

**CITY OF JACKSONVILLE  
LENNY CURRY, MAYOR  
PROPOSED ANNUAL BUDGET  
2017-2018**

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## OFFICE OF THE MAYOR

Dear Citizens:

It is my privilege to present to you the Fiscal Year 2017-2018 budget for the City of Jacksonville. This is an exciting time for our community, and we can all be proud of our fiscal progress over the last two years.

In 2017, Jacksonville made history by successfully completing the final step to secure a dedicated revenue stream to fund \$2.7 billion in unfunded pension liability. Our determined reform effort, which won approval from state lawmakers and Gov. Rick Scott, Jacksonville City Council members, and overwhelming support from city voters in 2016, culminated with new contract agreements with each of the City's employee bargaining groups in 2017. These pacts created attractive and sustainable retirement plans for future City workers, and allowed Jacksonville access to an existing half-penny sales tax to be solely dedicated to fund pensions for current and past employees. The City was also able to compensate employees for their hard work and years of sacrifice, which included wage freezes and loss of benefits.

Successfully addressing the pension crisis eases the crippling strain on City finances that eroded investments in public safety, infrastructure and other crucial services. Continuing in the tradition of the first two budgets my administration presented to City Council, the 2017-2018 plan is a balanced budget focused on our top community priorities, which include:

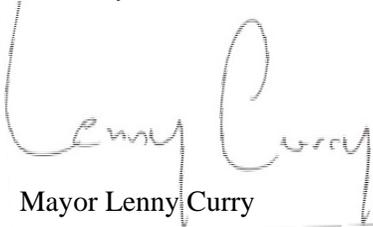
- Enhancing public safety
- Growing economic opportunities and jobs
- Revitalizing neighborhoods
- Enriching young lives
- Fiscal responsibility
- Demonstrating leadership and accountability

Thank you to members of the Jacksonville City Council for their hard work on this budget. With their leadership - thoughtfully and transparently - we offer a fiscal plan that wisely uses taxpayer resources to the benefit of our entire community.

With Jacksonville continuing on a strong financial footing, I remain committed to building on our positive momentum. With our financial future back under our control, Jacksonville's potential has never been greater and more promising. It is my goal to make sure that the benefits extend to every citizen, in every ZIP code throughout our community.

I appreciate the opportunity to serve as your mayor, and look forward to the future.

Sincerely,



Mayoralty

Mayoralty

CITY OF JACKSONVILLE  
SUMMARY OF BUDGETS

|                               |  | FY 16-17<br>COUNCIL<br>APPROVED | FY 17-18<br>MAYOR'S<br>PROPOSED | FY 17-18<br>COUNCIL<br>APPROVED |
|-------------------------------|--|---------------------------------|---------------------------------|---------------------------------|
| <b>GENERAL FUND</b>           |  |                                 |                                 |                                 |
| 011                           | GENERAL FUND - GSD                     | 1,101,477,909                   | 1,168,423,914                   |                                 |
| 012                           | MOSQUITO CONTROL - STATE 1             | 51,666                          | 44,632                          |                                 |
| 015                           | PROPERTY APPRAISER                     | 10,286,143                      | 10,204,833                      |                                 |
| 016                           | CLERK OF THE COURT                     | 3,836,080                       | 5,074,258                       |                                 |
| 017                           | TAX COLLECTOR                          | 16,310,238                      | 17,421,319                      |                                 |
| 018                           | EMERGENCY CONTINGENCY                  | 54,691,309                      | 65,732,316                      |                                 |
| 019                           | JACKSONVILLE JOURNEY                   | 4,232,992                       |                                 |                                 |
| 01A                           | SPECIAL EVENTS                         | 6,733,353                       | 6,509,556                       |                                 |
| <b>TOTAL</b>                  | <b>GENERAL FUND</b>                    | <b>1,197,619,690</b>            | <b>1,273,410,828</b>            |                                 |
| <b>SPECIAL REVENUE FUNDS</b>  |  |                                 |                                 |                                 |
| 110                           | PLANNING, ECONOMIC DEV & CONCUR MGMT   | 2,701,241                       | 1,591,055                       |                                 |
| 120                           | AIR POLLUTION CONTROL & MONITORING     | 1,676,694                       | 1,659,675                       |                                 |
| 130                           | SPORTS, CONVENTION & TOURISM DEV       | 7,387,307                       | 9,410,000                       |                                 |
| 140                           | TRANSPORTATION                         | 117,936,751                     | 134,492,314                     |                                 |
| 150                           | GENERAL GOVERNMENT                     | 20,985,883                      | 22,230,535                      |                                 |
| 160                           | PUBLIC SAFETY                          |                                 | 7,000,000                       |                                 |
| 170                           | EMERGENCY 9-1-1                        | 4,421,002                       | 4,761,990                       |                                 |
| 180                           | TAX INCREMENT DISTRICTS                | 31,086,774                      | 33,959,546                      |                                 |
| 190                           | JCC / JAX JOURNEY                      | 24,311,728                      | 27,098,069                      |                                 |
| 1A0                           | COMMUNITY DEVELOPMENT BLOCK GRANT      | 195,000                         | 195,000                         |                                 |
| 1D0                           | MAINTENANCE, PARKS AND RECREATION      | 8,484,289                       | 6,202,961                       |                                 |
| 1F0                           | OTHER FEDERAL, STATE & LOCAL GRANTS    | 200,000                         | 450,000                         |                                 |
| 1H0                           | GENERAL GOVERNMENT                     | 1,357,942                       | 1,531,702                       |                                 |
| 1I0                           | BETTER JACKSONVILLE                    | 70,341,627                      | 74,402,754                      |                                 |
| 1L0                           | SPECIAL ASSESSMENT FUND                | 294,702                         | 1,009,000                       |                                 |
| 1S0                           | GENERAL GOVERNMENT                     | 1,510,014                       | 1,088,503                       |                                 |
| <b>TOTAL</b>                  | <b>SPECIAL REVENUE FUNDS</b>           | <b>292,890,954</b>              | <b>327,083,104</b>              |                                 |
| <b>CAPITAL PROJECT FUNDS</b>  |  |                                 |                                 |                                 |
| 310                           | BOND PROJECTS                          | 0                               | 26,084                          |                                 |
| 320                           | GENERAL PROJECTS                       | 51,228,163                      | 120,495,909                     |                                 |
| 330                           | GRANT PROJECTS                         | -300,000                        | 1,650,000                       |                                 |
| 340                           | RIVER CITY RENAISSANCE PROJECT         | 0                               | 25,758                          |                                 |
| 360                           | BOND PROJECTS                          | 0                               | 111,028                         |                                 |
| <b>TOTAL</b>                  | <b>CAPITAL PROJECT FUNDS</b>           | <b>50,928,163</b>               | <b>122,308,779</b>              |                                 |
| <b>ENTERPRISE FUNDS</b>       |  |                                 |                                 |                                 |
| 410                           | PUBLIC PARKING SYSTEM                  | 4,090,616                       | 4,034,053                       |                                 |
| 430                           | MOTOR VEHICLE INSPECTION               | 464,419                         | 466,524                         |                                 |
| 440                           | SOLID WASTE DISPOSAL                   | 83,596,354                      | 81,974,466                      |                                 |
| 460                           | STORMWATER SERVICES                    | 42,144,410                      | 41,913,031                      |                                 |
| 4F0                           | EQUESTRIAN CNT/NEFL EQUESTRAIN SOCIETY | 402,553                         | 405,126                         |                                 |
| 4G0                           | SPORTS COMPLEX CAPITAL MAINT           | 7,055,880                       | 8,825,344                       |                                 |
| 4K0                           | CITY VENUES                            | 76,224,462                      | 89,183,043                      |                                 |
| <b>TOTAL</b>                  | <b>ENTERPRISE FUNDS</b>                | <b>213,978,694</b>              | <b>226,801,587</b>              |                                 |
| <b>INTERNAL SERVICE FUNDS</b> |  |                                 |                                 |                                 |
| 510                           | FLEET MANAGEMENT                       | 79,106,497                      | 90,796,738                      |                                 |
| 520                           | COPY CENTER / CENTRAL MAILROOM         | 2,449,152                       | 2,537,364                       |                                 |
| 530                           | INFORMATION TECHNOLOGIES               | 36,626,155                      | 41,666,241                      |                                 |
| 550                           | OFFICE OF GENERAL COUNSEL              | 9,498,003                       | 10,809,722                      |                                 |
| 560                           | SELF INSURANCE                         | 39,460,061                      | 40,828,524                      |                                 |
| 570                           | GROUP HEALTH                           | 94,260,698                      | 94,683,862                      |                                 |
| 580                           | INSURED PROGRAMS                       | 7,802,077                       | 7,894,597                       |                                 |
| 590                           | DEBT MANAGEMENT FUNDS                  | 106,431,682                     | 153,367,515                     |                                 |
| 5A0                           | PUBLIC WORKS                           | 46,198,326                      | 46,433,631                      |                                 |
| <b>TOTAL</b>                  | <b>INTERNAL SERVICE FUNDS</b>          | <b>421,832,651</b>              | <b>489,018,194</b>              |                                 |

|  |                                 |                             |                             |
|--|---------------------------------|-----------------------------|-----------------------------|
| TRUST AND AGENCY FUNDS                 |                                 |                             |                             |
| 610                                    | GENERAL EMPLOYEES PENSION TRUST | 13,971,655                  | 15,140,403                  |
| 640                                    | EXPENDABLE TRUST FUND           | 1,582,604                   | 240,794                     |
| <b>TOTAL</b>                           | <b>TRUST AND AGENCY FUNDS</b>   | <u><b>15,554,259</b></u>    | <u><b>15,381,197</b></u>    |
| COMPONENT UNITS                        |                                 |                             |                             |
| 750                                    | OFFICE OF ECONOMIC DEVELOPMENT  | 891,059                     | 173,559                     |
| <b>TOTAL</b>                           | <b>COMPONENT UNITS</b>          | <u><b>891,059</b></u>       | <u><b>173,559</b></u>       |
| TOTAL FOR ALL GENERAL GOVERNMENT FUNDS |                                 | <u><u>2,193,695,470</u></u> | <u><u>2,454,177,248</u></u> |

CITY OF JACKSONVILLE, FLORIDA  
SUMMARY OF EMPLOYEE CAPS BY SUBFUND

|   | FY 16-17<br>COUNCIL<br>APPROVED | FY 17-18<br>MAYOR'S<br>PROPOSED | FY 17-18<br>COUNCIL<br>APPROVED | CHANGE<br>FROM<br>FY17 |
|---|---------------------------------|---------------------------------|---------------------------------|------------------------|
| <b>GENERAL FUND</b>                         |                                 |                                 |                                 |                        |
| 011 GENERAL FUND - GSD                      | 5,919                           | 6,085                           |                                 | 166                    |
| 015 PROPERTY APPRAISER                      | 118                             | 116                             |                                 | (2)                    |
| 016 CLERK OF THE COURT                      | 32                              | 35                              |                                 | 3                      |
| 017 TAX COLLECTOR                           | 226                             | 226                             |                                 | 0                      |
| 019 JACKSONVILLE JOURNEY                    | 4                               | 0                               |                                 | (4)                    |
| 01A SPECIAL EVENTS                          | 14                              | 14                              |                                 | 0                      |
| <b>TOTAL GENERAL FUND</b>                   | <b>6,313</b>                    | <b>6,476</b>                    |                                 | <b>163</b>             |
| <b>SPECIAL REVENUE FUNDS</b>                |                                 |                                 |                                 |                        |
| 112 CONCURRENCY MANAGEMENT SYSTEM           | 6                               | 6                               |                                 | 0                      |
| 121 AIR POLLUTION TAG FEE                   | 6                               | 6                               |                                 | 0                      |
| 127 AIR POLLUTION EPA - SEC 111.750         | 11                              | 11                              |                                 | 0                      |
| 132 TDC - SEC 111.600 FS 125.104            | 1                               | 1                               |                                 | 0                      |
| 154 HAZARDOUS WASTE PROGRAM                 | 5                               | 5                               |                                 | 0                      |
| 159 BUILDING INSPECTION                     | 136                             | 144                             |                                 | 8                      |
| 15F TREE PROTECTION FUND - SEC 111.760      | 0                               | 1                               |                                 | 1                      |
| 15V TEEN COURT PROGRAMS TRUST - SEC 111.375 | 6                               | 6                               |                                 | 0                      |
| 15W LIBRARY CONF FACILITY TRUST-SEC 111.830 | 3                               | 3                               |                                 | 0                      |
| 171 9-1-1 EMERGENCY USER FEE - SEC 111.320  | 5                               | 5                               |                                 | 0                      |
| 191 JAX CHILDRENS COMMISSION/JOURNEY        | 38                              | 38                              |                                 | 0                      |
| 1D1 HUGUENOT PARK - SEC 111.125             | 9                               | 10                              |                                 | 1                      |
| 1D2 KATHRYN A. HANNA PARK - SEC 111.125     | 15                              | 15                              |                                 | 0                      |
| 1DA CECIL FIELD COMMERCE CENTER             | 6                               | 6                               |                                 | 0                      |
| 1DE CECIL FIELD TRUST - SEC 111.625         | 1                               | 0                               |                                 | (1)                    |
| 1H2 SPAY & NEUTER REBATE TRUST SEC 111.450  | 1                               | 1                               |                                 | 0                      |
| 1S1 COURT COSTS \$65 FEE FS: 939.185        | 9                               | 9                               |                                 | 0                      |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>          | <b>258</b>                      | <b>267</b>                      |                                 | <b>9</b>               |
| <b>ENTERPRISE FUNDS</b>                     |                                 |                                 |                                 |                        |
| 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                     | 54                              | 50                              |                                 | (4)                    |
| <b>TOTAL ENTERPRISE FUNDS</b>               | <b>213</b>                      | <b>209</b>                      |                                 | <b>(4)</b>             |
| <b>INTERNAL SERVICE FUNDS</b>               |                                 |                                 |                                 |                        |
| 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               | 64                              | 69                              |                                 | 5                      |
| 561 SELF INSURANCE                          | 22                              | 22                              |                                 | 0                      |
| 571 GROUP HEALTH                            | 8                               | 9                               |                                 | 1                      |
| 581 INSURED PROGRAMS                        | 6                               | 7                               |                                 | 1                      |
| 5A1 PUBLIC BUILDING ALLOCATIONS             | 59                              | 59                              |                                 | 0                      |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>         | <b>406</b>                      | <b>413</b>                      |                                 | <b>7</b>               |
| <b>TRUST AND AGENCY FUNDS</b>               |                                 |                                 |                                 |                        |
| 611 GENERAL EMPLOYEES PENSION               | 5                               | 5                               |                                 | 0                      |
| <b>TOTAL TRUST AND AGENCY FUNDS</b>         | <b>5</b>                        | <b>5</b>                        |                                 | <b>0</b>               |
| <b>TOTAL EMPLOYEE CAP FOR ALL SUBFUNDS</b>  | <b>7,195</b>                    | <b>7,370</b>                    |                                 | <b>175</b>             |

Performance Measures  
Fiscal Year 2017 - 2018

**Mayor's Priority: Improve public safety with resources and efforts that bolster law enforcement, intervention and prevention services.**

| Department / Division                     | Measurement  | FY 17 Target | YTD actuals thru March |
|---|--|--------------|------------------------|
| <u>Finance and Administration</u>         |  |              |                        |
| Fleet Management                          | Average number days to complete JFRD vehicle repairs   | 2.0          | 1.3                    |
| Fleet Management                          | Average number days to complete JSO vehicle repairs  | 1.0          | 1.7                    |
| Fleet Management                          | Percent of PMs completed timely for JFRD   | 80%          | 68%                    |
| Fleet Management                          | Percent of PMs completed timely for JSO  | 90%          | 77%                    |
| Fleet Management                          | Percent of safety inspections completed timely for JFRD  | 75%          | 58%                    |
| Fleet Management                          | Percent of safety inspections completed timely for JSO   | 95%          | 90%                    |
| <u>Fire and Rescue</u>                    |  |              |                        |
| Fire Inspections                          | Number fire safety inspections completed per month   | 2,000        | 1,231                  |
| Fire Operations                           | Response time - Fire - reduction in turnout times from when the station receives call and the computer records trucks are moving   | 1.07         | 1.09                   |
| Rescue Operations                         | Response time - Rescue - reduction in turnout times from when the station receives call and the computer records trucks are moving | 1.14         | 1.17                   |
| <u>Jacksonville Children's Commission</u> |  |              |                        |
| After School Program                      | Number After School Program participants   | 12,000       | 11,470                 |
| Summer Jobs Program                       | Number Summer Youth Camp participants  | 6,600        | 0                      |
| Summer Jobs Program                       | Number Summer Youth jobs participants  | 400          | 0                      |
| <u>Jacksonville Journey</u>               |  |              |                        |
| Ex-Offender Program                       | Number job placements - Ex-Offender Program  | 289          | 123                    |
| Juvenile Crime Prevention                 | Number program participants Juvenile Crime Prevention  | 131          | 137                    |
| <u>Office of the Sheriff</u>              |  |              |                        |
| Office of the Sheriff                     | 911 response time for priority one and two calls - maintain less than 7 minute average   | 7            | 7.22                   |
| Office of the Sheriff                     | Decrease in total number of Priority Incidents city-wide   | 2%           | 3.87%                  |
| Office of the Sheriff                     | Total number of community engagement activities annually   | 350          | 320                    |
| <u>Public Library</u>                     |  |              |                        |
| Literacy Program                          | Number of high school diplomas or high school equivalency diplomas awarded   | 25           | 17                     |
| Summer Learning Program                   | Youth participation in Summer Learning Program activities  | 53,600       | 0                      |

Performance Measures  
Fiscal Year 2017 - 2018

**Mayor's Priority: Build an economic development culture that attracts businesses, inspires company growth and increases job opportunities in areas throughout the city.**

| Department / Division                       | Measurement   | FY 17 Target | YTD actuals thru March |
|---|---|--------------|------------------------|
| <u>Downtown Investment Authority</u>        |   |              |                        |
| Commercial Property                         | Commercial Occupancy Rate - Maintain an occupancy rate of 77% or better   | 77%          | 89.2%                  |
| Residential Property                        | Residential Occupancy Rate - Maintain an occupancy rate of 92% or better  | 92%          | 96.6%                  |
| Retail Storefront                           | Retail Storefront Occupancy Rate - Maintain an occupancy rate of 70% or better  | 70%          | 89.6%                  |
| <u>Finance and Administration</u>           |   |              |                        |
| Procurement                                 | Dollars Jacksonville Small Emerging Business (JSEB) contracts awarded annually  | \$22,392,033 | \$6,457,048            |
| Procurement                                 | Number Jacksonville Small Emerging Business (JSEB) contracts awarded annually   | 75%          | 25%                    |
| <u>Jacksonville Children's Commission</u>   |   |              |                        |
| Meals Program                               | Number of children's meals served after school  | 865,000      | 448,379                |
| Meals Program                               | Number of children's meals served during summer   | 300,000      | 0                      |
| Meals Program                               | Number of children's snacks served year round   | 755,000      | 0                      |
| <u>Military Affairs and Veterans</u>        |   |              |                        |
| Homeless Veteran Reintegration Program      | Number of homeless veterans enrolled for services   | 150          | 137                    |
| Homeless Veteran Reintegration Program      | Number of homeless veterans placed in jobs  | 70           | 36                     |
| Veteran Services                            | Number of City hosted events  | 10           | 22                     |
| Veteran Services                            | Number of events that the City of Jacksonville participated   | 100          | 148                    |
| Veteran Services                            | Number of veterans served in person   | 6,000        | 5,112                  |
| Veteran Services                            | Total veteran contacts  | 200,000      | 138,518                |
| <u>Neighborhoods</u>                        |   |              |                        |
| 630-CITY                                    | Percent of service requests (630-CITY) closed timely city-wide  | 86%          | 86.25%                 |
| Housing & Community Development             | Number of families assisted in home-ownership programs  | 307          | 43                     |
| <u>Office of Economic Development</u>       |   |              |                        |
| Northwest Economic Development Fund         | Value of funding provided   | \$3,000,000  | \$6,742,400            |
| Small Business & Entrepreneurial Assistance | Number of businesses assisted   | 450          | 209                    |
| <u>Public Library</u>                       |   |              |                        |
| Career Source                               | "Economic Success" program attendance (includes Career Source programs, digital literacy classes, and other library events on this theme) | 12,000       | 12,622                 |

Performance Measures  
Fiscal Year 2017 - 2018

**Mayor's Priority: Build an economic development culture that attracts businesses, inspires company growth and increases job opportunities in areas throughout the city.**

| Department / Division           | Measurement  | FY 17 Target | YTD actuals thru March |
|---------------------------------|--|--------------|------------------------|
| <u>Sports and Entertainment</u> |  |              |                        |
| Public Facilities               | Attendance to events managed by SMG                              | 2,397,000    | 1,351,014              |
| Special Events                  | Number of participants to Sports and Entertainment Office Events | 350,700      | 342,515                |
| Special Events                  | Total number of permitted events/projects                        | 235          | 126                    |

Performance Measures  
Fiscal Year 2017 - 2018

**Mayor's Priority: Improve services to youth with partnerships and programs that promote education, enrichment, and crime prevention.**

| Department / Division                           | Measurement  | FY 17 Target | YTD actuals thru March |
|---|--|--------------|------------------------|
| <u>Jacksonville Children's Commission</u>       |  |              |                        |
| Mayor's Early Literacy Program                  | Number participants Mayor's Book Club  | 9,000        | 9,106                  |
| Youth Program                                   | Number youth served through JCC programs   | 24,000       | 0                      |
| <u>Parks, Recreation and Community Services</u> |  |              |                        |
| Extension Services                              | Number youth participants in 4H programs   | 6,825        | 8,916                  |
| <u>Public Library</u>                           |  |              |                        |
| Literacy Program                                | Number "Virtual Library Cards" issued - Jacksonville Public Library/Duval County Public School partnership                           | 127,000      | 132,866                |
| Literacy Program                                | Number of books circulated from youth/children's collections   | 2,100,000    | 861,945                |
| Youth Program                                   | Number of youth served through classroom visits and field trips - Jacksonville Public Library/Duval County Public School partnership | 31,000       | 16,873                 |

Performance Measures  
Fiscal Year 2017 - 2018

**Mayor's Priority: Engage citizen in efforts to improve the health, wellness, conditions and offerings of neighborhoods throughout Jacksonville.**

| Department / Division                           | Measurement   | FY 17 Target | YTD actuals thru March |
|---|---|--------------|------------------------|
| <u>Finance and Administration</u>               |   |              |                        |
| Fleet Management                                | Percent of PMs completed timely for Parks, Recreation & Community Services                | 90%          | 60%                    |
| Fleet Management                                | Percent of PMs completed timely for Public Works  | 90%          | 72%                    |
| Fleet Management                                | Percent of safety inspections completed timely for Parks, Recreation & Community Services | 90%          | 61%                    |
| Fleet Management                                | Percent of safety inspections completed timely for Public Works                           | 90%          | 76%                    |
| <u>Neighborhoods</u>                            |   |              |                        |
| Animal Care/Protective Services                 | Number of animals spayed/neutered   | 5,000        | 2,375                  |
| Animal Care/Protective Services                 | Percent live release rate   | 90%          | 89.12%                 |
| Municipal Code Compliance                       | Number code enforcement cases issued annually   | 42,000       | 22,996                 |
| Municipal Code Compliance                       | Number of inspections performed annually  | 108,000      | 59,161                 |
| Neighborhood Services                           | Number community meetings (CPACs, HOAs Nbhd Assns.)                                       | 215          | 145                    |
| <u>Parks, Recreation and Community Services</u> |   |              |                        |
| Rec & Community Programmir                      | Number of participants - Recreation and Community   | 8,380        | 4,817                  |
| Rec & Community Programmir                      | Number of programs - Recreation and Community   | 42           | 41                     |
| Senior Services                                 | Number program participants for senior programs   | 3,500        | 16,741                 |
| Various   | Number of park facility assessments completed   | 60           | 32                     |
| <u>Planning and Development</u>                 |   |              |                        |
| Building Inspection                             | Number commercial building permits issued   | 1,669        | 1,167                  |
| Building Inspection                             | Number residential building permits issued  | 10,729       | 5,577                  |
| <u>Public Library</u>                           |   |              |                        |
| Programs  | Number of library programs - number of participants                                       | 185,000      | 111,098                |
| Programs  | Number of library programs for any age  | 36,000       | 7,205                  |
| Resources                                       | Community use of meeting rooms - # of meetings  | 36,000       | 16,552                 |
| Resources                                       | Community use of meeting rooms - # of participants  | 260,000      | 263,267                |
| <u>Public Works</u>                             |   |              |                        |
| Mowing & Landscape Maint                        | Number of acres mowed   | 196,669      | 32,838                 |
| ROW & Stormwater Maint                          | Number pedestrian/bikeway miles created   | 0.53         | 1.79                   |
| ROW & Stormwater Maint                          | Number road miles resurfaced  | 88           | 56.59                  |
| Solid Waste                                     | Number litter miles collected   | 1,000        | 2,368                  |
| Solid Waste                                     | Number tons litter collected  | 330          | 520                    |
| Solid Waste                                     | Tons of recycle materials   | 35,000       | 24,214                 |
| Traffic Engineering                             | Number of COJ Traffic Signals receiving preventive maintenance                            | 430          | 58                     |
| Traffic Engineering                             | Number of FDOT Traffic Signals receiving preventive maintenance                           | 599          | 151                    |

Performance Measures  
Fiscal Year 2017 - 2018

**Mayor's Priority: Improve the efficiencies and effectiveness of governmental operations with accountability practices and leadership.**

| Department / Division                           | Measurement  | FY 17 Target | YTD actuals thru March |
|---|--|--------------|------------------------|
| <u>Employee Services</u>                        |  |              |                        |
| Talent Acquisition                              | Positions vacant greater than 120 days (after request from Department to fill) after request from Department           | 36.10%       | 35.41%                 |
| Talent Acquisition                              | Positions vacant less than 120 days (after request from Department to fill)  | 63.90%       | 64.58%                 |
| Talent Acquisition                              | Turn-over rate   | 11.00%       | 9.02%                  |
| <u>Finance and Administration</u>               |  |              |                        |
| Accounting                                      | Percent of payment based on industry standard of 30 day payment from the delivery/invoice date to payment mailed date. | 90%          | 80%                    |
| Accounting                                      | Percent of payment from the delivery/invoice date to the submittal to GAD. Goal is processing within 20 days.          | 90%          | 82%                    |
| Risk Management                                 | Number of COJ workers comp first report of injury notifications received   | 950          | 603                    |
| Risk Management                                 | Number of workers comp claims closed   | 1,100        | 709                    |
| Risk Management                                 | Number of workers comp claims opened   | 1,200        | 639                    |
| <u>Jacksonville Human Rights Commission</u>     |  |              |                        |
| EO/EA   | Number of internal investigations completed in 90 days   | 70%          | 40%                    |
| <u>Parks, Recreation and Community Services</u> |  |              |                        |
| Extension Services                              | Number participants in Extension Programs  | 46,937       | 20,730                 |
| Senior Services                                 | Number children served by foster grandparent program   | 400          | 501                    |
| Senior Services                                 | Number foster grandparents   | 77           | 93                     |
| Senior Services                                 | Number senior meals served   | 232,000      | 91,214                 |
| <u>Public Library</u>                           |  |              |                        |
| Resources                                       | Number of hits - JPL website   | 3,100,000    | 1,370,662              |
| <u>Public Works</u>                             |  |              |                        |
| Public Buildings                                | Kilowatt hours consumed per sq ft in the County Courthouse   | 11.03        | 5.29                   |
| Public Buildings                                | Kilowatt hours consumed per sq ft in the Ed Austin Building  | 5.96         | 2.75                   |
| Public Buildings                                | Kilowatt hours consumed per sq ft in the Ed Ball Building  | 14.13        | 5.91                   |
| Public Buildings                                | Kilowatt hours consumed per sq ft in the Jake Godbold Building   | 10.27        | 4.76                   |
| Public Buildings                                | Kilowatt hours consumed per sq ft in the Old County Courthouse   | 1.28         | 0.43                   |
| Public Buildings                                | Kilowatt hours consumed per sq ft in the Police Memorial Building  | 32.65        | 13.96                  |
| Public Buildings                                | Kilowatt hours consumed per sq ft in the Pre-Trial Detention Facility  | 14.31        | 6.62                   |
| Public Buildings                                | Kilowatt hours consumed per sq ft in the St. James Building  | 11.17        | 6.82                   |
| Public Buildings                                | Kilowatt hours consumed per sq ft in the Yates Building  | 17.60        | 8.91                   |



GENERAL FUND - GSD  
SUBFUND -- 011

|  | FY 15-16<br>ACTUALS  | FY 16-17<br>ADOPTED  | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                   |
|--|----------------------|----------------------|----------------------|------------------|-------------------|
|  |                      |                      |                      | PERCENT          | DOLLAR            |
| <b>REVENUE</b>                           |                      |                      |                      |                  |                   |
| Ad Valorem Taxes                         | 539,881,468          | 560,583,862          | 595,914,631          | 6.3%             | 35,330,769        |
| Taxes                                    | 171,820,668          | 168,116,888          | 170,725,600          | 1.6%             | 2,608,712         |
| Intergovernmental Revenue                | 957,725              | 943,239              | 807,143              | (14.4%)          | (136,096)         |
| State Shared Revenue                     | 156,178,578          | 167,270,581          | 173,100,499          | 3.5%             | 5,829,918         |
| Charges for Services                     | 43,020,235           | 44,449,103           | 51,067,814           | 14.9%            | 6,618,711         |
| Revenue From City Agencies - Allocations | 2,371,381            | 2,238,293            | 2,426,460            | 8.4%             | 188,167           |
| Fines and Forfeits                       | 2,272,641            | 2,381,694            | 2,309,584            | (3.0%)           | (72,110)          |
| Investment Pool / Interest Earnings      | 3,607,542            | 3,287,614            | 2,702,077            | (17.8%)          | (585,537)         |
| Miscellaneous Revenue                    | 17,387,901           | 17,521,855           | 18,451,872           | 5.3%             | 930,017           |
| Other Sources                            | 5,930,693            | 0                    | 5,687,374            |                  | 5,687,374         |
| Transfers From Other Funds               | 15,310,504           | 5,715,783            | 6,107,948            | 6.9%             | 392,165           |
| Transfers From Component Units           | 114,187,538          | 115,957,950          | 116,754,815          | 0.7%             | 796,865           |
| Transfers from Fund Balance              | 11,019,113           | 13,011,047           | 22,368,097           | 71.9%            | 9,357,050         |
| <b>TOTAL REVENUE</b>                     | <b>1,083,945,986</b> | <b>1,101,477,909</b> | <b>1,168,423,914</b> | <b>6.1%</b>      | <b>66,946,005</b> |
| <b>EXPENDITURES</b>                      |                      |                      |                      |                  |                   |
| Salaries                                 | 346,094,951          | 356,447,721          | 384,779,108          | 7.9%             | 28,331,387        |
| Salary & Benefit Lapse                   | 0                    | (10,389,818)         | (5,469,459)          | (47.4%)          | 4,920,359         |
| Pension Costs                            | 196,333,453          | 226,944,463          | 152,560,409          | (32.8%)          | (74,384,054)      |
| Employer Provided Benefits               | 73,227,639           | 75,810,431           | 69,310,322           | (8.6%)           | (6,500,109)       |
| Internal Service Charges                 | 90,580,626           | 95,787,017           | 104,378,809          | 9.0%             | 8,591,792         |
| Insurance Costs and Premiums             | 7,278,359            | 8,465,528            | 7,989,204            | (5.6%)           | (476,324)         |
| Professional and Contractual Services    | 34,600,260           | 36,108,994           | 49,694,825           | 37.6%            | 13,585,831        |
| Other Operating Expenses                 | 67,679,796           | 76,366,328           | 76,404,598           | 0.1%             | 38,270            |
| Intra-Departmental Billing               | 389,349              | 382,289              | 339,164              | (11.3%)          | (43,125)          |
| Library Materials                        | 2,987,130            | 3,434,849            | 2,949,153            | (14.1%)          | (485,696)         |
| Capital Outlay                           | 6,773,353            | 2,275,055            | 6,857,584            | 201.4%           | 4,582,529         |
| Debt Service                             | 64,332,754           | 65,705,992           | 65,660,473           | (0.1%)           | (45,519)          |
| Grants, Aids & Contributions             | 35,037,821           | 38,228,285           | 40,953,752           | 7.1%             | 2,725,467         |
| Supervision Allocation                   | (265,768)            | (396,272)            | (2,963)              | (99.3%)          | 393,309           |
| Indirect Cost                            | 2,957,392            | 2,957,392            | 3,084,435            | 4.3%             | 127,043           |
| Contingencies                            | 0                    | 8,289,809            | 57,291,977           | 591.1%           | 49,002,168        |
| Transfers to Other Funds                 | 91,642,058           | 80,346,336           | 111,384,375          | 38.6%            | 31,038,039        |
| Payment to Fiscal Agents                 | 1,766,456            | 4,548,859            | 4,925,723            | 8.3%             | 376,864           |
| Debt Management Fund Repayments          | 27,298,348           | 30,022,276           | 35,263,150           | 17.5%            | 5,240,874         |
| Fiscal and Other Debt Fees               | 184,968              | 142,375              | 69,275               | (51.3%)          | (73,100)          |
| <b>TOTAL EXPENDITURES</b>                | <b>1,048,898,947</b> | <b>1,101,477,909</b> | <b>1,168,423,914</b> | <b>6.1%</b>      | <b>66,946,005</b> |

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

|  | <b>FY 16-17<br/>COUNCIL<br/>APPROVED</b> | <b>FY 17-18<br/>MAYOR'S<br/>PROPOSED</b> | <b>FY 17-18<br/>COUNCIL<br/>APPROVED</b> |
|--|--|--|--|
| <b>NON-DEPARTMENTAL REVENUES</b>         |  |  |  |
| AD VALOREM TAXES                         | 587,336,942                              | 625,195,677                              |  |
| DISTRIBUTIONS TO TAX INCREMENT DISTRICTS | (26,753,080)                             | (29,281,046)                             |  |
| <b>NET AD VALOREM TAXES</b>              | <b>560,583,862</b>                       | <b>595,914,631</b>                       |  |
| COMMUNICATIONS SERVICES TAX              | 31,726,133                               | 30,062,599                               |  |
| CONTRIBUTIONS FROM OTHER FUNDS           | 5,715,783                                | 6,107,948                                |  |
| CONTRIBUTIONS FROM OTHER LOCAL UNITS     | 115,822,950                              | 116,619,815                              |  |
| DISPOSITION OF FIXED ASSETS              | 71,000                                   | 125,000                                  |  |
| FEDERAL GRANTS                           | 449,649                                  | 322,103                                  |  |
| FEDERAL PAYMENTS IN LIEU OF TAXES        | 25,119                                   | 25,119                                   |  |
| FRANCHISE FEES                           | 39,731,812                               | 40,634,300                               |  |
| INTEREST, INCL PROFITS ON INVESTMENTS    | 3,287,614                                | 2,702,077                                |  |
| LOCAL BUSINESS TAX                       | 7,055,810                                | 7,106,286                                |  |
| NON OPERATING SOURCES                    | 13,011,047                               | 22,368,097                               |  |
| OTHER CHARGES FOR SERVICES               | 9,985,059                                | 13,337,627                               |  |
| OTHER FINES AND/OR FORFEITS              | 1,189,328                                | 1,162,386                                |  |
| OTHER MISCELLANEOUS REVENUE              | 5,676,015                                | 5,615,311                                |  |
| RENTS AND ROYALTIES                      | 100,000                                  | 100,000                                  |  |
| SALES AND USE TAXES                      | 1,083,630                                | 1,159,338                                |  |
| STATE SHARED REVENUES                    | 167,270,581                              | 173,100,499                              |  |
| UTILITY SERVICE TAXES                    | 88,519,503                               | 91,763,077                               |  |
| VIOLATIONS OF LOCAL ORDINANCES           | 500                                      | 500                                      |  |
| <b>TOTAL NON-DEPARTMENTAL REVENUES</b>   | <b>1,051,305,395</b>                     | <b>1,108,226,713</b>                     |  |
| <b>DEPARTMENTAL REVENUES</b>             |  |  |  |
| ADVISORY BOARDS & COMMISSIONS            | 238,500                                  | 88,500                                   |  |
| CITY COUNCIL                             | 353,062                                  | 342,586                                  |  |
| DOWNTOWN INVESTMENT AUTHORITY            | 39,820                                   | 39,820                                   |  |
| EMPLOYEE SERVICES                        | 1,500                                    | 1,300                                    |  |
| FINANCE AND ADMINISTRATION               | 91,076                                   | 90,982                                   |  |
| FIRE AND RESCUE                          | 30,817,911                               | 36,211,579                               |  |
| HUMAN RIGHTS COMMISSION                  | 75,400                                   | 66,850                                   |  |
| MAYOR'S OFFICE                           | 98,500                                   | 65,000                                   |  |
| MEDICAL EXAMINER                         | 1,546,225                                | 1,727,733                                |  |
| MILITARY AFFAIRS AND VETERANS            | 500                                      | 500                                      |  |
| NEIGHBORHOODS                            | 1,536,017                                | 1,543,839                                |  |
| OFFICE OF ECONOMIC DEVELOPMENT           | 120                                      | 120                                      |  |
| OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT   | 20,000                                   | 20,000                                   |  |
| OFFICE OF INSPECTOR GENERAL              | 115,000                                  | 115,000                                  |  |
| OFFICE OF THE SHERIFF                    | 8,553,974                                | 12,218,570                               |  |
| PARKS, RECREATION & COMMUNITY SVCS       | 766,410                                  | 761,575                                  |  |
| PLANNING AND DEVELOPMENT                 | 1,142,114                                | 1,159,125                                |  |
| PUBLIC LIBRARIES                         | 298,248                                  | 276,725                                  |  |
| PUBLIC WORKS                             | 4,453,137                                | 5,442,397                                |  |
| SUPERVISOR OF ELECTIONS                  | 25,000                                   | 25,000                                   |  |
| <b>TOTAL DEPARTMENTAL REVENUES</b>       | <b>50,172,514</b>                        | <b>60,197,201</b>                        |  |
| <b>TOTAL GENERAL FUND - GSD REVENUES</b> | <b>1,101,477,909</b>                     | <b>1,168,423,914</b>                     |  |

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

|   | FY 16-17<br>COUNCIL<br>APPROVED | FY 17-18<br>MAYOR'S<br>PROPOSED | FY 17-18<br>COUNCIL<br>APPROVED |
|---|---------------------------------|---------------------------------|---------------------------------|
| <b>CONTRIBUTIONS FROM OTHER FUNDS</b>             |                                 |                                 |                                 |
| LOAN REPAYMENT FR NE DOWNTOWN CRA                 | 759,218                         | 1,131,493                       |                                 |
| TRANSFER FR DOWNTOWN SS CRA SF182                 | 360,572                         | 406,954                         |                                 |
| TRANSFER FR COMMUNITY DEV SF1A1                   | 120,000                         | 120,000                         |                                 |
| TRANSFER FR GEN CAPITAL PROJS SF322               | 964,000                         | 948,000                         |                                 |
| TRANSFER FR PUBLIC BUILDINGS SF5A1                | 2,666,356                       | 2,966,257                       |                                 |
| TRANSFER FR RED LIGHT CAMERA SF64C                | 845,637                         | 535,244                         |                                 |
| <b>TOTAL CONTRIBUTIONS FROM OTHER FUNDS</b>       | <b>5,715,783</b>                | <b>6,107,948</b>                |                                 |
| <b>CONTRIBUTIONS FROM OTHER LOCAL UNITS</b>       |                                 |                                 |                                 |
| CONTRIBUTION: JEA                                 | 92,270,692                      | 91,471,795                      |                                 |
| CONTRIBUTION: JEA - WATER & SEWER                 | 23,552,258                      | 25,148,020                      |                                 |
| <b>TOTAL CONTRIBUTIONS FROM OTHER LOCAL UNITS</b> | <b>115,822,950</b>              | <b>116,619,815</b>              |                                 |
| <b>STATE SHARED REVENUE</b>                       |                                 |                                 |                                 |
| 1/2 CENT SALES TAX (FS 202.18 2C)                 | 94,138,150                      | 96,686,645                      |                                 |
| ALCOHOLIC BEVERAGE LICENSE (FS 561.342)           | 699,918                         | 720,500                         |                                 |
| GASOLINE TAXES 7TH CENT                           | 4,004,105                       | 4,245,630                       |                                 |
| INSURANCE AGENTS LICENSES (FS 624.501)            | 184,404                         | 191,151                         |                                 |
| MOBILE HOME LICENSES (FS 320.08)                  | 233,606                         | 243,872                         |                                 |
| MOTOR FUEL USE TAX - COUNTY                       | 14,802                          | 15,028                          |                                 |
| MUNICIPAL FUEL TAX REFUND (FS 206.41 4)           | 169,020                         | 169,020                         |                                 |
| REV SHARED-1/17 CIGARETTE TAX                     | 388,270                         | 349,739                         |                                 |
| REV SHARED-8TH CENT GAS TAX                       | 7,665,015                       | 8,173,739                       |                                 |
| REV SHARED-COUNTY                                 | 24,655,028                      | 25,172,634                      |                                 |
| REV SHARED-MUNICIPAL SALES                        | 24,920,141                      | 26,443,094                      |                                 |
| SPECIAL FUEL & MOTOR FUEL USE TAX                 | 2,500                           | 4,248                           |                                 |
| ST SHARED-POPULATION(\$6.24) FS218.23(2)          | 5,646,763                       | 5,759,476                       |                                 |
| SURPLUS GAS TAX (FS 206.41 1A)                    | 4,548,859                       | 4,925,723                       |                                 |
| <b>TOTAL STATE SHARED REVENUE</b>                 | <b>167,270,581</b>              | <b>173,100,499</b>              |                                 |

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

|  | <b>FY 16-17<br/>COUNCIL<br/>APPROVED</b> | <b>FY 17-18<br/>MAYOR'S<br/>PROPOSED</b> | <b>FY 17-18<br/>COUNCIL<br/>APPROVED</b> |
|--|--|--|--|
| <b>DEPARTMENTAL EXPENSES</b>                 |  |  |  |
| ADVISORY BOARDS & COMMISSIONS                | 423,679                                  | 478,997                                  |  |
| CITY COUNCIL                                 | 9,785,244                                | 9,937,512                                |  |
| COURTS                                       | 4,071,611                                | 3,791,370                                |  |
| DOWNTOWN INVESTMENT AUTHORITY                | 1,190,244                                | 1,261,119                                |  |
| EMPLOYEE SERVICES                            | 6,967,346                                | 6,877,655                                |  |
| FINANCE AND ADMINISTRATION                   | 11,394,822                               | 12,993,237                               |  |
| FIRE AND RESCUE                              | 220,588,136                              | 217,112,278                              |  |
| HUMAN RIGHTS COMMISSION                      | 597,156                                  | 753,555                                  |  |
| MAYOR'S OFFICE                               | 4,088,424                                | 4,168,856                                |  |
| MEDICAL EXAMINER                             | 4,037,394                                | 4,531,630                                |  |
| MILITARY AFFAIRS AND VETERANS                | 1,177,519                                | 1,199,889                                |  |
| NEIGHBORHOODS                                | 19,173,015                               | 19,381,472                               |  |
| OFFICE OF ECONOMIC DEVELOPMENT               | 1,675,852                                | 1,589,404                                |  |
| OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT       | 312,203                                  | 308,689                                  |  |
| OFFICE OF GENERAL COUNSEL                    | 309,784                                  | 290,702                                  |  |
| OFFICE OF INSPECTOR GENERAL                  | 931,822                                  | 993,731                                  |  |
| OFFICE OF SPORTS & ENTERTAINMENT             | 871,176                                  | 867,116                                  |  |
| OFFICE OF THE SHERIFF                        | 423,110,925                              | 410,505,112                              |  |
| PARKS, RECREATION & COMMUNITY SVCS           | 41,695,144                               | 44,446,513                               |  |
| PLANNING AND DEVELOPMENT                     | 4,633,554                                | 4,378,428                                |  |
| PUBLIC DEFENDER                              | 1,894,296                                | 2,164,001                                |  |
| PUBLIC HEALTH                                | 1,025,580                                | 1,120,112                                |  |
| PUBLIC LIBRARIES                             | 31,677,323                               | 32,128,717                               |  |
| PUBLIC WORKS                                 | 42,331,364                               | 43,258,153                               |  |
| STATE ATTORNEY                               | 1,690,261                                | 1,707,646                                |  |
| SUPERVISOR OF ELECTIONS                      | 5,804,419                                | 5,924,669                                |  |
| <b>TOTAL DEPARTMENTAL EXPENSES</b>           | <b>841,458,293</b>                       | <b>832,170,563</b>                       |  |
| <b>NON-DEPARTMENTAL EXPENSES</b>             |  |  |  |
| CITYWIDE ACTIVITIES                          | 104,488,463                              | 99,382,828                               |  |
| CONTINGENCIES                                | 8,289,809                                | 57,291,977                               |  |
| DEBT FEES - BOND RELATED                     | 142,375                                  | 69,275                                   |  |
| DEBT SERVICE TRANSFERS - FISCAL AGENT        | 404,847                                  | 273,651                                  |  |
| DEBT SERVICE TRANSFERS - INTEREST            | 22,290,592                               | 20,755,208                               |  |
| DEBT SERVICE TRANSFERS - PRINCIPAL           | 43,010,553                               | 44,631,614                               |  |
| INTER-LOCAL AGREEMENTS                       | 2,351,254                                | 2,395,483                                |  |
| SUBFUND LEVEL ACTIVITIES                     | 3,063,674                                | 3,918,195                                |  |
| TRANSFER OUT TO OTHER FUNDS                  | 75,978,049                               | 107,535,120                              |  |
| <b>TOTAL NON-DEPARTMENTAL EXPENSES</b>       | <b>260,019,616</b>                       | <b>336,253,351</b>                       |  |
| <b>TOTAL GENERAL FUND - GSD EXPENDITURES</b> | <b>1,101,477,909</b>                     | <b>1,168,423,914</b>                     |  |

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

|  | FY 16-17<br>COUNCIL<br>APPROVED | FY 17-18<br>MAYOR'S<br>PROPOSED | FY 17-18<br>COUNCIL<br>APPROVED |
|--|---------------------------------|---------------------------------|---------------------------------|
| <b>CITYWIDE ACTIVITIES</b>               |                                 |                                 |                                 |
| 415 LIMIT PENSION COST                   | 49,903                          | 32,760                          |                                 |
| ALCOHOL REHABILITATION PROGRAM           | 399,989                         | 399,989                         |                                 |
| ALLOCATIONS - VACANT BUILDINGS           | 983,832                         | 526,805                         |                                 |
| ANNUAL INDEPENDENT AUDIT                 | 291,500                         | 307,050                         |                                 |
| ART IN PUBLIC PLACES                     |                                 | 3,582                           |                                 |
| BUSINESS IMPRV DISTRICT-DOWNTOWN VISION  | 311,660                         | 458,491                         |                                 |
| CIP DEBT SERVICE REPAYMENT               | 23,584,042                      | 28,361,614                      |                                 |
| CONSTITUTIONAL GAS TAX TO FISCAL AGENT   | 4,548,859                       | 4,925,723                       |                                 |
| DEBT SERVICE - ED BALL BUILDING          | 1,193,287                       | 1,289,954                       |                                 |
| DEBT SERVICE - HAVERTY BUILDING          | 1,473,069                       | 1,676,303                       |                                 |
| ECON DEV TRAINING GRANT                  | 446,000                         |                                 |                                 |
| ECON DEV TRAINING GRANT - AMAZON 2       |                                 | 200,000                         |                                 |
| ECON DEV TRAINING GRANT - GE             |                                 | 200,000                         |                                 |
| ECONOMIC GRANT PROGRAM                   | 4,688,000                       | 3,001,000                       |                                 |
| FILING FEE LOCAL ORD-PUBLIC DEF FS27.54  | 20,000                          | 23,000                          |                                 |
| FILING FEE LOCAL ORD-ST ATTORNEY FS27.34 | 52,000                          | 52,000                          |                                 |
| JACKSONVILLE LANDING                     | 291,807                         | 244,716                         |                                 |
| JUVENILE JUSTICE                         | 3,465,953                       | 4,288,167                       |                                 |
| LICENSE AGREEMENTS AND FEES              | 18,847                          | 19,340                          |                                 |
| LOBBYIST FEES                            | 150,000                         | 150,000                         |                                 |
| MANATEE STUDY                            | 90,000                          | 90,000                          |                                 |
| MEDICAID PROGRAM F.S. 409.915            | 16,164,215                      | 15,165,000                      |                                 |
| MUNICIPAL DUES & AFFILIATION             | 237,584                         | 14,885                          |                                 |
| MUNICIPAL DUES/AFFILIATION SEC 10.109    |                                 | 200,650                         |                                 |
| N. FL TPO (TRANSPORTATION PLANNING ORG)  | 222,517                         | 230,748                         |                                 |
| NE FL REGIONAL TRANSPORTATION COMMISSION | 96,751                          | 96,751                          |                                 |
| NON DEPARTMENTAL IS ALLOCATIONS          | 778,930                         | 555,921                         |                                 |
| NORTH FLORIDA REGIONAL COUNCIL           | 371,286                         | 378,696                         |                                 |
| PFPF ADDITIONAL PAYMENT (121.114 C)      | 10,000,000                      |                                 |                                 |
| PSG - CULTURAL COUNCIL                   | 2,846,580                       | 2,846,580                       |                                 |
| PUBLIC SAFETY DC PLAN ADMINISTRATION     |                                 | 73,765                          |                                 |
| PUBLIC SERVICE GRANTS                    | 2,624,196                       | 2,624,196                       |                                 |
| QUALIFIED TARGET INDUSTRIES              | 609,575                         | 766,975                         |                                 |
| REFUND - TAXES OVERPD/ERROR/CONTROVERSY  | 3,000                           | 4,000                           |                                 |
| SHANDS JAX MEDICAL CENTER CONTRIBUTION   | 26,275,594                      | 26,275,594                      |                                 |
| SMG - NAVY V NOTRE DAME                  | 350,000                         |                                 |                                 |
| SMG - TAXSLAYER BOWL AMENDMT#3           | 350,000                         | 835,102                         |                                 |
| STORMWATER 501C3/LOW INCOME SUBSIDY      |                                 | 1,563,732                       |                                 |
| SUBSIDIZED PENSION FUNDS                 | 16,987                          | 17,239                          |                                 |
| TAX DEED PURCHASES                       | 200,000                         | 200,000                         |                                 |
| ZOO CONTRACT                             | 1,282,500                       | 1,282,500                       |                                 |
| <b>TOTAL CITYWIDE ACTIVITIES</b>         | <b>104,488,463</b>              | <b>99,382,828</b>               |                                 |

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

|  | FY 16-17<br>COUNCIL<br>APPROVED | FY 17-18<br>MAYOR'S<br>PROPOSED | FY 17-18<br>COUNCIL<br>APPROVED |
|--|---------------------------------|---------------------------------|---------------------------------|
| <b>CONTINGENCIES</b>                               |                                 |                                 |                                 |
| CONTINGENCY - COLL. BARGAINING REOPENER            |                                 | 2,000,000                       |                                 |
| CONTINGENCY-PENSION UAAL                           | 3,500,000                       |                                 |                                 |
| CONTINUATION GRANT MATCH(B1-B)                     | 441,120                         | 501,309                         |                                 |
| EXECUTIVE OP CONTINGENCY - COUNCIL                 | 55,000                          | 100,000                         |                                 |
| EXECUTIVE OP CONTINGENCY - MAYOR                   | 100,000                         | 100,000                         |                                 |
| F.I.N.D GRANT MATCH                                |                                 | 1,581,000                       |                                 |
| FEDERAL MATCHING GRANT                             | 985,014                         | 250,000                         |                                 |
| PENSION REFORM RESERVES                            | 2,983,675                       | 52,559,668                      |                                 |
| SP COUNCIL CONTINGENCY-SWIMMING LESSONS            | 25,000                          |                                 |                                 |
| SPECIAL COUNCIL CONTING - JAX CHAMBER              | 200,000                         | 200,000                         |                                 |
| <b>TOTAL CONTINGENCIES</b>                         | <b>8,289,809</b>                | <b>57,291,977</b>               |                                 |
| <b>DEBT FEES - BOND RELATED</b>                    |                                 |                                 |                                 |
| FISCAL AGENT FEES GF-GSD                           | 142,375                         | 69,275                          |                                 |
| <b>TOTAL DEBT FEES - BOND RELATED</b>              | <b>142,375</b>                  | <b>69,275</b>                   |                                 |
| <b>DEBT SERVICE TRANSFERS - FISCAL AGENT</b>       |                                 |                                 |                                 |
| TRF FR 011 GF TO 22U - FISCAL AGENT FEES           | 496                             | 1,000                           |                                 |
| TRF FR 011 GF TO 255 - FISCAL AGENT FEES           | 2,950                           | 450                             |                                 |
| TRF FR 011 GF TO 256 - FISCAL AGENT FEES           | 450                             |                                 |                                 |
| TRF FR 011 GF TO 259 - FISCAL AGENT FEES           | 397,225                         | 268,331                         |                                 |
| 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           | 1,476                           | 1,620                           |                                 |
| <b>TOTAL DEBT SERVICE TRANSFERS - FISCAL AGENT</b> | <b>404,847</b>                  | <b>273,651</b>                  |                                 |
| <b>DEBT SERVICE TRANSFERS - INTEREST</b>           |                                 |                                 |                                 |
| TRF FR 011 GF TO 22H-06C ETR/CARLING               | 166,620                         | 161,849                         |                                 |
| TRF FR 011 GF TO 22U-01 RCR SALES TAX              | 767,836                         | 374,966                         |                                 |
| TRF FR 011 GF TO 255-06C ETR                       | 92,908                          | 62,545                          |                                 |
| TRF FR 011 GF TO 256-07 ETR                        | 1,518,477                       |                                 |                                 |
| TRF FR 011 GF TO 259-08 A&B (97'S&02)              | 2,213,929                       | 2,132,997                       |                                 |
| TRF FR 011 GF TO 25A-09 AB&C                       | 1,755,820                       | 1,614,817                       |                                 |
| TRF FR 011 GF TO 25B-09C SPEC REV                  | 510,228                         | 272,835                         |                                 |
| TRF FR 011 GF TO 25C-COURTHOUSE DEBT               | 1,241,801                       | 752,434                         |                                 |
| TRF FR 011 GF TO 25D-COURTHOUSE DEBT               | 1,889,114                       | 1,850,397                       |                                 |
| TRF FR 011 GF TO 25E-2012B SPEC REV                | 31,717                          |                                 |                                 |
| TRF FR 011 GF TO 25F-2012C SPEC REV                | 7,220,930                       | 6,489,832                       |                                 |
| TRF FR 011 GF TO 25G-2012D SPEC REV                | 354,325                         | 316,420                         |                                 |
| TRF FR 011 GF TO 25H-2012E SPEC REV                | 516,578                         | 419,813                         |                                 |
| 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                       |                                 |
| TRF FR 011 GF TO 4F6 DEBT SVC                      | 96,739                          | 96,385                          |                                 |
| TRF FR 011 GF TO 561-ADAM'S MARK                   | 131,212                         | 89,365                          |                                 |
| <b>TOTAL DEBT SERVICE TRANSFERS - INTEREST</b>     | <b>22,290,592</b>               | <b>20,755,208</b>               |                                 |

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

|   | FY 16-17<br>COUNCIL<br>APPROVED | FY 17-18<br>MAYOR'S<br>PROPOSED | FY 17-18<br>COUNCIL<br>APPROVED |
|---|---------------------------------|---------------------------------|---------------------------------|
| <b>DEBT SERVICE TRANSFERS - PRINCIPAL</b>       |                                 |                                 |                                 |
| TRF FR 011 GF TO 22H-06C CARLING                | 337,757                         | 342,516                         |                                 |
| TRF FR 011 GF TO 22U-01 RCR SALES TAX           | 7,125,000                       | 7,520,000                       |                                 |
| TRF FR 011 GF TO 255-06C ETR                    | 585,900                         | 615,553                         |                                 |
| TRF FR 011 GF TO 256-2007 ETR                   | 1,390,000                       |                                 |                                 |
| TRF FR 011 GF TO 259-08A&B (97'S&02)            | 3,905,436                       | 3,686,253                       |                                 |
| TRF FR 011 GF TO 25A-09AB&C ETR                 | 3,250,000                       | 3,395,000                       |                                 |
| TRF FR 011 GF TO 25B-09C SPEC REV               | 1,375,000                       | 1,420,000                       |                                 |
| TRF FR 011 GF TO 25C-COURTHOUSE DEBT            | 1,097,000                       | 1,136,000                       |                                 |
| TRF FR 011 GF TO 25D-COURTHOUSE DEBT            | 772,500                         | 810,300                         |                                 |
| TRF FR 011 GF TO 25F-2012C SPEC REV             | 14,532,000                      | 15,795,000                      |                                 |
| TRF FR 011 GF TO 25G-2012D SPEC REV             | 945,000                         | 985,000                         |                                 |
| TRF FR 011 GF TO 4F6 DEBT SVC                   | 14,564                          | 13,748                          |                                 |
| TRF FR 011 GF TO 561-ADAM'S MARK                | 940,396                         | 982,244                         |                                 |
| TRF FR 011 TO GF TO 25H-2012E SPEC REV          | 6,740,000                       | 7,080,000                       |                                 |
| TRF FR 011 TO GF TO 25L 2016A SPEC (PR)         |                                 | 850,000                         |                                 |
| <b>TOTAL DEBT SERVICE TRANSFERS - PRINCIPAL</b> | <b>43,010,553</b>               | <b>44,631,614</b>               |                                 |
| <b>INTER-LOCAL AGREEMENTS</b>                   |                                 |                                 |                                 |
| ATLANTIC & NEPTUNE BCH FIRE SERVICE             | 279,043                         | 287,414                         |                                 |
| ATLANTIC BCH LG/BCH-CAPITAL ONLY                | 9,000                           | 9,000                           |                                 |
| ATLANTIC BCH LIFEGUARD/BCH CLEAN-UP             | 222,583                         | 229,260                         |                                 |
| BEACHES-SOLID WASTE DISPOSAL CHARGES            | 905,034                         | 906,147                         |                                 |
| JACKSONVILLE BCH LIFEGUARD/BCH CLEAN-UP         | 712,794                         | 734,178                         |                                 |
| NEPTUNE BCH LIFEGUARD/BCH CLEAN-UP              | 222,800                         | 229,484                         |                                 |
| <b>TOTAL INTER-LOCAL AGREEMENTS</b>             | <b>2,351,254</b>                | <b>2,395,483</b>                |                                 |
| <b>SUBFUND LEVEL ACTIVITIES</b>                 |                                 |                                 |                                 |
| DEBT SERVICE - ASH SETTLEMENT                   | 2,640,398                       | 2,611,697                       |                                 |
| JPA - CONTRIBUTIONS TO/FROM                     | 2,996,070                       | 2,438,391                       |                                 |
| JTA - CONTRIBUTIONS TO/FROM                     | 1,372,217                       | 1,410,864                       |                                 |
| PROPERTY LEASE W/ WJCT-JAZZ FESTIVAL            | 30,000                          | 30,000                          |                                 |
| SALARY & BENEFIT LAPSE                          | (3,975,011)                     | (2,572,757)                     |                                 |
| <b>TOTAL SUBFUND LEVEL ACTIVITIES</b>           | <b>3,063,674</b>                | <b>3,918,195</b>                |                                 |

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

|  | FY 16-17<br>COUNCIL<br>APPROVED | FY 17-18<br>MAYOR'S<br>PROPOSED | FY 17-18<br>COUNCIL<br>APPROVED |
|--|---------------------------------|---------------------------------|---------------------------------|
| <b>TRANSFER OUT TO OTHER FUNDS</b>         |                                 |                                 |                                 |
| GEN FUND-GSD LOAN TO NE DWNTN CRA          | 1,131,493                       | 292,132                         |                                 |
| GEN FUND-GSD LOAN TO SOLID WASTE DISPOS.   |                                 | 3,058,842                       |                                 |
| GEN FUND-GSD LOAN TO STORMWATER OPS        | 1,561,770                       | 2,329,009                       |                                 |
| GEN FUND-GSD LOAN TO VEHICLE INSPECTION    |                                 | 78,371                          |                                 |
| GEN FUND-GSD TRANSFER TO 15V TEEN COURT    |                                 | 55,000                          |                                 |
| GEN FUND-GSD TRANSFER TO AIR POLL EPA      | 424,272                         | 424,273                         |                                 |
| GEN FUND-GSD TRANSFER TO BCH EROSION LOC   | 200,000                         | 450,000                         |                                 |
| GEN FUND-GSD TRANSFER TO CECIL COMM CTR    | 1,222,856                       | 1,144,279                       |                                 |
| GEN FUND-GSD TRANSFER TO CECIL FIELD       |                                 | 315,496                         |                                 |
| GEN FUND-GSD TRANSFER TO CIP FUND 32E      | 4,027,372                       | 16,000,000                      |                                 |
| GEN FUND-GSD TRANSFER TO CITY VENUES       | 11,608,653                      | 15,431,545                      |                                 |
| GEN FUND-GSD TRANSFER TO COURTHOUSE TRST   | 252,116                         | 526,056                         |                                 |
| GEN FUND-GSD TRANSFER TO DIRECT VEH RPL    | 3,500,000                       |                                 |                                 |
| GEN FUND-GSD TRANSFER TO EMERG.INCIDENTS   |                                 | 7,000,000                       |                                 |
| GEN FUND-GSD TRANSFER TO EMERGENCY RESV    | 2,000,000                       | 10,368,097                      |                                 |
| GEN FUND-GSD TRANSFER TO HANNA PARK        |                                 | 24,525                          |                                 |
| GEN FUND-GSD TRANSFER TO HUGUENOT PARK     | 198,380                         | 356,282                         |                                 |
| GEN FUND-GSD TRANSFER TO ITD-RADIO COMM    | 699,280                         |                                 |                                 |
| GEN FUND-GSD TRANSFER TO JAX JOURNEY       | 4,232,992                       |                                 |                                 |
| GEN FUND-GSD TRANSFER TO JCC/JOURNEY       | 23,189,689                      | 26,983,544                      |                                 |
| GEN FUND-GSD TRANSFER TO PROP APPRAISER    | 9,801,582                       | 9,817,904                       |                                 |
| GEN FUND-GSD TRANSFER TO SPECIAL EVENTS    | 6,218,353                       | 6,133,226                       |                                 |
| GEN FUND-GSD TRANSFER TO TAX COLLECTOR     | 5,709,241                       | 6,746,539                       |                                 |
| <b>TOTAL TRANSFER OUT TO OTHER FUNDS</b>   | <b>75,978,049</b>               | <b>107,535,120</b>              |                                 |
| <b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b> | <b>260,019,616</b>              | <b>336,253,351</b>              |                                 |

