

OFFICE OF THE COUNCIL AUDITOR

FY 2012/2013 PROPOSED BUDGET

FINANCE COMMITTEE MEMBERS

John R. Crescimbeni - Chair

Greg Anderson - Vice Chair

Lori N. Boyer

Dr. Johnny Gaffney

Bill Gulliford

Stephen C. Joost

Clay Yarborough



Meeting #1
August 9, 2012

**COUNCIL AUDITOR'S OFFICE
TABLE OF CONTENTS
MEETING #1**

Summary of Pending Budget Legislation	1
Ad Valorem Tax Timeline Overview	2
Summary of Ad Valorem Tax Calculations.....	4
Sample Residential Ad Valorem Calculations.....	5
City & Independent Agencies Budget Summary (and Footnotes).....	7
Summary of Budgets.....	9
Summary of Employee Caps by Subfund.....	10
Overall Employee Cap Reconciliation	11
Eliminated Positions	12
Employee Cap by Department	20
Personnel Expenses.....	21
Salary Lapse Schedule	22
General Fund/GSD Schedule of Revenues (and Footnotes)	24
General Fund/GSD Schedule of Expenditures.....	28
Schedule of Non-Departmental Expenditures (and Footnotes)	29
Banking Fund Overview	36
Analysis of Budgeted Debt Services Requirements.....	37
Schedule of Capital Outlay Projects Not Lapsed.....	38
Food and Beverages Expenditures.....	39
Public Service Grant Funding	42
Intra-Governmental Services - Information Technology Division	44
Intra-Governmental Services – Administrative Services & Procurement	56
Intra-Governmental Services – Copy Center	59
Intra-Governmental Services – Fleet Management.....	62

2012/13 BUDGET LEGISLATION

2012-429 Rolled Back Rate Resolution

Informs the Property Appraiser of the “rolled back” millage rates and the proposed millage rates for notices to be sent to all property owners

2012-430 Millage Levy Ordinance

Establishes the millage rates to be levied by the consolidated government for the General Service District, not including Urban Service Districts 2, 3, 4 or 5 (Atlantic Beach, Neptune Beach, Jacksonville Beach, and Baldwin)

2012-431 Millage Levy Ordinance

Establishes the millage rates to be levied by the consolidated government for Urban Service Districts 2, 3, and 4 (Atlantic Beach, Neptune Beach and Jacksonville Beach)

2012-432 Millage Levy Ordinance

Establishes the millage rates to be levied by the consolidated government for Urban Service District 5 (Baldwin)

2012-433 Budget Ordinance

Approves the budgets for the City and its Independent Agencies

2012-434 Five Year Capital Improvement Plan (CIP)

Adopts the 5 five year (2013-2017) CIP

2012-435 Ordinance Increasing Principal Amount of Bonds

Increases principal amount of banking fund bonds to be issued up to \$25,176,448 net project funds

2012/13 AD VALOREM TAX TIMELINE OVERVIEW

2012

January 1	<p>This is the effective date of property valuation.</p> <ul style="list-style-type: none">• If a home under construction is not complete on this date, it is not taxed.• Taxpayer must reside in home on this date to be eligible for homestead exemption.
July 1	<p>Property Appraiser certifies to taxing authorities the preliminary valuation totals, via top portion of forms DR-420 Certification of Taxable Value, for computation of the proposed budget.</p>
July 15	<p>The last day for the Mayor to submit the budget to Council.</p>
August 4	<p>Within 35 days of the Property Appraiser certification, City completes and files form DR-420 (Certification of Taxable Value) with the following information:</p> <ul style="list-style-type: none">• Proposed millage rate• Current year rolled-back rate pursuant to Florida Statute (F.S.) 200.065• Date, time and place of the tentative budget hearing
August 24	<p>Within 55 days of the Property Appraiser certification, the Notice of Proposed Property Taxes (TRIM Notice) is mailed out pursuant to F.S. 200.069.</p>
September 11	<p>Within 65 to 80 days of the Property Appraiser certification, usually the first Council meeting in September, hold a public hearing and adopt a tentative millage</p>
September 22	<p>Within 15 days of the tentative budget hearing, advertise the intent to adopt a final millage and budget pursuant to F.S.</p>
September 25	<p>Within 2 to 5 days of the advertisement, usually the second Council meeting in September, hold a public hearing and adopt the final millage and budget.</p>
September 28	<p>Within 3 days after the final hearing, the City sends the ordinance adopting the final millage to the Property Appraiser, the Tax Collector and the State Department of Revenue (DOR).</p>
October 1	<p>Fiscal year that is funded by this ad valorem tax cycle begins.</p>
October	<p>Property Appraiser informs taxing authority of final adjusted tax roll via top portion of forms DR-422 Certification of Final Taxable Value.</p>
October	<p>Within 30 days of passage, the City/Finance Department sends certified copies of the Millage Levy Ordinance and the Annual Budget Ordinance and other required documents and forms to the DOR, Tax Collector and the Property Appraiser.</p>

2012/13 AD VALOREM TAX TIMELINE OVERVIEW

October	Within 30 days of passage, the City sends TRIM compliance package to the DOR including form DR-487, Certification of Compliance. The following is included in the package: <ul style="list-style-type: none">• Certification of Taxable Value, Forms DR-420• Legislation adopting the millage and the budget• Entire newspaper pages for all advertisements• Proof of publication from the newspaper for all advertisements• Certification of Final Taxable Value, Forms DR-422				
October	Council passes a resolution for the purpose of qualifying with the State for revenue sharing participation. This includes a certification of compliance with Statutes concerning ad valorem levy. Council Secretary sends the Resolution and three iterations of forms DR-700218 to the DOR.				
November	Tax bills are sent out. Pursuant to Statutes, discounts for early payment are: <table><tr><td>4 percent - November</td><td>3 percent - December</td></tr><tr><td>2 percent - January</td><td>1 percent - February</td></tr></table>	4 percent - November	3 percent - December	2 percent - January	1 percent - February
4 percent - November	3 percent - December				
2 percent - January	1 percent - February				
December	Council Auditor staff calculates the required tax increment contributions based on the Property Appraiser's final certification. Contributions must be made by January 1.				

2013

March 31	Taxes are due without any discount or penalty.
August	Errors and Insolvencies for the 2012 tax roll are certified, including the total discounts granted. Subsequently, Council Auditor staff reviews the list and the Council certifies it via resolution. The Tax Collector sends a recapitulation (form 502) to the DOR.

When Complete

Notice of Tax Impact of the Value Adjustment Board is published in the Times-Union. The Council Secretary sends an affidavit from the Times-Union and newspaper clippings to DOR.

CITY OF JACKSONVILLE						
SUMMARY OF AD VALOREM TAX CALCULATIONS						
MAYOR'S PROPOSED MILLAGE RATES						
2012/13 BUDGET						
			GF/GSD excluding	GF/GSD within	GF/GSD within	
			USDs 2 thru 5,	USDs 2-4, Jacksonville	USD 5,	
			Beaches & Baldwin	Beach, Atlantic Beach	Baldwin	Total
				& Neptune Beach		
2011/12 Preliminary Taxable Values		\$	46,334,908,439	\$	45,393,186	\$ 50,879,387,281
Operating Millage Rates			10.0353	6.7446	8.4472	
Council Approved Total Estimated Revenues at . . .	95.5%	\$	444,060,396	\$	366,190	\$ 473,405,615
FY 2012/13 Budget						
2012/13 Preliminary Taxable Values						
2012/13 Preliminary Taxable Values		\$	43,923,675,633	\$	41,586,480	\$ 48,273,754,426
Less New Construction			(288,171,485)	(25,336,429)	(246,610)	(313,754,524)
Taxable Value of Property Existing Last Year		\$	43,635,504,148	\$	41,339,870	\$ 47,959,999,902
Operating Millage Rate			10.0353	6.7446	8.4472	
Estimated Revenues at . . .	95.5%	\$	418,190,083	\$	333,492	\$ 446,111,780
BEFORE NEW CONSTRUCTION						
Decreased Revenue on Property Existing Last Year		\$	(25,870,313)	\$	(32,698)	\$ (27,293,835)
Change in Ad Valorem Revenues, as a percent.						-5.77%
Estimated Revenues at . . .	95.5%	\$	2,761,752	\$	1,989	\$ 2,926,935
ON NEW CONSTRUCTION						
Change in Ad Valorem Revenues from new construction, as a percent.						0.62%
Total Estimated Revenues Decrease		\$	(23,108,561)	\$	(30,709)	\$ (24,366,900)
Change in Ad Valorem Revenues, as a percent.						-5.15%
Total Estimated Revenues at	95.5%	\$	420,951,835	\$	335,481	\$ 449,038,716
Net to the General Fund GSD						
Total Proposed Estimated Revenues at	95.5%	\$	420,951,835	\$	335,481	\$ 449,038,716
Less Tax Increment Amounts at	95.0%	\$	(12,795,103)	\$	-	\$ (17,079,631)
Net to the General Fund GSD		\$	408,156,732	\$	335,481	\$ 431,959,085
2012/13 ROLLED BACK RATES			10.5709	6.9443	8.8109	
2012/13 RATES AS PRESENTED ABOVE			10.0353	6.7446	8.4472	
PERCENTAGE ABOVE (BELOW) ROLLED BACK			-5.07%	-2.88%	-4.13%	
DIFFERENCE FROM GSD MILLAGE RATE				(3.2907)	118.8%	
MINIMUM PER INTERLOCAL AGREEMENT				(3.2907)	118.8%	

GENERAL SERVICES DISTRICT
SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION
COMPARING 2011 RATES TO THE MAYOR'S PROPOSED 2012 RATE

TAXABLE VALUE CALCULATION		2011 Tax Rates	2012 Proposed Tax Rates	Change from 2011 to 2012	
(1) Average Assessed Value		\$ 137,190	\$ 130,960	\$ (6,230)	-4.54%
Less Original Homestead Exemption		<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>	<u>0.00%</u>
(2) Value Before Additional Homestead Exemption		\$ 112,190	\$ 105,960	\$ (6,230)	-5.55%
Value Not Subject to the Additional Homestead Exemption (A)		<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	<u>-</u>	<u>N/A</u>
Value Subject to Additional Homestead Exemption		<u>\$ 62,190</u>	<u>\$ 55,960</u>	<u>\$ (6,230)</u>	<u>N/A</u>
New Additional Homestead Exemption		<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	<u>-</u>	<u>N/A</u>
Remaining After Additional Exemption (B)		<u>\$ 37,190</u>	<u>\$ 30,960</u>	<u>\$ (6,230)</u>	<u>N/A</u>
(3) (A) Plus (B) Equals Taxable Value		<u>\$ 87,190</u>	<u>\$ 80,960</u>	<u>\$ (6,230)</u>	<u>N/A</u>

MILLAGE RATES

Local Government, GSD	10.0353	10.0353	0.0000	0.00%
Duval County School Board	7.5530	7.6000	0.0470	0.62%
St John's Water Mgmt. District	0.3313	0.3313	0.0000	0.00%
Florida Inland Navigation District	<u>0.0345</u>	<u>0.0345</u>	<u>0.0000</u>	<u>0.00%</u>
Total Millage	<u>17.9541</u>	<u>18.0011</u>	<u>0.0470</u>	<u>0.26%</u>

AD VALOREM TAXES

Local Government, GSD	\$ 874.98	\$ 812.46	\$ (62.52)	-7.15%
Duval County School Board	\$ 847.37	\$ 805.30	\$ (42.08)	-4.97%
St John's Water Mgmt. District	\$ 28.89	\$ 26.82	\$ (2.06)	-7.15%
Florida Inland Navigation District	<u>\$ 3.01</u>	<u>\$ 2.79</u>	<u>\$ (0.21)</u>	<u>0.26%</u>
Total Tax Bill	\$1,754.23	\$ 1,647.36	\$ (106.87)	-6.09%
Less Four Percent Discount for Payment in November	<u>(70.17)</u>	<u>(65.89)</u>	<u>(4.27)</u>	<u>6.09%</u>
Net Tax Bill	<u>\$1,684.06</u>	<u>\$ 1,581.46</u>	<u>\$ (102.60)</u>	<u>-6.09%</u>

Footnotes:

1. The **average** assessed values were provided by Jim Helms, Tax Roll Manager at the Property Appraiser's Office.
2. This value is used to calculate the ad valorem taxes due to the Duval County School Board only.
3. This value is used to calculate the ad valorem taxes due to the GSD, St John's Water Management District, and the Florida Inland Navigation District.

GENERAL SERVICES DISTRICT
SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION
COMPARING 2011 RATES TO THE MAYOR'S PROPOSED 2012 RATE

TAXABLE VALUE CALCULATION		2011 Tax Rates	2012 Proposed Tax Rates	Change from 2011 to 2012	
(1) Median Assessed Value		\$ 105,183	\$ 108,339	\$ 3,156	3.00%
Less Original Homestead Exemption		(25,000)	(25,000)	-	0.00%
(2) Value Before Additional Homestead Exemption		\$ 80,183	\$ 83,339	\$ 3,156	3.94%
Value Not Subject to the Additional Homestead Exemption (A)		\$ (50,000)	\$ (50,000)	-	N/A
Value Subject to Additional Homestead Exemption		\$ 30,183	\$ 33,339	\$ 3,156	N/A
New Additional Homestead Exemption		\$ (25,000)	\$ (25,000)	-	N/A
Remaining After Additional Exemption (B)		\$ 5,183	\$ 8,339	\$ 3,156	N/A
(3) (A) Plus (B) Equals Taxable Value		\$ 55,183	\$ 58,339	\$ 3,156	N/A

MILLAGE RATES

Local Government, GSD	10.0353	10.0353	0.0000	0.00%
Duval County School Board	7.5530	7.6000	0.0470	0.62%
St John's Water Mgmt. District	0.3313	0.3313	0.0000	0.00%
Florida Inland Navigation District	0.0345	0.0345	0.0000	0.00%
Total Millage	17.9541	18.0011	0.0470	0.26%

AD VALOREM TAXES

Local Government, GSD	\$ 553.78	\$ 585.45	\$ 31.67	5.72%
Duval County School Board	\$ 605.63	\$ 633.38	\$ 27.75	4.58%
St John's Water Mgmt. District	\$ 18.28	\$ 19.33	\$ 1.05	5.72%
Florida Inland Navigation District	\$ 1.90	\$ 2.01	\$ 0.11	0.26%
Total Tax Bill	\$1,179.58	\$ 1,240.16	\$ 60.57	5.13%
Less Four Percent Discount for Payment in November	(47.18)	(49.61)	2.42	-5.13%
Net Tax Bill	\$1,132.40	\$ 1,190.55	\$ 58.15	5.13%

Footnotes:

1. The **median** assessed value of single family homesteaded property is \$108,339 for the 2012 tax year. The median assessed value is the value whereby an equal number of homesteaded properties are valued higher and lower.
2. This value is used to calculate the ad valorem taxes due to the Duval County School Board only.
3. This value is used to calculate the ad valorem taxes due to the GSD, St John's Water Management District, and the Florida Inland Navigation District.

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

AGENCY		2011/2012		2012/2013	
		ORIGINAL BUDGET		MAYOR'S PROPOSED BUDGET	
		TOTAL AGENCY BUDGET (see footnote A)	CONTRIBUTION FROM (TO) CITY	TOTAL AGENCY BUDGET (see footnote A)	CONTRIBUTION FROM (TO) CITY
Jacksonville Aviation Authority	B	\$ 112,446,445	\$ -	\$ 134,612,102	
Jacksonville Port Authority					
Excess Telecommunications Contribution	C		5,905,702		5,296,851
Total Jacksonville Port Authority	D	\$ 182,697,898	\$ 5,905,702	\$ 178,027,487	\$ 5,296,851
Police and Fire Pension Fund		\$ 9,357,960	\$ -	\$ 9,374,167	\$ -
Business Improvement District	E	\$ 1,303,655	\$ 311,660	\$ 1,297,405	\$ 311,660
Jacksonville Transportation Authority					
General Fund for Community Trans Coordinator	F		1,284,270		1,324,309
Public Parking, Half of Trolley Revenue	G		35,424		0
Local Option Gas Tax per Interlocal Agreement	H		29,051,991		28,032,136
Local Option Sales Tax Fund	I		68,628,508		67,400,720
Total Jacksonville Transportation Authority		\$ 176,118,714	\$ 99,000,193	\$ 181,881,737	\$ 96,757,165
J E A					
Electric Operations		1,477,855,252	(83,037,710)	1,398,968,500	(83,969,075)
Electric Capital		165,000,000		175,000,000	
Water & Sewer Operations		403,831,945	(21,149,828)	411,718,155	(22,718,463)
Water & Sewer Capital		146,000,000		147,000,000	
District Energy System Operations		9,106,255		8,975,276	
District Energy System Capital		1,850,000		1,083,000	
Total JEA		\$ 2,203,643,452		\$ 2,142,744,931	
(Total Contribution to City General Fund)			\$ (104,187,538)		\$ (106,687,538)
Total of City Independent Agencies		\$ 2,685,568,124	\$ 1,030,017	\$ 2,647,937,829	\$ (4,321,862)
Contribution to Shands Jacksonville	J		23,775,594		23,775,594
Net General Government Contributions			\$ 24,805,611		\$ 19,453,732
Total of Jacksonville General Government					
Budget	K	\$ 1,972,518,017		\$ 1,869,290,805	
Total Budget, General Government and					
Independent Agencies		\$ 4,658,086,141		\$ 4,517,228,634	

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

- A** Interfund and interagency transfers have not been eliminated.
- B** The proposed budget for the Jacksonville Aviation Authority (JAA) is increasing due to an increase in capital project spending, primarily at Cecil Airport.
- C** Pursuant to interlocal agreement, the City provides a contribution to JPA each year consisting of \$800,000, a portion of telecommunications tax monies, and a quarter mill from JEA's electric contribution to the City. These funds are first used to pay debt service on the 1993 and 2003C Excise Tax Revenue Bonds issued by the City on behalf of the JPA. The JPA used the proceeds from these bonds for port expansion and capital items. The \$5,296,851 contribution to JPA included in the Mayor's Proposed Budget is the estimated excess telecommunications tax remaining after all debt service obligations have been met. The excess telecommunications tax monies transferred to JPA are a pledged revenue source for JPA's bonds which were used to finance the construction of the Mitsui container terminal. The decrease from the Fiscal Year 2011-2012 amount is primarily due to decreased telecommunications tax revenue from the state combined with increased debt service on the bonds issued for the benefit of JPA.
- D** The proposed budget for the Jacksonville Port Authority (JPA) is decreasing due to a decrease in capital project spending.
- E** Downtown Vision, Inc. (DVI) was created in 1999, pursuant to Ordinance 1999-1175-E and extended by Ordinance 2005-785-E, which authorized the imposition of a special assessment on the taxable commercial properties within the district at 1.1 mills of the assessed value. Fiscal Year 2011-2012 is the final year of the current agreement with DVI. However, proposed Ordinance 2012-422 was introduced that beginning with the FY 2012-2013 extends the agreement for an additional seven years.
- F** This is a City subsidy of CTC operations which provides door to door transportation service for persons unable to ride fixed route buses.
- G** Per a joint project agreement, JTA has provided trolley bus service for people who parked in City owned parking areas around the Stadium and Arena. The City would remit 50% of the parking revenue to JTA for providing the trolley service. For Fiscal Year 2012-2013, the City and JTA both did not budget an amount for this item. Per JTA with the completion of the new Courthouse, this service is no longer needed and has been discontinued.
- H** The City budgeted \$28,032,136 in Local Option Gas Tax to be transferred to JTA pursuant to the Better Jacksonville Plan. However, JTA budgeted \$28,000,000 in Local Option Gas Tax revenue for a difference of \$32,136. A budget amendment will be presented to reconcile the difference.
- I** The City budgeted \$67,400,700 in Local Option Sales Tax to be transferred to JTA pursuant to the Better Jacksonville Plan. However, JTA budgeted \$67,000,000 in Local Option Sales Tax revenue for a difference of \$400,700. A budget amendment will be presented to reconcile the difference.
- J** This contribution is for indigent care. Proposed Ordinance 2012-403 and a corresponding letter of agreement has been introduced to authorize funding for the 2012-2013 Fiscal Year.
- K** The FY 11-12 Council Approved Budget includes the movement of the Equal Business Opportunity Office and the Office of Special Events to the Office of Economic Development pursuant to the reorganization ordinance 2011-732-E. As a result, the Original FY 11-12 Council Approved Budget for all General Government Funds has been restated to reflect this. The FY 2011/12 Council Approved Budget per the Budget Ordinance 2011-405-E was \$1,969,132,087.

