,223

SUPERVISOR OF ELECTIONS GENERAL FUND - GSD

BACKGROUND

The Supervisor of Elections Office registers all voters in Duval County, educates voters with State and local laws and how to vote, staffs early voting sites prior to an election, staffs call center prior to an election, processes absentee ballots prior to an election and conducts State and local elections of Duval County in accordance with the elections laws of Florida.

REVENUES

EXPENDITURES

Salaries

- The net decrease is being driven by a \$818,850 reduction in part-time salaries. Funding in this department reflects two elections vs the three elections which were scheduled in FY 15.

Salary & Benefits Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

Internal Service Charges

- The net decrease is being driven by a \$22,286 reduction in the IT equipment refresh allocation and a \$40,602 reduction in the utilities allocation. This is somewhat offset by an increase of \$18,904 in copy center allocation.

Other Operating Expenses

- The net decrease is being driven by the reduced number of elections scheduled in FY 16. The FY 15 funding reflected the costs for three elections and the FY 16 proposed funding reflects costs for two elections. The largest changes are in postage (\$223,422), advertising and promotion (\$245,000) and other operating supplies (\$215,401)

Banking Fund Debt Repayment

- The table below compares the FY 15 and FY 16 banking fund debt repayment by project:

	74,582 19,187		78,384 15,455		
	FY15 Budget		FY16 Proposed		70
Project Title	Principal	Interest	Principal	Interest	Change
EViD Poll Books	74,582	19,187	78,384	15,455	70

AUTHORIZED POSITION CAP

Reduced part-time hours have been reduced based on the number of elections scheduled for FY 16.

TAX COLLECTOR
SUBFUND -- 017

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	23,558	5,818	21,622	271.6%	15,804
Transfers From Other Funds	5,269,603	6,521,204	6,117,504	-6.2%	-403,700
Transfers from Fund Balance	1,008,004	0	0		0
	6,301,165	6,527,022	6,139,126	-5.9%	-387,896
TAX COLLECTOR					
Licenses and Permits	5,190	5,000	6,200	24.0%	1,200
Charges for Services	9,071,554	9,242,320	10,131,056	9.6%	888,736
Miscellaneous Revenue	14,287	17,000	16,000	-5.9%	-1,000
Transfers from Fund Balance	100,000	0	0		0
	9,191,030	9,264,320	10,153,256	9.6%	888,936
TOTAL REVENUE	15,492,195	15,791,342	16,292,382	3.2%	501,040
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-338,247	-330,201	-2.4%	8,046
	0	-338,247	-330,201	-2.4%	8,046
TAX COLLECTOR					
Salaries	7,672,365	8,184,642	8,458,395	3.3%	273,753
Employer Provided Benefits	3,312,309	3,909,182	4,177,285	6.9%	268,103
Internal Service Charges	555,222	666,544	697,850	4.7%	31,306
Internal Services - IT Operations	763,378	1,297,057	930,778	-28.2%	-366,279
Other Operating Expenses	1,912,431	2,072,160	2,358,273	13.8%	286,113
Capital Outlay	464,597	4	2	-50.0%	-2
	14,680,302	16,129,589	16,622,583	3.1%	492,994
TOTAL EXPENDITURES	14,680,302	15,791,342	16,292,382	3.2%	501,040
AUTHORIZED POSITION CAP					
		FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE	
AUTHORIZED POSITIONS		226	226	0	
PART-TIME HOURS		54,080	54,080		

TAX COLLECTOR SUBFUND 017

BACKGROUND

The Tax Collector's budget includes funding for the branches, current and delinquent taxes, and supervision and general collection.

REVENUE

Non-Departmental/Fund Level Activities

Miscellaneous Revenue

- The increase in Citywide Activities is mainly due to higher investment earnings.

Transfers From Other Funds

- This amount represents the transfer from the General Fund – GSD in order to balance up this fund.