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

|  | FY 16-17<br>Council<br>Approved | FY 17-18<br>Mayor's<br>Proposed | FY 17-18<br>Council<br>Approved | Change<br>From<br>FY17 |
|--|---------------------------------|---------------------------------|---------------------------------|------------------------|
| <b>FULL TIME EMPLOYEE POSITIONS</b>  |                                 |                                 |                                 |                        |
| ADVISORY BOARDS & COMMISSIONS  | 4                               | 5                               |                                 | 1                      |
| CITY COUNCIL   | 81                              | 81                              |                                 | 0                      |
| COURTS   | 2                               | 2                               |                                 | 0                      |
| DOWNTOWN INVESTMENT AUTHORITY  | 5                               | 5                               |                                 | 0                      |
| EMPLOYEE SERVICES  | 42                              | 42                              |                                 | 0                      |
| FINANCE AND ADMINISTRATION   | 104                             | 103                             |                                 | (1)                    |
| FIRE AND RESCUE  | 1,298                           | 1,340                           |                                 | 42                     |
| HUMAN RIGHTS COMMISSION  | 6                               | 7                               |                                 | 1                      |
| MAYOR'S OFFICE   | 28                              | 28                              |                                 | 0                      |
| MEDICAL EXAMINER   | 26                              | 28                              |                                 | 2                      |
| MILITARY AFFAIRS AND VETERANS  | 14                              | 14                              |                                 | 0                      |
| NEIGHBORHOODS  | 204                             | 209                             |                                 | 5                      |
| OFFICE OF ECONOMIC DEVELOPMENT   | 12                              | 12                              |                                 | 0                      |
| OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT   | 1                               | 1                               |                                 | 0                      |
| OFFICE OF GENERAL COUNSEL  | 2                               | 2                               |                                 | 0                      |
| OFFICE OF INSPECTOR GENERAL  | 8                               | 8                               |                                 | 0                      |
| OFFICE OF SPORTS & ENTERTAINMENT   | 5                               | 5                               |                                 | 0                      |
| OFFICE OF THE SHERIFF  | 3,177                           | 3,277                           |                                 | 100                    |
| PARKS, RECREATION & COMMUNITY SVCS   | 247                             | 254                             |                                 | 7                      |
| PLANNING AND DEVELOPMENT   | 32                              | 32                              |                                 | 0                      |
| PUBLIC LIBRARIES   | 293                             | 297                             |                                 | 4                      |
| PUBLIC WORKS   | 297                             | 302                             |                                 | 5                      |
| SUPERVISOR OF ELECTIONS  | 31                              | 31                              |                                 | 0                      |
| <b>TOTAL FULL TIME EMPLOYEE POSITIONS<br/>GENERAL FUND - GENERAL SERVICES DISTRICT</b> | <b>5,919</b>                    | <b>6,085</b>                    |                                 | <b>166</b>             |



## **Capital Project Funds**

FY 18 Proposed Capital Improvement Program - All Funding Sources  
FY 18 Proposed Stormwater Capital Improvement Program - All Funding Sources  
FY 18 Proposed Solid Waste Capital Improvement Program - All Funding Sources  
FY 18 Proposed Safer Neighborhoods Investment Plan - 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  
31A 1993A ETR Bond Construction  
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  
32T JIA Area TID Capital Projects  
32V Soutel / King Area TID Capital Projects  
331 Florida Inland Navigation District Grants  
341 River City Renaissance Bonds  
363 2004 Excise Tax Revenue Bonds  
364 River City Marketplace ETR Bonds  
44F Solida Waste Pollution Remediation  
44i Solid Waste Mitigation - Capital Projects  
44J Solid Waste Class III Mitigation  
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 2018 PROPOSED CAPITAL IMPROVEMENT PROGRAM**  
**ALL FUNDING SOURCE**

|  |                      |
|--|----------------------|
|  | <u>FY 17 - 18</u>    |
| Debt Management Fund                     | \$67,970,152         |
| Contribution-Private Sources             | \$0                  |
| Interest Earnings Revenue Appropriations | \$1,033,381          |
| Pay-go                                   | \$33,190,089         |
| Transfer Between Projects                | \$691,024            |
| Grant / Trust Fund                       | \$2,829,330          |
|  | <b>\$105,713,976</b> |

| Dept | Project Name   | FY 17-18     | Debt Management Fund | Contribution-Private Sources | Interest Earnings Revenue Appropriations | Paygo       | Transfer Between Projects | Grant / Trust Fund |
|------|--|--------------|----------------------|------------------------------|--|-------------|---------------------------|--------------------|
| FR   | Fire Station Diesel Exhaust Systems                  | \$2,162,000  | \$2,162,000          | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |
| PL   | Urban Core Renewal/ Dallas Graham Replacement        | \$330,560    | \$0                  | \$0                          | \$0                                      | \$330,560   | \$0                       | \$0                |
| PW   | JAX Ash Site Pollution Remediation                   | \$4,000,000  | \$3,724,788          | \$0                          | \$0                                      | \$72,635    | \$202,577                 | \$0                |
| PW   | Southside Incinerator Site Outer Sites               | \$300,000    | \$0                  | \$0                          | \$0                                      | \$0         | \$300,000                 | \$0                |
| PW   | McCoys Creek Improvements /pipe removal              | \$750,000    | \$750,000            | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Fire Station #20 Water Intrusion/Air Quality Improve | \$285,159    | \$285,159            | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Traffic Street Lights (mast arm paint)               | \$75,000     | \$0                  | \$0                          | \$0                                      | \$75,000    | \$0                       | \$0                |
| PW   | Sidewalk Construction - New                          | \$1,399,398  | \$0                  | \$0                          | \$372,518                                | \$1,026,880 | \$0                       | \$0                |
| PW   | Public Buildings - Roofing                           | \$400,000    | \$400,000            | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | ADA Compliance - Public Buildings                    | \$2,600,000  | \$2,600,000          | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Pavement Markings                                    | \$1,000,000  | \$1,000,000          | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Traffic Signalization - Countywide                   | \$350,000    | \$350,000            | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Roadway Safety Project - Pedestrian Crossings        | \$300,000    | \$0                  | \$0                          | \$0                                      | \$300,000   | \$0                       | \$0                |
| PW   | Roadway Sign Stripe and Signal                       | \$1,350,000  | \$0                  | \$0                          | \$0                                      | \$1,350,000 | \$0                       | \$0                |
| PW   | Cntywd Intersection Imp & Bridge Rehab - Bridges     | \$3,000,000  | \$438,783            | \$0                          | \$0                                      | \$2,561,217 | \$0                       | \$0                |
| PW   | Railroad Crossings                                   | \$75,000     | \$0                  | \$0                          | \$0                                      | \$75,000    | \$0                       | \$0                |
| PW   | Cntywd Intersection Imp & Bridge Rehab - Intersectio | \$1,000,000  | \$0                  | \$0                          | \$0                                      | \$1,000,000 | \$0                       | \$0                |
| PW   | Sidewalk/Curb Construction and Repair                | \$3,000,000  | \$636,892            | \$0                          | \$607,159                                | \$1,755,949 | \$0                       | \$0                |
| PW   | Roadway Resurfacing                                  | \$13,347,595 | \$3,593,045          | \$0                          | \$0                                      | \$9,754,550 | \$0                       | \$0                |
| PW   | Facilities Capital Maintenance - Gov't               | \$1,100,000  | \$1,100,000          | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | ADA Compliance - Curb Ramps and Sidewalks            | \$14,000,000 | \$13,049,670         | \$0                          | \$0                                      | \$0         | \$0                       | \$950,330          |
| PW   | Liberty St / Coastline Dr / Parking Decks            | \$8,000,000  | \$8,000,000          | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |

| Dept | Project Name  | FY 17-18    | Debt Management Fund | Contribution- Private Sources | Interest Earnings Revenue Appropriations | Paygo       | Transfer Between Projects | Grant / Trust Fund |
|------|---|-------------|----------------------|-------------------------------|--|-------------|---------------------------|--------------------|
| PW   | Countywide Bulkhead - Assessment, Repair and Repla    | \$500,000   | \$500,000            | \$0                           | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Hardscape - Countywide                                | \$500,000   | \$500,000            | \$0                           | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | St. Johns River Bulkhead, Assess/Restore              | \$1,000,000 | \$1,000,000          | \$0                           | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Chaffee Road  | \$3,000,000 | \$2,412,965          | \$0                           | \$0                                      | \$429,721   | \$157,314                 | \$0                |
| PW   | Five Points Project - Improvements                    | \$750,000   | \$750,000            | \$0                           | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Willowbranch Creek Bulkhead Replacement               | \$500,000   | \$0                  | \$0                           | \$0                                      | \$500,000   | \$0                       | \$0                |
| PW   | Traffic Signalization - Enhancements                  | \$75,000    | \$75,000             | \$0                           | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Pretrial Detention Facility - Cell door System        | \$1,000,000 | \$1,000,000          | \$0                           | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Soutel Drive Road Diet                                | \$720,000   | \$720,000            | \$0                           | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Childrens Way/Nira Street Ped Improvements            | \$425,000   | \$425,000            | \$0                           | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Big Fishweir Creek - Ecosystem Restoration Project (A | \$1,600,000 | \$1,600,000          | \$0                           | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Courthouse-Old Duval County - Remediation/Demolit     | \$3,600,000 | \$0                  | \$0                           | \$0                                      | \$3,600,000 | \$0                       | \$0                |
| PW   | Old City Hall - Remediation/Demolition                | \$4,400,000 | \$4,400,000          | \$0                           | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | San Jose Blvd Sidewalk - New                          | \$536,529   | \$518,691            | \$0                           | \$1,111                                  | \$16,727    | \$0                       | \$0                |
| PW   | Shindler Drive Sidewalk - New                         | \$992,950   | \$964,149            | \$0                           | \$13,903                                 | \$14,898    | \$0                       | \$0                |
| PW   | Mandarin Road Sidewalk - New                          | \$817,485   | \$816,486            | \$0                           | \$115                                    | \$884       | \$0                       | \$0                |
| PW   | Lenox Ave Sidewalk - New                              | \$447,565   | \$431,849            | \$0                           | \$7,071                                  | \$8,645     | \$0                       | \$0                |
| PW   | Clyde Drive Sidewalk - New                            | \$383,040   | \$343,073            | \$0                           | \$7,294                                  | \$1,540     | \$31,133                  | \$0                |
| PW   | 118th Street Sidewalk - New                           | \$261,195   | \$261,195            | \$0                           | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Sibbald Road Sidewalk - New                           | \$448,465   | \$448,465            | \$0                           | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Braddock Road Sidewalk - New                          | \$855,220   | \$767,202            | \$0                           | \$5,966                                  | \$82,052    | \$0                       | \$0                |
| PW   | Biscayne Blvd Sidewalk - New                          | \$411,000   | \$411,000            | \$0                           | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Lakeside Drive Sidewalk - New                         | \$159,600   | \$159,600            | \$0                           | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Lansdowne Drive Sidewalk - New                        | \$56,162    | \$0                  | \$0                           | \$13,081                                 | \$43,081    | \$0                       | \$0                |
| PW   | Pedestrian and Bicycle Safety Improvement Project     | \$1,100,000 | \$0                  | \$0                           | \$0                                      | \$0         | \$0                       | \$1,100,000        |
| PW   | 4th Street Brick Rebuild (Pearl to Main Street)       | \$1,600,000 | \$0                  | \$0                           | \$0                                      | \$1,600,000 | \$0                       | \$0                |
| PW   | Ferry Fender System                                   | \$312,500   | \$312,500            | \$0                           | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Downtown Landscaping and Lighting Enhancements        | \$1,000,000 | \$0                  | \$0                           | \$0                                      | \$1,000,000 | \$0                       | \$0                |
| PW   | St Johns River - Riverfront Park Bulkhead Replacemen  | \$600,000   | \$0                  | \$0                           | \$0                                      | \$600,000   | \$0                       | \$0                |
| PW   | Riverview Area Water Extension                        | \$1,000,000 | \$0                  | \$0                           | \$0                                      | \$1,000,000 | \$0                       | \$0                |
| PW   | Traffic Calming                                       | \$150,000   | \$0                  | \$0                           | \$0                                      | \$150,000   | \$0                       | \$0                |
| PW   | Snyder Memorial Church - Interior Renovations         | \$600,000   | \$600,000            | \$0                           | \$0                                      | \$0         | \$0                       | \$0                |
| PW   | Crime Gun Intelligent Center (Ed Austin Bldg)         | \$1,000,000 | \$1,000,000          | \$0                           | \$0                                      | \$0         | \$0                       | \$0                |
| RP   | Friendship Fountain Repairs & Nodes                   | \$1,250,000 | \$1,250,000          | \$0                           | \$0                                      | \$0         | \$0                       | \$0                |
| RP   | Southside Senior Center                               | \$600,000   | \$0                  | \$0                           | \$0                                      | \$600,000   | \$0                       | \$0                |
| RP   | Mayport Community Center                              | \$200,000   | \$0                  | \$0                           | \$0                                      | \$200,000   | \$0                       | \$0                |

| Dept | Project Name  | FY 17-18    | Debt Management Fund | Contribution-Private Sources | Interest Earnings Revenue Appropriations | Paygo       | Transfer Between Projects | Grant / Trust Fund |
|------|---|-------------|----------------------|------------------------------|--|-------------|---------------------------|--------------------|
| RP   | Mandarin Senior Center Expansion                      | \$1,500,000 | \$0                  | \$0                          | \$0                                      | \$1,500,000 | \$0                       | \$0                |
| RP   | Countywide Parks & Recreation Projects                | \$2,000,000 | \$2,000,000          | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |
| RP   | Huguenot Memorial Park Beach Access                   | \$550,000   | \$504,137            | \$0                          | \$1,613                                  | \$44,250    | \$0                       | \$0                |
| RP   | Touhcton Road Park                                    | \$307,553   | \$0                  | \$0                          | \$3,303                                  | \$75,250    | \$0                       | \$229,000          |
| RP   | Jackson Street Floating Dock                          | \$500,000   | \$500,000            | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |
| RP   | Post Street Floating Dock                             | \$400,000   | \$400,000            | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |
| RP   | Riverplace Tower Finger Piers                         | \$300,000   | \$300,000            | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |
| RP   | School Board Kayak Launch                             | \$200,000   | \$200,000            | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |
| RP   | Rowing Center   | \$750,000   | \$750,000            | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |
| RP   | Mayport Docks   | \$900,000   | \$878,503            | \$0                          | \$247                                    | \$21,250    | \$0                       | \$0                |
| RP   | Southbank Riverwalk Extension & Enhancements          | \$1,000,000 | \$1,000,000          | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |
| RP   | Clanzel T. Brown Park - Pool Renovations, Remodel T   | \$500,000   | \$0                  | \$0                          | \$0                                      | \$500,000   | \$0                       | \$0                |
| RP   | Charles (Boobie) Clark Park & Pool - Remodel / Redes  | \$450,000   | \$0                  | \$0                          | \$0                                      | \$450,000   | \$0                       | \$0                |
| RP   | Mandarin Park - Renovate ADA Restrooms                | \$200,000   | \$0                  | \$0                          | \$0                                      | \$200,000   | \$0                       | \$0                |
| RP   | Hanna Park - Parking Lot 11                           | \$660,000   | \$660,000            | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |
| RP   | Hanna Park - Manager's House                          | \$420,000   | \$420,000            | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |
| RP   | McCoy's Creek Greenway                                | \$600,000   | \$600,000            | \$0                          | \$0                                      | \$0         | \$0                       | \$0                |
| RP   | Maxville Park - Football Field & Concessions Building | \$750,000   | \$0                  | \$0                          | \$0                                      | \$750,000   | \$0                       | \$0                |
| RP   | J.P. Small Park Museum Improvements                   | \$550,000   | \$0                  | \$0                          | \$0                                      | \$0         | \$0                       | \$550,000          |
| RP   | Mary Singleton Sr. Center - Maintenance and Upgrad    | \$556,000   | \$0                  | \$0                          | \$0                                      | \$556,000   | \$0                       | \$0                |
| RP   | Arlington Senior Center Renovations                   | \$944,000   | \$0                  | \$0                          | \$0                                      | \$944,000   | \$0                       | \$0                |

**CITY OF JACKSONVILLE**  
**FY 2018 PROPOSED STORM WATER CAPITAL IMPROVEMENT PROGRAM**  
**ALL FUNDING SOURCE**

|  | FY 17 -18           |
|--|---------------------|
| Debt Management Fund                     | \$0                 |
| Contribution-Private Sources             | \$0                 |
| Interest Earnings Revenue Appropriations | \$0                 |
| Pay-go                                   | \$10,000,000        |
| Transfer Between Projects                | \$0                 |
| Grant / Trust Fund                       | \$0                 |
|  | <b>\$10,000,000</b> |

| Dept | Project Name   | FY 17-18    | Debt Management Fund | Contribution-Private Sources | Interest Earnings Revenue Appropriations | Paygo       | Transfer Between Projects | Grant / Trust Fund |
|------|--|-------------|----------------------|------------------------------|--|-------------|---------------------------|--------------------|
| SW   | Drainage System Rehabilitation - Capital Improvement | \$679,000   | \$0                  | \$0                          | \$0                                      | \$679,000   | \$0                       | \$0                |
| SW   | Lake Shore Drive (DSR) - Capital Improvement         | \$260,000   | \$0                  | \$0                          | \$0                                      | \$260,000   | \$0                       | \$0                |
| SW   | Spring Forest Avenue (DSR) - Capital Improvement     | \$115,000   | \$0                  | \$0                          | \$0                                      | \$115,000   | \$0                       | \$0                |
| SW   | Hyde Park Circle (DSR) - Capital Improvement         | \$256,000   | \$0                  | \$0                          | \$0                                      | \$256,000   | \$0                       | \$0                |
| SW   | Golf Course Drive (DSR) - Capital Improvement        | \$130,000   | \$0                  | \$0                          | \$0                                      | \$130,000   | \$0                       | \$0                |
| SW   | Jose Circle North (DSR) - Capital Improvement        | \$150,000   | \$0                  | \$0                          | \$0                                      | \$150,000   | \$0                       | \$0                |
| SW   | Cascade Road (DSR) - Capital Improvement             | \$210,000   | \$0                  | \$0                          | \$0                                      | \$210,000   | \$0                       | \$0                |
| SW   | Drainage System Rehabilitation - Capital Maintenance | \$4,200,000 | \$0                  | \$0                          | \$0                                      | \$4,200,000 | \$0                       | \$0                |
| SW   | Stormwater Pump Stations - Capital Maintenance       | \$150,000   | \$0                  | \$0                          | \$0                                      | \$150,000   | \$0                       | \$0                |
| SW   | Julington / Cormorant (Loretto Road Conveyance & P   | \$1,484,600 | \$0                  | \$0                          | \$0                                      | \$1,484,600 | \$0                       | \$0                |
| SW   | LaSalle Street Outfall                               | \$986,849   | \$0                  | \$0                          | \$0                                      | \$986,849   | \$0                       | \$0                |
| SW   | Trout/Moncrief Pond                                  | \$1,378,551 | \$0                  | \$0                          | \$0                                      | \$1,378,551 | \$0                       | \$0                |

**CITY OF JACKSONVILLE**  
**FY 2018 PROPOSED SOLID WASTE CAPITAL IMPROVEMENT PROGRAM**  
**ALL FUNDING SOURCE**

|  |                    |
|--|--------------------|
|  | <u>FY 17 -18</u>   |
| Debt Management Fund                     | \$4,500,000        |
| Contribution-Private Sources             | \$0                |
| Interest Earnings Revenue Appropriations | \$0                |
| Pay-go                                   | \$0                |
| Transfer Between Projects                | \$0                |
| Grant / Trust Fund                       | \$0                |
|  | <u>\$4,500,000</u> |

| Dept | Project Name                   | FY 17-18    | Debt Management Fund | Contribution-Private Sources | Interest Earnings Revenue Appropriations | Paygo | Transfer Between Projects | Grant / Trust Fund |
|------|--------------------------------|-------------|----------------------|------------------------------|--|-------|---------------------------|--------------------|
| SD   | Trail Ridge Landfill Expansion | \$4,500,000 | \$4,500,000          | \$0                          | \$0                                      | \$0   | \$0                       | \$0                |

**CITY OF JACKSONVILLE**  
**FY 2018 - 2022 CAPITAL IMPROVEMENT PROGRAM**  
**SAFER NEIGHBORHOODS / PUBLIC SAFETY PROGRAM**

| Funding Source                           | FY17-18                |
|--|------------------------|
| Debt Management Fund                     | \$30,300,770.00        |
| Contribution - Private Sources           | \$0.00                 |
| Interest Earnings Revenue Appropriations | \$0.00                 |
| Pay-go                                   | \$0.00                 |
| Transfer Between Projects                | \$0.00                 |
| Grant / Trust Fund                       | \$0.00                 |
| <b>Total Per Year</b>                    | <b>\$30,300,770.00</b> |

| Dept | Project Name  | FY17-18         | Debt Management Fund | Contribution - Private Sources | Interest Earnings Revenue Appropriation | Paygo  | Transfer Between Projects | Grant / Trust Fund |
|------|---|-----------------|----------------------|--------------------------------|---|--------|---------------------------|--------------------|
| FR   | Combined 911 Communications Center Facility & Back-up | \$12,000,000.00 | \$12,000,000.00      | \$0.00                         | \$0.00                                  | \$0.00 | \$0.00                    | \$0.00             |
| FR   | Fire Station #61 (new)                                | \$4,210,385.00  | \$4,210,385.00       | \$0.00                         | \$0.00                                  | \$0.00 | \$0.00                    | \$0.00             |
| FR   | Fire Station #63 (Temporary)                          | \$250,000.00    | \$250,000.00         | \$0.00                         | \$0.00                                  | \$0.00 | \$0.00                    | \$0.00             |
| FR   | Fire Station #63 (new)                                | \$4,440,385.00  | \$4,440,385.00       | \$0.00                         | \$0.00                                  | \$0.00 | \$0.00                    | \$0.00             |
| PW   | Edwards Waters College - Community Field              | \$4,000,000.00  | \$4,000,000.00       | \$0.00                         | \$0.00                                  | \$0.00 | \$0.00                    | \$0.00             |
| PW   | Edwards Waters College - Student Housing              | \$4,400,000.00  | \$4,400,000.00       | \$0.00                         | \$0.00                                  | \$0.00 | \$0.00                    | \$0.00             |
| RP   | Woodland Acres - Pool Retrofit                        | \$200,000.00    | \$200,000.00         | \$0.00                         | \$0.00                                  | \$0.00 | \$0.00                    | \$0.00             |
| RP   | C. T. Brown Park - Pool Retrofit                      | \$200,000.00    | \$200,000.00         | \$0.00                         | \$0.00                                  | \$0.00 | \$0.00                    | \$0.00             |
| RP   | Pine Forest Park - Pool Retrofit                      | \$200,000.00    | \$200,000.00         | \$0.00                         | \$0.00                                  | \$0.00 | \$0.00                    | \$0.00             |
| RP   | Thomas Jefferson Park - Pool Retrofit                 | \$200,000.00    | \$200,000.00         | \$0.00                         | \$0.00                                  | \$0.00 | \$0.00                    | \$0.00             |
| RP   | Charles Clark Park - Pool Retrofit                    | \$200,000.00    | \$200,000.00         | \$0.00                         | \$0.00                                  | \$0.00 | \$0.00                    | \$0.00             |

FAIR SHARE SECTOR AREAS TRANSP IMPR  
 SUBFUND -- 114

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                     |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|---------------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR              |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                     |
| Charges for Services                | 421,725             | 9,885,984           | 0                    | (100.0%)         | (9,885,984)         |
| Investment Pool / Interest Earnings | 254,339             | 4,960,629           | 666,709              | (86.6%)          | (4,293,920)         |
| Transfers From Other Funds          | 10,245              | 0                   | 0                    |                  | 0                   |
| <b>TOTAL REVENUE</b>                | <b>686,309</b>      | <b>14,846,613</b>   | <b>666,709</b>       | <b>(95.5%)</b>   | <b>(14,179,904)</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                     |
| Capital Outlay                      | 929,204             | 17,566,226          | 834,536              | (95.2%)          | (16,731,690)        |
| Contingencies                       | 0                   | (2,719,613)         | (167,827)            | (93.8%)          | 2,551,786           |
| Transfers to Other Funds            | 20,671              | 0                   | 0                    |                  | 0                   |
| <b>TOTAL EXPENDITURES</b>           | <b>949,875</b>      | <b>14,846,613</b>   | <b>666,709</b>       | <b>(95.5%)</b>   | <b>(14,179,904)</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## FAIR SHARE SECTOR AREAS TRANSPORTATION IMPROVEMENT SUBFUND 114

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### BACKGROUND 666,709

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 18 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 18 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 18 CIP.

666,709

| Project Title                                   | FY 18<br>Proposed |
|---|-------------------|
| Chaffee Road                                    | 587,035           |
| Southeast Planning District, Sector 3-3         | (16,727)          |
| San Jose Blvd Sidewalk - New                    | 17,838            |
| Southwest Planning District, Sector 4-1         | (14,898)          |
| Shindler Drive Sidewalk - New                   | 28,801            |
| Southeast Planning District, Sector 3-2         | (884)             |
| Mandarin Rd Sidewalk - New                      | 999               |
| Southwest Planning District, Sector 4-2         | (8,645)           |
| Lenox Ave Sidewalk - New                        | 15,716            |
| Northwest Planning District, Sector 5-2         | (1,540)           |
| Clyde Drive Sidewalk - New                      | 39,967            |
| North Planning District, Sector 6-2             | (82,052)          |
| Braddock Road Sidewalk - New                    | 88,018            |
| Greater Arlington Planning District, Sector 2-2 | (43,081)          |
| Lansdowne Road Sidewalk - New                   | 56,162            |

Contingencies

- This amount represents the amount of funds returned from closed projects and/or placed in a contingency that is being used to fund projects in the FY 18 CIP detailed above.

**AUTHORIZED POSITION CAP**

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

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

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                  |
| State Shared Revenue                | 6,987,124           | 4,693,981           | 4,925,723            | 4.9%             | 231,742          |
| Investment Pool / Interest Earnings | 168,049             | 204,131             | 0                    | (100.0%)         | (204,131)        |
| Transfers From Component Units      | 386,568             | 0                   | 9,851,445            |                  | 9,851,445        |
| <b>TOTAL REVENUE</b>                | <b>7,541,741</b>    | <b>4,898,112</b>    | <b>14,777,168</b>    | <b>201.7%</b>    | <b>9,879,056</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                  |
| Capital Outlay                      | 1,967,963           | 349,253             | 9,851,445            | 2,720.7%         | 9,502,192        |
| Grants, Aids & Contributions        | 7,065,825           | 4,548,859           | 4,925,723            | 8.3%             | 376,864          |
| <b>TOTAL EXPENDITURES</b>           | <b>9,033,788</b>    | <b>4,898,112</b>    | <b>14,777,168</b>    | <b>201.7%</b>    | <b>9,879,056</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

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

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**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 5<sup>th</sup> and 6<sup>th</sup> Cent Gas Tax revenues. The increase is due to a higher assumption of gasoline consumption.

Investment Pool / Interest Earnings

- Interest earnings will not be used in FY18 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 18 CIP.

9,851,445

| Project Title                                 | FY 18<br>Proposed |
|---|-------------------|
| Roadway Safety Project - Pedestrian Crossings | 21,895            |
| Roadway Resurfacing                           | 9,754,550         |
| Railroad Crossings                            | 75,000            |

Grants, Aids & Contributions

- This is a pass through of intergovernmental revenue based upon 50% of the 5<sup>th</sup> and 6<sup>th</sup> 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.

**AUTHORIZED POSITION CAP**

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

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

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                  |
| Taxes                               | 30,392,691          | 30,456,667          | 30,413,360           | (0.1%)           | (43,307)         |
| Investment Pool / Interest Earnings | 25,530              | 0                   | 0                    |                  | 0                |
| Transfers From Component Units      | 446,936             | 0                   | 6,170,271            |                  | 6,170,271        |
| Transfers from Fund Balance         | 42,324,476          | 0                   | 0                    |                  | 0                |
| <b>TOTAL REVENUE</b>                | <b>73,189,634</b>   | <b>30,456,667</b>   | <b>36,583,631</b>    | <b>20.1%</b>     | <b>6,126,964</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                  |
| Capital Outlay                      | 200,348             | 5,076,111           | 6,170,271            | 21.6%            | 1,094,160        |
| Grants, Aids & Contributions        | 30,251,680          | 25,380,556          | 30,413,360           | 19.8%            | 5,032,804        |
| <b>TOTAL EXPENDITURES</b>           | <b>30,452,028</b>   | <b>30,456,667</b>   | <b>36,583,631</b>    | <b>20.1%</b>     | <b>6,126,964</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## LOCAL OPTION GAS TAX SUBFUND 143

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**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 18 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 18 CIP.

6,170,271

| Project Title  | FY 18<br>Proposed |
|--|-------------------|
| Roadway Safety Project - Pedestrian Crossings          | 278,105           |
| Roadway Sign Stripe and Signal                         | 1,350,000         |
| Traffic Street Lights (mast arm paint)                 | 75,000            |
| Sidewalk/Curb Construction and Repair                  | 755,949           |
| Traffic Calming  | 150,000           |
| Cntywd Intersection Imp & Bridge Rehab - Bridges       | 2,561,217         |
| Cntywd Intersection Imp & Bridge Rehab - Intersections | 1,000,000         |

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.

**AUTHORIZED POSITION CAP**

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

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

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                |
| Charges for Services                | 0                   | 0                   | 119,747              |                  | 119,747        |
| Investment Pool / Interest Earnings | 0                   | 0                   | 26,166               |                  | 26,166         |
| <b>TOTAL REVENUE</b>                | <b>0</b>            | <b>0</b>            | <b>145,913</b>       |                  | <b>145,913</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                |
| Capital Outlay                      | 0                   | 0                   | 145,913              |                  | 145,913        |
| <b>TOTAL EXPENDITURES</b>           | <b>0</b>            | <b>0</b>            | <b>145,913</b>       |                  | <b>145,913</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

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

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**BACKGROUND**

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

**REVENUE**

Charges for Services

- This represents the available revenue and 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 18 capital improvement program.

145,913

| Project Title                       | FY 18<br>Proposed |
|-------------------------------------|-------------------|
| Touchton Road Park                  | 78,553            |
| Mayport Docks                       | 21,497            |
| Huguenot Memorial Park Beach Access | 45,863            |

**AUTHORIZED POSITION CAP**

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

1993A ETR BOND CONSTRUCTION  
 SUBFUND -- 31A

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |               |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|---------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR        |
| <b>REVENUE</b>                      |                     |                     |                      |                  |               |
| Investment Pool / Interest Earnings | 0                   | 0                   | 26,084               |                  | 26,084        |
| <b>TOTAL REVENUE</b>                | <b>0</b>            | <b>0</b>            | <b>26,084</b>        |                  | <b>26,084</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |               |
| Capital Outlay                      | 0                   | 0                   | 26,084               |                  | 26,084        |
| <b>TOTAL EXPENDITURES</b>           | <b>0</b>            | <b>0</b>            | <b>26,084</b>        |                  | <b>26,084</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

**1993 ETR CONSTRUCTION BONDS  
SUBFUND 31A**

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**BACKGROUND**

This fund was originally created to house capital improvement projects related to the 1993 excise tax revenue bonds. This fund, for the fiscal year being budgeted, would 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 18 Capital Improvement Plan.

**REVENUE**

Investment Pool / Interest Earnings

- This represents the available revenue and 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 18 proposed capital improvement program.
  - Touchton Road Park \$78,553

**AUTHORIZED POSITION CAP**

There are no positions in this subfund.

GENERAL CAPITAL PROJECTS  
SUBFUND -- 322

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                  |
| Intergovernmental Revenue             | 60,000              | 0                   | 0                    |                  | 0                |
| Charges for Services                  | 302,551             | 174,648             | 26,880               | (84.6%)          | (147,768)        |
| Investment Pool / Interest Earnings   | (621,501)           | 0                   | 0                    |                  | 0                |
| Miscellaneous Revenue                 | 1,252,335           | 38,590              | 0                    | (100.0%)         | (38,590)         |
| Other Sources                         | (2,959,637)         | 0                   | 0                    |                  | 0                |
| Transfers From Other Funds            | 1,602,832           | 964,000             | 948,000              | (1.7%)           | (16,000)         |
| <b>TOTAL REVENUE</b>                  | <b>(363,420)</b>    | <b>1,177,238</b>    | <b>974,880</b>       | <b>(17.2%)</b>   | <b>(202,358)</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                  |
| Internal Service Charges              | 736                 | 0                   | 0                    |                  | 0                |
| Internal Service - Capital Expense    | 12                  | 0                   | 0                    |                  | 0                |
| Professional and Contractual Services | 980                 | 0                   | 0                    |                  | 0                |
| Operating - Capital Expense           | 100,000             | 0                   | 0                    |                  | 0                |
| Capital Outlay                        | 11,268,501          | 318,463             | 26,880               | (91.6%)          | (291,583)        |
| Contingencies                         | 0                   | (105,225)           | 0                    | (100.0%)         | 105,225          |
| Transfers to Other Funds              | 1,595,698           | 964,000             | 948,000              | (1.7%)           | (16,000)         |
| <b>TOTAL EXPENDITURES</b>             | <b>12,965,927</b>   | <b>1,177,238</b>    | <b>974,880</b>       | <b>(17.2%)</b>   | <b>(202,358)</b> |
| <b>AUTHORIZED POSITION CAP</b>        |                     |                     |                      |                  |                  |
|                                       |                     | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE           |                  |

## **GENERAL CAPITAL PROJECTS SUBFUND 322**

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### **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 18 Capital Improvement Plan.

### **REVENUE**

#### Charges for Services

- This amount is the FY 18 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 sidewalk Construction

#### Transfers to Other Funds

- Since the General Fund – GSD subsidizes the Venues – City Side fund (SF 4K1), the amount of the transfer in from that fund for the loan repayment is being sent back out to the General Fund – GSD to reduce the amount of that subsidy for FY 18.

### **AUTHORIZED POSITION CAP**

There are no authorized positions in this subfund.

2009 AUTHORIZED CAPITAL PROJECTS  
 SUBFUND -- 327

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |              |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|--------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR       |
| <b>REVENUE</b>                      |                     |                     |                      |                  |              |
| Investment Pool / Interest Earnings | 108,785             | 101,440             | 109,116              | 7.6%             | 7,676        |
| Other Sources                       | (2,165,910)         | 0                   | 0                    |                  | 0            |
| Transfers From Other Funds          | 0                   | 0                   | 0                    |                  | 0            |
| <b>TOTAL REVENUE</b>                | <b>(2,057,125)</b>  | <b>101,440</b>      | <b>109,116</b>       | <b>7.6%</b>      | <b>7,676</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |              |
| Internal Service - Capital Expense  | 367                 | 0                   | 0                    |                  | 0            |
| Capital Outlay                      | 3,668,743           | 101,440             | 109,116              | 7.6%             | 7,676        |
| Transfers to Other Funds            | 200,814             | 0                   | 0                    |                  | 0            |
| <b>TOTAL EXPENDITURES</b>           | <b>3,869,924</b>    | <b>101,440</b>      | <b>109,116</b>       | <b>7.6%</b>      | <b>7,676</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

**2009 AUTHORIZED CAPITAL PROJECTS  
SUBFUND 327**

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**BACKGROUND**

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 18 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 18 proposed capital improvement program.
  - Sidewalk Construction – New \$1,630
  - Sidewalk/Curb Construction and Repair \$107,486

**AUTHORIZED POSITION CAP**

There are no positions in this subfund.

2010 AUTHORIZED CAPITAL PROJECTS  
 SUBFUND -- 328

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                |
| Investment Pool / Interest Earnings | 41,804              | 47,396              | 44,703               | (5.7%)           | (2,693)        |
| Other Sources                       | (682,149)           | 0                   | 0                    |                  | 0              |
| <b>TOTAL REVENUE</b>                | <b>(640,345)</b>    | <b>47,396</b>       | <b>44,703</b>        | <b>(5.7%)</b>    | <b>(2,693)</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                |
| Operating - Capital Expense         | 3,531,358           | 0                   | 0                    |                  | 0              |
| Capital Outlay                      | 2,649,501           | 47,396              | 44,703               | (5.7%)           | (2,693)        |
| Transfers to Other Funds            | 39,541              | 0                   | 0                    |                  | 0              |
| <b>TOTAL EXPENDITURES</b>           | <b>6,220,399</b>    | <b>47,396</b>       | <b>44,703</b>        | <b>(5.7%)</b>    | <b>(2,693)</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

**2010 AUTHORIZED CAPITAL PROJECTS  
SUBFUND 328**

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**BACKGROUND**

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 18 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 18 proposed capital improvement program.
  - Sidewalk Construction – New                      \$44,703

**AUTHORIZED POSITION CAP**

There are no positions in this subfund.

2011 AUTHORIZED CAPITAL PROJECTS  
 SUBFUND -- 329

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |               |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|---------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR        |
| <b>REVENUE</b>                      |                     |                     |                      |                  |               |
| Charges for Services                | 42,758              | 0                   | 0                    |                  | 0             |
| Investment Pool / Interest Earnings | 75,406              | 0                   | 80,777               |                  | 80,777        |
| Miscellaneous Revenue               | 20,200              | 0                   | 0                    |                  | 0             |
| Other Sources                       | (1,803,972)         | 0                   | 0                    |                  | 0             |
| <b>TOTAL REVENUE</b>                | <b>(1,665,608)</b>  | <b>0</b>            | <b>80,777</b>        |                  | <b>80,777</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |               |
| Internal Service - Capital Expense  | 438                 | 0                   | 0                    |                  | 0             |
| Operating - Capital Expense         | 1,150               | 0                   | 0                    |                  | 0             |
| Capital Outlay                      | 1,602,508           | 0                   | 80,777               |                  | 80,777        |
| Transfers to Other Funds            | 16,078              | 0                   | 0                    |                  | 0             |
| <b>TOTAL EXPENDITURES</b>           | <b>1,620,174</b>    | <b>0</b>            | <b>80,777</b>        |                  | <b>80,777</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## 2011 AUTHORIZED CAPITAL PROJECTS SUBFUND 329

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### **BACKGROUND**

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 18 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 18 proposed capital improvement program.
  - Sidewalk Construction – New                      \$80,777

### **AUTHORIZED POSITION CAP**

There are no positions in this subfund.

2012 AUTHORIZED CAPITAL PROJECTS  
 SUBFUND -- 32A

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                |
| Investment Pool / Interest Earnings | 562,183             | 0                   | 152,469              |                  | 152,469        |
| Other Sources                       | 5,305,985           | 0                   | 0                    |                  | 0              |
| Transfers From Other Funds          | (48,042)            | 0                   | 0                    |                  | 0              |
| <b>TOTAL REVENUE</b>                | <b>5,820,125</b>    | <b>0</b>            | <b>152,469</b>       |                  | <b>152,469</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                |
| Capital Outlay                      | 3,710,356           | 0                   | 152,469              |                  | 152,469        |
| Transfers to Other Funds            | 26,984              | 0                   | 0                    |                  | 0              |
| <b>TOTAL EXPENDITURES</b>           | <b>3,737,340</b>    | <b>0</b>            | <b>152,469</b>       |                  | <b>152,469</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## 2012 AUTHORIZED CAPITAL PROJECTS SUBFUND 32A

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### **BACKGROUND**

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 18 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 18 proposed capital improvement program.
  - Sidewalk Construction – New                      \$152,469

### **AUTHORIZED POSITION CAP**

There are no positions in this subfund.

2013 AUTHORIZED CAPITAL PROJECTS  
 SUBFUND -- 32B

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |               |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|---------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR        |
| <b>REVENUE</b>                      |                     |                     |                      |                  |               |
| Investment Pool / Interest Earnings | 349,804             | 0                   | 69,866               |                  | 69,866        |
| Other Sources                       | 2,247,653           | 0                   | 0                    |                  | 0             |
| <b>TOTAL REVENUE</b>                | <b>2,597,457</b>    | <b>0</b>            | <b>69,866</b>        |                  | <b>69,866</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |               |
| Internal Service Charges            | 336                 | 0                   | 0                    |                  | 0             |
| Internal Service - Capital Expense  | 366                 | 0                   | 0                    |                  | 0             |
| Capital Outlay                      | 2,914,467           | 0                   | 69,866               |                  | 69,866        |
| <b>TOTAL EXPENDITURES</b>           | <b>2,915,168</b>    | <b>0</b>            | <b>69,866</b>        |                  | <b>69,866</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## 2013 AUTHORIZED CAPITAL PROJECTS SUBFUND 32B

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### **BACKGROUND**

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 18 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 18 proposed capital improvement program.
  - Sidewalk Construction – New                      \$69,866

### **AUTHORIZED POSITION CAP**

There are no positions in this subfund.

2014 AUTHORIZED CAPITAL PROJECTS  
 SUBFUND -- 32C

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                  |
| Investment Pool / Interest Earnings | 306,626             | 463,731             | 311,968              | (32.7%)          | (151,763)        |
| Other Sources                       | (1,219,191)         | 0                   | 0                    |                  | 0                |
| Transfers From Other Funds          | (16,585)            | 0                   | 0                    |                  | 0                |
| <b>TOTAL REVENUE</b>                | <b>(929,150)</b>    | <b>463,731</b>      | <b>311,968</b>       | <b>(32.7%)</b>   | <b>(151,763)</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                  |
| Internal Service - Capital Expense  | 1,199               | 0                   | 0                    |                  | 0                |
| Capital Outlay                      | 4,786,748           | 463,731             | 311,968              | (32.7%)          | (151,763)        |
| Transfers to Other Funds            | 20,478              | 0                   | 0                    |                  | 0                |
| <b>TOTAL EXPENDITURES</b>           | <b>4,808,426</b>    | <b>463,731</b>      | <b>311,968</b>       | <b>(32.7%)</b>   | <b>(151,763)</b> |

AUTHORIZED POSITION CAP

|  | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|--|---------------------|----------------------|--------|
|--|---------------------|----------------------|--------|

**2014 AUTHORIZED CAPITAL PROJECTS  
SUBFUND 32C**

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**BACKGROUND**

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 18 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 18 proposed capital improvement program.
  - Sidewalk / Curb Construction and Repair           \$311,968

**AUTHORIZED POSITION CAP**

There are no positions in this subfund.

2015 AUTHORIZED CAPITAL PROJECTS  
 SUBFUND -- 32D

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                |
| Investment Pool / Interest Earnings | 25,075              | 24,365              | 23,073               | (5.3%)           | (1,292)        |
| Transfers From Other Funds          | 24,880              | 0                   | 0                    |                  | 0              |
| <b>TOTAL REVENUE</b>                | <b>49,955</b>       | <b>24,365</b>       | <b>23,073</b>        | <b>(5.3%)</b>    | <b>(1,292)</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                |
| Internal Service Charges            | 390                 | 0                   | 0                    |                  | 0              |
| Capital Outlay                      | 1,361,484           | 24,365              | 23,073               | (5.3%)           | (1,292)        |
| <b>TOTAL EXPENDITURES</b>           | <b>1,361,874</b>    | <b>24,365</b>       | <b>23,073</b>        | <b>(5.3%)</b>    | <b>(1,292)</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## 2015 AUTHORIZED CAPITAL PROJECTS SUBFUND 32D

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### **BACKGROUND**

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 18 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 18 proposed capital improvement program.
  - Sidewalk Construction – New \$23,073

### **AUTHORIZED POSITION CAP**

There are no positions in this subfund.

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

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                   |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|-------------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR            |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                   |
| Investment Pool / Interest Earnings | 58,725              | 0                   | 23,982               |                  | 23,982            |
| Other Sources                       | 1,477,221           | 37,979,888          | 98,270,922           | 158.7%           | 60,291,034        |
| Transfers From Other Funds          | 8,503,101           | 7,202,372           | 16,229,000           | 125.3%           | 9,026,628         |
| <b>TOTAL REVENUE</b>                | <b>10,039,048</b>   | <b>45,182,260</b>   | <b>114,523,904</b>   | <b>153.5%</b>    | <b>69,341,644</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                   |
| Internal Service Charges            | 184                 | 0                   | 0                    |                  | 0                 |
| Internal Service - Capital Expense  | 569                 | 0                   | 0                    |                  | 0                 |
| Capital Outlay                      | 3,521,417           | 45,182,260          | 114,523,914          | 153.5%           | 69,341,654        |
| Contingencies                       | 0                   | 0                   | (10)                 |                  | (10)              |
| <b>TOTAL EXPENDITURES</b>           | <b>3,522,170</b>    | <b>45,182,260</b>   | <b>114,523,904</b>   | <b>153.5%</b>    | <b>69,341,644</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## AUTHORIZED CAPITAL PROJECTS SUBFUND 32E

### BACKGROUND

This fund currently houses the FY 18 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 18 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 18 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 18 proposed CIP.
  - General Fund – GSD \$16,000,000
  - Cardroom Tax – Subfund 64F \$229,000

### EXPENDITURES

Capital Outlay

- This is the available funding for the FY 18 proposed capital improvement program.

| Project Title   | FY 18 Proposed |
|---|----------------|
| 118th Street Sidewalk - New   | 261,195        |
| 4th Street Brick Rebuild (Pearl to Main)  | 1,600,000      |
| ADA Compliance - Curb Ramps and Sidewalks   | 13,049,670     |
| ADA Compliance - Public Buildings   | 2,600,000      |
| Arlington Senior Center Renovations   | 944,000        |
| Big Fishweir Creek - Ecosystem Restoration Project (ACOE joint project)           | 1,600,000      |
| Biscayne Blvd Sidewalk - New  | 411,000        |
| Braddock Road Sidewalk - New  | 767,202        |
| C. T. Brown Park - Pool Retrofit  | 200,000        |
| Chaffee Road  | 2,412,965      |
| Charles Bobbie Clark Park   | 450,000        |
| Charles Bobbie Clark Park - Pool Retrofit   | 200,000        |
| Children's Way/Nira Street Pedestrian Improvements                                | 425,000        |
| Clanzel T. Brown Park - Pool Renovations, Remodel Tennis Office and ADA Restrooms | 500,000        |
| Clyde Drive Sidewalk - New  | 343,073        |
| Citywide Intersection Imp & Bridge Rehab - Bridges                                | 438,783        |
| Combined 911 Communications Center Facility & Back-up                             | 12,000,000     |
| Countywide Bulkhead - Assessment, Repair and Replacement                          | 500,000        |
| Countywide Parks & Recreation Projects  | 2,000,000      |
| Courthouse - Old Duval County - Remediation/Demolition                            | 3,600,000      |
| Crime Gun Intelligent Center (Ed Austin Bldg)                                     | 1,000,000      |
| Diesel exhaust System in Fire Stations  | 2,162,000      |
| Downtown Landscape and Lighting Enhancements                                      | 1,000,000      |
| Edwards Waters College - Community Field  | 4,000,000      |
| Edwards Waters College - Student Housing  | 4,400,000      |
| Facilities Capital Maintenance - Gov't  | 1,100,000      |
| Ferry Fender System   | 312,500        |
| Fire Station #20 Water Intrusion/Air Quality Improvements                         | 285,159        |

| Project Title   | FY 18 Proposed |
|---|----------------|
| Fire Station #61 (new)                                | 4,210,385      |
| Fire Station #63 (new)                                | 4,440,385      |
| Fire Station #63 (Temporary)                          | 250,000        |
| Five Points Project - Improvements                    | 750,000        |
| Friendship Fountain Repairs & Nodes                   | 1,250,000      |
| Hanna Park - Manager's House                          | 420,000        |
| Hanna Park - Parking Lot 11                           | 660,000        |
| Hardscape - Countywide                                | 500,000        |
| Huguenot Memorial Park Beach Access                   | 504,137        |
| Jackson Street Floating Dock                          | 500,000        |
| JAX Ash Site Pollution Remediation                    | 3,724,788      |
| Lakeside Drive Sidewalk - New                         | 159,600        |
| Lenox Ave Sidewalk - New                              | 431,849        |
| Liberty St / Coastline Dr / Parking Decks             | 8,000,000      |
| Mandarin Park - Renovate ADA Restrooms                | 200,000        |
| Mandarin Rd Sidewalk - New                            | 816,486        |
| Mandarin Senior Center Expansion                      | 1,500,000      |
| Mary Singleton Sr. Center - Maintenance and Upgrades  | 556,000        |
| Maxville Park - Football Field & Concessions Building | 750,000        |
| Mayport Community Center                              | 200,000        |
| Mayport Docks   | 878,503        |
| McCoys Creek Greenway                                 | 600,000        |
| McCoys Creek Improvements (pipe removal)              | 750,000        |
| Old City Hall - Remediation/Demolition                | 4,400,000      |
| Pavement Markings                                     | 1,000,000      |
| Pine Forest Park - Pool Retrofit                      | 200,000        |
| Post Street Floating Dock                             | 400,000        |
| Pretrial Detention Facility - Cell door System        | 1,000,000      |
| Public Buildings - Roofing                            | 400,000        |
| Riverplace Tower Finger Piers                         | 300,000        |
| Riverview Water Line Extension                        | 1,000,000      |
| Roadway Resurfacing                                   | 3,593,045      |
| Rowing Center   | 750,000        |
| San Jose Blvd Sidewalk - New                          | 518,691        |
| School Board Kayak Launch                             | 200,000        |
| Shindler Drive Sidewalk - New                         | 964,149        |
| Sibbald Road Sidewalk - New                           | 448,465        |
| Sidewalk Construction - New                           | 1,000,000      |
| Sidewalk/Curb Construction and Repair                 | 1,660,884      |
| Snyder Memorial Church - Interior Renovations         | 600,000        |
| Soutel Drive Road Diet                                | 720,000        |
| Southbank Riverwalk Extension and enhancements        | 1,000,000      |
| Southside Senior Center                               | 600,000        |
| St Johns River - Riverfront Park Bulkhead Replacement | 600,000        |
| St. Johns River Bulkhead, Assess/Restore              | 1,000,000      |
| Thomas Jefferson Park - Pool Retrofit                 | 200,000        |
| Touchton Road Park                                    | 229,000        |
| Traffic Signalization - Countywide                    | 350,000        |
| Traffic Signalization - Enhancements                  | 75,000         |
| Willowbranch Creek Bulkhead Replacement               | 500,000        |
| Woodland Acres - Pool Retrofit                        | 200,000        |

**AUTHORIZED POSITION CAP**

There are no positions in this subfund.

LIBRARY CAPITAL PROJECTS-LIBRARY FINES  
 SUBFUND -- 32S

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                |
| Charges for Services                | (164)               | 0                   | 0                    |                  | 0              |
| Fines and Forfeits                  | 350,541             | 200,900             | 330,560              | 64.5%            | 129,660        |
| Investment Pool / Interest Earnings | 3,276               | 0                   | 0                    |                  | 0              |
| <b>TOTAL REVENUE</b>                | <b>353,652</b>      | <b>200,900</b>      | <b>330,560</b>       | <b>64.5%</b>     | <b>129,660</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                |
| Capital Outlay                      | 0                   | 200,900             | 330,560              | 64.5%            | 129,660        |
| <b>TOTAL EXPENDITURES</b>           | <b>0</b>            | <b>200,900</b>      | <b>330,560</b>       | <b>64.5%</b>     | <b>129,660</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **LIBRARY CAPITAL PROJECTS – LIBRARY FINES SUBFUND 32S**

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### **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**

Charges for Services

- This amount represents the estimated FY 18 library fees/fine refunds needed to cover the FY 18 proposed CIP project listed below.

### **EXPENDITURES**

Capital Outlay

- This is the funding in the FY 18 proposed CIP for the urban core renewal / Dallas Graham replacement project.

### **AUTHORIZED POSITION CAP**

There are no positions in this subfund.

JIA TID/CRA CAPITAL PROJECTS  
 SUBFUND -- 32T

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                |
| Investment Pool / Interest Earnings | (362,868)           | 0                   | 0                    |                  | 0              |
| Transfers From Other Funds          | 5,900,000           | 3,200,000           | 3,300,000            | 3.1%             | 100,000        |
| <b>TOTAL REVENUE</b>                | <b>5,537,132</b>    | <b>3,200,000</b>    | <b>3,300,000</b>     | <b>3.1%</b>      | <b>100,000</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                |
| Capital Outlay                      | 3,517,243           | 3,200,000           | 3,300,000            | 3.1%             | 100,000        |
| Transfers to Other Funds            | 8,447               | 0                   | 0                    |                  | 0              |
| <b>TOTAL EXPENDITURES</b>           | <b>3,525,689</b>    | <b>3,200,000</b>    | <b>3,300,000</b>     | <b>3.1%</b>      | <b>100,000</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **JIA TID / CRA CAPITAL PROJECTS SUBFUND 32T**

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### **BACKGROUND**

This fund is used to house capital projects that are funded by the JIA Area Redevelopment CRA / Tax Increment District.

### **REVENUE**

Transfer From Other Funds

- This amount represents a transfer from JIA Area Tax Increment District (SF 185).

### **EXPENDITURES**

Capital Outlay

- Residual funding from the JIA CRA (SF 185) is being used to fund the Armsdale Road / Duval Road improvement project.

### **AUTHORIZED POSITION CAP**

There are no positions in this subfund.

SOUTEL / KING CRA TID CAPITAL PROJECTS  
 SUBFUND -- 32V

|                            | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|----------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                            |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>             |                     |                     |                      |                  |                |
| Transfers From Other Funds | 0                   | 0                   | 574,593              |                  | 574,593        |
| <b>TOTAL REVENUE</b>       | <b>0</b>            | <b>0</b>            | <b>574,593</b>       |                  | <b>574,593</b> |
| <b>EXPENDITURES</b>        |                     |                     |                      |                  |                |
| Capital Outlay             | 0                   | 0                   | 574,593              |                  | 574,593        |
| <b>TOTAL EXPENDITURES</b>  | <b>0</b>            | <b>0</b>            | <b>574,593</b>       |                  | <b>574,593</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|                         |                     |                      |        |

**SOUTEL / KING AREA CRA TID CAPITAL PROJECTS  
SUBFUND 32V**

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**BACKGROUND**

This fund is used to house capital projects that are funded by the Soutel / King area CRA / Tax Increment District.

**REVENUE**

Transfer From Other Funds

- This amount represents a transfer from Soutel / King Area Tax Increment District (SF 186).

**EXPENDITURES**

Capital Outlay

- This funding is being placed in the Soutel corridor improvements project.

**AUTHORIZED POSITION CAP**

There are no positions in this subfund.

CIP PROJECTS - GRANT FUNDING (F.I.N.D)  
 SUBFUND -- 331

|                           | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                           |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>            |                     |                     |                      |                  |                  |
| Intergovernmental Revenue | 0                   | (300,000)           | 1,650,000            | (650.0%)         | 1,950,000        |
| <b>TOTAL REVENUE</b>      | <b>0</b>            | <b>(300,000)</b>    | <b>1,650,000</b>     | <b>(650.0%)</b>  | <b>1,950,000</b> |
| <b>EXPENDITURES</b>       |                     |                     |                      |                  |                  |
| Capital Outlay            | 0                   | (300,000)           | 1,650,000            | (650.0%)         | 1,950,000        |
| <b>TOTAL EXPENDITURES</b> | <b>0</b>            | <b>(300,000)</b>    | <b>1,650,000</b>     | <b>(650.0%)</b>  | <b>1,950,000</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

**CIP PROJECT – GRANT FUNDING (F.I.N.D)  
SUBFUND 331**

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**BACKGROUND**

This fund currently houses capital projects that are funded with grant dollars including projects with the Florida Inland Navigation District (F.I.N.D).

**REVENUE**

Intergovernmental Revenue

- This is funding from the Department of State for improvements to the J.P. Small Museum and from FDOT for Pedestrian and Bicycle Safety Improvement Project.

**EXPENDITURES**

Capital Outlay

- This is the available funding for the FY 18 proposed CIP project detailed above.
  - J.P. Small Park Museum Improvements \$550,000
  - Pedestrian and Bicycle Safety Improvement Project \$1,100,000

**AUTHORIZED POSITION CAP**

There are no positions in this subfund.

RIVER CITY RENAISSANCE BONDS  
 SUBFUND -- 341

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |               |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|---------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR        |
| <b>REVENUE</b>                      |                     |                     |                      |                  |               |
| Investment Pool / Interest Earnings | 0                   | 0                   | 25,758               |                  | 25,758        |
| <b>TOTAL REVENUE</b>                | <b>0</b>            | <b>0</b>            | <b>25,758</b>        |                  | <b>25,758</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |               |
| Capital Outlay                      | 0                   | 43,931              | 25,758               | (41.4%)          | (18,173)      |
| Contingencies                       | 0                   | (43,931)            | 0                    | (100.0%)         | 43,931        |
| <b>TOTAL EXPENDITURES</b>           | <b>0</b>            | <b>0</b>            | <b>25,758</b>        |                  | <b>25,758</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

**RIVER CITY RENAISSANCE BONDS  
SUBFUND 341**

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**BACKGROUND**

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 18 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 18 proposed capital improvement program.
  - Sidewalk / Curb Construction and Repair \$25,758

**AUTHORIZED POSITION CAP**

There are no positions in this subfund.

2004 EXCISE TAX REV BOND  
 SUBFUND -- 363

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                |
| Investment Pool / Interest Earnings | 0                   | 0                   | 110,427              |                  | 110,427        |
| <b>TOTAL REVENUE</b>                | <b>0</b>            | <b>0</b>            | <b>110,427</b>       |                  | <b>110,427</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                |
| Capital Outlay                      | 0                   | 2,289,810           | 110,427              | (95.2%)          | (2,179,383)    |
| Contingencies                       | 0                   | (2,289,810)         | 0                    | (100.0%)         | 2,289,810      |
| <b>TOTAL EXPENDITURES</b>           | <b>0</b>            | <b>0</b>            | <b>110,427</b>       |                  | <b>110,427</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

**2004 EXCISE TAX REVENUE BONDS  
SUBFUND 363**

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**BACKGROUND**

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 18 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 18 proposed capital improvement program.
  - Sidewalk / Curb Construction and Repair \$110,427

**AUTHORIZED POSITION CAP**

There are no positions in this subfund.

RIVER CITY MARKETPLACE ETR BONDS  
 SUBFUND -- 364

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |            |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR     |
| <b>REVENUE</b>                      |                     |                     |                      |                  |            |
| Investment Pool / Interest Earnings | 0                   | 0                   | 601                  |                  | 601        |
| <b>TOTAL REVENUE</b>                | <b>0</b>            | <b>0</b>            | <b>601</b>           |                  | <b>601</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |            |
| Capital Outlay                      | 0                   | 0                   | 601                  |                  | 601        |
| <b>TOTAL EXPENDITURES</b>           | <b>0</b>            | <b>0</b>            | <b>601</b>           |                  | <b>601</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

**RIVER CITY MARKET PLACE ETR BONDS  
SUBFUND 364**

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**BACKGROUND**

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 18 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 18 proposed capital improvement program.
  - Sidewalk / Curb Construction and Repair \$601

**AUTHORIZED POSITION CAP**

There are no positions in this subfund.

SW POLLUTION REMEDIATION  
 SUBFUND -- 44F

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                |
| Investment Pool / Interest Earnings | 27,507              | 0                   | 44,072               |                  | 44,072         |
| Miscellaneous Revenue               | 0                   | 0                   | 500,000              |                  | 500,000        |
| Transfers from Fund Balance         | 55,345              | 0                   | 0                    |                  | 0              |
| <b>TOTAL REVENUE</b>                | <b>82,852</b>       | <b>0</b>            | <b>544,072</b>       |                  | <b>544,072</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                |
| Other Operating Expenses            | 0                   | 0                   | 0                    |                  | 0              |
| Capital Outlay                      | 56,513              | 0                   | 544,072              |                  | 544,072        |
| Transfers to Other Funds            | 263,164             | 0                   | 0                    |                  | 0              |
| <b>TOTAL EXPENDITURES</b>           | <b>319,677</b>      | <b>0</b>            | <b>544,072</b>       |                  | <b>544,072</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|                         |                     |                      |        |

## **SOLID WASTE POLLUTION REMEDIATION SUBFUND 44F**

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### **BACKGROUND**

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 18 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

- This amount represents available funding in judgements recovered that is being appropriated to pay for CIP project(s).

### **EXPENDITURES**

Capital Outlay

- This is the available funding for the FY 18 proposed capital improvement program.
  - Southside Incinerator Site Outer Sites     \$244,072
  - Jax Ash Site Pollution Remediation         \$300,000

### **AUTHORIZED POSITION CAP**

There are no positions in this subfund.

