

PROPOSED ANNUAL BUDGET 2018-2019



CITY OF JACKSONVILLE
LENNY CURRY, MAYOR



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OFFICE OF THE MAYOR

LENNY CURRY
MAYOR

CITY HALL SUITE 400
117 W. DUVAL STREET
JACKSONVILLE, FL 32202

Dear Citizens:

Three years ago, I embarked on a vision of building *One City. One Jacksonville.* That vision entails a commitment to a city where every citizen in every ZIP code has the resources and opportunities to live and thrive in Jacksonville.

To contribute to that vision, we must continue targeted investments in partnerships, programs and practices that serve and support taxpayers. Over the past three years, we passed three fiscally-responsible and balanced budgets with solid investments in public safety and neighborhoods – without raising taxes. We brought financial stability to our City by solving our long-standing pension crisis. And we reformed the way we serve children in Jacksonville with the creation of the Kids Hope Alliance.

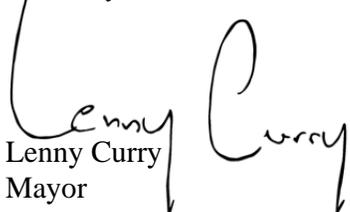
As a new fiscal year begins, my administration's key priorities remain the same, with the ultimate goal of improving the safety and well-being of citizens' communities. These priorities are informed by the conversations I have with citizens every day at front doors in neighborhoods throughout the city. Among them are:

- Enhancing public safety through investments in enforcement, prevention, and intervention
- Growing economic development and employment opportunities in partnership with the business community
- Supporting stronger neighborhoods and communities with enhanced infrastructure and quality services
- Enriching young lives through innovative, data- and outcome-driven programs and strategies
- Demonstrating strong leadership and accountability that serve and ensure maximum return on taxpayer investments

These priorities are reflected in this proposed budget for 2018-2019. It continues important investments in public safety, infrastructure, and citizen services. It maintains our commitment to a thriving downtown. And it upholds our steadfast commitment to fiscal accountability and responsible stewardship of taxpayer dollars.

In the coming months, my team and I look forward to collaborating with the Jacksonville City Council as we implement a budget that wisely uses taxpayer resources for the benefit of all citizens and communities.

Sincerely,


Lenny Curry
Mayor

CITY OF JACKSONVILLE
SUMMARY OF BUDGETS

		FY 17-18 COUNCIL APPROVED	FY 18-19 MAYOR'S PROPOSED	FY 18-19 COUNCIL APPROVED
GENERAL FUND				
011	GENERAL FUND - GSD	1,170,403,835	1,209,498,411	
012	MOSQUITO CONTROL - STATE 1	44,632	53,122	
015	PROPERTY APPRAISER	10,009,580	10,798,060	
016	CLERK OF THE COURT	5,074,258	4,750,713	
017	TAX COLLECTOR	17,476,669	18,494,102	
018	EMERGENCY CONTINGENCY	60,732,316	61,868,714	
01A	SPECIAL EVENTS	6,509,556	7,243,379	
TOTAL	GENERAL FUND	1,270,250,846	1,312,706,501	
SPECIAL REVENUE FUNDS				
110	PLANNING, ECONOMIC DEV & CONCUR MGMT	1,590,462	1,562,793	
120	AIR POLLUTION CONTROL & MONITORING	1,715,020	1,663,424	
130	SPORTS, CONVENTION & TOURISM DEV	9,410,000	10,419,796	
140	TRANSPORTATION	141,807,208	147,572,814	
150	GENERAL GOVERNMENT	22,507,035	27,833,299	
160	PUBLIC SAFETY	7,000,000	6,200,000	
170	EMERGENCY 9-1-1	4,445,720	6,670,544	
180	TAX INCREMENT DISTRICTS	33,018,408	35,706,664	
190	KIDS HOPE ALLIANCE	29,974,568	32,301,816	
1A0	COMMUNITY DEVELOPMENT BLOCK GRANT	195,000	195,000	
1D0	MAINTENANCE, PARKS AND RECREATION	5,807,465	6,621,449	
1H0	GENERAL GOVERNMENT	1,531,702	1,036,719	
1I0	BETTER JACKSONVILLE	74,402,754	75,808,471	
1L0	SPECIAL ASSESSMENT FUND	1,009,000		
1S0	GENERAL GOVERNMENT	1,088,503	1,321,974	
TOTAL	SPECIAL REVENUE FUNDS	335,502,845	354,914,763	
CAPITAL PROJECT FUNDS				
310	BOND PROJECTS		155,653	
320	GENERAL PROJECTS	127,327,323	117,946,662	
340	RIVER CITY RENAISSANCE PROJECT	7,811	18,088	
360	BOND PROJECTS	111,028	116,695	
TOTAL	CAPITAL PROJECT FUNDS	127,446,162	118,237,098	
ENTERPRISE FUNDS				
410	PUBLIC PARKING SYSTEM	4,034,053	4,892,287	
430	MOTOR VEHICLE INSPECTION	466,524	502,876	
440	SOLID WASTE DISPOSAL	81,757,182	90,968,080	
460	STORMWATER SERVICES	42,546,622	36,849,928	
4F0	EQUESTRIAN CNT/NEFL EQUESTRAIN SOCIETY	405,126	465,508	
4G0	SPORTS COMPLEX CAPITAL MAINT	8,825,344	8,642,764	
4K0	CITY VENUES	85,180,680	89,281,181	
TOTAL	ENTERPRISE FUNDS	223,215,531	231,602,624	
INTERNAL SERVICE FUNDS				
510	FLEET MANAGEMENT	90,796,738	95,116,315	
520	COPY CENTER / CENTRAL MAILROOM	2,537,364	2,631,067	
530	INFORMATION TECHNOLOGIES	42,013,256	67,907,241	
550	OFFICE OF GENERAL COUNSEL	10,858,164	12,118,298	
560	SELF INSURANCE	40,828,524	44,353,968	
570	GROUP HEALTH	94,683,862	100,767,209	
580	INSURED PROGRAMS	7,894,597	8,932,139	
590	DEBT MANAGEMENT FUNDS	173,027,648	182,107,055	
5A0	PUBLIC WORKS	46,323,916	50,527,378	
TOTAL	INTERNAL SERVICE FUNDS	508,964,069	564,460,670	
TRUST AND AGENCY FUNDS				
610	GENERAL EMPLOYEES PENSION TRUST	15,140,403	16,436,360	
640	EXPENDABLE TRUST FUND	469,794	648,922	
TOTAL	TRUST AND AGENCY FUNDS	15,610,197	17,085,282	
COMPONENT UNITS				
750	OFFICE OF ECONOMIC DEVELOPMENT	473,559	2,500,000	
TOTAL	COMPONENT UNITS	473,559	2,500,000	
TOTAL FOR ALL GENERAL GOVERNMENT FUNDS		2,481,463,209	2,601,506,938	

CITY OF JACKSONVILLE, FLORIDA
SUMMARY OF EMPLOYEE CAPS BY SUBFUND

	FY 17-18 COUNCIL APPROVED	FY 18-19 MAYOR'S PROPOSED	FY 18-19 COUNCIL APPROVED	CHANGE FROM FY18
GENERAL FUND				
011 GENERAL FUND - GSD	6,088	6,158		70
015 PROPERTY APPRAISER	116	115		(1)
016 CLERK OF THE COURT	35	35		0
017 TAX COLLECTOR	226	226		0
01A SPECIAL EVENTS	14	14		0
TOTAL GENERAL FUND	6,479	6,548		69
SPECIAL REVENUE FUNDS				
112 CONCURRENCY MANAGEMENT SYSTEM	6	6		0
121 AIR POLLUTION TAG FEE	6	5		(1)
127 AIR POLLUTION EPA - SEC 111.750	11	10		(1)
132 TDC - SEC 111.600 FS 125.104	1	2		1
154 HAZARDOUS WASTE PROGRAM	5	5		0
159 BUILDING INSPECTION	145	163		18
15F TREE PROTECTION FUND - SEC 111.760	1	1		0
15V TEEN COURT PROGRAMS TRUST - SEC 111.375	6	5		(1)
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 KIDS HOPE ALLIANCE	38	39		1
1D1 HUGUENOT PARK - SEC 111.125	10	10		0
1D2 KATHRYN A. HANNA PARK - SEC 111.125	15	16		1
1DA CECIL FIELD COMMERCE CENTER	6	6		0
1H2 SPAY & NEUTER REBATE TRUST SEC 111.450	1	1		0
1S1 COURT COSTS \$65 FEE FS: 939.185	9	10		1
TOTAL SPECIAL REVENUE FUNDS	268	287		19
ENTERPRISE FUNDS				
412 PUBLIC PARKING	36	36		0
431 MOTOR VEHICLE INSPECTION - SEC 110.407	7	7		0
441 SOLID WASTE DISPOSAL	116	116		0
461 STORMWATER SERVICES	50	53		3
TOTAL ENTERPRISE FUNDS	209	212		3
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	121	121		0
534 RADIO COMMUNICATIONS	10	10		0
551 OFFICE OF GENERAL COUNSEL	69	69		0
561 SELF INSURANCE	22	22		0
571 GROUP HEALTH	9	9		0
581 INSURED PROGRAMS	7	7		0
5A1 PUBLIC BUILDING ALLOCATIONS	59	61		2
TOTAL INTERNAL SERVICE FUNDS	413	415		2
TRUST AND AGENCY FUNDS				
611 GENERAL EMPLOYEES PENSION	5	5		0
TOTAL TRUST AND AGENCY FUNDS	5	5		0
TOTAL EMPLOYEE CAP FOR ALL SUBFUNDS	7,374	7,467		93

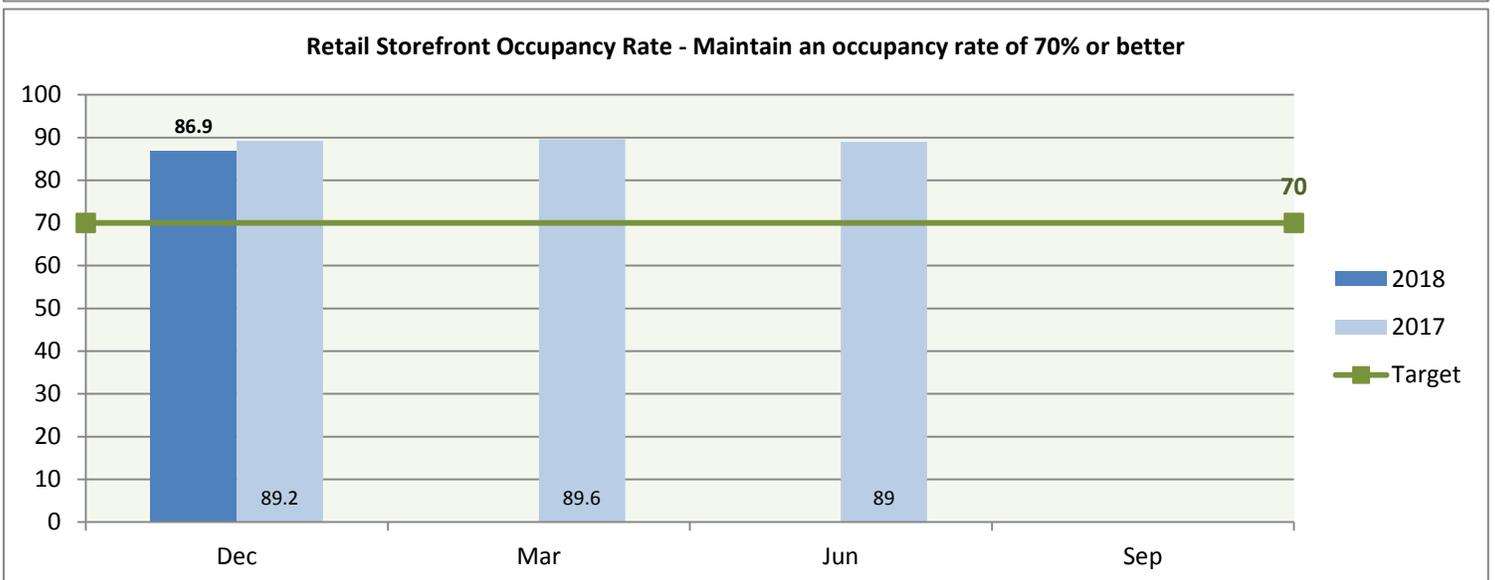
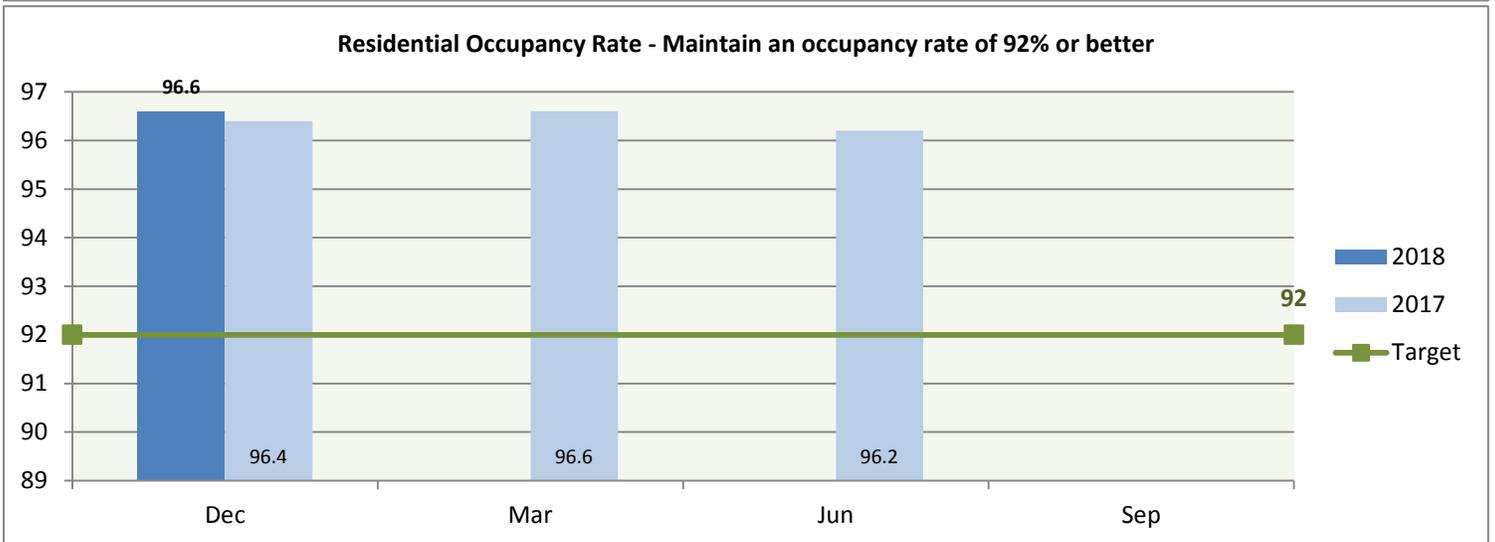
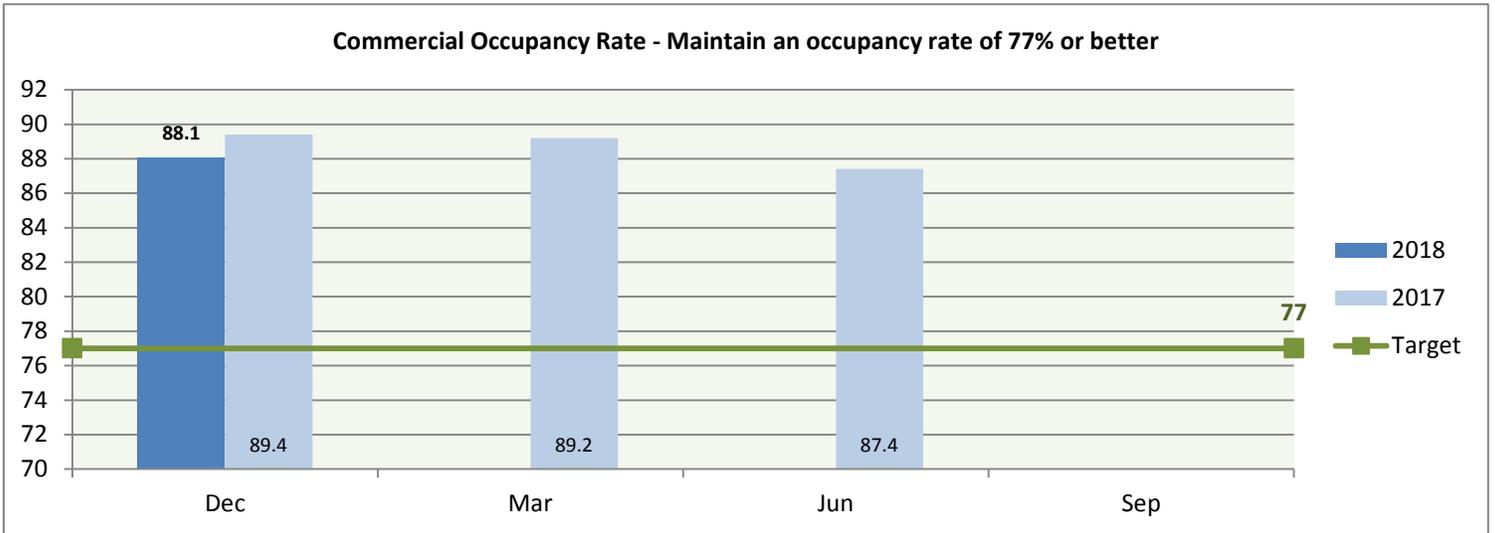
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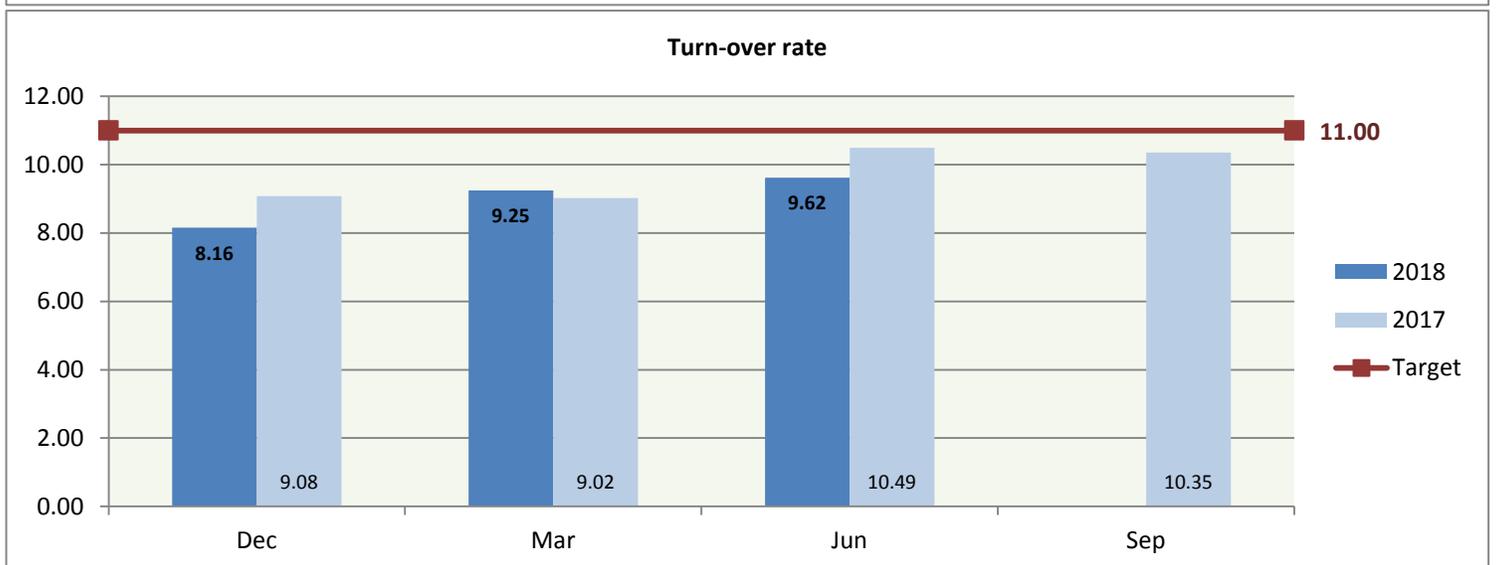
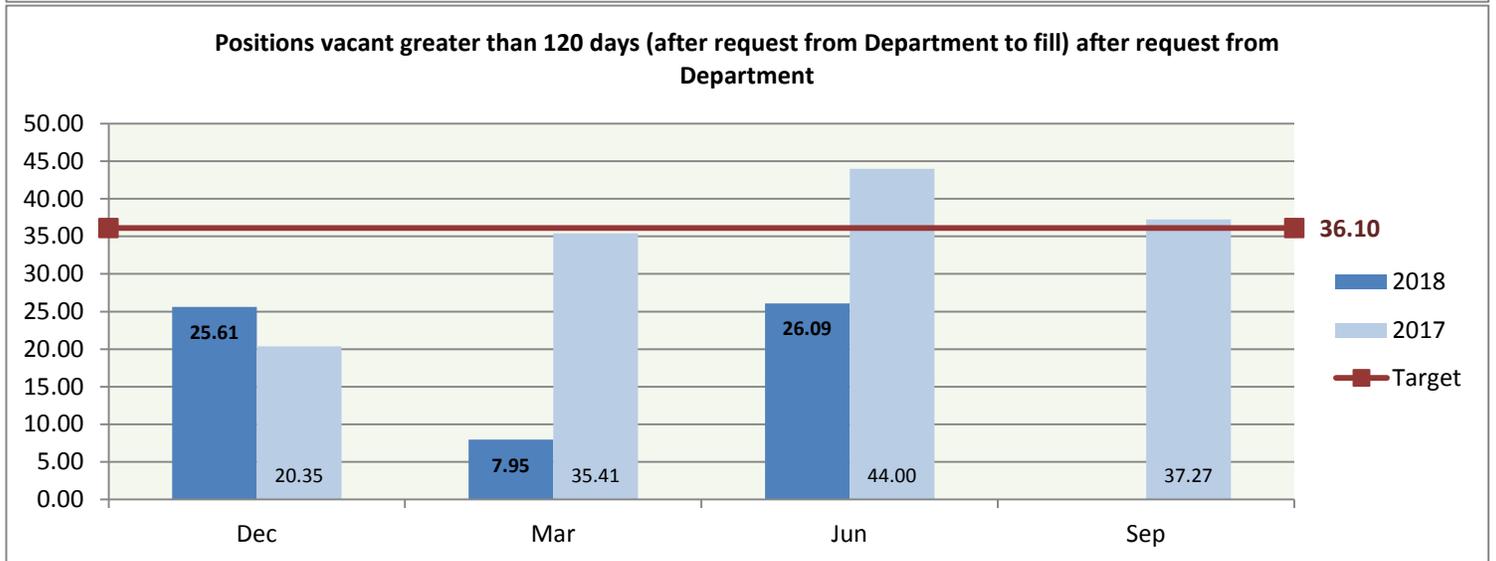
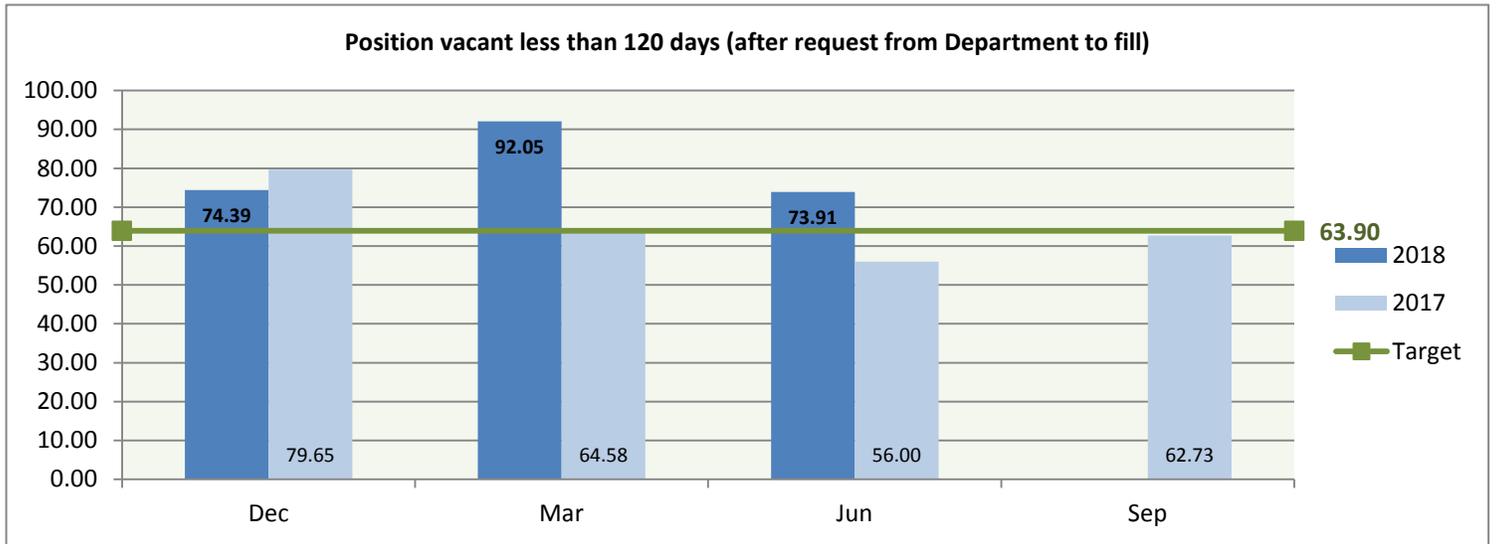
Performance Measures
FY 16-17 Actuals
And FY 17-18 Actuals through June

Downtown Investment Authority - Performance Measures FY 2018

Mayor's Priority - Economic Development



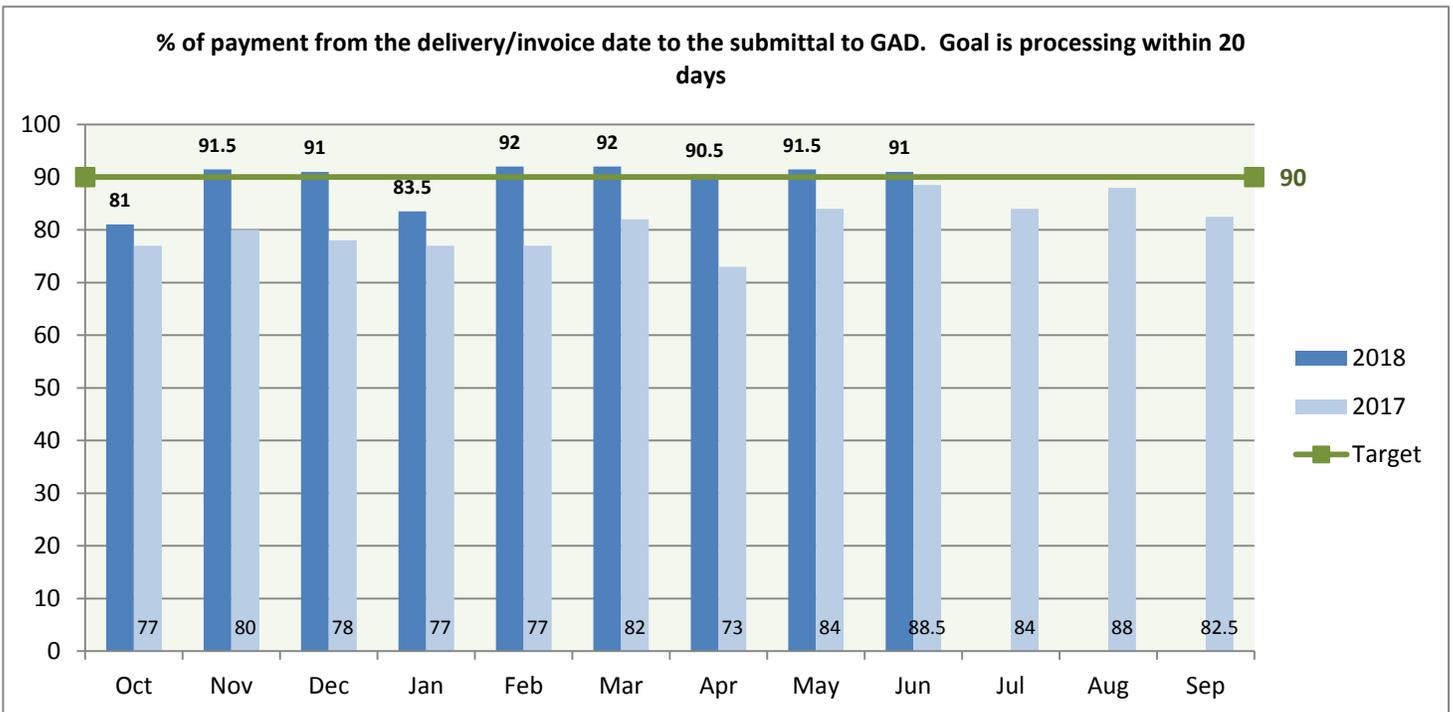
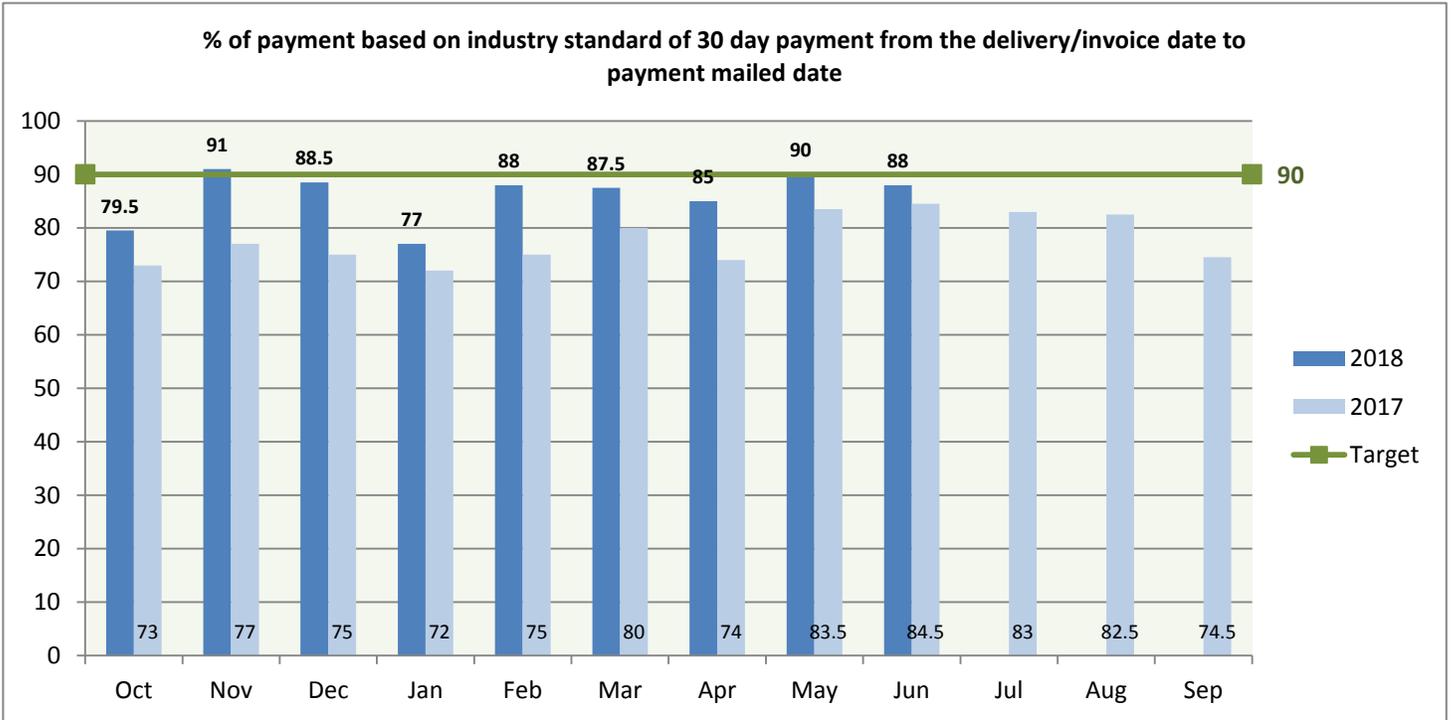
Employee Services - Performance Measures FY 2018 Mayor's Priority - Operational Efficiency and Effectiveness



Finance and Administration

Accounting Division - Performance Measures FY 2018

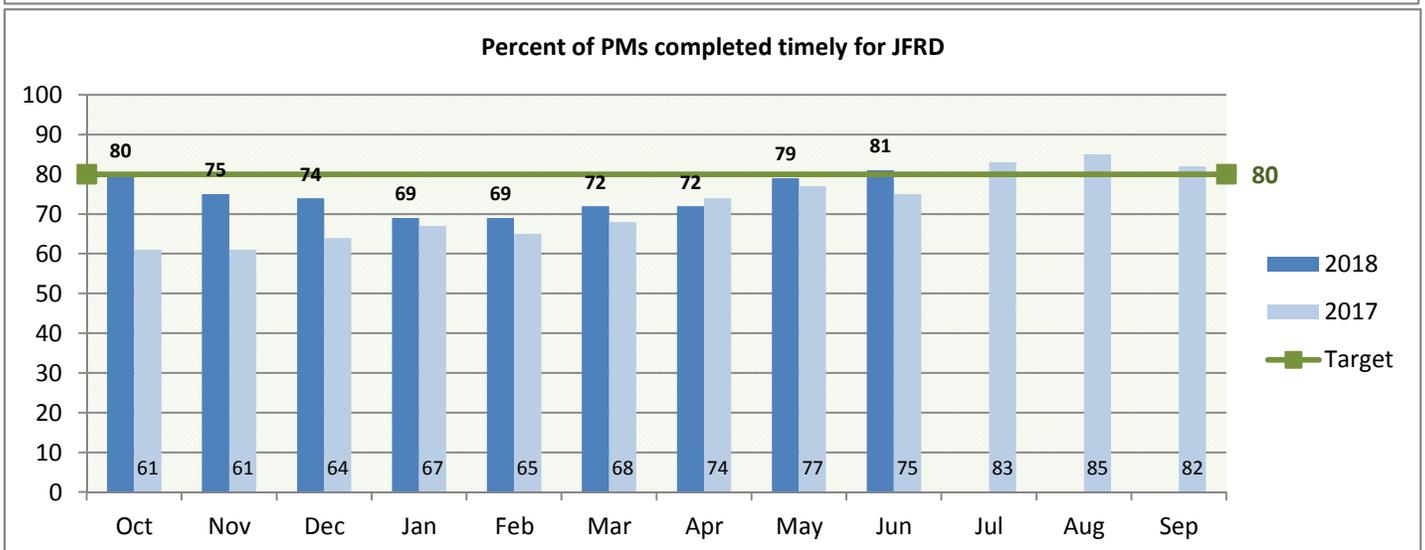
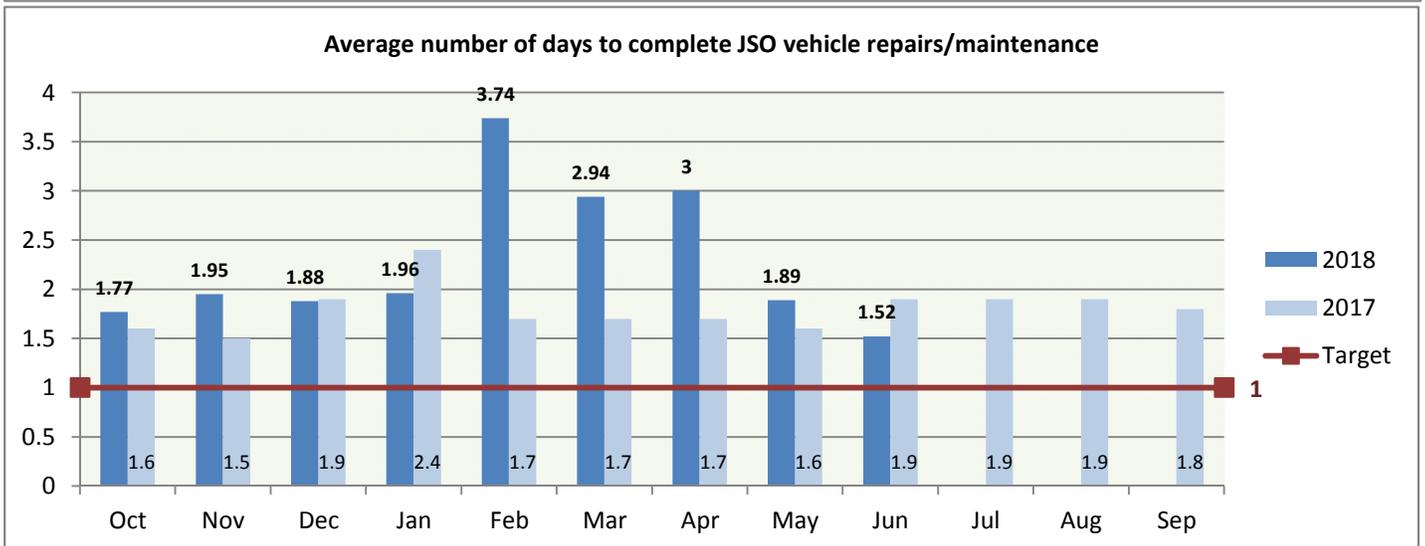
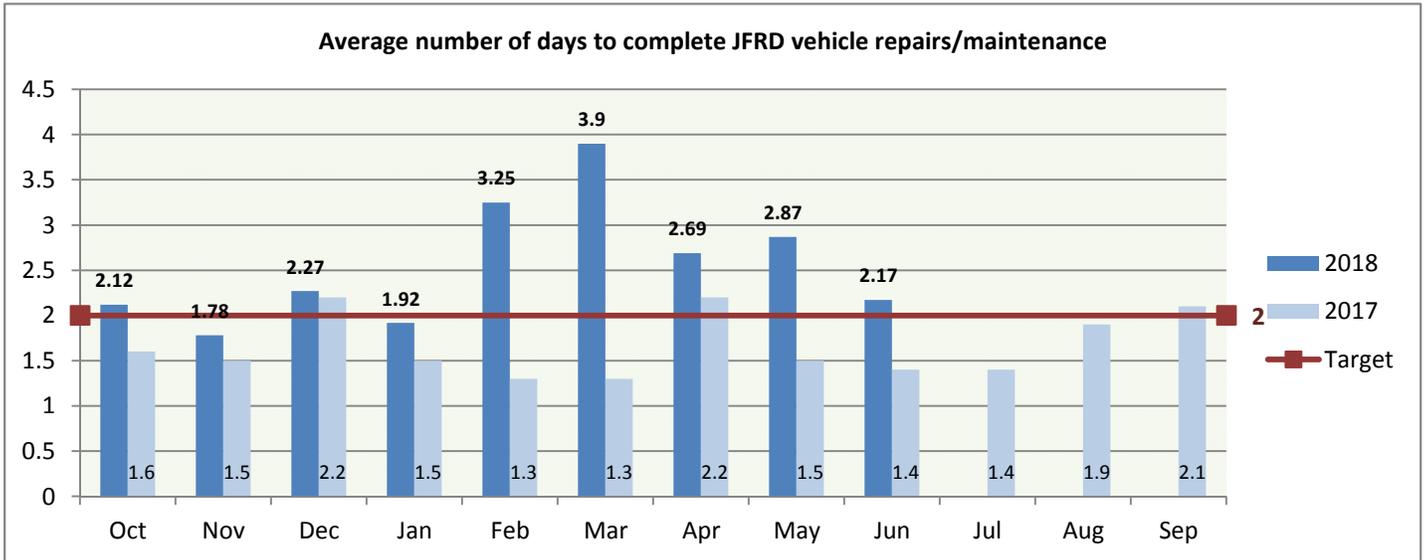
Mayor's Priority - Operational Efficiency and Effectiveness

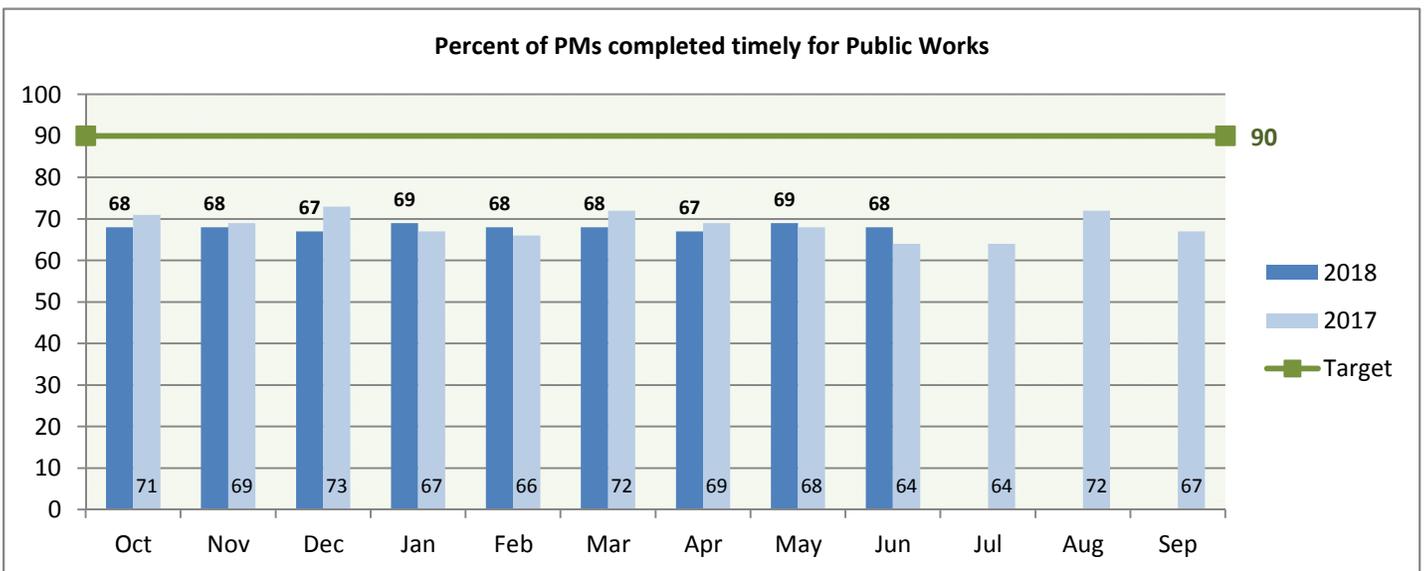
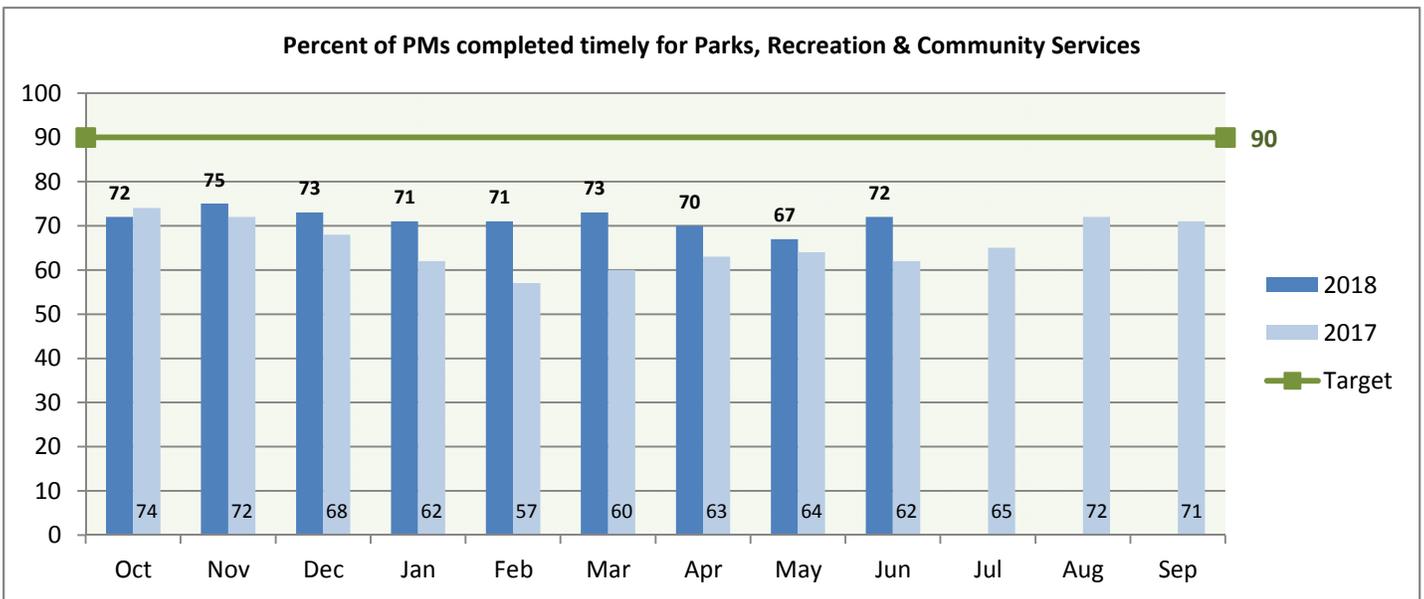
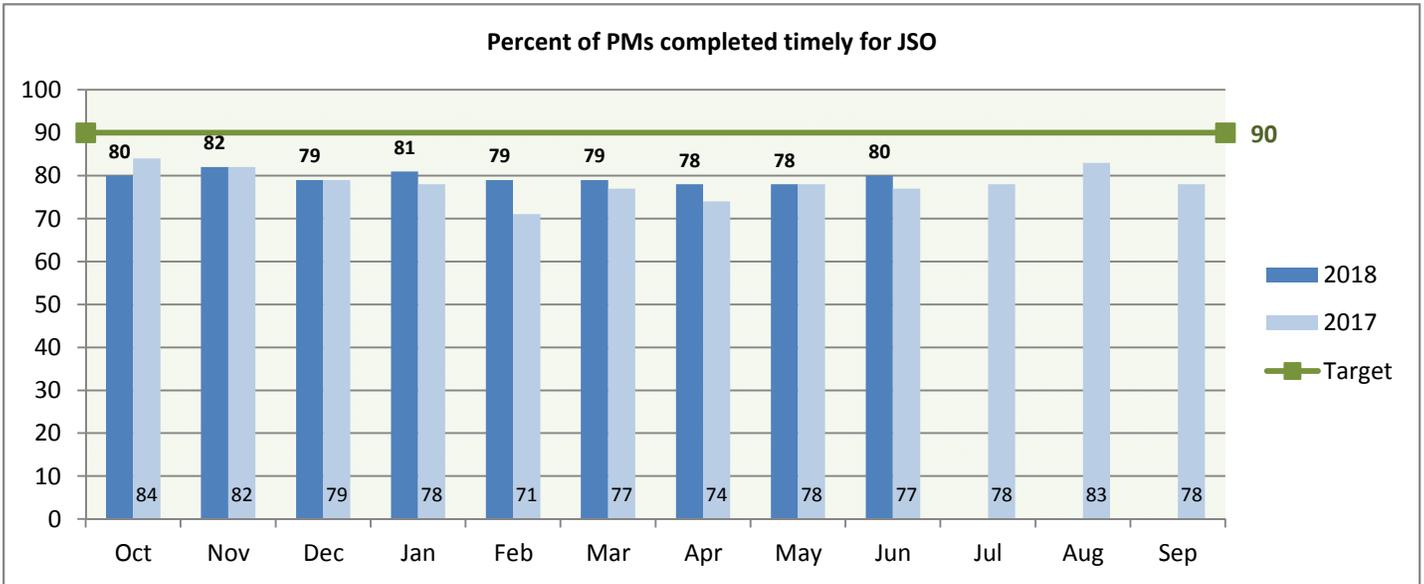


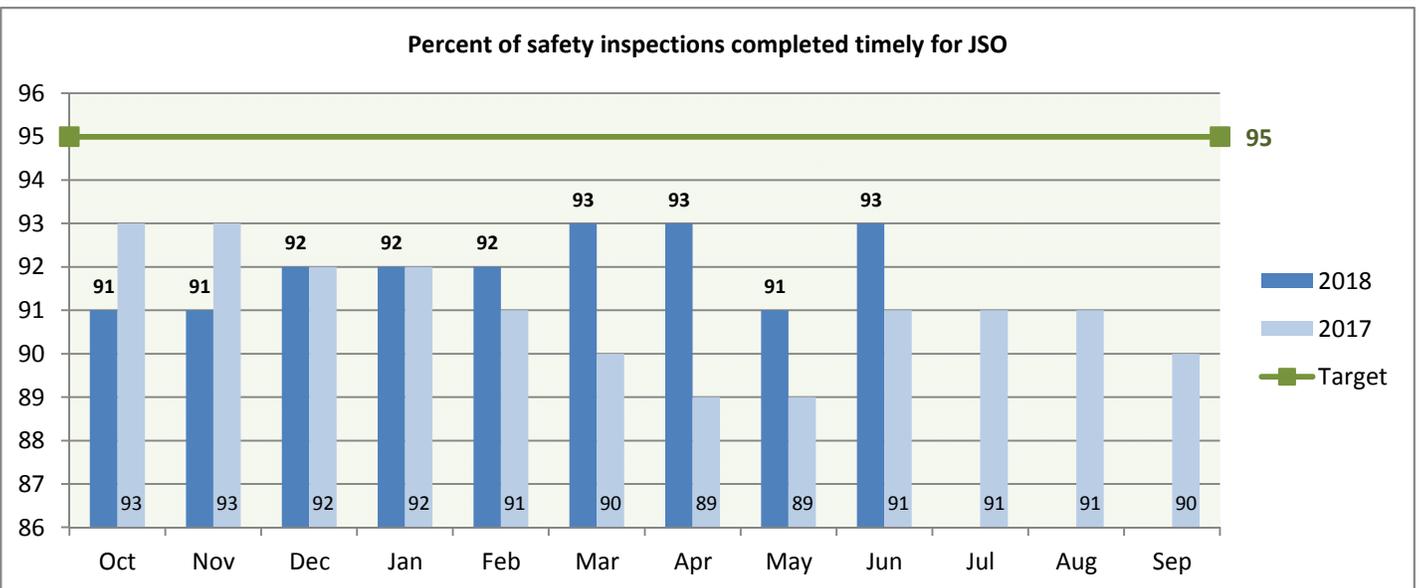
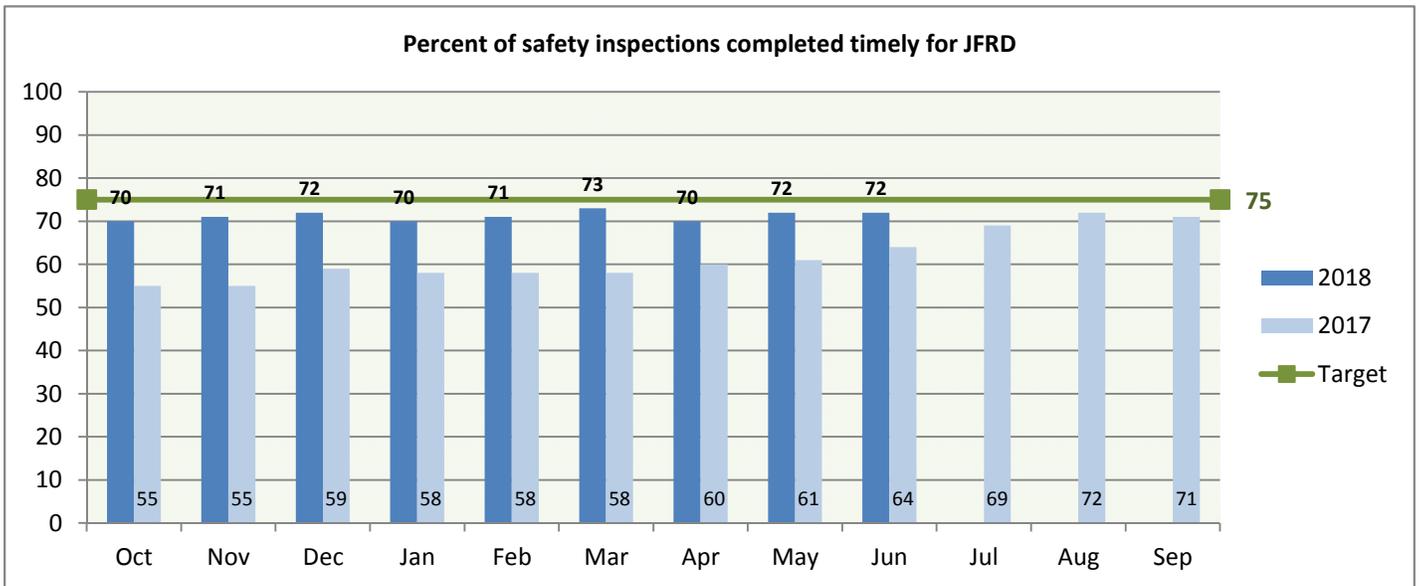
Finance and Administration

Fleet Division - Performance Measures FY 2018

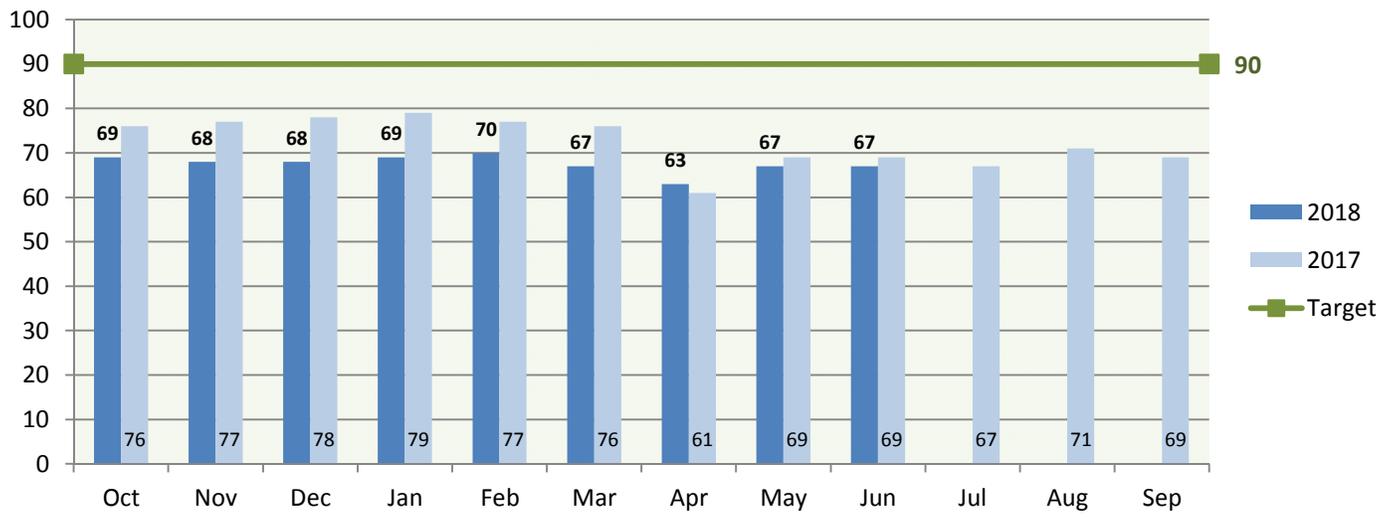
Mayor's Priority - Public Safety and Citizen Improvement







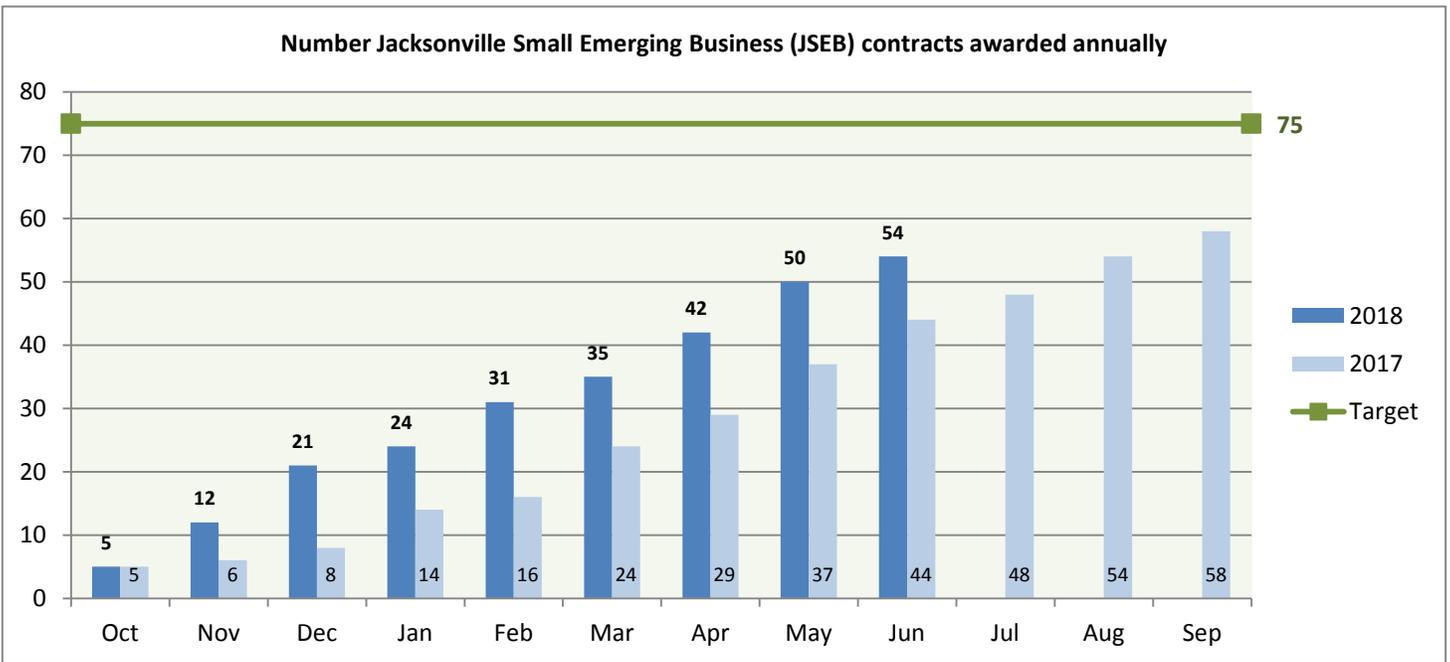
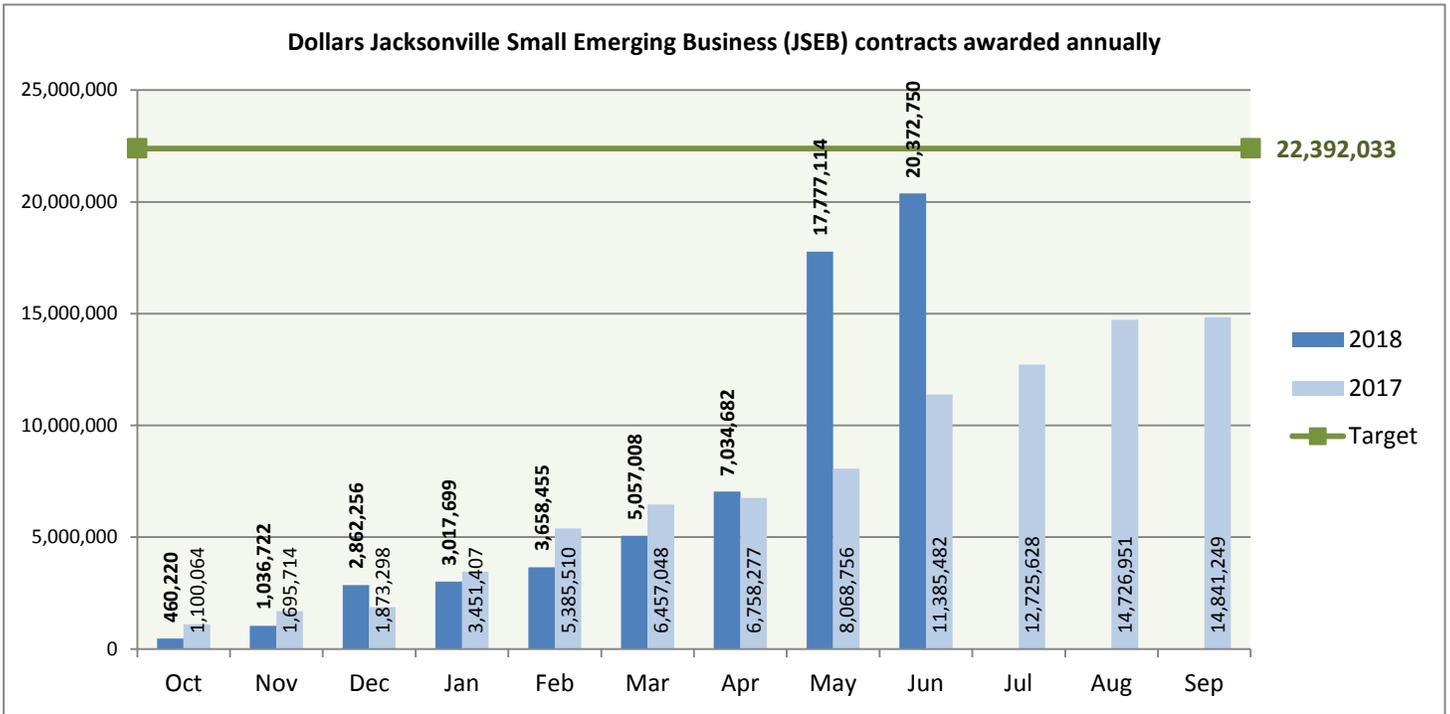
Percent of safety inspections completed timely for Public Works



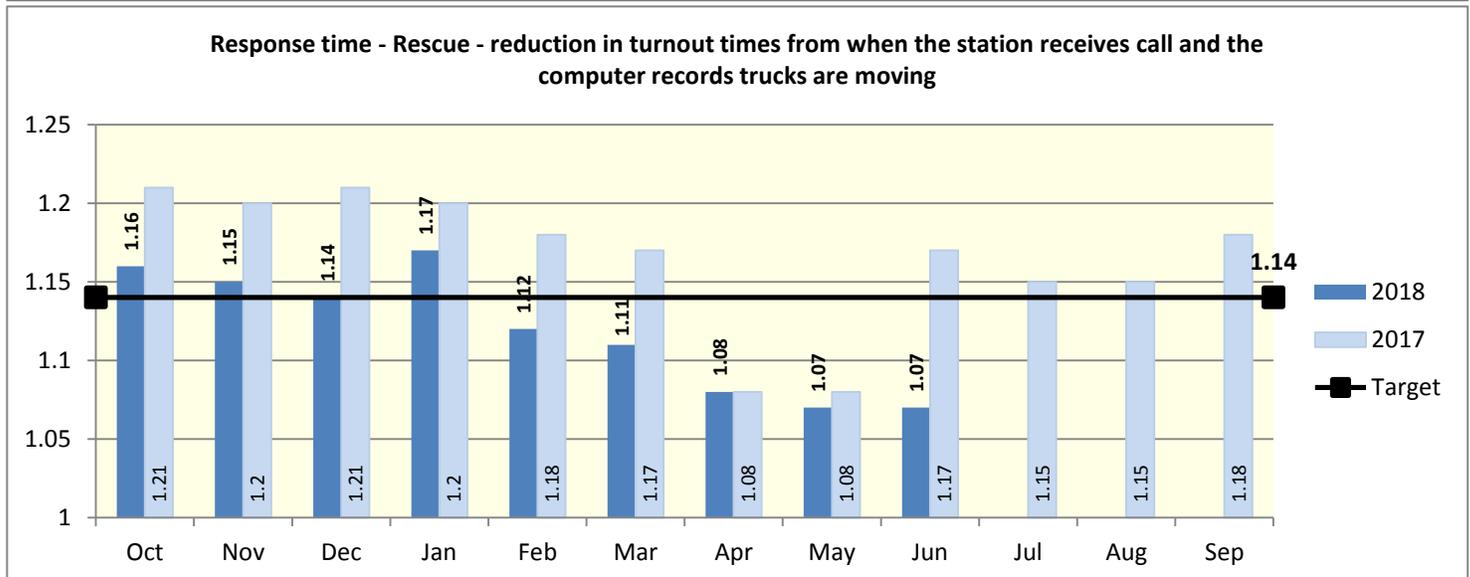
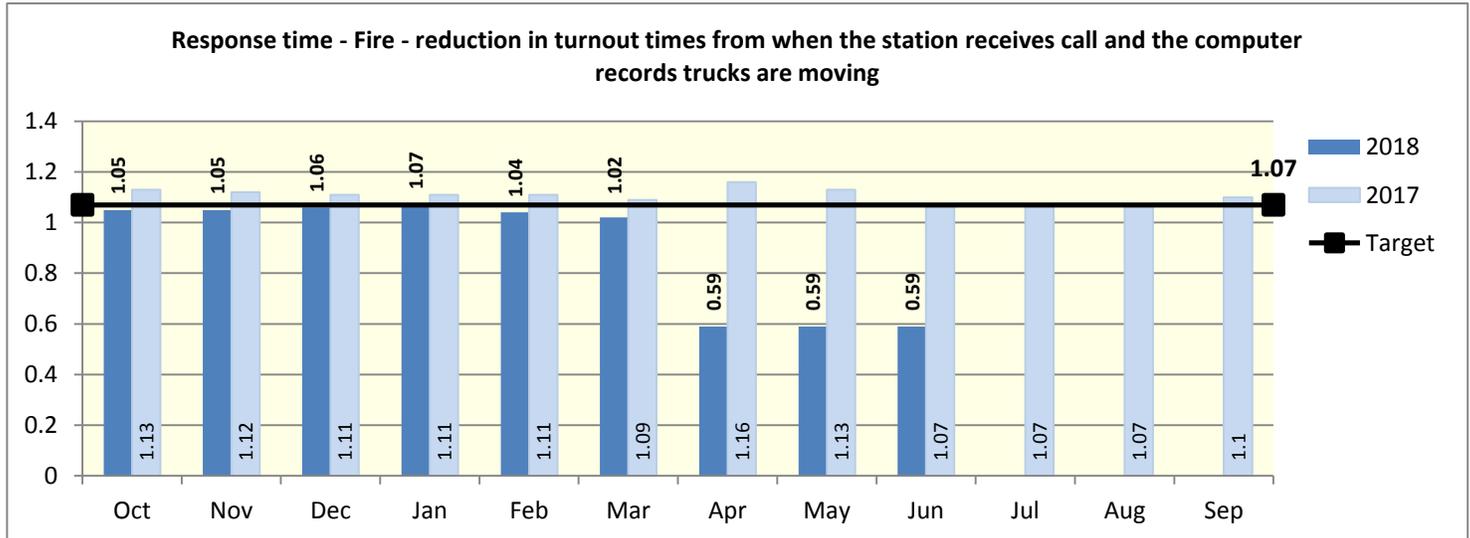
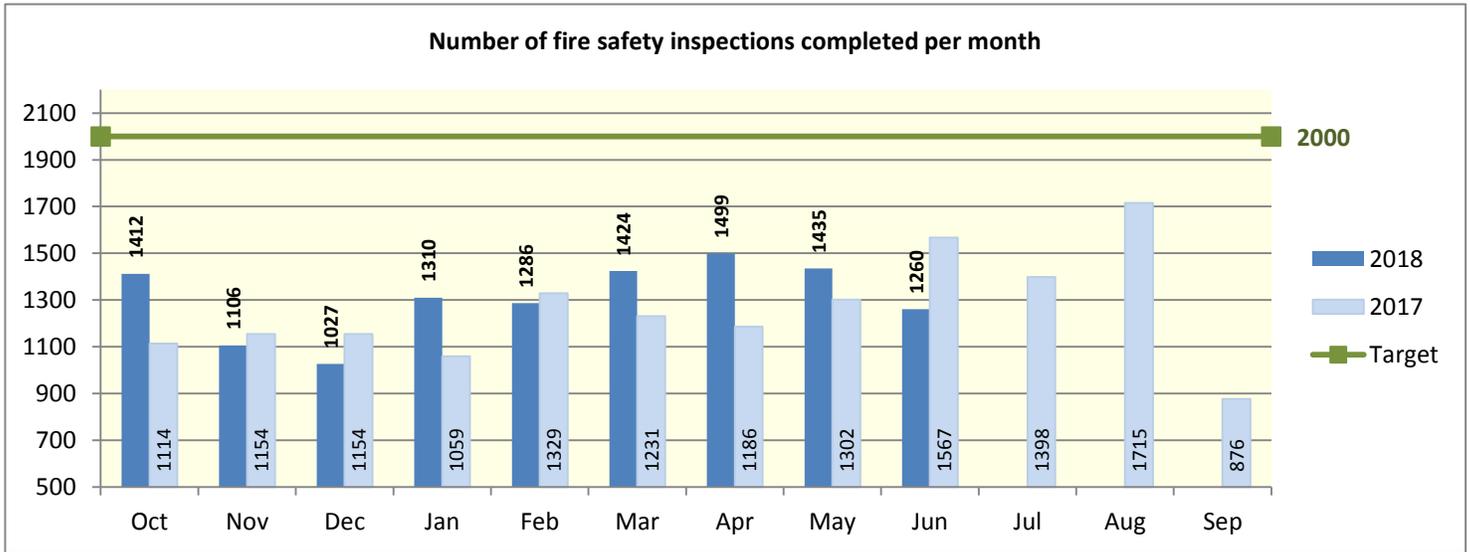
Finance and Administration

Procurement - Performance Measures FY 2018

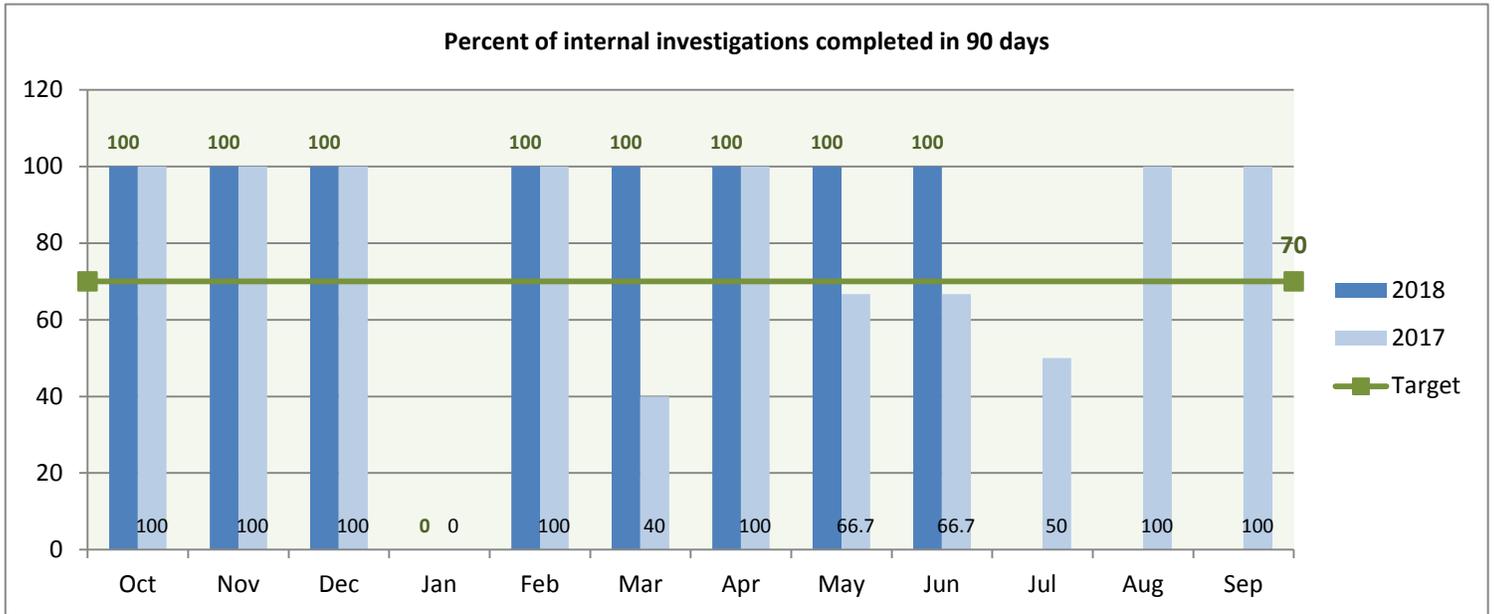
Mayor's Priority - Economic Development



JFRD - Performance Measures FY 2018 Mayor's Priority - Public Safety

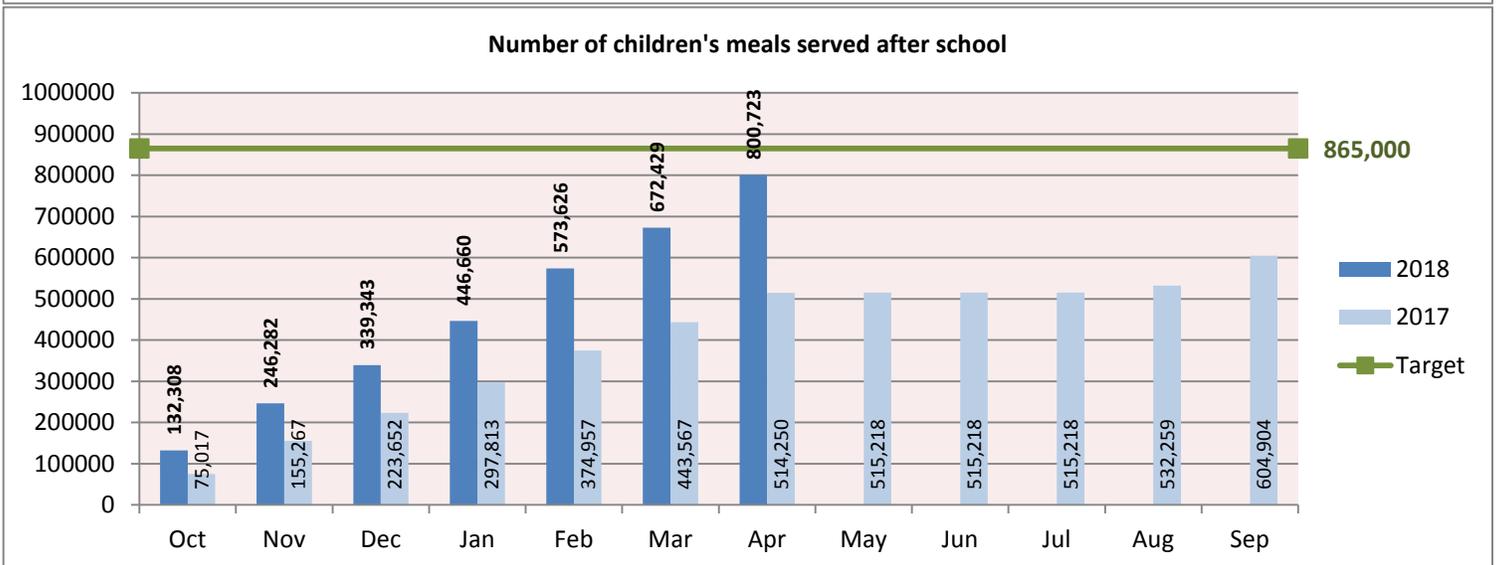
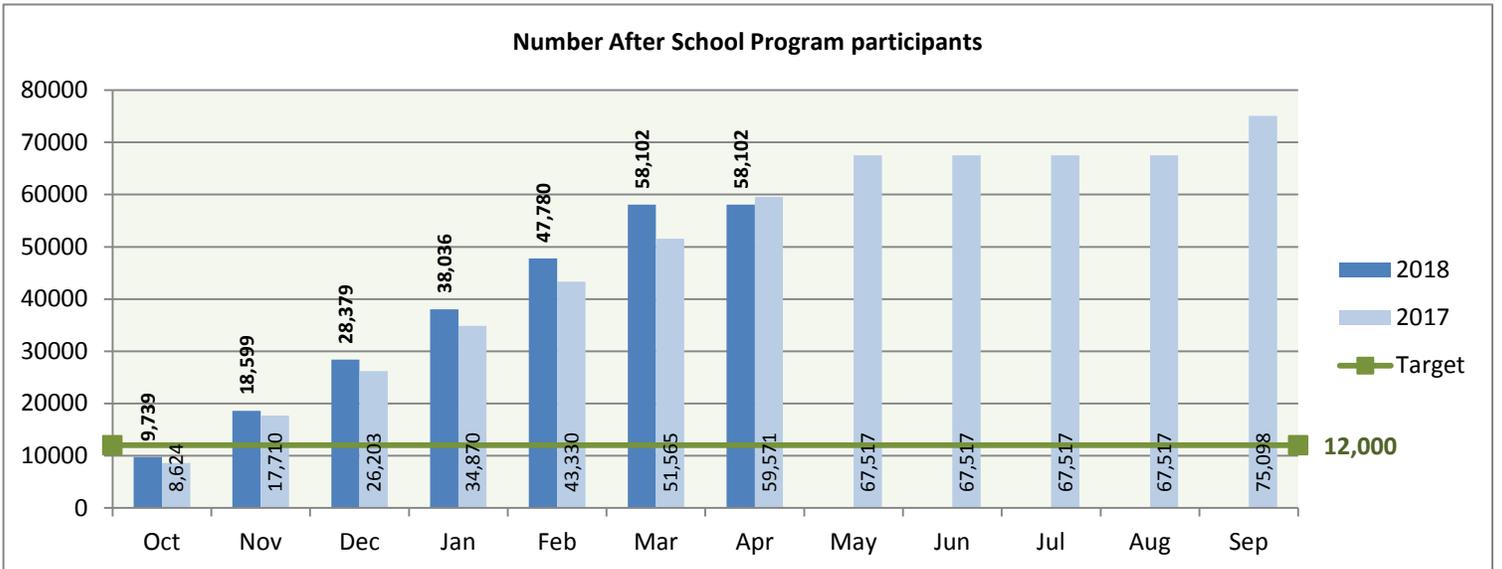
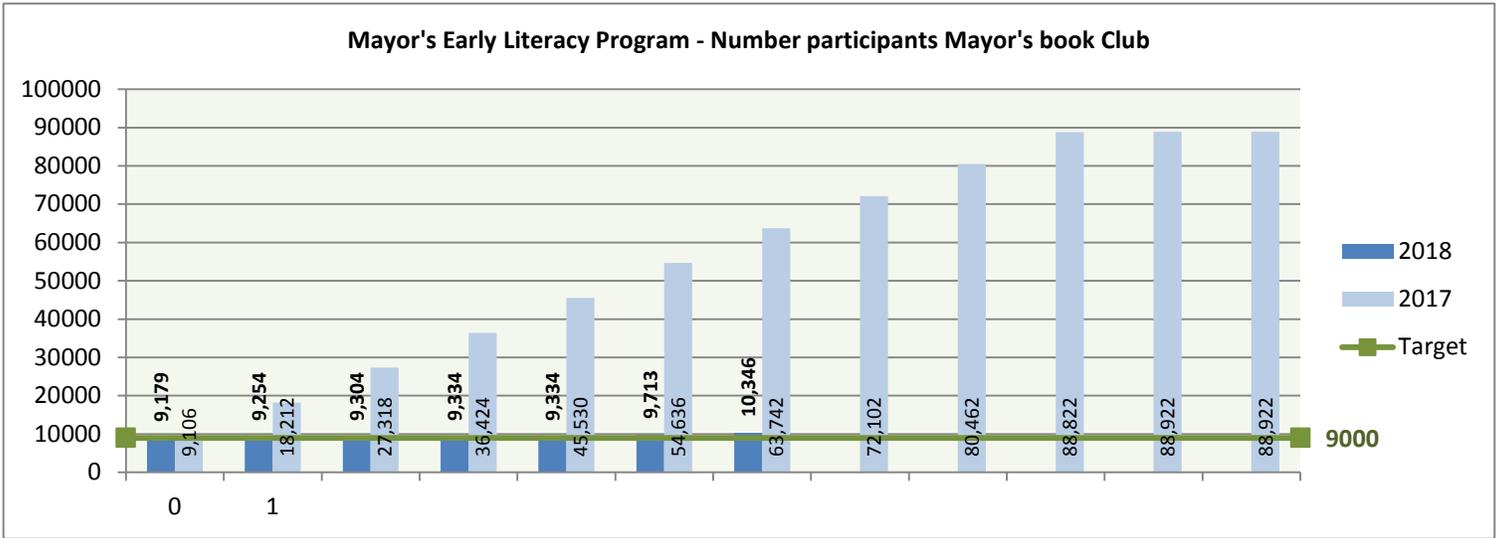