Tax Collector

Licenses and Permits

- The increase is due to a rise in collection fees for temporary permits - JEA.

Charges for Services

- The net increase is mainly attributed to increases of \$633,588 in driver's license renewal fees, \$125,000 in form 100 and tag registrations and \$75,000 in e-commerce fees.

Miscellaneous Revenue

- The decrease is attributed to cashover/short.

EXPENDITURES

Non-Departmental/Fund Level Activities

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

Tax Collector

Salaries

- The net increase is mainly due to incremental raises given to existing staff to create uniformity in job classes.

Employer Provided Benefits

- The net increase correlates with the increase in salaries.

Internal Service Charges

- The net increase is mainly attributable to increases of \$35,150 in building cost allocation for Yates and of \$33,834 in building maintenance. This is somewhat offset by a decrease of \$13,395 in the utilities allocation.

Internal Services – IT Operations

- The decrease is primarily due to a reduction of \$366,279 in computer system maintenance and security.

Other Operating Expenses

- The net increase is mainly attributable to an increase of \$240,000 in protective services. This is to add law enforcement security to Tax Collector branches to ensure the safety of the staff and customers.

AUTHORIZED POSITION CAP

There are no changes to the authorized position cap.



COURTS
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
REVENUE					
Fines and Forfeits	365	0	0		0
TOTAL REVENUE	365	0	0		0
EXPENDITURES					
Salaries	107,861	106,155	158,460	49.3%	52,305
Employer Provided Benefits	39,305	43,347	81,180	87.3%	37,833
Internal Service Charges	3,120,710	3,493,022	3,476,216	-0.5%	-16,806
Internal Services - IT Operations	134,083	316,356	249,693	-21.1%	-66,663
Other Operating Expenses	157,490	160,289	193,536	20.7%	33,247
Capital Outlay	684,260	14,001	14,000	0.0%	-1
TOTAL EXPENDITURES	4,243,708	4,133,170	4,173,085	1.0%	39,915

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	1	2	1
PART-TIME HOURS			

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
CIRCUIT COURT	1,098,665	666,606	672,357	0.9%	5,751
COUNTY COURT	3,145,043	3,466,564	3,500,728	1.0%	34,164
DEPARTMENT TOTAL	4,243,708	4,133,170	4,173,085	1.0%	39,915

COURTS GENERAL FUND - GSD

BACKGROUND

The Courts' budget includes the Circuit Court and County Court expenses exclusive of the cost of Judges and other State employees. Also included in the budget are certain costs associated with the operation of the Court Administrator's Office. Due to Revision 7 to Article 5 of the State Constitution, the County is now responsible for paying expenses related to certain court-related functions. The County is responsible for providing facilities, maintenance, utilities, security, communications, existing radio systems and the existing Multi-Agency Criminal Justice Information System (CJIS) to the Courts.

EXPENDITURES

Salaries

- The increase of \$52,305 is due to an increase in permanent and probationary salaries.

Employer Provided Benefits

- The increase of \$37,833 is mainly due to the increases of \$17,622 in pension contribution and \$14,249 in group hospitalization insurance.

Internal Service Charges

- The net decrease of \$16,806 is attributable to decreases in building cost allocations.

Internal Services – IT Operations

- The decrease of \$66,663 is attributable to a reduction in computer system maintenance charges.

Other Operating Expenses

- The net increase of \$33,247 is primarily attributable to a \$41,231 increase in general liability insurance. This increase was offset by decreases of \$3,000 in office supplies and \$3,500 in hardware/software maintenance charges.

AUTHORIZED POSITION CAP

The employee cap increased by one (1) position for FY 16. The position, Info Tech Analyst, was transferred over from Internal Services - Subfund 531.