SOLID WASTE MITIGATION-CAPITAL PROJECTS  
 SUBFUND -- 44I

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                |
| Charges for Services                | 190,914             | 259,162             | 405,126              | 56.3%            | 145,964        |
| Investment Pool / Interest Earnings | 16,179              | 0                   | 0                    |                  | 0              |
| <b>TOTAL REVENUE</b>                | <b>207,093</b>      | <b>259,162</b>      | <b>405,126</b>       | <b>56.3%</b>     | <b>145,964</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                |
| Transfers to Other Funds            | 539,000             | 402,553             | 405,126              | 0.6%             | 2,573          |
| Cash Carryover                      | 0                   | (143,391)           | 0                    | (100.0%)         | 143,391        |
| <b>TOTAL EXPENDITURES</b>           | <b>539,000</b>      | <b>259,162</b>      | <b>405,126</b>       | <b>56.3%</b>     | <b>145,964</b> |

AUTHORIZED POSITION CAP

|  | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|--|---------------------|----------------------|--------|
|--|---------------------|----------------------|--------|

## **SOLID WASTE MITIGATION CAPITAL PROJECTS SUBFUND 44I**

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### **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 18 contract cost for the Northeast Florida Equestrian Society to run the Equestrian Center.

### **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).

### **AUTHORIZED POSITION CAP**

There are no authorized positions in this subfund.

SW CLASS III MITIGATION  
 SUBFUND -- 44J

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |               |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|---------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR        |
| <b>REVENUE</b>                      |                     |                     |                      |                  |               |
| Investment Pool / Interest Earnings | 5,044               | 0                   | 31,140               |                  | 31,140        |
| <b>TOTAL REVENUE</b>                | <b>5,044</b>        | <b>0</b>            | <b>31,140</b>        |                  | <b>31,140</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |               |
| Capital Outlay                      | 365,490             | 0                   | 31,140               |                  | 31,140        |
| Transfers to Other Funds            | 5,919               | 0                   | 0                    |                  | 0             |
| <b>TOTAL EXPENDITURES</b>           | <b>371,409</b>      | <b>0</b>            | <b>31,140</b>        |                  | <b>31,140</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **SOLID WASTE CLASS III MITIGATION SUBFUND 44J**

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### **BACKGROUND**

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 18 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 18 proposed capital improvement program.
  - Jax Ash Site Pollution Remediation      \$31,140

### **AUTHORIZED POSITION CAP**

There are no positions in this subfund.

SOLID WASTE GENERAL CAPITAL PROJECTS  
 SUBFUND -- 44K

|                           | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                    |
|---------------------------|---------------------|---------------------|----------------------|------------------|--------------------|
|                           |                     |                     |                      | PERCENT          | DOLLAR             |
| <b>REVENUE</b>            |                     |                     |                      |                  |                    |
| Other Sources             | 0                   | 11,500,000          | 4,500,000            | (60.9%)          | (7,000,000)        |
| <b>TOTAL REVENUE</b>      | <b>0</b>            | <b>11,500,000</b>   | <b>4,500,000</b>     | <b>(60.9%)</b>   | <b>(7,000,000)</b> |
| <b>EXPENDITURES</b>       |                     |                     |                      |                  |                    |
| Capital Outlay            | 0                   | 11,500,000          | 4,500,000            | (60.9%)          | (7,000,000)        |
| <b>TOTAL EXPENDITURES</b> | <b>0</b>            | <b>11,500,000</b>   | <b>4,500,000</b>     | <b>(60.9%)</b>   | <b>(7,000,000)</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

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

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### **BACKGROUND**

This fund currently houses the FY 18 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 18 borrowing for the trail ridge landfill expansion project.

### **EXPENDITURES**

Capital Outlay

- This is the available funding for the FY 18 CIP trail ridge landfill expansion project.

### **AUTHORIZED POSITION CAP**

There are no positions in this subfund.

STORMWATER SERVICES - CAPITAL PROJECTS  
 SUBFUND -- 462

|                                    | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                    |
|------------------------------------|---------------------|---------------------|----------------------|------------------|--------------------|
|                                    |                     |                     |                      | PERCENT          | DOLLAR             |
| <b>REVENUE</b>                     |                     |                     |                      |                  |                    |
| Miscellaneous Revenue              | 245,219             | 83,468              | 0                    | (100.0%)         | (83,468)           |
| Other Sources                      | 0                   | 0                   | 0                    |                  | 0                  |
| Transfers From Other Funds         | 11,369,813          | 9,258,306           | 10,000,000           | 8.0%             | 741,694            |
| Transfers From Component Units     | 17,086,767          | 2,086,767           | 0                    | (100.0%)         | (2,086,767)        |
| <b>TOTAL REVENUE</b>               | <b>28,701,799</b>   | <b>11,428,541</b>   | <b>10,000,000</b>    | <b>(12.5%)</b>   | <b>(1,428,541)</b> |
| <b>EXPENDITURES</b>                |                     |                     |                      |                  |                    |
| Internal Service Charges           | 190                 | 0                   | 0                    |                  | 0                  |
| Internal Service - Capital Expense | 5,716               | 0                   | 0                    |                  | 0                  |
| Capital Outlay                     | 11,654,280          | 11,428,541          | 10,000,000           | (12.5%)          | (1,428,541)        |
| <b>TOTAL EXPENDITURES</b>          | <b>11,660,186</b>   | <b>11,428,541</b>   | <b>10,000,000</b>    | <b>(12.5%)</b>   | <b>(1,428,541)</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## STORMWATER SERVICES – CAPITAL PROJECTS SUBFUND 462

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### 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 18 Stormwater CIP.

### EXPENDITURES

Capital Outlay

- This is the available funding for the FY 18 Stormwater capital improvement program.

10,000,000

| Project Title   | FY 18<br>Proposed |
|---|-------------------|
| Cascade Road (DSR) - Capital Improvement              | 210,000           |
| Drainage System Rehabilitation - Capital Improvements | 679,000           |
| Drainage System Rehabilitation - Capital Maintenance  | 4,200,000         |
| Golf Course Drive (DSR) - Capital Improvement         | 130,000           |
| Hyde Park Circle (DSR) - Capital Improvement          | 256,000           |
| Jose Circle North (DSR) - Capital Improvement         | 150,000           |
| Julington/Cormorant (Loretto Road Conveyance & Pond)  | 1,484,600         |
| Lake Shore Drive (DSR) - Capital Improvement          | 260,000           |
| LaSalle Street Outfall                                | 986,849           |
| Spring Forest Avenue (DSR) - Capital Improvement      | 115,000           |
| Stormwater Pump Stations - Capital Maintenance        | 150,000           |
| Trout/Moncrief Pond                                   | 1,378,551         |

### AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

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

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                  |
| Taxes                               | 6,686,718           | 6,919,626           | 8,767,591            | 26.7%            | 1,847,965        |
| Investment Pool / Interest Earnings | 120,275             | 136,254             | 57,753               | (57.6%)          | (78,501)         |
| Other Sources                       | 6,476,382           | 0                   | 0                    |                  | 0                |
| <b>TOTAL REVENUE</b>                | <b>13,283,374</b>   | <b>7,055,880</b>    | <b>8,825,344</b>     | <b>25.1%</b>     | <b>1,769,464</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                  |
| Capital Outlay                      | 14,420,529          | 3,625,468           | 3,650,000            | 0.7%             | 24,532           |
| Debt Service                        | 127,724             | 3,430,412           | 3,134,495            | (8.6%)           | (295,917)        |
| Transfers to Other Funds            | 0                   | 0                   | 2,040,849            |                  | 2,040,849        |
| <b>TOTAL EXPENDITURES</b>           | <b>14,548,253</b>   | <b>7,055,880</b>    | <b>8,825,344</b>     | <b>25.1%</b>     | <b>1,769,464</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

**SPORTS COMPLEX CAPITAL MAINTENANCE  
SUBFUND 4G1**

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**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. This fund was established for this purpose. 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 that same purpose. The Sports Complex includes the Municipal Stadium, Veterans Memorial Arena the Jacksonville Baseball Stadium.

**REVENUE**

Taxes

- This budget represents the FY 18 estimated 2 Cent Tourist Development Tax collections.

Investment Pool/Interest Earnings

- This amount represents anticipated interest earnings for FY 18.

**EXPENDITURES**

Capital Outlay

- The City's contract with the Jacksonville Jaguars requires that 70% of the available capital funding be used at the municipal stadium. The capital funding by venue and project is detailed below.

**Municipal Stadium**

|   |                  |
|---|------------------|
| Audio / Visual / Scoreboard / Broadcast | 465,000          |
| FF&E                                    | 350,000          |
| Interior Finishes                       | 550,000          |
| Network & Computer Systems              | 1,190,000        |
|   | <b>2,555,000</b> |

**Baseball Stadium**

|                  |                |
|------------------|----------------|
| Building Systems | 695,000        |
|                  | <b>695,000</b> |

**Veterans Memorial Arena**

|                   |                |
|-------------------|----------------|
| Building Systems  | 200,000        |
| Interior Finishes | 200,000        |
|                   | <b>400,000</b> |

Debt Service

- This budget represents the transfer out to the debt service fund to pay for the FY 18 interest and principal costs on stadium improvements projects.

Transfers to Other Funds

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

**AUTHORIZED POSITION CAP**

There are no positions in this subfund.

CAPITAL PROJECTS - CITY VENUES SURCHARGE  
 SUBFUND -- 4K3

|                            | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|----------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                            |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>             |                     |                     |                      |                  |                |
| Transfers From Other Funds | 0                   | 2,419,314           | 3,402,363            | 40.6%            | 983,049        |
| <b>TOTAL REVENUE</b>       | <b>0</b>            | <b>2,419,314</b>    | <b>3,402,363</b>     | <b>40.6%</b>     | <b>983,049</b> |
| <b>EXPENDITURES</b>        |                     |                     |                      |                  |                |
| Capital Outlay             | 0                   | 2,419,314           | 3,402,363            | 40.6%            | 983,049        |
| <b>TOTAL EXPENDITURES</b>  | <b>0</b>            | <b>2,419,314</b>    | <b>3,402,363</b>     | <b>40.6%</b>     | <b>983,049</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

**CAPITAL PROJECTS – CITY VENUES SURCHARGE  
SUBFUND 4K3**

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**BACKGROUND**

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

**REVENUE**

Transfers From Other Funds

- This represents the transfer of ticket surcharges fees from the Municipal Stadium, Veterans Memorial Arena and the Baseball Grounds within the Venue – City Side fund (SF 4K1). Facility fee revenue is increasing mainly due to an increase in the fee as approved via Ordinance 2016-729-E.

**EXPENDITURES**

Capital Outlay

- The capital funding supported by the user fee at the various venues are listed below.
  - Baseball Stadium \$90,425
  - Times Union Performing Arts Center \$553,388
  - Veterans Memorial Arena \$956,000
  - Municipal Stadium \$1,802,550

**AUTHORIZED POSITION CAP**

There are no authorized positions in this subfund.



**Tax Increment Districts**

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

DOWNTOWN CRA - NORTHEAST USD1 C  
 SUBFUND -- 181

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                  |
| Ad Valorem Taxes                      | 2,088,420           | 2,107,679           | 2,337,509            | 10.9%            | 229,830          |
| Miscellaneous Revenue                 | 197,908             | 922,884             | 922,884              | 0.0%             | 0                |
| Transfers From Other Funds            | 3,688,833           | 2,156,219           | 2,435,533            | 13.0%            | 279,314          |
| General Fund Loan                     | 0                   | 1,131,493           | 292,132              | (74.2%)          | (839,361)        |
| Transfers from Fund Balance           | 2,554,999           | 0                   | 86,813               |                  | 86,813           |
| <b>TOTAL REVENUE</b>                  | <b>8,530,161</b>    | <b>6,318,275</b>    | <b>6,074,871</b>     | <b>(3.9%)</b>    | <b>(243,404)</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                  |
| Professional and Contractual Services | 0                   | 0                   | 2,500                |                  | 2,500            |
| Other Operating Expenses              | 3,424,138           | 3,347,928           | 2,732,500            | (18.4%)          | (615,428)        |
| Debt Service                          | 2,141,910           | 2,136,129           | 2,133,378            | (0.1%)           | (2,751)          |
| Grants, Aids & Contributions          | 180,750             | 0                   | 0                    |                  | 0                |
| Transfers to Other Funds              | 75,000              | 75,000              | 75,000               | 0.0%             | 0                |
| Repayment of General Fund Loan        | 0                   | 759,218             | 1,131,493            | 49.0%            | 372,275          |
| <b>TOTAL EXPENDITURES</b>             | <b>5,821,798</b>    | <b>6,318,275</b>    | <b>6,074,871</b>     | <b>(3.9%)</b>    | <b>(243,404)</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **DOWNTOWN CRA - NORTHEAST USD1 C SUBFUND 181**

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### **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 18 balance in the Downtown CRA – Northwest USD1 B (SF 183) that is being transferred to help cover the costs of this fund.

#### General Fund Loan

- This amount represents the loan from the General Fund – GSD required to balance the fund.

#### 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**

#### Professional and Contractual Services

- This amount is for the fund's annual independent audit.

#### Other Operating Expenses

- This amount includes: \$800,000 for the Vestcor loan payment to the City's Self-Insurance fund (SF 561) for the Lynch building / 11E redevelopment project, \$1,830,500 to fund the subsidy paid to MPS for the arena and sports complex garages, \$7,000 to fund the GSP Community Revitalization Program and \$95,000 to make the payment for the Kraft Food (Maxwell House) economic development grant.

#### 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.

#### Repayment of General Fund Loan

- This amount is the repayment to the General Fund – GSD for the FY 17 loan.

DOWNTOWN CRA - SOUTHSIDE USD1 A  
 SUBFUND -- 182

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                  |
| Ad Valorem Taxes                      | 3,456,811           | 3,605,722           | 4,069,537            | 12.9%            | 463,815          |
| Transfers from Fund Balance           | 2,100,000           | 0                   | 779,622              |                  | 779,622          |
| <b>TOTAL REVENUE</b>                  | <b>5,556,811</b>    | <b>3,605,722</b>    | <b>4,849,159</b>     | <b>34.5%</b>     | <b>1,243,437</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                  |
| Professional and Contractual Services | 0                   | 550,000             | 150,000              | (72.7%)          | (400,000)        |
| Other Operating Expenses              | 1,052,215           | 2,216,922           | 4,114,201            | 85.6%            | 1,897,279        |
| Debt Service                          | 176,858             | 178,004             | 178,004              | 0.0%             | 0                |
| Grants, Aids & Contributions          | 0                   | 250,000             | 0                    | (100.0%)         | (250,000)        |
| Transfers to Other Funds              | 3,069,594           | 410,796             | 406,954              | (0.9%)           | (3,842)          |
| <b>TOTAL EXPENDITURES</b>             | <b>4,298,667</b>    | <b>3,605,722</b>    | <b>4,849,159</b>     | <b>34.5%</b>     | <b>1,243,437</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## **DOWNTOWN CRA - SOUTHSIDE USD1 A SUBFUND 182**

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### **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.

#### Transfers from Fund Balance

- This balance represents estimated remaining budgetary balance from FY 17 for the JEA SSGS public infrastructure improvement program.

### **EXPENDITURES**

#### Professional and Contractual Services

- \$2,500 annual independent audit
- \$147,500 consulting services for the consolidated downtown DRI

#### Other Operating Expenses

- \$675,000 Peninsula recapture enhanced value grant payment
- \$375,000 Strand recapture enhanced value grant payment
- \$185,000 San Marco Place recapture enhanced value grant payment
- \$8,000 Sunguard recapture enhanced value grant payment
- \$100,000 One Call CRP
- \$2,771,201 JEA SSGS public infrastructure improvements – this includes the \$779,622 in FY17 funding as detailed in Transfers from Fund Balance.

#### Debt Service

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

#### Transfers to Other Funds

- This amount represents a transfer to the General Fund – GSD (SF 011) of 10% of the Ad Valorem revenue to cover administrative costs of the CRA.

DOWNTOWN CRA - NORTHWEST USD1 B  
 SUBFUND -- 183

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                |
| Ad Valorem Taxes                      | 3,623,511           | 4,752,708           | 5,036,527            | 6.0%             | 283,819        |
| Transfers From Other Funds            | 394,911             | 0                   | 0                    |                  | 0              |
| <b>TOTAL REVENUE</b>                  | <b>4,018,422</b>    | <b>4,752,708</b>    | <b>5,036,527</b>     | <b>6.0%</b>      | <b>283,819</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                |
| Professional and Contractual Services | 0                   | 0                   | 2,500                |                  | 2,500          |
| Other Operating Expenses              | 0                   | 2,596,489           | 2,598,494            | 0.1%             | 2,005          |
| Transfers to Other Funds              | 2,429,615           | 2,156,219           | 2,435,533            | 13.0%            | 279,314        |
| <b>TOTAL EXPENDITURES</b>             | <b>2,429,615</b>    | <b>4,752,708</b>    | <b>5,036,527</b>     | <b>6.0%</b>      | <b>283,819</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## **DOWNTOWN CRA - NORTHWEST USD1 B SUBFUND 183**

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### **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**

#### Professional and Contractual Services

- This amount is for the fund's annual independent audit.

#### Other Operating Expenses

- \$1,900,000 Subsidy paid to MPS for the arena and sports complex garages
- \$13,494 JTA / Fidelity Parking Lease
- \$360,000 Hall Mark / 220 Riverside Ave recapture enhanced value grant payment
- \$325,000 Pope and Land / Brooklyn Riverside Apts recapture enhanced value grant payment

#### Transfers to Other Funds

- This amount represents a transfer to the Downtown CRA – Northwest USD1 C (SF 181) to cover a portion of the costs of that fund.

JACKSONVILLE BEACH TID  
 SUBFUND -- 184

|                              | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                              |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>               |                     |                     |                      |                  |                |
| Ad Valorem Taxes             | 6,011,799           | 6,446,045           | 6,919,959            | 7.4%             | 473,914        |
| <b>TOTAL REVENUE</b>         | <b>6,011,799</b>    | <b>6,446,045</b>    | <b>6,919,959</b>     | <b>7.4%</b>      | <b>473,914</b> |
| <b>EXPENDITURES</b>          |                     |                     |                      |                  |                |
| Grants, Aids & Contributions | 6,011,799           | 6,446,045           | 6,919,959            | 7.4%             | 473,914        |
| <b>TOTAL EXPENDITURES</b>    | <b>6,011,799</b>    | <b>6,446,045</b>    | <b>6,919,959</b>     | <b>7.4%</b>      | <b>473,914</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## **JACKSONVILLE BEACH TAX INCREMENT DISTRICT SUBFUND 184**

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### **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. The USD2 levy is 71.24% of the 11.4419 mill rate levied county-wide.

### **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.
  - \$4,147,480 Jacksonville Beach USD2 A
  - \$2,772,479 Jacksonville Beach USD2 B

JIA AREA REDEVELOPMENT TID  
 SUBFUND -- 185

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                |
| Ad Valorem Taxes                      | 8,361,067           | 8,979,358           | 9,751,559            | 8.6%             | 772,201        |
| Transfers From Other Funds            | 8,447               | 0                   | 0                    |                  | 0              |
| Transfers from Fund Balance           | 1,590,000           | 123,098             | 98,360               | (20.1%)          | (24,738)       |
| <b>TOTAL REVENUE</b>                  | <b>9,959,514</b>    | <b>9,102,456</b>    | <b>9,849,919</b>     | <b>8.2%</b>      | <b>747,463</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                |
| Internal Service Charges              | 0                   | 25,920              | 18,798               | (27.5%)          | (7,122)        |
| Professional and Contractual Services | 0                   | 104,500             | 4,500                | (95.7%)          | (100,000)      |
| Other Operating Expenses              | 759,945             | 705,809             | 956,809              | 35.6%            | 251,000        |
| Debt Service                          | 562,979             | 476,805             | 476,805              | 0.0%             | 0              |
| Grants, Aids & Contributions          | 0                   | 0                   | 4,500,000            |                  | 4,500,000      |
| Supervision Allocation                | 0                   | 72,213              | 65,881               | (8.8%)           | (6,332)        |
| Contingencies                         | 0                   | 4,517,209           | 527,126              | (88.3%)          | (3,990,083)    |
| Transfers to Other Funds              | 7,400,000           | 3,200,000           | 3,300,000            | 3.1%             | 100,000        |
| <b>TOTAL EXPENDITURES</b>             | <b>8,722,924</b>    | <b>9,102,456</b>    | <b>9,849,919</b>     | <b>8.2%</b>      | <b>747,463</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

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

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### **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.

#### Professional and Contractual Services

- This amount represents a budgetary appropriation for the cost of the annual independent financial audit of the CRA and other professional / contractual services.

#### Other Operating Expenses

- This amount represents various operating expenses including travel, training, dues and advertising as well as \$952,000 for QTI and Rev grants.

#### Debt Service

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

#### Grants, Aids and Contributions

- Funding has been provided in FY 18 for I-95 / Airport Road.

#### Supervision Allocation

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

#### Contingencies

- This amount represents the remaining balance in the CRA that has been placed in a contingency for future appropriation for plan authorized projects.

#### Transfers to Other Funds

- This amount represents a transfer to the JIA CRA capital project fund (SF 32T) for the Armsdale Road / Duval Road improvement project.

SOUTEL/KING AREA CRA / TID  
 SUBFUND -- 186

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                |
| Ad Valorem Taxes                      | 506,351             | 518,041             | 611,672              | 18.1%            | 93,631         |
| Transfers from Fund Balance           | 1,471,106           | 0                   | 27,479               |                  | 27,479         |
| <b>TOTAL REVENUE</b>                  | <b>1,977,457</b>    | <b>518,041</b>      | <b>639,151</b>       | <b>23.4%</b>     | <b>121,110</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                |
| Internal Service Charges              | 0                   | 25,920              | 2,453                | (90.5%)          | (23,467)       |
| Professional and Contractual Services | 0                   | 4,500               | 4,500                | 0.0%             | 0              |
| Other Operating Expenses              | 0                   | 4,809               | 4,809                | 0.0%             | 0              |
| Supervision Allocation                | 0                   | 50,038              | 52,795               | 5.5%             | 2,757          |
| Contingencies                         | 0                   | 432,774             | 1                    | (100.0%)         | (432,773)      |
| Transfers to Other Funds              | 1,852,457           | 0                   | 574,593              |                  | 574,593        |
| <b>TOTAL EXPENDITURES</b>             | <b>1,852,457</b>    | <b>518,041</b>      | <b>639,151</b>       | <b>23.4%</b>     | <b>121,110</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## **SOUTEL/KING AREA TAX INCREMENT DISTRICT SUBFUND 186**

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### **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.

#### 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.

#### Professional and Contractual Services

- This amount represents a budgetary appropriation for the cost of the annual independent financial audit of the CRA and other professional / contractual services.

#### Other Operating Expenses

- This amount represents various operating expenses including travel, training, dues and advertising.

#### 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 the remaining balance in the CRA that has been transferred to this CRA's capital project fund (SF 32V) for Soutel corridor improvements.

ARLINGTON AREA CRA / TID  
 SUBFUND -- 187

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                |
| Ad Valorem Taxes                      | 0                   | 343,527             | 554,283              | 61.4%            | 210,756        |
| Transfers from Fund Balance           | 0                   | 0                   | 35,677               |                  | 35,677         |
| <b>TOTAL REVENUE</b>                  | <b>0</b>            | <b>343,527</b>      | <b>589,960</b>       | <b>71.7%</b>     | <b>246,433</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                |
| Internal Service Charges              | 0                   | 32,400              | 2,689                | (91.7%)          | (29,711)       |
| Professional and Contractual Services | 0                   | 4,500               | 4,500                | 0.0%             | 0              |
| Other Operating Expenses              | 0                   | 4,809               | 54,809               | 1,039.7%         | 50,000         |
| Supervision Allocation                | 0                   | 49,805              | 52,795               | 6.0%             | 2,990          |
| Contingencies                         | 0                   | 252,013             | 475,167              | 88.5%            | 223,154        |
| <b>TOTAL EXPENDITURES</b>             | <b>0</b>            | <b>343,527</b>      | <b>589,960</b>       | <b>71.7%</b>     | <b>246,433</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## ARLINGTON AREA CRA / TAX INCREMENT DISTRICT SUBFUND 187

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### **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.

#### 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.

#### Professional and Contractual Services

- This amount represents a budgetary appropriation for the cost of the annual independent financial audit of the CRA and other professional / contractual services.

#### Other Operating Expenses

- This amount represents various operating expenses including travel, training, dues and advertising.

#### Supervision Allocation

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

#### Contingencies

- This amount represents the remaining balance in the CRA that has been placed in a contingency for future appropriation for plan authorized projects.



**Other Funds**

|     |                                  |
|-----|----------------------------------|
| 018 | Emergency Contingency            |
| 156 | Alcohol and Other Drug Abuse     |
| 165 | Emergency Incidents - EOC        |
| 1i1 | Better Jacksonville Debt Service |
| 4K6 | City Venues - Debt Service       |
| 592 | Debt Management Fund             |

EMERGENCY CONTINGENCY  
 SUBFUND -- 018

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                   |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|-------------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR            |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                   |
| Investment Pool / Interest Earnings | 798,896             | 820,939             | 475,042              | (42.1%)          | (345,897)         |
| Transfers From Other Funds          | 1,712,868           | 2,000,000           | 10,368,097           | 418.4%           | 8,368,097         |
| Transfers from Fund Balance         | 49,900,623          | 51,870,370          | 54,889,177           | 5.8%             | 3,018,807         |
| <b>TOTAL REVENUE</b>                | <b>52,412,387</b>   | <b>54,691,309</b>   | <b>65,732,316</b>    | <b>20.2%</b>     | <b>11,041,007</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                   |
| Cash Carryover                      | 0                   | 54,691,309          | 65,732,316           | 20.2%            | 11,041,007        |
| <b>TOTAL EXPENDITURES</b>           | <b>0</b>            | <b>54,691,309</b>   | <b>65,732,316</b>    | <b>20.2%</b>     | <b>11,041,007</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## **EMERGENCY CONTINGENCY SUBFUND 018**

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### **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 6/30/2017 was \$54,389,177.

### **REVENUE**

Investment Pool / Interest Earnings

- This amount is made up of anticipated interest earnings for FY 18.

Transfers from Other Funds

- This is a transfer from the General Fund – GSD to bring the estimated FY 17 year-end balance in this fund to an amount equal to 6% of the General Fund – GSD FY17 council approved budget.

Transfers from Fund Balance

- This amount is the estimated FY 17 ending cash balance.

### **EXPENDITURES**

Cash Carryover

- This amount is the estimated FY 18 ending cash balance including interest income and the additional funds from the General Fund - GSD.

### **AUTHORIZED POSITION CAP**

There are no employees associated with this subfund.

ALCOHOL & OTHER DRUG ABUSE-SEC 111.230  
 SUBFUND -- 156

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |               |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|---------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR        |
| <b>REVENUE</b>                        |                     |                     |                      |                  |               |
| Fines and Forfeits                    | 0                   | 38,154              | 101,603              | 166.3%           | 63,449        |
| Investment Pool / Interest Earnings   | 0                   | 0                   | 121,840              |                  | 121,840       |
| Miscellaneous Revenue                 | 0                   | 0                   | 11                   |                  | 11            |
| Transfers from Fund Balance           | 0                   | 0                   | (166,161)            |                  | (166,161)     |
| <b>TOTAL REVENUE</b>                  | <b>0</b>            | <b>38,154</b>       | <b>57,293</b>        | <b>50.2%</b>     | <b>19,139</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |               |
| Professional and Contractual Services | 0                   | 0                   | (7,447)              |                  | (7,447)       |
| Transfers to Other Funds              | 0                   | 38,154              | 64,740               | 69.7%            | 26,586        |
| <b>TOTAL EXPENDITURES</b>             | <b>0</b>            | <b>38,154</b>       | <b>57,293</b>        | <b>50.2%</b>     | <b>19,139</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **ALCOHOL AND OTHER DRUG ABUSE SUBFUND 156**

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### **BACKGROUND**

Municipal Code Section 111.230: Funds collected under F.S 939.017 and 893.165 are deposited into this all-years fund. These monies, together with any interest earned or accrued in the fund, shall be used to support Duval County based substance abuse programs which meet the Florida Department of Children and Families standards of qualifications for such programs.

### **REVENUE**

#### Fines and Forfeits

- The FY 18 budget is appropriating available revenue funding as well as anticipated FY 18 revenue to fund the FY 18 transfer to the Court Costs \$65 fee subfund (SF 1S1) as well as to offset the removal of a fund balance appropriation that should not have been placed in this all-years fund.

#### Investment Pool / Interest Earnings

- The FY 18 budget is appropriating available revenue funding to help offset the removal of a fund balance appropriation that should not have been placed in this all-years fund.

#### Miscellaneous Revenue

- The FY 18 budget is appropriating available revenue funding to help offset the removal of a fund balance appropriation that should not have been placed in this all-years fund.

#### Transfers from Fund Balance

- The FY 18 budget is de-authorizing a FY 2007 fund balance appropriation that should not have been placed in this all-years fund.

### **EXPENDITURES**

#### Professional and Contractual Services

- The FY 18 budget is de-authorizing budgetary capacity to help offset the removal of a fund balance appropriation that should not have been placed in this all-years fund.

#### Transfers to Other Funds

- This amount represents the transfer to the juvenile drug court within the Court Costs \$65 fee subfund (SF 1S1). After reviewing the cash in this fund and correcting the fund balance appropriation discussed above, there is sufficient funding for the FY 18 transfer. However, future funding from will be limited to the estimated annual revenue.

### **AUTHORIZED POSITION CAP**

There are no positions in this subfund.

EMERGENCY INCIDENTS (EOC)  
 SUBFUND -- 165

|                            | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|----------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                            |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>             |                     |                     |                      |                  |                  |
| Transfers From Other Funds | 0                   | 0                   | 7,000,000            |                  | 7,000,000        |
| <b>TOTAL REVENUE</b>       | <b>0</b>            | <b>0</b>            | <b>7,000,000</b>     |                  | <b>7,000,000</b> |
| <b>EXPENDITURES</b>        |                     |                     |                      |                  |                  |
| Contingencies              | 0                   | 0                   | 7,000,000            |                  | 7,000,000        |
| <b>TOTAL EXPENDITURES</b>  | <b>0</b>            | <b>0</b>            | <b>7,000,000</b>     |                  | <b>7,000,000</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## **EMEGENCY INCIDENTS - EOC SUBFUND 165**

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### **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 Matthew.

### **EXPENDITURES**

Contingencies

- The funding discussed above is being placed in a contingency until the final costs and offsetting Federal / State reimbursement amounts are known. Any residual balance will be returned to the General Fund – GSD.

### **AUTHORIZED POSITION CAP**

There are no authorized positions in this subfund.

BETTER JACKSONVILLE DEBT SERVICE  
SUBFUND -- 111

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                  |
| Taxes                               | 80,290,229          | 67,177,339          | 64,317,231           | (4.3%)           | (2,860,108)      |
| Intergovernmental Revenue           | 1,146,558           | 1,225,121           | 1,127,111            | (8.0%)           | (98,010)         |
| Investment Pool / Interest Earnings | 147,581             | 119,653             | 0                    | (100.0%)         | (119,653)        |
| Transfers From Component Units      | 3,138,171           | 1,819,514           | 8,958,412            | 392.4%           | 7,138,898        |
| <b>TOTAL REVENUE</b>                | <b>84,722,539</b>   | <b>70,341,627</b>   | <b>74,402,754</b>    | <b>5.8%</b>      | <b>4,061,127</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                  |
| Debt Service                        | 72,893,229          | 70,341,627          | 74,402,754           | 5.8%             | 4,061,127        |
| Transfers to Other Funds            | 11,930,000          | 0                   | 0                    |                  | 0                |
| <b>TOTAL EXPENDITURES</b>           | <b>84,823,229</b>   | <b>70,341,627</b>   | <b>74,402,754</b>    | <b>5.8%</b>      | <b>4,061,127</b> |

AUTHORIZED POSITION CAP

|  | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|--|---------------------|----------------------|--------|
|--|---------------------|----------------------|--------|

## BETTER JACKSONVILLE DEBT SERVICE SUBFUND 111

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### 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 18 anticipated revenue from the Local Option Sales Tax necessary to balance the fund.

#### Intergovernmental Revenue

- This represents the IRS BABs subsidy.

#### Transfers from Component Units

- This amount represents all remaining available balances from prior year Constitutional Gas Tax.

### EXPENDITURES

#### Debt Service

- The total consists of FY 18 required debt service payments netted against prior year budgetary adjustments.

|                   | 76,815,060 | (2,412,306)             | 74,402,754 |
|-------------------|------------|-------------------------|------------|
| Expenditure       | FY18       | All-Years<br>Adjustment | Net        |
| Fiscal Agent Fees | 8,850      | 0                       | 8,850      |
| Interest          | 36,438,821 | (2,195,041)             | 34,243,780 |
| Principal         | 40,367,389 | (217,265)               | 40,150,124 |

### AUTHORIZED POSITION CAP

There are no positions in this subfund.

CITY VENUES - DEBT SERVICE  
 SUBFUND -- 4K6

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                  |
| Investment Pool / Interest Earnings | 0                   | 66,028              | 68,729               | 4.1%             | 2,701            |
| Transfers From Other Funds          | 0                   | 0                   | 2,040,849            |                  | 2,040,849        |
| Transfer In to Pay Debt Service     | 0                   | 19,669,635          | 19,372,656           | (1.5%)           | (296,979)        |
| <b>TOTAL REVENUE</b>                | <b>0</b>            | <b>19,735,663</b>   | <b>21,482,234</b>    | <b>8.8%</b>      | <b>1,746,571</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                  |
| Debt Management Fund Repayments     | 0                   | 0                   | 2,040,849            |                  | 2,040,849        |
| Fiscal and Other Debt Fees          | 0                   | 19,735,663          | 19,441,385           | (1.5%)           | (294,278)        |
| <b>TOTAL EXPENDITURES</b>           | <b>0</b>            | <b>19,735,663</b>   | <b>21,482,234</b>    | <b>8.8%</b>      | <b>1,746,571</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## CITY VENUES – DEBT SERVICE SUBFUND 4K6

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### BACKGROUND

Beginning in FY 17 this fund will replace the venue specific debt service funds (Subfunds 4A6, 4B6, 4C6, 4D6, 4E6 and 4F6). This fund will receive the various transfers which, along with any accumulated interest in the fund, will be used to pay the debt service related to the various bond issuances. This includes the costs for principal, interest and fiscal agent fees. This fund receives transfers from the Better Jacksonville Debt Service fund (SF 1i1), the sports complex capital maintenance fund (SF 4G1) and the City Venues – City fund (SF 4K1).

### REVENUE

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 18 which will be used to pay a portion of the debt service costs for FY 18.

Transfers From Other Funds

- This amount represents a transfer from the sports complex capital maintenance fund (SF 4G1) to pay the debt service related to the amphitheater / flex field (ordinance 2015-781-E).

Transfer in to Pay Debt Service

- This represents transfers from the various funds detailed below for the FY 18 anticipated debt service costs.
  - Better Jacksonville Debt Service fund                      \$5,712,258
  - Sports Complex Capital Maintenance fund                      \$3,134,495
  - City Venue – City fund    \$10,525,903

### EXPENDITURES

Debt Management Fund Repayments

- This amount represents the FY 18 anticipated debt management fund repayments related to the amphitheater / flex field (ordinance 2015-781-E).

Fiscal and Other Debt Fees

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

### AUTHORIZED POSITION CAP

There are no positions in this subfund.

DEBT MANAGEMENT FUND  
SUBFUND -- 592

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                   |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|-------------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR            |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                   |
| Charges for Services                | 34,546,516          | 46,747,357          | 52,989,480           | 13.4%            | 6,242,123         |
| Investment Pool / Interest Earnings | 115,416             | 0                   | 0                    |                  | 0                 |
| Other Sources                       | 94,582,741          | 59,684,325          | 100,378,035          | 68.2%            | 40,693,710        |
| <b>TOTAL REVENUE</b>                | <b>129,244,673</b>  | <b>106,431,682</b>  | <b>153,367,515</b>   | <b>44.1%</b>     | <b>46,935,833</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                   |
| Other Operating Expenses            | 380,643             | 392,350             | 485,300              | 23.7%            | 92,950            |
| Debt Service                        | 27,528,724          | 46,355,007          | 52,504,180           | 13.3%            | 6,149,173         |
| Transfers to Other Funds            | 317,873             | 0                   | 0                    |                  | 0                 |
| Payment to Fiscal Agents            | 0                   | 59,684,325          | 100,378,035          | 68.2%            | 40,693,710        |
| Fiscal and Other Debt Fees          | 450                 | 0                   | 0                    |                  | 0                 |
| <b>TOTAL EXPENDITURES</b>           | <b>28,227,690</b>   | <b>106,431,682</b>  | <b>153,367,515</b>   | <b>44.1%</b>     | <b>46,935,833</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## **DEBT MANAGEMENT FUND SUBFUND 592**

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### **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 18 authorized new borrowing net of any de-authorization of prior year capacity.

### **EXPENDITURES**

#### Other Operating Expenses

- This amount represents the cost of administering the fund for FY 18.

#### 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 18 new loan amounts to be borrowed net of any de-authorization of prior year capacity.

### **AUTHORIZED POSITION CAP**

There are no positions in this subfund.



## **Departments**

Advisory Boards & Commissions

City Council

Downtown Investment Authority

Employee Services

Finance and Administration

Fire and Rescue

Human Rights Commission

Jacksonville Children's Commission

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 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                  |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|------------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR           |
| <b>REVENUE</b>                        |                    |                     |                      |                   |                  |
| Charges for Services                  | 84,574             | 236,000             | 86,000               | (63.6%)           | (150,000)        |
| Miscellaneous Revenue                 | 2,298              | 2,500               | 2,500                | 0.0%              | 0                |
| <b>TOTAL REVENUE</b>                  | <b>86,872</b>      | <b>238,500</b>      | <b>88,500</b>        | <b>(62.9%)</b>    | <b>(150,000)</b> |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |                  |
| Salaries                              | 249,891            | 221,677             | 259,824              | 17.2%             | 38,147           |
| Pension Costs                         | 57,094             | 56,846              | 55,792               | (1.9%)            | (1,054)          |
| Employer Provided Benefits            | 30,461             | 35,387              | 31,424               | (11.2%)           | (3,963)          |
| Internal Service Charges              | 116,926            | 98,625              | 120,941              | 22.6%             | 22,316           |
| Insurance Costs and Premiums          | 4,761              | 2,342               | 1,787                | (23.7%)           | (555)            |
| Other Operating Expenses              | 8,430              | 8,801               | 9,228                | 4.9%              | 427              |
| Capital Outlay                        | 0                  | 1                   | 1                    | 0.0%              | 0                |
| <b>TOTAL EXPENDITURES</b>             | <b>467,563</b>     | <b>423,679</b>      | <b>478,997</b>       | <b>13.1%</b>      | <b>55,318</b>    |
| <b>AUTHORIZED POSITION CAP</b>        |                    |                     |                      |                   |                  |
|                                       |                    | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE            |                  |
| Authorized Positions                  |                    | 4                   | 5                    | 1                 |                  |
| Part-Time Hours                       |                    | 1,248               | 1,248                | 0                 |                  |
| <b>DIVISION SUMMARY</b>               |                    |                     |                      |                   |                  |
|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                  |
|                                       |                    |                     |                      | PERCENT           | DOLLAR           |
| CIVIL SERVICE BOARD                   | 272,604            | 225,104             | 244,355              | 8.6%              | 19,251           |
| CONST. TRADES QUALIFYING BOARD        | 194,440            | 198,043             | 233,788              | 18.0%             | 35,745           |
| MAYOR'S COMMISSION ON STATUS OF WOMEN | 519                | 532                 | 854                  | 60.5%             | 322              |
| <b>DEPARTMENT TOTAL</b>               | <b>467,563</b>     | <b>423,679</b>      | <b>478,997</b>       | <b>13.1%</b>      | <b>55,318</b>    |

## **ADVISORY BOARDS AND COMMISSIONS GENERAL FUND - GSD**

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### **BACKGROUND**

This fund includes the Civil Service Board, Construction Trades Qualifying Board and the Mayor's Commission on the Status of Women.

### **REVENUE**

#### Charges for Services

- This revenue represents charges for contractor certification, and renewal examination fees. The Construction Trades Qualifying Board issues re-certification renewals every two years. The decrease of \$150,000 is due to the timing of those re-certification renewals.

### **EXPENDITURES**

#### Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining and the addition of one position added during the budget process to the Construction Trades Qualifying Board activity.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 mainly due to increases of \$13,999 in OGC allocation and \$5,213 in building cost allocation in Yates Building.

### **AUTHORIZED POSITION CAP**

The Construction Trades Qualifying Board authorized cap was increased by one position as part of the budget process.

CITY COUNCIL  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                 |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|-----------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR          |
| <b>REVENUE</b>                        |                    |                     |                      |                   |                 |
| Charges for Services                  | 50,670             | 55,000              | 55,000               | 0.0%              | 0               |
| Miscellaneous Revenue                 | 147,057            | 298,062             | 287,586              | (3.5%)            | (10,476)        |
| <b>TOTAL REVENUE</b>                  | <b>197,727</b>     | <b>353,062</b>      | <b>342,586</b>       | <b>(3.0%)</b>     | <b>(10,476)</b> |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |                 |
| Salaries                              | 4,620,568          | 4,833,206           | 4,917,680            | 1.7%              | 84,474          |
| Pension Costs                         | 1,302,866          | 1,479,501           | 1,240,491            | (16.2%)           | (239,010)       |
| Employer Provided Benefits            | 727,058            | 774,647             | 647,683              | (16.4%)           | (126,964)       |
| Internal Service Charges              | 1,871,352          | 1,824,489           | 2,236,952            | 22.6%             | 412,463         |
| Insurance Costs and Premiums          | 17,599             | 23,141              | 20,190               | (12.8%)           | (2,951)         |
| Professional and Contractual Services | 336,832            | 563,540             | 569,140              | 1.0%              | 5,600           |
| Other Operating Expenses              | 176,220            | 286,718             | 305,374              | 6.5%              | 18,656          |
| Capital Outlay                        | (72,780)           | 2                   | 2                    | 0.0%              | 0               |
| <b>TOTAL EXPENDITURES</b>             | <b>8,979,715</b>   | <b>9,785,244</b>    | <b>9,937,512</b>     | <b>1.6%</b>       | <b>152,268</b>  |
| <b>AUTHORIZED POSITION CAP</b>        |                    |                     |                      |                   |                 |
|                                       |                    | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE            |                 |
| Authorized Positions                  |                    | 81                  | 81                   | 0                 |                 |
| Part-Time Hours                       |                    | 5,080               | 5,080                | 0                 |                 |
| <b>DIVISION SUMMARY</b>               |                    |                     |                      |                   |                 |
|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                 |
|                                       |                    |                     |                      | PERCENT           | DOLLAR          |
| COUNCIL AUDITOR                       | 2,257,129          | 2,395,967           | 2,222,371            | (7.2%)            | (173,596)       |
| COUNCIL PRESIDENT EXPENSE ACCOUNT     | 3,874              | 10,000              | 10,000               | 0.0%              | 0               |
| COUNCIL STAFF SERVICES                | 4,868,275          | 5,109,894           | 5,379,771            | 5.3%              | 269,877         |
| DIRECT EXPENDITURES                   | 1,412,901          | 1,497,527           | 1,582,204            | 5.7%              | 84,677          |
| VALUE ADJUSTMENT BOARD                | 437,535            | 771,856             | 743,166              | (3.7%)            | (28,690)        |
| <b>DEPARTMENT TOTAL</b>               | <b>8,979,715</b>   | <b>9,785,244</b>    | <b>9,937,512</b>     | <b>1.6%</b>       | <b>152,268</b>  |

## **CITY COUNCIL GENERAL FUND - GSD**

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### **BACKGROUND**

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

### **REVENUE**

#### Charges for Services

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

#### Miscellaneous Revenue

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

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining. These increases are somewhat offset by a net decrease of \$34,342 in this category within the Council Auditor's office. The retirement of the prior Council Auditor and subsequent employee changes are driving this reduction including the removal of \$21,187 leave sellback funding.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 increases in OGC legal charges (\$319,225) and IT computer system maint/security cost allocation (\$73,948).

#### Insurance Costs and Premiums

- This category includes costs for general liability insurance.

#### Professional and Contractual Services

- The amount includes funding in the value adjustment board activity for special magistrates of \$428,540 and \$140,600 of funding in the staff services activity.

#### Other Operating Expenses

- This category is made of various small items, the largest of which are travel / training (\$73,031), advertising and promotion (\$40,000) and miscellaneous services / charges (\$73,350). The net increase is due to the addition of \$15,000 in the Council Auditor's office for tuition reimbursement.

### **AUTHORIZED POSITION CAP**

The overall Departmental cap is unchanged.

TDC - SEC 111.600 FS 125.104  
 SUBFUND -- 132

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                |
| Taxes                                 | 7,216,816           | 7,342,307           | 7,900,000            | 7.6%             | 557,693        |
| Investment Pool / Interest Earnings   | 52,923              | 45,000              | 10,000               | (77.8%)          | (35,000)       |
| Transfers from Fund Balance           | 750,000             | 0                   | 0                    |                  | 0              |
| <b>TOTAL REVENUE</b>                  | <b>8,019,739</b>    | <b>7,387,307</b>    | <b>7,910,000</b>     | <b>7.1%</b>      | <b>522,693</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                |
| Salaries                              | 35,693              | 59,718              | 62,644               | 4.9%             | 2,926          |
| Pension Costs                         | 11,957              | 22,149              | 15,725               | (29.0%)          | (6,424)        |
| Employer Provided Benefits            | 15,710              | 16,062              | 14,091               | (12.3%)          | (1,971)        |
| Internal Service Charges              | 28,359              | 13,763              | 35,713               | 159.5%           | 21,950         |
| Insurance Costs and Premiums          | 221                 | 287                 | 256                  | (10.8%)          | (31)           |
| Professional and Contractual Services | 0                   | 3,164               | 3,164                | 0.0%             | 0              |
| Other Operating Expenses              | 6,237,098           | 7,127,096           | 6,270,476            | (12.0%)          | (856,620)      |
| Indirect Cost                         | 2,861               | 2,861               | 7,931                | 177.2%           | 5,070          |
| Transfers to Other Funds              | 0                   | 0                   | 1,500,000            |                  | 1,500,000      |
| Cash Carryover                        | 0                   | 142,207             | 0                    | (100.0%)         | (142,207)      |
| <b>TOTAL EXPENDITURES</b>             | <b>6,331,900</b>    | <b>7,387,307</b>    | <b>7,910,000</b>     | <b>7.1%</b>      | <b>522,693</b> |

**AUTHORIZED POSITION CAP**

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 1                   | 1                    | 0      |

## TOURIST DEVELOPMENT COUNCIL SUBFUND 132

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### **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 18 provided by the TDC.

#### Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 18 provided by the TDC.

### **EXPENDITURES**

#### Salaries

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

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 an increase in the General Counsel – Legal costs.

#### 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 makes up \$6,263,987 of the budget for this category. The net reduction is due to a \$656,618 decrease in those trust fund authorized expenditures.

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**

There are no changes to the overall employee cap.

TOURIST DEVELOPMENT SPECIAL REVENUE  
 SUBFUND -- 136

|                            | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|----------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                            |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>             |                     |                     |                      |                  |                  |
| Transfers From Other Funds | 0                   | 0                   | 1,500,000            |                  | 1,500,000        |
| <b>TOTAL REVENUE</b>       | <b>0</b>            | <b>0</b>            | <b>1,500,000</b>     |                  | <b>1,500,000</b> |
| <b>EXPENDITURES</b>        |                     |                     |                      |                  |                  |
| Contingencies              | 0                   | 0                   | 1,500,000            |                  | 1,500,000        |
| <b>TOTAL EXPENDITURES</b>  | <b>0</b>            | <b>0</b>            | <b>1,500,000</b>     |                  | <b>1,500,000</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **TOURIST DEVELOPMENT SPECIAL REVENUE SUBFUND 136**

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### **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 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |               |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|---------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR        |
| <b>REVENUE</b>                        |                    |                     |                      |                   |               |
| Miscellaneous Revenue                 | 36,753             | 39,820              | 39,820               | 0.0%              | 0             |
| <b>TOTAL REVENUE</b>                  | <b>36,753</b>      | <b>39,820</b>       | <b>39,820</b>        | <b>0.0%</b>       | <b>0</b>      |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |               |
| Salaries                              | 451,363            | 445,138             | 486,180              | 9.2%              | 41,042        |
| Pension Costs                         | 64,236             | 67,941              | 74,450               | 9.6%              | 6,509         |
| Employer Provided Benefits            | 58,735             | 59,084              | 51,489               | (12.9%)           | (7,595)       |
| Internal Service Charges              | 153,902            | 173,031             | 211,343              | 22.1%             | 38,312        |
| Insurance Costs and Premiums          | 1,622              | 2,169               | 2,010                | (7.3%)            | (159)         |
| Professional and Contractual Services | 182,992            | 430,000             | 430,000              | 0.0%              | 0             |
| Other Operating Expenses              | 61,501             | 51,251              | 49,250               | (3.9%)            | (2,001)       |
| Capital Outlay                        | 1,871              | 2                   | 2                    | 0.0%              | 0             |
| Supervision Allocation                | 0                  | (38,372)            | (43,605)             | 13.6%             | (5,233)       |
| <b>TOTAL EXPENDITURES</b>             | <b>976,222</b>     | <b>1,190,244</b>    | <b>1,261,119</b>     | <b>6.0%</b>       | <b>70,875</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
| Authorized Positions    | 5                   | 5                    | 0      |

| DIVISION SUMMARY              | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |               |
|-------------------------------|--------------------|---------------------|----------------------|-------------------|---------------|
|                               |                    |                     |                      | PERCENT           | DOLLAR        |
| DOWNTOWN INVESTMENT AUTHORITY | 976,222            | 1,190,244           | 1,261,119            | 6.0%              | 70,875        |
| <b>DEPARTMENT TOTAL</b>       | <b>976,222</b>     | <b>1,190,244</b>    | <b>1,261,119</b>     | <b>6.0%</b>       | <b>70,875</b> |

## **DOWNTOWN INVESTMENT AUTHORITY GENERAL FUND - GSD**

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### **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 East and West CRAs 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 net increase in this category is due to the anticipated pay increases to be effective October 1, 2017 related to collective bargaining.

#### Pension Costs

- The net increase is due to the Mayor's pension reform.

#### 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 of \$38,312 is mainly attributable to increases of \$19,828 in legal fees to align with actual past usage and \$17,162 in computer system maintenance/security allocations for additional application support.

#### Supervision Allocation

- This amount represents the administration cost of personnel that are allocated the Office of Public Parking (SF 412).

### **AUTHORIZED POSITION CAP**

There are no changes to the authorized position cap.

PUBLIC PARKING  
SUBFUND -- 412

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                 |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|-----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR          |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                 |
| Licenses and Permits                  | 0                   | 7,000               | 4,603                | (34.2%)          | (2,397)         |
| Charges for Services                  | 2,292,669           | 3,507,102           | 3,336,929            | (4.9%)           | (170,173)       |
| Fines and Forfeits                    | 40                  | 526,199             | 519,501              | (1.3%)           | (6,698)         |
| Investment Pool / Interest Earnings   | 19,526              | 16,029              | 17,293               | 7.9%             | 1,264           |
| Miscellaneous Revenue                 | 33,173              | 34,286              | 35,235               | 2.8%             | 949             |
| Transfers From Other Funds            | 445,675             | 0                   | 0                    |                  | 0               |
| Transfers from Fund Balance           | 0                   | 0                   | 120,492              |                  | 120,492         |
| <b>TOTAL REVENUE</b>                  | <b>2,791,083</b>    | <b>4,090,616</b>    | <b>4,034,053</b>     | <b>(1.4%)</b>    | <b>(56,563)</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                 |
| Salaries                              | 322,022             | 1,281,432           | 1,346,521            | 5.1%             | 65,089          |
| Salary & Benefit Lapse                | 0                   | (52,023)            | (29,768)             | (42.8%)          | 22,255          |
| Pension Costs                         | 58,806              | 346,068             | 279,053              | (19.4%)          | (67,015)        |
| Employer Provided Benefits            | 93,085              | 336,115             | 295,307              | (12.1%)          | (40,808)        |
| Internal Service Charges              | 245,937             | 448,876             | 646,631              | 44.1%            | 197,755         |
| Insurance Costs and Premiums          | 90,266              | 107,153             | 98,947               | (7.7%)           | (8,206)         |
| Professional and Contractual Services | 30,000              | 1                   | 275,000              | 499,900.0%       | 274,999         |
| Other Operating Expenses              | 212,962             | 960,540             | 670,167              | (30.2%)          | (290,373)       |
| Capital Outlay                        | 0                   | 2                   | 3                    | 50.0%            | 1               |
| Supervision Allocation                | 283,000             | 38,372              | 43,605               | 13.6%            | 5,233           |
| Indirect Cost                         | 54,906              | 171,314             | 268,965              | 57.0%            | 97,651          |
| Contingencies                         | 0                   | 0                   | 139,622              |                  | 139,622         |
| Transfers to Other Funds              | 736,026             | 0                   | 0                    |                  | 0               |
| Cash Carryover                        | 0                   | 452,766             | 0                    | (100.0%)         | (452,766)       |
| <b>TOTAL EXPENDITURES</b>             | <b>2,127,010</b>    | <b>4,090,616</b>    | <b>4,034,053</b>     | <b>(1.4%)</b>    | <b>(56,563)</b> |

AUTHORIZED POSITION CAP

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 36                  | 36                   | 0      |
| Part-Time Hours      | 4,780               | 4,780                | 0      |

## PUBLIC PARKING SUBFUND 412

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### 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 \$1.9 million and daily parking fees of \$959,146. The net decrease of \$170,173 is primarily due to the discount given to the City of Jacksonville employees for parking monthly in the garages.

#### Investment Pool / Interest Earnings

- This represents anticipated interest earnings for FY 18.

#### Miscellaneous Revenue

- This amount represents small miscellaneous revenue items (\$28,990) and tenant revenue from various garages (\$6,245).

#### Transfer from Fund Balance

- This amount represents the use of excess reserves to pay for enhancements such as the striping of parking spaces and lines for parking garages, pressure washing of parking garages and an Automated License Plate Recognition System (ALPR).

### EXPENDITURES

#### Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1<sup>st</sup> 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 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 primarily due to a \$74,890 increase in computer system maintenance/security allocation, \$46,406 in utilities allocation, \$38,341 in fleet vehicle replacement allocation, \$18,701 in the citywide building maintenance allocation and \$18,264 in fleet parts/oil/gas allocation.

#### Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This category includes funding for control equipment for parking garages.

#### Other Operating Expenses

- This category is made of various small and several large expenditures including repairs and maintenance costs of \$294,105, hardware/software maintenance and licenses cost of \$209,249 and credit card fees of \$84,095. The net decrease is primarily due to the decrease of \$379,614 in repairs to building and equipment.

#### 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. The FY 18 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.

#### Cash Carryover

- There are no estimated revenues over expenses to be placed in a cash carryover for FY 18.

#### **AUTHORIZED POSITION CAP**

There are no changes in the authorized position cap.

DOWNTOWN HISTORIC PRESERVATION & REVITAL  
 SUBFUND -- 75A

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                |
| Investment Pool / Interest Earnings | 0                   | 0                   | 173,559              |                  | 173,559        |
| <b>TOTAL REVENUE</b>                | <b>0</b>            | <b>0</b>            | <b>173,559</b>       |                  | <b>173,559</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                |
| Grants, Aids & Contributions        | 0                   | 0                   | 173,559              |                  | 173,559        |
| <b>TOTAL EXPENDITURES</b>           | <b>0</b>            | <b>0</b>            | <b>173,559</b>       |                  | <b>173,559</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## **DOWNTOWN HISTORIC PRESERVATION & REVITALIZATION TRUST SUBFUND 75A**

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### **BACKGROUND**

Code Section: 111.910

The Downtown Historic Preservation and Revitalization Trust Fund was established for purposes of funding programs to restore and preserve historic buildings in Downtown Jacksonville. Historic preservation, revitalization, and the reuse of Jacksonville's historic buildings and structures are important to the City's overall social and economic welfare.

### **REVENUE**

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 18.

### **EXPENDITURES**

Grants Aids & Contributions

- This amount represents the interior / exterior rehabilitation for smaller historic projects.

### **AUTHORIZED POSITION CAP**

There are no authorized positions in this subfund.

EMPLOYEE SERVICES

GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                 |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|-----------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR          |
| <b>REVENUE</b>                        |                    |                     |                      |                   |                 |
| Miscellaneous Revenue                 | 1,454              | 1,500               | 1,300                | (13.3%)           | (200)           |
| <b>TOTAL REVENUE</b>                  | <b>1,454</b>       | <b>1,500</b>        | <b>1,300</b>         | <b>(13.3%)</b>    | <b>(200)</b>    |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |                 |
| Salaries                              | 2,266,720          | 2,310,455           | 2,439,697            | 5.6%              | 129,242         |
| Pension Costs                         | 602,032            | 671,452             | 534,115              | (20.5%)           | (137,337)       |
| Employer Provided Benefits            | 370,525            | 393,698             | 328,289              | (16.6%)           | (65,409)        |
| Internal Service Charges              | 712,157            | 2,265,162           | 2,089,937            | (7.7%)            | (175,225)       |
| Insurance Costs and Premiums          | 8,617              | 11,146              | 9,996                | (10.3%)           | (1,150)         |
| Professional and Contractual Services | 607,308            | 782,400             | 921,181              | 17.7%             | 138,781         |
| Other Operating Expenses              | 472,074            | 533,030             | 532,529              | (0.1%)            | (501)           |
| Capital Outlay                        | 2,495              | 3                   | 1                    | (66.7%)           | (2)             |
| Supervision Allocation                | 0                  | 0                   | 21,910               |                   | 21,910          |
| <b>TOTAL EXPENDITURES</b>             | <b>5,041,928</b>   | <b>6,967,346</b>    | <b>6,877,655</b>     | <b>(1.3%)</b>     | <b>(89,691)</b> |

| AUTHORIZED POSITION CAP |  | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|--|---------------------|----------------------|--------|
| Authorized Positions    |  | 42                  | 42                   | 0      |
| Part-Time Hours         |  | 2,644               | 2,644                | 0      |

| DIVISION SUMMARY           | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                 |
|----------------------------|--------------------|---------------------|----------------------|-------------------|-----------------|
|                            |                    |                     |                      | PERCENT           | DOLLAR          |
| EMPLOYEE & LABOR RELATIONS | 1,069,137          | 1,151,995           | 1,141,672            | (0.9%)            | (10,323)        |
| OFFICE OF DIRECTOR         | 584,658            | 401,841             | 470,783              | 17.2%             | 68,942          |
| TALENT MANAGEMENT          | 3,388,133          | 5,413,510           | 5,265,200            | (2.7%)            | (148,310)       |
| <b>DEPARTMENT TOTAL</b>    | <b>5,041,928</b>   | <b>6,967,346</b>    | <b>6,877,655</b>     | <b>(1.3%)</b>     | <b>(89,691)</b> |

## **EMPLOYEE SERVICES GENERAL FUND - GSD**

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### **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

- This represents the expected revenue due to sale of books, maps & regulations for FY 18.

### **EXPENDITURES**

#### Salaries

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

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 decrease is due primarily to a \$297,840 decrease in IT computer system maintenance/security costs offset somewhat by an \$113,618 increase in OGC legal allocation.

#### Insurance Costs and Premiums

- This amount represents cost for general liability insurance costs.

#### Professional and Contractual Services

- The increase is mainly due to an increase in contract terms for St Vincent's First Care, LLC services.

#### 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.

### **AUTHORIZED POSITION CAP**

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

GROUP HEALTH  
SUBFUND -- 571

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                |
| Charges for Services                  | 93,138,657          | 93,909,703          | 76,561,460           | (18.5%)          | (17,348,243)   |
| Investment Pool / Interest Earnings   | 538,791             | 350,995             | 356,584              | 1.6%             | 5,589          |
| Miscellaneous Revenue                 | 52,100              | 0                   | 0                    |                  | 0              |
| Transfers from Fund Balance           | 0                   | 0                   | 17,765,818           |                  | 17,765,818     |
| <b>TOTAL REVENUE</b>                  | <b>93,729,547</b>   | <b>94,260,698</b>   | <b>94,683,862</b>    | <b>0.4%</b>      | <b>423,164</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                |
| Salaries                              | 462,249             | 505,485             | 585,200              | 15.8%            | 79,715         |
| Salary & Benefit Lapse                | 0                   | (15,989)            | (13,737)             | (14.1%)          | 2,252          |
| Pension Costs                         | 103,780             | 128,731             | 96,527               | (25.0%)          | (32,204)       |
| Employer Provided Benefits            | 62,832              | 69,708              | 70,681               | 1.4%             | 973            |
| Internal Service Charges              | 120,960             | 183,843             | 201,559              | 9.6%             | 17,716         |
| Insurance Costs and Premiums          | 81,448,027          | 92,838,272          | 93,055,980           | 0.2%             | 217,708        |
| Professional and Contractual Services | 306,954             | 451,720             | 556,720              | 23.2%            | 105,000        |
| Other Operating Expenses              | 9,128               | 33,668              | 26,668               | (20.8%)          | (7,000)        |
| Capital Outlay                        | 0                   | 1                   | 1                    | 0.0%             | 0              |
| Supervision Allocation                | 0                   | 0                   | (21,910)             |                  | (21,910)       |
| Indirect Cost                         | 65,259              | 65,259              | 73,073               | 12.0%            | 7,814          |
| Contingencies                         | 0                   | 0                   | 53,100               |                  | 53,100         |
| <b>TOTAL EXPENDITURES</b>             | <b>82,579,188</b>   | <b>94,260,698</b>   | <b>94,683,862</b>    | <b>0.4%</b>      | <b>423,164</b> |

AUTHORIZED POSITION CAP

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 8                   | 9                    | 1      |
| Part-Time Hours      | 3,440               | 3,440                | 0      |

## **GROUP HEALTH SUBFUND 571**

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### **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, 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 net decrease in FY18 is due to the use of excess reserves to pay for five pay periods of health insurance costs. This savings will be for both the using agencies and employees.

#### Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 18.