Human Rights Commission - Performance Measures FY 2018 Mayor's Priority - Operational Efficiency and Effectiveness

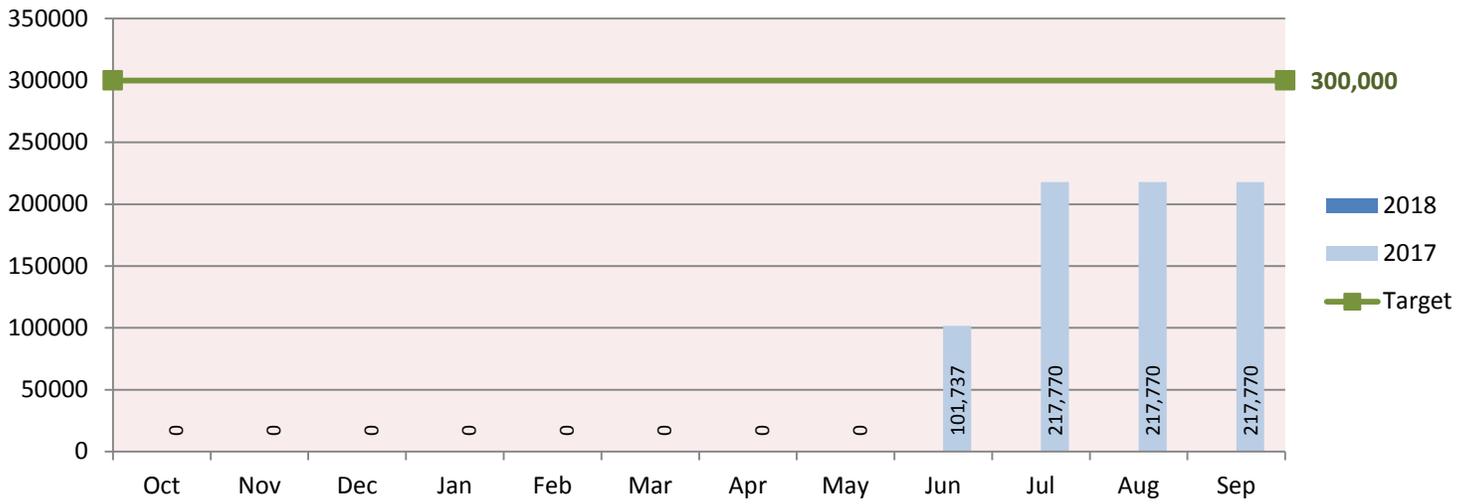


Kids Hope Alliance - Performance Measures FY 2018

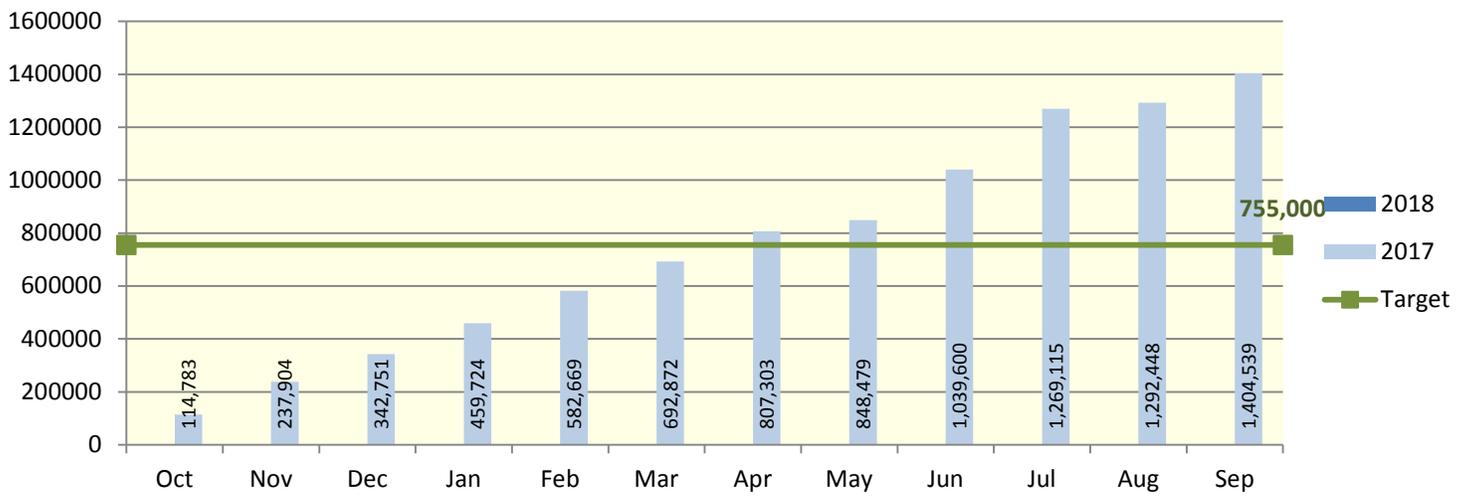
Mayor's Priority - Various



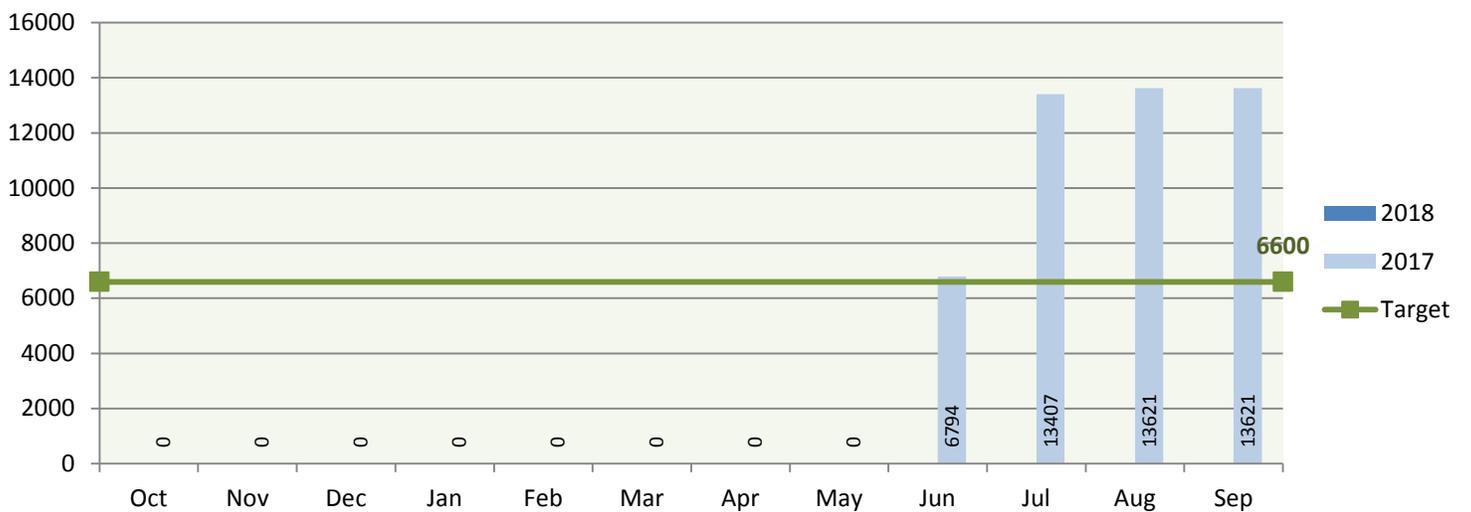
Number of children's meals served during summer

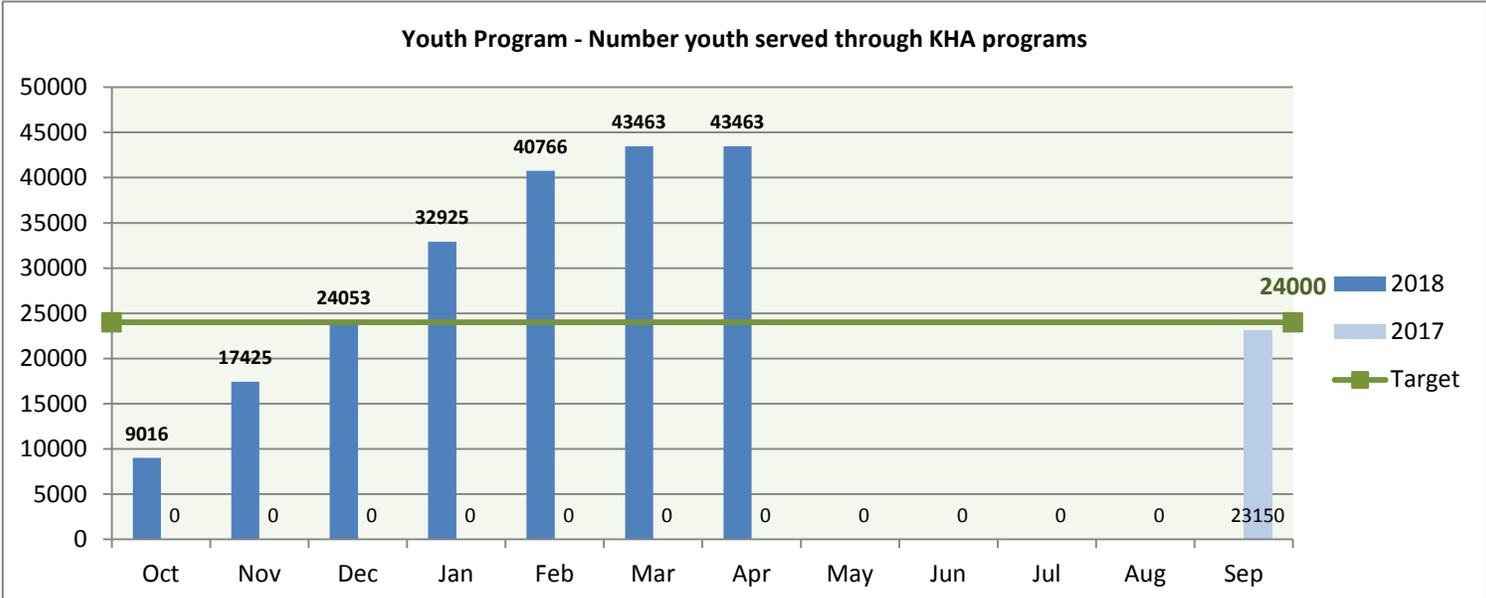
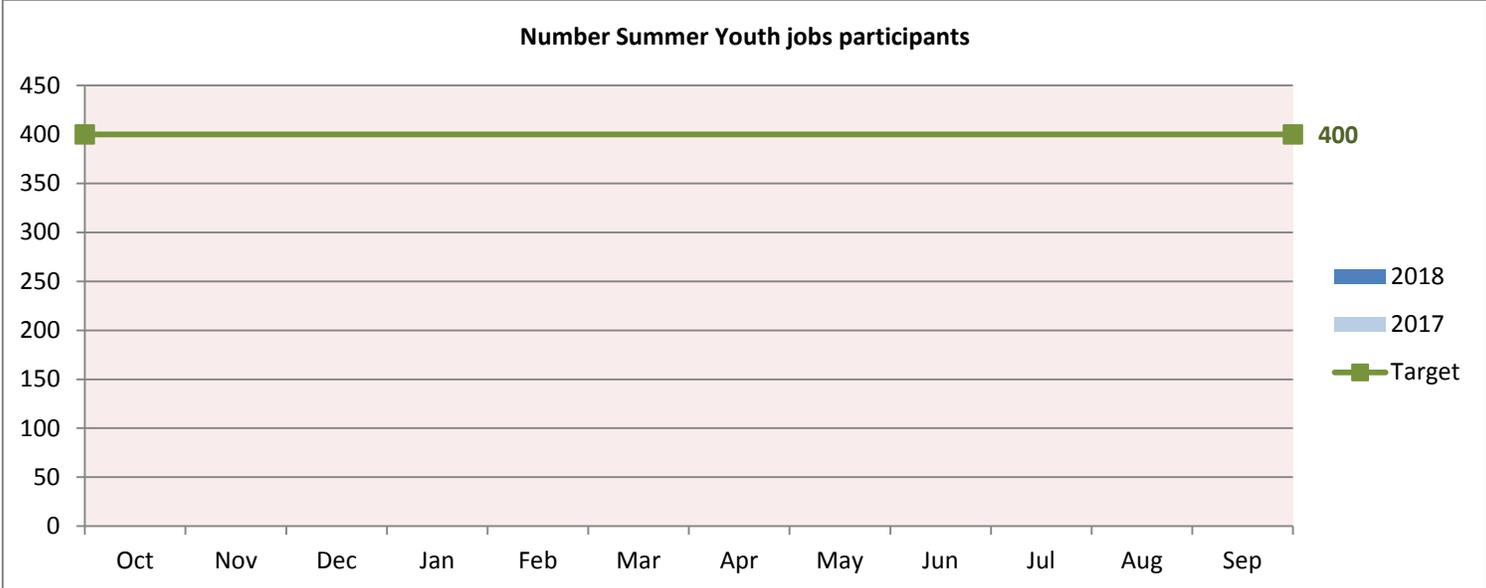


Number of children's meals served year round



Number Summer Youth Camp participants

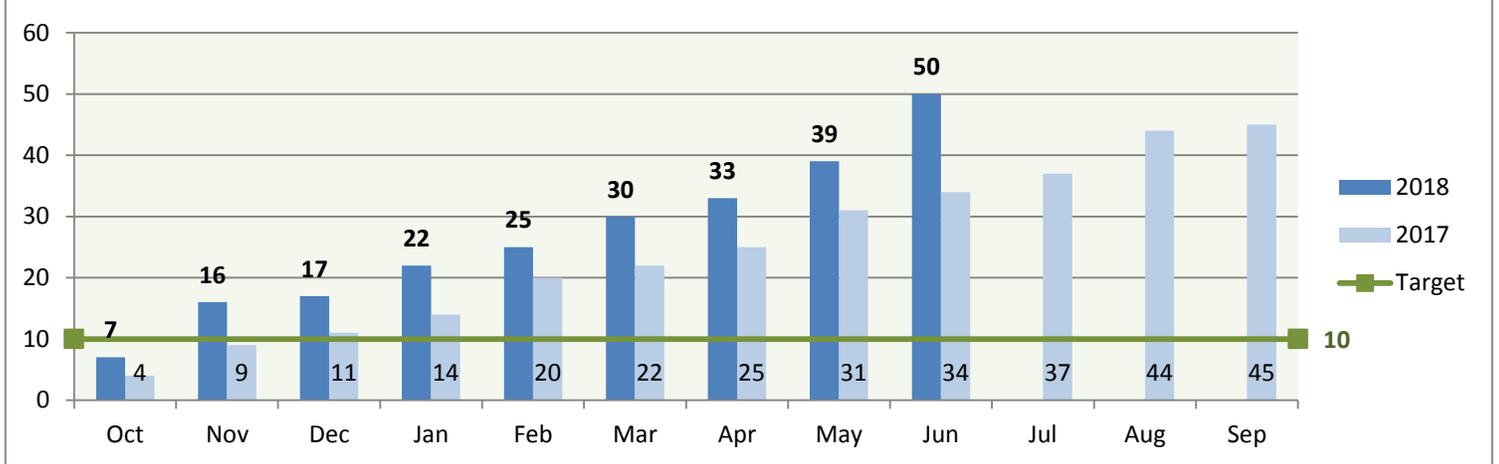




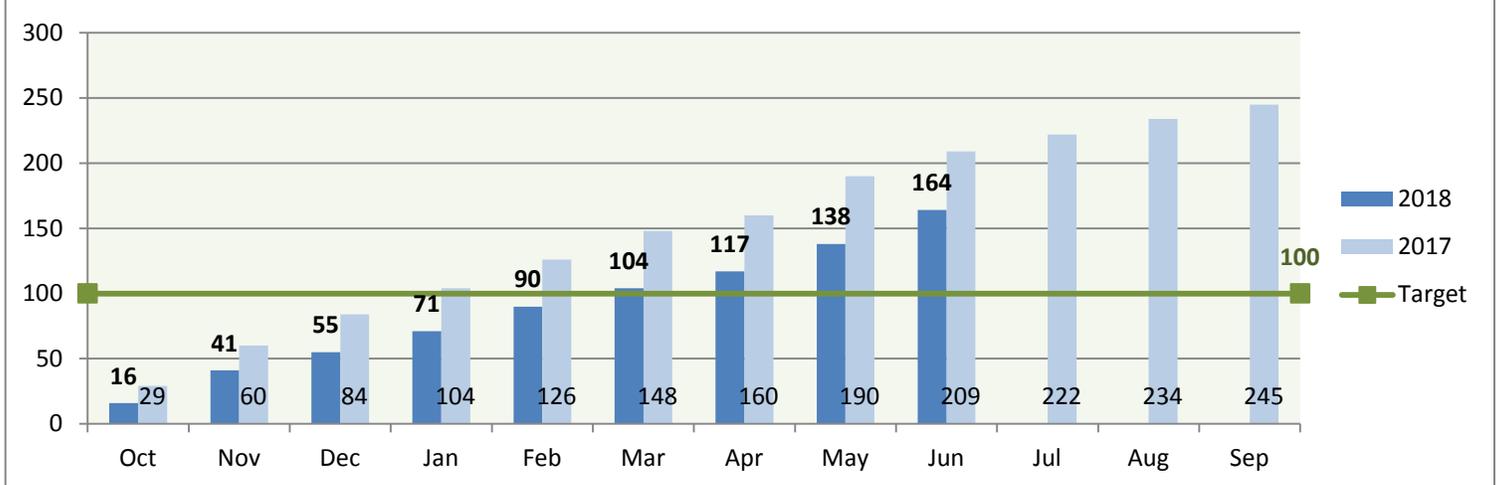
Military Affairs and Veterans - Performance Measures FY 2018

Mayor's Priority - Economic Development

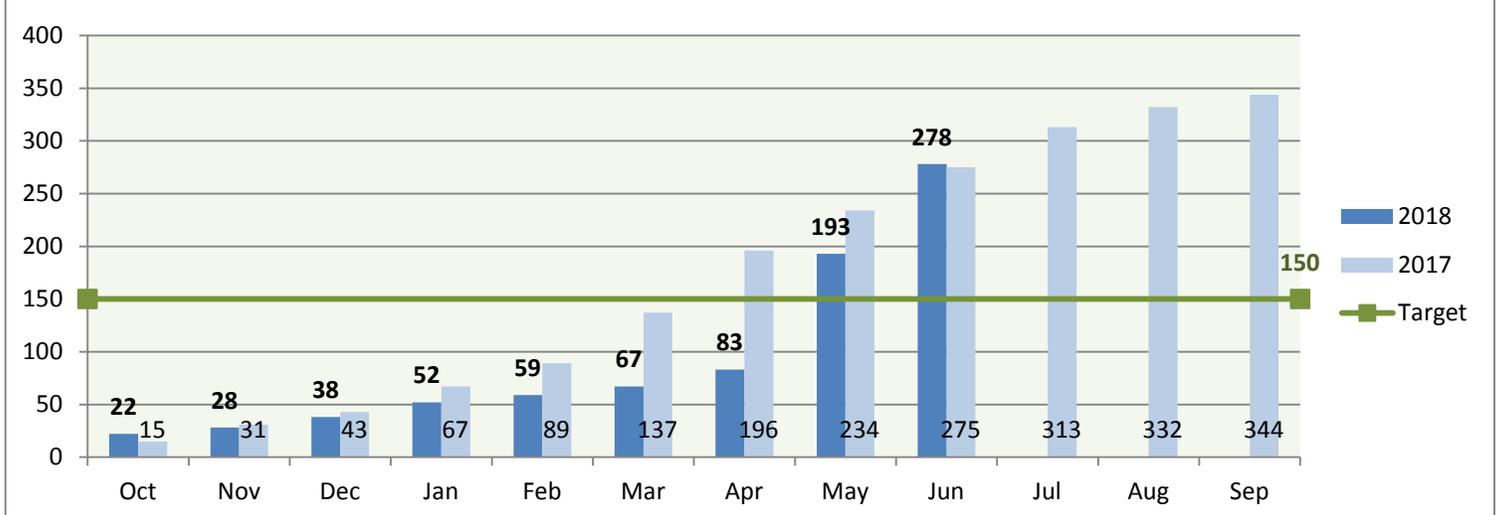
Number of City hosted events

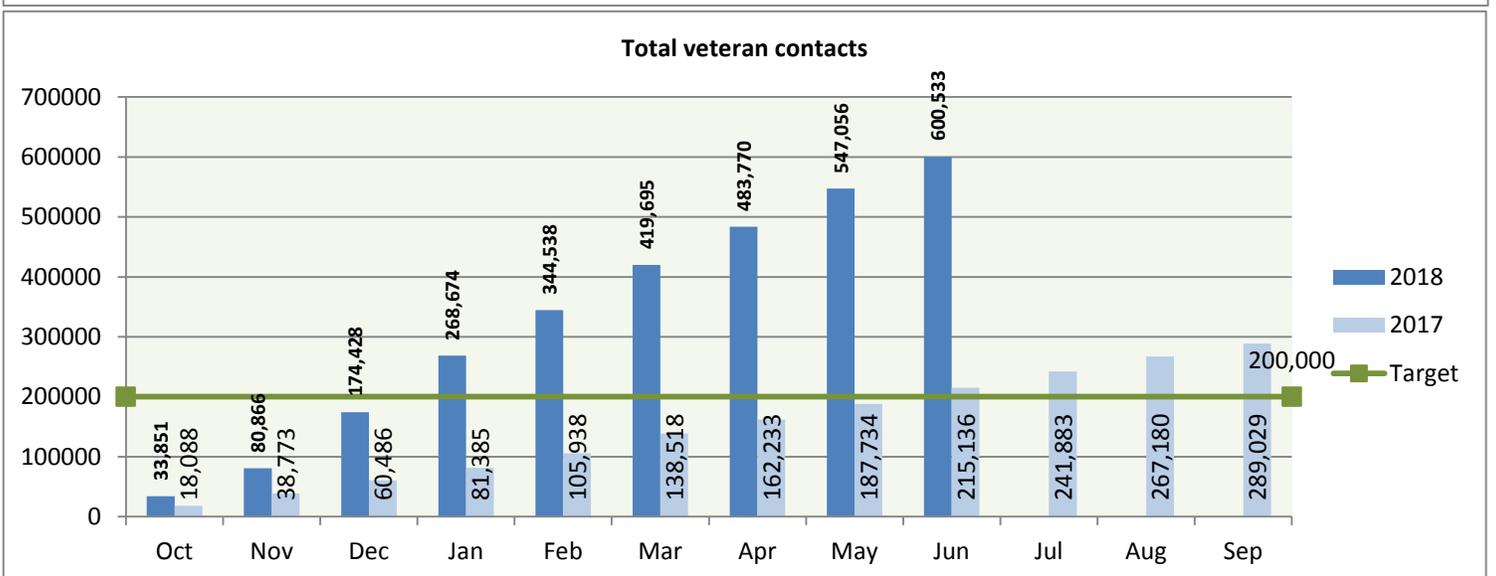
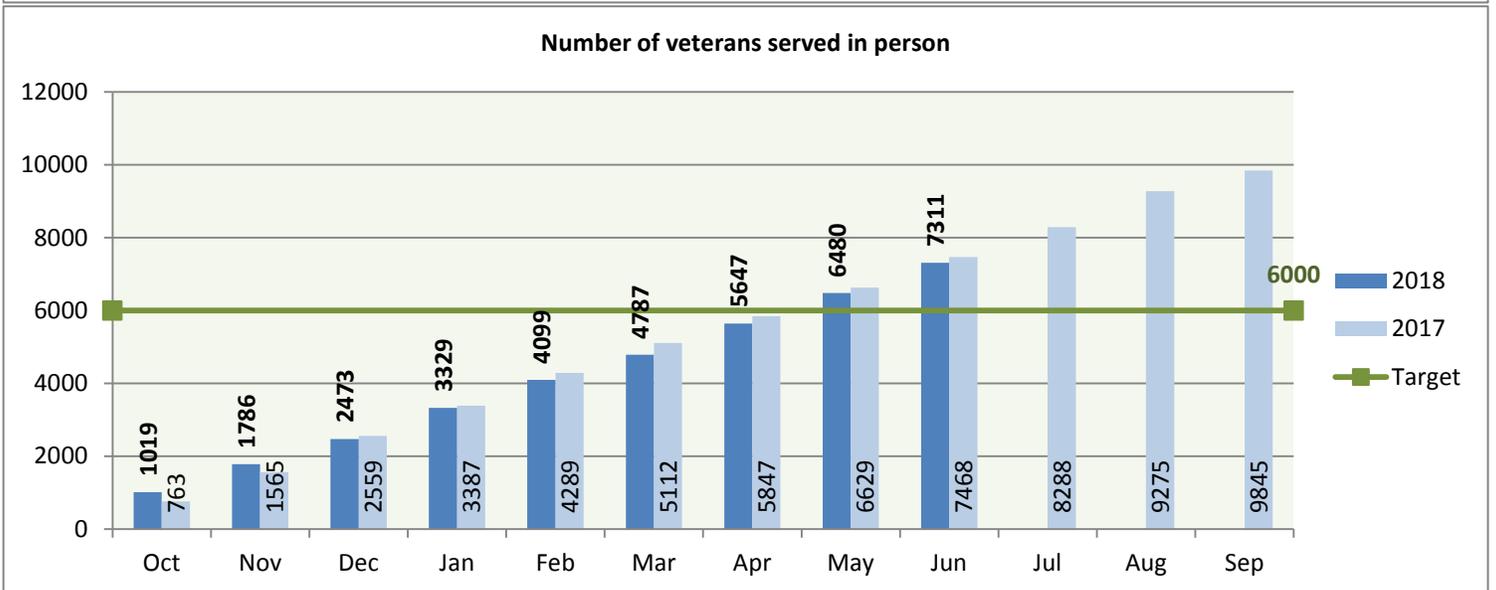
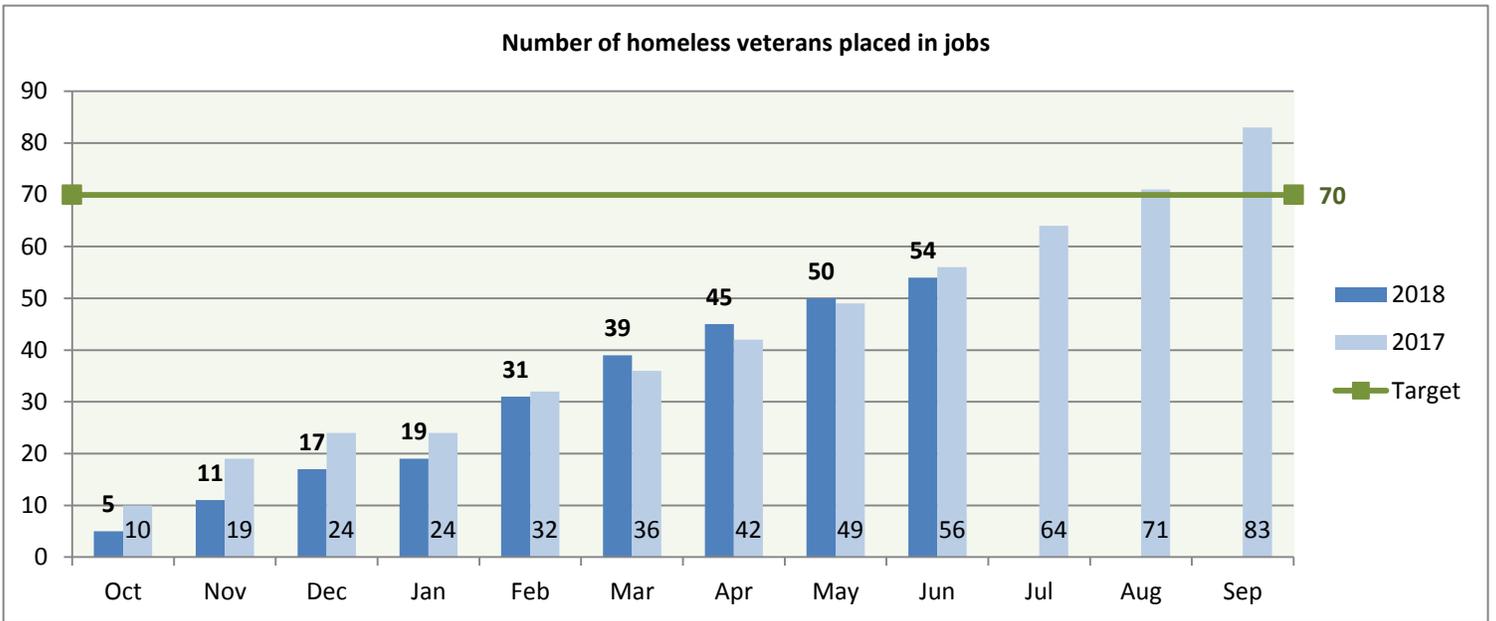


Number of events that the City of Jacksonville participated



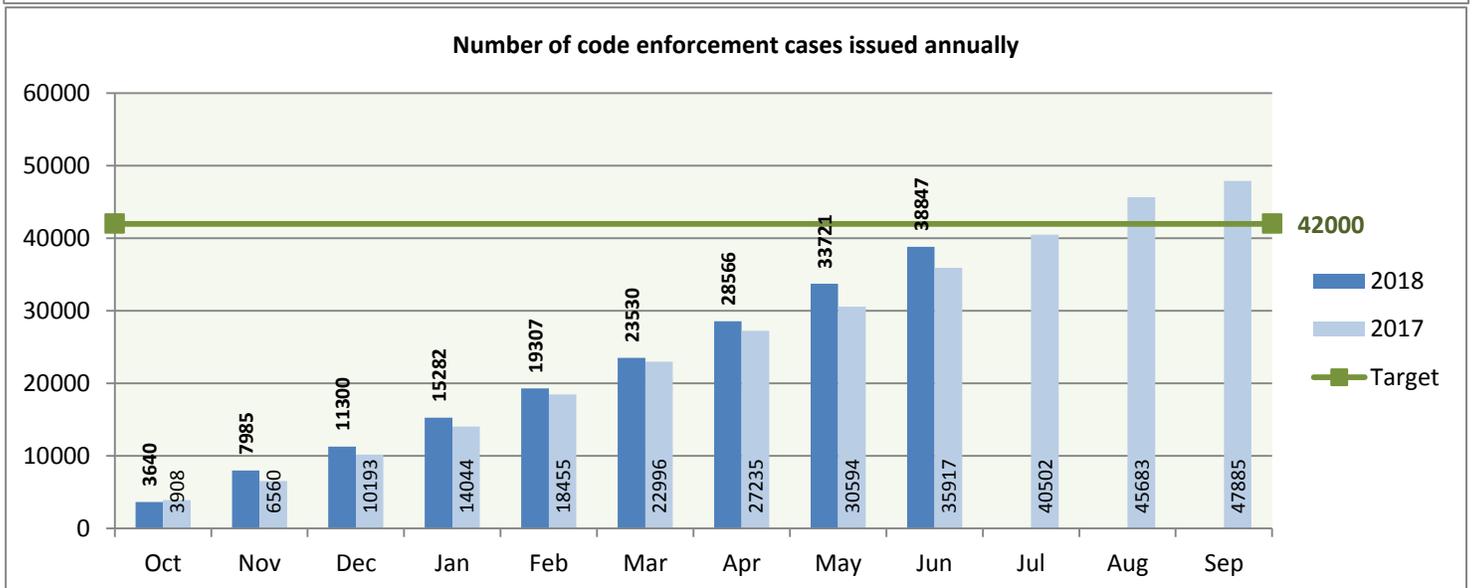
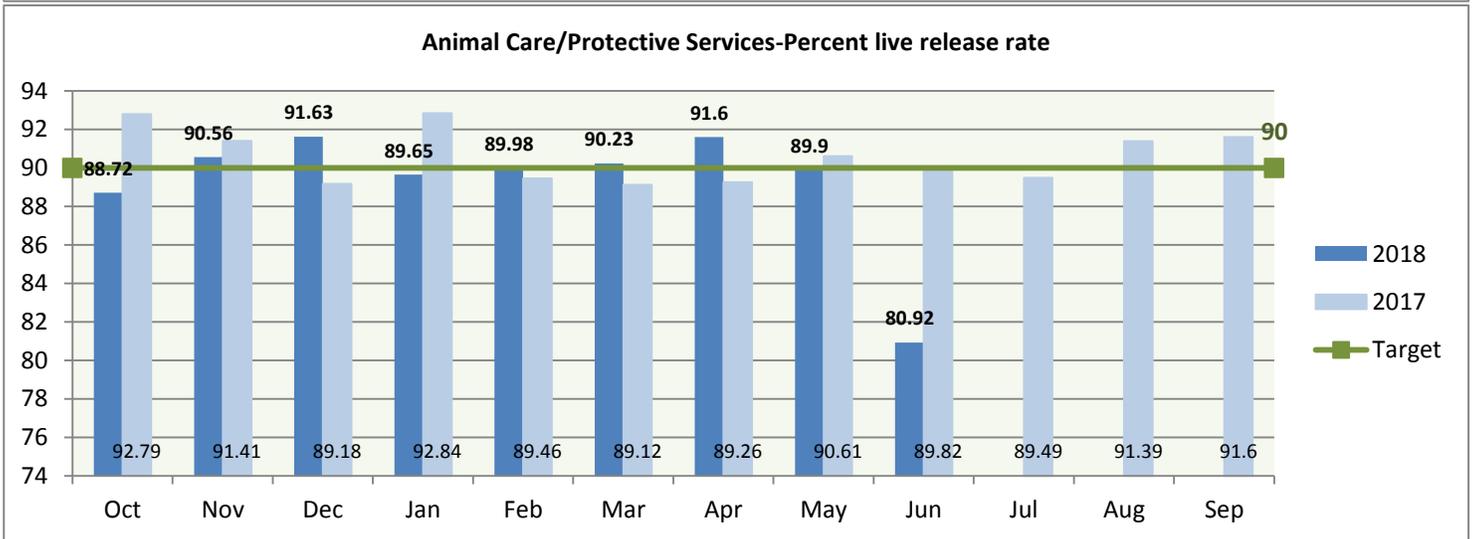
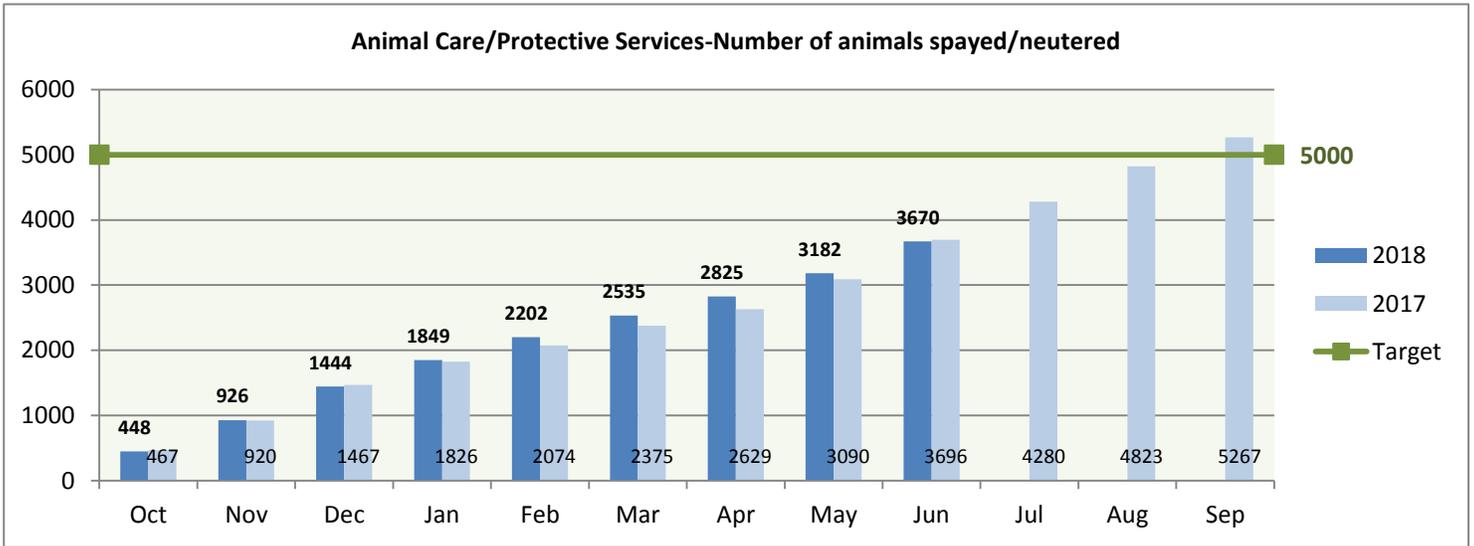
Number of homeless veterans enrolled for services



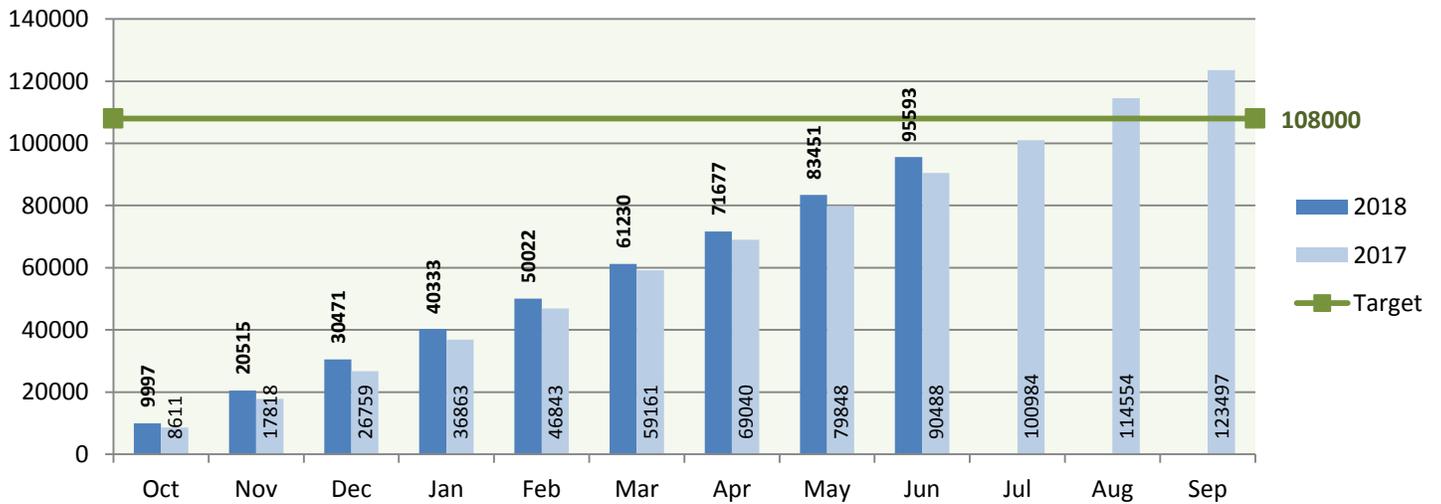


Neighborhoods - Performance Measures FY 2018

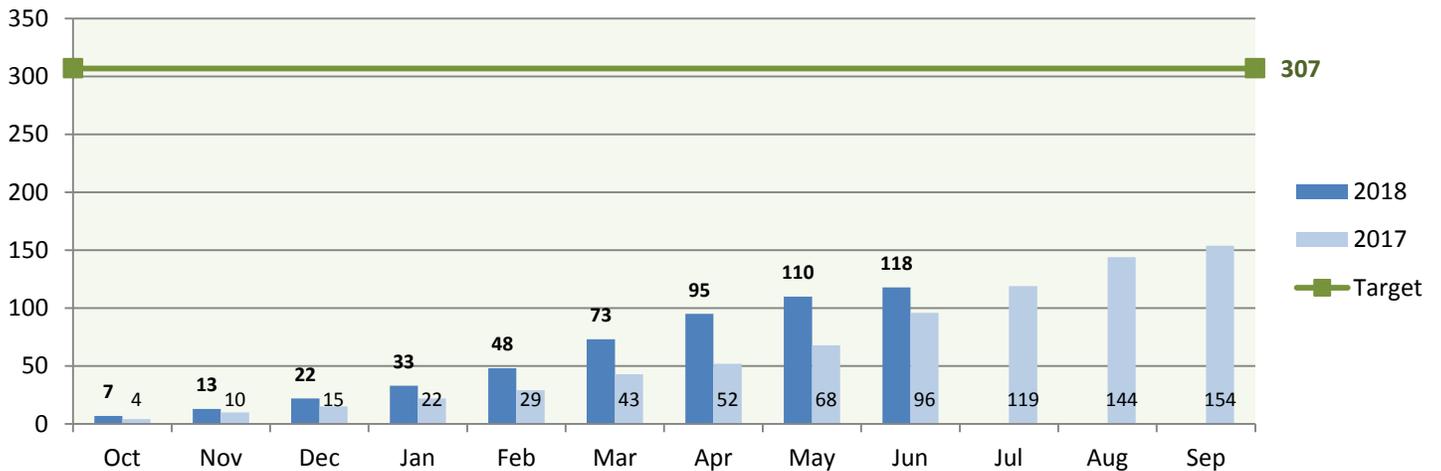
Mayor's Priority - Citizen Improvement Efforts and Economic Development



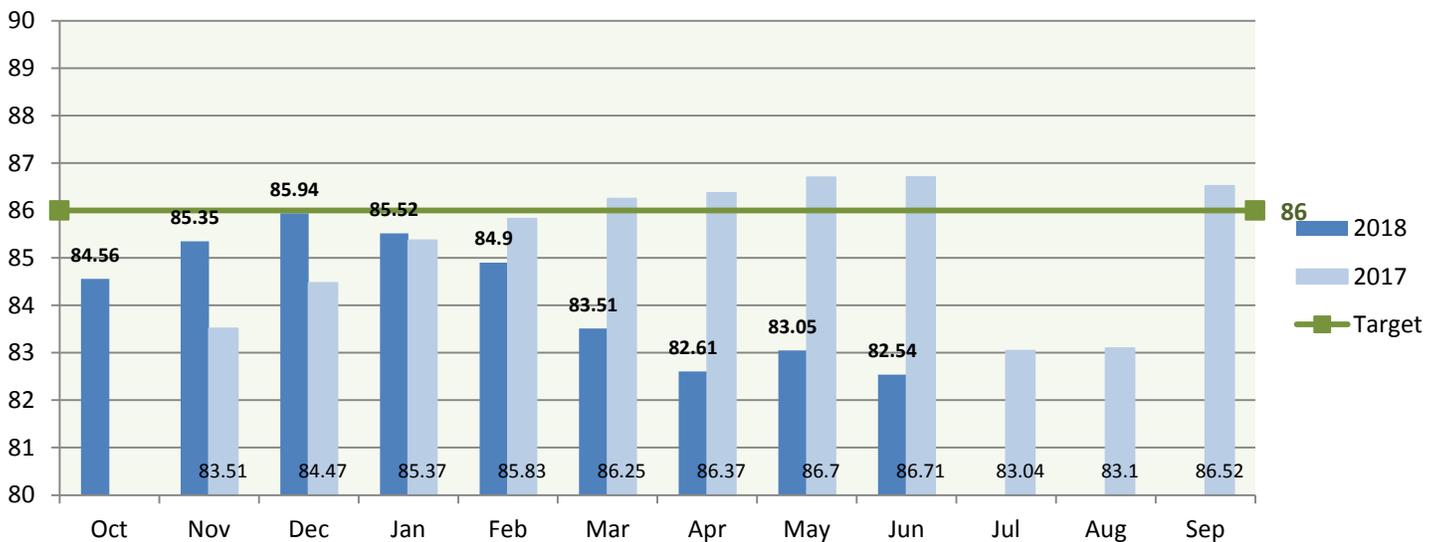
Number of inspections performed annually



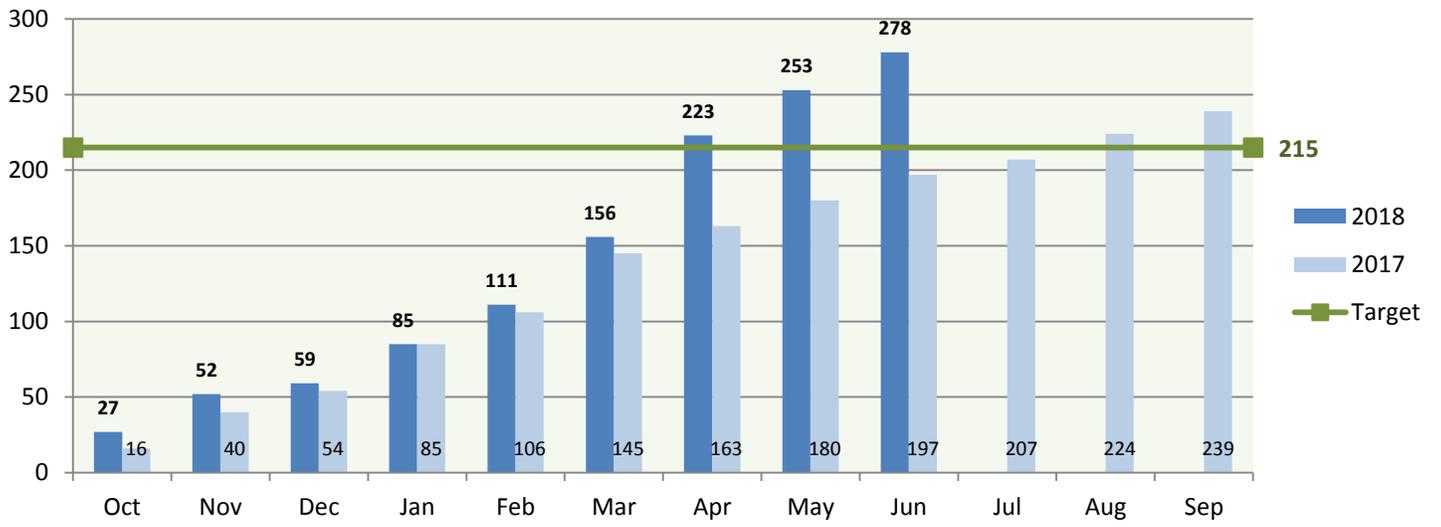
Number of families assisted in home-ownership programs



Percent of city-wide service requests completed on time



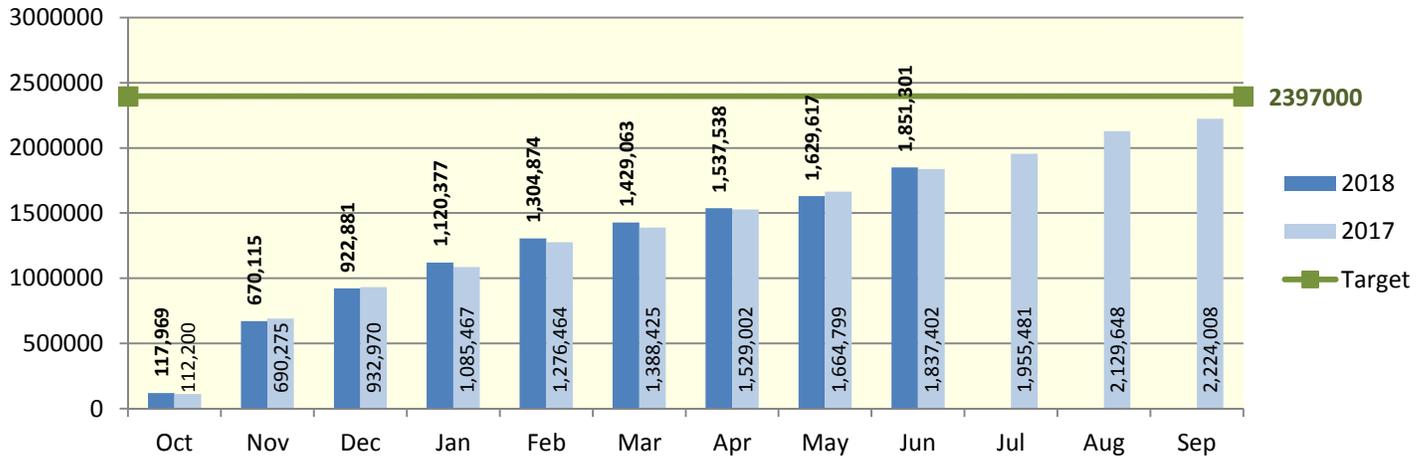
Number of community meetings (CPACs, HOAs, Nbhd Assns.)



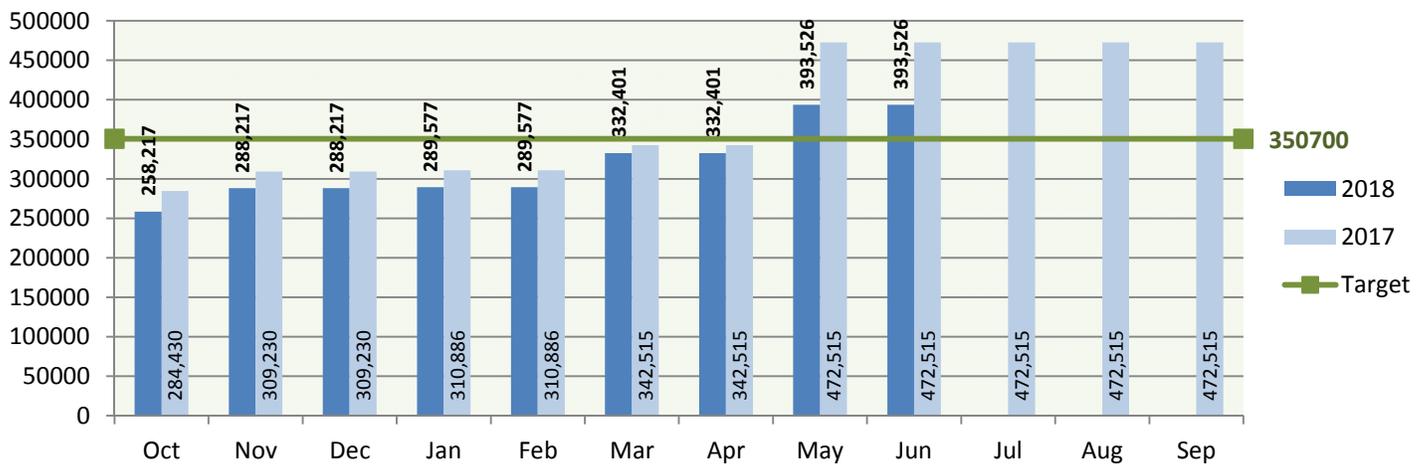
Sports and Entertainment - Performance Measures FY 2018

Mayor's Priority - Economic Development

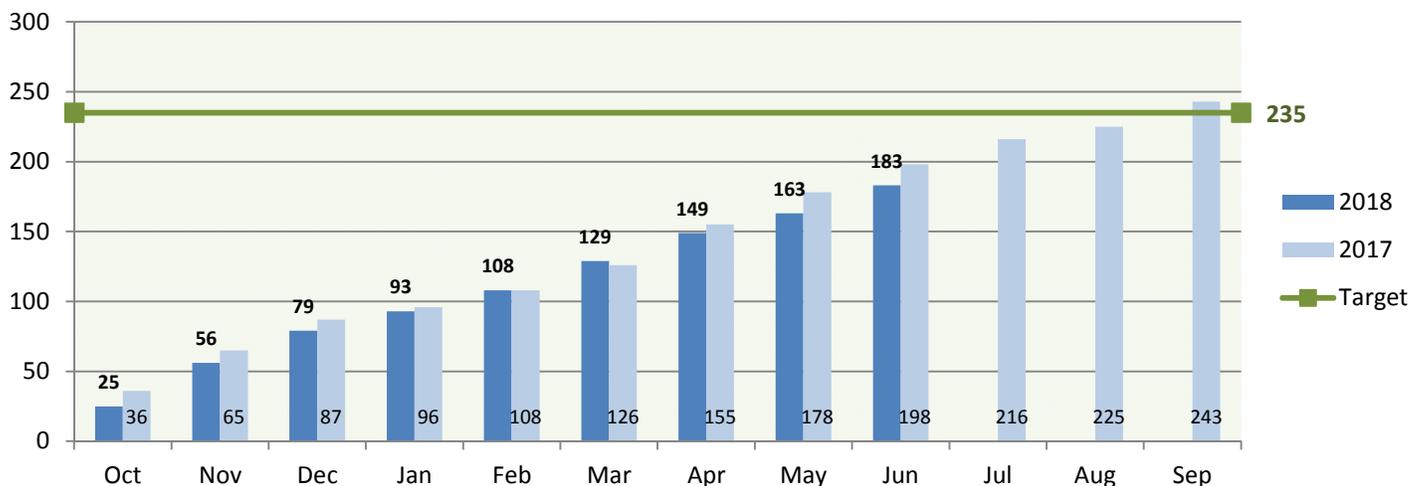
Attendance to events managed by SMG



Number of participants to Sports and Entertainment Office Events

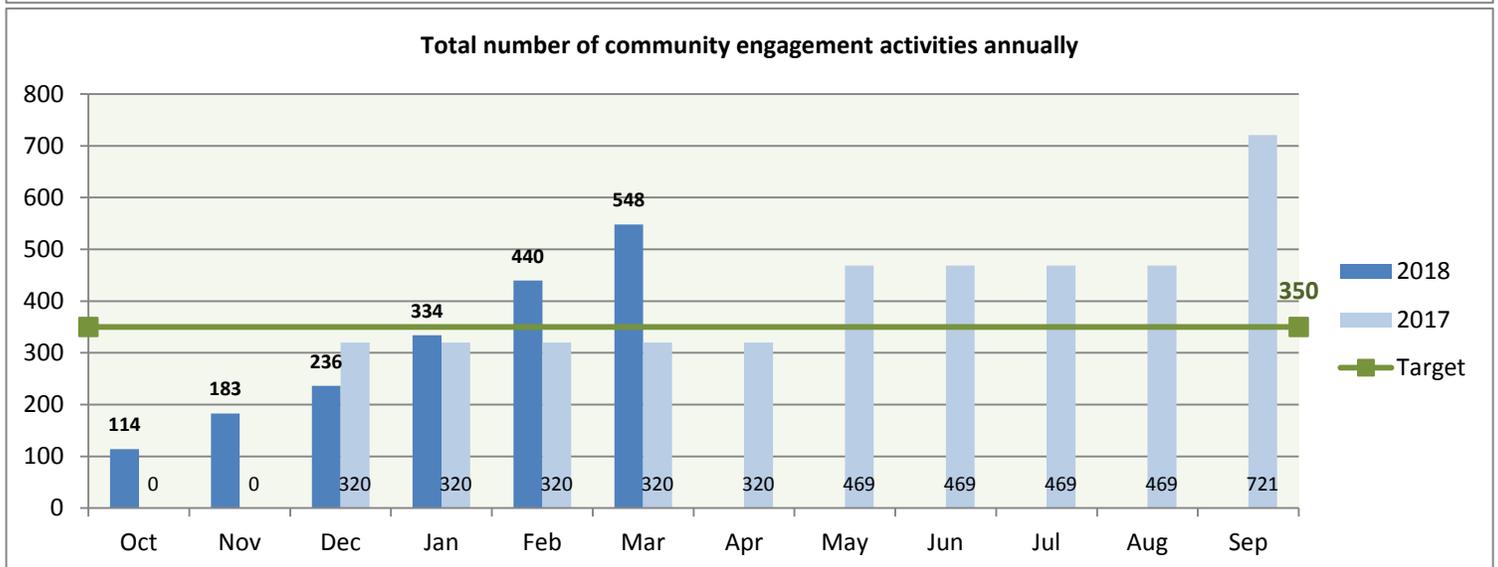
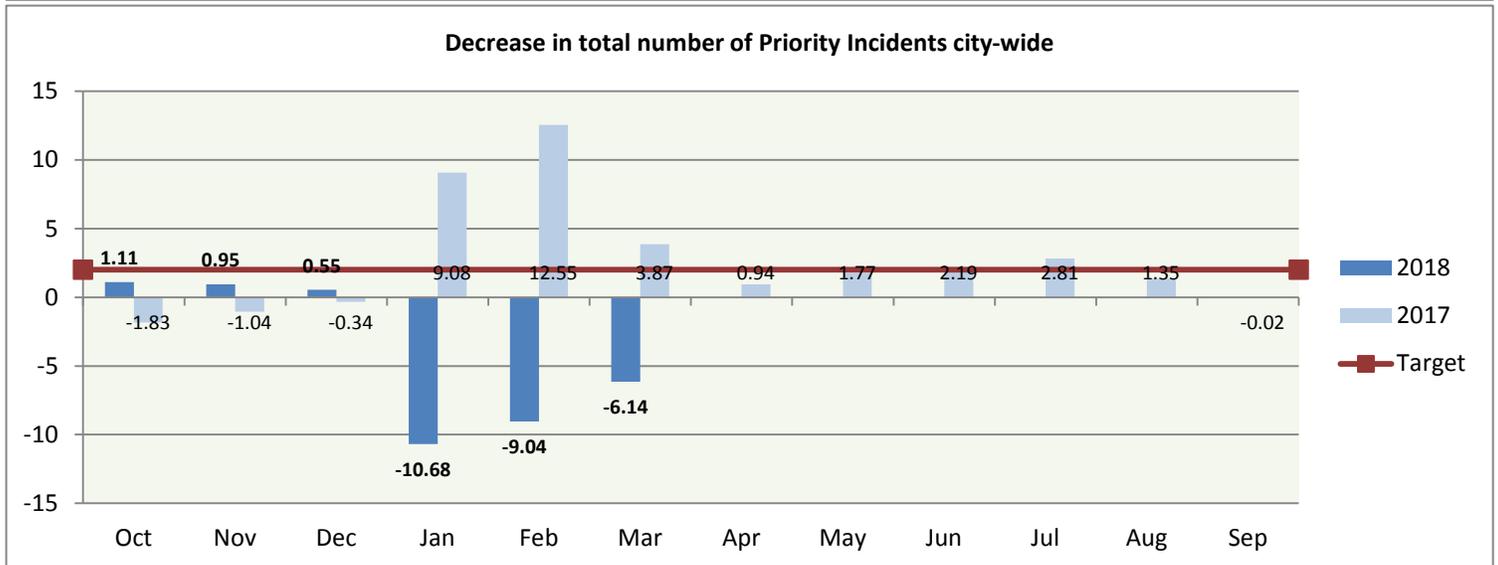
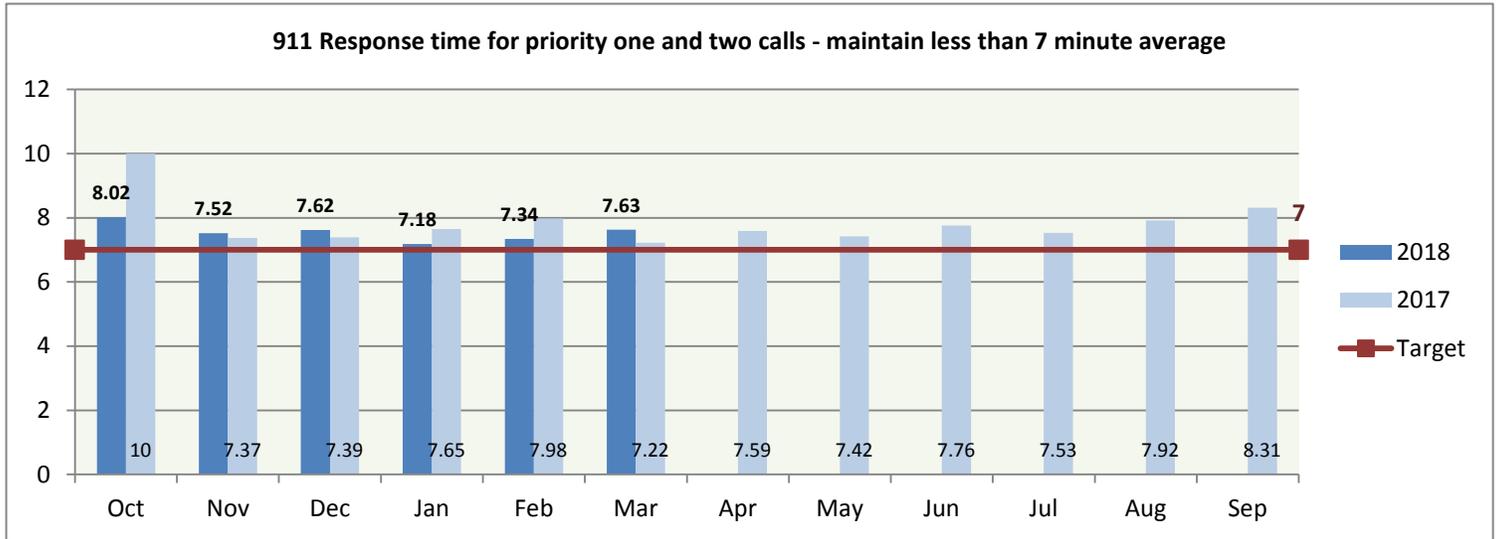


Total number of permitted events/projects



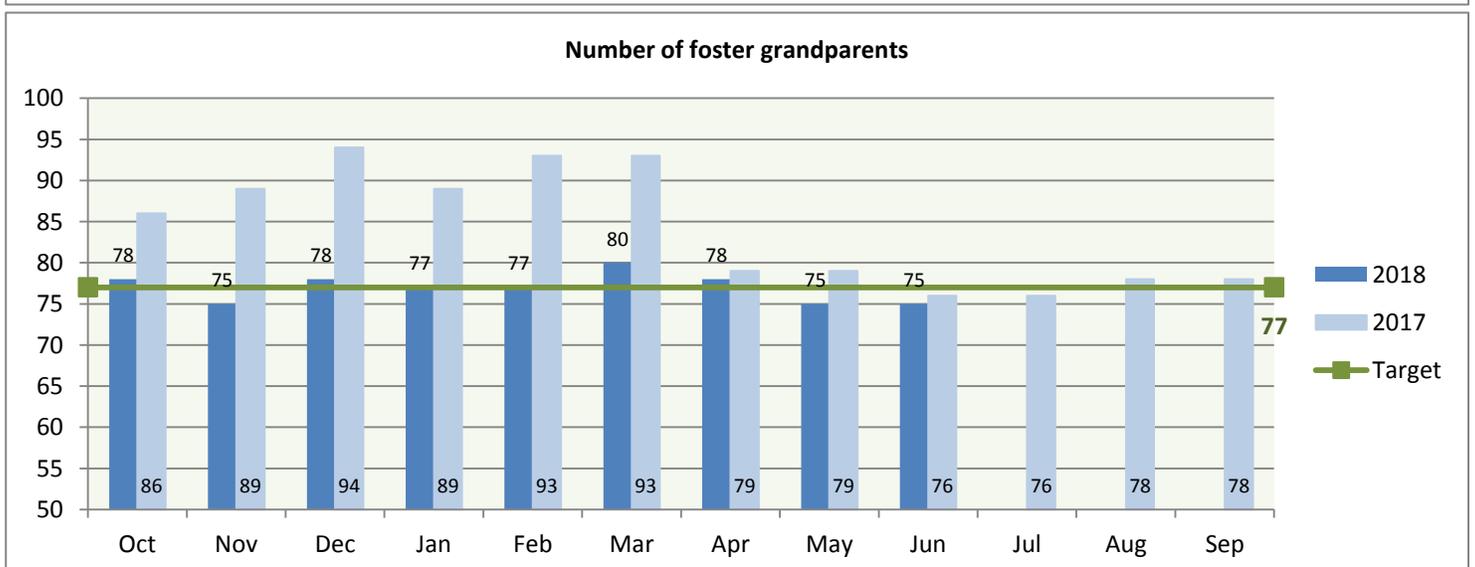
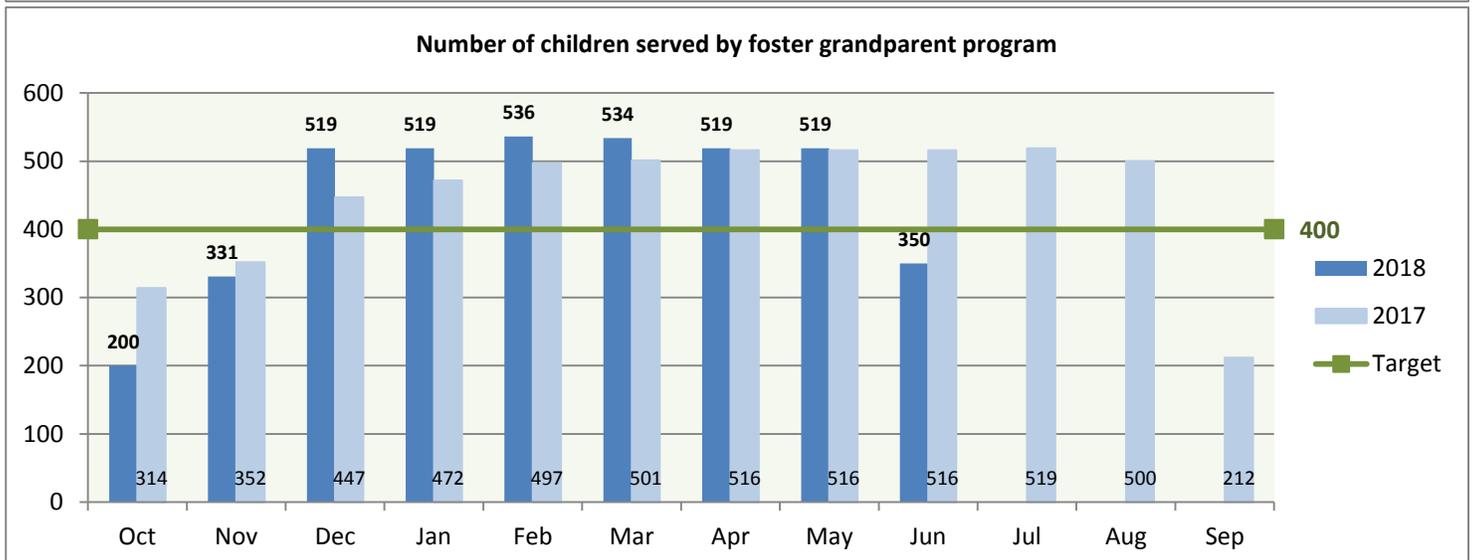
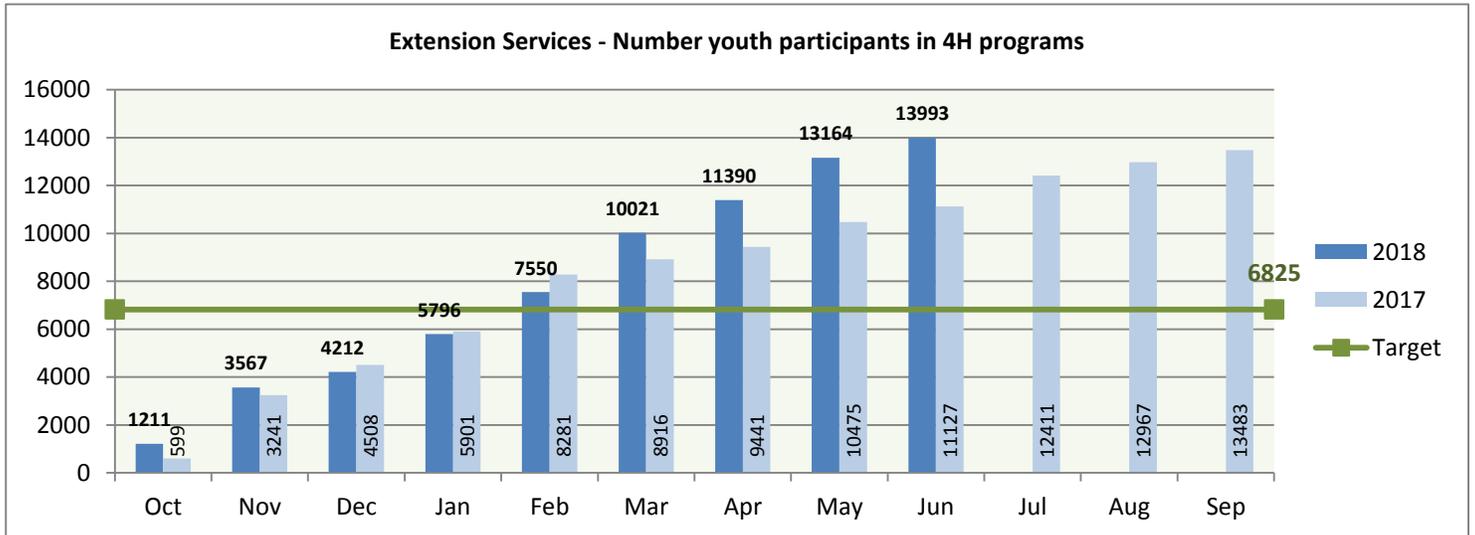
Sheriff's Office - Performance Measures FY 2018 Results