DUVAL CO. LAW LIBRARY - SEC 111.385

SUBFUND -- 15B

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
COURTS					
Charges for Services	238,921	247,000	256,691	3.9%	9,691
Miscellaneous Revenue	22,457	15,000	30,296	102.0%	15,296
	<u>261,378</u>	<u>262,000</u>	<u>286,987</u>	<u>9.5%</u>	<u>24,987</u>
TOTAL REVENUE	261,378	262,000	286,987	9.5%	24,987
EXPENDITURES					
COURTS					
Salaries	148,068	148,034	147,090	-0.6%	-944
Employer Provided Benefits	31,832	33,387	29,088	-12.9%	-4,299
Internal Services - IT Operations	82	0	41		41
Other Operating Expenses	14,638	16,080	15,087	-6.2%	-993
Library Materials	54,323	52,225	80,331	53.8%	28,106
Indirect Cost	14,863	12,274	15,350	25.1%	3,076
	<u>263,807</u>	<u>262,000</u>	<u>286,987</u>	<u>9.5%</u>	<u>24,987</u>
TOTAL EXPENDITURES	263,807	262,000	286,987	9.5%	24,987

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	3	3	
PART-TIME HOURS	1,040	1,040	

**DUVAL COUNTY LAW LIBRARY (111.385)
SUBFUND 15B**

BACKGROUND

Section 111.385:

As of July 1, 2004 a \$65 fee was imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609-E on felony, misdemeanor or criminal traffic offenses. 25% of that revenue is housed in this fund. These funds are used for the Duval County Law Library which is for all judges, trial court law clerks, attorneys, courthouse personnel and the general public.

REVENUE

Charges for Services

- This amount represents the anticipated FY 16 revenue to be received related to F.S 939.185.

EXPENDITURES

Employer Provided Benefits

- The decrease is being driven by a reduction of \$6,503 in group hospitalization insurance.

Library Materials

- Any additional funding over and above the personnel and operating costs are placed in this category to purchase library materials.

Indirect Cost

- This allocation is calculated for the Full Cost Allocation Plan study done by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes to the authorized cap.

JUVENILE DRUG COURT - SEC 111.385

SUBFUND -- 15L

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
COMMUNITY SERVICES					
Charges for Services	0	-20,592	0	-100.0%	20,592
Transfers from Fund Balance	0	-243,487	0	-100.0%	243,487
	0	-264,079	0	-100.0%	264,079
COURTS					
Charges for Services	238,921	247,000	256,691	3.9%	9,691
	238,921	247,000	256,691	3.9%	9,691
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	9,849	59,946	8,093	-86.5%	-51,853
	9,849	59,946	8,093	-86.5%	-51,853
TOTAL REVENUE	248,771	42,867	264,784	517.7%	221,917
EXPENDITURES					
COURTS					
Salaries	181,534	187,208	184,373	-1.5%	-2,835
Employer Provided Benefits	81,969	94,575	98,741	4.4%	4,166
Internal Service Charges	0	-3,510	0	-100.0%	3,510
Internal Services - IT Operations	5,016	2,872	2,717	-5.4%	-155
Other Operating Expenses	21,533	-221,268	5,304	-102.4%	226,572
	290,053	59,877	291,135	386.2%	231,258
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	2,990	0	-100.0%	-2,990
Contingencies	0	-20,000	-26,351	31.8%	-6,351
	0	-17,010	-26,351	54.9%	-9,341
TOTAL EXPENDITURES	290,053	42,867	264,784	517.7%	221,917

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	4	4	
PART-TIME HOURS			

JUVENILE DRUG COURT (111.385) SUBFUND 15L

BACKGROUND

Section 111.385:

As of July 1, 2004 a \$65 fee was imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609-E on felony, misdemeanor or criminal traffic offenses. 25% of that revenue is housed in this fund. These funds are used to fund juvenile assessment and other juvenile alternative programs.

REVENUE

Community Services

Charges for Services

Transfers from Fund Balance

- The negative budget amounts in FY 15 were adjustments to clean up balances in this all-years fund.

Courts

Charges for Services

- This amount represents the anticipated FY 16 revenue to be received related to F.S 939.185.