CITY OF JACKSONVILLE, FLORIDA
SUMMARY OF BUDGETS

		FY 11-12 COUNCIL APPROVED	FY 12-13 MAYOR'S PROPOSED	FY 12-13 COUNCIL APPROVED BUDGET
GENERAL FUND				
011	GENERAL FUND - GSD	957,823,526 *	945,086,291	
012	MOSQUITO CONTROL - STATE 1	289,008	286,627	
015	PROPERTY APPRAISER	8,831,738	8,945,408	
016	CLERK OF THE COURT	3,442,887	3,242,476	
017	TAX COLLECTOR	14,598,204	14,306,192	
018	EMERGENCY CONTINGENCY	47,571,751	48,769,260	
019	PUBLIC SAFETY INITIATIVE	9,588,862	8,322,862	
01A	SPECIAL EVENTS	-	3,315,082	
TOTAL GENERAL FUND		1,042,145,976	1,032,274,198	
SPECIAL REVENUE FUNDS				
110	PLANNING, ECONOMIC DEV. & CONCUR MNGT	786,980	523,758	
120	AIR POLLUTION CONTROL & MONITORING	1,610,978	1,622,673	
130	SPORTS, CONVENTION & TOURISM DEV	6,078,842	5,195,075	
140	TRANSPORTATION	105,193,270	102,390,593	
150	GENERAL GOVERNMENT	17,232,924	17,102,365	
170	911 EMERGENCY USER FEE	4,830,652	4,378,041	
180	TAX INCREMENT DISTRICTS	22,032,234	19,560,021	
190	JACKSONVILLE CHILDREN'S COMMISSION	19,794,628	19,220,382	
1A0	COMMUNITY DEVELOPMENT BLOCK GRANT	202,036	196,220	
1D0	MAINTENANCE, PARKS AND RECREATION	4,288,683	4,119,797	
1F0	OTHER FEDERAL, STATE & LOCAL GRANTS	200,000	200,000	
1H0	GENERAL GOVERNMENT	1,780,070	1,369,771	
1I0	BETTER JACKSONVILLE TRUST FD	69,646,732	67,195,560	
TOTAL SPECIAL REVENUE FUNDS		253,678,029	243,074,256	
CAPITAL PROJECT FUNDS				
310	BOND PROJECTS	384,988	115,755	
320	GENERAL PROJECTS	52,628,811	32,980,216	
330	GRANT PROJECTS	-	1,111,018	
340	RIVER CITY RENAISSANCE PROJECT	142,304	97,893	
360	BOND PROJECTS	3,429,642	606,086	
TOTAL CAPITAL PROJECT FUNDS		56,585,745	34,910,968	
ENTERPRISE FUNDS				
410	PUBLIC PARKING SYSTEM	3,894,534	4,260,240	
430	MOTOR VEHICLE INSPECTION	516,535	502,763	
440	SOLID WASTE DISPOSAL	88,087,282	83,276,290	
460	STORMWATER SERVICES	56,219,210	40,871,184	
4A0	MUNICIPAL STADIUM	37,143,735	38,692,030	
4B0	MEMORIAL ARENA	19,170,119	16,129,630	
4C0	BASEBALL STADIUM	3,794,153	2,746,631	
4D0	PERFORMING ARTS CENTER	3,431,371	3,534,279	
4E0	CONVENTION CENTER	3,641,221	3,241,178	
4F0	EQUESTRIAN CENTER	1,543,698	1,110,585	
4G0	SPORTS COMPLEX CAPITAL MAINT	4,198,162	4,776,228	
TOTAL ENTERPRISE FUNDS		221,640,020	199,141,038	
INTERNAL SERVICE FUNDS				
510	FLEET MANAGEMENT	65,084,449	60,921,112	
520	PURCHASING	2,074,557	2,915,691	
530	INFORMATION TECHNOLOGIES	36,364,755	29,924,278	
550	OFFICE OF GENERAL COUNSEL	8,845,576	8,064,962	
560	SELF INSURANCE	29,652,318	30,606,604	
570	GROUP HEALTH	99,739,660	99,097,077	
580	INSURED PROGRAMS	8,662,534	9,705,822	
590	INTERNAL LOAN POOL	127,998,696	102,298,311	
TOTAL INTERNAL SERVICE FUNDS		378,422,545	343,533,857	
TRUST AND AGENCY FUNDS				
610	GENERAL EMPLOYEES PENSION TRUST	11,103,591	11,446,805	
640	EXPENDABLE TRUST FUND	913,879	1,610,000	
TOTAL TRUST AND AGENCY		12,017,470	13,056,805	
COMPONENT UNITS				
720	JACKSONVILLE HOUSING FINANCE AUTHORITY	543,921	600,595	
750	OFFICE OF ECONOMIC DEVELOPMENT	7,484,311 *	2,699,088	
TOTAL COMPONENT UNITS		8,028,232	3,299,683	
TOTAL FOR ALL GENERAL GOVERNMENT FUNDS		1,972,518,017 *	1,869,290,805	

* The FY 11-12 Council Approved Budget includes the movement of the Equal Business Opportunity Office and the Office of Special Events to the Office of Economic Development pursuant to the reorganization ordinance 2011-732-E. As a result, the Original FY 11-12 Council Approved Budget for all General Government Funds has been restated to reflect this. The FY 2011/12 Council Approved Budget per the Budget Ordinance 2011-405-E was \$1,969,132,087.

CITY OF JACKSONVILLE, FLORIDA
SUMMARY OF EMPLOYEE CAPS BY SUBFUND

	FY 11-12 COUNCIL APPROVED	FY 12-13 MAYOR'S PROPOSED	FY 12-13 COUNCIL APPROVED	CHANGE FROM FY12
GENERAL FUND				
011 GENERAL FUND - GSD	6,301	5,856		-445
015 PROPERTY APPRAISER	122	122		0
016 CLERK OF THE COURT	35	30		-5
017 TAX COLLECTOR	235	228		-7
019 PUBLIC SAFETY INITIATIVE	10	10		0
01A SPECIAL EVENTS	0	16		16
TOTAL GENERAL FUND	6,703	6,262		-441
SPECIAL REVENUE FUNDS				
112 CONCURRENCY MANAGEMENT SYSTEM	5	5		0
121 AIR POLLUTION TAG FEE	7	7		0
127 AIR POLLUTION EPA	14	13		-1
132 TOURIST DEVELOPMENT COUNCIL	1	1		0
154 HAZARDOUS WASTE PROGRAM	5	5		0
159 BUILDING INSPECTION	89	90		1
15B DUVAL COUNTY LAW LIBRARY	3	3		0
15L JUVENILE DRUG COURT	2	4		2
15Q COURT INNOVATIONS-JUDICIAL SUPPORT	3	3		0
15V TEEN COURT PROGRAMS TRUST	8	6		-2
15W LIBRARY CONFERENCE FACILITY TRUST	2	3		1
171 9-1-1 EMERGENCY USER FEE	7	6		-1
191 JACKSONVILLE CHILDREN'S COMMISSION	44	42		-2
1D1 HUGUENOT PARK	9	9		0
1D2 KATHRYN A HANNA PARK	15	15		0
1DA CECIL FIELD COMMERCE CENTER	8	7		-1
1H2 ANIMAL CARE & CONTROL PROGRAMS	1	1		0
1HK ENVIRONMENTAL PROTECTION-ALL YEARS	2	2		0
TOTAL SPECIAL REVENUE FUNDS	225	222		-3
ENTERPRISE FUNDS				
411 PUBLIC PARKING SYSTEM	40	36		-4
431 MOTOR VEHICLE INSPECTION	8	7		-1
441 SOLID WASTE DISPOSAL	114	112		-2
461 STORMWATER SERVICES	203	201		-2
TOTAL ENTERPRISE FUNDS	365	356		-9
INTERNAL SERVICE FUNDS				
511 FLEET MGMT - OPERATIONS	121	118		-3
512 FLEET MGMT - VEHICLE REPLACEMENT	3	3		0
521 COPY CENTER	7	7		0
531 ITD OPERATIONS	125	116		-9
533 COMMUNICATIONS	8	8		0
534 RADIO COMMUNICATIONS	13	13		0
551 OFFICE OF GENERAL COUNSEL	69	61		-8
561 SELF INSURANCE	18	21		3
571 GROUP HEALTH	11	8		-3
581 INSURED PROGRAMS	4	4		0
TOTAL INTERNAL SERVICE FUNDS	379	359		-20
TRUST AND AGENCY FUNDS				
611 GENERAL EMPLOYEES PENSION	7	6		-1
64A SHERIFF'S TRUSTS	1	1		0
TOTAL TRUST AND AGENCY FUNDS	8	7		-1
COMPONENT UNITS				
721 JACKSONVILLE HOUSING FINANCE AUTHORITY	3	3		0
751 OFFICE OF ECONOMIC DEVELOPMENT	36	0		-36
TOTAL COMPONENT UNITS	39	3		-36
TOTAL EMPLOYEE CAP FOR ALL SUBFUNDS	7,719	7,209		-510

**Council Auditor's Office
Mayor's FY 2012/13 Proposed Budget
Overall Employee Cap Reconciliation**

FY 2011/12 Council Approved Employee Cap (City-Wide)	7,719
Net Change in Positions during FY 2011/2012	(7)
Sub-total FY 2011/2012	<u>7,712</u>
Positions Added in Mayor's Proposed FY 2012/13 Budget	1
Positions Eliminated in Mayor's Proposed FY 2012/13 Budget	(504)
Proposed FY 2012/13 Employee Cap (City-Wide)	<u><u>7,209</u></u>

Notes:

The net change in positions during FY 2011/12 is primarily due to positions being redlined in the Finance, Public Works, Planning, and Intra-Governmental Services Departments.

Out of the 504 positions proposed to be eliminated city-wide, 494 equate to actual dollar savings (see attached list), per the Budget Office. Out of those 493 positions, 224 were filled and 269 were vacant and one (1) will be eliminated through attrition.

**FY 2012/13 Proposed Budget
Eliminated Positions**

Prepared by the Budget Office

Eliminations in the General Fund:

SF	Job Class Description	Indexcode	Filled / Retiring / Vacant / Attrition	Number of Positions	Budget Savings
011	ACCOUNTANT	AFAC011	Filled	1.0	55,895.80
011	ACCOUNTANT SENIOR	AFAC011	Vacant	1.0	72,254.00
011	ASSISTANT BUDGET OFFICER	AFBU011CS	Vacant	1.0	110,110.02
011	MANAGEMENT AND BUDGET ANALYST	AFBU011CS	Filled	1.0	70,935.00
011	ACPS OPERATIONS COORDINATOR	ERAC011	Filled	1.0	72,425.89
011	CLERICAL SUPPORT AIDE III	ERAC011	Vacant	1.0	33,826.11
011	CLERICAL SUPPORT AIDE III	ERAC011	Filled	1.0	49,970.67
011	ANIMAL CODE ENFORCEMENT SENIOR	ERAC011	Vacant	1.0	40,232.67
011	ANIMAL CODE ENFORCEMENT SUPERVISOR	ERAC011	Filled	1.0	52,149.06
011	VETERINARY TECHNICIAN SENIOR	ERAC011	Filled	1.0	59,214.54
011	VETERINARY TECHNICIAN SENIOR	ERAC011	Filled	1.0	52,856.67
011	ANIMAL CARE ASSISTANT SR.	ERAC011	Vacant	1.0	35,620.83
011	ANIMAL CARE & MAINTENANCE SUPERVISOR	ERAC011	Filled	1.0	55,299.94
011	ANIMAL COMMUNITY RELATIONS SUPERVISOR	ERAC011	Filled	1.0	62,408.79
011	AMIO - CODE ENFORCEMENT MANAGER	ERCC011CE	Filled	1.0	61,661.76
011	CLERICAL SUPPORT AIDE III	ERCC011CE	Filled	1.0	36,494.34
011	CLERICAL SUPPORT SUPERVISOR	ERCC011CE	Vacant	1.0	42,415.33
011	CODE COMPLIANCE OFFICER	ERCC011CE	Vacant	1.0	45,437.11
011	CODE COMPLIANCE OFFICER	ERCC011CE	Vacant	1.0	43,053.04
011	CODE COMPLIANCE OFFICER	ERCC011CE	Vacant	1.0	43,053.04
011	CODE COMPLIANCE OFFICER	ERCC011CE	Vacant	1.0	43,053.04
011	CODE COMPLIANCE OFFICER	ERCC011CE	Vacant	1.0	43,053.04
011	CODE COMPLIANCE OFFICER	ERCC011CE	Vacant	1.0	43,053.04
011	CODE COMPLIANCE OFFICER	ERCC011CE	Vacant	1.0	43,053.04
011	CODE COMPLIANCE OFFICER SR.	ERCC011CE	Filled	1.0	59,586.65
011	HUMAN SERVICES PLANNER III	ERCD011	Vacant	1.0	79,031.58
011	ENVIRONMENTAL TECHNICIAN SR.	EREQ011ESC	Filled	1.0	47,126.23
011	ENVIRONMENTAL TECHNICIAN SR.	EREQ011ESC	Filled	1.0	44,825.28
011	ENVIRONMENTAL SPECIALIST	EREQ011ESC	Vacant	1.0	51,982.98
011	ENVIRONMENTAL SPECIALIST	EREQ011WQER	Vacant	1.0	67,292.42
011	ENVIRONMENTAL ENGINEERING MANAGER	EREQ011WQWP1	Filled	1.0	120,393.73
011	ENVIRONMENTAL ENGINEER/SCIENTIST	EREQ011WQWP1	Filled	1.0	75,898.13
011	PROFESSIONAL ENGINEER	EREQ011WQWP2	Vacant	1.0	94,331.56
011	ENVIRONMENTAL SPECIALIST	EREQ011WQWP2	Filled	1.0	75,675.69
011	MOSQUITO CONTROL WORKER	ERMC011	Vacant	1.0	26,737.11
011	PILOT A & P MECHANIC	ERMC011	Vacant	1.0	46,298.04
011	ADMINISTRATIVE ASSISTANT	EROD011AD	Vacant	1.0	76,214.40
011	OPERATIONS ANALYST	EROD011ASH	Filled	1.0	71,404.16
011	ENVIRONMENTAL PROGRAMS COORDINATOR	EROD011ASH	Filled	1.0	54,622.70
011	ADMINISTRATIVE AIDE	ESOD011	Filled	1.0	58,087.07
011	PERSONNEL CLERK	ESOD011	Filled	1.0	39,700.64
011	HUMAN RESOURCES ANALYST PRINCIPAL	ESOD011	Filled	1.0	100,756.98
011	Human Resources Assistant	ESTM011	Filled	1.0	51,197.30
011	HUMAN RESOURCES ASSISTANT	ESTM011	Filled	1.0	49,258.96
011	HUMAN RESOURCES ASSISTANT	ESTM011	Filled	1.0	51,622.77
011	HUMAN RESOURCES ASSISTANT	ESTM011	Filled	1.0	60,877.42
011	ORGANIZATIONAL DEVELOPMENT SUPERVISOR	ESTM011	Filled	1.0	83,128.92
011	TRAINING SPECIALIST	ESTM011	Filled	1.0	57,874.45
011	CLERICAL SUPPORT AIDE 3	ESTM011	Filled	1.0	42,426.72
011	EQUAL OPPORTUNITY SPECIALIST	JHRC011CR	Vacant	1.0	53,855.05
011	EQUAL EMPLOYMENT ACCESS SPECIALIST	JHRC011EE	Vacant	1.0	48,296.74
011	INSPECTOR GENERAL	MAIG011	Vacant	1.0	0.00
011	INTERNAL AUDITOR - AF	MAIG011	Vacant	1.0	0.00
011	INTERNAL AUDITOR - AF	MAIG011	Vacant	1.0	0.00
011	PRINCIPAL INTERNAL AUDITOR	MAIG011	Vacant	1.0	0.00
011	PRINCIPAL INTERNAL AUDITOR	MAIG011	Vacant	1.0	0.00
011	CONTRACT CERTIFICATION COORDINATOR	MBCT011	Filled	1.0	40,694.06

**FY 2012/13 Proposed Budget
Eliminated Positions**

Prepared by the Budget Office

SF	Job Class Description	Indexcode	Filled / Retiring / Vacant / Attrition	Number of Positions	Budget Savings
011	ADMIN SERVICES OPERATIONS MANAGER	OPAS011	Vacant	1.0	102,300.83
011	ADMINISTRATIVE AIDE-NE	OPAS011	Vacant	1.0	85,158.38
011	PUBLIC WORKS COMMUNICATION COORD	OPAS011	Filled	1.0	83,106.25
011	ACCOUNT CLERK	OPAS011	Filled	1.0	38,635.28
011	ACCOUNT TECHNICIAN SPPEPCIALIST	OPAS011	Vacant	1.0	40,232.67
011	ADMINISTRATIVE AIDE	OPAS011	Filled	1.0	53,370.58
011	ADMINISTRATIVE AIDIE	OPAS011	Vacant	1.0	41,898.03
011	CLERICAL SUPPORT AIDE 2	OPAS011	Vacant	1.0	30,751.19
011	CLERICAL SUPPORT AIDE 2	OPAS011	Vacant	1.0	30,751.19
011	CLERICAL SUPPORT AIDE 3	OPAS011	Filled	1.0	44,247.30
011	CLERICAL SUPPORT AIDE 3	OPAS011	Filled	1.0	42,809.17
011	CLERICAL SUPPORT AIDE 3	OPAS011	Filled	1.0	38,438.57
011	CLERICAL SUPPORT SPECIALIST	OPAS011	Filled	1.0	49,819.51
011	CUSTOMER RELATIONS ADMINISTRATOR	OPAS011CC	Filled	1.0	62,089.17
011	CUSTOMER Service Rep Senior	OPAS011CC	Vacant	1.0	35,620.83
011	CUSTOMER Service Rep Senior	OPAS011CC	Vacant	1.0	35,620.83
011	Ombudsman Assistant	OPOD011	Filled	1.0	71,691.52
011	CLERICAL SUPPORT AIDE 3	OPOD011	Filled	1.0	46,764.96
011	CLERICAL SUPPORT SPECIALIST	OPOD011	Filled	1.0	44,625.21
011	CLERICAL SUPPORT SUPERVISOR	OPOD011	Filled	1.0	46,696.68
011	BUYER	OPPR011BA	Filled	1.0	57,536.51
011	BUYER ASSISTANT	OPPR011BA	Filled	1.0	38,286.57
011	CLERICAL SUPPORT AIDE II	PDDS011	Filled	1.0	33,899.03
011	GEOGRAPHIC INFORMATION SYSTEMS TECHNICIAN	PDDS011	Filled	1.0	56,145.35
011	OPERATIONS ANALYST	PLJX011MBAD	Filled	1.0	45,994.89
011	LIBRARIAN	PLJX011MBAD	Filled	1.0	63,375.43
011	LIBRARY CLERK	PLJX011MBBS	Vacant	1.0	30,751.19
011	LIBRARY CLERK	PLJX011MBBS	Vacant	1.0	30,751.19
011	LIBRARY CLERK	PLJX011MBBS	Vacant	1.0	30,751.63
011	LIBRARY CLERK	PLJX011MBBS	Vacant	1.0	30,751.63
011	LIBRARY ASSISTANT	PLJX011MBBS	Vacant	1.0	35,620.83
011	LIBRARY ASSISTANT	PLJX011MBBS	Vacant	1.0	35,620.83
011	LIBRARY ASSISTANT	PLJX011MBBS	Vacant	1.0	35,620.83
011	LIBRARY ASSISTANT	PLJX011MBBS	Vacant	1.0	35,620.83
011	LIBRARY ASSISTANT	PLJX011MBBS	Vacant	1.0	35,620.83
011	LIBRARY ASSISTANT	PLJX011MBBS	Vacant	1.0	35,620.83
011	LIBRARY ASSISTANT	PLJX011MBBS	Vacant	1.0	35,620.83
011	LIBRARY ASSISTANT	PLJX011MBBS	Vacant	1.0	35,620.83
011	LIBRARY ASSOCIATE	PLJX011MBBS	Vacant	1.0	43,438.18
011	LIBRARY ASSOCIATE	PLJX011MBBS	Vacant	1.0	43,438.18
011	LIBRARY ASSOCIATE	PLJX011MBBS	Vacant	1.0	43,438.18
011	LIBRARY ASSOCIATE	PLJX011MBBS	Filled	1.0	37,967.12
011	LIBRARY ASSOCIATE	PLJX011MBBS	Filled	1.0	43,702.19
011	LIBRARY ASSOCIATE	PLJX011MBBS	Filled	1.0	39,740.47
011	LIBRARY ASSOCIATE	PLJX011MBBS	Filled	1.0	39,972.83
011	LIBRARY ASSOCIATE	PLJX011MBBS	Filled	1.0	40,005.66
011	LIBRARY ASSOCIATE	PLJX011MBBS	Filled	1.0	38,046.66
011	LIBRARY ASSOCIATE	PLJX011MBBS	Vacant	1.0	43,438.18
011	LIBRARY ASSOCIATE	PLJX011MBBS	Vacant	1.0	43,438.18
011	LIBRARY CLERICAL SERVICES SUPERVISOR	PLJX011MBBS	Filled	1.0	48,515.25
011	LIBRARY CLERICAL SERVICES SUPERVISOR	PLJX011MBBS	Filled	1.0	48,831.52
011	LIBRARY CLERICAL SERVICES SUPERVISOR	PLJX011MBBS	Filled	1.0	42,979.91
011	LIBRARY CLERICAL SERVICES SUPERVISOR	PLJX011MBBS	Filled	1.0	45,551.37
011	LIBRARY CLERICAL SERVICES SUPERVISOR	PLJX011MBBS	Filled	1.0	38,642.92
011	LIBRARY CLERICAL SERVICES SUPERVISOR	PLJX011MBBS	Filled	1.0	44,098.34
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	55,357.02
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	55,234.64
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	56,351.21
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	60,472.01
011	LIBRARIAN	PLJX011MBBS	Vacant	1.0	50,514.54