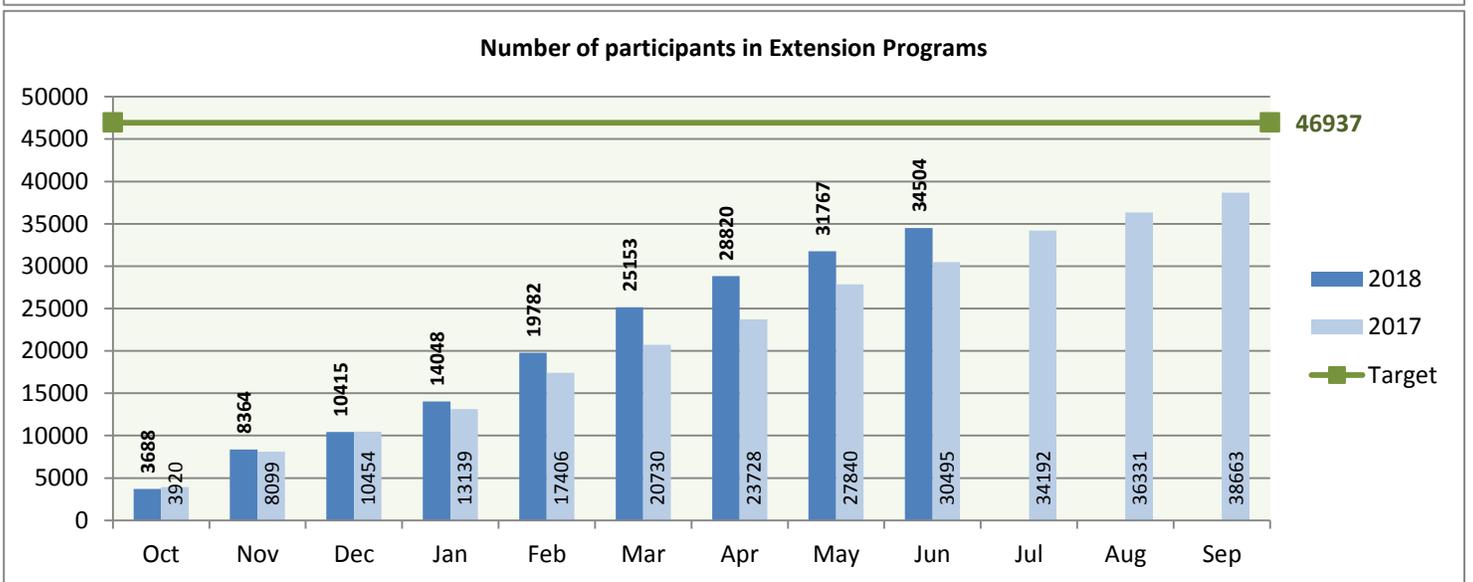
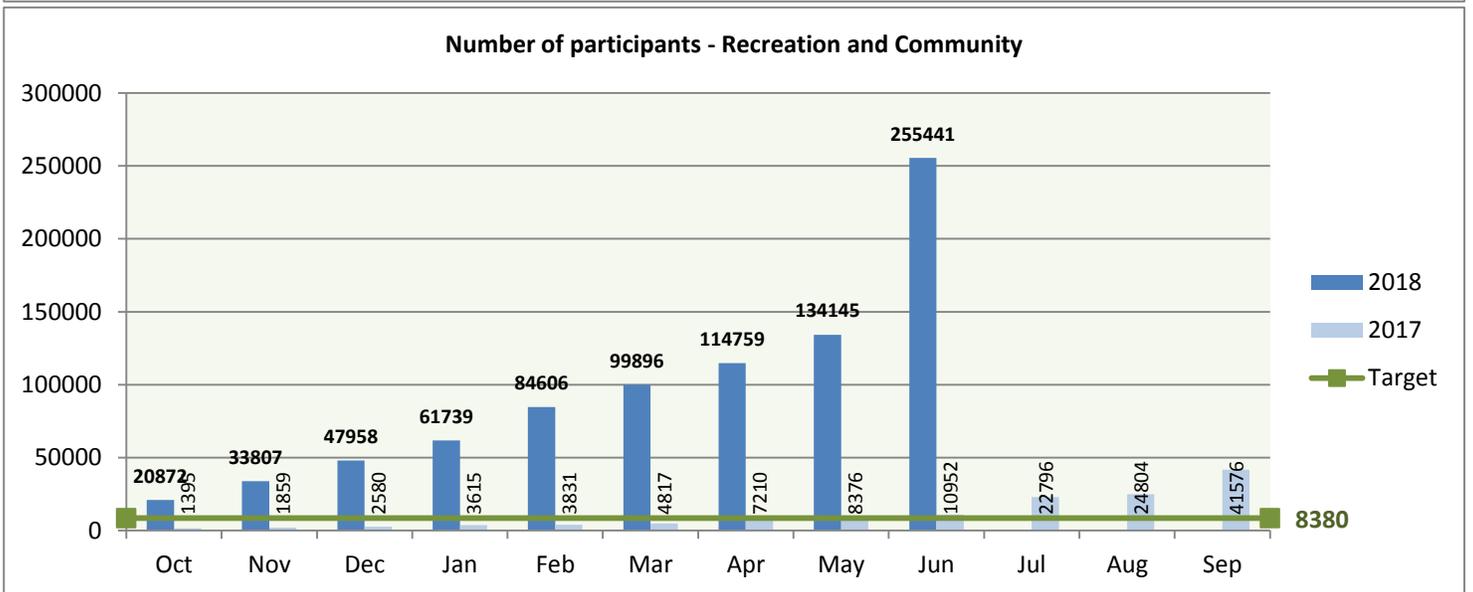
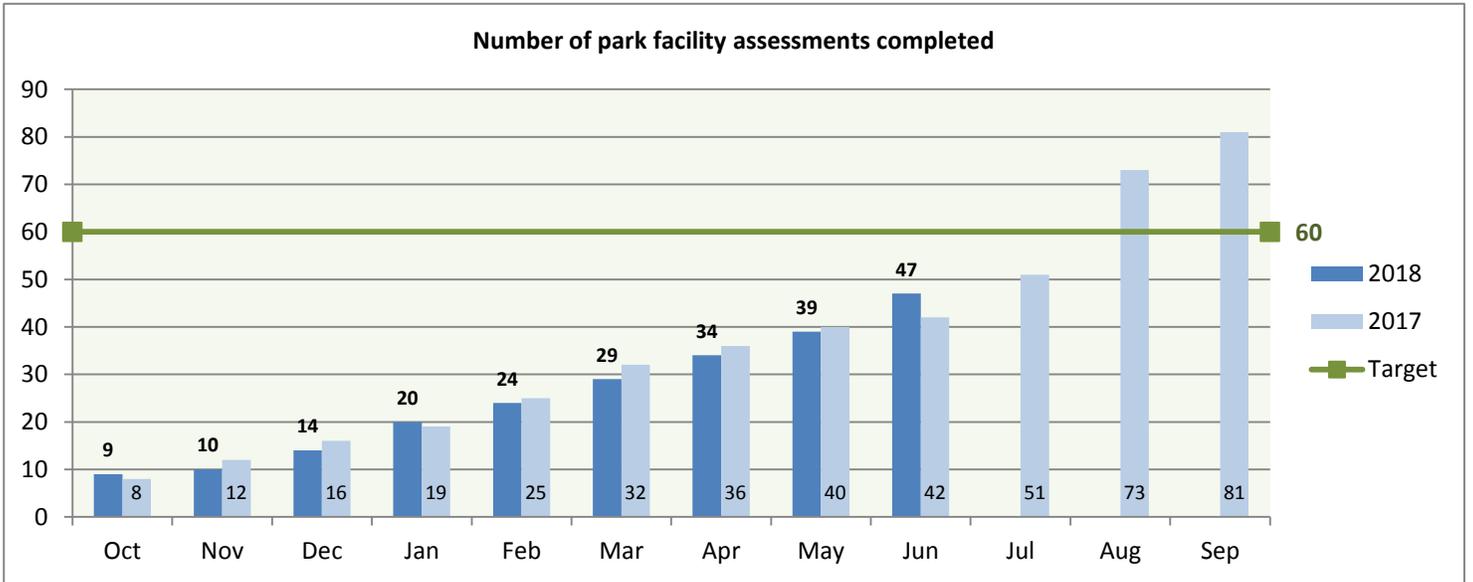
Mayor's Priority - Public Safety

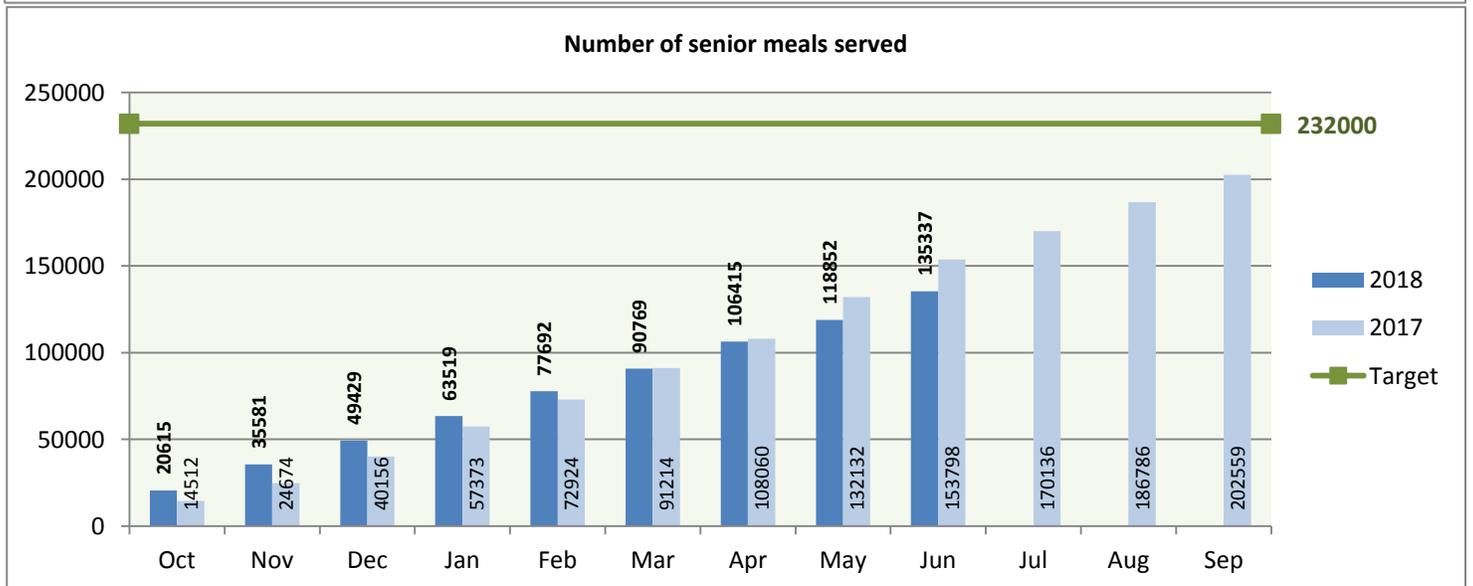
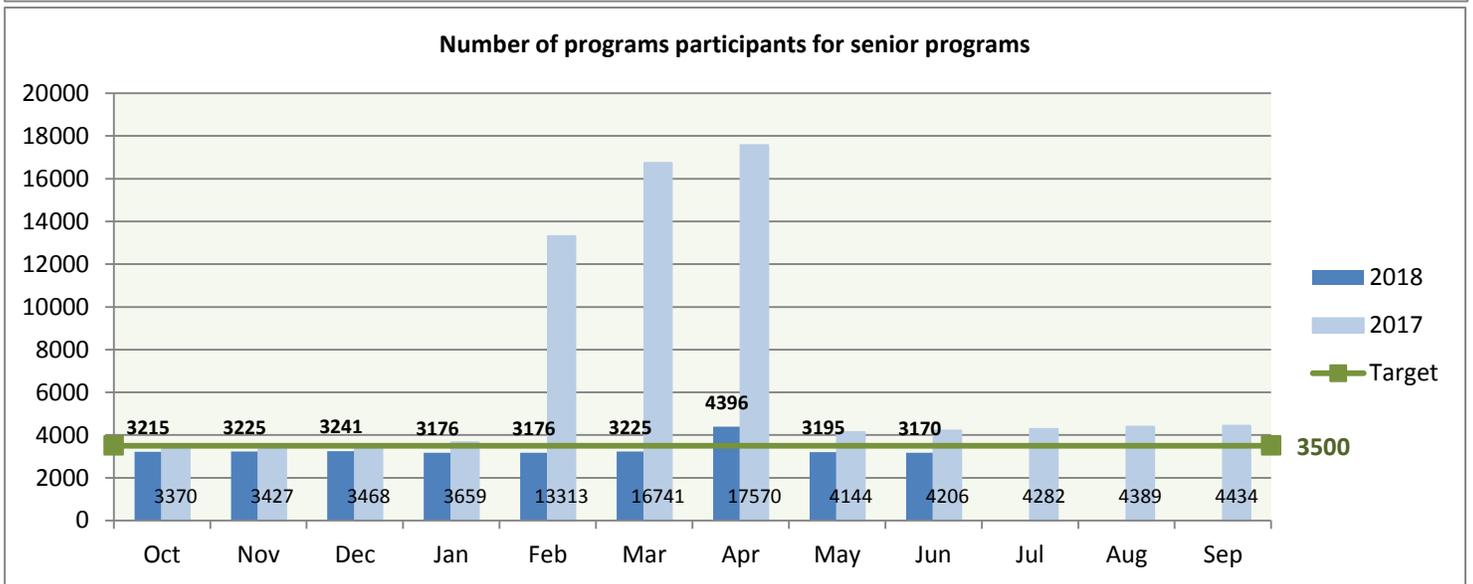
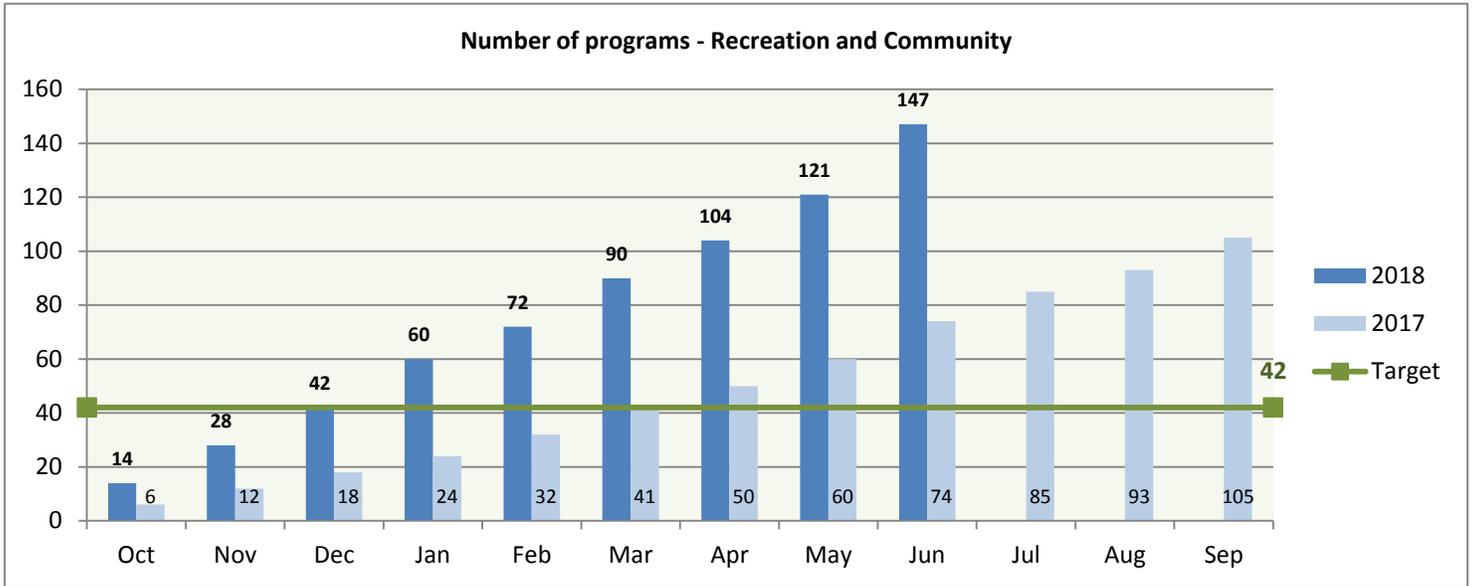


Parks, Recreation & Community Svcs - Performance Measures FY 2018

Mayor's Priority - Various

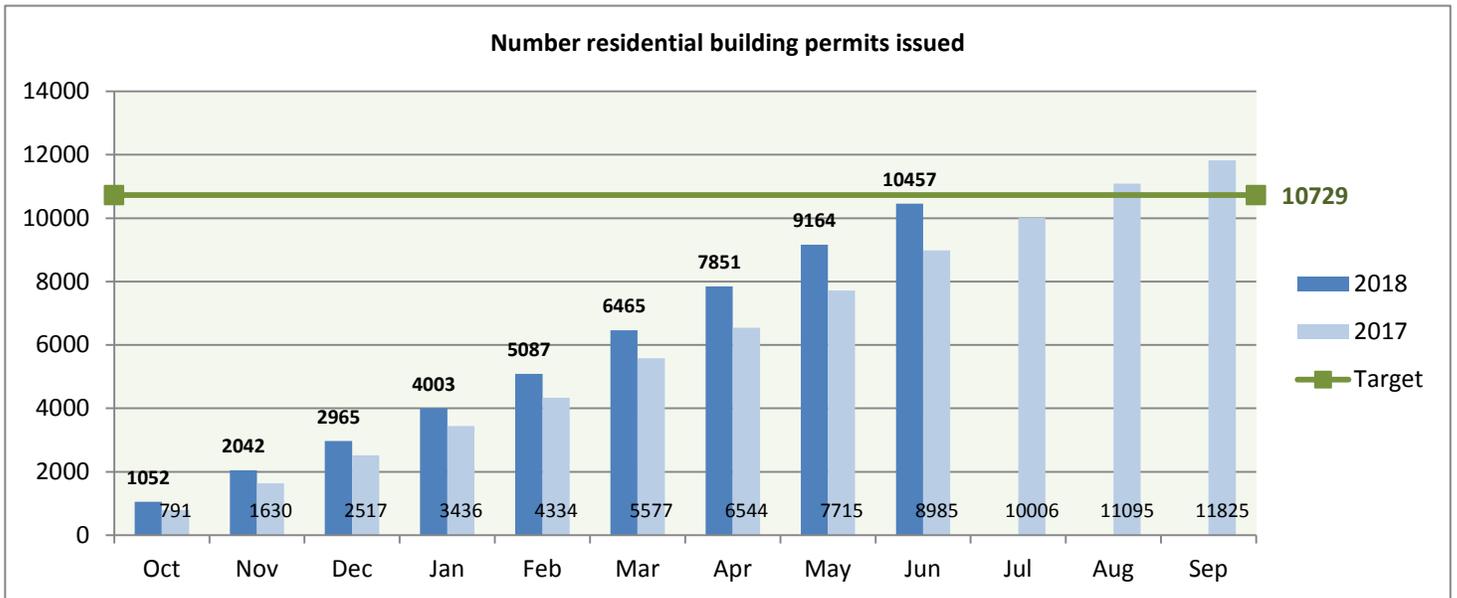
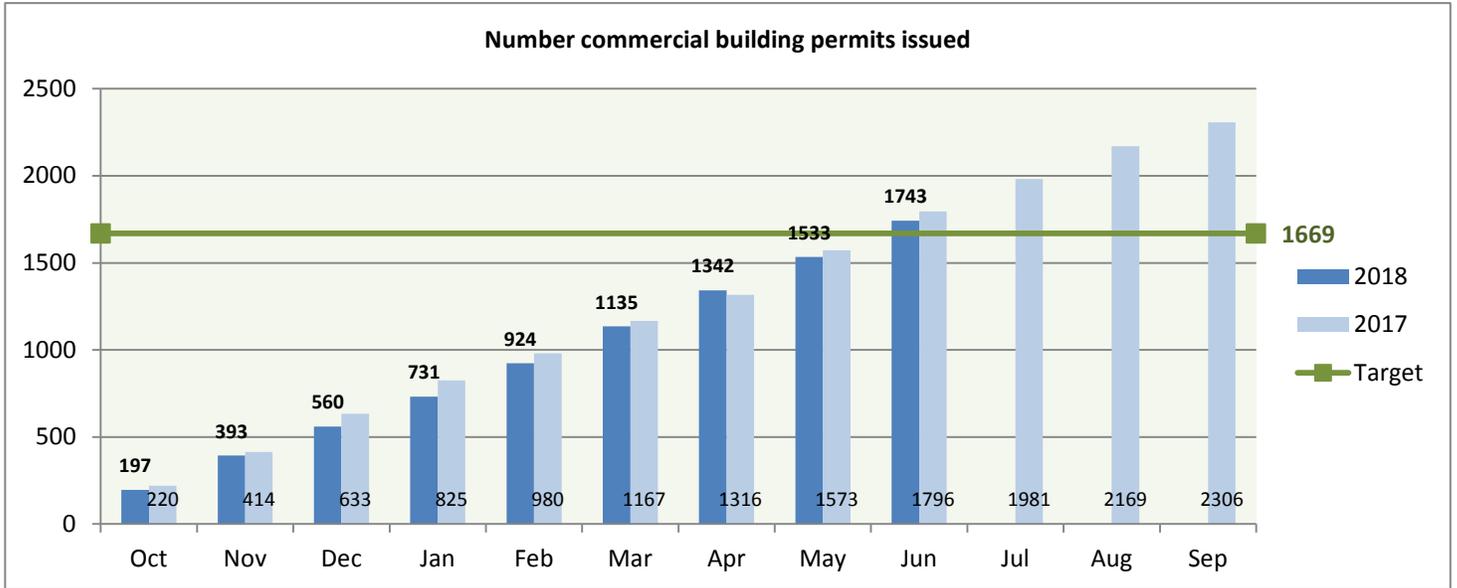






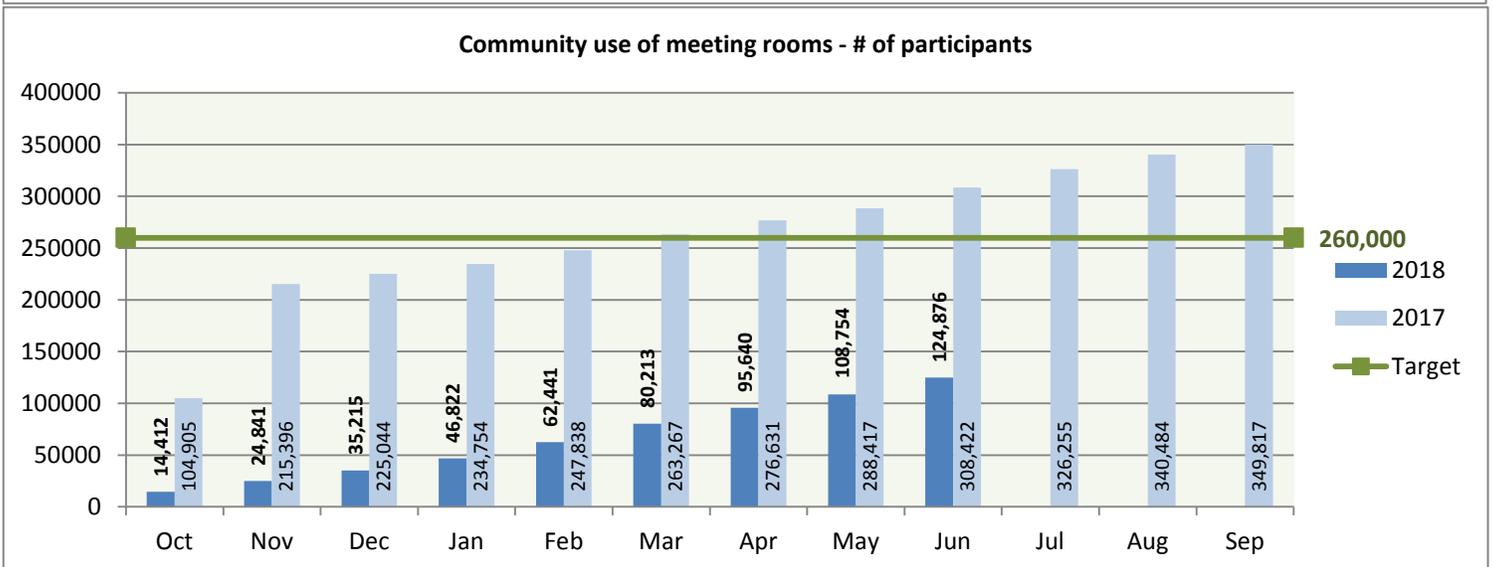
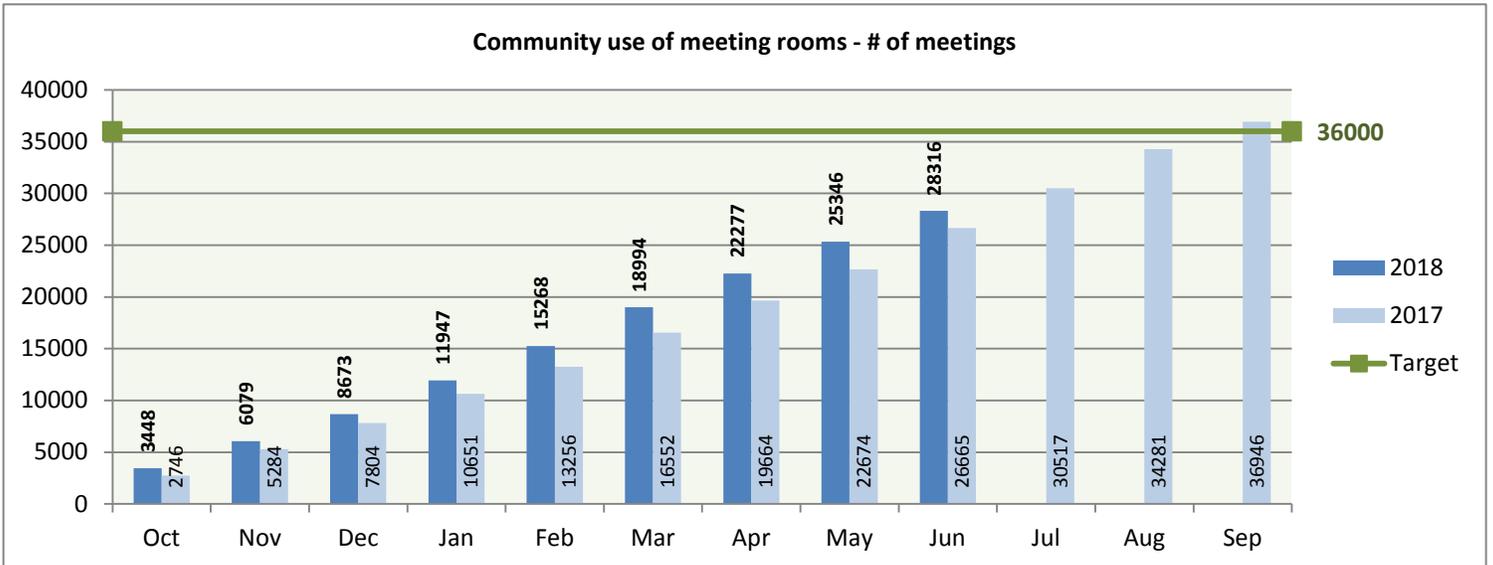
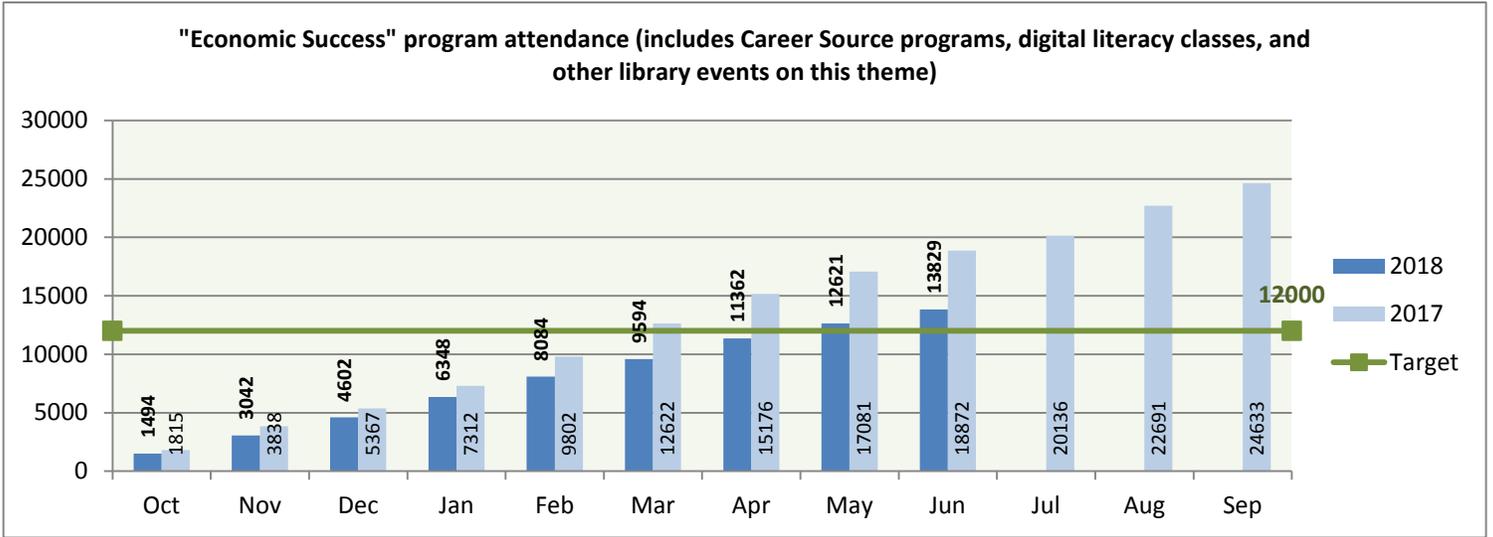
Planning and Development

Building Inspections - Performance Measures FY 2018 Mayor's Priority - Citizen Improvement Efforts

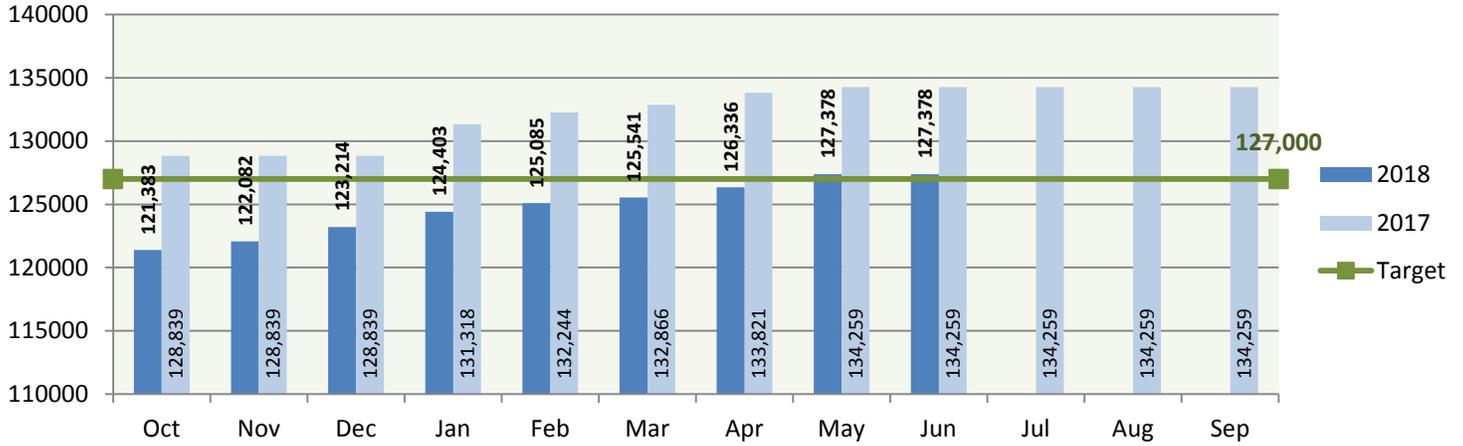


Public Libraries - Performance Measures FY 2018

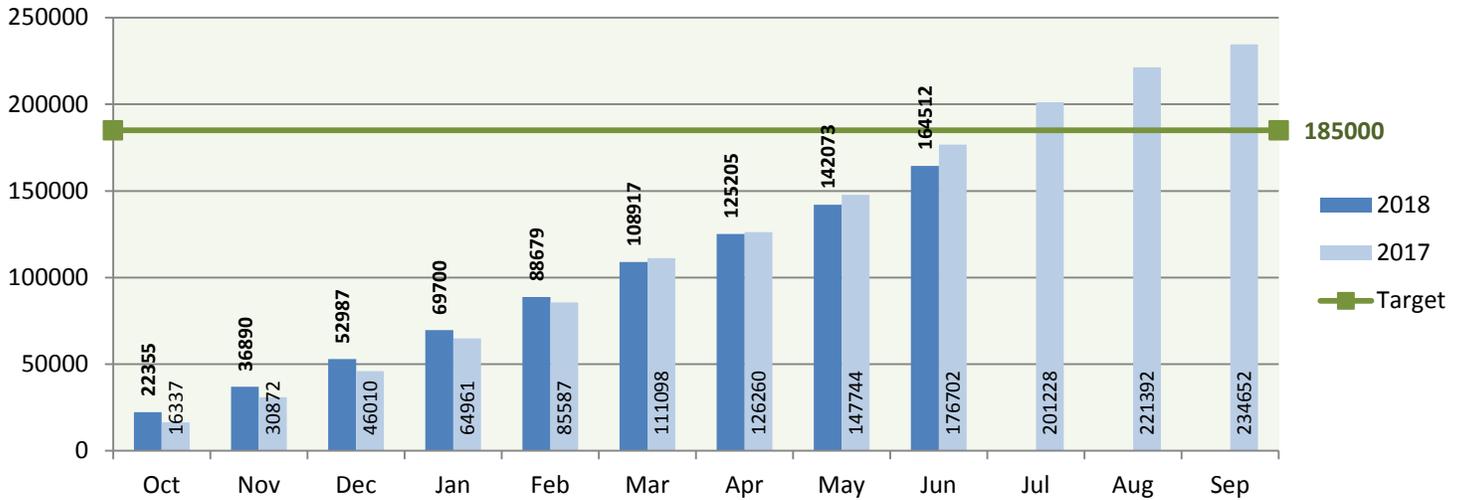
Mayor's Priority - Various



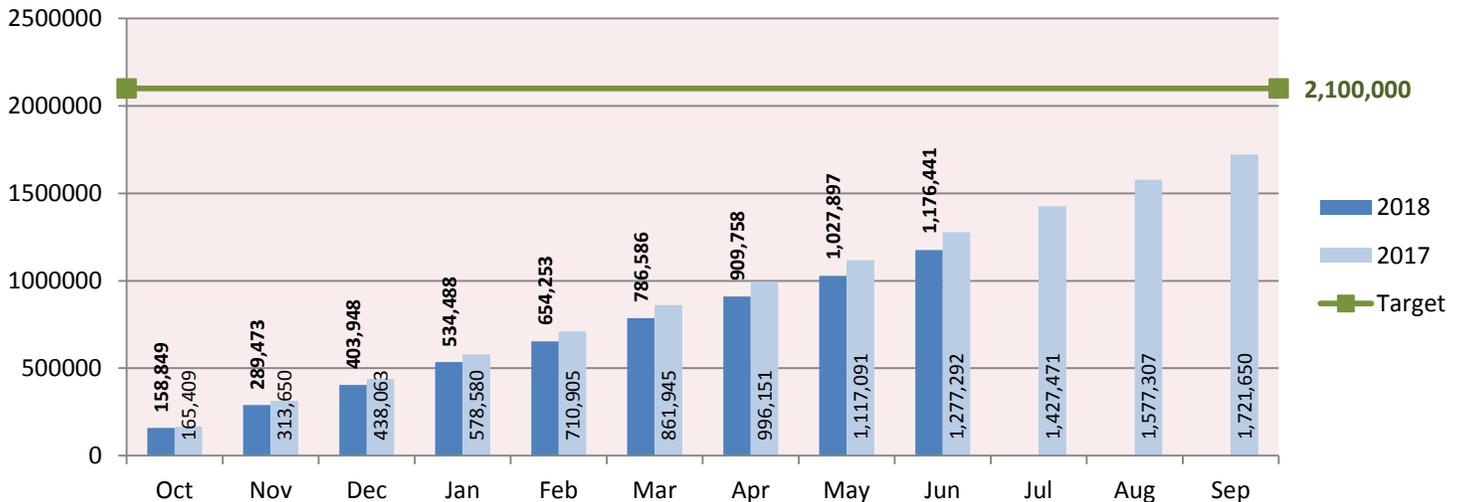
Number of "Virtual Library Cards" issued - Jacksonville Public Library/Duval County Public School partnership



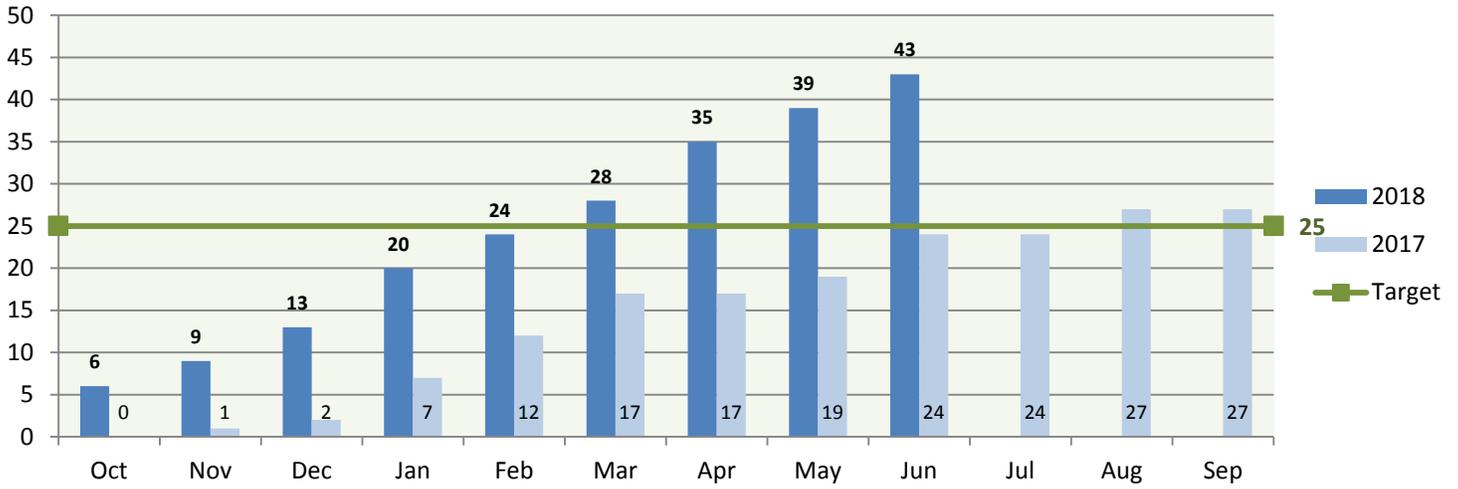
Number of attendees of library programs



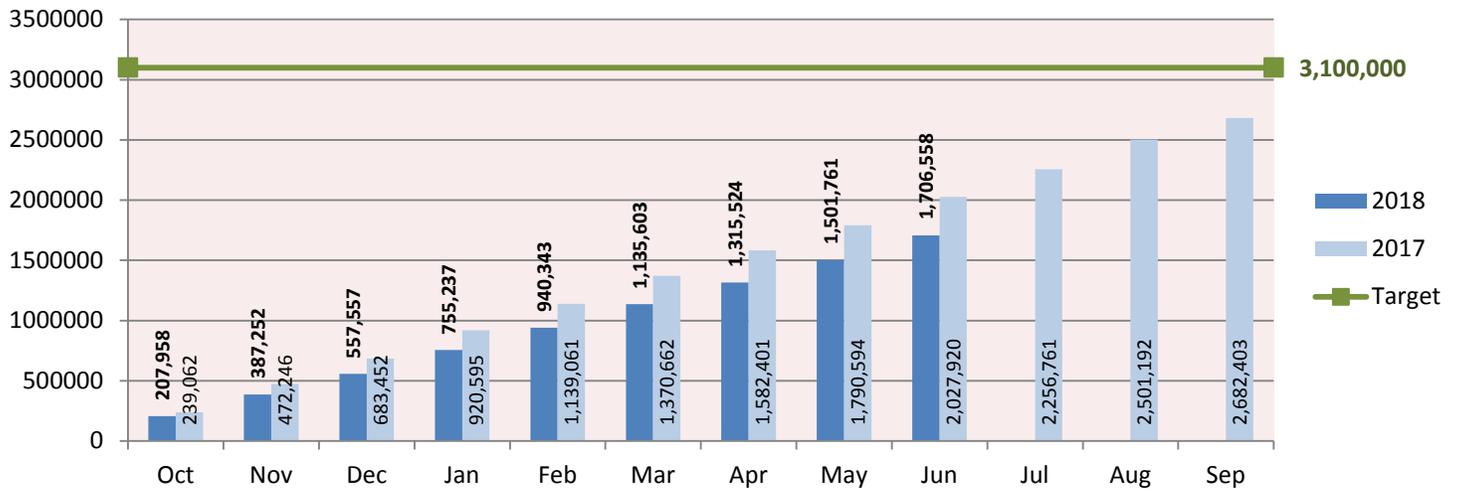
Number of books circulated from youth/children's collections



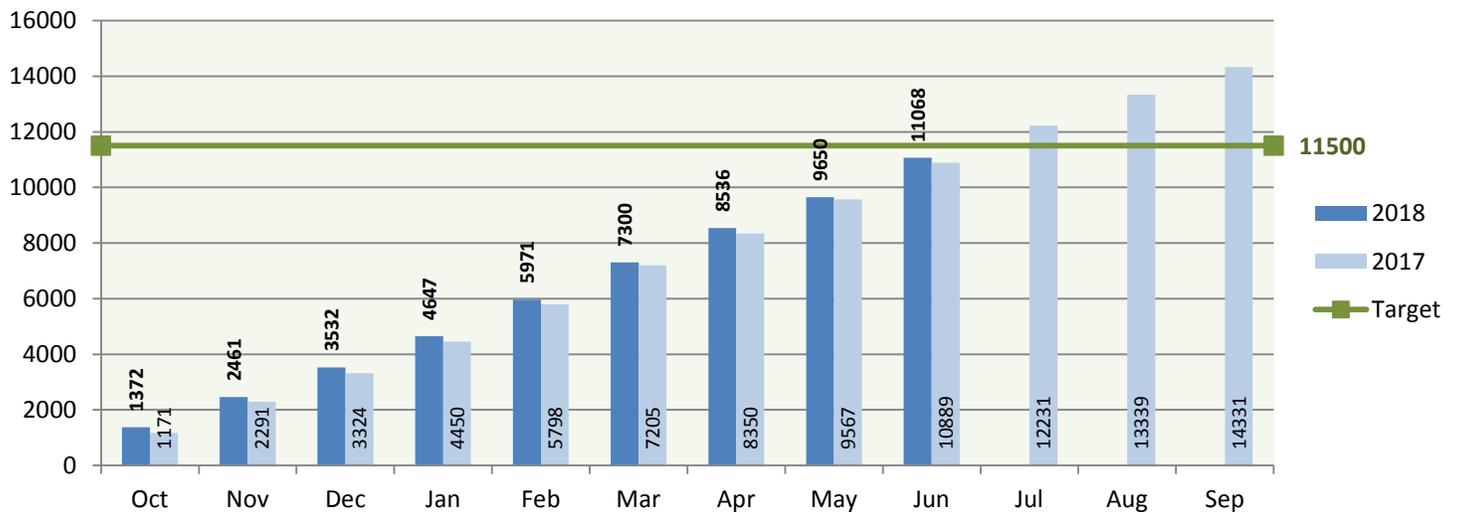
Number of high school diplomas or high school equivalency diplomas awarded



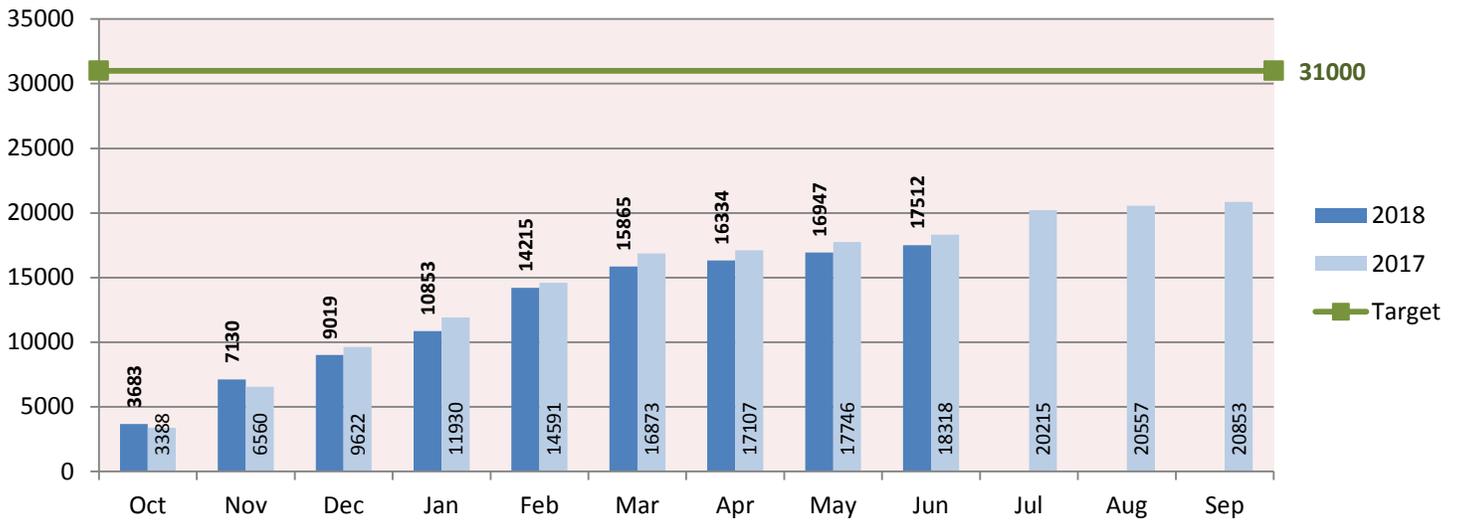
Number of hits - JPL website



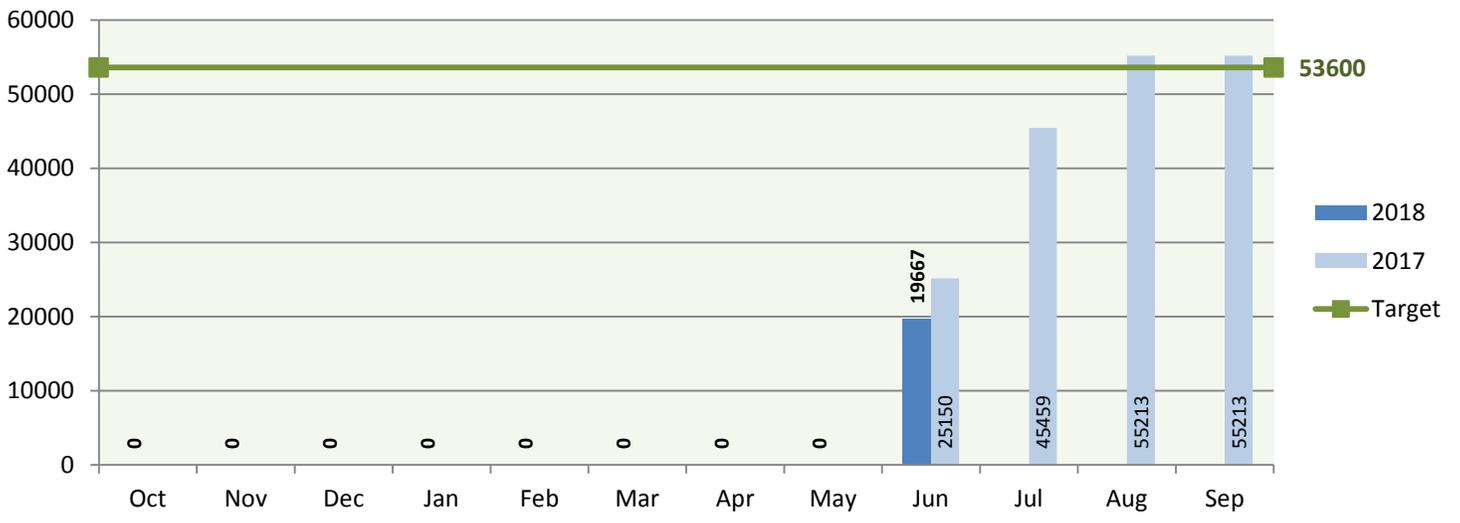
Number of library programs for any age



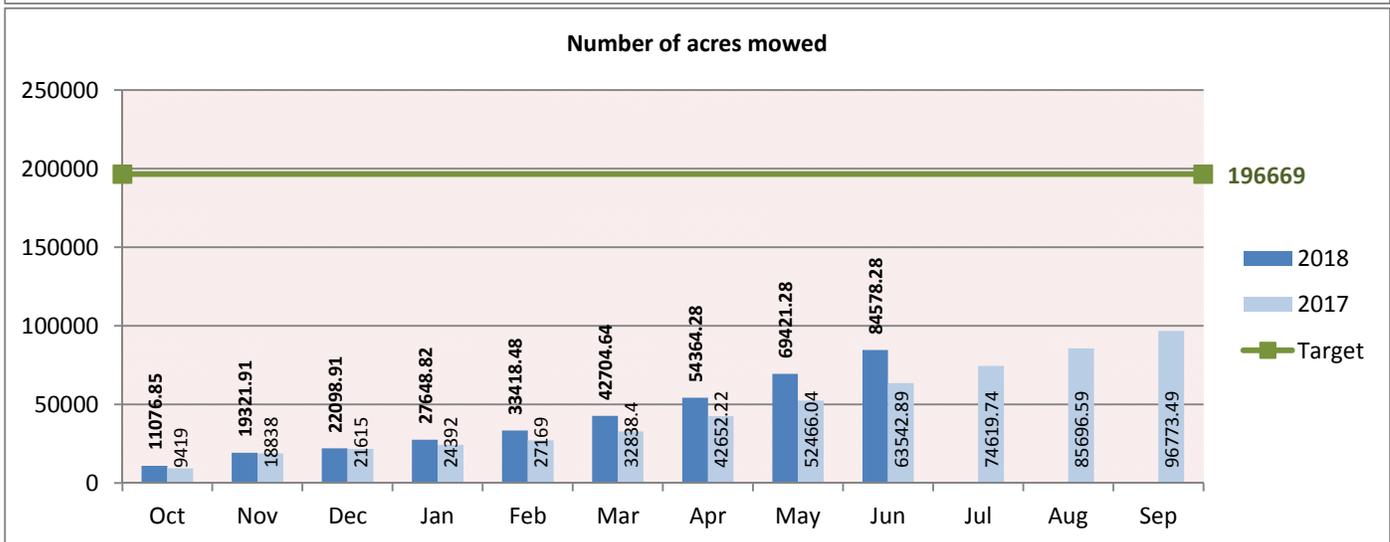
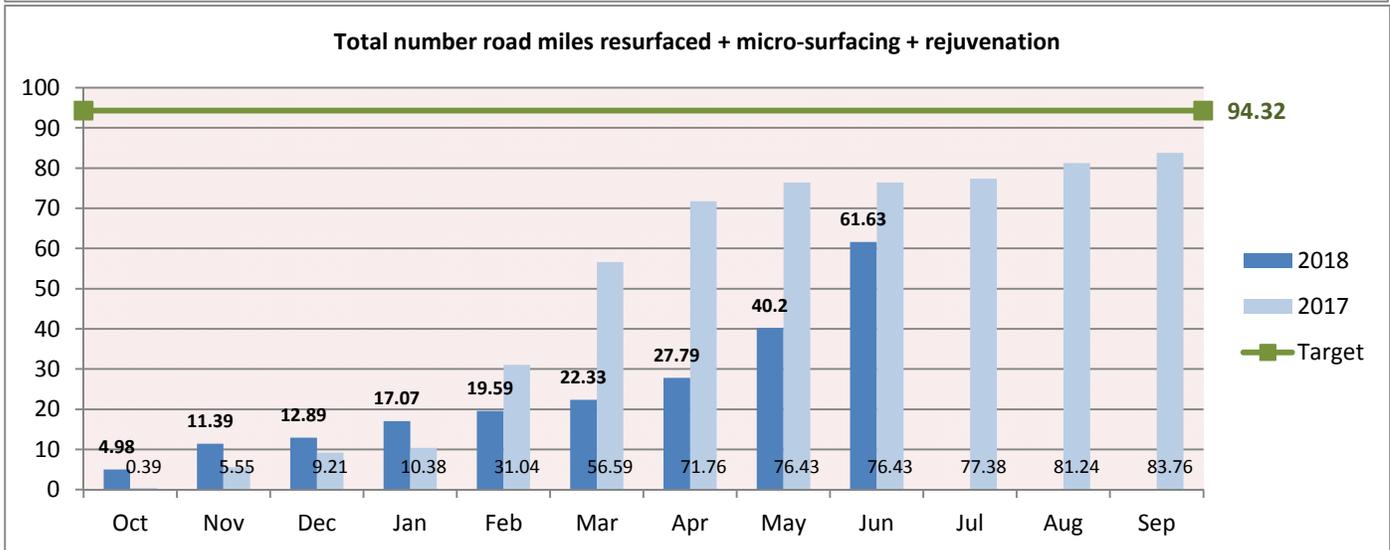
Number of youth served through classroom visits and field trips - JPL/DCPS partnership



Youth participation in Summer Learning Program activities



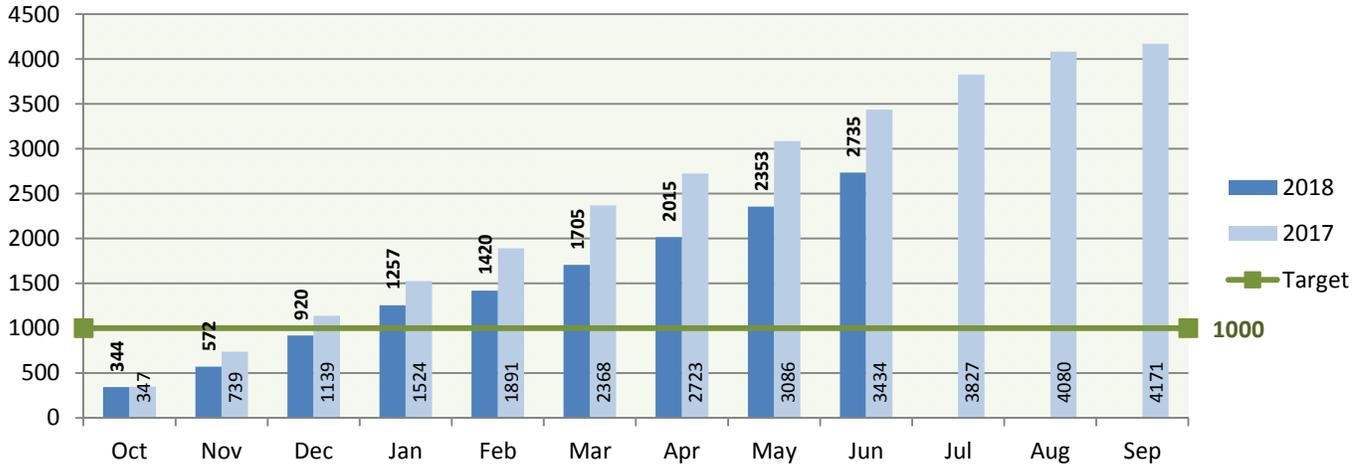
Public Works - Performance Measures FY 2018 Mayor's Priority - Citizen Improvement Efforts



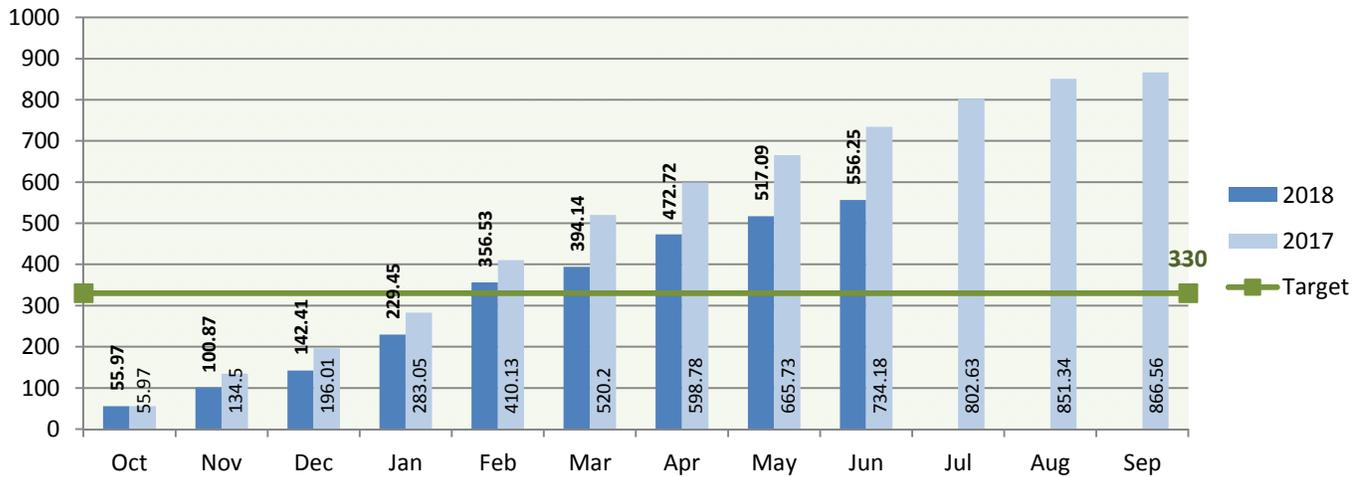
Public Works - Performance Measures FY 2018

Mayor's Priority - Citizen Improvement Efforts

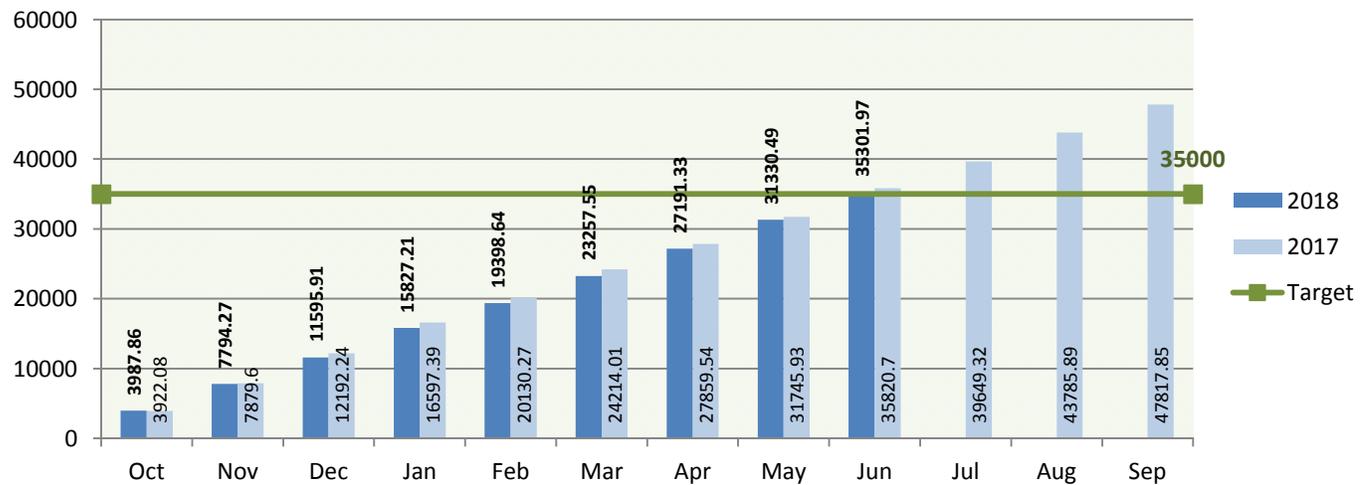
Number litter miles collected



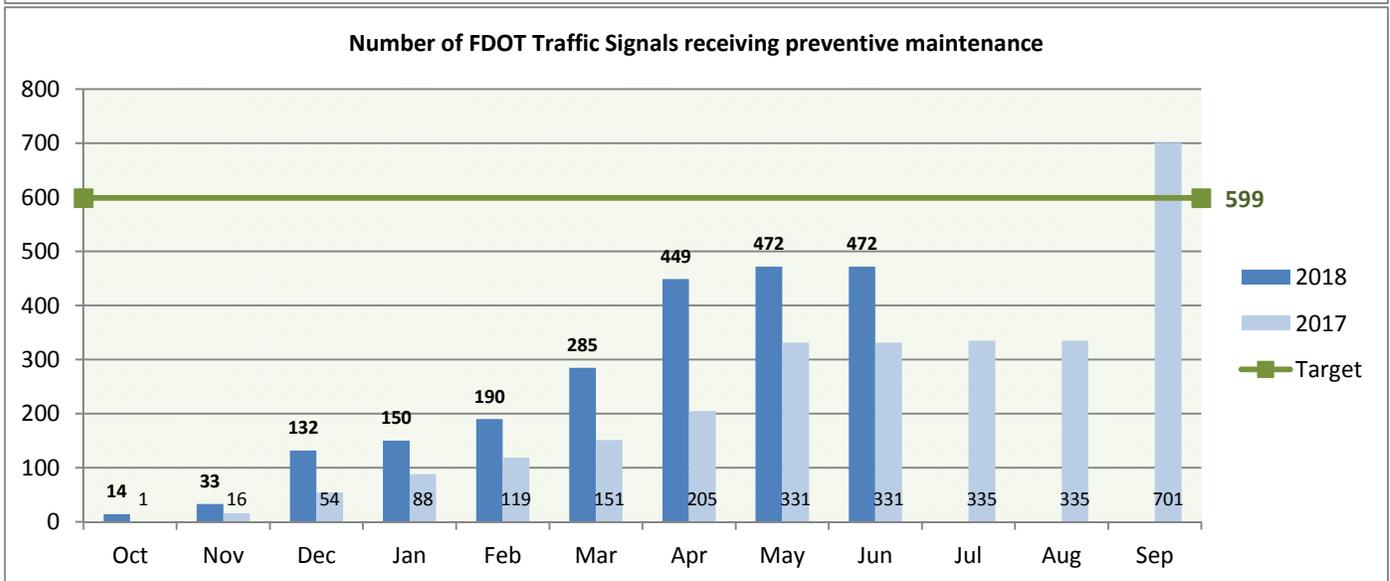
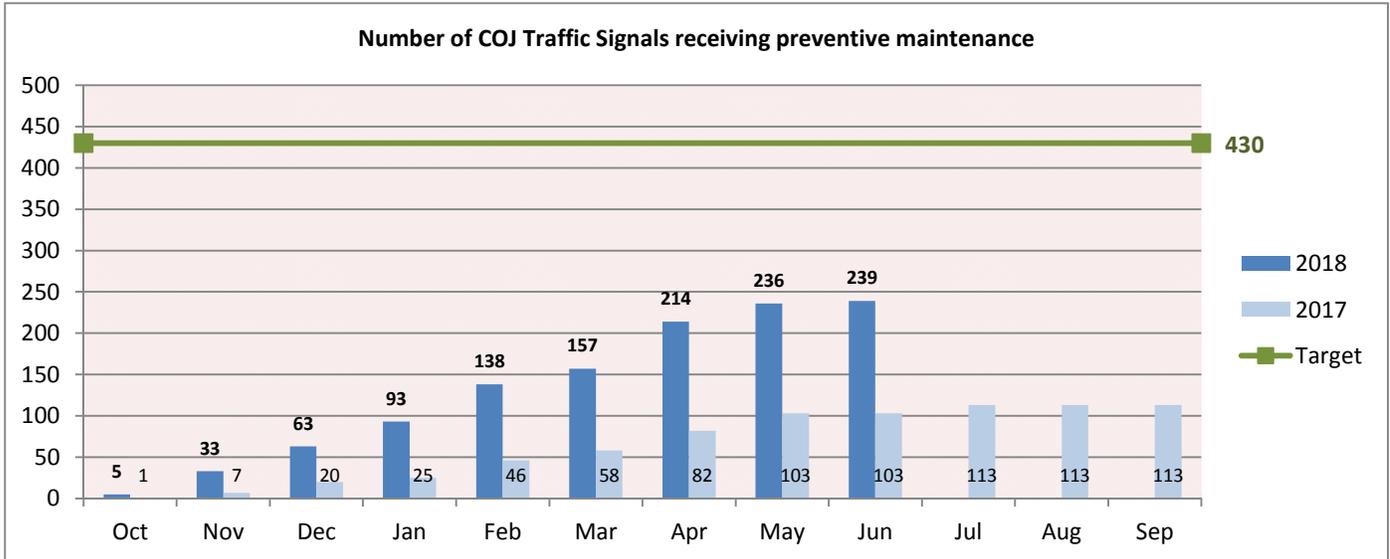
Number tons litter collected



Tons of recycle materials



Public Works - Performance Measures FY 2018 Mayor's Priority - Citizen Improvement Efforts



General Fund – GSD
Summary

GENERAL FUND - GSD
SUBFUND -- 011

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Ad Valorem Taxes	565,739,530	595,914,631	641,983,901	7.7%	46,069,270
Taxes	168,511,696	173,519,367	175,061,217	0.9%	1,541,850
Intergovernmental Revenue	959,759	807,143	517,399	(35.9%)	(289,744)
State Shared Revenue	165,224,109	173,714,313	177,033,092	1.9%	3,318,779
Charges for Services	46,206,747	50,908,436	52,636,068	3.4%	1,727,632
Revenue From City Agencies - Allocations	2,226,180	2,229,791	2,278,005	2.2%	48,214
Fines and Forfeits	2,418,367	2,245,407	2,090,760	(6.9%)	(154,647)
Investment Pool / Interest Earnings	2,935,750	2,702,077	2,613,749	(3.3%)	(88,328)
Miscellaneous Revenue	18,165,499	18,269,936	13,628,063	(25.4%)	(4,641,873)
Other Sources	0	5,597,374	0	(100.0%)	(5,597,374)
Transfers From Other Funds	8,923,829	5,172,448	3,535,352	(31.7%)	(1,637,096)
Transfers From Component Units	115,957,950	116,754,815	123,586,871	5.9%	6,832,056
General Fund Loan	0	0	5,583,934		5,583,934
Transfers from Fund Balance	23,319,256	22,568,097	8,950,000	(60.3%)	(13,618,097)
TOTAL REVENUE	1,120,588,671	1,170,403,835	1,209,498,411	3.3%	39,094,576
EXPENDITURES					
Salaries	361,491,739	383,653,450	419,069,588	9.2%	35,416,138
Salary & Benefit Lapse	0	(5,969,459)	(6,761,199)	13.3%	(791,740)
Pension Costs	224,338,830	152,177,487	156,295,856	2.7%	4,118,369
Employer Provided Benefits	72,645,858	69,114,272	83,523,160	20.8%	14,408,888
Internal Service Charges	92,003,705	104,616,109	118,327,605	13.1%	13,711,496
Insurance Costs and Premiums	8,464,706	7,989,204	8,974,170	12.3%	984,966
Professional and Contractual Services	34,974,312	51,512,188	53,506,806	3.9%	1,994,618
Other Operating Expenses	73,405,190	76,621,554	84,862,365	10.8%	8,240,811
Intra-Departmental Billing	370,176	339,164	351,841	3.7%	12,677
Library Materials	3,420,151	3,799,153	3,799,153	0.0%	0
Capital Outlay	3,359,854	6,767,584	675,035	(90.0%)	(6,092,549)
Debt Service	64,377,295	65,750,473	50,842,511	(22.7%)	(14,907,962)
Grants, Aids & Contributions	35,297,090	41,557,678	42,204,202	1.6%	646,524
Supervision Allocation	(169,388)	(2,963)	10,972	(470.3%)	13,935
Indirect Cost	2,957,392	3,084,435	3,288,962	6.6%	204,527
Contingencies	0	58,496,865	18,583,523	(68.2%)	(39,913,342)
Transfers to Other Funds	92,855,592	111,230,798	113,388,003	1.9%	2,157,205
Repayment of General Fund Loan	0	2,324,997	9,922,841	326.8%	7,597,844
Payment to Fiscal Agents	4,716,429	5,251,269	4,783,461	(8.9%)	(467,808)
Debt Management Fund Repayments	29,253,886	32,020,302	43,790,381	36.8%	11,770,079
Fiscal and Other Debt Fees	89,604	69,275	59,175	(14.6%)	(10,100)

TOTAL EXPENDITURES	1,103,852,421	1,170,403,835	1,209,498,411	3.3%	39,094,576
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AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	6,088	6,158	70
Part-Time Hours	1,319,899	1,511,061	191,162

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

	FY 17-18 COUNCIL APPROVED	FY 18-19 MAYOR'S PROPOSED	FY 18-19 COUNCIL APPROVED
NON-DEPARTMENTAL REVENUES			
AD VALOREM TAXES	625,195,677	674,796,752	
DISTRIBUTIONS TO TAX INCREMENT DISTRICTS	(29,281,046)	(32,812,851)	
NET AD VALOREM TAXES	595,914,631	641,983,901	
COMMUNICATIONS SERVICES TAX	32,856,366	32,013,388	
CONTRIBUTIONS FROM OTHER FUNDS	5,172,448	9,119,286	
CONTRIBUTIONS FROM OTHER LOCAL UNITS	116,619,815	117,647,535	
DISPOSITION OF FIXED ASSETS	125,000	100,000	
FEDERAL GRANTS	322,103	60,328	
FEDERAL PAYMENTS IN LIEU OF TAXES	25,119	24,500	
FRANCHISE FEES	40,634,300	40,910,476	
INTEREST, INCL PROFITS ON INVESTMENTS	2,702,077	2,613,749	
LOCAL BUSINESS TAX	7,106,286	7,025,691	
NON OPERATING SOURCES	22,568,097	8,950,000	
OTHER CHARGES FOR SERVICES	13,337,627	14,123,777	
OTHER FINES AND/OR FORFEITS	1,098,209	772,470	
OTHER MISCELLANEOUS REVENUE	5,379,375	5,614,775	
RENTS AND ROYALTIES	100,000	100,000	
SALES AND USE TAXES	1,159,338	1,276,571	
STATE SHARED REVENUES	173,714,313	177,033,092	
UTILITY SERVICE TAXES	91,763,077	93,835,091	
VIOLATIONS OF LOCAL ORDINANCES	500	200	
TOTAL NON-DEPARTMENTAL REVENUES	1,110,598,681	1,153,204,830	
DEPARTMENTAL REVENUES			
ADVISORY BOARDS & COMMISSIONS	88,500	242,500	
CITY COUNCIL	342,586	374,666	
DOWNTOWN INVESTMENT AUTHORITY	39,820	40,600	
EMPLOYEE SERVICES	1,300	1,500	
FINANCE AND ADMINISTRATION	90,982	90,982	
FIRE AND RESCUE	35,904,301	32,520,764	
HUMAN RIGHTS COMMISSION	66,850	39,250	
MAYOR'S OFFICE	65,000	72,606	
MEDICAL EXAMINER	1,727,733	1,784,378	
MILITARY AFFAIRS AND VETERANS	500	150	
NEIGHBORHOODS	1,660,922	1,824,545	
OFFICE OF ECONOMIC DEVELOPMENT	120	120	
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	20,000	22,000	
OFFICE OF INSPECTOR GENERAL	115,000	115,000	
OFFICE OF THE SHERIFF	11,998,718	11,282,598	
PARKS, RECREATION & COMMUNITY SVCS	779,575	807,433	
PLANNING AND DEVELOPMENT	1,159,125	1,164,997	
PUBLIC LIBRARIES	276,725	276,025	
PUBLIC WORKS	5,442,397	5,633,466	
SUPERVISOR OF ELECTIONS	25,000	1	
TOTAL DEPARTMENTAL REVENUES	59,805,154	56,293,581	
TOTAL GENERAL FUND - GSD REVENUES	1,170,403,835	1,209,498,411	

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

	FY 17-18 COUNCIL APPROVED	FY 18-19 MAYOR'S PROPOSED	FY 18-19 COUNCIL APPROVED
CONTRIBUTIONS FROM OTHER FUNDS			
LOAN REPAYMENT FR NE DOWNTOWN CRA	1,133,993	202,595	
TRANSFER FR DOWNTOWN SS CRA SF182	406,954	425,608	
TRANSFER FR DOWNTOWN NW CRA SF183	2,500	2,500	
TRANSFER FR JIA REDEVELOPMENT CRA SF185	2,500	2,500	
TRANSFER FR SOUTEL/KING CRA SF186	2,500	2,500	
TRF TO 011 GENFD GSD FR ARLINGTON CRA/TI	2,500	2,500	
TRANSFER FR COMMUNITY DEV SF1A1	120,000	120,000	
LOAN REPAYMENT FR SF441 SOLID WASTE		3,058,842	
LOAN REPAYMENT FR SF461 STORMWATER		2,324,997	
TRANSFER FR PUBLIC BLDGS SF5A1 DEBT	2,966,257	2,977,244	
TRANSFER FR RED LIGHT CAMERA SF64C	535,244		
TOTAL CONTRIBUTIONS FROM OTHER FUNDS	5,172,448	9,119,286	
CONTRIBUTIONS FROM OTHER LOCAL UNITS			
CONTRIBUTION: JEA	91,471,795	92,941,553	
CONTRIBUTION: JEA - WATER & SEWER	25,148,020	24,705,982	
TOTAL CONTRIBUTIONS FROM OTHER LOCAL UNITS	116,619,815	117,647,535	
STATE SHARED REVENUE			
ALCOHOLIC BEVERAGE LICENSE TAX FS561.342	720,500	768,453	
CONSTITUTIONAL FUEL TAX FS206.41(1)A	5,251,269	4,783,461	
COUNTY FUEL TAX FS206.41(1)B	4,245,630	4,195,658	
COUNTY FUEL TAX REFUND FS206.41(4)	15,028	9,028	
INSURANCE AGENTS LICENSES FS624.501	191,151	117,865	
LOCAL GVT 1/2 CENT SALES TAX FS218.61	96,686,645	102,512,110	
MOBILE HOME LICENSES FS320.08	243,872	205,740	
MUNICIPAL FUEL TAX REFUND FS206.41(4)	169,020		
REV SHARED-1/17 CIGARETTE TAX FS210.02	349,739	349,945	
REV SHARED-COUNTY FS212.20(6)D4	23,291,694	25,348,043	
REV SHARED-MUNICIPAL FS212.20(6)D5	28,260,611	25,219,118	
REV SHARED-MUNICIPAL FUEL FS206.41(1)C	8,525,430	7,679,360	
SPECIAL FUEL & MOTOR FUEL USE TAX	4,248	2,548	
ST SHARED-POPULATION \$6.24 FS218.23(2)	5,759,476	5,841,763	
TOTAL STATE SHARED REVENUE	173,714,313	177,033,092	

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

DEPARTMENTAL EXPENSES	FY 17-18 COUNCIL APPROVED	FY 18-19 MAYOR'S PROPOSED	FY 18-19 COUNCIL APPROVED
ADVISORY BOARDS & COMMISSIONS	478,997	504,791	
CITY COUNCIL	10,061,014	11,008,720	
COURTS	3,986,479	3,680,911	
DOWNTOWN INVESTMENT AUTHORITY	1,261,119	1,670,204	
EMPLOYEE SERVICES	7,077,655	10,812,967	
FINANCE AND ADMINISTRATION	13,065,944	13,068,725	
FIRE AND RESCUE	216,787,949	234,254,649	
HUMAN RIGHTS COMMISSION	753,555	1,048,554	
MAYOR'S OFFICE	4,168,856	4,281,812	
MEDICAL EXAMINER	4,531,630	5,199,054	
MILITARY AFFAIRS AND VETERANS	1,199,889	1,277,916	
NEIGHBORHOODS	19,381,472	21,632,957	
OFFICE OF ECONOMIC DEVELOPMENT	1,589,404	1,682,776	
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	308,689	373,072	
OFFICE OF GENERAL COUNSEL	290,702	2,912,542	
OFFICE OF INSPECTOR GENERAL	999,610	992,604	
OFFICE OF SPORTS & ENTERTAINMENT	851,479	1,005,056	
OFFICE OF THE SHERIFF	408,524,452	439,129,748	
PARKS, RECREATION & COMMUNITY SVCS	45,209,806	46,498,922	
PLANNING AND DEVELOPMENT	4,378,428	4,499,838	
PUBLIC DEFENDER	2,164,001	2,183,686	
PUBLIC HEALTH	1,120,112	1,016,806	
PUBLIC LIBRARIES	32,978,717	35,707,594	
PUBLIC WORKS	44,303,366	47,423,945	
STATE ATTORNEY	1,706,052	1,735,658	
SUPERVISOR OF ELECTIONS	5,874,877	9,003,309	
TOTAL DEPARTMENTAL EXPENSES	833,054,254	902,606,816	
NON-DEPARTMENTAL EXPENSES			
CITYWIDE ACTIVITIES	97,102,750	111,494,689	
CONTINGENCIES	58,496,865	18,583,523	
DEBT FEES - BOND RELATED	69,275	59,175	
DEBT SERVICE TRANSFERS - FISCAL AGENT	273,651	263,951	
DEBT SERVICE TRANSFERS - INTEREST	20,755,208	19,294,574	
DEBT SERVICE TRANSFERS - PRINCIPAL	44,631,614	31,183,986	
INTER-LOCAL AGREEMENTS	2,395,483	2,477,962	
SUBFUND LEVEL ACTIVITIES	4,420,090	4,352,924	
TRANSFER OUT TO OTHER FUNDS	109,204,645	119,180,811	
TOTAL NON-DEPARTMENTAL EXPENSES	337,349,581	306,891,595	
TOTAL GENERAL FUND - GSD EXPENDITURES	1,170,403,835	1,209,498,411	