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16.

EXPENDITURES

Internal Service Charges

- The negative adjustments in FY 15 to clean up balances in this all years fund have been removed.

Other Operating Expenses

- The negative adjustments in FY 15 to clean up balances in this all years fund have been removed.

Contingencies

- A prior year budgetary appropriation is being removed.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

JUDICIAL SUPPORT - SEC 111.385

SUBFUND -- 15Q

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
COURTS					
Charges for Services	238,921	125,688	256,691	104.2%	131,003
	238,921	125,688	256,691	104.2%	131,003
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	36	0	1,029		1,029
	36	0	1,029		1,029
TOTAL REVENUE	238,957	125,688	257,720	105.0%	132,032
EXPENDITURES					
COURTS					
Salaries	75,824	40,924	77,191	88.6%	36,267
Employer Provided Benefits	32,571	32,616	37,665	15.5%	5,049
Internal Service Charges	0	-1,872	0	-100.0%	1,872
Internal Services - IT Operations	170	4,271	3,857	-9.7%	-414
Other Operating Expenses	42,506	42,486	139,007	227.2%	96,521
	151,072	118,425	257,720	117.6%	139,295
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	7,263	0	-100.0%	-7,263
	0	7,263	0	-100.0%	-7,263
TOTAL EXPENDITURES	151,072	125,688	257,720	105.0%	132,032

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	2	2	
PART-TIME HOURS	1,250	1,250	

**JUDICIAL SUPPORT (111.385)
SUBFUND 15Q**

BACKGROUND

Section 111.385:

As of July 1, 2004 a \$65 fee was imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609-E on felony, misdemeanor or criminal traffic offenses. 25% of that revenue is housed in this fund. These funds are used at the discretion of the Chief Judge.

REVENUE

Charges for Services

- This amount represents the anticipated FY 16 revenue to be received related to F.S 939.185.

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16.

EXPENDITURES

Salaries

Employer Provided Benefits

Internal Service Charges

- The increases in these areas are being driven by the removal of various negative budgetary adjustments made in FY 15 to clean up this all years fund. The amounts in FY 16 reflect the normal annual costs of this activity.

Other Operating Expenses

- The increases in these areas are being driven by the removal of various negative budgetary adjustments made in FY 15 to clean up this all-years fund as well as an additional appropriation in miscellaneous services and charges to balance the fund.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

COURT COST COURTHOUSE TRUST-SEC 111.380

SUBFUND -- 15T

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
COURTS					
Charges for Services	2,990,394	2,718,157	3,100,364	14.1%	382,207
	<u>2,990,394</u>	<u>2,718,157</u>	<u>3,100,364</u>	<u>14.1%</u>	<u>382,207</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	1,427	-54,247	5,545	-110.2%	59,792
Transfers From Other Funds	0	15,232	0	-100.0%	-15,232
	<u>1,427</u>	<u>-39,015</u>	<u>5,545</u>	<u>-114.2%</u>	<u>44,560</u>
TOTAL REVENUE	2,991,821	2,679,142	3,105,909	15.9%	426,767
EXPENDITURES					
COURTS					
Internal Service Charges	238,529	679,539	737,776	8.6%	58,237
Other Operating Expenses	0	-17,044	0	-100.0%	17,044
	<u>238,529</u>	<u>662,495</u>	<u>737,776</u>	<u>11.4%</u>	<u>75,281</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	2,144,095	2,283,069	2,368,133	3.7%	85,064
	<u>2,144,095</u>	<u>2,283,069</u>	<u>2,368,133</u>	<u>3.7%</u>	<u>85,064</u>
PUBLIC WORKS					
Salaries	255	0	0		0
Other Operating Expenses	89,787	-260,821	0	-100.0%	260,821
Capital Outlay	0	-5,601	0	-100.0%	5,601
	<u>90,042</u>	<u>-266,422</u>	<u>0</u>	<u>-100.0%</u>	<u>266,422</u>
TOTAL EXPENDITURES	2,472,667	2,679,142	3,105,909	15.9%	426,767