**FY 2012/13 Proposed Budget
Eliminated Positions**

Prepared by the Budget Office

SF	Job Class Description	Indexcode	Filled / Retiring / Vacant / Attrition	Number of Positions	Budget Savings
011	LIBRARIAN	PLJX011MBBS	Vacant	1.0	50,514.54
011	LIBRARIAN	PLJX011MBBS	Vacant	1.0	50,514.54
011	LIBRARIAN	PLJX011MBBS	Vacant	1.0	50,514.54
011	LIBRARIAN	PLJX011MBBS	Vacant	1.0	50,514.54
011	LIBRARIAN	PLJX011MBBS	Vacant	1.0	50,514.54
011	LIBRARIAN	PLJX011MBBS	Vacant	1.0	50,514.54
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	54,610.04
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	53,299.65
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	53,446.82
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	53,146.16
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	52,696.45
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	54,782.94
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	51,743.15
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	54,064.00
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	54,481.33
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	54,514.16
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	55,057.39
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	58,267.26
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	58,682.67
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	59,387.75
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	65,864.59
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	68,136.70
011	LIBRARIAN	PLJX011MBBS	Filled	1.0	68,232.30
011	LITERACY PROGRAM SPECIALIST	PLJX011MBBS	Filled	1.0	47,683.50
011	LIBRARIAN SENIOR	PLJX011MBBS	Filled	1.0	78,245.82
011	LIBRARIAN SENIOR	PLJX011MBBS	Filled	1.0	63,343.08
011	LIBRARIAN SENIOR	PLJX011MBBS	Filled	1.0	65,697.20
011	LIBRARIAN SENIOR	PLJX011MBBS	Vacant	1.0	53,582.69
011	LIBRARY SUPERVISOR	PLJX011MBBS	Filled	1.0	75,408.54
011	LIBRARY SUPERVISOR	PLJX011MBBS	Filled	1.0	71,896.34
011	LIBRARY SUPERVISOR	PLJX011MBBS	Filled	1.0	77,312.71
011	LIBRARY SUPERVISOR	PLJX011MBBS	Filled	1.0	78,225.29
011	LIBRARY SUPERVISOR	PLJX011MBBS	Filled	1.0	68,736.96
011	LIBRARY SUPERVISOR	PLJX011MBBS	Filled	1.0	76,459.36
011	LIBRARY SUPERVISOR	PLJX011MBBS	Vacant	1.0	58,452.01
011	CONFERENCE CENTER MANAGER	PLJX011MBBS	Filled	1.0	65,194.54
011	AMIO-PW PROJECTS	PWEN011AD	Filled	1.0	74,701.80
011	ENGINEERING CONTRACTS SPECIALIST	PWEN011AD	Filled	1.0	69,155.52
011	PROFESSIONAL ENGINEER	PWEN011AD	Vacant	1.0	94,956.18
011	PROFESSIONAL ENGINEER	PWEN011AD	Filled	1.0	97,166.04
011	PROFESSIONAL ENGINEER	PWEN011AD	Vacant	1.0	59,920.33
011	ENGINEERING TECHNICIAN PRINCIPAL - TOPO	PWEN011AD	Vacant	1.0	79,704.97
011	ENGINEERING TECHNICIAN PRINCIPAL - TOPO	PWEN011AD	Vacant	1.0	54,077.16
011	ENGINEERING TECHNICIAN PRINCIPAL - TOPO	PWEN011AD	Filled	1.0	68,652.01
011	ASSOCIATE ENGINEER	PWEN011AD	Filled	1.0	88,571.05
011	LAND SURVEY WORKER SENIOR	PWEN011AD	Vacant	1.0	40,310.81
011	LAND SURVEY WORKER SENIOR	PWEN011AD	Filled	1.0	43,775.08
011	SURVEY RESEARCH ANALYST	PWEN011AD	Vacant	1.0	43,438.18
011	LAND SURVEY SUPERVISOR	PWEN011AD	Filled	1.0	58,510.86
011	LAND SURVEY SUPERVISOR	PWEN011AD	Filled	1.0	54,501.41
011	LAND SURVEY WORKER	PWEN011AD	Vacant	1.0	30,751.19
011	PROJECT INSPECTOR	PWEN011AD	Vacant	1.0	43,053.04
011	PROJECT INSPECTOR	PWEN011AD	Filled	1.0	46,263.69
011	PROJECT INSPECTOR	PWEN011AD	Filled	1.0	46,263.54
011	PROJECT INSPECTOR	PWEN011AD	Filled	1.0	47,479.63
011	PROJECT INSPECTOR	PWEN011AD	Filled	1.0	47,766.06
011	PROJECT INSPECTOR	PWEN011AD	Filled	1.0	52,318.77
011	PROJECT INSPECTOR	PWEN011AD	Filled	1.0	47,364.42
011	PROJECT INSPECTOR	PWEN011AD	Filled	1.0	47,766.06

**FY 2012/13 Proposed Budget
Eliminated Positions**

Prepared by the Budget Office

SF	Job Class Description	Indexcode	Filled / Retiring / Vacant / Attrition	Number of Positions	Budget Savings
011	PROJECT INSPECTOR	PWEN011AD	Filled	1.0	46,510.79
011	PROJECT INSPECTOR	PWEN011AD	Filled	1.0	49,746.58
011	TRAFFIC ENGINEERING AIDE	PWEN011AD	Filled	1.0	41,220.94
011	TRAFFIC ENGINEERING AIDE	PWEN011AD	Filled	1.0	45,841.39
011	TRAFFIC ENGINEERING AIDE	PWEN011AD	Filled	1.0	38,371.58
011	TRAFFIC TECHNICIAN PRINCIPAL	PWEN011AD	Filled	1.0	55,525.92
011	SURVEY RESEARCH ANALYST	PWGM011	Filled	1.0	60,406.82
011	PUBLIC WORKS SUPERINTENDENT	PWGM011	Vacant	1.0	88,013.52
011	MAINTENANCE HELPER	PWGM011	Filled	1.0	33,356.74
011	MAINTENANCE HELPER	PWGM011	Filled	1.0	31,802.88
011	MAINTENANCE WORKER I	PWGM011	Vacant	1.0	33,897.34
011	MAINTENANCE WORKER I	PWGM011	Vacant	1.0	33,897.34
011	MAINTENANCE WORKER II	PWGM011	Vacant	1.0	36,638.76
011	MAINTENANCE WORKER II	PWGM011	Vacant	1.0	36,638.76
011	MAINTENANCE WORKER II	PWGM011	Vacant	1.0	36,638.76
011	MAINTENANCE WORKER II	PWGM011	Vacant	1.0	36,638.76
011	MAINTENANCE WORKER II	PWGM011	Vacant	1.0	36,638.84
011	MAINTENANCE WORKER CREW LEADER	PWGM011	Vacant	1.0	38,429.93
011	MAINTENANCE WORKER CREW LEADER	PWGM011	Filled	1.0	42,122.55
011	MAINTENANCE WORKER CREW LEADER	PWGM011	Filled	1.0	44,104.06
011	MAINTENANCE WORKER CREW LEADER	PWGM011	Filled	1.0	42,077.47
011	MAINTENANCE WORKER CREW LEADER	PWGM011	Filled	1.0	41,897.26
011	MAINTENANCE WORKER CREW LEADER	PWGM011	Filled	1.0	45,472.45
011	MAINTENANCE WORKER CREW LEADER	PWGM011	Filled	1.0	43,962.94
011	MAINTENANCE WORKER CREW LEADER	PWGM011	Filled	1.0	41,061.03
011	MAINTENANCE WORKER SUPERVISOR	PWGM011	Filled	1.0	65,466.75
011	MAINTENANCE WORKER SUPERVISOR	PWGM011	Filled	1.0	56,669.81
011	MAINTENANCE WORKER SUPERVISOR	PWGM011	Filled	1.0	57,293.78
011	MAINTENANCE WORKER SUPERVISOR	PWGM011	Filled	1.0	54,781.82
011	MAINTENANCE WORKER SUPERVISOR	PWGM011	Filled	1.0	59,447.29
011	MAINTENANCE WORKER SUPERVISOR	PWGM011	Filled	1.0	48,182.47
011	MAINTENANCE WORKER SUPERVISOR	PWGM011	Filled	1.0	52,974.28
011	MAINTENANCE WORKER SUPERVISOR	PWGM011	Filled	1.0	48,899.42
011	MAINTENANCE WORKER SUPERVISOR	PWGM011	Filled	1.0	45,545.12
011	MAINTENANCE WORKER SUPERVISOR	PWGM011	Filled	1.0	49,978.09
011	GROUPS MAINTENANCE GENERAL SUPERVISOR	PWGM011	Filled	1.0	63,865.54
011	GROUPS MAINTENANCE GENERAL SUPERVISOR	PWGM011	Filled	1.0	58,903.83
011	GROUPS MAINTENANCE PROJECT SUPERVISOR	PWGM011	Filled	1.0	75,291.71
011	GROUPS MAINTENANCE PROJECT SUPERVISOR	PWGM011	Filled	1.0	72,439.79
011	TRAFFIC SIGNAL TECHNICIAN	PWGM011TE	Filled	1.0	46,258.70
011	TRAFFIC SIGNAL REPAIRER	PWGM011TE	Filled	1.0	44,565.45
011	TRAFFIC SIGNAL REPAIRER	PWGM011TE	Filled	1.0	44,082.08
011	TRAFFIC SIGNAL TRAINEE	PWGM011TE	Filled	1.0	33,993.52
011	TRAFFIC SIGN INSTALLER	PWGM011TE	Filled	1.0	33,882.81
011	SIGN SHOP OPERATOR	PWGM011TE	Vacant	1.0	32,202.85
011	HELPER	PWGM011TE	Filled	1.0	33,984.49
011	ADMINISTRATIVE ANALYST	PWOD011	Filled	1.0	67,027.84
011	ADMINISTRATIVE AIDE	PWOD011	Filled	1.0	59,038.61
011	CLERICAL SUPPORT AIDE III	PWOD011	Vacant	1.0	48,979.83
011	AMIO - ART IN PUBLIC PLACES	PWOD011	Filled	1.0	53,746.14
011	CONTRACT ADMINISTRATION COORDINATOR	PWOD011	Filled	1.0	61,073.56
011	AIR CONDITIONING & HEATING TECHNICIAN	PWPB011BALL	Vacant	1.0	40,232.67
011	GENERAL MAINTENANCE WORKER	PWPB011BALL	Vacant	1.0	32,202.85
011	BUILDING ENGINEER	PWPB011CHC	Vacant	1.0	45,605.28
011	AIR CONDITIONING & HEATING TECHNICIAN	PWPB011CHC	Vacant	1.0	40,232.67
011	AIR CONDITIONING & HEATING TECHNICIAN	PWPB011CHC	Vacant	1.0	40,232.67
011	AIR CONDITIONING & HEATING TECHNICIAN	PWPB011CHC	Vacant	1.0	40,232.67
011	AIR CONDITIONING & HEATING TECHNICIAN	PWPB011CHC	Vacant	1.0	40,232.67
011	GENERAL MAINTENANCE WORKER	PWPB011CHC	Vacant	1.0	32,202.85

**FY 2012/13 Proposed Budget
Eliminated Positions**

Prepared by the Budget Office

SF	Job Class Description	Indexcode	Filled / Retiring / Vacant / Attrition	Number of Positions	Budget Savings
011	MAINTENANCE SUPERVISOR	PWPB011PD	Filled	1.0	71,009.37
011	SECURITY GUARD	PWPB011SE	Filled	1.0	41,818.90
011	SECURITY GUARD	PWPB011SE	Filled	1.0	41,844.67
011	SECURITY GUARD	PWPB011SE	Vacant	1.0	38,574.37
011	SECURITY GUARD	PWPB011SE	Filled	1.0	41,443.06
011	SECURITY GUARD	PWPB011SE	Filled	1.0	36,845.29
011	SECURITY SERVICES MANAGER	PWPB011SU	Filled	1.0	65,816.39
011	SENIOR PROJECT MANAGER	PWPB011SU	Filled	1.0	71,381.55
011	CUSTODIAL INSPECTOR	PWPB011SU	Filled	1.0	46,390.13
011	PUBLIC BUILDINGS - SUPERVISOR	PWPB011SU	Filled	1.0	55,617.17
011	PUBLIC BUILDINGS - SUPERVISOR	PWPB011SU	Filled	1.0	55,617.32
011	AIR CONDITIONING & HEATING TECHNICIAN	PWPB011SU	Filled	1.0	63,018.39
011	AIR CONDITIONING & HEATING TECHNICIAN	PWPB011SU	Filled	1.0	67,206.41
011	AIR CONDITIONING & HEATING TECHNICIAN	PWPB011SU	Filled	1.0	53,247.56
011	AIR CONDITIONING & HEATING TECHNICIAN	PWPB011SU	Filled	1.0	55,617.17
011	AIR CONDITIONING & HEATING OPERATOR	PWPB011SU	Filled	1.0	53,353.00
011	AIR CONDITIONING & HEATING OPERATOR	PWPB011SU	Filled	1.0	47,693.65
011	CARPENTER	PWPB011SU	Filled	1.0	49,574.67
011	CARPENTER	PWPB011SU	Filled	1.0	45,971.76
011	GENERAL MAINTENANCE WORKER	PWPB011SU	Filled	1.0	44,399.95
011	GENERAL MAINTENANCE WORKER	PWPB011SU	Filled	1.0	42,570.73
011	MAINTENANCE ELECTRICIAN	PWPB011SU	Filled	1.0	59,739.77
011	MAINTENANCE SUPERVISOR	PWPB011SU	Filled	1.0	78,349.73
011	PAINTER	PWPB011SU	Filled	1.0	56,536.79
011	PLUMBER	PWPB011SU	Filled	1.0	56,612.77
011	AMIO-BJP ADMINISTRATION	PWRE011	Filled	1.0	14,418.79
011	LAND MANAGEMENT AGENT	PWRE011	Filled	1.0	55,123.20
011	LAND MANAGEMENT AGENT	PWRE011	Filled	1.0	55,145.16
011	LAND MANAGEMENT AGENT	PWRE011	Filled	1.0	55,343.17
011	SOLID WASTE LITTER WORKER	PWSW011SSLP	Filled	1.0	28,732.78
011	SOLID WASTE LITTER WORKER	PWSW011SSLP	Filled	1.0	28,732.78
011	SOLID WASTE LITTER WORKER	PWSW011SSLP	Filled	1.0	32,061.57
011	SOLID WASTE LITTER WORKER	PWSW011SSLP	Filled	1.0	27,353.19
011	SOLID WASTE LITTER WORKER	PWSW011SSLP	Filled	1.0	27,353.19
011	SOLID WASTE LITTER WORKER	PWSW011SSLP	Filled	1.0	20,807.28
011	SOLID WASTE TRUCK DRIVER	PWSW011SSLP	Filled	1.0	49,503.05
011	SOLID WASTE TRUCK DRIVER	PWSW011SSLP	Filled	1.0	48,590.83
011	CUSTODIAN	RCAH011CC	Vacant	1.0	26,737.11
011	DESKTOP SUPPORT TECHNICIAN	RCAH011CC	Filled	1.0	45,942.10
011	DESKTOP SUPPORT TECHNICIAN	RCAH011CC	Filled	1.0	49,776.04
011	COMMUNITY SERVICES AREA SUPERINTENDENT	RCAH011CC	Filled	1.0	67,280.77
011	COMMUNITY SERVICES AREA SUPERINTENDENT	RCAH011CC	Filled	1.0	65,422.95
011	OPERATIONS ANALYST	RCBH011GA	Vacant	1.0	46,716.34
011	SOCIAL SERVICES SPECIALIST	RCBH011GA	Filled	1.0	56,894.35
011	PUBLIC COMMUNICATIONS OFFICER	RCOD011	Vacant	1.0	59,331.80
011	CLERICAL SUPPORT AIDE III	RCOD011	Filled	1.0	45,673.22
011	CUSTODIAN SERVICES WORKER	RPCM011PG	Filled	1.0	31,441.75
011	CUSTODIAN SERVICES WORKER	RPCM011PG	Filled	1.0	31,519.59
011	PROJECT INSPECTOR	RPCM011PG	Filled	1.0	58,710.14
011	GENERAL MAINTENANCE SUPERVISOR	RPCM011PG	Filled	1.0	48,401.19
011	GENERAL MAINTENANCE SUPERVISOR	RPCM011PG	Filled	1.0	43,455.03
011	MAINTENANCE HELPER	RPCM011PG	Vacant	1.0	31,682.94
011	MAINTENANCE HELPER	RPCM011PG	Vacant	1.0	31,682.94
011	MAINTENANCE HELPER	RPCM011PG	Vacant	1.0	31,682.94
011	MAINTENANCE HELPER	RPCM011PG	Filled	1.0	31,919.29
011	PARK MAINTENANCE WORKER I	RPCM011PG	Filled	1.0	28,054.92
011	PARK MAINTENANCE WORKER I	RPCM011PG	Filled	1.0	41,601.36
011	PARK MAINTENANCE WORKER I	RPCM011PG	Filled	1.0	31,986.83
011	ADMINISTRATIVE AIDE	RPOD011CEXT	Vacant	1.0	41,898.03

**FY 2012/13 Proposed Budget
Eliminated Positions**

Prepared by the Budget Office

SF	Job Class Description	Indexcode	Filled / Retiring / Vacant / Attrition	Number of Positions	Budget Savings
011	GRANTS COMPLIANCE MANAGER	RPOD011GC	Vacant	1.0	69,592.09
011	AMIO-MUSEUM ADMINISTRATION	RPOD011RT	Filled	1.0	64,452.73
011	CUSTODIAN	RPOD011RT	Filled	1.0	35,077.92
011	EXECUTIVE ASSISTANT TO THE SHERIFF'S OFFICIALS	SH - Various	Vacant	3.0	137,269.00
011	COMMUNITY SERVICES OFFICER/SPE	SH - Various	Vacant	20.0	755,108.00
011	CLERICAL SUPPORT AID II	SH - Various	Vacant	2.0	61,503.00
011	CLERICAL SUPPORT AIDE 3	SH - Various	Vacant	5.0	169,131.00
011	CORRECTIONS OFFICER	SH - Various	Vacant	3.0	157,167.00
011	POLICE LIEUTENANT	SH - Various	Vacant	2.0	266,887.00
011	POLICE OFFICER	SH - Various	Vacant	58.0	4,229,484.00
011	POLICE SERVICES TECHNICIAN II	SH - Various	Vacant	6.0	213,725.00
011	SECRETARY TO DIRECTOR - JSO	SHAD011	Vacant	1.0	45,404.00
011	MEDICAL PYSICIAN	SHCO011HS	Vacant	1.0	0.00
011	CLINICAL OPERATIONS MANAGER - JSO	SHCO011HS	Vacant	1.0	0.00
011	CERTIFIED MEDICAL ASSISTANT	SHCO011HS	Vacant	2.0	67,652.00
011	LICENSED PRACTICAL NURSE	SHCO011HS	Vacant	2.0	95,644.00
011	CLINIC ASSOCIATE	SHCO011HS	Vacant	1.0	72,261.00
011	MEDICAL CLERK	SHCO011HS	Filled	1.0	36,262.00
011	MEDICAL CLERK	SHCO011HS	Filled	1.0	36,186.00
011	REGISTERED NURSE - CHARGE NURSE	SHCO011HS	Vacant	2.0	131,514.00
011	REENTRY SPECIALIST - SPE	SHCO011JLPT	Vacant	1.0	43,438.00
011	CRIME SCENE TECHNICIAN I	SHCO011JLPT	Vacant	5.0	217,191.00
011	CORRECTIONAL SERVICES COUNSELOR	SHCO011PRCC	Filled	1.0	59,229.00
011	CORRECTIONS CAPTAIN	SHCO011PRMC	Vacant	1.0	120,991.00
011	CLERICAL SUPPORT AIDE III	SHIN011DE	Vacant	1.0	52,166.00
011	STABLE COORDINATOR	SHIN011HSSE	Vacant	1.0	42,415.00
011	SENIOR POLICE PLANNER	SHPP011CI	Vacant	1.0	53,583.00
011	AMIO - SHERIFF	SHPP011PR	Vacant	1.0	0.00
011	EMPLOYEE ASSISTANT PROGRAM ADMINISTRATOR	SHPP011PR	Vacant	1.0	0.00
011	TRAINING SPECIALIST	SHPP011PRST	Vacant	1.0	46,716.00
011	PERSONNEL CLERK	SHPP011PSRT	Vacant	1.0	35,621.00
011	ACCOUNT TECHNICIAN	SHPS011BU	Vacant	1.0	35,621.00
011	POLICE EMERGENC COMMUNICATION OFFICER	SHPS011SSCM	Vacant	3.0	120,698.00
011	POLICE EMERGENC COMMUNICATION OFFICER	SHPS011SSCM	Vacant	5.0	201,165.00
011	FINGERPRINT TECHNICIAN SUPERVISOR	SHPS011SSID	Vacant	1.0	39,643.00
011	POLICE SERVICES TECHNICIAN I	SHPS011SSID	Vacant	1.0	33,826.00
011	INFORMATION TECH ANALYST/SHERIFF	SHPS011SSIT	Vacant	1.0	0.00
011	CORRECTIONAL OFFICER	Various	Vacant	16.0	838,224.00
Total General Fund Savings					\$ 23,259,060.14

	Number of Employees	Dollar Value of Employees
Total Vacant	247	12,517,713.41
Total Filled	203	10,741,346.73
Total GF FTE	450	23,259,060.14