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

	FY 17-18 COUNCIL APPROVED	FY 18-19 MAYOR'S PROPOSED	FY 18-19 COUNCIL APPROVED
CITYWIDE ACTIVITIES			
415 LIMIT PENSION COST	45,783	55,341	
AGAPE COMMUNITY HEALTH CENTER	187,926	100,000	
ALCOHOL REHABILITATION PROGRAM	399,989	399,989	
ALLOCATIONS - VACANT BUILDINGS	526,805	524,404	
ANNUAL INDEPENDENT AUDIT	322,050	320,000	
ART IN PUBLIC PLACES	3,582	4,197	
BUSINESS IMPRV DISTRICT-DOWNTOWN VISION	458,491	456,775	
CIP DEBT SERVICE REPAYMENT	25,124,041	36,110,304	
CONSTITUTIONAL GAS TAX TO FISCAL AGENT	5,251,269	4,783,461	
DEBT SERVICE - ED BALL BUILDING	1,289,954	1,293,725	
DEBT SERVICE - HAVERTY BUILDING	1,676,303	1,683,519	
ECON DEV TRAINING GRANT - AMAZON 2	200,000		
ECON DEV TRAINING GRANT - GE	200,000	200,000	
ECONOMIC GRANT PROGRAM	3,001,000	5,315,000	
EDEN EXCHANGE: CATCH-A-BREAK	150,000		
EX-OFFENDER EMPLOYMENT		400,000	
FILING FEE LOCAL ORD-PUBLIC DEF FS27.54	23,000	18,000	
FILING FEE LOCAL ORD-ST ATTORNEY FS27.34	52,000	52,000	
FLORIDA RECOVERY SCHOOL		100,000	
GROUNDWORK JACKSONVILLE		50,000	
JACKSONVILLE AREA LEGAL AID	266,000		
JACKSONVILLE LANDING	244,716	242,626	
JUVENILE JUSTICE	4,288,167	3,750,656	
LICENSE AGREEMENTS AND FEES	19,340	19,863	
LOBBYIST FEES	150,000	150,000	
MANATEE STUDY	90,000	90,000	
MAYORAL TRANSITIONAL GOVT: 20.110G		75,000	
MEDICAID PROGRAM F.S. 409.915	15,165,000	15,885,000	
MUNICIPAL DUES & AFFILIATION	14,885	14,942	
MUNICIPAL DUES/AFFILIATION SEC 10.109	200,650	201,834	
N. FL TPO (TRANSPORTATION PLANNING ORG)	230,748	234,203	
NE FL REGIONAL TRANSPORTATION COMMISSION	96,751		
NEW TOWN SUCCESS ZONE		161,300	
NON DEPARTMENTAL IS ALLOCATIONS	555,921	612,570	
NORTHEAST FL REGIONAL COUNCIL (NEFRC)	378,696	384,093	
OPERATION NEW HOPE		400,000	
OPIOID EPIDEMIC PROGRAM		240,000	
PRISONERS OF CHRIST		400,000	
PSG - CULTURAL COUNCIL	2,846,580	2,846,580	
PUBLIC SAFETY DC PLAN ADMINISTRATION	73,765	6,726	
PUBLIC SERVICE GRANTS	2,624,196	2,624,196	
QUALIFIED TARGET INDUSTRIES	766,975	850,900	
REFUND - TAXES OVERPD/ERROR/CONTROVERSY	4,000	2,000	
SHANDS JAX MEDICAL CENTER CONTRIBUTION	26,275,594	26,275,594	
SMG - TAXSLAYER BOWL AMENDMT#3	835,102	839,970	
STORMWATER 501C3/LOW INCOME SUBSIDY	1,563,732	1,570,182	
SUBSIDIZED PENSION FUNDS	17,239	17,239	
TAX DEED PURCHASES	200,000	300,000	
UNITED WAY 211		150,000	
ZOO CONTRACT	1,282,500	1,282,500	

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

	FY 17-18 COUNCIL APPROVED	FY 18-19 MAYOR'S PROPOSED	FY 18-19 COUNCIL APPROVED
TOTAL CITYWIDE ACTIVITIES	97,102,750	111,494,689	
CONTINGENCIES			
CONTINGENCY - COLL. BARGAINING REOPENER	2,000,000	2,000,000	
CONTINUATION GRANT MATCH(B1-B)	501,309	1,820,641	
EXECUTIVE OP CONTINGENCY - COUNCIL	100,000	100,000	
EXECUTIVE OP CONTINGENCY - MAYOR	100,000	100,000	
F.I.N.D GRANT MATCH	1,411,282	1,960,000	
FEDERAL MATCHING GRANT	250,000	250,000	
PENSION REFORM RESERVES	52,559,668	12,052,882	
SP COUNCIL CONT-POLICE ATHLETIC LEAGUE	500,000		
SPECIAL COUNCIL CONTING - JAX CHAMBER	200,000	300,000	
SPECIAL COUNCIL CONTINGENCY-SHERIFF	874,606		
TOTAL CONTINGENCIES	58,496,865	18,583,523	
DEBT FEES - BOND RELATED			
FISCAL AGENT FEES GF-GSD	69,275	59,175	
TOTAL DEBT FEES - BOND RELATED	69,275	59,175	
DEBT SERVICE TRANSFERS - FISCAL AGENT			
TRF FR 011 GF TO 22U - FISCAL AGENT FEES	1,000		
TRF FR 011 GF TO 255 - FISCAL AGENT FEES	450	450	
TRF FR 011 GF TO 259 - FISCAL AGENT FEES	268,331	259,683	
TRF FR 011 GF TO 25A - FISCAL AGENT FEES	900	900	
TRF FR 011 GF TO 25F - FISCAL AGENT FEES	450	450	
TRF FR 011 GF TO 25G - FISCAL AGENT FEES	450	450	
TRF FR 011 GF TO 25H - FISCAL AGENT FEES	450	450	
TRF FR 011 GF TO 4F6 - FISCAL AGENT FEES	1,620	1,568	
TOTAL DEBT SERVICE TRANSFERS - FISCAL AGENT	273,651	263,951	
DEBT SERVICE TRANSFERS - INTEREST			
TRF FR 011 GF TO 22H-06C ETR/CARLING	161,849	157,010	
TRF FR 011 GF TO 22U-01 RCR SALES TAX	374,966		
TRF FR 011 GF TO 255-06C ETR	62,545	30,514	
TRF FR 011 GF TO 259-08 A&B (97'S&02)	2,132,997	2,413,144	
TRF FR 011 GF TO 25A-09 AB&C	1,614,817	1,465,084	
TRF FR 011 GF TO 25B-09C SPEC REV	272,835	207,670	
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	752,434	677,164	
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	1,850,397	1,809,770	
TRF FR 011 GF TO 25F-2012C SPEC REV	6,489,832	5,741,601	
TRF FR 011 GF TO 25G-2012D SPEC REV	316,420	276,943	
TRF FR 011 GF TO 25H-2012E SPEC REV	419,813	297,692	
TRF FR 011 GF TO 25I 2013A SPEC (INT)	1,374,792	1,374,792	
TRF FR 011 GF TO 25K 2014 SPEC (INT)	2,407,566	2,407,566	
TRF FR 011 GF TO 25L 2016A SPEC (INT)	2,338,195	2,292,634	
TRF FR 011 GF TO 4F6 DEBT SVC	96,385	97,335	
TRF FR 011 GF TO 561-ADAM'S MARK	89,365	45,655	
TOTAL DEBT SERVICE TRANSFERS - INTEREST	20,755,208	19,294,574	

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

	FY 17-18 COUNCIL APPROVED	FY 18-19 MAYOR'S PROPOSED	FY 18-19 COUNCIL APPROVED
DEBT SERVICE TRANSFERS - PRINCIPAL			
TRF FR 011 GF TO 22H-06C CARLING	342,516	347,342	
TRF FR 011 GF TO 22U-01 RCR SALES TAX	7,520,000		
TRF FR 011 GF TO 255-06C ETR	615,553	648,273	
TRF FR 011 GF TO 259-08A&B (97'S&02)	3,686,253	4,284,024	
TRF FR 011 GF TO 25A-09AB&C ETR	3,395,000	3,545,000	
TRF FR 011 GF TO 25B-09C SPEC REV	1,420,000	1,450,000	
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	1,136,000	1,175,000	
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	810,300	853,000	
TRF FR 011 GF TO 25F-2012C SPEC REV	15,795,000	7,886,000	
TRF FR 011 GF TO 25G-2012D SPEC REV	985,000	1,020,000	
TRF FR 011 GF TO 4F6 DEBT SVC	13,748	15,977	
TRF FR 011 GF TO 561-ADAM'S MARK	982,244	1,025,953	
TRF FR 011 TO GF TO 25H-2012E SPEC REV	7,080,000	7,450,000	
TRF FR 011 TO GF TO 25L 2016A SPEC (PR)	850,000	1,483,417	
TOTAL DEBT SERVICE TRANSFERS - PRINCIPAL	44,631,614	31,183,986	
INTER-LOCAL AGREEMENTS			
ATLANTIC & NEPTUNE BCH FIRE SERVICE	287,414	296,036	
ATLANTIC BCH LG/BCH-CAPITAL ONLY	9,000	9,000	
ATLANTIC BCH LIFEGUARD/BCH CLEAN-UP	229,260	236,138	
BEACHES-SOLID WASTE DISPOSAL CHARGES	906,147	907,008	
JACKSONVILLE BCH LIFEGUARD/BCH CLEAN-UP	734,178	756,203	
NEPTUNE BCH LIFEGUARD/BCH CLEAN-UP	229,484	273,577	
TOTAL INTER-LOCAL AGREEMENTS	2,395,483	2,477,962	
SUBFUND LEVEL ACTIVITIES			
DEBT SERVICE - ASH SETTLEMENT	2,611,697	3,379,680	
JPA - CONTRIBUTIONS TO/FROM	2,940,286	2,686,428	
JTA - CONTRIBUTIONS TO/FROM	1,410,864	1,443,605	
PROPERTY LEASE W/ WJCT-JAZZ FESTIVAL	30,000	30,000	
SALARY & BENEFIT LAPSE	(2,572,757)	(3,186,789)	
TOTAL SUBFUND LEVEL ACTIVITIES	4,420,090	4,352,924	

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

	FY 17-18 COUNCIL APPROVED	FY 18-19 MAYOR'S PROPOSED	FY 18-19 COUNCIL APPROVED
TRANSFER OUT TO OTHER FUNDS			
GEN FUND-GSD LOAN TO NE DWNTN CRA	200,095		
GEN FUND-GSD LOAN TO SOLID WASTE DISPOS.	3,058,842	8,597,621	
GEN FUND-GSD LOAN TO STORMWATER OPS	2,324,997	478,900	
GEN FUND-GSD TRANSFER TO 15V TEEN COURT	55,000	55,000	
GEN FUND-GSD TRANSFER TO AIR POLL EPA	424,273	424,274	
GEN FUND-GSD TRANSFER TO CECIL COMM CTR	1,144,279	1,219,734	
GEN FUND-GSD TRANSFER TO CIP FUND 32E	20,800,000	16,272,787	
GEN FUND-GSD TRANSFER TO CITY VENUES	15,131,545	14,413,820	
GEN FUND-GSD TRANSFER TO COURTHOUSE TRST	526,056	136,099	
GEN FUND-GSD TRANSFER TO DIRECT VEH RPL		8,690,824	
GEN FUND-GSD TRANSFER TO EMERG.INCIDENTS	7,000,000	6,200,000	
GEN FUND-GSD TRANSFER TO EMERGENCY RESV	5,368,097		
GEN FUND-GSD TRANSFER TO HANNA PARK		846,320	
GEN FUND-GSD TRANSFER TO HUGUENOT PARK	356,282	369,442	
GEN FUND-GSD TRANSFER TO KHA	29,860,043	31,894,229	
GEN FUND-GSD TRANSFER TO PROP APPRAISER	9,622,651	10,280,468	
GEN FUND-GSD TRANSFER TO PUBLIC BLDGS		3,000,000	
GEN FUND-GSD TRANSFER TO SPECIAL EVENTS	6,133,226	6,775,372	
GEN FUND-GSD TRANSFER TO STORMWATER CIP	200,000		
GEN FUND-GSD TRANSFER TO TAX COLLECTOR	6,699,259	6,557,576	
TRF FR 011 GENFD GSD TO 1S1 COURT COSTS		290,000	
TRF FR 011 GENFD TO 64N ART IN P/P TRUST		178,345	
TRF FR 011 GENFD TO DOWNTOWN ECON DEV	300,000	2,500,000	
TOTAL TRANSFER OUT TO OTHER FUNDS	109,204,645	119,180,811	
TOTAL NON-DEPARTMENTAL EXPENDITURES	337,349,581	306,891,595	

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

	FY 17-18 Council Approved	FY 18-19 Mayor's Proposed	FY 18-19 Council Approved	Change From FY18
FULL TIME EMPLOYEE POSITIONS				
ADVISORY BOARDS & COMMISSIONS	5	5		0
CITY COUNCIL	82	83		1
COURTS	2	2		0
DOWNTOWN INVESTMENT AUTHORITY	5	7		2
EMPLOYEE SERVICES	42	42		0
FINANCE AND ADMINISTRATION	103	105		2
FIRE AND RESCUE	1,339	1,434		95
HUMAN RIGHTS COMMISSION	7	7		0
MAYOR'S OFFICE	28	28		0
MEDICAL EXAMINER	29	31		2
MILITARY AFFAIRS AND VETERANS	14	14		0
NEIGHBORHOODS	209	210		1
OFFICE OF ECONOMIC DEVELOPMENT	12	12		0
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	1	1		0
OFFICE OF GENERAL COUNSEL	2	1		(1)
OFFICE OF INSPECTOR GENERAL	8	9		1
OFFICE OF SPORTS & ENTERTAINMENT	5	5		0
OFFICE OF THE SHERIFF	3,277	3,230		(47)
PARKS, RECREATION & COMMUNITY SVCS	254	258		4
PLANNING AND DEVELOPMENT	32	32		0
PUBLIC LIBRARIES	297	310		13
PUBLIC WORKS	304	301		(3)
SUPERVISOR OF ELECTIONS	31	31		0
TOTAL FULL TIME EMPLOYEE POSITIONS GENERAL FUND - GENERAL SERVICES DISTRICT	6,088	6,158		70

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Capital Project Funds

FY 19 Proposed Capital Improvement Program - All Funding Sources
FY 19 Proposed Stormwater Capital Improvement Program - All Funding Sources
FY 19 Proposed Solid Waste Capital Improvement Program - All Funding Sources

114	Fair Share Sector Areas Transportation Improvement
141	Streets & Highways 5-year Road Program
143	Local Option Gas Tax
1D9	Sisters Creek Park Maintenance and Improvements
311	1983 Capital Improvement Rev Construction
314	1988A ETR Ref Construction
31A	1993A ETR Bond Construction
31G	1987A Criminal Justice Construction
31I	1995 Alltel Stadium Bond Construction
31L	Capital Project Rev Bond Construction
31P	2002 Guar Entitlement Construction Bonds
31R	1999A Excise Tax Rev Bonds
321	River City Renaissance Pay-As-You-Go
322	General Capital Projects
327	2009 Authorized Capital Projects
328	2010 Authorized Capital Projects
329	2011 Authorized Capital Projects
32A	2012 Authorized Capital Projects
32B	2013 Authorized Capital Projects
32C	2014 Authorized Capital Projects
32D	2015 Authorized Capital Projects
32E	Authorized Capital Projects
32S	Library Capital Projects - Library Fines
341	River City Renaissance Bonds
363	2004 Excise Tax Revenue Bonds
414	1986 Parking and ETR Bond Construction
44K	Solid Waste General Capital Projects
462	Stormwater Services – Capital Projects
4G1	Sports Complex Capital Projects
4K3	Capital Projects - City Venues Surcharge

**CITY OF JACKSONVILLE
FY 2019 CAPITAL IMPROVEMENT PROGRAM
ALL FUNDING SOURCES**

	FY18-19
Funding Source	
Debt Management Fund	\$98,470,656
Contribution - Private Sources	\$0
Interest Earnings Revenue Appropriations	\$14,771,951
Pay-go	\$21,765,899
Transfer Between Projects	\$501,126
Grant / Trust Fund	\$0
Total Per Year	\$135,509,632

Dept	Project Name	FY 18-19	Debt Management Fund	Contribution - Private Sources	Interest Earnings Revenue Appropriations	Paygo	Transfer Between Projects	Grant / Trust Fund
FR	Fire Station #65 (new)	\$2,513,125	\$2,500,000	\$0	\$0	\$13,125	\$0	\$0
PW	Roadway Resurfacing	\$11,994,588	\$0	\$0	\$8,180,151	\$1,970,368	\$0	\$0
PW	Fort Caroline Road Resurfacing (McCormick to Monumen	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0
PW	ADA Compliance - Curb Ramps and Sidewalks	\$6,545,000	\$5,484,643	\$0	\$0	\$0	\$0	\$0
PW	Sidewalk/Curb Construction and Repair	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0
PW	Sidewalk Construction - New	\$500,000	\$0	\$0	\$489,453	\$10,547	\$0	\$0
PW	Hardscape - Countywide	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
PW	Roadway Safety Project - Pedestrian Crossings	\$250,000	\$0	\$0	\$250,000	\$0	\$0	\$0
PW	Tiger Hole Road Sidewalk	\$450,000	\$0	\$0	\$336,045	\$113,955	\$0	\$0
PW	Phoenix Area Pedestrian Safety Improvements	\$2,500,000	\$0	\$0	\$19,046	\$2,480,954	\$0	\$0
PW	Cntywd Intersection Imp & Bridge Rehab - Intersections	\$250,000	\$0	\$0	\$250,000	\$0	\$0	\$0
PW	Bulls Bay Hwy at Commonwealth Intersection Imp	\$150,000	\$0	\$0	\$150,000	\$0	\$0	\$0
PW	Hodges Blvd at Glenn Kernan Intersection Improvements	\$250,000	\$0	\$0	\$250,000	\$0	\$0	\$0
PW	Centurion Pkwy at Deerwood Park Blvd Intersection Imp	\$500,000	\$0	\$0	\$0	\$0	\$500,000	\$0
PW	San Clerc Road Pedestrian Bridges	\$150,000	\$0	\$0	\$150,000	\$0	\$0	\$0
PW	Ribault Scenic Drive Bridge Repair	\$350,000	\$0	\$0	\$350,000	\$0	\$0	\$0
PW	Acree Road Bridge Replacement	\$500,000	\$0	\$0	\$500,000	\$0	\$0	\$0
PW	Yellow Bluff Road Bridge Repairs	\$300,000	\$0	\$0	\$300,000	\$0	\$0	\$0
PW	Plymouth Street Bridge	\$400,000	\$0	\$0	\$300,000	\$100,000	\$0	\$0
PW	Collins Road Bridge	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$0
PW	5th Street Bridge Replacement	\$400,000	\$0	\$0	\$0	\$400,000	\$0	\$0
PW	River Road Bridge	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$0
PW	Hart Bridge Ramp Modifications	\$25,000,000	\$12,500,000	\$0	\$0	\$0	\$0	\$0
PW	McCoys Creek Rebuild & Raise Bridge - Stockton	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 18-19	Debt Management Fund	Contribution - Private Sources	Interest Earnings Revenue Appropriations	Paygo	Transfer Between Projects	Grant / Trust Fund
PW	McCoy's Creek Rebuild & Raise Bridge - King	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
PW	McCoy's Creek Remove Bridge - Smith	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
PW	McCoy's Creek Remove Bridge - Leland	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
PW	Traffic Signalization - Countywide	\$350,000	\$224,019	\$0	\$0	\$125,981	\$0	\$0
PW	Traffic Calming	\$150,000	\$0	\$0	\$150,000	\$0	\$0	\$0
PW	Crosswalk Countdown Heads	\$631,072	\$0	\$0	\$0	\$0	\$0	\$0
PW	School Zone Flashers - Countywide	\$500,000	\$366,362	\$0	\$133,638	\$0	\$0	\$0
PW	Traffic Street Lights (mast arm paint)	\$75,000	\$0	\$0	\$75,000	\$0	\$0	\$0
PW	Pavement Markings	\$750,000	\$750,000	\$0	\$0	\$0	\$0	\$0
PW	Roadway Sign Stripe and Signal	\$1,250,000	\$0	\$0	\$1,250,000	\$0	\$0	\$0
PW	Railroad Crossings	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0
PW	Railroad Quiet Zone Match	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0
PW	St. Johns River Bulkhead, Assess/Restore	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
PW	Willowbranch Creek Bulkhead Replacement	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$0
PW	McCoy's Creek Channel Improvements/Restoration	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0
PW	McCoy's Creek Bank Bulkhead Restoration	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0
PW	McCoy's Creek Boulevard Closure	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0
OW	Park Street Road Diet	\$2,200,000	\$2,200,000	\$0	\$0	\$0	\$0	\$0
PW	Chaffee Road	\$900,000	\$0	\$0	\$631,892	\$268,108	\$0	\$0
PW	Soutel Drive Road Diet	\$2,640,000	\$2,640,000	\$0	\$0	\$0	\$0	\$0
PW	Rogero Road - Roundabout	\$1,200,000	\$1,200,000	\$0	\$0	\$0	\$0	\$0
PW	Ortega Hills Secondary Ingress/Egress	\$1,050,000	\$1,045,026	\$0	\$367	\$4,607	\$0	\$0
PW	Palm Avenue Improvements	\$480,000	\$459,468	\$0	\$954	\$19,578	\$0	\$0
PW	Millers Creek Dredge - Spec Dist Match	\$275,000	\$275,000	\$0	\$0	\$0	\$0	\$0
PW	JAX ASH - McCoy's Creek Buffer to Creek Bank	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
PW	JAX ASH - McCoy's Creek Standard Remediation	\$1,400,000	\$1,400,000	\$0	\$0	\$0	\$0	\$0
PW	JAX Ash Site Pollution Remediation	\$4,000,000	\$4,000,000	\$0	\$0	\$0	\$0	\$0
PW	Pinehurst Cemetery Restoration	\$1,211,000	\$1,211,000	\$0	\$0	\$0	\$0	\$0
PW	Memorial Cemetery Assessment/Restoration	\$389,400	\$389,400	\$0	\$0	\$0	\$0	\$0
PW	Sunset Cemetery Assessment/Restoration	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0
PW	Old City Cemetery Assessment/Restoration	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0
PW	Hillside Cemetery Assessment/Restoration	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0
PW	Mt Olive Cemetery Assessment/Restoration	\$474,000	\$474,000	\$0	\$0	\$0	\$0	\$0
PW	ADA Compliance - Public Buildings	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0
PW	Facilities Capital Maintenance - Gov't	\$940,000	\$940,000	\$0	\$0	\$0	\$0	\$0
PW	Tillie Fowler Regional Park Septic System Replacement	\$160,000	\$0	\$0	\$0	\$160,000	\$0	\$0
PW	Public Buildings - Roofing	\$400,000	\$400,000	\$0	\$0	\$0	\$0	\$0
PW	Pretrial Detention Facility - Maintenance and Upgrades	\$1,500,000	\$0	\$0	\$0	\$1,500,000	\$0	\$0

Dept	Project Name	FY 18-19	Debt Management Fund	Contribution - Private Sources	Interest Earnings Revenue Appropriations	Paygo	Transfer Between Projects	Grant / Trust Fund
PW	Ed Ball Building Maintenance and Upgrades	\$1,400,000	\$113,799	\$0	\$447,162	\$839,039	\$0	\$0
PW	Ed Ball Building - Energy Audit	\$2,400,000	\$2,400,000	\$0	\$0	\$0	\$0	\$0
PW	Fleet Management - Restroom Repairs	\$400,000	\$400,000	\$0	\$0	\$0	\$0	\$0
PW	Police Memorial Building - Maintenance and Upgrades	\$275,000	\$275,000	\$0	\$0	\$0	\$0	\$0
PW	Pretrial Detention Facility - Cell door System	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0	\$0
PW	Pretrial Detention Facility Elevator System	\$315,200	\$315,200	\$0	\$0	\$0	\$0	\$0
PW	St. James Building Air Quality Improvements	\$621,245	\$621,245	\$0	\$0	\$0	\$0	\$0
PW	Emergency Operations Center - HVAC Repairs	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0
PW	UF Health Capital Improvements	\$15,000,000	\$15,000,000	\$0	\$0	\$0	\$0	\$0
PW	Main Library - Partial Roof Replacement	\$598,000	\$381,984	\$0	\$0	\$214,890	\$1,126	\$0
PW	Yates Building - Maintenance and Upgrades	\$666,500	\$666,500	\$0	\$0	\$0	\$0	\$0
PW	Traffic Engineering Facility Improvements	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0
PW	Fleet Management - Fuel Storage and Asphalt Repair	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0
PW	Medical Examiner Facility	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
PL	Urban Core Renewal/ 21st Century Urban Libraries	\$330,000	\$0	\$0	\$0	\$330,000	\$0	\$0
PL	Oceanway Branch Library	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0	\$0
SM	Interior Finishes- Prime Osborn Convention Center	\$100,000	\$0	\$0	\$0	\$100,000	\$0	\$0
SM	Waterproofing/Roof Replacement - Prime Osborn Convent	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0	\$0
SM	Building Systems - Prime Osborn Convention Center	\$1,045,000	\$0	\$0	\$0	\$1,045,000	\$0	\$0
SM	Chairs & Tables - Prime Osborn Convention Center	\$200,000	\$0	\$0	\$0	\$200,000	\$0	\$0
SM	Security Improvements - Prime Osborn Convention Centre	\$655,000	\$118,000	\$0	\$0	\$537,000	\$0	\$0
SM	Building Systems - Ritz Theatre & Museum	\$510,000	\$510,000	\$0	\$0	\$0	\$0	\$0
SM	Security Improvements- Ritz Theatre & Museum	\$95,000	\$0	\$0	\$0	\$95,000	\$0	\$0
RP	Jacksonville Zoo Capital Improvements	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0
RP	Southside Senior Center	\$2,000,000	\$0	\$0	\$0	\$2,000,000	\$0	\$0
RP	Mayport Community Center	\$2,000,000	\$0	\$0	\$0	\$2,000,000	\$0	\$0
RP	Southbank Floating Dock	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0
RP	Rowing Center	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
RP	Countywide Parks - Upgrades/Maintenance & Repairs	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0
RP	Winton Drive Recreation Facility	\$500,000	\$436,085	\$0	\$165	\$63,750	\$0	\$0
RP	Mayport Docks	\$360,000	\$0	\$0	\$0	\$0	\$0	\$0
RP	Friendship Fountain Repairs and Nodes	\$1,300,000	\$1,300,000	\$0	\$0	\$0	\$0	\$0
RP	McCoy's Creek Greenway	\$1,650,000	\$1,400,000	\$0	\$0	\$0	\$0	\$0
RP	Southbank Riverwalk Extension & Enhancements	\$700,000	\$700,000	\$0	\$0	\$0	\$0	\$0
RP	Civic/Cultural Riverwalk Node - Northbank	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
RP	Hanna Park 1 - Playground	\$360,000	\$0	\$0	\$0	\$360,000	\$0	\$0
RP	Hanna Park 2 - Splash Park	\$300,000	\$0	\$0	\$0	\$300,000	\$0	\$0
RP	Hanna Park 3 - Campground Restroom Renovations	\$360,000	\$0	\$0	\$0	\$360,000	\$0	\$0

Dept	Project Name	FY 18-19	Debt Management Fund	Contribution - Private Sources	Interest Earnings Revenue Appropriations	Paygo	Transfer Between Projects	Grant / Trust Fund
RP	St. Johns River Park	\$950,000	\$950,000	\$0	\$0	\$0	\$0	\$0
RP	Main Street Dog Park	\$400,000	\$400,000	\$0	\$0	\$0	\$0	\$0
RP	Palmetto Leaves Rgnl Park - Construct Sports Fields	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0
RP	Seaton Creek Historic Preserve	\$550,000	\$536,026	\$0	\$724	\$13,250	\$0	\$0
RP	9A/Baymeadows Park	\$2,225,000	\$1,645,665	\$0	\$557,085	\$22,250	\$0	\$0
RP	Boone Park - Upgrade Electrical & Tennis Court Lighting	\$270,000	\$198,519	\$0	\$269	\$71,212	\$0	\$0
RP	Memorial Park - Fence, Railings & Water Fountains	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0
RP	Blue Cypress Pool Demo & Replacement	\$2,450,000	\$2,388,715	\$0	\$0	\$61,285	\$0	\$0
RP	Julius Guinyard Park - Refurbish Existing Park	\$300,000	\$0	\$0	\$0	\$300,000	\$0	\$0
RP	Reddie Point Preserve - Entrance Road Paving	\$450,000	\$0	\$0	\$0	\$450,000	\$0	\$0
RP	Northbank Riverwalk Wayfinding Signs	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0
RP	Tillie Fowler Kayak Launch	\$313,600	\$0	\$0	\$0	\$173,600	\$0	\$0
RP	Palms Fish Camp Docks Phase II	\$784,000	\$0	\$0	\$0	\$434,000	\$0	\$0
RP	Jacksonville Zoo Improvements - Dock	\$280,000	\$0	\$0	\$0	\$155,000	\$0	\$0
RP	Liberty Street Basin	\$336,000	\$0	\$0	\$0	\$186,000	\$0	\$0
RP	Sisters Creek - Kayak & Fishing Access	\$156,800	\$0	\$0	\$0	\$86,800	\$0	\$0
RP	Alamacani Improvements	\$134,400	\$0	\$0	\$0	\$74,400	\$0	\$0
RP	Bert Maxwell Dredge	\$168,000	\$0	\$0	\$0	\$93,000	\$0	\$0
RP	Goodby's Creek Dredge	\$201,600	\$0	\$0	\$0	\$111,600	\$0	\$0
RP	Castaway Island Dredge	\$168,000	\$0	\$0	\$0	\$93,000	\$0	\$0
RP	Riverview Park Boat Ramp	\$168,000	\$0	\$0	\$0	\$93,000	\$0	\$0
RP	Ribault River Preserve Fishing Structure	\$67,200	\$0	\$0	\$0	\$37,200	\$0	\$0
RP	Exchange Club Island Park Development	\$134,400	\$0	\$0	\$0	\$74,400	\$0	\$0
RP	Reed Island Dock & Development	\$224,000	\$0	\$0	\$0	\$124,000	\$0	\$0

CITY OF JACKSONVILLE
FY 2019 PROPOSED STORM WATER CAPITAL IMPROVEMENT PROGRAM
ALL FUNDING SOURCE

	FY 18 - 19
Debt Management Fund	\$0
Contribution-Private Sources	\$0
Interest Earnings Revenue Appropriations	\$0
Pay-go	\$6,000,000
Transfer Between Projects	\$0
Grant / Trust Fund	\$0
	\$6,000,000

Dept	Project Name	FY 18-19	Debt Management Fund	Contribution-Private Sources	Interest Earnings Revenue Appropriations	Paygo	Transfer Between Projects	Grant / Trust Fund
SW	Knights Lane (DSR) -Capital Improvement	\$800,000	\$0	\$0	\$0	\$800,000	\$0	\$0
SW	Romily Drive (DSR) -Capital Improvement	\$345,000	\$0	\$0	\$0	\$345,000	\$0	\$0
SW	Alimacani Trail (DSR) -Capital Improvement	\$431,250	\$0	\$0	\$0	\$431,250	\$0	\$0
SW	Via Valencia (DSR) -Capital Improvement	\$223,750	\$0	\$0	\$0	\$223,750	\$0	\$0
SW	Drainage System Rehabilitation - Capital Maintenananc	\$4,200,000	\$0	\$0	\$0	\$4,200,000	\$0	\$0

CITY OF JACKSONVILLE
FY 2019 PROPOSED SOLID WASTE CAPITAL IMPROVEMENT PROGRAM
ALL FUNDING SOURCE

	FY 18 - 19
Debt Management Fund	\$4,804,000
Contribution-Private Sources	\$0
Interest Earnings Revenue Appropriations	\$0
Pay-go	\$0
Transfer Between Projects	\$0
Grant / Trust Fund	\$0
	\$4,804,000

Dept	Project Name	FY 18-19	Debt Management Fund	Contribution-Private Sources	Interest Earnings Revenue Appropriations	Paygo	Transfer Between Projects	Grant / Trust Fund
SD	Landfill Gas Fueled Leachate Evaporator	\$1,200,000	\$1,200,000	\$0	\$0	\$0	\$0	\$0
SD	Trail Ridge Landfill Expansion	\$2,904,000	\$2,904,000	\$0	\$0	\$0	\$0	\$0
SD	Environmental Compliance - Countywide	\$700,000	\$700,000	\$0	\$0	\$0	\$0	\$0

FAIR SHARE SECTOR AREAS TRANSP IMPR
 SUBFUND -- 114

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	10,420,134	0	0		0
Investment Pool / Interest Earnings	4,006,209	666,116	540,137	(18.9%)	(125,979)
Miscellaneous Revenue	(379)	0	0		0
Transfers From Other Funds	213,536	0	0		0
TOTAL REVENUE	14,639,499	666,116	540,137	(18.9%)	(125,979)
EXPENDITURES					
Capital Outlay	4,172,411	833,059	942,145	13.1%	109,086
Contingencies	0	(166,943)	(402,008)	140.8%	(235,065)
Transfers to Other Funds	4,686,144	0	0		0
TOTAL EXPENDITURES	8,858,555	666,116	540,137	(18.9%)	(125,979)

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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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 19 Capital Improvement Projects (CIP).

REVENUE

Investment Pool / Interest Earnings

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

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 capital improvement program. Any negative amounts in the table below represent the movement of prior year authorization that is being moved to a different project as part of the FY 19 CIP.

942,145

Project Title	FY 19 Proposed
INGRESS/EGRESS LAND ACQUISITION	4,974
PHOENIX AREA PEDESTRIAN SAFETY IMPROVE.	19,046
PALM AVENUE IMPROVEMENTS	20,532
TIGER HOLE ROAD SIDEWALK	113,955
CHAFFEE ROAD	783,638
CENTURION PKWY AT DEERWOOD PK.BLVD INTER	500,000
DEERWOOD PARK BLVD SIGNAL IMPROVEMENT	(500,000)

Contingencies

- This amount represents de-appropriations from the various planning district contingencies which are being used to fund projects in the table above.

STREETS & HIGHWAYS 5-YEAR ROAD PROGRAM
 SUBFUND -- 141

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
State Shared Revenue	4,417,343	5,251,269	4,783,461	(8.9%)	(467,808)
Investment Pool / Interest Earnings	75,127	0	69,698		69,698
Transfers From Component Units	4,648,209	9,851,445	5,033,461	(48.9%)	(4,817,984)
TOTAL REVENUE	9,140,679	15,102,714	9,886,620	(34.5%)	(5,216,094)
EXPENDITURES					
Capital Outlay	595,805	9,851,445	5,103,159	(48.2%)	(4,748,286)
Grants, Aids & Contributions	4,733,001	5,251,269	4,783,461	(8.9%)	(467,808)
TOTAL EXPENDITURES	5,328,806	15,102,714	9,886,620	(34.5%)	(5,216,094)

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**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

State Shared Revenue

- This represents 50% of the 5th and 6th Cent Gas Tax revenues. The decrease is due to a lower assumption of gasoline consumption.

Investment Pool / Interest Earnings

- Interest earnings represent the amount to be used in FY 19 to fund capital projects.

Transfers From Component Units

- Tax revenue is received by the City and sent to a fiscal agent per the Interlocal agreement with the Jacksonville Transit Authority. Those funds are redistributed back to the City and are used to fund capital projects.

EXPENDITURES

Capital Outlay

- This amount represents the utilization of the Transfers From Component Units as described above. This funding will be used to fund a portion of the FY 19 CIP.

5,103,159

Project Title	FY 19 Proposed
Roadway Safety Project - Pedestrian Crossings	250,000
Roadway Resurfacing	4,853,159

Grants, Aids & Contributions

- This is a pass through of intergovernmental revenue based upon 50% of the 5th and 6th Cent Gas tax revenues in accordance of the Better Jacksonville Plan Interlocal agreement between the City and the Jacksonville Transit Authority. Funds are transferred to a fiscal agent for the payment of debt service.

LOCAL OPTION GAS TAX (SEC 111.515)
 SUBFUND -- 143

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Taxes	30,412,800	30,413,360	32,257,947	6.1%	1,844,587
Investment Pool / Interest Earnings	(59,513)	0	0		0
Transfers From Component Units	5,076,991	5,068,893	8,127,490	60.3%	3,058,597
TOTAL REVENUE	35,430,279	35,482,253	40,385,437	13.8%	4,903,184
EXPENDITURES					
Internal Service - Capital Expense	413	0	0		0
Capital Outlay	2,967,782	5,068,893	8,127,490	60.3%	3,058,597
Grants, Aids & Contributions	30,395,280	30,413,360	32,257,947	6.1%	1,844,587
TOTAL EXPENDITURES	33,363,475	35,482,253	40,385,437	13.8%	4,903,184

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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LOCAL OPTION GAS TAX SUBFUND 143

BACKGROUND

Ordinance Code Section: 111.515: 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, five-cents of the gas tax revenue recorded in this subfund will be transferred to JTA as a mass-transit subsidy. The City will retain one-cent of the gas tax for City use as described in Ordinance 2013-280-E.

REVENUE

Taxes

- This is the estimated FY 19 revenue to be received from the local option six-cent gas tax.

Transfers From Component Units

- Tax revenue is received by the City and sent to a fiscal agent per the Interlocal agreement with the Jacksonville Transit Authority. Those funds are redistributed back to the City and are used to fund capital projects.

EXPENDITURES

Capital Outlay

- This amount represents the City's one-cent of the gas tax as detailed above. This funding will be used to fund a portion of the FY 19 CIP.

8,127,490

Project Title	FY 19 Proposed
TRAFFIC STREET LIGHTS	75,000
CHAFFEE ROAD	116,362
FLASHER CLOCKS FOR SCHOOL ZONES	133,638
TRAFFIC CALMING	150,000
BULLS BAY HWY AT COMMONWEALTH INTERSECT.	150,000
SAN CLERC ROAD PEDESTRIAN BRIDGE	150,000
INTERSECTIONS	250,000
HODGES BLVD AT GLENN KERNAN INTERSECT.	250,000
YELLOW BLUFF ROAD BRIDGE REPAIR	300,000
PLYMOUTH STREET BRIDGE	300,000
TIGER HOLE ROAD SIDEWALK	336,045
RIBAUTL SCENIC DRIVE BRIDGE REPAIR	350,000
SIDEWALK CONTRUCTION - NEW	489,453
ACREE ROAD BRIDGE REPLACEMENT	500,000
ROADWAY SIGN STIPE & SIGNAL	1,250,000
ROADWAY WIDENING & RESURFACING	3,326,992

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.

SISTERS CREEK PARK MAINT. & IMPRVMENTS
 SUBFUND -- 1D9

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	0	140,750	107,000	(24.0%)	(33,750)
Investment Pool / Interest Earnings	0	5,163	2,251	(56.4%)	(2,912)
TOTAL REVENUE	0	145,913	109,251	(25.1%)	(36,662)
EXPENDITURES					
Capital Outlay	0	145,913	109,251	(25.1%)	(36,662)
TOTAL EXPENDITURES	0	145,913	109,251	(25.1%)	(36,662)

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**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 19 Capital Improvement Projects (CIP).

REVENUE

Charges for Services

- This represents the available revenue being appropriated to pay for the CIP project(s) in the table below.

Investment Pool / Interest Earnings

- This represents the available interest earnings being appropriated to pay for the CIP project(s) in the table below.

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 capital improvement program.

109,251

Project Title	FY 19 Proposed
MAYPORT DOCK & LAUNCH LANE	(21,497)
BOONE PRK-UPGRADE ELECTRICAL & TENNIS CT	8,019
SEATON CREEK HISTORIC PRESERVE	13,974
MAYPORT DOCKS	21,497
9A/BAYMEADOWS PARK	23,343
WINTON DRIVE RECREATIONAL FACILITY	63,915

1983 CAPITAL IMPROV REV CONSTRUCTION
 SUBFUND -- 311

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	0	0	21,263		21,263
TOTAL REVENUE	0	0	21,263		21,263
EXPENDITURES					
Capital Outlay	0	0	21,263		21,263
TOTAL EXPENDITURES	0	0	21,263		21,263

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**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 19 Capital Improvement Projects (CIP).

REVENUE

Investment Pool / Interest Earnings

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

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

21,263

Project Title	FY 19 Proposed
Ed Ball Building - Maintenance & Upgrades	21,263

1988A ETR REF CONSTRUCTION
 SUBFUND -- 314

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	0	0	42,433		42,433
Miscellaneous Revenue	0	0	20,754		20,754
TOTAL REVENUE	0	0	63,187		63,187
EXPENDITURES					
Capital Outlay	0	0	63,187		63,187
TOTAL EXPENDITURES	0	0	63,187		63,187

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**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 19 Capital Improvement Projects (CIP).

REVENUE

Investment Pool / Interest Earnings

- This represents the available interest earnings being appropriated to pay for the CIP project(s) in the table below.

Miscellaneous Revenue

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

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 capital improvement program.

63,187

Project Title	FY 19 Proposed
Ed Ball Building - Maintenance & Upgrades	63,187

1993A ETR BOND CONSTRUCTION
 SUBFUND -- 31A

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	0	0	18,873		18,873
Miscellaneous Revenue	0	0	7,211		7,211
TOTAL REVENUE	0	0	26,084		26,084
EXPENDITURES					
Capital Outlay	0	0	26,084		26,084
TOTAL EXPENDITURES	0	0	26,084		26,084

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**1993A ETR BOND CONSTRUCTION
SUBFUND 31A**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 19 Capital Improvement Projects (CIP).

REVENUE

Investment Pool / Interest Earnings

- This represents the available interest earnings being appropriated to pay for the CIP project(s) listed below.

Miscellaneous Revenue

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

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

26,084

Project Title	FY 19 Proposed
Ed Ball Building - Maintenance & Upgrades	26,084

1987A CRIMINAL JUSTICE CONSTRUCTION
 SUBFUND -- 31G

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	0	0	3,679		3,679
Miscellaneous Revenue	0	0	1,448		1,448
TOTAL REVENUE	0	0	5,127		5,127
EXPENDITURES					
Capital Outlay	0	0	5,127		5,127
TOTAL EXPENDITURES	0	0	5,127		5,127

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**1987A CRIMINAL JUSTICE CONSTRUCTION
SUBFUND 31G**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 19 Capital Improvement Projects (CIP).

REVENUE

Investment Pool / Interest Earnings

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

Miscellaneous Revenue

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

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

5,127

Project Title	FY 19 Proposed
Ed Ball Building - Maintenance & Upgrades	5,127

1995 ALLTEL STADIUM BOND CONSTRUCTION
 SUBFUND -- 311

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	0	0	30,898		30,898
Miscellaneous Revenue	0	0	9,094		9,094
TOTAL REVENUE	0	0	39,992		39,992
EXPENDITURES					
Capital Outlay	0	0	39,992		39,992
TOTAL EXPENDITURES	0	0	39,992		39,992

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**1995 ALLTEL STADIUM BOND CONSTRUCTION
SUBFUND 31I**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 19 Capital Improvement Projects (CIP).

REVENUE

Investment Pool / Interest Earnings

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

Miscellaneous Revenue

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

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

39,992

Project Title	FY 19 Proposed
Ed Ball Building - Maintenance & Upgrades	39,992

CAPITAL PROJECT REVENUE BD CONSTRUCTION
 SUBFUND -- 31L

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
EXPENDITURES					
Capital Outlay	0	0	2,245		2,245
Contingencies	0	0	(2,245)		(2,245)
TOTAL EXPENDITURES	0	0	0		0

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE

**CAPITAL PROJECT REVENUE BD 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 19 Capital Improvement Projects (CIP).

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

2,245

Project Title	FY 19 Proposed
Ed Ball Building - Maintenance & Upgrades	2,245

Contingencies

- This amount represents the amount of funds returned from closed completed projects and/or placed in a contingency that is being used to fund projects in the FY19 CIP detailed above.

2002 GUAR ENTITLEMENT CONSTR BONDS
 SUBFUND -- 31P

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
EXPENDITURES					
Capital Outlay	0	0	7,423		7,423
Contingencies	0	0	(7,423)		(7,423)
TOTAL EXPENDITURES	0	0	0		0

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE

**2002 GUAR ENTITLEMENT CONSTR 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 19 Capital Improvement Projects (CIP).

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.
7,423

Project Title	FY 19 Proposed
Ed Ball Building - Maintenance & Upgrades	7,423

Contingencies

- This amount represents the amount of funds returned from closed completed projects and/or placed in a contingency that is being used to fund projects in the FY19 CIP detailed above.

1999A EXCISE TAXES REV BOND
 SUBFUND -- 31R

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
EXPENDITURES					
Capital Outlay	0	0	974		974
Contingencies	0	0	(974)		(974)
TOTAL EXPENDITURES	0	0	0		0

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE

**1999A EXCISE TAXES REV BOND
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 19 Capital Improvement Projects (CIP).

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

974

Project Title	FY 19 Proposed
Ed Ball Building - Maintenance & Upgrades	974

Contingencies

- This amount represents the amount of funds returned from closed completed projects and/or placed in a contingency that is being used to fund projects in the FY19 CIP detailed above.

RIVER CITY RENAISSANCE PAY-AS-YOU-GO CP
 SUBFUND -- 321

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
EXPENDITURES					
Capital Outlay	8,499	0	9,433		9,433
Contingencies	0	0	(9,433)		(9,433)
TOTAL EXPENDITURES	8,499	0	0		0

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE

**RIVER CITY RENAISSANCE PAY-AS-YOU-GO CP
SUBFUND 321**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 19 Capital Improvement Projects (CIP).

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

9,433

Project Title	FY 19 Proposed
Julius Guinyard - Park & Pool Renovations	9,433

Contingencies

- This amount represents the amount of funds returned from closed completed projects and/or placed in a contingency that is being used to fund projects in the FY19 CIP detailed above.

GENERAL CAPITAL PROJECTS
SUBFUND -- 322

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	50,155	26,880	10,547	(60.8%)	(16,333)
Investment Pool / Interest Earnings	384,784	0	0		0
Miscellaneous Revenue	1,107,731	0	0		0
Other Sources	573,663	0	0		0
Transfers From Other Funds	967,993	948,000	932,000	(1.7%)	(16,000)
TOTAL REVENUE	3,084,327	974,880	942,547	(3.3%)	(32,333)
EXPENDITURES					
Professional and Contractual Services	168,455	0	0		0
Capital Outlay	3,430,352	537,277	954,692	77.7%	417,415
Grants, Aids & Contributions	179,000	0	0		0
Contingencies	0	0	(12,145)		(12,145)
Transfers to Other Funds	1,009,468	437,603	0	(100.0%)	(437,603)
TOTAL EXPENDITURES	4,787,275	974,880	942,547	(3.3%)	(32,333)
AUTHORIZED POSITION CAP					
		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE	

**GENERAL CAPITAL PROJECTS
SUBFUND 322**

BACKGROUND

This fund houses appropriated pay-go as well as borrowed funds prior to FY 09. This fund, for the fiscal year being budgeted, would include the annual revenue received for sidewalk maintenance / construction per ordinance 2015-212-E, the annual revenue for the Jacksonville Beach pier lease agreement and the annual loan repayment from the Venues – City Side fund (SF 4K1). The fund may also include the appropriation of any available revenue with the corresponding expense authority and/or any budgetary transfer of prior year appropriations to fund project(s) in the FY 19 Capital Improvement Plan.

REVENUE

Charges for Services

- This amount is the FY 19 side walk fund revenue pursuant to 2015-212-E which will be used to fund sidewalk maintenance / construction.

Transfers From Other Funds

- This amount represents the transfer from the Venues – City Side fund (SF 4K1) for a loan repayment which is based upon a repayment schedule that was established at the time the loan was issued.

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

954,692

Project Title	FY 19 Proposed
Security Improvements - Ritz Theatre & Museum	95,000
Ed Ball Building - Maintenance & Upgrades	12,145
Sidewalk Construction - New	10,547
Interior Finishes - Prime Osborn Conv Ctr	100,000
Chairs & Tables - Prime Osborn Conv Ctr	200,000
Security Improvement - Prime Osborn Conv Ctr	537,000

Contingencies

- This amount represents the amount of funds returned from closed completed projects and/or placed in a contingency that is being used to fund projects in the FY19 CIP detailed above.

2009 AUTHORIZED CAPITAL PROJECTS
 SUBFUND -- 327

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	86,228	109,116	58,013	(46.8%)	(51,103)
Other Sources	1,335,642	0	0		0
Transfers From Other Funds	0	0	0		0
TOTAL REVENUE	1,421,871	109,116	58,013	(46.8%)	(51,103)
EXPENDITURES					
Capital Outlay	2,058,082	109,116	58,013	(46.8%)	(51,103)
Transfers to Other Funds	42,131	0	0		0
TOTAL EXPENDITURES	2,100,213	109,116	58,013	(46.8%)	(51,103)

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**2009 AUTHORIZED CAPITAL PROJECTS
SUBFUND 327**

BACKGROUND

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 19 Capital Improvement Projects (CIP).

REVENUE

Investment Pool / Interest Earnings

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

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

58,013

Project Title	FY 19 Proposed
Ed Ball Building - Maintenance & Upgrades	58,013

2010 AUTHORIZED CAPITAL PROJECTS
 SUBFUND -- 328

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	23,867	7,759	23,405	201.6%	15,646
Other Sources	24,956	0	0		0
TOTAL REVENUE	48,823	7,759	23,405	201.6%	15,646
EXPENDITURES					
Operating - Capital Expense	17,957	0	0		0
Capital Outlay	70,322	7,759	23,405	201.6%	15,646
TOTAL EXPENDITURES	88,279	7,759	23,405	201.6%	15,646

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**2010 AUTHORIZED CAPITAL PROJECTS
SUBFUND 328**

BACKGROUND

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 19 Capital Improvement Projects (CIP).

REVENUE

Investment Pool / Interest Earnings

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

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

23,405

Project Title	FY 19 Proposed
Ed Ball Building - Maintenance & Upgrades	23,405

2011 AUTHORIZED CAPITAL PROJECTS
 SUBFUND -- 329

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	34,124	0	0		0
Investment Pool / Interest Earnings	59,721	80,777	34,755	(57.0%)	(46,022)
Miscellaneous Revenue	5,250	0	0		0
Other Sources	550,911	0	0		0
TOTAL REVENUE	650,006	80,777	34,755	(57.0%)	(46,022)
EXPENDITURES					
Operating - Capital Expense	14,537	0	0		0
Capital Outlay	998,117	80,777	46,908	(41.9%)	(33,869)
Contingencies	0	0	(12,153)		(12,153)
Transfers to Other Funds	50,735	0	0		0
TOTAL EXPENDITURES	1,063,388	80,777	34,755	(57.0%)	(46,022)

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**2011 AUTHORIZED CAPITAL PROJECTS
SUBFUND 329**

BACKGROUND

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 19 Capital Improvement Projects (CIP).

REVENUE

Investment Pool / Interest Earnings

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

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

46,908

Project Title	FY 19 Proposed
Julius Guinyard - Refurbish Existing Park	4,675
Ed Ball Building - Maintenance & Upgrades	42,233

Contingencies

- This amount represents the amount of funds returned from closed completed projects and/or placed in a contingency that is being used to fund projects in the FY19 CIP detailed above.

2012 AUTHORIZED CAPITAL PROJECTS
 SUBFUND -- 32A

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	(3,756)	140,660	5,287	(96.2%)	(135,373)
Other Sources	3,703,037	0	0		0
TOTAL REVENUE	3,699,281	140,660	5,287	(96.2%)	(135,373)
EXPENDITURES					
Operating - Capital Expense	10,871	0	0		0
Capital Outlay	2,957,188	140,660	5,287	(96.2%)	(135,373)
TOTAL EXPENDITURES	2,968,059	140,660	5,287	(96.2%)	(135,373)

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**2012 AUTHORIZED CAPITAL PROJECTS
SUBFUND 32A**

BACKGROUND

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 19 Capital Improvement Projects (CIP).

REVENUE

Investment Pool / Interest Earnings

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

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

5,287

Project Title	FY 19 Proposed
Ed Ball Building - Maintenance & Upgrades	5,287

2013 AUTHORIZED CAPITAL PROJECTS
 SUBFUND -- 32B

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	(1,017)	69,866	1,700	(97.6%)	(68,166)
Other Sources	1,637,380	0	0		0
TOTAL REVENUE	1,636,362	69,866	1,700	(97.6%)	(68,166)
EXPENDITURES					
Capital Outlay	1,747,058	69,866	1,700	(97.6%)	(68,166)
TOTAL EXPENDITURES	1,747,058	69,866	1,700	(97.6%)	(68,166)

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**2013 AUTHORIZED CAPITAL PROJECTS
SUBFUND 32B**

BACKGROUND

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 19 Capital Improvement Projects (CIP).

REVENUE

Investment Pool / Interest Earnings

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

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

1,700

Project Title	FY 19 Proposed
Ed Ball Building - Maintenance & Upgrades	1,700

2014 AUTHORIZED CAPITAL PROJECTS
 SUBFUND -- 32C

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	234,426	311,968	82,689	(73.5%)	(229,279)
Other Sources	4,317,922	0	0		0
Transfers From Other Funds	0	0	0		0
TOTAL REVENUE	4,552,348	311,968	82,689	(73.5%)	(229,279)
EXPENDITURES					
Internal Service - Capital Expense	613	0	0		0
Capital Outlay	4,494,651	311,968	82,689	(73.5%)	(229,279)
TOTAL EXPENDITURES	4,495,264	311,968	82,689	(73.5%)	(229,279)

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**2014 AUTHORIZED CAPITAL PROJECTS
SUBFUND 32C**

BACKGROUND

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 19 Capital Improvement Projects (CIP).

REVENUE

Investment Pool / Interest Earnings

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

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

82,689

Project Title	FY 19 Proposed
Ed Ball Building - Maintenance & Upgrades	82,689

2015 AUTHORIZED CAPITAL PROJECTS
 SUBFUND -- 32D

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	11,669	0	12,514		12,514
Transfers From Other Funds	179,781	0	0		0
TOTAL REVENUE	191,450	0	12,514		12,514
EXPENDITURES					
Capital Outlay	342,291	0	12,514		12,514
Transfers to Other Funds	56,953	0	0		0
TOTAL EXPENDITURES	399,244	0	12,514		12,514

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**2015 AUTHORIZED CAPITAL PROJECTS
SUBFUND 32D**

BACKGROUND

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 19 Capital Improvement Projects (CIP).

REVENUE

Investment Pool / Interest Earnings

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

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

12,514

Project Title	FY 19 Proposed
Ed Ball Building - Maintenance & Upgrades	12,514

AUTHORIZED CAPITAL PROJECTS (POST FY15)
 SUBFUND -- 32E

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	52,506	14,685	112,779	668.0%	98,094
Miscellaneous Revenue	1,374,945	0	0		0
Other Sources	23,487,858	100,035,922	98,470,656	(1.6%)	(1,565,266)
Transfers From Other Funds	9,792,360	21,843,000	17,622,317	(19.3%)	(4,220,683)
TOTAL REVENUE	34,707,670	121,893,607	116,205,752	(4.7%)	(5,687,855)
EXPENDITURES					
Internal Service Charges	1,932	0	0		0
Internal Service - Capital Expense	366	0	0		0
Operating - Capital Expense	312,500	0	0		0
Capital Outlay	28,895,730	121,893,617	116,205,752	(4.7%)	(5,687,865)
Contingencies	0	(10)	0	(100.0%)	10
Transfers to Other Funds	57,626	0	0		0
TOTAL EXPENDITURES	29,268,154	121,893,607	116,205,752	(4.7%)	(5,687,855)

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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AUTHORIZED CAPITAL PROJECTS SUBFUND 32E

BACKGROUND

This fund currently houses the FY 19 proposed Capital Improvement Projects (CIP) to be funded with borrowing as detailed on budget ordinance schedule B4a as well as pay-go funds transferred from other funds for FY 19 proposed CIP projects.

REVENUE

Investment Pool / Interest Earnings

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

Other Sources

- This represents the amount of proposed borrowing for the FY 19 CIP.

Transfers From Other Funds

- This amount represents the various transfers from other funds, as detailed below, which will be used to fund a portion of the FY 19 proposed CIP.
 - General Fund – GSD (SF 011) \$16,272,787
 - Kathryn A. Hanna Park (SF 1D2) \$1,020,000
 - General Trust & Agency Fund (SF 64F) \$293,245
 - Communication Tower Revenue (SF 1H7) \$36,285

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

116,205,752

Project Title	FY 19 Proposed
MAIN LIBRARY-CAPITAL MAINTENANCE FUND	(214,890)
HILLSIDE CEMETERY ASSESSMENT/RESTORATION	30,000
PALMETTO LEAVES REGIONAL PARK-CONSTRUCT	75,000
SOUTHBANK FLOATING DOCK	100,000
EM OP BUILDING - HVAL REPAIRS	100,000
PLYMOUTH STREET BRIDGE	100,000
SECURITY IMPROVEMENTS PRIME OSB CONV CTR	118,000
NORTHBANK RIVERWALK WAYFINDING SIGNS	150,000
OLD CITY CEMETERY ASSESSMENT/RESTORATION	150,000
TILLIE FOWLER REG. PARK SEPTIC SYS.REPL.	160,000
MEMORIAL PK-FENCE,RAILING&WATER FOUNTAIN	200,000
RAILROAD CROSSINGS	200,000
TRAFFIC ENGINEERING FACILITY IMPROVE.	200,000
FLEET MANAGEMENT-FUEL STORAGE/ASPHALT	250,000
RAILROAD QUIET ZONE MATCH	250,000
SUNSET CEMETERY ASSESSMENT/RESTORATION	250,000
BOONE PRK-UPGRADE ELECTRICAL & TENNIS CT	261,981
POLICE MEMORIAL BLDG -MAINTEN.& UPGRADES	275,000
MILLERS CREEK DREDGE - SPEC DIST MATCH	275,000
SPLASH PARK REPAIR / RENOVATION	300,000
FT CAROLINE RD RESURFACING	300,000

Project Title	FY 19 Proposed
PRETRIAL DETENTION ELEVATOR SYSTEM	315,200
TRAFFIC SIGNAL RETIMING	350,000
PLAYGROUND REPAIR / RENOVATION	360,000
CAMPGROUND RESTROOM RENOVATION	360,000
FLASHER CLOCKS FOR SCHOOL ZONES	366,362
MEMORIAL CEMETERY ASSESSMENT/RESTORATION	389,400
MAIN STREET DOG PARK	400,000
PUBLIC BUILDINGS - ROOFING	400,000
FLEET MANAGEMENT-RESTROOM REPAIRS	400,000
5TH STREET BRIDGE REPLACEMENT	400,000
WINTON DRIVE RECREATIONAL FACILITY	436,085
REDDIE POINT PRESERVE-ENTRANCE RD PAVING	450,000
PALM AVENUE IMPROVEMENTS	459,468
MT OLIVE CEMETERY ASSESSMENT/RESTORATION	474,000
CIVIC/CULTURAL RIVERWALK NODE-NORTHBANK	500,000
MEDICAL EXAMINER FACILITY	500,000
MCCOYS CREEK RBLD.&RAISE BRIDGE-STOCKTON	500,000
MCCOYS CREEK RBLD. & RAISE BRIDGE-KING	500,000
HARDSCAPE - COUNTYWIDE	500,000
WILLOWBRANCH CREEK BULKHEAD REPLACEMENT	500,000
COLLINS ROAD BRIDGE	500,000
RIVER ROAD BRIDGE	500,000
BUILDING SYSTEMS - RITZ THEATRE & MUSEUM	510,000
SEATON CREEK HISTORIC PRESERVE	536,026
MAIN LIBRARY PARTIAL ROOF REPLACEMENT	598,000
ST JAMES BUILDING	621,245
MAINTENANCE AND UPGRADES	666,500
SOUTHBANK RIVERWALK-EXTENSION	700,000
PAVEMENT MARKINGS	750,000
MAYPORT DOCK & LAUNCH LANE	(878,503)
MAYPORT DOCKS	878,503
FACILITIES CAPITAL MAINT - GOVERNMENTAL	940,000
ST. JOHNS RIVER PARK	950,000
ED BALL BUILDING-MAINT.AND UPGRADES	995,719
NEW REGIONAL ROWING CENTER	1,000,000
MCCOYS CREEK REMOVE BRIDGE - SMITH	1,000,000
MCCOYS CREEK REMOVE BRIDGE - LELAND	1,000,000
JAX ASH-MCCOYS CREEK BUFFER TO CREEKBANK	1,000,000
BULKHEADS & RIVERWALK REPAIR	1,000,000
PRETRIAL DET FAC-CELL DOOR SYSTEM	1,000,000
WATERPROOFING/ROOF REPLACEMENT PRIME OSB	1,000,000
BUILDING SYSTEMS-PRIME OSBORN CONV CTR	1,045,000
INGRESS/EGRESS LAND ACQUISITION	1,045,026
ROGERO ROAD - ROUNDABOUT	1,200,000
PINEHURST CEMETERY RESTORATION	1,211,000
FRIENDSHIP FOUNTAIN REPAIRS & NODES	1,300,000
MCCOY'S CREEK GREENWAY	1,400,000
JAX ASH - MCCOYS CREEK STANDARD REMED.	1,400,000

Project Title	FY 19 Proposed
MCCOYS CREEK CHANNEL IMPROVE./RESTORE.	1,500,000
MCCOYS CREEK BANK BULKHEAD RESTORATION	1,500,000
FACILITY MAINT AND UPGRADES	1,500,000
9A/BAYMEADOWS PARK	1,645,665
ROADWAY WIDENING & RESURFACING	1,970,368
COUNTYWIDE PARKS AND RECREATION PROJECTS	2,000,000
MAYPORT COMMUNITY CENTER	2,000,000
SOUTHSIDE SENIOR CENTER	2,000,000
SIDEWALK AND CURB	2,000,000
ADA COMPLIANCE - PUBLIC BUILDINGS	2,000,000
PARK STREET ROAD DIET	2,200,000
ED BALL BUILDING - ENERGY AUDIT	2,400,000
BLUE CYPRESS - POOL DEMO & REPLACEMENT	2,425,000
PHOENIX AREA PEDESTRIAN SAFETY IMPROVE.	2,480,954
FIRE STATION #65 CONSTRUCTION	2,500,000
OCEANWAY LIBRARY REPLACEMENT	2,500,000
SOUTEL DRIVE ROAD DIET	2,640,000
MCCOYS CREEK BOULEVARD CLOSURE	3,000,000
POLLUTION REMEDIATION ACCRUAL-4 SITES	4,000,000
JACKSONVILLE ZOO IMPROVEMENTS	5,000,000
ADA COMPLIANCE - CURB RAMPS SIDEWALKS	5,484,643
HART BRIDGE RAMP MODIFICATION	12,500,000
UF HEALTH CAPITAL IMPROVEMENTS	15,000,000

LIBRARY CAPITAL PROJECTS-LIBRARY FINES
 SUBFUND -- 32S

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Fines and Forfeits	0	0	330,000		330,000
Investment Pool / Interest Earnings	5,652	0	0		0
TOTAL REVENUE	5,652	0	330,000		330,000
EXPENDITURES					
Capital Outlay	177	0	330,000		330,000
TOTAL EXPENDITURES	177	0	330,000		330,000

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**LIBRARY CAPITAL PROJECTS – LIBRARY FINES
SUBFUND 32S**

BACKGROUND

This fund was established pursuant to ordinance 2015-053-E which moved library fines from the General Fund – GSD to this fund to be used for capital improvements at the library. This fund will house the fine revenue, the associated library fees refunds and the capital improvements paid for with this revenue source.

REVENUE

Fines and Forfeits

- This amount represents the estimated FY 19 library fees/fine refunds needed to cover the FY 19 proposed CIP project listed below.

EXPENDITURES

Capital Outlay

- This is the funding in the FY19 proposed CIP for the project listed below.

330,000

Project Title	FY 19 Proposed
DALLAS GRAHAM LIBRARY REPLACEMENT	330,000

RIVER CITY RENAISSANCE BONDS
 SUBFUND -- 341

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	0	7,811	18,088	131.6%	10,277
TOTAL REVENUE	0	7,811	18,088	131.6%	10,277
EXPENDITURES					
Capital Outlay	0	7,811	18,088	131.6%	10,277
TOTAL EXPENDITURES	0	7,811	18,088	131.6%	10,277

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**RIVER CITY RENAISSANCE BONDS
SUBFUND 341**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 19 Capital Improvement Projects (CIP).

REVENUE

Investment Pool / Interest Earnings

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

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

18,088

Project Title	FY 19 Proposed
9A / BAYMEADOWS PARK	18,088

2004 EXCISE TAX REV BOND
 SUBFUND -- 363

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	0	110,427	116,695	5.7%	6,268
TOTAL REVENUE	0	110,427	116,695	5.7%	6,268
EXPENDITURES					
Capital Outlay	0	110,427	427,587	287.2%	317,160
Contingencies	0	0	(310,892)		(310,892)
TOTAL EXPENDITURES	0	110,427	116,695	5.7%	6,268

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**2004 EXCISE TAX REVENUE 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 19 Capital Improvement Projects (CIP).

REVENUE

Investment Pool / Interest Earnings

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

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

427,587

Project Title	FY 19 Proposed
BLUE CYPRESS - POOL DEMO & REPLACEMENT	25,000
9A / BAYMEADOWS PARK	116,695
JULIUS GUINYAR PARK AND POOL RENOVATIONS	285,892

Contingencies

- This amount represents the amount of funds returned from closed completed projects and/or placed in a contingency that is being used to fund projects in the FY19 CIP detailed above.

1986 PARKING & ETR BOND CONSTRUCTION
 SUBFUND -- 414

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	0	0	421,209		421,209
Miscellaneous Revenue	0	0	0		0
Transfers From Other Funds	0	0	0		0
TOTAL REVENUE	0	0	421,209		421,209
EXPENDITURES					
Internal Service Charges	0	0	0		0
Capital Outlay	0	0	421,209		421,209
Debt Service	0	0	0		0
Transfers to Other Funds	0	0	0		0
TOTAL EXPENDITURES	0	0	421,209		421,209

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**1986 PARKING AND ETR BOND CONSTRUCTION
SUBFUND 414**

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 19 Capital Improvement Projects (CIP).

REVENUE

Investment Pool / Interest Earnings

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

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 proposed capital improvement program.

421,209

Project Title	FY 19 Proposed
9A / BAYMEADOWS PARK	421,209

SOLID WASTE GENERAL CAPITAL PROJECTS
 SUBFUND -- 44K

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Other Sources	0	4,500,000	4,804,000	6.8%	304,000
TOTAL REVENUE	0	4,500,000	4,804,000	6.8%	304,000
EXPENDITURES					
Capital Outlay	0	4,500,000	4,804,000	6.8%	304,000
TOTAL EXPENDITURES	0	4,500,000	4,804,000	6.8%	304,000

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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SOLID WASTE GENERAL CAPITAL PROJECTS SUBFUND 44K

BACKGROUND

This fund currently houses the FY 19 Solid Waste Capital Improvement Projects (CIP). This fund houses the general capital projects related to the solid waste activity and would not contain CIP projects related to mitigation.

REVENUE

Other Sources

- This is the FY 19 borrowing required to fund the capital projects in the table below.

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 CIP projects listed in the table below.

4,804,000

Project Title	FY 19 Proposed
ENVIRONMENTAL COMPLIANCE - COUNTYWIDE	700,000
TRAIL RIDGE LANDFILL CONST & EXPANSION - I	2,904,000
LANDFILL GAS FUELED LEACHATE EVAPORATOR	1,200,000

STORMWATER SERVICES - CAPITAL PROJECTS
 SUBFUND -- 462

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	38,793	0	0		0
Miscellaneous Revenue	129,284	0	0		0
Other Sources	0	0	0		0
Transfers From Other Funds	9,258,306	10,637,603	6,000,000	(43.6%)	(4,637,603)
Transfers From Component Units	0	0	0		0
TOTAL REVENUE	9,426,383	10,637,603	6,000,000	(43.6%)	(4,637,603)
EXPENDITURES					
Internal Service Charges	2,664	0	0		0
Internal Service - Capital Expense	156	0	0		0
Operating - Capital Expense	2,250,231	0	0		0
Capital Outlay	4,291,421	10,637,603	6,000,000	(43.6%)	(4,637,603)
TOTAL EXPENDITURES	6,544,471	10,637,603	6,000,000	(43.6%)	(4,637,603)

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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STORMWATER SERVICES – CAPITAL PROJECTS SUBFUND 462

BACKGROUND

The Stormwater Services – Capital Projects Subfund houses the funding for capital projects financed by stormwater user fees, excess retained earnings and investment earnings.

REVENUE

Transfers from Other Funds

- This amount represents the transfer from the Stormwater Services operating fund (SF 461) to fund the FY 19 Stormwater CIP.

EXPENDITURES

Capital Outlay

- This is the available funding for the FY 19 Stormwater capital improvement program.

6,000,000

Project Title	FY 19 Proposed
DRAINAGE SYSTEM REHABILITATION - CAPITAL MAINTENANCE	4,200,000
KNIGHTS LANE (DSR)-CAPITAL IMPROVEMENT	800,000
ROMILY DRIVE (DSR)-CAPITAL IMPROVEMENT	345,000
ALIMACANI TRAIL (DSR)-CAPITAL IMPROVEMENT	431,250
VIA VALENCIA (DSR)-CAPITAL IMPROVEMENT	223,750

SPORTS COMPLEX CAPITAL MAINT-SEC 111.136
SUBFUND -- 4G1

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Taxes	7,253,973	8,767,591	8,600,000	(1.9%)	(167,591)
Investment Pool / Interest Earnings	(204,652)	57,753	42,764	(26.0%)	(14,989)
Other Sources	38,523,618	0	0		0
TOTAL REVENUE	45,572,939	8,825,344	8,642,764	(2.1%)	(182,580)
EXPENDITURES					
Capital Outlay	43,402,234	3,650,000	3,333,843	(8.7%)	(316,157)
Debt Service	833,036	3,134,495	3,126,993	(0.2%)	(7,502)
Transfers to Other Funds	0	2,040,849	2,181,928	6.9%	141,079
TOTAL EXPENDITURES	44,235,270	8,825,344	8,642,764	(2.1%)	(182,580)

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**SPORTS COMPLEX CAPITAL MAINTENANCE (111.136)
SUBFUND 4G1**

BACKGROUND

Municipal Section 111.136 mandates that the Convention Development Tax collected pursuant to Chapter 764, be allocated to the Sports Complex Capital Maintenance Enterprise Fund. These funds are to be used to construct, extend, enlarge, remodel, repair, improve or maintain the Sports Complex and/or pay the debt service on borrowed funds used for the same purpose. The Sports Complex includes the Municipal Stadium (TIAA Bank Field), Jacksonville Veterans Memorial Arena the Baseball Grounds of Jacksonville.

REVENUE

Taxes

- This represents the FY 19 anticipated 2 Cent Tourist Development Tax collections.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

EXPENDITURES

Capital Outlay

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

TIAA Bank Field

Building Systems	\$80,000
Exterior Finishes	\$700,000
FF&E	\$100,000
Food Service	\$157,434
Interior Finishes	\$1,037,914
Security & Access Control	\$100,000
Waterproofing	\$100,000
	<u>\$2,275,348</u>

Baseball Grounds of Jacksonville

Audio / Visual / Scoreboard / Broadcast	\$50,000
Building Systems	\$170,000
Exterior Finishes	\$190,000
Interior Finishes	\$40,000
Network & Computer Systems	\$25,000
Security & Access Control	\$50,000
Waterproofing	\$150,000
	<u>\$675,000</u>

Jacksonville Veterans Memorial Arena

Building Systems	\$75,149
FF&E	\$125,000
Interior Finishes	\$100,000
	<u>\$300,149</u>

Total	\$3,250,497
Administrative support costs	\$83,346
FY 19 Budget	\$3,333,843

Debt Service

- This amount represents the transfer out to the debt service fund to pay for the FY 19 interest and principal costs on stadium improvements projects.

Transfers to Other Funds

- This budget represents a transfer to the City Venues – Debt Service fund (4K6) to pay the debt service related to the amphitheater / flex field (ordinance 2015-781-E).

CAPITAL PROJECTS - CITY VENUES SURCHARGE
 SUBFUND -- 4K3

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	0	3,402,363	3,648,744	7.2%	246,381
Investment Pool / Interest Earnings	9,110	0	0		0
Transfers From Other Funds	2,419,314	0	0		0
TOTAL REVENUE	2,428,424	3,402,363	3,648,744	7.2%	246,381
EXPENDITURES					
Capital Outlay	972,969	3,402,363	3,648,744	7.2%	246,381
TOTAL EXPENDITURES	972,969	3,402,363	3,648,744	7.2%	246,381

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**CAPITAL PROJECTS – CITY VENUES SURCHARGE
SUBFUND 4K3**

BACKGROUND

Municipal Section 123.102(e) 1-3 authorizes user fees charged on each ticket sold for events at the Jacksonville Veterans Memorial Arena, Times Union Center for the Performing Arts, and the Baseball Grounds of Jacksonville to be expended for capital expenditures at each respective venue. User fees from events at the Municipal Stadium (TIAA Bank Field) may be utilized for capital expenditures or game day expenses.

REVENUE

Charges for Services

- This represents the ticket surcharge fees from the Municipal Stadium (TIAA Bank Filed), Jacksonville Veterans Memorial Arena, the Baseball Grounds of Jacksonville, and the Times Union Center for the Performing Arts.

EXPENDITURES

Capital Outlay

- The capital funding supported by ticket surcharge fees at the various venues are listed below:

TIAA Bank Field

Audio / Visual / Scoreboard / Broadcast	\$225,000
Building Systems	\$660,248
Exterior Finishes	\$160,000
FF&E	\$25,000
Interior Finishes	\$380,000
Network & Computer Systems	\$235,000
Security & Access Control	\$150,000
	<u><u>\$1,835,248</u></u>

Baseball Grounds of Jacksonville

Audio / Visual / Scoreboard / Broadcast	\$22,266
Building Systems	\$40,898
Exterior Finishes	\$25,000
	<u><u>\$88,164</u></u>

Jacksonville Veterans Memorial Arena

Audio / Visual / Scoreboard / Broadcast	\$350,000
Building Systems	\$300,000
FF&E	\$130,000
Food Service	\$50,000
Interior Finishes	\$9,466
Network & Computer Systems	\$50,000
Security & Access Control	\$100,000
Waterproofing	\$75,000
	<u><u>\$1,064,466</u></u>

Performing Arts Center

Audio / Visual / Scoreboard / Broadcast	\$250,000
Building Systems	\$100,000
Food Service	\$50,000
Interior Finishes	\$130,000
Network & Computer Systems	\$20,000
Security & Access Control	\$19,648
	<u>\$569,648</u>

Total \$3,557,526
Administrative support costs \$91,218
FY 19 Budget \$3,648,744

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For Easier Viewing of Data and Tables For Those
Using Non-Electronic Versions of This Document



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
- 187 Arlington Tax Increment District
- 32U Downtown Southside TD USD1A Capital Projects

DOWNTOWN CRA - NORTHEAST USD1 C
SUBFUND -- 181

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Ad Valorem Taxes	2,126,313	2,337,509	2,863,008	22.5%	525,499
Miscellaneous Revenue	1,101,735	1,101,734	1,101,734	0.0%	0
Transfers From Other Funds	3,287,712	2,435,533	1,792,079	(26.4%)	(643,454)
General Fund Loan	0	200,095	0	(100.0%)	(200,095)
Transfers from Fund Balance	3,021,136	0	0		0
TOTAL REVENUE	9,536,896	6,074,871	5,756,821	(5.2%)	(318,050)
EXPENDITURES					
Professional and Contractual Services	80	0	0		0
Other Operating Expenses	2,707,204	2,732,500	3,304,841	20.9%	572,341
Debt Service	2,129,371	2,133,378	2,174,385	1.9%	41,007
Grants, Aids & Contributions	139,625	0	0		0
Transfers to Other Funds	931,974	77,500	77,500	0.0%	0
Repayment of General Fund Loan	0	1,131,493	200,095	(82.3%)	(931,398)
Payment to Fiscal Agents	319,618	0	0		0
TOTAL EXPENDITURES	6,227,872	6,074,871	5,756,821	(5.2%)	(318,050)

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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DOWNTOWN CRA - NORTHEAST 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 only for projects and programs contained in the Downtown CRA - Northeast USD1 C Community Redevelopment Plan and within the tax increment district

REVENUE

Ad Valorem Taxes

- This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Miscellaneous Revenue

- This represents scheduled repayments for previously approved economic development loans within the tax increment district including 11E and Carling.

Transfers From Other Funds

- This amount represents the remaining FY 19 balance in the Downtown CRA – Northwest USD1 B (SF 183) that is being transferred to balance this fund.

General Fund Loan

- A loan from the General Fund – GSD is not required to balance the fund in FY 19.

EXPENDITURES

Other Operating Expenses

- \$5,000 GSP Community Revitalization Program
- \$95,000 Kraft Food (Maxwell House) economic development grant
- \$404,841 Plan authorized expenditures.
- \$800,000 Vestcor loan payment to the Self-Insurance fund for the Lynch building / 11E redevelopment project
- \$2,000,000 Subsidy for the MPS arena and sports complex garages

Debt Service

- This is the debt service paid from the TID for the 2006 bond issue for the Carling.

Transfers to Other Funds

- This amount represents a \$75,000 transfer to the Community Development fund (SF 1A1) for repayment of a CDBG loan for the Museum of Contemporary Art and a \$2,500 transfer to the General Fund – GSD for the annual independent audit.

Repayment of General Fund Loan

- This amount is the repayment to the General Fund – GSD for the FY 18 loan.