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

COURT COST COURTHOUSE TRUST (F.S. 111.380)
SUBFUND 15T

BACKGROUND

Section 111.380: As a result of Ordinance 2010-561, the State Court Facilities Surcharge was increased from \$15 to \$30. The surcharge is levied on non-criminal traffic violations and the criminal violations listed in Section 318.17, Florida Statutes and is to be used exclusively to fund the maintenance and the capital improvements associated with court facilities. The budget for this subfund should have no less than 25% of the total revenues for the fiscal year budgeted. This is an "all years" subfund.

REVENUE

Charges for Services

- This amount represents the anticipated FY 16 court facilities surcharge revenue as described above.

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 16.

EXPENDITURES

Courts

Internal Service Charges

- This amount represents the required 25% of revenues that must be used for maintenance. The costs for maintaining the courthouse complex reside in the public buildings internal service fund and are allocated to this fund via an internal service charge.

Non-Departmental / Fund Level Activities

Debt Service

- This amount represents the FY 16 debt service costs associated with the Courthouse bond issue.

Public Works

Other Operating Expenses

Capital Outlay

- The budgetary amounts in this category that were made in FY 15 are various all years' adjustment to decrease the budget in activities/indexcodes that are no longer used.

AUTHORIZED POSITION CAP

There are no employees in this subfund.

TEEN COURT PROGRAMS TRUST - SEC 111.375

SUBFUND -- 15V

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
COURTS					
Fines and Forfeits	307,217	280,000	313,750	12.1%	33,750
	<u>307,217</u>	<u>280,000</u>	<u>313,750</u>	<u>12.1%</u>	<u>33,750</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	4,613	2,403	4,392	82.8%	1,989
Transfers From Other Funds	55,568	0	55,000		55,000
Transfers from Fund Balance	56,323	35,844	25,393	-29.2%	-10,451
	<u>116,504</u>	<u>38,247</u>	<u>84,785</u>	<u>121.7%</u>	<u>46,538</u>
TOTAL REVENUE	423,720	318,247	398,535	25.2%	80,288
EXPENDITURES					
COURTS					
Salaries	196,068	223,560	226,542	1.3%	2,982
Employer Provided Benefits	70,350	82,486	113,140	37.2%	30,654
Internal Services - IT Operations	14,519	9,150	6,856	-25.1%	-2,294
Other Operating Expenses	39,453	11,979	67,071	459.9%	55,092
Capital Outlay	0	1	0	-100.0%	-1
	<u>320,389</u>	<u>327,176</u>	<u>413,609</u>	<u>26.4%</u>	<u>86,433</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-8,929	-15,074	68.8%	-6,145
	<u>0</u>	<u>-8,929</u>	<u>-15,074</u>	<u>68.8%</u>	<u>-6,145</u>
TOTAL EXPENDITURES	320,389	318,247	398,535	25.2%	80,288

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	6	6	
PART-TIME HOURS			

TEEN COURT PROGRAMS TRUST (111.375) SUBFUND 15V

BACKGROUND

Section 111.375

This program provides Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work, positive role models, law students, and the judicial system. In addition, a second program the Teen Court Truancy Program has been developed in a truancy reduction effort. As a result of Ordinance 2006-1066, the Teen Court Trust Program and the Teen Court Truancy Program are administered by the Courts.

REVENUE

Fines and Forfeits

- These are the estimated revenues derived from the assessments per Florida Statute 938.19.

Miscellaneous Revenue

- This amount is made up of anticipated interest earnings for FY 16.

Transfers from Other Funds

- This is a transfer from the Journey fund (SF 019) for the neighborhood accountability board.

Transfers from Fund Balance

- A transfer from fund balance is being appropriated to balance the fund.