#### Transfers from Fund Balance

- This amount represents the use of excess reserves as discussed above in Charges for Services.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining as well as the costs of an additional position that was added to this fund as part of 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 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net increase is being driven by the additional costs related to the added position, discussed above, which is somewhat offset 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 due primarily to a \$20,649 increase legal charges offset somewhat be an \$11,035 decrease in IT computer system maintenance/security costs.

#### 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 largest of these is health insurance premiums which make up \$86 million of the total budget.

#### 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.

#### Other Operating Expenses

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

#### **AUTHORIZED POSITION CAP**

The authorized cap increased by one position as part of the budget process. The position was added to assist with benefit claims as well as the increased workload for the expanded defined contribution pension plan.

CITY WELLNESS AND FITNESS  
SUBFUND -- 64H

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                  |
| Investment Pool / Interest Earnings   | 1,486               | 0                   | 0                    |                  | 0                |
| Miscellaneous Revenue                 | 0                   | 200,000             | 200,000              | 0.0%             | 0                |
| Transfers From Other Funds            | 600,000             | 216,810             | 0                    | (100.0%)         | (216,810)        |
| Transfers from Fund Balance           | 0                   | 600,000             | 0                    | (100.0%)         | (600,000)        |
| <b>TOTAL REVENUE</b>                  | <b>601,486</b>      | <b>1,016,810</b>    | <b>200,000</b>       | <b>(80.3%)</b>   | <b>(816,810)</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                  |
| Professional and Contractual Services | 0                   | 1,015,813           | 200,000              | (80.3%)          | (815,813)        |
| Other Operating Expenses              | 0                   | 3                   | 0                    | (100.0%)         | (3)              |
| Capital Outlay                        | 0                   | 1                   | 0                    | (100.0%)         | (1)              |
| Cash Carryover                        | 0                   | 993                 | 0                    | (100.0%)         | (993)            |
| <b>TOTAL EXPENDITURES</b>             | <b>0</b>            | <b>1,016,810</b>    | <b>200,000</b>       | <b>(80.3%)</b>   | <b>(816,810)</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **CITY WELLNESS AND FITNESS SUBFUND 64H**

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### **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 18.

### **EXPENDITURES**

Professional and Contractual Services

- The available funding is being appropriated to fund wellness and fitness program expenditures.

### **AUTHORIZED POSITION CAP**

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

FINANCE AND ADMINISTRATION  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                  |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|------------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR           |
| <b>REVENUE</b>                        |                    |                     |                      |                   |                  |
| Charges for Services                  | 33,093             | 66,096              | 66,096               | 0.0%              | 0                |
| Miscellaneous Revenue                 | 25,501             | 24,980              | 24,886               | (0.4%)            | (94)             |
| <b>TOTAL REVENUE</b>                  | <b>58,594</b>      | <b>91,076</b>       | <b>90,982</b>        | <b>(0.1%)</b>     | <b>(94)</b>      |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |                  |
| Salaries                              | 4,625,424          | 5,625,915           | 6,139,489            | 9.1%              | 513,574          |
| Pension Costs                         | 1,126,023          | 1,534,359           | 1,308,016            | (14.8%)           | (226,343)        |
| Employer Provided Benefits            | 698,778            | 907,232             | 778,655              | (14.2%)           | (128,577)        |
| Internal Service Charges              | 1,615,774          | 2,198,479           | 2,718,305            | 23.6%             | 519,826          |
| Insurance Costs and Premiums          | 15,973             | 28,365              | 26,175               | (7.7%)            | (2,190)          |
| Professional and Contractual Services | 513,714            | 836,976             | 1,188,675            | 42.0%             | 351,699          |
| Other Operating Expenses              | 175,997            | 260,492             | 408,420              | 56.8%             | 147,928          |
| Capital Outlay                        | 4,400              | 4                   | 25,501               | 37,425.0%         | 25,497           |
| Grants, Aids & Contributions          | 0                  | 3,000               | 400,001              | 13,233.4%         | 397,001          |
| <b>TOTAL EXPENDITURES</b>             | <b>8,776,083</b>   | <b>11,394,822</b>   | <b>12,993,237</b>    | <b>14.0%</b>      | <b>1,598,415</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
| Authorized Positions    | 104                 | 103                  | (1)    |
| Part-Time Hours         | 6,160               | 6,160                | 0      |

| DIVISION SUMMARY        | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                  |
|-------------------------|--------------------|---------------------|----------------------|-------------------|------------------|
|                         |                    |                     |                      | PERCENT           | DOLLAR           |
| ACCOUNTING              | 3,280,684          | 3,660,728           | 4,295,974            | 17.4%             | 635,246          |
| BUDGET OFFICE           | 999,145            | 1,116,212           | 1,131,583            | 1.4%              | 15,371           |
| OFFICE OF THE DIRECTOR  | 2,045,088          | 2,568,846           | 3,329,076            | 29.6%             | 760,230          |
| PROCUREMENT             | 1,557,000          | 3,072,547           | 3,145,682            | 2.4%              | 73,135           |
| TREASURY                | 894,166            | 976,489             | 1,090,922            | 11.7%             | 114,433          |
| <b>DEPARTMENT TOTAL</b> | <b>8,776,083</b>   | <b>11,394,822</b>   | <b>12,993,237</b>    | <b>14.0%</b>      | <b>1,598,415</b> |

## **FINANCE AND ADMINISTRATION GENERAL FUND - GSD**

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### **BACKGROUND**

The General Fund – GSD portion of the department houses the Office of the Director (which includes the Grants and Contract Compliance Office and the Gateway Customer Service Center), Accounting, 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 Sales and Charges

- 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 due to anticipated pay increases to be effective October 1st related to collective bargaining. This budget also includes funding for the three unfunded positions that were given to Accounting during the FY 17 budget process as well as selective pay increases made during FY 17 to retain current staff and better reflect salary values of the current market.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 FY18 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 mainly due to a \$586,084 increase in computer system maintenance / security costs within the Accounting Division resulting from the cost of the Lien Tracking System. It was formerly housed within the Neighborhoods Department and will now be housed within the Accounting Division. Additionally, building maintenance costs increased by \$129,225. These were slightly offset by a \$213,877 decrease in OGC-legal charges to better reflect actual usage.

#### 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 net increase is mainly driven by an increase of \$104,800 to provide services to scan and index accounting documents and \$80,000 for the Equal Business Opportunity Office to contract with FSCJ, UNF, Edward Waters College, and the Northeast Florida Safety Council to provide continuing education and mentoring programs for small and emerging businesses (Ordinance 2017-288-E).

#### Other Operating Expenses

- This represents funding for the full implementation of City-wide grant management software.

#### Capital Outlay

- This includes funding for the replacement of two obsolete microfiche reading systems required for the backup of accounting general ledger entries.

#### Grants, Aids, & Contributions

- This budget represents funding for an ex-offender program.

#### **AUTHORIZED POSITION CAP**

The authorized position cap has decreased by one position within the Procurement Division. The position was transferred to the Neighborhoods Department during FY17.

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

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                |
| Charges for Services                | 291,937             | 288,024             | 275,677              | (4.3%)           | (12,347)       |
| Investment Pool / Interest Earnings | 11,651              | 11,976              | 6,090                | (49.1%)          | (5,886)        |
| Miscellaneous Revenue               | 0                   | 0                   | 0                    |                  | 0              |
| Transfers from Fund Balance         | 0                   | 0                   | 11,821               |                  | 11,821         |
| <b>TOTAL REVENUE</b>                | <b>303,587</b>      | <b>300,000</b>      | <b>293,588</b>       | <b>(2.1%)</b>    | <b>(6,412)</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                |
| Grants, Aids & Contributions        | 442,196             | 300,000             | 293,588              | (2.1%)           | (6,412)        |
| <b>TOTAL EXPENDITURES</b>           | <b>442,196</b>      | <b>300,000</b>      | <b>293,588</b>       | <b>(2.1%)</b>    | <b>(6,412)</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

**DRIVER EDUCATION SAFETY TRUST FUND (111.390)**  
**SUBFUND 1HA**

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**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

- The budget represents anticipated fines received for traffic court criminal & civil service charges in FY 18.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 18.

Transfer from Fund Balance

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

**EXPENDITURES**

Grants, Aids, and Contributions

- This is a pass-through of 100% of the revenue to the Duval County School System.

**AUTHORIZED POSITION CAP**

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

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

|   | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---|---------------------|---------------------|----------------------|------------------|------------------|
|   |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                                  |                     |                     |                      |                  |                  |
| <b>COURTS</b>                                   |                     |                     |                      |                  |                  |
| Charges for Services                            | 0                   | 743,673             | 672,438              | (9.6%)           | (71,235)         |
| Miscellaneous Revenue                           | 0                   | 30,296              | 46,777               | 54.4%            | 16,481           |
|   | 0                   | 773,969             | 719,215              | (7.1%)           | (54,754)         |
| <b>FINANCE AND ADMINISTRATION</b>               |                     |                     |                      |                  |                  |
| Charges for Services                            | 0                   | 247,891             | 224,146              | (9.6%)           | (23,745)         |
|   | 0                   | 247,891             | 224,146              | (9.6%)           | (23,745)         |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                     |                     |                      |                  |                  |
| Investment Pool / Interest Earnings             | 0                   | 0                   | 7,499                |                  | 7,499            |
| Transfers From Other Funds                      | 0                   | 488,154             | 64,740               | (86.7%)          | (423,414)        |
| Transfers from Fund Balance                     | 0                   | 0                   | 72,903               |                  | 72,903           |
|   | 0                   | 488,154             | 145,142              | (70.3%)          | (343,012)        |
| <b>TOTAL REVENUE</b>                            | <b>0</b>            | <b>1,510,014</b>    | <b>1,088,503</b>     | <b>(27.9%)</b>   | <b>(421,511)</b> |
| <b>EXPENDITURES</b>                             |                     |                     |                      |                  |                  |
| <b>COURTS</b>                                   |                     |                     |                      |                  |                  |
| Salaries  | 0                   | 392,651             | 417,668              | 6.4%             | 25,017           |
| Pension Costs                                   | 0                   | 80,808              | 66,333               | (17.9%)          | (14,475)         |
| Employer Provided Benefits                      | 0                   | 97,455              | 83,435               | (14.4%)          | (14,020)         |
| Internal Service Charges                        | 0                   | 8,004               | 8,403                | 5.0%             | 399              |
| Insurance Costs and Premiums                    | 0                   | 1,914               | 1,725                | (9.9%)           | (189)            |
| Professional and Contractual Services           | 0                   | 115,728             | 125,000              | 8.0%             | 9,272            |
| Other Operating Expenses                        | 0                   | 25,116              | 33,243               | 32.4%            | 8,127            |
| Library Materials                               | 0                   | 75,097              | 79,820               | 6.3%             | 4,723            |
| Indirect Cost                                   | 0                   | 15,350              | 0                    | (100.0%)         | (15,350)         |
|   | 0                   | 812,123             | 815,627              | 0.4%             | 3,504            |
| <b>FINANCE AND ADMINISTRATION</b>               |                     |                     |                      |                  |                  |
| Other Operating Expenses                        | 0                   | 247,891             | 224,146              | (9.6%)           | (23,745)         |
|   | 0                   | 247,891             | 224,146              | (9.6%)           | (23,745)         |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                     |                     |                      |                  |                  |
| Contingencies                                   | 0                   | 0                   | 48,730               |                  | 48,730           |
| Cash Carryover                                  | 0                   | 450,000             | 0                    | (100.0%)         | (450,000)        |
|   | 0                   | 450,000             | 48,730               | (89.2%)          | (401,270)        |
| <b>TOTAL EXPENDITURES</b>                       | <b>0</b>            | <b>1,510,014</b>    | <b>1,088,503</b>     | <b>(27.9%)</b>   | <b>(421,511)</b> |

**AUTHORIZED POSITION CAP**

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 9                   | 9                    | 0      |
| Part-Time Hours      | 2,290               | 2,290                | 0      |

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

**BACKGROUND**

Municode Section 111.385 and Florida Statute 939.185

As of July 1, 2004 a \$65 fee was imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609-E on felony, misdemeanor or criminal traffic offenses. This revenue was split into four separate activities which receive 25% of the total revenue: Legal Aid, Duval County Law Library, Juvenile Drug Court and Judicial Support. Prior to FY 17 these separate activities were housed in separate subfunds. As part of the FY 17 budget, all four of the 25% pieces of the \$65 fee are being moved into this new subfund. This will allow the remaining funding at year end to be swept and transferred into the judicial support activity pursuant to the Florida Statute.

**REVENUE**

Courts

Charges for Services

- This amount represents three 25% pieces of the anticipated FY 18 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 18 revenue to be received related to F.S 939.185 for legal aid.

Non-Departmental / Fund Level Activates

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 18.

Transfers From Other Funds

- This amount represents a transfer from the Alcohol and Other Drug Abuse trust fund (SF 156) to balance 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 and the pension reform reserve.

**EXPENDITURES**

Courts

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

|                                       | 270,923                     | 255,818             | 288,886                | 815,627 |
|---------------------------------------|-----------------------------|---------------------|------------------------|---------|
| Expenditures                          | Duval County<br>Law Library | Judicial<br>Support | Juvenile Drug<br>Court | Total   |
| Salaries                              | 139,610                     | 84,635              | 193,423                | 417,668 |
| Pension Costs                         | 4,422                       | 17,720              | 44,191                 | 66,333  |
| Employer Provided Benefits            | 29,812                      | 13,342              | 40,281                 | 83,435  |
| Internal Service Charges              | 1,661                       | 4,771               | 1,971                  | 8,403   |
| Insurance Costs and Premiums          | 575                         | 350                 | 800                    | 1,725   |
| Professional and Contractual Services |                             | 125,000             |                        | 125,000 |
| Other Operating Expenses              | 15,023                      | 10,000              | 8,220                  | 33,243  |
| Library Materials                     | 79,820                      |                     |                        | 79,820  |

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.

Contingencies

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

**AUTHORIZED POSITION CAP**

The authorized cap in the fund is unchanged.

MOTOR VEHICLE INSPECTION - SEC 110.407  
 SUBFUND -- 431

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |              |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|--------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR       |
| <b>REVENUE</b>                        |                     |                     |                      |                  |              |
| Charges for Services                  | 444,569             | 462,062             | 386,567              | (16.3%)          | (75,495)     |
| Investment Pool / Interest Earnings   | 2,824               | 2,357               | 1,586                | (32.7%)          | (771)        |
| General Fund Loan                     | 0                   | 0                   | 78,371               |                  | 78,371       |
| <b>TOTAL REVENUE</b>                  | <b>447,392</b>      | <b>464,419</b>      | <b>466,524</b>       | <b>0.5%</b>      | <b>2,105</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |              |
| Salaries                              | 231,600             | 236,576             | 236,262              | (0.1%)           | (314)        |
| Salary & Benefit Lapse                | 0                   | (17,455)            | (8,945)              | (48.8%)          | 8,510        |
| Pension Costs                         | 59,633              | 67,016              | 54,477               | (18.7%)          | (12,539)     |
| Employer Provided Benefits            | 67,163              | 73,410              | 60,563               | (17.5%)          | (12,847)     |
| Internal Service Charges              | 42,733              | 34,703              | 36,960               | 6.5%             | 2,257        |
| Insurance Costs and Premiums          | 1,714               | 1,971               | 1,783                | (9.5%)           | (188)        |
| Professional and Contractual Services | 0                   | 1                   | 1                    | 0.0%             | 0            |
| Other Operating Expenses              | 16,053              | 35,891              | 20,134               | (43.9%)          | (15,757)     |
| Capital Outlay                        | 0                   | 1                   | 1                    | 0.0%             | 0            |
| Indirect Cost                         | 32,305              | 32,305              | 38,567               | 19.4%            | 6,262        |
| Contingencies                         | 0                   | 0                   | 26,721               |                  | 26,721       |
| <b>TOTAL EXPENDITURES</b>             | <b>451,200</b>      | <b>464,419</b>      | <b>466,524</b>       | <b>0.5%</b>      | <b>2,105</b> |

**AUTHORIZED POSITION CAP**

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 7                   | 7                    | 0      |
| Part-Time Hours      | 3,616               | 3,616                | 0      |

## **MOTOR VEHICLE INSPECTION SUBFUND 431**

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### **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 vehicles for hire has put a hold on that revenue source for a significant period of time.

### **REVENUE**

#### Charges for Services

- The decrease is primarily driven by uncertainties surrounding the revenue received from vehicles for hire. The FY 18 revenue estimate assumes that there will be no definite resolution in FY 18.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 18.

#### General Fund Loan

- Due to the FY 16 and FY 17 revenue moratorium related to vehicles for hire, the General Fund – GSD will have to provide funding in FY 18 to balance this fund.

### **EXPENDITURES**

#### Salaries

- The net decrease in this category is due anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining which is being offset by the removal of part-time salaries totaling \$11,000. If the moratorium on the vehicle for hire revenue is lifted, part-time salary funding at the FY 15 level of \$30,000 will need to be added back to this fund.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 \$2,703 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 \$8,000. The decrease is being driven by the removal of \$12,816 in hardware / software licenses and maint that was budget in FY 16 and FY 17 but is not needed.

#### 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**

The authorized cap in this fund is unchanged.

FLEET MGMT - OPERATIONS  
SUBFUND -- 511

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                 |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|-----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR          |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                 |
| Charges for Services                  | 25,974,402          | 30,007,845          | 29,975,951           | (0.1%)           | (31,894)        |
| Investment Pool / Interest Earnings   | 38,405              | 30,000              | 30,000               | 0.0%             | 0               |
| Miscellaneous Revenue                 | 529,312             | 485,000             | 504,000              | 3.9%             | 19,000          |
| Transfers from Fund Balance           | 10,642              | 0                   | 0                    |                  | 0               |
| <b>TOTAL REVENUE</b>                  | <b>26,552,760</b>   | <b>30,522,845</b>   | <b>30,509,951</b>    | <b>0.0%</b>      | <b>(12,894)</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                 |
| Salaries                              | 4,014,816           | 4,378,888           | 4,532,320            | 3.5%             | 153,432         |
| Salary & Benefit Lapse                | 0                   | (281,208)           | (182,503)            | (35.1%)          | 98,705          |
| Pension Costs                         | 1,072,200           | 1,302,343           | 1,005,989            | (22.8%)          | (296,354)       |
| Employer Provided Benefits            | 1,101,225           | 1,192,548           | 1,054,258            | (11.6%)          | (138,290)       |
| Internal Service Charges              | 804,410             | 1,252,082           | 853,168              | (31.9%)          | (398,914)       |
| Insurance Costs and Premiums          | 36,703              | 41,706              | 42,804               | 2.6%             | 1,098           |
| Professional and Contractual Services | 464,737             | 489,682             | 485,000              | (1.0%)           | (4,682)         |
| Other Operating Expenses              | 18,568,831          | 21,681,368          | 21,550,973           | (0.6%)           | (130,395)       |
| Capital Outlay                        | 404,342             | 3,201               | 2                    | (99.9%)          | (3,199)         |
| Supervision Allocation                | (55,075)            | (60,145)            | (60,793)             | 1.1%             | (648)           |
| Indirect Cost                         | 522,380             | 522,380             | 736,142              | 40.9%            | 213,762         |
| Contingencies                         | 0                   | 0                   | 492,591              |                  | 492,591         |
| <b>TOTAL EXPENDITURES</b>             | <b>26,934,568</b>   | <b>30,522,845</b>   | <b>30,509,951</b>    | <b>0.0%</b>      | <b>(12,894)</b> |

**AUTHORIZED POSITION CAP**

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 108                 | 108                  | 0      |
| Part-Time Hours      | 7,722               | 7,722                | 0      |

## FLEET MANAGEMENT – OPERATIONS SUBFUND 511

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### **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 18.

#### Miscellaneous Revenue

- The category includes estimated revenue for warranty work (\$300,000), contribution-loss deductibles (\$190,000) and other miscellaneous revenues (\$14,000).

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1<sup>st</sup> 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 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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. The decrease is somewhat offset by a \$47,186 in the workers compensation allocation.

#### Internal Service Charges

- The net decrease is driven by the removal of the self-billings within this fund for the fleet service and parts, oil, gas and lube.

#### Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- The amount includes \$458,000 in contractual services for the outsourced parts provider and \$27,000 for uniform cleaning service.

#### Other Operating Expenses

- This category is made of various small items and several large expenditures including fuel (\$12.8 million), parts (\$4.25 million) and sublet repairs (\$3.3 million).

#### 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. The FY 18 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.

#### **AUTHORIZED POSITION CAP**

The authorized cap in this fund is unchanged.

FLEET MGMT - VEHICLE REPLACEMENT  
SUBFUND -- 512

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                  |
| Charges for Services                  | 14,355,638          | 20,068,726          | 25,075,108           | 24.9%            | 5,006,382        |
| Investment Pool / Interest Earnings   | (76,181)            | 44,985              | 0                    | (100.0%)         | (44,985)         |
| Miscellaneous Revenue                 | 2,077,162           | 705,748             | 1,300,000            | 84.2%            | 594,252          |
| Other Sources                         | 15,502,151          | 7,452,810           | 9,710,000            | 30.3%            | 2,257,190        |
| Transfers from Fund Balance           | 55,994              | 0                   | 1,845,440            |                  | 1,845,440        |
| <b>TOTAL REVENUE</b>                  | <b>31,914,765</b>   | <b>28,272,269</b>   | <b>37,930,548</b>    | <b>34.2%</b>     | <b>9,658,279</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                  |
| Salaries                              | 147,752             | 146,556             | 154,832              | 5.6%             | 8,276            |
| Pension Costs                         | 46,912              | 51,655              | 36,685               | (29.0%)          | (14,970)         |
| Employer Provided Benefits            | 34,691              | 34,825              | 29,828               | (14.3%)          | (4,997)          |
| Internal Service Charges              | 149,554             | 3,815               | 9,639                | 152.7%           | 5,824            |
| Insurance Costs and Premiums          | 508                 | 658                 | 586                  | (10.9%)          | (72)             |
| Professional and Contractual Services | 0                   | 5,000               | 5,000                | 0.0%             | 0                |
| Other Operating Expenses              | 41,045              | 40,937              | 43,468               | 6.2%             | 2,531            |
| Operating - Capital Expense           | (1,792)             | 0                   | 0                    |                  | 0                |
| Capital Outlay                        | 12,524,380          | 7,452,811           | 9,710,001            | 30.3%            | 2,257,190        |
| Supervision Allocation                | 55,075              | 60,145              | 60,793               | 1.1%             | 648              |
| Indirect Cost                         | 85,516              | 85,516              | 46,015               | (46.2%)          | (39,501)         |
| Contingencies                         | 0                   | 0                   | 17,093               |                  | 17,093           |
| Transfers to Other Funds              | 12,071,495          | 15,031,404          | 21,376,239           | 42.2%            | 6,344,835        |
| Debt Management Fund Repayments       | 118,817             | 5,358,947           | 6,440,369            | 20.2%            | 1,081,422        |
| <b>TOTAL EXPENDITURES</b>             | <b>25,273,954</b>   | <b>28,272,269</b>   | <b>37,930,548</b>    | <b>34.2%</b>     | <b>9,658,279</b> |

AUTHORIZED POSITION CAP

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 3                   | 3                    | 0      |

## FLEET MANAGEMENT - VEHICLE REPLACEMENT SUBFUND 512

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### **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 18.

#### Miscellaneous Revenue

- This represents anticipated revenue from the sale of surplus vehicles (\$1,000,000) and contribution loss deductible revenue (\$300,000).

#### Other Sources

- This represents the amount of borrowed funds for FY 18.

#### Transfer from Fund Balance

- Available fund balance is being appropriated in FY 18 to assist in purchasing vehicles with cash.

### **EXPENDITURES**

#### Salaries

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

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 increase is due to a \$5,572 increase in the IT computer system maint / security allocation.

#### 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 is \$42,500 in miscellaneous services and charges which are used to pay costs related to tag and titles for city vehicles.

#### Capital Outlay

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

#### 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.

#### 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 18 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 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                  |
| Investment Pool / Interest Earnings | 90,912              | 160,846             | 80,000               | (50.3%)          | (80,846)         |
| Transfers From Other Funds          | 17,280,765          | 18,531,404          | 21,376,239           | 15.4%            | 2,844,835        |
| Transfers from Fund Balance         | 791,318             | 1,619,133           | 900,000              | (44.4%)          | (719,133)        |
| <b>TOTAL REVENUE</b>                | <b>18,162,996</b>   | <b>20,311,383</b>   | <b>22,356,239</b>    | <b>10.1%</b>     | <b>2,044,856</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                  |
| Capital Outlay                      | 22,259,788          | 20,127,470          | 22,356,239           | 11.1%            | 2,228,769        |
| Transfers to Other Funds            | 0                   | 183,913             | 0                    | (100.0%)         | (183,913)        |
| <b>TOTAL EXPENDITURES</b>           | <b>22,259,788</b>   | <b>20,311,383</b>   | <b>22,356,239</b>    | <b>10.1%</b>     | <b>2,044,856</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## **FLEET MANAGEMENT - DIRECT REPLACEMENT SUBFUND 513**

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### **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 18.

Transfers From Other Funds

- This amount represents a transfer from the Vehicle Replacement fund (SF 512) to fund the pay-go portion of the proposed vehicle replacements for FY 18.

Transfers from Fund Balance

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

### **EXPENDITURES**

Capital Outlay

- This is the total capital requirement for the FY 18 vehicle replacement that will be purchased with cash. The budget ordinance schedule B4c contains a complete list of all vehicles proposed to be replaced / purchased in FY 18.

### **AUTHORIZED POSITION CAP**

There are no positions in this subfund.

COPY CENTER / CENTRAL MAILROOM  
 SUBFUND -- 521

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |               |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|---------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR        |
| <b>REVENUE</b>                        |                     |                     |                      |                  |               |
| Charges for Services                  | 2,574,107           | 2,438,933           | 2,528,595            | 3.7%             | 89,662        |
| Investment Pool / Interest Earnings   | 10,712              | 10,219              | 8,769                | (14.2%)          | (1,450)       |
| <b>TOTAL REVENUE</b>                  | <b>2,584,820</b>    | <b>2,449,152</b>    | <b>2,537,364</b>     | <b>3.6%</b>      | <b>88,212</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |               |
| Salaries                              | 155,831             | 158,657             | 163,158              | 2.8%             | 4,501         |
| Pension Costs                         | 48,899              | 58,846              | 37,046               | (37.0%)          | (21,800)      |
| Employer Provided Benefits            | 37,584              | 39,577              | 34,100               | (13.8%)          | (5,477)       |
| Internal Service Charges              | 43,366              | 23,938              | 28,204               | 17.8%            | 4,266         |
| Insurance Costs and Premiums          | 586                 | 754                 | 665                  | (11.8%)          | (89)          |
| Professional and Contractual Services | 1,172,882           | 1,369,601           | 1,385,676            | 1.2%             | 16,075        |
| Other Operating Expenses              | 764,027             | 759,325             | 764,325              | 0.7%             | 5,000         |
| Capital Outlay                        | 0                   | 1                   | 1                    | 0.0%             | 0             |
| Supervision Allocation                | 0                   | 0                   | 0                    |                  | 0             |
| Indirect Cost                         | 38,453              | 38,453              | 105,595              | 174.6%           | 67,142        |
| Contingencies                         | 0                   | 0                   | 18,594               |                  | 18,594        |
| <b>TOTAL EXPENDITURES</b>             | <b>2,261,627</b>    | <b>2,449,152</b>    | <b>2,537,364</b>     | <b>3.6%</b>      | <b>88,212</b> |

AUTHORIZED POSITION CAP

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 5                   | 5                    | 0      |

## **COPY CENTER / CENTRAL MAILROOM SUBFUND 521**

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### **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

- The 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 18.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining. This is offset somewhat by a \$1,680 decrease in pensionable special pay.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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

- This category includes an allocation for the IT computer system maintenance / security which increased \$3,335 and an allocation for the St. James building which increased \$931.

#### 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 \$1,342,000 for the City's consolidated copier contract.

#### Other Operating Expenses

- This category is made of various small items and other larger expenditures including citywide postage (\$503,600) and citywide outside printing / binding (\$171,000).

#### Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 18 includes the maximum allowable amount in the study. In prior years this amount was reduced to minimize swings in the internal service allocation.

Contingencies

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

**AUTHORIZED POSITION CAP**

The authorized cap in this fund is unchanged.

ITD OPERATIONS  
SUBFUND -- 531

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                  |
| Charges for Services                  | 23,113,472          | 22,551,022          | 25,725,249           | 14.1%            | 3,174,227        |
| Investment Pool / Interest Earnings   | 2,389               | 11,097              | 10,000               | (9.9%)           | (1,097)          |
| Miscellaneous Revenue                 | 10,987              | 2,000               | 2,000                | 0.0%             | 0                |
| <b>TOTAL REVENUE</b>                  | <b>23,126,847</b>   | <b>22,564,119</b>   | <b>25,737,249</b>    | <b>14.1%</b>     | <b>3,173,130</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                  |
| Salaries                              | 7,200,322           | 8,290,465           | 8,798,532            | 6.1%             | 508,067          |
| Salary & Benefit Lapse                | 0                   | (439,567)           | (313,832)            | (28.6%)          | 125,735          |
| Pension Costs                         | 2,038,805           | 2,570,226           | 2,128,839            | (17.2%)          | (441,387)        |
| Employer Provided Benefits            | 1,045,653           | 1,199,662           | 1,024,623            | (14.6%)          | (175,039)        |
| Internal Service Charges              | 1,801,732           | 1,444,758           | 1,686,126            | 16.7%            | 241,368          |
| Insurance Costs and Premiums          | 32,709              | 40,087              | 118,301              | 195.1%           | 78,214           |
| Professional and Contractual Services | 1,542,123           | 1,983,594           | 2,927,124            | 47.6%            | 943,530          |
| Other Operating Expenses              | 7,204,256           | 7,493,731           | 7,649,019            | 2.1%             | 155,288          |
| Capital Outlay                        | 204,916             | 1                   | 1                    | 0.0%             | 0                |
| Supervision Allocation                | (306,220)           | (140,200)           | (184,538)            | 31.6%            | (44,338)         |
| Indirect Cost                         | 121,362             | 121,362             | 885,123              | 629.3%           | 763,761          |
| Contingencies                         | 0                   | 0                   | 1,017,931            |                  | 1,017,931        |
| <b>TOTAL EXPENDITURES</b>             | <b>20,885,658</b>   | <b>22,564,119</b>   | <b>25,737,249</b>    | <b>14.1%</b>     | <b>3,173,130</b> |

AUTHORIZED POSITION CAP

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 121                 | 121                  | 0      |
| Part-Time Hours      | 14,660              | 14,660               | 0      |

## ITD OPERATIONS SUBFUND 531

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### 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 18.

### EXPENDITURES

#### Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining as well as special pay increases approved during FY 17.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 \$157,614 increase in the IT system development project allocation and a \$100,575 in the IT equipment refresh allocation.

#### Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- The FY 18 funding includes \$1,108,153 million in IT contract employees, \$1,118,971 in software hosting costs and \$700,000 for the Emtech contract. The increase is due to hosting costs for items on the IT 5 year plan as well as \$100,000 additional funding in the Emtech contract for the Courts.

#### Other Operating Expenses

- This category is made of various small items and several large expenditures including data storage costs (\$485,821), wireless communications (\$820,118), telephone / data lines (\$2.6 million) and hardware/software license and maintenance agreements (\$3.4 million).

#### 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. The FY 18 includes the maximum allowable amount in the study. In prior years this amount was reduced to minimize swings in the internal service allocation.

#### Contingencies

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

#### **AUTHORIZED POSITION CAP**

The authorized cap in this fund is unchanged.

RADIO COMMUNICATIONS  
SUBFUND -- 534

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                    |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|--------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR             |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                    |
| Charges for Services                  | 7,245,465           | 8,153,040           | 5,693,058            | (30.2%)          | (2,459,982)        |
| Investment Pool / Interest Earnings   | 46,110              | 51,365              | 26,487               | (48.4%)          | (24,878)           |
| Miscellaneous Revenue                 | (3,280)             | 0                   | 0                    |                  | 0                  |
| Transfers From Other Funds            | 0                   | 883,193             | 0                    | (100.0%)         | (883,193)          |
| Transfers from Fund Balance           | 776,292             | 0                   | 0                    |                  | 0                  |
| <b>TOTAL REVENUE</b>                  | <b>8,064,587</b>    | <b>9,087,598</b>    | <b>5,719,545</b>     | <b>(37.1%)</b>   | <b>(3,368,053)</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                    |
| Salaries                              | 537,983             | 545,951             | 577,340              | 5.7%             | 31,389             |
| Salary & Benefit Lapse                | 0                   | (13,029)            | (9,474)              | (27.3%)          | 3,555              |
| Pension Costs                         | 144,499             | 159,120             | 124,773              | (21.6%)          | (34,347)           |
| Employer Provided Benefits            | 134,543             | 140,164             | 121,379              | (13.4%)          | (18,785)           |
| Internal Service Charges              | 70,617              | 88,113              | 253,084              | 187.2%           | 164,971            |
| Insurance Costs and Premiums          | 5,773               | 6,292               | 5,998                | (4.7%)           | (294)              |
| Professional and Contractual Services | 24,185              | 33,300              | 85,440               | 156.6%           | 52,140             |
| Other Operating Expenses              | 1,044,361           | 1,001,890           | 1,173,098            | 17.1%            | 171,208            |
| Capital Outlay                        | 728,172             | 973,566             | 1,135,994            | 16.7%            | 162,428            |
| Grants, Aids & Contributions          | 210,000             | 210,000             | 217,000              | 3.3%             | 7,000              |
| Supervision Allocation                | 306,220             | 140,200             | 184,538              | 31.6%            | 44,338             |
| Indirect Cost                         | 94,495              | 94,495              | 106,811              | 13.0%            | 12,316             |
| Contingencies                         | 0                   | 0                   | 63,531               |                  | 63,531             |
| Debt Management Fund Repayments       | 4,048,331           | 5,707,536           | 1,680,033            | (70.6%)          | (4,027,503)        |
| <b>TOTAL EXPENDITURES</b>             | <b>7,349,179</b>    | <b>9,087,598</b>    | <b>5,719,545</b>     | <b>(37.1%)</b>   | <b>(3,368,053)</b> |

AUTHORIZED POSITION CAP

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 10                  | 10                   | 0      |

## **RADIO COMMUNICATIONS SUBFUND 534**

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### **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 18.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining as well as special pay increases approved during FY 17.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 \$112,541 increase in the IT equipment refresh allocation for replacement of computers in the radio communication activity.

#### Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- Funding has been provided for UPS replacement installation at various radio tower sites.

#### Other Operating Expenses

- This category is made of various small items and several large expenditures including repairs and maintenance costs (\$372,250) and the license / maintenance agreement with Motorola (\$571,022).

#### Capital Outlay

- Funding has been provided for UPS replacements at the various radio towers, to purchase required equipment for the rescue #63, fire station #63, 17 additional firefighter positions within JFRD and 80 additional police officer positions within JSO.

#### Grants, Aids & Contributions

- This represents the payment to JEA for the estimated JEA operating costs.

#### Supervision Allocation

- This amount represents the administration cost of the Division which is allocated to each activity within Information Technologies but crosses funds.

#### Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 18 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.

#### Debt Management Fund Repayments

- The budgeted amount includes debt repayment for the P25 fire station paging project (\$615,000) and the for the first coast radio buyout (\$1,065,033). The reduction is due to the repayment of the debt for the P25 radio system.

#### **AUTHORIZED POSITION CAP**

The authorized cap in this fund is unchanged.

TECHNOLOGY SYSTEM DEVELOPMENT  
SUBFUND -- 536

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                    |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|--------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR             |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                    |
| Charges for Services                  | 960,308             | 482,952             | 0                    | (100.0%)         | (482,952)          |
| Investment Pool / Interest Earnings   | 10,720              | 0                   | 0                    |                  | 0                  |
| Miscellaneous Revenue                 | (1,013)             | 0                   | 0                    |                  | 0                  |
| Other Sources                         | 2,394,085           | 2,751,627           | 0                    | (100.0%)         | (2,751,627)        |
| Transfers from Fund Balance           | 22,011              | 0                   | 1,923,123            |                  | 1,923,123          |
| <b>TOTAL REVENUE</b>                  | <b>3,386,111</b>    | <b>3,234,579</b>    | <b>1,923,123</b>     | <b>(40.5%)</b>   | <b>(1,311,456)</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                    |
| Internal Service - Capital Expense    | 0                   | 397,779             | 0                    | (100.0%)         | (397,779)          |
| Professional and Contractual Services | 2,751               | 2                   | 0                    | (100.0%)         | (2)                |
| Other Operating Expenses              | 0                   | 2                   | 0                    | (100.0%)         | (2)                |
| Capital Outlay                        | 629,137             | 2,400,548           | 0                    | (100.0%)         | (2,400,548)        |
| Debt Management Fund Repayments       | 231,516             | 254,762             | 1,923,123            | 654.9%           | 1,668,361          |
| Cash Carryover                        | 0                   | 181,486             | 0                    | (100.0%)         | (181,486)          |
| <b>TOTAL EXPENDITURES</b>             | <b>863,404</b>      | <b>3,234,579</b>    | <b>1,923,123</b>     | <b>(40.5%)</b>   | <b>(1,311,456)</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **TECHNOLOGY SYSTEM DEVELOPMENT SUBFUND 536**

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### **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.

### **REVENUE**

Transfers from Fund Balance

- Fund balance is being appropriated to pay debt service for loans issued prior to FY 17.

### **EXPENDITURES**

Debt Management Fund Repayments

- This amount represents the FY 18 interest and principal payback for loans issued prior to FY 17.

### **AUTHORIZED POSITION CAP**

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

TECHNOLOGY EQUIPMENT REFRESH  
 SUBFUND -- 537

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                  |
| Charges for Services                  | 663,004             | 550,371             | 1,600,940            | 190.9%           | 1,050,569        |
| Investment Pool / Interest Earnings   | (1,649)             | 0                   | 0                    |                  | 0                |
| <b>TOTAL REVENUE</b>                  | <b>661,355</b>      | <b>550,371</b>      | <b>1,600,940</b>     | <b>190.9%</b>    | <b>1,050,569</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                  |
| Professional and Contractual Services | 0                   | 8,140               | 87,450               | 974.3%           | 79,310           |
| Other Operating Expenses              | 67,757              | 35,985              | 449,876              | 1,150.2%         | 413,891          |
| Capital Outlay                        | 560,309             | 468,371             | 989,567              | 111.3%           | 521,196          |
| Cash Carryover                        | 0                   | 37,875              | 74,047               | 95.5%            | 36,172           |
| <b>TOTAL EXPENDITURES</b>             | <b>628,066</b>      | <b>550,371</b>      | <b>1,600,940</b>     | <b>190.9%</b>    | <b>1,050,569</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## TECHNOLOGY EQUIPMENT REFRESH SUBFUND 537

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### 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 18 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 \$87,708
  - Network UPS \$16,775
  - Desktops / Laptops \$345,393 (of that \$342,672 is for JPL)

#### Capital Outlay

- This amount represents the various computer, telecommunication, servers and network equipment that meet the \$1,000 capital threshold.
  - Rescue #73 MDT \$5,260
  - Desktops / Laptops – Fire Inspection Sys \$60,358
  - Servers \$106,600
  - Network equipment \$228,682
  - Desktops /Laptops \$291,039 (of that \$102,540 is for IT radio)
  - Desktop / Laptop – Building Inspection \$297,628

#### Cash Carryover

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

### AUTHORIZED POSITION CAP

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

RADIO EQUIPMENT REFRESH  
SUBFUND -- 538

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |               |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|---------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR        |
| <b>REVENUE</b>                      |                     |                     |                      |                  |               |
| Charges for Services                | 1,181,974           | 594,745             | 1,193,598            | 100.7%           | 598,853       |
| Investment Pool / Interest Earnings | 1,131               | 0                   | 0                    |                  | 0             |
| Transfers From Other Funds          | 1,192,170           | 0                   | 0                    |                  | 0             |
| Transfers from Fund Balance         | 0                   | 594,743             | 5,930                | (99.0%)          | (588,813)     |
| <b>TOTAL REVENUE</b>                | <b>2,375,275</b>    | <b>1,189,488</b>    | <b>1,199,528</b>     | <b>0.8%</b>      | <b>10,040</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |               |
| Capital Outlay                      | 1,181,975           | 1,189,488           | 1,199,528            | 0.8%             | 10,040        |
| <b>TOTAL EXPENDITURES</b>           | <b>1,181,975</b>    | <b>1,189,488</b>    | <b>1,199,528</b>     | <b>0.8%</b>      | <b>10,040</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **RADIO EQUIPMENT REFRESH SUBFUND 538**

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### **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 FY 18 customer billings. FY 18 is the first year where you see the impact of the two year repayment cycle. The amount includes the final year for the FY 17 equipment and the first year of the FY 18 equipment.

Transfers from Fund Balance

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

### **EXPENDITURES**

Capital Outlay

- This amount represents the mobile radios which are slated for replacement in FY 17.
  - Office of the Sheriff                      \$990,628
  - Fire and Rescue                              \$208,900

### **AUTHORIZED POSITION CAP**

There are no positions in this subfund.

IT SYSTEM DEVELOPMENT FUND  
 SUBFUND -- 53A

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                  |
| Charges for Services                  | 0                   | 0                   | 1,343,173            |                  | 1,343,173        |
| Other Sources                         | 0                   | 0                   | 4,142,683            |                  | 4,142,683        |
| <b>TOTAL REVENUE</b>                  | <b>0</b>            | <b>0</b>            | <b>5,485,856</b>     |                  | <b>5,485,856</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                  |
| Professional and Contractual Services | 0                   | 0                   | 2                    |                  | 2                |
| Other Operating Expenses              | 0                   | 0                   | 2                    |                  | 2                |
| Capital Outlay                        | 0                   | 0                   | 4,705,183            |                  | 4,705,183        |
| Cash Carryover                        | 0                   | 0                   | 780,669              |                  | 780,669          |
| <b>TOTAL EXPENDITURES</b>             | <b>0</b>            | <b>0</b>            | <b>5,485,856</b>     |                  | <b>5,485,856</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## IT SYSTEM DEVELOPMENT SUBFUND 53A

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### BACKGROUND

This new all-year internal service fund 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 revenue consists of internal service revenues from charges billed to other departments and agencies for FY 18 projects and previously approved projects on the five-year IT system development plan.

#### Other Sources

- This represents the amount of borrowed funds for FY 18. The detail by project can be found in ordinance 2017-507.

### EXPENDITURES

#### Capital Outlay

- This amount represents the in capital funding for the FY 18 proposed projects. The detail by project, including operating costs, can be found in ordinance 2017-507.
  - Safer Neighborhoods Investment Plan
    - Unified CAD System – JFRD and JSO \$1,539,009
    - JFRD Mobile Data Terminal Refresh \$552,300
  - CARE System Upgrade and Replacement \$575,000
  - Medical Examiner Case Management System \$617,514
  - Enterprise Permit / Land Use Mgmt \$562,500
  - PBX Telecommunication Upgrade \$668,860
  - IT Security Upgrades \$190,000

#### Cash Carryover

- The FY 18 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.

### AUTHORIZED POSITION CAP

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

SELF INSURANCE  
SUBFUND -- 561

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                  |
| Charges for Services                  | 37,672,094          | 34,848,242          | 38,245,429           | 9.7%             | 3,397,187        |
| Investment Pool / Interest Earnings   | 1,437,559           | 2,489,411           | 1,510,886            | (39.3%)          | (978,525)        |
| Miscellaneous Revenue                 | 976                 | 800                 | 600                  | (25.0%)          | (200)            |
| Transfers From Other Funds            | 51,754              | 0                   | 0                    |                  | 0                |
| Transfer In to Pay Debt Service       | 1,071,608           | 1,071,608           | 1,071,609            | 0.0%             | 1                |
| Transfers from Fund Balance           | 0                   | 1,050,000           | 0                    | (100.0%)         | (1,050,000)      |
| <b>TOTAL REVENUE</b>                  | <b>40,233,991</b>   | <b>39,460,061</b>   | <b>40,828,524</b>    | <b>3.5%</b>      | <b>1,368,463</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                  |
| Salaries                              | 1,011,842           | 1,046,571           | 1,117,805            | 6.8%             | 71,234           |
| Salary & Benefit Lapse                | 0                   | (22,659)            | (16,382)             | (27.7%)          | 6,277            |
| Pension Costs                         | 244,958             | 279,155             | 249,696              | (10.6%)          | (29,459)         |
| Employer Provided Benefits            | 187,603             | 209,918             | 161,573              | (23.0%)          | (48,345)         |
| Internal Service Charges              | 821,421             | 764,656             | 796,206              | 4.1%             | 31,550           |
| Insurance Costs and Premiums          | 25,539,271          | 33,117,712          | 34,888,297           | 5.3%             | 1,770,585        |
| Professional and Contractual Services | 535,130             | 672,000             | 675,000              | 0.4%             | 3,000            |
| Other Operating Expenses              | 828,649             | 630,270             | 725,730              | 15.1%            | 95,460           |
| Capital Outlay                        | 0                   | 2                   | 2                    | 0.0%             | 0                |
| Supervision Allocation                | 1,025,347           | 964,086             | 985,665              | 2.2%             | 21,579           |
| Indirect Cost                         | 726,742             | 726,742             | 762,989              | 5.0%             | 36,247           |
| Contingencies                         | 0                   | 0                   | 123,967              |                  | 123,967          |
| Cash Carryover                        | 0                   | 1,071,608           | 357,976              | (66.6%)          | (713,632)        |
| <b>TOTAL EXPENDITURES</b>             | <b>30,920,963</b>   | <b>39,460,061</b>   | <b>40,828,524</b>    | <b>3.5%</b>      | <b>1,368,463</b> |

AUTHORIZED POSITION CAP

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 22                  | 22                   | 0      |
| Part-Time Hours      | 2,600               | 2,600                | 0      |

## **SELF INSURANCE SUBFUND 561**

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### **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 2<sup>nd</sup> 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 18 estimates for investment pool earnings (\$1,023,927) and earnings from escrow deposits (\$486,959).

#### Transfer In to Pay Debt Service

- This is the FY 18 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.

#### Transfers from Fund Balance

- The fund balance has been removed for FY 18. The amount budgeted for the ergonomic assessments and to pay costs related to a structured settlement is now being netted against the transfer in for the Adam's Mark loan.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining as well as special pay increases approved during FY 17.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 driven by a \$31,252 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 an increase in the actuarial estimates for heart / hypertension for JFRD (\$1,560,237) and JSO (\$789,054).

#### 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 \$480,000 to pay the state fee assessment. The increase is due to a \$100,000 increase in the funding for ergonomic assessment.

#### 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. The FY 18 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.

#### Cash Carryover

- The net cash carryover for FY 18 is the Adam's Mark loan revenue offset by the costs for the ergonomic assessments 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 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |               |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|---------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR        |
| <b>REVENUE</b>                        |                     |                     |                      |                  |               |
| Charges for Services                  | 7,198,600           | 7,161,346           | 7,312,138            | 2.1%             | 150,792       |
| Investment Pool / Interest Earnings   | 122,778             | 140,531             | 96,478               | (31.3%)          | (44,053)      |
| Miscellaneous Revenue                 | 0                   | 200                 | 0                    | (100.0%)         | (200)         |
| Transfers from Fund Balance           | 153,432             | 500,000             | 485,981              | (2.8%)           | (14,019)      |
| <b>TOTAL REVENUE</b>                  | <b>7,474,810</b>    | <b>7,802,077</b>    | <b>7,894,597</b>     | <b>1.2%</b>      | <b>92,520</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |               |
| Salaries                              | 389,279             | 407,484             | 526,674              | 29.3%            | 119,190       |
| Salary & Benefit Lapse                | 0                   | (15,840)            | (10,093)             | (36.3%)          | 5,747         |
| Pension Costs                         | 46,757              | 64,530              | 77,145               | 19.5%            | 12,615        |
| Employer Provided Benefits            | 54,484              | 67,933              | 57,544               | (15.3%)          | (10,389)      |
| Internal Service Charges              | 150,362             | 158,662             | 142,040              | (10.5%)          | (16,622)      |
| Insurance Costs and Premiums          | 7,107,685           | 7,233,184           | 7,168,802            | (0.9%)           | (64,382)      |
| Professional and Contractual Services | 474,734             | 670,000             | 670,000              | 0.0%             | 0             |
| Other Operating Expenses              | 23,519              | 27,285              | 33,950               | 24.4%            | 6,665         |
| Capital Outlay                        | 0                   | 3                   | 3                    | 0.0%             | 0             |
| Supervision Allocation                | (1,025,347)         | (964,086)           | (985,665)            | 2.2%             | (21,579)      |
| Indirect Cost                         | 152,922             | 152,922             | 168,276              | 10.0%            | 15,354        |
| Contingencies                         | 0                   | 0                   | 45,921               |                  | 45,921        |
| Transfers to Other Funds              | 628,579             | 0                   | 0                    |                  | 0             |
| <b>TOTAL EXPENDITURES</b>             | <b>8,002,976</b>    | <b>7,802,077</b>    | <b>7,894,597</b>     | <b>1.2%</b>      | <b>92,520</b> |

AUTHORIZED POSITION CAP

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 6                   | 7                    | 1      |
| Part-Time Hours      | 1,824               | 1,110                | (714)  |

## INSURED PROGRAMS SUBFUND 581

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### 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 18.

#### Transfers from Fund Balance

- Fund balance is being appropriated and set aside to pay the City's deductible for any FY 18 incidents that require the City to pay a deductible. This amount is less the FY 18 revenue generated from billings related to FY 17 incidents.

### EXPENDITURES

#### Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining as well as the costs of an additional position that was added to this fund as part of 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 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

#### Pension Costs

- The bulk of the employees in this fund are in the defined contribution plan so the impact of collective bargaining / pension reform increased the defined contribution costs (\$22,717) while the defined benefit costs decreased (\$10,733).

#### 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 decrease is driven by a \$23,739 decrease 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 (\$4,155,000), excess workers compensation (\$900,000) and excess general liability (\$450,000).

#### 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.

#### **AUTHORIZED POSITION CAP**

The authorized cap increased by one position as part of the budget process. The position was added to address an issue that surfaced as part of an audit. A systems administrator position is being added to separate the duties of system administration and adjuster. Part-time hours were also reduced as part of the budget process.

GENERAL EMPLOYEES PENSION  
SUBFUND -- 611

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                  |
| Investment Pool / Interest Earnings   | 12,019,937          | 0                   | 0                    |                  | 0                |
| Miscellaneous Revenue                 | 270,966,624         | 12,747,478          | 13,763,609           | 8.0%             | 1,016,131        |
| <b>TOTAL REVENUE</b>                  | <b>282,986,561</b>  | <b>12,747,478</b>   | <b>13,763,609</b>    | <b>8.0%</b>      | <b>1,016,131</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                  |
| Salaries                              | 250,277             | 254,246             | 274,871              | 8.1%             | 20,625           |
| Pension Costs                         | 59,671              | 74,622              | 56,849               | (23.8%)          | (17,773)         |
| Employer Provided Benefits            | 39,146              | 44,138              | 35,616               | (19.3%)          | (8,522)          |
| Internal Service Charges              | 179,586             | 180,451             | 189,371              | 4.9%             | 8,920            |
| Insurance Costs and Premiums          | 1,057               | 33,435              | 1,140                | (96.6%)          | (32,295)         |
| Professional and Contractual Services | 8,967,274           | 11,927,577          | 12,408,744           | 4.0%             | 481,167          |
| Other Operating Expenses              | 163,682,638         | 18,130              | 17,781               | (1.9%)           | (349)            |
| Capital Outlay                        | 0                   | 1                   | 1                    | 0.0%             | 0                |
| Supervision Allocation                | (75,350)            | (75,437)            | (77,831)             | 3.2%             | (2,394)          |
| Indirect Cost                         | 290,315             | 290,315             | 825,839              | 184.5%           | 535,524          |
| Contingencies                         | 0                   | 0                   | 31,228               |                  | 31,228           |
| Payment to Fiscal Agents              | 20,020,546          | 0                   | 0                    |                  | 0                |
| <b>TOTAL EXPENDITURES</b>             | <b>193,415,159</b>  | <b>12,747,478</b>   | <b>13,763,609</b>    | <b>8.0%</b>      | <b>1,016,131</b> |

AUTHORIZED POSITION CAP

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 5                   | 5                    | 0      |

## GENERAL EMPLOYEES PENSION SUBFUND 611

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### **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.

### **EXPENDITURES**

#### Salaries

- The increase is due to anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 FY18 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 mainly due to an increase of \$4,580 IT tech equipment refresh allocation from an update of computerized equipment.

#### 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, pension counsel and BNY Mellon. The increase is mainly attributable to an increase in money managers' fees.

#### Other Operating Expenses

- This category is made of various small items, the largest increase is travel and training totaling \$11,000.

#### Supervision Allocation

- This amount represents the administration 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.

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 to the authorized position cap.

CORRECTIONAL OFFICERS PENSION  
 SUBFUND -- 613

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                |
| Fines and Forfeits                    | 352,066             | 300,000             | 300,000              | 0.0%             | 0              |
| Investment Pool / Interest Earnings   | 3,462,005           | 0                   | 0                    |                  | 0              |
| Miscellaneous Revenue                 | 30,755,738          | 919,177             | 1,066,794            | 16.1%            | 147,617        |
| <b>TOTAL REVENUE</b>                  | <b>34,569,809</b>   | <b>1,219,177</b>    | <b>1,366,794</b>     | <b>12.1%</b>     | <b>147,617</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                |
| Professional and Contractual Services | 396,121             | 1,143,740           | 1,288,963            | 12.7%            | 145,223        |
| Other Operating Expenses              | 9,875,280           | 0                   | 0                    |                  | 0              |
| Supervision Allocation                | 75,350              | 75,437              | 77,831               | 3.2%             | 2,394          |
| Payment to Fiscal Agents              | 7,611,499           | 0                   | 0                    |                  | 0              |
| <b>TOTAL EXPENDITURES</b>             | <b>17,958,250</b>   | <b>1,219,177</b>    | <b>1,366,794</b>     | <b>12.1%</b>     | <b>147,617</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **CORRECTIONAL OFFICERS PENSION SUBFUND 613**

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### **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 also 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.

#### Supervision Allocation

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

### **AUTHORIZED POSITION CAP**

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

DISABILITY PENSION TRUST  
 SUBFUND -- 614

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |              |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|--------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR       |
| <b>REVENUE</b>                        |                     |                     |                      |                  |              |
| Investment Pool / Interest Earnings   | 160,885             | 0                   | 0                    |                  | 0            |
| Miscellaneous Revenue                 | 1,804,509           | 5,000               | 10,000               | 100.0%           | 5,000        |
| <b>TOTAL REVENUE</b>                  | <b>1,965,394</b>    | <b>5,000</b>        | <b>10,000</b>        | <b>100.0%</b>    | <b>5,000</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |              |
| Professional and Contractual Services | 0                   | 5,000               | 10,000               | 100.0%           | 5,000        |
| Other Operating Expenses              | 709,608             | 0                   | 0                    |                  | 0            |
| <b>TOTAL EXPENDITURES</b>             | <b>709,608</b>      | <b>5,000</b>        | <b>10,000</b>        | <b>100.0%</b>    | <b>5,000</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## **DISABILITY PENSION TRUST SUBFUND 614**

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### **BACKGROUND**

The Disability Pension Fund is the disability plan for general employees who participate in the General Employees' Pension Plan (SF 611). The fund records both the employee and employer contributions, investment earnings, benefit payments and administration 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.

### **EXPENDITURES**

Professional and Contractual Services

- The expenditure represents pension disability physical examination fees for FY 18.

### **AUTHORIZED POSITION CAP**

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

FIRE AND RESCUE  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|  | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                    |
|--|--------------------|---------------------|----------------------|-------------------|--------------------|
|  |                    |                     |                      | PERCENT           | DOLLAR             |
| <b>REVENUE</b>                           |                    |                     |                      |                   |                    |
| Charges for Services                     | 23,232,188         | 24,714,667          | 25,706,732           | 4.0%              | 992,065            |
| Revenue From City Agencies - Allocations | 299,407            | 270,038             | 327,063              | 21.1%             | 57,025             |
| Fines and Forfeits                       | 12,540             | 17,814              | 11,723               | (34.2%)           | (6,091)            |
| Miscellaneous Revenue                    | 5,666,162          | 5,815,392           | 5,727,001            | (1.5%)            | (88,391)           |
| Other Sources                            | 5,930,693          | 0                   | 4,439,060            |                   | 4,439,060          |
| <b>TOTAL REVENUE</b>                     | <b>35,140,989</b>  | <b>30,817,911</b>   | <b>36,211,579</b>    | <b>17.5%</b>      | <b>5,393,668</b>   |
| <b>EXPENDITURES</b>                      |                    |                     |                      |                   |                    |
| Salaries                                 | 93,522,740         | 94,621,166          | 105,565,079          | 11.6%             | 10,943,913         |
| Salary & Benefit Lapse                   | 0                  | (1,196,519)         | 0                    | (100.0%)          | 1,196,519          |
| Pension Costs                            | 69,439,905         | 77,238,833          | 53,888,355           | (30.2%)           | (23,350,478)       |
| Employer Provided Benefits               | 21,007,083         | 19,817,050          | 19,184,622           | (3.2%)            | (632,428)          |
| Internal Service Charges                 | 22,478,637         | 22,661,658          | 25,354,955           | 11.9%             | 2,693,297          |
| Insurance Costs and Premiums             | 764,280            | 1,192,024           | 992,637              | (16.7%)           | (199,387)          |
| Professional and Contractual Services    | 348,049            | 428,955             | 509,724              | 18.8%             | 80,769             |
| Other Operating Expenses                 | 4,214,998          | 4,985,629           | 6,096,321            | 22.3%             | 1,110,692          |
| Capital Outlay                           | 5,723,755          | 1                   | 4,523,062            | 106,100.0%        | 4,523,061          |
| Debt Management Fund Repayments          | 789,046            | 839,339             | 997,523              | 18.8%             | 158,184            |
| <b>TOTAL EXPENDITURES</b>                | <b>218,288,494</b> | <b>220,588,136</b>  | <b>217,112,278</b>   | <b>(1.6%)</b>     | <b>(3,475,858)</b> |
| <b>AUTHORIZED POSITION CAP</b>           |                    |                     |                      |                   |                    |
|  |                    | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE            |                    |
| Authorized Positions                     |                    | 1,298               | 1,340                | 42                |                    |
| Part-Time Hours                          |                    | 36,464              | 55,214               | 18,750            |                    |
| <b>DIVISION SUMMARY</b>                  |                    |                     |                      |                   |                    |
|  | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                    |
|  |                    |                     |                      | PERCENT           | DOLLAR             |
| DIRECTOR-FIRE ADMINISTRATION             | 5,473,412          | 5,399,671           | 10,541,126           | 95.2%             | 5,141,455          |
| EMERGENCY PREPAREDNESS                   | 1,976,994          | 2,191,259           | 2,491,825            | 13.7%             | 300,566            |
| FIRE OPERATIONS                          | 145,937,937        | 146,866,979         | 141,125,129          | (3.9%)            | (5,741,850)        |
| FIRE PREVENTION                          | 4,080,643          | 3,913,206           | 3,635,806            | (7.1%)            | (277,400)          |
| FIRE TRAINING                            | 2,697,739          | 2,858,757           | 2,840,750            | (0.6%)            | (18,007)           |
| RESCUE                                   | 58,121,768         | 59,358,264          | 56,477,642           | (4.9%)            | (2,880,622)        |
| <b>DEPARTMENT TOTAL</b>                  | <b>218,288,494</b> | <b>220,588,136</b>  | <b>217,112,278</b>   | <b>(1.6%)</b>     | <b>(3,475,858)</b> |

## **FIRE AND RESCUE GENERAL FUND - GSD**

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### **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

- The net increase is being driven by a \$725,475 increase in net ambulance revenue and a \$310,545 increase in the SMG overtime reimbursement revenue. The intent going forward is that JFRD will bill SMG for the actual cost to provide the service. It should be noted that there is a reciprocal expenditure for this in the SMG budget.

#### 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 net decrease is primarily due to a reduction in revenue received from the Jacksonville International Airport (JIA) to cover the costs of fire services for JIA.

#### Other Sources

- This represents the amount of borrowed funds for the Safer Neighborhoods Investment Plan. This funding includes the equipment for Fire Stations 61 and 63 and to replace bunker gear to meet new industry standards.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is being driven by several factors: 1) anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining, 2) a \$4,961,790 increase in overtime funding to be in-line with current spending, 3) the addition of \$228,263 in part-time salaries to extend ocean rescue at Huguenot and Hanna parks for an additional 2 ½ months and 4) the addition of 42 positions which are funded for a portion of FY 18. Of those positions, seven are for new rescue unit #73 (funded for 2 months), eighteen are for new temporary station #63 funding for a full year and seventeen firefighters positions funded for three months.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform, offset somewhat by the additional positions.

#### 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. This is offset significantly by a \$1.5 million increase in workers compensation costs.

#### Internal Service Charges

- The net increase is mainly due to increases of \$1,132,777 in fleet vehicle replacement allocation in which the department purchased multiple vehicles during FY 17 and intends on purchasing more during FY 18, \$403,361 in radio allocation, and \$305,899 in IT computer system maintenance/security costs.

#### Insurance Costs and Premiums

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

#### Professional and Contractual Services

- This category represents funding for multiple expenditures including medical examinations, an emergency response notification system, a fire station construction consultant, and polygraph examinations.

#### Other Operating Expenses

- The largest line items in this category are other operating supplies of (\$1,995,732), 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 (\$657,307), clothing/cleaning/shoe allowance of (\$631,652), training costs at the training academy of (\$478,959), and repairs and maintenance of (\$451,369).

#### Capital Outlay

- This amount includes funding for the Safer Neighborhoods Investment Plan, which includes equipment for fire stations 61 and 63 as well as to replace bunker gear to new industry standards. An additional \$84,000 has been provided to equip rescue #73.