DOWNTOWN CRA - SOUTHSIDE USD1 A
 SUBFUND -- 182

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Ad Valorem Taxes	3,628,092	4,069,537	4,256,079	4.6%	186,542
Miscellaneous Revenue	134,415	0	0		0
Transfers from Fund Balance	2,525,789	0	0		0
TOTAL REVENUE	6,288,295	4,069,537	4,256,079	4.6%	186,542
EXPENDITURES					
Professional and Contractual Services	0	147,500	0	(100.0%)	(147,500)
Other Operating Expenses	1,113,454	3,337,079	3,224,467	(3.4%)	(112,612)
Debt Service	178,004	178,004	178,004	0.0%	0
Grants, Aids & Contributions	0	0	178,000		178,000
Transfers to Other Funds	413,296	406,954	675,608	66.0%	268,654
TOTAL EXPENDITURES	1,704,754	4,069,537	4,256,079	4.6%	186,542

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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DOWNTOWN CRA - SOUTHSIDE 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 only for projects and programs contained in the Downtown CRA – Southside USD1 A Community Redevelopment Plan and within the tax increment district

REVENUE

Ad Valorem Taxes

- This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

EXPENDITURES

Other Operating Expenses

- \$8,000 Sunguard recapture enhanced value grant payment
- \$18,183 Waterfront Activation
- \$100,000 One Call Commercial Revitalization Incentive
- \$100,000 Riverwalk Wayfaring Signage
- \$425,000 Strand recapture enhanced value grant payment
- \$625,000 Peninsula recapture enhanced value grant payment
- \$1,750,000 JEA Southside Gen Station public infrastructure improvements

Debt Service

- This is the debt service paid from the TID for the 2005 bond issue for the Strand / RAMCO.

Grants, Aids and Contributions

- This is funding provided for a retail enhancement program.

Transfers to Other Funds

- This amount includes a transfer of \$425,608 to the General Fund – GSD (SF 011) of 10% of the Ad Valorem revenue to cover administrative costs of the CRA and a \$250,000 transfer to the CRA's capital project fund for Southbank Parking.

DOWNTOWN CRA - NORTHWEST USD1 B
 SUBFUND -- 183

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Ad Valorem Taxes	4,767,771	5,036,527	5,210,436	3.5%	173,909
Transfers From Other Funds	95,256	0	0		0
Transfers from Fund Balance	6,456,707	0	0		0
TOTAL REVENUE	11,319,734	5,036,527	5,210,436	3.5%	173,909
EXPENDITURES					
Other Operating Expenses	4,864,833	2,598,494	2,898,494	11.5%	300,000
Grants, Aids & Contributions	0	0	517,363		517,363
Transfers to Other Funds	2,158,719	2,438,033	1,794,579	(26.4%)	(643,454)
TOTAL EXPENDITURES	7,023,552	5,036,527	5,210,436	3.5%	173,909

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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DOWNTOWN CRA - NORTHWEST 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 only for projects and programs contained in the Downtown CRA - Northwest USD1 B Community Redevelopment Plan and within the tax increment district

REVENUE

Ad Valorem Taxes

- This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

EXPENDITURES

Other Operating Expenses

- \$13,494 JTA / Fidelity Parking Lease
- \$325,000 Pope & Land / Brooklyn Riverside Apts recapture enhanced value grant
- \$360,000 Hall Mark / 220 Riverside Ave recapture enhanced value grant
- \$2,200,000 Subsidy paid to MPS for the arena and sports complex garages

Grants, Aids and Contributions

- This is funding provided for a retail enhancement program.

Transfers to Other Funds

- This amount represents a \$1,792,079 transfer to the Downtown CRA – Northwest USD1 C (SF 181) to balance the fund and a \$2,500 transfer to the General Fund – GSD for the annual independent audit.

JACKSONVILLE BEACH TID
 SUBFUND -- 184

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Ad Valorem Taxes	6,461,056	6,919,959	7,340,189	6.1%	420,230
TOTAL REVENUE	6,461,056	6,919,959	7,340,189	6.1%	420,230
EXPENDITURES					
Grants, Aids & Contributions	6,461,056	6,919,959	7,340,189	6.1%	420,230
TOTAL EXPENDITURES	6,461,056	6,919,959	7,340,189	6.1%	420,230

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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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 Districts, including USD2 A and USD2 B, receives tax monies from both the City of Jacksonville Beach and the City of Jacksonville/Duval County. These revenues are collected and passed back to the beaches communities per the interlocal agreement.

REVENUE

Ad Valorem Taxes

- This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district. Per the interlocal agreement, Jacksonville Beach's millage rate shall be 3.2907 mills less than the General Service District rate.

EXPENDITURES

Grants, Aids and Contributions

- These are the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district which are passed back to the beaches communities.
 - \$4,378,015 Jacksonville Beach USD2 A
 - \$2,962,174 Jacksonville Beach USD2 B

JIA AREA REDEVELOPMENT TID
 SUBFUND -- 185

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Ad Valorem Taxes	9,006,395	9,751,559	11,685,008	19.8%	1,933,449
Transfers from Fund Balance	645,098	0	0		0
TOTAL REVENUE	9,651,493	9,751,559	11,685,008	19.8%	1,933,449
EXPENDITURES					
Internal Service Charges	17,113	18,798	11,895	(36.7%)	(6,903)
Professional and Contractual Services	0	2,000	1,000	(50.0%)	(1,000)
Other Operating Expenses	937,346	956,809	11,122,214	1,062.4%	10,165,405
Debt Service	476,805	342,381	476,805	39.3%	134,424
Grants, Aids & Contributions	2,500,000	4,500,000	0	(100.0%)	(4,500,000)
Supervision Allocation	72,213	65,881	70,594	7.2%	4,713
Contingencies	0	563,190	0	(100.0%)	(563,190)
Transfers to Other Funds	5,003,073	3,302,500	2,500	(99.9%)	(3,300,000)
TOTAL EXPENDITURES	9,006,550	9,751,559	11,685,008	19.8%	1,933,449

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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JIA AREA REDEVELOPMENT TAX INCREMENT DISTRICT 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 only for projects and programs contained in the JIA Area Community Redevelopment Plan and within the tax increment district

REVENUE

Ad Valorem Taxes

- This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Transfers from Fund Balance

- This balance represents estimated remaining budgetary balances from FY 17 that are being rolled into the FY 18 budget year.

EXPENDITURES

Internal Service Charges

- This amount represents the estimated OGC legal internal service costs related to the CRA.

Other Operating Expenses

- This amount represents various operating expenses including travel, training, dues and advertising, \$2,472,800 for QTI and Rev grants and \$8,646,772 in Plan Authorized Expenditures.

Debt Service

- This is the debt service paid from the TID for the 2014 bond refunding for RAMCO.

Supervision Allocation

- This amount represents the administrative costs of the CRA which is allocated to the fund from the Office of Economic Development.

Transfers to Other Funds

- This amount represents a transfer to the General Fund – GSD for the annual independent audit.

KING/SOUTEL CROSSING REDEV CRA
 SUBFUND -- 186

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Ad Valorem Taxes	516,632	611,672	702,916	14.9%	91,244
Investment Pool / Interest Earnings	3,395	0	0		0
Transfers from Fund Balance	125,000	0	0		0
TOTAL REVENUE	645,027	611,672	702,916	14.9%	91,244
EXPENDITURES					
Internal Service Charges	6,259	2,453	12,164	395.9%	9,711
Professional and Contractual Services	27,373	2,000	1,000	(50.0%)	(1,000)
Other Operating Expenses	1,820	4,809	631,829	13,038.5%	627,020
Supervision Allocation	50,038	52,795	55,423	5.0%	2,628
Contingencies	0	547,115	0	(100.0%)	(547,115)
Transfers to Other Funds	460,873	2,500	2,500	0.0%	0
TOTAL EXPENDITURES	546,363	611,672	702,916	14.9%	91,244

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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KING / SOUDEL CROSSING REDEV AREA 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 only for projects and programs contained in the Soutel / King Area Community Redevelopment Plan and within the tax increment district

REVENUE

Ad Valorem Taxes

- This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

EXPENDITURES

Internal Service Charges

- This amount represents the estimated OGC legal internal service costs related to the CRA.

Other Operating Expenses

- This amount represents various operating expenses including travel, training, dues and advertising and \$629,187 in Plan Authorized Expenditures.

Supervision Allocation

- This amount represents the administrative costs of the CRA which is allocated to the fund from the Office of Economic Development.

Transfers to Other Funds

- This amount represents a transfer to the General Fund – GSD for the annual independent audit.

ARLINGTON AREA CRA / TID
 SUBFUND -- 187

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Ad Valorem Taxes	336,758	554,283	755,215	36.3%	200,932
TOTAL REVENUE	336,758	554,283	755,215	36.3%	200,932
EXPENDITURES					
Internal Service Charges	5,875	2,689	7,516	179.5%	4,827
Professional and Contractual Services	0	2,000	1,000	(50.0%)	(1,000)
Other Operating Expenses	1,706	55,609	688,776	1,138.6%	633,167
Supervision Allocation	49,805	52,795	55,423	5.0%	2,628
Transfers to Other Funds	155,611	441,190	2,500	(99.4%)	(438,690)
TOTAL EXPENDITURES	212,997	554,283	755,215	36.3%	200,932

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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ARLINGTON AREA CRA / TAX INCREMENT DISTRICT SUBFUND 187

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 Renew Arlington Tax Increment District receives tax dollars from the City of Jacksonville. These revenues may be utilized only for projects and programs contained in the Arlington Area Community Redevelopment Plan and within the tax increment district.

REVENUE

Ad Valorem Taxes

- This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

EXPENDITURES

Internal Service Charges

- This amount represents the estimated OGC legal internal service costs related to the CRA.

Other Operating Expenses

- This amount represents various operating expenses including travel, training, dues and advertising and \$685,334 in Plan Authorized Expenditures.

Supervision Allocation

- This amount represents the administrative costs of the CRA which is allocated to the fund from the Office of Economic Development.

Transfers to Other Funds

- This amount represents a transfer to the General Fund – GSD for the annual independent audit.

SOUTHSIDE TID USD1 A CAPITAL PROJECTS
 SUBFUND -- 32U

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	85,213	0	0		0
Transfers From Other Funds	50,224	0	250,000		250,000
TOTAL REVENUE	135,437	0	250,000		250,000
EXPENDITURES					
Internal Service Charges	66	0	0		0
Capital Outlay	491,861	0	250,000		250,000
TOTAL EXPENDITURES	491,927	0	250,000		250,000

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**DOWNTOWN SOUTHSIDE TID USD1A CAPITAL PROJECTS
SUBFUND 32U**

BACKGROUND

This fund is used to house capital projects that are funded by the Downtown Southside CRA / Tax Increment District.

REVENUE

Transfer From Other Funds

- This amount represents a transfer from the Downtown Southside CRA / Tax Increment District (SF 182).

EXPENDITURES

Capital Outlay

- This funding is being placed in a project for Southbank Parking.

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Other Funds

- 018 Emergency Contingency
- 165 Emergency Incidents - EOC
- 1H7 Communication Tower Revenue
- 1i1 Better Jacksonville Debt Service
- 4K6 City Venues - Debt Service
- 592 Debt Management Fund
- 64F General Trust and Agency Fund
- 64N Art in Public Places Trust Fund

EMERGENCY CONTINGENCY
 SUBFUND -- 018

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	904,517	475,042	677,659	42.7%	202,617
Transfers From Other Funds	2,000,000	5,368,097	0	(100.0%)	(5,368,097)
Transfers from Fund Balance	51,870,370	54,889,177	61,191,055	11.5%	6,301,878
TOTAL REVENUE	54,774,887	60,732,316	61,868,714	1.9%	1,136,398
EXPENDITURES					
Cash Carryover	0	60,732,316	61,868,714	1.9%	1,136,398
TOTAL EXPENDITURES	0	60,732,316	61,868,714	1.9%	1,136,398

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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EMERGENCY CONTINGENCY SUBFUND 018

BACKGROUND

Municipal ordinance code section 106.107 established a separate fund to account for the City's emergency reserves. The emergency reserve can be used to address unanticipated non-reimbursed expenditures arising out of a hurricane, tornado, other major weather related events, and/or other massive infrastructure failures or other disasters, whether man made or caused by nature that exceed the operating reserve.

The cash balance in this fund, as of 6/30/2018 was \$59,849,031.

REVENUE

Investment Pool / Interest Earnings

- This amount is made up of anticipated interest earnings for FY 19.

Transfers from Fund Balance

- This amount is the estimated FY 18 ending cash balance.

EXPENDITURES

Cash Carryover

- This amount is the estimated FY 19 ending cash balance including anticipated interest income.

EMERGENCY INCIDENTS (EOC)
 SUBFUND -- 165

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Transfers From Other Funds	0	7,000,000	6,200,000	(11.4%)	(800,000)
TOTAL REVENUE	0	7,000,000	6,200,000	(11.4%)	(800,000)
EXPENDITURES					
Contingencies	0	7,000,000	6,200,000	(11.4%)	(800,000)
TOTAL EXPENDITURES	0	7,000,000	6,200,000	(11.4%)	(800,000)

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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EMEGENCY INCIDENTS - EOC SUBFUND 165

BACKGROUND

This fund houses the City's costs, FEMA and State reimbursements for emergency incidents such as a hurricane, tornado, other major weather related events, and/or other massive infrastructure failures or other disasters, whether man made or caused by nature.

REVENUE

Transfers From Other Funds

- This represents a transfer from the General Fund – GSD (SF 011) for the City's "estimated" non-reimbursable costs related to Hurricane Irma.

EXPENDITURES

Contingencies

- The funding discussed above is being placed in a contingency until the final costs and offsetting Federal / State reimbursement amounts are known. The FY 19 amount also includes the movement of \$800,000 of FY 18 funding from the Hurricane Matthew contingency set up in FY 18 to the Hurricane Irma contingency based on revised estimates. Any residual balance will be returned to the General Fund – GSD.

COMMUNICATION TOWER REVENUE 111.190
 SUBFUND -- 1H7

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
EXPENDITURES					
Other Operating Expenses	0	0	(36,285)		(36,285)
Transfers to Other Funds	0	0	36,285		36,285
TOTAL EXPENDITURES	0	0	0		0

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE

COMMUNICATION TOWER REVENUE SUBFUND 1H7

BACKGROUND

Section 111.190 established the communication tower special revenue fund. The Fund is authorized to receive revenue from leases of and co-location payments from communication towers located on City real property. The revenue is to be used for providing an enhanced level of maintenance and capital improvements for recreational purposes in City owned parks.

EXPENDITURES

Other Operating Expenses

- This is the funding that is being de-appropriated from the Blue Cypress Park activity and transferred to help fund the Blue Cypress pool demo and replacement project.

Transfers to Other Funds

- This is the available funding being transferred to the capital project fund (SF 32E) to help fund the Blue Cypress pool demo and replacement project.

BETTER JACKSONVILLE DEBT SERVICE
SUBFUND -- 111

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Taxes	83,715,016	64,317,231	74,828,374	16.3%	10,511,143
Intergovernmental Revenue	1,140,588	1,127,111	980,097	(13.0%)	(147,014)
Investment Pool / Interest Earnings	139,052	0	0		0
Transfers From Component Units	0	8,958,412	0	(100.0%)	(8,958,412)
TOTAL REVENUE	84,994,657	74,402,754	75,808,471	1.9%	1,405,717
EXPENDITURES					
Debt Service	71,391,047	74,402,754	75,808,471	1.9%	1,405,717
TOTAL EXPENDITURES	71,391,047	74,402,754	75,808,471	1.9%	1,405,717

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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BETTER JACKSONVILLE DEBT SERVICE 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 19 anticipated revenue from the Local Option Sales Tax necessary to balance the fund.

Intergovernmental Revenue

- This represents the IRS BABs subsidy.

EXPENDITURES

Debt Service

- The total consists of FY 19 required debt service payments netted against prior year budgetary adjustments.

	77,308,471	(1,500,000)	75,808,471
Expenditure	FY19	All-Years Adjustment	Net
Fiscal Agent Fees	8,400	0	8,400
Interest	34,368,895	(2,500,000)	31,868,895
Principal	42,931,176	1,000,000	43,931,176

CITY VENUES - DEBT SERVICE
 SUBFUND -- 4K6

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	85,317	68,729	66,880	(2.7%)	(1,849)
Other Sources	26,065,000	0	0		0
Transfers From Other Funds	5,674,569	2,040,849	2,181,928	6.9%	141,079
Transfer In to Pay Debt Service	17,072,259	19,372,656	19,076,445	(1.5%)	(296,211)
TOTAL REVENUE	48,897,145	21,482,234	21,325,253	(0.7%)	(156,981)
EXPENDITURES					
Debt Service	47,762	0	0		0
Payment to Fiscal Agents	26,065,000	0	0		0
Debt Management Fund Repayments	0	2,040,849	2,181,928	6.9%	141,079
Fiscal and Other Debt Fees	16,378,673	19,441,385	19,143,325	(1.5%)	(298,060)
TOTAL EXPENDITURES	42,491,435	21,482,234	21,325,253	(0.7%)	(156,981)

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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DEBT MANAGEMENT FUND
 SUBFUND -- 592

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	43,958,790	49,746,632	64,635,897	29.9%	14,889,265
Investment Pool / Interest Earnings	96,212	0	0		0
Other Sources	94,594,699	123,281,016	117,471,158	(4.7%)	(5,809,858)
TOTAL REVENUE	138,649,701	173,027,648	182,107,055	5.2%	9,079,407
EXPENDITURES					
Debt Service	45,763,649	49,746,632	64,635,897	29.9%	14,889,265
Payment to Fiscal Agents	0	123,281,016	117,471,158	(4.7%)	(5,809,858)
Fiscal and Other Debt Fees	18,077	0	0		0
TOTAL EXPENDITURES	45,781,726	173,027,648	182,107,055	5.2%	9,079,407

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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DEBT MANAGEMENT FUND SUBFUND 592

BACKGROUND

The City routinely accesses the capital markets to facilitate the purchase of capital assets and to build, improve, and maintain public capital infrastructure. This fund houses that activity including the authorized borrowing amount and the anticipated debt service repayments from the various City departments and funds.

REVENUE

Charges for Services

- This revenue item represents the repayment of debt from user departments into this fund.

Other Sources

- This amount represents the FY 19 proposed new borrowing.

EXPENDITURES

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 19 proposed new loan amounts to be authorized.

GENERAL TRUST & AGENCY FUND
 SUBFUND -- 64F

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
State Shared Revenue	0	229,000	229,783	0.3%	783
TOTAL REVENUE	0	229,000	229,783	0.3%	783
EXPENDITURES					
Contingencies	0	0	(63,462)		(63,462)
Transfers to Other Funds	0	229,000	293,245	28.1%	64,245
TOTAL EXPENDITURES	0	229,000	229,783	0.3%	783

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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**GENERAL TRUST AND AGENCY FUND
SUBFUND 64F**

BACKGROUND

This fund houses various revenue sources including the litter trust fund, cardroom taxes, hurricane public shelter fees and the Mission Springs Apartments payment in lieu of taxes.

REVENUE

State Shared Revenue

- This amount represents available cardroom taxes that are being appropriated to help fund the Southside Senior Center capital project.

EXPENDITURES

Contingencies

- This amount represents the de-appropriation of a contingency within the Mission Springs Apartments payment in lieu of taxes activity to help fund the Boone Park electrical / tennis court project.

Transfers to Other Funds

- This is the available funding being transferred to the capital project fund (SF 32E) to help fund the projects listed below.
 - Boone Park – Upgrade Electrical & Tennis Courts \$63,462
 - Southside Senior Center \$229,783

ART IN PUBLIC PLACES TRUST FUND
 SUBFUND -- 64N

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Transfers From Other Funds	0	0	178,345		178,345
TOTAL REVENUE	0	0	178,345		178,345
EXPENDITURES					
Professional and Contractual Services	3,188	0	0		0
Other Operating Expenses	6,200	0	178,345		178,345
TOTAL EXPENDITURES	9,388	0	178,345		178,345

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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ART IN PUBLIC PLACES TRUST FUND SUBFUND 64N

BACKGROUND

Section 126.9 of the ordinance code establishes the guidelines, definitions and funding requirements for this trust fund. A percentage of the budgeted cost for vertical construction is appropriated to the Art in Public Places Trust Fund.

- 80% for public art
- 10% for public art maintenance
- 10% for administration and community education

Beginning in FY 19 the funding requirement will no longer be part of the capital project cost but instead will be a transfer from the General Fund – GSD. The change is being made for bond / debt reasons as well as to accurately reflect the capital project cost. Section 126.904 uses the capital project cost(s) as a basis for the funding calculation, however, the funding provided to the Art in Public Places Trust fund are not required to be spent on those specific capital projects.

REVENUE

Transfers from Other Funds

- This amount represents a transfer from the General Fund – GSD for the FY 18 and FY 19 applicable capital projects.

EXPENDITURES

Other Operating Expenses

- This represents the funding provided to the fund as detailed above.

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Departments

Advisory Boards & Commissions

City Council

Downtown Investment Authority

Employee Services

Finance and Administration

Fire and Rescue

Human Rights Commission

Kids Hope Alliance

Mayor's Office

Medical Examiner

Military Affairs and Veterans

Neighborhoods

Office of Economic Development

Office of Ethics, Compliance and Oversight

Office of General Counsel

Office of Inspector General

Office of Sports & Entertainment

Office of the Sheriff

Parks, Recreation & Community Services

Planning and Development

Property Appraiser

Public Health

Public Libraries

Public Works

Supervisor of Elections

Tax Collector

Judicial

 Courts

 Public Defender

 State Attorney

 Clerk of the Court

 Multiple Judicial Areas: Recording Fees Technology (F.S. 111.388)

ADVISORY BOARDS & COMMISSIONS

GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	237,916	86,000	240,000	179.1%	154,000
Miscellaneous Revenue	2,459	2,500	2,500	0.0%	0
TOTAL REVENUE	240,375	88,500	242,500	174.0%	154,000
EXPENDITURES					
Salaries	230,160	259,824	258,768	(0.4%)	(1,056)
Pension Costs	57,002	55,792	55,212	(1.0%)	(580)
Employer Provided Benefits	29,138	31,424	39,435	25.5%	8,011
Internal Service Charges	205,416	120,941	139,222	15.1%	18,281
Insurance Costs and Premiums	2,342	1,787	1,627	(9.0%)	(160)
Other Operating Expenses	5,842	9,228	10,526	14.1%	1,298
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	529,900	478,997	504,791	5.4%	25,794
AUTHORIZED POSITION CAP					
		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE	
Authorized Positions		5	5	0	
Part-Time Hours		1,248	1,248	0	
DIVISION SUMMARY					
	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
CIVIL SERVICE BOARD	217,988	244,355	233,323	(4.5%)	(11,032)
CONST. TRADES QUALIFYING BOARD	311,480	233,788	270,476	15.7%	36,688
MAYOR'S COMMISSION ON STATUS OF WOMEN	432	854	992	16.2%	138
DEPARTMENT TOTAL	529,900	478,997	504,791	5.4%	25,794

ADVISORY BOARDS & COMMISSIONS GENERAL FUND - GSD

BACKGROUND

This fund includes the Civil Service Board, Construction Trades Qualifying Board (CTQB), 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. The net increase of \$154,000 is mainly due to increased contractor certification and renewal fees.

EXPENDITURES

Salaries

- The net decrease in this category is mainly due to the converting a part-time employee to full-time within the Construction Trades Qualifying Board which is offset by the anticipated pay increases of 4.5% to be effective October 1st related to collective bargaining.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The net increase of \$18,281 is mainly due to a decrease in the OGC allocation of \$13,948 but is offset by an increase in computer system maintenance/security charges of \$30,984.

Insurance Costs and Premiums

- The net decrease of \$160 is due to a decrease in general liability insurance costs.

AUTHORIZED POSITION CAP

The authorized cap is unchanged.

CITY COUNCIL
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	35,470	55,000	55,000	0.0%	0
Miscellaneous Revenue	146,960	287,586	319,666	11.2%	32,080
TOTAL REVENUE	182,430	342,586	374,666	9.4%	32,080
EXPENDITURES					
Salaries	4,938,786	5,022,740	5,386,155	7.2%	363,415
Pension Costs	1,433,524	1,248,424	1,483,236	18.8%	234,812
Employer Provided Benefits	735,182	658,192	790,889	20.2%	132,697
Internal Service Charges	1,853,966	2,236,952	2,340,586	4.6%	103,634
Insurance Costs and Premiums	23,141	20,190	22,509	11.5%	2,319
Professional and Contractual Services	416,993	569,140	584,540	2.7%	15,400
Other Operating Expenses	254,377	305,374	400,803	31.2%	95,429
Capital Outlay	72,780	2	2	0.0%	0
TOTAL EXPENDITURES	9,728,749	10,061,014	11,008,720	9.4%	947,706

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	82	83	1
Part-Time Hours	5,080	7,160	2,080

DIVISION SUMMARY	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
COUNCIL AUDITOR	2,474,784	2,222,371	2,390,780	7.6%	168,409
COUNCIL PRESIDENT EXPENSE ACCOUNT	2,528	10,000	10,000	0.0%	0
COUNCIL STAFF SERVICES	5,211,771	5,433,882	6,078,729	11.9%	644,847
DIRECT EXPENDITURES	1,438,852	1,651,595	1,705,846	3.3%	54,251
VALUE ADJUSTMENT BOARD	600,814	743,166	823,365	10.8%	80,199
DEPARTMENT TOTAL	9,728,749	10,061,014	11,008,720	9.4%	947,706

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 (VAB).

REVENUE

Charges for Services

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

Miscellaneous Revenue

- The bulk of this category is the reimbursement from the Duval County School Board for 2/5 of the cost of the VAB as directed by Florida Statute. The change in this area is therefore driven by the change in the budgeted cost of the VAB.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining, the addition of a position within the VAB as well as various salary changes during FY18.

Pension Costs

- The net increase in pension costs is made up of increases to the defined benefit plan of \$154,927, the defined contribution plan of \$41,940, the disability trust of \$804 and FRS of \$37,141.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The net increase is being driven by the addition of an IT technology refresh allocation of \$80,746 for PC / laptop replacements and an IT system development allocation of \$45,884 for the Council Chamber AV Upgrade / Replacement project.

Insurance Costs and Premiums

- This category includes costs for general liability insurance.

Professional and Contractual Services

- The amount includes funding in VAB for special magistrates of \$428,540 and \$156,000 of funding in the Council Staff Services activity.

Other Operating Expenses

- This category is made of various small items, the largest of which are travel / training (\$73,357), advertising and promotion (\$40,000) and miscellaneous services / charges (\$68,400) and hardware / software licenses and maintenance (\$136,000). The net increase is due to the addition of \$135,000 in the Council Staff Services for the Granicus system.

AUTHORIZED POSITION CAP

A legislative assistant position was added to VAB as part of the budget process.

TDC - SEC 111.600 FS 125.104
 SUBFUND -- 132

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Taxes	7,789,636	7,900,000	9,000,000	13.9%	1,100,000
Investment Pool / Interest Earnings	19,167	10,000	19,796	98.0%	9,796
Transfers From Other Funds	1,756	0	0		0
Transfers from Fund Balance	2,500,000	0	0		0
TOTAL REVENUE	10,310,559	7,910,000	9,019,796	14.0%	1,109,796
EXPENDITURES					
Salaries	61,135	62,644	82,395	31.5%	19,751
Pension Costs	22,024	15,725	28,248	79.6%	12,523
Employer Provided Benefits	15,940	14,091	15,075	7.0%	984
Internal Service Charges	54,446	35,713	48,276	35.2%	12,563
Insurance Costs and Premiums	287	256	350	36.7%	94
Professional and Contractual Services	0	3,164	3,164	0.0%	0
Other Operating Expenses	6,633,936	6,270,476	7,435,339	18.6%	1,164,863
Indirect Cost	2,861	7,931	6,949	(12.4%)	(982)
Transfers to Other Funds	3,500,000	1,500,000	1,400,000	(6.7%)	(100,000)
TOTAL EXPENDITURES	10,290,629	7,910,000	9,019,796	14.0%	1,109,796

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	1	2	1

TOURIST DEVELOPMENT COUNCIL SUBFUND 132

BACKGROUND

Municipal Code Section 111.600 Florida Statutes 125.104

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, 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 two cent tax levy on lodging for FY 19 provided by the TDC.

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 19 provided by the TDC.

EXPENDITURES

Salaries

- The net increase in this category is being driven by the anticipated pay increases to be effective October 1st related to collective bargaining as well as the addition of a position within the TDC operating activity.

Pension Costs

- The net increase is being driven by the addition of a new position within TDC.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18. These increases were somewhat offset by a decrease in the workers compensation allocation of \$3,250.

Internal Service Charges

- The net increase is being driven by an increase in the General Counsel – Legal costs of \$11,837.

Insurance Costs and Premiums

- This amount includes general liability insurance costs.

Other Operating Expenses

- This category is made of various small items and trust fund authorized expenditures which make up \$7,428,850 of the budget for this category. Additional detail for the uses of the trust fund authorized expenditures can be found in the budget ordinance 2018-504 schedule W.

Indirect Cost

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

Transfers to Other Funds

- This is a transfer, approved by the TDC, to the tourist development special revenue fund (SF 136).

AUTHORIZED POSITION CAP

At the request of the Council Secretary, the TDC executive director position was downgraded to a TDC administrator and an administrative assistant position was added.

TOURIST DEVELOPMENT SPECIAL REVENUE
 SUBFUND -- 136

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Transfers From Other Funds	0	1,500,000	1,400,000	(6.7%)	(100,000)
TOTAL REVENUE	0	1,500,000	1,400,000	(6.7%)	(100,000)
EXPENDITURES					
Contingencies	0	1,500,000	1,400,000	(6.7%)	(100,000)
TOTAL EXPENDITURES	0	1,500,000	1,400,000	(6.7%)	(100,000)

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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TOURIST DEVELOPMENT SPECIAL REVENUE SUBFUND 136

BACKGROUND

Municipal Code Section 111.600 Florida Statutes 125.104

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. This is an all-years subfund used by the TDC and should not house annual operating revenue or expenditures.

REVENUE

Transfers From Other Funds

- This represents the TDC approved transfer from the tourist development's annual operating fund (SF 132).

EXPENDITURES

Contingencies

- The funding from the TDC operating fund (SF 132) is being placed in a contingency for future appropriation.

AUTHORIZED POSITION CAP

There are no authorized positions or part-time hours in this subfund.

DOWNTOWN INVESTMENT AUTHORITY
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	36,339	39,820	40,600	2.0%	780
TOTAL REVENUE	36,339	39,820	40,600	2.0%	780
EXPENDITURES					
Salaries	467,059	486,180	587,957	20.9%	101,777
Pension Costs	70,321	74,450	105,579	41.8%	31,129
Employer Provided Benefits	60,119	51,489	73,144	42.1%	21,655
Internal Service Charges	323,970	211,343	451,793	113.8%	240,450
Insurance Costs and Premiums	2,169	2,010	2,482	23.5%	472
Professional and Contractual Services	219,860	430,000	430,000	0.0%	0
Other Operating Expenses	43,564	49,250	67,250	36.5%	18,000
Capital Outlay	65	2	2	0.0%	0
Supervision Allocation	(38,372)	(43,605)	(48,003)	10.1%	(4,398)
TOTAL EXPENDITURES	1,148,756	1,261,119	1,670,204	32.4%	409,085

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	5	7	2

DIVISION SUMMARY	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
DOWNTOWN INVESTMENT AUTHORITY	1,148,756	1,261,119	1,670,204	32.4%	409,085
DEPARTMENT TOTAL	1,148,756	1,261,119	1,670,204	32.4%	409,085

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 \$101,777 is primarily due to the anticipated pay increases of 4.5% to be effective October 1st related to the collective bargaining and a separate pay increase for one employee that was approved in FY18. Two (2) new positions were added to work on the continued development centered downtown investment authority programs, media relations, marketing, presentations and public relations.

Pension Costs

- The increase of \$31,129 is primarily due to salary increases and 2 new positions noted above.

Employer Provided Benefits

- The increase in FY19 is mainly due to the increase in group hospitalization insurance due to the elimination of the five pay period "holiday" that occurred in FY18. Two (2) new positions were added in FY19 to work on the continued development centered downtown investment authority programs, media relations, marketing, presentation and public relations.

Internal Service Charges

- The increase of \$240,450 is mainly due to the increases of \$181,382 in legal fees to align with actual past and current usage and \$53,229 in computer system maintenance/security allocations for additional application support.

Insurance Costs and Premiums

- This amount represents the general liability insurance cost.

Other Operating Expenses

- The net increase of \$18,000 is mainly due to the increases of \$15,000 in advertising and promotion for Sponsorship of J magazine covering all downtown activity, access to radio debate, talk and interviews, \$3,435 in travel expense for employees attending leadership conferences, and summits and \$1,500 in dues, subscriptions and memberships for renewal.

Supervision Allocation

- The total of \$48,003 represents the administrative cost for two managers to supervise Public Parking Fund (Sub-Fund 412) activities in accordance with a reorganization prescribed by Ordinance 2016-140-E. This cost has been allocated to Sub-Fund 412.

AUTHORIZED POSITION CAP

The cap increased by two (2) new positions. The new positions responsibilities will include working on the continued development centered downtown investment authority programs, media relations, marketing, presentation and public relations.

PUBLIC PARKING
SUBFUND -- 412

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Licenses and Permits	5,490	4,603	6,300	36.9%	1,697
Charges for Services	3,267,826	3,336,929	3,550,713	6.4%	213,784
Fines and Forfeits	481,231	519,501	620,861	19.5%	101,360
Investment Pool / Interest Earnings	37,560	17,293	27,302	57.9%	10,009
Miscellaneous Revenue	60,978	50,511	60,514	19.8%	10,003
Transfers From Other Funds	2,713,934	0	0		0
Transfers from Fund Balance	887,037	105,216	626,597	495.5%	521,381
TOTAL REVENUE	7,454,057	4,034,053	4,892,287	21.3%	858,234
EXPENDITURES					
Salaries	1,148,035	1,346,521	1,415,823	5.1%	69,302
Salary & Benefit Lapse	0	(29,768)	(35,876)	20.5%	(6,108)
Pension Costs	299,642	279,053	279,545	0.2%	492
Employer Provided Benefits	303,597	295,307	340,822	15.4%	45,515
Internal Service Charges	494,694	646,631	680,041	5.2%	33,410
Insurance Costs and Premiums	107,153	98,947	123,987	25.3%	25,040
Professional and Contractual Services	0	275,000	618,753	125.0%	343,753
Other Operating Expenses	421,301	670,167	697,139	4.0%	26,972
Capital Outlay	380,957	3	230,969	698,866.7%	230,966
Supervision Allocation	38,372	43,605	48,003	10.1%	4,398
Indirect Cost	171,314	268,965	316,287	17.6%	47,322
Contingencies	0	139,622	176,794	26.6%	37,172
Transfers to Other Funds	67,295	0	0		0
TOTAL EXPENDITURES	3,432,359	4,034,053	4,892,287	21.3%	858,234

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	36	36	0
Part-Time Hours	4,780	4,780	0

PUBLIC PARKING SUBFUND 412

BACKGROUND

The Office of Public Parking is a part of the Downtown Investment Authority. The agency manages city owned parking lots (Bay Street, Courthouse/Liberty Street, Forsythe Street, and JEA) and garages (City Hall Annex, Ed Ball, Main Library, St. James Building, Water Street and Yates Building). Revenues are generated through daily and monthly parking fees, as well as other fines and forfeitures.

REVENUE

Licenses and Permits

- This category represents wrecker and towing firm fees for vehicles unattended after 24 hours.

Charges for Services

- This category includes the various parking and permit fees collected by public parking. The largest revenue items include monthly parking fees of \$2 million and daily parking fees of \$1.1 million. The net increase of \$213,784 is primarily due to the increases of \$109,505 in monthly parking fees, \$95,177 in daily parking fees and \$55,788 in parking late fees. These increases were partially offset by a decrease of \$43,535 in parking fees for special events.

Fines and Forfeits

- The net increase of \$101,360 is primarily due to the increase of \$221,590 in parking fines based on past and current year collections. This increase was partially offset by decreases of \$66,477 in police and fire contribution – contra revenue and \$53,753 in disabled trust fund-contra revenue.

Investment Pool / Interest Earnings

- This amount represents the anticipated interest earnings for FY19.

Miscellaneous Revenue

- This amount represents tenant revenue (\$43,024) and miscellaneous sales and charges (\$17,490).

Transfer from Fund Balance

- Fund balance is being appropriated to re-establish the FY 18 pension reform contingency of \$139,622 and to fund enhancements including paving and striping of parking spaces and lines for the JEA parking lot, replacement of obsolete parking meters and the installation of a new Parker Accounts Receivable Information System (PARIS) which is an online billing system for all parking garages and lots.

EXPENDITURES

Salaries

- The net increase of \$69,302 in this category is mainly due to the anticipated pay increases of 4.5% to be effective October 1st related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY19.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in group hospitalization insurance due to the elimination of the five pay period “holiday” that occurred in FY18.

Internal Service Charges

- The net increase of \$33, 410 is primarily due to the increases of \$80,469 in security guard service allocation for the library parking garage, \$23,917 in computer system maintenance/security allocation, \$9,158 in fleet parts/oil/gas allocation, and \$8,255 in technology refresh/pay-go allocation. These increases were offset by the decreases of \$89,383 in fleet vehicle replacement allocation and \$7,059 in office of general counsel legal allocation.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for the installation of the new Parker Accounts Receivable Information System (PARIS) which is an online billing system.

Other Operating Expenses

- This category is made of various small and several large expenditures including repairs and maintenance costs of \$260,066, hardware/software maintenance and licenses cost of \$217,184 and credit card fees of \$135,704. The net increase of \$26,972 is primarily due to the increase of \$51,609 in credit card fees related to additional parking meters and the installation of the new PARIS online billing system. This increase was partially offset by a decrease of \$34,039 in repairs and maintenance.

Capital Outlay

- This amount represents the funding for replacing obsolete parking meters.

Supervision Allocation

- This amount represents the administration cost of Downtown Investment Authority personnel that are allocated to this fund from the General Fund – GSD (SF 011).

Indirect Cost

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

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs.

AUTHORIZED POSITION CAP

There are no changes in the authorized position cap.

DOWNTOWN ECONOMIC DEVELOPMENT FUND
 SUBFUND -- 75B

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Transfers From Other Funds	0	300,000	2,500,000	733.3%	2,200,000
TOTAL REVENUE	0	300,000	2,500,000	733.3%	2,200,000
EXPENDITURES					
Cash Carryover	0	300,000	2,500,000	733.3%	2,200,000
TOTAL EXPENDITURES	0	300,000	2,500,000	733.3%	2,200,000

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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DOWNTOWN ECONOMIC DEVELOPMENT FUND SUBFUND 75B

BACKGROUND

This trust fund created by Ordinance 2000-1079-E and is utilized for redevelopment projects in the City's Downtown Community Redevelopment Areas.

REVENUE

Transfers From Other Funds

- This represents a transfer from the General Fund – GSD (SF 011) to fund future downtown development projects approved by the Downtown Investment Authority.

EXPENDITURES

Cash Carryover

- The funding provided from the General Fund – GSD (SF 011), discussed above is being placed in a cash carryover for future appropriation by Council.

EMPLOYEE SERVICES
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	1,719	1,300	1,500	15.4%	200
TOTAL REVENUE	1,719	1,300	1,500	15.4%	200
EXPENDITURES					
Salaries	2,299,748	2,439,697	2,594,592	6.3%	154,895
Pension Costs	669,099	534,115	652,019	22.1%	117,904
Employer Provided Benefits	372,283	328,289	418,491	27.5%	90,202
Internal Service Charges	2,320,279	2,089,937	5,454,250	161.0%	3,364,313
Insurance Costs and Premiums	11,146	9,996	10,858	8.6%	862
Professional and Contractual Services	831,057	921,181	923,983	0.3%	2,802
Other Operating Expenses	298,112	732,529	733,600	0.1%	1,071
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	0	21,910	25,173	14.9%	3,263
TOTAL EXPENDITURES	6,801,725	7,077,655	10,812,967	52.8%	3,735,312

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	42	42	0
Part-Time Hours	2,644	2,644	0

DIVISION SUMMARY	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
EMPLOYEE & LABOR RELATIONS	1,247,703	1,141,672	1,331,850	16.7%	190,178
OFFICE OF DIRECTOR	388,367	470,783	491,571	4.4%	20,788
TALENT MANAGEMENT	5,165,656	5,465,200	8,989,546	64.5%	3,524,346
DEPARTMENT TOTAL	6,801,725	7,077,655	10,812,967	52.8%	3,735,312

EMPLOYEE SERVICES GENERAL FUND - GSD

BACKGROUND

The General Fund portion of the Employee Services 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

- The increase in this category is due to an anticipated increase in the sale of books, maps & regulations for FY 19.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- The net increase in this category is driven by increases of \$16,657 in GEPP Defined Benefit Pension Contributions and \$55,886 in GEPP Defined Benefit Unfunded Liability Contributions that are somewhat offset by a decrease of \$21,324 in GEPP Defined Contribution Plan Contributions.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The increase in this category is due primarily to increases of \$3,281,002 in IT computer system maintenance/security costs and \$69,768 in OGC Legal costs.

Insurance Costs and Premiums

- This amount represents cost for general liability insurance costs.

Professional and Contractual Services

- The increase in this category is due to a slight increase in anticipated professional services costs.

Other Operating Expenses

- The net increase in this category is entirely driven by a \$5,000 increase in Other Rent expenses, which is mostly offset by decreases of \$500 in Local Mileage, \$300 in Miscellaneous Services and Charges, \$2000 in Office Supplies, and \$929 in Employee Training.

Supervision Allocation

- This amount represents the allocation of a portion of the costs for a position that was added during the budget process. The function of the position will be to assist with benefit claims as well as the increased workload for the expanded defined contribution pension plan. The slight increase in this category is due to the cost of the employee performing the work increasing because of the 4.5% COLA for FY19.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

GROUP HEALTH
SUBFUND -- 571

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	92,655,793	76,561,460	94,222,246	23.1%	17,660,786
Investment Pool / Interest Earnings	768,561	356,584	544,830	52.8%	188,246
Transfers from Fund Balance	0	17,765,818	6,000,133	(66.2%)	(11,765,685)
TOTAL REVENUE	93,424,354	94,683,862	100,767,209	6.4%	6,083,347
EXPENDITURES					
Salaries	510,998	585,200	694,391	18.7%	109,191
Salary & Benefit Lapse	0	(13,737)	(16,090)	17.1%	(2,353)
Pension Costs	113,166	96,527	113,617	17.7%	17,090
Employer Provided Benefits	74,746	70,681	81,880	15.8%	11,199
Internal Service Charges	181,534	201,559	174,653	(13.3%)	(26,906)
Insurance Costs and Premiums	80,273,174	93,055,980	98,875,579	6.3%	5,819,599
Professional and Contractual Services	288,931	556,720	579,000	4.0%	22,280
Other Operating Expenses	7,319	26,668	26,420	(0.9%)	(248)
Capital Outlay	3,205	1	1	0.0%	0
Supervision Allocation	0	(21,910)	(25,173)	14.9%	(3,263)
Indirect Cost	65,259	73,073	194,129	165.7%	121,056
Contingencies	0	53,100	68,802	29.6%	15,702
TOTAL EXPENDITURES	81,518,332	94,683,862	100,767,209	6.4%	6,083,347

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	9	9	0
Part-Time Hours	3,440	3,440	0

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 its health insurance to a self-insurance plan in 2015, pursuant to ordinance 2014-546.

REVENUE

Charges for Services

- The revenue in this category is from billings to using agencies for premiums paid from this fund. The \$17,660,786 increase is due to increases in Employers and Employees Health Insurance Premium costs attributable to due to the elimination of the five pay period “holiday” that occurred in FY 18.

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 19.

Transfers from Fund Balance

- Fund balance is being appropriated to offset the \$5,819,333 actuary increase in health premiums and to provide \$180,800 of additional funding for the GO365 program.

EXPENDITURES

Salaries

- The increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining, the impact of salary changes made during FY 18 and a \$55,000 increase in citywide special pay costs associated with the GO365 Program.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The net increase is due to a \$2,500 increase in GEPP Defined Benefit Unfunded Liability Contribution and a \$15,896 increase in GEPP Defined Contribution Plan costs. These increases were somewhat offset by a \$1,457 decrease in GEPP Defined Benefit Plan Contribution costs.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period “holiday” that occurred in FY 18.

Internal Service Charges

- The net decrease is due primarily to a \$38,160 reduction in Computer System Maintenance and Security costs and the elimination of the \$6,337 allocation for Technology Refresh. These decreases were somewhat offset by increases of \$10,758 in OGC Legal costs, \$2,060 in Copy Center costs, \$1,658 in Mailroom Charges, and \$3,263 in Building Cost Allocation.

Insurance Costs and Premiums

- This category includes an allocation from Risk Management for general liability and miscellaneous insurance costs. However, the bulk of the funding in this category is for the insurance premiums paid for health, dental, life and vision. The \$5,819,599 increase in this category is entirely driven by an increase in Group Health Claims Paid required by the actuary. This increase is being funded with existing reserves with the fund.

Professional and Contractual Services

- This category includes funding for consulting / actuary services for the City's self-insurance health plan, the employee assistance program, the flexible spending accounting administrator and Cobra / affordable care act compliance. The net increase of \$22,280 is due to a \$125,000 increase in services associated with the GO365 program that is mostly offset by a \$102,720 reduction in other professional service expenses within the Subfund.

Other Operating Expenses

- This category is made of various small items, the largest of which is miscellaneous non-departmental expenditures of \$18,000.

Supervision Allocation

- This amount represents the allocation of a portion of the costs for a position that was added during the budget process. The function of the position will be to assist with benefit claims as well as the increased workload for the expanded defined contribution pension plan. Costs related to the DC pension plan are being charged to the General Fund – GSD via a supervision allocation.

Indirect Cost

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

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The increase of \$15,702 represents the FY 19 pension contingency amount.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

CITY WELLNESS AND FITNESS
 SUBFUND -- 64H

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	3,010	0	0		0
Miscellaneous Revenue	200,000	200,000	200,000	0.0%	0
Transfers From Other Funds	216,810	0	0		0
Transfers from Fund Balance	600,000	0	0		0
TOTAL REVENUE	1,019,820	200,000	200,000	0.0%	0
EXPENDITURES					
Professional and Contractual Services	315,140	200,000	200,000	0.0%	0
TOTAL EXPENDITURES	315,140	200,000	200,000	0.0%	0

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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CITY WELLNESS AND FITNESS SUBFUND 64H

BACKGROUND

Code Section: 111.471

Prior to the passage of 2016-008-E, a special revenue fund (SF 1H9) housed the funds for the City Wellness and Fitness Program per ordinance 2014-479. With the passage of 2016-008-E, a new fund was created and the funds from that special revenue fund were transferred in. The funding can be used for fitness activities, wellness programs, equipment, biometric testing services, rewards programs, and all other products and services deemed necessary, including the services of an independent contractor to manage the programs.

REVENUE

Miscellaneous Revenue

- This revenue represents private contributions from Florida Blue for the wellness and fitness program for FY 19.

EXPENDITURES

Professional and Contractual Services

- The available funding of \$200,000 is being appropriated to fund wellness and fitness program expenditures.

FINANCE AND ADMINISTRATION

GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	66,096	66,096	66,096	0.0%	0
Miscellaneous Revenue	25,617	24,886	24,886	0.0%	0
TOTAL REVENUE	91,713	90,982	90,982	0.0%	0
EXPENDITURES					
Salaries	5,599,776	6,103,189	6,565,291	7.6%	462,102
Pension Costs	1,500,643	1,308,016	1,452,888	11.1%	144,872
Employer Provided Benefits	855,903	778,655	947,728	21.7%	169,073
Internal Service Charges	2,328,758	2,827,312	2,659,610	(5.9%)	(167,702)
Insurance Costs and Premiums	28,365	26,175	28,902	10.4%	2,727
Professional and Contractual Services	329,730	1,188,675	1,115,375	(6.2%)	(73,300)
Other Operating Expenses	165,970	318,420	198,929	(37.5%)	(119,491)
Capital Outlay	0	25,501	1	(100.0%)	(25,500)
Debt Service	89,657	90,000	100,000	11.1%	10,000
Grants, Aids & Contributions	0	400,001	1	(100.0%)	(400,000)
TOTAL EXPENDITURES	10,898,802	13,065,944	13,068,725	0.0%	2,781

AUTHORIZED POSITION CAP		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions		103	105	2
Part-Time Hours		6,160	6,160	0

DIVISION SUMMARY	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
ACCOUNTING	3,792,124	4,295,974	4,314,970	0.4%	18,996
BUDGET OFFICE	1,027,450	1,131,583	1,268,585	12.1%	137,002
OFFICE OF THE DIRECTOR	2,167,589	3,401,783	3,146,004	(7.5%)	(255,779)
PROCUREMENT	2,945,452	3,145,682	3,189,032	1.4%	43,350
TREASURY	966,188	1,090,922	1,150,134	5.4%	59,212
DEPARTMENT TOTAL	10,898,802	13,065,944	13,068,725	0.0%	2,781

FINANCE AND ADMINISTRATION GENERAL FUND - GSD

BACKGROUND

The General Fund – General Service District portion of the Finance and Administration Department houses the Office of the Director (including the Grants and Contract Compliance Office and the Gateway Customer Service Center), Accounting, the Budget Office, Treasury, and Procurement (including the Equal Business Opportunity Office and the Ombudsman).

REVENUE

Charges for Services

- This revenue is generated by the Equal Business Opportunity office for training it provides to other independent authorities.

Miscellaneous Revenue

- This budget represents accounting service charges and payroll miscellaneous fees including child support deductions, union/police charity, and Tourist Development Council fees.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to anticipated pay increases to be effective October 1st related to collective bargaining, the impact of two positions that were added as part of the budget process and various FY 18 salary changes.

Pension Costs

- The net increase in pension costs is made up of increases to the defined benefit plan of \$24,839, the defined contribution plan of \$118,486 and the disability trust of \$1,547.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period “holiday” that occurred in FY18.

Internal Service Charges

- The net decrease is primarily due to a \$448,251 decrease in the IT computer system maintenance / security allocation which is offset somewhat by a \$259,363 increase in the OGC allocation.

Insurance Costs and Premiums

- This category includes an allocation for general liability and miscellaneous insurance.

Professional and Contractual Services

- This budget represents funding for arbitrage liability assessments, legal and actuary services, financial advisory services, the full cost (indirect) allocation study, and continuing education and mentoring programs for small and emerging business. The decrease is due to the removal of one-time funding related to services scanning and indexing accounting documents.

Other Operating Expenses

- This category is made of various small items, the largest of which are supplies of \$34,320, travel and training of \$37,115 and hardware/software licensing and maintenance of \$45,600. The net decrease is being driven by the removal of one-time funding for the grant management software of \$120,000.

Debt Service

- This category includes funding for banking service charges.

Grants, Aids and Contributions

- The \$400,000 of funding for the ex-offender employment program has been moved to a non-departmental activity.

AUTHORIZED POSITION CAP

Two positions were added as part of the budget process including a Manager of Purchasing Services – Assistant in Procurement and an Assistant Comptroller in Accounting.

DRIVER ED SAFETY TRUST FUND-SEC 111.390
 SUBFUND -- 1HA

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	303,643	99,858	300,000	200.4%	200,142
Investment Pool / Interest Earnings	8,355	161,644	0	(100.0%)	(161,644)
Miscellaneous Revenue	0	32,086	0	(100.0%)	(32,086)
TOTAL REVENUE	311,999	293,588	300,000	2.2%	6,412
EXPENDITURES					
Grants, Aids & Contributions	265,435	293,588	300,000	2.2%	6,412
TOTAL EXPENDITURES	265,435	293,588	300,000	2.2%	6,412

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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DRIVER EDUCATION SAFETY TRUST FUND (111.390)
SUBFUND 1HA

BACKGROUND

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. This is an all-year's fund.

REVENUE

Charges for Services

- This category reflects the traffic court criminal and civil service charge fines. FY 19 budget only appropriates revenue, in this all-years fund, to cover the requested budgeted expenditures.

EXPENDITURES

Grants, Aids, and Contributions

- This is a pass-through to the Duval County School System.

COURT COSTS \$65 FEE FS: 939.185
SUBFUND -- 1S1

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
COURTS					
Charges for Services	683,319	672,438	679,854	1.1%	7,416
Miscellaneous Revenue	38,844	46,777	30,465	(34.9%)	(16,312)
	722,162	719,215	710,319	(1.2%)	(8,896)
FINANCE AND ADMINISTRATION					
Charges for Services	227,773	224,146	226,618	1.1%	2,472
	227,773	224,146	226,618	1.1%	2,472
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	10,083	7,499	6,600	(12.0%)	(899)
Transfers From Other Funds	839,817	64,740	290,000	347.9%	225,260
Transfers from Fund Balance	0	72,903	88,437	21.3%	15,534
	849,900	145,142	385,037	165.3%	239,895
TOTAL REVENUE	1,799,835	1,088,503	1,321,974	21.4%	233,471
EXPENDITURES					
COURTS					
Salaries	402,548	417,668	472,946	13.2%	55,278
Pension Costs	70,800	66,333	73,465	10.8%	7,132
Employer Provided Benefits	96,166	83,435	114,336	37.0%	30,901
Internal Service Charges	8,379	8,403	13,210	57.2%	4,807
Insurance Costs and Premiums	1,914	1,725	1,995	15.7%	270
Professional and Contractual Services	285,629	125,000	333,508	166.8%	208,508
Other Operating Expenses	28,833	33,243	32,694	(1.7%)	(549)
Library Materials	74,873	79,820	53,202	(33.3%)	(26,618)
Indirect Cost	15,350	0	0		0
	984,492	815,627	1,095,356	34.3%	279,729
FINANCE AND ADMINISTRATION					
Other Operating Expenses	234,790	224,146	226,618	1.1%	2,472
	234,790	224,146	226,618	1.1%	2,472
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	48,730	0	(100.0%)	(48,730)
	0	48,730	0	(100.0%)	(48,730)
TOTAL EXPENDITURES	1,219,282	1,088,503	1,321,974	21.4%	233,471

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	9	10	1
Part-Time Hours	2,290	2,290	0

**COURT COSTS \$65 FEE FS: 939.185
SUBFUND 1S1**

BACKGROUND

Municipal Code Section 111.385 and the Florida Statute Section 939.185 authorize a \$65 fee on felony, misdemeanor, or criminal traffic offenses. This revenue is split into four separate activities which receive 25% of the total revenue: Legal Aid, Duval County Law Library, Juvenile Drug Court, and Judicial Support. Pursuant to Florida Statute, any remaining funding at year end will be transferred into the Judicial Support activity.

REVENUE

Courts

Charges for Services

- This amount represents three 25% pieces of the anticipated FY 19 revenue to be received related to F.S 939.185 for the Duval County Law Library, Judicial Support, and Juvenile Drug Court.

Miscellaneous Revenue

- This amount represents additional revenue received by the Duval County Law Library.

Finance and Administration

Charges for Services

- This amount represents 25% of the anticipated FY 19 revenue to be received related to F.S 939.185 for legal Aid.

Non-Departmental / Fund Level Activates

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Transfers from Other Funds

- This amount represents a one-time transfer from the General Fund – GSD (SF 011) to balance and enhance the juvenile drug court activity.

Transfers from Fund Balance

- A fund balance appropriation is being budgeted to cover the funding shortfall in the Judicial Support activity.

EXPENDITURES

Courts

The table below shows the budgetary balances for each of the three activities that fall within the Courts.

	257,083	321,655	516,618	1,095,356
Expenditures	Duval County Law Library	Judicial Support	Juvenile Drug Court	Total
Salaries	145,825	124,772	202,349	472,946
Pension Costs	4,622	25,587	43,256	73,465
Employer Provided Benefits	35,451	29,310	49,575	114,336
Internal Service Charges	2,896	6,458	3,856	13,210
Insurance Costs and Premiums	613	528	854	1,995
Professional and Contractual Services	0	125,000	208,508	333,508
Other Operating Expenses	14,474	10,000	8,220	32,694
Library Materials	53,202	0	0	53,202
		(A)	(B)	
FY 18 Council Approved	270,923	255,818	288,886	815,627
FY 19 Proposed	<u>257,083</u>	<u>321,655</u>	<u>516,618</u>	<u>1,095,356</u>
Change	(13,840)	65,837	227,732	279,729

(A) The increase is being driven by the addition of a position which was added during FY 18.

(B) The increase is being driven by the addition of \$208,508 in professional services funded by the transfer from the General Fund - GSD.

Finance and Administration

Other Operating Expenses

- This amount represents a pass-through contract with Legal Aid that is administered by the Office of Grant and Contract Compliance.

AUTHORIZED POSITION CAP

A position was transferred from the Teen Court Programs trust fund (SF 15V) to the Judicial Support activity.

MOTOR VEHICLE INSPECTION - SEC 110.407
SUBFUND -- 431

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	391,286	386,567	415,500	7.5%	28,933
Investment Pool / Interest Earnings	3,048	1,586	2,284	44.0%	698
Transfers from Fund Balance	0	78,371	85,092	8.6%	6,721
TOTAL REVENUE	394,334	466,524	502,876	7.8%	36,352
EXPENDITURES					
Salaries	197,110	236,262	241,024	2.0%	4,762
Salary & Benefit Lapse	0	(8,945)	(15,070)	68.5%	(6,125)
Pension Costs	51,375	54,477	40,545	(25.6%)	(13,932)
Employer Provided Benefits	60,738	60,563	71,378	17.9%	10,815
Internal Service Charges	32,852	36,960	39,600	7.1%	2,640
Insurance Costs and Premiums	1,971	1,783	1,972	10.6%	189
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	10,360	20,134	16,036	(20.4%)	(4,098)
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	32,305	38,567	74,040	92.0%	35,473
Contingencies	0	26,721	33,349	24.8%	6,628
TOTAL EXPENDITURES	386,712	466,524	502,876	7.8%	36,352

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	7	7	0
Part-Time Hours	3,616	3,616	0

MOTOR VEHICLE INSPECTION SUBFUND 431

BACKGROUND

Ordinance Code Section: 110.407

The Fleet Management Division manages the inspection stations for school buses, city vehicles and vehicles for hire. Pending legislation related to medallion renewals and late fees for vehicles for hire has put a hold on a significant portion of this funds revenue since FY 16. Ordinances: 2015-835-E, 2016-232-E, 2016-422-E, 2016-648-E, 2016-739-E, 2017-272-E, 2017-696-E and 2018-086-E.

REVENUE

Charges for Services

- The revenue for FY 19, as with FY 18, shows reduced revenue due to the uncertainties surrounding the revenue received from vehicles for hire as detailed above. The FY 19 revenue estimate assumes that there will be no definite resolution in FY 19.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Transfers from Fund Balance

- This amount includes \$26,721 to re-establish the FY 18 pension reform contingency as well as \$58,371 to balance the subfund.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining which is being offset somewhat by the removal of overtime funding and a reduction in pensionable special pay.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The net decrease is due to the removal of the FY 18 defined contribution pension adjustment.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The decrease is being driven by a reduction in health care costs related to a FY 18 use of excess reserves within the City's self-funded health insurance activity which will allow, both the City and employee, to have a five pay period "holiday" from paying health care costs.

Internal Service Charges

- The net increase is being driven by a \$3,081 increase in IT computer system maint / security allocation.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Other Operating Expenses

- This category is made of various small items, the largest of which is miscellaneous services and charges of \$4,000. The decrease is being driven by the \$4,000 reduction in miscellaneous services and charges.

Indirect Cost

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

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$26,721 from FY 18, offset by a fund balance appropriation, and \$6,628 for the FY19 pension reform contingency.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

FLEET MGMT - OPERATIONS
SUBFUND -- 511

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	25,869,071	29,975,951	31,708,893	5.8%	1,732,942
Investment Pool / Interest Earnings	34,015	30,000	7,000	(76.7%)	(23,000)
Miscellaneous Revenue	561,773	504,000	514,000	2.0%	10,000
Transfers from Fund Balance	0	0	492,591		492,591
TOTAL REVENUE	26,464,858	30,509,951	32,722,484	7.3%	2,212,533
EXPENDITURES					
Salaries	3,974,987	4,532,320	4,848,150	7.0%	315,830
Salary & Benefit Lapse	0	(182,503)	(236,003)	29.3%	(53,500)
Pension Costs	1,105,339	1,005,989	1,054,967	4.9%	48,978
Employer Provided Benefits	1,051,064	1,054,258	1,187,385	12.6%	133,127
Internal Service Charges	1,063,330	853,168	1,010,025	18.4%	156,857
Insurance Costs and Premiums	41,706	42,804	45,440	6.2%	2,636
Professional and Contractual Services	484,490	485,000	510,800	5.3%	25,800
Other Operating Expenses	18,849,383	21,550,973	22,797,932	5.8%	1,246,959
Capital Outlay	60,561	2	2	0.0%	0
Supervision Allocation	(60,145)	(60,793)	(67,058)	10.3%	(6,265)
Indirect Cost	522,380	736,142	949,641	29.0%	213,499
Contingencies	0	492,591	621,203	26.1%	128,612
TOTAL EXPENDITURES	27,093,096	30,509,951	32,722,484	7.3%	2,212,533

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	108	108	0
Part-Time Hours	7,722	9,802	2,080

FLEET MANAGEMENT – OPERATIONS SUBFUND 511

BACKGROUND

This internal service fund accumulates and allocates the costs of the operation of the City's fleet management / motor pool activity. This fund, as with other internal service funds, 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

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.

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 19.

Miscellaneous Revenue

- The category includes estimated revenue for warranty work (\$340,000), contribution-loss deductibles (\$160,000), contract parking (\$10,000) and other miscellaneous revenues (\$14,000).

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the FY 18 pension reform contingency.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining as well as funding added to part-time salaries for the apprentice program for technicians from vocational schools.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The net increase in pension costs is made up of increases to the defined benefit plan of \$2,289, the defined contribution plan of \$46,135 and the disability trust of \$554.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The net increase is driven by a \$107,684 increase in the vehicle replacement allocation.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- The amount includes \$480,900 in contractual services for the outsourced parts provider and \$29,900 for uniform cleaning service.

Other Operating Expenses

- This category is made of various small items and several large expenditures including fuel (\$14.0 million), parts (\$4.25 million) and sublet repairs (\$3.3 million). The increase is being driven by a \$1,205,335 increase in fuel costs. Fuel costs are budgeted based on projected gallon usage and EIA estimates.

Supervision Allocation

- This amount represents the administration cost of the Division which is allocated to each activity within Fleet Management and crosses subfunds.

Indirect Cost

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

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$492,591 from FY 18, offset by a fund balance appropriation, and \$128,612 for the FY19 pension reform contingency.

AUTHORIZED POSITION CAP

2,080 part-time hours were added to the cap to establish an apprentice program for technicians from vocational schools which will create opportunities for advancement of the workforce and vocational schools.

FLEET MGMT - VEHICLE REPLACEMENT
SUBFUND -- 512

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	18,758,397	25,075,108	29,704,183	18.5%	4,629,075
Investment Pool / Interest Earnings	6,055	0	67,283		67,283
Miscellaneous Revenue	1,627,771	1,300,000	1,765,000	35.8%	465,000
Other Sources	11,710,000	9,710,000	0	(100.0%)	(9,710,000)
Transfers From Other Funds	4,025	0	0		0
Transfers from Fund Balance	128,676	1,845,440	17,093	(99.1%)	(1,828,347)
TOTAL REVENUE	32,234,924	37,930,548	31,553,559	(16.8%)	(6,376,989)
EXPENDITURES					
Salaries	149,890	154,832	159,649	3.1%	4,817
Pension Costs	51,872	36,685	42,556	16.0%	5,871
Employer Provided Benefits	35,544	29,828	39,133	31.2%	9,305
Internal Service Charges	4,243	9,639	9,433	(2.1%)	(206)
Insurance Costs and Premiums	658	586	625	6.7%	39
Professional and Contractual Services	0	5,000	5,000	0.0%	0
Other Operating Expenses	40,861	43,468	903,354	1,978.2%	859,886
Capital Outlay	12,279,916	9,710,001	1	(100.0%)	(9,710,000)
Supervision Allocation	60,145	60,793	67,058	10.3%	6,265
Indirect Cost	85,516	46,015	74,741	62.4%	28,726
Contingencies	0	17,093	21,471	25.6%	4,378
Transfers to Other Funds	15,031,404	21,376,239	21,811,138	2.0%	434,899
Debt Management Fund Repayments	3,311,001	6,440,369	8,419,400	30.7%	1,979,031
TOTAL EXPENDITURES	31,051,050	37,930,548	31,553,559	(16.8%)	(6,376,989)

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	3	3	0

FLEET MANAGEMENT - VEHICLE REPLACEMENT SUBFUND 512

BACKGROUND

This is an internal service fund that accounts for the replacement of City owned vehicles. Including the operating costs associated with vehicle replacement.

REVENUE

Charges for Services

- This revenue represents the charges billed to other departments and agencies for both prior and current year vehicle replacements.

Investment Pool / Interest Earnings

- No interest earnings are being budgeted in FY 19.

Miscellaneous Revenue

- This represents anticipated revenue from the sale of surplus vehicles (\$1,315,000) and contribution loss deductible revenue (\$450,000).

Other Sources

- This category represents the amount of borrowed funds to be used to replace vehicles. There is no anticipated borrowing for vehicle purchases in FY 19.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the FY 18 pension reform contingency.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- The net increase in pension costs is made up of increases to the defined benefit plan of \$5,850 and the disability trust of \$21.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- This category includes an allocation for the copier consolidation contract of \$196 and an IT computer system maintenance and security allocation of \$9,237.

Insurance Costs and Premiums

- This amount includes general liability insurance costs.

Professional and Contractual Services

- Professional services funding is budgeted each year for forensic engineering services.

Other Operating Expenses

- This category is made of various small items, the largest of which are miscellaneous services and charges of \$42,500 which are used to pay costs related to tag and titles for city vehicles and \$860,000 in external vehicle leases for JSO. The net increase is due to the addition of the vehicle leases for JSO.

Capital Outlay

- There is no borrowed capital spending in FY 19.

Supervision Allocation

- This amount represents the administration cost of the Division which is allocated to each activity within Fleet Management and crosses subfunds.

Indirect Cost

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

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$17,093 from FY 18, offset by a fund balance appropriation, and \$4,378 for the FY19 pension reform contingency.

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 19 vehicle replacements and is being transferred to the Direct Vehicle Replacement fund (SF 513).

Debt Management Fund Repayments

- This amount represents the interest and principal debt repayment for vehicles purchased with borrowed funds.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

FLEET MGMT - DIRECT REPLACEMENT
 SUBFUND -- 513

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	178,795	80,000	138,310	72.9%	58,310
Transfers From Other Funds	18,531,404	21,376,239	30,501,962	42.7%	9,125,723
Transfers from Fund Balance	2,714,847	900,000	200,000	(77.8%)	(700,000)
TOTAL REVENUE	21,425,045	22,356,239	30,840,272	37.9%	8,484,033
EXPENDITURES					
Capital Outlay	15,214,759	22,356,239	30,840,272	37.9%	8,484,033
Transfers to Other Funds	183,913	0	0		0
TOTAL EXPENDITURES	15,398,672	22,356,239	30,840,272	37.9%	8,484,033

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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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 borrowing.

REVENUE

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 19.

Transfers From Other Funds

- This amount represents a transfer from the Vehicle Replacement fund (SF 512) of \$21,811,138 and a one-time transfer from the General Fund – GSD for 8,690,824 to fund all FY 19 vehicle replacement with cash.

Transfers from Fund Balance

- Fund balance is being appropriated to help fund purchase vehicles with cash.

EXPENDITURES

Capital Outlay

- This is the total capital requirement for the FY 19 vehicle replacements. The budget ordinance schedule B4c contains a complete list of all vehicles proposed to be replaced / purchased in FY 19.

COPY CENTER / CENTRAL MAILROOM
 SUBFUND -- 521

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	2,543,499	2,528,595	2,606,946	3.1%	78,351
Investment Pool / Interest Earnings	7,896	8,769	5,527	(37.0%)	(3,242)
Miscellaneous Revenue	532	0	0		0
Transfers from Fund Balance	0	0	18,594		18,594
TOTAL REVENUE	2,551,927	2,537,364	2,631,067	3.7%	93,703
EXPENDITURES					
Salaries	160,462	163,158	174,610	7.0%	11,452
Pension Costs	42,983	37,046	39,478	6.6%	2,432
Employer Provided Benefits	39,831	34,100	45,292	32.8%	11,192
Internal Service Charges	40,967	28,204	30,018	6.4%	1,814
Insurance Costs and Premiums	754	665	727	9.3%	62
Professional and Contractual Services	1,397,562	1,385,676	1,443,676	4.2%	58,000
Other Operating Expenses	781,853	764,325	764,864	0.1%	539
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	0	0	0		0
Indirect Cost	38,453	105,595	108,943	3.2%	3,348
Contingencies	0	18,594	23,458	26.2%	4,864
TOTAL EXPENDITURES	2,502,865	2,537,364	2,631,067	3.7%	93,703

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	5	5	0

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

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.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the FY 18 pension reform contingency.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- The net increase in pension costs is made up of increases to the defined benefit plan of \$4,947 and the disability trust of \$35. This is offset somewhat by a \$2,550 reduction in the defined contribution plan.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- This category includes an allocation for the IT computer system maintenance / security which increased \$753 and an allocation for the St. James building which increased \$1,061.

Insurance Costs and Premiums

- This amount includes general liability insurance costs.

Professional and Contractual Services

- The amount includes \$43,676 for mail courier delivery and \$1,400,000 for the City's consolidated copier contract which increased by \$58,000 due to additional usage by the Library in FY 19.

Other Operating Expenses

- This category is made of various small items and other larger expenditures including citywide postage of \$503,600 and citywide outside printing / binding of \$167,985.

Indirect Cost

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

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$18,594 from FY 18, offset by a fund balance appropriation, and \$4,864 for the FY19 pension reform contingency.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

ITD OPERATIONS
SUBFUND -- 531

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	22,258,200	26,052,242	32,971,972	26.6%	6,919,730
Investment Pool / Interest Earnings	9,221	10,000	34,526	245.3%	24,526
Miscellaneous Revenue	9,524	2,000	2,000	0.0%	0
Transfers from Fund Balance	0	0	1,017,931		1,017,931
TOTAL REVENUE	22,276,945	26,064,242	34,026,429	30.5%	7,962,187
EXPENDITURES					
Salaries	7,602,021	8,798,532	9,264,305	5.3%	465,773
Salary & Benefit Lapse	0	(313,832)	(321,862)	2.6%	(8,030)
Pension Costs	2,339,260	2,128,839	2,216,346	4.1%	87,507
Employer Provided Benefits	1,067,299	1,024,623	1,267,824	23.7%	243,201
Internal Service Charges	1,458,483	1,686,126	5,069,680	200.7%	3,383,554
Insurance Costs and Premiums	40,087	118,301	119,017	0.6%	716
Professional and Contractual Services	1,753,711	3,254,117	5,702,036	75.2%	2,447,919
Other Operating Expenses	7,166,055	7,649,019	8,414,105	10.0%	765,086
Capital Outlay	478,829	1	1	0.0%	0
Supervision Allocation	(140,200)	(184,538)	(235,788)	27.8%	(51,250)
Indirect Cost	121,362	885,123	1,254,481	41.7%	369,358
Contingencies	0	1,017,931	1,276,284	25.4%	258,353
TOTAL EXPENDITURES	21,886,906	26,064,242	34,026,429	30.5%	7,962,187

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	121	121	0
Part-Time Hours	14,660	14,660	0

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

Charges for Services

- This revenue consists of internal service revenues from charges billed to other departments and agencies.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the FY 18 pension reform contingency.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining as well as an increase of \$17,523 in leave sellback/rollback.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The net increase in pension costs is made up of increases to the defined benefit plan of \$5,058, the defined contribution plan of \$81,137 and the disability trust of \$1,312.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The net increase is being driven by a \$3,252,608 increase in the IT system development project allocations related to the enterprise financial and resource management solution.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- The FY 19 funding includes \$1.05 million in IT contract employees, \$3,927,903 in software hosting costs and \$724,133 for the desktop services contract. The net increase is being driven by hosting costs for items on the IT 5 year plan. The largest of which are \$1,645,602 for the enterprise financial and resource management solution, \$546,631 for Office365 and \$145,165 for the Command Central AWARE / Real Time Crime Center.

Other Operating Expenses

- This category is made of various small items and several large expenditures including data storage costs (\$465,000), wireless communications (\$840,000), telephone / data lines (\$2.6 million) and hardware/software license and maintenance agreements (\$4.17 million). The net increase is being driven by a \$774,775 increase in hardware/software license and maintenance.

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.

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$1,017,931 from FY 18, offset by a fund balance appropriation, and \$258,353 for the FY19 pension reform contingency.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

RADIO COMMUNICATIONS
SUBFUND -- 534

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	7,904,783	5,693,058	4,603,297	(19.1%)	(1,089,761)
Investment Pool / Interest Earnings	26,577	26,487	12,312	(53.5%)	(14,175)
Miscellaneous Revenue	2,554	0	0		0
Other Sources	190,000	0	0		0
Transfers From Other Funds	883,193	0	0		0
Transfers from Fund Balance	0	0	63,531		63,531
TOTAL REVENUE	9,007,107	5,719,545	4,679,140	(18.2%)	(1,040,405)
EXPENDITURES					
Salaries	546,499	577,340	569,259	(1.4%)	(8,081)
Salary & Benefit Lapse	0	(9,474)	(11,592)	22.4%	(2,118)
Pension Costs	149,934	124,773	131,199	5.2%	6,426
Employer Provided Benefits	128,556	121,379	138,376	14.0%	16,997
Internal Service Charges	77,831	253,084	246,240	(2.7%)	(6,844)
Insurance Costs and Premiums	6,292	5,998	6,657	11.0%	659
Professional and Contractual Services	48,762	85,440	1	(100.0%)	(85,439)
Other Operating Expenses	1,071,189	1,173,098	1,146,216	(2.3%)	(26,882)
Capital Outlay	1,080,958	1,135,994	440,550	(61.2%)	(695,444)
Grants, Aids & Contributions	244,026	217,000	236,530	9.0%	19,530
Supervision Allocation	140,200	184,538	235,788	27.8%	51,250
Indirect Cost	94,495	106,811	155,310	45.4%	48,499
Contingencies	0	63,531	79,398	25.0%	15,867
Debt Management Fund Repayments	5,707,536	1,680,033	1,305,208	(22.3%)	(374,825)
TOTAL EXPENDITURES	9,296,278	5,719,545	4,679,140	(18.2%)	(1,040,405)

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	10	10	0

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.

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 19.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the FY 18 pension reform contingency.

EXPENDITURES

Salaries

- The net decrease in this category is due current vacancies budgeted at lower values and several new employees coming in at less than FY 18 budget. This is offset somewhat by anticipated pay increases to be effective October 1st related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The net increase in pension costs is due to a \$12,588 increase in the defined contribution plan. This is offset somewhat by a \$6,134 decrease in the defined benefit plan.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The net decrease is being driven by a \$111,111 reduction in the IT equipment refresh allocation which is offset somewhat by a \$86,732 increase in the IT computer system maintenance and security allocation and a new \$16,792 radio equipment refresh allocation.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- The one-time funding provided in FY 18 for UPS replacement installation costs has been removed.

Other Operating Expenses

- This category is made of various small items and several large expenditures including repairs and maintenance supplies (\$122,400), repairs and maintenance costs (\$257,500) and the license / maintenance agreement with Motorola (\$574,922).

Capital Outlay

- Funding has been provided to purchase required equipment for new rescue units at stations 17, 37 and 44, for temporary station 61, 20 additional positions within JFRD and to fund the Radio – Microwave Network Radio Sites IT project.

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 Technologies but crosses funds.

Indirect Cost

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

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$63,531 from FY 18, offset by a fund balance appropriation, and \$15,867 for the FY19 pension reform contingency.