EXPENDITURES

Employer Provided Benefits

- The net increase is primarily attributable to an increase in the general employee pension costs of \$26,052.

Other Operating Expenses

- The net increase is primarily attributable to a \$55,000 increase in professional services related to the neighborhood accountability board.

Salary & Lapse Benefit

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

AUTHORIZED POSITION CAP

There are no cap changes.

PUBLIC DEFENDER
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
EXPENDITURES					
Internal Service Charges	225,209	1,633,026	1,674,636	2.5%	41,610
Internal Services - IT Operations	87,313	169,841	124,582	-26.6%	-45,259
Other Operating Expenses	60,432	32,815	8,448	-74.3%	-24,367
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	372,954	1,835,683	1,807,667	-1.5%	-28,016

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
PUBLIC DEFENDER	372,954	1,835,683	1,807,667	-1.5%	-28,016
DEPARTMENT TOTAL	372,954	1,835,683	1,807,667	-1.5%	-28,016

PUBLIC DEFENDER GENERAL FUND - GSD

BACKGROUND

The Public Defender Office is an agency of the State of Florida. Chapter 27.54 of the Florida Statutes requires that the Public Defender's office be provided with such office space, utilities, telephone, custodial, library, transportation, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES

Internal Service Charges

- The net increase of \$41,610 is mainly attributable to an increase of \$41,301 in building cost allocation.

Internal Services – IT Operations

- The decrease of \$45,259 is due to a reduction in computer systems maintenance charges.

Other Operating Expenses

- The decrease of \$24,367 is mainly attributable to a reduction of \$32,815 in miscellaneous insurance which was offset by an increase of \$8,448 in parking and toll charges.

AUTHORIZED POSITION CAP

There are no City funded positions.

STATE ATTORNEY
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
EXPENDITURES					
Internal Service Charges	1,626,014	1,876,593	1,427,443	-23.9%	-449,150
Internal Services - IT Operations	127,504	218,093	199,859	-8.4%	-18,234
Other Operating Expenses	4,132	6,800	3,000	-55.9%	-3,800
TOTAL EXPENDITURES	1,757,650	2,101,486	1,630,302	-22.4%	-471,184

AUTHORIZED POSITION CAP	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

DIVISION SUMMARY	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY 15	
				PERCENT	DOLLAR
STATE ATTORNEY	1,757,650	2,101,486	1,630,302	-22.4%	-471,184
DEPARTMENT TOTAL	1,757,650	2,101,486	1,630,302	-22.4%	-471,184

STATE ATTORNEY GENERAL FUND - GSD

BACKGROUND

Chapter 27.34 of the Florida Statutes requires the City of Jacksonville to provide the State Attorney with office space, utility and telephone services, custodial services, library services, transportation services, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES

Internal Service Charges

- The net decrease of \$449,150 is mainly due to a \$447,978 reduction in building cost allocation charges.

Internal Services – IT Operations

- The decrease of \$18,234 is mainly due to a reduction in computer systems maintenance charges.

Other Operating Expenses

- The decrease of \$3,800 is attributable to reduced miscellaneous services and charges.

AUTHORIZED POSITION CAP

There are no City funded positions.