**FY 2012/13 Proposed Budget
Eliminated Positions**

Prepared by the Budget Office

SF	Job Class Description	Indexcode	Filled / Retiring / Vacant / Attrition	Number of Positions	Budget Savings
Eliminations in Other Funds:					
016	COURT OPERATIONS SUPERVISOR	CLCL016	Vacant	1.0	45,605.28
016	CLERICAL SUPPORT AIDE 2	CLCL016	Vacant	1.0	34,471.27
016	CLERICAL SUPPORT AIDE 2	CLCL016	Vacant	1.0	30,751.19
016	CLERICAL SUPPORT AIDE 2	CLCL016	Vacant	1.0	30,751.19
016	COURT RECORS AIDE	CLCL016	Vacant	1.0	32,202.85
017	REVENUE COLLECTER SENIOR	TCBA017	Vacant	1.0	35,620.83
017	REVENUE COLLECTER SENIOR	TCBA017	Vacant	1.0	35,620.83
017	REVENUE COLLECTER SENIOR	TCBA017	Vacant	1.0	35,620.83
017	REVENUE COLLECTER SUPERVISOR	TCBA017	Vacant	1.0	42,415.33
017	REVENUE COLLECTER SUPERVISOR	TCBA017	Vacant	1.0	42,415.33
017	REVENUE COLLECTER SUPERVISOR	TCBA017	Vacant	1.0	42,415.33
017	TAX ASSITANT SENIOR	TCCD017	Vacant	1.0	54,559.00
127	CLERICAL SUPPORT AIDE III	EREQ127AQAPC	Vacant	1.0	33,826.11
171	INFORMATION TECH ANALYST/SHERIFF	SHPS171SS91	Vacant	1.0	56,239.00
191	PROJECT MANAGER - NEW TOWN SZ	JCOD191CZ	Vacant	1.0	62,555.00
191	JCC - GRANT RESEARCH COORDINATOR	JCOD191RG	Vacant	1.0	62,555.00
1DA	RECREATION SERVICES SUPERVISOR	RPCM1DACF	Filled	1.0	60,396.19
411	PARKING FACILITY OPERATOR	JEJE411FAC	Vacant	1.0	29,555.94
411	PARKING FACILITY OPERATOR	JEJE411FAC	Vacant	1.0	29,555.94
411	PARKING FACILITY SUPERVISOR	JEJE411FAC	Vacant	1.0	37,208.02
431	MOTOR VEHICLE INSPECTOR	JEJE431MVAD	Vacant	1.0	35,620.83
441	Solid Waste Worker 2	PWSW441CODC	Filled	1.0	41,684.35
441	Solid Waste Worker 2	PWSW441CODC	Filled	1.0	34,867.90
441	Solid Waste Truck Driver	PWSW441CODC	Filled	1.0	43,415.50
441	Solid Waste Crew Leader	PWSW441CODC	Filled	1.0	55,321.52
511	Auto and Truck Tech Crew Leader	OPFM511	Vacant	1.0	40,232.67
511	Tire Technician I	OPFM511	Vacant	1.0	32,202.85
511	Tire Technician I	OPFM511	Vacant	1.0	32,202.85
511	Machinist Leaderman	OPFM511	Attrition	1.0	65,685.91
531	AITO III	OPIT531NTG	Vacant	1.0	133,704.46
531	Applications Developer I	OPIT531CS	Vacant	1.0	59,920.33
531	Applications Developer II	OPIT531CS	Vacant	1.0	112,511.28
531	Applications Developer II	OPIT531CS	Vacant	1.0	72,261.20
531	Applications Developer II	OPIT531CS	Vacant	1.0	72,261.20
531	Applications Developer II	OPIT531CS	Vacant	1.0	72,261.20
531	Service Desk Representative II	OPIT531HDSK	Vacant	1.0	43,053.04
531	Executive Secretary I	OPIT531OD	Vacant	1.0	37,072.04
551	LEGAL ASSISTANT	GCGA551	Filled	1.0	52,877.34
551	LEGAL ASSISTANT	GCGA551	Filled	1.0	58,558.24
551	LEGAL ASSISTANT	GCGA551	Filled	1.0	43,760.83
551	LEGAL ASSISTANT	GCGA551	Filled	1.0	53,797.90
551	ASSISTANT GENERAL COUNSEL	GCGA551	Filled	1.0	129,638.10
551	ASSISTANT GENERAL COUNSEL	GCGA551	Filled	1.0	126,490.44
551	PRACTICE GROUP CHIEF	GCGA551	Filled	1.0	138,081.71
551	ASSISTANT GENERAL COUNSEL	GCGA551	Filled	1.0	124,196.82
561	ADMINISTRATIVE ASSISTANT	AFRM561LP	Filled	1.0	50,237.40
561	ADMINISTRATIVE AIDE	AFRM561LP	Filled	1.0	54,839.02
561	CLERICAL SUPPORT AIDE III	AFRM561LP	Filled	1.0	41,930.92
561	CLERICAL SUPPORT AIDE III	AFRM561LP	Filled	1.0	38,960.87
561	Administrative Service Manager	AFRM561LP	Filled	1.0	87,049.00
571	Wellness Program Coordinator	ESCB571	Filled	1.0	74,306.20
571	Manager of Personnel Services	ESCB571	Filled	1.0	87,012.31
571	Clerical Support Aide 3	ESCB571	Filled	1.0	42,134.98
611	PENSION BENEFIT SPECIALIST	AFGC611AD	Vacant	1.0	77,814.00
Total Non-General Fund Savings					\$ 3,100,305.67

**FY 2012/13 Proposed Budget
Eliminated Positions**

Prepared by the Budget Office

SF	Job Class Description	Indexcode	Filled / Retiring / Vacant / Attrition	Number of Positions	Budget Savings
----	-----------------------	-----------	---	------------------------	----------------

	Number of Employees	Dollar Value of Employees
Total Vacant	32	1,595,062.22
Total Filled	21	1,439,557.54
Total Attrition	1	65,685.91
Total Non-GF FTE	54	3,100,305.67

Total General Fund and Non-General Fund:

	Number of Employees	Dollar Value of Employees
Total Vacant	279	14,112,775.63
Total Filled	224	12,180,904.27
Total Attrition	1	65,685.91

Grand Total	504	<u><u>\$ 26,359,365.81</u></u>
-------------	-----	--------------------------------

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

	FY 11-12 Council Approved	FY 12-13 Mayor's Proposed	FY 12-13 Council Approved	Change From FY 12
FULL TIME EMPLOYEE POSITIONS				
ADVISORY BOARDS & COMMISSIONS	5	4		-1
CITY COUNCIL	77	78		1
EMPLOYEE SERVICES	0	47		47
FINANCE	68	68		0
FIRE AND RESCUE	1,296	1,301		5
HUMAN RIGHTS COMMISSION	12	10		-2
INTRA-GOVERNMENTAL SERVICES	182	59		-123
JACKSONVILLE CITYWIDE ACTIVITIES	5	5		0
MAYOR'S OFFICE	35	28		-7
MEDICAL EXAMINER	27	27		0
MILITARY AFFAIRS, VET & DISABLED SVCS	15	17		2
NEIGHBORHOODS	211	177		-34
OFFICE OF ECONOMIC DEVELOPMENT	0	22		22
OFFICE OF GENERALCOUNSEL	1	1		0
OFFICE OF THE SHERIFF	3,283	3,129		-154
PARKS & RECREATION	101	227		126
PLANNING AND DEVELOPMENT	71	69		-2
PUBLIC LIBRARIES	352	281		-71
PUBLIC WORKS	462	220		-242
SPECIAL SERVICES	63	51		-12
SUPERVISOR OF ELECTIONS	35	35		0
TOTAL FULL TIME EMPLOYEE POSITIONS				
GENERAL FUND - GENERAL SERVICES DISTRICT	<u>6,301</u>	<u>5,856</u>		<u>-445</u>

Overall Explanation:

Most of the FY 11-12 cap numbers have been restated from the original approved amounts pursuant to the reorganization ordinance 2011-732-E enacted on December 13, 2011.

Within each department review, employee cap changes will be addressed. However, from an overall standpoint, main changes were as follows:

Employee Services: This is a new department previously known as Human Resources. It was created by the reorganization ordinance.

Intra-governmental Services: Twenty-two (22) positions are proposed to be eliminated in this department, including sixteen (16) from the Administrative Services Division, four (4) from the Office of the Director and two (2) from the Purchasing Division. Also, one (1) position was red-lined and eliminated once it became vacant during FY 2011-12. Forty-five (45) positions were transferred to Employee Services and one (1) position was transferred to the Mayor's Office during the reorganization. Three (3) positions were transferred in - one (1) from the Mayor's Office and two (2) from the vacancy pool. The remaining consist of the transfer of fifty-seven (57) positions to other departments, fourteen (14) of which are proposed to be eliminated immediately after transfer.

Neighborhoods: Thirty-four (35) positions are proposed to be eliminated and one position is being transferred in from the Administrative Services Division.

Office of Economic Development: This office was previously know as the Jacksonville Economic Development Commission (JEDC). Twenty (21) positions are to be transferred from the JEDC subfund [four (4) from the Equal Business Opportunity Division and seventeen (17) from the JEDC] into this department in the general fund. One (1) position will be transferred from Intra-governmental Services.

Office of the Sheriff: All one hundred and fifty-four (154) positions are proposed to being eliminated. (However, the increase of the Sheriff's salary and extraordinary lapse by \$8.7 million and \$6.1 million, respectfully, as stated in the proposed budget, will create a need for the elimination of an additional 279 positions for a total position reduction of 433)

Parks & Recreation: Sixteen (16) positions are proposed to be eliminated. One (1) position was transferred to JEDC during the year. One hundred thirty-three (133) positions are proposed to be transferred into this department from Public Works. Six (6) positions are proposed to be transferred from Special Services and four (4) are proposed to be transferred in from Intra-governmental Services.

Public Libraries: All seventy-one (71) positions are proposed to be eliminated.

Public Works: One hundred and nineteen (119) positions are proposed to be eliminated. Eight (8) positions are proposed to be transferred from Intra-governmental Services. One hundred thirty-one (131) positions are proposed to be transferred to Parks & Recreation.

The other decreases in the cap are made up of a combination of cuts and transfers between departments.

**COUNCIL AUDITOR'S OFFICE
GENERAL FUND - GSD PERSONNEL EXPENSES
PROPOSED FY 2012/13 BUDGET**

	2011/2012 Original	2012/2013 Proposed	\$ Change	% Change
(A) SALARIES	\$ 360,779,522	\$ 349,969,225	\$ (10,810,297)	-3.00%
(B) LAPSE	\$ (9,597,615)	\$ (20,617,988)	\$ (11,020,373)	114.82%
(C) EMPLOYER PROVIDED BENEFITS	\$ 169,051,683	\$ 218,081,325	\$ 49,029,642	29.00%
TOTAL PERSONNEL	<u>\$ 520,233,590</u>	<u>\$ 547,432,562</u>	<u>\$ 27,198,972</u>	5.23%

- (A) Overall, personnel expenses within the General Fund increased by \$27,432,562, or 5.23%. Regular salaries decreased by \$12,629,931, part-time salaries increased by \$2,430,989, overtime salaries decreased by \$1,329,222, and terminal leave increased by \$1,388,774.

Terminal leave is increasing primarily due to a \$1,148,800 increase in the Sheriff's Office budget because of an expected increase in retirements.

Part-time salaries is increasing primarily due to a \$3,171,186 increase in the Sheriff's Office budget for a full year's staffing at the new Courthouse.

There is no COLA budgeted for any group of employees, including elected officials.

- (B) There is an increase of \$11,020,373 in the City's lapse of \$20,617,988. The increase is largely attributed to a lapse increase of \$8,700,000 in the Sheriff's Office and \$5,206,099 in the Fire Department.

There is also an extraordinary lapse of \$6,123,184 that has been placed on the Sheriff's Office that is not included in the figures above. The Sheriff's Office has indicated that this lapse will be met with the elimination of 114 police officer positions.

- (C) The City's pension contribution rates for all three pension plans are increasing over last year's percentages.

Pension Plan	FY 2011/12 Rate	FY 2011/12 Contribution	FY 2012/13 Rate	FY 2012/13 Contribution
General Employees' Pension Plan	17.52%	\$ 16,537,780	20.81%	\$ 16,949,621
Correction Officer's Pension Plan	31.78%	\$ 10,175,379	39.11%	\$ 11,469,349
Police & Fire Pension Plan	49.60%	\$ 77,246,346	81.91%	\$ 121,954,733

Payroll Taxes (FICA) are increasing by \$183,908 or 28% mainly due to the increase in part-time salaries at the Sheriff's Office.

Group health insurance is expected to increase 7% effective January 1, 2013; however, this is offset by the reduction in workforce. The actual impact is a 2% increase.

Worker's Compensation is increasing by \$1,709,515, or 13.78%, based on the annual actuarial study.

**COUNCIL AUDITOR'S OFFICE
SALARY LAPSE SCHEDULE
MAYOR'S PROPOSED BUDGET 12/13**

SF	Department	FY 11/12 Council Approved	FY 12/13 Proposed	Change
GSD Non-Departmental Lapse by Associated Department¹				
011	Administration and Finance	-	(109,186.00)	\$ (109,186)
011	City Council	-	(125,438.00)	\$ (125,438)
011	Neighborhoods	-	(286,644.00)	\$ (286,644)
011	Employee Services	-	(85,685)	\$ (85,685)
011	Office of Economic Development	-	(40,262.00)	\$ (40,262)
011	Jacksonville Human Rights Commission	-	(32,457.00)	\$ (32,457)
011	Mayor's Office	-	(215,474)	\$ (215,474)
011	Medical Examiner	-	(136,406)	\$ (136,406)
011	Military Affairs, Vet & Disabled SVCS	-	(42,692.00)	\$ (42,692)
011	Intra-Governmental Services	-	(97,248.00)	\$ (97,248)
011	Planning and Development	-	(86,663.00)	\$ (86,663)
011	Public Libraries	-	(468,396)	\$ (468,396)
011	Public Works	-	(354,514.00)	\$ (354,514)
011	Special Services	-	(94,659)	\$ (94,659)
011	Parks & Recreation	-	(346,596.00)	\$ (346,596)
011	Jacksonville City Wide Activities ²	(5,791,767.00)	-	\$ 5,791,767
GSD Lapse by Department in Non-Departmental Lapse		\$ (5,791,767)	\$ (2,522,320)	\$ 3,269,447
Salary and Benefits Lapse by GSD Department³				
011	Administration and Finance	(62,922.00)	(305,430.00)	\$ (242,508)
011	Neighborhoods	-	(141,248.00)	\$ (141,248)
011	Fire and Rescue	(1,460,991.00)	(6,667,090.00)	\$ (5,206,099)
011	Military Affairs, Vet & Disabled SVCS	-	(34,369.00)	\$ (34,369)
011	Intra-Governmental Services	(121,481.00)	(206,481.00)	\$ (85,000)
011	Planning and Development	(119,325.00)	(35,343.00)	\$ 83,982
011	Public Works	(157,518.00)	-	\$ 157,518
011	Supervisor of Elections	-	(122,096.00)	\$ (122,096)
011	Jacksonville Sheriff's Office ⁴	(1,883,611.00)	(10,583,611.00)	\$ (8,700,000)
Total GSD Lapse per Department		\$ (3,805,848)	\$ (18,095,668)	\$ (14,289,820)
Total General Fund/GSD		\$ (9,597,615)	\$ (20,617,988)	\$ (11,020,373)
Salary and Benefits Lapse by Non-GSD Subfund				
015	Property Appraiser	\$ (10,836)	\$ (107,654)	\$ (96,818)
016	Clerk of the Courts	-	(120,189)	\$ (120,189)
017	Tax Collector	(303,947)	(478,360)	\$ (174,413)
191	Jacksonville Children's Commission	-	(460,648)	\$ (460,648)
1D1	Huguenot Park	-	(33,720)	\$ (33,720)
1D2	Kathryn A Hanna Park	-	(19,631)	\$ (19,631)
1DA	Cecil Field Commerce Center	(19,413)	(10,853)	\$ 8,560
411	Public Parking	(76,488)	(43,839)	\$ 32,649
441	Solid Waste	(174,343)	(138,857)	\$ 35,486
511	Fleet Management	(254,809)	(345,185)	\$ (90,376)
531	Information Technology	-	(348,081)	\$ (348,081)
534	Radio Communications	(27,959)	(29,889)	\$ (1,930)
551	General Counsel	(192,847)	(319,407)	\$ (126,560)
561	Self Insurance	-	(26,429)	\$ (26,429)
571	Group Health	(31,874)	(19,902)	\$ 11,972
581	Insured Programs	(11,463)	(14,423)	\$ (2,960)
751	JEDC	(41,844)	-	\$ 41,844
Total Lapse for Other Sub-funds		\$ (1,145,823)	\$ (2,517,067)	\$ (1,371,244)
Total Budgeted Lapse		\$ (10,743,438)	\$ (23,135,055)	\$ (12,391,617)

**COUNCIL AUDITOR'S OFFICE
SALARY LAPSE SCHEDULE
MAYOR'S PROPOSED BUDGET 12/13**

¹ **The Lapse Model**

The personnel lapse is applied to the non-departmental index code as opposed to the individual departments in the General Service District, with the exception of the Departments listed in the Salary and Benefits Lapse by GSD Department. Per the Administration, the reason it is applied to non-departmental is to establish a more defined personnel lapse that is based on true historical vacancy rates rather than an arbitrary percentage that forced departments to keep the same positions vacant year after year. Our main concern is that this lapse will need to be tightly monitored and controlled given that departments will no longer have a sense of responsibility to meet the lapse with it falling into a non-departmental line.

² **Jacksonville City-Wide Activities**

Please note that for FY 2011/12 the Non-Departmental Lapse is listed as a Jacksonville City-Wide Activities since it is difficult to provide a true representation of the FY 2011/12 compared to the FY 2012/13 lapse due to the reorganization.

³ **Salary and Benefits Lapse by GSD Department**

These lapse amounts are located within the Departments budget and are not based on the lapse model. These are based on anticipated changes within the Department.

⁴ **Jacksonville Sheriff's Office Lapse**

There is also an extraordinary lapse of \$6,123,184 that has been placed on the Sheriff's Office that is not included in the figures above. The Sheriff's Office has indicated that this lapse will be met with the elimination of 114 police officer positions.

The following subfunds do not have a lapse even though they have personnel:

SF	Department
019	PUBLIC SAFETY INITIATIVE
01A	SPECIAL EVENTS
112	CONCURRENCY MANAGEMENT SYSTEM
121	AIR POLLUTION TAG FEE
127	AIR POLLUTION EPA
132	TOURIST DEVELOPMENT COUNCIL
154	HAZARDOUS WASTE PROGRAM
159	BUILDING INSPECTION
15B	DUVAL COUNTY LAW LIBRARY
15L	JUVENILE DRUG COURT
15Q	COURT INNOVATIONS-JUDICIAL SUPPORT
15V	TEEN COURT PROGRAMS TRUST
15W	LIBRARY CONFERENCE FACILITY TRUST
171	9-1-1 EMERGENCY USER FEE
1H2	ANIMAL CARE & CONTROL PROGRAMS
1HK	ENVIRONMENTAL PROTECTION-ALL YEARS
431	MOTOR VEHICLE INSPECTION
461	STORMWATER SERVICES
512	FLEET MGMT - VEHICLE REPLACEMENT
521	COPY CENTER
533	COMMUNICATIONS
611	GENERAL EMPLOYEES PENSION
64A	SHERIFF'S TRUSTS
721	JACKSONVILLE HOUSING FINANCE AUTHORITY

CITY OF JACKSONVILLE, FLORIDA					
GENERAL FUND-GENERAL SERVICE DISTRICT					
SCHEDULE OF REVENUES					
	FN	FY 11/12 COUNCIL APPROVED	FY 12/13 MAYOR'S PROPOSED	INCREASE/ (DECREASE)	RECOMMENDATION REFERENCE
NON-DEPARTMENTAL REVENUES					
AD VALOREM TAXES	A	\$ 473,405,615	\$ 449,038,716	\$(24,366,899)	
DISTRIBUTIONS TO TAX INCREMENT DISTRICTS		(18,600,066)	(\$17,079,631)	1,520,435	
NET AD VALOREM TAXES		\$ 454,805,549	\$ 431,959,085	\$(22,846,464)	
SALES AND USE TAXES	B	1,097,022	1,002,119	(94,903)	
FRANCHISE FEES	C	44,227,187	42,892,593	(1,334,594)	1-page 27
UTILITY SERVICE TAXES	D	132,453,917	130,404,012	(2,049,905)	2-page 27
BUSINESS TAXES		7,634,660	7,600,000	(34,660)	
FEDERAL PAYMENTS IN LIEU OF TAXES		24,000	23,000	(1,000)	
STATE SHARED REVENUES	E	127,721,006	131,301,973	3,580,967	3-page 27
CONTRIBUTIONS FROM OTHER LOCAL UNITS	F	104,187,538	107,400,056	3,212,518	
OTHER CHARGES FOR SERVICES	G	18,342,333	17,453,641	(888,692)	
VIOLATIONS OF LOCAL ORDINANCES	H	3,000	4,000	1,000	
OTHER FINES AND/OR FORFEITS	I	1,387,118	1,269,197	(117,921)	
INTEREST, INCL PROFITS ON INVESTMENTS	J	6,810,696	4,990,999	(1,819,697)	
RENTS AND ROYALTIES	K	659,210	659,045	(165)	
DISPOSITION OF FIXED ASSETS		50,000	50,000	-	
OTHER MISCELLANEOUS REVENUE	L	5,227,594	5,798,826	571,232	
CONTRIBUTIONS FROM OTHER FUNDS	M	5,453,776	4,665,330	(788,446)	
TOTAL NON-DEPARTMENTAL REVENUES		\$ 910,084,606	\$ 887,473,876	\$(22,610,730)	
ADVISORY BOARDS		\$ 107,081	\$ 307,050	\$ 199,969	
CITY COUNCIL		347,767	344,378	(3,389)	
COURTS		297	297	-	
EMPLOYEE SERVICES		1,000	1,000	-	
FINANCE		58,920	64,972	6,052	
FIRE AND RESCUE		21,785,424	28,877,320	7,091,896	
HUMAN RIGHTS COMMISSION		113,800	105,925	(7,875)	
INTRA-GOVERNMENTAL SERVICES		2,800	2,000	(800)	
MAYOR'S OFFICE		2,000	75,215	73,215	
MEDICAL EXAMINER		1,256,720	1,202,017	(54,703)	
MILITARY AFFAIRS, VET & DISABLED SVCS		500	500	-	
NEIGHBORHOODS		1,327,009	1,278,376	(48,633)	
OFFICE OF ECONMICAL DEVELOPMENT		-	100,396	100,396	
OFFICE OF THE SHERIFF		8,572,832	10,375,609	1,802,777	
PARKS & RECREATION		1,137,867	1,845,300	707,433	
PLANNING AND DEVELOPMENT		1,064,990	1,452,545	387,555	
PUBLIC LIBRARIES		1,603,000	1,193,445	(409,555)	
PUBLIC WORKS		9,903,483	9,988,316	84,833	
SPECIAL SERVICES		442,430	391,754	(50,676)	
SUPERVISOR OF ELECTIONS		11,000	6,000	(5,000)	
TOTAL DEPARTMENTAL REVENUES	N	\$ 47,738,920	\$ 57,612,415	\$ 9,873,495	
TOTAL GENERAL FUND-GSD REVENUES		\$ 957,823,526	\$ 945,086,291	\$(12,737,235)	