Debt Management Fund Repayments

- The budgeted amount includes debt repayment for the P25 fire station paging project of \$241,595 and \$1,063,613 for the first coast radio buyout.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

TECHNOLOGY SYSTEM DEVELOPMENT
SUBFUND -- 536

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	482,952	0	2,232,336		2,232,336
Investment Pool / Interest Earnings	29,005	0	0		0
Other Sources	573,000	0	0		0
Transfers From Other Funds	0	0	291,619		291,619
Transfers from Fund Balance	0	1,923,123	0	(100.0%)	(1,923,123)
TOTAL REVENUE	1,084,957	1,923,123	2,523,955	31.2%	600,832
EXPENDITURES					
Internal Service - Capital Expense	235,560	0	0		0
Capital Outlay	161,752	0	0		0
Debt Management Fund Repayments	738,059	1,923,123	961,024	(50.0%)	(962,099)
Cash Carryover	0	0	1,562,931		1,562,931
TOTAL EXPENDITURES	1,135,371	1,923,123	2,523,955	31.2%	600,832

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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TECHNOLOGY SYSTEM DEVELOPMENT SUBFUND 536

BACKGROUND

In prior years, this internal service fund housed IT system development projects. Projects in the IT 5 year plan cross fiscal years so as part of FY 18, this fund is being replaced with an all-years fund (SF 53A). This fund will continue to pay the debt payments for loans issued prior to FY 18. The final debt service payment will be in FY 21.

REVENUE

Charges for Services

- This amount represents the final billing to customers for all remaining project spending in this subfund.

Transfers from Other Funds

- This amount represents billing revenue received in the new IT system development fund (SF 5A1) during FY 18 for project paid for out of this fund.

EXPENDITURES

Debt Management Fund Repayments

- This amount represents the FY 19 interest and principal payback for loans issued for projects paid for out of this fund.

Cash Carryover

- This amount represents the FY 19 revenues in excess of the required debt service. This funding will drop into fund balance and will be used through FY 21 to pay the debt service on projects paid for out of this subfund.

TECHNOLOGY EQUIPMENT REFRESH
 SUBFUND -- 537

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	660,499	1,600,940	2,245,602	40.3%	644,662
Investment Pool / Interest Earnings	(460)	0	0		0
TOTAL REVENUE	660,040	1,600,940	2,245,602	40.3%	644,662
EXPENDITURES					
Professional and Contractual Services	0	87,450	184,360	110.8%	96,910
Other Operating Expenses	138,863	449,876	107,416	(76.1%)	(342,460)
Capital Outlay	548,080	989,567	1,892,375	91.2%	902,808
Cash Carryover	0	74,047	61,451	(17.0%)	(12,596)
TOTAL EXPENDITURES	686,943	1,600,940	2,245,602	40.3%	644,662

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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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 19 approved and previously approved equipment replacement.

EXPENDITURES

Professional and Contractual Services

- This amount represents the Emtech costs related to deploying equipment.

Other Operating Expenses

- This amount is represents the various computer, telecommunication, server, network and UPS equipment that do not met the \$1,000 capital threshold.
 - Network equipment \$107,416

Capital Outlay

- This amount represents the various computer, telecommunication, servers and network equipment that meet the \$1,000 capital threshold.
 - MDT's for JFRD \$58,050
 - Fire Inspection Tablets \$1,820
 - Servers \$145,300
 - Network equipment \$171,565
 - Desktops / Laptops \$1,515,640

Cash Carryover

- Due to timing issues between capital spending and billing, any billing revenue over budgeted expense is placed in a cash carryover.

RADIO EQUIPMENT REFRESH
 SUBFUND -- 538

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	594,744	1,193,598	3,496,409	192.9%	2,302,811
Investment Pool / Interest Earnings	8,390	0	0		0
Transfers from Fund Balance	594,743	5,930	218	(96.3%)	(5,712)
TOTAL REVENUE	1,197,877	1,199,528	3,496,627	191.5%	2,297,099
EXPENDITURES					
Capital Outlay	1,188,579	1,199,528	3,496,627	191.5%	2,297,099
TOTAL EXPENDITURES	1,188,579	1,199,528	3,496,627	191.5%	2,297,099

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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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 both the FY 19 approved and previously approved equipment replacement.

Transfers from Fund Balance

- A small fund balance appropriation is required balance the fund.

EXPENDITURES

Capital Outlay

- This amount represents the mobile and portable radios which are slated for replacement in FY 19. The increase from the prior year is due to the start of the city's portable radio refresh. Additional information on the costs and timing of this project can be found in ordinance 2018-507.

○ Mobile Radio Refresh	
▪ Fire and Rescue	\$194,940
▪ JSO	\$1,003,145
○ Portable Radio Refresh	
▪ Fire and Rescue	\$473,130
▪ JSO	\$1,687,596
▪ ITD – Radio	\$16,792
▪ Special Events	\$121,024

IT SYSTEM DEVELOPMENT FUND
 SUBFUND -- 53A

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	0	1,363,195	6,738,986	394.4%	5,375,791
Other Sources	0	4,142,683	14,196,502	242.7%	10,053,819
TOTAL REVENUE	0	5,505,878	20,935,488	280.2%	15,429,610
EXPENDITURES					
Internal Service - Capital Expense	0	0	2,550,000		2,550,000
Professional and Contractual Services	0	2	0	(100.0%)	(2)
Other Operating Expenses	0	2	2	0.0%	0
Capital Outlay	0	4,725,205	14,811,502	213.5%	10,086,297
Transfers to Other Funds	0	0	291,619		291,619
Debt Management Fund Repayments	0	0	1,485,203		1,485,203
Cash Carryover	0	780,669	1,797,162	130.2%	1,016,493
TOTAL EXPENDITURES	0	5,505,878	20,935,488	280.2%	15,429,610

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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IT SYSTEM DEVELOPMENT SUBFUND 53A

BACKGROUND

This all-year internal service fund, established in FY 18, will house the IT system development projects for FY 18 and onward. This fund is all-years and project driven to allow multi-year tracking, transparency and accountability related to IT projects. 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 category includes billings to departments and agencies for IT system development projects.

Other Sources

- This represents the amount of borrowed funds for FY 19. The detail by project can be found in ordinance 2018-507.

EXPENDITURES

Internal Service – Capital Expense

- This category includes internal service billings from the IT operating fund (SF 531) for IT employee costs associated with various projects.

Capital Outlay

- The chart below shows the FY 19 proposed projects. The detail by project, including operating costs, can be found in ordinance 2017-507.

Project	FY19 Funding
Case Management System - JHRC	\$90,000
Disaster Recovery / Data Redundancy	\$110,000
Real Estate Management System	\$185,000
Security Upgrades - Technology / ITD	\$200,000
Council Chambers AV Upgrade / Replacement	\$520,000
Command Central AWARE / Real Time Crime Center	\$1,212,958
PBX Telecommunications Upgrade	\$1,246,244
Unified CAD System - JSO / JFRD	\$1,873,644
CARE System Upgrade and Replacement	\$2,000,000
Enterprise Permit / Land Use Management	\$2,780,000
Enterprise Financial / Resource Management Solution	\$4,593,656
	\$14,811,502

Transfers to Other Funds

- This amount represents billing revenue received in FY 18 for projects paid for out of the IT system development fund (SF 536). These funds are being returned to that fund to pay the future debt service.

Debt Management Fund Repayments

- This amount represents the FY 19 interest and principal payback for loans issued for projects.

Cash Carryover

- The FY 19 estimated revenues over expenses is being placed in a cash carryover due to the timing between the capital outlay expenditure and the debt repayment charges.

SELF INSURANCE
SUBFUND -- 561

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	36,535,781	38,245,429	42,300,291	10.6%	4,054,862
Investment Pool / Interest Earnings	948,109	1,510,886	981,469	(35.0%)	(529,417)
Miscellaneous Revenue	1,464	600	600	0.0%	0
Transfer In to Pay Debt Service	1,071,608	1,071,609	1,071,608	0.0%	(1)
Transfers from Fund Balance	3,660,514	0	0		0
TOTAL REVENUE	42,217,476	40,828,524	44,353,968	8.6%	3,525,444
EXPENDITURES					
Salaries	1,088,759	1,117,805	1,115,675	(0.2%)	(2,130)
Salary & Benefit Lapse	0	(16,382)	(22,560)	37.7%	(6,178)
Pension Costs	269,975	249,696	267,983	7.3%	18,287
Employer Provided Benefits	182,254	161,573	193,939	20.0%	32,366
Internal Service Charges	772,979	796,206	808,862	1.6%	12,656
Insurance Costs and Premiums	30,495,941	34,888,297	38,584,318	10.6%	3,696,021
Professional and Contractual Services	637,713	675,000	653,800	(3.1%)	(21,200)
Other Operating Expenses	2,144,450	725,730	698,050	(3.8%)	(27,680)
Capital Outlay	0	2	2	0.0%	0
Supervision Allocation	964,086	985,665	1,000,136	1.5%	14,471
Indirect Cost	726,742	762,989	604,787	(20.7%)	(158,202)
Contingencies	0	123,967	155,027	25.1%	31,060
Transfers to Other Funds	1,996,132	0	0		0
Cash Carryover	0	357,976	293,949	(17.9%)	(64,027)
TOTAL EXPENDITURES	39,279,031	40,828,524	44,353,968	8.6%	3,525,444

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	22	22	0
Part-Time Hours	2,600	2,600	0

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

Charges for Services

- The bulk of this revenue is from billings to using agencies for premiums paid from this fund.

Investment Pool / Interest Earnings

- This amount includes the FY 19 estimates for investment pool earnings and earnings from escrow deposits.

Transfer In to Pay Debt Service

- This is the FY 19 debt service payment from the General Fund – GSD (SF 011) for Adam's Mark loan. This funding is part of the amount placed in a cash carryover as detailed below.

EXPENDITURES

Salaries

- The net decrease in this category is due a reduction in part-time salaries of \$20,874. This is mostly offset by the impact of the anticipated pay increases to be effective October 1st related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The net increase is made up of increases to the defined benefit and disability trust costs of \$23,225 offset somewhat by a \$3,795 decrease in the defined contribution plan costs.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The net increase is driven by a \$8,340 increase in the IT computer maintenance and security allocation.

Insurance Costs and Premiums

- This category contains the costs and premiums for the City's general liability, auto liability and workers compensation programs. The increase is being driven by increases in the actuarial estimates as detailed below.
 - General / Auto Liability \$764,533
 - Workers Comp \$960,299
 - Workers Comp: Heart / Hypertension \$1,792,460
 - Other \$178,729

Professional and Contractual Services

- This category includes funding for Drivecam licenses, the transmission of medical information to the State of Florida, environmental safety services and injury claim registry.

Other Operating Expenses

- This category is made of various small items and several large items including \$480,000 to pay the state fee assessment and \$150,000 for ergonomic equipment citywide.

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.

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$123,967 from FY 18, offset by a fund balance appropriation, and \$31,060 for the FY19 pension reform contingency.

Cash Carryover

- The net cash carryover for FY 19 is the Adam's Mark loan revenue offset by the costs for the ergonomic assessments, FY 18 pension reform contingency and to pay costs related to a structured settlement.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

INSURED PROGRAMS
SUBFUND -- 581

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	7,216,133	7,312,138	8,292,841	13.4%	980,703
Investment Pool / Interest Earnings	123,642	96,478	93,377	(3.2%)	(3,101)
Miscellaneous Revenue	630	0	0		0
Transfers From Other Funds	56,953	0	0		0
Transfers from Fund Balance	500,000	485,981	545,921	12.3%	59,940
TOTAL REVENUE	7,897,358	7,894,597	8,932,139	13.1%	1,037,542
EXPENDITURES					
Salaries	453,761	526,674	538,633	2.3%	11,959
Salary & Benefit Lapse	0	(10,093)	(8,215)	(18.6%)	1,878
Pension Costs	69,115	77,145	97,376	26.2%	20,231
Employer Provided Benefits	71,041	57,544	77,853	35.3%	20,309
Internal Service Charges	111,711	142,040	123,490	(13.1%)	(18,550)
Insurance Costs and Premiums	6,817,035	7,168,802	8,305,127	15.9%	1,136,325
Professional and Contractual Services	666,228	670,000	615,000	(8.2%)	(55,000)
Other Operating Expenses	20,717	33,950	30,750	(9.4%)	(3,200)
Capital Outlay	0	3	3	0.0%	0
Supervision Allocation	(964,086)	(985,665)	(1,000,136)	1.5%	(14,471)
Indirect Cost	152,922	168,276	92,437	(45.1%)	(75,839)
Contingencies	0	45,921	59,821	30.3%	13,900
Transfers to Other Funds	56,953	0	0		0
TOTAL EXPENDITURES	7,455,397	7,894,597	8,932,139	13.1%	1,037,542

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	7	7	0
Part-Time Hours	1,110	1,110	0

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

Charges for Services

- The bulk of this revenue is from billings to using agencies for premiums paid from this fund.

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 19.

Transfers from Fund Balance

- This amount includes \$45,921 to re-establish the FY 18 pension reform contingency as well as the set aside to pay the City's deductible for any FY 19 incidents that require the City to pay a deductible net of the FY 19 revenue generated from billings related to FY 18 incidents.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining which are offset somewhat by a reduction in part-time salaries of \$11,370.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The net increase in pension costs is made up of increases to the defined benefit plan and disability trust of \$27,486 which is offset slightly by a decrease in the defined contribution plan of \$7,255.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The net decrease is driven by a \$15,239 reduction in the IT computer maintenance and security allocation.

Insurance Costs and Premiums

- This category houses all of the City's insurance premiums. The largest of which are property (\$5,000,000), excess workers compensation (\$1,143,788) and excess general liability (\$506,650). The increase is being driven by increases in property premiums of \$845,000 and excess workers compensation policy of \$243,788.

Professional and Contractual Services

- The amount includes funding for the various software and systems, actuaries and consulting services.

Other Operating Expenses

- This category is made of various small items, the largest of which is travel / training of \$20,090.

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.

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$45,921 from FY 18, offset by a fund balance appropriation, and \$13,900 for the FY19 pension reform contingency.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

GENERAL EMPLOYEES PENSION
SUBFUND -- 611

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	8,712,040	0	0		0
Miscellaneous Revenue	384,162,910	13,711,664	14,158,889	3.3%	447,225
Transfers From Other Funds	6,482	0	0		0
Transfers from Fund Balance	0	0	31,228		31,228
TOTAL REVENUE	392,881,431	13,711,664	14,190,117	3.5%	478,453
EXPENDITURES					
Salaries	246,580	274,871	300,640	9.4%	25,769
Pension Costs	62,304	56,849	51,789	(8.9%)	(5,060)
Employer Provided Benefits	37,616	35,616	45,811	28.6%	10,195
Internal Service Charges	160,411	189,371	205,087	8.3%	15,716
Insurance Costs and Premiums	33,435	1,140	1,270	11.4%	130
Professional and Contractual Services	9,001,406	12,408,744	13,241,388	6.7%	832,644
Other Operating Expenses	173,212,749	17,781	15,602	(12.3%)	(2,179)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	(75,437)	(129,776)	(190,939)	47.1%	(61,163)
Indirect Cost	290,315	825,839	480,620	(41.8%)	(345,219)
Contingencies	0	31,228	38,848	24.4%	7,620
Payment to Fiscal Agents	19,464,829	0	0		0
TOTAL EXPENDITURES	202,434,207	13,711,664	14,190,117	3.5%	478,453

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	5	5	0

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. In addition to the City's general employees, this plan covers employees at various independent agencies such as the Jacksonville Housing Authority and JEA. This plan also includes state funded employees at the Clerk of the Court.

The annual budget reviews and authorizes the ongoing operating costs of the fund and does not include the revenue and expense contributions that will be made by the employer and employee.

REVENUE

Miscellaneous Revenue

- This amount represents the revenue needed to fund the budgeted expenditures.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the FY 18 pension reform contingency.

EXPENDITURES

Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining as well as various pay changes in FY 18.

Pension Costs

- The net decrease in pension costs is due to a decrease of \$19,691 in the defined benefit plan which is offset somewhat by a \$14,556 increase in the defined contribution plan.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The net increase is being driven by a \$22,414 increase in the IT computer system maintenance and security allocation.

Insurance Costs and Premiums

- This amount represents cost for general liability insurance.

Professional and Contractual Services

- This category includes the cost for the City's money manager fees, portfolio consultants, actuary fees, and pension counsel. The increase is mainly attributable to an increase in money managers' fees due to the increase in funding managed by these money managers.

Other Operating Expenses

- This category is made of various small items, the largest of which are travel and training of \$8,600 and dues, subscriptions, and memberships of \$2,900.

Supervision Allocation

- This amount represents the administrative costs of the Pension Administration activity that are allocated to the Correctional Officers Pension fund (SF 613).

Indirect Cost

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

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$31,228 from FY 18, offset by a fund balance appropriation, and \$7,620 for the FY19 pension reform contingency.

AUTHORIZED POSITION CAP

There are no changes to the authorized position cap.

CORRECTIONAL OFFICERS PENSION
 SUBFUND -- 613

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Fines and Forfeits	352,578	300,000	300,000	0.0%	0
Investment Pool / Interest Earnings	3,193,763	0	0		0
Miscellaneous Revenue	45,774,814	1,118,739	1,920,584	71.7%	801,845
TOTAL REVENUE	49,321,155	1,418,739	2,220,584	56.5%	801,845
EXPENDITURES					
Professional and Contractual Services	911,578	1,288,963	2,022,412	56.9%	733,449
Other Operating Expenses	12,157,424	0	0		0
Supervision Allocation	75,437	129,776	190,939	47.1%	61,163
Indirect Cost	0	0	7,233		7,233
Payment to Fiscal Agents	5,281,223	0	0		0
TOTAL EXPENDITURES	18,425,662	1,418,739	2,220,584	56.5%	801,845

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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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 Correctional Officer Pension Fund is funded by an administrative surcharge of \$20 per person arrested and booked into the City's correctional facilities.

The annual budget reviews and authorizes the ongoing operating costs of the fund and does not include the revenue and expense contributions that will be made by the employer and employee.

REVENUE

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 amount represents the revenue needed to fund the budgeted expenditures.

EXPENDITURES

Professional and Contractual Services

- This category includes the cost for the fees paid to various money managers to manage the Correctional Officers Pension Fund investments. The increase is primarily driven by an increase in money managers' fees due to the increase in funding managed by these money managers.

Supervision Allocation

- This amount represents the administrative cost of the Division which is allocated to each activity within the pension office and crosses subfunds.

Indirect Cost

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

DISABILITY PENSION TRUST
 SUBFUND -- 614

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	193,609	0	0		0
Miscellaneous Revenue	1,914,894	10,000	25,659	156.6%	15,659
TOTAL REVENUE	2,108,503	10,000	25,659	156.6%	15,659
EXPENDITURES					
Professional and Contractual Services	4,778	10,000	22,000	120.0%	12,000
Other Operating Expenses	782,528	0	0		0
Indirect Cost	0	0	3,659		3,659
TOTAL EXPENDITURES	787,306	10,000	25,659	156.6%	15,659

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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DISABILITY PENSION TRUST SUBFUND 614

BACKGROUND

The Disability Pension Fund is the disability plan for general employees participating in the City's General Employee, Corrections, and Police and Fire Pension Funds. The fund records both the employee and employer contributions, investment earnings, benefit payments, and administration expenses. In addition to the City's general employees, this plan covers employees at various independent agencies such as the Jacksonville Housing Authority and JEA. This plan also includes state funded employees at the Clerk of the Court.

The annual budget reviews and authorizes the ongoing operating costs of the fund and does not include the revenue and expense contributions that will be made by the employer and employee.

REVENUE

Miscellaneous Revenue

- This amount represents the revenue needed to fund the budgeted expenditures.

EXPENDITURES

Professional and Contractual Services

- The expenditure represents actuarial services and pension disability physical examination fees for FY 19. The net increase is primarily driven by a \$9,000 increase in actuarial services.

Indirect Cost

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

FIRE AND RESCUE
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	26,286,305	25,430,271	25,667,304	0.9%	237,033
Revenue From City Agencies - Allocations	270,038	296,246	335,462	13.2%	39,216
Fines and Forfeits	7,482	11,723	7,500	(36.0%)	(4,223)
Miscellaneous Revenue	5,819,562	5,727,001	708,162	(87.6%)	(5,018,839)
Other Sources	0	4,439,060	0	(100.0%)	(4,439,060)
Transfers From Component Units	0	0	5,802,336		5,802,336
TOTAL REVENUE	32,383,387	35,904,301	32,520,764	(9.4%)	(3,383,537)
EXPENDITURES					
Salaries	99,338,722	105,290,333	116,294,464	10.5%	11,004,131
Pension Costs	77,484,445	53,731,348	55,152,855	2.6%	1,421,507
Employer Provided Benefits	19,382,804	19,144,722	23,733,281	24.0%	4,588,559
Internal Service Charges	21,888,215	25,354,955	28,515,100	12.5%	3,160,145
Insurance Costs and Premiums	1,192,023	992,637	1,089,260	9.7%	96,623
Professional and Contractual Services	410,804	610,724	500,224	(18.1%)	(110,500)
Other Operating Expenses	5,528,302	6,142,645	7,472,047	21.6%	1,329,402
Capital Outlay	140,540	4,523,062	500,002	(88.9%)	(4,023,060)
Debt Management Fund Repayments	853,797	997,523	997,416	0.0%	(107)
TOTAL EXPENDITURES	226,219,653	216,787,949	234,254,649	8.1%	17,466,700
AUTHORIZED POSITION CAP					
		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE	
Authorized Positions		1,339	1,434	95	
Part-Time Hours		55,214	57,714	2,500	
DIVISION SUMMARY					
	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
DIRECTOR-FIRE ADMINISTRATION	5,719,205	10,691,126	7,095,418	(33.6%)	(3,595,708)
EMERGENCY PREPAREDNESS	2,573,275	2,491,825	2,655,792	6.6%	163,967
FIRE OPERATIONS	149,676,686	140,849,136	149,739,916	6.3%	8,890,780
FIRE PREVENTION	4,207,825	3,445,785	4,245,981	23.2%	800,196
FIRE TRAINING	3,065,975	2,840,750	3,275,348	15.3%	434,598
RESCUE	60,976,688	56,469,327	67,242,194	19.1%	10,772,867
DEPARTMENT TOTAL	226,219,653	216,787,949	234,254,649	8.1%	17,466,700

FIRE AND RESCUE GENERAL FUND - GSD

BACKGROUND

The Fire and Rescue Department (JFRD) is comprised of the Office of the Director and five other divisions. The other divisions are Emergency Preparedness, Fire Operations, Fire Prevention, Fire Training, and Rescue and Communications. 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 Plans Review activity is funded through the Building Inspections fund (SF 159).

REVENUE

Charges for Services

- This category includes ambulance transport revenues totaling \$23.1 million, fire inspection fee revenue of \$1.42, overtime reimbursement from SMG of \$610,064 and other smaller items. The net increase is being driven by a net increase in fire inspection revenue of \$160,759.

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 decrease is due to decreased anticipated revenue from fire code violations found during inspections.

Miscellaneous Revenue

- The bulk of this category is for the reimbursement of overtime costs \$429,662. The large decrease is due to the movement of revenue received from other government entities for fire and rescue services to the Transfer from Component Units category below.

Transfers from Component Units

- This category includes the revenue received from Jacksonville Aviation Authority (JAA), Atlantic Beach and the Town of Baldwin for fire and rescue services. This funding was moved from Miscellaneous Revenue to more accurately reflect the funding source. The net increase is due to the addition of a rescue unit at JIA.

EXPENDITURES

Salaries

- The net increase in this category is being driven by several factors including the impact of the anticipated pay increases to be effective October 1st related to collective bargaining and the addition of 95 positions detailed below in the authorized position cap section.

Pension Costs

- The net increases in pension costs are made up of increases to the public safety defined contribution plan of \$1,447,839, the defined contribution plan of \$110,663 and the disability trust of \$1,401. These were somewhat offset by a reduction to the police fire defined benefit contribution plan of \$117,944, the defined benefit plan of \$16,058 and FRS of \$4,394.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net increase in FY 19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period “holiday” that occurred in FY 18 and the addition of 95 positions.

Internal Service Charges

- The net increase is mainly due to increases of \$2,024,293 in fleet vehicle replacement allocation and \$1,152,020 in IT system development allocation. Project level detail for the IT system development allocation can be found on budget ordinance schedule B4a.

Insurance Costs and Premiums

- This amount represents cost for general liability, miscellaneous insurance and aviation hull/chemical costs.

Professional and Contractual Services

- This category represents funding for multiple expenditures including medical examinations, emergency preparedness support, a fire station construction consultant, and polygraph examinations.

Other Operating Expenses

- The largest line items in this category are other operating supplies of (\$3,058,646), which include costs for medical supplies and drugs carried on rescue units and fire hose / bunker gear of (\$1,022,500). There are other smaller items and several large expenditures in this category including meal allowance of (\$725,025), clothing/cleaning/shoe allowance of (\$685,410), training costs at the training academy of (\$501,372), and repairs and maintenance of (\$473,421). The increase is being driven by one-time costs associated with the additional positions and rescue units of \$884,080.

Capital Outlay

- Capital funding is being provided to replace capital equipment.

Debt Management Fund Repayments

- This represents both the principal and interest costs related to projects and expenditures within the department. Detail by project can be found on the budget ordinance schedule B4.

AUTHORIZED POSITION CAP

Part-time hours increased by 2,500 for the JFRD apprentice program and the authorized position cap increased by ninety-five positions:

- FY 18 Changes
 - Seven positions were added on 2018-110-E for a rescue at JIA
 - Four positions were added on 2017-791-E
- FY 19 Budget Changes
 - Twenty-seven firefighter positions are coming off the SAFER grant and are being added to the General Fund – GSD cap. This does not increase the overall citywide cap.
 - Eighteen positions were added for ½ of the year for temporary station 61
 - Fifteen firefighter positions were added for ¾ of the year for relief
 - Seven positions were added for new rescue 17
 - Seven positions were added for new rescue 37
 - Seven positions were added for new rescue 44
 - Three positions were added in fire prevention

BUILDING INSPECTION
SUBFUND -- 159

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
FIRE AND RESCUE					
Charges for Services	902,132	864,373	1,046,869	21.1%	182,496
Fines and Forfeits	580	0	600		600
Transfers from Fund Balance	115,900	0	0		0
	<u>1,018,612</u>	<u>864,373</u>	<u>1,047,469</u>	21.2%	183,096
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	243,606	105,717	209,316	98.0%	103,599
Transfers from Fund Balance	162,681	0	2,661,192		2,661,192
	<u>406,287</u>	<u>105,717</u>	<u>2,870,508</u>	2,615.3%	2,764,791
PLANNING AND DEVELOPMENT					
Charges for Services	17,020,338	14,501,229	16,759,075	15.6%	2,257,846
Fines and Forfeits	284,769	232,706	269,382	15.8%	36,676
Miscellaneous Revenue	52,468	47,976	48,456	1.0%	480
	<u>17,357,574</u>	<u>14,781,911</u>	<u>17,076,913</u>	15.5%	2,295,002
TOTAL REVENUE	<u><u>18,782,473</u></u>	<u><u>15,752,001</u></u>	<u><u>20,994,890</u></u>	<u>33.3%</u>	<u>5,242,889</u>
EXPENDITURES					
FIRE AND RESCUE					
Salaries	430,434	537,672	776,588	44.4%	238,916
Salary & Benefit Lapse	0	(8,016)	(14,237)	77.6%	(6,221)
Pension Costs	249,525	269,139	281,250	4.5%	12,111
Employer Provided Benefits	74,150	80,732	138,259	71.3%	57,527
Internal Service Charges	33,437	41,669	102,376	145.7%	60,707
Insurance Costs and Premiums	1,191	4,725	3,632	(23.1%)	(1,093)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	6,585	8,364	20,914	150.0%	12,550
Capital Outlay	0	1	45,000	499,900.0%	44,999
Indirect Cost	154,661	31,964	68,780	115.2%	36,816
	<u>949,983</u>	<u>966,251</u>	<u>1,422,563</u>	47.2%	456,312
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Indirect Cost	141,940	0	0		0
Contingencies	0	786,978	1,012,981	28.7%	226,003
Cash Carryover	0	749,598	0	(100.0%)	(749,598)
	<u>141,940</u>	<u>1,536,576</u>	<u>1,012,981</u>	(34.1%)	(523,595)
PLANNING AND DEVELOPMENT					
Salaries	5,777,169	6,574,042	7,651,028	16.4%	1,076,986
Salary & Benefit Lapse	0	(103,969)	(147,093)	41.5%	(43,124)
Pension Costs	1,709,510	1,493,984	1,721,961	15.3%	227,977
Employer Provided Benefits	1,304,071	1,290,618	1,639,513	27.0%	348,895
Internal Service Charges	2,753,315	3,182,301	5,902,283	85.5%	2,719,982
Insurance Costs and Premiums	34,073	67,578	55,979	(17.2%)	(11,599)
Professional and Contractual Services	38,518	100,000	850,000	750.0%	750,000
Other Operating Expenses	321,444	351,546	362,721	3.2%	11,175
Capital Outlay	0	27,229	13,544	(50.3%)	(13,685)
Supervision Allocation	(40,023)	(455,866)	(542,312)	19.0%	(86,446)
Indirect Cost	405,940	721,711	1,051,722	45.7%	330,011
	<u>12,304,017</u>	<u>13,249,174</u>	<u>18,559,346</u>	40.1%	5,310,172

TOTAL EXPENDITURES	<u>13,395,940</u>	<u>15,752,001</u>	<u>20,994,890</u>	<u>33.3%</u>	<u>5,242,889</u>
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AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	145	163	18
Part-Time Hours	2,600	5,200	2,600

BUILDING INSPECTION SUBFUND 159

BACKGROUND

The Building Inspection fund houses the finances of the Building and Inspection Division within Planning and Development, the activity within Fire and Rescue which deals with new construction fire plans review, and the portion of the Developmental Services Division within Planning and Development that supports new construction. The activities within this fund are responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. Their primary role is to ensure the safety of buildings and related landscapes by performing inspections and enforcing fire, building, electrical, plumbing, mechanical, and other related city codes, as well as performing reviews of various permit applications and examining plans.

REVENUE

Fire and Rescue

Charges for Services

- This represents anticipated fire plans review and re-inspection fees. The increase in this category is attributable to anticipated growth in the construction industry.

Non-Departmental / Fund Level Activities

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Transfers from Fund Balance

- This amount represents the fund balance transfer of \$786,978 to re-establish the FY 18 pension reform contingency with the remaining balance to fund one-time enhancements and to balance the fund.

Planning and Development

Charges for Services

- This category houses the various inspection fees collected by this fund related to construction. The largest of which are building inspections fees, building permit review fees, as well as electrical, plumbing, and mechanical inspections fees. The increase in this category is attributable to anticipated growth in the construction industry.

Fines and Forfeits

- This category includes fines issued for various reinstatement fees as well as code violations.

Miscellaneous Revenue

- This category includes various small revenues including revenues generated from printed materials. The increase in this category is attributable to anticipated growth in the construction industry.

EXPENDITURES

Fire and Rescue

Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining and the addition of three Fire Protection Inspector positions.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The net increase is primarily driven by the addition of three positions.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18 and the addition of three positions.

Internal Service Charges

- The net increase is primarily due to the purchase of two extended cab pickup trucks totaling \$55,300 to be paid in full during FY19.

Other Operating Expenses

- This category is made of various small items, the largest of which is travel / training of \$11,735.

Capital Outlay

- Capital funding has been provided to replace equipment and to purchase new equipment for the three additional positions.

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

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$786,978 from FY 18, offset by a fund balance appropriation, and \$226,003 for the FY 19 pension reform contingency.

Planning and Development

Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining. In addition, the authorized position cap increased by the following fifteen positions.
 - Permit Assistant (2x)
 - Professional Engineer (1x)
 - Engineering Technician Senior (4x)
 - Building Plans Examiner (2x)
 - Construction Trades Inspector (5x)
 - Administrative Aide (1x)

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The increase in pension costs is primarily due to the increase in authorized position cap.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18 in addition to an increase in authorized position cap.

Internal Service Charges

- The net increase is being primarily driven by a \$1,782,975 increase in IT System Development and a \$1,348,066 increase in computer system maintenance and security costs. These increases were slightly offset by decreases of \$327,893 in technology refresh costs and \$173,228 in fleet replacement costs.

Insurance Costs and Premiums

- This amount includes general insurance costs and a small amount for insurance / bonds.

Professional and Contractual Services

- The increase is due to the funding of \$750,000 for the retention of documents required by the State. In addition, there is \$70,000 for electronic plans review expansion and \$30,000 for floodplain community outreach and floodplain design support.

Other Operating Expenses

- This category includes a variety of expenses, the largest of which are revenue collection fees paid to the Tax Collector.

Capital Outlay

- Funding is being provided to purchase equipment for the additional authorized positions.

Supervision Allocation

- This amount represents the allocation of costs to the General Fund – General Service District (SF 011) for a portion of the activities within this fund that are not related to construction.

Indirect Cost

- 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 employee cap increased by three positions. A Fire Protection Inspector was added as part of ordinance 2018-107-E and two additional Fire Protection Inspectors were added as part of the budget process.

Planning and Development

The authorized employee cap increased by fifteen positions. Ordinance 2018-107-E authorized nine positions during FY18. The positions include: one Permit Assistant, one Professional Engineer, four Engineering Technician Seniors, one Building Plans Examiner, one Construction Trades Inspector, and one Administrative Aide. Through the FY19 budget process, an additional six positions have been added including: one Permit Assistant, four Construction Trades Inspectors, and one Building Plans Examiner. These positions have been added due to an increased workload resulting from growth in the construction industry.

HUMAN RIGHTS COMMISSION
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Intergovernmental Revenue	39,400	66,350	39,000	(41.2%)	(27,350)
Miscellaneous Revenue	159	500	250	(50.0%)	(250)
TOTAL REVENUE	39,559	66,850	39,250	(41.3%)	(27,600)
EXPENDITURES					
Salaries	335,237	408,064	427,756	4.8%	19,692
Pension Costs	100,360	82,579	108,413	31.3%	25,834
Employer Provided Benefits	45,212	48,090	44,839	(6.8%)	(3,251)
Internal Service Charges	128,697	195,041	415,293	112.9%	220,252
Insurance Costs and Premiums	1,464	1,679	1,801	7.3%	122
Professional and Contractual Services	0	3,500	35,300	908.6%	31,800
Other Operating Expenses	10,407	14,601	15,151	3.8%	550
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	621,377	753,555	1,048,554	39.1%	294,999

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	7	7	0

DIVISION SUMMARY	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
JAX HUMAN RIGHTS COMMISSION	621,377	753,555	1,048,554	39.1%	294,999
DEPARTMENT TOTAL	621,377	753,555	1,048,554	39.1%	294,999

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 the JHRC, resolves non-compliance with equal opportunity employment laws and investigates allegations made by job applicants and city employees.

REVENUES

Intergovernmental Revenue

- The decrease in this category is due to a reduction in anticipated revenues received from the Equal Employment Opportunity Commission (EEOC) in FY19. The JHRC does not have sufficient staff to handle additional cases from the EEOC; therefore their revenues are not anticipated to increase.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- The increase in this category is driven by increases of \$10,349 in GEPP Defined Benefit-Unfunded Liability and \$13,961 in GEPP Defined Contribution Plan Contribution costs.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The decrease of \$3,251 is attributable to a reduction in Group Hospitalization Insurance usage.

Internal Service Charges

- The increase in this category is primarily driven by a \$19,081 increase in OGC Legal costs, a \$90,000 IT System Development allocation, and a \$105,694 increase in Computer System Maintenance and Security costs.

Insurance Costs and Premiums

- This amount represents cost for general liability insurance costs.

Professional and Contractual Services

- The increase in this category is due to costs associated with the addition of a Contract Equal Employment Opportunity (EEO) Investigator who is working to reduce the department's current backlog of pending intakes and closure of aged cases.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

KIDS HOPE ALLIANCE
SUBFUND -- 191

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	75,704	32,685	77,877	138.3%	45,192
Miscellaneous Revenue	332,699	81,840	81,840	0.0%	0
Transfers From Other Funds	24,813,280	29,860,043	31,894,229	6.8%	2,034,186
Transfers from Fund Balance	827,188	0	247,870		247,870
TOTAL REVENUE	26,048,872	29,974,568	32,301,816	7.8%	2,327,248
EXPENDITURES					
Salaries	2,038,211	1,152,367	2,746,205	138.3%	1,593,838
Salary & Benefit Lapse	0	(26,553)	(67,015)	152.4%	(40,462)
Pension Costs	518,804	378,682	528,867	39.7%	150,185
Employer Provided Benefits	340,689	164,436	375,868	128.6%	211,432
Internal Service Charges	517,119	722,502	801,085	10.9%	78,583
Insurance Costs and Premiums	22,033	16,475	25,315	53.7%	8,840
Professional and Contractual Services	79,938	161,635	318,284	96.9%	156,649
Other Operating Expenses	133,446	104,299	235,489	125.8%	131,190
Capital Outlay	0	1	1	0.0%	0
Debt Service	495,045	447,313	447,385	0.0%	72
Grants, Aids & Contributions	16,636,407	16,538,007	26,534,154	60.4%	9,996,147
Contingencies	0	10,274,610	315,384	(96.9%)	(9,959,226)
Transfers to Other Funds	1,472,625	40,794	40,794	0.0%	0
TOTAL EXPENDITURES	22,254,317	29,974,568	32,301,816	7.8%	2,327,248

AUTHORIZED POSITION CAP		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions		38	39	1
Part-Time Hours		44,500	44,500	0

KIDS HOPE ALLIANCE SUBFUND 191

BACKGROUND

The Kids Hope Alliance oversees programs that promote positive child and youth development.

REVENUE

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 19.

Miscellaneous Revenue

- This amount represents tenant revenue related to the Don Brewer Early Learning Center.

Transfer from Other Funds

- This amount represents the transfer from the General Fund – GSD (SF 011) to balance the fund.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the FY 18 pension reform contingency.

EXPENDITURES

As part of the FY 18, budget six months of operating and program funding were placed into contingencies which reduced the FY 18 budget amounts in all of the expenditure categories below except for Internal Service Charges, Insurance Costs and Premiums and Debt Service. This makes a comparison from FY 17-18 adopted to FY 18-19 proposed as presented impossible. During FY 18 legislation was filed and approved which moved funding back into the operating and program budgets. In order to provide usable comparison information, the table below shows the FY 18 revised budget amounts, less any carryovers or prior year encumbrances, compared to the FY 19 proposed budget.

	30,378,652	32,301,816	1,923,164	6.3%
Category	FY18 Revised Budget	FY19 Proposed	Dollar	Percent
Salaries	2,496,087	2,746,205	250,118	10.0%
Salary & Benefit Lapse	(46,214)	(67,015)	(20,801)	45.0%
Pension Costs	445,406	528,867	83,461	18.7%
Employer Provided Benefits	306,255	375,868	69,614	22.7%
Internal Service Charges	726,902	801,085	74,183	10.2%
Insurance Costs and Premiums	16,475	25,315	8,840	53.7%
Professional and Contractual Services	457,012	318,284	(138,728)	(25.6%)
Other Operating Expenses	293,288	235,489	(57,799)	(19.4%)
Capital Outlay	1	1	0	0.0%
Debt Service	447,313	447,385	72	0.0%
Grants, Aids & Contributions	24,947,463	26,534,154	1,586,691	5.8%
Contingencies	247,870	315,384	67,514	27.2%
Transfers to Other Funds	40,794	40,794	0	0.0%

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining, the addition of a position on 2018-268-E and various salary adjustments made during FY18.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The net increase in pension costs is made up of increases to the defined benefit plan of \$30,086, the defined contribution plan of \$52,498 and the disability trust of \$1,312.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The net increase is being driven by a \$58,613 increase in the IT equipment refresh allocation for PC/laptop replacements in FY 19.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- The FY 19 budget includes funding training workshops, data analysis, and background checks / drug screenings.

Other Operating Expenses

- This category is made of various small items, the largest of which are travel and training of \$30,675, hardware/software licensing and maintenance of \$41,000 and supplies of \$54,167.

Debt Service

- This amount represents the interest and principal repayments related to debt on the Don Brewer Center.

Grants, Aids and Contributions

- This category houses funding for the various programs. The net increase is being driven by the addition of funding for mental health counseling at schools in partnership with DCSB and United Way.

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$247,870 from FY 18, offset by a fund balance appropriation, and \$67,514 for the FY19 pension reform contingency.

Transfers to Other Funds

- This amount represents a transfer to the KHA Youth Travel Trust (SF 64M).

AUTHORIZED POSITION CAP

A position was added on ordinance 2018-268-E within the preteen and teen programming activity.

KHA - YOUTH TRAVEL TRUST (SEC 111.850 B)
 SUBFUND -- 64M

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	624	0	0		0
Transfers From Other Funds	40,794	40,794	40,794	0.0%	0
TOTAL REVENUE	41,418	40,794	40,794	0.0%	0
EXPENDITURES					
Grants, Aids & Contributions	50,559	40,794	40,794	0.0%	0
TOTAL EXPENDITURES	50,559	40,794	40,794	0.0%	0

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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KHA - 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 are housed within this fund. The annual appropriation to this fund may not exceed \$50,000.

REVENUE

Transfer From Other Funds

- This amount represents a contribution from Kids Hope Alliance (SF 191) to fund efforts related to the youth travel trust.

EXPENDITURES

Grants, Aids & Contributions

- This funding is for youth travel support.

MAYOR'S OFFICE
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	97,500	65,000	72,606	11.7%	7,606
TOTAL REVENUE	97,500	65,000	72,606	11.7%	7,606
EXPENDITURES					
Salaries	2,289,126	2,586,920	2,650,576	2.5%	63,656
Pension Costs	365,501	434,409	449,622	3.5%	15,213
Employer Provided Benefits	287,469	269,275	301,279	11.9%	32,004
Internal Service Charges	411,465	411,857	404,069	(1.9%)	(7,788)
Insurance Costs and Premiums	15,087	12,594	13,388	6.3%	794
Professional and Contractual Services	0	2	2	0.0%	0
Other Operating Expenses	118,728	114,634	111,034	(3.1%)	(3,600)
Intra-Departmental Billing	370,176	339,164	351,841	3.7%	12,677
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	3,857,553	4,168,856	4,281,812	2.7%	112,956
AUTHORIZED POSITION CAP					
		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE	
Authorized Positions		28	28	0	
Part-Time Hours		3,250	3,250	0	
DIVISION SUMMARY					
	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
ADMINISTRATION	3,023,578	3,238,741	3,281,152	1.3%	42,411
PUBLIC AFFAIRS	833,974	930,115	1,000,660	7.6%	70,545
DEPARTMENT TOTAL	3,857,553	4,168,856	4,281,812	2.7%	112,956

MAYOR'S OFFICE GENERAL FUND - GSD

BACKGROUND

This fund provides for the operating and salary expenditures of the Mayor's Office and Public Affairs.

REVENUE

Miscellaneous Revenue

- This is the contribution from Community Foundation of Northeast Florida pursuant to city ordinance 2016-439-E.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- The net increase in pension costs is made up of increases to the defined benefit plan of \$25,051 and the disability trust of \$182. These are somewhat offset by a \$10,020 decrease in the defined contribution plan.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The net decrease is being driven by the removal of \$25,927 in the IT system development allocation for the consolidation of citywide website project and a \$9,924 decrease in the IT computer system maint / security allocation. These are offset somewhat by a \$10,576 increase in the St. James building cost allocation.

Insurance Costs and Premiums

- This category includes costs for general liability insurance.

Other Operating Expenses

- This category is made of various small items, the largest of which are travel / training (\$33,000) and advertising / promotion (\$20,000).

Intra-Departmental Billing

- Pursuant to city ordinance 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. This expense has revenue offset within JSO's budget.

AUTHORIZED POSITION CAP

The overall cap within this department is unchanged.

MEDICAL EXAMINER
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	1,533,510	1,727,733	1,784,378	3.3%	56,645
TOTAL REVENUE	1,533,510	1,727,733	1,784,378	3.3%	56,645
EXPENDITURES					
Salaries	1,978,200	2,331,256	2,630,621	12.8%	299,365
Pension Costs	439,296	455,606	488,766	7.3%	33,160
Employer Provided Benefits	262,733	254,058	312,362	22.9%	58,304
Internal Service Charges	326,283	405,440	500,912	23.5%	95,472
Insurance Costs and Premiums	35,873	40,842	37,362	(8.5%)	(3,480)
Professional and Contractual Services	762,030	784,429	938,129	19.6%	153,700
Other Operating Expenses	169,206	259,998	290,901	11.9%	30,903
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	3,973,620	4,531,630	5,199,054	14.7%	667,424

AUTHORIZED POSITION CAP		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions		29	31	2
Part-Time Hours		0	2,080	2,080

DIVISION SUMMARY	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
MEDICAL EXAMINER	3,973,620	4,531,630	5,199,054	14.7%	667,424
DEPARTMENT TOTAL	3,973,620	4,531,630	5,199,054	14.7%	667,424

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, the Department of Corrections of Union County (District IV), and parts of District III, which includes service to Columbia and Hamilton Counties.

REVENUE

Charges for Services

- The net increase is primarily due to anticipated increases in services provided to District III and District IV. These increases are somewhat offset by a reduction in Medical Examiner Services charges.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining and the addition of two new positions: Forensic Investigator and Clerical Support Aide (Records Clerk).

Pension Cost

- The net increase in this category is due to increases of \$10,283 in GEPP Defined Benefit Unfunded Liability Contributions and \$42,303 in GEPP Defined Contribution Plan Contributions associated with the two new positions. These increases are partially offset by a reduction of \$7,375 in GEPP Defined Benefit Pension Contributions.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18, and by the two new positions.

Internal Service Charges

- The net increase of \$95,472 is mainly driven by increases of \$105,321 for Computer System Maintenance and Security and \$54,489 for IT System Development. These increases are somewhat offset by the elimination of the \$32,646 allocation for Technology Refresh and a reduction of \$29,033 for Ergonomic Assessment and Equipment.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- The increase in this category is driven by an anticipated increase in expenses for a Medical Examiner's Office Consultant that will provide services until a new Medical Examiner is appointed.

Other Operating Expenses

- The increase is primarily attributable to increases of \$4,500 in Fuel Oil and Gas due to the addition of a morgue cooler and a mobile office, \$10,089 in Other Operating Expenses, and \$8,955 in Employee Training costs.

AUTHORIZED POSITION CAP

The authorized position cap has increased by two positions: one Forensic Investigator and one Clerical Support Aide (Records Clerk). Part time hours have increased to 2,080 hours.

MILITARY AFFAIRS AND VETERANS
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	50	500	150	(70.0%)	(350)
TOTAL REVENUE	50	500	150	(70.0%)	(350)
EXPENDITURES					
Salaries	767,489	782,362	812,093	3.8%	29,731
Pension Costs	147,919	140,709	145,961	3.7%	5,252
Employer Provided Benefits	97,399	85,730	92,461	7.9%	6,731
Internal Service Charges	118,854	133,187	158,957	19.3%	25,770
Insurance Costs and Premiums	3,560	3,264	3,453	5.8%	189
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	32,441	49,835	49,835	0.0%	0
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	800	4,800	4,800	0.0%	0
TOTAL EXPENDITURES	1,168,462	1,199,889	1,267,562	5.6%	67,673
AUTHORIZED POSITION CAP					
		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE	
Authorized Positions		14	14	0	
Part-Time Hours		1,040	1,040	0	
DIVISION SUMMARY					
	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
MILITARY AFFAIRS AND VETERANS	1,168,462	1,199,889	1,267,562	5.6%	67,673
DEPARTMENT TOTAL	1,168,462	1,199,889	1,267,562	5.6%	67,673

MILITARY AFFAIRS AND VETERANS GENERAL FUND - GSD

BACKGROUND

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

- The decrease in this category is due to anticipated lower sales of a proprietary software program that manages client appointments and information.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- The net increase in this category is driven by increases of \$4,879 in GEPP Defined Benefit Unfunded Liability Contributions and \$1,785 in GEPP Defined Contribution Plan Contributions that are somewhat offset by a \$1,490 decrease in GEPP Defined Benefit Pension Contributions.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The increase is primarily driven by a \$24,077 allocation for Technology Refresh.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

AUTHORIZED POSITION CAP

The authorized position cap and part time hours are unchanged.

NEIGHBORHOODS
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	1,652,331	1,526,716	1,679,825	10.0%	153,109
Fines and Forfeits	130,582	90,600	84,670	(6.5%)	(5,930)
Miscellaneous Revenue	152,361	43,606	60,050	37.7%	16,444
Transfers from Fund Balance	800,000	0	0		0
TOTAL REVENUE	2,735,273	1,660,922	1,824,545	9.9%	163,623
EXPENDITURES					
Salaries	8,122,585	8,845,867	9,483,277	7.2%	637,410
Pension Costs	2,005,446	1,832,015	1,964,196	7.2%	132,181
Employer Provided Benefits	1,835,756	1,736,489	2,095,174	20.7%	358,685
Internal Service Charges	4,516,131	5,189,564	6,128,758	18.1%	939,194
Insurance Costs and Premiums	108,161	113,951	148,593	30.4%	34,642
Professional and Contractual Services	597,661	489,752	558,534	14.0%	68,782
Other Operating Expenses	769,717	773,833	854,423	10.4%	80,590
Capital Outlay	31,483	1	2	100.0%	1
Grants, Aids & Contributions	0	400,000	400,000	0.0%	0
TOTAL EXPENDITURES	17,986,940	19,381,472	21,632,957	11.6%	2,251,485
AUTHORIZED POSITION CAP					
		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE	
Authorized Positions		209	210	1	
Part-Time Hours		17,975	25,975	8,000	
DIVISION SUMMARY					
	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
ANIMAL CARE & PROTECTIVE SERVICES	3,648,191	3,823,996	4,367,294	14.2%	543,298
ENVIRONMENTAL QUALITY	2,964,591	3,002,607	3,254,381	8.4%	251,774
HOUSING & COMMUNITY DEVELOPMENT	4,351	64,697	71,966	11.2%	7,269
MOSQUITO CONTROL	1,915,931	2,035,513	2,030,469	(0.2%)	(5,044)
MUNICIPAL CODE COMPLIANCE	5,679,610	6,076,603	6,445,796	6.1%	369,193
OFFICE OF DIRECTOR	3,774,267	4,378,056	5,463,051	24.8%	1,084,995
DEPARTMENT TOTAL	17,986,940	19,381,472	21,632,957	11.6%	2,251,485

NEIGHBORHOODS GENERAL FUND - GSD

BACKGROUND

The Neighborhoods Department includes the Animal Care & Protective Services, Municipal Code Compliance, Environmental Quality, Mosquito Control, and Office of the Director divisions. The latter includes the Office of Consumer Affairs, the Neighborhood Services Office and the 630-CITY Customer Service Center.

REVENUE

Charges for Services

- The net increase is primarily due to increases of \$70,000 in siltation inspection fees and \$41,388 in application review fees in the Environmental Quality Division and \$31,247 in animal licenses and permits within the Animal Care & Protective Services Division.

Fines and Forfeits

- The net decrease is mainly due to a reduction in animal care and control civil penalty in the Animal Care & Protective Services Division.

Miscellaneous Revenue

- The increase is due to an increase in miscellaneous sales and charges in the Municipal Code Compliance Division.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to anticipated pay increases to be effective October 1st related to collective bargaining and the addition of one (1) position in the Environmental Quality Division that was added during the budget process.

Pension Costs

- The net increase in pension costs is made up of increases to the defined contribution plan of \$126,314, the defined benefit plan of \$4,039 and the disability trust of \$1,828.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net increase in FY 19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY 18.

Internal Service Charges

- The net increase is mainly attributable to an overall departmental increase of \$737,491 in IT computer system maintenance/security allocation.

Insurance Costs and Premiums

- This amount includes general liability, aviation / hull / chemical and miscellaneous insurance costs.

Professional and Contractual Services

- The net increase is mainly due to moving a \$70,000 data entry contract from Veterinary Services (S/F 15G) to Animal Care and Protective Services Division General Fund – GSD (S/F 011) and the realignment of professional services line items within the Animal Care & Protective Services Division.

Other Operating Expenses

- This category is made of various small items, the largest of which are other operating supplies (\$205,974), feed for animals (\$100,000) and chemicals and drugs (\$92,841). The net increase is primarily due to an increase of \$45,586 for various animal shelter supplies and \$44,340 in chemical and drugs in the Animal Control & Protective Services Division.

Grants, Aids and Contributions

- This represents FY 19 funding to Local Initiatives Support Corporations (LISC) for management and oversight of CDC Organization Development Grants.

AUTHORIZED POSITION CAP

The authorized cap was increased by one (1) position as part of the budget process within the Environmental Quality Division for an Environmental Quality Technician. Part-time hours were also increased by 8,000 hours for FY 19.

MOSQUITO CONTROL - STATE 1
 SUBFUND -- 012

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Intergovernmental Revenue	43,009	43,009	50,900	18.3%	7,891
Investment Pool / Interest Earnings	3,028	1,623	2,222	36.9%	599
Miscellaneous Revenue	26,260	0	0		0
Transfers from Fund Balance	102,207	0	0		0
TOTAL REVENUE	174,504	44,632	53,122	19.0%	8,490
EXPENDITURES					
Professional and Contractual Services	320	1	1	0.0%	0
Other Operating Expenses	62,969	44,630	53,120	19.0%	8,490
Capital Outlay	5,215	1	1	0.0%	0
TOTAL EXPENDITURES	68,504	44,632	53,122	19.0%	8,490

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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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 FY 19 will continue to support efforts to control the population of mosquitoes and help reduce mosquito borne illnesses in Duval County.

REVENUE

Intergovernmental Revenue

- This amount represents the FY 19 estimated revenue from the Florida Department of Agriculture and Consumer Services.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

EXPENDITURES

Other Operating Expenses

- This category is made of various small items, the largest of which are repairs and maintenance supplies (\$13,463) and other operating supplies (\$12,682).

AIR POLLUTION TAG FEE
SUBFUND -- 121

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
State Shared Revenue	636,706	606,479	619,433	2.1%	12,954
Charges for Services	22	0	0		0
Investment Pool / Interest Earnings	10,155	4,791	10,262	114.2%	5,471
Transfers from Fund Balance	3,273	134,241	114,001	(15.1%)	(20,240)
TOTAL REVENUE	650,155	745,511	743,696	(0.2%)	(1,815)
EXPENDITURES					
Salaries	202,618	280,299	274,837	(1.9%)	(5,462)
Pension Costs	59,803	67,690	78,350	15.7%	10,660
Employer Provided Benefits	41,139	51,313	62,587	22.0%	11,274
Internal Service Charges	27,686	35,377	39,638	12.0%	4,261
Insurance Costs and Premiums	1,221	2,026	1,415	(30.2%)	(611)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	32,580	79,574	40,080	(49.6%)	(39,494)
Capital Outlay	80,284	53,370	86,199	61.5%	32,829
Indirect Cost	55,025	88,932	65,019	(26.9%)	(23,913)
Contingencies	0	86,929	95,570	9.9%	8,641
TOTAL EXPENDITURES	500,356	745,511	743,696	(0.2%)	(1,815)

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	6	5	(1)

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

State Shared Revenue

- The increase is primarily due to an increase in anticipated revenue from auto license air pollution control fees.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Transfers from Fund Balance

- This amount includes \$86,929 to re-establish the FY 18 pension reform contingency as well as \$27,072 to balance the subfund.

EXPENDITURES

Salaries

- The net decrease is primarily driven by the elimination of one (1) position as part of the budget process.

Pension Costs

- The net increase in pension costs is made up of increases to the defined contribution plan of \$5,837 and the defined benefit plan of \$4,839. These were somewhat offset by a reduction to the disability trust of \$16.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net increase in FY 19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY 18.

Internal Service Charges

- The net increase is mainly due to an increase of \$6,517 in IT technology refresh costs.

Other Operating Expenses

- The decrease is mainly due to a reduction of \$35,974 in repairs and maintenance for air monitoring trailer equipment and repair.

Capital Outlay

- The increase is being driven primarily for the purchase of air monitoring data loggers anticipated in FY 19.

Indirect Cost

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

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$86,929 from FY 18, offset by a fund balance appropriation, and \$8,641 for the FY 19 pension reform contingency.

AUTHORIZED POSITION CAP

One position was eliminated as part of the budget process.

AIR POLLUTION EPA - SEC 111.750
 SUBFUND -- 127

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Intergovernmental Revenue	847,054	531,521	478,062	(10.1%)	(53,459)
Investment Pool / Interest Earnings	8,172	5,610	9,185	63.7%	3,575
Transfers From Other Funds	427,666	424,273	424,274	0.0%	1
TOTAL REVENUE	1,282,893	961,404	911,521	(5.2%)	(49,883)
EXPENDITURES					
Salaries	678,482	535,232	505,137	(5.6%)	(30,095)
Pension Costs	183,383	112,551	124,029	10.2%	11,478
Employer Provided Benefits	138,782	105,478	108,314	2.7%	2,836
Internal Service Charges	110,099	49,561	71,412	44.1%	21,851
Insurance Costs and Premiums	2,669	3,179	2,570	(19.2%)	(609)
Other Operating Expenses	37,491	27,253	27,253	0.0%	0
Capital Outlay	97,550	55,345	1	(100.0%)	(55,344)
Indirect Cost	87,792	72,805	72,805	0.0%	0
TOTAL EXPENDITURES	1,336,248	961,404	911,521	(5.2%)	(49,883)

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	11	10	(1)
Part-Time Hours	4,160	4,160	0

AIR POLLUTION EPA (111.750) SUBFUND 127

BACKGROUND

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” subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

REVENUE

Intergovernmental Revenue

- The amount of \$478,062 represents the federal match for the Air Pollution Control EPA grant.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Transfers From Other Funds

- The amount of \$424,274 represents a transfer from the General Fund – GSD, which is the City’s required match for the Air Pollution Control EPA grant.

EXPENDITURES

Salaries

- The net decrease is primarily driven by a reduction in part-time salaries and the elimination of one (1) position as part of the budget process.

Pension Costs

- The net increase in pension costs is due to an increase to the defined benefit plan of \$18,547. This was somewhat offset by a reduction to the defined contribution plan of \$7,029 and the disability trust of \$40.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net increase in FY 19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period “holiday” that occurred in FY 18.

Internal Service Charges

- The net increase is primarily due to increases of \$10,563 in IT technology refresh costs and \$7,740 in IT computer system maintenance/security allocation.

Capital Outlay

- The decrease is mainly due to a reduction in specialized equipment purchase not anticipated in FY 19.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 19 includes the maximum allowable amount in the study.

AUTHORIZED POSITION CAP

One (1) position was eliminated as part of the budget process.

AMBIENT AIR MONITORING
 SUBFUND -- 128

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Intergovernmental Revenue	4,240	4,200	4,200	0.0%	0
Investment Pool / Interest Earnings	4,773	3,905	4,007	2.6%	102
TOTAL REVENUE	9,013	8,105	8,207	1.3%	102
EXPENDITURES					
Other Operating Expenses	2,396	8,105	8,207	1.3%	102
TOTAL EXPENDITURES	2,396	8,105	8,207	1.3%	102

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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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

Intergovernmental Revenue

- This category represents a grant from the Florida State Department of Environmental Protection.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

EXPENDITURES

Other Operating Expenses

- This category consists of employee training and travel expense.

HAZARDOUS WASTE PROGRAM
SUBFUND -- 154

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	408,401	406,700	406,700	0.0%	0
Investment Pool / Interest Earnings	10,815	5,342	7,504	40.5%	2,162
Transfers From Other Funds	3,492	0	0		0
Transfers from Fund Balance	13,696	23,298	27,929	19.9%	4,631
TOTAL REVENUE	436,403	435,340	442,133	1.6%	6,793
EXPENDITURES					
Salaries	168,665	176,247	189,653	7.6%	13,406
Pension Costs	32,819	34,289	38,612	12.6%	4,323
Employer Provided Benefits	39,117	39,374	46,885	19.1%	7,511
Internal Service Charges	25,369	25,303	30,922	22.2%	5,619
Insurance Costs and Premiums	799	704	777	10.4%	73
Professional and Contractual Services	2,584	4,092	3,805	(7.0%)	(287)
Other Operating Expenses	15,416	28,655	30,963	8.1%	2,308
Capital Outlay	0	1	0	(100.0%)	(1)
Supervision Allocation	40,428	39,669	40,952	3.2%	1,283
Indirect Cost	67,500	68,023	35,317	(48.1%)	(32,706)
Contingencies	0	18,983	24,247	27.7%	5,264
TOTAL EXPENDITURES	392,696	435,340	442,133	1.6%	6,793

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	5	5	0

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

Charges for Services

- This category includes revenue from hazardous waste fees.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Transfers from Fund Balance

- This amount includes \$18,983 to re-establish the FY 18 pension reform contingency as well as \$8,946 to balance the subfund.

EXPENDITURES

Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- The increase in pension costs is made up of increases to the defined benefit plan of \$3,046, the defined contribution plan of \$1,236 and the disability trust of \$41.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net increase in FY 19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY 18.

Internal Service Charges

- The net increase is primarily due to an increase of \$4,779 in IT computer system maintenance/security allocation.

Other Operating Expenses

- This category is made of various small items, the largest of which are employee training (\$10,875) and travel expense (\$10,125).

Supervision Allocation

- This amount represents the administration costs of one employee who performs work in this subfund and Gas Storage Tank Inspection (S/F 15M).

Indirect Cost

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

Contingencies

- This contingency is being set aside as a result of pension reform. The total includes \$18,983 from FY 18, offset by a fund balance appropriation, and \$5,264 for FY 19.

AUTHORIZED POSITION CAP

The authorized cap remains unchanged.

ANIMAL CARE&PROTECTIVE SVC-SEC 111.456
 SUBFUND -- 15D

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Licenses and Permits	0	0	342		342
Fines and Forfeits	3,318	0	(7,145)		(7,145)
Miscellaneous Revenue	0	0	20,874		20,874
TOTAL REVENUE	3,318	0	14,071		14,071
EXPENDITURES					
Other Operating Expenses	10,443	0	19,048		19,048
Cash Carryover	0	0	(4,977)		(4,977)
TOTAL EXPENDITURES	10,443	0	14,071		14,071

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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ANIMAL CARE AND PROTECTIVE SERVICES (111.456) SUBFUND 15D

BACKGROUND

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Training and Cruelty Prevention Trust Fund. Revenues are derived from a \$5 surcharge on civil penalties related to animal cruelty ordinances. This is an “all years” subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

REVENUE

Fines and Forfeits

- This represents the cleanup of prior year budget in this all years subfund.

Miscellaneous Revenue

- The increase is mainly due to an increase in fees for classes.

EXPENDITURES

Other Operating Expenses

- The increase is mainly due to an increase in employee training.

Cash Carryover

- The budgetary amount in this category removes a portion of a prior year cash carryover in order to fund costs related to Animal Care and Protective Services.

VETERINARY SERVICES - SEC 111.455
 SUBFUND -- 15G

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	134,325	132,500	184,506	39.2%	52,006
Fines and Forfeits	20	10	0	(100.0%)	(10)
Miscellaneous Revenue	3,300	1,595	0	(100.0%)	(1,595)
TOTAL REVENUE	137,645	134,105	184,506	37.6%	50,401
EXPENDITURES					
Professional and Contractual Services	70,333	70,001	1,200	(98.3%)	(68,801)
Other Operating Expenses	154,326	64,104	183,306	186.0%	119,202
TOTAL EXPENDITURES	224,659	134,105	184,506	37.6%	50,401

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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VETERINARY SERVICES SUBFUND 15G

BACKGROUND

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Veterinary Services Trust Fund. Revenues are derived from a portion of animal licenses and permits to support impounded and distressed animals. This is an “all years” subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

REVENUE

Charges for Services

- The increase is mainly due to an increase in animal control medical fees.

EXPENDITURES

Professional and Contractual Services

- The net decrease is mainly due to moving a \$70,000 data entry contract from Veterinary Services (S/F 15G) to Animal Care and Protective Services Division General Fund – GSD (S/F 011).

Other Operating Expenses

- This category is made of various expenditures, the largest of which are chemical and drugs (\$170,000).

COMMUNITY DEVELOPMENT
SUBFUND -- 1A1

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Intergovernmental Revenue	2,818,631	120,000	120,000	0.0%	0
Miscellaneous Revenue	86,284	0	0		0
Transfers From Other Funds	99,839	75,000	75,000	0.0%	0
Transfers from Fund Balance	370,268	0	0		0
TOTAL REVENUE	3,375,021	195,000	195,000	0.0%	0
EXPENDITURES					
Salaries	673,341	0	0		0
Pension Costs	352,376	0	0		0
Employer Provided Benefits	128,604	0	0		0
Internal Service Charges	31,122	0	0		0
Insurance Costs and Premiums	1,865	0	0		0
Professional and Contractual Services	0	0	0		0
Other Operating Expenses	151,484	0	0		0
Capital Outlay	0	0	0		0
Grants, Aids & Contributions	3,182,054	75,000	75,000	0.0%	0
Transfers to Other Funds	487,697	120,000	120,000	0.0%	0
TOTAL EXPENDITURES	5,008,541	195,000	195,000	0.0%	0

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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COMMUNITY DEVELOPMENT SUBFUND 1A1

BACKGROUND

In accordance with a recommendation from the Affordable Housing Task Force in 2006, federal and state housing and community development grants are not included in the Mayor's annual budget and are handled through separate legislation. Subfund 1A1 receives a Federal grant which is subsequently transferred to the General Fund to subsidize the City's Independent Living program. In addition, Subfund 1A1 receives a transfer from the Northwest/Northside Tax Increment District which must be deposited in the CDBG subfund pursuant to Ordinance 1999-1206-E.

REVENUE

Intergovernmental Revenue

- This amount represents revenue from federal funding to the Independent Living Program.

Transfers from Other Funds

- This amount 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. The Tax Increment District is repaying the grant over 20 years. There is no change in funding for FY 19.

EXPENDITURES

Grants, Aids and Contributions

- This represents grants and aids to the Clara White Mission and Catholic Charities Bureau.

Transfer to Other Funds

- This represents a transfer of federal funding to the Independent Living Program to pay for staff and other professional services.

SPAY & NEUTER REBATE TRUST SEC 111.450
 SUBFUND -- 1H2

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	759,628	736,928	718,719	(2.5%)	(18,209)
Fines and Forfeits	0	0	3,000		3,000
Miscellaneous Revenue	213,442	6,500	15,000	130.8%	8,500
Transfers From Other Funds	2,250	0	0		0
Transfers from Fund Balance	(22,613)	0	0		0
TOTAL REVENUE	952,707	743,428	736,719	(0.9%)	(6,709)
EXPENDITURES					
Salaries	102,687	72,720	78,375	7.8%	5,655
Pension Costs	6,326	10,710	9,405	(12.2%)	(1,305)
Employer Provided Benefits	12,821	12,143	12,579	3.6%	436
Internal Service Charges	1,774	1,617	9,305	475.4%	7,688
Insurance Costs and Premiums	368	303	333	9.9%	30
Professional and Contractual Services	497,225	547,695	624,300	14.0%	76,605
Other Operating Expenses	134,339	88,791	0	(100.0%)	(88,791)
Contingencies	0	9,449	2,422	(74.4%)	(7,027)
TOTAL EXPENDITURES	755,539	743,428	736,719	(0.9%)	(6,709)

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	1	1	0
Part-Time Hours	5,850	5,850	0

SPAY AND NEUTER REBATE TRUST SUBFUND 1H2

BACKGROUND

Code Section: 111.450

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Spay and Neuter Rebate Trust Fund. Revenues are derived from a portion of licensing fees and revenues generated by the adoption of animals for the purpose of promoting and performing sterilization procedures. This is an all-years subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

REVENUE

Charges for Services

- The net decrease is mainly attributable to a reduction in animal control medical fees.

Fines and Forfeits

- This amount represents spay and neuter forfeited deposits in FY 19.

Miscellaneous Revenue

- This amount represents contributions from private sources in FY 19.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- The decrease in pension costs is due to a reduction to the defined contribution plan of \$1,272 and the disability trust of \$33.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net increase in FY 19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY 18.

Internal Service Charges

- This amount represents costs for IT computer system maintenance/security allocation.

Professional and Contractual Services

- This category includes funding for the Jacksonville Humane Society and First Coast No More Homeless Pets.

Other Operating Expenses

- This represents the de-appropriation of budgetary capacity to help offset a prior year negative budgeted amount within this subfund.

Contingency

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total of \$2,422 is for the FY 19 pension reform contingency, which is a \$7,027 reduction of the FY 18 total.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours remain unchanged.

STORMWATER SERVICES
SUBFUND -- 461

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	563,586	0	0		0
Transfers From Other Funds	1,561,770	0	0		0
General Fund Loan	0	2,324,997	478,900	(79.4%)	(1,846,097)
Transfers from Fund Balance	0	0	214,522		214,522
	<u>2,125,356</u>	<u>2,324,997</u>	<u>693,422</u>	(70.2%)	(1,631,575)
PUBLIC WORKS					
Charges for Services	26,198,041	29,584,022	30,156,506	1.9%	572,484
Miscellaneous Revenue	1,490	0	0		0
	<u>26,199,531</u>	<u>29,584,022</u>	<u>30,156,506</u>	1.9%	572,484
TOTAL REVENUE	<u><u>28,324,887</u></u>	<u><u>31,909,019</u></u>	<u><u>30,849,928</u></u>	(3.3%)	(1,059,091)
EXPENDITURES					
NEIGHBORHOODS					
Salaries	59,754	56,351	59,897	6.3%	3,546
Pension Costs	18,940	12,829	58,222	353.8%	45,393
Employer Provided Benefits	17,872	12,642	15,025	18.8%	2,383
Internal Service Charges	15,886	11,600	15,852	36.7%	4,252
Insurance Costs and Premiums	263	227	244	7.5%	17
Professional and Contractual Services	1,547	7,444	7,444	0.0%	0
Other Operating Expenses	6,097	7,907	7,898	(0.1%)	(9)
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	15,427	45,249	34,402	(24.0%)	(10,847)
	<u>135,785</u>	<u>154,250</u>	<u>198,985</u>	29.0%	44,735
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	214,522	380,334	77.3%	165,812
Transfers to Other Funds	9,258,306	10,000,000	6,000,000	(40.0%)	(4,000,000)
Repayment of General Fund Loan	0	0	2,324,997		2,324,997
Debt Management Fund Repayments	2,366,632	2,345,915	2,357,428	0.5%	11,513
	<u>11,624,938</u>	<u>12,560,437</u>	<u>11,062,759</u>	(11.9%)	(1,497,678)
PARKS, RECREATION & COMMUNITY SVCS					
Salaries	42,144	46,236	48,317	4.5%	2,081
Employer Provided Benefits	611	670	701	4.6%	31
Internal Service Charges	388	0	0		0
Insurance Costs and Premiums	227	192	205	6.8%	13
Other Operating Expenses	9,106	10,952	10,952	0.0%	0
Indirect Cost	3,223	0	0		0
	<u>55,699</u>	<u>58,050</u>	<u>60,175</u>	3.7%	2,125

PUBLIC WORKS

Salaries	4,843,183	5,298,261	5,656,013	6.8%	357,752
Pension Costs	1,486,354	1,210,845	539,403	(55.5%)	(671,442)
Employer Provided Benefits	1,734,181	1,599,839	1,834,832	14.7%	234,993
Internal Service Charges	2,616,805	3,055,551	3,454,074	13.0%	398,523
Insurance Costs and Premiums	40,748	156,327	167,272	7.0%	10,945
Professional and Contractual Services	6,743,938	6,787,996	6,892,108	1.5%	104,112
Other Operating Expenses	394,451	496,581	482,937	(2.7%)	(13,644)
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	419,497	530,881	501,369	(5.6%)	(29,512)
	<u>18,279,157</u>	<u>19,136,282</u>	<u>19,528,009</u>	<u>2.0%</u>	<u>391,727</u>
TOTAL EXPENDITURES	<u><u>30,095,579</u></u>	<u><u>31,909,019</u></u>	<u><u>30,849,928</u></u>	<u><u>(3.3%)</u></u>	<u><u>(1,059,091)</u></u>

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	50	53	3
Part-Time Hours	2,600	2,600	0

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, Recreation and Community Services and Public Works. The Environmental Quality Division manages a portion of the Stormwater Management System Program, and is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Parks, Recreation and Community Services 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, cleaning canals and ditches, addressing stormwater treatment issues, maintaining collection and pumping systems, as well as stormwater treatment facilities (ponds).

REVENUE

Non-Departmental / Fund Level Activities

General Fund Loan

- A loan from the General Fund - GSD (SF 011) is required in FY 19 to balance up the fund.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the FY 18 pension reform contingency.

Public Works

Charges for Services

- The revenue in this category is from service charges for the use of and discharge to the city's stormwater management system.

EXPENDITURES

Neighborhoods

Salaries

- The increase is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- The increase is attributable to increases of \$10,643 in GEPP Defined Benefit, and \$30,603 in GEPP Defined Benefit Unfunded Liability costs.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is attributable to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The increase is primarily due to an increase of \$4,127 in IT computer system maintenance costs.

Professional and Contractual Services

- This category includes funding for water quality samples analyses from the St Johns River.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 19 budget includes the maximum allowable amount in the study.

Non-Departmental / Fund Level Activities

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The increase of \$165,812 represents the FY 19 pension contingency amount.

Transfers to Other Funds

- This represents the transfer to the Stormwater Services - Capital Project fund (SF 462) to be used as pay-go for Stormwater capital projects.

Repayment of General Fund Loan

- This amount represents the full repayment of the General Fund loan from FY 18.

Debt Management Fund Repayment

- This represents debt payments for previously funded Stormwater capital projects.

Parks, Recreation and Community Services

Salaries

- The increase is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Public Works

Salaries

- The increase is due to anticipated pay increases to be effective October 1st related to collective bargaining, as well as, the net effect of changes between the General Fund – GSD (SF 011) and Stormwater services personnel cost allocation.

Pension Costs

- The decrease is attributable to reductions of \$211,856 in GEPP Defined Benefit, and \$480,561 in GEPP Defined Benefit Unfunded Liability costs.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period “holiday” that occurred in FY18.

Internal Service Charges

- The increase of \$398,523 is attributable to increases of \$253,775 in fleet vehicle replacement, \$63,884 in fleet parts oil/gas, \$37,388 in fleet repairs, and \$29,455 in legal costs.

Insurance Costs and Premiums

- This amount represents cost for general liability insurance.

Professional and Contractual Services

- This category includes funding for various flood and drainage mitigation efforts such as regrading storm ditches, clearing debris from storm canals and ditches, maintenance of collection and pumping systems, and maintenance of stormwater treatment facilities (ponds).

Other Operating Expenses

- The net reduction of \$13,644 is due to a decrease of \$20,000 in equipment rental costs. This was somewhat offset by an increase of \$7,500 in repair and maintenance supplies.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 19 budget includes the maximum allowable amount in the study.

AUTHORIZED POSITION CAP

The authorized position cap increased by three positions due to the positions being transferred from the General Fund-GSD (011) as a result of the personnel cost allocation in the Right-of-Way & Stormwater Maintenance Division.

OFFICE OF ECONOMIC DEVELOPMENT
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	28	120	120	0.0%	0
TOTAL REVENUE	28	120	120	0.0%	0
EXPENDITURES					
Salaries	826,526	973,160	1,027,813	5.6%	54,653
Pension Costs	231,744	204,342	242,924	18.9%	38,582
Employer Provided Benefits	97,143	97,221	120,748	24.2%	23,527
Internal Service Charges	267,735	300,937	295,103	(1.9%)	(5,834)
Insurance Costs and Premiums	4,592	4,022	4,332	7.7%	310
Professional and Contractual Services	88,280	94,001	94,001	0.0%	0
Other Operating Expenses	59,590	85,448	84,748	(0.8%)	(700)
Capital Outlay	0	2	2	0.0%	0
Grants, Aids & Contributions	98,940	108,000	108,000	0.0%	0
Supervision Allocation	(172,056)	(277,729)	(294,895)	6.2%	(17,166)
TOTAL EXPENDITURES	1,502,494	1,589,404	1,682,776	5.9%	93,372
AUTHORIZED POSITION CAP					
		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE	
Authorized Positions		12	12	0	
Part-Time Hours		1,300	1,300	0	
DIVISION SUMMARY					
	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
OFFICE OF ECONOMIC DEVELOPMENT	1,502,494	1,589,404	1,682,776	5.9%	93,372
DEPARTMENT TOTAL	1,502,494	1,589,404	1,682,776	5.9%	93,372

OFFICE OF ECONOMIC DEVELOPMENT GENERAL FUND - GSD

BACKGROUND

The Office of Economic Development serves as the economic development agency for the City of Jacksonville, implementing policies that result in sustainable job growth, raising personal incomes and creating a broader tax base for the community. The office also oversees the administration of local and state incentives, redevelopment at the Cecil Commerce Center and provides staff support to three Community Redevelopment Areas (CRA).