#### Debt Management Fund Repayments

- This represents both the principal and interest costs related to projects and expenditures within the department.

#### **AUTHORIZED POSITION CAP**

The overall authorized position cap has increased by forty-two positions:

- 7 Rescue #73
- 18 Temporary FS #63
- 17 firefighters

Part-time hours were also increased by 18,750 hours to extend ocean rescue at Huguenot and Hanna park for an additional 2 ½ months.

BUILDING INSPECTION  
SUBFUND -- 159

|   | FY 15-16<br>ACTUALS      | FY 16-17<br>ADOPTED      | FY 17-18<br>PROPOSED     | CHANGE FROM FY17<br>PERCENT | DOLLAR    |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|-----------|
| <b>REVENUE</b>                                  |                          |                          |                          |                             |           |
| <b>FIRE AND RESCUE</b>                          |                          |                          |                          |                             |           |
| Charges for Services                            | 725,394                  | 702,732                  | 821,868                  | 17.0%                       | 119,136   |
| Fines and Forfeits                              | 1,460                    | 0                        | 0                        |                             | 0         |
|   | <u>726,854</u>           | <u>702,732</u>           | <u>821,868</u>           | 17.0%                       | 119,136   |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                          |                          |                          |                             |           |
| Investment Pool / Interest Earnings             | 166,502                  | 173,053                  | 105,717                  | (38.9%)                     | (67,336)  |
| Transfers from Fund Balance                     | 121,493                  | 0                        | 0                        |                             | 0         |
|   | <u>287,995</u>           | <u>173,053</u>           | <u>105,717</u>           | (38.9%)                     | (67,336)  |
| <b>PLANNING AND DEVELOPMENT</b>                 |                          |                          |                          |                             |           |
| Charges for Services                            | 14,281,393               | 13,557,223               | 14,501,229               | 7.0%                        | 944,006   |
| Fines and Forfeits                              | 213,085                  | 186,630                  | 232,706                  | 24.7%                       | 46,076    |
| Miscellaneous Revenue                           | 407,022                  | 43,503                   | 47,976                   | 10.3%                       | 4,473     |
|   | <u>14,901,500</u>        | <u>13,787,356</u>        | <u>14,781,911</u>        | 7.2%                        | 994,555   |
| <b>TOTAL REVENUE</b>                            | <u><u>15,916,349</u></u> | <u><u>14,663,141</u></u> | <u><u>15,709,496</u></u> | 7.1%                        | 1,046,355 |
| <b>EXPENDITURES</b>                             |                          |                          |                          |                             |           |
| <b>FIRE AND RESCUE</b>                          |                          |                          |                          |                             |           |
| Salaries  | 340,823                  | 368,846                  | 445,608                  | 20.8%                       | 76,762    |
| Salary & Benefit Lapse                          | 0                        | (2,053)                  | (8,016)                  | 290.5%                      | (5,963)   |
| Pension Costs                                   | 224,079                  | 251,556                  | 180,545                  | (28.2%)                     | (71,011)  |
| Employer Provided Benefits                      | 60,383                   | 69,616                   | 72,345                   | 3.9%                        | 2,729     |
| Internal Service Charges                        | 57,717                   | 40,624                   | 41,669                   | 2.6%                        | 1,045     |
| Insurance Costs and Premiums                    | 938                      | 1,191                    | 4,725                    | 296.7%                      | 3,534     |
| Professional and Contractual Services           | 0                        | 1                        | 1                        | 0.0%                        | 0         |
| Other Operating Expenses                        | 2,156                    | 5,638                    | 7,388                    | 31.0%                       | 1,750     |
| Capital Outlay                                  | 0                        | 1                        | 1                        | 0.0%                        | 0         |
| Indirect Cost                                   | 154,661                  | 154,661                  | 31,964                   | (79.3%)                     | (122,697) |
|   | <u>840,757</u>           | <u>890,081</u>           | <u>776,230</u>           | (12.8%)                     | (113,851) |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                          |                          |                          |                             |           |
| Indirect Cost                                   | 141,940                  | 141,940                  | 0                        | (100.0%)                    | (141,940) |
| Contingencies                                   | 0                        | 0                        | 786,978                  |                             | 786,978   |
| Transfers to Other Funds                        | 2,520,674                | 0                        | 0                        |                             | 0         |
| Cash Carryover                                  | 0                        | 1,824,022                | 897,114                  | (50.8%)                     | (926,908) |
|   | <u>2,662,614</u>         | <u>1,965,962</u>         | <u>1,684,092</u>         | (14.3%)                     | (281,870) |
| <b>PLANNING AND DEVELOPMENT</b>                 |                          |                          |                          |                             |           |
| Salaries  | 5,672,398                | 5,690,535                | 6,574,042                | 15.5%                       | 883,507   |
| Salary & Benefit Lapse                          | 0                        | (150,221)                | (103,969)                | (30.8%)                     | 46,252    |
| Pension Costs                                   | 1,651,559                | 1,837,382                | 1,493,984                | (18.7%)                     | (343,398) |
| Employer Provided Benefits                      | 1,347,657                | 1,365,523                | 1,290,618                | (5.5%)                      | (74,905)  |
| Internal Service Charges                        | 1,651,025                | 2,216,674                | 3,182,301                | 43.6%                       | 965,627   |
| Insurance Costs and Premiums                    | 24,635                   | 34,043                   | 67,578                   | 98.5%                       | 33,535    |
| Professional and Contractual Services           | 17,158                   | 100,000                  | 100,000                  | 0.0%                        | 0         |
| Other Operating Expenses                        | 317,533                  | 347,244                  | 351,546                  | 1.2%                        | 4,302     |
| Capital Outlay                                  | 15,573                   | 1                        | 27,229                   | 722,800.0%                  | 27,228    |
| Supervision Allocation                          | 71,263                   | (40,023)                 | (455,866)                | 1,039.0%                    | (415,843) |
| Indirect Cost                                   | 405,940                  | 405,940                  | 721,711                  | 77.8%                       | 315,771   |
|   | <u>11,174,741</u>        | <u>11,807,098</u>        | <u>13,249,174</u>        | 12.2%                       | 1,442,076 |

TOTAL EXPENDITURES

14,678,112

14,663,141

15,709,496

7.1%

1,046,355

AUTHORIZED POSITION CAP

FY 16-17  
ADOPTED

FY 17-18  
PROPOSED

CHANGE

Authorized Positions

136

144

8

Part-Time Hours

2,600

2,600

0

## **BUILDING INSPECTION SUBFUND 159**

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### **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. In addition, the activities perform reviews of various permit applications and plans examination.

### **REVENUE**

#### Fire and Rescue

##### Charges for Services

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

#### Non-Departmental / Fund Level Activities

##### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 18.

#### 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, as well as electrical, plumbing, and mechanical inspections fees. The various increases in revenue reflect the current trend in rising construction rates.

##### Fines and Forfeits

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

##### Miscellaneous Revenue

- This category includes various small miscellaneous revenues including revenue generated for printed materials. The increase in revenue reflects the current trend in rising construction rates.

### **EXPENDITURES**

#### Fire and Rescue

##### Salaries

- The increase in this category is due to the addition of a position during FY 17 from Planning and Development, a \$21,103 increase in overtime as well as the anticipated pay increases to be effective October 1<sup>st</sup> 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 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

##### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance, and workers compensation costs. The net increase is being driven by a \$5,725 increase in workers compensation costs. This is offset somewhat 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.

#### Insurance Costs and Premiums

- This amount represents cost for general liability insurance.

#### Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The indirect cost in this fund is separated based on the functional area. This amount represents the costs specifically for Fire and Rescue.

#### 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.

##### Cash Carryover

- This amount represents the budgeted excess revenue over expenditures for this fund which has been placed in a cash carryover for future Council appropriation.

#### Planning and Development

##### Salaries

- The increase is being driven by the addition of a net of eight positions during FY 17 as well as the anticipated pay increases to be effective October 1<sup>st</sup> 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 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

##### Pension Costs

- The net decrease is due to the Mayor's pension reform which is offset somewhat by the impact of adding the additional eight positions.

#### 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. This is offset somewhat by the impact of adding eight positions during FY 17 as well as a \$54,141 increase in workers compensation allocation.

#### Internal Service Charges

- The net increase is being driven by a \$562,500 IT system development charge for the development of an Enterprise Land Use Management system which replaces the current outdated system. As well as a \$325,947 increase in the IT equipment refresh for the complete replacement of laptop/desktop computers.

#### Insurance Costs and Premiums

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

#### Professional and Contractual Services

- The amount includes professional services funding for electronic plans review expansion, floodplain community outreach, and floodplain design support.

#### Other Operating Expenses

- This category is made of various items. The largest of which are fees paid to the Tax Collector for revenue collection of \$172,358.

#### Capital Outlay

- Funding is being provided to purchase a large-bed scanner needed for document imaging.

#### Supervision Allocation

- This amount represents the allocation of costs to the General Fund – GSD (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. The indirect cost in this fund is separated based on the functional area. This amount represents the costs specifically for Planning and Development. The FY 18 includes the maximum allowable amount in the study.

### **AUTHORIZED POSITION CAP**

#### Fire and Rescue

One position was transferred during FY 17 from Planning and Development.

#### Planning and Development

The authorized employee cap increased by a net of eight positions during FY 17. Ordinance 2016-734-E added five positions, 2017-267-E added four positions and one position was transferred to Fire and Rescue.

HUMAN RIGHTS COMMISSION  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|----------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR         |
| <b>REVENUE</b>                        |                    |                     |                      |                   |                |
| Intergovernmental Revenue             | 38,300             | 74,900              | 66,350               | (11.4%)           | (8,550)        |
| Miscellaneous Revenue                 | 305                | 500                 | 500                  | 0.0%              | 0              |
| <b>TOTAL REVENUE</b>                  | <b>38,605</b>      | <b>75,400</b>       | <b>66,850</b>        | <b>(11.3%)</b>    | <b>(8,550)</b> |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |                |
| Salaries                              | 301,639            | 303,426             | 408,064              | 34.5%             | 104,638        |
| Pension Costs                         | 101,049            | 112,540             | 82,579               | (26.6%)           | (29,961)       |
| Employer Provided Benefits            | 52,147             | 52,096              | 48,090               | (7.7%)            | (4,006)        |
| Internal Service Charges              | 123,059            | 109,502             | 195,041              | 78.1%             | 85,539         |
| Insurance Costs and Premiums          | 1,142              | 1,464               | 1,679                | 14.7%             | 215            |
| Professional and Contractual Services | 2,000              | 3,500               | 3,500                | 0.0%              | 0              |
| Other Operating Expenses              | 7,549              | 14,627              | 14,601               | (0.2%)            | (26)           |
| Capital Outlay                        | 0                  | 1                   | 1                    | 0.0%              | 0              |
| <b>TOTAL EXPENDITURES</b>             | <b>588,585</b>     | <b>597,156</b>      | <b>753,555</b>       | <b>26.2%</b>      | <b>156,399</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
| Authorized Positions    | 6                   | 7                    | 1      |

| DIVISION SUMMARY            | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                |
|-----------------------------|--------------------|---------------------|----------------------|-------------------|----------------|
|                             |                    |                     |                      | PERCENT           | DOLLAR         |
| JAX HUMAN RIGHTS COMMISSION | 588,585            | 597,156             | 753,555              | 26.2%             | 156,399        |
| <b>DEPARTMENT TOTAL</b>     | <b>588,585</b>     | <b>597,156</b>      | <b>753,555</b>       | <b>26.2%</b>      | <b>156,399</b> |

## **HUMAN RIGHTS COMMISSION GENERAL FUND - GSD**

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### **BACKGROUND**

The Jacksonville Human Rights Commission (JHRC) within the City focuses on promoting and encouraging fair treatment and equal opportunity for all. The Commission strives to eliminate discrimination and promote mutual understanding and respect. Equal Opportunity/Equal Access (EO/EA), the only division under JHRC, resolves non-compliance with equal opportunity employment laws and investigates allegations made by job applicants and city employees.

### **REVENUES**

Intergovernmental Revenue

- The budgeted amount of \$66,350 represents reimbursements from the Work-sharing Agreement with the Equal Employment Opportunity Commission (EEOC) to investigate employment discrimination.

### **EXPENDITURES**

Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining and the addition of one position added pursuant to 2017-016-E.

Pension Costs

- The net decrease is due to the Mayor's pension reform.

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 primarily due to an increase of \$80,036 in IT computer system maintenance/security.

### **AUTHORIZED POSITION CAP**

The authorized cap has increased by one full-time position for a Manager of Equal Opportunity.

JAX CHILDRENS COMMISSION/JOURNEY  
SUBFUND -- 191

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                  |
| Investment Pool / Interest Earnings   | 53,437              | 57,569              | 32,685               | (43.2%)          | (24,884)         |
| Miscellaneous Revenue                 | 340,040             | 331,840             | 81,840               | (75.3%)          | (250,000)        |
| Transfers From Other Funds            | 23,426,294          | 23,189,689          | 26,983,544           | 16.4%            | 3,793,855        |
| Transfers from Fund Balance           | 751,848             | 732,630             | 0                    | (100.0%)         | (732,630)        |
| <b>TOTAL REVENUE</b>                  | <b>24,571,618</b>   | <b>24,311,728</b>   | <b>27,098,069</b>    | <b>11.5%</b>     | <b>2,786,341</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                  |
| Salaries                              | 1,950,908           | 2,082,655           | 1,152,367            | (44.7%)          | (930,288)        |
| Salary & Benefit Lapse                | 0                   | (71,061)            | 0                    | (100.0%)         | 71,061           |
| Pension Costs                         | 487,076             | 580,942             | 378,682              | (34.8%)          | (202,260)        |
| Employer Provided Benefits            | 355,347             | 375,305             | 164,436              | (56.2%)          | (210,869)        |
| Internal Service Charges              | 507,335             | 596,394             | 722,502              | 21.1%            | 126,108          |
| Insurance Costs and Premiums          | 20,273              | 22,033              | 16,475               | (25.2%)          | (5,558)          |
| Professional and Contractual Services | 84,915              | 92,099              | 49,135               | (46.6%)          | (42,964)         |
| Other Operating Expenses              | 131,891             | 160,206             | 104,299              | (34.9%)          | (55,907)         |
| Capital Outlay                        | 0                   | 2                   | 1                    | (50.0%)          | (1)              |
| Debt Service                          | 483,030             | 492,666             | 447,313              | (9.2%)           | (45,353)         |
| Grants, Aids & Contributions          | 18,750,518          | 19,939,693          | 13,000,000           | (34.8%)          | (6,939,693)      |
| Contingencies                         | 0                   | 0                   | 11,022,065           |                  | 11,022,065       |
| Transfers to Other Funds              | 1,367,098           | 40,794              | 40,794               | 0.0%             | 0                |
| <b>TOTAL EXPENDITURES</b>             | <b>24,138,392</b>   | <b>24,311,728</b>   | <b>27,098,069</b>    | <b>11.5%</b>     | <b>2,786,341</b> |

**AUTHORIZED POSITION CAP**

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 38                  | 38                   | 0      |
| Part-Time Hours      | 400                 | 44,500               | 44,100 |

## **JACKSONVILLE CHILDREN'S COMMISSION / JAX JOURNEY SUBFUND 191**

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### **BACKGROUND**

The Jacksonville Children's Commission oversees programs that promote positive child and youth development.

### **REVENUE**

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 18.

Miscellaneous Revenue

- This amount represents tenant revenue at the Brewer Center. The revenue from DCSB has been removed.

Transfer from Other Funds

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

### **EXPENDITURES**

Salaries

Salary & Benefit Lapse

Pension Costs

Employer Provided Benefits

- Separate legislation will be filed to re-organize the Jacksonville Children's Commission and the Jacksonville Journey. Six months of personnel costs are being funded in this budget and six months have been placed in a contingency awaiting the outcome of that legislation.

Internal Services Charges

- The net increase is being driven by increases in the OGC allocation (\$29,789), IT computer system maint / security (\$32,075) and building maintenance (\$39,900).

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- Separate legislation will be filed to re-organize the Jacksonville Children's Commission and the Jacksonville Journey. Six months of costs are being funded in this budget and six months have been placed in a contingency awaiting the outcome of that legislation, excluding costs for the training registration system.

Other Operating Expense

- Separate legislation will be filed to re-organize the Jacksonville Children's Commission and the Jacksonville Journey. Six months of costs are being funded in this budget and six months have been placed in a contingency awaiting the outcome of that legislation, excluding costs for hardware/software licensing and maintenance.

Debt Service

- This amount represents the debt service payment for the Brewer Center.

#### Grants, Aids and Contributions

- Separate legislation will be filed to re-organize the Jacksonville Children's Commission and the Jacksonville Journey. Funding for programs that coincide with the school year are being funded including after school programs and team-up. The remaining funding has been placed in a designated contingency for programs.

#### Contingencies

- This amount the contingencies detailed above including a \$1,334,502 operating contingency and a \$9,439,693 program contingency. This amount also includes a \$247,870 contingency that is being set aside as a result of pension reform to be available for future City needs.

#### Transfers to Other Funds

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

#### **AUTHORIZED POSITION CAP**

44,100 part-time hours from the Journey fund (SF 019) have been moved into this fund pending the outcome of the separate legislation.

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

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |          |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|----------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR   |
| <b>REVENUE</b>                      |                     |                     |                      |                  |          |
| Investment Pool / Interest Earnings | 674                 | 0                   | 0                    |                  | 0        |
| Transfers From Other Funds          | 50,000              | 40,794              | 40,794               | 0.0%             | 0        |
| <b>TOTAL REVENUE</b>                | <b>50,674</b>       | <b>40,794</b>       | <b>40,794</b>        | <b>0.0%</b>      | <b>0</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |          |
| Grants, Aids & Contributions        | 0                   | 40,794              | 40,794               | 0.0%             | 0        |
| <b>TOTAL EXPENDITURES</b>           | <b>0</b>            | <b>40,794</b>       | <b>40,794</b>        | <b>0.0%</b>      | <b>0</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## **YOUTH TRAVEL TRUST FUND SUBFUND 64M**

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### **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 Jacksonville Children's Commission / Journey (SF 191) to fund efforts related to the youth travel trust.

### **EXPENDITURES**

Grants, Aids & Contributions

- This funding is for youth travel support.

### **AUTHORIZED POSITION CAP**

There are no positions within this subfund.

MAYOR'S OFFICE  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                 |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|-----------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR          |
| <b>REVENUE</b>                        |                    |                     |                      |                   |                 |
| Miscellaneous Revenue                 | 198,863            | 98,500              | 65,000               | (34.0%)           | (33,500)        |
| <b>TOTAL REVENUE</b>                  | <b>198,863</b>     | <b>98,500</b>       | <b>65,000</b>        | <b>(34.0%)</b>    | <b>(33,500)</b> |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |                 |
| Salaries                              | 2,234,396          | 2,412,304           | 2,586,920            | 7.2%              | 174,616         |
| Pension Costs                         | 380,689            | 490,311             | 434,409              | (11.4%)           | (55,902)        |
| Employer Provided Benefits            | 287,599            | 318,634             | 269,275              | (15.5%)           | (49,359)        |
| Internal Service Charges              | 516,582            | 371,485             | 411,857              | 10.9%             | 40,372          |
| Insurance Costs and Premiums          | 15,140             | 15,087              | 12,594               | (16.5%)           | (2,493)         |
| Professional and Contractual Services | 0                  | 3                   | 2                    | (33.3%)           | (1)             |
| Other Operating Expenses              | 96,222             | 98,310              | 114,634              | 16.6%             | 16,324          |
| Intra-Departmental Billing            | 389,349            | 382,289             | 339,164              | (11.3%)           | (43,125)        |
| Capital Outlay                        | 2,721              | 1                   | 1                    | 0.0%              | 0               |
| <b>TOTAL EXPENDITURES</b>             | <b>3,922,698</b>   | <b>4,088,424</b>    | <b>4,168,856</b>     | <b>2.0%</b>       | <b>80,432</b>   |

| AUTHORIZED POSITION CAP |  | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|--|---------------------|----------------------|--------|
| Authorized Positions    |  | 28                  | 28                   | 0      |
| Part-Time Hours         |  | 2,800               | 3,250                | 450    |

| DIVISION SUMMARY        | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |               |
|-------------------------|--------------------|---------------------|----------------------|-------------------|---------------|
|                         |                    |                     |                      | PERCENT           | DOLLAR        |
| ADMINISTRATION          | 3,045,782          | 3,251,443           | 3,238,741            | (0.4%)            | (12,702)      |
| PUBLIC AFFAIRS          | 876,917            | 836,981             | 930,115              | 11.1%             | 93,134        |
| <b>DEPARTMENT TOTAL</b> | <b>3,922,698</b>   | <b>4,088,424</b>    | <b>4,168,856</b>     | <b>2.0%</b>       | <b>80,432</b> |

## **MAYOR'S OFFICE GENERAL FUND - GSD**

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### **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 totaling \$65,000 pursuant to city ordinance 2016-439-E.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining as well as a \$53,699 increase in part-time salaries.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 \$50,161 increase in the IT computer system maint / security 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**

450 part-time hours were added as part of the budget process.

MEDICAL EXAMINER  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|----------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR         |
| <b>REVENUE</b>                        |                    |                     |                      |                   |                |
| Charges for Services                  | 1,632,015          | 1,546,225           | 1,727,733            | 11.7%             | 181,508        |
| Miscellaneous Revenue                 | 2,495              | 0                   | 0                    |                   | 0              |
| <b>TOTAL REVENUE</b>                  | <b>1,634,510</b>   | <b>1,546,225</b>    | <b>1,727,733</b>     | <b>11.7%</b>      | <b>181,508</b> |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |                |
| Salaries                              | 1,785,990          | 2,000,627           | 2,331,256            | 16.5%             | 330,629        |
| Pension Costs                         | 398,047            | 474,385             | 455,606              | (4.0%)            | (18,779)       |
| Employer Provided Benefits            | 257,490            | 270,316             | 254,058              | (6.0%)            | (16,258)       |
| Internal Service Charges              | 297,012            | 286,033             | 405,440              | 41.7%             | 119,407        |
| Insurance Costs and Premiums          | 12,228             | 35,873              | 40,842               | 13.9%             | 4,969          |
| Professional and Contractual Services | 690,964            | 772,531             | 784,429              | 1.5%              | 11,898         |
| Other Operating Expenses              | 182,526            | 197,628             | 259,998              | 31.6%             | 62,370         |
| Capital Outlay                        | 0                  | 1                   | 1                    | 0.0%              | 0              |
| <b>TOTAL EXPENDITURES</b>             | <b>3,624,257</b>   | <b>4,037,394</b>    | <b>4,531,630</b>     | <b>12.2%</b>      | <b>494,236</b> |
| <b>AUTHORIZED POSITION CAP</b>        |                    |                     |                      |                   |                |
|                                       |                    | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE            |                |
| Authorized Positions                  |                    | 26                  | 28                   | 2                 |                |
| Part-Time Hours                       |                    | 2,500               | 2,500                | 0                 |                |
| <b>DIVISION SUMMARY</b>               |                    |                     |                      |                   |                |
|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                |
|                                       |                    |                     |                      | PERCENT           | DOLLAR         |
| MEDICAL EXAMINER                      | 3,624,257          | 4,037,394           | 4,531,630            | 12.2%             | 494,236        |
| <b>DEPARTMENT TOTAL</b>               | <b>3,624,257</b>   | <b>4,037,394</b>    | <b>4,531,630</b>     | <b>12.2%</b>      | <b>494,236</b> |

## **MEDICAL EXAMINER GENERAL FUND - GSD**

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### **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 the adoption of the new fee schedule pursuant to Ordinance 2017-370-E. The fee schedule includes new fees for professional consultations and specimen storage beyond retention dates. The increase also reflects the inclusion of depositions for criminal cases and an increase in fees for providing out of County non-medical examiner services.

### **EXPENDITURES**

#### Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining and the addition of two positions as part of the budget process.

#### Pension Cost

- The net decrease is due to the Mayor's pension reform.

#### 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 mainly due to increases of \$33,000 in ergonomic assessment and equipment costs and \$29,597 in IT tech equipment refresh allocation.

#### Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This category includes funding for outsourced toxicology and doctor consultation for special cases.

#### Other Operating Expenses

- This category is made of various small items, the largest of which is \$136,691 in other operating supplies.

### **AUTHORIZED POSITION CAP**

The authorized position cap has increased by two positions for an Autopsy Tech Supervisor and a Forensic Photographer.

MILITARY AFFAIRS AND VETERANS  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |               |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|---------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR        |
| <b>REVENUE</b>                        |                    |                     |                      |                   |               |
| Miscellaneous Revenue                 | 150                | 500                 | 500                  | 0.0%              | 0             |
| <b>TOTAL REVENUE</b>                  | <b>150</b>         | <b>500</b>          | <b>500</b>           | <b>0.0%</b>       | <b>0</b>      |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |               |
| Salaries                              | 703,665            | 734,343             | 782,362              | 6.5%              | 48,019        |
| Pension Costs                         | 134,799            | 163,559             | 140,709              | (14.0%)           | (22,850)      |
| Employer Provided Benefits            | 86,621             | 96,470              | 85,730               | (11.1%)           | (10,740)      |
| Internal Service Charges              | 158,952            | 124,695             | 133,187              | 6.8%              | 8,492         |
| Insurance Costs and Premiums          | 2,504              | 3,605               | 3,264                | (9.5%)            | (341)         |
| Professional and Contractual Services | 0                  | 1                   | 1                    | 0.0%              | 0             |
| Other Operating Expenses              | 35,938             | 50,131              | 49,835               | (0.6%)            | (296)         |
| Capital Outlay                        | 0                  | 1                   | 1                    | 0.0%              | 0             |
| Grants, Aids & Contributions          | 0                  | 4,714               | 4,800                | 1.8%              | 86            |
| <b>TOTAL EXPENDITURES</b>             | <b>1,122,478</b>   | <b>1,177,519</b>    | <b>1,199,889</b>     | <b>1.9%</b>       | <b>22,370</b> |
| <b>AUTHORIZED POSITION CAP</b>        |                    |                     |                      |                   |               |
|                                       |                    | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE            |               |
| Authorized Positions                  |                    | 14                  | 14                   | 0                 |               |
| Part-Time Hours                       |                    | 0                   | 1,040                | 1,040             |               |
| <b>DIVISION SUMMARY</b>               |                    |                     |                      |                   |               |
|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |               |
|                                       |                    |                     |                      | PERCENT           | DOLLAR        |
| MILITARY AFFAIRS AND VETERANS         | 1,122,478          | 1,177,519           | 1,199,889            | 1.9%              | 22,370        |
| <b>DEPARTMENT TOTAL</b>               | <b>1,122,478</b>   | <b>1,177,519</b>    | <b>1,199,889</b>     | <b>1.9%</b>       | <b>22,370</b> |

## **MILITARY AFFAIRS AND VETERANS GENERAL FUND - GSD**

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### **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 \$500 represents the revenue that is expected from the sale of a software program that manages client appointments and information.

### **EXPENDITURES**

#### Salaries

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

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 driven by increases of \$3,929 in General Counsel – Legal costs, \$3,005 in copy center allocation and \$2,291 in building maintenance costs. This is slightly offset by a decrease of \$3,176 in IT computer system maintenance/security costs.

#### Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

NEIGHBORHOODS  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|----------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR         |
| <b>REVENUE</b>                        |                    |                     |                      |                   |                |
| Charges for Services                  | 1,570,714          | 1,425,941           | 1,409,633            | (1.1%)            | (16,308)       |
| Fines and Forfeits                    | 90,103             | 77,752              | 90,600               | 16.5%             | 12,848         |
| Miscellaneous Revenue                 | 47,311             | 32,324              | 43,606               | 34.9%             | 11,282         |
| <b>TOTAL REVENUE</b>                  | <b>1,708,129</b>   | <b>1,536,017</b>    | <b>1,543,839</b>     | <b>0.5%</b>       | <b>7,822</b>   |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |                |
| Salaries                              | 7,069,741          | 8,166,569           | 8,845,867            | 8.3%              | 679,298        |
| Pension Costs                         | 1,800,581          | 2,388,875           | 1,832,015            | (23.3%)           | (556,860)      |
| Employer Provided Benefits            | 1,699,649          | 1,977,118           | 1,736,489            | (12.2%)           | (240,629)      |
| Internal Service Charges              | 4,411,482          | 4,894,910           | 5,189,564            | 6.0%              | 294,654        |
| Insurance Costs and Premiums          | 177,128            | 108,162             | 113,951              | 5.4%              | 5,789          |
| Professional and Contractual Services | 1,371,608          | 898,253             | 489,752              | (45.5%)           | (408,501)      |
| Other Operating Expenses              | 478,976            | 739,123             | 773,833              | 4.7%              | 34,710         |
| Capital Outlay                        | 0                  | 5                   | 1                    | (80.0%)           | (4)            |
| Grants, Aids & Contributions          | 0                  | 0                   | 400,000              |                   | 400,000        |
| <b>TOTAL EXPENDITURES</b>             | <b>17,009,165</b>  | <b>19,173,015</b>   | <b>19,381,472</b>    | <b>1.1%</b>       | <b>208,457</b> |
| <b>AUTHORIZED POSITION CAP</b>        |                    |                     |                      |                   |                |
|                                       |                    | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE            |                |
| Authorized Positions                  |                    | 204                 | 209                  | 5                 |                |
| Part-Time Hours                       |                    | 17,975              | 17,975               | 0                 |                |
| <b>DIVISION SUMMARY</b>               |                    |                     |                      |                   |                |
|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                |
|                                       |                    |                     |                      | PERCENT           | DOLLAR         |
| ANIMAL CARE & PROTECTIVE SERVICES     | 3,209,508          | 3,470,404           | 3,823,996            | 10.2%             | 353,592        |
| ENVIRONMENTAL QUALITY                 | 3,113,481          | 2,923,464           | 3,002,607            | 2.7%              | 79,143         |
| HOUSING & COMMUNITY DEVELOPMENT       | 161,260            | 0                   | 64,697               |                   | 64,697         |
| MOSQUITO CONTROL                      | 1,855,966          | 2,089,977           | 2,035,513            | (2.6%)            | (54,464)       |
| MUNICIPAL CODE COMPLIANCE             | 6,324,333          | 6,544,237           | 6,076,603            | (7.1%)            | (467,634)      |
| OFFICE OF DIRECTOR                    | 2,344,618          | 4,144,933           | 4,378,056            | 5.6%              | 233,123        |
| <b>DEPARTMENT TOTAL</b>               | <b>17,009,165</b>  | <b>19,173,015</b>   | <b>19,381,472</b>    | <b>1.1%</b>       | <b>208,457</b> |

## **NEIGHBORHOODS GENERAL FUND - GSD**

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### **BACKGROUND**

The Neighborhoods department includes the Animal Care & Protective Services, Municipal Code Compliance, Environmental Quality, Mosquito Control, and Office of the Director divisions.

### **REVENUE**

#### Charges for Services

- The net decrease is mainly due to the inclusion of a revenue line item of \$57,083 in allowance for bad debts associated, somewhat offset by increases of \$20,000 in siltation inspection fees, \$11,550 in air pollution application fees, and \$10,050 in water conservation well permit fees within the Environmental Quality Division.

#### Fines and Forfeits

- The increase is due to an increase in civil fines and penalties in the Municipal Code Compliance 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 due to anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining and the addition of five positions in the Animal Care and Protection Division. One position was transferred during FY 17 from the Finance and Administration department and four positions were added during the budget process.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 primarily due to overall increases of \$138,268 in IT system development allocation and \$126,970 in fleet vehicle replacement allocation.

#### Insurance Costs and Premiums

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

#### Professional and Contractual Services

- The bulk of the funding in this category is for nuisance abatement services (\$386,809). The net decrease is due to the removal of \$460,000 in funding that was placed in an activity titled “foreclosure registry” in FY 17 however, there was no reciprocal transfer into the General Fund – GSD (SF 011) to offset the cost. The appropriation of funding from the foreclosure registry will be done on separate legislation.

#### Other Operating Expenses

- This category is made of various small items, the largest of which are feed for animals (\$115,000) and other operating supplies (\$150,738). The net increase is primarily due to an overall departmental increase of \$20,994 in travel expenses and \$10,001 in chemical and drugs in the Environmental Quality Division.

#### Grants, Aids and Contributions

- Funding has been provided in FY 18 for Local Initiatives Support Corporation or LISC.

#### **AUTHORIZED POSITION CAP**

The authorized cap in Animal Care and Protective Services was increased by five positions. A position was moved from the Finance and Administration department during FY 17 and four positions were added during the budget process.

MOSQUITO CONTROL - STATE 1  
SUBFUND -- 012

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                |
| Intergovernmental Revenue             | 43,009              | 47,310              | 43,009               | (9.1%)           | (4,301)        |
| Investment Pool / Interest Earnings   | 2,813               | 3,298               | 1,623                | (50.8%)          | (1,675)        |
| Miscellaneous Revenue                 | 0                   | 1,058               | 0                    | (100.0%)         | (1,058)        |
| Transfers from Fund Balance           | 122,524             | 0                   | 0                    |                  | 0              |
| <b>TOTAL REVENUE</b>                  | <b>168,346</b>      | <b>51,666</b>       | <b>44,632</b>        | <b>(13.6%)</b>   | <b>(7,034)</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                |
| Employer Provided Benefits            | 1                   | 0                   | 0                    |                  | 0              |
| Professional and Contractual Services | 0                   | 1                   | 1                    | 0.0%             | 0              |
| Other Operating Expenses              | 26,883              | 51,664              | 44,630               | (13.6%)          | (7,034)        |
| Capital Outlay                        | 20,194              | 1                   | 1                    | 0.0%             | 0              |
| <b>TOTAL EXPENDITURES</b>             | <b>47,078</b>       | <b>51,666</b>       | <b>44,632</b>        | <b>(13.6%)</b>   | <b>(7,034)</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **MOSQUITO CONTROL - STATE 1 SUBFUND 012**

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### **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 FY17 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 18 estimated revenue from the Florida Department of Agriculture and Consumer Services.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 18.

### **EXPENDITURES**

Other Operating Expenses

- This category is made of various small items, the largest of which are various supplies totaling \$23,460.

### **AUTHORIZED POSITION CAP**

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

AIR POLLUTION TAG FEE  
SUBFUND -- 121

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |               |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|---------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR        |
| <b>REVENUE</b>                        |                     |                     |                      |                  |               |
| State Shared Revenue                  | 619,433             | 616,000             | 606,479              | (1.5%)           | (9,521)       |
| Charges for Services                  | 446                 | 0                   | 0                    |                  | 0             |
| Investment Pool / Interest Earnings   | 6,840               | 7,313               | 4,791                | (34.5%)          | (2,522)       |
| Transfers from Fund Balance           | 171,743             | 3,273               | 78,896               | 2,310.5%         | 75,623        |
| <b>TOTAL REVENUE</b>                  | <b>798,461</b>      | <b>626,586</b>      | <b>690,166</b>       | <b>10.1%</b>     | <b>63,580</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |               |
| Salaries                              | 261,202             | 260,337             | 280,299              | 7.7%             | 19,962        |
| Pension Costs                         | 79,363              | 94,009              | 67,690               | (28.0%)          | (26,319)      |
| Employer Provided Benefits            | 64,068              | 60,695              | 51,313               | (15.5%)          | (9,382)       |
| Internal Service Charges              | 31,365              | 27,375              | 35,377               | 29.2%            | 8,002         |
| Insurance Costs and Premiums          | 1,344               | 1,221               | 2,026                | 65.9%            | 805           |
| Professional and Contractual Services | 0                   | 1                   | 1                    | 0.0%             | 0             |
| Other Operating Expenses              | 20,714              | 42,923              | 79,574               | 85.4%            | 36,651        |
| Capital Outlay                        | 0                   | 85,000              | 53,370               | (37.2%)          | (31,630)      |
| Indirect Cost                         | 55,025              | 55,025              | 88,932               | 61.6%            | 33,907        |
| Contingencies                         | 0                   | 0                   | 31,584               |                  | 31,584        |
| <b>TOTAL EXPENDITURES</b>             | <b>513,081</b>      | <b>626,586</b>      | <b>690,166</b>       | <b>10.1%</b>     | <b>63,580</b> |

AUTHORIZED POSITION CAP

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 6                   | 6                    | 0      |

## **AIR POLLUTION TAG FEE SUBFUND 121**

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### **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 decrease is primarily due to a reduction in anticipated revenue from auto license air pollution control fees.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 18.

#### Transfers from Fund Balance

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

### **EXPENDITURES**

#### Salaries

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

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 primarily due to an increase of \$5,948 in IT computer system maintenance/security allocation.

#### Other Operating Expenses

- The increase is mainly due to an increase in repairs and maintenance for air monitoring trailer equipment and repair.

#### Capital Outlay

- The decrease is primarily due to a reduction in specialized equipment purchase anticipated in FY 18.

#### Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 18 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.

**AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

AIR POLLUTION EPA - SEC 111.750  
SUBFUND -- 127

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                 |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|-----------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR          |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                 |
| Intergovernmental Revenue           | 767,875             | 603,521             | 531,521              | (11.9%)          | (72,000)        |
| Investment Pool / Interest Earnings | 9,732               | 8,710               | 5,610                | (35.6%)          | (3,100)         |
| Other Sources                       | 0                   | 0                   | 0                    |                  | 0               |
| Transfers From Other Funds          | 424,271             | 424,272             | 424,273              | 0.0%             | 1               |
| <b>TOTAL REVENUE</b>                | <b>1,201,878</b>    | <b>1,036,503</b>    | <b>961,404</b>       | <b>(7.2%)</b>    | <b>(75,099)</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                 |
| Salaries                            | 691,549             | 544,357             | 535,232              | (1.7%)           | (9,125)         |
| Pension Costs                       | 169,981             | 173,538             | 112,551              | (35.1%)          | (60,987)        |
| Employer Provided Benefits          | 127,394             | 90,492              | 105,478              | 16.6%            | 14,986          |
| Internal Service Charges            | 66,887              | 42,757              | 49,561               | 15.9%            | 6,804           |
| Insurance Costs and Premiums        | 2,571               | 2,510               | 3,179                | 26.7%            | 669             |
| Other Operating Expenses            | 31,673              | 27,188              | 27,253               | 0.2%             | 65              |
| Capital Outlay                      | 98,953              | 98,075              | 0                    | (100.0%)         | (98,075)        |
| Indirect Cost                       | 94,231              | 57,586              | 72,805               | 26.4%            | 15,219          |
| Contingencies                       | 0                   | 0                   | 55,345               |                  | 55,345          |
| Payment to Fiscal Agents            | 0                   | 0                   | 0                    |                  | 0               |
| <b>TOTAL EXPENDITURES</b>           | <b>1,283,237</b>    | <b>1,036,503</b>    | <b>961,404</b>       | <b>(7.2%)</b>    | <b>(75,099)</b> |

**AUTHORIZED POSITION CAP**

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 11                  | 11                   | 0      |
| Part-Time Hours      | 4,160               | 4,160                | 0      |

## **AIR POLLUTION EPA (111.750) SUBFUND 127**

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### **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 \$531,521 represents the federal match for the Air Pollution Control EPA grant.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 18.

#### Transfers From Other Funds

- The amount of \$424,273 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 driven by filling a vacancy at a lower salary than in FY17.

#### Pension Costs

- The net decrease is due to the Mayor’s pension reform.

#### 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 primarily due to increases of \$3,891 in fleet vehicle replacement allocation and \$3,064 in IT computer system maintenance/security allocation.

#### Capital Outlay

- The decrease is primarily due to a reduction in specialized equipment purchase in FY 18.

#### 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**

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

AMBIENT AIR MONITORING  
 SUBFUND -- 128

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                |
| Intergovernmental Revenue           | 4,240               | 8,362               | 4,200                | (49.8%)          | (4,162)        |
| Investment Pool / Interest Earnings | 4,997               | 5,243               | 3,905                | (25.5%)          | (1,338)        |
| Miscellaneous Revenue               | 219,189             | 0                   | 0                    |                  | 0              |
| <b>TOTAL REVENUE</b>                | <b>228,426</b>      | <b>13,605</b>       | <b>8,105</b>         | <b>(40.4%)</b>   | <b>(5,500)</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                |
| Other Operating Expenses            | 4,070               | 13,605              | 8,105                | (40.4%)          | (5,500)        |
| Cash Carryover                      | 219,189             | 0                   | 0                    |                  | 0              |
| <b>TOTAL EXPENDITURES</b>           | <b>223,259</b>      | <b>13,605</b>       | <b>8,105</b>         | <b>(40.4%)</b>   | <b>(5,500)</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **AMBIENT AIR MONITORING SUBFUND 128**

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### **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 18.

### **EXPENDITURES**

Other Operating Expenses

- This category consists of travel expense and employee training.

### **AUTHORIZED POSITION CAP**

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

HAZARDOUS WASTE PROGRAM  
SUBFUND -- 154

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |               |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|---------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR        |
| <b>REVENUE</b>                        |                     |                     |                      |                  |               |
| Charges for Services                  | 396,341             | 394,090             | 406,700              | 3.2%             | 12,610        |
| Investment Pool / Interest Earnings   | 9,259               | 9,612               | 5,342                | (44.4%)          | (4,270)       |
| Transfers from Fund Balance           | 85,171              | 13,696              | 23,298               | 70.1%            | 9,602         |
| <b>TOTAL REVENUE</b>                  | <b>490,772</b>      | <b>417,398</b>      | <b>435,340</b>       | <b>4.3%</b>      | <b>17,942</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |               |
| Salaries                              | 146,262             | 170,226             | 176,247              | 3.5%             | 6,021         |
| Pension Costs                         | 43,851              | 52,719              | 34,289               | (35.0%)          | (18,430)      |
| Employer Provided Benefits            | 27,137              | 34,575              | 39,374               | 13.9%            | 4,799         |
| Internal Service Charges              | 32,349              | 17,403              | 25,303               | 45.4%            | 7,900         |
| Insurance Costs and Premiums          | 626                 | 799                 | 704                  | (11.9%)          | (95)          |
| Professional and Contractual Services | 1,793               | 4,092               | 4,092                | 0.0%             | 0             |
| Other Operating Expenses              | 28,698              | 29,655              | 28,655               | (3.4%)           | (1,000)       |
| Capital Outlay                        | 9,326               | 1                   | 1                    | 0.0%             | 0             |
| Supervision Allocation                | 0                   | 40,428              | 39,669               | (1.9%)           | (759)         |
| Indirect Cost                         | 67,500              | 67,500              | 68,023               | 0.8%             | 523           |
| Contingencies                         | 0                   | 0                   | 18,983               |                  | 18,983        |
| <b>TOTAL EXPENDITURES</b>             | <b>357,542</b>      | <b>417,398</b>      | <b>435,340</b>       | <b>4.3%</b>      | <b>17,942</b> |
| <b>AUTHORIZED POSITION CAP</b>        |                     |                     |                      |                  |               |
|                                       |                     | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE           |               |
| Authorized Positions                  |                     | 5                   | 5                    | 0                |               |

## HAZARDOUS WASTE PROGRAM SUBFUND 154

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### **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

- The net increase is mainly due to the reallocation of budgeted revenues allowance for bad debts in hazardous waste fees.

#### Transfers from Fund Balance

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

### **EXPENDITURES**

#### Salaries

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

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase is being driven by a 3,781 increase in the workers compensation allocation.

#### Internal Service Charges

- The net increase is primarily due to an increase of \$5,751 in fleet vehicle replacement allocation.

#### Other Operating Expenses

- This category is made of various small items, the largest of which are travel expense of \$9,145, employee training of \$8,750, and hardware / software maint and licenses of \$4,865.

#### 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 to be available for future City needs.

### **AUTHORIZED POSITION CAP**

There are no changes to the overall employee cap.

VETERINARY SERVICES - SEC 111.455  
 SUBFUND -- 15G

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |               |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|---------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR        |
| <b>REVENUE</b>                        |                     |                     |                      |                  |               |
| Charges for Services                  | 129,390             | 121,000             | 132,500              | 9.5%             | 11,500        |
| Fines and Forfeits                    | 0                   | 10                  | 10                   | 0.0%             | 0             |
| Miscellaneous Revenue                 | 4,105               | 1,500               | 1,595                | 6.3%             | 95            |
| Transfers from Fund Balance           | 60,214              | 0                   | 0                    |                  | 0             |
| <b>TOTAL REVENUE</b>                  | <b>193,709</b>      | <b>122,510</b>      | <b>134,105</b>       | <b>9.5%</b>      | <b>11,595</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |               |
| Professional and Contractual Services | 0                   | 85,000              | 70,001               | (17.6%)          | (14,999)      |
| Other Operating Expenses              | 105,531             | 37,510              | 64,104               | 70.9%            | 26,594        |
| <b>TOTAL EXPENDITURES</b>             | <b>105,531</b>      | <b>122,510</b>      | <b>134,105</b>       | <b>9.5%</b>      | <b>11,595</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **VETERINARY SERVICES SUBFUND 15G**

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### **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 due to an increase in animal licenses and permits.

### **EXPENDITURES**

Professional and Contractual Services

- The decrease is due to a reduction in expenses for a data entry contract.

Other Operating Expenses

- The net increase is mainly due to an increase in chemical and drugs expenses.

### **AUTHORIZED POSITION CAP**

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

COMMUNITY DEVELOPMENT  
SUBFUND -- 1A1

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |          |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|----------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR   |
| <b>REVENUE</b>                        |                     |                     |                      |                  |          |
| Intergovernmental Revenue             | 5,595,965           | 120,000             | 120,000              | 0.0%             | 0        |
| Miscellaneous Revenue                 | 37,915              | 0                   | 0                    |                  | 0        |
| Transfers From Other Funds            | 75,000              | 75,000              | 75,000               | 0.0%             | 0        |
| <b>TOTAL REVENUE</b>                  | <b>5,708,880</b>    | <b>195,000</b>      | <b>195,000</b>       | <b>0.0%</b>      | <b>0</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |          |
| Salaries                              | 794,431             | 75,000              | 0                    | (100.0%)         | (75,000) |
| Pension Costs                         | 202,793             | 0                   | 0                    |                  | 0        |
| Employer Provided Benefits            | 141,683             | 0                   | 0                    |                  | 0        |
| Internal Service Charges              | 17,978              | 0                   | 0                    |                  | 0        |
| Insurance Costs and Premiums          | 156                 | 0                   | 0                    |                  | 0        |
| Professional and Contractual Services | 1,553               | 0                   | 0                    |                  | 0        |
| Other Operating Expenses              | 159,648             | 0                   | 0                    |                  | 0        |
| Grants, Aids & Contributions          | 4,277,293           | 0                   | 75,000               |                  | 75,000   |
| Transfers to Other Funds              | 120,008             | 120,000             | 120,000              | 0.0%             | 0        |
| <b>TOTAL EXPENDITURES</b>             | <b>5,715,543</b>    | <b>195,000</b>      | <b>195,000</b>       | <b>0.0%</b>      | <b>0</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **COMMUNITY DEVELOPMENT SUBFUND 1A1**

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### **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 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 18.

### **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.

### **AUTHORIZED POSITION CAP**

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

SPAY & NEUTER REBATE TRUST SEC 111.450  
 SUBFUND -- 1H2

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                |
| Charges for Services                  | 732,934             | 632,725             | 736,928              | 16.5%            | 104,203        |
| Fines and Forfeits                    | 0                   | (7,245)             | 0                    | (100.0%)         | 7,245          |
| Miscellaneous Revenue                 | 33,699              | 5,000               | 6,500                | 30.0%            | 1,500          |
| Transfers from Fund Balance           | 0                   | (22,613)            | 0                    | (100.0%)         | 22,613         |
| <b>TOTAL REVENUE</b>                  | <b>766,633</b>      | <b>607,867</b>      | <b>743,428</b>       | <b>22.3%</b>     | <b>135,561</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                |
| Salaries                              | 75,412              | 76,854              | 72,720               | (5.4%)           | (4,134)        |
| Pension Costs                         | 6,033               | (27,537)            | 10,710               | (138.9%)         | 38,247         |
| Employer Provided Benefits            | 12,632              | 12,317              | 12,143               | (1.4%)           | (174)          |
| Internal Service Charges              | 1,643               | 801                 | 1,617                | 101.9%           | 816            |
| Insurance Costs and Premiums          | 288                 | 368                 | 303                  | (17.7%)          | (65)           |
| Professional and Contractual Services | 521,511             | 502,521             | 547,695              | 9.0%             | 45,174         |
| Other Operating Expenses              | 128,307             | 42,543              | 88,791               | 108.7%           | 46,248         |
| Contingencies                         | 0                   | 0                   | 9,449                |                  | 9,449          |
| Cash Carryover                        | 0                   | 0                   | 0                    |                  | 0              |
| <b>TOTAL EXPENDITURES</b>             | <b>745,827</b>      | <b>607,867</b>      | <b>743,428</b>       | <b>22.3%</b>     | <b>135,561</b> |

**AUTHORIZED POSITION CAP**

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 1                   | 1                    | 0      |
| Part-Time Hours      | 0                   | 5,850                | 5,850  |

## **SPAY AND NEUTER REBATE TRUST SUBFUND 1H2**

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### **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 increase is due to an increase in animal licenses and permits.

Fines and Forfeits

- The decrease is mainly due to an all-years adjustment to remove the budget to actuals due to elimination of animal civil penalties and spay and neuter forfeited deposits.

Miscellaneous Revenue

- The increase is primarily due to an increase of contributions from private sources.

Transfers from Fund Balance

- The budgetary amount in FY 17 removed a prior year budgetary appropriation that should not have been in an all-years fund.

### **EXPENDITURES**

Salaries

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

Pension Costs

- The net increase is due to the Mayor's pension reform.

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 FY18 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.

Professional and Contractual Services

- This category includes funding for the Jacksonville Humane Society and First Coast No More Homeless Pets.

Other Operating Expenses

- The net increase is mainly due to an increase in trust fund authorized expenditures.

Contingency

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

### **AUTHORIZED POSITION CAP**

5,850 part-time hours were added.

CODE ENFORCEMENT REVOLVING -SEC 111.470  
 SUBFUND -- 1L2

|   | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|---|---------------------|---------------------|----------------------|------------------|----------------|
|   |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                                  |                     |                     |                      |                  |                |
| <b>HOUSING</b>                                  |                     |                     |                      |                  |                |
| Fines and Forfeits                              | 399,308             | 766                 | 284,000              | 36,975.7%        | 283,234        |
| Miscellaneous Revenue                           | 2,069,105           | 293,936             | 725,000              | 146.7%           | 431,064        |
|   | 2,468,413           | 294,702             | 1,009,000            | 242.4%           | 714,298        |
| <b>TOTAL REVENUE</b>                            | <b>2,468,413</b>    | <b>294,702</b>      | <b>1,009,000</b>     | <b>242.4%</b>    | <b>714,298</b> |
| <b>EXPENDITURES</b>                             |                     |                     |                      |                  |                |
| <b>NEIGHBORHOODS</b>                            |                     |                     |                      |                  |                |
| Professional and Contractual Services           | 331,236             | 0                   | 494,410              |                  | 494,410        |
|   | 331,236             | 0                   | 494,410              |                  | 494,410        |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                     |                     |                      |                  |                |
| Transfers to Other Funds                        | 750,881             | 0                   | 0                    |                  | 0              |
|   | 750,881             | 0                   | 0                    |                  | 0              |
| <b>PUBLIC WORKS</b>                             |                     |                     |                      |                  |                |
| Professional and Contractual Services           | 386,090             | 294,702             | 514,590              | 74.6%            | 219,888        |
|   | 386,090             | 294,702             | 514,590              | 74.6%            | 219,888        |
| <b>TOTAL EXPENDITURES</b>                       | <b>1,468,207</b>    | <b>294,702</b>      | <b>1,009,000</b>     | <b>242.4%</b>    | <b>714,298</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## CODE ENFORCEMENT REVOLVING FUND SUBFUND 1L2

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### **BACKGROUND**

Municipal Code Section 111.470

This is an all-years fund that functions as a repository for nuisance abatement revenue received from code violations, liens and interest pursuant to ordinance code sections 518.211 (payment and enforcement of lien and interest thereon), 518.308 (demolition liens), and 91.107 and 91.112 (administrative liens). Revenue accumulates in the fund and then, pursuant to ordinance code, it is appropriated to fund the abatement of nuisances.

### **REVENUE**

#### Housing

Fines and Forfeits

Miscellaneous Revenue

- This amount represents the appropriation of available revenues from the collection of nuisance abatement liens which are collected at the time of sale of the lien property.

### **EXPENDITURES**

#### Neighborhoods

Professional and Contractual Services

- This represents funding for maintenance, board-ups and demolition on nuisance private property.

#### Public Works

Professional and Contractual Services

- This represents funding for mowing and tree removal / maintenance on nuisance private property.

### **AUTHORIZED POSITION CAP**

There are no authorized positions in this subfund.

STORMWATER SERVICES  
SUBFUND -- 461

|   | FY 15-16<br>ACTUALS      | FY 16-17<br>ADOPTED      | FY 17-18<br>PROPOSED     | CHANGE FROM FY17<br>PERCENT | DOLLAR      |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|-------------|
| <b>REVENUE</b>                                  |                          |                          |                          |                             |             |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                          |                          |                          |                             |             |
| Investment Pool / Interest Earnings             | 419,801                  | 0                        | 0                        |                             | 0           |
| Transfers From Other Funds                      | 1,578,843                | 1,561,770                | 0                        | (100.0%)                    | (1,561,770) |
| General Fund Loan                               | 0                        | 0                        | 2,329,009                |                             | 2,329,009   |
| Transfers from Fund Balance                     | 4,640,905                | 0                        | 0                        |                             | 0           |
|   | <u>6,639,549</u>         | <u>1,561,770</u>         | <u>2,329,009</u>         | 49.1%                       | 767,239     |
| <b>PUBLIC WORKS</b>                             |                          |                          |                          |                             |             |
| Charges for Services                            | 28,895,836               | 29,154,099               | 29,584,022               | 1.5%                        | 429,923     |
| Miscellaneous Revenue                           | 2,590                    | 0                        | 0                        |                             | 0           |
|   | <u>28,898,426</u>        | <u>29,154,099</u>        | <u>29,584,022</u>        | 1.5%                        | 429,923     |
| <b>TOTAL REVENUE</b>                            | <u><u>35,537,975</u></u> | <u><u>30,715,869</u></u> | <u><u>31,913,031</u></u> | 3.9%                        | 1,197,162   |
| <b>EXPENDITURES</b>                             |                          |                          |                          |                             |             |
| <b>NEIGHBORHOODS</b>                            |                          |                          |                          |                             |             |
| Salaries  | 49,820                   | 58,437                   | 56,351                   | (3.6%)                      | (2,086)     |
| Pension Costs                                   | 20,215                   | 20,568                   | 12,829                   | (37.6%)                     | (7,739)     |
| Employer Provided Benefits                      | 14,136                   | 17,964                   | 12,642                   | (29.6%)                     | (5,322)     |
| Internal Service Charges                        | 21,067                   | 12,012                   | 11,600                   | (3.4%)                      | (412)       |
| Insurance Costs and Premiums                    | 66                       | 263                      | 227                      | (13.7%)                     | (36)        |
| Professional and Contractual Services           | 2,060                    | 7,444                    | 11,456                   | 53.9%                       | 4,012       |
| Other Operating Expenses                        | 9,352                    | 7,727                    | 7,907                    | 2.3%                        | 180         |
| Capital Outlay                                  | 0                        | 1                        | 1                        | 0.0%                        | 0           |
| Indirect Cost                                   | 15,427                   | 15,427                   | 45,249                   | 193.3%                      | 29,822      |
|   | <u>132,142</u>           | <u>139,843</u>           | <u>158,262</u>           | 13.2%                       | 18,419      |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                          |                          |                          |                             |             |
| Debt Service                                    | 1,570,146                | 0                        | 0                        |                             | 0           |
| Contingencies                                   | 0                        | 0                        | 214,522                  |                             | 214,522     |
| Transfers to Other Funds                        | 11,100,000               | 9,258,306                | 10,000,000               | 8.0%                        | 741,694     |
| Debt Management Fund Repayments                 | 2,360,122                | 2,369,313                | 2,345,915                | (1.0%)                      | (23,398)    |
|   | <u>15,030,268</u>        | <u>11,627,619</u>        | <u>12,560,437</u>        | 8.0%                        | 932,818     |
| <b>PARKS, RECREATION &amp; COMMUNITY SVCS</b>   |                          |                          |                          |                             |             |
| Salaries  | 42,551                   | 46,236                   | 46,236                   | 0.0%                        | 0           |
| Employer Provided Benefits                      | 617                      | 670                      | 670                      | 0.0%                        | 0           |
| Insurance Costs and Premiums                    | 178                      | 227                      | 192                      | (15.4%)                     | (35)        |
| Other Operating Expenses                        | 10,340                   | 10,952                   | 10,952                   | 0.0%                        | 0           |
| Indirect Cost                                   | 3,223                    | 3,223                    | 0                        | (100.0%)                    | (3,223)     |
|   | <u>56,910</u>            | <u>61,308</u>            | <u>58,050</u>            | (5.3%)                      | (3,258)     |
| <b>PUBLIC WORKS</b>                             |                          |                          |                          |                             |             |
| Salaries  | 4,744,749                | 4,924,535                | 5,298,261                | 7.6%                        | 373,726     |
| Pension Costs                                   | 1,353,443                | 1,582,896                | 1,210,845                | (23.5%)                     | (372,051)   |
| Employer Provided Benefits                      | 1,720,803                | 1,756,676                | 1,599,839                | (8.9%)                      | (156,837)   |
| Internal Service Charges                        | 2,550,667                | 2,879,469                | 3,055,551                | 6.1%                        | 176,082     |
| Insurance Costs and Premiums                    | 22,113                   | 40,748                   | 156,327                  | 283.6%                      | 115,579     |
| Professional and Contractual Services           | 8,747,152                | 6,837,496                | 6,787,996                | (0.7%)                      | (49,500)    |
| Other Operating Expenses                        | 496,125                  | 445,781                  | 496,581                  | 11.4%                       | 50,800      |
| Capital Outlay                                  | 0                        | 1                        | 1                        | 0.0%                        | 0           |
| Indirect Cost                                   | 419,497                  | 419,497                  | 530,881                  | 26.6%                       | 111,384     |
|   | <u>20,054,549</u>        | <u>18,887,099</u>        | <u>19,136,282</u>        | 1.3%                        | 249,183     |

TOTAL EXPENDITURES

35,273,868

30,715,869

31,913,031

3.9%

1,197,162

AUTHORIZED POSITION CAP

FY 16-17  
ADOPTED

FY 17-18  
PROPOSED

CHANGE

Authorized Positions

54

50

(4)

Part-Time Hours

2,600

2,600

0

## STORMWATER SERVICES SUBFUND 461

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### **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, which responsibilities include 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, clean canals and ditches, address stormwater treatment issues, maintain collection and pumping systems, as well as stormwater treatment facilities (ponds).

### **REVENUE**

#### Non-Departmental / Fund Level Activities

##### General Fund Loan

- A loan from the General Fund - GSD (SF 011) is required in FY 18 to balance up the fund.

##### Public Works

##### Charges for Services

- The revenue in this category is from service charges for the use and discharge to the city's stormwater management system.

### **EXPENDITURES**

#### Neighborhoods

##### Salaries

- The net decrease is due to a reduction in pensionable special pay of \$2,993.

##### Pension Costs

- The decrease is due to the Mayor's pension reform.

##### 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 as well as a \$2,136 reduction in the workers compensation allocation.

##### 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 18 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.

#### Transfers to Other Funds

- This represents the required \$10 million transfer to the Stormwater Services - Capital Project fund (SF 462) for Stormwater capital projects.

#### Debt Management Fund Repayment

- This represents debt payments for previously funded Stormwater capital projects.

#### Public Works

##### Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1<sup>st</sup> 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 net decrease is due to the Mayor's pension reform.

##### 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 \$141,657 increase in fleet vehicle replacement allocation.

##### 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 projects, to clean canals and ditches, address stormwater treatment issues, maintain collection and pumping systems, and stormwater treatment facilities (ponds).

##### Other Operating Expenses

- This category is made of various small items, the largest increase is repair and maintenance supplies of \$54,000.

##### Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 18 includes the maximum allowable amount in the study.

#### **AUTHORIZED POSITION CAP**

The authorized position cap was decreased by four positions that were transferred to the General Fund – GSD (SF 011) as a result of the Stormwater personnel cost allocation.

OFFICE OF ECONOMIC DEVELOPMENT  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                 |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|-----------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR          |
| <b>REVENUE</b>                        |                    |                     |                      |                   |                 |
| Miscellaneous Revenue                 | 462                | 120                 | 120                  | 0.0%              | 0               |
| <b>TOTAL REVENUE</b>                  | <b>462</b>         | <b>120</b>          | <b>120</b>           | <b>0.0%</b>       | <b>0</b>        |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |                 |
| Salaries                              | 826,207            | 941,216             | 973,160              | 3.4%              | 31,944          |
| Pension Costs                         | 215,224            | 283,453             | 204,342              | (27.9%)           | (79,111)        |
| Employer Provided Benefits            | 106,502            | 113,119             | 97,221               | (14.1%)           | (15,898)        |
| Internal Service Charges              | 292,253            | 226,527             | 300,937              | 32.8%             | 74,410          |
| Insurance Costs and Premiums          | 3,517              | 4,592               | 4,022                | (12.4%)           | (570)           |
| Professional and Contractual Services | 104,243            | 94,001              | 94,001               | 0.0%              | 0               |
| Other Operating Expenses              | 77,203             | 86,058              | 85,448               | (0.7%)            | (610)           |
| Capital Outlay                        | 0                  | 2                   | 2                    | 0.0%              | 0               |
| Grants, Aids & Contributions          | 99,940             | 98,940              | 108,000              | 9.2%              | 9,060           |
| Supervision Allocation                | 0                  | (172,056)           | (277,729)            | 61.4%             | (105,673)       |
| <b>TOTAL EXPENDITURES</b>             | <b>1,725,088</b>   | <b>1,675,852</b>    | <b>1,589,404</b>     | <b>(5.2%)</b>     | <b>(86,448)</b> |
| <b>AUTHORIZED POSITION CAP</b>        |                    |                     |                      |                   |                 |
|                                       |                    | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE            |                 |
| Authorized Positions                  |                    | 12                  | 12                   | 0                 |                 |
| Part-Time Hours                       |                    | 1,300               | 1,300                | 0                 |                 |
| <b>DIVISION SUMMARY</b>               |                    |                     |                      |                   |                 |
|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                 |
|                                       |                    |                     |                      | PERCENT           | DOLLAR          |
| OFFICE OF ECONOMIC DEVELOPMENT        | 1,725,088          | 1,675,852           | 1,589,404            | (5.2%)            | (86,448)        |
| <b>DEPARTMENT TOTAL</b>               | <b>1,725,088</b>   | <b>1,675,852</b>    | <b>1,589,404</b>     | <b>(5.2%)</b>     | <b>(86,448)</b> |

## **OFFICE OF ECONOMIC DEVELOPMENT GENERAL FUND - GSD**

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### **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.