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

	FN	FY 11/12 COUNCIL APPROVED	FY 12/13 MAYOR'S PROPOSED	INCREASE/ (DECREASE)	RECOMMENDATION REFERENCE
STATE SHARED REVENUE DETAIL					
1/2 CENT SALES TAX	O	\$ 74,305,912	\$ 74,584,857	\$ 278,945	3a-page 27
ALCOHOLIC BEVERAGE LICENSE		658,489	685,834	27,345	
GASOLINE TAXES 7TH CENT		3,780,594	3,646,744	(133,850)	
INSURANCE AGENTS LICENSES		180,000	180,000	-	
MOBILE HOME LICENSES		265,000	285,000	20,000	
MOTOR FUEL USE TAX-COUNTY		26,809	10,000	(16,809)	
MUNICIPAL FUEL TAX REFUND		225,009	254,642	29,633	
REV SHARED-1/17 CIGARETTE TAX	P	424,784	524,012	99,228	3b-page 27
REV SHARED-8TH CENT GAS TAX		6,556,488	6,134,034	(422,454)	
REV SHARED-COUNTY SALES	Q	17,423,341	22,159,111	4,735,770	3c-page 27
REV SHARED-MUNICIPAL SALES		16,723,095	15,680,956	(1,042,139)	
REV SHARED-POPULATION(6.24) FS248.23(2)	R	5,389,401	5,500,000	110,599	3d-page 27
SURPLUS GAS TAX		1,754,887	1,650,237	(104,650)	
SPECIAL FUEL & MOTOR FUEL USE TAX		7,197	6,546	(651)	
TOTAL STATE SHARED REVENUE		\$ 127,721,006	\$ 131,301,973	\$ 3,580,967	
CONTRIBUTIONS FROM OTHER LOCAL UNITS					
CONTRIBUTION FROM JEA ELECTRIC	S	\$ 83,037,710	\$ 83,969,075	\$ 931,365	
CONTRIBUTION FROM JEA WATER & SEWER	S	21,149,828	22,718,463	1,568,635	
CONTRIBUTIONS FROM OFFICE OF ECONOMIC DEVELOPMENT	T	-	712,518	712,518	
TOTAL CONTRIBUTIONS FROM OTHER LOCAL GOVERNMENTS		\$ 104,187,538	\$ 107,400,056	\$ 3,212,518	
CONTRIBUTIONS FROM OTHER FUNDS					
CONCURRENCY MANAGEMENT SYSTEM	U	\$ 118,383	\$ 59,553	\$ (58,830)	
SOUTHBANK TAX INCREMENT DISTRICT	V	1,483,009	1,186,238	(296,771)	
JIA TAX INCREMENT DISTRICT	V	3,725,348	3,298,319	(427,029)	
COMMUNITY DEVELOPMENT	W	127,036	121,220	(5,816)	
TOTAL CONTRIBUTIONS FROM OTHER FUNDS		\$ 5,453,776	\$ 4,665,330	\$ (788,446)	

**COUNCIL AUDITOR'S OFFICE
GENERAL FUND/GENERAL SERVICES DISTRICT
REVENUE FOOTNOTES AND RECOMMENDATIONS**

FOOTNOTES:

A.	The Mayor's budget includes the proposed rate of 10.0353 mills for the General Services District, 6.7446 for the Beaches and 8.4472 for Baldwin and are the same rates levied in the current fiscal year. These rates will generate an estimated \$449,038,716 in Ad Valorem Taxes and are in accordance with the interlocal agreements.
B.	The \$94,903 decrease is primarily due to a projected decrease in the 9th Cent Special Fuel Tax. The amount budgeted reflects the State estimate.
C.	Franchise Fees include payments from JEA and other businesses for the sale of water/sewer, electric and gas. The budgeted amount appears to be overstated by \$360,781 based on the projections provided by JEA. See Recommendation #1.
D.	Utility Service Taxes include Public Service Tax and Communications Services Tax. See Recommendation #2.
E.	A breakdown of State-Shared revenues can be seen on the Supporting Revenue Detail page.
F.	A breakdown of Contributions from Other Local Units can be seen on the Supporting Revenue Detail page.
G.	Other Charges for Services includes indirect cost recovery, allocations to non-general funds for administrative services and overhead costs used by those activities. The decrease is the result of the Indirect Cost Study performed by Maximus.
H.	Violations of Local Ordinances consists of Faulty Equipment Compliance Fees for automobiles and have increased based on actuals collected to date.
I.	The City receives 50.8% of Civil Traffic Citations of which 70% go to the General Fund and 30% go to the Police and Fire Pension fund. The budgeted amount reflects actuals collected to date.
J.	This includes Investment Pool Earnings and Interest Income. The decrease is due to a lower assumed interest rate (2.4 vs. 3.25).
K.	Rents and Royalties includes payments from the Jacksonville Children's Commission for debt service on the building JCC currently operates from and the Jacksonville Landing rent payment.
L.	Other Miscellaneous Revenue consists mostly of a Payment in Lieu of Taxes by Florida Power and Light and fees received for the inmate pay telephone system and from payphones residing on City property.
M.	A breakdown of Contributions from Other Funds can be seen on the Supporting Revenue Detail page.
N.	Departmental revenues will be discussed with the department budgets.
O.	This 1/2 Cent Sales Tax appears to be over stated based on actuals to date. See recommendation #3.
P.	The 1/17 Cigarette Tax appears over stated based on actuals to date. See recommendation #3.
Q.	The County Sales Tax budget of \$22,159,111 appears over stated as compared to actuals to date. See recommendation #3.
R.	The State's estimated distribution is \$5,391,660. This number is based strictly on \$6.24 times the 2011 population of 864,048 and therefore is over stated. See recommendation #3.
S.	The contribution from JEA Electric and Water & Sewer reflects the guaranteed minimum annual increase of \$2,500,000 pursuant to Ordinance 2007-1132-E.
T.	The \$712,518 is a transfer from JEDC to fund operations in the newly established Office of Economic Development. The total funding for this transfer is not available within JEDC's budget. The recommendation for the transfer reduction will be made on the Office of Economic Development handout. Any reduction of this transfer will result in a negative impact on the General Fund.
U.	This is a transfer from Concurrency Management (s/f 112) that covers the cost of General Fund employees who perform duties related to Concurrency. The amount budgeted for the fiscal year 11/12 transfer from Concurrency Management to the General Fund was originally \$53,341 and was increased to \$118,383. The increase was a result of a pension adjustment that was needed as a result of changes in actuarial assumptions based on an actuarial study performed at the end of fiscal year 10/11. The increase from \$53,341 to \$59,553 is the result of the addition of a portion of personnel expenses for a sixth employee who will be performing Concurrency activities.
V.	Chapter 163.387(7)(a) of the Florida Statutes requires that any unspent dollars remaining in the Tax Increment District trust funds on the last day of the fiscal year be returned to the taxing authorities that paid into the trust funds.
W.	The transfer from Community Development subfund (1A1) is to fund a portion of salaries and operating expenditures within the Independent Living Division. The decrease is from a reduction in federal grant funding.

RECOMMENDATIONS

- 1** We recommend that Franchise Fees on water/sewer revenues be increased by \$82,107 and Franchise Fees on electric be decreased by \$442,888 for a net decrease of \$360,781. The accounts affected are as follows: An increase of \$82,107 in subobject 31380 Franchise Fee-Water/Sewer and a decrease of \$442,888 in subobject 31390 Franchise Fee-Electric resulting in a net reduction of \$360,781. This will have a \$360,781 negative impact on the General Fund.
- 2** We recommend that Utility Service Taxes for electric be increased by \$1,221,310 and Utility Service Taxes for water be decreased by \$1,198,001. These accounting adjustments will result in a net increase in Utility Service Taxes of \$23,309. The accounts affected are as follows: An increase of \$1,221,310 in subobject 31410 JEA and a decrease of \$1,198,001 in subobject 31430 COJ-Water. These adjustments result in a net increase of \$23,309 to the Utility Services Tax line. This will have a positive impact of \$23,209 on the General Fund.
- 3** We recommend the following reductions for State Shared Revenues. These reductions will have a negative impact on the General Fund of \$6,041,209.

		Subobject	Description	Proposed	CAO	Revised	
	a	335180	1/2 Cent Sales	\$ 74,584,857	\$ (700,000)	\$73,884,857	
	b	33512A	1/17th Cigarette Tax	524,012	(100,000)	424,012	
	c	33512E	County Sales Tax	22,159,111	(5,132,869)	17,026,242	
	d	33512G	Population Contribution	5,500,000	(108,340)	5,391,660	
			Total	\$102,767,980	\$ (6,041,209)	\$96,726,771	

Note: The net affect of these recommendations results in a negative impact on the General Fund of \$6,378,781.

**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND - GENERAL SERVICES DISTRICT
SUMMARY OF EXPENDITURES**

	FY 11-12 COUNCIL APPROVED	FY 12-13 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE
DEPARTMENTAL EXPENSES				
ADVISORY BOARDS & COMMISSIONS	419,354	383,366	(35,988)	-8.58%
CITY COUNCIL	7,998,083	8,284,441	286,358	3.58%
COURTS	884,121	501,601	(382,520)	-43.27%
EMPLOYEE SERVICES	6,336,559	5,839,539	(497,020)	-7.84%
FINANCE	6,274,735	6,338,599	63,864	1.02%
FIRE AND RESCUE	160,842,607	174,752,000	13,909,393	8.65%
HUMAN RIGHTS COMMISSION	901,518	905,661	4,143	0.46%
INTRA-GOVERNMENTAL SERVICES	8,381,978	4,755,299	(3,626,679)	-43.27%
MAYOR'S OFFICE	3,440,378	3,357,730	(82,648)	-2.40%
MEDICAL EXAMINER	2,676,172	2,672,320	(3,852)	-0.14%
MILITARY AFFAIRS, VET & DISABLED SVCS	1,032,703	1,168,074	135,371	13.11%
NEIGHBORHOODS	16,744,151	13,595,640	(3,148,511)	-18.80%
OFFICE OF ECONOMIC DEVELOPMENT		4,395,853 ***	4,395,853	n/a
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	142,509	122,061	(20,448)	-14.35%
OFFICE OF GENERAL COUNSEL	227,508	227,336	(172)	-0.08%
OFFICE OF THE SHERIFF	345,894,759	358,517,260	12,622,501	3.65%
PARKS & RECREATION	9,834,045	18,443,167	8,609,122	87.54%
PLANNING AND DEVELOPMENT	6,347,875	5,465,093	(882,782)	-13.91%
PUBLIC DEFENDER	1,013,642	1,489,057	475,415	46.90%
PUBLIC HEALTH	957,789	1,203,871	246,082	25.69%
PUBLIC LIBRARIES	38,213,875	33,900,494	(4,313,381)	-11.29%
PUBLIC WORKS	81,472,297	59,399,131	(22,073,166)	-27.09%
SPECIAL SERVICES	16,838,155	15,166,378	(1,671,777)	-9.93%
STATE ATTORNEY	179,012	204,969	25,957	14.50%
SUPERVISOR OF ELECTIONS	7,157,820	5,801,396	(1,356,424)	-18.95%
TOTAL DEPARTMENTAL EXPENSES	724,211,645	726,890,336 *	2,678,691	0.37%
NON-DEPARTMENTAL EXPENSES				
CITYWIDE ACTIVITIES	76,959,537	77,540,901	581,364	0.76%
CITYWIDE ACTIVITIES - COUNCIL	310,217		(310,217)	-100.00%
CONTINGENCIES	1,232,114	952,487	(279,627)	-22.69%
DEBT FEES - BOND RELATED	292,612	255,490	(37,122)	-12.69%
DEBT SERVICE TRANSFERS - FISCAL AGENT	517,236	259,184	(258,052)	-49.89%
DEBT SERVICE TRANSFERS - INTEREST	37,052,798	33,224,681	(3,828,117)	-10.33%
DEBT SERVICE TRANSFERS - PRINCIPAL	39,190,181	38,510,650	(679,531)	-1.73%
INTER-LOCAL AGREEMENTS	2,164,264	2,220,396	56,132	2.59%
SUBFUND LEVEL ACTIVITIES	9,530,896	6,840,202	(2,690,694)	-28.23%
TRANSFER OUT TO OTHER FUNDS	66,362,026	58,391,964	(7,970,062)	-12.01%
TOTAL NON-DEPARTMENTAL EXPENSES	233,611,881	218,195,955 **	(15,415,926)	-6.60%
TOTAL GENERAL FUND - GSD EXPENSES	957,823,526	945,086,291	(12,737,235)	-1.33%

* - Departmental expenses will be discussed within the departmental budgets.

** - Breakdown of each category of non-departmental expenses can be seen in the pages that follow.

*** - Due to reorganization, Office of Economic Development (former JEDC) is now budgeted in the general fund instead of s/f 751. Its budget will be reviewed in a future meeting.

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

	FY 11-12 COUNCIL APPROVED	FY 12-13 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE	RECOMMENDATION REFERENCE
CITYWIDE ACTIVITIES						
FLORIDA/GEORGIA GAME BLEACHERS	269,379	-	(269,379)	-100.00%	A	
ZOO CONTRACT	1,282,500	1,282,500	-	0.00%		
WATER SEWER EXPANSION AUTHORITY	52,057	41,120	(10,937)	-21.01%	B	
PSG - CULTURAL COUNCIL	2,850,000	2,850,000	-	0.00%	C	
PUBLIC SERVICE GRANTS	2,327,217	2,327,217	-	0.00%	D	
MEDICAID NURSING HOME CARE	1,441,647	1,325,569	(116,078)	-8.05%	E	
MEDICAID INPATIENT HOSPITAL CARE	11,164,250	14,963,281	3,799,031	34.03%	F	
LOBBYIST FEES	227,862	-	(227,862)	-100.00%	G	
LICENSE AGREEMENTS AND FEES	17,265	17,384	119	0.69%	H	
JUVENILE JUSTICE	3,946,128	4,329,288	383,160	9.71%	I	
QUALIFIED TARGET INDUSTRIES	572,729	572,729	-	0.00%	J	1 - p. 35
ECONOMIC GRANT PROGRAM	2,919,700	2,919,700	-	0.00%	K	2 - p. 35
CITYWIDE INTERNAL SVC ALLOCATION	18,386	10,000	(8,386)	-45.61%		
FLORIDA/GEORGIA GAME COSTS	309,000	-	(309,000)	-100.00%	L	
REFUND -TAXES OVERPD/ERROR/CONTROVERSY	5,500	4,000	(1,500)	-27.27%		
TRANSPORTATION PLANNING ORGANIZATION	216,066	216,150	84	0.04%		
NORTH FLORIDA REGIONAL COUNCIL	368,015	368,015	-	0.00%		
SUBSIDIZED PENSION FUNDS	30,453	24,357	(6,096)	-20.02%	M	
BUSINESS IMPRV DISTRICT-DOWNTOWN VISION	311,660	311,660	-	0.00%	N	
SMG - GATOR BOWL GAME	370,000	370,000	-	0.00%		
MUNICIPAL DUES & AFFILIATION	388,622	388,622	-	0.00%	O	
FILING FEE LOCAL ORD-STATE ATTORNEY	52,000	52,000	-	0.00%		
TAX DEED PURCHASES	100,000	100,000	-	0.00%	P	
SHANDS JAX MEDICAL CENTER CONTRIBUTION	23,775,594	23,775,594	-	0.00%		
BJP 20% GAS TAX CONTRIB TO FISCAL AGENT	1,754,887	1,650,237	(104,650)	-5.96%		
CIP DEBT REPAYMENT TO BANKING FUND	21,804,805	19,272,817	(2,531,988)	-11.61%	Q	
ANNUAL INDEPENDENT AUDIT	315,000	315,000	-	0.00%		
FILING FEE LOCAL ORD-PUBLIC DEFENDER	30,000	13,980	(16,020)	-53.40%	R	
415 LIMIT PENSION COST	38,815	39,681	866	2.23%		
TOTAL CITYWIDE ACTIVITIES	76,959,537	77,540,901	581,364	0.76%		
CITYWIDE ACTIVITIES - COUNCIL						
F.R.S.S. TIME BUYBACK	310,217	-	(310,217)	-100.00%	S	
TOTAL CITYWIDE ACTIVITIES - COUNCIL	310,217	-	(310,217)	-100.00%		
CONTINGENCIES						
SP COUNCIL CONTINGENCY-SUPV OF ELECTIONS	278,104	-	(278,104)	-100.00%		
EXECUTIVE OP CONTINGENCY - JOINT	719	100,000	99,281	13808.21%		
EXECUTIVE OP CONTINGENCY - MAYOR	125,000	100,000	(25,000)	-20.00%		
SP COUNCIL CONTINGENCY-BUDGET	12,500	-	(12,500)	-100.00%		
FEDERAL PROGRAMS CONTINGENCY	266,350	266,000	(350)	-0.13%		
FEDERAL MATCHING GRANTS (B1-B)	424,441	386,487	(37,954)	-8.94%	T	
EXECUTIVE OP CONTINGENCY - COUNCIL	125,000	100,000	(25,000)	-20.00%		
TOTAL CONTINGENCIES	1,232,114	952,487	(279,627)	-22.69%		
DEBT FEES - BOND RELATED						
FISCAL AGENT FEES GF-GSD	292,612	255,490	(37,122)	-12.69%		
TOTAL DEBT FEES - BOND RELATED	292,612	255,490	(37,122)	-12.69%		

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

	FY 11-12 COUNCIL APPROVED	FY 12-13 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE	RECOMMENDATION REFERENCE
DEBT SERVICE TRANSFERS - FISCAL AGENT						
TRF FR 011 GF TO 259 -FISCAL AGENT FEES	498,719	240,667	(258,052)	-25805.20%	U	
TRF FR 011 GF TO 222 -FISCAL AGENT FEES	500	500	-	0.00%		
TRF FR 011 GF TO 25A - FISCAL AGENT FEES	1,350	1,350	-	0.00%		
TRF FR 011 GF TO 256 - FISCAL AGENT FEES	450	450	-	0.00%		
TRF FR 011 GF TO 255 -FISCAL AGENT FEES	2,950	2,950	-	0.00%		
TRF FR 011 GF TO 254 -FISCAL AGENT FEES	2,950	2,950	-	0.00%		
TRF FR 011 GF TO 253 -FISCAL AGENT FEES	2,950	2,950	-	0.00%		
TRF FR 011 GF TO 22Z - FISCAL AGENT FEES	431	431	-	NA		
TRF FR 011 GF TO 22Y - FISCAL AGENT FEES	431	431	-	NA		
TRF FR 011 GF TO 22W - FISCAL AGENT FEES	431	431	-	0.00%		
TRF FR 011 GF TO 22U - FISCAL AGENT FEES	431	431	-	0.00%		
TRF FR 011 GF TO 22I - FISCAL AGENT FEES	1,000	1,000	-	0.00%		
TRF FR 011 GF TO 22C - FISCAL AGENT FEES	2,950	2,950	-	0.00%		
TRF FR 011 GF TO 229 -FISCAL AGENT FEES	400	400	-	0.00%		
TRF FR 011 GF TO 227 -FISCAL AGENT FEES	431	431	-	0.00%		
TRF FR 011 GF TO 225 -FISCAL AGENT FEES	431	431	-	0.00%		
TRF FR 011 GF TO 22X - FISCAL AGENT FEES	431	431	-	0.00%		
TOTAL DEBT SERVICE TRANSFERS - FISCAL AGENT	517,236	259,184	(258,052)	-49.89%	V	
DEBT SERVICE TRANSFERS - INTEREST						
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	2,298,214	1,895,908	(402,306)	-17.51%	W	
TRF FR 011 GF TO 254-06B ETR REF	285,152	223,784	(61,368)	-21.52%		
TRF FR 011 GF TO 253-06A ETR BONDS	1,605,076	1,569,529	(35,547)	-2.21%		
TRF FR 011 GF TO 255-06C ETR	216,333	196,275	(20,058)	-9.27%		
TRF FR 011 GF TO 256-07 ETR (INT)	1,730,882	1,714,030	(16,852)	-0.97%		
TRF FR 011 GF TO 259-08A&B (97'S&02)	3,734,984	1,747,497	(1,987,487)	-53.21%		
TRF FR 011 GF TO 22Y-02 GUAR ENTITLEMENT	4,668,805	4,595,903	(72,902)	-1.56%		
TRF FR 011 GF TO 25B-09C SPEC REV	1,463,118	1,084,979	(378,139)	-25.84%		
TRF FR 011 GF TO 22H-06C ETR/CARLING	185,572	183,162	(2,410)	-1.30%		
TRF FR 011 GF TO 25A-09AB&C	2,345,559	2,274,967	(70,592)	-3.01%		
TRF FR 011 GF TO 22X-02A ETR REFUNDING	293,856	88,692	(205,164)	-69.82%		
TRF FR 011 GF TO 22W-01B ETR/SHIPYARDS	1,978,014	1,941,669	(36,345)	-1.84%		
TRF FR 011 GF TO 222-93 ETR FOR DSI	3,105,195	3,358,259	253,064	8.15%		
TRF FR 011 GF TO 22I-96 RCR SALES TX BDS	135,845	136,478	633	0.47%		
TRF FR 011 GF TO 22C-ETR 2005A	1,166,640	1,172,081	5,441	0.47%		
TRF FR 011 GF TO 229-03AETRRIB/PROTON BM	582,096	553,968	(28,128)	-4.83%		
TRF FR 011 GF TO 227-03B&C ETR BONDS	1,681,047	1,688,189	7,142	0.42%		
TRF FR 011 GF TO 225-02 LOCAL GVT TAX	1,923,744	1,822,269	(101,475)	-5.27%		
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	1,926,868	1,812,190	(114,678)	-5.95%		
TRF FR 011 GF TO 22U-01 RCR SALES TAX	2,977,734	2,525,508	(452,226)	-15.19%		
TRF FR 011 GF TO 561-ADAM'S MARK	315,179	281,517	(33,662)	-10.68%		
TRF FR 011 GF TO 222-02B ETR BNDS/SHANDS	2,432,885	2,357,827	(75,058)	-3.09%		
TOTAL DEBT SERVICE TRANSFERS - INTEREST	37,052,798	33,224,681	(3,828,117)	-10.33%		
DEBT SERVICE TRANSFERS - PRINCIPAL						
TRF FR 011 GF TO 25A-09AB&C ETR	3,055,000	3,070,000	15,000	0.49%	X Y	
TRF FR 011 GF TO 561-ADAM'S MARK	756,429	790,091	33,662	4.45%		
TRF FR 011 GF TO 25B-09C SPEC REV	3,020,000	3,115,000	95,000	3.15%		
TRF FR 011 GF TO 259-08A&B (97'S&02)	2,600,302	1,598,242	(1,002,060)	-38.54%		
TRF FR 011 GF TO 256-07 ETR	1,145,000	119,000	(1,026,000)	-89.61%		
TRF FR 011 GF TO 255-06C ETR	458,086	480,581	22,495	4.91%		
TRF FR 011 GF TO 254-06B ETR REF	1,830,000	1,895,000	65,000	3.55%		
TRF FR 011 GF TO 253-06A ETR BONDS	1,420,000	1,465,000	45,000	3.17%		
TRF FR 011 GF TO 22X-02B ETR BNDS/SHANDS	2,495,000	2,595,000	100,000	4.01%		
TRF FR 011 GF TO 22X-02A ETR REFUNDING	2,865,000	3,030,000	165,000	5.76%		
TRF FR 011 GF TO 22W-01B ETR/SHIPYARDS	1,130,000	1,180,000	50,000	4.42%		
TRF FR 011 GF TO 222-93ETR FOR DSP	1,352,429	1,313,363	(39,066)	-2.89%		
TRF FR 011 GF TO 22U-01 RCR SALES TAX	9,050,000	9,545,000	495,000	5.47%		
TRF FR 011 GF TO 22H-06C CARLING	314,935	319,373	4,438	1.41%		
TRF FR 011 GF TO 225-02 LOCAL GVT TAX	3,065,000	3,195,000	130,000	4.24%		
TRF FR 011 GF TO 229-03AETRRIB/PROTON BM	990,000	1,025,000	35,000	3.54%		
TRF FR 011 GF TO 227-03B&C ETR BONDS	20,000	20,000	-	0.00%		
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	943,000	970,000	27,000	2.86%		
TRF FR 011 GF TO 22Y-02 GUAR ENTITLEMENT	2,680,000	2,785,000	105,000	3.92%		
TOTAL DEBT SERVICE TRANSFERS - PRINCIPAL	39,190,181	38,510,650	(679,531)	-1.73%		