EXPENDITURES

Salaries

- The increase in this category is primarily due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- The net increase in pension costs is made up of increases to the defined benefit plan of \$36,577, the defined contribution plan of \$1,840 and the disability trust of \$165.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The net decrease is driven by a \$20,197 reduction in IT computer system maintenance and security costs.

Insurance Costs and Premiums

- This amount includes general liability insurance costs.

Professional and Contractual Services

- This category includes funding for the global cities initiative, the sister cities award and Capitalize JAX Report.

Other Operating Expenses

- This category is made of various small items, the largest of which are travel / training (\$29,574), advertising / promotion (\$21,600) and dues & subscriptions (\$12,647).

Grants, Aids & Contributions

- This represents a grant provided to the University of North Florida's Small Business Development Center.

Supervision Allocation

- This expense represents administrative costs that are being allocated to the Cecil Field Trust Fund and three Community Redevelopment Areas (CRA) funds in which the department provides staff support. The CRAs include the Jacksonville International Airport CRA, Moncrief Soutel CRA and the Renew Arlington CRA.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

CECIL FIELD TRUST - SEC 111.625
SUBFUND -- 1DE

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	103,083	79,937	61,669	(22.9%)	(18,268)
Transfers From Other Funds	2,850	0	0		0
	105,933	79,937	61,669	(22.9%)	(18,268)
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	0	(2,184)	0	(100.0%)	2,184
Miscellaneous Revenue	2,065,797	1,350,397	1,034,008	(23.4%)	(316,389)
Transfers From Component Units	0	5,470	0	(100.0%)	(5,470)
	2,065,797	1,353,683	1,034,008	(23.6%)	(319,675)
PARKS, RECREATION & COMMUNITY SVCS					
Charges for Services	1,290	9,120	1,350	(85.2%)	(7,770)
Miscellaneous Revenue	0	70,000	0	(100.0%)	(70,000)
	1,290	79,120	1,350	(98.3%)	(77,770)
TOTAL REVENUE	2,173,019	1,512,740	1,097,027	(27.5%)	(415,713)
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	2,300,000	0	0		0
	2,300,000	0	0		0
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	99,592	0	0		0
Pension Costs	35,882	0	0		0
Employer Provided Benefits	13,171	0	0		0
Internal Service Charges	785	794	0	(100.0%)	(794)
Insurance Costs and Premiums	101,761	99,834	116,961	17.2%	17,127
Professional and Contractual Services	792,199	1,516,529	1,517,587	0.1%	1,058
Other Operating Expenses	1,227,137	(343,449)	(727,199)	111.7%	(383,750)
Supervision Allocation	0	106,258	113,455	6.8%	7,197
Indirect Cost	49,471	67,437	9,541	(85.9%)	(57,896)
	2,319,998	1,447,403	1,030,345	(28.8%)	(417,058)
PARKS, RECREATION & COMMUNITY SVCS					
Professional and Contractual Services	22,148	65,337	66,682	2.1%	1,345
	22,148	65,337	66,682	2.1%	1,345
TOTAL EXPENDITURES	4,642,146	1,512,740	1,097,027	(27.5%)	(415,713)

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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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

Investment Pool / Interest Earnings

- This represents anticipated interest earnings for FY 19.

Office of Economic Development

Charges for Services

- This represents anticipated FY 19 revenue in rental of city facilities.

Parks, Recreation & Community Services

Charges for Services

- This represents the appropriation of existing hunting fee revenue.

EXPENDITURES

Office of Economic Development

Insurance Costs and Premiums

- This amount includes miscellaneous insurance costs.

Professional and Contractual Services

- This category includes \$1,500,000 for the building and property maintenance contract at Cecil Field and \$17,587 for forestry management services by the Florida Forest Service.

Other Operating Expenses

- The negative budget amount is a clean-up of a prior year balance in this all-years subfund.

Supervision Allocation

- This represents the administrative costs of Office of Economic Development staff that spend some of their time with the operations at Cecil Field.

Indirect Cost

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

Parks, Recreation & Community Services

Professional and Contractual Services

- This category represents forestry management services by the Florida Forest Service.

OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Transfers From Component Units	20,000	20,000	22,000	10.0%	2,000
TOTAL REVENUE	20,000	20,000	22,000	10.0%	2,000
EXPENDITURES					
Salaries	206,148	217,828	260,198	19.5%	42,370
Pension Costs	40,095	28,963	34,876	20.4%	5,913
Employer Provided Benefits	23,482	17,015	20,329	19.5%	3,314
Internal Service Charges	36,441	40,156	50,743	26.4%	10,587
Insurance Costs and Premiums	785	906	1,105	22.0%	199
Professional and Contractual Services	0	2	2	0.0%	0
Other Operating Expenses	2,632	3,818	5,818	52.4%	2,000
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	309,583	308,689	373,072	20.9%	64,383

AUTHORIZED POSITION CAP		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions		1	1	0
Part-Time Hours		2,500	3,406	906

DIVISION SUMMARY	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
OFFICE OF ETHICS- COMPLIANCE & OVERSIGHT	309,583	308,689	373,072	20.9%	64,383
DEPARTMENT TOTAL	309,583	308,689	373,072	20.9%	64,383

OFFICE OF ETHICS, COMPLIANCE AND OVERSIGHT GENERAL FUND - GSD

BACKGROUND

This accounts for the Office of Ethics Compliance and Oversight which addresses citywide ethics, compliance, and oversight challenges.

REVENUE

Transfers From Component Units

- This represents revenue from various Independent Authorities (JEA, JAA, JPA and JTA) for ethics training provided by the office.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining and additional funding in part-time salaries.

Pension Costs

- The increase in pension costs is made of increases in the defined benefit plan of \$5,897 and the disability trust of \$16.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net increase in FY 19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY 18.

Internal Service Charges

- The net increase is being driven by an increase of \$8,343 in OGC legal allocation.

Other Operating Expenses

- The increase is primarily due to an increase in employee training.

AUTHORIZED POSITION CAP

Part-time hours were increased by 906 hours for FY 19.

OFFICE OF GENERAL COUNSEL
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
EXPENDITURES					
Salaries	120,107	126,301	45,981	(63.6%)	(80,320)
Pension Costs	32,664	26,183	5,518	(78.9%)	(20,665)
Employer Provided Benefits	10,762	9,100	1,059	(88.4%)	(8,041)
Internal Service Charges	5,725	5,958	6,808	14.3%	850
Insurance Costs and Premiums	643	524	195	(62.8%)	(329)
Professional and Contractual Services	0	400	1	(99.8%)	(399)
Other Operating Expenses	772,956	122,235	2,852,979	2,234.0%	2,730,744
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	942,857	290,702	2,912,542	901.9%	2,621,840

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	2	1	(1)

DIVISION SUMMARY	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
DUVAL LEGISLATIVE DELEGATION	48,145	56,191	62,542	11.3%	6,351
OFFICE OF GENERAL COUNSEL	894,712	234,511	2,850,000	1,115.3%	2,615,489
DEPARTMENT TOTAL	942,857	290,702	2,912,542	901.9%	2,621,840

OFFICE OF GENERAL COUNSEL GENERAL FUND - GSD

BACKGROUND

The general fund portion of the Office of General Counsel consists of the Duval Legislative Delegation. The Manager of Public Accountability position transferred and its budget was eliminated from this department during FY18.

EXPENDITURES

Salaries

- The net decrease is driven by a reduction to the authorized position cap of one position: Manager of Public Accountability.

Pension Costs

- The net decrease is due to the reduction of the authorized position cap.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net decrease is attributable to the reduction of the authorized position cap. This decrease was somewhat offset by an increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The category includes funding for mailroom charges, building cost allocation, and computer system maintenance / security costs.

Other Operating Expenses

- This category is made of various items such as travel, office supplies, and dues, subscriptions, and memberships. The increase is driven entirely by an appropriation of \$2,750,000 within judgements, claims, and losses as required by Ordinance 2018-263-E.

AUTHORIZED POSITION CAP

The authorized position cap has reduced by one position: Manager of Public Accountability.

OFFICE OF GENERAL COUNSEL
SUBFUND -- 551

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	9,479,033	10,629,485	11,340,923	6.7%	711,438
Investment Pool / Interest Earnings	35,027	23,808	24,062	1.1%	254
Miscellaneous Revenue	59,842	8,000	8,000	0.0%	0
Transfers from Fund Balance	196,871	196,871	745,313	278.6%	548,442
TOTAL REVENUE	9,770,772	10,858,164	12,118,298	11.6%	1,260,134
EXPENDITURES					
Salaries	5,361,536	6,273,357	6,770,049	7.9%	496,692
Salary & Benefit Lapse	0	(255,739)	(262,177)	2.5%	(6,438)
Pension Costs	1,617,776	1,409,744	1,666,849	18.2%	257,105
Employer Provided Benefits	628,301	597,937	797,195	33.3%	199,258
Internal Service Charges	413,657	476,088	553,634	16.3%	77,546
Insurance Costs and Premiums	33,799	31,585	28,634	(9.3%)	(2,951)
Professional and Contractual Services	790,996	889,338	935,338	5.2%	46,000
Other Operating Expenses	377,792	417,356	406,211	(2.7%)	(11,145)
Capital Outlay	6,991	1	1	0.0%	0
Indirect Cost	182,635	273,184	283,535	3.8%	10,351
Contingencies	0	745,313	939,029	26.0%	193,716
TOTAL EXPENDITURES	9,413,483	10,858,164	12,118,298	11.6%	1,260,134
AUTHORIZED POSITION CAP					
		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE	
Authorized Positions		69	69	0	
Part-Time Hours		2,600	2,600	0	

OFFICE OF GENERAL COUNSEL SUBFUND 551

BACKGROUND

This internal service accumulates and allocates the cost of the Office of the General Counsel and recovers its costs via charges to its users/customers which include the City, independent authorities, and boards/commissions of the government.

REVENUE

Charges for Services

- This revenue consists of internal service revenues from charges billed to other departments and agencies.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the FY 18 pension reform contingency.

EXPENDITURES

Salaries

- The net increase in this category is primarily driven by anticipated pay increases to be effective October 1st related to collective bargaining. In addition, during FY18 select vacant positions were reclassified as positions that demand higher pay.

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY19.

Pension Costs

- The net increase in this category is driven primarily by an increase of \$251,435 in the GEPP Defined Benefit Pension Plan costs.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The net increase is primarily driven by an increase of \$60,427 in computer system maintenance and security costs.

Insurance Costs and Premiums

- This amount represents costs for general liability insurance.

Professional and Contractual Services

- This amount includes funding for outside legal counsel, expert witnesses, mediators, and a special counsel pursuant to section 108.505(b). The increase is due to increased funding of \$46,000 for software to make discovery more efficient and enable OGC to comply with court mandated discovery obligations.

Other Operating Expenses

- This category is made of various small items, the largest of which are dues, subscriptions, and memberships of (\$176,568), hardware/software maintenance and licenses of (\$67,575), and court reporter fees of (\$60,000). The net decrease of \$11,145 is primarily driven by a decrease of \$18,375 in dues, subscriptions, and memberships.

Indirect Cost

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

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The increase of \$193,716 represents the FY19 pension contingency amount.

AUTHORIZED POSITION CAP

The authorized position cap remains unchanged.

OFFICE OF INSPECTOR GENERAL
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Transfers From Component Units	115,000	115,000	115,000	0.0%	0
TOTAL REVENUE	115,000	115,000	115,000	0.0%	0
EXPENDITURES					
Salaries	596,530	670,739	680,260	1.4%	9,521
Pension Costs	60,753	126,493	100,489	(20.6%)	(26,004)
Employer Provided Benefits	65,001	66,256	71,768	8.3%	5,512
Internal Service Charges	93,906	91,207	100,452	10.1%	9,245
Insurance Costs and Premiums	2,772	2,765	2,890	4.5%	125
Professional and Contractual Services	0	2	2	0.0%	0
Other Operating Expenses	38,834	42,147	36,742	(12.8%)	(5,405)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	857,796	999,610	992,604	(0.7%)	(7,006)

AUTHORIZED POSITION CAP		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions		8	9	1
Part-Time Hours		1,550	0	(1,550)

DIVISION SUMMARY	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
OFFICE OF INSPECTOR GENERAL	857,796	999,610	992,604	(0.7%)	(7,006)
DEPARTMENT TOTAL	857,796	999,610	992,604	(0.7%)	(7,006)

OFFICE OF INSPECTOR GENERAL GENERAL FUND - GSD

BACKGROUND

The Office of Inspector General, which provides increased accountability, integrity, and oversight of the executive and legislative branches of the City of Jacksonville, to assist in promoting economy and efficiency, improving agency operations, and deterring and identifying waste, fraud, and abuse. The Office of Inspector General has authority to include the City Constitutional Offices and Independent Authorities within their scope of work.

REVENUE

Charges for Services

- This revenue is from contributions made to the Office of Inspector General from Independent Agencies which include JEA, JAA, JPA, and JTA.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to anticipated pay increases to be effective October 1st related to collective bargaining. In addition, the employee cap has increased by one IG-Executive Assistant. These increases were somewhat offset by decreases due to filling vacancies with less experienced staff and reducing part-time salary dollars to \$0.

Pension Costs

- The net decrease in this category is driven by decreases in the GEPP Defined Benefit Pension Plan that are somewhat offset by an increase in the GEPP Deferred Contribution Pension Plan.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18. The net decrease in FY19 is mainly due to personnel's selection of less expensive healthcare. This increase was somewhat offset due to the lack of insurance "holidays".

Internal Service Charges

- The net increase is mainly due to slight increases within OGC-legal charges, building cost allocation for the Yates building, copier charges, and ergonomic assessment fees.

Insurance Costs and Premiums

- This category includes an allocation for general liability insurance.

Other Operating Expenses

- This represents funding for hardware/software maintenance and licenses, office supplies, travel, training, rentals, etc. The net decrease is primarily due to the removal of one-time funding for locking filing cabinets, and reductions in office supplies and local mileage.

AUTHORIZED POSITION CAP

The authorized position cap has increased by one IG-Executive Assistant (from 8 to 9 personnel). Part-Time hours have been reduced to 0 from 1,550.

OFFICE OF SPORTS & ENTERTAINMENT
 GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
EXPENDITURES					
Salaries	381,582	400,814	413,236	3.1%	12,422
Pension Costs	51,076	67,802	61,664	(9.1%)	(6,138)
Employer Provided Benefits	55,882	51,162	51,074	(0.2%)	(88)
Internal Service Charges	70,292	105,492	132,311	25.4%	26,819
Insurance Costs and Premiums	3,641	1,695	77,106	4,449.0%	75,411
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	252,942	224,513	269,664	20.1%	45,151
TOTAL EXPENDITURES	815,416	851,479	1,005,056	18.0%	153,577

AUTHORIZED POSITION CAP		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions		5	5	0
Part-Time Hours		1,300	1,300	0

DIVISION SUMMARY	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
OFFICE OF SPORTS & ENTERTAINMENT	815,416	851,479	1,005,056	18.0%	153,577
DEPARTMENT TOTAL	815,416	851,479	1,005,056	18.0%	153,577

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 includes the Office of Film and Television, Office of Special Events and the City-owned entertainment and sports venues. This portion of the department's budget only includes the General Fund – GSD (SF 011) activities, and excludes the Office of Special Events and venues.

EXPENDITURES

Salaries

- The increase in this category is primarily due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- The decrease is due to personnel changes made during FY 18.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The decrease is due to a reduction in Medicare and group life insurance costs related to the personnel changes in FY 18.

Internal Service Charges

- The increase of \$26,819 is attributable to an increase of \$40,646 in IT computer system maintenance costs. This was somewhat offset by a decrease of \$13,210 in OGC legal costs.

Insurance Costs and Premiums

- This amount includes general liability insurance costs.

Other Operating Expenses

- This category contains various small items and \$220,000 in event contribution costs that are paid to organizations such as the Gator Bowl, PGA Tour, and the Donna Hicken Foundation.

AUTHORIZED POSITION CAP

There are no changes to the authorized position cap.

SPECIAL EVENTS
SUBFUND -- 01A

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	68,450	70,000	70,000	0.0%	0
Investment Pool / Interest Earnings	19,087	11,990	18,150	51.4%	6,160
Miscellaneous Revenue	518,386	294,340	305,703	3.9%	11,363
Transfers From Other Funds	6,232,408	6,133,226	6,775,372	10.5%	642,146
Transfers from Fund Balance	0	0	74,154		74,154
TOTAL REVENUE	6,838,330	6,509,556	7,243,379	11.3%	733,823
EXPENDITURES					
Salaries	1,033,469	1,075,531	1,057,695	(1.7%)	(17,836)
Salary & Benefit Lapse	0	(13,246)	(12,198)	(7.9%)	1,048
Pension Costs	169,677	144,613	151,370	4.7%	6,757
Employer Provided Benefits	131,124	129,554	147,535	13.9%	17,981
Internal Service Charges	519,341	554,038	518,017	(6.5%)	(36,021)
Insurance Costs and Premiums	62,787	29,274	26,506	(9.5%)	(2,768)
Professional and Contractual Services	68,044	95,001	110,001	15.8%	15,000
Other Operating Expenses	3,465,594	3,865,761	4,253,616	10.0%	387,855
Capital Outlay	799,853	1	1	0.0%	0
Grants, Aids & Contributions	419,754	554,875	889,522	60.3%	334,647
Contingencies	0	74,154	101,314	36.6%	27,160
TOTAL EXPENDITURES	6,669,642	6,509,556	7,243,379	11.3%	733,823

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	14	14	0
Part-Time Hours	4,160	4,160	0

SPECIAL EVENTS SUBFUND 01A

BACKGROUND

The Office of Special Events is an activity within the Office of Sports and Entertainment. Special Events is in its own subfund (01A) that is project-driven to better track event revenue and costs, and provide transparency.

REVENUE

Charges for Services

- This represents anticipated revenue from the sale of tickets for the annual Florida/Georgia game.

Investment Pool/Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Miscellaneous Revenue

- This represents revenue from the Jacksonville Jaguars, LLC for the club riser costs related to the annual Florida/Georgia game (\$294,703) and permitting fees (\$11,000).

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 is being appropriated to re-establish the FY 18 pension reform contingency.

EXPENDITURES

Salaries

- The net decrease of \$17,836 is attributable to an increase of \$56,568 in permanent and probationary salaries due to anticipated pay increases to be effective October 1st related to collective bargaining. This was offset by a reduction of \$75,000 in salaries overtime. Salaries overtime was reduced in order to offset the cost of adding a new event (the Jacksonville Light Boat Parade) for FY 19.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The net increase of \$6,757 is attributable to an increase of \$28,990 in General Employee Defined Contribution costs. This was substantially offset by a reduction of \$9,065 in GEPP Defined Benefit, and a reduction of \$13,339 in GEPP Defined Benefit Unfunded Liability costs.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is attributable to the increase in Group Hospitalization Insurance due to the elimination of the five pay period “holiday” that occurred in FY18.

Internal Service Charges

- The net decrease of \$36,021 is due to a decrease of \$161,669 in IT computer system maintenance costs. This was slightly offset by an increase of \$121,024 in IT radio refresh costs.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This represents an increase in security guard service costs for city sponsored special events.

Other Operating Expenses

- This represents a variety of expenses including equipment rentals for city events and to ensure that contractual seating capacity is met for the annual Florida/Georgia Game (\$2,450,477), miscellaneous services and charges to support city sponsored special events (\$1,085,880), and event contribution costs related to the annual Florida/Georgia Game (\$600,000). The increase is primarily driven by an increase of \$332,355 in equipment rental costs. Due to the 10/21/2018 Jaguar home game and the contractual obligation for the seat vendor to begin building the temporary seating for the Florida/Georgia game on 10/15/2018, there will be additional costs incurred due to the starting/stopping for the Jaguars game.

Capital Outlay

- There is no capital outlay proposed in FY19.

Grants, Aids & Contributions

- This budget represents travel related expenses for the Annual Florida/Georgia game (\$470,000), a contribution for the annual Bob Hayes Invitational track meet (\$84,875), and the COJ obligation to the Jaguars (\$334,647) for their lost revenues due to the temporary seats installed at the stadium for the Florida/Georgia game.

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The increase of \$27,160 represents the FY 19 pension contingency amount.

AUTHORIZED POSITION CAP

There are no changes to the authorized position cap.

CITY VENUES - CITY
SUBFUND -- 4K1

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Taxes	9,789,640	9,900,004	11,000,004	11.1%	1,100,000
Charges for Services	2,465,761	213,688	218,964	2.5%	5,276
Investment Pool / Interest Earnings	97,144	50,000	39,954	(20.1%)	(10,046)
Miscellaneous Revenue	4,760,264	4,846,675	4,833,080	(0.3%)	(13,595)
Transfers From Other Funds	115,402,760	15,131,545	14,413,820	(4.7%)	(717,725)
TOTAL REVENUE	132,515,570	30,141,912	30,505,822	1.2%	363,910
EXPENDITURES					
Internal Service Charges	272,466	303,339	400,261	32.0%	96,922
Insurance Costs and Premiums	1,255,426	1,236,502	1,448,627	17.2%	212,125
Professional and Contractual Services	56,816	211,815	604,500	185.4%	392,685
Other Operating Expenses	5,196,679	5,576,500	5,585,112	0.2%	8,612
Capital Outlay	381,454	265,006	265,001	0.0%	(5)
Debt Service	10,526,964	10,525,903	10,237,194	(2.7%)	(288,709)
Transfers to Other Funds	17,172,285	11,760,138	11,707,419	(0.4%)	(52,719)
Debt Management Fund Repayments	617,458	262,709	257,708	(1.9%)	(5,001)
Fiscal and Other Debt Fees	(18,056)	0	0		0
TOTAL EXPENDITURES	35,461,492	30,141,912	30,505,822	1.2%	363,910
AUTHORIZED POSITION CAP					
		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE	

CITY VENUES - CITY SUBFUND 4K1

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include TIAA Bank Field, Jacksonville Veterans Memorial Arena, the Baseball Grounds of Jacksonville, Times-Union Center for Performing Arts, Prime F. Osborn III Convention Center, and the Ritz Theater and Museum. The Office of Sports & Entertainment serves as a liaison for SMG. This subfund contains the City's costs related to these venues.

REVENUE

Taxes

- This budgeted amount represents a 2 Cent Tourist Development Tax (\$9,000,000) and a State Sales Tax Rebate (\$2,000,004). The increase is driven by the 2 Cent Tourist Development Tax.

Charges for Services

- This budgeted amount represents daily parking fee revenue, the NFL ticket – surcharge fee and other ticket surcharge facility fees collected from events at City venues. The increase is entirely driven by higher anticipated revenues from daily parking fees due to the increased number of events scheduled for FY 19.

Investment Pool/Interest Earnings

- This represents anticipated interest earnings for FY 19.

Miscellaneous Revenue

- This amount represents revenue from rental of city facilities, and the Jacksonville Jaguar supplemental rent payment per Amendment 8 of the lease. The net decrease is primarily attributable to a \$15,956 reduction in the Jacksonville Jaguar supplemental rent payment.

Transfers From Other Funds

- This represents a subsidy from the General Fund – GSD (SF 011) to balance up this fund.

EXPENDITURES:

Internal Service Charges

- The net increase of \$96,922 is primarily attributable to increases of \$124,839 in IT computer system maintenance costs. This is somewhat offset by a decrease of \$31,989 in Public Buildings citywide maintenance costs.

Insurance Costs and Premiums

- This amount represents miscellaneous insurance for the City's venues.

Professional and Contractual Services

- The increase of \$392,685 is attributable to an increase of \$7,685 in SMG management and incentive fees pursuant to Ordinance 2017-0375-E, and a \$385,000 contribution from the City for the Florida State vs. Boise State football game scheduled for FY 19.

Other Operating Expenses

- This represents utility expenditures at City venues.

Debt Service

- This represents debt service payments for previously funded capital projects.

Transfers to Other Funds

- This budget includes a \$10,775,419 transfer to the City Venues – SMG fund (SF 4K2) to balance up that subfund, and a \$932,000 loan repayment to the General Capital Projects fund (SF 322).

CITY VENUES - SMG
SUBFUND -- 4K2

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	12,898,502	11,749,270	14,047,175	19.6%	2,297,905
Investment Pool / Interest Earnings	(86,513)	16,025	16,000	(0.2%)	(25)
Miscellaneous Revenue	8,068,225	7,576,738	8,962,768	18.3%	1,386,030
Transfers From Other Funds	12,088,895	10,812,138	10,775,419	(0.3%)	(36,719)
TOTAL REVENUE	32,969,109	30,154,171	33,801,362	12.1%	3,647,191
EXPENDITURES					
Salaries	4,987,177	5,633,672	6,845,704	21.5%	1,212,032
Pension Costs	0	128,742	123,023	(4.4%)	(5,719)
Employer Provided Benefits	1,768,228	1,805,240	1,817,303	0.7%	12,063
Insurance Costs and Premiums	583,447	612,329	663,492	8.4%	51,163
Professional and Contractual Services	14,117,412	15,845,495	17,845,022	12.6%	1,999,527
Other Operating Expenses	6,265,821	6,128,693	6,506,818	6.2%	378,125
Supervision Allocation	0	0	0		0
Transfers to Other Funds	5,832,051	0	0		0
Cash Carryover	4,001,804	0	0		0
TOTAL EXPENDITURES	37,555,941	30,154,171	33,801,362	12.1%	3,647,191
AUTHORIZED POSITION CAP					
		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE	

CITY VENUES - SMG SUBFUND 4K2

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include TIAA Bank Field, Jacksonville Veterans Memorial Arena, the Baseball Grounds of Jacksonville, Times-Union Center for Performing Arts, Prime F. Osborn III Convention Center, and the Ritz Theater and Museum. The Office of Sports & Entertainment serves as a liaison for SMG. This subfund contains SMG's costs related to these venues.

REVENUE

Charges for Services

- This category represents various parking and ticket surcharge fees collected from events across the City's venues. The increase of \$2,297,905 is due to increases of \$57,293 in daily parking fees, \$269,109 in other ticket surcharges, and \$1,971,503 in contractual services event revenues.
 - Of the \$1,971,503 increase in contractual services event revenues, \$1,346,013 is attributable to the addition of the Daily's Place venue budget authorized via ordinance 2018-339. The remaining increase of \$625,490 is attributable to higher anticipated revenues due to the increased number of events scheduled for FY 19 at TIAA Bank Field and the Jacksonville Veterans Memorial Arena.

Investment Pool/Interest Earnings

- This represents anticipated interest earnings for FY 19.

Miscellaneous Revenue

- This category represents concession sales, rental of city facilities, advertising fees, non-dwelling rent for cell sites and miscellaneous services and charges. The net increase of \$1,386,030 is primarily driven by increases of \$126,020 in non-dwelling rent, \$318,941 in rental of city facilities, \$750,717 in concession sales, and \$91,550 in advertising revenues. These are slightly offset by decrease of \$68,679 miscellaneous sales and charges revenue.

Transfers From Other Funds

- This represents a subsidy from the City Venues – City (SF 4K1) to balance up this fund.

EXPENDITURES:

Salaries

- This category represents the salaries for SMG personnel who operate the City's venues. The increase is attributable to a salary increase effective October 1, similar to what City of Jacksonville personnel will receive because of collective bargaining agreements. Additionally, salaries are increasing due to SMG bringing 24-hour security at the venues in-house. This increase is partially defrayed by a reduction in professional services costs.

Pension

- This category represents the matching 401K matching contributions to SMG personnel.

Employer Provided benefits

- This category represents payroll taxes and health insurance costs. The increase is driven by payroll taxes related to the salary increases described above.

Insurance Costs and Premiums

- This amount includes general insurance costs for events. SMG's insurance provider notified them of a price increase for FY 19.

Professional and Contractual Services

- This category represents payment of overtime for public safety (police and fire) personnel to staff various events within the City's venues, and payment for cleaning services and other smaller services. The net increase of \$1,999,527 is primarily driven by increases of \$1,080,879 in contractual services SMG due to the addition of the Daily's Place venue budget authorized via ordinance 2018-339, \$1,409,568 in contractual services, and \$276,266 in overtime costs for public safety personnel. These increases were partially offset by a decrease of \$767,186 in professional services due to SMG bringing the cost of 24-hour security at the venues in-house instead of paying a private company to provide security.

Other Operating Expenses

- This category represents a variety of expenditures including repairs and maintenance (\$3,888,213), event contribution (\$778,700), telephone and data lines (\$309,500), other utilities (\$356,600) and advertising and promotion (\$177,500). Garbage collection services were separated from repairs and maintenance in order to more properly align the budget for this expense with the City's chart of accounts. The net increase of \$378,125 is primarily attributable to increases of \$381,180 in garbage collection services, and \$125,000 in other utility costs. These were somewhat offset by decreases of \$109,180 in repairs and maintenance and \$32,600 in miscellaneous services and charges.

OFFICE OF THE SHERIFF
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	4,952,770	7,277,531	7,594,148	4.4%	316,617
Revenue From City Agencies - Allocations	1,956,142	1,933,545	1,942,543	0.5%	8,998
Fines and Forfeits	1,266,757	1,040,375	1,219,749	17.2%	179,374
Miscellaneous Revenue	588,905	588,953	526,158	(10.7%)	(62,795)
Other Sources	0	1,158,314	0	(100.0%)	(1,158,314)
TOTAL REVENUE	8,764,574	11,998,718	11,282,598	(6.0%)	(716,120)
EXPENDITURES					
Salaries	195,554,330	207,038,270	224,049,505	8.2%	17,011,235
Salary & Benefit Lapse	0	(3,396,702)	(3,574,410)	5.2%	(177,708)
Pension Costs	120,570,257	84,287,103	84,606,493	0.4%	319,390
Employer Provided Benefits	40,455,592	38,225,943	45,694,969	19.5%	7,469,026
Internal Service Charges	29,575,724	35,088,804	40,347,634	15.0%	5,258,830
Insurance Costs and Premiums	3,343,514	3,093,808	3,689,084	19.2%	595,276
Professional and Contractual Services	9,960,660	23,274,789	24,400,095	4.8%	1,125,306
Other Operating Expenses	18,202,779	19,115,270	19,832,676	3.8%	717,406
Capital Outlay	3,047,906	1,718,993	1	(100.0%)	(1,718,992)
Debt Management Fund Repayments	41,515	78,174	83,701	7.1%	5,527
TOTAL EXPENDITURES	420,752,278	408,524,452	439,129,748	7.5%	30,605,296
AUTHORIZED POSITION CAP					
		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE	
Authorized Positions		3,277	3,230	(47)	
Part-Time Hours		649,228	669,222	19,994	
DIVISION SUMMARY					
	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
CORRECTIONS	104,184,683	108,985,767	115,553,813	6.0%	6,568,046
INVESTIGATION&HOMELAND SECURITY	65,418,242	61,023,786	64,784,912	6.2%	3,761,126
PATROL AND ENFORCEMENT	183,793,291	171,179,838	186,213,393	8.8%	15,033,555
PERSONNEL & PROFESSIONAL STANDARDS	28,466,672	28,958,476	20,548,783	(29.0%)	(8,409,693)
POLICE SERVICES	30,471,391	28,763,314	44,467,907	54.6%	15,704,593
SHERIFF-ADMINISTRATION	8,417,999	9,613,271	7,560,940	(21.3%)	(2,052,331)
DEPARTMENT TOTAL	420,752,278	408,524,452	439,129,748	7.5%	30,605,296

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

- This category includes a wide variety of revenues. The net increase is mainly due to the increase of \$171,563 in SMG overtime reimbursement, \$107,520 in alarm permit fees, \$53,012 in Civil income individuals, \$27,700 in property room fund, \$17,309 in police accident reports, \$17,160 in wrecker application fees and \$11,311 in take home vehicle reimbursement. These were partially offset by decreases in off duty reimbursement (\$61,585) and in inmate subsistence fee (\$34,563).

Revenue from City Agencies – Allocations

- This category includes revenue from other city agencies including the Mayor's Office of \$351,841 for the Mayor's security and \$1,590,702 from the 9-1-1 emergency user fee fund (SF 171) for reimbursement for call taker salaries.

Fines and Forfeits

- This category includes sheriff's fines and estreatures, criminal justice education and alarm citations. The increase of \$179,374 is due to the increases of \$68,625 in criminal justice education, \$61,749 in alarm citations and \$49,000 in sheriff's fines and estreatures.

Miscellaneous Revenue

- This category includes contribution from private sources, miscellaneous sales and charges and overtime reimbursement charges. The net decrease of \$62,795 is due to the decrease of \$85,655 in overtime reimbursement charges. Due to the moving of the Daily's Place charges to SMG, the overtime reimbursement charges revenue was moved to "Charges for Services - SMG overtime reimbursement. These were partially offset by increases of \$17,996 in contributions from private organizations and \$4,756 in miscellaneous sales and charges.

EXPENDITURES

Salaries

- The net increase in this category is primarily due to the following: 1) the anticipated pay increases to be effective October 1st related to collective bargaining; 2) the impact of a full year's worth of funding for the 100 police officers positions added in FY 18 of which 80 were funded for ½ of the year and 20 were unfunded; 3) 10 months of funding for the 15 police officers positions that are rolling off the COPS grant; 4) the addition of four positions to staff the Real Time Crime Center;

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The net increase in pension costs is made up of increases to the public safety defined contribution plan of \$3,727,256, the correction officer defined benefit plan of \$511,528, the general employees defined contribution plan of \$490,647 and FRS of \$3,794. These are offset somewhat by decreases in the general employees defined benefit plan of \$346,361 and the police and fire pension plan of \$4,067,474.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net increase in FY19 is mainly due to the increase in group hospitalization insurance due to the elimination of the five pay period "holiday" that occurred in FY18, the impact of the position changes detailed in the Salaries category above and a \$959,308 increase in the workers' compensation allocation for heart hypertension.

Internal Services Charges

- The net increase is being driven by increases in the radio equipment refresh allocation of \$1,721,830 for the portable radio refresh, \$961,968 in IT system development costs related to the and \$896,202 in the IT computer system maintenance / security allocation for IT costs related to the Command Central AWARE Real Time Crime Center, \$887,740 in fleet vehicle replacement costs and \$860,000 in fleet vehicle lease costs. These were offset somewhat by a decrease in radio allocation of \$778,858.

Insurance Costs and Premiums

- This amount includes costs for non-payroll insurance, general liability insurance, miscellaneous insurance and aviation / hull insurance. The net increase is being driven by a \$591,200 increase in general liability insurance.

Professional and Contractual Services

- This category includes the inmate health care contract, security/guard service contract, inmate food services contract and the assessment center contract. The net increase is mainly due to the increase of \$1,690,993 for the full funding of the inmate health care contract cost and a \$282,217 increase in security/guard service contract cost. These were partially offset by a decrease of \$500,900 in the inmate food services contract cost and a decrease of \$347,004 in the assessment center contract cost.

Other Operating Expenses

- This category is made of various items, the largest of which are IT hardware/software maintenance/licenses of \$4.5 million, Clothing, uniforms & safety equipment of \$4.3 million, supplies of \$3.2 million, travel and training of \$1.4 million, repairs & maintenance of \$2.0 million, wireless communication of \$993,436 and equipment leases of \$812,604. The net increase is primarily due to the increases of \$404,853 in repairs and maintenance for the shot spotter system, \$124,751 in miscellaneous services and charges, \$115,321 in employee training for police officers tuition and \$107,920 in hardware/software maintenance and licenses. These increases were partially offset by the decreases of \$279,953 in clothing, uniforms and safety equipment and \$127,527 in chemical and drugs.

Debt Management Fund Repayments

- This represents both the principal and interest costs related to projects and expenditures within the department. Detail by project can be found on the budget ordinance schedule B4.

AUTHORIZED POSITION CAP

The part-time hours cap increased by 19,994 hours and the authorized position cap decreased by forty-seven positions. The net decrease is due to the elimination in FY 18 of sixty-six positions that were redlined on 2017-504-E schedule B2 as part of the outsourcing of the inmate health care program, the addition of four positions for the Real Time Crime Center and the movement of fifteen police officer positions in December 2018 from the COPS grant (SF 1F7).

9-1-1 EMERGENCY USER FEE - SEC 111.320
 SUBFUND -- 171

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	4,300,507	4,169,073	4,392,108	5.3%	223,035
Investment Pool / Interest Earnings	78,625	41,647	47,037	12.9%	5,390
Miscellaneous Revenue	1,529	0	0		0
Transfers From Other Funds	4,972	0	0		0
Transfers from Fund Balance	0	0	1,046,399		1,046,399
TOTAL REVENUE	4,385,632	4,210,720	5,485,544	30.3%	1,274,824
EXPENDITURES					
Salaries	199,430	205,055	213,821	4.3%	8,766
Pension Costs	72,191	51,351	80,997	57.7%	29,646
Employer Provided Benefits	24,603	20,933	24,800	18.5%	3,867
Internal Service Charges	43,879	43,034	45,995	6.9%	2,961
Insurance Costs and Premiums	938	1,119	892	(20.3%)	(227)
Other Operating Expenses	1,746,251	1,966,049	2,210,346	12.4%	244,297
Intra-Departmental Billing	1,856,004	1,890,627	1,929,496	2.1%	38,869
Capital Outlay	0	1	940,000	999,900.0%	939,999
Contingencies	0	32,551	39,197	20.4%	6,646
TOTAL EXPENDITURES	3,943,296	4,210,720	5,485,544	30.3%	1,274,824

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	5	5	0

9-1-1 EMERGENCY USER FEE SUBFUND 171

BACKGROUND

Municipal Code Section 111.320: The special revenue fund for the operation of the 911 Emergency Telephone System was established pursuant to Section 365.171 of the Florida Statutes and states “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

Charges for Services

- This budget represents fees from landlines, wireless and prepaid cellphones. The increase is driven by \$276,316 in wireless fees and \$155,746 in prepaid cellphone fees. These were partially offset by a decrease of \$209,027 in landlines fees.

Investment Pool / Interest Earnings

- This amount represents the anticipated interest earnings for FY 19.

Transfers from Fund Balance

- Fund balance of \$32,551 is being appropriated to re-establish the FY 18 pension reform contingency, \$1 million for the purchase of furniture for the new Cecil Back-up Center and replacing aging furniture at the JSO Communications Center and \$13,848 to balance the fund.

EXPENDITURES

Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- The net increase is mainly due to salary increases noted above.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY 19 is mainly due to the increase in group hospitalization insurance due to the elimination of the five pay period “holiday” that occurred in FY 18.

Internal Service Charges

- The increase is due to IT computer system maintenance/security costs.

Insurance Costs and Premiums

- This amount includes general liability insurance costs.

Other Operating Expenses

- This category is made of various expenditures including telephone and data lines costs (\$779,500), repairs and maintenance (\$503,400), miscellaneous services and charges (\$467,702) and hardware/software maintenance licenses (\$346,194). The net increase is being driven by an increase of \$81,200 in repairs and maintenance, \$60,000 in furniture and equipment under \$1,000, \$47,422 in miscellaneous services and charges and \$42,000 in telephone data lines.

Intra-Departmental Billing

- This expense is an allocation from the Sheriff's Office and the Fire and Rescue Department for call takers salaries. There is reciprocal revenue in the budgets for both departments.

Capital Outlay

- Capital funding is being appropriated to purchase furniture and equipment for the new 9-1-1 Cecil facility and replace aging furniture at the JSO Communications Center.

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$32,551 from FY 18, offset by a fund balance appropriation, and \$6,646 for the FY19 pension reform contingency.

9-1-1 CAPITAL EQUIP REPLACEMENT FUND
 SUBFUND -- 173

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	0	235,000	597,873	154.4%	362,873
Investment Pool / Interest Earnings	37,313	0	587,127		587,127
TOTAL REVENUE	37,313	235,000	1,185,000	404.3%	950,000
EXPENDITURES					
Other Operating Expenses	29,720	0	0		0
Capital Outlay	56,081	235,000	1,185,000	404.3%	950,000
TOTAL EXPENDITURES	85,801	235,000	1,185,000	404.3%	950,000
AUTHORIZED POSITION CAP					
		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE	

9-1-1 CAPITAL EQUIPMENT REPLACEMENT FUND SUBFUND 173

BACKGROUND

This all-years fund houses the capital purchases allowed and paid for with the 9-1-1 fee.

REVENUE

Charges for Services

- This category includes the appropriation of available E911 Wireless Fees.

Miscellaneous Revenue

- This category includes the appropriation of available investment pool earnings.

EXPENDITURES

Capital Outlay

- Capital funding is being appropriated for the 9-1-1 phone system at the new Cecil facility and to replacement servers.

PARKS, RECREATION & COMMUNITY SVCS
 GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	278,420	291,433	307,933	5.7%	16,500
Miscellaneous Revenue	533,726	488,142	499,500	2.3%	11,358
TOTAL REVENUE	812,146	779,575	807,433	3.6%	27,858
EXPENDITURES					
Salaries	11,737,921	12,755,245	13,471,464	5.6%	716,219
Pension Costs	2,589,053	2,183,126	2,419,124	10.8%	235,998
Employer Provided Benefits	2,661,461	2,578,240	2,963,555	14.9%	385,315
Internal Service Charges	7,865,302	9,038,246	9,031,694	(0.1%)	(6,552)
Insurance Costs and Premiums	447,984	498,835	613,864	23.1%	115,029
Professional and Contractual Services	7,541,946	8,595,959	8,576,821	(0.2%)	(19,138)
Other Operating Expenses	5,710,230	6,088,850	6,235,397	2.4%	146,547
Capital Outlay	1,545	500,002	175,003	(65.0%)	(324,999)
Grants, Aids & Contributions	0	2,971,303	3,012,000	1.4%	40,697
Payment to Fiscal Agents	74,618	0	0		0
TOTAL EXPENDITURES	38,630,060	45,209,806	46,498,922	2.9%	1,289,116
AUTHORIZED POSITION CAP					
		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE	
Authorized Positions		254	258	4	
Part-Time Hours		297,090	297,090	0	
DIVISION SUMMARY					
	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
DISABLED SERVICES	622,825	622,746	666,213	7.0%	43,467
NATURAL AND MARINE RESOURCES	1,295,682	1,737,694	1,787,959	2.9%	50,265
OFFICE OF DIRECTOR	2,712,664	3,058,130	3,013,860	(1.4%)	(44,270)
REC & COMMUNITY PROGRAMMING	21,703,355	24,364,638	25,223,003	3.5%	858,365
SENIOR SERVICES	2,800,733	5,744,094	5,983,826	4.2%	239,732
SOCIAL SERVICES	9,494,799	9,682,504	9,824,061	1.5%	141,557
DEPARTMENT TOTAL	38,630,060	45,209,806	46,498,922	2.9%	1,289,116

PARKS, RECREATION AND COMMUNITY SERVICES GENERAL FUND - GSD

BACKGROUND

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 is primarily due to an increase of \$14,000 in dockage fee revenue.

Miscellaneous Revenue

- The net increase is primarily due to an increase of \$9,000 in overtime reimbursement charges.

EXPENDITURES

Salaries

- The net increase in this category is mainly attributable to anticipated pay increases to be effective October 1st related to collective bargaining and the addition of four (4) positions that were added as part of the budget process.

Pension Costs

- The net increase in pension costs is made up of increases to the defined benefit plan of \$119,608, the defined contribution plan of \$114,747 and the disability trust of \$1,643.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net increase in FY 19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY 18.

Internal Service Charges

- This category is made of various small items and several large items. The largest of which are utilities allocation of \$3.9 million, fleet services of \$1.5 million, IT computer system maintenance costs of \$1.4 million and citywide building maintenance costs of \$1.1 million.

Insurance Costs and Premiums

- This amount includes general liability, miscellaneous insurance and aviation hull/chemical costs.

Professional and Contractual Services

- This category includes funding for various state mandated programs for mental health and substance abuse programs, indigent burial program, the operation and management of Hemming Park, the operation and maintenance of the Brentwood Golf Course, janitorial cleaning services at city parks and community/senior centers and other operation and maintenance services.

Other Operating Expenses

- This category is made of various small and large expenditures, the largest of which are state mandated funding for the Baker Act (\$1,219,264), rent / mortgage subsidy (\$1,047,974), repairs and maintenance including supplies (\$1,048,723), miscellaneous services and charges (\$689,775) and chemicals and drugs (\$524,000).

Capital Outlay

- This amount represents funding for the installation of cameras and enhanced lighting in City parks to increase security.

Grants, Aids and Contributions

- This is the City's match for the Senior Service Program grant. The grant provides activities and programs that promote healthy living for citizens of Duval County 60 years of age and over.

AUTHORIZED POSITION CAP

The authorized position cap was increased by four (4) positions. One (1) position was added post FY 18 budget process and three (3) maintenance worker positions were added as part of the FY 19 budget process within the Playground and Centers activity.

HUGUENOT PARK - SEC 111.125
SUBFUND -- 1D1

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	367,214	552,767	546,749	(1.1%)	(6,018)
Investment Pool / Interest Earnings	(336)	0	0		0
Miscellaneous Revenue	3,660	11,039	11,039	0.0%	0
Transfers From Other Funds	205,970	356,282	369,442	3.7%	13,160
Transfers from Fund Balance	0	0	31,357		31,357
TOTAL REVENUE	576,508	920,088	958,587	4.2%	38,499
EXPENDITURES					
Salaries	280,430	324,720	365,954	12.7%	41,234
Salary & Benefit Lapse	0	(8,108)	(8,359)	3.1%	(251)
Pension Costs	66,745	66,361	68,908	3.8%	2,547
Employer Provided Benefits	72,235	79,799	87,608	9.8%	7,809
Internal Service Charges	225,539	232,698	240,962	3.6%	8,264
Insurance Costs and Premiums	4,394	28,439	14,568	(48.8%)	(13,871)
Professional and Contractual Services	715	716	716	0.0%	0
Other Operating Expenses	44,025	60,167	60,767	1.0%	600
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	60,321	103,937	86,746	(16.5%)	(17,191)
Contingencies	0	31,357	40,715	29.8%	9,358
TOTAL EXPENDITURES	754,404	920,088	958,587	4.2%	38,499

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	10	10	0
Part-Time Hours	1,529	1,529	0

HUGUENOT PARK SUBFUND 1D1

BACKGROUND

Section 111.125: The Huguenot Park Trust Fund is funded by revenues generated from entrance fees, miscellaneous sales and camper rentals as well as a subsidy from the General Fund. The code states that expenditures from the trust fund shall be for park maintenance and capital improvements and to offset operating expenses associated with the park.

REVENUE

Charges for Services

- This amount represents estimated revenue for entrance fees, annual passes and camper rentals. The net decrease is mainly due to a reduction of anticipated revenue in camper rentals.

Miscellaneous Revenue

- This category includes estimated revenue for miscellaneous sales and charges and telephone/ laundry/ concession commissions.

Transfers from Other Funds

- This amount represents the transfer from the General Fund – GSD (SF 011) to balance up the subfund.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the FY 18 pension reform contingency.

EXPENDITURES

Salaries

- The increase in this category is primarily due to anticipated pay increases to be effective October 1st related to collective bargaining and additional funding for part-time salaries.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The net increase in pension costs is made up of increases to the defined benefit plan of \$2,517 and the disability trust of \$75. These are offset somewhat by a \$45 decrease in the defined contribution plan.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net increase in FY 19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period “holiday” that occurred in FY 18.

Internal Service Charges

- This category is made of various small items, the largest of which are fleet services (\$78,906), guard service/security system monitoring (\$62,128) and citywide building maintenance (\$52,835).

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 19 includes the maximum allowable amount in the study.

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$31,357 from FY 18, offset by a fund balance appropriation, and \$9,358 for the FY 19 pension reform contingency.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours remain unchanged.

KATHRYN A. HANNA PARK - SEC 111.125
SUBFUND -- 1D2

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	1,760,082	1,643,047	1,902,782	15.8%	259,735
Investment Pool / Interest Earnings	9,489	4,274	6,707	56.9%	2,433
Miscellaneous Revenue	66,472	92,803	98,803	6.5%	6,000
Transfers From Other Funds	12,664	0	0		0
General Fund Loan	0	0	846,320		846,320
Transfers from Fund Balance	0	24,525	51,874	111.5%	27,349
TOTAL REVENUE	1,848,707	1,764,649	2,906,486	64.7%	1,141,837
EXPENDITURES					
Salaries	466,399	522,986	582,735	11.4%	59,749
Salary & Benefit Lapse	0	(13,932)	(17,642)	26.6%	(3,710)
Pension Costs	96,982	104,847	105,475	0.6%	628
Employer Provided Benefits	151,679	149,140	185,126	24.1%	35,986
Internal Service Charges	510,706	548,876	573,642	4.5%	24,766
Insurance Costs and Premiums	32,584	44,890	43,568	(2.9%)	(1,322)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	104,479	196,583	213,883	8.8%	17,300
Capital Outlay	180,738	2	2	0.0%	0
Indirect Cost	104,824	159,382	133,876	(16.0%)	(25,506)
Contingencies	0	51,874	65,820	26.9%	13,946
Transfers to Other Funds	0	0	1,020,000		1,020,000
TOTAL EXPENDITURES	1,648,391	1,764,649	2,906,486	64.7%	1,141,837

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	15	16	1
Part-Time Hours	3,918	3,918	0

KATHRYN A. HANNA PARK 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 of Jacksonville 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

Charges for Services

- This amount represents estimated revenue for entrance fees, annual passes and camper rentals. The increase is mainly due to an increase of anticipated revenue in camper rentals of \$246,562.

Investment Pool/Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Miscellaneous Revenue

- This amount represents estimated revenue of various small items, the largest of which are rental of city facilities of \$58,000.

General Fund Loan

- This amount represents a loan from the General Fund – GSD (SF 011) to fund the FY 19 capital projects at Hanna Park with pay-go funding. As part of the FY 18 recapture, and if necessary, excess revenue over expenditures in the FY 20 budget, this loan will be repaid.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the FY 18 pension reform contingency.

EXPENDITURES

Salaries

- The net increase in this category is primarily due to anticipated pay increases to be effective October 1st related to collective bargaining and the addition of one position that was added during the budget process.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The net increase in pension costs is made up of increases to the defined benefit plan of \$4,359 and the disability trust of \$174. These are offset somewhat by a \$3,905 decrease in the defined contribution plan.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net increase in FY 19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period “holiday” that occurred in FY 18.

Internal Service Charges

- The net increase is mainly due to an increase of \$22,077 in guard service/security system monitoring costs.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Other Operating Expenses

- The increase is primarily driven by increased costs of \$7,400 in repairs and maintenance and \$6,000 in credit card fees.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 19 includes the maximum allowable amount in the study.

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$51,874 from FY 18, offset by a fund balance appropriation, and \$13,946 for the FY 19 pension reform contingency.

Transfers to Other Funds

- This amount represents a transfer out to the Authorized Capital Project (SF 32E) to fund all of the Hanna Park capital projects with cash:

○ Hanna Park Playground	\$360,000
○ Hanna Park Campground Restroom Renovations	\$360,000
○ Hanna Park Splash Park	\$300,000

AUTHORIZED POSITION CAP

The authorized position cap was increased by one (1) position as part of the budget process for a Parks Nationalist Specialist.

FL BOATER IMPROVEMENT PRG - SEC 110.413
 SUBFUND -- 1D8

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	130,092	130,117	120,000	(7.8%)	(10,117)
Investment Pool / Interest Earnings	4,943	9,883	20,000	102.4%	10,117
TOTAL REVENUE	135,035	140,000	140,000	0.0%	0
EXPENDITURES					
Professional and Contractual Services	0	140,000	140,000	0.0%	0
Other Operating Expenses	147,749	0	0		0
Capital Outlay	853	0	0		0
TOTAL EXPENDITURES	148,603	140,000	140,000	0.0%	0

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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FLORIDA BOATER IMPROVEMENT PROGRAM SUBFUND 1D8

BACKGROUND

Section 110.413 / Florida Statute 328.66: The Florida Boater Improvement Trust Fund was established by Ordinance 1997-804-E 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

Charges for Services

- This amount represents the anticipated FY 19 revenue for boat registration fees.

Investment Pool/ Interest Earnings

- This represents an appropriation of existing interest earnings from pooled cash in this all years subfund.

EXPENDITURES

Professional and Contractual Services

- The budgeted amount of \$140,000 will be utilized for expenditures related to repairs to city owned boat ramps, docks, etc.

CECIL FIELD COMMERCE CENTER
SUBFUND -- 1DA

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	147,971	154,345	154,345	0.0%	0
Investment Pool / Interest Earnings	1,819	1,451	810	(44.2%)	(641)
Miscellaneous Revenue	10,320	24,000	10,500	(56.3%)	(13,500)
Transfers From Other Funds	1,228,791	1,144,279	1,219,734	6.6%	75,455
Transfers from Fund Balance	0	0	24,709		24,709
TOTAL REVENUE	1,388,901	1,324,075	1,410,098	6.5%	86,023
EXPENDITURES					
Salaries	405,595	446,668	453,391	1.5%	6,723
Salary & Benefit Lapse	0	(7,332)	(5,525)	(24.6%)	1,807
Pension Costs	65,949	52,398	52,072	(0.6%)	(326)
Employer Provided Benefits	68,082	62,564	57,282	(8.4%)	(5,282)
Internal Service Charges	40,217	39,885	52,862	32.5%	12,977
Insurance Costs and Premiums	3,790	3,538	3,906	10.4%	368
Professional and Contractual Services	614,709	609,259	615,261	1.0%	6,002
Other Operating Expenses	8,243	20,996	17,998	(14.3%)	(2,998)
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	201,349	71,388	131,476	84.2%	60,088
Contingencies	0	24,709	31,373	27.0%	6,664
TOTAL EXPENDITURES	1,407,933	1,324,075	1,410,098	6.5%	86,023

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	6	6	0
Part-Time Hours	24,000	24,000	0

CECIL FIELD COMMERCE CENTER SUBFUND 1DA

BACKGROUND

The Cecil Field Commerce Center includes the community center, aquatics complex, and the athletic complex.

REVENUE

Charges for Services

- This amount represents estimated revenue for organized event charges, entrance fees, and summer camp programming.

Investment Pool/Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Miscellaneous Revenue

- This category includes miscellaneous sales and charges related to aquatic activities and overtime reimbursement charges.

Transfers from Other Funds

- This amount represents the transfer from the General Fund – GSD (SF 011) to balance up the subfund.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the FY 18 pension reform contingency.

EXPENDITURES

Salaries

- The increase in this category is primarily due to anticipated pay increases to be effective October 1st related to collective bargaining.

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 19.

Pension Costs

- The net decrease in pension costs is due to a reduction to the defined benefit plan of \$313 and the defined contribution plan of \$33. This was somewhat offset by an increase to the disability trust of \$20.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The decrease in FY 19 is mainly due to the reduction in Group Hospitalization Insurance due to the elimination of the five pay period “holiday” that occurred in FY 18.

Internal Service Charges

- The net increase is mainly due to an increase of \$12,529 in IT computer system maintenance/security allocation.

Professional and Contractual Services

- This category includes funding for maintenance for utilities, pool, fields, etc. at Cecil and Taye' Brown Regional Park.

Other Operating Expenses

- This category is made of various small items, the largest of which are other operating supplies (\$8,000) and clothing, uniforms and safety equipment (\$3,000).

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 19 includes the maximum allowable amount in the study.

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$24,709 from FY 18, offset by a fund balance appropriation, and \$6,664 for the FY 19 pension reform contingency.

AUTHORIZED POSITION CAP

The authorized cap and part-time hours remain unchanged.

CECIL FIELD TRUST - SEC 111.625
SUBFUND -- 1DE

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	103,083	79,937	61,669	(22.9%)	(18,268)
Transfers From Other Funds	2,850	0	0		0
	105,933	79,937	61,669	(22.9%)	(18,268)
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	0	(2,184)	0	(100.0%)	2,184
Miscellaneous Revenue	2,065,797	1,350,397	1,034,008	(23.4%)	(316,389)
Transfers From Component Units	0	5,470	0	(100.0%)	(5,470)
	2,065,797	1,353,683	1,034,008	(23.6%)	(319,675)
PARKS, RECREATION & COMMUNITY SVCS					
Charges for Services	1,290	9,120	1,350	(85.2%)	(7,770)
Miscellaneous Revenue	0	70,000	0	(100.0%)	(70,000)
	1,290	79,120	1,350	(98.3%)	(77,770)
TOTAL REVENUE	2,173,019	1,512,740	1,097,027	(27.5%)	(415,713)
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	2,300,000	0	0		0
	2,300,000	0	0		0
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	99,592	0	0		0
Pension Costs	35,882	0	0		0
Employer Provided Benefits	13,171	0	0		0
Internal Service Charges	785	794	0	(100.0%)	(794)
Insurance Costs and Premiums	101,761	99,834	116,961	17.2%	17,127
Professional and Contractual Services	792,199	1,516,529	1,517,587	0.1%	1,058
Other Operating Expenses	1,227,137	(343,449)	(727,199)	111.7%	(383,750)
Supervision Allocation	0	106,258	113,455	6.8%	7,197
Indirect Cost	49,471	67,437	9,541	(85.9%)	(57,896)
	2,319,998	1,447,403	1,030,345	(28.8%)	(417,058)
PARKS, RECREATION & COMMUNITY SVCS					
Professional and Contractual Services	22,148	65,337	66,682	2.1%	1,345
	22,148	65,337	66,682	2.1%	1,345
TOTAL EXPENDITURES	4,642,146	1,512,740	1,097,027	(27.5%)	(415,713)

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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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

Investment Pool / Interest Earnings

- This represents anticipated interest earnings for FY 19.

Office of Economic Development

Charges for Services

- This represents anticipated FY 19 revenue in rental of city facilities.

Parks, Recreation & Community Services

Charges for Services

- This represents the appropriation of existing hunting fee revenue.

EXPENDITURES

Office of Economic Development

Insurance Costs and Premiums

- This amount includes miscellaneous insurance costs.

Professional and Contractual Services

- This category includes \$1,500,000 for the building and property maintenance contract at Cecil Field and \$17,587 for forestry management services by the Florida Forest Service.

Other Operating Expenses

- The negative budget amount is a clean-up of a prior year balance in this all-years subfund.

Supervision Allocation

- This represents the administrative costs of Office of Economic Development staff that spend some of their time with the operations at Cecil Field.

Indirect Cost

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

Parks, Recreation & Community Services

Professional and Contractual Services

- This category represents forestry management services by the Florida Forest Service.

STORMWATER SERVICES
SUBFUND -- 461

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	563,586	0	0		0
Transfers From Other Funds	1,561,770	0	0		0
General Fund Loan	0	2,324,997	478,900	(79.4%)	(1,846,097)
Transfers from Fund Balance	0	0	214,522		214,522
	<u>2,125,356</u>	<u>2,324,997</u>	<u>693,422</u>	(70.2%)	(1,631,575)
PUBLIC WORKS					
Charges for Services	26,198,041	29,584,022	30,156,506	1.9%	572,484
Miscellaneous Revenue	1,490	0	0		0
	<u>26,199,531</u>	<u>29,584,022</u>	<u>30,156,506</u>	1.9%	572,484
TOTAL REVENUE	<u><u>28,324,887</u></u>	<u><u>31,909,019</u></u>	<u><u>30,849,928</u></u>	(3.3%)	(1,059,091)
EXPENDITURES					
NEIGHBORHOODS					
Salaries	59,754	56,351	59,897	6.3%	3,546
Pension Costs	18,940	12,829	58,222	353.8%	45,393
Employer Provided Benefits	17,872	12,642	15,025	18.8%	2,383
Internal Service Charges	15,886	11,600	15,852	36.7%	4,252
Insurance Costs and Premiums	263	227	244	7.5%	17
Professional and Contractual Services	1,547	7,444	7,444	0.0%	0
Other Operating Expenses	6,097	7,907	7,898	(0.1%)	(9)
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	15,427	45,249	34,402	(24.0%)	(10,847)
	<u>135,785</u>	<u>154,250</u>	<u>198,985</u>	29.0%	44,735
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	214,522	380,334	77.3%	165,812
Transfers to Other Funds	9,258,306	10,000,000	6,000,000	(40.0%)	(4,000,000)
Repayment of General Fund Loan	0	0	2,324,997		2,324,997
Debt Management Fund Repayments	2,366,632	2,345,915	2,357,428	0.5%	11,513
	<u>11,624,938</u>	<u>12,560,437</u>	<u>11,062,759</u>	(11.9%)	(1,497,678)
PARKS, RECREATION & COMMUNITY SVCS					
Salaries	42,144	46,236	48,317	4.5%	2,081
Employer Provided Benefits	611	670	701	4.6%	31
Internal Service Charges	388	0	0		0
Insurance Costs and Premiums	227	192	205	6.8%	13
Other Operating Expenses	9,106	10,952	10,952	0.0%	0
Indirect Cost	3,223	0	0		0
	<u>55,699</u>	<u>58,050</u>	<u>60,175</u>	3.7%	2,125

PUBLIC WORKS

Salaries	4,843,183	5,298,261	5,656,013	6.8%	357,752
Pension Costs	1,486,354	1,210,845	539,403	(55.5%)	(671,442)
Employer Provided Benefits	1,734,181	1,599,839	1,834,832	14.7%	234,993
Internal Service Charges	2,616,805	3,055,551	3,454,074	13.0%	398,523
Insurance Costs and Premiums	40,748	156,327	167,272	7.0%	10,945
Professional and Contractual Services	6,743,938	6,787,996	6,892,108	1.5%	104,112
Other Operating Expenses	394,451	496,581	482,937	(2.7%)	(13,644)
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	419,497	530,881	501,369	(5.6%)	(29,512)
	<u>18,279,157</u>	<u>19,136,282</u>	<u>19,528,009</u>	<u>2.0%</u>	<u>391,727</u>
TOTAL EXPENDITURES	<u><u>30,095,579</u></u>	<u><u>31,909,019</u></u>	<u><u>30,849,928</u></u>	<u><u>(3.3%)</u></u>	<u><u>(1,059,091)</u></u>

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	50	53	3
Part-Time Hours	2,600	2,600	0

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, Recreation and Community Services and Public Works. The Environmental Quality Division manages a portion of the Stormwater Management System Program, and is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Parks, Recreation and Community Services 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, cleaning canals and ditches, addressing stormwater treatment issues, maintaining collection and pumping systems, as well as stormwater treatment facilities (ponds).

REVENUE

Non-Departmental / Fund Level Activities

General Fund Loan

- A loan from the General Fund - GSD (SF 011) is required in FY 19 to balance up the fund.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the FY 18 pension reform contingency.

Public Works

Charges for Services

- The revenue in this category is from service charges for the use of and discharge to the city's stormwater management system.

EXPENDITURES

Neighborhoods

Salaries

- The increase is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- The increase is attributable to increases of \$10,643 in GEPP Defined Benefit, and \$30,603 in GEPP Defined Benefit Unfunded Liability costs.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is attributable to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The increase is primarily due to an increase of \$4,127 in IT computer system maintenance costs.

Professional and Contractual Services

- This category includes funding for water quality samples analyses from the St Johns River.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 19 budget includes the maximum allowable amount in the study.

Non-Departmental / Fund Level Activities

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The increase of \$165,812 represents the FY 19 pension contingency amount.

Transfers to Other Funds

- This represents the transfer to the Stormwater Services - Capital Project fund (SF 462) to be used as pay-go for Stormwater capital projects.

Repayment of General Fund Loan

- This amount represents the full repayment of the General Fund loan from FY 18.

Debt Management Fund Repayment

- This represents debt payments for previously funded Stormwater capital projects.

Parks, Recreation and Community Services

Salaries

- The increase is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Public Works

Salaries

- The increase is due to anticipated pay increases to be effective October 1st related to collective bargaining, as well as, the net effect of changes between the General Fund – GSD (SF 011) and Stormwater services personnel cost allocation.

Pension Costs

- The decrease is attributable to reductions of \$211,856 in GEPP Defined Benefit, and \$480,561 in GEPP Defined Benefit Unfunded Liability costs.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period “holiday” that occurred in FY18.

Internal Service Charges

- The increase of \$398,523 is attributable to increases of \$253,775 in fleet vehicle replacement, \$63,884 in fleet parts oil/gas, \$37,388 in fleet repairs, and \$29,455 in legal costs.

Insurance Costs and Premiums

- This amount represents cost for general liability insurance.

Professional and Contractual Services

- This category includes funding for various flood and drainage mitigation efforts such as regrading storm ditches, clearing debris from storm canals and ditches, maintenance of collection and pumping systems, and maintenance of stormwater treatment facilities (ponds).

Other Operating Expenses

- The net reduction of \$13,644 is due to a decrease of \$20,000 in equipment rental costs. This was somewhat offset by an increase of \$7,500 in repair and maintenance supplies.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 19 budget includes the maximum allowable amount in the study.

AUTHORIZED POSITION CAP

The authorized position cap increased by three positions due to the positions being transferred from the General Fund-GSD (011) as a result of the personnel cost allocation in the Right-of-Way & Stormwater Maintenance Division.

EQUESTRIAN CENTER-NEFL EQUESTRIAN SOCIETY
 SUBFUND -- 4F5

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	1,782	0	0		0
Transfers From Other Funds	402,553	405,126	465,508	14.9%	60,382
TOTAL REVENUE	404,335	405,126	465,508	14.9%	60,382
EXPENDITURES					
Professional and Contractual Services	421,308	405,126	465,508	14.9%	60,382
TOTAL EXPENDITURES	421,308	405,126	465,508	14.9%	60,382

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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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. This fund houses the City's subsidy to the NEFL equestrian society.

REVENUE

Transfers from Other Funds

- Funding from the Teye' Brown Regional trust fund (Solid Waste Facilities Mitigation - SF 44I) is transferred each year into this fund to pay the City's subsidy to the NEFL equestrian society. The funding source will need to be reviewed in FY 20 to determine if sufficient funding is available to continue this transfer.

EXPENDITURES

Professional and Contractual Services

- This amount represents the contractual amount to be paid to the Northeast Florida equestrian society to cover the gap between their estimated revenues and estimated expenditures for FY 19.

PLANNING AND DEVELOPMENT

GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	838,068	787,500	781,201	(0.8%)	(6,299)
Fines and Forfeits	6,100	4,000	6,171	54.3%	2,171
Miscellaneous Revenue	361,999	367,625	377,625	2.7%	10,000
TOTAL REVENUE	1,206,167	1,159,125	1,164,997	0.5%	5,872
EXPENDITURES					
Salaries	2,114,565	1,936,567	1,986,363	2.6%	49,796
Pension Costs	651,154	452,597	490,811	8.4%	38,214
Employer Provided Benefits	384,537	287,718	318,075	10.6%	30,357
Internal Service Charges	1,025,575	955,026	809,394	(15.2%)	(145,632)
Insurance Costs and Premiums	8,661	17,518	10,742	(38.7%)	(6,776)
Professional and Contractual Services	55,160	282,303	355,803	26.0%	73,500
Other Operating Expenses	52,012	66,668	65,615	(1.6%)	(1,053)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	(37,143)	380,030	463,034	21.8%	83,004
TOTAL EXPENDITURES	4,254,521	4,378,428	4,499,838	2.8%	121,410
AUTHORIZED POSITION CAP					
		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE	
Authorized Positions		32	32	0	
Part-Time Hours		5,257	5,257	0	
DIVISION SUMMARY					
	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
COMMUNITY PLANNING	1,151,987	1,241,416	1,307,142	5.3%	65,726
CURRENT PLANNING	1,251,753	1,263,518	1,156,701	(8.5%)	(106,817)
DEVELOPMENT SERVICES	566,986	528,160	621,664	17.7%	93,504
OFFICE OF THE DIRECTOR	951,020	765,614	788,888	3.0%	23,274
TRANSPORTATION PLANNING	332,775	579,720	625,443	7.9%	45,723
DEPARTMENT TOTAL	4,254,521	4,378,428	4,499,838	2.8%	121,410

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 – General Service District (GSD) portion of the Planning and Development Department consists of the Office of the Director, Community Planning Division, Current Planning Division, and Transportation Planning.

REVENUE

Charges for Services

- This category represents the revenue received from zoning and rezoning fees and comprehensive/amendment fees.

Fines and Forfeits

- This amount represents anticipated revenue from civil fines and penalties.

Miscellaneous Revenue

- This category represents revenue received from the collection of right-of-way permits.

EXPENDITURES

Salaries

- The net increase in this category is primarily driven by anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- The net increase in this category is primarily driven by an increase of \$38,295 in GEPP Defined Contribution Pension Plan costs.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period “holiday” that occurred in FY18.

Internal Service Charges

- The net decrease is primarily driven by decreases of \$90,638 in OGC-legal charges and \$88,826 in computer system maintenance and security costs.

Insurance Costs and Premiums

- This category includes costs for general liability insurance costs.

Professional and Contractual Services

- This category includes funding associated with annual traffic count studies, court reporter services, and zoning code update costs. The increase is primarily driven by an increase of \$40,000 in annual traffic count studies.

Other Operating Expenses

- This category includes various small expenses. The largest of which is \$20,000 for required public advertising and \$16,208 for supplies.

Supervision Allocation

- This is an allocation for the General Fund - GSD (SF 011) administrative staff time paid for by Building Inspection (SF 159) that needs to be allocated to the General Fund – GSD.

AUTHORIZED POSITION CAP

There are no changes in authorized position cap or part-time hours.

CONCURRENCY MANAGEMENT SYSTEM
SUBFUND -- 112

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	358,950	323,700	458,911	41.8%	135,211
Investment Pool / Interest Earnings	38,989	40,039	22,536	(43.7%)	(17,503)
Miscellaneous Revenue	500	0	0		0
Transfers From Other Funds	7,989	0	0		0
Transfers from Fund Balance	632,040	560,607	541,209	(3.5%)	(19,398)
TOTAL REVENUE	1,038,469	924,346	1,022,656	10.6%	98,310
EXPENDITURES					
Salaries	310,446	318,014	335,158	5.4%	17,144
Pension Costs	98,774	78,757	86,996	10.5%	8,239
Employer Provided Benefits	58,380	48,892	59,906	22.5%	11,014
Internal Service Charges	69,353	103,758	98,212	(5.3%)	(5,546)
Insurance Costs and Premiums	1,418	1,302	1,402	7.7%	100
Professional and Contractual Services	214,023	2	2	0.0%	0
Other Operating Expenses	9,438	11,218	11,218	0.0%	0
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	77,166	75,836	79,278	4.5%	3,442
Indirect Cost	335,733	249,401	303,716	21.8%	54,315
Contingencies	0	37,165	46,767	25.8%	9,602
TOTAL EXPENDITURES	1,174,731	924,346	1,022,656	10.6%	98,310

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	6	6	0

CONCURRENCY MANAGEMENT SYSTEM SUBFUND 112

BACKGROUND

This fund ensures the availability of public facilities (except traffic circulation and mass transit), the adequacy of those facilities at adopted levels of service concurrent with the impacts of development. This fund also provides funding for traffic circulation and mass transit public facilities at the adopted performance standards consistent with the 2030 Mobility Plan. The Concurrency Management System provides the local structure for administering Chapter 163, Part II, of Florida Statutes. This is implemented through the 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.

REVENUE

Charges for Services

- The increase is primarily due to an increase of \$69,344 in concurrency management fees and \$52,556 in mobility plan fees collected.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Transfers from Fund Balance

- This amount includes \$37,165 to re-establish the FY 18 pension reform contingency as well as \$504,044 to balance the subfund.

EXPENDITURES

Salaries

- The net increase in this category is primarily due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- The net increase of \$8,239 is driven by an increase of \$13,484 in the GEPP Defined Benefit Pension Plan costs. This increase was slightly offset by a decrease of \$5,297 within the GEPP Defined Contribution Pension Plan.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The category includes funding for computer system maintenance and security costs, building cost allocations for the Ed Ball building, IT system development costs, and copier and mailroom costs. The net decrease of \$5,546 is primarily driven by a decrease of \$40,643 in computer system maintenance and security. This increase was mostly offset by \$33,425 in IT system development charges.

Other Operating Expenses

- This category is made of various small items, the largest of which is office supplies of \$5,000.

Supervision Allocation

- This represents a portion of the administration cost of the department from the General Fund – GSD (SF 011) which is allocated to other subfunds within the purview of the Planning and Development Department.

Indirect Cost

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

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$37,165 from FY 18, offset by a fund balance appropriation, and \$9,602 for the FY19 pension reform contingency.

AUTHORIZED POSITION CAP

There is no change to the authorized position cap.

BUILDING INSPECTION
SUBFUND -- 159

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
FIRE AND RESCUE					
Charges for Services	902,132	864,373	1,046,869	21.1%	182,496
Fines and Forfeits	580	0	600		600
Transfers from Fund Balance	115,900	0	0		0
	<u>1,018,612</u>	<u>864,373</u>	<u>1,047,469</u>	21.2%	183,096
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	243,606	105,717	209,316	98.0%	103,599
Transfers from Fund Balance	162,681	0	2,661,192		2,661,192
	<u>406,287</u>	<u>105,717</u>	<u>2,870,508</u>	2,615.3%	2,764,791
PLANNING AND DEVELOPMENT					
Charges for Services	17,020,338	14,501,229	16,759,075	15.6%	2,257,846
Fines and Forfeits	284,769	232,706	269,382	15.8%	36,676
Miscellaneous Revenue	52,468	47,976	48,456	1.0%	480
	<u>17,357,574</u>	<u>14,781,911</u>	<u>17,076,913</u>	15.5%	2,295,002
TOTAL REVENUE	<u><u>18,782,473</u></u>	<u><u>15,752,001</u></u>	<u><u>20,994,890</u></u>	<u>33.3%</u>	<u>5,242,889</u>
EXPENDITURES					
FIRE AND RESCUE					
Salaries	430,434	537,672	776,588	44.4%	238,916
Salary & Benefit Lapse	0	(8,016)	(14,237)	77.6%	(6,221)
Pension Costs	249,525	269,139	281,250	4.5%	12,111
Employer Provided Benefits	74,150	80,732	138,259	71.3%	57,527
Internal Service Charges	33,437	41,669	102,376	145.7%	60,707
Insurance Costs and Premiums	1,191	4,725	3,632	(23.1%)	(1,093)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	6,585	8,364	20,914	150.0%	12,550
Capital Outlay	0	1	45,000	499,900.0%	44,999
Indirect Cost	154,661	31,964	68,780	115.2%	36,816
	<u>949,983</u>	<u>966,251</u>	<u>1,422,563</u>	47.2%	456,312
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Indirect Cost	141,940	0	0		0
Contingencies	0	786,978	1,012,981	28.7%	226,003
Cash Carryover	0	749,598	0	(100.0%)	(749,598)
	<u>141,940</u>	<u>1,536,576</u>	<u>1,012,981</u>	(34.1%)	(523,595)
PLANNING AND DEVELOPMENT					
Salaries	5,777,169	6,574,042	7,651,028	16.4%	1,076,986
Salary & Benefit Lapse	0	(103,969)	(147,093)	41.5%	(43,124)
Pension Costs	1,709,510	1,493,984	1,721,961	15.3%	227,977
Employer Provided Benefits	1,304,071	1,290,618	1,639,513	27.0%	348,895
Internal Service Charges	2,753,315	3,182,301	5,902,283	85.5%	2,719,982
Insurance Costs and Premiums	34,073	67,578	55,979	(17.2%)	(11,599)
Professional and Contractual Services	38,518	100,000	850,000	750.0%	750,000
Other Operating Expenses	321,444	351,546	362,721	3.2%	11,175
Capital Outlay	0	27,229	13,544	(50.3%)	(13,685)
Supervision Allocation	(40,023)	(455,866)	(542,312)	19.0%	(86,446)
Indirect Cost	405,940	721,711	1,051,722	45.7%	330,011
	<u>12,304,017</u>	<u>13,249,174</u>	<u>18,559,346</u>	40.1%	5,310,172

TOTAL EXPENDITURES

13,395,940

15,752,001

20,994,890

33.3%

5,242,889

AUTHORIZED POSITION CAP

FY 17-18
ADOPTED

FY 18-19
PROPOSED

CHANGE

Authorized Positions

145

163

18

Part-Time Hours

2,600

5,200

2,600

BUILDING INSPECTION SUBFUND 159

BACKGROUND

The Building Inspection fund houses the finances of the Building and Inspection Division within Planning and Development, the activity within Fire and Rescue which deals with new construction fire plans review, and the portion of the Developmental Services Division within Planning and Development that supports new construction. The activities within this fund are responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. Their primary role is to ensure the safety of buildings and related landscapes by performing inspections and enforcing fire, building, electrical, plumbing, mechanical, and other related city codes, as well as performing reviews of various permit applications and examining plans.