CLERK OF THE COURT
SUBFUND -- 016

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
CLERK OF THE COURT					
Charges for Services	3,337,668	3,329,500	3,376,163	1.4%	46,663
Miscellaneous Revenue	4,076	800	50,400	6200.0%	49,600
	<u>3,341,744</u>	<u>3,330,300</u>	<u>3,426,563</u>	2.9%	96,263
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	33,961	21,418	27,218	27.1%	5,800
Transfers from Fund Balance	140,921	519,872	367,062	-29.4%	-152,810
	<u>174,882</u>	<u>541,290</u>	<u>394,280</u>	-27.2%	-147,010
TOTAL REVENUE	3,516,626	3,871,590	3,820,843	-1.3%	-50,747
EXPENDITURES					
CLERK OF THE COURT					
Salaries	747,221	935,310	914,882	-2.2%	-20,428
Employer Provided Benefits	370,372	522,214	522,093	0.0%	-121
Internal Service Charges	1,151,890	1,159,422	1,201,940	3.7%	42,518
Internal Services - IT Operations	420,280	796,720	702,324	-11.8%	-94,396
Other Operating Expenses	338,982	187,308	215,527	15.1%	28,219
Capital Outlay	0	1	2	100.0%	1
Supervision Allocation	246,833	275,463	284,406	3.2%	8,943
Indirect Cost	172,812	82,087	53,004	-35.4%	-29,083
	<u>3,448,390</u>	<u>3,958,525</u>	<u>3,894,178</u>	-1.6%	-64,347
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-86,935	-73,335	-15.6%	13,600
	<u>0</u>	<u>-86,935</u>	<u>-73,335</u>	-15.6%	13,600
TOTAL EXPENDITURES	3,448,390	3,871,590	3,820,843	-1.3%	-50,747

AUTHORIZED POSITION CAP

	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE
AUTHORIZED POSITIONS	32	32	
PART-TIME HOURS	5,200	5,200	

CLERK OF THE COURT SUBFUND 016

BACKGROUND

Pursuant to Article 5 of the of the Florida Constitution and Section 28 of the Florida Statutes, the Clerk of the Circuit Court is the official recorder of all instruments that may, by law, be recorded in the county. Examples of these instruments included deeds, marriage licenses, documentary stamps, etc. A fee of \$10 for the first page and \$8.50 for each additional page is charged each time a document is recorded with the Clerk of the Court. The County side of the Clerk (SF 016) receives \$5.00 for the first page and \$4.00 for each additional page. The rest of the fee goes into various other accounts.

REVENUE

Clerk Of The Court

Charges for Services

- The net increase of \$46,663 is primarily the result of increases in passport application fees of \$ 100,000, fees remitted to the county of \$80,000, clerk circuit court-documents stamps of \$60,000, and circuit court civil – marriage fees of \$22,663. This was offset somewhat with decreases in clerk circuit court-cost and fees of \$150,000, clerk solemnizing matrimony fees of \$59,000, and recording fees-miscellaneous service charges of \$6,000.

Miscellaneous Revenue

- The increase of \$49,600 is the result of an increase for Court Cost Compliance.

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- The increase of \$5,800 is primarily for investment earnings.

Transfers from Fund Balance

- The decrease of \$152,810 is attributable to a reduction in fund balance.

EXPENDITURES

Clerk Of The Court

Salaries

- The net decrease of \$20,428 is mainly attributable to a \$24,256 decrease in permanent and probationary salaries. This was somewhat offset with an increase of \$3,978 in special pay- pensionable.

Employer Provided Benefits

- The net decrease is primarily the decrease of \$5,637 in general employees' pension contribution, \$1,788 in group hospitalization insurance and \$ \$1,273 in payroll taxes. This is somewhat offset with increases of \$4,594 in general employees' defined pension contribution, \$3,345 in workers compensation insurance, and \$680 in group dental plan. .

Internal Service Charges

- The net increase of \$42,518 is primarily attributable to increases in legal of \$43,902 and in building cost allocation - courthouse of \$40,420. This is offset somewhat with a decrease in utilities allocation – public works of \$39,574.

Internal Services – IT Operations

- The net decrease of \$94,396 is mainly attributed to computer system maintenance and security allocation

Other Operating Expenses

- The net increase is primarily the result of \$31,320 increase in electricity bills. This is offset with a decrease of \$3,685 in general liability insurance.

Supervision Allocation

- The increase of \$8,943 is additional cost allocated from the Clerks state account to the county.

Indirect Cost

- The net decrease of \$29,083 is mainly attributed to the decrease in Indirect Costs supported by the Full Cost Allocation Plan for the study completed by MAXIMUS Consulting Services, Inc.