3 - p. 35

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

	FY 11-12 COUNCIL APPROVED	FY 12-13 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE	RECOMMENDATION REFERENCE
INTER-LOCAL AGREEMENTS						
JACKSONVILLE BCH LIFE GUARD/BCH CLEAN-UP	615,288	633,309	18,021	2.93%		
ATLANTIC & NEPTUNE BCH FIRE SERVICE	240,705	247,926	7,221	3.00%		
NEPTUNE BCH LIFE GUARD/BCH CLEAN-UP	196,548	202,444	5,896	3.00%		
ATLANTIC BCH LG/BCH-CAPITAL ONLY	9,000	9,000	-	0.00%		
ATLANTIC BCH LIFE GUARD/BCH CLEAN-UP	192,002	197,762	5,760	3.00%		
BEACHES-SOLID WASTE DISPOSAL CHARGES	910,721	929,955	19,234	2.11%	Z	
TOTAL INTER-LOCAL AGREEMENTS	2,164,264	2,220,396	56,132	2.59%		
SUBFUND LEVEL ACTIVITY						
ASH SETTLEMENT REPAYMENT TO BANKING FUND	2,709,177	2,711,362	2,185	0.08%	AA	
JEDC-CECIL FIELD - CONTRIBUTIONS TO/FROM	578,724	-	(578,724)	-100.00%	BB	
OFF ECON DEV-CONTRIBUTIONS TO/FROM	4,814,790	-	(4,814,790)	-100.00%	CC	
JPA - CONTRIBUTIONS TO/FROM	5,905,702	5,296,851	(608,851)	-10.31%	DD	
JTA - CONTRIBUTIONS TO/FROM	1,284,270	1,324,309	40,039	3.12%	EE	
PERSONNEL LASPE-CONTINGENCY	-5,791,767	-2,522,320	3,269,447	-56.45%	FF	
PROPERTY LEASE W/ WJCT-JAZZ FESTIVAL	30,000	30,000	-	0.00%		
TOTAL SUBFUND LEVEL ACTIVITY	9,530,896	6,840,202	(2,690,694)	-28.23%		
TRANSFER OUT TO OTHER FUNDS						
GEN FUND-GSD TRANSFER TO STORMWATER OPS	1,482,501	1,557,442	74,941	5.06%		
GEN FUND-GSD TRANSFER TO SMG-STADIUM	5,542,291	6,513,495	971,204	17.52%		
GEN FUND-GSD TRANSFER TO SMG-BBALL GRNDS	634,337	-	(634,337)	-100.00%	GG	
GEN FUND-GSD TRANSFER TO SMG-PERFRM ARTS	623,320	477,813	(145,507)	-23.34%		
GEN FUND-GSD TRANSFER TO SMG-CONVENTION	1,330,901	943,308	(387,593)	-29.12%		
GEN FUND-GSD TRANSFER TO SMG-EQUESTRIAN	572,381	-	(572,381)	-100.00%	HH	
GEN FUND-GSD TRANSFER TO FY12 CIP FUND	6,985,071	-	(6,985,071)	-100.00%	II	
GEN FUND-GSD TRANSFER TO PUBLIC SAFT INT	9,588,862	8,322,862	(1,266,000)	-13.20%		
GEN FUND-GSD TRANSFER TO TAX COLLECTOR	3,748,420	3,951,514	203,094	5.42%		
GEN FUND-GSD TRANSFER TO CLERK OF COURT	607,260	487,204	(120,056)	-19.77%		
GEN FUND-GSD TRANSFER TO PROP APPRAISER	8,307,635	8,644,061	336,426	4.05%		
GEN FUND-GSD TRANSFER TO JCC	19,384,287	16,805,800	(2,578,487)	-13.30%		
TRF FR 011 GENFD TO SF 15T	-	918,438	918,438	NA	JJ	
GEN FUND-GSD TRANSFER TO ALCOHOL REHAB	249,281	150,000	(99,281)	-39.83%		
GEN FUND-GSD TRANSFER TO AIR POLL EPA	424,266	424,267	1	0.00%		
GEN FUND-GSD TRANSFER TO SPECIAL EVENTS	-	3,275,082	3,275,082	NA		
GEN FUND-GSD TRANSFER TO N.E. TID	3,322,168	2,425,390	(896,778)	-26.99%		
TRF FR 011 GENFD GSD TO HUGUENOT PARK	384,496	359,802	(24,694)	-6.42%		
GEN FUND-GSD TRANSFER TO HANNA PARK	238,511	436,144	197,633	82.86%		
GEN FUND-GSD TRANSFER TO CECIL COMM CTR	1,622,988	1,491,093	(131,895)	-8.13%		
GEN FUND-GSD TRANSFER TO BCH EROSION LOC	200,000	200,000	-	0.00%		
GEN FUND-GSD TRANSFER TO RECORDING FEES	1,113,050	1,008,249	(104,801)	-9.42%		
TOTAL TRANSFER OUT TO OTHER FUNDS	66,362,026	58,391,964	(7,970,062)	-12.01%		
TOTAL NON-DEPARTMENTAL EXPENDITURES	233,611,881	218,195,955	(15,415,926)	-6.60%		

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

- A** - The decrease is because funding for the same amount is being budgeted in the Office of the Economic Development/Special Events budget (s/f 01A).
- B** - This is debt service on capital contributions made to WSEA which the City borrowed from the banking fund.
- C** - The funding for public service grants (PSG) - Cultural Council is reviewed and approved by the PSG committee. The details will be determined by Cultural Council allocation in October.
- D** - The funding for public service grants (PSG) is reviewed and approved by the PSG committee. The details can be found in the PSG schedule (Budget Ordinance Schedule A2).
- E** - The decrease is based on actual expenditures in the current year.
- F** - The funding for Medicaid inpatient hospital care was increased by \$3,799,031 in FY 2012/13 based on the level of actual expenditures in the current fiscal year and expected increase of 20%.
- G** - No funding for lobbyist fees was budgeted for FY 2012/13. FY 2011/12 funding for lobbyist fees will be encumbered during this fiscal year (none was spent YTD) and used in FY 2012/13.
- H** - Required funding for additional license for public performance of musical works on behalf of copyright owners is budgeted in FY2012/13.
- I** - The City is required to contribute funding to the State for the operation of Department of Juvenile Justice detention centers. The costs are estimated by the State of Florida.
- J** - The Administration erroneously budgeted the same level of funding for qualified target industries incentives for FY 2012/13 as it budgeted for prior year. The amount needed for FY2012/13 is \$398,042 (see Recommendation 1). The contractual payments are listed below:

Company Name	Budget Request
Aviation Systems Engineering	\$ 2,500
CIT Technology Financial Services	\$ 29,100
Deutsche Bank	\$ 107,847
Digital Risk	\$ 22,500
Everbank	\$ 18,000
Flightstar	\$ 27,670
FNIS/ Lender Processing Services	\$ 57,750
MPS (Adecco)	\$ 13,500
Pilot Corporation of America	\$ 13,200
SAFT	\$ 45,050
Samsonite	\$ 6,625
System Service Engineering	\$ 10,000
Trend Offset Printing	\$ 3,000
Xorail	\$ 5,250
Website Pro's	\$ 27,800
Whertec, Inc.	\$ 8,250
TOTAL	\$ 398,042

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

- K** - The Administration erroneously budgeted the same level of funding for economic grant program incentives for FY 2012/13 as it budgeted for prior year. The amount needed for FY2012/13 is \$2,933,965 (see Recommendation 2). The contractual payments are listed below:

Company Name	Budget Request
Advantus Corporation	\$ 1,000
Ameristeel	\$ 215,000
BJs/Casto Southeast	\$ 96,000
BMW	\$ 32,000
Deutsche Bank	\$ 13,000
Dupuy	\$ 60,000
Fidelity Global Brokerage	\$ 17,000
Fidelity National Financial	\$ 345,000
Flagler Interchange	\$ 1,550,000
Kaman Aerospace Corporation	\$ 11,000
Parks @ Cathedral	\$ 15,000
SAFT	\$ 330,965
Southeast Toyota	\$ 220,000
Volvo Parts North America	\$ 28,000
TOTAL	\$ 2,933,965

- L** - The decrease is due to funding for the same amount being budgeted in the Office of the Economic Development/Special Events budget (s/f 01A).
- M** - The decrease is due to one of the participants passing away.
- N** - Per Ordinance 2005-785, the City shares in the cost of the community enhancements provided by Downtown Vision, Inc. The FY 2012/13 amount correctly reflects all of the City's funding of DVI, which amounts to level funding compared to FY 2011/12.
- O** - The Municipal Dues and Affiliation budget includes dues to Florida Association of Counties, Florida League of Cities, Government Finance Officers Association, Leadership Florida State, Chamber of Commerce - Cornerstone, National League of Cities, Sister Cities International, and US Conference of Mayors (see table below).

Organization	Budget Request
Florida Association of Counties	\$ 99,884
Florida League of Cities	\$ 38,522
Government Finance Officers Association	\$ 1,775
Jacksonville Chamber of Commerce	\$ 200,000
Leadership Florida State	\$ 240
National League of Cities	\$ 22,941
Sister Cities International	\$ 1,665
US Conference of Mayors	\$ 23,595
TOTAL	\$ 388,622

- P** - This is a payment for the title search fees on City-held tax certificates. Title search is a mandatory requirement during the tax deed application process.
- Q** - The decrease in the CIP debt payback to the banking fund is due to prior years projects being paid off.
- R** - The decrease is due to the decrease in actual expenditures in the current year that were used to estimate FY 2012/13 expenditures. Approximately \$8,638 was spent YTD in FY 2011/12.

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

- S** - Time buyback payment to Florida Retirement System for elected officials as approved in Ordinance 2005-782-E used banking fund borrowing. This indexcode was set up for the interest and principal payback. Last payment was made in FY2011/12.
- T** - The funds for Federal Matching Grants are needed to provide the local match for State and Federal grants seen on the Federal/State Matching Grants Schedule (Budget Ordinance Schedule B1-B).
- U** - The decrease is mainly attributable to the fiscal agent fees associated with Stormwater being moved out of the GSD and into the Stormwater subfund (461).
- V** - Fiscal agent fees are banking fees incurred in the process of issuance and payment of bonds.
- W** - The decrease is mainly attributable to the principal and interest associated with Stormwater being moved out of the GSD and into the Stormwater subfund (461).
- X** - The decrease is mainly attributable to the principal and interest associated with Stormwater being moved out of the GSD and into the Stormwater subfund (461).
- Y** - Due to a budgeting error, \$119,000 was budgeted instead of \$1,190,000 as a principal payment transfer to s/f 256. See Recommendation 3.
- Z** - These funds are transferred to the Solid Waste Division (s/f 441) to pay landfill charges for Jacksonville Beach and Baldwin. Atlantic and Neptune Beach are not being billed and are not making payments for their landfill charges. This will be discussed in the Solid Waste Division (s/f 441) budget.
- AA** - This is a payment on the \$25,000,000 borrowed to pay the settlement approved by Ordinance 2005-998-E.
- BB** - Cecil Field Trust Fund (s/f 759), which accumulated large cash balance over years, no longer needs a subsidy from the General Fund.
- CC** - The general fund subsidy to JEDC is no longer needed due to funding for Office of Economic Development being budgeted in the General Fund due to reorganization.
- DD** - Pursuant to interlocal agreement, the City provides a contribution to JPA each year consisting of \$800,000, a portion of telecommunications tax monies, and a quarter mill from JEA's electric contribution to the City. These funds are first used to pay debt service on the 1993 and 2003C Excise Tax Revenue Bonds issued by the City on behalf of the JPA. The JPA used the proceeds from these bonds for port expansion and capital items. The \$5,296,851 contribution to JPA included in the Mayor's Proposed Budget is the estimated excess telecommunications tax remaining after all debt service obligations have been met. The excess telecommunications tax monies transferred to JPA are a pledged revenue source for JPA's bonds which were used to finance the construction of the Mitsui container terminal. The decrease from the FY2011-12 amount is primarily due to decreased telecommunications tax revenue from the state combined with increased debt service on the bonds issued for the benefit of JPA.
- EE** - This is a contribution to JTA for the Community Transportation Coordinator (CTC) program.
- FF** - The personnel lapse contingency represents the savings in each department's budget resulting from turnover in personnel based on the average number of terminations, days position are vacant and average salary for all GSD departments except SOE, JFRD and JSO.
- GG** - Arena's funds will be used to subsidize Baseball Grounds FY 2012/13 in the amount of \$590,953.
- HH** - Arena's funds will be used to subsidize Equestrian Center FY 2012/13 in the amount of \$601,708.

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

- II** - Number of capital improvement projects was significantly decreased for FY 2012/13 compared to FY 2011/12; therefore, a transfer from the General Fund is not needed.
- JJ** - This transfer is needed to meet County's obligations to fund certain costs associated with the maintenance of court-related facilities. This subfund is also a funding source for a portion of the debt associated with the new court house.

Recommendation 1: As noted in note J, funding for qualified target industries incentives should be reduced from \$572,729 to \$398,042 to align it with the expected expenditures. It will have a positive impact on the Special Council Contingency of \$174,687.

Recommendation 2: As noted in note K, funding for economic grant program incentives should be increased from \$2,919,700 to \$2,933,965 to align it with the expected expenditures. It will have a negative impact on the Special Council Contingency of \$14,265.

Recommendation 3: As noted in note Y, \$119,000 was erroneously budgeted instead of \$1,190,000 as a principal payment transfer to s/f 256. It should be increased to \$1,190,000. It will have a negative impact on the Special Council Contingency of \$1,071,000.

Council Auditor's Office
FY 2012/13 Mayor's Proposed Budget
Banking Fund Overview

Ordinance 2005-1373-E approved the creation of the City Banking Fund as a replacement for the City Loan Pool. The City Banking Fund may be used by City departments to finance purchases for which there are insufficient funds to purchase outright. The FY 2011/12 Budget Ordinance changed the qualification of eligible purchases to fund only projects with a useful life greater than five years and a per-unit value of at least \$50,000. Items purchased through the banking fund shall not be financed for a term greater than their useful life. The interest rate charged on loans from the banking fund shall be the Fund's cost of money.

• **Growth in Authorized Loan Pool/Banking Fund borrowing:**

FY 04/05	\$ 66,603,366
FY 05/06	\$118,656,171
FY 06/07	\$141,127,362
FY 07/08	\$222,729,615
FY 08/09	\$325,632,788
FY 09/10	\$438,089,716
FY 10/11	\$474,976,334
FY 11/12	\$492,554,174
FY 12/13 Proposed	\$518,560,922

NOTE: The Mayor's Proposed Budget includes purchasing vehicles with Banking Fund dollars. This will require a waiver of Municipal Code Section 110.503 that allows the Banking Fund to be used to fund only projects with a useful life greater than five years and a per-unit value of at least \$50,000.

**COUNCIL AUDITOR'S OFFICE
CITY OF JACKSONVILLE
ANALYSIS OF BUDGETED DEBT SERVICE REQUIREMENTS
2012/13 MAYOR'S PROPOSED BUDGET**

S/F	Account Title	FY 2011/12 Council Approved Budget	FY 2012/13 Mayor's Proposed Budget	Change From FY 2011/12	Explanation
GENERAL FUND - GSD (Subfund 011):					
222	93 ETR FOR DSI	4,457,624	4,671,622	213,998	Increase in scheduled interest payment.
22C	ETR 2005A	1,166,640	1,172,081	5,442	
22H	06C ETR/CARLING	500,507	502,535	2,028	
22I	RCR Sales Tax Bonds, 1996	135,845	136,478	634	
22U	RCR Sales Tax Bonds, 2001	12,027,734	12,070,508	42,774	Increase in scheduled Principal Payment.
22W	01B ETR (Shipyards)	3,108,014	3,121,669	13,655	
22X	02A ETR Refunding	3,158,856	3,118,692	(40,164)	Final payment. One-time credit for excess funds within bond account.
22Y	02 Guar Entitlement Ref & Improv	7,348,805	7,380,903	32,098	Increase in scheduled Principal Payment.
22Z	02B ETR (Shands)	4,927,885	4,952,827	24,942	Increase in scheduled Principal Payment.
225	02 Local Govt Sales Tax (Fix CP)	4,988,744	5,017,269	28,525	Increase in scheduled Principal Payment.
227	03C ETRRIB (ref 93 ETR)	1,701,047	1,708,189	7,142	
229	03A ETRRIB (Proton Beam)	1,572,096	1,578,968	6,872	
253	ETR 2006A (ref SSGF 95A)	3,025,076	3,034,529	9,453	
254	ETR 2006B (ref 95A AMT)	2,115,152	2,118,784	3,631	
25A	09AB&C	5,400,559	5,344,967	(55,592)	Scheduled decrease in debt service due to structure of bonds.
25B	09C Spec Rev	4,483,118	4,199,979	(283,139)	One-time credit for excess funds within bond reserve account.
25C	Courthouse Debt	3,241,214	2,865,908	(375,306)	One-time credit for excess funds within bond reserve account.
25D	Courthouse Debt	1,926,868	1,812,190	(114,678)	One-time credit for excess funds within bond reserve account.
255	ETR 2006C	674,419	676,856	2,437	
256	ETR 2007	2,875,882	1,833,030	(1,042,853)	There was an error with the amount budgeted for the Principal payment in the Mayor's Proposed Budget. This amount should be \$2,904,030 instead of \$1,833,030 for FY 2012/13.
259	08A&B (97'S&02)	6,335,287	3,345,739	(2,989,548)	This reduction is mainly attributable to the principal and interest associated with Stormwater being moved out of the GSD and into the Stormwater subfund (461).
561	Adam's Mark	1,071,608	1,071,608	(0)	
Fiscal Charges - GSD Debt Service		\$ 809,848	\$ 514,674	\$ (295,174)	This reduction is mainly attributable to the fiscal agent fees associated with Stormwater being moved out of the GSD and into the Stormwater subfund (461).
Total Budgeted - GSD Debt Service		\$ 77,052,829	\$ 72,250,004	\$ (4,802,824)	
Budgeted Debt Service in All Other Sub-Funds (Principal, Interest and Fiscal Charges)		\$ 115,987,053	\$ 121,703,240	\$ 5,716,187	The reason for this increase is the transfer of debt for Stormwater to the Stormwater subfund (461) from the GSD and the principal payments on 2010C-1 Spec Rev Bonds.
Total Budgeted Debt Service		\$ 193,039,882	\$ 193,953,244	\$ 913,362	

**SCHEDULE OF CAPITAL OUTLAY PROJECTS NOT LAPSED
FISCAL YEAR 2012 - 2013**

Reference Section 1.3(C)

Subfund	Description	Account		Amount Not to Exceed
GENERAL FUND				
011	Executive Re-organization Costs (2011-732-E)	011 - CCSS011AD - 03109	\$	3,906
011	Local Match	011 - HAPH011 - 08231	\$	22,589
017	Imaging, Archiving & Surveillance Projects	017 - TCSG017 - 06403	\$	1,007,653
017	Office Modifications & Equipment for DL Services	017 - TCSG017 - 06403	\$	317,560
SPECIAL REVENUE FUNDS				
15U	Refresh Data Systems; Purchase IT Systems	15U - SASA15U - 06427	\$	162,675
ENTERPRISE FUNDS				
412	Automation of Ed Ball Parking Garage	412-JEJE412PGEB - 06429	\$	100,845
INTERNAL SERVICE FUNDS				
513	Direct Vehicle Replacement	513 - OPFM513 - 06401	\$	223,556
536	ITP - Enterprise Resource/Fin Mgmt Software	536 - ITIT536 - 069427 - ITEF01 01	\$	491,060
536	ITP - Enterprise Resource/Fin Mgmt Software	536 - ITIT536 - 069509 - ITEF01 01	\$	1,283,540
561	"Dash Camera" Equipment	561-AFRM561LP - 06429	\$	450,000
COMPONENT UNITS				

Recommendations:

1. Fleet Management has indicated that they will encumber the funds for vehicle replacements by year end. As a result, the funds initially requested above totaling \$223,556 no longer need to be carried forward.
2. Two of the index codes for the Information Technology Division are incorrectly referenced. The correct index code reference should be OPIT536 instead of ITIT536.