REVENUE

Fire and Rescue

Charges for Services

- This represents anticipated fire plans review and re-inspection fees. The increase in this category is attributable to anticipated growth in the construction industry.

Non-Departmental / Fund Level Activities

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Transfers from Fund Balance

- This amount represents the fund balance transfer of \$786,978 to re-establish the FY 18 pension reform contingency with the remaining balance to fund one-time enhancements and to balance the fund.

Planning and Development

Charges for Services

- This category houses the various inspection fees collected by this fund related to construction. The largest of which are building inspections fees, building permit review fees, as well as electrical, plumbing, and mechanical inspections fees. The increase in this category is attributable to anticipated growth in the construction industry.

Fines and Forfeits

- This category includes fines issued for various reinstatement fees as well as code violations.

Miscellaneous Revenue

- This category includes various small revenues including revenues generated from printed materials. The increase in this category is attributable to anticipated growth in the construction industry.

EXPENDITURES

Fire and Rescue

Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining and the addition of three Fire Protection Inspector positions.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The net increase is primarily driven by the addition of three positions.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18 and the addition of three positions.

Internal Service Charges

- The net increase is primarily due to the purchase of two extended cab pickup trucks totaling \$55,300 to be paid in full during FY19.

Other Operating Expenses

- This category is made of various small items, the largest of which is travel / training of \$11,735.

Capital Outlay

- Capital funding has been provided to replace equipment and to purchase new equipment for the three additional positions.

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

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$786,978 from FY 18, offset by a fund balance appropriation, and \$226,003 for the FY 19 pension reform contingency.

Planning and Development

Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining. In addition, the authorized position cap increased by the following fifteen positions.
 - Permit Assistant (2x)
 - Professional Engineer (1x)
 - Engineering Technician Senior (4x)
 - Building Plans Examiner (2x)
 - Construction Trades Inspector (5x)
 - Administrative Aide (1x)

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The increase in pension costs is primarily due to the increase in authorized position cap.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18 in addition to an increase in authorized position cap.

Internal Service Charges

- The net increase is being primarily driven by a \$1,782,975 increase in IT System Development and a \$1,348,066 increase in computer system maintenance and security costs. These increases were slightly offset by decreases of \$327,893 in technology refresh costs and \$173,228 in fleet replacement costs.

Insurance Costs and Premiums

- This amount includes general insurance costs and a small amount for insurance / bonds.

Professional and Contractual Services

- The increase is due to the funding of \$750,000 for the retention of documents required by the State. In addition, there is \$70,000 for electronic plans review expansion and \$30,000 for floodplain community outreach and floodplain design support.

Other Operating Expenses

- This category includes a variety of expenses, the largest of which are revenue collection fees paid to the Tax Collector.

Capital Outlay

- Funding is being provided to purchase equipment for the additional authorized positions.

Supervision Allocation

- This amount represents the allocation of costs to the General Fund – General Service District (SF 011) for a portion of the activities within this fund that are not related to construction.

Indirect Cost

- 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 employee cap increased by three positions. A Fire Protection Inspector was added as part of ordinance 2018-107-E and two additional Fire Protection Inspectors were added as part of the budget process.

Planning and Development

The authorized employee cap increased by fifteen positions. Ordinance 2018-107-E authorized nine positions during FY18. The positions include: one Permit Assistant, one Professional Engineer, four Engineering Technician Seniors, one Building Plans Examiner, one Construction Trades Inspector, and one Administrative Aide. Through the FY19 budget process, an additional six positions have been added including: one Permit Assistant, four Construction Trades Inspectors, and one Building Plans Examiner. These positions have been added due to an increased workload resulting from growth in the construction industry.

PROPERTY APPRAISER
SUBFUND -- 015

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	355,713	363,053	378,283	4.2%	15,230
Investment Pool / Interest Earnings	13,247	21,376	13,250	(38.0%)	(8,126)
Miscellaneous Revenue	2,877	2,500	2,500	0.0%	0
Transfers From Other Funds	9,953,020	9,622,651	10,280,468	6.8%	657,817
Transfers from Fund Balance	112,000	0	123,559		123,559
TOTAL REVENUE	10,436,857	10,009,580	10,798,060	7.9%	788,480
EXPENDITURES					
Salaries	5,687,011	5,815,820	6,069,653	4.4%	253,833
Salary & Benefit Lapse	0	(151,336)	(133,298)	(11.9%)	18,038
Pension Costs	1,732,853	1,436,060	1,570,872	9.4%	134,812
Employer Provided Benefits	1,180,837	1,021,177	1,184,500	16.0%	163,323
Internal Service Charges	864,514	1,006,135	1,001,414	(0.5%)	(4,721)
Insurance Costs and Premiums	38,931	30,176	34,753	15.2%	4,577
Professional and Contractual Services	64,803	70,803	180,005	154.2%	109,202
Other Operating Expenses	732,132	723,134	718,631	(0.6%)	(4,503)
Capital Outlay	0	2	2	0.0%	0
Contingencies	0	57,609	171,528	197.7%	113,919
TOTAL EXPENDITURES	10,301,081	10,009,580	10,798,060	7.9%	788,480

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	116	115	(1)
Part-Time Hours	5,408	5,408	0

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 Florida 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.

Ordinance 2018-269-E adopted the FY19 proposed budget for the Property Appraiser. The FY19 Mayor's proposed budget only revised the internal service allocations within the Property Appraiser's Office from what Council approved in 2018-269-E.

REVENUE

Charges for Services

- This amount represents the FY19 revenue for fees from the Community Development District, St. Johns River Water Management District, and Florida Inland Navigation District.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY19.

Transfers from Other Funds

- This amount represents a transfer from the General Fund – GSD to balance the fund.

Transfers from Fund Balance

- This amount represents a transfer from fund balance to help pay for aerial photography in FY19.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY19.

Pension Costs

- The increase is primarily due to an increase of \$113,005 in the GEPP Defined Contribution Pension Plan costs.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- Major internal service charges include computer system maintenance and licenses charges, Yates building allocation charges, OGC legal charges, and fleet vehicle charges.

Insurance Costs and Premiums

- This amount represents the cost for general liability insurance.

Professional and Contractual Services

- The net increase of \$109,202 is primarily driven by the funding of aerial photography (which occurs every other year). This category also includes amounts for commercial sales data, mail delivery services, and website hosting.

Other Operating Expenses

- This category is made of various items, the largest of which are hardware / software maintenance and licenses of \$291,236 for the Commercial Assisted Mass Appraisal (CAMA) system and postage of \$235,135. Additional items include funding for printing, travel and training, office supplies, and dues, subscriptions, and memberships.

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The increase of \$113,919 represents the FY19 pension contingency amount.

AUTHORIZED POSITION CAP

Per the Property Appraiser's request, the authorized position cap was reduced by one Administrative Assistant (from 116 to 115 authorized employees). Part-time hours remain unchanged.

PUBLIC HEALTH
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
EXPENDITURES					
Internal Service Charges	419,598	370,243	410,017	10.7%	39,774
Insurance Costs and Premiums	40,974	40,333	47,253	17.2%	6,920
Other Operating Expenses	4,000	4,001	4,001	0.0%	0
Grants, Aids & Contributions	555,535	705,535	555,535	(21.3%)	(150,000)
TOTAL EXPENDITURES	1,020,107	1,120,112	1,016,806	(9.2%)	(103,306)

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE

DIVISION SUMMARY	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
PUBLIC HEALTH UNIT	1,020,107	1,120,112	1,016,806	(9.2%)	(103,306)
DEPARTMENT TOTAL	1,020,107	1,120,112	1,016,806	(9.2%)	(103,306)

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.

EXPENDITURES

Internal Service Charges

- The net increase of \$39,774 is mainly due to the increase of \$27,853 in citywide building maintenance costs, \$6,405 in radio allocation costs, \$4,824 in Ed Ball building cost allocation and \$2,941 guard service/security system monitoring allocation costs. This was partially offset by the decrease of \$1,991 in Public Works utilities allocation costs.

Insurance Costs and Premiums

- This amount includes miscellaneous insurance costs.

Grants, Aids and Contributions

- City funding has been provided for the following programs:
 - STD (\$147,000): The program, operated through the Jacksonville Teen Health Centers, will provide comprehensive health education, free condoms, STD/HIV/pregnancy screening, STD treatment, and referrals for related services to prevent and reduce STD/HIV morbidity.
 - Immunizations (\$258,292): The program will provide over 1,000 vaccinations for children and create an immunization center in South Jacksonville.
 - HERAP (\$150,243): The Hospital Emergency Room Alternative Program provides improved health outcomes for uninsured, underinsured, and low income residents through connections with preventive health services. The program generates a community cost savings of more than \$200,000 a year.
 - Wesconnett – Westside Area (\$0): The department did not request funding for FY19.

PUBLIC LIBRARIES
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	262,896	276,025	275,025	(0.4%)	(1,000)
Miscellaneous Revenue	737	700	1,000	42.9%	300
TOTAL REVENUE	263,632	276,725	276,025	(0.3%)	(700)
EXPENDITURES					
Salaries	12,512,534	13,298,353	14,477,146	8.9%	1,178,793
Pension Costs	3,028,514	2,586,094	2,856,543	10.5%	270,449
Employer Provided Benefits	2,394,295	2,041,374	2,578,988	26.3%	537,614
Internal Service Charges	4,180,527	5,011,262	5,360,846	7.0%	349,584
Insurance Costs and Premiums	504,017	479,654	573,888	19.6%	94,234
Professional and Contractual Services	1,469,491	1,604,432	1,629,534	1.6%	25,102
Other Operating Expenses	968,569	1,073,957	1,142,531	6.4%	68,574
Library Materials	3,420,151	3,799,153	3,799,153	0.0%	0
Capital Outlay	0	3	3	0.0%	0
Indirect Cost	2,957,392	3,084,435	3,288,962	6.6%	204,527
TOTAL EXPENDITURES	31,435,489	32,978,717	35,707,594	8.3%	2,728,877
AUTHORIZED POSITION CAP					
		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE	
Authorized Positions		297	310	13	
Part-Time Hours		198,499	190,499	(8,000)	
DIVISION SUMMARY					
	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
JACKSONVILLE PUBLIC LIBRARIES	31,435,489	32,978,717	35,707,594	8.3%	2,728,877
DEPARTMENT TOTAL	31,435,489	32,978,717	35,707,594	8.3%	2,728,877

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

Miscellaneous Revenue

- The increase is based on increased collections of fees for using Library copiers in FY 19.

EXPENDITURES

Salaries

- The increase of \$1,178,793 in this category is due to the cost of thirteen (13) new positions for extended library hours of 72 additional hours per week at nine branches, anticipated pay increases to be effective October 1st related to collective bargaining, hiring/promoting at a rate higher than budgeted amount, end of probation, equity raises and a \$168,634 increase in part-time salaries for equity pay.

Pension Costs

- The net increase of \$270,449 is mainly due to salary increases and 13 new positions noted above.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in group hospitalization insurance due to the elimination of the five pay period "holiday" that occurred in FY18. Thirteen (13) new positions were added for extended library hours of 72 additional hours per week at nine branches.

Internal Service Charges

- The increase of \$349,584 is mainly due to the increases of \$548,271 in technology refresh and pay-go allocation, \$194,624 in city wide building maintenance allocation cost and \$43,239 in copier consolidation allocation. This was partially offset by decreases of \$384,148 in computer system maintenance/security allocation and \$60,381 in utilities allocation.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for janitorial services, security guard services, and the distribution of library materials to all libraries branches including the main library. The net increase of \$25,102 is mainly due to the increase of \$41,433 in the contract cost for security guard services. This was partially offset by a decrease of \$16,331 in the distribution of library materials to all library branches including the main library.

Other Operating Expenses

- This category is made of various small items, the largest increase is hardware/software maintenance and licenses of \$43,545.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 19 includes the maximum allowable amount in the study.

AUTHORIZED POSITION CAP

The authorized position cap increased by 13 new positions and part-time hours decreased by 8,000. The new positions are for extended library hours of 72 additional hours per week at nine branches.

LIBRARY CONF FACILITY TRUST-SEC 111.830
 SUBFUND -- 15W

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	6,775	3,986	5,602	40.5%	1,616
Miscellaneous Revenue	291,177	325,000	300,000	(7.7%)	(25,000)
Transfers From Other Funds	2,213	0	0		0
TOTAL REVENUE	300,165	328,986	305,602	(7.1%)	(23,384)
EXPENDITURES					
Salaries	128,409	163,371	168,684	3.3%	5,313
Pension Costs	15,414	27,361	17,210	(37.1%)	(10,151)
Employer Provided Benefits	20,378	23,712	19,598	(17.3%)	(4,114)
Internal Service Charges	87	0	0		0
Insurance Costs and Premiums	645	658	697	5.9%	39
Professional and Contractual Services	17,955	42,500	1,800	(95.8%)	(40,700)
Other Operating Expenses	18,150	41,862	69,447	65.9%	27,585
Capital Outlay	83,428	13,737	24,347	77.2%	10,610
Contingencies	0	15,785	3,819	(75.8%)	(11,966)
TOTAL EXPENDITURES	284,467	328,986	305,602	(7.1%)	(23,384)

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	3	3	0
Part-Time Hours	3,328	3,328	0

LIBRARY CONFERENCE FACILITY TRUST SUBFUND 15W

BACKGROUND

The Library Conference Facility Trust was established per Ordinance 2006-237-E is governed by Municipal Section 111.830. 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 prior fiscal year. 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 year's balances to determine the proposed "changes" to the all year's appropriations.

REVENUE

Investment Pool/Interest Earnings

- This amount represents the anticipated interest earnings in FY 19.

Miscellaneous Revenue

- The decrease of \$25,000 is based on FY 18 recent activity in rental of city facilities.

EXPENDITURES

Salaries

- The net increase of \$5,313 is due to the increase of \$5,913 in permanent and probationary salaries for the anticipated pay increase effective October 1 that is related to collective bargaining. This increase is partially offset by a \$600 decrease in special pay – pensionable due to employee turn-over.

Pension Costs

- The net decrease of \$10,151 is primarily due to employee turn-over that resulted in a decrease of \$20,435 in defined benefit pension contribution. This was partially offset by an increase of \$10,268 in defined contribution pension cost.

Employer Provided Benefits

- The net decrease of \$4,114 is primarily is due to employee turn-over and employee health care selections.

Insurance Costs and Premiums

- This amount represents the general liability insurance cost.

Professional and Contractual Services

- The decrease of \$40,700 is due to the contract costs for the security/guard services (\$22,500) and janitorial services (\$18,200) being paid out of the General Fund.

Other Operating Expenses

- The net increase of \$27,585 is due primarily to increases of \$7,500 increase in repairs and maintenance for courtyard upgrades, \$5,996 in dues, subscriptions and memberships for MPI memberships for staff, \$5,000 in repairs and maintenance supplies, \$5,000 in travel expense for employee attending conferences and summits, \$3,450 in employee training, \$1,640 in advertising and promotion for bridal and wedding expos and \$1,000 in miscellaneous services and charges for wedding outreach exhibitions. The increases are partially offset by a decrease of \$2,000 in hardware/software maintenance and licenses.

Capital Outlay

- This amount represents the purchase of office furniture and equipment for the conference rooms.

Contingencies

- The contingency amount of \$3,819 is part of the overall pension reform reserves being set aside as funds to be available to offset future salary increases agreed to in the collective bargaining agreements.

AUTHORIZED POSITION CAP

There are no changes to the cap.

PUBLIC WORKS
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Intergovernmental Revenue	393,766	393,571	393,571	0.0%	0
Charges for Services	77,906	46,504	61,381	32.0%	14,877
Miscellaneous Revenue	4,795,373	5,002,322	5,178,514	3.5%	176,192
TOTAL REVENUE	5,267,046	5,442,397	5,633,466	3.5%	191,069
EXPENDITURES					
Salaries	8,249,026	8,797,001	9,682,816	10.1%	885,815
Pension Costs	2,359,306	1,949,554	3,018,697	54.8%	1,069,143
Employer Provided Benefits	2,192,922	2,086,894	2,486,537	19.2%	399,643
Internal Service Charges	4,869,757	5,766,223	6,167,247	7.0%	401,024
Insurance Costs and Premiums	2,156,501	2,133,046	2,041,920	(4.3%)	(91,126)
Professional and Contractual Services	9,576,204	10,450,275	11,089,171	6.1%	638,896
Other Operating Expenses	12,755,339	13,203,940	13,071,891	(1.0%)	(132,049)
Capital Outlay	44,714	2	3	50.0%	1
Supervision Allocation	78,183	(83,569)	(134,337)	60.7%	(50,768)
TOTAL EXPENDITURES	42,281,951	44,303,366	47,423,945	7.0%	3,120,579
AUTHORIZED POSITION CAP					
		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE	
Authorized Positions		304	301	(3)	
Part-Time Hours		2,600	2,600	0	
DIVISION SUMMARY					
	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
ENGINEERING & CONSTRUCTION MGMT	2,587,515	2,731,279	3,063,913	12.2%	332,634
MOWING AND LANDSCAPE MAINTENANCE	11,536,169	12,187,524	12,463,718	2.3%	276,194
OFFICE OF THE DIRECTOR	2,445,997	2,705,502	2,638,085	(2.5%)	(67,417)
PUBLIC BUILDINGS	43,724	0	0		0
REAL ESTATE	737,702	829,923	1,118,370	34.8%	288,447
R-O-W AND STORMWATER MAINT.	7,832,785	7,713,836	9,196,707	19.2%	1,482,871
SOLID WASTE	1,384,681	1,320,638	1,694,932	28.3%	374,294
TRAFFIC ENGINEERING	15,713,378	16,814,664	17,248,220	2.6%	433,556
DEPARTMENT TOTAL	42,281,951	44,303,366	47,423,945	7.0%	3,120,579

PUBLIC WORKS GENERAL FUND - GSD

BACKGROUND

The Public Works Department consists of the Office of the Director and seven other Divisions: Engineering and Construction Management, Mowing & Landscape Maintenance, Public Buildings, Real Estate, Right of Way & Stormwater Maintenance, Solid Waste, and Traffic Engineering.

The Engineering and Construction Management Division's primary responsibility is to plan and design public works projects. The Mowing & Landscape Maintenance Division maintains landscape, including grass, trees, other vegetation and irrigation. The Division also manages all City-wide mowing contracts for City and State rights-of-way. The Public Buildings Division provides security, custodial, maintenance and repair services for all public buildings; the entire activity is housed in an internal service fund (5A1). The Real Estate Division manages the financial aspects of the City's real estate holdings in terms of acquisition, appraisals, disposition, inventories, and usage assessments. Right-of-Way & Stormwater Maintenance Division plans and builds streets, highways and drainage facilities. The General Fund/General Services District (S/F 011) operations of the Solid Waste Division monitor and collect litter and illegal dumping along streets and public rights-of-way. The Traffic Engineering Division installs, maintains and regulates all street markings, signs, signals and other traffic control devices on city-owned roadways.

REVENUE

Intergovernmental Revenue

- This represents anticipated funding from the Florida Department of Transportation (FDOT) for mowing, litter removal, edging, and tree-trimming on public rights-of-way on State roads.

Charges for Services

- The increase is primarily driven by increases of \$2,337 in engineering services charged to federal and independent agencies, and \$11,754 in traffic engineering for street signage services.

Miscellaneous Revenue

- The net increase is primarily due to an increase in the reimbursement from the FDOT for the maintenance of traffic signals and street lights on State roads totaling \$176,129.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining. Additionally there was a special pay increase granted for positions that the City has had difficulty retaining and recruiting.

Pension Costs

- The increase is primarily attributable to increases of \$202,485 in GEPP Defined Benefit, and \$725,150 in GEPP Defined Benefit Unfunded Liability costs.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The net increase is mainly due to increases of \$352,125 in IT system development, \$334,488 in fleet vehicle replacement, and \$110,198 in fleet parts oil/gas. These were somewhat offset by a reduction of \$405,850 in IT computer system maintenance and security costs.

Insurance Costs and Premium

- This amount includes general liability, miscellaneous, and loss deductible insurance costs.

Professional and Contractual Services

- This category includes funding for various engineering miscellaneous services, right of way mowing and landscaping maintenance, hazard tree service, real estate appraisals, and traffic maintenance and studies. The increase of \$638,896 is attributable to increases of \$450,000 in the Solid Waste division for litter pick-up and blight efforts, and \$209,446 in the Traffic Engineering division for traffic studies and required maintenance to traffic signals on FDOT roadways.

Other Operating Expenses

- The largest line item in this category is electricity (utility bill) costs of (\$10,974,717). There are other smaller items and several large expenditures in this category including repair and maintenance supplies of (\$357,794), other operating supplies of (\$333,252), landfill charges of (\$243,561), and equipment rentals of (\$240,039).

Supervision Allocation

- This amount represents administrative costs allocated from the Engineering and Construction Management Division for various capital projects, and the Solid Waste Division from the Solid Waste Disposal subfund (SF 441) to the Solid Waste General Fund-GSD (011).

AUTHORIZED POSITION CAP

The authorized position cap decreased by three positions due to the positions being transferred to the Stormwater Services fund (461) as a result of the personnel cost allocation in the Right-of-Way & Stormwater Maintenance Division.

LOCAL OPTION 1/2 CENT TRANSPORTATION
 SUBFUND -- 142

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Taxes	80,387,081	91,222,241	97,300,757	6.7%	6,078,516
Investment Pool / Interest Earnings	78,575	0	0		0
TOTAL REVENUE	80,465,657	91,222,241	97,300,757	6.7%	6,078,516
EXPENDITURES					
Grants, Aids & Contributions	86,148,486	91,222,241	97,300,757	6.7%	6,078,516
TOTAL EXPENDITURES	86,148,486	91,222,241	97,300,757	6.7%	6,078,516

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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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

Taxes

- The budgeted amount represents the revenues estimated to be generated from the local option half-cent sales tax. The increase of \$6,078,516 is due to a higher assumption on the local option half-cent sales tax revenue.

EXPENDITURES

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 \$6,078,516 is commensurate with the increased local option half-cent sales tax revenue.

TREE PROTECTION FUND - SEC 111.760
 SUBFUND -- 15F

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	467,841	0	0		0
Investment Pool / Interest Earnings	272,293	410,497	387,894	(5.5%)	(22,603)
Miscellaneous Revenue	1,700,743	0	0		0
TOTAL REVENUE	2,440,878	410,497	387,894	(5.5%)	(22,603)
EXPENDITURES					
Salaries	0	37,482	54,863	46.4%	17,381
Pension Costs	0	4,498	6,584	46.4%	2,086
Employer Provided Benefits	0	10,017	6,464	(35.5%)	(3,553)
Insurance Costs and Premiums	0	156	233	49.4%	77
Other Operating Expenses	498,939	358,344	319,750	(10.8%)	(38,594)
Capital Outlay	52,661	0	0		0
TOTAL EXPENDITURES	551,600	410,497	387,894	(5.5%)	(22,603)

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	1	1	0

TREE PROTECTION FUND SUBFUND 15F

BACKGROUND

The City of Jacksonville's Tree Protection and Related Expenditures Trust Fund provides that 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, developers mitigate their loss or destruction by planting replacement trees or by paying a monetary contribution to the fund. All monetary contributions are to be used exclusively for the planting or replanting of mitigation trees, and for their maintenance, along the public rights-of-way and on public lands within Duval County. Pursuant to Municipal Code Section 111.760 the amount appropriated from these funds for tree maintenance in any fiscal year cannot exceed twenty five percent of the budgeted amounts for tree maintenance within the Public Works Department.

REVENUES

Investment Pool / Interest Earnings

- This amount represents an appropriation of available interest earnings to cover the proposed FY 19 expenditures.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining. For FY 18 the authorized position in this subfund (City Arborist) was budgeted at the lowest end of the salary range because it was a vacant position. The position has been filled and the budget for FY 19 reflects the salary of the current incumbent.

Pension Costs

- The increase is attributable to an increase in GEPP defined contribution costs.

Employer Provided Benefits

- The decrease is attributable to the elimination of group hospitalization insurance costs.

Insurance Costs and Premiums

- This amount includes general liability insurance costs.

Other Operating Expenses

- This amount represents the value of 25% of the budgeted tree maintenance funding within various Public Works activities. The change is tied directly to increases or decreases to that funding.

AUTHORIZED POSITION CAP

There are no changes to the authorized position cap.

SOLID WASTE - TAYE BROWN \$0.25 TON
 SUBFUND -- 441

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	192,548	405,126	345,508	(14.7%)	(59,618)
Investment Pool / Interest Earnings	9,891	0	120,000		120,000
TOTAL REVENUE	202,439	405,126	465,508	14.9%	60,382
EXPENDITURES					
Transfers to Other Funds	402,553	405,126	465,508	14.9%	60,382
TOTAL EXPENDITURES	402,553	405,126	465,508	14.9%	60,382

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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SOLID WASTE FACILITIES MITIGATION PROJECTS SUBFUND 44I

BACKGROUND

The Solid Waste Mitigation Capital Projects Subfund was established to record and account for capital projects attributed to Class I landfill mitigation capital projects as well as to provide a separate subfund to isolate the Taye Brown Regional Park Improvement District's share of Internal Host Fees collected at the Trail Ridge Landfill, and associated investment earnings, from general mitigation activities.

The subfund also serves as the Taye Brown Regional Park Improvement Trust Fund, a permanent, on-going trust fund of the City of Jacksonville. The subfund is authorized to accept Council appropriations, gifts, fees, and other types of donations.

REVENUE

Charges for Services

- This is the amount of internal host fee revenue needed to cover the FY 19 contract cost for the Northeast Florida Equestrian Society to run the Equestrian Center.

Investment Pool / Interest Earnings

- This amount represents an appropriation of available interest earnings to cover a portion of the proposed FY 19 expenditures.

EXPENDITURES

Transfers to Other Funds

- This is the City's cost to support the operating cost of a contract with Northeast Florida Equestrian Society to run the Equestrian Center. This category shows the funding flowing from this fund to the Equestrian Center fund (SF 4F5).

SOLID WASTE DISPOSAL
SUBFUND -- 441

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	72,815,237	69,067,505	72,091,858	4.4%	3,024,353
Revenue From City Agencies - Allocations	175,582	203,060	188,487	(7.2%)	(14,573)
Fines and Forfeits	7,025	4,000	2,000	(50.0%)	(2,000)
Investment Pool / Interest Earnings	20,415	71,010	187,783	164.4%	116,773
Miscellaneous Revenue	1,677,325	1,549,189	1,558,424	0.6%	9,235
General Fund Loan	0	3,058,842	8,597,621	181.1%	5,538,779
Transfers from Fund Balance	1,528,515	0	472,977		472,977
TOTAL REVENUE	76,224,099	73,953,606	83,099,150	12.4%	9,145,544
EXPENDITURES					
Salaries	4,397,254	4,842,886	5,063,796	4.6%	220,910
Salary & Benefit Lapse	0	(115,812)	(167,417)	44.6%	(51,605)
Pension Costs	1,150,897	947,028	1,129,285	19.2%	182,257
Employer Provided Benefits	1,443,417	1,438,172	1,596,314	11.0%	158,142
Internal Service Charges	3,776,929	5,046,320	5,032,270	(0.3%)	(14,050)
Insurance Costs and Premiums	91,793	120,957	118,608	(1.9%)	(2,349)
Professional and Contractual Services	42,990,409	46,500,190	49,510,476	6.5%	3,010,286
Other Operating Expenses	8,986,265	9,983,482	11,256,089	12.7%	1,272,607
Capital Outlay	3,300	1	1	0.0%	0
Debt Service	(12,775)	0	0		0
Supervision Allocation	(301,159)	(241,431)	(190,662)	(21.0%)	50,769
Indirect Cost	1,014,462	1,925,504	2,203,483	14.4%	277,979
Contingencies	0	472,977	610,448	29.1%	137,471
Transfers to Other Funds	2,663,689	0	0		0
Repayment of General Fund Loan	0	0	3,058,842		3,058,842
Debt Management Fund Repayments	1,964,217	3,033,332	3,877,617	27.8%	844,285
TOTAL EXPENDITURES	68,168,699	73,953,606	83,099,150	12.4%	9,145,544

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	116	116	0
Part-Time Hours	1,300	1,300	0

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, downtown collection, residential collection, and disposal operations.

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

Charges for Services

- This category represents a variety of revenue. The larger items include the Solid Waste user fee (\$41,234,080), commercial tipping fees (\$11,165,426), franchise fees (\$8,665,494), residential tipping fees (\$6,140,867), internal host fees (\$3,574,200), external host fees (\$954,600) and the beaches/interlocal tipping fees (\$869,929). The net increase is driven by increases of \$1,148,223 in franchise fees, \$388,614 in the user fee, \$437,382 in commercial and \$482,266 in residential tipping fees. These were slightly offset by a decrease of \$35,794 in solid waste late fees.

Revenue From City Agencies – Allocations

- This revenue represents costs billed to City departments for the tonnage of litter and waste dumped at Trail Ridge Landfill.

Fines and Forfeits

- This category represents payments from solid waste code violations.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Miscellaneous Revenue

- This category primarily represents the sale of recyclable products (\$1,543,189) including white goods, ammunition, propane tanks, cooking oil and lead-acid batteries.

General Fund Loan

- This amount represents the loan from the General Fund – GSD required to balance the fund.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the FY 18 pension reform contingency.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The increase of \$182,257 is primarily attributable to increases of \$107,091 in GEPP Defined Benefit Unfunded Liability, and \$65,853 in GEPP Defined Contribution costs.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period “holiday” that occurred in FY18.

Internal Service Charges

- The net decrease is attributable to decreases of \$129,255 in fleet parts oil/gas, \$102,521 in IT computer system maintenance, and \$34,788 in fleet repair costs. These decreases were offset by an increase of \$276,475 in fleet vehicle replacement costs.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category represents expenditures for the garbage hauler contracts (\$32,148,295), hauler fuel costs (\$3,597,310), processing of recyclable materials (\$2,208,000), and the operation of the Trail Ridge landfill (\$11,407,871). The increase in this category is due to increases in the hauler contracts of \$1,629,243, and \$1,360,964 in disposal operation costs at the Trail Ridge landfill.

Other Operating Expenses

- This category represents various expenditures including travel, repairs and maintenance costs, and operating supplies. The largest expenditures are landfill charges (\$9,786,255) and miscellaneous services and charges (\$1,265,909). The increase is primarily driven by increases of \$649,040 in landfill charges and \$578,117 in miscellaneous services and charges due to increased costs for the treatment of landfill leachate.

Supervision Allocation

- This represents administrative costs within this subfund that are allocated to each activity within Solid Waste including activities in the General Fund – GSD (SF 011).

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 19 budget includes the maximum allowable amount in the study.

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The increase of \$137,471 represents the FY 19 pension contingency amount.

Repayment of General Fund Loan

- This amount represents the full repayment of the General Fund loan from FY 18.

Debt Management Fund Repayments

- This category represents principal and interest payments for previously funded capital projects.

AUTHORIZED POSITION CAP

There are no changes to the authorized position cap or part-time hours.

CONTAMINATION ASSESSMENT \$0.24 TON
 SUBFUND -- 442

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	230,262	231,840	244,800	5.6%	12,960
Investment Pool / Interest Earnings	20,611	10,454	15,540	48.7%	5,086
Miscellaneous Revenue	42,126	0	0		0
Transfers from Fund Balance	51,026	68,123	0	(100.0%)	(68,123)
TOTAL REVENUE	344,026	310,417	260,340	(16.1%)	(50,077)
EXPENDITURES					
Internal Service Charges	23,139	79,467	25,335	(68.1%)	(54,132)
Professional and Contractual Services	154,891	218,150	222,205	1.9%	4,055
Other Operating Expenses	1,182	12,800	12,800	0.0%	0
TOTAL EXPENDITURES	179,211	310,417	260,340	(16.1%)	(50,077)

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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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, and 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. Both host fees are assessed at the rate of \$0.24 per ton and are used for assessment and remediation of contamination at closed landfills (Sec 380.404).

REVENUE

Charges for Services

- This represents internal and external host fees driven by the amount of tonnage received at Trail Ridge Landfill. The increase is due to increases of \$11,760 in internal and \$1,200 in external host fee revenue.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

EXPENDITURES

Internal Service Charges

- The decrease is due to a reduction in the legal services allocation.

Professional and Contractual Services

- This category represents expenditures for semi-annual groundwater sampling, contamination assessment reports and other required reports for the Florida Department of Environmental Protection.

Other Operating Expenses

- This category represents expenditures for miscellaneous services and charges for permits, debris disposal and engineering services (\$10,000), repairs and maintenance (\$2,500) and operating supplies (\$300).

LANDFILL CLOSURE \$1.98 TON
SUBFUND -- 443

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	1,900,916	1,912,680	2,019,600	5.6%	106,920
Investment Pool / Interest Earnings	(227,514)	0	0		0
Miscellaneous Revenue	1,250,000	0	0		0
Transfers from Fund Balance	668,151	0	0		0
TOTAL REVENUE	3,591,553	1,912,680	2,019,600	5.6%	106,920
EXPENDITURES					
Salaries	118,828	144,858	227,800	57.3%	82,942
Pension Costs	11,892	36,382	683	(98.1%)	(35,699)
Employer Provided Benefits	55,862	54,752	90,849	65.9%	36,097
Internal Service Charges	5,602	3,566	1,474	(58.7%)	(2,092)
Insurance Costs and Premiums	603	584	943	61.5%	359
Professional and Contractual Services	106,365	72,000	31,100	(56.8%)	(40,900)
Other Operating Expenses	8,907,030	1,600,536	1,666,749	4.1%	66,213
Capital Outlay	211,142	2	2	0.0%	0
TOTAL EXPENDITURES	9,417,324	1,912,680	2,019,600	5.6%	106,920

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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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 and Class III tons deposited at the Old Kings Road (private) landfill.

REVENUE

Charges for Services

- This represents internal and external host fees driven by increased tonnage received at Trail Ridge Landfill. The increase is due to increases of \$97,020 in internal and \$9,900 in external host fee revenues.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases of 4.5% to be effective October 1st related to collective bargaining and the allocation of personnel expenses of employees within Solid Waste (SF 441) who perform post closure duties at the East and North Landfills.

Pension Costs

- The net decrease is due to the allocation of personnel expenses.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Services Charges

- The decrease is primarily attributable to a reduction of \$1,432 in building maintenance costs, and \$405 in IT refresh costs.

Insurance Costs and Premiums

- This amount includes general liability insurance costs.

Professional and Contractual Services

- This category represents expenditures for semi-annual groundwater monitoring, sampling, and other post-closure activities at the East and North landfills. The reduction of \$40,900 is primarily attributable to the elimination of the North landfill flare maintenance contract. Maintenance will be performed by in-house staff of the Solid Waste division.

Other Operating Expenses

- This category is made up various expenditures including miscellaneous services and charges (\$1,542,889), repairs and maintenance costs (\$55,000) and electricity / water costs (\$20,300). The increase is due to an increase of \$65,213 in miscellaneous services and charges.

SW FACILITIES MITIGATION \$0.25 TON
 SUBFUND -- 445

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	192,548	189,000	201,250	6.5%	12,250
Investment Pool / Interest Earnings	9,318	4,354	7,916	81.8%	3,562
TOTAL REVENUE	201,867	193,354	209,166	8.2%	15,812
EXPENDITURES					
Cash Carryover	0	193,354	209,166	8.2%	15,812
TOTAL EXPENDITURES	0	193,354	209,166	8.2%	15,812

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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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 \$0.25 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

Charges for Services

- This represents internal host fees driven by tonnage received at Trail Ridge Landfill.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

EXPENDITURES

Cash Carryover

- The FY 19 estimated revenues over expenses is being placed in a cash carryover, pending future council approved appropriations for mitigation activities.

SOLID WASTE CLASS III MITIGATION
 SUBFUND -- 446

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	94,933	105,000	107,500	2.4%	2,500
Investment Pool / Interest Earnings	4,241	3,424	2,816	(17.8%)	(608)
Transfers from Fund Balance	99,000	0	0		0
TOTAL REVENUE	198,174	108,424	110,316	1.7%	1,892
EXPENDITURES					
Transfers to Other Funds	174,000	0	0		0
Cash Carryover	0	108,424	110,316	1.7%	1,892
TOTAL EXPENDITURES	174,000	108,424	110,316	1.7%	1,892

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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SOLID WASTE CLASS III MITIGATION SUBFUND 446

BACKGROUND

This subfund was established to mitigate concerns in areas surrounding Class III Disposal Sites (private construction and demolition debris landfills). External Host Fees (formerly resource recovery) are generated by a recovery fee of \$0.50 per Class III ton processed at the private landfills. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, chapter 380, Part 4, and funding is approved by Council.

REVENUE

Charges for Services

- This represents external host fees that are driven by the tonnage estimated to be received at private facilities/landfills (Class III).

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

EXPENDITURES

Cash Carryover

- The FY 19 estimated revenues over expenses is being placed in a cash carryover, pending future council approved appropriations for mitigation activities.

STORMWATER SERVICES
SUBFUND -- 461

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	563,586	0	0		0
Transfers From Other Funds	1,561,770	0	0		0
General Fund Loan	0	2,324,997	478,900	(79.4%)	(1,846,097)
Transfers from Fund Balance	0	0	214,522		214,522
	<u>2,125,356</u>	<u>2,324,997</u>	<u>693,422</u>	(70.2%)	(1,631,575)
PUBLIC WORKS					
Charges for Services	26,198,041	29,584,022	30,156,506	1.9%	572,484
Miscellaneous Revenue	1,490	0	0		0
	<u>26,199,531</u>	<u>29,584,022</u>	<u>30,156,506</u>	1.9%	572,484
TOTAL REVENUE	<u><u>28,324,887</u></u>	<u><u>31,909,019</u></u>	<u><u>30,849,928</u></u>	(3.3%)	(1,059,091)
EXPENDITURES					
NEIGHBORHOODS					
Salaries	59,754	56,351	59,897	6.3%	3,546
Pension Costs	18,940	12,829	58,222	353.8%	45,393
Employer Provided Benefits	17,872	12,642	15,025	18.8%	2,383
Internal Service Charges	15,886	11,600	15,852	36.7%	4,252
Insurance Costs and Premiums	263	227	244	7.5%	17
Professional and Contractual Services	1,547	7,444	7,444	0.0%	0
Other Operating Expenses	6,097	7,907	7,898	(0.1%)	(9)
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	15,427	45,249	34,402	(24.0%)	(10,847)
	<u>135,785</u>	<u>154,250</u>	<u>198,985</u>	29.0%	44,735
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	214,522	380,334	77.3%	165,812
Transfers to Other Funds	9,258,306	10,000,000	6,000,000	(40.0%)	(4,000,000)
Repayment of General Fund Loan	0	0	2,324,997		2,324,997
Debt Management Fund Repayments	2,366,632	2,345,915	2,357,428	0.5%	11,513
	<u>11,624,938</u>	<u>12,560,437</u>	<u>11,062,759</u>	(11.9%)	(1,497,678)
PARKS, RECREATION & COMMUNITY SVCS					
Salaries	42,144	46,236	48,317	4.5%	2,081
Employer Provided Benefits	611	670	701	4.6%	31
Internal Service Charges	388	0	0		0
Insurance Costs and Premiums	227	192	205	6.8%	13
Other Operating Expenses	9,106	10,952	10,952	0.0%	0
Indirect Cost	3,223	0	0		0
	<u>55,699</u>	<u>58,050</u>	<u>60,175</u>	3.7%	2,125

PUBLIC WORKS

Salaries	4,843,183	5,298,261	5,656,013	6.8%	357,752
Pension Costs	1,486,354	1,210,845	539,403	(55.5%)	(671,442)
Employer Provided Benefits	1,734,181	1,599,839	1,834,832	14.7%	234,993
Internal Service Charges	2,616,805	3,055,551	3,454,074	13.0%	398,523
Insurance Costs and Premiums	40,748	156,327	167,272	7.0%	10,945
Professional and Contractual Services	6,743,938	6,787,996	6,892,108	1.5%	104,112
Other Operating Expenses	394,451	496,581	482,937	(2.7%)	(13,644)
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	419,497	530,881	501,369	(5.6%)	(29,512)
	<u>18,279,157</u>	<u>19,136,282</u>	<u>19,528,009</u>	<u>2.0%</u>	<u>391,727</u>
TOTAL EXPENDITURES	<u><u>30,095,579</u></u>	<u><u>31,909,019</u></u>	<u><u>30,849,928</u></u>	<u><u>(3.3%)</u></u>	<u><u>(1,059,091)</u></u>

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	50	53	3
Part-Time Hours	2,600	2,600	0

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, Recreation and Community Services and Public Works. The Environmental Quality Division manages a portion of the Stormwater Management System Program, and is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Parks, Recreation and Community Services 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, cleaning canals and ditches, addressing stormwater treatment issues, maintaining collection and pumping systems, as well as stormwater treatment facilities (ponds).

REVENUE

Non-Departmental / Fund Level Activities

General Fund Loan

- A loan from the General Fund - GSD (SF 011) is required in FY 19 to balance up the fund.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the FY 18 pension reform contingency.

Public Works

Charges for Services

- The revenue in this category is from service charges for the use of and discharge to the city's stormwater management system.

EXPENDITURES

Neighborhoods

Salaries

- The increase is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- The increase is attributable to increases of \$10,643 in GEPP Defined Benefit, and \$30,603 in GEPP Defined Benefit Unfunded Liability costs.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is attributable to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The increase is primarily due to an increase of \$4,127 in IT computer system maintenance costs.

Professional and Contractual Services

- This category includes funding for water quality samples analyses from the St Johns River.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 19 budget includes the maximum allowable amount in the study.

Non-Departmental / Fund Level Activities

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The increase of \$165,812 represents the FY 19 pension contingency amount.

Transfers to Other Funds

- This represents the transfer to the Stormwater Services - Capital Project fund (SF 462) to be used as pay-go for Stormwater capital projects.

Repayment of General Fund Loan

- This amount represents the full repayment of the General Fund loan from FY 18.

Debt Management Fund Repayment

- This represents debt payments for previously funded Stormwater capital projects.

Parks, Recreation and Community Services

Salaries

- The increase is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Public Works

Salaries

- The increase is due to anticipated pay increases to be effective October 1st related to collective bargaining, as well as, the net effect of changes between the General Fund – GSD (SF 011) and Stormwater services personnel cost allocation.

Pension Costs

- The decrease is attributable to reductions of \$211,856 in GEPP Defined Benefit, and \$480,561 in GEPP Defined Benefit Unfunded Liability costs.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period “holiday” that occurred in FY18.

Internal Service Charges

- The increase of \$398,523 is attributable to increases of \$253,775 in fleet vehicle replacement, \$63,884 in fleet parts oil/gas, \$37,388 in fleet repairs, and \$29,455 in legal costs.

Insurance Costs and Premiums

- This amount represents cost for general liability insurance.

Professional and Contractual Services

- This category includes funding for various flood and drainage mitigation efforts such as regrading storm ditches, clearing debris from storm canals and ditches, maintenance of collection and pumping systems, and maintenance of stormwater treatment facilities (ponds).

Other Operating Expenses

- The net reduction of \$13,644 is due to a decrease of \$20,000 in equipment rental costs. This was somewhat offset by an increase of \$7,500 in repair and maintenance supplies.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 19 budget includes the maximum allowable amount in the study.

AUTHORIZED POSITION CAP

The authorized position cap increased by three positions due to the positions being transferred from the General Fund-GSD (011) as a result of the personnel cost allocation in the Right-of-Way & Stormwater Maintenance Division.

PUBLIC BUILDING ALLOCATIONS
SUBFUND -- 5A1

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	45,779,401	45,699,496	46,561,276	1.9%	861,780
Investment Pool / Interest Earnings	118,206	66,512	112,056	68.5%	45,544
Miscellaneous Revenue	299,234	307,908	311,707	1.2%	3,799
Transfers From Other Funds	0	0	3,000,000		3,000,000
Transfers from Fund Balance	157,047	250,000	542,339	116.9%	292,339
TOTAL REVENUE	46,353,887	46,323,916	50,527,378	9.1%	4,203,462
EXPENDITURES					
Salaries	2,617,649	2,651,859	3,079,116	16.1%	427,257
Salary & Benefit Lapse	0	(33,859)	(49,622)	46.6%	(15,763)
Pension Costs	643,970	559,622	670,312	19.8%	110,690
Employer Provided Benefits	694,198	670,095	766,594	14.4%	96,499
Internal Service Charges	10,607,140	9,918,337	10,241,321	3.3%	322,984
Insurance Costs and Premiums	1,162,816	1,176,805	1,414,232	20.2%	237,427
Professional and Contractual Services	6,123,481	6,680,435	7,438,427	11.3%	757,992
Other Operating Expenses	17,218,022	19,919,819	22,382,663	12.4%	2,462,844
Intra-Departmental Billing	37,991	36,000	50,000	38.9%	14,000
Capital Outlay	47,205	20,002	20,002	0.0%	0
Supervision Allocation	0	0	0		0
Indirect Cost	952,151	1,466,205	1,162,504	(20.7%)	(303,701)
Contingencies	0	292,339	374,585	28.1%	82,246
Transfers to Other Funds	2,666,356	2,966,257	2,977,244	0.4%	10,987
TOTAL EXPENDITURES	42,770,980	46,323,916	50,527,378	9.1%	4,203,462

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	59	61	2
Part-Time Hours	1,146	1,146	0

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

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.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Miscellaneous Revenue

- This amount represents the tenant revenue for non-City occupants of city buildings.

Transfers from Other Funds

- This amount represents a transfer from the General Fund-GSD (011) to be used for the city-wide maintenance, upgrade, and replacement of cameras as determined by the special task force that will be established to oversee this project.

Transfers from Fund Balance

- The fund balance appropriation of \$542,339 is allotted for the following: \$250,000 for the emergency fund that was established as part of the FY 18 budget, and \$292,339 for the FY 18 pension contingency.

EXPENDITURES

Salaries

- The increase is due to anticipated pay increases to be effective October 1st related to collective bargaining, and the addition of two positions: one carpenter and one air conditioning & heating technician. There was also a special pay increase granted for positions which the City has had difficulty retaining and recruiting.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The increase is attributable to increases of \$75,590 in GEPP Defined Benefit Unfunded Liability, and \$28,417 in GEPP Defined Contribution costs.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The net increase is attributable to increases of \$112,111 in the utilities allocation, \$106,014 in building maintenance, \$37,845 in guard svc / security system monitoring, \$36,869 in fleet vehicle replacement, and \$33,425 in IT system development costs. These increases were slightly offset by a decrease of \$46,263 in computer system maintenance/security costs.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- The amount includes all of the city's security guard and alarm service contracts, cleaning and janitorial contracts, and other maintenance contracts. The increase in this category is due to the following:
 - \$370,000 increase in contractual services due to the addition of a utilities performance management contract
 - \$172,241 increase in contractual services cleaning/janitorial due to the janitorial services contract being re-bid in FY 19
 - \$152,913 in security/guard service due to the addition of guard service for the Main Library garage (\$73,145) and the re-establishment of guard service for the campgrounds at Huguenot Park which have been closed since Hurricane Irma struck in 2017

Other Operating Expenses

- This category is made of various small items and several large expenditures including electricity (\$9,832,624), water & sewer (\$4,466,208), chilled water (\$2,237,098) and repairs / maintenance (\$4,433,000). The increase of \$2,462,844 is attributable to the \$3,000,000 transfer from the General Fund-GSD (011) to be used for the city-wide maintenance, upgrade, and replacement of cameras as determined by the special task force that will be established to oversee this project. This was somewhat offset by reductions of \$574,853 in utility costs.

Intra-Departmental Billing

- This category contains the billings from Fire and Rescue to perform fire inspections at City buildings.

Capital Outlay

- Capital funding has been provided to purchase automated external defibrillators at various city buildings.

Indirect Cost

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

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The increase of \$82,246 represents the FY 19 pension contingency amount

Transfers to Other Funds

- This represents a transfer from this fund to the General Fund – GSD to pay the debt service costs for the Ed Ball and the Haverty's buildings.

AUTHORIZED POSITION CAP

The authorized cap increased by two positions: one carpenter and one air conditioning & heating technician.

SUPERVISOR OF ELECTIONS
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	13,065	25,000	1	(100.0%)	(24,999)
TOTAL REVENUE	13,065	25,000	1	(100.0%)	(24,999)
EXPENDITURES					
Salaries	2,668,115	2,739,938	5,134,055	87.4%	2,394,117
Pension Costs	398,146	331,951	361,137	8.8%	29,186
Employer Provided Benefits	313,072	247,121	339,904	37.5%	92,783
Internal Service Charges	375,895	526,902	418,427	(20.6%)	(108,475)
Insurance Costs and Premiums	32,303	32,587	42,419	30.2%	9,832
Professional and Contractual Services	17,959	13,726	60,227	338.8%	46,501
Other Operating Expenses	1,554,014	1,740,041	2,404,242	38.2%	664,201
Capital Outlay	0	1	1	0.0%	0
Debt Management Fund Repayments	238,690	242,610	242,036	(0.2%)	(574)
TOTAL EXPENDITURES	5,598,195	5,874,877	9,002,448	53.2%	3,127,571

AUTHORIZED POSITION CAP		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions		31	31	0
Part-Time Hours		61,724	212,316	150,592

DIVISION SUMMARY	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
ELECTIONS	2,380,423	2,401,308	5,486,612	128.5%	3,085,304
REGISTRATION	3,217,772	3,473,569	3,515,836	1.2%	42,267
DEPARTMENT TOTAL	5,598,195	5,874,877	9,002,448	53.2%	3,127,571

SUPERVISOR OF ELECTIONS GENERAL FUND - GSD

BACKGROUND

The Supervisor of Elections Office registers all voters in Duval County, educates voters on State and local laws and how to vote, staffs early voting sites and the call center, processes absentee ballots, and conducts State and local elections of Duval County in accordance with the elections laws of Florida.

There will be three elections held during FY19 compared to one general election held during FY18. Elections include a general election held on 11/06/18, a unitary election held on 3/19/19, and a unitary general election held on 5/14/19.

EXPENDITURES

Salaries

- The net increase in this category is primarily driven by the number of elections held during FY19. Part-time salary dollars and hours, as well as overtime dollars have been increased to reflect the additional elections. In addition, permanent and probationary salaries will increase effective October 1st related to collective bargaining.

Pension Costs

- The net increase in this category is due to increases of \$26,190 in the GEPP Defined Benefit Pension Plan and \$8,356 in the GEPP Defined Contribution Pension Plan.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18. In addition, Medicare tax has increased due to the increase in part-time hours.

Internal Service Charges

- The decrease is primarily due to decreases of \$66,540 in computer system maintenance and security costs, \$21,004 in city-wide building costs, and \$11,532 in utilities costs.

Insurance Costs and Premiums

- This category includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes security/guard and janitorial service costs which have increased relative to the number of elections held in FY19.

Other Operating Expenses

- The net increase of \$664,201 is primarily due to the number of elections to be held in FY19. Notable increases include \$339,055 in operating supplies, \$166,420 in miscellaneous services and charges, \$63,272 in postage, \$51,250 in other rent, and \$47,500 in printing and binding costs. The increase was slightly offset by a decrease of \$33,177 in training and travel costs.

Debt Management Fund Repayments

- This category represents both the principal and interest costs related to the purchase of EVIDS equipment within the Supervisor of Elections. Details can be found within schedule B4.

AUTHORIZED POSITION CAP

There is no change in the authorized position cap. Part-time hours have increased by 150,592 due to the increase in elections held during FY19.

TAX COLLECTOR
SUBFUND -- 017

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Licenses and Permits	7,223	6,750	6,750	0.0%	0
Charges for Services	10,802,871	10,740,694	10,997,345	2.4%	256,651
Investment Pool / Interest Earnings	24,722	13,466	21,263	57.9%	7,797
Miscellaneous Revenue	20,898	16,500	7,500	(54.5%)	(9,000)
Transfers From Other Funds	5,914,119	6,699,259	6,557,576	(2.1%)	(141,683)
Transfers from Fund Balance	601,211	0	903,668		903,668
TOTAL REVENUE	17,371,044	17,476,669	18,494,102	5.8%	1,017,433
EXPENDITURES					
Salaries	8,674,274	9,189,476	9,545,787	3.9%	356,311
Salary & Benefit Lapse	0	(231,928)	(274,397)	18.3%	(42,469)
Pension Costs	2,266,977	1,885,883	2,059,171	9.2%	173,288
Employer Provided Benefits	1,745,533	1,547,723	1,857,376	20.0%	309,653
Internal Service Charges	1,473,893	1,876,054	1,771,463	(5.6%)	(104,591)
Insurance Costs and Premiums	44,500	45,508	54,413	19.6%	8,905
Professional and Contractual Services	186,141	288,801	289,876	0.4%	1,075
Other Operating Expenses	1,850,904	1,971,482	2,040,513	3.5%	69,031
Capital Outlay	41,050	2	1	(50.0%)	(1)
Contingencies	0	903,668	1,149,899	27.2%	246,231
TOTAL EXPENDITURES	16,283,272	17,476,669	18,494,102	5.8%	1,017,433
AUTHORIZED POSITION CAP					
		FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE	
Authorized Positions		226	226	0	
Part-Time Hours		63,622	70,122	6,500	

TAX COLLECTOR SUBFUND 017

BACKGROUND

The Tax Collector's budget includes funding for three divisions identified as branch agencies, current and delinquent taxes, and supervision and general collection. There are nine branches and one satellite office which process various transactions such as property and local business taxes, driver's license services and fast title services.

REVENUE

Charges for Services

- This category includes a variety of taxes and fees. The largest of which are tag registrations (\$2,904,006), driver's license renewal fees (\$2,820,000) and tax certificate / redemption sale (\$1,775,000). The net increase is primarily due to increased costs of \$97,506 in tag registrations and \$45,000 in driver's license renewal fees.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Transfers from Other Funds

- This amount represents the transfer from the General Fund – GSD (SF 011) to balance up the subfund.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the FY 18 pension reform contingency.

EXPENDITURES

Salaries

- The net increase in this category is primarily due to anticipated pay increases to be effective October 1st related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The net increase in pension costs is made up of increases to the defined contribution plan of \$170,708, FRS of \$7,560 and the disability trust of \$886. These were somewhat offset by a reduction to the defined benefit plan of \$5,866.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net increase in FY 19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY 18.

Internal Service Charges

- The net decrease is mainly due to reductions of \$66,599 in citywide building maintenance costs and \$44,758 in OGC legal allocation.

Insurance Costs and Premiums

- This amount includes general liability costs and non-payroll insurance.

Professional and Contractual Services

- This category includes funding for mail/lockbox processing of taxes and renewals, printing of tax bills and renewals, and armored car pick up and delivery.

Other Operating Expenses

- This category is made of various small items and several large items. The largest of which are rental for non-city buildings (\$1,016,244), postage (\$565,000) and office supplies (\$150,000).

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$903,668 from FY 18, offset by a fund balance appropriation, and \$246,231 for the FY 19 pension reform contingency.

AUTHORIZED POSITION CAP

Part-time hours were increased by 6,500 hours for FY 19.

COURTS
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
EXPENDITURES					
Salaries	157,464	142,802	149,201	4.5%	6,399
Pension Costs	52,512	35,816	27,618	(22.9%)	(8,198)
Employer Provided Benefits	26,060	19,815	27,071	36.6%	7,256
Internal Service Charges	3,667,139	3,385,467	3,270,241	(3.4%)	(115,226)
Insurance Costs and Premiums	88,647	48,400	28,817	(40.5%)	(19,583)
Professional and Contractual Services	171	163,500	1,000	(99.4%)	(162,500)
Other Operating Expenses	150,813	190,677	176,961	(7.2%)	(13,716)
Capital Outlay	20,821	2	2	0.0%	0
TOTAL EXPENDITURES	4,163,627	3,986,479	3,680,911	(7.7%)	(305,568)

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	2	2	0

DIVISION SUMMARY	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
CIRCUIT COURT	790,621	806,106	729,491	(9.5%)	(76,615)
COUNTY COURT	3,373,005	3,017,873	2,951,420	(2.2%)	(66,453)
COURTS - SPECIAL REVENUE FUNDS	0	162,500	0	(100.0%)	(162,500)
DEPARTMENT TOTAL	4,163,627	3,986,479	3,680,911	(7.7%)	(305,568)

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. Certain costs associated with the operation of the Court Administrator's Office are also included in this budget. Per Florida Statute 29.008, 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 in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- The net decrease is due to a decrease of \$18,829 in the GEPP Defined Benefit Pension Plan. However, this decrease was somewhat offset by an increase of \$10,611 in the GEPP Defined Contribution Pension Plan.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- The net decrease is mainly due to a decrease of \$108,040 within computer system maintenance and security costs and \$49,445 in Courthouse building cost allocation. These decreases were slightly offset by increases of \$17,644 in technology refresh costs and \$16,648 in the Ed Ball building cost allocation.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for a centralized internet service which provides public access to court information from the federal appellate, district, & bankruptcy courts.

Other Operating Expenses

- This category is made of various small items, the largest of which are (\$30,362) in membership dues, (\$31,136) in repairs and maintenance, (\$23,000) in hardware/software maintenance and licenses, and (\$22,750) in other operating supplies. The decrease of \$13,716 is primarily due to the removal of FY18 one-time funding for furniture.

AUTHORIZED POSITION CAP

There are no changes to the authorized position cap.

COURT COST COURTHOUSE TRUST-SEC 111.380
 SUBFUND -- 15T

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	3,036,798	2,800,000	3,349,962	19.6%	549,962
Investment Pool / Interest Earnings	2,209	0	0		0
Transfers From Other Funds	252,116	526,056	136,099	(74.1%)	(389,957)
TOTAL REVENUE	3,291,123	3,326,056	3,486,061	4.8%	160,005
EXPENDITURES					
Internal Service Charges	789,642	700,000	837,491	19.6%	137,491
Debt Service	2,635,567	2,626,056	2,648,570	0.9%	22,514
TOTAL EXPENDITURES	3,425,209	3,326,056	3,486,061	4.8%	160,005

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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COURT COST COURTHOUSE TRUST SUBFUND 15T

BACKGROUND

The Court Cost Courthouse Trust is authorized via Municipal Code Section 111.380. As a result of Ordinance 2010-561, the State Court Facilities Surcharge was increased from \$15 to \$30. This surcharge is levied on non-criminal traffic violations and the criminal violations listed in Florida Statutes Section 318.17 and shall 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 includes \$3,120,000 of anticipated FY 19 court facilities surcharge revenue as well as the appropriation of \$229,962 of prior available revenue.

Transfers from Other Funds

- Revenue in the fund, after the 25% maintenance costs, is unable to pay the FY 19 debt service. Therefore, the General Fund – GSD (SF 011) is making a contribution to balance the fund.

EXPENDITURES

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.

Debt Service

- This amount represents the FY 19 debt service costs associated with the Courthouse bond issue.

TEEN COURT PROGRAMS TRUST - SEC 111.375
 SUBFUND -- 15V

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Fines and Forfeits	301,538	297,794	313,000	5.1%	15,206
Investment Pool / Interest Earnings	6,175	3,413	4,552	33.4%	1,139
Transfers From Other Funds	60,893	55,000	55,000	0.0%	0
Transfers from Fund Balance	31,762	57,125	27,441	(52.0%)	(29,684)
TOTAL REVENUE	400,368	413,332	399,993	(3.2%)	(13,339)
EXPENDITURES					
Salaries	201,155	237,525	214,188	(9.8%)	(23,337)
Salary & Benefit Lapse	0	(12,556)	(10,094)	(19.6%)	2,462
Pension Costs	48,261	62,895	48,057	(23.6%)	(14,838)
Employer Provided Benefits	32,698	32,514	44,951	38.3%	12,437
Internal Service Charges	7,258	4,920	8,918	81.3%	3,998
Insurance Costs and Premiums	1,107	985	907	(7.9%)	(78)
Professional and Contractual Services	59,264	56,191	56,191	0.0%	0
Other Operating Expenses	6,464	7,041	7,041	0.0%	0
Contingencies	0	23,817	29,834	25.3%	6,017
TOTAL EXPENDITURES	356,206	413,332	399,993	(3.2%)	(13,339)

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	6	5	(1)

TEEN COURT PROGRAMS TRUST SUBFUND 15V

BACKGROUND

Per Section 111.375, the Teen Court Programs Trust 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, the Teen Court Truancy Program has been developed in a truancy reduction effort. As a result of Ordinance 2006-1066-E, the Teen Court Trust Program and the Teen Court Truancy Program are administered by the Courts.

REVENUE

Fines and Forfeits

- These are the estimated FY 19 revenues derived from the assessments per Florida Statue 938.19.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Transfers from Other Funds

- This is a transfer from the General Fund – GSD (SF 011) for the Neighborhood Accountability Board.

Transfers from Fund Balance

- This amount includes \$23,817 to re-establish the FY 18 pension reform contingency as well as \$3,624 to balance the subfund.

EXPENDITURES

Salaries

- The decrease is mainly due to the reduction in authorized position cap as detailed below. This decrease was slightly offset by anticipated pay increases to be effective October 1st related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- The net decrease is being driven by the reduction in the authorized position cap.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance, and workers compensation costs. The net increase is attributable to the increase in Group Hospitalization Insurance due to the elimination of the five pay period “holiday” that occurred in FY 18 offset slightly by the reduction in the authorized position cap.

Internal Service Charges

- The category includes funding related to computer system maintenance and security costs.

Insurance Costs and Premiums

- This category includes an allocation for general liability insurance.

Professional and Contractual Services

- This category includes funding for the Teen Court and Neighborhood Accountability Board diversion programs (alternative to arrest and detention) as well as empowerment resources which teach life skills to clients of Teen Court.

Other Operating Expenses

- This category includes local mileage, office supplies, and dues, subscriptions, and memberships.

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The total includes \$23,817 from FY 18, offset by a fund balance appropriation, and \$6,017 for the FY19 pension reform contingency.

AUTHORIZED POSITION CAP

A position within the Teen Court activity was transferred during FY 18 to the Judicial Support activity in subfund 1S1.

COURT COSTS \$65 FEE FS: 939.185
SUBFUND -- 1S1

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
COURTS					
Charges for Services	683,319	672,438	679,854	1.1%	7,416
Miscellaneous Revenue	38,844	46,777	30,465	(34.9%)	(16,312)
	722,162	719,215	710,319	(1.2%)	(8,896)
FINANCE AND ADMINISTRATION					
Charges for Services	227,773	224,146	226,618	1.1%	2,472
	227,773	224,146	226,618	1.1%	2,472
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	10,083	7,499	6,600	(12.0%)	(899)
Transfers From Other Funds	839,817	64,740	290,000	347.9%	225,260
Transfers from Fund Balance	0	72,903	88,437	21.3%	15,534
	849,900	145,142	385,037	165.3%	239,895
TOTAL REVENUE	1,799,835	1,088,503	1,321,974	21.4%	233,471
EXPENDITURES					
COURTS					
Salaries	402,548	417,668	472,946	13.2%	55,278
Pension Costs	70,800	66,333	73,465	10.8%	7,132
Employer Provided Benefits	96,166	83,435	114,336	37.0%	30,901
Internal Service Charges	8,379	8,403	13,210	57.2%	4,807
Insurance Costs and Premiums	1,914	1,725	1,995	15.7%	270
Professional and Contractual Services	285,629	125,000	333,508	166.8%	208,508
Other Operating Expenses	28,833	33,243	32,694	(1.7%)	(549)
Library Materials	74,873	79,820	53,202	(33.3%)	(26,618)
Indirect Cost	15,350	0	0		0
	984,492	815,627	1,095,356	34.3%	279,729
FINANCE AND ADMINISTRATION					
Other Operating Expenses	234,790	224,146	226,618	1.1%	2,472
	234,790	224,146	226,618	1.1%	2,472
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	48,730	0	(100.0%)	(48,730)
	0	48,730	0	(100.0%)	(48,730)
TOTAL EXPENDITURES	1,219,282	1,088,503	1,321,974	21.4%	233,471

AUTHORIZED POSITION CAP

	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	9	10	1
Part-Time Hours	2,290	2,290	0

**COURT COSTS \$65 FEE FS: 939.185
SUBFUND 1S1**

BACKGROUND

Municipal Code Section 111.385 and the Florida Statute Section 939.185 authorize a \$65 fee on felony, misdemeanor, or criminal traffic offenses. This revenue is split into four separate activities which receive 25% of the total revenue: Legal Aid, Duval County Law Library, Juvenile Drug Court, and Judicial Support. Pursuant to Florida Statute, any remaining funding at year end will be transferred into the Judicial Support activity.

REVENUE

Courts

Charges for Services

- This amount represents three 25% pieces of the anticipated FY 19 revenue to be received related to F.S 939.185 for the Duval County Law Library, Judicial Support, and Juvenile Drug Court.

Miscellaneous Revenue

- This amount represents additional revenue received by the Duval County Law Library.

Finance and Administration

Charges for Services

- This amount represents 25% of the anticipated FY 19 revenue to be received related to F.S 939.185 for legal Aid.

Non-Departmental / Fund Level Activates

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Transfers from Other Funds

- This amount represents a one-time transfer from the General Fund – GSD (SF 011) to balance and enhance the juvenile drug court activity.

Transfers from Fund Balance

- A fund balance appropriation is being budgeted to cover the funding shortfall in the Judicial Support activity.

EXPENDITURES

Courts

The table below shows the budgetary balances for each of the three activities that fall within the Courts.

	257,083	321,655	516,618	1,095,356
Expenditures	Duval County Law Library	Judicial Support	Juvenile Drug Court	Total
Salaries	145,825	124,772	202,349	472,946
Pension Costs	4,622	25,587	43,256	73,465
Employer Provided Benefits	35,451	29,310	49,575	114,336
Internal Service Charges	2,896	6,458	3,856	13,210
Insurance Costs and Premiums	613	528	854	1,995
Professional and Contractual Services	0	125,000	208,508	333,508
Other Operating Expenses	14,474	10,000	8,220	32,694
Library Materials	53,202	0	0	53,202
		(A)	(B)	
FY 18 Council Approved	270,923	255,818	288,886	815,627
FY 19 Proposed	<u>257,083</u>	<u>321,655</u>	<u>516,618</u>	<u>1,095,356</u>
Change	(13,840)	65,837	227,732	279,729

(A) The increase is being driven by the addition of a position which was added during FY 18.

(B) The increase is being driven by the addition of \$208,508 in professional services funded by the transfer from the General Fund - GSD.

Finance and Administration

Other Operating Expenses

- This amount represents a pass-through contract with Legal Aid that is administered by the Office of Grant and Contract Compliance.

AUTHORIZED POSITION CAP

A position was transferred from the Teen Court Programs trust fund (SF 15V) to the Judicial Support activity.

PUBLIC DEFENDER
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
EXPENDITURES					
Internal Service Charges	1,909,933	2,129,567	2,123,003	(0.3%)	(6,564)
Professional and Contractual Services	0	0	1		1
Other Operating Expenses	0	34,433	60,681	76.2%	26,248
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	1,909,933	2,164,001	2,183,686	0.9%	19,685

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE

DIVISION SUMMARY	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
PUBLIC DEFENDER	1,909,933	2,164,001	2,183,686	0.9%	19,685
DEPARTMENT TOTAL	1,909,933	2,164,001	2,183,686	0.9%	19,685

PUBLIC DEFENDER GENERAL FUND - GSD

BACKGROUND

The Public Defender's Office is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires that the Public Defender be provided with office space, utilities, maintenance, security, transportation, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES

Internal Service Charges

- The decrease is mainly due to the decrease of \$24,845 in computer system maintenance/security allocation cost. This was partially offset by an increase of \$19,199 in technology refresh/pay-go allocation cost.

Other Operating Expenses

- The increase of \$26,248 is mainly due to the funding of \$52,232 in repairs and maintenance. This was partially offset by a \$25,985 decrease in lease-purchase of a metal – detector equipment that was a one- time purchase for the Haverty's Building.

STATE ATTORNEY
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
EXPENDITURES					
Internal Service Charges	1,653,627	1,703,052	1,731,658	1.7%	28,606
Other Operating Expenses	1,497	3,000	4,000	33.3%	1,000
TOTAL EXPENDITURES	1,655,124	1,706,052	1,735,658	1.7%	29,606

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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DIVISION SUMMARY	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY 18	
				PERCENT	DOLLAR
STATE ATTORNEY	1,655,124	1,706,052	1,735,658	1.7%	29,606
DEPARTMENT TOTAL	1,655,124	1,706,052	1,735,658	1.7%	29,606

STATE ATTORNEY GENERAL FUND - GSD

BACKGROUND

The State Attorney Office is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires the City of Jacksonville to provide the State Attorney with office space, utility, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES

Internal Service Charges

- The net increase of \$28,606 is primarily due to an increase of \$52,335 in building cost allocation for the old Federal Courthouse building. This was partially offset by a decrease of \$23,736 in computer system maintenance/security allocation cost.

Other Operating Expenses

- The increase of \$1,000 in miscellaneous services and charges is the contracts cost for water and shed bins.

CLERK OF THE COURT
SUBFUND -- 016

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	4,313,748	4,427,565	4,502,553	1.7%	74,988
Investment Pool / Interest Earnings	37,785	16,676	29,159	74.9%	12,483
Transfers from Fund Balance	0	630,017	219,001	(65.2%)	(411,016)
TOTAL REVENUE	4,351,534	5,074,258	4,750,713	(6.4%)	(323,545)
EXPENDITURES					
Salaries	913,409	1,217,545	1,284,423	5.5%	66,878
Salary & Benefit Lapse	0	(47,305)	(54,607)	15.4%	(7,302)
Pension Costs	267,939	265,121	275,213	3.8%	10,092
Employer Provided Benefits	201,520	211,542	255,017	20.6%	43,475
Internal Service Charges	1,824,119	2,042,997	2,200,987	7.7%	157,990
Insurance Costs and Premiums	6,015	5,384	7,175	33.3%	1,791
Professional and Contractual Services	3,718	5,000	5,000	0.0%	0
Other Operating Expenses	230,395	255,021	216,812	(15.0%)	(38,209)
Capital Outlay	0	508,000	2	(100.0%)	(507,998)
Supervision Allocation	268,968	330,970	362,439	9.5%	31,469
Indirect Cost	94,749	160,696	46,063	(71.3%)	(114,633)
Contingencies	0	119,287	152,189	27.6%	32,902
TOTAL EXPENDITURES	3,810,832	5,074,258	4,750,713	(6.4%)	(323,545)

AUTHORIZED POSITION CAP	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
Authorized Positions	35	35	0
Part-Time Hours	7,800	7,800	0

CLERK OF THE COURT SUBFUND 016

BACKGROUND

Pursuant to Article 5 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 include deeds, marriage licenses, and documentary stamps. 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

Charges for Services

- This category includes the various fees collected by the Clerk of the Court, the largest of which are the court costs and fees revenue totaling \$3,070,000, document stamps revenue totaling \$521,000, passport application fees totaling \$269,760, tax deeds and certified mail fees totaling \$250,000, and marriage fees totaling \$229,793.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY19.

Transfers from Fund Balance

- This amount includes \$119,287 to re-establish the FY 18 pension reform contingency as well as \$99,714 to balance the subfund.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to anticipated pay increases to be effective October 1st related to collective bargaining.

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY19.

Pension Costs

- The net increase in this category is driven primarily by additional participation within the GEPP Deferred Contribution Pension Plan.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY19 is mainly due to the increase in Group Hospitalization Insurance due to the elimination of the five pay period "holiday" that occurred in FY18.

Internal Service Charges

- This category also includes funding Ed Ball building allocation costs, guard/security costs, and mailroom costs. The net increase is primarily driven by an increase of \$142,264 in computer system maintenance and security costs and \$29,250 in Courthouse building allocation costs. These increases are slightly offset by a decrease of \$15,786 in OGC legal charges.

Insurance Costs and Premiums

- This amount includes general liability insurance costs.

Professional and Contractual Services

- This category includes funding for armored car services.

Other Operating Expenses

- This category is made of various small items, the largest of which are printing and binding costs of \$93,000, postage of \$22,000, and office supplies of \$17,750. The net decrease of \$38,209 is mainly due to a decrease of \$45,708 reflecting a new lease/rental rate for the Neptune Beach Annex. This decrease is slightly offset by an increase of \$10,000 for printing and binding costs.

Supervision Allocation

- This is an allocation for the Clerk of the Courts administrative staff time paid for by the State that needs to be billed to the City.

Indirect Cost

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

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs. The increase of \$32,902 represents the FY19 pension contingency amount.

AUTHORIZED POSITION CAP

There is no change in the authorized position cap.

RECORDING FEES TECHNOLOGY - SEC 111.388
 SUBFUND -- 15U

	FY 16-17 ACTUALS	FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE FROM FY18	
				PERCENT	DOLLAR
REVENUE					
COURTS					
Charges for Services	1,460,866	1,461,575	1,475,000	0.9%	13,425
	1,460,866	1,461,575	1,475,000	0.9%	13,425
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	10,544	3,855	7,547	95.8%	3,692
Transfers from Fund Balance	63,164	183,995	135,602	(26.3%)	(48,393)
	73,708	187,850	143,149	(23.8%)	(44,701)
TOTAL REVENUE	1,534,574	1,649,425	1,618,149	(1.9%)	(31,276)
EXPENDITURES					
COURTS					
Internal Service Charges	330,301	286,996	373,531	30.2%	86,535
Professional and Contractual Services	89,840	80,000	80,000	0.0%	0
Other Operating Expenses	83,646	159,399	159,399	0.0%	0
Capital Outlay	2,040	40,000	1	(100.0%)	(39,999)
	505,827	566,395	612,931	8.2%	46,536
PUBLIC DEFENDER					
Internal Service Charges	81,715	132,957	114,036	(14.2%)	(18,921)
Other Operating Expenses	265,544	344,876	365,877	6.1%	21,001
Capital Outlay	0	52,750	1	(100.0%)	(52,749)
	347,259	530,583	479,914	(9.5%)	(50,669)
STATE ATTORNEY					
Internal Service Charges	290,099	422,447	484,903	14.8%	62,456
Professional and Contractual Services	5,600	5,000	4,900	(2.0%)	(100)
Other Operating Expenses	23,930	25,600	35,500	38.7%	9,900
Capital Outlay	69,743	99,400	1	(100.0%)	(99,399)
	389,371	552,447	525,304	(4.9%)	(27,143)
TOTAL EXPENDITURES	1,242,458	1,649,425	1,618,149	(1.9%)	(31,276)

AUTHORIZED POSITION CAP

FY 17-18 ADOPTED	FY 18-19 PROPOSED	CHANGE
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RECORDING FEES TECHNOLOGY SUBFUND 15U

BACKGROUND

Pursuant to Florida Statute 28.24(12) e1, this fund receives \$2 for each page recorded by the Clerk into the Official Record. These funds are to be used on the technology costs for the State Courts, State Attorney, and Public Defender as outlined in Florida Statute 29.008(1) f2. Funds are disbursed once the three parties mutually agree with the distribution of the funds pursuant to Section 111.388 of the Municipal Code.

REVENUE

Courts

Charges for Services

- This is the estimated FY 19 technology recording fee tied to the recording of deeds and mortgages.

Non-Departmental / Fund Level Activities

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 19.

Transfer from Fund Balance

- This amount represents the fund balance transfer necessary to balance the subfund.

EXPENDITURES

Courts

Internal Service Charges

- This category includes a technology refresh allocation of \$22,910 and computer system maintenance and security costs of \$350,621.

Professional and Contractual Services

- This category includes the funding for software consulting, software / web development-to be used for State mandated change to judicial bench viewer/program.

Other Operating Expenses

- This category is made of various small items, the largest of which are repairs / maintenance of \$87,000 and software / computer items under \$1,000 of \$58,904.

Public Defender

Internal Service Charges

- This category computer system maintenance and security costs of \$114,036.

Other Operating Expenses

- This category is made of various small items, the largest of which is repairs / maintenance of \$296,446.

State Attorney

Internal Service Charges

- This category computer system maintenance and security costs of \$484,903.

Other Operating Expenses

- This category includes costs for hardware/software licensing and maintenance agreements of \$500 and software and computer items under \$1,000 of \$35,000.



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