Non-Departmental / Fund Level Activities

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 16.

AUTHORIZED POSITION CAP

The employee cap has not changed.



RECORDING FEES TECHNOLOGY - SEC 111.388

SUBFUND -- 15U

	FY 13-14 ACTUAL	FY 14-15 ADOPTED	FY 15-16 PROPOSED	CHANGE FROM FY15	
				PERCENT	DOLLAR
REVENUE					
COURTS					
Charges for Services	1,177,490	1,200,000	1,186,788	-1.1%	-13,212
	<u>1,177,490</u>	<u>1,200,000</u>	<u>1,186,788</u>	<u>-1.1%</u>	<u>-13,212</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	7,922	3,054	0	-100.0%	-3,054
Transfers From Other Funds	0	109,612	0	-100.0%	-109,612
Transfers from Fund Balance	282,166	0	0		0
	<u>290,088</u>	<u>112,666</u>	<u>0</u>	<u>-100.0%</u>	<u>-112,666</u>
TOTAL REVENUE	1,467,578	1,312,666	1,186,788	-9.6%	-125,878
EXPENDITURES					
COURTS					
Internal Service Charges	54,090	85,981	68,959	-19.8%	-17,022
Internal Services - IT Operations	589,639	235,208	187,179	-20.4%	-48,029
Other Operating Expenses	120,122	124,561	125,233	0.5%	672
	<u>763,850</u>	<u>445,750</u>	<u>381,371</u>	<u>-14.4%</u>	<u>-64,379</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	0	36,125		36,125
	<u>0</u>	<u>0</u>	<u>36,125</u>		<u>36,125</u>
PUBLIC DEFENDER					
Internal Service Charges	36,634	23,523	25,141	6.9%	1,618
Internal Services - IT Operations	37,376	77,975	34,235	-56.1%	-43,740
Other Operating Expenses	315,480	334,351	336,811	0.7%	2,460
	<u>389,489</u>	<u>435,849</u>	<u>396,187</u>	<u>-9.1%</u>	<u>-39,662</u>
STATE ATTORNEY					
Internal Services - IT Operations	568,702	326,067	268,105	-17.8%	-57,962
Other Operating Expenses	104,997	105,000	105,000	0.0%	0
	<u>673,699</u>	<u>431,067</u>	<u>373,105</u>	<u>-13.4%</u>	<u>-57,962</u>
TOTAL EXPENDITURES	1,827,039	1,312,666	1,186,788	-9.6%	-125,878

AUTHORIZED POSITION CAP

AUTHORIZED POSITIONS
PART-TIME HOURS

FY 14-15
ADOPTED

FY 15-16
PROPOSED

CHANGE

RECORDING FEES TECHNOLOGY (111.388) SUBFUND 15U

BACKGROUND

Section 111.388: This sub-fund receives a \$2 fee by the State pursuant to Article 5. Money collected in this fund is shared between the Courts, Public Defender and State Attorney based on a written agreement between the three parties.

REVENUE

Courts

Charges for Services

- This is the estimated FY 16 technology recording fee.

Non-Departmental/Fund Level Activities

Miscellaneous Revenue

- No investment pool earnings are being budgeted for FY 16 due to the funds low cash balance.

Transfer from Other Funds

- There is no transfer from the General Fund – GSD (SF 011) proposed for FY 16.

EXPENDITURES

Courts

Internal Service Charges

- This is the FY 16 technology equipment refresh allocation.

Internal Services – IT Operations

- This is the estimated IT maintenance costs for FY 16.

Non-Departmental/Fund Level Activities

Cash Carryover

- This represents the amount of residual revenue over expenses in the fund.

Public Defender

Internal Service Charges

- This is the FY 16 technology equipment refresh allocation.

Internal Services - IT Operations

- This is the estimated IT maintenance costs for FY 16.

State Attorney

Internal Services - IT Operations

- This is the estimated IT maintenance costs for FY 16.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