### **EXPENDITURES**

#### Salaries

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

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 driven by a \$49,797 increase in General Counsel – Legal costs and \$30,935 in IT computer system maintenance/security costs.

#### Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

#### Grants, Aids & Contributions

- This represents a grant provided to the University of North Florida's Small Business Development Center. The amount is increasing in FY18.

#### 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. However, one position was deleted and one position was transferred from the Cecil Field Trust Field (SF 1DE). As a result, the cap remains at 12 positions.

CECIL FIELD TRUST - SEC 111.625  
SUBFUND -- 1DE

|   | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                    |
|---|---------------------|---------------------|----------------------|------------------|--------------------|
|   |                     |                     |                      | PERCENT          | DOLLAR             |
| <b>REVENUE</b>                                  |                     |                     |                      |                  |                    |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                     |                     |                      |                  |                    |
| Investment Pool / Interest Earnings             | 124,261             | 132,484             | 79,937               | (39.7%)          | (52,547)           |
| Transfers From Other Funds                      | 0                   | 0                   | 315,496              |                  | 315,496            |
|   | 124,261             | 132,484             | 395,433              | 198.5%           | 262,949            |
| <b>OFFICE OF ECONOMIC DEVELOPMENT</b>           |                     |                     |                      |                  |                    |
| Charges for Services                            | 0                   | 0                   | (2,184)              |                  | (2,184)            |
| Miscellaneous Revenue                           | 951,368             | 3,510,428           | 1,350,397            | (61.5%)          | (2,160,031)        |
| Transfers From Component Units                  | 0                   | 0                   | 5,470                |                  | 5,470              |
|   | 951,368             | 3,510,428           | 1,353,683            | (61.4%)          | (2,156,745)        |
| <b>PARKS, RECREATION &amp; COMMUNITY SVCS</b>   |                     |                     |                      |                  |                    |
| Charges for Services                            | 1,350               | 0                   | 9,120                |                  | 9,120              |
| Miscellaneous Revenue                           | 338,112             | 537,807             | 150,000              | (72.1%)          | (387,807)          |
|   | 339,462             | 537,807             | 159,120              | (70.4%)          | (378,687)          |
| <b>TOTAL REVENUE</b>                            | <b>1,415,090</b>    | <b>4,180,719</b>    | <b>1,908,236</b>     | <b>(54.4%)</b>   | <b>(2,272,483)</b> |
| <b>EXPENDITURES</b>                             |                     |                     |                      |                  |                    |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                     |                     |                      |                  |                    |
| Transfers to Other Funds                        | 500,000             | 2,300,000           | 0                    | (100.0%)         | (2,300,000)        |
|   | 500,000             | 2,300,000           | 0                    | (100.0%)         | (2,300,000)        |
| <b>OFFICE OF ECONOMIC DEVELOPMENT</b>           |                     |                     |                      |                  |                    |
| Salaries  | 94,477              | 69,620              | 0                    | (100.0%)         | (69,620)           |
| Pension Costs                                   | 31,650              | 16,694              | 0                    | (100.0%)         | (16,694)           |
| Employer Provided Benefits                      | 12,047              | 9,581               | 0                    | (100.0%)         | (9,581)            |
| Internal Service Charges                        | 0                   | 730                 | 794                  | 8.8%             | 64                 |
| Insurance Costs and Premiums                    | 102,508             | 101,761             | 99,834               | (1.9%)           | (1,927)            |
| Professional and Contractual Services           | 50,414              | 1,578,387           | 1,566,529            | (0.8%)           | (11,858)           |
| Other Operating Expenses                        | 1,382,459           | 2,050               | 2,047                | (0.1%)           | (3)                |
| Supervision Allocation                          | 0                   | 0                   | 106,258              |                  | 106,258            |
| Indirect Cost                                   | 49,471              | 49,471              | 67,437               | 36.3%            | 17,966             |
|   | 1,723,026           | 1,828,294           | 1,842,899            | 0.8%             | 14,605             |
| <b>PARKS, RECREATION &amp; COMMUNITY SVCS</b>   |                     |                     |                      |                  |                    |
| Professional and Contractual Services           | 19,257              | 52,425              | 65,337               | 24.6%            | 12,912             |
|   | 19,257              | 52,425              | 65,337               | 24.6%            | 12,912             |
| <b>TOTAL EXPENDITURES</b>                       | <b>2,242,283</b>    | <b>4,180,719</b>    | <b>1,908,236</b>     | <b>(54.4%)</b>   | <b>(2,272,483)</b> |

**AUTHORIZED POSITION CAP**

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 1                   | 0                    | (1)    |

## **CECIL FIELD TRUST (111.625) SUBFUND 1DE**

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### **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 18 and the appropriation of existing interest earnings in this all years subfund.

##### Transfer From Other Funds

- This represents a subsidy from the General Fund to balance up the subfund.

#### Office of Economic Development

##### Charges for Services

- This represents the cleanup of prior year budget in this all years subfund. The revenue never materialized and is being de-appropriated in FY18.

##### Miscellaneous Revenue

- This represents the rental of leased properties at Cecil Commerce Center (\$878,697), the appropriation of existing rental revenue (\$208,049), the appropriation of existing proceeds from the sale of real property (\$252,980) and a non-governmental contribution made in prior year when this subfund was formed (\$10,671).

##### Transfer From Component Units

- This category represents the appropriation of an existing General Fund – GSD contribution made in a previous year.

#### Parks, Recreation & Community Services

##### Charges for Services

- This represents the appropriation of existing hunting fee revenue.

##### Miscellaneous Revenue

- This represents anticipated revenue from timber sales (\$150,000). The sales are dependent on the

### **EXPENDITURES**

#### Non-Departmental / Fund Level Activities

##### Transfers to Other Funds

- A transfer for capital projects is not proposed for FY18.

#### Office of Economic Development

##### Salaries

- Previously, one position was allocated to this subfund but has been removed for FY18. Therefore no salaries are budgeted in FY18.

##### Pension Costs

- Previously, one position was allocated to this subfund but has been removed for FY18. Therefore no pension costs are budgeted in FY18.

#### Employer Provided Benefits

- Previously, one position was allocated to this subfund but has been removed for FY18. Therefore no employee benefits are budgeted in FY18.

#### Internal Service Charges

- This category represents an allocation for IT computer system maintenance / security costs.

#### Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This category represents the building and property maintenance contract for Cecil Field (\$1,500,000), program management (\$50,000) and forestry management services by the Florida Forest Service (\$28,387). The increase is primarily driven by an \$117,541 increase for the building and property maintenance expenditure.

#### Supervision Allocation

- This represents the administrative costs of Office of Economic Development staff who spend some of their time with the operations at Cecil Field. This addition replaces the salaries, pension costs and employer provided benefits described above.

#### Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 18 includes the maximum allowable amount in the study.

#### Parks, Recreation & Community Services

##### Professional and Contractual Services

- This category represents forestry management services by the Florida Forest Service. It is a joint expenditure paid by the department and the Office of Economic Development.

#### **AUTHORIZED POSITION CAP**

This subfund no longer has an authorized position. One position was transferred to the Office of Economic Development's budget within the General Fund – GSD (SF 011).

OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|  | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                |
|--|--------------------|---------------------|----------------------|-------------------|----------------|
|  |                    |                     |                      | PERCENT           | DOLLAR         |
| <b>REVENUE</b>                           |                    |                     |                      |                   |                |
| Transfers From Component Units           | 0                  | 20,000              | 20,000               | 0.0%              | 0              |
| <b>TOTAL REVENUE</b>                     | <b>0</b>           | <b>20,000</b>       | <b>20,000</b>        | <b>0.0%</b>       | <b>0</b>       |
| <b>EXPENDITURES</b>                      |                    |                     |                      |                   |                |
| Salaries                                 | 157,311            | 209,348             | 217,828              | 4.1%              | 8,480          |
| Pension Costs                            | 27,660             | 39,948              | 28,963               | (27.5%)           | (10,985)       |
| Employer Provided Benefits               | 22,882             | 23,607              | 17,015               | (27.9%)           | (6,592)        |
| Internal Service Charges                 | 31,791             | 34,695              | 40,156               | 15.7%             | 5,461          |
| Insurance Costs and Premiums             | 615                | 785                 | 906                  | 15.4%             | 121            |
| Professional and Contractual Services    | 0                  | 2                   | 2                    | 0.0%              | 0              |
| Other Operating Expenses                 | 5,126              | 3,817               | 3,818                | 0.0%              | 1              |
| Capital Outlay                           | 0                  | 1                   | 1                    | 0.0%              | 0              |
| <b>TOTAL EXPENDITURES</b>                | <b>245,384</b>     | <b>312,203</b>      | <b>308,689</b>       | <b>(1.1%)</b>     | <b>(3,514)</b> |
| <b>AUTHORIZED POSITION CAP</b>           |                    |                     |                      |                   |                |
|  |                    | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE            |                |
| Authorized Positions                     |                    | 1                   | 1                    | 0                 |                |
| Part-Time Hours                          |                    | 2,500               | 2,500                | 0                 |                |
| <b>DIVISION SUMMARY</b>                  |                    |                     |                      |                   |                |
|  | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                |
|  |                    |                     |                      | PERCENT           | DOLLAR         |
| OFFICE OF ETHICS- COMPLIANCE & OVERSIGHT | 245,384            | 312,203             | 308,689              | (1.1%)            | (3,514)        |
| <b>DEPARTMENT TOTAL</b>                  | <b>245,384</b>     | <b>312,203</b>      | <b>308,689</b>       | <b>(1.1%)</b>     | <b>(3,514)</b> |

## **OFFICE OF ETHICS, COMPLIANCE AND OVERSIGHT GENERAL FUND - GSD**

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### **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 1<sup>st</sup> related to collective bargaining.

Pension Costs

- The net decrease is due to the Mayor's pension reform.

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 increase is being driven by increases of \$2,316 in OGC legal allocation and \$1,299 in IT computer system maint / security allocation.

Insurance Costs and Premiums

- This amount includes general liability insurance costs.

### **AUTHORIZED POSITION CAP**

The authorized cap and part-time hours are unchanged.

OFFICE OF GENERAL COUNSEL  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                 |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|-----------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR          |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |                 |
| Salaries                              | 122,671            | 131,022             | 126,301              | (3.6%)            | (4,721)         |
| Pension Costs                         | 30,326             | 33,760              | 26,183               | (22.4%)           | (7,577)         |
| Employer Provided Benefits            | 16,793             | 17,380              | 9,100                | (47.6%)           | (8,280)         |
| Internal Service Charges              | 5,213              | 4,438               | 5,958                | 34.2%             | 1,520           |
| Insurance Costs and Premiums          | 161                | 643                 | 524                  | (18.5%)           | (119)           |
| Professional and Contractual Services | 0                  | 400                 | 400                  | 0.0%              | 0               |
| Other Operating Expenses              | 562,352            | 122,140             | 122,235              | 0.1%              | 95              |
| Capital Outlay                        | 0                  | 1                   | 1                    | 0.0%              | 0               |
| <b>TOTAL EXPENDITURES</b>             | <b>737,516</b>     | <b>309,784</b>      | <b>290,702</b>       | <b>(6.2%)</b>     | <b>(19,082)</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
| Authorized Positions    | 2                   | 2                    | 0      |

| DIVISION SUMMARY             | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                 |
|------------------------------|--------------------|---------------------|----------------------|-------------------|-----------------|
|                              |                    |                     |                      | PERCENT           | DOLLAR          |
| DUVAL LEGISLATIVE DELEGATION | 60,081             | 69,888              | 56,191               | (19.6%)           | (13,697)        |
| OFFICE OF GENERAL COUNSEL    | 677,435            | 239,896             | 234,511              | (2.2%)            | (5,385)         |
| <b>DEPARTMENT TOTAL</b>      | <b>737,516</b>     | <b>309,784</b>      | <b>290,702</b>       | <b>(6.2%)</b>     | <b>(19,082)</b> |

## OFFICE OF GENERAL COUNSEL GENERAL FUND - GSD

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### **BACKGROUND**

The general fund portion of the Office of General Counsel consists of the Duval Legislative Delegation and includes the Public Accountability Office that provide resources to be used for the defense of the City against legal action.

### **EXPENDITURES**

#### Salaries

- The net decrease is driven by filling a vacancy at a lower salary than in FY 17.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 FY18 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 mainly due to an increase of \$1,054 in IT computer system maintenance/security allocation to better reflect actual usage.

#### Other Operating Expenses

- This category is made of various items. The largest of which are judgements, claims, and losses of \$119,981.

### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

OFFICE OF GENERAL COUNSEL  
SUBFUND -- 551

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                  |
| Charges for Services                  | 9,910,560           | 9,241,664           | 10,581,043           | 14.5%            | 1,339,379        |
| Investment Pool / Interest Earnings   | 39,206              | 44,468              | 23,808               | (46.5%)          | (20,660)         |
| Miscellaneous Revenue                 | 8,477               | 15,000              | 8,000                | (46.7%)          | (7,000)          |
| Transfers from Fund Balance           | 1,250,000           | 196,871             | 196,871              | 0.0%             | 0                |
| <b>TOTAL REVENUE</b>                  | <b>11,208,243</b>   | <b>9,498,003</b>    | <b>10,809,722</b>    | <b>13.8%</b>     | <b>1,311,719</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                  |
| Salaries                              | 5,044,687           | 5,509,064           | 6,231,450            | 13.1%            | 722,386          |
| Salary & Benefit Lapse                | 0                   | (308,901)           | (255,739)            | (17.2%)          | 53,162           |
| Pension Costs                         | 1,404,385           | 1,721,917           | 1,403,791            | (18.5%)          | (318,126)        |
| Employer Provided Benefits            | 595,074             | 659,465             | 597,355              | (9.4%)           | (62,110)         |
| Internal Service Charges              | 424,602             | 381,146             | 476,088              | 24.9%            | 94,942           |
| Insurance Costs and Premiums          | 27,581              | 33,799              | 31,585               | (6.6%)           | (2,214)          |
| Professional and Contractual Services | 923,505             | 889,338             | 889,338              | 0.0%             | 0                |
| Other Operating Expenses              | 304,782             | 429,539             | 417,356              | (2.8%)           | (12,183)         |
| Capital Outlay                        | 0                   | 1                   | 1                    | 0.0%             | 0                |
| Indirect Cost                         | 182,635             | 182,635             | 273,184              | 49.6%            | 90,549           |
| Contingencies                         | 0                   | 0                   | 745,313              |                  | 745,313          |
| Transfers to Other Funds              | 850,000             | 0                   | 0                    |                  | 0                |
| <b>TOTAL EXPENDITURES</b>             | <b>9,757,251</b>    | <b>9,498,003</b>    | <b>10,809,722</b>    | <b>13.8%</b>     | <b>1,311,719</b> |

**AUTHORIZED POSITION CAP**

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 64                  | 69                   | 5      |
| Part-Time Hours      | 2,600               | 2,600                | 0      |

## OFFICE OF GENERAL COUNSEL SUBFUND 551

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### **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 18.

#### Transfers from Fund Balance

- This amount represents an appropriation of retained earnings.

### **EXPENDITURES**

#### Salaries

- The increase in this category is due anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining and the addition of five positions that will provide legal services support to the Duval County School Board (four positions) and the Jacksonville Port Authority (one position).

#### Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY18.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 FY18 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 due primarily to an increase of \$73,980 in IT computer system maintenance/security allocation.

#### 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).

#### Other Operating Expenses

- This category is made of various small items, the largest of which are dues / subscriptions of (\$194,943), hardware/software maintenance and licenses of (\$85,501), and court reporter fees of (\$60,000).

#### 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**

The authorized position cap has increased by five positions. Four positions will support the Duval County School Board and one position will support the Jacksonville Port Authority.

OFFICE OF INSPECTOR GENERAL  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |               |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|---------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR        |
| <b>REVENUE</b>                        |                    |                     |                      |                   |               |
| Transfers From Component Units        | 0                  | 115,000             | 115,000              | 0.0%              | 0             |
| <b>TOTAL REVENUE</b>                  | <b>0</b>           | <b>115,000</b>      | <b>115,000</b>       | <b>0.0%</b>       | <b>0</b>      |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |               |
| Salaries                              | 457,141            | 637,830             | 664,964              | 4.3%              | 27,134        |
| Pension Costs                         | 43,737             | 97,477              | 126,493              | 29.8%             | 29,016        |
| Employer Provided Benefits            | 40,699             | 60,954              | 66,152               | 8.5%              | 5,198         |
| Internal Service Charges              | 65,452             | 82,442              | 91,207               | 10.6%             | 8,765         |
| Insurance Costs and Premiums          | 1,442              | 2,772               | 2,765                | (0.3%)            | (7)           |
| Professional and Contractual Services | 0                  | 2                   | 2                    | 0.0%              | 0             |
| Other Operating Expenses              | 14,236             | 50,344              | 42,147               | (16.3%)           | (8,197)       |
| Capital Outlay                        | 0                  | 1                   | 1                    | 0.0%              | 0             |
| <b>TOTAL EXPENDITURES</b>             | <b>622,706</b>     | <b>931,822</b>      | <b>993,731</b>       | <b>6.6%</b>       | <b>61,909</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
| Authorized Positions    | 8                   | 8                    | 0      |
| Part-Time Hours         | 1,550               | 1,550                | 0      |

| DIVISION SUMMARY            | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |               |
|-----------------------------|--------------------|---------------------|----------------------|-------------------|---------------|
|                             |                    |                     |                      | PERCENT           | DOLLAR        |
| OFFICE OF INSPECTOR GENERAL | 622,706            | 931,822             | 993,731              | 6.6%              | 61,909        |
| <b>DEPARTMENT TOTAL</b>     | <b>622,706</b>     | <b>931,822</b>      | <b>993,731</b>       | <b>6.6%</b>       | <b>61,909</b> |

## **OFFICE OF INSPECTOR GENERAL GENERAL FUND - GSD**

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### **BACKGROUND**

Ordinance 2014-519-E created an independent Office of Inspector General, which provides increased accountability, integrity, and oversight of the executive and legislative branches of the City of Jacksonville, to assist in promoting economy and efficiency, improving agency operations, and deterring and identifying waste, fraud, and abuse. Ordinance 2014-747-E expanded this authority to include the City Constitutional Offices and Independent Authorities.

### **REVENUE**

- This revenue is from contributions made to the Office of Inspector General from the various Independent Agencies which include JEA, JAA, JPA and JTA.

### **EXPENDITURES**

#### Salaries

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

#### Pension Costs

- The net increase is due to the Mayor's pension reform.

#### 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 primarily due to a \$6,709 increase in building cost allocation in Yates Building.

#### Other Operating Expenses

- The net decrease is primarily due to decreases in travel expense and other operating supplies to better reflect actual usage.

### **AUTHORIZED POSITION CAP**

There is no change to the authorized position cap or part-time hours.

OFFICE OF SPORTS & ENTERTAINMENT  
 GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|----------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR         |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |                |
| Salaries                              | 384,210            | 381,772             | 416,224              | 9.0%              | 34,452         |
| Pension Costs                         | 47,040             | 49,204              | 67,802               | 37.8%             | 18,598         |
| Employer Provided Benefits            | 57,403             | 58,669              | 51,389               | (12.4%)           | (7,280)        |
| Internal Service Charges              | 70,391             | 124,689             | 105,492              | (15.4%)           | (19,197)       |
| Insurance Costs and Premiums          | 2,057              | 3,641               | 1,695                | (53.4%)           | (1,946)        |
| Professional and Contractual Services | 0                  | 1                   | 1                    | 0.0%              | 0              |
| Other Operating Expenses              | 256,251            | 253,200             | 224,513              | (11.3%)           | (28,687)       |
| <b>TOTAL EXPENDITURES</b>             | <b>817,353</b>     | <b>871,176</b>      | <b>867,116</b>       | <b>(0.5%)</b>     | <b>(4,060)</b> |

| AUTHORIZED POSITION CAP |  | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|--|---------------------|----------------------|--------|
| Authorized Positions    |  | 5                   | 5                    | 0      |
| Part-Time Hours         |  | 1,300               | 1,300                | 0      |

| DIVISION SUMMARY                 | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                |
|----------------------------------|--------------------|---------------------|----------------------|-------------------|----------------|
|                                  |                    |                     |                      | PERCENT           | DOLLAR         |
| OFFICE OF SPORTS & ENTERTAINMENT | 817,353            | 871,176             | 867,116              | (0.5%)            | (4,060)        |
| <b>DEPARTMENT TOTAL</b>          | <b>817,353</b>     | <b>871,176</b>      | <b>867,116</b>       | <b>(0.5%)</b>     | <b>(4,060)</b> |

## **OFFICE OF SPORTS AND ENTERTAINMENT GENERAL FUND - GSD**

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### **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 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, excluding 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 1<sup>st</sup> related to collective bargaining and personnel pay changes during FY 17.

#### Pension Costs

- The increase is due to personnel and salary changes made during FY 17.

#### 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 decrease is due to a decrease of \$25,205 in General Counsel – Legal costs and \$10,707 in citywide building maintenance costs. This is somewhat offset by an increase of \$8,323 in IT computer system maintenance costs.

#### Insurance Costs and Premiums

- This amount includes general liability insurance costs.

#### Other Operating Expenses

- This category is made of various small items and \$180,000 in event contribution costs for the Florida State/University of Florida baseball game.

### **AUTHORIZED POSITION CAP**

There are no changes to the authorized position cap.

SPECIAL EVENTS  
SUBFUND -- 01A

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                  |
| Charges for Services                  | 0                   | 100,000             | 70,000               | (30.0%)          | (30,000)         |
| Investment Pool / Interest Earnings   | 27,387              | 0                   | 11,990               |                  | 11,990           |
| Miscellaneous Revenue                 | 17,555              | 415,000             | 294,340              | (29.1%)          | (120,660)        |
| Transfers From Other Funds            | 5,009,110           | 6,218,353           | 6,133,226            | (1.4%)           | (85,127)         |
| Transfers from Fund Balance           | 189,108             | 0                   | 0                    |                  | 0                |
| <b>TOTAL REVENUE</b>                  | <b>5,243,159</b>    | <b>6,733,353</b>    | <b>6,509,556</b>     | <b>(3.3%)</b>    | <b>(223,797)</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                  |
| Salaries                              | 1,008,083           | 1,017,880           | 1,075,531            | 5.7%             | 57,651           |
| Salary & Benefit Lapse                | 0                   | (15,122)            | (13,246)             | (12.4%)          | 1,876            |
| Pension Costs                         | 153,604             | 170,288             | 144,613              | (15.1%)          | (25,675)         |
| Employer Provided Benefits            | 137,895             | 141,171             | 129,554              | (8.2%)           | (11,617)         |
| Internal Service Charges              | 371,398             | 413,233             | 554,038              | 34.1%            | 140,805          |
| Insurance Costs and Premiums          | 68,209              | 62,787              | 29,274               | (53.4%)          | (33,513)         |
| Professional and Contractual Services | 69,354              | 70,001              | 95,001               | 35.7%            | 25,000           |
| Other Operating Expenses              | 2,589,504           | 3,447,047           | 3,865,761            | 12.1%            | 418,714          |
| Capital Outlay                        | 0                   | 800,001             | 1                    | (100.0%)         | (800,000)        |
| Grants, Aids & Contributions          | 432,772             | 626,067             | 554,875              | (11.4%)          | (71,192)         |
| Contingencies                         | 0                   | 0                   | 74,154               |                  | 74,154           |
| Transfers to Other Funds              | 294,108             | 0                   | 0                    |                  | 0                |
| <b>TOTAL EXPENDITURES</b>             | <b>5,124,928</b>    | <b>6,733,353</b>    | <b>6,509,556</b>     | <b>(3.3%)</b>    | <b>(223,797)</b> |

AUTHORIZED POSITION CAP

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 14                  | 14                   | 0      |
| Part-Time Hours      | 4,160               | 4,160                | 0      |

## **SPECIAL EVENTS SUBFUND 01A**

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### **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, costs and provide transparency.

### **REVENUE**

#### Charges for Services

- This represents anticipated revenue from the sale of tickets for the Florida Georgia game.

#### Investment Pool/Interest Earnings

- This amount represents anticipated interest earnings for FY 18.

#### Miscellaneous Revenue

- This represents revenue from the Jacksonville Jaguars, LLC for the club riser costs related to the Annual Florida/Georgia game (\$279,340) and permitting fees (\$15,000). The decrease is due to a reduction in the costs for the club riser costs.

#### Transfers from Other Funds

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

### **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 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 mainly due to increases of \$124,291 in IT computer system maintenance costs, \$16,698 in fleet repair/maintenance costs, \$14,157 in IT refresh costs and \$11,469 on General Counsel – Legal costs. This is slightly offset by a decrease of \$31,190 in IT radio 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 the contractual seating capacity during the annual Florida/Georgia Game (\$2,118,122), miscellaneous services and charges to support city sponsored special events (\$1,042,685) and event contribution costs related to the annual Florida/Georgia Game (\$600,000). The net increase is driven by an increase of \$250,000 in event contribution costs and \$131,000 in miscellaneous services and charges to enhance the Jacksonville Jazz Festival experience (\$121,000) and printing/binding costs 9\$15,000).

#### Capital Outlay

- There is no capital outlay proposed in FY18.

#### Grants, Aids & Contributions

- This budget represents travel related expenses for the Annual Florida/Georgia game (\$470,000) and a contribution for the annual Bob Hayes Invitational track meet (\$84,875). The increase is driven by travel costs for both universities 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.

#### **AUTHORIZED POSITION CAP**

There are no changes to the authorized position cap.

CITY VENUES - CITY  
SUBFUND -- 4K1

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                  |
| Taxes                                 | 0                   | 9,342,311           | 9,900,004            | 6.0%             | 557,693          |
| Charges for Services                  | 0                   | 2,604,894           | 3,616,051            | 38.8%            | 1,011,157        |
| Investment Pool / Interest Earnings   | 0                   | 148,269             | 50,000               | (66.3%)          | (98,269)         |
| Miscellaneous Revenue                 | 0                   | 4,952,882           | 4,846,675            | (2.1%)           | (106,207)        |
| Transfers From Other Funds            | 0                   | 11,608,653          | 15,431,545           | 32.9%            | 3,822,892        |
| <b>TOTAL REVENUE</b>                  | <b>0</b>            | <b>28,657,009</b>   | <b>33,844,275</b>    | <b>18.1%</b>     | <b>5,187,266</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                  |
| Internal Service Charges              | 0                   | 267,844             | 303,339              | 13.3%            | 35,495           |
| Insurance Costs and Premiums          | 0                   | 1,255,426           | 1,236,502            | (1.5%)           | (18,924)         |
| Professional and Contractual Services | 0                   | 700,000             | 211,815              | (69.7%)          | (488,185)        |
| Other Operating Expenses              | 0                   | 5,657,400           | 5,576,500            | (1.4%)           | (80,900)         |
| Capital Outlay                        | 0                   | 265,006             | 265,006              | 0.0%             | 0                |
| Debt Service                          | 0                   | 10,526,964          | 10,525,903           | 0.0%             | (1,061)          |
| Transfers to Other Funds              | 0                   | 9,723,744           | 15,462,501           | 59.0%            | 5,738,757        |
| Debt Management Fund Repayments       | 0                   | 260,625             | 262,709              | 0.8%             | 2,084            |
| <b>TOTAL EXPENDITURES</b>             | <b>0</b>            | <b>28,657,009</b>   | <b>33,844,275</b>    | <b>18.1%</b>     | <b>5,187,266</b> |
| <b>AUTHORIZED POSITION CAP</b>        |                     |                     |                      |                  |                  |
|                                       |                     | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE           |                  |

## CITY VENUES - CITY SUBFUND 4K1

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### **BACKGROUND**

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center and the Ritz Theater and Museum. The Office of Sports & Entertainment serves as a liaison for SMG. This subfund contains the City's costs related to these venues.

### **REVENUE**

#### Taxes

- This budgeted amount represents a 2 Cent Tourist Development Tax (\$7,900,000) 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 across the City's venues. The increase is primarily driven by an increase of \$631,000 in facility fees at the Veterans Memorial Arena and \$383,388 in facility fees at the Performing Arts Center due to an increase in the fee as approved via Ordinance 2016-729-E.

#### Investment Pool/Interest Earnings

- This represents anticipated interest earnings for FY 18.

#### Miscellaneous Revenue

- This amount represents rental of city facility revenue and the Jacksonville Jaguar supplemental rent payment per Amendment 8 of the lease. The decrease is primarily driven the removal of \$93,575 in rental of city facility fees at the Baseball Stadium. The Armada is not currently playing at this venue. Also, there is a decrease of \$14,907 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 increase is driven by an increase of \$75,195 in IT computer system maintenance costs. This is somewhat offset by a decrease of \$28,279 in fleet costs and \$11,245 in IT technology refresh costs.

#### Insurance Costs and Premiums

- This amount represents miscellaneous insurance for the City's venues.

#### Professional and Contractual Services

- The net decrease is driven by the removal of \$700,000 field changeover costs for the Armada. This is somewhat offset by an increase of \$211,815 in the SMG management and incentive fees pursuant to Ordinance 2017-0375-E. These fees were previously budgeted in the City Venues – SMG fund.

#### Other Operating Expenses

- This represents utility expenditures at the City's venues. The decrease is driven by a decrease of \$91,072 in electricity and the removal of a miscellaneous services and charges expense related to the Armada. This was somewhat offset by an increase of \$27,392 in water costs.

#### Debt Service

- This represents debt service payments for previously funded capital projects.

#### Transfers to Other Funds

- This budget includes an \$11,112,138 transfer to the City Venues – SMG fund (SF 4K2) to offset an increase in operating expenses, a \$3,402,363 transfer of facility fee revenue to the Capital Projects – City Venues Surcharge (SF 4K3) and a \$948,000 loan repayment to the General Capital Projects fund (SF 322).

#### **AUTHORIZED POSITION CAP**

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

CITY VENUES - SMG  
 SUBFUND -- 4K2

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                  |
| Charges for Services                  | 0                   | 11,823,298          | 11,749,270           | (0.6%)           | (74,028)         |
| Investment Pool / Interest Earnings   | 0                   | 21,725              | 16,025               | (26.2%)          | (5,700)          |
| Miscellaneous Revenue                 | 0                   | 7,227,023           | 7,576,738            | 4.8%             | 349,715          |
| Transfers From Other Funds            | 0                   | 6,340,430           | 11,112,138           | 75.3%            | 4,771,708        |
| <b>TOTAL REVENUE</b>                  | <b>0</b>            | <b>25,412,476</b>   | <b>30,454,171</b>    | <b>19.8%</b>     | <b>5,041,695</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                  |
| Salaries                              | 0                   | 5,044,806           | 5,633,672            | 11.7%            | 588,866          |
| Pension Costs                         | 0                   | 6                   | 128,742              | 145,600.0%       | 128,736          |
| Employer Provided Benefits            | 0                   | 1,748,262           | 1,805,240            | 3.3%             | 56,978           |
| Insurance Costs and Premiums          | 0                   | 567,105             | 612,329              | 8.0%             | 45,224           |
| Professional and Contractual Services | 0                   | 13,284,797          | 15,845,495           | 19.3%            | 2,560,698        |
| Other Operating Expenses              | 0                   | 4,767,500           | 6,428,693            | 34.8%            | 1,661,193        |
| <b>TOTAL EXPENDITURES</b>             | <b>0</b>            | <b>25,412,476</b>   | <b>30,454,171</b>    | <b>19.8%</b>     | <b>5,041,695</b> |
| <b>AUTHORIZED POSITION CAP</b>        |                     |                     |                      |                  |                  |
|                                       |                     | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE           |                  |

## CITY VENUES - SMG SUBFUND 4K2

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### **BACKGROUND**

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center and the Ritz Theater and Museum. The Office of Sports & Entertainment serves as a liaison for SMG. This subfund contains SMG's costs related to these venues.

### **REVENUE**

#### Charges for Services

- This category amount represents various parking and ticket surcharge fees collected from events across the City's venues. The net decrease is primarily driven by a decrease of \$268,155 in contractual services event revenue. This is offset by increases of \$100,408 in other ticket surcharges – club / suites and \$93,034 in daily parking fees – SMG.

#### Investment Pool/Interest Earnings

- This represents anticipated interest earnings for FY 18.

#### 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 is primarily driven by increases of \$231,958 in rental of city facilities and \$124,300 in concession sales due to the addition of the Jacksonville IceMen hockey team at Veterans Memorial Arena. Also, there is an increase of 27,210 in miscellaneous services and charges. These are slightly offset by decrease of \$54,307 in rental of city facilities – SMG 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 primarily driven by a 3% one-time stipend and 5% salary increase effective October 1<sup>st</sup> (\$372,120) – similar to what City of Jacksonville personnel will receive because of collective bargaining agreements.

#### Pension

- This category represents the reinstatement of matching 401K matching contributions to SMG personnel. This expense has not been budgeted since FY10.

#### Employer Provided benefits

- This category represents payroll taxes and health insurance costs. The increase is primarily driven by payroll taxes related to the salary increases described above.

#### Insurance Costs and Premiums

- This amount includes general insurance costs for events.

#### 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, 24 hour security, cleaning services and other smaller services. The increase of \$2,560,761 is primarily driven by an increase of \$2,952,761 in overtime costs for public safety personnel and \$220,000 in budget enhancements. These enhancements

include procuring privately owned parking spaces around the sports complex to utilize during events, design and engineering services, energy saving initiatives, and rent rebate costs.

#### Other Operating Expenses

- This category represents a variety of expenditures including repairs and maintenance (\$4,297,393), event contribution (\$715,000) telephone and data lines (\$315,000), other utilities (\$231,600) and advertising and promotion (\$219,000). The net increase is primarily driven by the increase of \$1,482,393 for repairs and maintenance. Machinery and equipment costs (HVAC, electrical, life safety system repairs, etc.) are increasing due to age, expired warranties or availability of parts. Additionally, costs for trash removal and landscaping have increased.

#### **AUTHORIZED POSITION CAP**

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

OFFICE OF THE SHERIFF  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|  | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                     |
|--|--------------------|---------------------|----------------------|-------------------|---------------------|
|  |                    |                     |                      | PERCENT           | DOLLAR              |
| <b>REVENUE</b>                           |                    |                     |                      |                   |                     |
| Charges for Services                     | 5,026,269          | 5,008,101           | 7,277,531            | 45.3%             | 2,269,430           |
| Revenue From City Agencies - Allocations | 2,071,974          | 1,968,255           | 2,099,397            | 6.7%              | 131,142             |
| Fines and Forfeits                       | 1,044,033          | 1,095,300           | 1,040,375            | (5.0%)            | (54,925)            |
| Miscellaneous Revenue                    | 630,849            | 482,318             | 552,953              | 14.6%             | 70,635              |
| Other Sources                            | 0                  | 0                   | 1,248,314            |                   | 1,248,314           |
| <b>TOTAL REVENUE</b>                     | <b>8,773,125</b>   | <b>8,553,974</b>    | <b>12,218,570</b>    | <b>42.8%</b>      | <b>3,664,596</b>    |
| <b>EXPENDITURES</b>                      |                    |                     |                      |                   |                     |
| Salaries                                 | 188,346,474        | 195,647,581         | 207,998,583          | 6.3%              | 12,351,002          |
| Salary & Benefit Lapse                   | 0                  | (5,218,288)         | (2,896,702)          | (44.5%)           | 2,321,586           |
| Pension Costs                            | 106,781,771        | 121,910,988         | 84,532,135           | (30.7%)           | (37,378,853)        |
| Employer Provided Benefits               | 39,390,766         | 42,519,139          | 38,407,577           | (9.7%)            | (4,111,562)         |
| Internal Service Charges                 | 27,457,894         | 32,298,105          | 35,088,804           | 8.6%              | 2,790,699           |
| Insurance Costs and Premiums             | 2,827,075          | 3,344,289           | 3,092,214            | (7.5%)            | (252,075)           |
| Professional and Contractual Services    | 11,479,257         | 11,561,652          | 23,274,789           | 101.3%            | 11,713,137          |
| Other Operating Expenses                 | 14,466,413         | 18,751,023          | 19,115,270           | 1.9%              | 364,247             |
| Capital Outlay                           | 1,018,534          | 2,255,018           | 1,808,993            | (19.8%)           | (446,025)           |
| Debt Management Fund Repayments          | 41,800             | 41,418              | 83,449               | 101.5%            | 42,031              |
| <b>TOTAL EXPENDITURES</b>                | <b>391,809,984</b> | <b>423,110,925</b>  | <b>410,505,112</b>   | <b>(3.0%)</b>     | <b>(12,605,813)</b> |
| <b>AUTHORIZED POSITION CAP</b>           |                    |                     |                      |                   |                     |
|  |                    | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE            |                     |
| Authorized Positions                     |                    | 3,177               | 3,277                | 100               |                     |
| Part-Time Hours                          |                    | 652,204             | 649,228              | (2,976)           |                     |
| <b>DIVISION SUMMARY</b>                  |                    |                     |                      |                   |                     |
|  | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                     |
|  |                    |                     |                      | PERCENT           | DOLLAR              |
| CORRECTIONS                              | 92,141,910         | 109,130,901         | 108,985,767          | (0.1%)            | (145,134)           |
| INVESTIGATION&HOMELAND SECURITY          | 60,576,725         | 62,839,514          | 61,022,192           | (2.9%)            | (1,817,322)         |
| PATROL & ENFORCEMENT                     | 169,317,534        | 187,118,597         | 173,137,515          | (7.5%)            | (13,981,082)        |
| PERSONNEL & PROF. STANDARD               | 12,934,862         | 26,915,359          | 28,911,826           | 7.4%              | 1,996,467           |
| POLICE SERVICES                          | 49,720,224         | 28,431,823          | 28,734,276           | 1.1%              | 302,453             |
| SHERIFF-ADMINISTRATION                   | 7,118,728          | 8,674,731           | 9,713,536            | 12.0%             | 1,038,805           |
| <b>DEPARTMENT TOTAL</b>                  | <b>391,809,984</b> | <b>423,110,925</b>  | <b>410,505,112</b>   | <b>(3.0%)</b>     | <b>(12,605,813)</b> |

## **OFFICE OF THE SHERIFF GENERAL FUND - GSD**

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### **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 largest are SMG overtime reimbursement (\$2.9 million), off-duty reimbursement (\$1.8 million), civil income individuals (\$946,388) and take home vehicle reimbursement (\$209,443). The net increase is being driven by a \$2.6 million increase in the SMG overtime reimbursement revenue. The intent going forward is that JSO will bill SMG for the actual cost to provide the service. It should be noted that there is a reciprocal expenditure for this in the SMG budget.

#### Revenue from City Agencies – Allocations

- The budgeted amount includes the reimbursement of a portion of the call taker salaries from the 911 Emergency User Fee (SF 171) in the amount of \$1,760,233 and an amount of \$339,164 for the Mayor's security.

#### Miscellaneous Revenue

- This category includes vending machine commission, overtime reimbursement charges unrelated to SMG and miscellaneous sales / charges. The increase is due to the addition of overtime reimbursement revenue for the new flexfield / amphitheater totaling \$112,488.

#### Other Sources

- This amount represents the borrowed funds for the FY 18 proposed Safer Neighborhoods Investment Plan equipment.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining as well as the addition of 80 new police officer positions which are being funded for half of the year.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform. This savings is offset somewhat by the addition of the 80 police officer positions as discussed above.

#### 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. This decrease is somewhat offset by the addition of the 80 police officer positions and a \$1,289,077 increase in workers compensation / heart hypertension costs.

#### Internal Services Charges

- The increase is being driven by increases in the vehicle replacement allocation (\$2,583,697), the IT computer system maint / security allocation (\$676,737) and the radio equipment refresh (\$493,928). These are offset somewhat by decreases in the radio communication allocation (\$1,092,265) and the pre-trial detention center building costs (\$297,074).

#### Insurance Costs and Premiums

- This amount includes costs for non-payroll insurance, general liability insurance, miscellaneous insurance and aviation / hull insurance. The net decrease is being driven by a \$246,174 decrease in general liability.

#### Professional and Contractual Services

- This category includes funding for guard services (\$4,840,220), inmate food service (\$4,751,869), the assessment center (\$1,259,000), other smaller services and a new \$12 million contract for inmate health care. The increase is being driven by this new \$12 million inmate health care contract.

#### Other Operating Expenses

- This category is made of various items, the largest of which are clothing / uniforms / safety equipment (\$4.6 million), IT hardware/software maint / licenses (\$4.4 million), other operating supplies (\$2.3 million), repairs / maint (\$1.6 million), wireless communications (\$910,507) and training (\$895,519). A total of \$824,654 was added to this category for the 80 police officer positions that were added to the budget.

#### Capital Outlay

- Funding has been provided for rugged laptops for the 80 additional officers, equipment / storage for the body camera program and for the replacement of: servers, AV equipment, rifles, bicycles, an x-ray machine at the PMB and other equipment.

#### Debt Management Fund Repayments

- This amount represents the debt management fund principal and interest payment for the FY 09 CAD project (2009-054-E) and the FY 18 proposed Safer Neighborhoods Investment Plan equipment.

#### **AUTHORIZED POSITION CAP**

The FY 18 proposed budget includes the additional of 100 new police officers. Of those 80 have salary / benefit funding for half the fiscal year along with the one-time equipment and vehicle costs.

9-1-1 EMERGENCY USER FEE - SEC 111.320  
 SUBFUND -- 171

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                |
| Charges for Services                | 4,570,219           | 4,084,933           | 4,485,343            | 9.8%             | 400,410        |
| Investment Pool / Interest Earnings | 70,732              | 71,069              | 41,647               | (41.4%)          | (29,422)       |
| <b>TOTAL REVENUE</b>                | <b>4,640,951</b>    | <b>4,156,002</b>    | <b>4,526,990</b>     | <b>8.9%</b>      | <b>370,988</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                |
| Salaries                            | 199,155             | 195,684             | 273,217              | 39.6%            | 77,533         |
| Pension Costs                       | 66,712              | 72,208              | 68,441               | (5.2%)           | (3,767)        |
| Employer Provided Benefits          | 25,881              | 25,014              | 28,792               | 15.1%            | 3,778          |
| Internal Service Charges            | 41,380              | 45,544              | 43,034               | (5.5%)           | (2,510)        |
| Insurance Costs and Premiums        | 756                 | 940                 | 1,119                | 19.0%            | 179            |
| Other Operating Expenses            | 1,780,407           | 1,960,607           | 1,992,539            | 1.6%             | 31,932         |
| Intra-Departmental Billing          | 1,982,032           | 1,856,004           | 2,087,296            | 12.5%            | 231,292        |
| Capital Outlay                      | 0                   | 1                   | 1                    | 0.0%             | 0              |
| Contingencies                       | 0                   | 0                   | 32,551               |                  | 32,551         |
| <b>TOTAL EXPENDITURES</b>           | <b>4,096,323</b>    | <b>4,156,002</b>    | <b>4,526,990</b>     | <b>8.9%</b>      | <b>370,988</b> |

**AUTHORIZED POSITION CAP**

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 5                   | 5                    | 0      |

## **9-1-1 EMERGENCY USER FEE SUBFUND 171**

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### **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 \$384,558 in wireless fees and \$15,852 in the prepaid cellphone fees.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 18.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due to the full funding of two positions in FY18 and the anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining.

#### Pension Costs

- The net decrease is due to the Mayor’s pension reform.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase is primarily due to the increase in benefits that are associated with the full funding of two positions in FY18.

#### Internal Service Charges

- The decrease is due to IT computer system maintenance/security costs.

#### Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

#### Other Operating Expenses

- This category is made of various small expenditures including telephone and data line costs (\$737,300), miscellaneous services and charges (\$446,770), repairs and maintenance costs (\$422,200) and hardware/software costs (\$330,819). The net increase is driven by an increase of \$43,670 in miscellaneous services and charges. This was somewhat offset by a decrease of \$26,600 in telephone and 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.

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.

9-1-1 EMERGENCY USER FEE CAPITAL  
 SUBFUND -- 173

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                 |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|-----------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR          |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                 |
| Charges for Services                | 0                   | 0                   | 235,000              |                  | 235,000         |
| Investment Pool / Interest Earnings | 48,399              | 265,000             | 0                    | (100.0%)         | (265,000)       |
| <b>TOTAL REVENUE</b>                | <b>48,399</b>       | <b>265,000</b>      | <b>235,000</b>       | <b>(11.3%)</b>   | <b>(30,000)</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                 |
| Capital Outlay                      | 507,976             | 265,000             | 235,000              | (11.3%)          | (30,000)        |
| <b>TOTAL EXPENDITURES</b>           | <b>507,976</b>      | <b>265,000</b>      | <b>235,000</b>       | <b>(11.3%)</b>   | <b>(30,000)</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **9-1-1 EMERGENCY WIRELESS USER FEE SUBFUND 173**

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### **BACKGROUND**

This fund has remained after the landline and wireless fees were combined into one fund in FY 2008/2009. The funds remaining are now used for capital purchases. This is an all years fund.

### **REVENUE**

Charges for Services

- This amount represents the appropriation of existing all years funds to purchase servers in FY 18.

Investment Pool / Interest Earnings

- The department does not anticipate using accumulated investment pool earnings in FY 18.

### **EXPENDITURES**

Capital Outlay

- This appropriation is for the purchase of servers in FY 18.

### **AUTHORIZED POSITION CAP**

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

PARKS, RECREATION & COMMUNITY SVCS

GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                  |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|------------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR           |
| <b>REVENUE</b>                        |                    |                     |                      |                   |                  |
| Charges for Services                  | 296,827            | 320,860             | 291,433              | (9.2%)            | (29,427)         |
| Miscellaneous Revenue                 | 496,252            | 445,550             | 470,142              | 5.5%              | 24,592           |
| <b>TOTAL REVENUE</b>                  | <b>793,079</b>     | <b>766,410</b>      | <b>761,575</b>       | <b>(0.6%)</b>     | <b>(4,835)</b>   |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |                  |
| Salaries                              | 11,367,007         | 11,202,471          | 12,755,245           | 13.9%             | 1,552,774        |
| Pension Costs                         | 2,367,908          | 2,792,126           | 2,183,126            | (21.8%)           | (609,000)        |
| Employer Provided Benefits            | 2,714,766          | 2,726,171           | 2,578,240            | (5.4%)            | (147,931)        |
| Internal Service Charges              | 8,978,667          | 8,067,421           | 8,909,953            | 10.4%             | 842,532          |
| Insurance Costs and Premiums          | 411,863            | 447,984             | 498,835              | 11.4%             | 50,851           |
| Professional and Contractual Services | 6,862,396          | 7,276,714           | 7,960,959            | 9.4%              | 684,245          |
| Other Operating Expenses              | 5,940,089          | 6,210,952           | 6,088,850            | (2.0%)            | (122,102)        |
| Capital Outlay                        | 0                  | 2                   | 500,002              | 100,000.0%        | 500,000          |
| Grants, Aids & Contributions          | 0                  | 2,971,303           | 2,971,303            | 0.0%              | 0                |
| <b>TOTAL EXPENDITURES</b>             | <b>38,642,697</b>  | <b>41,695,144</b>   | <b>44,446,513</b>    | <b>6.6%</b>       | <b>2,751,369</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
| Authorized Positions    | 247                 | 254                  | 7      |
| Part-Time Hours         | 250,610             | 293,610              | 43,000 |

| DIVISION SUMMARY             | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                  |
|------------------------------|--------------------|---------------------|----------------------|-------------------|------------------|
|                              |                    |                     |                      | PERCENT           | DOLLAR           |
| DISABLED SERVICES            | 589,213            | 622,970             | 622,746              | 0.0%              | (224)            |
| NATURAL AND MARINE RESOURCES | 1,398,743          | 1,358,285           | 1,737,694            | 27.9%             | 379,409          |
| OFFICE OF DIRECTOR           | 2,483,620          | 2,888,813           | 2,929,837            | 1.4%              | 41,024           |
| REC & COMMUNITY PROGRAMMING  | 22,000,752         | 21,586,265          | 23,729,638           | 9.9%              | 2,143,373        |
| SENIOR SERVICES              | 2,759,718          | 5,691,890           | 5,744,094            | 0.9%              | 52,204           |
| SOCIAL SERVICES              | 9,410,652          | 9,546,921           | 9,682,504            | 1.4%              | 135,583          |
| <b>DEPARTMENT TOTAL</b>      | <b>38,642,697</b>  | <b>41,695,144</b>   | <b>44,446,513</b>    | <b>6.6%</b>       | <b>2,751,369</b> |

## **PARKS, RECREATION AND COMMUNITY SERVICES GENERAL FUND - GSD**

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### **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 decrease is driven by a decrease of \$33,750 in summer camps and \$13,110 in organized event charges. This is somewhat offset by \$12,000 in dockage revenue and \$5,433 in tennis lessons.

#### Miscellaneous Revenue

- The increase is driven by \$20,542 in welfare reimbursement and \$6,000 in overtime reimbursement charges.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is primarily due to anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining and the addition of seven positions.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform, offset somewhat by the addition of the seven positions.

#### 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. This decrease is somewhat offset by an increase of \$133,576 in workers compensation insurance and \$23,905 in Medicare taxes.

#### Internal Service Charges

- The net increase is primarily driven by increases of \$478,466 in utility costs, \$148,086 in IT computer system maintenance costs, \$147,635 in fleet related costs and \$112,310 in building maintenance costs – citywide.

#### Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- The net increase is driven by increases of \$230,000 for the operation and management of Hemming Plaza, \$216,961 for the operation and maintenance of the Brentwood Golf Course and \$94,000 for indigent burial program. The golf course expenditure was previously budget in the Other Operating Expenses category.

#### Other Operating Expenses

- This category is made of various expenditures including funding for the state mandated criminal justice substance abuse program (\$1,904,793), state mandated funding for the Baker Act (\$1,219,264), rent / mortgage subsidy (\$1,047,974), repairs and maintenance including supplies (\$973,261), chemical / drugs (\$524,000), and other operating supplies (\$444,879). The net decrease is driven by \$67,462 in repairs and maintenance and \$47,034 in miscellaneous services and charges. The Brentwood Golf Course expenditure was previously budgeted in miscellaneous services and charges.

#### 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 is increasing by a net of seven positions as part of the budget process.

#### FTE's:

Five positions were added for Mayor Curry's SPLASH Squad - Year Round Swim Program, three positions were added to open the 9A Baymeadows tennis center and one position was transferred to Huguenot Park (SF 1D1).

#### Part-Time Hours:

39,000 part-time hours were added for Mayor Curry's SPLASH Squad - Year Round Swim Program and 4,000 were added to open the 9A Baymeadows tennis center.

HUGUENOT PARK - SEC 111.125  
 SUBFUND -- 1D1

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                |
| Charges for Services                  | 580,776             | 594,313             | 552,767              | (7.0%)           | (41,546)       |
| Investment Pool / Interest Earnings   | 313                 | 0                   | 0                    |                  | 0              |
| Miscellaneous Revenue                 | 8,399               | 13,474              | 11,039               | (18.1%)          | (2,435)        |
| Transfers From Other Funds            | 355,503             | 198,380             | 356,282              | 79.6%            | 157,902        |
| <b>TOTAL REVENUE</b>                  | <b>944,992</b>      | <b>806,167</b>      | <b>920,088</b>       | <b>14.1%</b>     | <b>113,921</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                |
| Salaries                              | 260,170             | 277,956             | 324,720              | 16.8%            | 46,764         |
| Salary & Benefit Lapse                | 0                   | (9,836)             | (8,108)              | (17.6%)          | 1,728          |
| Pension Costs                         | 69,881              | 83,109              | 66,361               | (20.2%)          | (16,748)       |
| Employer Provided Benefits            | 84,285              | 92,274              | 79,799               | (13.5%)          | (12,475)       |
| Internal Service Charges              | 164,613             | 236,564             | 232,698              | (1.6%)           | (3,866)        |
| Insurance Costs and Premiums          | 4,235               | 4,394               | 28,439               | 547.2%           | 24,045         |
| Professional and Contractual Services | 722                 | 716                 | 716                  | 0.0%             | 0              |
| Other Operating Expenses              | 55,666              | 60,667              | 60,167               | (0.8%)           | (500)          |
| Capital Outlay                        | 0                   | 2                   | 2                    | 0.0%             | 0              |
| Indirect Cost                         | 60,321              | 60,321              | 103,937              | 72.3%            | 43,616         |
| Contingencies                         | 0                   | 0                   | 31,357               |                  | 31,357         |
| <b>TOTAL EXPENDITURES</b>             | <b>699,893</b>      | <b>806,167</b>      | <b>920,088</b>       | <b>14.1%</b>     | <b>113,921</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
| Authorized Positions    | 9                   | 10                   | 1      |
| Part-Time Hours         | 1,529               | 1,529                | 0      |

## HUGUENOT PARK SUBFUND 1D1

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### **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

- The budget represents estimated revenue for entrance fees, annual passes and camper rentals. The decrease is due to a \$41,546 decrease in camper rentals. The main road into the park was rerouted through the campground to allow entry to the beach. As a consequence, camper sites were reduced so less revenue will be generated through rentals.

#### Miscellaneous Revenue

- This budget represents estimated revenue for telephone/ laundry/ concession commissions and miscellaneous sales and charges. The net decrease of is mainly due to a decrease of \$3,635 in miscellaneous sales and charges.

#### Transfers from Other Funds

- This represents a subsidy from the General Fund – GSD (SF 011) in order to balance the subfund.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is primarily due to anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining and the addition of one position.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform offset slightly by the addition of a position.

#### 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 offset somewhat by the addition of a position.

#### Insurance Costs and Premiums

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

#### Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 18 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.

**AUTHORIZED POSITION CAP**

The authorized position cap is increasing by one position that was transferred from the Recreation and Community Programming Division within the General Fund – GSD (SF 011).

KATHRYN A. HANNA PARK - SEC 111.125  
SUBFUND -- 1D2

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                |
| Charges for Services                  | 1,572,132           | 1,483,781           | 1,643,047            | 10.7%            | 159,266        |
| Investment Pool / Interest Earnings   | 8,704               | 5,085               | 4,274                | (15.9%)          | (811)          |
| Miscellaneous Revenue                 | 79,617              | 102,923             | 92,803               | (9.8%)           | (10,120)       |
| Transfers From Other Funds            | 332,289             | 0                   | 24,525               |                  | 24,525         |
| Transfers from Fund Balance           | 75,000              | 0                   | 0                    |                  | 0              |
| <b>TOTAL REVENUE</b>                  | <b>2,067,741</b>    | <b>1,591,789</b>    | <b>1,764,649</b>     | <b>10.9%</b>     | <b>172,860</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                |
| Salaries                              | 445,343             | 494,907             | 522,986              | 5.7%             | 28,079         |
| Salary & Benefit Lapse                | 0                   | (17,061)            | (13,932)             | (18.3%)          | 3,129          |
| Pension Costs                         | 87,664              | 111,283             | 104,847              | (5.8%)           | (6,436)        |
| Employer Provided Benefits            | 137,501             | 162,941             | 149,140              | (8.5%)           | (13,801)       |
| Internal Service Charges              | 511,283             | 513,025             | 548,876              | 7.0%             | 35,851         |
| Insurance Costs and Premiums          | 46,024              | 32,584              | 44,890               | 37.8%            | 12,306         |
| Professional and Contractual Services | 0                   | 1                   | 1                    | 0.0%             | 0              |
| Other Operating Expenses              | 204,591             | 189,283             | 196,583              | 3.9%             | 7,300          |
| Capital Outlay                        | 0                   | 2                   | 2                    | 0.0%             | 0              |
| Indirect Cost                         | 104,824             | 104,824             | 159,382              | 52.0%            | 54,558         |
| Contingencies                         | 0                   | 0                   | 51,874               |                  | 51,874         |
| Transfers to Other Funds              | 75,000              | 0                   | 0                    |                  | 0              |
| <b>TOTAL EXPENDITURES</b>             | <b>1,612,229</b>    | <b>1,591,789</b>    | <b>1,764,649</b>     | <b>10.9%</b>     | <b>172,860</b> |

**AUTHORIZED POSITION CAP**

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 15                  | 15                   | 0      |
| Part-Time Hours      | 3,918               | 3,918                | 0      |

## KATHRYN A. HANNA PARK SUBFUND 1D2

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### **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

- The budget represents estimated revenue for entrance fees, annual passes and camper rentals. The increase of \$159,266 is due to the anticipated increase in camper rental revenue.

#### Investment Pool/Interest Earnings

- This budget represents anticipated interest earnings for FY 18.

#### Miscellaneous Revenue

- The budget represents estimated revenue for various smaller items including rental of city facilities, concession commissions and surcharges. The net decrease is due to a decrease of \$6,620 in miscellaneous sales and charges and \$5,500 in rental of city facilities.

#### Transfers from Other Funds

- This represents a subsidy from the General Fund – GSD (SF 011) in order to balance the subfund.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is primarily due to anticipated pay increases to be effective October 1<sup>st</sup> 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 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 offset somewhat by a \$9,279 increase in worker compensation allocation.

#### Internal Service Charges

- The net increase of \$35,851 is driven by an increase of \$60,318 in utilities costs and \$13,213 in citywide building maintenance costs. This was offset by decreases of \$31,244 in IT computer system maintenance costs and \$10,214 in IT radio costs.

#### Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

#### Other Operating Expenses

- The net increase is driven by increases of \$10,000 for credit card fees. This was slightly offset by a decrease of \$2,000 in sanitation costs for large volume containers.

#### Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 18 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.

#### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

FL BOATER IMPROVEMENT PRG - SEC 110.413  
 SUBFUND -- 1D8

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |           |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|-----------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR    |
| <b>REVENUE</b>                        |                     |                     |                      |                  |           |
| Charges for Services                  | 129,682             | 123,066             | 130,117              | 5.7%             | 7,051     |
| Investment Pool / Interest Earnings   | 11,680              | 16,934              | 9,883                | (41.6%)          | (7,051)   |
| <b>TOTAL REVENUE</b>                  | <b>141,363</b>      | <b>140,000</b>      | <b>140,000</b>       | <b>0.0%</b>      | <b>0</b>  |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |           |
| Professional and Contractual Services | 0                   | 0                   | 140,000              |                  | 140,000   |
| Other Operating Expenses              | 122,000             | 140,000             | 0                    | (100.0%)         | (140,000) |
| Capital Outlay                        | 8,213               | 0                   | 0                    |                  | 0         |
| Transfers to Other Funds              | 679,299             | 0                   | 0                    |                  | 0         |
| <b>TOTAL EXPENDITURES</b>             | <b>809,512</b>      | <b>140,000</b>      | <b>140,000</b>       | <b>0.0%</b>      | <b>0</b>  |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **FLORIDA BOATER IMPROVEMENT PROGRAM SUBFUND 1D8**

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### **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 FY18 revenue for boat registration fees.

#### Investment Pool/ Interest Earnings

- This represents an appropriation of existing interest earnings 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. It was moved from Other Operating Expenses to realign the budget.

#### Other Operating Expenses

- The budget was moved to Professional and Contractual Services as described above.

### **AUTHORIZED POSITION CAP**

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

CECIL FIELD COMMERCE CENTER  
SUBFUND -- 1DA

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                 |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|-----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR          |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                 |
| Charges for Services                  | 137,882             | 154,746             | 154,345              | (0.3%)           | (401)           |
| Investment Pool / Interest Earnings   | 4,096               | 6,012               | 1,451                | (75.9%)          | (4,561)         |
| Miscellaneous Revenue                 | 18,809              | 32,000              | 24,000               | (25.0%)          | (8,000)         |
| Transfers From Other Funds            | 1,443,870           | 1,222,856           | 1,144,279            | (6.4%)           | (78,577)        |
| <b>TOTAL REVENUE</b>                  | <b>1,604,657</b>    | <b>1,415,614</b>    | <b>1,324,075</b>     | <b>(6.5%)</b>    | <b>(91,539)</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                 |
| Salaries                              | 372,143             | 426,869             | 446,668              | 4.6%             | 19,799          |
| Salary & Benefit Lapse                | 0                   | (10,266)            | (7,332)              | (28.6%)          | 2,934           |
| Pension Costs                         | 57,020              | 65,301              | 52,398               | (19.8%)          | (12,903)        |
| Employer Provided Benefits            | 62,317              | 57,889              | 62,564               | 8.1%             | 4,675           |
| Internal Service Charges              | 252,772             | 40,125              | 39,885               | (0.6%)           | (240)           |
| Insurance Costs and Premiums          | 3,369               | 3,790               | 3,538                | (6.6%)           | (252)           |
| Professional and Contractual Services | 700,966             | 609,259             | 609,259              | 0.0%             | 0               |
| Other Operating Expenses              | 18,507              | 21,296              | 20,996               | (1.4%)           | (300)           |
| Capital Outlay                        | 0                   | 2                   | 2                    | 0.0%             | 0               |
| Indirect Cost                         | 201,349             | 201,349             | 71,388               | (64.5%)          | (129,961)       |
| Contingencies                         | 0                   | 0                   | 24,709               |                  | 24,709          |
| <b>TOTAL EXPENDITURES</b>             | <b>1,668,443</b>    | <b>1,415,614</b>    | <b>1,324,075</b>     | <b>(6.5%)</b>    | <b>(91,539)</b> |

AUTHORIZED POSITION CAP

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>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

- The amount represents the FY18 estimated entrance fees, organized event charges, and summer camp revenues.