**Council Auditor's Office
2012/13 Mayor's Proposed Budget
Food and Beverage Expenditures**

Municipal Code Section 106.203

Any request for funds in the budget to be expended on food and beverages shall be identified by the public purpose for the expenditure and the persons who will be served.

No public funds shall be expended on food or beverages unless specifically authorized by legislation or ordinance as codified in the Jacksonville Municipal Code.

Municipal Code Section 106.1202

The expenditure of budgeted funds for food and beverages is authorized for the following activities and events:

1. All events hosted, sponsored, produced or coordinated by the City's Special Events Office; except events held principally for the benefit of City employees.
2. All events and activities where the funding of food and beverages has already been approved by specific reference in the budget ordinance, an appropriation ordinance, or any other duly enacted ordinance.

Council Auditor Comment:

Attachment A includes \$20,000 for food service in the Jaguars suite. This is to be funded by a private donation from Beaver Street Fisheries. These funds will be deposited in the Sports Development Events Fund and will automatically appropriate since this is a self-appropriating fund. Also, this fund does not come before City Council during the budget review process given that it is a self-appropriating fund.

FOOD AND BEVERAGE EXPENDITURES (ORD: 2007-1109-E)
SUBJECT 05206
FISCAL YEAR 2012 - 2013

\$105,290

SF	Indexcode	Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
011	CCSS011AD	1,000	Agenda Meetings & Workshops	Open to Public
011	COCI011JS	1,500	Conferences & meetings	Hosted by Chief Judge for distinguished guests
011	FRFO011FO	500	New employee orientation	To increase morale of new employees who will provide service to the public
011	FRFO011FO	1,000	Quarterly Promotion Ceremonies, dispatchers week, EMS week etc.	Rewards and recognition ceremonies to increase morale of employees who serve the public
011	FRFO011FO	1,000	Food for personnel at extended stay fires	Public Safety
011	JHRC011CR	1,400	Volunteer Appreciation Dinner	Recognition for JHRC Volunteers
011	MVOD011	400	Bottled Water-Mem Day & Purple Heart	Serves approximately 2000 attendees
011	MVOD011	800	Quarterly Meeting w/Base Cos	Serves approximately 15 @ \$15 each
011	MVOD011	3,500	Homeless Veterans Resource Fair	Serves approximately 800 homeless Veterans
011	RCAH011CC	1,000	Senior Games	Support of Senior Citizens
011	RCAH011CC	3,500	Mayor's Older Buddy Events	Support of Senior Citizens
011	RCBH011VC	500	Provides emergency assistance to help reduce the financial hardship incurred as a direct result of the crime. Food assistance is given via food card purchases from Winn Dixie.	Food assistance - Used to assist the crime victim or family member as a direct result of their victimization.
011	RPCM011PG	600	Spring Play Day (1 central site)	Spring camp play day, 700 children
011	RPCM011PG	600	Club Rec Open House	700 children and their families
011	RPCM011PG	1,000	Art Events	public hands-on art events
011	RPCM011PG	1,000	Great Jacksonville Campout	family camping event for Mayor's Book Club members
011	RPCM011PG	2,000	Joseph Lee Day	Summer play day, 1500 children
011	RPCM011PG	2,500	Fall Festivals (19 sites)	Fall play day and festival, open to the public at each staffed community center
011	RPCM011PG	3,000	Summer Night Lights snacks	extended hours at 5 centers and pools

SF	Indexcode	Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
011	RPOD011CEXT	3,000	All items are used in educational programming for teaching purposes only. This account funds FCS & FNP educational programming which will generate an annual projected average of 25,000 contacts reaching a range of groups including at-risk youth, seniors, limited income adults and general public and provides training for 185 Teacher-volunteers.	Partially funds Food & Nutrition educational programming to be presented to 74 Title 1 schools in Duval County
011	RPOD011RT	5,000	Ticketed Events, Shows, Concerts and Performances	Concessions (Snacks and Beverages) resale for profit (Ordinance 1999-776-E)
011	RPOD011RT	10,000	Catering	Catering as per artist contract: hospitality services/catered meals required da/night of artist's performance. Also for museum exhibit openings. All for public purposes. (Ordinance 1999-776-E)
011	SEEL011	1,680	Elections for FY12-13	Election day workers not able to leave for lunch
01A	JEJE01ASE	2,700.00	World of Nations Celebration	Promote variety of cultures/volunteers
01A	JEJE01ASE	3,600	Mayor's Initiatives for Special Events	Promote Downtown Jax
01A	JEJE01ASE	5,310.00	Military Events - Various	Promote the Military presence in Jacksonville
01A	JEJE01ASE	5,400.00	Downtown Events	Promote revitalization of Downtown/Volunteers
01A	JEJE01ASE	7,650.00	Jazz Festival	Promote Downtown Jax, entertainers, Volunteers
01A	JEJE01ASE	11,250.00	GA/FL Weekend	Promote the Annual Rivalry/Volunteers
1DA	RPCM1DACF	100	Summer Enrichment Camp	End of the summer celebration/Joseph Lee Day
1DA	RPCM1DACF	100	Homeschool Sports and Fitness Program	End of the year celebration - Recognize Accomplishments
1DA	RPCM1DACF	200	Community Special Events (Flick-n-float, Dec Holiday Celeb, etc...)	Quarterly family night out events in Aquatic Center / Community Center
1DA	RPCM1DACF	300	Mommy and Me Toddler Program	Weekly time for parents and toddlers to participate in a structured program (tumbling, art, etc...)
1DA	RPCM1DACF	400	Senior Time Out Program	Weekly social time for neighborhood seniors
751	JEJE011	800	Coffee Service for Meetings with Prospects	To further the economic development efforts in Jacksonville to promote job creation and private capital investment.
751	JEJE011EBO	1,000	Meet and Greet workshops	In accordance with Ordinance 2004-602 the division is required to conduct outreach and mentoring to identify new JSEB's
752	JESD752SE	20,000	Food service for privately funded Jaguars suite - no city funds	Private donation from Beaver Street Fisheries, Inc. for Jaguars suite, tickets, parking and food service

Council Auditor's Office
Mayor's Proposed Budget 2012/2013
Public Service Grant Funding

	2011/2012 Council Approved Budget	2012/2013 Agency Requested Amounts	2012/2013 Recommended Budgets	\$ Change 2012/2013 Proposed to 2011/2012	% Change 2012/2013 Proposed to 2011/2012
GENERAL FUND/GSD					
Angelwood Inc. - Macaw Group Home	\$ 12,954	\$ 18,348	\$ 18,348	\$ 5,394	41.64%
Angelwood Inc. - Sidesaddle Group Home	9,426	-	-	(9,426)	-100.00%
Angelwood Inc. - Cheatham Trails Home	-	18,512	18,512	18,512	N/A
APEL Health Services, Inc - Chronic Disease Prevention	20,166	26,599	26,599	6,433	31.90%
Beaches Emergency Asst Ministry - Rent & Utility Assistance Program	23,985	75,250	19,541	(4,444)	-18.53%
Catholic Charities Bureau - Lawn Care Employment Program	27,510	67,000	67,000	39,490	143.54%
Catholic Charities Bureau - Emergency Assistance	42,706	50,000	50,000	7,294	17.08%
Clara White Mission - Comprehensive Emergency Services	36,157	59,500	52,888	16,731	46.27%
Community Connections of Jax - Davis Center Case Management	61,687	78,000	35,297	(26,390)	-42.78%
Community Connections of Jax - Davis Center Resident Assistants Program for Homeless Families	62,393	150,000	54,852	(7,540)	-12.09%
Compassionate Families - Grief Recovery & Support Services	10,817	40,045	12,014	1,197	11.07%
Daniel Memorial - Project Prepare	19,903	50,000	50,000	30,097	151.22%
Downtown Ecumenical Services Council - Emergency Assistance Program	-	65,000	16,879	16,879	N/A
Emergency Services & Homeless Coalition - Leadership to End Homelessness	20,007	32,500	32,500	12,493	62.44%
Family Foundations of NE Florida - Ways to Work (formerly called 1000 in 1000)	72,095	117,718	-	(72,095)	-100.00%
Family Nurturing Center - Safe Swaps	48,380	98,168	29,452	(18,928)	-39.12%
Family Promise of Jacksonville	10,683	18,000	4,388	(6,295)	-58.92%
Family Support Services of North Florida - Strengthening Ties and Empowering Parents (STEPS)	108,142	-	-	(108,142)	-100.00%
Family Support Services of North Florida - Job4Life	-	194,200	66,191	66,191	N/A
Fresh Ministries - Core City Economic Development	104,903	-	-	(104,903)	-100.00%
Fresh Ministries - Life Point Career	-	219,184	66,609	66,609	N/A
Gateway Community Services - SAGES	63,526	63,526	63,526	0	0.00%
Hands On Jacksonville - Community Organizing Program	57,749	60,000	-	(57,749)	-100.00%
Hart Felt Ministries	22,207	25,916	7,193	(15,015)	-67.61%
HELP Center - Transitional Living and Recovery Program	34,251	91,475	-	(34,251)	-100.00%
Hope Haven Association - Project SEARCH	15,249	18,000	9,423	(5,826)	-38.21%
Hubbard House - Emergency Services	87,681	131,884	85,768	(1,913)	-2.18%
Hubbard House - Outreach Program	33,445	39,057	39,057	5,612	16.78%
I.M. Sulzbacher Center For The Homeless - Emergency Shelter Services	113,883	123,413	123,413	9,530	8.37%
Jacksonville Area Legal Aid - Civil Legal Services	161,949	240,454	135,085	(26,864)	-16.59%
Jacksonville Area Sexual Minority Youth Network, Inc. - Safety Net Program for LGBT Young Adults	9,061	22,764	10,301	1,240	13.69%
Jacksonville Speech & Hearing Center - Audiology Services	24,133	45,000	16,834	(7,299)	-30.24%
L'Arche Harbor House - Community Inclusion	15,411	37,003	10,270	(5,142)	-33.36%
Learn to Read, Inc. - Jax Reads	18,565	40,425	21,996	3,431	18.48%
Learn to Read, Inc. - College Bound	-	27,515	9,981	9,981	N/A
Lutheran Social Services - AIDS Care & Education-Intervention Program	25,896	65,407	24,468	(1,428)	-5.52%
Lutheran Social Services - Second Harvest Food Bank	138,893	249,900	28,616	(110,276)	-79.40%
Lutheran Social Services - Representative Payee Program	25,683	50,922	14,133	(11,551)	-44.97%
Lutheran Social Services - Refugee Services Program-Computer Skills Training	21,360	44,267	16,058	(5,302)	-24.82%
Mission House - Case Management	13,933	64,428	43,733	29,801	213.69%
Northeast Florida Community Action Agency - Emergency Food Assistance Program (TEFAP)	48,769	51,388	5,885	(42,884)	-87.93%
Northeast Florida Community Action Agency - CSBG - Family Self Sufficiency	22,230	40,000	13,634	(8,596)	-38.67%
Northeast Florida Healthy Start Coalition, Inc. - The Azalea Project	30,771	73,772	62,706	31,935	103.78%
Northeast Florida Healthy Start Coalition, Inc. - Make a Difference	-	10,600	2,152	2,152	N/A
North Florida School of Special Education - Transition Into Learning Employment Skills (TILES)	19,028	24,221	24,221	5,193	27.29%
Operation New Hope - Ready 4 Work	-	213,211	109,005	109,005	N/A
Opportunity Development Inc - Deaf Consumer Program	12,105	36,000	12,299	194	1.60%
Opportunity Development Inc - Temporary Loan Closet	12,105	36,000	-	(12,105)	-100.00%
Opportunity Development Inc - Disabled Victims Advocate	12,105	36,000	-	(12,105)	-100.00%
Pine Castle - Training, Education and Work Services	61,637	138,753	72,637	11,000	17.85%
River Region - Andy's Place Housing	26,079	58,383	14,233	(11,846)	-45.42%
River Region - Adult Substance Abuse Level 2 Residential Treatment	38,347	69,000	5,695	(32,653)	-85.15%
Ronald McDonald House Charities - Ronald McDonald House Lodging	42,734	78,115	78,115	35,381	82.79%
The ARC Jacksonville - Aging Well	-	44,823	3,700	3,700	N/A
The Salvation Army - Homeless Emergency Services	38,490	92,535	22,559	(15,931)	-41.39%
THORMINC, The House of Refuge Ministries, Inc. - Resolve to Stop Violence Program	39,518	88,000	21,453	(18,065)	-45.71%
Trinity Evangelical Lutheran Church Inc - Food Pantry	14,815	20,000	2,290	(12,525)	-84.54%
United Way of Northeast Florida - RealSense Prosperity	61,573	67,730	67,730	6,157	10.00%
United Way of Northeast Florida - United Way 2-1-1	10,128	18,223	8,246	(1,882)	-18.58%
Urban Jacksonville - Meals on Wheels	61,730	200,000	200,000	138,270	223.99%
Urban Jacksonville - Community Care for the Elderly	-	150,000	51,244	51,244	N/A
Urban Jacksonville - Integrated Mental Health Services	-	100,000	100,000	100,000	N/A
VIM Jax, Inc - Free Medical Clinic for Low Income Working Uninsured of Duval County	32,579	80,000	29,927	(2,652)	-8.14%
Vision Is Priceless - Adult Vision Care	34,194	79,385	29,697	(4,497)	-13.15%
We Care Jacksonville - Access to Health Care	40,180	66,510	37,321	(2,859)	-7.12%
Women's Center - Expanded Horizons	21,083	35,000	12,696	(8,387)	-39.78%
Youth Crisis Center - Touchstone Village	72,227	114,838	58,848	(13,379)	-18.52%
SUBTOTAL PUBLIC SVC GRANTS GENERAL FUND/GSD NOT CULTURAL COUNCIL	\$ 2,327,217	\$ 4,841,867	\$ 2,327,217	\$ (0)	0.00%
CULTURAL COUNCIL GRANTS GENERAL FUND/GSD					
Cultural Council of Greater Jacksonville	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000	\$ (0)	0.00%
TOTAL PSGS AND CULTURAL COUNCIL GRANTS GENERAL FUND/GSD	\$ 5,177,217	\$ 7,691,867	\$ 5,177,217	\$ (0)	0.00%

Council Auditor's Office
Mayor's Proposed Budget 2012/2013
Public Service Grant Funding

	2011/2012 Council Approved Budget	2012/2013 Agency Requested Amounts	2012/2013 Recommended Budgets	\$ Change 2012/2013 Proposed to 2011/2012	% Change 2012/2013 Proposed to 2011/2012
SPECIAL REVENUE FUNDS					
Duval County Public Schools- Driver Education Safety Trust	500,000	N/A	265,000	(235,000)	-47.00%
Gateway Community Services- Alcohol Rehab Trust	513,661	N/A	360,499	(153,162)	-29.82%
TOTAL SPECIAL REVENUE FUNDS	\$ 1,013,661	N/A	\$ 625,499	\$ (388,162)	-38.29%
GRANTS CLASSIFIED UNDER CONTRACTUAL SERVICES					
Bob Hayes Track & Field (JEJE011)	\$ 84,875	N/A	\$ 84,875	-	0.00%
UNF Business Center (JEJE011)	98,940	N/A	98,940	-	0.00%
Jacksonville Sister Cities Association (MAPA011)	15,000	N/A	10,000	(5,000)	-33.33%
Jacksonville Zoological Society (JXMS011ZOO)	1,282,500	N/A	1,282,500	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 1,481,315	N/A	\$ 1,476,315	\$ (5,000)	-0.34%
TOTAL GSD, SPECIAL REVENUE, and CONTRACTUAL SERVICES	\$ 7,672,193	\$ 7,691,867	\$ 7,279,031	\$ (393,162)	-5.12%
RECOMMENDATION:					
1. We recommend that Schedule A-2 in the Budget Ordinance be revised to increase the appropriation to The Arc Jacksonville - Aging Well program by \$1 (from \$3,699 to \$3,700) in order to tie the total public service grant appropriations on Schedule A-2 to the budgeted amount of \$2,327,217 in JXMS011PSG.					

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2012/13 BUDGET
INTRA-GOVERNMENTAL SERVICES
ITD OPERATIONS (531)**

**PROPOSED BUDGET BOOK – Page #133-135
ON SCREEN – Page #149-151**

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.

REVENUES:

Charges for Services:

- The reduction in charges billed to other entities is directly related to the reduced expenditures in this fund.

Miscellaneous Revenue:

- The increased projection is based on current year actuals.

EXPENDITURES:

Salaries:

- The decrease is being driven by the net reduction of nine positions from this fund as well as reductions in overtime (\$3,483) and leave sellback/rollback (\$9,654). The detail relative to the employee cap is below. It is offset by the fact that reducing salaries last year was a funding mechanism to meet pension expenses. The salaries of individuals was not changed, but rather it acted like a lapse.

Employer Provided Benefits:

- The net increase is due to increases in pension and health care costs which are partially offset by the impact of the net reduction of nine positions.

Internal Service Charges:

- The main driver is an increase in the GIS/Aerials allocation of \$352,836 internally due to usage over the last two years.

Other Operating Expenses:

- Several activities and expenses were moved out of this fund to other funds as part of this budget process. This accounts for \$3,126,925 of the total change in Other Operating Expenses.
 - End User Refresh \$850,440 – moved to a new fund (SF 537) with a proposed budgeted expenditure of \$415,480
 - Consolidated Copier Contract \$1,103,095 – moved to Copy Center (SF 521) with the same proposed budgeted expenditure

- Network Data Lines costs \$1,173,390 – moved back to the Communications fund (SF 533) with a proposed budgeted expenditure of \$626,534

Of the remaining net change of \$304,216 the main drivers are a \$357,388 reduction in hardware/software license & maintenance costs, a \$249,000 reduction in the desktop contract with Emtec and a \$150,000 reduction in document storage costs (file source). These reductions are somewhat offset by an increase of \$427,349 in building rental (in house) due to a better allocation of square foot usage among ITD operations.

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:

- The change is due to revisions in the indirect cost study performed by Maximus Consulting Services, Inc.

Banking Fund Debt Repayment:

- The table below compares the FY 12 and FY 13 banking fund debt repayment by project:

	109,370	4,658	25,403	2,668	
	FY12 B4		FY13 Proposed		-85,957
Project Title	Principal	Interest	Principal	Interest	Change
Correct Addressing Issues	16,575	386	0	0	-16,961
Upgrade HRIS servers	92,795	4,272	25,403	2,668	-68,996

Lapse:

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 2012/13.

Cash Carryover:

- The cash carryover has been removed due to the movement of the end user refresh activity out of this fund into subfund 537.

SERVICE LEVEL CHANGES:

The pay-go end user refresh, the consolidated print solution (copier contract) and the network data line costs and reciprocal revenue allocations have been moved out of this fund. The desktop services contract with Emtec is being reduced by \$250,000 due to the prior 12 months activity; however, the City is purchasing fewer new computers (subfund 537) than in prior years which could result in older computers needing more maintenance – a service for which Emtec provides and also charges.

EMPLOYEE CAP CHANGES:

The net reduction of nine positions is made up of three positions which were eliminated during the current fiscal year as well as changes during the budget process which include the elimination of eight positions and the movement of two positions into this fund from ASD.

CAPITAL OUTLAY CARRYFORWARDS:

None.

RECOMMENDATIONS:

None.

NOTE:

This subfund is projected to end the fiscal year 2011/12 with a negative cash balance of \$3 to \$5 million – a further decrease of \$1.5 to 3.5 million from the ending cash balance for fiscal year 2010/11. The explanation for this is the under billing of their services to customers.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2012/13 BUDGET
INTRA-GOVERNMENTAL SERVICES
COMMUNICATIONS (533)**

**PROPOSED BUDGET BOOK – Page #136-138
ON SCREEN – Page #152-154**

BACKGROUND:

This internal service fund accumulates and allocates the costs for the City's network and telephone communications including installs, upgrades and repairs. This fund also accounts for cellular phone and wireless data access for the general government and some other agencies.

REVENUES:

Charges for Services:

- This revenue consists of internal service revenues from charges billed to other departments and agencies. Revenues are decreasing due to the transfer of wireless card oversight to the Sheriff's Office as described below.

Miscellaneous Revenue:

- This is a result of the anticipated interest earnings for FY 2012/13 which is expected to decrease due to lower investment returns.

EXPENDITURES:

Employer Provided Benefits:

- The net increase is being driven by increased pension (\$13,616) and health care costs (\$4,149).

Internal Service Charges:

- The decrease is mainly a result of a \$91,089 reduction in IT System Development charges due to prior year projects being repaid and rolling off the schedule.

Other Operating Expenses:

- The decrease is a result of multiple pieces being moved between departments. There is a reduction of \$1,068,754 in wireless communications due mainly to the funding for JSO wireless data cards being moved directly to their budget. There is also a reduction of \$412,164 in building rental (in house) due to a better allocation on square footage currently used. There is an increase in telephone and data lines of \$441,979 due to the transfer of network line costs from ITD Operations (subfund 531) of \$1,173,390; however, this line was offset by reductions due to anticipated changes in communications use (VOIP, converting customers to broadband technologies, and reducing voice circuits).

Supervision Allocation:

- This amount represents the administration cost of the Information Technology Division which is allocated to each activity within Information Technology based on employee count.

Indirect Cost:

- The change is due to revisions in the indirect cost study performed by Maximus Consulting Services, Inc.