#### Investment Pool/Interest Earnings

- This amount represents anticipated interest earnings for FY 18.

#### Miscellaneous Revenue

- The decrease is driven by a decrease of \$4,000 in miscellaneous sales and charges related to aquatic activities and \$4,000 on overtime reimbursement charges.

#### Transfers from Other Funds

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

### **EXPENDITURES**

#### Salaries

- The net increase in this category is primarily due to anticipated pay increases to be effective October 1<sup>st</sup> 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 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase is mainly driven an increase of \$2,886 in workers compensation costs and \$1,244 in health insurance costs.

#### 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 during the first year of the three year collective bargaining contract agreements. This amount will be used in the final fiscal year of the contract agreements to help level out the overall financial impact of the percentage wage increases.

### **AUTHORIZED POSITION CAP**

The authorized cap in this fund is unchanged.

CECIL FIELD TRUST - SEC 111.625  
SUBFUND -- 1DE

|   | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                    |
|---|---------------------|---------------------|----------------------|------------------|--------------------|
|   |                     |                     |                      | PERCENT          | DOLLAR             |
| <b>REVENUE</b>                                  |                     |                     |                      |                  |                    |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                     |                     |                      |                  |                    |
| Investment Pool / Interest Earnings             | 124,261             | 132,484             | 79,937               | (39.7%)          | (52,547)           |
| Transfers From Other Funds                      | 0                   | 0                   | 315,496              |                  | 315,496            |
|   | 124,261             | 132,484             | 395,433              | 198.5%           | 262,949            |
| <b>OFFICE OF ECONOMIC DEVELOPMENT</b>           |                     |                     |                      |                  |                    |
| Charges for Services                            | 0                   | 0                   | (2,184)              |                  | (2,184)            |
| Miscellaneous Revenue                           | 951,368             | 3,510,428           | 1,350,397            | (61.5%)          | (2,160,031)        |
| Transfers From Component Units                  | 0                   | 0                   | 5,470                |                  | 5,470              |
|   | 951,368             | 3,510,428           | 1,353,683            | (61.4%)          | (2,156,745)        |
| <b>PARKS, RECREATION &amp; COMMUNITY SVCS</b>   |                     |                     |                      |                  |                    |
| Charges for Services                            | 1,350               | 0                   | 9,120                |                  | 9,120              |
| Miscellaneous Revenue                           | 338,112             | 537,807             | 150,000              | (72.1%)          | (387,807)          |
|   | 339,462             | 537,807             | 159,120              | (70.4%)          | (378,687)          |
| <b>TOTAL REVENUE</b>                            | <b>1,415,090</b>    | <b>4,180,719</b>    | <b>1,908,236</b>     | <b>(54.4%)</b>   | <b>(2,272,483)</b> |
| <b>EXPENDITURES</b>                             |                     |                     |                      |                  |                    |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                     |                     |                      |                  |                    |
| Transfers to Other Funds                        | 500,000             | 2,300,000           | 0                    | (100.0%)         | (2,300,000)        |
|   | 500,000             | 2,300,000           | 0                    | (100.0%)         | (2,300,000)        |
| <b>OFFICE OF ECONOMIC DEVELOPMENT</b>           |                     |                     |                      |                  |                    |
| Salaries  | 94,477              | 69,620              | 0                    | (100.0%)         | (69,620)           |
| Pension Costs                                   | 31,650              | 16,694              | 0                    | (100.0%)         | (16,694)           |
| Employer Provided Benefits                      | 12,047              | 9,581               | 0                    | (100.0%)         | (9,581)            |
| Internal Service Charges                        | 0                   | 730                 | 794                  | 8.8%             | 64                 |
| Insurance Costs and Premiums                    | 102,508             | 101,761             | 99,834               | (1.9%)           | (1,927)            |
| Professional and Contractual Services           | 50,414              | 1,578,387           | 1,566,529            | (0.8%)           | (11,858)           |
| Other Operating Expenses                        | 1,382,459           | 2,050               | 2,047                | (0.1%)           | (3)                |
| Supervision Allocation                          | 0                   | 0                   | 106,258              |                  | 106,258            |
| Indirect Cost                                   | 49,471              | 49,471              | 67,437               | 36.3%            | 17,966             |
|   | 1,723,026           | 1,828,294           | 1,842,899            | 0.8%             | 14,605             |
| <b>PARKS, RECREATION &amp; COMMUNITY SVCS</b>   |                     |                     |                      |                  |                    |
| Professional and Contractual Services           | 19,257              | 52,425              | 65,337               | 24.6%            | 12,912             |
|   | 19,257              | 52,425              | 65,337               | 24.6%            | 12,912             |
| <b>TOTAL EXPENDITURES</b>                       | <b>2,242,283</b>    | <b>4,180,719</b>    | <b>1,908,236</b>     | <b>(54.4%)</b>   | <b>(2,272,483)</b> |

**AUTHORIZED POSITION CAP**

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 1                   | 0                    | (1)    |

## CECIL FIELD TRUST (111.625) SUBFUND 1DE

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### **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 18 and the appropriation of existing interest earnings in this all years subfund.

##### Transfer From Other Funds

- This represents a subsidy from the General Fund to balance up the subfund.

#### Office of Economic Development

##### Charges for Services

- This represents the cleanup of prior year budget in this all years subfund. The revenue never materialized and is being de-appropriated in FY18.

##### Miscellaneous Revenue

- This represents the rental of leased properties at Cecil Commerce Center (\$878,697), the appropriation of existing rental revenue (\$208,049), the appropriation of existing proceeds from the sale of real property (\$252,980) and a non-governmental contribution made in prior year when this subfund was formed (\$10,671).

##### Transfer From Component Units

- This category represents the appropriation of an existing General Fund – GSD contribution made in a previous year.

#### Parks, Recreation & Community Services

##### Charges for Services

- This represents the appropriation of existing hunting fee revenue.

##### Miscellaneous Revenue

- This represents anticipated revenue from timber sales (\$150,000). The sales are dependent on the

### **EXPENDITURES**

#### Non-Departmental / Fund Level Activities

##### Transfers to Other Funds

- A transfer for capital projects is not proposed for FY18.

#### Office of Economic Development

##### Salaries

- Previously, one position was allocated to this subfund but has been removed for FY18. Therefore no salaries are budgeted in FY18.

##### Pension Costs

- Previously, one position was allocated to this subfund but has been removed for FY18. Therefore no pension costs are budgeted in FY18.

#### Employer Provided Benefits

- Previously, one position was allocated to this subfund but has been removed for FY18. Therefore no employee benefits are budgeted in FY18.

#### Internal Service Charges

- This category represents an allocation for IT computer system maintenance / security costs.

#### Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This category represents the building and property maintenance contract for Cecil Field (\$1,500,000), program management (\$50,000) and forestry management services by the Florida Forest Service (\$28,387). The increase is primarily driven by an \$117,541 increase for the building and property maintenance expenditure.

#### Supervision Allocation

- This represents the administrative costs of Office of Economic Development staff who spend some of their time with the operations at Cecil Field. This addition replaces the salaries, pension costs and employer provided benefits described above.

#### Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 18 includes the maximum allowable amount in the study.

#### Parks, Recreation & Community Services

##### Professional and Contractual Services

- This category represents forestry management services by the Florida Forest Service. It is a joint expenditure paid by the department and the Office of Economic Development.

#### **AUTHORIZED POSITION CAP**

This subfund no longer has an authorized position. One position was transferred to the Office of Economic Development's budget within the General Fund – GSD (SF 011).

DISABLED PARKING FINES  
SUBFUND -- 1H8

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                |
| Licenses and Permits                  | 14,415              | 7,863               | 30,000               | 281.5%           | 22,137         |
| Fines and Forfeits                    | 277,882             | 308,000             | 464,686              | 50.9%            | 156,686        |
| Investment Pool / Interest Earnings   | 18,534              | 0                   | 0                    |                  | 0              |
| Miscellaneous Revenue                 | 12                  | 0                   | 0                    |                  | 0              |
| Transfers From Other Funds            | 39,541              | 0                   | 0                    |                  | 0              |
| <b>TOTAL REVENUE</b>                  | <b>350,384</b>      | <b>315,863</b>      | <b>494,686</b>       | <b>56.6%</b>     | <b>178,823</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                |
| Internal Service Charges              | 1,926               | 5,000               | 2,186                | (56.3%)          | (2,814)        |
| Professional and Contractual Services | 28,528              | 38,000              | 0                    | (100.0%)         | (38,000)       |
| Other Operating Expenses              | 193,471             | 265,000             | 492,500              | 85.8%            | 227,500        |
| Cash Carryover                        | 0                   | 7,863               | 0                    | (100.0%)         | (7,863)        |
| <b>TOTAL EXPENDITURES</b>             | <b>223,925</b>      | <b>315,863</b>      | <b>494,686</b>       | <b>56.6%</b>     | <b>178,823</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **DISABLED PARKING FINES SUBFUND 1H8**

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### **BACKGROUND**

Municipal Code Sections 318.18(6), and 804.1012, Florida Statutes/Ord 215-99-E: The Disabled Parking Fines was established by Ordinance 2015-99-e to authorize current and future transfers by the Office of Public Parking of all dismissal fees collected or to be collected pursuant to Section 318.18(6), Florida Statutes, and Section 804.1012, Florida Statutes to the Disabled Parking Trust Fund.

### **REVENUE**

#### Licenses and Permits

- This amount represents the appropriation of existing citation dismissal fee revenue.

#### Fines and Forfeits

- This amount represents the appropriation of existing parking fines revenue.

### **EXPENDITURES**

#### Internal Service Charges

- This amount primarily represents an appropriation to clean up a deficit in copy center charges in this all-years fund.

#### Professional and Contractual Services

- There is no additional funding proposed in this category for FY18.

#### Other Operating Expenses

- This amount includes \$21,000 for food for a variety of disabled related events, \$16,000 for travel and \$14,000 for training for employees to attend mandatory ADA and compliance training, and trust fund authorized expenditures of \$441,500 for various expenses such as the disabled parking enforcement program, wheelchair ramps, and handrails to assist with independent living, supplies, training and marketing for disabled citizens seeking employment, purchase of medical equipment for low-income or no income persons with disabilities, and assistance to local community agencies through various agency partnerships.

### **AUTHORIZED POSITION CAP**

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

STORMWATER SERVICES  
SUBFUND -- 461

|   | FY 15-16<br>ACTUALS      | FY 16-17<br>ADOPTED      | FY 17-18<br>PROPOSED     | CHANGE FROM FY17<br>PERCENT | DOLLAR      |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|-------------|
| <b>REVENUE</b>                                  |                          |                          |                          |                             |             |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                          |                          |                          |                             |             |
| Investment Pool / Interest Earnings             | 419,801                  | 0                        | 0                        |                             | 0           |
| Transfers From Other Funds                      | 1,578,843                | 1,561,770                | 0                        | (100.0%)                    | (1,561,770) |
| General Fund Loan                               | 0                        | 0                        | 2,329,009                |                             | 2,329,009   |
| Transfers from Fund Balance                     | 4,640,905                | 0                        | 0                        |                             | 0           |
|   | <u>6,639,549</u>         | <u>1,561,770</u>         | <u>2,329,009</u>         | 49.1%                       | 767,239     |
| <b>PUBLIC WORKS</b>                             |                          |                          |                          |                             |             |
| Charges for Services                            | 28,895,836               | 29,154,099               | 29,584,022               | 1.5%                        | 429,923     |
| Miscellaneous Revenue                           | 2,590                    | 0                        | 0                        |                             | 0           |
|   | <u>28,898,426</u>        | <u>29,154,099</u>        | <u>29,584,022</u>        | 1.5%                        | 429,923     |
| <b>TOTAL REVENUE</b>                            | <u><u>35,537,975</u></u> | <u><u>30,715,869</u></u> | <u><u>31,913,031</u></u> | 3.9%                        | 1,197,162   |
| <b>EXPENDITURES</b>                             |                          |                          |                          |                             |             |
| <b>NEIGHBORHOODS</b>                            |                          |                          |                          |                             |             |
| Salaries  | 49,820                   | 58,437                   | 56,351                   | (3.6%)                      | (2,086)     |
| Pension Costs                                   | 20,215                   | 20,568                   | 12,829                   | (37.6%)                     | (7,739)     |
| Employer Provided Benefits                      | 14,136                   | 17,964                   | 12,642                   | (29.6%)                     | (5,322)     |
| Internal Service Charges                        | 21,067                   | 12,012                   | 11,600                   | (3.4%)                      | (412)       |
| Insurance Costs and Premiums                    | 66                       | 263                      | 227                      | (13.7%)                     | (36)        |
| Professional and Contractual Services           | 2,060                    | 7,444                    | 11,456                   | 53.9%                       | 4,012       |
| Other Operating Expenses                        | 9,352                    | 7,727                    | 7,907                    | 2.3%                        | 180         |
| Capital Outlay                                  | 0                        | 1                        | 1                        | 0.0%                        | 0           |
| Indirect Cost                                   | 15,427                   | 15,427                   | 45,249                   | 193.3%                      | 29,822      |
|   | <u>132,142</u>           | <u>139,843</u>           | <u>158,262</u>           | 13.2%                       | 18,419      |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                          |                          |                          |                             |             |
| Debt Service                                    | 1,570,146                | 0                        | 0                        |                             | 0           |
| Contingencies                                   | 0                        | 0                        | 214,522                  |                             | 214,522     |
| Transfers to Other Funds                        | 11,100,000               | 9,258,306                | 10,000,000               | 8.0%                        | 741,694     |
| Debt Management Fund Repayments                 | 2,360,122                | 2,369,313                | 2,345,915                | (1.0%)                      | (23,398)    |
|   | <u>15,030,268</u>        | <u>11,627,619</u>        | <u>12,560,437</u>        | 8.0%                        | 932,818     |
| <b>PARKS, RECREATION &amp; COMMUNITY SVCS</b>   |                          |                          |                          |                             |             |
| Salaries  | 42,551                   | 46,236                   | 46,236                   | 0.0%                        | 0           |
| Employer Provided Benefits                      | 617                      | 670                      | 670                      | 0.0%                        | 0           |
| Insurance Costs and Premiums                    | 178                      | 227                      | 192                      | (15.4%)                     | (35)        |
| Other Operating Expenses                        | 10,340                   | 10,952                   | 10,952                   | 0.0%                        | 0           |
| Indirect Cost                                   | 3,223                    | 3,223                    | 0                        | (100.0%)                    | (3,223)     |
|   | <u>56,910</u>            | <u>61,308</u>            | <u>58,050</u>            | (5.3%)                      | (3,258)     |
| <b>PUBLIC WORKS</b>                             |                          |                          |                          |                             |             |
| Salaries  | 4,744,749                | 4,924,535                | 5,298,261                | 7.6%                        | 373,726     |
| Pension Costs                                   | 1,353,443                | 1,582,896                | 1,210,845                | (23.5%)                     | (372,051)   |
| Employer Provided Benefits                      | 1,720,803                | 1,756,676                | 1,599,839                | (8.9%)                      | (156,837)   |
| Internal Service Charges                        | 2,550,667                | 2,879,469                | 3,055,551                | 6.1%                        | 176,082     |
| Insurance Costs and Premiums                    | 22,113                   | 40,748                   | 156,327                  | 283.6%                      | 115,579     |
| Professional and Contractual Services           | 8,747,152                | 6,837,496                | 6,787,996                | (0.7%)                      | (49,500)    |
| Other Operating Expenses                        | 496,125                  | 445,781                  | 496,581                  | 11.4%                       | 50,800      |
| Capital Outlay                                  | 0                        | 1                        | 1                        | 0.0%                        | 0           |
| Indirect Cost                                   | 419,497                  | 419,497                  | 530,881                  | 26.6%                       | 111,384     |
|   | <u>20,054,549</u>        | <u>18,887,099</u>        | <u>19,136,282</u>        | 1.3%                        | 249,183     |

TOTAL EXPENDITURES

35,273,868

30,715,869

31,913,031

3.9%

1,197,162

AUTHORIZED POSITION CAP

FY 16-17  
ADOPTED

FY 17-18  
PROPOSED

CHANGE

Authorized Positions

54

50

(4)

Part-Time Hours

2,600

2,600

0

## STORMWATER SERVICES SUBFUND 461

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### **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, which responsibilities include 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, clean canals and ditches, address stormwater treatment issues, maintain collection and pumping systems, as well as stormwater treatment facilities (ponds).

### **REVENUE**

#### Non-Departmental / Fund Level Activities

##### General Fund Loan

- A loan from the General Fund - GSD (SF 011) is required in FY 18 to balance up the fund.

##### Public Works

##### Charges for Services

- The revenue in this category is from service charges for the use and discharge to the city's stormwater management system.

### **EXPENDITURES**

#### Neighborhoods

##### Salaries

- The net decrease is due to a reduction in pensionable special pay of \$2,993.

##### Pension Costs

- The decrease is due to the Mayor's pension reform.

##### 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 as well as a \$2,136 reduction in the workers compensation allocation.

##### 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 18 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.

#### Transfers to Other Funds

- This represents the required \$10 million transfer to the Stormwater Services - Capital Project fund (SF 462) for Stormwater capital projects.

#### Debt Management Fund Repayment

- This represents debt payments for previously funded Stormwater capital projects.

#### Public Works

##### Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1<sup>st</sup> 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 net decrease is due to the Mayor's pension reform.

##### 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 \$141,657 increase in fleet vehicle replacement allocation.

##### 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 projects, to clean canals and ditches, address stormwater treatment issues, maintain collection and pumping systems, and stormwater treatment facilities (ponds).

##### Other Operating Expenses

- This category is made of various small items, the largest increase is repair and maintenance supplies of \$54,000.

##### Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 18 includes the maximum allowable amount in the study.

#### **AUTHORIZED POSITION CAP**

The authorized position cap was decreased by four positions that were transferred to the General Fund – GSD (SF 011) as a result of the Stormwater personnel cost allocation.

EQUESTRIAN CENTER-NEFL EQUESTRIAN SOCIETY  
 SUBFUND -- 4F5

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |              |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|--------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR       |
| <b>REVENUE</b>                        |                     |                     |                      |                  |              |
| Investment Pool / Interest Earnings   | 142                 | 0                   | 0                    |                  | 0            |
| Transfers From Other Funds            | 539,000             | 402,553             | 405,126              | 0.6%             | 2,573        |
| <b>TOTAL REVENUE</b>                  | <b>539,142</b>      | <b>402,553</b>      | <b>405,126</b>       | <b>0.6%</b>      | <b>2,573</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |              |
| Professional and Contractual Services | 402,585             | 402,553             | 405,126              | 0.6%             | 2,573        |
| <b>TOTAL EXPENDITURES</b>             | <b>402,585</b>      | <b>402,553</b>      | <b>405,126</b>       | <b>0.6%</b>      | <b>2,573</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## **EQUESTRIAN CENTER - NEFL EQUESTRIAN SOCIETY SUBFUND 4F5**

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### **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 19 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 18.

### **AUTHORIZED POSITION CAP**

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

PLANNING AND DEVELOPMENT  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                  |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|------------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR           |
| <b>REVENUE</b>                        |                    |                     |                      |                   |                  |
| Charges for Services                  | 727,582            | 750,514             | 787,500              | 4.9%              | 36,986           |
| Fines and Forfeits                    | 17,000             | 1,000               | 4,000                | 300.0%            | 3,000            |
| Miscellaneous Revenue                 | 316                | 390,600             | 367,625              | (5.9%)            | (22,975)         |
| <b>TOTAL REVENUE</b>                  | <b>744,898</b>     | <b>1,142,114</b>    | <b>1,159,125</b>     | <b>1.5%</b>       | <b>17,011</b>    |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |                  |
| Salaries                              | 1,810,023          | 2,147,687           | 1,936,567            | (9.8%)            | (211,120)        |
| Pension Costs                         | 549,903            | 744,111             | 452,597              | (39.2%)           | (291,514)        |
| Employer Provided Benefits            | 328,270            | 404,836             | 287,718              | (28.9%)           | (117,118)        |
| Internal Service Charges              | 1,107,963          | 1,049,091           | 955,026              | (9.0%)            | (94,065)         |
| Insurance Costs and Premiums          | 28,262             | 8,661               | 17,518               | 102.3%            | 8,857            |
| Professional and Contractual Services | 213,258            | 250,803             | 282,303              | 12.6%             | 31,500           |
| Other Operating Expenses              | 52,910             | 65,507              | 66,668               | 1.8%              | 1,161            |
| Capital Outlay                        | 0                  | 1                   | 1                    | 0.0%              | 0                |
| Supervision Allocation                | (105,533)          | (37,143)            | 380,030              | (1,123.2%)        | 417,173          |
| <b>TOTAL EXPENDITURES</b>             | <b>3,985,057</b>   | <b>4,633,554</b>    | <b>4,378,428</b>     | <b>(5.5%)</b>     | <b>(255,126)</b> |
| <b>AUTHORIZED POSITION CAP</b>        |                    |                     |                      |                   |                  |
|                                       |                    | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE            |                  |
| Authorized Positions                  |                    | 32                  | 32                   | 0                 |                  |
| Part-Time Hours                       |                    | 5,257               | 5,257                | 0                 |                  |
| <b>DIVISION SUMMARY</b>               |                    |                     |                      |                   |                  |
|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                  |
|                                       |                    |                     |                      | PERCENT           | DOLLAR           |
| COMMUNITY PLANNING                    | 1,451,125          | 1,295,510           | 1,241,416            | (4.2%)            | (54,094)         |
| CURRENT PLANNING                      | 1,102,630          | 1,260,070           | 1,263,518            | 0.3%              | 3,448            |
| DEVELOPMENT SERVICES                  | 3,082              | 597,080             | 528,160              | (11.5%)           | (68,920)         |
| HOUSING & COMMUNITY DEVELOPMENT       | 294,839            | 0                   | 0                    |                   | 0                |
| OFFICE OF THE DIRECTOR                | 833,539            | 971,503             | 765,614              | (21.2%)           | (205,889)        |
| TRANSPORTATION PLANNING               | 299,842            | 509,391             | 579,720              | 13.8%             | 70,329           |
| <b>DEPARTMENT TOTAL</b>               | <b>3,985,057</b>   | <b>4,633,554</b>    | <b>4,378,428</b>     | <b>(5.5%)</b>     | <b>(255,126)</b> |

## **PLANNING AND DEVELOPMENT GENERAL FUND - GSD**

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### **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 - 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

- The decrease is primarily due to a reduction in the collection right-of-way permits to better reflect anticipated revenue.

### **EXPENDITURES**

#### Salaries

- The net decrease in this category is due to anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 FY18 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 decrease is due primarily to a decrease of \$80,463 in IT computer system maintenance/security allocation.

#### Insurance Costs and Premiums

- This category includes costs for general liability insurance.

#### Professional and Contractual Services

- This category includes funding associated with the inclusion of bicycle and pedestrian data collection within the Master Plan Study.

#### Other Operating Expenses

- The net increase is due primarily to an increase of \$1,300 in miscellaneous services and charges to better reflect actual usage.

Supervision Allocation

- This represents administrative costs of staff in this subfund to the Building Inspection (SF 159) and Concurrency Management (SF 112) subfunds.

**AUTHORIZED POSITION CAP**

There are no changes in authorized position cap or part-time hours.

CONCURRENCY MANAGEMENT SYSTEM  
SUBFUND -- 112

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                 |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|-----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR          |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                 |
| Charges for Services                  | 625,488             | 310,958             | 323,700              | 4.1%             | 12,742          |
| Investment Pool / Interest Earnings   | 41,183              | 42,762              | 40,039               | (6.4%)           | (2,723)         |
| Transfers From Other Funds            | 20,671              | 0                   | 0                    |                  | 0               |
| Transfers from Fund Balance           | 858,794             | 632,040             | 560,607              | (11.3%)          | (71,433)        |
| <b>TOTAL REVENUE</b>                  | <b>1,546,136</b>    | <b>985,760</b>      | <b>924,346</b>       | <b>(6.2%)</b>    | <b>(61,414)</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                 |
| Salaries                              | 282,221             | 295,806             | 318,014              | 7.5%             | 22,208          |
| Pension Costs                         | 87,445              | 108,444             | 78,757               | (27.4%)          | (29,687)        |
| Employer Provided Benefits            | 53,890              | 58,701              | 48,892               | (16.7%)          | (9,809)         |
| Internal Service Charges              | 38,031              | 95,976              | 103,758              | 8.1%             | 7,782           |
| Insurance Costs and Premiums          | 1,222               | 1,418               | 1,302                | (8.2%)           | (116)           |
| Professional and Contractual Services | 2,276               | 0                   | 2                    |                  | 2               |
| Other Operating Expenses              | 7,610               | 12,515              | 11,218               | (10.4%)          | (1,297)         |
| Capital Outlay                        | 0                   | 1                   | 1                    | 0.0%             | 0               |
| Supervision Allocation                | 34,270              | 77,166              | 75,836               | (1.7%)           | (1,330)         |
| Indirect Cost                         | 335,733             | 335,733             | 249,401              | (25.7%)          | (86,332)        |
| Contingencies                         | 0                   | 0                   | 37,165               |                  | 37,165          |
| <b>TOTAL EXPENDITURES</b>             | <b>842,697</b>      | <b>985,760</b>      | <b>924,346</b>       | <b>(6.2%)</b>    | <b>(61,414)</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
| Authorized Positions    | 6                   | 6                    | 0      |

## **CONCURRENCY MANAGEMENT SYSTEM SUBFUND 112**

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### **BACKGROUND**

This fund ensures the availability of public facilities, except traffic circulation and mass transit, and the adequacy of those facilities at adopted levels of service concurrent with the impacts of development and to provide traffic circulation and mass transit public facilities at the adopted performance standards consistent with the 2030 Mobility Plan. It provides the local structure for administering the state law, Chapter 163, Part II, Florida Statutes. This 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 net increase is primarily due to an increase in concurrency management fees collected.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 18.

#### Transfer from Fund Balance

- This amount represents the fund balance transfer necessary to balance up the subfund to support concurrency management operations in FY 18.

### **EXPENDITURES**

#### Salaries

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

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 FY18 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 primarily due to an increase of \$8,727 in IT computer system maintenance/security allocation.

#### Other Operating Expenses

- This category is made of various small items, the largest of which is office supplies other of \$5,000.

#### Supervision Allocation

- This represents a portion of the administration cost of the department from the General Fund (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.

**AUTHORIZED POSITION CAP**

There is no change to the authorized position cap.

BUILDING INSPECTION  
SUBFUND -- 159

|   | FY 15-16<br>ACTUALS      | FY 16-17<br>ADOPTED      | FY 17-18<br>PROPOSED     | CHANGE FROM FY17<br>PERCENT | DOLLAR    |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|-----------|
| <b>REVENUE</b>                                  |                          |                          |                          |                             |           |
| <b>FIRE AND RESCUE</b>                          |                          |                          |                          |                             |           |
| Charges for Services                            | 725,394                  | 702,732                  | 821,868                  | 17.0%                       | 119,136   |
| Fines and Forfeits                              | 1,460                    | 0                        | 0                        |                             | 0         |
|   | <u>726,854</u>           | <u>702,732</u>           | <u>821,868</u>           | 17.0%                       | 119,136   |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                          |                          |                          |                             |           |
| Investment Pool / Interest Earnings             | 166,502                  | 173,053                  | 105,717                  | (38.9%)                     | (67,336)  |
| Transfers from Fund Balance                     | 121,493                  | 0                        | 0                        |                             | 0         |
|   | <u>287,995</u>           | <u>173,053</u>           | <u>105,717</u>           | (38.9%)                     | (67,336)  |
| <b>PLANNING AND DEVELOPMENT</b>                 |                          |                          |                          |                             |           |
| Charges for Services                            | 14,281,393               | 13,557,223               | 14,501,229               | 7.0%                        | 944,006   |
| Fines and Forfeits                              | 213,085                  | 186,630                  | 232,706                  | 24.7%                       | 46,076    |
| Miscellaneous Revenue                           | 407,022                  | 43,503                   | 47,976                   | 10.3%                       | 4,473     |
|   | <u>14,901,500</u>        | <u>13,787,356</u>        | <u>14,781,911</u>        | 7.2%                        | 994,555   |
| <b>TOTAL REVENUE</b>                            | <u><u>15,916,349</u></u> | <u><u>14,663,141</u></u> | <u><u>15,709,496</u></u> | 7.1%                        | 1,046,355 |
| <b>EXPENDITURES</b>                             |                          |                          |                          |                             |           |
| <b>FIRE AND RESCUE</b>                          |                          |                          |                          |                             |           |
| Salaries  | 340,823                  | 368,846                  | 445,608                  | 20.8%                       | 76,762    |
| Salary & Benefit Lapse                          | 0                        | (2,053)                  | (8,016)                  | 290.5%                      | (5,963)   |
| Pension Costs                                   | 224,079                  | 251,556                  | 180,545                  | (28.2%)                     | (71,011)  |
| Employer Provided Benefits                      | 60,383                   | 69,616                   | 72,345                   | 3.9%                        | 2,729     |
| Internal Service Charges                        | 57,717                   | 40,624                   | 41,669                   | 2.6%                        | 1,045     |
| Insurance Costs and Premiums                    | 938                      | 1,191                    | 4,725                    | 296.7%                      | 3,534     |
| Professional and Contractual Services           | 0                        | 1                        | 1                        | 0.0%                        | 0         |
| Other Operating Expenses                        | 2,156                    | 5,638                    | 7,388                    | 31.0%                       | 1,750     |
| Capital Outlay                                  | 0                        | 1                        | 1                        | 0.0%                        | 0         |
| Indirect Cost                                   | 154,661                  | 154,661                  | 31,964                   | (79.3%)                     | (122,697) |
|   | <u>840,757</u>           | <u>890,081</u>           | <u>776,230</u>           | (12.8%)                     | (113,851) |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                          |                          |                          |                             |           |
| Indirect Cost                                   | 141,940                  | 141,940                  | 0                        | (100.0%)                    | (141,940) |
| Contingencies                                   | 0                        | 0                        | 786,978                  |                             | 786,978   |
| Transfers to Other Funds                        | 2,520,674                | 0                        | 0                        |                             | 0         |
| Cash Carryover                                  | 0                        | 1,824,022                | 897,114                  | (50.8%)                     | (926,908) |
|   | <u>2,662,614</u>         | <u>1,965,962</u>         | <u>1,684,092</u>         | (14.3%)                     | (281,870) |
| <b>PLANNING AND DEVELOPMENT</b>                 |                          |                          |                          |                             |           |
| Salaries  | 5,672,398                | 5,690,535                | 6,574,042                | 15.5%                       | 883,507   |
| Salary & Benefit Lapse                          | 0                        | (150,221)                | (103,969)                | (30.8%)                     | 46,252    |
| Pension Costs                                   | 1,651,559                | 1,837,382                | 1,493,984                | (18.7%)                     | (343,398) |
| Employer Provided Benefits                      | 1,347,657                | 1,365,523                | 1,290,618                | (5.5%)                      | (74,905)  |
| Internal Service Charges                        | 1,651,025                | 2,216,674                | 3,182,301                | 43.6%                       | 965,627   |
| Insurance Costs and Premiums                    | 24,635                   | 34,043                   | 67,578                   | 98.5%                       | 33,535    |
| Professional and Contractual Services           | 17,158                   | 100,000                  | 100,000                  | 0.0%                        | 0         |
| Other Operating Expenses                        | 317,533                  | 347,244                  | 351,546                  | 1.2%                        | 4,302     |
| Capital Outlay                                  | 15,573                   | 1                        | 27,229                   | 722,800.0%                  | 27,228    |
| Supervision Allocation                          | 71,263                   | (40,023)                 | (455,866)                | 1,039.0%                    | (415,843) |
| Indirect Cost                                   | 405,940                  | 405,940                  | 721,711                  | 77.8%                       | 315,771   |
|   | <u>11,174,741</u>        | <u>11,807,098</u>        | <u>13,249,174</u>        | 12.2%                       | 1,442,076 |

|                    |                   |                   |                   |             |                  |
|--------------------|-------------------|-------------------|-------------------|-------------|------------------|
| TOTAL EXPENDITURES | <u>14,678,112</u> | <u>14,663,141</u> | <u>15,709,496</u> | <u>7.1%</u> | <u>1,046,355</u> |
|--------------------|-------------------|-------------------|-------------------|-------------|------------------|

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
| Authorized Positions    | 136                 | 144                  | 8      |
| Part-Time Hours         | 2,600               | 2,600                | 0      |

## **BUILDING INSPECTION SUBFUND 159**

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### **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. In addition, the activities perform reviews of various permit applications and plans examination.

### **REVENUE**

#### Fire and Rescue

##### Charges for Services

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

#### Non-Departmental / Fund Level Activities

##### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 18.

#### 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, as well as electrical, plumbing, and mechanical inspections fees. The various increases in revenue reflect the current trend in rising construction rates.

##### Fines and Forfeits

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

##### Miscellaneous Revenue

- This category includes various small miscellaneous revenues including revenue generated for printed materials. The increase in revenue reflects the current trend in rising construction rates.

### **EXPENDITURES**

#### Fire and Rescue

##### Salaries

- The increase in this category is due to the addition of a position during FY 17 from Planning and Development, a \$21,103 increase in overtime as well as the anticipated pay increases to be effective October 1<sup>st</sup> 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 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

##### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance, and workers compensation costs. The net increase is being driven by a \$5,725 increase in workers compensation costs. This is offset somewhat 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.

#### Insurance Costs and Premiums

- This amount represents cost for general liability insurance.

#### Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The indirect cost in this fund is separated based on the functional area. This amount represents the costs specifically for Fire and Rescue.

#### 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.

##### Cash Carryover

- This amount represents the budgeted excess revenue over expenditures for this fund which has been placed in a cash carryover for future Council appropriation.

#### Planning and Development

##### Salaries

- The increase is being driven by the addition of a net of eight positions during FY 17 as well as the anticipated pay increases to be effective October 1<sup>st</sup> 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 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

##### Pension Costs

- The net decrease is due to the Mayor's pension reform which is offset somewhat by the impact of adding the additional eight positions.

#### 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. This is offset somewhat by the impact of adding eight positions during FY 17 as well as a \$54,141 increase in workers compensation allocation.

#### Internal Service Charges

- The net increase is being driven by a \$562,500 IT system development charge for the development of an Enterprise Land Use Management system which replaces the current outdated system. As well as a \$325,947 increase in the IT equipment refresh for the complete replacement of laptop/desktop computers.

#### Insurance Costs and Premiums

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

Professional and Contractual Services

- The amount includes professional services funding for electronic plans review expansion, floodplain community outreach, and floodplain design support.

Other Operating Expenses

- This category is made of various items. The largest of which are fees paid to the Tax Collector for revenue collection of \$172,358.

Capital Outlay

- Funding is being provided to purchase a large-bed scanner needed for document imaging.

Supervision Allocation

- This amount represents the allocation of costs to the General Fund – GSD (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. The indirect cost in this fund is separated based on the functional area. This amount represents the costs specifically for Planning and Development. The FY 18 includes the maximum allowable amount in the study.

**AUTHORIZED POSITION CAP**

Fire and Rescue

One position was transferred during FY 17 from Planning and Development.

Planning and Development

The authorized employee cap increased by a net of eight positions during FY 17. Ordinance 2016-734-E added five positions, 2017-267-E added four positions and one position was transferred to Fire and Rescue.

PROPERTY APPRAISER  
SUBFUND -- 015

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                 |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|-----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR          |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                 |
| Charges for Services                  | 340,265             | 348,685             | 363,053              | 4.1%             | 14,368          |
| Investment Pool / Interest Earnings   | 18,385              | 21,376              | 21,376               | 0.0%             | 0               |
| Miscellaneous Revenue                 | 1,791               | 2,500               | 2,500                | 0.0%             | 0               |
| Transfers From Other Funds            | 9,733,745           | 9,801,582           | 9,817,904            | 0.2%             | 16,322          |
| Transfers from Fund Balance           | 0                   | 112,000             | 0                    | (100.0%)         | (112,000)       |
| <b>TOTAL REVENUE</b>                  | <b>10,094,186</b>   | <b>10,286,143</b>   | <b>10,204,833</b>    | <b>(0.8%)</b>    | <b>(81,310)</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                 |
| Salaries                              | 5,527,647           | 5,583,167           | 5,815,820            | 4.2%             | 232,653         |
| Salary & Benefit Lapse                | 0                   | (151,336)           | (151,336)            | 0.0%             | 0               |
| Pension Costs                         | 1,591,370           | 1,789,572           | 1,431,407            | (20.0%)          | (358,165)       |
| Employer Provided Benefits            | 1,211,453           | 1,232,814           | 1,221,083            | (1.0%)           | (11,731)        |
| Internal Service Charges              | 918,484             | 910,487             | 1,006,135            | 10.5%            | 95,648          |
| Insurance Costs and Premiums          | 37,719              | 38,931              | 30,176               | (22.5%)          | (8,755)         |
| Professional and Contractual Services | 234,744             | 186,021             | 70,803               | (61.9%)          | (115,218)       |
| Other Operating Expenses              | 622,330             | 696,486             | 723,134              | 3.8%             | 26,648          |
| Capital Outlay                        | 4,639               | 1                   | 2                    | 100.0%           | 1               |
| Contingencies                         | 0                   | 0                   | 57,609               |                  | 57,609          |
| <b>TOTAL EXPENDITURES</b>             | <b>10,148,385</b>   | <b>10,286,143</b>   | <b>10,204,833</b>    | <b>(0.8%)</b>    | <b>(81,310)</b> |

AUTHORIZED POSITION CAP

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 118                 | 116                  | (2)    |
| Part-Time Hours      | 4,160               | 5,408                | 1,248  |

## **PROPERTY APPRAISER SUBFUND 015**

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### **BACKGROUND**

The Property Appraiser is a constitutional officer within the consolidated City of Jacksonville. As established in Article 10 of the Jacksonville Charter, the Property Appraiser is responsible for assessing all real and personal property in Duval County. The Property Appraiser's Office is governed by the Florida Statutes and the Jacksonville Municipal Code. Pursuant to Section 193.1142 of the Florida Statutes, the Department of Revenue is responsible for reviewing and approving the Property Appraiser's assessment roll on a yearly basis. However, funding for the Property Appraiser's Office is mainly through a General Fund Contribution.

Ordinance 2017-315-E adopted the FY18 proposed budget for the Property Appraiser. The FY 18 Mayor's proposed budget only revised the internal service allocations within the PAO from what Council approved in 2017-315-E. This is consistent with the methodology from FY 17 when all personnel and operating changes done after the Council approved the FY 17 legislation were removed at Finance hearings.

### **REVENUE**

#### Charges for Services

- This amount represents the FY 18 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 FY 18.

#### Transfers from Other Funds

- This amount represents a transfer from the General Fund – GSD to balance the fund.

### **EXPENDITURES**

#### Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining. Reflects what was approved in 2017-315-E.

#### Salary & Benefit Lapse

- The salary and benefit lapse reflects what was approved in 2017-315-E.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform. Reflects what was approved in 2017-315-E.

#### 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 FY18 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. Reflects what was approved in 2017-315-E as well as changes to the workers comp allocation.

#### Internal Service Charges

- The net increase is mainly attributable to increases of \$32,999 in OGC legal allocation and \$32,079 in building cost allocation in Yates Building.

#### Insurance Costs and Premiums

- This amount represents cost for general liability insurance.

#### Professional and Contractual Services

- The decrease is mainly due to not having to pay for bi-annual aerial photographs. This category mostly includes amounts for commercial sales data, mail delivery services, and website hosting. Reflects what was approved in 2017-315-E.

#### Other Operating Expenses

- This category is made of various items, the largest of which are hardware / software maint and licenses of \$291,932 for the Commercial Assisted Mass Appraisal (CAMA) system and postage of \$234,157. Reflects what was approved in 2017-315-E.

#### Contingencies

- Reflects what was approved in 2017-315-E.

#### **AUTHORIZED POSITION CAP**

Two positions (one Field Appraiser and one Residential Appraiser) were eliminated as part of the FY 18 budget process and part-time hours were increased by 1,248.

PUBLIC HEALTH  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                              | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |               |
|------------------------------|--------------------|---------------------|----------------------|-------------------|---------------|
|                              |                    |                     |                      | PERCENT           | DOLLAR        |
| <b>EXPENDITURES</b>          |                    |                     |                      |                   |               |
| Internal Service Charges     | 167,687            | 425,070             | 370,243              | (12.9%)           | (54,827)      |
| Insurance Costs and Premiums | 41,297             | 40,974              | 40,333               | (1.6%)            | (641)         |
| Other Operating Expenses     | 4,000              | 4,001               | 4,001                | 0.0%              | 0             |
| Grants, Aids & Contributions | 558,200            | 555,535             | 705,535              | 27.0%             | 150,000       |
| <b>TOTAL EXPENDITURES</b>    | <b>771,183</b>     | <b>1,025,580</b>    | <b>1,120,112</b>     | <b>9.2%</b>       | <b>94,532</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|                         |                     |                      |        |

| DIVISION SUMMARY        | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |               |
|-------------------------|--------------------|---------------------|----------------------|-------------------|---------------|
|                         |                    |                     |                      | PERCENT           | DOLLAR        |
| PUBLIC HEALTH UNIT      | 771,183            | 1,025,580           | 1,120,112            | 9.2%              | 94,532        |
| <b>DEPARTMENT TOTAL</b> | <b>771,183</b>     | <b>1,025,580</b>    | <b>1,120,112</b>     | <b>9.2%</b>       | <b>94,532</b> |

## **PUBLIC HEALTH GENERAL FUND - GSD**

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### **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 decrease is mainly due to the decrease of \$30,112 in citywide building maintenance costs and \$22,667 in radio 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 (\$150,000): The Agape Network Federally Qualified Health Center (FQHC) has decided not to continue providing public health services in the Wesconnett – Westside Area. With additional funding from the City, the Duval County Health Department will fill this gap by expanding public health services to that population.

### **AUTHORIZED POSITION CAP**

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

PUBLIC LIBRARIES  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                 |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|-----------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR          |
| <b>REVENUE</b>                        |                    |                     |                      |                   |                 |
| Charges for Services                  | 296,280            | 296,248             | 276,025              | (6.8%)            | (20,223)        |
| Miscellaneous Revenue                 | 1,105              | 2,000               | 700                  | (65.0%)           | (1,300)         |
| <b>TOTAL REVENUE</b>                  | <b>297,385</b>     | <b>298,248</b>      | <b>276,725</b>       | <b>(7.2%)</b>     | <b>(21,523)</b> |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |                 |
| Salaries                              | 12,177,917         | 12,425,108          | 13,298,353           | 7.0%              | 873,245         |
| Pension Costs                         | 2,888,149          | 3,310,915           | 2,586,094            | (21.9%)           | (724,821)       |
| Employer Provided Benefits            | 2,381,999          | 2,500,169           | 2,041,374            | (18.4%)           | (458,795)       |
| Internal Service Charges              | 4,795,439          | 4,073,676           | 5,011,262            | 23.0%             | 937,586         |
| Insurance Costs and Premiums          | 459,186            | 504,017             | 479,654              | (4.8%)            | (24,363)        |
| Professional and Contractual Services | 1,365,855          | 1,483,748           | 1,604,432            | 8.1%              | 120,684         |
| Other Operating Expenses              | 953,525            | 987,446             | 1,073,957            | 8.8%              | 86,511          |
| Library Materials                     | 2,987,130          | 3,434,849           | 2,949,153            | (14.1%)           | (485,696)       |
| Capital Outlay                        | 4,052              | 3                   | 3                    | 0.0%              | 0               |
| Indirect Cost                         | 2,957,392          | 2,957,392           | 3,084,435            | 4.3%              | 127,043         |
| <b>TOTAL EXPENDITURES</b>             | <b>30,970,645</b>  | <b>31,677,323</b>   | <b>32,128,717</b>    | <b>1.4%</b>       | <b>451,394</b>  |
| <b>AUTHORIZED POSITION CAP</b>        |                    |                     |                      |                   |                 |
|                                       |                    | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE            |                 |
| Authorized Positions                  |                    | 293                 | 297                  | 4                 |                 |
| Part-Time Hours                       |                    | 195,899             | 198,499              | 2,600             |                 |
| <b>DIVISION SUMMARY</b>               |                    |                     |                      |                   |                 |
|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                 |
|                                       |                    |                     |                      | PERCENT           | DOLLAR          |
| JACKSONVILLE PUBLIC LIBRARIES         | 30,970,645         | 31,677,323          | 32,128,717           | 1.4%              | 451,394         |
| <b>DEPARTMENT TOTAL</b>               | <b>30,970,645</b>  | <b>31,677,323</b>   | <b>32,128,717</b>    | <b>1.4%</b>       | <b>451,394</b>  |

## **PUBLIC LIBRARIES GENERAL FUND - GSD**

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### **BACKGROUND**

The Jacksonville Public Library system consists of a main library and twenty regional, community and neighborhood branch libraries. The system services the needs of Duval County as well as neighboring areas, Baker, Clay, Nassau and St. Johns Counties.

### **REVENUE**

#### Charges for Services

- The decrease is primarily due to the anticipated decreases in revenues for library fees - internet printing revenue.

#### Miscellaneous Revenue

- The decrease is based on reduced collections of fees for using Library copiers in FY16/17.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining as well as the costs of four additional positions and \$138,991 increase in part-time salaries. These positions and part-time dollars were added as the result of moving the Library Enhanced Access Program (LEAP) from the Jacksonville Journal Program (SF 019) to the General Fund – GSD (SF 011).

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 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 due primarily to increases of \$320,090 in IT tech equipment refresh allocation, \$317,745 in IT computer system maintenance/security allocation, and \$208,730 in building maintenance costs.

#### Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

#### Professional 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.

#### Other Operating Expenses

- This category is made of various small items, the largest increase is hardware/software maintenance and licenses of \$69,911.

Library Materials

- The decrease is due to the reduction of the purchase of library materials for all library branches including the main library.

Indirect Cost

This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 18 includes the maximum allowable amount in the study.

**AUTHORIZED POSITION CAP**

The authorized position cap has increased by four positions and 2,600 part-time hours were added for FY 18.

LIBRARY CONF FACILITY TRUST-SEC 111.830  
 SUBFUND -- 15W

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |               |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|---------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR        |
| <b>REVENUE</b>                        |                     |                     |                      |                  |               |
| Fines and Forfeits                    | (250,837)           | 0                   | 0                    |                  | 0             |
| Investment Pool / Interest Earnings   | 8,473               | 1,622               | 3,986                | 145.7%           | 2,364         |
| Miscellaneous Revenue                 | 288,068             | 275,000             | 325,000              | 18.2%            | 50,000        |
| <b>TOTAL REVENUE</b>                  | <b>45,703</b>       | <b>276,622</b>      | <b>328,986</b>       | <b>18.9%</b>     | <b>52,364</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |               |
| Salaries                              | 118,822             | 136,965             | 163,371              | 19.3%            | 26,406        |
| Pension Costs                         | 24,034              | 41,732              | 27,361               | (34.4%)          | (14,371)      |
| Employer Provided Benefits            | 20,761              | 23,046              | 23,712               | 2.9%             | 666           |
| Internal Service Charges              | 1,674               | 0                   | 0                    |                  | 0             |
| Insurance Costs and Premiums          | 462                 | 645                 | 658                  | 2.0%             | 13            |
| Professional and Contractual Services | 36,572              | 27,501              | 42,500               | 54.5%            | 14,999        |
| Other Operating Expenses              | 16,191              | 28,233              | 41,862               | 48.3%            | 13,629        |
| Capital Outlay                        | 6,973               | 18,500              | 13,737               | (25.7%)          | (4,763)       |
| Contingencies                         | 0                   | 0                   | 15,785               |                  | 15,785        |
| <b>TOTAL EXPENDITURES</b>             | <b>225,490</b>      | <b>276,622</b>      | <b>328,986</b>       | <b>18.9%</b>     | <b>52,364</b> |

**AUTHORIZED POSITION CAP**

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 3                   | 3                    | 0      |
| Part-Time Hours      | 3,328               | 3,328                | 0      |

## **LIBRARY CONFERENCE FACILITY TRUST SUBFUND 15W**

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### **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 anticipated interest earnings for FY 18.

#### Miscellaneous Revenue

- This amount represents the anticipated rental revenue of city facilities for FY 18.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is primarily due to the hiring of new employees at higher salaries and anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase is primarily due to the increase in benefits that are associated with the salaries of new employees.

#### Insurance Costs and Premiums

- This category includes an allocation from Risk Management for general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This category includes funding for additional security/guard services and custodial services.

#### Other Operating Expenses

- This category is made of various small items, the largest of which is hardware/software maintenance/licenses cost of \$14,000.

#### Capital Outlay

- This amount represents the anticipated purchase of replacement audio visual equipment, replacement of furniture and other office equipment over \$1,000 in FY 18.

#### Contingencies

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

### **AUTHORIZED POSITION CAP**

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

PUBLIC WORKS  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|----------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR         |
| <b>REVENUE</b>                        |                    |                     |                      |                   |                |
| Intergovernmental Revenue             | 248,299            | 393,571             | 393,571              | 0.0%              | 0              |
| Charges for Services                  | 51,915             | 44,392              | 46,504               | 4.8%              | 2,112          |
| Miscellaneous Revenue                 | 4,039,956          | 4,015,174           | 5,002,322            | 24.6%             | 987,148        |
| <b>TOTAL REVENUE</b>                  | <b>4,340,170</b>   | <b>4,453,137</b>    | <b>5,442,397</b>     | <b>22.2%</b>      | <b>989,260</b> |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |                |
| Salaries                              | 8,248,323          | 8,334,245           | 8,703,283            | 4.4%              | 369,038        |
| Pension Costs                         | 2,248,363          | 2,519,047           | 1,938,370            | (23.1%)           | (580,677)      |
| Employer Provided Benefits            | 2,274,066          | 2,340,261           | 2,071,796            | (11.5%)           | (268,465)      |
| Internal Service Charges              | 5,204,414          | 5,136,328           | 5,766,223            | 12.3%             | 629,895        |
| Insurance Costs and Premiums          | 1,970,592          | 2,156,501           | 2,133,046            | (1.1%)            | (23,455)       |
| Professional and Contractual Services | 8,550,364          | 8,463,409           | 9,525,062            | 12.5%             | 1,061,653      |
| Other Operating Expenses              | 13,205,196         | 13,530,273          | 13,203,940           | (2.4%)            | (326,333)      |
| Capital Outlay                        | 68,863             | 1                   | 2                    | 100.0%            | 1              |
| Supervision Allocation                | (160,235)          | (148,701)           | (83,569)             | (43.8%)           | 65,132         |
| <b>TOTAL EXPENDITURES</b>             | <b>41,609,946</b>  | <b>42,331,364</b>   | <b>43,258,153</b>    | <b>2.2%</b>       | <b>926,789</b> |
| <b>AUTHORIZED POSITION CAP</b>        |                    |                     |                      |                   |                |
|                                       |                    | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE            |                |
| Authorized Positions                  |                    | 297                 | 302                  | 5                 |                |
| Part-Time Hours                       |                    | 2,600               | 2,600                | 0                 |                |
| <b>DIVISION SUMMARY</b>               |                    |                     |                      |                   |                |
|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                |
|                                       |                    |                     |                      | PERCENT           | DOLLAR         |
| ENGINEERING & CONSTRUCTION MGMT       | 2,505,677          | 2,598,298           | 2,611,279            | 0.5%              | 12,981         |
| MOWING AND LANDSCAPE MAINTENANCE      | 11,137,768         | 10,808,954          | 11,262,311           | 4.2%              | 453,357        |
| OFFICE OF THE DIRECTOR                | 2,549,637          | 2,489,469           | 2,705,502            | 8.7%              | 216,033        |
| PUBLIC BUILDINGS                      | 15,790             | 0                   | 0                    |                   | 0              |
| REAL ESTATE                           | 734,508            | 760,114             | 829,923              | 9.2%              | 69,809         |
| R-O-W AND STORMWATER MAINT.           | 7,977,736          | 8,365,734           | 7,713,836            | (7.8%)            | (651,898)      |
| SOLID WASTE                           | 1,130,211          | 1,355,550           | 1,320,638            | (2.6%)            | (34,912)       |
| TRAFFIC ENGINEERING                   | 15,558,618         | 15,953,245          | 16,814,664           | 5.4%              | 861,419        |
| <b>DEPARTMENT TOTAL</b>               | <b>41,609,946</b>  | <b>42,331,364</b>   | <b>43,258,153</b>    | <b>2.2%</b>       | <b>926,789</b> |

## **PUBLIC WORKS GENERAL FUND - GSD**

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### **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. Mowing & Landscape Maintenance Division maintains landscape, including grass, trees, other vegetation and irrigation, on various city-owned assets while managing all City-wide mowing contracts for both public assets and private property. The Public Buildings Division provides security, custodial, maintenance and repair services for all public buildings; the entire activity is within an internal service fund. The Real Estate Division manages the financial aspects of the City's real estate holdings in terms of acquisition, appraisals, disposals, inventories, and usage assessments. The Right of Way and Stormwater Maintenance Division plans, builds and maintains streets, highways and drainage facilities and their landscapes. The 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 net increase is primarily driven by an increase of \$2,790 in engineering services charged to federal and independent agencies.

#### 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 \$991,396.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due to the addition of one position during FY 17, the net effect of changes between the General Fund – GSD (SF 011) and Stormwater services (SF 461) personnel cost allocation, as well as, anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 mainly due to increases of \$410,600 in IT computer system maintenance/security allocation and \$248,979 in fleet vehicle replacement allocation.

#### 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.

#### Other Operating Expenses

- The largest line item in this category is electricity (utility bill) costs of (\$11,615,880). There are other smaller items and several large expenditures in this category including repair and maintenance supplies of (\$317,794), other operating supplies of (\$299,202), equipment rentals of (\$260,039), and landfill charges of (\$245,308).

#### 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).

#### **AUTHORIZED POSITION CAP**

The authorized position cap increased by five positions. One position transferred from Planning and Development to Mowing and Landscape Maintenance during FY 17. The other four positions transferred from the Stormwater Services (SF 461) as a result of the Stormwater personnel cost allocation.

LOCAL OPTION 1/2 CENT TRANSPORTATION  
 SUBFUND -- 142

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                |
| Taxes                               | 82,876,082          | 82,581,972          | 83,131,515           | 0.7%             | 549,543        |
| Investment Pool / Interest Earnings | 73,693              | 0                   | 0                    |                  | 0              |
| <b>TOTAL REVENUE</b>                | <b>82,949,774</b>   | <b>82,581,972</b>   | <b>83,131,515</b>    | <b>0.7%</b>      | <b>549,543</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                |
| Grants, Aids & Contributions        | 84,183,762          | 82,581,972          | 83,131,515           | 0.7%             | 549,543        |
| <b>TOTAL EXPENDITURES</b>           | <b>84,183,762</b>   | <b>82,581,972</b>   | <b>83,131,515</b>    | <b>0.7%</b>      | <b>549,543</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## **LOCAL OPTION ½ CENT TRANSPORTATION SUBFUND 142**

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### **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 \$549,543 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 \$549,543 is concurrent with the increased local option half-cent sales tax revenue.

### **AUTHORIZED POSITION CAP**

There are no authorized positions in this subfund.

TREE PROTECTION FUND - SEC 111.760  
 SUBFUND -- 15F

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |               |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|---------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR        |
| <b>REVENUE</b>                      |                     |                     |                      |                  |               |
| Charges for Services                | 211,290             | 0                   | 0                    |                  | 0             |
| Investment Pool / Interest Earnings | 268,504             | 269,750             | 360,497              | 33.6%            | 90,747        |
| Miscellaneous Revenue               | 1,207,430           | 0                   | 0                    |                  | 0             |
| Transfers From Other Funds          | 392                 | 0                   | 0                    |                  | 0             |
| Transfers from Fund Balance         | 92,478              | 0                   | 0                    |                  | 0             |
| <b>TOTAL REVENUE</b>                | <b>1,780,094</b>    | <b>269,750</b>      | <b>360,497</b>       | <b>33.6%</b>     | <b>90,747</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |               |
| Salaries                            | 0                   | 0                   | 37,482               |                  | 37,482        |
| Pension Costs                       | 0                   | 0                   | 4,498                |                  | 4,498         |
| Employer Provided Benefits          | 0                   | 0                   | 10,017               |                  | 10,017        |
| Insurance Costs and Premiums        | 0                   | 0                   | 156                  |                  | 156           |
| Other Operating Expenses            | 827,831             | 269,750             | 308,344              | 14.3%            | 38,594        |
| <b>TOTAL EXPENDITURES</b>           | <b>827,831</b>      | <b>269,750</b>      | <b>360,497</b>       | <b>33.6%</b>     | <b>90,747</b> |

**AUTHORIZED POSITION CAP**

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 0                   | 1                    | 1      |

## **TREE PROTECTION FUND SUBFUND 15F**

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### **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, the developer mitigates 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 18 expenditures.

### **EXPENDITURES**

Salaries

Pension Costs

Employer Provided Benefits

Insurance Costs and Premiums

- The budgetary balances in these categories are the FY 18 costs due to the addition of one position pursuant to Ordinance 2017-398.

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**

The authorized cap was increased by one position for a City Arborist to exclusively focus on the planting of trees and other activities directly supporting planting projects.

BEACH EROSION - LOCAL  
SUBFUND -- 1F4

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                |
| Investment Pool / Interest Earnings | 52,956              | 0                   | 0                    |                  | 0              |
| Transfers From Other Funds          | 200,000             | 200,000             | 450,000              | 125.0%           | 250,000        |
| Transfers from Fund Balance         | (2,866,195)         | 0                   | 0                    |                  | 0              |
| <b>TOTAL REVENUE</b>                | <b>(2,613,239)</b>  | <b>200,000</b>      | <b>450,000</b>       | <b>125.0%</b>    | <b>250,000</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                |
| Other Operating Expenses            | 3,911,375           | 200,000             | 0                    | (100.0%)         | (200,000)      |
| Cash Carryover                      | 0                   | 0                   | 450,000              |                  | 450,000        |
| <b>TOTAL EXPENDITURES</b>           | <b>3,911,375</b>    | <b>200,000</b>      | <b>450,000</b>       | <b>125.0%</b>    | <b>250,000</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **BEACH EROSION – LOCAL SUBFUND 1F4**

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### **BACKGROUND**

The Beach Erosion - Local Subfund is primarily governed by the Local Cooperation Agreement (established in 1978) between the Federal Government (Army Corps of Engineers) and the City of Jacksonville. The agreement provides for periodic renourishment of the County's beaches and to maintain the design profile for a total of 50 years (through the year 2028). The State is not a party to the aforementioned agreement but has participated in previous years in each phase of beach renourishment by contributing a percentage of the "local share". State funding is not guaranteed and is subject to State legislative approval. Total project costs are shared between federal and non-federal (County and State) funding at the level of 61.6% and 38.4%, respectively. The State of Florida and City of Jacksonville share of the non-federal funding is approximately 47.21% and 52.79%, respectively.

### **REVENUE**

#### Transfers From Other Funds

- This represents the contribution from the General Fund – GSD (SF 011) to build up the fund balance within the fund to cover future FY 22 costs.

### **EXPENDITURES**

#### Cash Carryover

- The City contribution, discussed above, is placed in a cash carryover to build up a budgetary balance to cover estimated FY 22 costs.

### **AUTHORIZED POSITION CAP**

There are no authorized positions in this subfund.

CODE ENFORCEMENT REVOLVING -SEC 111.470  
 SUBFUND -- 1L2

|   | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|---|---------------------|---------------------|----------------------|------------------|----------------|
|   |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                                  |                     |                     |                      |                  |                |
| <b>HOUSING</b>                                  |                     |                     |                      |                  |                |
| Fines and Forfeits                              | 399,308             | 766                 | 284,000              | 36,975.7%        | 283,234        |
| Miscellaneous Revenue                           | 2,069,105           | 293,936             | 725,000              | 146.7%           | 431,064        |
|   | 2,468,413           | 294,702             | 1,009,000            | 242.4%           | 714,298        |
| <b>TOTAL REVENUE</b>                            | <b>2,468,413</b>    | <b>294,702</b>      | <b>1,009,000</b>     | <b>242.4%</b>    | <b>714,298</b> |
| <b>EXPENDITURES</b>                             |                     |                     |                      |                  |                |
| <b>NEIGHBORHOODS</b>                            |                     |                     |                      |                  |                |
| Professional and Contractual Services           | 331,236             | 0                   | 494,410              |                  | 494,410        |
|   | 331,236             | 0                   | 494,410              |                  | 494,410        |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                     |                     |                      |                  |                |
| Transfers to Other Funds                        | 750,881             | 0                   | 0                    |                  | 0              |
|   | 750,881             | 0                   | 0                    |                  | 0              |
| <b>PUBLIC WORKS</b>                             |                     |                     |                      |                  |                |
| Professional and Contractual Services           | 386,090             | 294,702             | 514,590              | 74.6%            | 219,888        |
|   | 386,090             | 294,702             | 514,590              | 74.6%            | 219,888        |
| <b>TOTAL EXPENDITURES</b>                       | <b>1,468,207</b>    | <b>294,702</b>      | <b>1,009,000</b>     | <b>242.4%</b>    | <b>714,298</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## CODE ENFORCEMENT REVOLVING FUND SUBFUND 1L2

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### **BACKGROUND**

Municipal Code Section 111.470

This is an all-years fund that functions as a repository for nuisance abatement revenue received from code violations, liens and interest pursuant to ordinance code sections 518.211 (payment and enforcement of lien and interest thereon), 518.308 (demolition liens), and 91.107 and 91.112 (administrative liens). Revenue accumulates in the fund and then, pursuant to ordinance code, it is appropriated to fund the abatement of nuisances.