SERVICE LEVEL CHANGES:

The funding for JSO's wireless data cards has been moved out of this fund and into JSO's general fund activity. All nonessential wireless data cards for the Executive departments are being eliminated. If the anticipated changes in cell phone plans and the anticipated changes in communication use do not occur or are postponed, this subfund will be under budgeted. ITD has recognized that the savings from these changes are aggressive.

EMPLOYEE CAP CHANGES:

There are no changes to the overall employee cap.

CAPITAL OUTLAY CARRYFORWARDS:

None.

RECOMMENDATIONS:

We recommend the JSO's wireless data cards be moved back under ITD. This will result in ITD's overall budget increasing by \$899,096; however, this will have no effect on Special Council Contingency.

NOTE;

In the FY 2011/12 Finance Committee Budget Hearings, ITD agreed to obtain accurate device counts of all communication devices (phone lines, cell phones, data cards, etc.) and report it to the Finance Committee no later than February 1, 2012. This was never done and has caused discrepancies in calculating savings from changes in communications use.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2012/13 BUDGET
INTRA-GOVERNMENTAL SERVICES
RADIO COMMUNICATIONS (534)**

**PROPOSED BUDGET BOOK – Page #139-141
ON SCREEN PDF – Page #155-157**

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.

REVENUES:

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. The use of fund balance in FY 2011/12 offset part of the costs billed to users in that fiscal year.

Miscellaneous Revenue:

- This is the anticipated interest earnings for FY 2012/13.

Transfers from Fund Balance:

- The transfer budgeted in FY 2011/12 for ITP and Courthouse needs has been removed.

EXPENDITURES:

Salaries:

- The decrease is due to the reclassification of two positions to positions with lower pay grades.

Employer Provided Benefits:

- The net increase is due to increasing pension costs of \$10,591 and a \$6,742 increase in the worker's compensation allocation.

Internal Service Charges:

- The net decrease is being driven by the elimination of the IT System Development allocation (\$27,120) which is a result of the repayment of various prior year projects. This decrease is partially offset by increases in other IT allocations.

Other Operating Expenses:

- The decrease is a result of the purchase of radio battery replacements in FY 2011/12 for First Responders. This reduction is partially offset by the addition of \$68,300 for hardware/software technical maintenance for the P25 radio system.

Capital Outlay:

- The funding approved in FY 2011/12 was for an ITP project and new radios for courthouse security.

Grants, Aids & Contributions:

- This represents the JEA repayment for JEA operating costs as detailed in the 2003 MOA. The amount is significantly reduced due to the City's repayment of debt owed to JEA related to the First Coast Radio System (Ord. 2011-756-E). This ordinance made the outstanding principal payment to JEA for the City's obligation related to the First Coast Radio System through borrowing funds from the Banking Fund. The City had a cheaper cost of money through the Banking Fund than through the agreement with JEA.

Supervision Allocation:

- This amount represents the administration cost of the Information Technology Division which is allocated to each activity within Information Technology based on employee count.

Indirect Cost:

- The change is due to revisions in the indirect cost study performed by Maximus Consulting Services, Inc.

Banking Fund Debt Repayment:

- The table below compares the FY 2011/12 and FY 2012/13 banking fund debt repayment by project:

	2,414,815	747,235	3,471,708	770,744	
	FY12 B4		FY13 Proposed		1,080,402
Project Title	Principal	Interest	Principal	Interest	Change
First Coast Radio Buyout (2011-756-E)	0	0	942,011	121,751	1,063,762
Radio System (FY09 & FY10 CIP)	2,361,962	743,854	2,476,844	647,804	18,832
Upgrade Existing Public Safety Radios to Encrypted/Digital Op (FY09 B4)	52,853	3,381	52,853	1,189	-2,192

Lapse:

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 13.

SERVICE LEVEL CHANGES:

There are no immediate service level changes; however, with the reduced budget related to Other Operating Expenses, the inoperability of radios during the year does exist.

EMPLOYEE CAP CHANGES:

There are no changes to the overall employee cap.

CAPITAL OUTLAY CARRYFORWARDS:

None.

RECOMMENDATIONS;

None.

NOTE:

In the FY 2011/12 Finance Committee Budget Hearings, ITD agreed to obtain accurate device counts of all radios and report it to the Finance Committee no later than February 1, 2012. This was never done.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2012/13 BUDGET
INTRA-GOVERNMENTAL SERVICES
TECHNOLOGY SYSTEM DEVELOPMENT (536)**

PROPOSED BUDGET BOOK – Page #142-143

ON SCREEN – Page #158-159

BACKGROUND:

This internal service fund houses IT system development projects. This fund is project driven and allows transparency and accountability related to IT projects outside the day to day operations. This internal service fund accumulates and allocates the cost of IT system development for the City of Jacksonville and various independent agencies.

REVENUES:

Charges for Services:

- This revenue consists of internal service revenues from charges billed to other departments and agencies for projects previously approved on Budget Ordinance Schedule B4a. The decrease is due to projects that have been paid off entirely coming off the schedule and there having been no funded projects for FY 2011/12 and 2012/13.

Miscellaneous Revenue:

- This consists of anticipated interest earnings for FY 2012/13.

Transfers from Fund Balance:

- The timing of spending verses borrowing resulted in an accumulation of excess revenue over expenditures from prior years and will be used to fund the FY 2012/13 banking fund debt repayment.

EXPENDITURES:

Banking Fund Debt Repayment:

- This amount represents the FY 13 interest and principal payback for Banking Fund borrowing related to previously approved projects on Budget Ordinance Schedule B4a.

EMPLOYEE CAP CHANGES:

There are no positions in this fund.

CAPITAL OUTLAY CARRYFORWARDS:

Per Schedule AF, ITD is requesting the following capital carry-forwards for the Enterprise Resource / Financial Management Software project:

Professional Services \$1,283,540

Computer Equipment \$491,060

SERVICE LEVEL CHANGES:

None.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2012/13 BUDGET
INTRA-GOVERNMENTAL SERVICES
TECHNOLOGY EQUIPMENT REFRESH (537)**

**PROPOSED BUDGET BOOK – Page#144–145
ON SCREEN – Page #160-161**

BACKGROUND:

This is a new internal service fund that will account for the replacement of City-owned computer equipment including PCs, laptops and MDTs (computers in Fire Rescue vehicles). All proposed equipment will be purchased with pay-go funds derived from customer repayments for prior year equipment refresh items. This activity has been removed from the IT operating fund (SF 531) so that it can truly become a direct replacement fund.

REVENUES:

Charges for Services:

- This amount represents the customer billings for both the proposed and previously approved equipment replacements. This revenue was within the IT Operating fund (SF 531) in FY 2011/12 at \$1,183,370. The decrease is a result of fewer computers being purchased in the proposed FY2012/13 budget along with the prior year purchases being paid off.

EXPENDITURES:

Other Operating Expenses:

- This amount is made up of the total cost to deploy the equipment proposed in the FY 2012/13 refresh (\$34,650) and the estimated equipment cost for PCs and laptops that are part of the proposed refresh (\$317,080).

Capital Outlay:

- This amount represents the estimated equipment cost for the MDTs that are part of the proposed refresh.

Cash Carryover:

- The proposed Charges for Services revenue in FY 2012/13 exceeds the operating cost of the proposed refresh. This amount has been placed into a cash carryover to establish a fund balance in this fund that will be used in the future, with Council's approval, to fund pay-go software development and/or other hardware purchases without the use of borrowed funds.

SERVICE LEVEL CHANGES:

None identified. Potentially higher costs for PC break/fix maintenance.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

CAPITAL OUTLAY CARRYFORWARDS:

None.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2012/13 BUDGET
INTRA-GOVERNMENTAL SERVICES
GENERAL FUND (S/F 011)**

**PROPOSED BUDGET BOOK- Page #121-122
ON SCREEN- PDF Page #137-138**

BACKGROUND:

This Department (previously Central Operations) consists of the Administrative Services Division, Office of the Director, and Procurement. In FY 2011/12, this department also included Human Resources Division. Human Resources Division is now its own Department.

REVENUES:

Miscellaneous Revenue:

- The decrease of \$800 is for miscellaneous sales and charges.

EXPENDITURES:

Salaries:

- The decrease of \$2,705,974 is mainly attributable to a decrease of 77 positions in the Employee Cap which resulted in a decrease in salaries of \$2,639,278, in addition to a reduction in special pay of \$46,578 and leave sellback of \$19,121.

Lapse:

- The decrease of \$85,000 is an additional lapse imposed for FY 2012/13.

Employer Provided Benefits:

- The net decrease of \$933,767 is mainly due to reductions in group health insurance of \$464,866, pension of \$406,943, Medicare tax of \$37,977 and workers compensation insurance of \$14,060 mainly due to the Employee Cap Changes described below.

Internal Service Charges:

- The net increase of \$127,199 is primarily due to an increase of \$137,411 in computer system maintenance/security allocation for the Call Center activity which is budgeted based on actual usage in the prior.

Other Operating Expenses:

- The net decrease of \$29,149 is mainly attributable to reductions in office supplies of \$21,655 and general liability insurance of \$14,803.

EMPLOYEE CAP CHANGES:

The FY 2011/12 authorized positions should show 136 (instead of 182) since 46 positions within HR should not be included in the beginning balance (to correspond with the expenditures and revenues presented that do not include revenues and expenditures for HR). The net change in positions is 77 as shown in the table below. There was also a reduction of 2,644 part time hours.

FY 2011/12 Approved	Net Transfers	Reductions	FY 2012/13 Proposed	Net Change
136	(54)*	(23)	59	(77)

* - Please, note that, out of the net transfers out to other departments of 54 positions, 14 positions will be eliminated within those other departments once transfers are complete. All 14 of those positions are Administrative Services Division's positions.

SERVICE LEVEL CHANGES:**Administrative Services Division:**

The majority of ASD employees (59 out of 78) were reassigned to other departments/divisions for FY 2012/13. Services provided by ASD and these employees will also be reassigned to the departments/divisions. Next fiscal year, functions and services previously provided by ASD will be performed in the areas the positions were transferred to, and those areas will make the necessary administrative/operational adjustments to perform these services.

Procurement Division:

Possible increased processing and review cycle time; possible increased purchase order processing time; possible negative impact on the timeliness of the delivery of goods and services to using agencies

Office of the Director Division:

None

CAPITAL OUTLAY CARRYFORWARDS:

None

RECOMMENDATION:

The lapse within the Intra-Governmental Services Department is based on the proposed elimination of a certain position identified by the Budget Office. Rather than reducing salaries and eliminating the position, the Budget Office placed a lapse within their budget. We recommend the removal of the proposed lapse of \$65,579. This reduction in the lapse should be offset by a corresponding decrease in salaries and benefits based on the position identified by the Budget Office. This will reduce the employee cap by 1 position (vacant). There is no impact to the Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2012/13 BUDGET
INTRA-GOVERNMENTAL SERVICES
COPY CENTER (S/F 521)**

**PROPOSED BUDGET BOOK - Page #131-132
ON SCREEN - PDF Page #147-148**

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.

REVENUES:

Charges for Services:

- The increase reflects additional charges billed to other departments and agencies due to the relocation of the centralized copier/print solution from the IT operating budget (SF 531) to the Copy Center.

EXPENDITURES:

Salaries:

- The net decrease is being driven by a \$6,838 reduction in salaries which is partially offset by a \$1,216 increase in leave rollback/sellback.

Employer Provided Benefits:

- The net increase is being driven by increased pension costs of \$6,893 and health care costs of \$3,087.

Internal Service Charges:

- The net decrease is due to the removal of fleet allocations of \$6,858 and a reduction in the computer systems maintenance/security charge of \$4,915.

Other Operating Expenses:

- The net increase is being driven by the movement of the copier consolidation contract totaling \$1,103,095 into this fund from the IT operating fund (SF 531). This is partially offset by reductions in various operating expense lines, the largest of which, is a \$150,000 decrease in postage supplies based on current level of usage.

Capital Outlay:

- There is capital funding in this budget to replace a broken paper cutter.

Indirect Cost:

- This represents an indirect cost based on the study performed by Maximus Consulting Services, Inc.

SERVICE LEVEL CHANGES:

The only significant change to this fund is the relocation of the revenue and expense related to the City's copier consolidation program from the IT operating budget (SF 531). This movement and the subsequent change to bring the cost of both pieces, copy center and print solution, more in line with each other will help to alleviate the solvency issue this fund has had in the past.

CAPITAL OUTLAY CARRYFORWARDS:

None

EMPLOYEE CAP CHANGES:

None

CONCERN:

This subfund has operated with a negative cash balance for several years. At the end of FY 2007/08 and FY 2008/09, adjusting entries to address cash shortages were made to make the cash balance positive and were subsequently reversed in the beginning of the following years. At the end of FY 2009/10, various subfunds were billed extra for the services provided during the year in order to match the Copy Center's revenues with the actual expenditures. However, it appears that this subfund could end FY2011/12 with a neutral balance without adjusting entries/additional billing.

The Administration needs to continue closely examining the operations in this subfund and find a permanent solution to prevent this subfund from being insolvent. There should be an emphasis on cost reduction and increased production volume. Finally, the Administration should consider privatizing this internal service.

COMMENT:

The allocation method used in the FY 2012/13 budget inflates costs charged to customers who utilize the Xerox copiers that are a part of the Copier Consolidation contract while at the same time deflating the cost for copies produced by the Copy Center (see table below). We recommend that the allocation method be changed in the FY 2013/14 proposed budget, so departments are made aware of the true costs per copy, and there is an incentive for the Administration to continue to improve the Copy Center's operations that have been financially struggling over past few years.

	BUDGETED COSTS	CHARGES TO CUSTOMERS	VARIANCE
COPY CENTER	\$1,070,479	\$743,639	(\$326,840)
COPIER CONSOLIDATION CONTRACT	\$1,103,095	\$1,429,935	\$326,840
TOTAL	\$2,173,574	\$2,173,574	\$0

RECOMMENDATION:

1. Printing and Binding expenditures should be decreased by \$100,000 based on the current fiscal year usage. There will be a positive impact to Special Council Contingency of \$88,124.
2. The Administration has identified a position that will become vacant by year-end, which they are willing to eliminate. This will have a positive impact on Special Council Contingency after reallocating costs to the departments.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2012/13 BUDGET
INTRA-GOVERNMENTAL SERVICES
FLEET MANAGEMENT - OPERATIONS (511)**

**PROPOSED Budget Book – Page # 123 - 125
ON SCREEN – PDF Page # 139 - 141**

BACKGROUND:

This internal service fund accumulates and allocates the costs of the operation of the City's Motor Pool and recovers its costs via charges to its users/customers. Fleet Management is responsible for all of the maintenance and fueling of the City owned vehicle fleet and provides services to most independent authorities.

REVENUES:

1. 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.
2. Miscellaneous Revenue:
 - The increase is due to a \$106,705 increase in contribution-loss deductibles and a \$71,651 increase in reimbursement for warranty work.

EXPENDITURES:

Activity	FY 11/12 Approved	FY 12/13 Proposed	Dollar Change
Vehicle Service	9,698,506	10,762,814	1,064,308
Vehicle Fueling & Parts	33,479,689	32,364,163	(1,115,526)
Total	43,178,195	43,126,977	(51,128)

1. Salaries:
 - The decrease reflects the net reduction of three positions and reclassification of various positions during the year which are offset by increases in part time salaries and overtime. The Division will be using more part time employees and overtime due to the continuing reductions in staffing.
2. Employer Provided Benefits:
 - The net increase is due increases in pension and health care costs offset slightly by the impact of eliminating three positions.

3. Internal Service Charges:

- The main drivers are decreases in allocations for IT maintenance (\$232,518), Fleet parts, oil, gas and lube (\$67,562), Fleet repairs & maintenance allocation (\$17,498), and ITD System Development (\$13,558). These reductions are partially offset by a \$14,265 increase in the radio allocation.

4. Other Operating Expenses:

- The net increase is mainly due to an increase in parts of \$519,282 which is partially offset by a decrease in fuel costs of \$306,947.

5. Supervision Allocation:

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

6. Indirect Costs:

- This represents an indirect cost study performed by Maximus Consulting Services, Inc.

7. Banking Fund Debt Repayment:

- The Banking Fund interest and principal payback for the previously approved project, which will be repaid in FY 15, is detailed below:

	78,684	10,401	73,490	7,244	
	FY12 B4		FY13 Proposed		-8,351
Project Title	Principal	Interest	Principal	Interest	Change
Fueling Station - 609 St. Johns Bluff Rd	78,684	10,401	73,490	7,244	-8,351

8. Lapse:

- The salary and benefit lapse has been increased to reflect vacant positions.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

Fleet Management Operations Subfund has a net decrease of three positions from the Council Approved 2011/12 Budget to the Mayor's Proposed FY 2012/13 Budget. This is caused by the elimination of two redlined positions during FY 2011/12, the transfer-in of three positions from the Administrative Services Division, and the proposed elimination of four positions in FY 2012/13. This net reduction is caused partially by the outsourcing of more of the tire replacement operation and will be partially offset with increases in part-time salaries and overtime.

RECOMMENDATION:

The lapse within the Fleet Management Operations Subfund is based on the proposed elimination of certain positions identified by the Budget Office. Rather than reducing salaries and eliminating the positions, the Budget Office placed a lapse within their budget. We recommend the elimination of the proposed lapse of \$345,185. This reduction in the lapse should be offset by a corresponding decrease in salaries and benefits based on the positions identified by the Budget Office. This will reduce the employee cap by nine positions. There is no impact to the Special Council Contingency and is neutral to this subfund.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2012/13 BUDGET
INTRA-GOVERNMENTAL SERVICES
FLEET MANAGEMENT - VEHICLE REPLACEMENT (512)**

**PROPOSED Budget Book – Page # 126-128
ON SCREEN – PDF Page # 142-144**

BACKGROUND:

This is an internal service fund that accounts for the replacement of City owned vehicles.

REVENUES:

1. Charges for Services:
 - The decrease is the result of lower charges billed to other departments and agencies for vehicle replacements due to vehicles purchased in the past being paid off and the life of the vehicles in the Fleet being extended.
2. Other Sources:
 - This represents the Banking Fund borrowing required for the FY 2012/13 proposed vehicle replacements.
3. Miscellaneous Revenue:
 - This represents \$635,286 in anticipated revenue from the sale of surplus vehicles and \$152,103 estimated investment earnings.
4. Transfers From Fund Balance:
 - The fund balance appropriation budgeted in FY 2011/12 has been removed.

EXPENDITURES:

1. Salaries:
 - The decrease is mainly due to a reduction in overtime (\$5,000) which is partially offset by an increase in leave rollback/sellback (\$2,399).
2. Employer Provided Benefits:
 - The increase is being driven by increased pension (\$4,535), health insurance (\$1,817), and workers compensation allocation (\$1,022).
3. Internal Service Charges:
 - This charge represents an allocation for vehicle rental related to hybrid vehicles purchased partially with grant funding from this subfund during FY 2011/12. The vehicles are being transferred to other areas for use. The charge in FY 2012/13 represents one vehicle that remains in this subfund at this time.

4. Capital Outlay:
 - This amount represents the new borrowing that is required to fund the FY 2012/13 proposed vehicle replacements. This new borrowing requires the waiving of Section 106.216 (h) which required the City to purchase new vehicles with cash funding sources beginning in FY 2010-11.
5. Supervision Allocation:
 - This amount represents the administration cost of the Division which is allocated to each activity within Fleet Management.
6. Indirect Cost
 - This represents an indirect cost study performed by Maximus Consulting Services, Inc.
7. Banking Fund Debt Repayment:
 - The decrease is mainly due to a reduction in interest and principal payback for banking fund borrowing. This trend will continue as less and less borrowing is required and prior year borrowing roles off.
8. Cash Carryover:
 - This is the estimated residual income over expenses which will be used in FY 2013/14 to help fund pay-go vehicle replacements.
9. Transfers to Other Funds:
 - This amount represents the excess revenue over expenditure total that is available to fund the bulk of the FY 2012/13 vehicle replacements and is being transferred to the Direct Vehicle Replacement fund (SF 513). The decrease is due to the removal of the fund balance transfer that was used in FY 2011/12.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no changes to the overall employee cap.

RECOMMENDATION:

Based on the proposed budget, Section 110.503 of the Ordinance Code needs to be waived to allow the banking fund to purchase vehicles that cost less than \$50,000.

CONCERN:

We have reduced borrowing multiple times in the last several years and in fact there was no new borrowing in FY 2011/12 utilized to purchase new vehicles. We are concerned that borrowing funds to purchase vehicles in the FY 2012/13 is a step backwards in the effort to eliminate the City's reliance on borrowing funds to purchase vehicles.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2012/13 BUDGET
INTRA-GOVERNMENTAL SERVICES
FLEET MANAGEMENT - DIRECT REPLACEMENT (513)**

**PROPOSED Budget Book – Page # 129-130
ON SCREEN – PDF Page # 145-148**

BACKGROUND:

This internal service fund represents the spending by Fleet Management on direct vehicle replacements (pay-go), rather than through Banking Fund borrowing.

REVENUES:

1. Miscellaneous Revenue:

- Is made up of anticipated interest earnings for FY 2012/13.

2. Transfers From Fund Balance:

- This represents the residual funding that was appropriated in FY 2011/12 for vehicle replacements that, once the current fiscal year closes, will be available to fund a portion of the proposed FY 2012/13 replacement list.

3. Transfers From Other Funds:

- This amount represents the transfer from the Vehicle Replacement fund (SF 512) to fund the bulk of the total \$7.06 million proposed vehicle replacements for FY 2012/13.

EXPENDITURES:

1. Capital Outlay:

- This is the total capital requirement for the FY 2012/13 vehicle replacement that will be purchased with cash.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

CAPITAL OUTLAY CARRYFORWARDS:

Per Schedule AF, Fleet was requesting a capital carry forward of \$223,556 for the replacement of vehicles; however, as stated on Schedule AF presented in our overview, they no longer need the carryover since the funds will be encumbered by year end.

RECOMMENDATION:

None