### **REVENUE**

#### Housing

Fines and Forfeits

Miscellaneous Revenue

- This amount represents the appropriation of available revenues from the collection of nuisance abatement liens which are collected at the time of sale of the lien property.

### **EXPENDITURES**

#### Neighborhoods

Professional and Contractual Services

- This represents funding for maintenance, board-ups and demolition on nuisance private property.

#### Public Works

Professional and Contractual Services

- This represents funding for mowing and tree removal / maintenance on nuisance private property.

### **AUTHORIZED POSITION CAP**

There are no authorized positions in this subfund.

SOLID WASTE DISPOSAL  
SUBFUND -- 441

|  | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|--|---------------------|---------------------|----------------------|------------------|------------------|
|  |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                           |                     |                     |                      |                  |                  |
| Charges for Services                     | 67,921,787          | 67,484,772          | 69,067,505           | 2.3%             | 1,582,733        |
| Revenue From City Agencies - Allocations | 194,351             | 186,965             | 203,060              | 8.6%             | 16,095           |
| Fines and Forfeits                       | 1,890               | 2,300               | 4,000                | 73.9%            | 1,700            |
| Investment Pool / Interest Earnings      | (69,928)            | 64,214              | 71,010               | 10.6%            | 6,796            |
| Miscellaneous Revenue                    | 2,637,533           | 1,555,839           | 1,549,189            | (0.4%)           | (6,650)          |
| Other Sources                            | 3,654,310           | 0                   | 0                    |                  | 0                |
| Transfers From Other Funds               | 269,083             | 0                   | 0                    |                  | 0                |
| General Fund Loan                        | 0                   | 0                   | 3,058,842            |                  | 3,058,842        |
| Transfers from Fund Balance              | 850,075             | 0                   | 0                    |                  | 0                |
| <b>TOTAL REVENUE</b>                     | <b>75,459,101</b>   | <b>69,294,090</b>   | <b>73,953,606</b>    | <b>6.7%</b>      | <b>4,659,516</b> |
| <b>EXPENDITURES</b>                      |                     |                     |                      |                  |                  |
| Salaries                                 | 4,727,142           | 4,674,787           | 4,842,886            | 3.6%             | 168,099          |
| Salary & Benefit Lapse                   | 0                   | (177,701)           | (115,812)            | (34.8%)          | 61,889           |
| Pension Costs                            | 1,046,999           | 1,223,151           | 947,028              | (22.6%)          | (276,123)        |
| Employer Provided Benefits               | 1,527,914           | 1,547,250           | 1,438,172            | (7.0%)           | (109,078)        |
| Internal Service Charges                 | 3,551,890           | 4,767,776           | 5,046,320            | 5.8%             | 278,544          |
| Insurance Costs and Premiums             | 84,441              | 91,793              | 120,957              | 31.8%            | 29,164           |
| Professional and Contractual Services    | 41,017,922          | 41,841,432          | 46,500,190           | 11.1%            | 4,658,758        |
| Other Operating Expenses                 | 12,653,914          | 9,118,100           | 9,983,482            | 9.5%             | 865,382          |
| Capital Outlay                           | 0                   | 1                   | 1                    | 0.0%             | 0                |
| Debt Service                             | 5,487,588           | 0                   | 0                    |                  | 0                |
| Supervision Allocation                   | (136,654)           | (301,128)           | (241,431)            | (19.8%)          | 59,697           |
| Indirect Cost                            | 1,014,462           | 1,014,462           | 1,925,504            | 89.8%            | 911,042          |
| Contingencies                            | 0                   | 0                   | 472,977              |                  | 472,977          |
| Transfers to Other Funds                 | 1,506,020           | 0                   | 0                    |                  | 0                |
| Debt Management Fund Repayments          | 225,798             | 2,060,145           | 3,033,332            | 47.2%            | 973,187          |
| Cash Carryover                           | 919,753             | 3,434,022           | 0                    | (100.0%)         | (3,434,022)      |
| <b>TOTAL EXPENDITURES</b>                | <b>73,627,189</b>   | <b>69,294,090</b>   | <b>73,953,606</b>    | <b>6.7%</b>      | <b>4,659,516</b> |

AUTHORIZED POSITION CAP

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 116                 | 116                  | 0      |
| Part-Time Hours      | 1,300               | 1,300                | 0      |

## **SOLID WASTE DISPOSAL SUBFUND 441**

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### **BACKGROUND**

The Solid Waste Disposal subfund accounts for solid waste disposal operations, including the collection of household and commercial waste and yard debris, recyclables, and disposal activities most notably at the Trail Ridge landfill. It is comprised of multiple activities that include collection administration, residential collection, downtown collection and litter pick-up (small and large debris).

Solid waste user fees were established, pursuant to Ordinance 2007-837-E, in an effort to partially offset the costs of collecting, processing, disposing, recycling and composting of residential solid waste. Subsequently, Ordinance 2010-446-E determined the actual solid waste cost and provided for a service assessment to match the cost of providing the service to the user fee and provided provisions for future assessments.

### **REVENUE**

#### Charges for Services

- This category represents a variety of revenue. The larger items include the Solid Waste user fee (\$40,845,466), commercial tipping fees (\$10,728,044), franchise fees (\$7,517,271), residential tipping fees (\$5,658,601), internal host fees (\$3,356,640), external host fees (\$932,400) and the beaches/Interlocal tipping fees (\$765,939). The net increase is driven by increases of \$966,649 for franchise fees, \$475,462 in the user fee, \$595,453 in commercial and residential tipping fees. These are somewhat offset by decreases of \$239,898 in beaches/Interlocal tipping fees and \$210,596 in city department disposal fees.

#### Revenue From City Agencies – Allocations

- This revenue represents costs billed to City departments for the tonnage of liter 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 18.

#### 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.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1<sup>st</sup> 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 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 \$505,949 increase in fleet vehicle replacement costs. This is offset by a decrease of \$192,803 in fleet parts / oil / gas costs, \$27,854 in IT computer system maintenance / security costs and \$25,154 in radio allocation 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 (\$30,972,909), hauler fleet costs (\$3,143,452) and groundwater testing (\$10,000). The increase is driven by increases in the hauler contracts (\$1,643,610) and related fleet costs (\$452,114) that were finalized during FY17. Additionally, there is a new contract to process and sale residential recycling materials (\$200,000).

#### Other Operating Expenses

- This category represents various expenditures including travel, repairs and maintenance costs, and operating supplies. The largest expenditures are landfill charges for the disposal of landfill tons (\$9,137,215) and miscellaneous services and charges (\$687,792). The net increase is primarily driven by increases of \$636,581 in landfill charges and \$244,992 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 with the General Fund – GSD (SF 011). Personnel costs are declining due to factors described above in pension costs and employee provided benefits.

#### Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 18 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.

#### Debt Management Fund Repayments

- This category represents principal and interest payments for previously funded capital projects.

#### Cash Carryover

- A cash carryover is not proposed for FY 18.

#### **AUTHORIZED POSITION CAP**

There are no changes to the authorized position cap or part-time hours.

CONTAMINATION ASSESSMENT  
 SUBFUND -- 442

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |              |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|--------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR       |
| <b>REVENUE</b>                        |                     |                     |                      |                  |              |
| Charges for Services                  | 283,366             | 230,400             | 231,840              | 0.6%             | 1,440        |
| Investment Pool / Interest Earnings   | 17,285              | 19,770              | 10,454               | (47.1%)          | (9,316)      |
| Miscellaneous Revenue                 | 600                 | 0                   | 0                    |                  | 0            |
| Transfers from Fund Balance           | 49,500              | 51,026              | 68,123               | 33.5%            | 17,097       |
| <b>TOTAL REVENUE</b>                  | <b>350,751</b>      | <b>301,196</b>      | <b>310,417</b>       | <b>3.1%</b>      | <b>9,221</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |              |
| Internal Service Charges              | 74,895              | 65,046              | 79,467               | 22.2%            | 14,421       |
| Professional and Contractual Services | 202,006             | 219,150             | 218,150              | (0.5%)           | (1,000)      |
| Other Operating Expenses              | 7,862               | 17,000              | 12,800               | (24.7%)          | (4,200)      |
| <b>TOTAL EXPENDITURES</b>             | <b>284,763</b>      | <b>301,196</b>      | <b>310,417</b>       | <b>3.1%</b>      | <b>9,221</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|-------------------------|---------------------|----------------------|--------|

## **CONTAMINATION ASSESSMENT SUBFUND 442**

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### **BACKGROUND**

A Resource Recovery Fee is applied to each Class I and III ton deposited at the Trail Ridge (City-owned) landfill as well as Class III tons deposited at the Old Kings Road (private) landfill. Resource Recovery Fees are categorized as either internal or external host fees dependent upon the relevance to Class I and III tonnage respectively. Host fees are assessed at the rate of \$0.24 per ton and are used to examine, evaluate and remedy numerous contaminated landfills and dump sites.

### **REVENUE**

#### Charges for Services

- This represents internal and external host fees driven by the amount of tonnage received at Trail Ridge Landfill. The increase is driven a \$1,440 increase in internal host fees.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 18.

### **EXPENDITURES**

#### Internal Service Charges

- The increase is driven by 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). The decrease is due to a reduction of \$2,500 in miscellaneous services and charges and \$1,700 in repairs and maintenance.

### **AUTHORIZED POSITION CAP**

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

LANDFILL CLOSURE  
SUBFUND -- 443

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                 |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|-----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR          |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                 |
| Charges for Services                  | 1,943,422           | 1,900,800           | 1,928,327            | 1.4%             | 27,527          |
| Investment Pool / Interest Earnings   | 1,052,122           | 40,828              | 0                    | (100.0%)         | (40,828)        |
| Transfers from Fund Balance           | 804,983             | 0                   | 0                    |                  | 0               |
| <b>TOTAL REVENUE</b>                  | <b>3,800,528</b>    | <b>1,941,628</b>    | <b>1,928,327</b>     | <b>(0.7%)</b>    | <b>(13,301)</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                 |
| Salaries                              | 126,728             | 127,265             | 144,858              | 13.8%            | 17,593          |
| Pension Costs                         | 39,983              | 47,202              | 36,382               | (22.9%)          | (10,820)        |
| Employer Provided Benefits            | 67,632              | 56,541              | 54,752               | (3.2%)           | (1,789)         |
| Internal Service Charges              | 171,115             | 5,318               | 3,566                | (32.9%)          | (1,752)         |
| Insurance Costs and Premiums          | 732                 | 603                 | 584                  | (3.2%)           | (19)            |
| Professional and Contractual Services | 111,556             | 195,000             | 72,000               | (63.1%)          | (123,000)       |
| Other Operating Expenses              | 8,837,707           | 1,362,987           | 1,616,183            | 18.6%            | 253,196         |
| Capital Outlay                        | 0                   | 2                   | 2                    | 0.0%             | 0               |
| Cash Carryover                        | 0                   | 146,710             | 0                    | (100.0%)         | (146,710)       |
| <b>TOTAL EXPENDITURES</b>             | <b>9,355,453</b>    | <b>1,941,628</b>    | <b>1,928,327</b>     | <b>(0.7%)</b>    | <b>(13,301)</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## LANDFILL CLOSURE SUBFUND 443

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### BACKGROUND

The Landfill Closure Subfund was established to provide for the closure and post closure costs of the North, East and Trail Ridge landfills. A Resource Recovery Fee (internal and external host fees) provides funding for this purpose at the rate of \$1.98 per Class I and Class III tons deposited at the Trail Ridge (City-owned) landfill as well as Class III tons deposited at the Old Kings Road (private) landfill.

### REVENUE

#### Charges for Services

- This represents internal and external host fees driven by increased tonnage received at Trail Ridge Landfill. The increase is driven by an increase of \$15,647 in external host fees and \$11,880 in internal host fees.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 18.

### EXPENDITURES

#### Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1<sup>st</sup> 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 Mayor's pension reform.

#### 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 Services Charges

- The net decrease is driven by a reduction in the utilities allocation.

#### Insurance Costs and Premiums

- This amount includes general liability insurance costs.

#### Other Operating Expenses

- This category is made up various expenditures including miscellaneous services and charges (\$1,523,323), repairs and maintenance costs (\$55,000) and utility / water costs (\$19,300). The net increase is driven by \$331,819 in miscellaneous services and charges for leachate disposal and treatment. This was slightly offset by a \$77,432 increase in repairs and maintenance 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.

#### Cash Carryover

- A cash carryover is not needed in FY 18 to balance up the subfund.

**AUTHORIZED POSITION CAP**

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

SOLID WASTE FACILITIES MITIGATION  
 SUBFUND -- 445

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |              |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|--------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR       |
| <b>REVENUE</b>                      |                     |                     |                      |                  |              |
| Charges for Services                | 190,914             | 187,500             | 189,000              | 0.8%             | 1,500        |
| Investment Pool / Interest Earnings | 5,556               | 4,354               | 4,354                | 0.0%             | 0            |
| <b>TOTAL REVENUE</b>                | <b>196,471</b>      | <b>191,854</b>      | <b>193,354</b>       | <b>0.8%</b>      | <b>1,500</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |              |
| Cash Carryover                      | 0                   | 191,854             | 193,354              | 0.8%             | 1,500        |
| <b>TOTAL EXPENDITURES</b>           | <b>0</b>            | <b>191,854</b>      | <b>193,354</b>       | <b>0.8%</b>      | <b>1,500</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **SOLID WASTE FACILITIES MITIGATION SUBFUND 445**

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### **BACKGROUND**

The Solid Waste Facilities Mitigation Subfund was established to mitigate property concerns in areas surrounding Class I landfills. A Resource Recovery Fee (Internal Host Fee) of \$.50 is applied to each Class I ton deposited at the Trail Ridge landfill. Ordinance 2007-739-E authorized a 50/50 sharing of the Internal Host Fee between Class I mitigation activities and the Taye Brown Regional Park Improvement District. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, Chapter 380, Part 4.

### **REVENUE**

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 18.

### **EXPENDITURES**

Cash Carryover

- The FY 18 estimated revenues over expenses is being placed in a cash carryover, pending future council approved appropriations for mitigation activities.

### **AUTHORIZED POSITION CAP**

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

SOLID WASTE CLASS III MITIGATION  
 SUBFUND -- 446

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |          |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|----------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR   |
| <b>REVENUE</b>                      |                     |                     |                      |                  |          |
| Charges for Services                | 119,700             | 105,000             | 105,000              | 0.0%             | 0        |
| Investment Pool / Interest Earnings | 3,285               | 3,424               | 3,424                | 0.0%             | 0        |
| <b>TOTAL REVENUE</b>                | <b>122,985</b>      | <b>108,424</b>      | <b>108,424</b>       | <b>0.0%</b>      | <b>0</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |          |
| Cash Carryover                      | 0                   | 108,424             | 108,424              | 0.0%             | 0        |
| <b>TOTAL EXPENDITURES</b>           | <b>0</b>            | <b>108,424</b>      | <b>108,424</b>       | <b>0.0%</b>      | <b>0</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **SOLID WASTE CLASS III MITIGATION SUBFUND 446**

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### **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 \$0.50 recovery fee 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 then funding is approved by Council.

### **REVENUE**

#### Charges for Services

- This represents external host fees which 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 18.

### **EXPENDITURES**

#### Cash Carryover

- The FY 18 estimated revenues over expenses is being placed in a cash carryover, pending future council approved appropriations for mitigation activities.

### **AUTHORIZED POSITION CAP**

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

STORMWATER SERVICES  
SUBFUND -- 461

|   | FY 15-16<br>ACTUALS      | FY 16-17<br>ADOPTED      | FY 17-18<br>PROPOSED     | CHANGE FROM FY17<br>PERCENT | DOLLAR      |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|-------------|
| <b>REVENUE</b>                                  |                          |                          |                          |                             |             |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                          |                          |                          |                             |             |
| Investment Pool / Interest Earnings             | 419,801                  | 0                        | 0                        |                             | 0           |
| Transfers From Other Funds                      | 1,578,843                | 1,561,770                | 0                        | (100.0%)                    | (1,561,770) |
| General Fund Loan                               | 0                        | 0                        | 2,329,009                |                             | 2,329,009   |
| Transfers from Fund Balance                     | 4,640,905                | 0                        | 0                        |                             | 0           |
|   | <u>6,639,549</u>         | <u>1,561,770</u>         | <u>2,329,009</u>         | 49.1%                       | 767,239     |
| <b>PUBLIC WORKS</b>                             |                          |                          |                          |                             |             |
| Charges for Services                            | 28,895,836               | 29,154,099               | 29,584,022               | 1.5%                        | 429,923     |
| Miscellaneous Revenue                           | 2,590                    | 0                        | 0                        |                             | 0           |
|   | <u>28,898,426</u>        | <u>29,154,099</u>        | <u>29,584,022</u>        | 1.5%                        | 429,923     |
| <b>TOTAL REVENUE</b>                            | <u><u>35,537,975</u></u> | <u><u>30,715,869</u></u> | <u><u>31,913,031</u></u> | 3.9%                        | 1,197,162   |
| <b>EXPENDITURES</b>                             |                          |                          |                          |                             |             |
| <b>NEIGHBORHOODS</b>                            |                          |                          |                          |                             |             |
| Salaries  | 49,820                   | 58,437                   | 56,351                   | (3.6%)                      | (2,086)     |
| Pension Costs                                   | 20,215                   | 20,568                   | 12,829                   | (37.6%)                     | (7,739)     |
| Employer Provided Benefits                      | 14,136                   | 17,964                   | 12,642                   | (29.6%)                     | (5,322)     |
| Internal Service Charges                        | 21,067                   | 12,012                   | 11,600                   | (3.4%)                      | (412)       |
| Insurance Costs and Premiums                    | 66                       | 263                      | 227                      | (13.7%)                     | (36)        |
| Professional and Contractual Services           | 2,060                    | 7,444                    | 11,456                   | 53.9%                       | 4,012       |
| Other Operating Expenses                        | 9,352                    | 7,727                    | 7,907                    | 2.3%                        | 180         |
| Capital Outlay                                  | 0                        | 1                        | 1                        | 0.0%                        | 0           |
| Indirect Cost                                   | 15,427                   | 15,427                   | 45,249                   | 193.3%                      | 29,822      |
|   | <u>132,142</u>           | <u>139,843</u>           | <u>158,262</u>           | 13.2%                       | 18,419      |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                          |                          |                          |                             |             |
| Debt Service                                    | 1,570,146                | 0                        | 0                        |                             | 0           |
| Contingencies                                   | 0                        | 0                        | 214,522                  |                             | 214,522     |
| Transfers to Other Funds                        | 11,100,000               | 9,258,306                | 10,000,000               | 8.0%                        | 741,694     |
| Debt Management Fund Repayments                 | 2,360,122                | 2,369,313                | 2,345,915                | (1.0%)                      | (23,398)    |
|   | <u>15,030,268</u>        | <u>11,627,619</u>        | <u>12,560,437</u>        | 8.0%                        | 932,818     |
| <b>PARKS, RECREATION &amp; COMMUNITY SVCS</b>   |                          |                          |                          |                             |             |
| Salaries  | 42,551                   | 46,236                   | 46,236                   | 0.0%                        | 0           |
| Employer Provided Benefits                      | 617                      | 670                      | 670                      | 0.0%                        | 0           |
| Insurance Costs and Premiums                    | 178                      | 227                      | 192                      | (15.4%)                     | (35)        |
| Other Operating Expenses                        | 10,340                   | 10,952                   | 10,952                   | 0.0%                        | 0           |
| Indirect Cost                                   | 3,223                    | 3,223                    | 0                        | (100.0%)                    | (3,223)     |
|   | <u>56,910</u>            | <u>61,308</u>            | <u>58,050</u>            | (5.3%)                      | (3,258)     |
| <b>PUBLIC WORKS</b>                             |                          |                          |                          |                             |             |
| Salaries  | 4,744,749                | 4,924,535                | 5,298,261                | 7.6%                        | 373,726     |
| Pension Costs                                   | 1,353,443                | 1,582,896                | 1,210,845                | (23.5%)                     | (372,051)   |
| Employer Provided Benefits                      | 1,720,803                | 1,756,676                | 1,599,839                | (8.9%)                      | (156,837)   |
| Internal Service Charges                        | 2,550,667                | 2,879,469                | 3,055,551                | 6.1%                        | 176,082     |
| Insurance Costs and Premiums                    | 22,113                   | 40,748                   | 156,327                  | 283.6%                      | 115,579     |
| Professional and Contractual Services           | 8,747,152                | 6,837,496                | 6,787,996                | (0.7%)                      | (49,500)    |
| Other Operating Expenses                        | 496,125                  | 445,781                  | 496,581                  | 11.4%                       | 50,800      |
| Capital Outlay                                  | 0                        | 1                        | 1                        | 0.0%                        | 0           |
| Indirect Cost                                   | 419,497                  | 419,497                  | 530,881                  | 26.6%                       | 111,384     |
|   | <u>20,054,549</u>        | <u>18,887,099</u>        | <u>19,136,282</u>        | 1.3%                        | 249,183     |

TOTAL EXPENDITURES

35,273,868

30,715,869

31,913,031

3.9%

1,197,162

AUTHORIZED POSITION CAP

FY 16-17  
ADOPTED

FY 17-18  
PROPOSED

CHANGE

Authorized Positions

54

50

(4)

Part-Time Hours

2,600

2,600

0

## **STORMWATER SERVICES SUBFUND 461**

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### **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, which responsibilities include 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, clean canals and ditches, address stormwater treatment issues, maintain collection and pumping systems, as well as stormwater treatment facilities (ponds).

### **REVENUE**

#### Non-Departmental / Fund Level Activities

##### General Fund Loan

- A loan from the General Fund - GSD (SF 011) is required in FY 18 to balance up the fund.

##### Public Works

##### Charges for Services

- The revenue in this category is from service charges for the use and discharge to the city's stormwater management system.

### **EXPENDITURES**

#### Neighborhoods

##### Salaries

- The net decrease is due to a reduction in pensionable special pay of \$2,993.

##### Pension Costs

- The decrease is due to the Mayor's pension reform.

##### 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 as well as a \$2,136 reduction in the workers compensation allocation.

##### 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 18 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.

#### Transfers to Other Funds

- This represents the required \$10 million transfer to the Stormwater Services - Capital Project fund (SF 462) for Stormwater capital projects.

#### Debt Management Fund Repayment

- This represents debt payments for previously funded Stormwater capital projects.

#### Public Works

##### Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1<sup>st</sup> 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 net decrease is due to the Mayor's pension reform.

##### 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 \$141,657 increase in fleet vehicle replacement allocation.

##### 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 projects, to clean canals and ditches, address stormwater treatment issues, maintain collection and pumping systems, and stormwater treatment facilities (ponds).

##### Other Operating Expenses

- This category is made of various small items, the largest increase is repair and maintenance supplies of \$54,000.

##### Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc. The FY 18 includes the maximum allowable amount in the study.

#### **AUTHORIZED POSITION CAP**

The authorized position cap was decreased by four positions that were transferred to the General Fund – GSD (SF 011) as a result of the Stormwater personnel cost allocation.

PUBLIC BUILDING ALLOCATIONS  
SUBFUND -- 5A1

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|----------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR         |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                |
| Charges for Services                  | 43,853,842          | 45,764,018          | 45,809,211           | 0.1%             | 45,193         |
| Investment Pool / Interest Earnings   | 82,324              | 105,480             | 66,512               | (36.9%)          | (38,968)       |
| Miscellaneous Revenue                 | 308,107             | 328,828             | 307,908              | (6.4%)           | (20,920)       |
| Transfers From Other Funds            | 74,071              | 0                   | 0                    |                  | 0              |
| Transfers from Fund Balance           | 445,666             | 0                   | 250,000              |                  | 250,000        |
| <b>TOTAL REVENUE</b>                  | <b>44,764,010</b>   | <b>46,198,326</b>   | <b>46,433,631</b>    | <b>0.5%</b>      | <b>235,305</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                |
| Salaries                              | 2,511,423           | 2,594,477           | 2,651,859            | 2.2%             | 57,382         |
| Salary & Benefit Lapse                | 0                   | (92,256)            | (33,859)             | (63.3%)          | 58,397         |
| Pension Costs                         | 644,384             | 728,179             | 559,622              | (23.1%)          | (168,557)      |
| Employer Provided Benefits            | 699,929             | 708,635             | 670,095              | (5.4%)           | (38,540)       |
| Internal Service Charges              | 9,453,522           | 10,628,279          | 9,918,337            | (6.7%)           | (709,942)      |
| Insurance Costs and Premiums          | 1,171,832           | 1,162,816           | 1,176,805            | 1.2%             | 13,989         |
| Professional and Contractual Services | 7,006,349           | 6,778,780           | 6,680,435            | (1.5%)           | (98,345)       |
| Other Operating Expenses              | 18,114,528          | 20,032,157          | 20,029,534           | 0.0%             | (2,623)        |
| Intra-Departmental Billing            | 18,395              | 18,750              | 36,000               | 92.0%            | 17,250         |
| Capital Outlay                        | 104,284             | 20,002              | 20,002               | 0.0%             | 0              |
| Supervision Allocation                | 0                   | 0                   | 0                    |                  | 0              |
| Indirect Cost                         | 952,151             | 952,151             | 1,466,205            | 54.0%            | 514,054        |
| Contingencies                         | 0                   | 0                   | 292,339              |                  | 292,339        |
| Transfers to Other Funds              | 2,562,502           | 2,666,356           | 2,966,257            | 11.2%            | 299,901        |
| <b>TOTAL EXPENDITURES</b>             | <b>43,239,300</b>   | <b>46,198,326</b>   | <b>46,433,631</b>    | <b>0.5%</b>      | <b>235,305</b> |

AUTHORIZED POSITION CAP

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 59                  | 59                   | 0      |
| Part-Time Hours      | 1,146               | 1,146                | 0      |

## PUBLIC BUILDING ALLOCATIONS SUBFUND 5A1

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### **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 18.

#### Miscellaneous Revenue

- This amount represents the tenant revenue for non-City occupants of city buildings.

#### Transfers from Fund Balance

- This fund balance appropriation is being used to establish an "emergency fund" to address unanticipated repairs, requests, or emergency issues as they arise throughout the fiscal year. Funding used from these funds will be billed in the following fiscal year to recoup costs.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining which is being somewhat offset by a \$11,530 decrease in estimated leave rollback/sellback costs.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 decrease is being driven by a \$930,187 decrease in the utilities allocation and a \$152,610 decrease in the guard svc / security system monitoring allocation at the various city buildings. This is being offset somewhat by increases in the citywide building maintenance allocation (\$161,247) and the IT computer system maint/security allocation (\$145,686).

#### 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 reduction is being driven by a \$195,628 decrease in alarm service costs.

#### Other Operating Expenses

- This category is made of various small items and several large expenditures including electricity (\$10.4 million), water treatment (\$4.7 million), chilled water (\$2.2 million) and repairs / maintenance (\$1.4 million).

#### Intra-Departmental Billing

- This category contains the billings from Fire and Rescue to 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.

#### 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 in this fund is unchanged.

SUPERVISOR OF ELECTIONS  
 GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|----------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR         |
| <b>REVENUE</b>                        |                    |                     |                      |                   |                |
| Intergovernmental Revenue             | 86,103             | 0                   | 0                    |                   | 0              |
| Miscellaneous Revenue                 | 24,795             | 25,000              | 25,000               | 0.0%              | 0              |
| <b>TOTAL REVENUE</b>                  | <b>110,899</b>     | <b>25,000</b>       | <b>25,000</b>        | <b>0.0%</b>       | <b>0</b>       |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |                |
| Salaries                              | 2,992,808          | 2,555,989           | 2,783,380            | 8.9%              | 227,391        |
| Pension Costs                         | 361,249            | 425,999             | 331,951              | (22.1%)           | (94,048)       |
| Employer Provided Benefits            | 344,981            | 316,325             | 247,121              | (21.9%)           | (69,204)       |
| Internal Service Charges              | 487,705            | 475,209             | 526,902              | 10.9%             | 51,693         |
| Insurance Costs and Premiums          | 33,144             | 32,303              | 32,587               | 0.9%              | 284            |
| Professional and Contractual Services | 0                  | 19,756              | 20,076               | 1.6%              | 320            |
| Other Operating Expenses              | 1,723,238          | 1,728,114           | 1,740,041            | 0.7%              | 11,927         |
| Capital Outlay                        | 0                  | 1                   | 1                    | 0.0%              | 0              |
| Debt Management Fund Repayments       | 251,392            | 250,723             | 242,610              | (3.2%)            | (8,113)        |
| <b>TOTAL EXPENDITURES</b>             | <b>6,194,517</b>   | <b>5,804,419</b>    | <b>5,924,669</b>     | <b>2.1%</b>       | <b>120,250</b> |
| <b>AUTHORIZED POSITION CAP</b>        |                    |                     |                      |                   |                |
|                                       |                    | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE            |                |
| Authorized Positions                  |                    | 31                  | 31                   | 0                 |                |
| Part-Time Hours                       |                    | 61,040              | 64,804               | 3,764             |                |
| <b>DIVISION SUMMARY</b>               |                    |                     |                      |                   |                |
|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                |
|                                       |                    |                     |                      | PERCENT           | DOLLAR         |
| ELECTIONS                             | 2,996,933          | 2,348,262           | 2,451,100            | 4.4%              | 102,838        |
| REGISTRATION                          | 3,197,584          | 3,456,157           | 3,473,569            | 0.5%              | 17,412         |
| <b>DEPARTMENT TOTAL</b>               | <b>6,194,517</b>   | <b>5,804,419</b>    | <b>5,924,669</b>     | <b>2.1%</b>       | <b>120,250</b> |

## **SUPERVISOR OF ELECTIONS GENERAL FUND - GSD**

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### **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 prior to an election, staffs call center prior to an election, processes absentee ballots prior to an election, and conducts State and local elections of Duval County in accordance with the elections laws of Florida.

### **REVENUES**

#### Miscellaneous Revenue

- This revenue category includes fees charged to political candidates and the public for reports, studies, and copies.

### **EXPENDITURES**

#### Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining, as well as, a \$150,290 increase in part-time salaries. The Supervisor of Elections will hold one primary election during FY18.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 FY18 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 primarily due to increases of \$33,127 in OGC legal allocation and \$20,724 in IT computer system maintenance/security allocation.

#### Insurance Costs and Premiums

- This category includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This category includes security/guard and janitorial services.

#### Other Operating Expenses

- This category is made of various items, the largest increase is \$35,423 in employee training due to the 2018 general election.

#### Debt Management Fund Repayments

- Represents both the principal and interest costs related to projects within the Supervisor of Elections. Details can be found within the B4 schedule.

### **AUTHORIZED POSITION CAP**

3,764 part-time hours were added as part of the budget process.

TAX COLLECTOR  
SUBFUND -- 017

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                  |
| Licenses and Permits                  | 7,110               | 7,000               | 6,750                | (3.6%)           | (250)            |
| Charges for Services                  | 10,269,771          | 10,555,669          | 10,638,064           | 0.8%             | 82,395           |
| Investment Pool / Interest Earnings   | 20,818              | 21,828              | 13,466               | (38.3%)          | (8,362)          |
| Miscellaneous Revenue                 | 15,807              | 16,500              | 16,500               | 0.0%             | 0                |
| Transfers From Other Funds            | 6,093,948           | 5,709,241           | 6,746,539            | 18.2%            | 1,037,298        |
| Transfers from Fund Balance           | 956,609             | 0                   | 0                    |                  | 0                |
| <b>TOTAL REVENUE</b>                  | <b>17,364,062</b>   | <b>16,310,238</b>   | <b>17,421,319</b>    | <b>6.8%</b>      | <b>1,111,081</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                  |
| Salaries                              | 8,253,164           | 8,735,047           | 9,189,476            | 5.2%             | 454,429          |
| Salary & Benefit Lapse                | 0                   | (390,570)           | (231,928)            | (40.6%)          | 158,642          |
| Pension Costs                         | 2,074,886           | 2,390,799           | 1,890,533            | (20.9%)          | (500,266)        |
| Employer Provided Benefits            | 1,721,717           | 1,841,784           | 1,547,723            | (16.0%)          | (294,061)        |
| Internal Service Charges              | 1,601,363           | 1,519,373           | 1,876,054            | 23.5%            | 356,681          |
| Insurance Costs and Premiums          | 33,042              | 45,296              | 45,508               | 0.5%             | 212              |
| Professional and Contractual Services | 149,223             | 238,300             | 228,801              | (4.0%)           | (9,499)          |
| Other Operating Expenses              | 1,842,386           | 1,930,207           | 1,971,482            | 2.1%             | 41,275           |
| Capital Outlay                        | 363,810             | 2                   | 2                    | 0.0%             | 0                |
| Contingencies                         | 0                   | 0                   | 903,668              |                  | 903,668          |
| <b>TOTAL EXPENDITURES</b>             | <b>16,039,590</b>   | <b>16,310,238</b>   | <b>17,421,319</b>    | <b>6.8%</b>      | <b>1,111,081</b> |
| <b>AUTHORIZED POSITION CAP</b>        |                     |                     |                      |                  |                  |
|                                       |                     | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE           |                  |
| Authorized Positions                  |                     | 226                 | 226                  | 0                |                  |
| Part-Time Hours                       |                     | 63,622              | 63,622               | 0                |                  |

## **TAX COLLECTOR SUBFUND 017**

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### **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 (\$2,806,500), driver's license renewal fees (\$2,775,000) and tax certificate / redemption sale (\$1,825,000). The net increase is primarily due to a \$169,000 increase in e-commerce fees offset somewhat by a \$105,000 decrease in driver's license renewal fees.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 18.

#### Transfers from Other Funds

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

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1<sup>st</sup> 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 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 mainly due to a \$297,612 increase in IT computer system maintenance/security costs and \$36,645 net increase in building cost allocation.

#### Insurance Costs and Premiums

- This amount includes non-payroll insurance and general liability costs.

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

- The category is made of various small items and several large items. The largest of which are office supplies (\$145,000), postage (\$545,000) and rental for non-city buildings (\$973,523).

Contingencies

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

**AUTHORIZED POSITION CAP**

The authorized cap is unchanged.

COURTS  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                  |
|---------------------------------------|--------------------|---------------------|----------------------|-------------------|------------------|
|                                       |                    |                     |                      | PERCENT           | DOLLAR           |
| <b>REVENUE</b>                        |                    |                     |                      |                   |                  |
| Fines and Forfeits                    | 260                | 0                   | 0                    |                   | 0                |
| <b>TOTAL REVENUE</b>                  | <b>260</b>         | <b>0</b>            | <b>0</b>             |                   | <b>0</b>         |
| <b>EXPENDITURES</b>                   |                    |                     |                      |                   |                  |
| Salaries                              | 159,330            | 158,626             | 142,802              | (10.0%)           | (15,824)         |
| Pension Costs                         | 53,375             | 58,833              | 35,816               | (39.1%)           | (23,017)         |
| Employer Provided Benefits            | 31,689             | 28,069              | 19,815               | (29.4%)           | (8,254)          |
| Internal Service Charges              | 3,743,372          | 3,559,921           | 3,385,467            | (4.9%)            | (174,454)        |
| Insurance Costs and Premiums          | 62,390             | 88,647              | 48,400               | (45.4%)           | (40,247)         |
| Professional and Contractual Services | 9,900              | 1,000               | 1,000                | 0.0%              | 0                |
| Other Operating Expenses              | 160,094            | 156,514             | 158,068              | 1.0%              | 1,554            |
| Capital Outlay                        | 19,441             | 20,001              | 2                    | (100.0%)          | (19,999)         |
| <b>TOTAL EXPENDITURES</b>             | <b>4,239,591</b>   | <b>4,071,611</b>    | <b>3,791,370</b>     | <b>(6.9%)</b>     | <b>(280,241)</b> |
| <b>AUTHORIZED POSITION CAP</b>        |                    |                     |                      |                   |                  |
|                                       |                    | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE            |                  |
| Authorized Positions                  |                    | 2                   | 2                    | 0                 |                  |
| <b>DIVISION SUMMARY</b>               |                    |                     |                      |                   |                  |
|                                       | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                  |
|                                       |                    |                     |                      | PERCENT           | DOLLAR           |
| CIRCUIT COURT                         | 790,394            | 696,580             | 773,497              | 11.0%             | 76,917           |
| COUNTY COURT                          | 3,449,197          | 3,375,031           | 3,017,873            | (10.6%)           | (357,158)        |
| <b>DEPARTMENT TOTAL</b>               | <b>4,239,591</b>   | <b>4,071,611</b>    | <b>3,791,370</b>     | <b>(6.9%)</b>     | <b>(280,241)</b> |

## **COURTS GENERAL FUND - GSD**

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### **BACKGROUND**

The Courts' budget includes the Circuit Court and County Court expenses exclusive of the cost of Judges and other State employees. Also included in the budget are certain costs associated with the operation of the Court Administrator's Office. 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 decrease is driven by filling a vacancy at a lower salary than in FY 17.

#### Pension Costs

- The decrease is due to the Mayor's pension reform.

#### 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 FY18 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 decrease is due primarily to a \$279,661 decrease in building cost allocation for the Courthouse offset somewhat by an \$121,121 increase in IT computer system maintenance/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 are (\$30,362) in membership dues, (\$26,841) in lease purchase (equipment agreements), (\$23,000) in hardware/software maint and licenses, and (\$22,750) in other operating supplies.

### **AUTHORIZED POSITION CAP**

There are no changes to the authorized position cap.

COURT COST COURTHOUSE TRUST-SEC 111.380  
 SUBFUND -- 15T

|                                     | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                 |
|-------------------------------------|---------------------|---------------------|----------------------|------------------|-----------------|
|                                     |                     |                     |                      | PERCENT          | DOLLAR          |
| <b>REVENUE</b>                      |                     |                     |                      |                  |                 |
| Charges for Services                | 2,914,478           | 3,158,567           | 2,800,000            | (11.4%)          | (358,567)       |
| Investment Pool / Interest Earnings | 6,117               | 6,099               | 0                    | (100.0%)         | (6,099)         |
| Transfers From Other Funds          | 0                   | 252,116             | 526,056              | 108.7%           | 273,940         |
| <b>TOTAL REVENUE</b>                | <b>2,920,594</b>    | <b>3,416,782</b>    | <b>3,326,056</b>     | <b>(2.7%)</b>    | <b>(90,726)</b> |
| <b>EXPENDITURES</b>                 |                     |                     |                      |                  |                 |
| Internal Service Charges            | 787,776             | 789,642             | 700,000              | (11.4%)          | (89,642)        |
| Other Operating Expenses            | 8,728               | 0                   | 0                    |                  | 0               |
| Debt Service                        | 2,379,949           | 2,627,140           | 2,626,056            | 0.0%             | (1,084)         |
| <b>TOTAL EXPENDITURES</b>           | <b>3,176,453</b>    | <b>3,416,782</b>    | <b>3,326,056</b>     | <b>(2.7%)</b>    | <b>(90,726)</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## **COURT COST COURTHOUSE TRUST SUBFUND 15T**

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### **BACKGROUND**

Section 111.380: As a result of Ordinance 2010-561, the State Court Facilities Surcharge was increased from \$15 to \$30. The surcharge is levied on non-criminal traffic violations and the criminal violations listed in Section 318.17, Florida Statutes and is to be used exclusively to fund the maintenance and the capital improvements associated with court facilities. The budget for this subfund should have no less than 25% of the total revenues for the fiscal year budgeted. This is an "all years" subfund.

### **REVENUE**

#### Charges for Services

- This amount represents the anticipated FY 18 court facilities surcharge revenue as described above.

#### Transfers from Other Funds

- The remaining revenue, after the 25% maintenance costs, is unable to pay the FY 18 debt service. Therefore the General Fund – GSD (SF 011) will have to make a contribution to this fund to balance the budget.

### **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 18 debt service costs associated with the Courthouse bond issue.

### **AUTHORIZED POSITION CAP**

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

TEEN COURT PROGRAMS TRUST - SEC 111.375  
 SUBFUND -- 15V

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |               |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|---------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR        |
| <b>REVENUE</b>                        |                     |                     |                      |                  |               |
| Fines and Forfeits                    | 294,977             | 297,794             | 271,984              | (8.7%)           | (25,810)      |
| Investment Pool / Interest Earnings   | 5,808               | 5,094               | 3,413                | (33.0%)          | (1,681)       |
| Transfers From Other Funds            | 55,000              | 55,000              | 55,000               | 0.0%             | 0             |
| Transfers from Fund Balance           | 87,693              | 31,762              | 82,935               | 161.1%           | 51,173        |
| <b>TOTAL REVENUE</b>                  | <b>443,479</b>      | <b>389,650</b>      | <b>413,332</b>       | <b>6.1%</b>      | <b>23,682</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |               |
| Salaries                              | 182,809             | 226,243             | 237,525              | 5.0%             | 11,282        |
| Salary & Benefit Lapse                | 0                   | (17,859)            | (12,556)             | (29.7%)          | 5,303         |
| Pension Costs                         | 43,921              | 63,321              | 62,895               | (0.7%)           | (426)         |
| Employer Provided Benefits            | 33,458              | 44,454              | 32,514               | (26.9%)          | (11,940)      |
| Internal Service Charges              | 7,406               | 6,181               | 4,920                | (20.4%)          | (1,261)       |
| Insurance Costs and Premiums          | 868                 | 1,107               | 985                  | (11.0%)          | (122)         |
| Professional and Contractual Services | 40,051              | 59,499              | 56,191               | (5.6%)           | (3,308)       |
| Other Operating Expenses              | 19,331              | 6,704               | 7,041                | 5.0%             | 337           |
| Contingencies                         | 0                   | 0                   | 23,817               |                  | 23,817        |
| <b>TOTAL EXPENDITURES</b>             | <b>327,844</b>      | <b>389,650</b>      | <b>413,332</b>       | <b>6.1%</b>      | <b>23,682</b> |

AUTHORIZED POSITION CAP

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 6                   | 6                    | 0      |

## **TEEN COURT PROGRAMS TRUST SUBFUND 15V**

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### **BACKGROUND**

Section 111.375

This program provides Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work, positive role models, law students, and the judicial system. In addition, 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 revenues derived from the assessments per Florida Statute 938.19.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 18.

Transfers from Other Funds

- This is a transfer from the General Fund – GSD (SF 011) for the Neighborhood Accountability Board.

Transfers from Fund Balance

- A transfer from fund balance is appropriated to balance the fund.

### **EXPENDITURES**

Salaries

- The increase is due to anticipated pay increases to be effective October 1<sup>st</sup> 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 18. The significant decrease in the lapse is due to a change in the FY18 base cost which excludes pension.

Pension Costs

- The net decrease is due to the Mayor's pension reform.

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 decrease is due to a reduction in allocation costs for IT computer system maintenance / security.

Insurance Costs and Premiums

- This category includes an allocation for general liability insurance.

Professional and Contractual Services

- The decrease is due to a reduction in contractual services to better reflect actual usage.

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.

**AUTHORIZED POSITION CAP**

There are no changes to the authorized position cap.

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

|   | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---|---------------------|---------------------|----------------------|------------------|------------------|
|   |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                                  |                     |                     |                      |                  |                  |
| <b>COURTS</b>                                   |                     |                     |                      |                  |                  |
| Charges for Services                            | 0                   | 743,673             | 672,438              | (9.6%)           | (71,235)         |
| Miscellaneous Revenue                           | 0                   | 30,296              | 46,777               | 54.4%            | 16,481           |
|   | 0                   | 773,969             | 719,215              | (7.1%)           | (54,754)         |
| <b>FINANCE AND ADMINISTRATION</b>               |                     |                     |                      |                  |                  |
| Charges for Services                            | 0                   | 247,891             | 224,146              | (9.6%)           | (23,745)         |
|   | 0                   | 247,891             | 224,146              | (9.6%)           | (23,745)         |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                     |                     |                      |                  |                  |
| Investment Pool / Interest Earnings             | 0                   | 0                   | 7,499                |                  | 7,499            |
| Transfers From Other Funds                      | 0                   | 488,154             | 64,740               | (86.7%)          | (423,414)        |
| Transfers from Fund Balance                     | 0                   | 0                   | 72,903               |                  | 72,903           |
|   | 0                   | 488,154             | 145,142              | (70.3%)          | (343,012)        |
| <b>TOTAL REVENUE</b>                            | <b>0</b>            | <b>1,510,014</b>    | <b>1,088,503</b>     | <b>(27.9%)</b>   | <b>(421,511)</b> |
| <b>EXPENDITURES</b>                             |                     |                     |                      |                  |                  |
| <b>COURTS</b>                                   |                     |                     |                      |                  |                  |
| Salaries  | 0                   | 392,651             | 417,668              | 6.4%             | 25,017           |
| Pension Costs                                   | 0                   | 80,808              | 66,333               | (17.9%)          | (14,475)         |
| Employer Provided Benefits                      | 0                   | 97,455              | 83,435               | (14.4%)          | (14,020)         |
| Internal Service Charges                        | 0                   | 8,004               | 8,403                | 5.0%             | 399              |
| Insurance Costs and Premiums                    | 0                   | 1,914               | 1,725                | (9.9%)           | (189)            |
| Professional and Contractual Services           | 0                   | 115,728             | 125,000              | 8.0%             | 9,272            |
| Other Operating Expenses                        | 0                   | 25,116              | 33,243               | 32.4%            | 8,127            |
| Library Materials                               | 0                   | 75,097              | 79,820               | 6.3%             | 4,723            |
| Indirect Cost                                   | 0                   | 15,350              | 0                    | (100.0%)         | (15,350)         |
|   | 0                   | 812,123             | 815,627              | 0.4%             | 3,504            |
| <b>FINANCE AND ADMINISTRATION</b>               |                     |                     |                      |                  |                  |
| Other Operating Expenses                        | 0                   | 247,891             | 224,146              | (9.6%)           | (23,745)         |
|   | 0                   | 247,891             | 224,146              | (9.6%)           | (23,745)         |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                     |                     |                      |                  |                  |
| Contingencies                                   | 0                   | 0                   | 48,730               |                  | 48,730           |
| Cash Carryover                                  | 0                   | 450,000             | 0                    | (100.0%)         | (450,000)        |
|   | 0                   | 450,000             | 48,730               | (89.2%)          | (401,270)        |
| <b>TOTAL EXPENDITURES</b>                       | <b>0</b>            | <b>1,510,014</b>    | <b>1,088,503</b>     | <b>(27.9%)</b>   | <b>(421,511)</b> |

**AUTHORIZED POSITION CAP**

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 9                   | 9                    | 0      |
| Part-Time Hours      | 2,290               | 2,290                | 0      |

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

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**BACKGROUND**

Municode Section 111.385 and Florida Statute 939.185

As of July 1, 2004 a \$65 fee was imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609-E on felony, misdemeanor or criminal traffic offenses. This revenue was split into four separate activities which receive 25% of the total revenue: Legal Aid, Duval County Law Library, Juvenile Drug Court and Judicial Support. Prior to FY 17 these separate activities were housed in separate subfunds. As part of the FY 17 budget, all four of the 25% pieces of the \$65 fee are being moved into this new subfund. This will allow the remaining funding at year end to be swept and transferred into the judicial support activity pursuant to the Florida Statute.

**REVENUE**

Courts

Charges for Services

- This amount represents three 25% pieces of the anticipated FY 18 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 18 revenue to be received related to F.S 939.185 for legal aid.

Non-Departmental / Fund Level Activates

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 18.

Transfers From Other Funds

- This amount represents a transfer from the Alcohol and Other Drug Abuse trust fund (SF 156) to balance 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 and the pension reform reserve.

**EXPENDITURES**

Courts

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

|                                       | 270,923                     | 255,818             | 288,886                | 815,627 |
|---------------------------------------|-----------------------------|---------------------|------------------------|---------|
| Expenditures                          | Duval County<br>Law Library | Judicial<br>Support | Juvenile Drug<br>Court | Total   |
| Salaries                              | 139,610                     | 84,635              | 193,423                | 417,668 |
| Pension Costs                         | 4,422                       | 17,720              | 44,191                 | 66,333  |
| Employer Provided Benefits            | 29,812                      | 13,342              | 40,281                 | 83,435  |
| Internal Service Charges              | 1,661                       | 4,771               | 1,971                  | 8,403   |
| Insurance Costs and Premiums          | 575                         | 350                 | 800                    | 1,725   |
| Professional and Contractual Services |                             | 125,000             |                        | 125,000 |
| Other Operating Expenses              | 15,023                      | 10,000              | 8,220                  | 33,243  |
| Library Materials                     | 79,820                      |                     |                        | 79,820  |

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.

Contingencies

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

**AUTHORIZED POSITION CAP**

The authorized cap in the fund is unchanged.

PUBLIC DEFENDER  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                           | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                |
|---------------------------|--------------------|---------------------|----------------------|-------------------|----------------|
|                           |                    |                     |                      | PERCENT           | DOLLAR         |
| <b>EXPENDITURES</b>       |                    |                     |                      |                   |                |
| Internal Service Charges  | 1,832,686          | 1,885,847           | 2,129,567            | 12.9%             | 243,720        |
| Other Operating Expenses  | 0                  | 8,448               | 34,433               | 307.6%            | 25,985         |
| Capital Outlay            | 0                  | 1                   | 1                    | 0.0%              | 0              |
| <b>TOTAL EXPENDITURES</b> | <b>1,832,686</b>   | <b>1,894,296</b>    | <b>2,164,001</b>     | <b>14.2%</b>      | <b>269,705</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|                         |                     |                      |        |

| DIVISION SUMMARY        | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |                |
|-------------------------|--------------------|---------------------|----------------------|-------------------|----------------|
|                         |                    |                     |                      | PERCENT           | DOLLAR         |
| PUBLIC DEFENDER         | 1,832,686          | 1,894,296           | 2,164,001            | 14.2%             | 269,705        |
| <b>DEPARTMENT TOTAL</b> | <b>1,832,686</b>   | <b>1,894,296</b>    | <b>2,164,001</b>     | <b>14.2%</b>      | <b>269,705</b> |

## **PUBLIC DEFENDER GENERAL FUND - GSD**

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### **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 net increase is mainly due to increases of \$208,895 in building cost allocation for the Jake Godbold Building attributable to an increase in interest and principal payment based on the loan repayment schedule and \$33,472 in IT computer system maintenance/security allocation.

#### Other Operating Expenses

- The increase is mainly due to the lease-purchase of metal detector equipment which will be installed in the lobby of the Jake Godbold building for the safety and security of office personnel.

### **AUTHORIZED POSITION CAP**

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

STATE ATTORNEY  
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

|                              | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |               |
|------------------------------|--------------------|---------------------|----------------------|-------------------|---------------|
|                              |                    |                     |                      | PERCENT           | DOLLAR        |
| <b>EXPENDITURES</b>          |                    |                     |                      |                   |               |
| Internal Service Charges     | 1,660,071          | 1,687,261           | 1,703,052            | 0.9%              | 15,791        |
| Insurance Costs and Premiums | 0                  | 0                   | 1,594                |                   | 1,594         |
| Other Operating Expenses     | 843                | 3,000               | 3,000                | 0.0%              | 0             |
| <b>TOTAL EXPENDITURES</b>    | <b>1,660,914</b>   | <b>1,690,261</b>    | <b>1,707,646</b>     | <b>1.0%</b>       | <b>17,385</b> |

| AUTHORIZED POSITION CAP | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|-------------------------|---------------------|----------------------|--------|
|                         |                     |                      |        |

| DIVISION SUMMARY        | FY 15-16<br>ACTUAL | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY 17 |               |
|-------------------------|--------------------|---------------------|----------------------|-------------------|---------------|
|                         |                    |                     |                      | PERCENT           | DOLLAR        |
| STATE ATTORNEY          | 1,660,914          | 1,690,261           | 1,707,646            | 1.0%              | 17,385        |
| <b>DEPARTMENT TOTAL</b> | <b>1,660,914</b>   | <b>1,690,261</b>    | <b>1,707,646</b>     | <b>1.0%</b>       | <b>17,385</b> |

## **STATE ATTORNEY GENERAL FUND - GSD**

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### **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 is due primarily to an \$38,498 increase in building cost allocation associated with the utility cost of the Old Federal Courthouse offset somewhat by a \$20,683 decrease in IT computer system maintenance/security allocation.

#### Insurance Costs and Premiums

- This amount represents cost for general liability insurance.

### **AUTHORIZED POSITION CAP**

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

CLERK OF THE COURT  
SUBFUND -- 016

|                                       | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |                  |
|---------------------------------------|---------------------|---------------------|----------------------|------------------|------------------|
|                                       |                     |                     |                      | PERCENT          | DOLLAR           |
| <b>REVENUE</b>                        |                     |                     |                      |                  |                  |
| Charges for Services                  | 4,271,248           | 3,819,563           | 4,427,565            | 15.9%            | 608,002          |
| Investment Pool / Interest Earnings   | 25,367              | 16,517              | 16,676               | 1.0%             | 159              |
| Transfers from Fund Balance           | 321,692             | 0                   | 630,017              |                  | 630,017          |
| <b>TOTAL REVENUE</b>                  | <b>4,618,307</b>    | <b>3,836,080</b>    | <b>5,074,258</b>     | <b>32.3%</b>     | <b>1,238,178</b> |
| <b>EXPENDITURES</b>                   |                     |                     |                      |                  |                  |
| Salaries                              | 822,498             | 894,171             | 1,217,545            | 36.2%            | 323,374          |
| Salary & Benefit Lapse                | 0                   | (66,514)            | (47,305)             | (28.9%)          | 19,209           |
| Pension Costs                         | 220,479             | 289,205             | 265,121              | (8.3%)           | (24,084)         |
| Employer Provided Benefits            | 205,665             | 255,350             | 211,542              | (17.2%)          | (43,808)         |
| Internal Service Charges              | 1,893,479           | 1,840,633           | 2,042,997            | 11.0%            | 202,364          |
| Insurance Costs and Premiums          | 3,407               | 6,015               | 5,384                | (10.5%)          | (631)            |
| Professional and Contractual Services | 3,667               | 4,000               | 5,000                | 25.0%            | 1,000            |
| Other Operating Expenses              | 204,515             | 244,225             | 255,021              | 4.4%             | 10,796           |
| Capital Outlay                        | 0                   | 1                   | 508,000              | 799,900.0%       | 507,999          |
| Supervision Allocation                | 284,406             | 268,968             | 330,970              | 23.1%            | 62,002           |
| Indirect Cost                         | 94,749              | 94,749              | 160,696              | 69.6%            | 65,947           |
| Contingencies                         | 0                   | 0                   | 119,287              |                  | 119,287          |
| Cash Carryover                        | 0                   | 5,277               | 0                    | (100.0%)         | (5,277)          |
| <b>TOTAL EXPENDITURES</b>             | <b>3,732,864</b>    | <b>3,836,080</b>    | <b>5,074,258</b>     | <b>32.3%</b>     | <b>1,238,178</b> |

**AUTHORIZED POSITION CAP**

|                      | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|----------------------|---------------------|----------------------|--------|
| Authorized Positions | 32                  | 35                   | 3      |
| Part-Time Hours      | 5,200               | 7,800                | 2,600  |

## CLERK OF THE COURT SUBFUND 016

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### **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 included deeds, marriage licenses, documentary stamps, etc. A fee of \$10 for the first page and \$8.50 for each additional page is charged each time a document is recorded with the Clerk of the Court. The County side of the Clerk (SF 016) receives \$5.00 for the first page and \$4.00 for each additional page. The rest of the fee goes into various other accounts.

### **REVENUE**

#### Charges for Services

- This category includes the various fees collected by the Clerk of the Court. The largest of which are the court costs / fees revenue totaling \$3,170,946, document stamps revenue totaling \$487,908, and marriage fees totaling \$229,793. The increase shown over the prior year budget is in court costs / fees revenue.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 18.

#### Transfers from Fund Balance

- Fund balance is being appropriated to replace the current tax deed software system, add cameras where evidence is collected and stored, and install microphones allowing clerks and customers to communicate between glass windows more effectively.

### **EXPENDITURES**

#### Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining, a \$60,800 increase in part-time salaries, and the addition of three positions added as part of the budget process.

#### 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 18.

#### Pension Costs

- The net decrease is due to the Mayor's pension reform.

#### 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 FY18 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 due primarily to an \$117,646 increase in building cost allocation for the Courthouse.

#### 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 building rental costs of \$112,268 and outside printing of \$83,000.

#### Capital Outlay

- The amount includes funding for the replacement of the current tax deed software system, cameras where evidence is collected and stored, and the installation of microphones allowing clerks and customers to communicate between glass windows more effectively.

#### 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.

#### **AUTHORIZED POSITION CAP**

The authorized position cap is increasing by three positions and 2,600 part-time hours were added as part of the budget process.

RECORDING FEES TECHNOLOGY - SEC 111.388  
 SUBFUND -- 15U

|   | FY 15-16<br>ACTUALS | FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE FROM FY17 |               |
|---|---------------------|---------------------|----------------------|------------------|---------------|
|   |                     |                     |                      | PERCENT          | DOLLAR        |
| <b>REVENUE</b>                                  |                     |                     |                      |                  |               |
| <b>COURTS</b>                                   |                     |                     |                      |                  |               |
| Charges for Services                            | 1,423,944           | 1,320,522           | 1,461,575            | 10.7%            | 141,053       |
|   | 1,423,944           | 1,320,522           | 1,461,575            | 10.7%            | 141,053       |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                     |                     |                      |                  |               |
| Investment Pool / Interest Earnings             | 4,422               | 0                   | 3,855                |                  | 3,855         |
| Transfers from Fund Balance                     | 0                   | 63,164              | 0                    | (100.0%)         | (63,164)      |
|   | 4,422               | 63,164              | 3,855                | (93.9%)          | (59,309)      |
| <b>TOTAL REVENUE</b>                            | <b>1,428,366</b>    | <b>1,383,686</b>    | <b>1,465,430</b>     | <b>5.9%</b>      | <b>81,744</b> |
| <b>EXPENDITURES</b>                             |                     |                     |                      |                  |               |
| <b>COURTS</b>                                   |                     |                     |                      |                  |               |
| Internal Service Charges                        | 225,806             | 317,570             | 286,996              | (9.6%)           | (30,574)      |
| Professional and Contractual Services           | 0                   | 120,000             | 40,000               | (66.7%)          | (80,000)      |
| Other Operating Expenses                        | 68,936              | 75,642              | 86,399               | 14.2%            | 10,757        |
| Capital Outlay                                  | 0                   | 40,000              | 1                    | (100.0%)         | (39,999)      |
|   | 294,743             | 553,212             | 413,396              | (25.3%)          | (139,816)     |
| <b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b> |                     |                     |                      |                  |               |
| Contingencies                                   | 0                   | 0                   | 123,652              |                  | 123,652       |
|   | 0                   | 0                   | 123,652              |                  | 123,652       |
| <b>PUBLIC DEFENDER</b>                          |                     |                     |                      |                  |               |
| Internal Service Charges                        | 49,699              | 87,949              | 132,957              | 51.2%            | 45,008        |
| Other Operating Expenses                        | 331,391             | 343,630             | 344,876              | 0.4%             | 1,246         |
| Capital Outlay                                  | 0                   | 0                   | 1                    |                  | 1             |
|   | 381,090             | 431,579             | 477,834              | 10.7%            | 46,255        |
| <b>STATE ATTORNEY</b>                           |                     |                     |                      |                  |               |
| Internal Service Charges                        | 264,113             | 293,895             | 422,447              | 43.7%            | 128,552       |
| Professional and Contractual Services           | 22,280              | 5,000               | 5,000                | 0.0%             | 0             |
| Other Operating Expenses                        | 95,861              | 23,100              | 23,100               | 0.0%             | 0             |
| Capital Outlay                                  | 0                   | 76,900              | 1                    | (100.0%)         | (76,899)      |
|   | 382,255             | 398,895             | 450,548              | 12.9%            | 51,653        |
| <b>TOTAL EXPENDITURES</b>                       | <b>1,058,088</b>    | <b>1,383,686</b>    | <b>1,465,430</b>     | <b>5.9%</b>      | <b>81,744</b> |

AUTHORIZED POSITION CAP

| FY 16-17<br>ADOPTED | FY 17-18<br>PROPOSED | CHANGE |
|---------------------|----------------------|--------|
|---------------------|----------------------|--------|

## RECORDING FEES TECHNOLOGY SUBFUND 15U

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### **BACKGROUND**

Municipal code section: 111.388

This fund receives \$2 for each page recorded by the Clerk into the Official Record pursuant to Florida Statute 28.24(12) (e) (1). 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) (f) (2). Funds should be 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 FY18 technology recording fee tied to the recording of deeds and mortgages.

#### Non-Departmental / Fund Level Activities

##### Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 18.

### **EXPENDITURES**

#### Courts

##### Internal Service Charges

- This category includes the any IT tech equipment refresh allocation and IT computer system maintenance / security costs.

##### Professional and Contractual Services

- This category includes the FY 18 estimated ongoing professional / contractual services costs.

##### Other Operating Expenses

- This category is made of a various operating costs including hardware/software licensing and maintenance agreements and software and computer items under \$1,000.

##### Capital Outlay

- All prior year capital funding has been removed.

#### Non-Departmental / Fund Level Activities

##### Contingencies

- This amount represents the excess revenue over expenditures, once maintenance and operating costs are estimated and all prior year capital funding is removed. The three parties; Courts, Public Defender and State Attorney; will need to determine how this amount will be split.

#### Public Defender

##### Internal Service Charges

- This category includes the any IT tech equipment refresh allocation and IT computer system maintenance / security costs.

##### Other Operating Expenses

- This category is made of a various operating costs including hardware/software licensing and maintenance agreements and software and computer items under \$1,000.

State Attorney

Internal Service Charges

- This category includes the any IT tech equipment refresh allocation and IT computer system maintenance / security costs.

Professional and Contractual Services

- This category includes the FY 18 estimated ongoing professional / contractual services costs.

Other Operating Expenses

- This category is made of a various operating costs including hardware/software licensing and maintenance agreements and software and computer items under \$1,000.

Capital Outlay

- All prior year capital funding has been removed.

**AUTHORIZD POSITION CAP**

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





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**DEPARTMENT OF FINANCE**  
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